

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT
 CERTIFICATION AND SETTLEMENT SUMMARY

WORKSHEET S
 PARTS I, II & III

PART I - COST REPORT STATUS

PROVIDER USE ONLY 1. ELECTRONICALLY FILED COST REPORT DATE: _____ TIME: _____
 2. MANUALLY SUBMITTED COST REPORT
 3. IF THIS IS AN AMENDED REPORT ENTER THE NUMBER OF TIMES THE PROVIDER RESUBMITTED THIS COST REPORT
 4. MEDICARE UTILIZATION. ENTER "F" FOR FULL OR "L" FOR LOW.

CONTRACTOR USE ONLY 5. COST REPORT STATUS 6. DATE RECEIVED: _____ 10. NPR DATE: _____
 1 - AS SUBMITTED 7. CONTRACTOR NO: _____ 11. CONTRACTOR'S VENDOR CODE: _____
 2 - SETTLED WITHOUT AUDIT 8. INITIAL REPORT FOR THIS PROVIDER CCN 12. IF LINE 5, COLUMN 1 IS 4: ENTER
 3 - SETTLED WITH AUDIT 9. FINAL REPORT FOR THIS PROVIDER CCN NUMBER OF TIMES REOPENED - 0-9.
 4 - REOPENED
 5 - AMENDED

PART II - CERTIFICATION

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WHERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY SHERMAN HOSPITAL (14-0030) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 05/01/2012 AND ENDING 04/30/2013, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

(SIGNED) _____
 OFFICER OR ADMINISTRATOR OF PROVIDER(S)

 TITLE

 DATE

PART III - SETTLEMENT SUMMARY

	TITLE V 1	TITLE XVIII		HIT 4	TITLE XIX 5	
		PART A 2	PART B 3			
1 HOSPITAL		41,414	56,182	1,170,554		1
2 SUBPROVIDER - IPF						2
3 SUBPROVIDER - IRF						3
4 SUBPROVIDER (OTHER)						4
5 SWING BED - SNF						5
6 SWING BED - NF						6
7 SKILLED NURSING FACILITY						7
8 NURSING FACILITY						8
9 HOME HEALTH AGENCY						9
10 HEALTH CLINIC - RHC						10
11 HEALTH CLINIC - FQHC						11
12 OUTPATIENT REHABILITATION PROVIDER						12
200 TOTAL		41,414	56,182	1,170,554		200

THE ABOVE AMOUNTS REPRESENT 'DUE TO' OR 'DUE FROM' THE APPLICABLE PROGRAM FOR THE ELEMENT OF THE ABOVE COMPLEX INDICATED.

ACCORDING TO THE PAPERWORK REDUCTION ACT OF 1995, NO PERSONS ARE REQUIRED TO RESPOND TO A COLLECTION OF INFORMATION UNLESS IT DISPLAYS A VALID OMB CONTROL NUMBER. THE VALID OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0050. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED 673 HOURS PER RESPONSE, INCLUDING THE TIME TO REVIEW INSTRUCTIONS, SEARCH EXISTING RESOURCES, GATHER THE DATA NEEDED, AND COMPLETE AND REVIEW THE INFORMATION COLLECTION. IF YOU HAVE ANY COMMENTS CONCERNING THE ACCURACY OF THE TIME ESTIMATE(S) OR SUGGESTIONS FOR IMPROVING THIS FORM, PLEASE WRITE TO: CMS, 7500 SECURITY BOULEVARD, ATTN: PRA REPORT CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MARYLAND 21244-1850.

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
 PART I

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS:

1 STREET: 1425 NORTH RANDALL ROAD
 2 CITY: ELGIN

STATE: IL

P.O.BOX:
 ZIP CODE: 60123

COUNTY: KANE

1
 2

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

COMPONENT 0	COMPONENT NAME 1	CCN NUMBER 2	CBSA NUMBER 3	PROV TYPE 4	DATE CERTIFIED 5	PAYMENT SYSTEM (P, T, O, OR N)			
						V 6	XVIII 7	XIX 8	
3	HOSPITAL	14-0030	16974	1	07/01/1966	N	P	N	3
4	SUBPROVIDER - IPF								4
5	SUBPROVIDER - IRF								5
6	SUBPROVIDER - (OTHER)								6
7	SWING BEDS - SNF								7
8	SWING BEDS - NF								8
9	HOSPITAL-BASED SNF								9
10	HOSPITAL-BASED NF								10
11	HOSPITAL-BASED OLTG								11
12	HOSPITAL-BASED HHA								12
13	SEPARATELY CERTIFIED ASC								13
14	HOSPITAL-BASED HOSPICE								14
15	HOSPITAL-BASED HEALTH CLINIC - RHC								15
16	HOSPITAL-BASED HEALTH CLINIC - FQHC								16
17	HOSPITAL-BASED (CMHC)								17
18	RENAL DIALYSIS								18
19	OTHER								19
20	COST REPORTING PERIOD (MM/DD/YYYY) FROM: 05/01/2012 TO: 04/30/2013								20
21	TYPE OF CONTROL								21

INPATIENT PPS INFORMATION

	IN-STATE MEDICAID PAID DAYS 1	IN-STATE MEDICAID UNPAID DAYS 2	OUT-OF-STATE MEDICAID PAID DAYS 3	OUT-OF-STATE MEDICAID UNPAID DAYS 4	HMO DAYS 5	OTHER MEDICAID DAYS 6	1 2	
							Y	N
22	DOES THIS FACILITY QUALIFY FOR AND RECEIVE DISPROPORTIONATE SHARE HOSPITAL PAYMENT IN ACCORDANCE WITH 42 CFR §412.106 IN COLUMN 1, ENTER 'Y' FOR YES AND 'N' FOR NO. IS THIS FACILITY SUBJECT TO 42 CFR §412.06(c)(2)(PICKLE AMENDMENT HOSPITAL)? IN COLUMN 2, ENTER 'Y', FOR YES OR 'N' FOR NO.						Y	N
23	WHICH METHOD IS USED TO DETERMINE MEDICAID DAYS ON LINES 24 AND/OR 25 BELOW? IN COLUMN 1, ENTER 1 IF DATE OF ADMISSION, 2 IF CENSUS DAYS, OR 3 IF DATE OF DISCHARGE. IS THE METHOD OF IDENTIFYING THE DAYS IN THIS COST REPORTING PERIOD DIFFERENT FROM THE METHOD USED IN THE PRIOR COST REPORTING PERIOD? IN COLUMN 2, ENTER 'Y' FOR YES OR 'N' FOR NO.						3	N
24	10,725	300			906	260	24	
25	IF THIS PROVIDER IS AN IRF, ENTER THE IN-STATE MEDICAID PAID DAYS IN COL. 1, IN-STATE MEDICAID ELIGIBLE UNPAID DAYS IN COL. 2, OUT-OF-STATE MEDICAID PAID DAYS IN COL. 3, OUT-OF-STATE MEDICAID ELIGIBLE UNPAID DAYS IN COL. 4, MEDICAID HMO PAID AND ELIGIBLE BUT UNPAID DAYS IN COL. 5, AND OTHER MEDICAID DAYS IN COL. 6.							25
26	ENTER YOUR STANDARD GEOGRAPHIC CLASSIFICATION (NOT WAGE) STATUS AT THE BEGINNING OF THE COST REPORTING PERIOD. ENTER '1' FOR URBAN AND '2' FOR RURAL.						1	26
27	ENTER YOUR STANDARD GEOGRAPHIC CLASSIFICATION (NOT WAGE) STATUS AT THE END OF THE COST REPORTING PERIOD. ENTER IN COLUMN 1, '1' FOR URBAN OR '2' FOR RURAL. IF APPLICABLE, ENTER THE EFFECTIVE DATE OF THE GEOGRAPHIC RECLASSIFICATION IN COLUMN 2.						1	27
35	IF THIS IS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT IN THE COST REPORTING PERIOD.							35
36	ENTER APPLICABLE BEGINNING AND ENDING DATES OF SCH STATUS. SUBSCRIPT LINE 36 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.						BEGINNING:	ENDING:
37	IF THIS IS A MEDICARE DEPENDENT HOSPITAL (MDH), ENTER THE NUMBER OF PERIODS MDH STATUS IN EFFECT IN THE COST REPORTING PERIOD.							37
38	ENTER APPLICABLE BEGINNING AND ENDING DATES OF MDH STATUS. SUBSCRIPT LINE 38 FOR NUMBER PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.						BEGINNING:	ENDING:
39	DOES THE FACILITY POTENTIALLY QUALIFY FOR THE INPATIENT HOSPITAL ADJUSTMENT FOR LOW VOLUME HOSPITALS AS DEEMED BY CMS ACCORDING TO THE FEDERAL REGISTER? ENTER IN COLUMN 1 'Y' FOR YES OR 'N' FOR NO. ADDITIONALLY, DOES THE FACILITY MEET THE MILEAGE REQUIREMENTS IN ACCORDANCE WITH 42 CFR 412.101(b)(2)? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO. (SEE INSTRUCTIONS)						N	N
				V	XVIII	XIX		
45	PROSPECTIVE PAYMENT SYSTEM(PPS)-CAPITAL DOES THIS FACILITY QUALIFY AND RECEIVE CAPITAL PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42 CFR §412.320?						N	Y
46	IS THIS FACILITY ELIGIBLE FOR ADDITIONAL PAYMENT EXCEPTION FOR EXTRAORDINARY CIRCUMSTANCES PURSUANT TO 42 CFR §412.348(f)? IF YES, COMPLETE WORKSHEET L, PART III AND L-1, PARTS I THROUGH III.						N	N
47	IS THIS A NEW HOSPITAL UNDER 42 CFR §412.300 PPS CAPITAL? ENTER 'Y' FOR YES OR 'N' FOR NO.						N	N
48	IS THE FACILITY ELECTING FULL FEDERAL CAPITAL PAYMENT? ENTER 'Y' FOR YES OR 'N' FOR NO.						N	N

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
 PART I (CONT)

TEACHING HOSPITALS		1	2	3	
56	IS THIS A HOSPITAL INVOLVED IN TRAINING RESIDENTS IN APPROVED GME PROGRAMS? ENTER 'Y' FOR YES OR 'N' FOR NO.	N			56
57	IF LINE 56 IS YES, IS THIS THE FIRST COST REPORTING PERIOD DURING WHICH RESIDENTS IN APPROVED GME PROGRAMS TRAINED AT THIS FACILITY? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. IF COLUMN 1 IS 'Y' DID RESIDENTS START TRAINING IN THE FIRST MONTH OF THIS COST REPORTING PERIOD? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 2. IF COLUMN 2 IS 'Y', COMPLETE WORKSHEET E-4. IF COLUMN 2 IS 'N', COMPLETE WORKSHEET D, PART III & IV AND D-2, PART II, IF APPLICABLE.	N	N		57
58	IF LINE 56 IS YES, DID THIS FACILITY ELECT COST REIMBURSEMENT FOR PHYSICIANS' SERVICES AS DEFINED IN CMS PUB 15-1, SECTION 2148? IF YES, COMPLETE WORKSHEET D-5.	N			58
59	ARE COSTS CLAIMED ON LINE 100 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET D-2, PART I.	N			59
60	ARE YOU CLAIMING NURSING SCHOOL AND/OR ALLIED HEALTH COSTS FOR A PROGRAM THAT MEETS THE PROVIDER-OPERATED CRITERIA UNDER §413.85? ENTER 'Y' FOR YES OR 'N' FOR NO. (SEE INSTRUCTIONS)	N			60
61	DID YOUR FACILITY RECEIVE ADDITIONAL FTE SLOTS UNDER ACA SECTION 5503? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. IF 'Y', EFFECTIVE FOR PORTIONS OF COST REPORTING PERIODS BEGINNING ON OR AFTER JULY 1, 2011 ENTER THE AVERAGE NUMBER OF PRIMARY CARE FTE RESIDENTS FOR IIME IN COLUMN 2 AND DIRECT GME IN COLUMN 3 FROM THE HOSPITAL'S THREE MOST RECENT COST REPORTS ENDING AND SUBMITTED BEFORE MARCH 23, 2010. (SEE INSTRUCTIONS)	Y/N N	IIME AVERAGE	DIRECT GME AVERAGE	61
ACA PROVISIONS AFFECTING THE HEALTH RESOURCES AND SERVICES ADMINISTRATION (HRSA)					
62	ENTER THE NUMBER OF FTE RESIDENTS THAT YOUR HOSPITAL TRAINED IN THIS COST REPORTING PERIOD FOR WHICH YOUR HOSPITAL RECEIVED HRSA PCRE FUNDING (SEE INSTRUCTIONS)				62
62.01	ENTER THE NUMBER OF FTE RESIDENTS THAT ROTATED FROM A TEACHING HEALTH CENTER (THC) INTO YOUR HOSPITAL IN THIS COST REPORTING PERIOD OF HRSA THC PROGRAM. (SEE INSTRUCTIONS)				62.01
TEACHING HOSPITALS THAT CLAIM RESIDENTS IN NON-PROVIDER SETTINGS					
63	HAS YOUR FACILITY TRAINED RESIDENTS IN NON-PROVIDER SETTINGS DURING THIS COST REPORTING PERIOD? ENTER 'Y' FOR YES OR 'N' FOR NO. IF YES, COMPLETE LINES 64-67. (SEE INSTRUCTIONS)	N			63
SECTION 5504 OF THE ACA BASE YEAR FTE RESIDENTS IN NON-PROVIDER SETTINGS					
THIS BASE YEAR IS YOUR COST REPORTING PERIOD THAT BEGINS ON OR AFTER JULY 1, 2009 AND BEFORE JUNE 30, 2010.					
64	ENTER IN COLUMN 1, IF LINE 63 IS YES, OR YOUR FACILITY TRAINED RESIDENTS IN THE BASE YEAR PERIOD, THE NUMBER OF UNWEIGHTED NON-PRIMARY CARE RESIDENT FTEs ATTRIBUTABLE TO ROTATIONS OCCURRING IN ALL NON-PROVIDER SETTINGS. ENTER IN COLUMN 2 THE NUMBER OF UNWEIGHTED NON-PRIMARY CARE RESIDENT FTEs THAT TRAINED IN YOUR HOSPITAL. ENTER IN COLUMN 3 THE RATIO OF (COLUMN 1 DIVIDED BY (COLUMN 1 + COLUMN 2)). (SEE INSTRUCTIONS)		UNWEIGHTED FTEs NONPROVIDER SITE	UNWEIGHTED FTEs IN HOSPITAL	RATIO (COL.1/ (COL.1+COL.2))
	ENTER IN LINES 65-65.49 IN COLUMN 1, IF LINE 63 IS YES, OR YOUR FACILITY TRAINED RESIDENTS IN THE BASE YEAR PERIOD, THE PROGRAM NAME. ENTER IN COLUMN 2 THE PROGRAM CODE. ENTER IN COLUMN 3 THE NUMBER OF UNWEIGHTED PRIMARY CARE FTE RESIDENTS ATTRIBUTABLE TO ROTATIONS OCCURRING IN ALL NON-PROVIDER SETTINGS. ENTER IN COLUMN 4 THE NUMBER OF UNWEIGHTED PRIMARY CARE RESIDENT FTEs THAT TRAINED IN YOUR HOSPITAL. ENTER IN COLUMN 5 THE RATIO OF COLUMN 3 DIVIDED BY (COLUMN 3 + COLUMN 4)). (SEE INSTRUCTIONS)		UNWEIGHTED FTEs NONPROVIDER SITE	UNWEIGHTED FTEs IN HOSPITAL	RATIO (COL.3+COL.4) 5
PROGRAM NAME	PROGRAM CODE				
1	2		3	4	5
SECTION 5504 OF THE ACA CURRENT YEAR FTE RESIDENTS IN NON-PROVIDER SETTINGS					
EFFECTIVE FOR COST REPORTING PERIODS BEGINNING ON OR AFTER JULY 1, 2010					
66	ENTER IN COLUMN 1, THE NUMBER OF UNWEIGHTED NON-PRIMARY CARE RESIDENT FTEs ATTRIBUTABLE TO ROTATIONS OCCURRING IN ALL NON-PROVIDER SETTINGS. ENTER IN COLUMN 2 THE NUMBER OF UNWEIGHTED NON-PRIMARY CARE RESIDENT FTEs THAT TRAINED IN YOUR HOSPITAL. ENTER IN COLUMN 3 THE RATIO OF (COLUMN 1 DIVIDED BY (COLUMN 1 + COLUMN 2)). (SEE INSTRUCTIONS)		UNWEIGHTED FTEs NONPROVIDER SITE	UNWEIGHTED FTEs IN HOSPITAL	RATIO (COL.1/ (COL.1+COL.2))

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
 PART I (CONT)

ENTER IN LINES 67-67.49, COLUMN 1 THE PROGRAM NAME. ENTER IN COLUMN 2 THE PROGRAM CODE. ENTER IN COLUMN 3 THE NUMBER OF UNWEIGHTED PRIMARY CARE FTE RESIDENTS ATTRIBUTABLE TO ROTATIONS OCCURRING IN ALL NON-PROVIDER SETTINGS. ENTER IN COLUMN 4 THE NUMBER OF UNWEIGHTED PRIMARY CARE RESIDENT FTES THAT TRAINED IN YOUR HOSPITAL. ENTER IN COLUMN 5 THE RATIO OF COLUMN 3 DIVIDED BY (COLUMN 3 ÷ COLUMN 4)). (SEE INSTRUCTIONS)

PROGRAM NAME 1	PROGRAM CODE 2	UNWEIGHTED FTES NONPROVIDER SITE 3	UNWEIGHTED FTES IN HOSPITAL 4	RATIO (COL.1/ (COL.3+COL.4)) 5
INPATIENT PSYCHIATRIC FACILITY PPS				
70	IS THIS FACILITY AN INPATIENT PSYCHIATRIC FACILITY (IPF), OR DOES IT CONTAIN AN IPF SUBPROVIDER? ENTER 'Y' FOR YES OR 'N' FOR NO.		N	70
71	IF LINE 70 YES: COLUMN 1: DID THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORT FILED ON OR BEFORE NOVEMBER 15, 2004? ENTER 'Y' FOR YES OR 'N' FOR NO. COLUMN 2: DID THIS FACILITY TRAIN RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH 42 CFR §412.424(d)(1)(iii)(D)? ENTER 'Y' FOR YES AND 'N' FOR NO. COLUMN 3: IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3. IF THIS COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH YEAR, ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5.			71
INPATIENT REHABILITATION FACILITY PPS				
75	IS THIS FACILITY AN INPATIENT REHABILITATION FACILITY (IRF), OR DOES IT CONTAIN AN IRF SUBPROVIDER? ENTER 'Y' FOR YES OR 'N' FOR NO.		N	75
76	IF LINE 75 YES: COLUMN 1: DID THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE NOVEMBER 15, 2004? ENTER 'Y' FOR YES OR 'N' FOR NO. COLUMN 2: DID THIS FACILITY TRAIN RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH 42 CFR §412.424(d)(1)(iii)(D)? ENTER 'Y' FOR YES AND 'N' FOR NO. COLUMN 3: IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3. IF THIS COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH YEAR, ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5.			76
LONG TERM CARE HOSPITAL PPS				
80	IS THIS A LONG TERM CARE HOSPITAL (LTCH)? ENTER 'Y' FOR YES OR 'N' FOR NO.		N	80
TEFRA PROVIDERS				
85	IS THIS A NEW HOSPITAL UNDER 42 CFR §413.40(f)(1)(i) TEFRA?. ENTER 'Y' FOR YES OR 'N' FOR NO.		N	85
86	DID THIS FACILITY ESTABLISH A NEW OTHER SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR §413.40(f)(1)(ii)? ENTER 'Y' FOR YES, OR 'N' FOR NO.		N	86
TITLE V AND XIX INPATIENT SERVICES				
90	DOES THIS FACILITY HAVE TITLE V AND/OR XIX INPATIENT HOSPITAL SERVICES? ENTER 'Y' FOR YES, OR 'N' FOR NO IN APPLICABLE COLUMN.		V 1 N	XIX 2 Y 90
91	IS THIS HOSPITAL REIMBURSED FOR TITLE V AND/OR XIX THROUGH THE COST REPORT EITHER IN FULL OR IN PART? ENTER 'Y' FOR YES, OR 'N' FOR NO IN THE APPLICABLE COLUMN.		N	N 91
92	ARE TITLE XIX NF PATIENTS OCCUPYING TITLE XVIII SNF BEDS (DUAL CERTIFICATION)? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.		N	N 92
93	DOES THIS FACILITY OPERATE AN ICF/MR FACILITY FOR PURPOSES OF TITLE V AND XIX? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.		N	N 93
94	DOES TITLE V OR TITLE XIX REDUCE CAPITAL COST? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.		N	N 94
95	IF LINE 94 IS 'Y', ENTER THE REDUCTION PERCENTAGE IN THE APPLICABLE COLUMN.			95
96	DOES TITLE V OR TITLE XIX REDUCE OPERATING COST? ENTER 'Y' FOR YES OR 'N' FOR NO IN THE APPLICABLE COLUMN.		N	N 96
97	IF LINE 96 IS 'Y', ENTER THE REDUCTION PERCENTAGE IN THE APPLICABLE COLUMN.			97
RURAL PROVIDERS				
105	DOES THIS HOSPITAL QUALIFY AS A CRITICAL ACCESS HOSPITAL (CAH)?		1 N	2 105
106	IF THIS FACILITY QUALIFIES AS A CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES.			106
107	COLUMN 1: IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR I&R TRAINING PROGRAMS? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF YES, THE GME ELIMINATION WOULD NOT BE ON WORKSHEET B, PART I, COLUMN 26 AND THE PROGRAM WOULD BE COST REIMBURSED. IF YES, COMPLETE WORKSHEET D-2, PART II, COLUMN 2: IF THIS FACILITY IS A CAH, DO I&RS IN AN APPROVED MEDICAL EDUCATION PROGRAM TRAIN IN THE CAH'S EXCLUDED IPF AND/OR IRF UNIT? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 2.			107
108	IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR §412.113(c). ENTER 'Y' FOR YES OR 'N' FOR NO.		N	108
109	IF THIS HOSPITAL QUALIFIES AS A CAH OR A COST PROVIDER, ARE THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIER? ENTER 'Y' FOR YES OR 'N' FOR EACH THERAPY.		PHY- N	OCCUP- RESPI- SICAL ATIONAL SPEECH RATORY 109

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
 PART I (CONT)

MISCELLANEOUS COST REPORTING INFORMATION

115	IS THIS AN ALL-INCLUSIVE RATE PROVIDER? ENTER 'Y' FOR YES OR 'N' FOR NO IN COLUMN 1. IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) IN COLUMN 2. IF COLUMN 2 IS 'E', ENTER IN COLUMN 3 EITHER '93' PERCENT FOR SHORT TERM HOSPITAL OR '98' PERCENT FOR LONG TERM CARE (INCLUDES PSYCHIATRIC, REHABILITATION AND LONG TERM HOSPITALS PROVIDERS) BASED ON THE DEFINITION IN CMS 15-18 2208.1.	N		115
116	IS THIS FACILITY CLASSIFIED AS A REFERRAL CENTER? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		116
117	IS THIS FACILITY LEGALLY REQUIRED TO CARRY MALPRACTICE INSURANCE? ENTER 'Y' FOR YES OR 'N' FOR NO.	Y		117
118	IS THE MALPRACTICE INSURANCE A CLAIMS-MADE OR OCCURRENCE POLICY? ENTER 1 IF THE POLICY IS CLAIM-MADE. ENTER 2 IF THE POLICY IS OCCURRENCE.	1		118
118.01	LIST AMOUNTS OF MALPRACTICE PREMIUMS AND PAID LOSSES: PREMIUMS: 7,772,116 PAID LOSSES: 469,107 SELF INSURANCE:			118.01
118.02	ARE MALPRACTICE PREMIUMS AND PAID LOSSES REPORTED IN A COST CENTER OTHER THAN THE ADMINISTRATIVE AND GENERAL COST CENTER? IF YES, SUBMIT SUPPORTING SCHEDULE LISTING COST CENTERS AND AMOUNTS CONTAINED THEREIN.	N		118.02
120	IS THIS A SCH OR EACH THAT QUALIFIES FOR THE OUTPATIENT HOLD HARMLESS PROVISION IN ACA §3121 AND APPLICABLE AMENDMENTS? (SEE INSTRUCTIONS). ENTER IN COLUMN 1 'Y' FOR YES OR 'N' FOR NO. IS THIS A RURAL HOSPITAL WITH < 100 BEDS THAT QUALIFIES FOR THE OUTPATIENT HOLD HARMLESS PROVISION IN ACA §3121 AND APPLICABLE AMENDMENTS? (SEE INSTRUCTIONS). ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO.	N	N	120
121	DID THIS FACILITY INCUR AND REPORT COSTS FOR IMPLANTABLE DEVICES CHARGED TO PATIENTS? ENTER 'Y' FOR YES OR 'N' FOR NO.	Y		121

TRANSPLANT CENTER INFORMATION

125	DOES THIS FACILITY OPERATE A TRANSPLANT CENTER? ENTER 'Y' FOR YES OR 'N' FOR NO. IF YES, ENTER CERTIFICATION DATE(S)(MM/DD/YYYY) BELOW.	N		125
126	IF THIS IS A MEDICARE CERTIFIED KIDNEY TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			126
127	IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			127
128	IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			128
129	IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			129
130	IF THIS IS A MEDICARE CERTIFIED PANCREAS TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			130
131	IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			131
132	IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			132
133	IF THIS IS A MEDICARE CERTIFIED OTHER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			133
134	IF THIS IS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COLUMN 1 AND TERMINATION DATE, IF APPLICABLE, IN COLUMN 2.			134

ALL PROVIDERS

140	ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB 15-1, CHAPTER 10? ENTER 'Y' FOR YES, OR 'N' FOR NO IN COLUMN 1. IF YES, AND HOME OFFICE COSTS ARE CLAIMED, ENTER IN COLUMN 2 THE HOME OFFICE CHAIN NUMBER.	1 Y	2 14H117	140
IF THIS FACILITY IS PART OF A CHAIN ORGANIZATION, ENTER ON LINES 141 THROUGH 143 THE NAME AND ADDRESS OF THE HOME OFFICE AND ENTER THE HOME OFFICE CONTRACTOR NAME AND CONTRACTOR NUMBER.				
141	NAME: SHERMAN HEALTH SYSTEM	CONTRACTOR'S NAME: NATIONAL GOVERNMENT SERVICES		CONTRACTOR'S NUMBER: 00130
142	STREET: 1425 N. RANDALL ROAD	P.O. BOX:		
143	CITY: ELGIN	STATE: IL		ZIP CODE: 60123
144	ARE PROVIDER BASED PHYSICIANS' COSTS INCLUDED IN WORKSHEET A?	Y		144
145	IF COSTS FOR RENAL SERVICES ARE CLAIMED ON WORKSHEET A, LINE 74 ARE THEY COSTS FOR INPATIENT SERVICES ONLY? ENTER 'Y' FOR YES, OR 'N' FOR NO.	Y		145
146	HAS THE COST ALLOCATION METHODOLOGY CHANGED FROM THE PREVIOUSLY FILED COST REPORT? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. (SEE CMS PUB. 15-2, SECTION 4020). IF YES, ENTER THE APPROVAL DATE (MM/DD/YYYY) IN COLUMN 2.	N		146
147	WAS THERE A CHANGE IN THE STATISTICAL BASIS? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		147
148	WAS THERE A CHANGE IN THE ORDER OF ALLOCATION? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		148
149	WAS THERE A CHANGE TO THE SIMPLIFIED COST FINDING METHOD? ENTER 'Y' FOR YES OR 'N' FOR NO.	N		149

DOES THIS FACILITY CONTAIN A PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COSTS OR CHARGES? ENTER 'Y' FOR YES OR 'N' FOR NO FOR EACH COMPONENT FOR PART A AND PART B. SEE 42 CFR §413.13)

	TITLE XVIII		TITLE	TITLE
	PART A	PART B	V	XIX
	1	2	3	4
155	HOSPITAL	N	N	155
156	SUBPROVIDER - IPF	N	N	156
157	SUBPROVIDER - IRF	N	N	157
158	SUBPROVIDER - (OTHER)	N	N	158
159	SNF	N	N	159
160	HHA	N	N	160
161	CMHC	N	N	161

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL
PERIOD FROM 05/01/2012 TO 04/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2012.11
10/01/2013 10:50

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
PART I (CONT)

MULTICAMPUS

165 IS THIS HOSPITAL PART OF A MULTICAMPUS HOSPITAL THAT HAS ONE OR MORE CAMPUSES IN DIFFERENT CBSAs? N 165
ENTER 'Y' FOR YES OR 'N' FOR NO.

166 IF LINE 165 IS YES, FOR EACH CAMPUS, ENTER THE NAME IN COLUMN 0, COUNTY IN COLUMN 1, STATE IN
COLUMN 2, ZIP IN COLUMN 3, CBSA IN COLUMN 4, FTE/CAMPUS IN COLUMN 5.
NAME COUNTY STATE ZIP CODE CBSA FTE/CAMPUS
0 1 2 3 4 5

HEALTH INFORMATION TECHNOLOGY (HIT) INCENTIVE IN THE AMERICAN RECOVERY AND REINVESTMENT ACT

167 IS THIS PROVIDER A MEANINGFUL USER UNDER §1886(n)? ENTER 'Y' FOR YES OR 'N' FOR NO. Y 167

168 IF THIS PROVIDER IS A CAH (LINE 105 IS 'Y') AND A MEANINGFUL USER (LINE 167 IS 'Y'),
ENTER THE REASONABLE COST INCURRED FOR THE HIT ASSETS. 168

169 IF THIS PROVIDER IS A MEANINGFUL USER (LINE 167 IS 'Y') AND IS NOT A CAH 0.50 169
(LINE 105 IS 'N'), ENTER THE TRANSITIONAL FACTOR.

HOSPITAL AND HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE

WORKSHEET S-2
 PART II

GENERAL INSTRUCTION: ENTER Y FOR ALL YES RESPONSES. ENTER N FOR ALL NO RESPONSES.
 ENTER ALL DATES IN THE MM/DD/YYYY FORMAT.

COMPLETED BY ALL HOSPITALS

PROVIDER ORGANIZATION AND OPERATION		Y/N	DATE		
1		1	2	1	
1	HAS THE PROVIDER CHANGED OWNERSHIP IMMEDIATELY PRIOR TO THE BEGINNING OF THE COST REPORTING PERIOD? IF YES, ENTER THE DATE OF THE CHANGE IN COLUMN 2. (SEE INSTRUCTIONS)	N			
2		Y/N	DATE	V/I	
2		1	2	3	
2	HAS THE PROVIDER TERMINATED PARTICIPATION IN THE MEDICARE PROGRAM? IF YES, ENTER IN COLUMN 2 THE DATE OF TERMINATION AND IN COLUMN 3, 'V' FOR VOLUNTARY OR 'I' FOR INVOLUNTARY.	N		2	
3	IS THE PROVIDER INVOLVED IN BUSINESS TRANSACTIONS, INCLUDING MANAGEMENT CONTRACTS, WITH INDIVIDUALS OR ENTITIES (E.G., CHAIN HOME OFFICES, DRUG OR MEDICAL SUPPLY COMPANIES) THAT ARE RELATED TO THE PROVIDER OR ITS OFFICERS, MEDICAL STAFF, MANAGEMENT PERSONNEL, OR MEMBERS OF THE BOARD OF DIRECTORS THROUGH OWNERSHIP, CONTROL, OR FAMILY AND OTHER SIMILAR RELATIONSHIPS? (SEE INSTRUCTIONS)	N		3	
FINANCIAL DATA AND REPORTS		Y/N	TYPE	DATE	
4		1	2	3	
4	COLUMN 1: WERE THE FINANCIAL STATEMENTS PREPARED BY A CERTIFIED PUBLIC ACCOUNTANT? COLUMN 2: IF YES, ENTER 'A' FOR AUDITED, 'C' FOR COMPILED, OR 'R' FOR REVIEWED. SUBMIT COMPLETE COPY OR ENTER DATE AVAILABLE IN COLUMN 3. (SEE INSTRUCTIONS). IF NO, SEE INSTRUCTIONS.	N		4	
5	ARE THE COST REPORT TOTAL EXPENSES AND TOTAL REVENUES DIFFERENT FROM THOSE ON THE FILED FINANCIAL STATEMENTS? IF YES, SUBMIT RECONCILIATION.	N		5	
APPROVED EDUCATIONAL ACTIVITIES		Y/N	Y/N		
6		1	2		
6	COLUMN 1: ARE COSTS CLAIMED FOR NURSING SCHOOL? COLUMN 2: IF YES, IS THE PROVIDER THE LEGAL OPERATOR OF THE PROGRAM?	N		6	
7	ARE COSTS CLAIMED FOR ALLIED HEALTH PROGRAMS? IF YES, SEE INSTRUCTIONS.	N		7	
8	WERE NURSING SCHOOL AND/OR ALLIED HEALTH PROGRAMS APPROVED AND/OR RENEWED DURING THE COST REPORTING PERIOD?	N		8	
9	ARE COSTS CLAIMED FOR INTERN-RESIDENT PROGRAMS CLAIMED ON THE CURRENT COST REPORT? IF YES, SEE INSTRUCTIONS.	N		9	
10	WAS AN INTERN-RESIDENT PROGRAM INITIATED OR RENEWED IN THE CURRENT COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.	N		10	
11	ARE GME COSTS DIRECTLY ASSIGNED TO COST CENTERS OTHER THAN I & R IN AN APPROVED TEACHING PROGRAM ON WORKSHEET A? IF YES, SEE INSTRUCTIONS.	N		11	
12	IS THE PROVIDER SEEKING REIMBURSEMENT FOR BAD DEBTS? IF YES, SEE INSTRUCTIONS.			Y/N 12	
13	IF LINE 12 IS YES, DID THE PROVIDER'S BAD DEBT COLLECTION POLICY CHANGE DURING THIS COST REPORTING PERIOD? IF YES, SUBMIT COPY.			N 13	
14	IF LINE 12 IS YES, WERE PATIENT DEDUCTIBLES AND/OR CO-PAYMENTS WAIVED? IF YES, SEE INSTRUCTIONS.			N 14	
15	DID TOTAL BEDS AVAILABLE CHANGE FROM THE PRIOR COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS.			N 15	
PS&R REPORT DATA		PART A		PART B	
16		Y/N	DATE	Y/N	DATE
16		1	2	3	4
16	WAS THE COST REPORT PREPARED USING THE PS&R REPORT ONLY? IF EITHER COLUMN 1 OR 3 IS YES, ENTER THE PAID-THROUGH DATE OF THE PS&R REPORT USED IN COLUMNS 2 AND 4. (SEE INSTRUCTIONS)	N		N	
17	WAS THE COST REPORT PREPARED USING THE PS&R REPORT FOR TOTALS AND THE PROVIDER'S RECORDS FOR ALLOCATION? IF EITHER COLUMN 1 OR 3 IS YES, ENTER THE PAID-THROUGH DATE IN COLUMNS 2 AND 4. (SEE INSTRUCTIONS)	Y	09/18/2013	Y	09/18/2013
18	IF LINE 16 OR 17 IS YES, WERE ADJUSTMENTS MADE TO PS&R REPORT DATA FOR ADDITIONAL CLAIMS THAT HAVE BEEN BILLED BUT ARE NOT INCLUDED ON THE PS&R REPORT USED TO FILE THE COST REPORT? IF YES, SEE INSTRUCTIONS.	N		N	
19	IF LINE 16 OR 17 IS YES, WERE ADJUSTMENTS MADE TO PS&R REPORT DATA FOR CORRECTIONS OF OTHER PS&R REPORT INFORMATION? IF YES, SEE INSTRUCTIONS.	N		N	
20	IF LINE 16 OR 17 IS YES, WERE ADJUSTMENTS MADE TO PS&R REPORT DATA FOR OTHER? DESCRIBE THE OTHER ADJUSTMENTS:	N		N	
21	WAS THE COST REPORT PREPARED ONLY USING THE PROVIDER'S RECORDS? IF YES, SEE INSTRUCTIONS.	N		N	

HOSPITAL AND HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE

WORKSHEET S-2
PART II

GENERAL INSTRUCTION: ENTER Y FOR ALL YES RESPONSES. ENTER N FOR ALL NO RESPONSES.
ENTER ALL DATES IN THE MM/DD/YYYY FORMAT.

COMPLETED BY COST REIMBURSED AND TEFRA HOSPITALS ONLY (EXCEPT CHILDRENS HOSPITALS)

CAPITAL RELATED COST

- 22 HAVE ASSETS BEEN RELIEFED FOR MEDICARE PURPOSES? IF YES, SEE INSTRUCTIONS. 22
- 23 HAVE CHANGES OCCURRED IN THE MEDICARE DEPRECIATION EXPENSE DUE TO APPRAISALS MADE DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. 23
- 24 WERE NEW LEASES AND/OR AMENDMENTS TO EXISTING LEASES ENTERED INTO DURING THIS COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. 24
- 25 HAVE THERE BEEN NEW CAPITALIZED LEASES ENTERED INTO DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. 25
- 26 WERE ASSETS SUBJECT TO SEC. 2314 OF DEFRA ACQUIRED DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. 26
- 27 HAS THE PROVIDER'S CAPITALIZED POLICY CHANGED DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. 27

INTEREST EXPENSE

- 28 WERE NEW LOANS, MORTGAGE AGREEMENTS OR LETTERS OF CREDIT ENTERED INTO DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. 28
- 29 DID THE PROVIDER HAVE A FUNDED DEPRECIATION ACCOUNT AND/OR BOND FUNDS (DEBT SERVICE RESERVE FUND) TREATED AS A FUNDED DEPRECIATION ACCOUNT? IF YES, SEE INSTRUCTIONS. 29
- 30 HAS EXISTING DEBT BEEN REPLACED PRIOR TO ITS SCHEDULED MATURITY WITH NEW DEBT? IF YES, SEE INSTRUCTIONS. 30
- 31 HAS DEBT BEEN RECALLED BEFORE SCHEDULED MATURITY WITHOUT ISSUANCE OF NEW DEBT? IF YES, SEE INSTRUCTIONS. 31

PURCHASED SERVICES

- 32 HAVE CHANGES OR NEW AGREEMENTS OCCURRED IN PATIENT CARE SERVICES FURNISHED THROUGH CONTRACTUAL ARRANGEMENTS WITH SUPPLIERS OF SERVICES? IF YES, SEE INSTRUCTIONS. 32
- 33 IF LINE 32 IS YES, WERE THE REQUIREMENTS OF SEC. 2135.2 APPLIED PERTAINING TO COMPETITIVE BIDDING? IF NO, SEE INSTRUCTIONS. 33

PROVIDER-BASED PHYSICIANS

- 34 ARE SERVICES FURNISHED AT THE PROVIDER FACILITY UNDER AN ARRANGEMENT WITH PROVIDER-BASED PHYSICIANS? IF YES, SEE INSTRUCTIONS. 34
- 35 IF LINE 34 IS YES, WERE THERE NEW AGREEMENTS OR AMENDED EXISTING AGREEMENTS WITH THE PROVIDER-BASED PHYSICIANS DURING THE COST REPORTING PERIOD? IF YES, SEE INSTRUCTIONS. 35

HOME OFFICE COSTS

- | | Y/N | DATE | |
|---|-----|------|----|
| | 1 | 2 | |
| 36 WERE HOME OFFICE COSTS CLAIMED ON THE COST REPORT? | | | 36 |
| 37 IF LINE 36 IS YES, HAS A HOME OFFICE COST STATEMENT BEEN PREPARED BY THE HOME OFFICE? IF YES, SEE INSTRUCTIONS. | | | 37 |
| 38 IF LINE 36 IS YES, WAS THE FISCAL YEAR END OF THE HOME OFFICE DIFFERENT FROM THAT OF THE PROVIDER? IF YES, ENTER IN COLUMN 2 THE FISCAL YEAR END OF THE HOME OFFICE. | N | | 38 |
| 39 IF LINE 36 IS YES, DID THE PROVIDER RENDER SERVICES TO OTHER CHAIN COMPONENTS? IF YES, SEE INSTRUCTIONS. | | | 39 |
| 40 IF LINE 36 IS YES, DID THE PROVIDER RENDER SERVICES TO THE HOME OFFICE? IF YES, SEE INSTRUCTIONS. | | | 40 |

COST REPORT PREPARER CONTACT INFORMATION

- | | | | |
|-------------------------------|--|-----------------------------|----|
| 41 FIRST NAME: CAROLYN | LAST NAME: CEKAL | TITLE: MANAGER REIMBURSEMEN | 41 |
| 42 EMPLOYER: SHERMAN HOSPITAL | | | 42 |
| 43 PHONE NUMBER: 224-783-1217 | E-MAIL ADDRESS: CAROLYN.CEKAL@ADVOCATEHEALTH.C | | 43 |

HOSPITAL WAGE INDEX INFORMATION

WORKSHEET S-3
 PART II & III

PART II - WAGE DATA

	WKST A LINE NUMBER	AMOUNT REPORTED	RECLASS OF SALARIES (FROM WKST A-6)	ADJUSTED SALARIES (COL. 2 + COL. 3)	PAID HOURS RELATED TO SALARIES IN COL. 4	AVERAGE HOURLY WAGE (COL. 4 + COL. 5)	
	1	2	3	4	5	6	
SALARIES							
1	200	98,217,726		98,217,726	3,100,401.00	31.68	1
2							2
3							3
4							4
4.01							4.01
5							5
6							6
7	21						7
7.01							7.01
8		2,825,170		2,825,170	33,139.00	85.25	8
9							9
9	44						9
10		400,455	49,723	450,178	12,079.00	37.27	10
OTHER WAGES & RELATED COSTS							
11		1,682,390		1,682,390	25,880.00	65.01	11
12							12
13							13
14		4,128,350		4,128,350	63,483.00	65.03	14
15							15
16							16
WAGE-RELATED COSTS							
17		20,280,730		20,280,730			17
18							18
19		97,736		97,736			19
20							20
21							21
22							22
22.01							22.01
23							23
24							24
25							25
OVERHEAD COSTS - DIRECT SALARIES							
26		1,954,343	-1,203,343	751,000	26,319.00	28.53	26
27		14,905,202	152,462	15,057,664	457,333.00	32.92	27
28		2,253,219		2,253,219	14,511.00	155.28	28
29			887,542	887,542	25,061.00	35.42	29
30		2,336,701	-856,674	1,480,027	68,796.00	21.51	30
31		140,918	1,862	142,780	8,919.00	16.01	31
32		1,828,599	24,156	1,852,755	132,766.00	13.96	32
33		99,599		99,599	2,112.00	47.16	33
34		1,883,715	-623,282	1,260,433	55,041.00	22.90	34
35							35
36			648,166	648,166	73,217.00	8.85	36
37							37
38		1,028,563	13,587	1,042,150	24,610.00	42.35	38
39		862,293	-366,536	495,757	28,174.00	17.60	39
40		2,734,766	36,126	2,770,892	72,632.00	38.15	40
41		1,269,512	16,770	1,286,282	57,668.00	22.30	41
42		1,577,910	20,844	1,598,754	44,372.00	36.03	42
43							43

PART III - HOSPITAL WAGE INDEX SUMMARY

1	NET SALARIES (SEE INSTRUCTIONS)	97,745,374		97,745,374	3,083,885.00	31.70	1
2	EXCLUDED AREA SALARIES (SEE INSTRUCTIONS)	400,455	49,723	450,178	12,079.00	37.27	2
3	SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	97,344,919	-49,723	97,295,196	3,071,806.00	31.67	3
4	SUBTOTAL OTHER WAGES & RELATED COSTS (SEE INST.)	5,810,740		5,810,740	89,363.00	65.02	4
5	SUBTOTAL WAGE-RELATED COSTS (SEE INST.)	20,280,730		20,280,730		20.84	5
6	TOTAL (SUM OF LINES 3 THRU 5)	123,436,389	-49,723	123,386,666	3,161,169.00	39.03	6
7	TOTAL OVERHEAD COST (SEE INSTRUCTIONS)	32,875,340	-1,248,320	31,627,020	1,091,531.00	28.97	7

HOSPITAL WAGE RELATED COSTS

WORKSHEET S-3
 PART IV

PART A - CORE LIST

	AMOUNT REPORTED	
RETIREMENT COST		
1 401K EMPLOYER CONTRIBUTIONS	3,136,358	1
2 TAX SHELTERED ANNUITY (TSA) EMPLOYER CONTRIBUTION		2
3 NONQUALIFIED DEFINED BENEFIT PLAN COST (SEE INSTRUCTIONS)		3
4 QUALIFIED DEFINED BENEFIT PLAN COST (SEE INSTRUCTIONS)		4
PLAN ADMINISTRATIVE COSTS (PAID TO EXTERNAL ORGANIZATION)		
5 401K/TSA PLAN ADMINISTRATION FEES		5
6 LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		6
7 EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		7
HEALTH AND INSURANCE COST		
8 HEALTH INSURANCE (PURCHASED OR SELF FUNDED)	8,929,701	8
9 PRESCRIPTION DRUG PLAN		9
10 DENTAL, HEARING AND VISION PLAN	424,957	10
11 LIFE INSURANCE (IF EMPLOYER IS OWNER OR BENEFICIARY)	135,475	11
12 ACCIDENTAL INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)		12
13 DISABILITY INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)	223,395	13
14 LONG-TERM CARE INSURANCE (IF EMPLOYEE IS OWNER OR BENEFICIARY)		14
15 WORKERS' COMPENSATION INSURANCE	480,709	15
16 RETIREMENT HEALTH CARE COST (ONLY CURRENT YEAR, NOT THE EXTRAORDINARY ACCRUAL REQUIRED BY FASB 106. NON CUMULATIVE PORTION)		16
TAXES		
17 FICA-EMPLOYERS PORTION ONLY	6,320,985	17
18 MEDICARE TAXES - EMPLOYERS PORTION ONLY		18
19 UNEMPLOYMENT INSURANCE	187,418	19
20 STATE OR FEDERAL UNEMPLOYMENT TAXES		20
OTHER		
21 EXECUTIVE DEFERRED COMPENSATION (OTHER THAN RETIREMENT COST REPORTED ON LINES 1 THROUGH 4 ABOVE) (SEE INSTRUCTIONS)		21
22 DAY CARE COSTS AND ALLOWANCES		22
23 TUITION REIMBURSEMENT	436,963	23
24 TOTAL WAGE RELATED COST (SUM OF LINES 1-23)	20,275,961	24
PART B - OTHER THAN CORE RELATED COST		
25 OTHER WAGE RELATED (OTHER WAGE RELATED COST)	4,770	25

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL
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HOSPITAL CONTRACT LABOR AND BENEFIT COST

WORKSHEET S-3
PART V

PART V - CONTRACT LABOR AND BENEFIT COST

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION

COMPONENT		CONTRACT	BENEFIT
0		LABOR	COST
		1	2
1	TOTAL FACILITY CONTRACT LABOR AND BENEFIT COST		1
2	HOSPITAL		2
3	SUBPROVIDER - IPF		3
4	SUBPROVIDER - IRF		4
5	SUBPROVIDER - (OTHER)		5
6	SWING BEDS - SNF		6
7	SWING BEDS - NF		7
8	HOSPITAL-BASED SNF		8
9	HOSPITAL-BASED NF		9
10	HOSPITAL-BASED OLTC		10
11	HOSPITAL-BASED HHA		11
12	SEPARATELY CERTIFIED ASC		12
13	HOSPITAL-BASED HOSPICE		13
14	HOSPITAL-BASED HEALTH CLINIC - RHC		14
15	HOSPITAL-BASED HEALTH CLINIC - FQHC		15
16	HOSPITAL-BASED (CMHC)		16
17	RENAL DIALYSIS		17
18	OTHER		18

HOSPITAL UNCOMPENSATED CARE AND INDIGENT CARE DATA

WORKSHEET S-10

UNCOMPENSATED AND INDIGENT CARE COST COMPUTATION

1	COST TO CHARGE RATIO (WKST C, PART I, LINE 202, COL. 3 DIVIDED BY LINE 202, COL. 8)			0.229937	1
MEDICAID (SEE INSTRUCTIONS FOR EACH LINE)					
2	NET REVENUE FROM MEDICAID			14,928,217	2
3	DID YOU RECEIVE DSH OR SUPPLEMENTAL PAYMENTS FROM MEDICAID?			N	3
4	IF LINE 3 IS YES, DOES LINE 2 INCLUDE ALL DSH OR SUPPLEMENTAL PAYMENTS FROM MEDICAID?				4
5	IF LINE 4 IS NO, ENTER DSH OR SUPPLEMENTAL PAYMENTS FROM MEDICAID				5
6	MEDICAID CHARGES			134,253,600	6
7	MEDICAID COST (LINE 1 TIMES LINE 6)			30,869,870	7
8	DIFFERENCE BETWEEN NET REVENUE AND COSTS FOR MEDICAID PROGRAM (LINE 7 MINUS THE SUM OF LINES 2 AND 5) IF LINE 7 IS LESS THAN THE SUM OF LINES 2 AND 5, THEN ENTER ZERO.			15,941,653	8
STATE CHILDREN'S HEALTH INSURANCE PROGRAM (SCHIP)(SEE INSTRUCTIONS FOR EACH LINE)					
9	NET REVENUE FROM STAND-ALONE SCHIP				9
10	STAND-ALONE SCHIP CHARGES				10
11	STAND-ALONE SCHIP COST (LINE 1 TIMES LINE 10)				11
12	DIFFERENCE BETWEEN NET REVENUE AND COSTS FOR STAND-ALONE SCHIP (LINE 11 MINUS LINE 9) IF LINE 11 IS LESS THAN LINE 9, THEN ENTER ZERO.				12
OTHER STATE OR LOCAL GOVERNMENT INDIGENT CARE PROGRAM (SEE INSTRUCTIONS FOR EACH LINE)					
13	NET REVENUE FROM STATE OR LOCAL INDIGENT CARE PROGRAM (NOT INCLUDED ON LINES 2, 5, OR 9)				13
14	CHARGES FOR PATIENTS COVERED UNDER STATE OR LOCAL INDIGENT CARE PROGRAM (NOT INCLUDED IN LINES 6 OR 10)				14
15	STATE OR LOCAL INDIGENT CARE PROGRAM COST (LINE 1 TIMES LINE 14)				15
16	DIFFERENCE BETWEEN NET REVENUE AND COSTS FOR STATE OR LOCAL INDIGENT CARE PROGRAM (LINE 15 MINUS LINE 13) IF LINE 15 IS LESS THAN LINE 13, THEN ENTER ZERO.				16
UNCOMPENSATED CARE (SEE INSTRUCTIONS FOR EACH LINE)					
17	PRIVATE GRANTS, DONATIONS, OR ENDOWMENT INCOME RESTRICTED TO FUNDING CHARITY CARE				17
18	GOVERNMENT GRANTS, APPROPRIATIONS OF TRANSFERS FOR SUPPORT OF HOSPITAL OPERATIONS				18
19	TOTAL UNREIMBURSED COST FOR MEDICAID, SCHIP AND STATE AND LOCAL INDIGENT CARE PROGRAMS (SUM OF LINES 8, 12 AND 16)			15,941,653	19
		UNINSURED PATIENTS	INSURED PATIENTS	TOTAL	
		1	2	3	
20	TOTAL INITIAL OBLIGATION OF PATIENTS APPROVED FOR CHARITY CARE (AT FULL CHARGES EXCLUDING NON-REIMBURSABLE COST CENTERS) FOR THE ENTIRE FACILITY	10,487,924		10,487,924	20
21	COST OF INITIAL OBLIGATION OF PATIENTS APPROVED FOR CHARITY CARE (LINE 1 TIMES LINE 20)	2,411,562		2,411,562	21
22	PARTIAL PAYMENT BY PATIENTS APPROVED FOR CHARITY CARE			0	22
23	COST OF CHARITY CARE	2,411,562		2,411,562	23
24	DOES THE AMOUNT IN LINE 20, COLUMN 2 INCLUDE CHARGES FOR PATIENT DAYS BEYOND A LENGTH OF STAY LIMIT IMPOSED ON PATIENTS COVERED BY MEDICAID OR OTHER INDIGENT CARE PROGRAM				24
25	IF LINE 24 IS YES, ENTER CHARGES FOR PATIENT DAYS BEYOND AN INDIGENT CARE PROGRAM'S LENGTH OF STAY LIMIT (SEE INSTRUCTIONS)				25
26	TOTAL BAD DEBT EXPENSE FOR THE ENTIRE HOSPITAL COMPLEX (SEE INSTRUCTIONS)			33,414,958	26
27	MEDICARE BAD DEBTS FOR THE ENTIRE HOSPITAL COMPLEX (SEE INSTRUCTIONS) WORKSHEET E-3, PART V			703,930	27
28	NON-MEDICARE AND NON-REIMBURSABLE BAD DEBT EXPENSE (LINE 26 MINUS LINE 27)			32,711,028	28
29	COST OF NON-MEDICARE BAD DEBT EXPENSE (LINE 1 TIMES LINE 28)			7,521,476	29
30	COST OF NON-MEDICARE UNCOMPENSATED CARE (LINE 23, COL. 3 PLUS LINE 29)			9,933,038	30
31	TOTAL UNREIMBURSED AND UNCOMPENSATED CARE COST (LINE 19 PLUS LINE 30)			25,874,691	31

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		SALARIES 1	OTHER 2	TOTAL (COL. 1 + COL. 2) 3	RECLASSIFI- CATIONS 4	
GENERAL SERVICE COST CENTERS						
1	00100				23,833,260	1
1.01	00101				417,578	1.01
1.02	00102				1,476,443	1.02
2	00200				12,095,657	2
3	00300					3
4	00400	1,954,343	19,821,430	21,775,773	-159,336	4
5.01	00540	391,168	1,048,599	1,439,767	5,167	5.01
5.02	00550	2,211,769	6,822,977	9,034,746	29,217	5.02
5.03	00560	496,211	172,417	668,628	6,555	5.03
5.04	00570	1,933,563	242,424	2,175,987	25,542	5.04
5.05	00580	1,573,884	1,575,855	3,149,739	20,791	5.05
5.06	00590	8,298,607	52,634,755	60,933,362	-22,449,471	5.06
6	00600				4,769,705	6
7	00700	1,987,563	5,704,732	7,692,295	-4,155,427	7
7.01	00701	349,138	2,399,198	2,748,336	-2,082,392	7.01
8	00800	140,918	238,874	379,792	1,862	8
9	00900	1,828,599	437,420	2,266,019	24,156	9
10	01000	1,883,715	2,291,091	4,174,806	-1,045,581	10
11	01100				1,015,739	11
12	01200					12
13	01300	1,028,563	100,619	1,129,182	13,286	13
14	01400	862,293	1,799,854	2,662,147	-1,943,461	14
15	01500	2,734,766	12,858,371	15,593,137	-11,851,493	15
16	01600	1,269,512	1,514,010	2,783,522	16,770	16
17	01700	1,577,910	371,268	1,949,178	20,531	17
19	01900					19
20	02000					20
21	02100					21
22	02200					22
23	02300					23
INPATIENT ROUTINE SERV COST CENTERS						
30	03000	18,536,827	2,469,322	21,006,149	52,802	30
31	03100	4,691,538	1,164,112	5,855,650	22,115	31
43	04300	1,867,006	268,683	2,135,689	-2,396	43
ANCILLARY SERVICE COST CENTERS						
50	05000	7,165,715	20,560,440	27,726,155	-15,829,086	50
51	05100	2,294,950	424,954	2,719,904	-78,491	51
52	05200	4,343,590	1,636,505	5,980,095	-98,563	52
53	05300					53
54	05400	5,847,328	5,794,838	11,642,166	-1,599,659	54
55	05500	407,600	1,182,843	1,590,443	-7,000	55
57	05700	888,041	573,434	1,461,475	-198,228	57
58	05800	367,509	365,173	732,682	-86,025	58
59	05900	1,082,860	3,766,862	4,849,722	-2,997,348	59
60	06000	2,887,841	4,913,908	7,801,749	-2,888,162	60
62.30	06250					62.30
64	06400	1,263,878	385,859	1,649,737	-160,506	64
65	06500	1,661,462	418,708	2,080,170	-198,960	65
66	06600	2,650,306	187,921	2,838,227	26,328	66
67	06700	390,173	63,724	453,897	1,854	67
68	06800	157,636	2,193	159,829	1,682	68
69	06900	1,996,194	3,372,288	5,368,482	-2,443,191	69
70	07000	313,139	64,941	378,080	-5,479	70
71	07100				16,872,436	71
72	07200				11,385,278	72
73	07300				11,866,590	73
74	07400		923,291	923,291	-6,361	74
76	03950	265,023	100,925	365,948	-66,761	76
76.01	03951	192,458	88,207	280,665	2,095	76.01
76.02	03952				25,929	76.02
76.97	07697	245,111	202,992	448,103	3,170	76.97
76.98	07698					76.98
76.99	07699					76.99
OUTPATIENT SERVICE COST CENTERS						
91	09100	7,778,564	3,688,638	11,467,202	295,138	91
92	09200					92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
113	11300		14,493,782	14,493,782	-14,493,782	113
118		97,817,271	177,148,437	274,965,708	-519,483	118
NONREIMBURSABLE COST CENTERS						
190	19000					190
194	07950	64,466	10,412	74,878	73,529	194
194.01	07951	335,989	302,044	638,033	445,954	194.01
200		98,217,726	177,460,893	275,678,619		200

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		RECLASSIFIED TRIAL BALANCE (COL. 3 ± COL. 4) 5	ADJUST- MENTS 6	NET EXPENSES FOR ALLOCATION (COL. 5 ± COL. 6) 7		
GENERAL SERVICE COST CENTERS						
1	00100	CAP REL COSTS-BLDG & FIXT	23,833,260	580,434	24,413,694	1
1.01	00101	CAP REL COSTS-BLDG & FIXT-CANCER CTR	417,578	-11,330	406,248	1.01
1.02	00102	CAP REL COSTS-BLDG & FIXT-CENTER ST	1,476,443		1,476,443	1.02
2	00200	CAP REL COSTS-MVBLE EQUIP	12,095,657		12,095,657	2
3	00300	OTHER CAPITAL RELATED COSTS				3
4	00400	EMPLOYEE BENEFITS	21,616,437	-80,571	21,535,866	4
5.01	00540	NON PATIENT TELECOMMUNICATIONS	1,444,934	-192,842	1,252,092	5.01
5.02	00550	DATA PROCESSING	9,063,963	-2,189,835	6,874,128	5.02
5.03	00560	PURCHASING	675,183		675,183	5.03
5.04	00570	ADMITTING	2,201,529		2,201,529	5.04
5.05	00580	PATIENT ACCOUNTING	3,170,530	-803,750	2,366,780	5.05
5.06	00590	OTHER ADMINISTRATIVE COSTS	38,483,891	-5,968,935	32,514,956	5.06
6	00600	MAINTENANCE & REPAIRS	4,769,705		4,769,705	6
7	00700	OPERATION OF PLANT	3,536,868	-51,401	3,485,467	7
7.01	00701	OPERATION OF PLANT-CENTER STREET	665,944	-15,590	650,354	7.01
8	00800	LAUNDRY & LINEN SERVICE	381,654		381,654	8
9	00900	HOUSEKEEPING	2,290,175		2,290,175	9
10	01000	DIETARY	3,129,225	-2,251,452	877,773	10
11	01100	CAFETERIA	1,015,739		1,015,739	11
12	01200	MAINTENANCE OF PERSONNEL				12
13	01300	NURSING ADMINISTRATION	1,142,468		1,142,468	13
14	01400	CENTRAL SERVICES & SUPPLY	718,686	-5,835	712,851	14
15	01500	PHARMACY	3,741,644		3,741,644	15
16	01600	MEDICAL RECORDS & LIBRARY	2,800,292	-130,767	2,669,525	16
17	01700	SOCIAL SERVICE	1,969,709	-147,645	1,822,064	17
19	01900	NONPHYSICIAN ANESTHETISTS				19
20	02000	NURSING SCHOOL				20
21	02100	I&R SRVCES-SALARY & FRINGES APPRVD				21
22	02200	I&R SRVCES-OTHER PRGM COSTS APPRVD				22
23	02300	PARAMED ED PRGM-(SPECIFY)				23
INPATIENT ROUTINE SERV COST CENTERS						
30	03000	ADULTS & PEDIATRICS	21,058,951	-411,557	20,647,394	30
31	03100	INTENSIVE CARE UNIT	5,877,765	-47,411	5,830,354	31
43	04300	NURSERY	2,133,293	-148,653	1,984,640	43
ANCILLARY SERVICE COST CENTERS						
50	05000	OPERATING ROOM	11,897,069	-1,065,867	10,831,202	50
51	05100	RECOVERY ROOM	2,641,413		2,641,413	51
52	05200	DELIVERY ROOM & LABOR ROOM	5,881,532	-792,584	5,088,948	52
53	05300	ANESTHESIOLOGY				53
54	05400	RADIOLOGY-DIAGNOSTIC	10,042,507	-1,081,114	8,961,393	54
55	05500	RADIOLOGY-THERAPEUTIC	1,583,443	-89,892	1,493,551	55
57	05700	COMPUTED TOMOGRAPHY (CT) SCAN	1,263,247	-13,492	1,249,755	57
58	05800	MAGNETIC RESONANCE IMAGING (MRI)	646,657		646,657	58
59	05900	CARDIAC CATHETERIZATION	1,852,374	-14,892	1,837,482	59
60	06000	LABORATORY	4,913,587	-1,098,758	3,814,829	60
62.30	06250	BLOOD CLOTTING FOR HEMOPHILIACS				62.30
64	06400	INTRAVENOUS THERAPY	1,489,231	-28,776	1,460,455	64
65	06500	RESPIRATORY THERAPY	1,881,210		1,881,210	65
66	06600	PHYSICAL THERAPY	2,864,555	-4,453	2,860,102	66
67	06700	OCCUPATIONAL THERAPY	455,751		455,751	67
68	06800	SPEECH PATHOLOGY	161,511		161,511	68
69	06900	ELECTROCARDIOLOGY	2,925,291	-62,391	2,862,900	69
70	07000	ELECTROENCEPHALOGRAPHY	372,601		372,601	70
71	07100	MEDICAL SUPPLIES CHRGD TO PATIENTS	16,872,436		16,872,436	71
72	07200	IMPL. DEV. CHARGED TO PATIENT	11,385,278		11,385,278	72
73	07300	DRUGS CHARGED TO PATIENTS	11,866,590		11,866,590	73
74	07400	RENAL DIALYSIS	916,930		916,930	74
76	03950	WOUND CARE CENTER	299,187	-3,665	295,522	76
76.01	03951	DIABETES CENTER	282,760	-27,035	255,725	76.01
76.02	03952	CLINICAL NUTRITION	25,929		25,929	76.02
76.97	07697	CARDIAC REHABILITATION	451,273	-48,421	402,852	76.97
76.98	07698	HYPERBARIC OXYGEN THERAPY				76.98
76.99	07699	LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS						
91	09100	EMERGENCY	11,762,340	-2,048,277	9,714,063	91
92	09200	OBSERVATION BEDS				92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
113	11300	INTEREST EXPENSE				113
118		SUBTOTALS (SUM OF LINES 1-117)	274,446,225	-18,256,757	256,189,468	118
NONREIMBURSABLE COST CENTERS						
190	19000	GIFT, FLOWER, COFFEE SHOP & CANTEEN				190
194	07950	COMMUNITY WELLNESS/EDUCATION	148,407	-28,490	119,917	194
194.01	07951	PHYSICIAN REFERRAL	1,083,987		1,083,987	194.01
200		TOTAL (SUM OF LINES 118-199)	275,678,619	-18,285,247	257,393,372	200

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	INCREASE LINE #	SALARY	OTHER	
	1	2	3	4	5	
1 COST OF BILLABLE MEICAL SUPPLIES	A	MEDICAL SUPPLIES CHRGED TO PA	71		16,872,436	1
2		OTHER ADMINISTRATIVE COSTS	5.06		589,371	2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
500 TOTAL RECLASSIFICATIONS					17,461,807	500
CODE LETTER - A						
1 RECLASS DRUGS CHARGED TO PATIENTS	B	DRUGS CHARGED TO PATIENTS	73		11,866,590	1
500 TOTAL RECLASSIFICATIONS					11,866,590	500
CODE LETTER - B						
1 RECLASS IMPLANTABLE DEVICES	C	IMPL. DEV. CHARGED TO PATIENT	72		11,385,278	1
2						2
3						3
4						4
500 TOTAL RECLASSIFICATIONS					11,385,278	500
CODE LETTER - C						
1 RECLASS MAINTENANCE & REPAIRS	D	MAINTENANCE & REPAIRS	6	875,971	3,882,163	1
2						2
500 TOTAL RECLASSIFICATIONS				875,971	3,882,163	500
CODE LETTER - D						
1 STERILIZATION COSTS	E	OPERATING ROOM	50	155,544	502,565	1
2		DELIVERY ROOM & LABOR ROOM	52	24,287	78,472	2
3		ELECTROCARDIOLOGY	69	102,421	330,922	3
4		CENTRAL SERVICES & SUPPLY	14	28,051	90,634	4
5		EMERGENCY	91	90,748	293,207	5
500 TOTAL RECLASSIFICATIONS				401,051	1,295,800	500
CODE LETTER - E						
1 CLINICAL NUTRITIONAL	F	CLINICAL NUTRITION	76.02		25,929	1
500 TOTAL RECLASSIFICATIONS					25,929	500
CODE LETTER - F						
1 RECLASS CAFETERIA COSTS	G	CAFETERIA	11	639,715	367,573	1
500 TOTAL RECLASSIFICATIONS				639,715	367,573	500
CODE LETTER - G						
1 RECLASS EMP BEN FROM ADMN GEN	H	EMPLOYEE BENEFITS	4		1,044,007	1
500 TOTAL RECLASSIFICATIONS					1,044,007	500
CODE LETTER - H						

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE		SALARY	OTHER
		COST CENTER	LINE #		
	1	2	3	4	5
1 INSURANCE EXPENSE	I	CAP REL COSTS-BLDG & FIXT	1		242,488 1
500 TOTAL RECLASSIFICATIONS CODE LETTER - I					242,488 500
1 RECLASS NONREIMBURSABLE PORTION	J	COMMUNITY WELLNESS/EDUCATION	194	43,854	28,244 1
500 TOTAL RECLASSIFICATIONS CODE LETTER - J				43,854	28,244 500
1 RECLASS DEPRECIATION EXPENSE	K	CAP REL COSTS-BLDG & FIXT	1		9,506,418 1
2		CAP REL COSTS-BLDG & FIXT-CAN	1.01		250,638 2
3		CAP REL COSTS-BLDG & FIXT-CEN	1.02		1,476,443 3
4		CAP REL COSTS-MVBLE EQUIP	2		12,095,657 4
5		OTHER ADMINISTRATIVE COSTS	5.06		38,255 5
6		OPERATION OF PLANT	7		16,883 6
7		RADIOLOGY-DIAGNOSTIC	54		379,872 7
8		PHYSICAL THERAPY	66		9,175 8
9		EMERGENCY	91		139,603 9
10		PHYSICIAN REFERRAL	194.01		441,516 10
500 TOTAL RECLASSIFICATIONS CODE LETTER - K					24,354,460 500
1 RECLASS VACATION ACCRUALS	L	NON PATIENT TELECOMMUNICATION	5.01	5,167	1
2		DATA PROCESSING	5.02	29,217	2
3		PURCHASING	5.03	6,555	3
4		ADMITTING	5.04	25,542	4
5		PATIENT ACCOUNTING	5.05	20,791	5
6		OTHER ADMINISTRATIVE COSTS	5.06	109,044	6
7		MAINTENANCE & REPAIRS	6	11,571	7
8		OPERATION OF PLANT	7	16,590	8
9		OPERATION OF PLANT-CENTER STR	7.01	2,707	9
10		LAUNDRY & LINEN SERVICE	8	1,862	10
11		HOUSEKEEPING	9	24,156	11
12		DIETARY	10	16,433	12
13		CAFETERIA	11	8,451	13
14		NURSING ADMINISTRATION	13	13,587	14
15		CENTRAL SERVICES & SUPPLY	14	6,464	15
16		PHARMACY	15	36,126	16
17		MEDICAL RECORDS & LIBRARY	16	16,770	17
18		SOCIAL SERVICE	17	20,844	18
19		ADULTS & PEDIATRICS	30	244,869	19
20		INTENSIVE CARE UNIT	31	61,975	20
21		NURSERY	43	24,663	21
22		OPERATING ROOM	50	96,713	22
23		RECOVERY ROOM	51	30,316	23
24		DELIVERY ROOM & LABOR ROOM	52	57,699	24
25		RADIOLOGY-DIAGNOSTIC	54	77,242	25
26		RADIOLOGY-THERAPEUTIC	55	5,384	26
27		COMPUTED TOMOGRAPHY (CT) SCAN	57	11,731	27
28		MAGNETIC RESONANCE IMAGING (M	58	4,855	28
29		CARDIAC CATHETERIZATION	59	14,304	29
30		LABORATORY	60	38,148	30
31		INTRAVENOUS THERAPY	64	16,696	31
32		RESPIRATORY THERAPY	65	21,948	32
33		PHYSICAL THERAPY	66	35,010	33
34		OCCUPATIONAL THERAPY	67	5,154	34
35		SPEECH PATHOLOGY	68	2,082	35
36		ELECTROCARDIOLOGY	69	27,722	36
37		CARDIAC REHABILITATION	76.97	3,238	37
38		ELECTROENCEPHALOGRAPHY	70	4,137	38
39		WOUND CARE CENTER	76	3,501	39
40		DIABETES CENTER	76.01	2,542	40
41		EMERGENCY	91	35,668	41
42		COMMUNITY WELLNESS/EDUCATION	194	1,431	42
43		PHYSICIAN REFERRAL	194.01	4,438	43
500 TOTAL RECLASSIFICATIONS CODE LETTER - L				1,203,343	500
1 RECLASS INTEREST EXPENSE	M	CAP REL COSTS-BLDG & FIXT	1		14,326,842 1
2		CAP REL COSTS-BLDG & FIXT-CAN	1.01		166,940 2
500 TOTAL RECLASSIFICATIONS CODE LETTER - M GRAND TOTAL (INCREASES)					14,493,782 500
				3,163,934	86,448,121

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE LINE #	SALARY	OTHER	WKST A-7 REF.
	1	6	7	8	9	10
1 COST OF BILLABLE MEICAL SUPPLIES	A	DIETARY	10		28,797	1
2		CENTRAL SERVICES & SUPPLY	14		371,759	2
3		NURSING ADMINISTRATION	13		301	3
4		PHARMACY	15		21,029	4
5		SOCIAL SERVICE	17		313	5
6		ADULTS & PEDIATRICS	30		192,067	6
7		INTENSIVE CARE UNIT	31		39,860	7
8		NURSEY	43		27,059	8
9		OPERATING ROOM	50		8,697,007	9
10		RECOVERY ROOM	51		108,807	10
11		DELIVERY ROOM & LABOR ROOM	52		259,021	11
12		RADIOLOGY-DIAGNOSTIC	54		1,211,638	12
13		RADIOLOGY-THERAPEUTIC	55		12,384	13
14		COMPUTED TOMOGRAPHY (CT) SCAN	57		209,959	14
15		MAGNETIC RESONANCE IMAGING (M	58		90,880	15
16		CARDIAC CATHETERIZATION	59		1,750,938	16
17		LABORATORY	60		2,926,310	17
18		INTRAVENOUS THERAPY	64		177,202	18
19		RESPIRATORY THERAPY	65		220,908	19
20		PHYSICAL THERAPY	66		17,857	20
21		OCCUPATIONAL THERAPY	67		3,300	21
22		SPEECH PATHOLOGY	68		400	22
23		ELECTROCARDIOLOGY	69		743,169	23
24		ELECTROENCEPHALOGRAPHY	70		9,616	24
25		RENAL DIALYSIS	74		6,361	25
26		WOUND CARE CENTER	76		70,262	26
27		DIABETES CENTER	76.01		447	27
28		CARDIAC REHABILITATION	76.97		68	28
29		EMERGENCY	91		264,088	29
500 TOTAL RECLASSIFICATIONS					17,461,807	500
CODE LETTER - A						
1 RECLASS DRUGS CHARGED TO PATIENTS	B	PHARMACY	15		11,866,590	1
500 TOTAL RECLASSIFICATIONS					11,866,590	500
CODE LETTER - B						
1 RECLASS IMPLANTABLE DEVICES	C	OPERATING ROOM	50		7,886,901	1
2		RADIOLOGY-DIAGNOSTIC	54		76,576	2
3		CARDIAC CATHETERIZATION	59		1,260,714	3
4		ELECTROCARDIOLOGY	69		2,161,087	4
500 TOTAL RECLASSIFICATIONS					11,385,278	500
CODE LETTER - C						
1 RECLASS MAINTENANCE & REPAIRS	D	OPERATION OF PLANT	7	731,719	3,457,181	1
2		OPERATION OF PLANT-CENTER STR	7.01	144,252	424,982	2
500 TOTAL RECLASSIFICATIONS				875,971	3,882,163	500
CODE LETTER - D						
1 STERILIZATION COSTS	E	CENTRAL SERVICES & SUPPLY	14	401,051	1,295,800	1
2						2
3						3
4						4
5						5
500 TOTAL RECLASSIFICATIONS				401,051	1,295,800	500
CODE LETTER - E						
1 CLINICAL NUTRITIONAL	F	DIETARY	10		25,929	1
500 TOTAL RECLASSIFICATIONS					25,929	500
CODE LETTER - F						
1 RECLASS CAFETERIA COSTS	G	DIETARY	10	639,715	367,573	1
500 TOTAL RECLASSIFICATIONS				639,715	367,573	500
CODE LETTER - G						
1 RECLASS EMP BEN FROM ADMN GEN	H	OTHER ADMINISTRATIVE COSTS	5.06		1,044,007	1
500 TOTAL RECLASSIFICATIONS					1,044,007	500
CODE LETTER - H						

RECLASSIFICATIONS

WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE LINE #	SALARY	OTHER	WKST A-7 REF.
1	1	6	7	8	9	10
1 INSURANCE EXPENSE	I	CAP REL COSTS-BLDG & FIXT	1		242,488	12 1
500 TOTAL RECLASSIFICATIONS					242,488	500
1 RECLASS NONREIMBURSABLE PORTION	J	OTHER ADMINISTRATIVE COSTS	5.06	43,854	28,244	1
500 TOTAL RECLASSIFICATIONS				43,854	28,244	500
1 RECLASS DEPRECIATION EXPENSE	K	OTHER ADMINISTRATIVE COSTS	5.06		22,070,036	9 1
2		OPERATION OF PLANT-CENTER STR	7.01		1,515,865	9 2
3		RADIOLOGY-DIAGNOSTIC	54		768,559	9 3
4						9 4
5						5 5
6						6 6
7						7 7
8						8 8
9						9 9
10						10 10
500 TOTAL RECLASSIFICATIONS					24,354,460	500
1 RECLASS VACATION ACCRUALS	L	EMPLOYEE BENEFITS	4	1,203,343		1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
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31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43
500 TOTAL RECLASSIFICATIONS				1,203,343		500
1 RECLASS INTEREST EXPENSE	M	INTEREST EXPENSE	113		14,493,782	11 1
2						11 2
500 TOTAL RECLASSIFICATIONS					14,493,782	500
GRAND TOTAL (DECREASES)				3,163,934	86,448,121	

RECONCILIATION OF CAPITAL COST CENTERS

WORKSHEET A-7
 PARTS I, II & III

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	ACQUISITIONS			DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7
		PURCHASE 2	DONATION 3	TOTAL 4			
1 LAND	15,177,055					15,177,055	1
2 LAND IMPROVEMENTS	4,875					4,875	2
3 BUILDINGS AND FIXTURES	424,127,313	1,050,375		1,050,375	64,722,876	360,454,812	3
4 BUILDING IMPROVEMENTS							4
5 FIXED EQUIPMENT							5
6 MOVABLE EQUIPMENT	171,538,374	6,563,711		6,563,711	4,869,229	173,232,856	6
7 HIT DESIGNATED ASSETS							7
8 SUBTOTAL (SUM OF LINES 1-7)	610,847,617	7,614,086		7,614,086	69,592,105	548,869,598	8
9 RECONCILING ITEMS	303,564	584,259		584,259	329,673	558,150	9
10 TOTAL (LINE 7 MINUS LINE 9)	610,544,053	7,029,827		7,029,827	69,262,432	548,311,448	10

PART II - RECONCILIATION OF AMOUNTS FROM WORKSHEET A, COLUMN 2, LINES 1 AND 2

SUMMARY OF CAPITAL

DESCRIPTION	DEPREC- IATION 9	LEASE 10	INTEREST 11	INSURANCE (SEE INSTR.) 12	TAXES (SEE INSTR.) 13	OTHER CAPITAL- RELATED COSTS (SEE INSTR.) 14	TOTAL(1) (SUM OF COLS. 9-14)
							15
1 CAP REL COSTS-BLDG & FIXT							1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER C							1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER S							1.02
2 CAP REL COSTS-MVBLE EQUIP							2
3 TOTAL (SUM OF LINES 1-2)							3

PART III - RECONCILIATION OF CAPITAL COST CENTERS

COMPUTATION OF RATIOS

DESCRIPTION	GROSS ASSETS 1	CAPITALIZED LEASES 2	GROSS ASSETS FOR RATIO (COL. 1 - COL. 2) 3	RATIO (SEE INSTR.) 4	INSURANCE 5	TAXES 6	OTHER CAPITAL- RELATED COSTS (SEE INSTR.) 7	TOTAL (SUM OF COLS. 5-7)
								8
1 CAP REL COSTS-BLDG & FIXT								1
1.01 CAP REL COSTS-BLDG & FIXT-CAN								1.01
1.02 CAP REL COSTS-BLDG & FIXT-CEN								1.02
2 CAP REL COSTS-MVBLE EQUIP								2
3 TOTAL (SUM OF LINES 1-2)								3

SUMMARY OF CAPITAL

DESCRIPTION	DEPREC- IATION 9	LEASE 10	INTEREST 11	INSURANCE (SEE INSTR.) 12	TAXES (SEE INSTR.) 13	OTHER CAPITAL- RELATED COSTS (SEE INSTR.) 14	TOTAL(2) (SUM OF COLS. 9-14)
							15
1 CAP REL COSTS-BLDG & FIXT	9,506,418			13,354,540		1,552,736	24,413,694 1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER	250,638			155,610			406,248 1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER	1,476,443						1,476,443 1.02
2 CAP REL COSTS-MVBLE EQUIP	12,095,657						12,095,657 2
3 TOTAL	23,329,156			13,510,150		1,552,736	38,392,042 3

ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

DESCRIPTION	BASIS	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WKST A-7 REF
			COST CENTER	LINE NO.	
	1	2	3	4	5
1 INVESTMENT INCOME-BUILDINGS & FIXTURES (CHAPTER 2)	A	-972,302	CAP REL COSTS-BLDG & FIXT	1	11 1
1.01 INV INC-BLDGS AND FIXT	A	-11,330	CAP REL COSTS-BLDG & FIXT-CANCE	1.01	11 1.01
2 INVESTMENT INCOME-MOVABLE EQUIPMENT (CHAPTER 2)			CAP REL COSTS-MVBLE EQUIP	2	2 2
3 INVESTMENT INCOME-OTHER (CHAPTER 2)					3 3
4 TRADE, QUANTITY, AND TIME DISCOUNTS (CHAPTER 8)					4 4
5 REFUNDS AND REBATES OF EXPENSES (CHAPTER 8)					5 5
6 RENTAL OF PROVIDER SPACE BY SUPPLIERS (CHAPTER 8)					6 6
7 TELEPHONE SERVICES (PAY STATIONS EXCL) (CHAPTER 21)					7 7
8 TELEVISION AND RADIO SERVICE (CHAPTER 21)					8 8
9 PARKING LOT (CHAPTER 21)					9 9
10 PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2	-4,758,956			10 10
11 SALE OF SCRAP, WASTE, ETC. (CHAPTER 23)					11 11
12 RELATED ORGANIZATION TRANSACTIONS (CHAPTER 10)	WKST A-8-1	2,375,934			12 12
13 LAUNDRY AND LINEN SERVICE					13 13
14 CAFETERIA - EMPLOYEES AND GUESTS					14 14
15 RENTAL OF QUARTERS TO EMPLOYEES & OTHERS					15 15
16 SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS					16 16
17 SALE OF DRUGS TO OTHER THAN PATIENTS					17 17
18 SALE OF MEDICAL RECORDS AND ABSTRACTS					18 18
19 NURSING SCHOOL (TUITION,FEES,BOOKS,ETC.)					19 19
20 VENDING MACHINES					20 20
21 INCOME FROM IMPOSITION OF INTEREST, FINANCE OR PENALTY CHARGES (CHAPTER 21)					21 21
22 INTEREST EXP ON MEDICARE OVERPAYMENTS & BORROWINGS TO REPAY MEDICARE OVERPAYMENT					22 22
23 ADJ FOR RESPIRATORY THERAPY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)	WKST A-8-3		RESPIRATORY THERAPY	65	23 23
24 ADJ FOR PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)	WKST A-8-3		PHYSICAL THERAPY	66	24 24
25 UTIL REVIEW-PHYSICIANS' COMPENSATION (CHAPTER 21)			UTILIZATION REVIEW-SNF	114	25 25
26 DEPRECIATION--BUILDINGS & FIXTURES			CAP REL COSTS-BLDG & FIXT	1	26 26
27 DEPRECIATION--MOVABLE EQUIPMENT			CAP REL COSTS-MVBLE EQUIP	2	27 27
28 NON-PHYSICIAN ANESTHETIST			NONPHYSICIAN ANESTHETISTS	19	28 28
29 PHYSICIANS' ASSISTANT					29 29
30 ADJ FOR OCCUPATIONAL THERAPY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)	WKST A-8-3		OCCUPATIONAL THERAPY	67	30 30
31 ADJ FOR SPEECH PATHOLOGY COSTS IN EXCESS OF LIMITATION (CHAPTER 14)	WKST A-8-3		SPEECH PATHOLOGY	68	31 31
32 CAH HIT ADJ FOR DEPRECIATION AND					32 32
33					33 33
34 REMOVE EMPLOYEE HEALTH BENEFITS NA	A	-80,516	EMPLOYEE BENEFITS	4	34 34
35 REMOVE COST OF PATIENT PHONES	A	-44,518	NON PATIENT TELECOMMUNICATIONS	5.01	35 35
36 REMOVE COST OF PATIENT TELEVISIONS	A	-51,401	OPERATION OF PLANT	7	36 36
37 REMOVE NONALLOWABLE LOBBY EXPENSES	A	-30,485	OTHER ADMINISTRATIVE COSTS	5.06	37 37
38 TO REMOVE (LOSS)/GAIN ON ASSET DIS	A	894,223	OTHER ADMINISTRATIVE COSTS	5.06	38 38
39 TO REMOVE IL MEDICAID TAX EXPENSE	A	-7,626,880	OTHER ADMINISTRATIVE COSTS	5.06	39 39
40 OFFSET OTHER OPERATING INCOME	B	-55	EMPLOYEE BENEFITS	4	40 40
41 DATA PROCESSING MISC INCOME	B	-148,324	NON PATIENT TELECOMMUNICATIONS	5.01	41 41
42 PATIENT ACCOUNTING MISC INCOME	B	-2,189,835	DATA PROCESSING	5.02	42 42
43 OTHER MISC INCOME	B	-803,750	PATIENT ACCOUNTING	5.05	43 43
44 MISC INCOME	B	-506,780	OTHER ADMINISTRATIVE COSTS	5.06	44 44
45 OPERATION OF PLANT OTHER INCOME	B	-15,590	OPERATION OF PLANT-CENTER STREE	7.01	45 45
46 DIETARY OTHER INCOME	B	-2,251,452	DIETARY	10	46 46
47 PHARMACY OTHER INCOME	B	-5,835	CENTRAL SERVICES & SUPPLY	14	47 47
48 MEDICAL RECORDS OTHER INCOME	B	-130,767	MEDICAL RECORDS & LIBRARY	16	48 48
49 ADULTS AND PEDS OTHER INCOME	B	-69,547	ADULTS & PEDIATRICS	30	49 49
49.02 OPERATING ROOM OTHER INCOME	B	-146,715	OPERATING ROOM	50	49.02 49.02
49.04 RADIOLOGY MISC INCOME	B	-158,340	RADIOLOGY-DIAGNOSTIC	54	49.04 49.04
49.05 LABORATORY MISC INCOME	B	-1,050,142	LABORATORY	60	49.05 49.05
49.06 IV MISC INCOME	B	-28,776	INTRAVENOUS THERAPY	64	49.06 49.06
49.07 PHYSICAL THERAPY MISC INCOME	B	-4,453	PHYSICAL THERAPY	66	49.07 49.07
49.08 DIABETES CENTER MISC INCOME	B	-3,120	DIABETES CENTER	76.01	49.08 49.08
49.09 CARDIAC REHABILITATION MISC INCOME	B	-43,506	CARDIAC REHABILITATION	76.97	49.09 49.09
49.10 EMERGENCY ROOM MISC INCOME	B	-393,539	EMERGENCY	91	49.10 49.10
49.11 CHILDBIRTH EDUCATION MISC INCOME	B	-28,490	COMMUNITY WELLNESS/EDUCATION	194	49.11 49.11
50 TOTAL (SUM OF LINES 1 THRU 49)		-18,285,247			50 50
TRANSFER TO WKST A, COL. 6, LINE 200)					

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS

WORKSHEET A-8-1

A. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR THE CLAIMING OF HOME OFFICE COSTS:

LINE NO.	COST CENTER	EXPENSE ITEMS	AMOUNT OF ALLOWABLE COST	AMOUNT (INCL IN WKST A, COL. 5)	NET ADJ- USTMENTS (COL. 4-5)	WKST A-7 REF
1	2	3	4	5	6	7
1	54	RADIOLOGY-DIAGNOSTIC	32,815	226,791	-193,976	1
2	91	EMERGENCY	129,607	556,598	-426,991	2
3	5.06	OTHER ADMINISTRATIVE COSTS	7,496,481	6,052,316	1,444,165	3
4	1	CAP REL COSTS-BLDG & FIXT	1,552,736		1,552,736	14 4
5		TOTALS (SUM OF LINES 1-4)	9,211,639	6,835,705	2,375,934	5
		TRANSFER COL. 6, LINE 5 TO WKST A-8, COL. 2, LINE 12.				

B. INTERRELATIONSHIP OF RELATED ORGANIZATION(S) AND/OR HOME OFFICE:

THE SECRETARY, BY VIRTUE OF AUTHORITY GRANTED UNDER SECTION 1814(b)(1) OF THE SOCIAL SECURITY ACT, REQUIRES THAT YOU FURNISH THE INFORMATION REQUESTED UNDER PART B OF THIS WORKSHEET.

THE INFORMATION IS USED BY THE HEALTH CARE FINANCING ADMINISTRATION AND ITS INTERMEDIARIES IN DETERMINING THAT THE COSTS APPLICABLE TO SERVICES, FACILITIES, AND SUPPLIES FURNISHED BY ORGANIZATIONS RELATED TO YOU BY COMMON OWNERSHIP OR CONTROL REPRESENT REASONABLE COSTS AS DETERMINED UNDER SECTION 1861 OF THE SOCIAL SECURITY ACT. IF YOU DO NOT PROVIDE ALL OR ANY PART OF THE REQUESTED INFORMATION, THE COST REPORT IS CONSIDERED INCOMPLETE AND NOT ACCEPTABLE FOR PURPOSES OF CLAIMING REIMBURSEMENT UNDER TITLE XVIII.

SYMBOL (1)	NAME	----- RELATED ORGANIZATION(S) AND/OR HOME OFFICE -----				
		PERCENT OF OWNERSHIP	NAME	PERCENT OF OWNERSHIP	TYPE OF BUSINESS	
1	2	3	4	5	6	
6	B		SHERMAN HEALTH SYSTEM			6
7						7
8						8
9						9
10						10

- (1) USE THE FOLLOWING SYMBOLS TO INDICATE THE INTERRELATIONSHIP TO RELATED ORGANIZATIONS:
- A. INDIVIDUAL HAS FINANCIAL INTEREST (STOCKHOLDER, PARTNER, ETC.) IN BOTH RELATED ORGANIZATION AND IN PROVIDER.
 - B. CORPORATION, PARTNERSHIP, OR OTHER ORGANIZATION HAS FINANCIAL INTEREST IN PROVIDER.
 - C. PROVIDER HAS FINANCIAL INTEREST IN CORPORATION, PARTNERSHIP, OR OTHER ORGANIZATION.
 - D. DIRECTOR, OFFICER, ADMINISTRATOR, OR KEY PERSON OF PROVIDER OR RELATIVE OF SUCH PERSON HAS FINANCIAL INTEREST IN RELATED ORGANIZATION.
 - E. INDIVIDUAL IS DIRECTOR, OFFICER, ADMINISTRATOR, OR KEY PERSON OF PROVIDER AND RELATED ORGANIZATION.
 - F. DIRECTOR, OFFICER, ADMINISTRATOR, OR KEY PERSON OF RELATED ORGANIZATION OR RELATIVE OF SUCH PERSON HAS FINANCIAL INTEREST IN PROVIDER.
 - G. OTHER (FINANCIAL OR NON-FINANCIAL) SPECIFY:

PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST A	COST CENTER/ PHYSICIAN IDENTIFIER	TOTAL REMUNERA- TION INCL FRINGES	PROFES- SIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	PHYSICIAN/ PROVIDER COMPONENT HOURS	UNAD- JUSTED RCE LIMIT	5 PERCENT OF UNAD- JUSTED RCE LIMIT	
1	2	3	4	5	6	7	8	9	
1	5.06 OTHER ADMINISTRATIVE COS	MEDICAL STAFF	143,263		143,263	177,200	1	85	4 1
2	17 SOCIAL SERVICE	OUTCOME MANAGEM	147,730		147,730	177,200	1	85	4 2
3	30 ADULTS & PEDIATRICS	ADULTS & PEDS	342,095		342,095	177,200	1	85	4 3
4	31 INTENSIVE CARE UNIT	ICU	47,496		47,496	177,200	1	85	4 4
5	43 NURSERY	NURSERY	148,738		148,738	177,200	1	85	4 5
6	50 OPERATING ROOM	SURGERY	919,252		919,252	208,000	1	100	5 6
7	52 DELIVERY ROOM & LABOR RO	LABOR & DELIVER	792,678		792,678	196,400	1	94	5 7
8	54 RADIOLOGY-DIAGNOSTIC	RADIOLOGY	728,906		728,906	225,300	1	108	5 8
9	55 RADIOLOGY-THERAPEUTIC	RADIOLOGY	90,000		90,000	225,300	1	108	5 9
10	57 COMPUTED TOMOGRAPHY (CT)	CT SCAN	13,600		13,600	225,300	1	108	5 10
11	59 CARDIAC CATHETERIZATION	CARDIAC	15,000		15,000	225,300	1	108	5 11
12	60 LABORATORY	LAB	48,720		48,720	215,700	1	104	5 12
13	69 ELECTROCARDIOLOGY	RESPIRATORY THE	62,476		62,476	177,200	1	85	4 13
14	76 WOUND CARE CENTER	WOUND	3,750		3,750	177,200	1	85	4 14
15	76.97 CARDIAC REHABILITATION	CARDIAC REHAB	5,000		5,000	177,200	1	85	4 15
16	76.01 DIABETES CENTER	DIABETES	24,000		24,000	177,200	1	85	4 16
17	91 EMERGENCY	EMERGENCY	1,227,832		1,227,832	177,200	1	85	4 17
200	TOTAL		4,760,536		4,760,536		17	1,580	75 200

PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST A	COST CENTER/ PHYSICIAN IDENTIFIER	COST OF MEMBERSHIP & CONTIN. EDUCATION	PROVIDER COMPONENT SHARE OF COLUMN 12	PHYSICIAN COST OF MALPRACTICE INSURANCE	PROVIDER COMPONENT SHARE OF COLUMN 14	ADJUSTED RCE LIMIT	RCE DIS- ALLOWANCE	ADJUST- MENT	
LINE NO.	11	12	13	14	15	16	17	18	
1	5.06 OTHER ADMINISTRATIVE COS	MEDICAL STAFF				85	143,178	143,178	1
2	17 SOCIAL SERVICE	OUTCOME MANAGEM				85	147,645	147,645	2
3	30 ADULTS & PEDIATRICS	ADULTS & PEDS				85	342,010	342,010	3
4	31 INTENSIVE CARE UNIT	ICU				85	47,411	47,411	4
5	43 NURSERY	NURSERY				85	148,653	148,653	5
6	50 OPERATING ROOM	SURGERY				100	919,152	919,152	6
7	52 DELIVERY ROOM & LABOR RO	LABOR & DELIVER				94	792,584	792,584	7
8	54 RADIOLOGY-DIAGNOSTIC	RADIOLOGY				108	728,798	728,798	8
9	55 RADIOLOGY-THERAPEUTIC	RADIOLOGY				108	89,892	89,892	9
10	57 COMPUTED TOMOGRAPHY (CT)	CT SCAN				108	13,492	13,492	10
11	59 CARDIAC CATHETERIZATION	CARDIAC				108	14,892	14,892	11
12	60 LABORATORY	LAB				104	48,616	48,616	12
13	69 ELECTROCARDIOLOGY	RESPIRATORY THE				85	62,391	62,391	13
14	76 WOUND CARE CENTER	WOUND				85	3,665	3,665	14
15	76.97 CARDIAC REHABILITATION	CARDIAC REHAB				85	4,915	4,915	15
16	76.01 DIABETES CENTER	DIABETES				85	23,915	23,915	16
17	91 EMERGENCY	EMERGENCY				85	1,227,747	1,227,747	17
200	TOTAL					1,580	4,758,956	4,758,956	200

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	ALLOCATION (FROM WKST A, COL.7) 0	CAP BLDGS & FIXTURES 1	CAP REL CANCER CTR 1.01	CAP REL CENTER ST 1.02	CAP MOVABLE EQUIPMENT 2	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT	24,413,694	24,413,694				1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR	406,248		406,248			1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST	1,476,443			1,476,443		1.02
2 CAP REL COSTS-MVBLE EQUIP	12,095,657				12,095,657	2
4 EMPLOYEE BENEFITS	21,535,866	152,585			3,541	4
5.01 NON PATIENT TELECOMMUNICATIONS	1,252,092	45,725			396,810	5.01
5.02 DATA PROCESSING	6,874,128	449,381		53,158	2,929,805	5.02
5.03 PURCHASING	675,183	418,437			78,398	5.03
5.04 ADMITTING	2,201,529	175,322			1,155	5.04
5.05 PATIENT ACCOUNTING	2,366,780				3,201	5.05
5.06 OTHER ADMINISTRATIVE COSTS	32,514,956	469,062		775,065	248,440	5.06
6 MAINTENANCE & REPAIRS	4,769,705	421,159			219,081	6
7 OPERATION OF PLANT	3,485,467	4,894,371			214,034	7
7.01 OPERATION OF PLANT-CENTER STREET	650,354			645,358	38,891	7.01
8 LAUNDRY & LINEN SERVICE	381,654	214,683			4,353	8
9 HOUSEKEEPING	2,290,175	266,396			24,367	9
10 DIETARY	877,773	409,393			80,578	10
11 CAFETERIA	1,015,739	544,601			107,186	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	1,142,468	58,120			11,436	13
14 CENTRAL SERVICES & SUPPLY	712,851	143,206			276,435	14
15 PHARMACY	3,741,644	239,221			26,308	15
16 MEDICAL RECORDS & LIBRARY	2,669,525	304,919			3,009	16
17 SOCIAL SERVICE	1,822,064	70,807			69	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	20,647,394	7,074,953			372,195	30
31 INTENSIVE CARE UNIT	5,830,354	913,921			290,034	31
43 NURSERY	1,984,640	204,675			72,231	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	10,831,202	1,201,923			1,440,132	50
51 RECOVERY ROOM	2,641,413	908,184			104,205	51
52 DELIVERY ROOM & LABOR ROOM	5,088,948	276,236			196,342	52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC	8,961,393	692,412			1,966,237	54
55 RADIOLOGY-THERAPEUTIC	1,493,551		173,918		461,910	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	1,249,755	276,069			361,152	57
58 MAGNETIC RESONANCE IMAGING (MRI)	646,657	152,753			432,799	58
59 CARDIAC CATHETERIZATION	1,837,482	652,424			763,896	59
60 LABORATORY	3,814,829	600,166			108,354	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY	1,460,455	76,083	232,330		25,509	64
65 RESPIRATORY THERAPY	1,881,210	121,599			71,453	65
66 PHYSICAL THERAPY	2,860,102	134,831		2,862	31,304	66
67 OCCUPATIONAL THERAPY	455,751	33,917			3,162	67
68 SPEECH PATHOLOGY	161,511	36,178			451	68
69 ELECTROCARDIOLOGY	2,862,900	278,749			283,962	69
70 ELECTROENCEPHALOGRAPHY	372,601	291,311			39,223	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	16,872,436					71
72 IMPL. DEV. CHARGED TO PATIENT	11,385,278					72
73 DRUGS CHARGED TO PATIENTS	11,866,590					73
74 RENAL DIALYSIS	916,930				5,608	74
76 WOUND CARE CENTER	295,522	28,474			2,604	76
76.01 DIABETES CENTER	255,725				2,525	76.01
76.02 CLINICAL NUTRITION	25,929					76.02
76.97 CARDIAC REHABILITATION	402,852				14,790	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	9,714,063	1,124,333			375,547	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	256,189,468	24,356,579	406,248	1,476,443	12,092,722	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		57,115				190
194 COMMUNITY WELLNESS/EDUCATION	119,917				217	194
194.01 PHYSICIAN REFERRAL	1,083,987				2,718	194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	257,393,372	24,413,694	406,248	1,476,443	12,095,657	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	EMPLOYEE	NONPATIENT	DATA	PURCHASING	ADMITTING	
	BENEFITS	TELEPHONES	PROCESSING			
	4	5.01	5.02	5.03	5.04	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS	21,691,992					4
5.01 NON PATIENT TELECOMMUNICATIONS	88,208	1,782,835				5.01
5.02 DATA PROCESSING	498,749	55,745	10,860,966			5.02
5.03 PURCHASING	111,895	14,932	181,704	1,480,549		5.03
5.04 ADMITTING	436,014	37,827	346,890	2,113	3,200,850	5.04
5.05 PATIENT ACCOUNTING	354,908	29,863	338,631	399		5.05
5.06 OTHER ADMINISTRATIVE COSTS	1,861,430	186,147	1,494,931	1,376		5.06
6 MAINTENANCE & REPAIRS	197,530	19,909	57,815	7,413		6
7 OPERATION OF PLANT	283,190	22,895	82,593	7,275		7
7.01 OPERATION OF PLANT-CENTER STREET	46,201		41,296	411		7.01
8 LAUNDRY & LINEN SERVICE	31,777	1,991	8,259	6,832		8
9 HOUSEKEEPING	412,345	8,959	24,778	7,750		9
10 DIETARY	280,519	2,986	33,037	10,034		10
11 CAFETERIA	144,255	12,941	99,111			11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	231,939	9,954	33,037	258		13
14 CENTRAL SERVICES & SUPPLY	110,335	10,950	33,037	19,521		14
15 PHARMACY	616,684	24,886	165,186	359,870		15
16 MEDICAL RECORDS & LIBRARY	286,272	33,845	313,853	468		16
17 SOCIAL SERVICE	355,815	23,891	156,927	211		17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	4,180,010	389,217	1,693,156	44,969	516,655	30
31 INTENSIVE CARE UNIT	1,057,932	62,713	371,668	20,658	141,849	31
43 NURSERY	421,006	8,959	206,482	2,429	38,328	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	1,650,929	68,685	1,098,486	546,733	290,844	50
51 RECOVERY ROOM	517,507	53,754	470,780	12,020	52,552	51
52 DELIVERY ROOM & LABOR ROOM	984,947	45,790	528,595	20,966	70,571	52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC	1,318,560	139,362	338,631	43,281	243,518	54
55 RADIOLOGY-THERAPEUTIC	91,913	21,900	264,297	800	29,335	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	200,251	3,982	33,037	7,026	205,682	57
58 MAGNETIC RESONANCE IMAGING (MRI)	82,873	4,977	8,259	2,912	59,008	58
59 CARDIAC CATHETERIZATION	244,183	26,877	198,223	94,761	80,455	59
60 LABORATORY	651,202	60,722	396,446	95,549	314,517	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY	285,002	49,772	132,149	9,254	17,484	64
65 RESPIRATORY THERAPY	374,656	8,959	74,334	9,125	50,206	65
66 PHYSICAL THERAPY	597,639	37,827	214,742	939	44,793	66
67 OCCUPATIONAL THERAPY	87,983	11,945		110	7,487	67
68 SPEECH PATHOLOGY	35,547	3,982		15	2,432	68
69 ELECTROCARDIOLOGY	473,233	43,799	264,297	93,791	106,668	69
70 ELECTROENCEPHALOGRAPHY	70,612	10,950	33,037	493	8,206	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS					205,851	71
72 IMPL. DEV. CHARGED TO PATIENT					83,166	72
73 DRUGS CHARGED TO PATIENTS					403,908	73
74 RENAL DIALYSIS		2,986	8,259	603	6,239	74
76 WOUND CARE CENTER	59,762	4,977	33,037	2,739	2,285	76
76.01 DIABETES CENTER	43,399	8,959	49,556	84	1,188	76.01
76.02 CLINICAL NUTRITION					342	76.02
76.97 CARDIAC REHABILITATION	55,272	6,968	24,778	266	2,875	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	1,759,317	207,052	949,818	46,182	214,406	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	21,591,801	1,782,835	10,803,152	1,479,636	3,200,850	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN			8,259			190
194 COMMUNITY WELLNESS/EDUCATION	24,426		8,259	177		194
194.01 PHYSICIAN REFERRAL	75,765		41,296	736		194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	21,691,992	1,782,835	10,860,966	1,480,549	3,200,850	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	PATIENT	SUBTOTAL (COLS. 0-4)	OTHER	MAIN-	OPERATION	
	ACCOUNTING		ADMIN	TENANCE +	OF PLANT	
	5.05	4A	5.06	6	7	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS						5.01
5.02 DATA PROCESSING						5.02
5.03 PURCHASING						5.03
5.04 ADMITTING						5.04
5.05 PATIENT ACCOUNTING	3,093,782					5.05
5.06 OTHER ADMINISTRATIVE COSTS		37,551,407	37,551,407			5.06
6 MAINTENANCE & REPAIRS		5,692,612	972,361	6,664,973		6
7 OPERATION OF PLANT		8,989,825	1,535,561	2,770,843	13,296,229	7
7.01 OPERATION OF PLANT-CENTER STREET		1,422,511	242,981	645,699		7.01
8 LAUNDRY & LINEN SERVICE		649,549	110,950	24,015	160,128	8
9 HOUSEKEEPING		3,034,770	518,372	38,969	198,700	9
10 DIETARY		1,694,320	289,408	116,906	305,358	10
11 CAFETERIA		1,923,833	328,612	155,874	406,207	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION		1,487,212	254,032	15,859	43,350	13
14 CENTRAL SERVICES & SUPPLY		1,306,335	223,136	52,109	106,814	14
15 PHARMACY		5,173,799	883,742	50,297	178,430	15
16 MEDICAL RECORDS & LIBRARY		3,611,891	616,951	35,797	227,433	16
17 SOCIAL SERVICE		2,429,784	415,034	18,125	52,814	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	499,090	35,417,639	6,049,704	895,822	5,277,067	30
31 INTENSIVE CARE UNIT	137,119	8,826,248	1,507,620	131,405	681,675	31
43 NURSERY	37,050	2,975,800	508,299	76,125	152,663	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	281,146	17,410,080	2,973,833	310,389	896,491	50
51 RECOVERY ROOM	50,800	4,811,215	821,808	86,999	677,396	51
52 DELIVERY ROOM & LABOR ROOM	68,218	7,280,613	1,243,609	171,280	206,039	52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC	235,398	13,938,792	2,380,899	178,983	516,457	54
55 RADIOLOGY-THERAPEUTIC	28,357	2,565,981	438,298	5,891	140,045	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	198,823	2,535,777	433,139	14,953	205,914	57
58 MAGNETIC RESONANCE IMAGING (MRI)	57,040	1,447,278	247,211	19,484	113,935	58
59 CARDIAC CATHETERIZATION	77,772	3,976,073	679,157	19,937	486,630	59
60 LABORATORY	304,030	6,345,815	1,083,935	83,828	447,652	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY	16,901	2,304,939	393,709	125,515	243,830	64
65 RESPIRATORY THERAPY	48,532	2,640,074	450,954	10,422	90,698	65
66 PHYSICAL THERAPY	43,300	3,968,339	677,836	41,234	100,568	66
67 OCCUPATIONAL THERAPY	7,237	607,592	103,783	453	25,298	67
68 SPEECH PATHOLOGY	2,351	242,467	41,416	1,812	26,985	68
69 ELECTROCARDIOLOGY	103,111	4,510,510	770,445	49,390	207,913	69
70 ELECTROENCEPHALOGRAPHY	7,932	834,365	142,519	1,359	217,283	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	198,987	17,277,274	2,951,148			71
72 IMPL. DEV. CHARGED TO PATIENT	80,393	11,548,837	1,972,668			72
73 DRUGS CHARGED TO PATIENTS	390,440	12,660,938	2,162,627			73
74 RENAL DIALYSIS	6,031	946,656	161,699	43,953		74
76 WOUND CARE CENTER	2,209	431,609	73,724	29,453	21,238	76
76.01 DIABETES CENTER	1,148	362,584	61,933			76.01
76.02 CLINICAL NUTRITION	331	26,602	4,544			76.02
76.97 CARDIAC REHABILITATION	2,779	510,580	87,213	60,718		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	207,257	14,597,975	2,493,495	379,263	838,617	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	3,093,782	255,970,500	37,308,365	6,663,161	13,253,628	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		65,374	11,167		42,601	190
194 COMMUNITY WELLNESS/EDUCATION		152,996	26,133			194
194.01 PHYSICIAN REFERRAL		1,204,502	205,742	1,812		194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	3,093,782	257,393,372	37,551,407	6,664,973	13,296,229	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	OPER OF	LAUNDRY	HOUSE-	DIETARY	CAFETERIA	
	PLANT CENTER ST 7.01	& LINEN SERVICE 8	KEEPING 9	10	11	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS						5.01
5.02 DATA PROCESSING						5.02
5.03 PURCHASING						5.03
5.04 ADMITTING						5.04
5.05 PATIENT ACCOUNTING						5.05
5.06 OTHER ADMINISTRATIVE COSTS						5.06
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
7.01 OPERATION OF PLANT-CENTER STREET	2,311,191					7.01
8 LAUNDRY & LINEN SERVICE		944,642				8
9 HOUSEKEEPING			3,790,811			9
10 DIETARY			2,855	2,408,847		10
11 CAFETERIA			12,469		2,826,995	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION			2,015		33,604	13
14 CENTRAL SERVICES & SUPPLY			4,660		68,266	14
15 PHARMACY		94	43,454		87,907	15
16 MEDICAL RECORDS & LIBRARY			4,031		78,743	16
17 SOCIAL SERVICE			3,443		60,588	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS		338,773	1,546,389	2,160,160	777,967	30
31 INTENSIVE CARE UNIT		58,561	122,596	172,766	174,443	31
43 NURSERY		4,870	37,325		61,442	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM		118,283	306,573		271,774	50
51 RECOVERY ROOM		31,231	137,794		88,901	51
52 DELIVERY ROOM & LABOR ROOM		72,477	419,177		159,266	52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC		52,478	138,004		174,313	54
55 RADIOLOGY-THERAPEUTIC			46,099		14,388	55
57 COMPUTED TOMOGRAPHY (CT) SCAN		31,606	15,408		32,159	57
58 MAGNETIC RESONANCE IMAGING (MRI)		11,248	15,408		13,958	58
59 CARDIAC CATHETERIZATION		20,920	56,847		33,219	59
60 LABORATORY		71	45,386		154,203	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY		11,816	128,726	75,921	50,818	64
65 RESPIRATORY THERAPY			15,324		73,987	65
66 PHYSICAL THERAPY	2,311,191	56,848	22,546		29,671	66
67 OCCUPATIONAL THERAPY			15,324		9,977	67
68 SPEECH PATHOLOGY			15,324		3,881	68
69 ELECTROCARDIOLOGY		7,402	141,867		70,563	69
70 ELECTROENCEPHALOGRAPHY		3,036	15,324		12,415	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76 WOUND CARE CENTER		1,007	15,324		11,052	76
76.01 DIABETES CENTER			15,324		7,120	76.01
76.02 CLINICAL NUTRITION						76.02
76.97 CARDIAC REHABILITATION			9,237		9,729	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY		123,921	414,726		260,620	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	2,311,191	944,642	3,768,979	2,408,847	2,824,974	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
194 COMMUNITY WELLNESS/EDUCATION			6,508		2,021	194
194.01 PHYSICIAN REFERRAL			15,324			194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	2,311,191	944,642	3,790,811	2,408,847	2,826,995	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	NURSING ADMINIS- TRATION 13	CENTRAL SERVICES & SUPPLY 14	PHARMACY 15	MEDICAL RECORDS & LIBRARY 16	SOCIAL SERVICE 17	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS						5.01
5.02 DATA PROCESSING						5.02
5.03 PURCHASING						5.03
5.04 ADMITTING						5.04
5.05 PATIENT ACCOUNTING						5.05
5.06 OTHER ADMINISTRATIVE COSTS						5.06
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
7.01 OPERATION OF PLANT-CENTER STREET						7.01
8 LAUNDRY & LINEN SERVICE						8
9 HOUSEKEEPING						9
10 DIETARY						10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	1,836,072					13
14 CENTRAL SERVICES & SUPPLY		1,761,320				14
15 PHARMACY		7,435	6,425,158			15
16 MEDICAL RECORDS & LIBRARY				4,574,863		16
17 SOCIAL SERVICE			838		2,980,626	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	762,843	421,954	732	738,299	2,785,785	30
31 INTENSIVE CARE UNIT	177,558	241,193	9	202,747	134,637	31
43 NURSERY	62,539	17,175	42	54,783	40,501	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	250,784	256,116	1,255	415,707		50
51 RECOVERY ROOM	90,489	106,189	347	75,114	1,095	51
52 DELIVERY ROOM & LABOR ROOM	162,110	135,957	1,481	100,868	13,135	52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC		18,314	9,546	348,064		54
55 RADIOLOGY-THERAPEUTIC	14,645	1,148		41,929		55
57 COMPUTED TOMOGRAPHY (CT) SCAN		8,157		293,984		57
58 MAGNETIC RESONANCE IMAGING (MRI)		1,732		84,341		58
59 CARDIAC CATHETERIZATION		49,021	854	114,995		59
60 LABORATORY		85,588		449,544		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY	51,726	37,257	1,386	24,991		64
65 RESPIRATORY THERAPY		3,167	264	71,760		65
66 PHYSICAL THERAPY		1,014	30	64,024		66
67 OCCUPATIONAL THERAPY			62	10,701		67
68 SPEECH PATHOLOGY				3,477		68
69 ELECTROCARDIOLOGY		30,204		152,463		69
70 ELECTROENCEPHALOGRAPHY		666		11,729		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS			223	294,226		71
72 IMPL. DEV. CHARGED TO PATIENT				118,871		72
73 DRUGS CHARGED TO PATIENTS			6,293,436	577,312		73
74 RENAL DIALYSIS		5,339		8,917		74
76 WOUND CARE CENTER	11,249	4,980	2,575	3,267		76
76.01 DIABETES CENTER	7,247	31		1,698		76.01
76.02 CLINICAL NUTRITION				489		76.02
76.97 CARDIAC REHABILITATION		1,584	2	4,109		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	244,882	327,082	112,076	306,454	5,473	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	1,836,072	1,761,320	6,425,158	4,574,863	2,980,626	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
194 COMMUNITY WELLNESS/EDUCATION						194
194.01 PHYSICIAN REFERRAL						194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	1,836,072	1,761,320	6,425,158	4,574,863	2,980,626	202

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	SUBTOTAL 24	I&R COST & POST STEP- DOWN ADJS 25	TOTAL 26	
GENERAL SERVICE COST CENTERS				
1 CAP REL COSTS-BLDG & FIXT				1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR				1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST				1.02
2 CAP REL COSTS-MVBLE EQUIP				2
4 EMPLOYEE BENEFITS				4
5.01 NON PATIENT TELECOMMUNICATIONS				5.01
5.02 DATA PROCESSING				5.02
5.03 PURCHASING				5.03
5.04 ADMITTING				5.04
5.05 PATIENT ACCOUNTING				5.05
5.06 OTHER ADMINISTRATIVE COSTS				5.06
6 MAINTENANCE & REPAIRS				6
7 OPERATION OF PLANT				7
7.01 OPERATION OF PLANT-CENTER STREET				7.01
8 LAUNDRY & LINEN SERVICE				8
9 HOUSEKEEPING				9
10 DIETARY				10
11 CAFETERIA				11
12 MAINTENANCE OF PERSONNEL				12
13 NURSING ADMINISTRATION				13
14 CENTRAL SERVICES & SUPPLY				14
15 PHARMACY				15
16 MEDICAL RECORDS & LIBRARY				16
17 SOCIAL SERVICE				17
19 NONPHYSICIAN ANESTHETISTS				19
20 NURSING SCHOOL				20
21 I&R SRVCES-SALARY & FRINGES APPRVD				21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD				22
23 PARAMED ED PRGM-(SPECIFY)				23
INPATIENT ROUTINE SERV COST CENTERS				
30 ADULTS & PEDIATRICS	57,173,134		57,173,134	30
31 INTENSIVE CARE UNIT	12,431,458		12,431,458	31
43 NURSERY	3,991,564		3,991,564	43
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	23,211,285		23,211,285	50
51 RECOVERY ROOM	6,928,578		6,928,578	51
52 DELIVERY ROOM & LABOR ROOM	9,966,012		9,966,012	52
53 ANESTHESIOLOGY				53
54 RADIOLOGY-DIAGNOSTIC	17,755,850		17,755,850	54
55 RADIOLOGY-THERAPEUTIC	3,268,424		3,268,424	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	3,571,097		3,571,097	57
58 MAGNETIC RESONANCE IMAGING (MRI)	1,954,595		1,954,595	58
59 CARDIAC CATHETERIZATION	5,437,653		5,437,653	59
60 LABORATORY	8,696,022		8,696,022	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
64 INTRAVENOUS THERAPY	3,450,634		3,450,634	64
65 RESPIRATORY THERAPY	3,356,650		3,356,650	65
66 PHYSICAL THERAPY	7,273,301		7,273,301	66
67 OCCUPATIONAL THERAPY	773,190		773,190	67
68 SPEECH PATHOLOGY	335,362		335,362	68
69 ELECTROCARDIOLOGY	5,940,757		5,940,757	69
70 ELECTROENCEPHALOGRAPHY	1,238,696		1,238,696	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	20,522,871		20,522,871	71
72 IMPL. DEV. CHARGED TO PATIENT	13,640,376		13,640,376	72
73 DRUGS CHARGED TO PATIENTS	21,694,313		21,694,313	73
74 RENAL DIALYSIS	1,166,564		1,166,564	74
76 WOUND CARE CENTER	605,478		605,478	76
76.01 DIABETES CENTER	455,937		455,937	76.01
76.02 CLINICAL NUTRITION	31,635		31,635	76.02
76.97 CARDIAC REHABILITATION	683,172		683,172	76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	20,104,584		20,104,584	91
92 OBSERVATION BEDS				92
OTHER REIMBURSABLE COST CENTERS				
SPECIAL PURPOSE COST CENTERS				
113 INTEREST EXPENSE				113
118 SUBTOTALS (SUM OF LINES 1-117)	255,659,192		255,659,192	118
NONREIMBURSABLE COST CENTERS				
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	119,142		119,142	190
194 COMMUNITY WELLNESS/EDUCATION	187,658		187,658	194
194.01 PHYSICIAN REFERRAL	1,427,380		1,427,380	194.01
200 CROSS FOOT ADJUSTMENTS				200
201 NEGATIVE COST CENTER				201
202 TOTAL (SUM OF LINES 118-201)	257,393,372		257,393,372	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	DIR ASSGND CAP-REL COSTS 0	CAP BLDGS & FIXTURES 1	CAP REL CANCER CTR 1.01	CAP REL CENTER ST 1.02	CAP MOVABLE EQUIPMENT 2	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS	2,916	152,585			3,541	4
5.01 NON PATIENT TELECOMMUNICATIONS	80,463	45,725			396,810	5.01
5.02 DATA PROCESSING	23,218	449,381		53,158	2,929,805	5.02
5.03 PURCHASING	2,849	418,437			78,398	5.03
5.04 ADMITTING	63,199	175,322			1,155	5.04
5.05 PATIENT ACCOUNTING	169,349				3,201	5.05
5.06 OTHER ADMINISTRATIVE COSTS	1,814,469	469,062		775,065	248,440	5.06
6 MAINTENANCE & REPAIRS		421,159			219,081	6
7 OPERATION OF PLANT	19,867	4,894,371			214,034	7
7.01 OPERATION OF PLANT-CENTER STREET				645,358	38,891	7.01
8 LAUNDRY & LINEN SERVICE		214,683			4,353	8
9 HOUSEKEEPING	904	266,396			24,367	9
10 DIETARY	3,835	409,393			80,578	10
11 CAFETERIA		544,601			107,186	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION		58,120			11,436	13
14 CENTRAL SERVICES & SUPPLY	302,662	143,206			276,435	14
15 PHARMACY	759,477	239,221			26,308	15
16 MEDICAL RECORDS & LIBRARY	5,360	304,919			3,009	16
17 SOCIAL SERVICE	2,911	70,807			69	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	58,777	7,074,953			372,195	30
31 INTENSIVE CARE UNIT	663	913,921			290,034	31
43 NURSERY	566	204,675			72,231	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	64,905	1,201,923			1,440,132	50
51 RECOVERY ROOM	1,134	908,184			104,205	51
52 DELIVERY ROOM & LABOR ROOM	5,349	276,236			196,342	52
53 ANESTHESIOLOGY	571,711					53
54 RADIOLOGY-DIAGNOSTIC	5,020	692,412			1,966,237	54
55 RADIOLOGY-THERAPEUTIC			173,918		461,910	55
57 COMPUTED TOMOGRAPHY (CT) SCAN		276,069			361,152	57
58 MAGNETIC RESONANCE IMAGING (MRI)		152,753			432,799	58
59 CARDIAC CATHETERIZATION	4,116	652,424			763,896	59
60 LABORATORY	5,885	600,166			108,354	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY		76,083	232,330		25,509	64
65 RESPIRATORY THERAPY	88,178	121,599			71,453	65
66 PHYSICAL THERAPY	126,146	134,831		2,862	31,304	66
67 OCCUPATIONAL THERAPY		33,917			3,162	67
68 SPEECH PATHOLOGY		36,178			451	68
69 ELECTROCARDIOLOGY	14,062	278,749			283,962	69
70 ELECTROENCEPHALOGRAPHY	43,810	291,311			39,223	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS					5,608	74
76 WOUND CARE CENTER	4,966	28,474			2,604	76
76.01 DIABETES CENTER	57,961				2,525	76.01
76.02 CLINICAL NUTRITION						76.02
76.97 CARDIAC REHABILITATION	157,150				14,790	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	206,169	1,124,333			375,547	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	4,668,047	24,356,579	406,248	1,476,443	12,092,722	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		57,115				190
194 COMMUNITY WELLNESS/EDUCATION					217	194
194.01 PHYSICIAN REFERRAL	487,670				2,718	194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	5,155,717	24,413,694	406,248	1,476,443	12,095,657	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	SUBTOTAL 2A	EMPLOYEE	NONPATIENT	DATA	PURCHASING	
		BENEFITS 4	TELEPHONES 5.01	PROCESSING 5.02	5.03	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS	159,042	159,042				4
5.01 NON PATIENT TELECOMMUNICATIONS	522,998	647	523,645			5.01
5.02 DATA PROCESSING	3,455,562	3,657	16,373	3,475,592		5.02
5.03 PURCHASING	499,684	821	4,386	58,147	563,038	5.03
5.04 ADMITTING	239,676	3,197	11,110	111,008	804	5.04
5.05 PATIENT ACCOUNTING	172,550	2,603	8,771	108,364	152	5.05
5.06 OTHER ADMINISTRATIVE COSTS	3,307,036	13,650	54,674	478,389	523	5.06
6 MAINTENANCE & REPAIRS	640,240	1,448	5,848	18,501	2,819	6
7 OPERATION OF PLANT	5,128,272	2,077	6,725	26,430	2,767	7
7.01 OPERATION OF PLANT-CENTER STREET	684,249	339		13,215	156	7.01
8 LAUNDRY & LINEN SERVICE	219,036	233	585	2,643	2,598	8
9 HOUSEKEEPING	291,667	3,024	2,631	7,929	2,947	9
10 DIETARY	493,806	2,057	877	10,572	3,816	10
11 CAFETERIA	651,787	1,058	3,801	31,716		11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	69,556	1,701	2,924	10,572	98	13
14 CENTRAL SERVICES & SUPPLY	722,303	809	3,216	10,572	7,423	14
15 PHARMACY	1,025,006	4,522	7,309	52,861	136,852	15
16 MEDICAL RECORDS & LIBRARY	313,288	2,099	9,941	100,435	178	16
17 SOCIAL SERVICE	73,787	2,609	7,017	50,218	80	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	7,505,925	30,627	114,318	541,825	17,101	30
31 INTENSIVE CARE UNIT	1,204,618	7,758	18,420	118,937	7,856	31
43 NURSERY	277,472	3,087	2,631	66,076	924	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	2,706,960	12,106	20,174	351,524	207,925	50
51 RECOVERY ROOM	1,013,523	3,795	15,788	150,653	4,571	51
52 DELIVERY ROOM & LABOR ROOM	477,927	7,223	13,449	169,154	7,973	52
53 ANESTHESIOLOGY	571,711					53
54 RADIOLOGY-DIAGNOSTIC	2,663,669	9,669	40,933	108,364	16,459	54
55 RADIOLOGY-THERAPEUTIC	635,828	674	6,432	84,577	304	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	637,221	1,468	1,170	10,572	2,672	57
58 MAGNETIC RESONANCE IMAGING (MRI)	585,552	608	1,462	2,643	1,107	58
59 CARDIAC CATHETERIZATION	1,420,436	1,791	7,894	63,433	36,036	59
60 LABORATORY	714,405	4,775	17,835	126,866	36,336	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY	333,922	2,090	14,619	42,289	3,519	64
65 RESPIRATORY THERAPY	281,230	2,747	2,631	23,787	3,470	65
66 PHYSICAL THERAPY	295,143	4,382	11,110	68,719	357	66
67 OCCUPATIONAL THERAPY	37,079	645	3,509		42	67
68 SPEECH PATHOLOGY	36,629	261	1,170		6	68
69 ELECTROCARDIOLOGY	576,773	3,470	12,865	84,577	35,667	69
70 ELECTROENCEPHALOGRAPHY	374,344	518	3,216	10,572	187	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS	5,608		877	2,643	229	74
76 WOUND CARE CENTER	36,044	438	1,462	10,572	1,042	76
76.01 DIABETES CENTER	60,486	318	2,631	15,858	32	76.01
76.02 CLINICAL NUTRITION						76.02
76.97 CARDIAC REHABILITATION	171,940	405	2,047	7,929	101	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	1,706,049	12,901	60,814	303,949	17,562	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	43,000,039	158,307	523,645	3,457,091	562,691	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	57,115			2,643		190
194 COMMUNITY WELLNESS/EDUCATION	217	179		2,643	67	194
194.01 PHYSICIAN REFERRAL	490,388	556		13,215	280	194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	43,547,759	159,042	523,645	3,475,592	563,038	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	ADMITTING	PATIENT	OTHER	MAIN-	OPERATION	
	5.04	ACCOUNTING	ADMIN	TENANCE +	OF PLANT	
		5.05	5.06	REPAIRS	7	
				6		
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS						5.01
5.02 DATA PROCESSING						5.02
5.03 PURCHASING						5.03
5.04 ADMITTING	365,795					5.04
5.05 PATIENT ACCOUNTING		292,440				5.05
5.06 OTHER ADMINISTRATIVE COSTS			3,854,272			5.06
6 MAINTENANCE & REPAIRS			99,803	768,659		6
7 OPERATION OF PLANT			157,610	319,556	5,643,437	7
7.01 OPERATION OF PLANT-CENTER STREET			24,939	74,467		7.01
8 LAUNDRY & LINEN SERVICE			11,388	2,770	67,964	8
9 HOUSEKEEPING			53,206	4,494	84,336	9
10 DIETARY			29,705	13,482	129,606	10
11 CAFETERIA			33,729	17,977	172,410	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION			26,074	1,829	18,400	13
14 CENTRAL SERVICES & SUPPLY			22,903	6,010	45,336	14
15 PHARMACY			90,707	5,801	75,733	15
16 MEDICAL RECORDS & LIBRARY			63,324	4,128	96,532	16
17 SOCIAL SERVICE			42,599	2,090	22,416	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	59,056	47,236	620,942	103,314	2,239,791	30
31 INTENSIVE CARE UNIT	16,210	12,958	154,742	15,155	289,330	31
43 NURSERY	4,380	3,501	52,172	8,779	64,796	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	33,236	26,569	305,234	35,797	380,506	50
51 RECOVERY ROOM	6,005	4,801	84,350	10,033	287,513	51
52 DELIVERY ROOM & LABOR ROOM	8,065	6,447	127,644	19,753	87,451	52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC	27,828	22,246	244,375	20,642	219,204	54
55 RADIOLOGY-THERAPEUTIC	3,352	2,680	44,987	679	59,441	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	23,504	18,789	44,457	1,725	87,398	57
58 MAGNETIC RESONANCE IMAGING (MRI)	6,743	5,390	25,374	2,247	48,359	58
59 CARDIAC CATHETERIZATION	9,194	7,350	69,709	2,299	206,545	59
60 LABORATORY	35,942	28,731	111,255	9,668	190,001	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY	1,998	1,597	40,410	14,475	103,491	64
65 RESPIRATORY THERAPY	5,737	4,586	46,286	1,202	38,496	65
66 PHYSICAL THERAPY	5,119	4,092	69,573	4,755	42,685	66
67 OCCUPATIONAL THERAPY	856	684	10,652	52	10,738	67
68 SPEECH PATHOLOGY	278	222	4,251	209	11,453	68
69 ELECTROCARDIOLOGY	12,190	9,744	79,078	5,696	88,246	69
70 ELECTROENCEPHALOGRAPHY	938	750	14,628	157	92,223	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	23,524	18,805	302,905			71
72 IMPL. DEV. CHARGED TO PATIENT	9,504	7,597	202,474			72
73 DRUGS CHARGED TO PATIENTS	46,157	36,897	221,972			73
74 RENAL DIALYSIS	713	570	16,597	5,069		74
76 WOUND CARE CENTER	261	209	7,567	3,397	9,014	76
76.01 DIABETES CENTER	136	109	6,357			76.01
76.02 CLINICAL NUTRITION	39	31	466			76.02
76.97 CARDIAC REHABILITATION	329	263	8,951	7,003		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	24,501	19,586	255,932	43,740	355,942	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	365,795	292,440	3,829,327	768,450	5,625,356	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN			1,146		18,081	190
194 COMMUNITY WELLNESS/EDUCATION			2,682			194
194.01 PHYSICIAN REFERRAL			21,117	209		194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	365,795	292,440	3,854,272	768,659	5,643,437	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	OPER OF PLANT CENTER ST 7.01	LAUNDRY & LINEN SERVICE 8	HOUSE-KEEPING 9	DIETARY 10	CAFETERIA 11	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS						5.01
5.02 DATA PROCESSING						5.02
5.03 PURCHASING						5.03
5.04 ADMITTING						5.04
5.05 PATIENT ACCOUNTING						5.05
5.06 OTHER ADMINISTRATIVE COSTS						5.06
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
7.01 OPERATION OF PLANT-CENTER STREET	797,365					7.01
8 LAUNDRY & LINEN SERVICE		307,217				8
9 HOUSEKEEPING			450,234			9
10 DIETARY			339	684,260		10
11 CAFETERIA			1,481		913,959	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION			239		10,864	13
14 CENTRAL SERVICES & SUPPLY			554		22,070	14
15 PHARMACY		30	5,161		28,420	15
16 MEDICAL RECORDS & LIBRARY			479		25,457	16
17 SOCIAL SERVICE			409		19,588	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS		110,176	183,663	613,618	251,514	30
31 INTENSIVE CARE UNIT		19,045	14,561	49,076	56,397	31
43 NURSERY		1,584	4,433		19,864	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM		38,468	36,412		87,864	50
51 RECOVERY ROOM		10,157	16,366		28,741	51
52 DELIVERY ROOM & LABOR ROOM		23,571	49,786		51,490	52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC		17,067	16,391		56,355	54
55 RADIOLOGY-THERAPEUTIC			5,475		4,652	55
57 COMPUTED TOMOGRAPHY (CT) SCAN		10,279	1,830		10,397	57
58 MAGNETIC RESONANCE IMAGING (MRI)		3,658	1,830		4,512	58
59 CARDIAC CATHETERIZATION		6,804	6,752		10,740	59
60 LABORATORY		23	5,390		49,853	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY		3,843	15,289	21,566	16,429	64
65 RESPIRATORY THERAPY			1,820		23,920	65
66 PHYSICAL THERAPY	797,365	18,488	2,678		9,593	66
67 OCCUPATIONAL THERAPY			1,820		3,226	67
68 SPEECH PATHOLOGY			1,820		1,255	68
69 ELECTROCARDIOLOGY		2,407	16,849		22,813	69
70 ELECTROENCEPHALOGRAPHY		987	1,820		4,014	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76 WOUND CARE CENTER		328	1,820		3,573	76
76.01 DIABETES CENTER			1,820		2,302	76.01
76.02 CLINICAL NUTRITION						76.02
76.97 CARDIAC REHABILITATION			1,097		3,145	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY		40,302	49,257		84,258	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	797,365	307,217	447,641	684,260	913,306	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
194 COMMUNITY WELLNESS/EDUCATION			773		653	194
194.01 PHYSICIAN REFERRAL			1,820			194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	797,365	307,217	450,234	684,260	913,959	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	NURSING ADMINIS- TRATION 13	CENTRAL SERVICES & SUPPLY 14	PHARMACY 15	MEDICAL RECORDS & LIBRARY 16	SOCIAL SERVICE 17	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS						5.01
5.02 DATA PROCESSING						5.02
5.03 PURCHASING						5.03
5.04 ADMITTING						5.04
5.05 PATIENT ACCOUNTING						5.05
5.06 OTHER ADMINISTRATIVE COSTS						5.06
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
7.01 OPERATION OF PLANT-CENTER STREET						7.01
8 LAUNDRY & LINEN SERVICE						8
9 HOUSEKEEPING						9
10 DIETARY						10
11 CAFETERIA						11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	142,257					13
14 CENTRAL SERVICES & SUPPLY		841,196				14
15 PHARMACY		3,551	1,435,953			15
16 MEDICAL RECORDS & LIBRARY		8		615,869		16
17 SOCIAL SERVICE			187		221,000	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	59,104	201,524	164	99,353	206,553	30
31 INTENSIVE CARE UNIT	13,757	115,192	2	27,296	9,983	31
43 NURSERY	4,845	8,203	9	7,375	3,003	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	19,431	122,319	281	55,966		50
51 RECOVERY ROOM	7,011	50,715	78	10,113	81	51
52 DELIVERY ROOM & LABOR ROOM	12,560	64,932	331	13,580	974	52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC		8,747	2,133	46,860		54
55 RADIOLOGY-THERAPEUTIC	1,135	548		5,645		55
57 COMPUTED TOMOGRAPHY (CT) SCAN		3,896		39,579		57
58 MAGNETIC RESONANCE IMAGING (MRI)		827		11,355		58
59 CARDIAC CATHETERIZATION		23,412	191	15,482		59
60 LABORATORY		40,876		60,522		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY	4,008	17,794	310	3,364		64
65 RESPIRATORY THERAPY		1,512	59	9,661		65
66 PHYSICAL THERAPY		484	7	8,619		66
67 OCCUPATIONAL THERAPY			14	1,441		67
68 SPEECH PATHOLOGY				468		68
69 ELECTROCARDIOLOGY		14,425		20,526		69
70 ELECTROENCEPHALOGRAPHY		318		1,579		70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS			50	39,612		71
72 IMPL. DEV. CHARGED TO PATIENT				16,003		72
73 DRUGS CHARGED TO PATIENTS			1,406,514	77,723		73
74 RENAL DIALYSIS		2,550		1,201		74
76 WOUND CARE CENTER	872	2,379	575	440		76
76.01 DIABETES CENTER	561	15		229		76.01
76.02 CLINICAL NUTRITION				66		76.02
76.97 CARDIAC REHABILITATION		757		553		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	18,973	156,212	25,048	41,258	406	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
113 INTEREST EXPENSE						113
118 SUBTOTALS (SUM OF LINES 1-117)	142,257	841,196	1,435,953	615,869	221,000	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
194 COMMUNITY WELLNESS/EDUCATION						194
194.01 PHYSICIAN REFERRAL						194.01
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 TOTAL (SUM OF LINES 118-201)	142,257	841,196	1,435,953	615,869	221,000	202

ALLOCATION OF CAPITAL-RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	SUBTOTAL 24	I&R COST & POST STEP- DOWN ADJS 25	TOTAL 26	
GENERAL SERVICE COST CENTERS				
1 CAP REL COSTS-BLDG & FIXT				1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR				1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST				1.02
2 CAP REL COSTS-MVBLE EQUIP				2
4 EMPLOYEE BENEFITS				4
5.01 NON PATIENT TELECOMMUNICATIONS				5.01
5.02 DATA PROCESSING				5.02
5.03 PURCHASING				5.03
5.04 ADMITTING				5.04
5.05 PATIENT ACCOUNTING				5.05
5.06 OTHER ADMINISTRATIVE COSTS				5.06
6 MAINTENANCE & REPAIRS				6
7 OPERATION OF PLANT				7
7.01 OPERATION OF PLANT-CENTER STREET				7.01
8 LAUNDRY & LINEN SERVICE				8
9 HOUSEKEEPING				9
10 DIETARY				10
11 CAFETERIA				11
12 MAINTENANCE OF PERSONNEL				12
13 NURSING ADMINISTRATION				13
14 CENTRAL SERVICES & SUPPLY				14
15 PHARMACY				15
16 MEDICAL RECORDS & LIBRARY				16
17 SOCIAL SERVICE				17
19 NONPHYSICIAN ANESTHETISTS				19
20 NURSING SCHOOL				20
21 I&R SRVCES-SALARY & FRINGES APPRVD				21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD				22
23 PARAMED ED PRGM-(SPECIFY)				23
INPATIENT ROUTINE SERV COST CENTERS				
30 ADULTS & PEDIATRICS	13,005,804		13,005,804	30
31 INTENSIVE CARE UNIT	2,151,293		2,151,293	31
43 NURSERY	533,134		533,134	43
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	4,440,772		4,440,772	50
51 RECOVERY ROOM	1,704,294		1,704,294	51
52 DELIVERY ROOM & LABOR ROOM	1,142,310		1,142,310	52
53 ANESTHESIOLOGY	571,711		571,711	53
54 RADIOLOGY-DIAGNOSTIC	3,520,942		3,520,942	54
55 RADIOLOGY-THERAPEUTIC	856,409		856,409	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	894,957		894,957	57
58 MAGNETIC RESONANCE IMAGING (MRI)	701,667		701,667	58
59 CARDIAC CATHETERIZATION	1,888,068		1,888,068	59
60 LABORATORY	1,432,478		1,432,478	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
64 INTRAVENOUS THERAPY	641,013		641,013	64
65 RESPIRATORY THERAPY	447,144		447,144	65
66 PHYSICAL THERAPY	1,343,169		1,343,169	66
67 OCCUPATIONAL THERAPY	70,758		70,758	67
68 SPEECH PATHOLOGY	58,022		58,022	68
69 ELECTROCARDIOLOGY	985,326		985,326	69
70 ELECTROENCEPHALOGRAPHY	506,251		506,251	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS	384,896		384,896	71
72 IMPL. DEV. CHARGED TO PATIENT	235,578		235,578	72
73 DRUGS CHARGED TO PATIENTS	1,789,263		1,789,263	73
74 RENAL DIALYSIS	36,057		36,057	74
76 WOUND CARE CENTER	79,993		79,993	76
76.01 DIABETES CENTER	90,854		90,854	76.01
76.02 CLINICAL NUTRITION	602		602	76.02
76.97 CARDIAC REHABILITATION	204,520		204,520	76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	3,216,690		3,216,690	91
92 OBSERVATION BEDS				92
OTHER REIMBURSABLE COST CENTERS				
SPECIAL PURPOSE COST CENTERS				
113 INTEREST EXPENSE				113
118 SUBTOTALS (SUM OF LINES 1-117)	42,933,975		42,933,975	118
NONREIMBURSABLE COST CENTERS				
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	78,985		78,985	190
194 COMMUNITY WELLNESS/EDUCATION	7,214		7,214	194
194.01 PHYSICIAN REFERRAL	527,585		527,585	194.01
200 CROSS FOOT ADJUSTMENTS				200
201 NEGATIVE COST CENTER				201
202 TOTAL (SUM OF LINES 118-201)	43,547,759		43,547,759	202

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CAP BLDGS & FIXTURES SQUARE FEET	CAP REL CANCER CTR SQUARE FEET	CAP REL CENTER ST SQUARE FEET	CAP MOVABLE EQUIPMENT DOLLAR VALUE	EMPLOYEE BENEFITS GROSS SALARIES	
	1	1.01	1.02	2	4	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT	583,041					1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR		10,474				1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST			180,534			1.02
2 CAP REL COSTS-MVBLE EQUIP				12,096,656		2
4 EMPLOYEE BENEFITS	3,644			3,541	97,466,726	4
5.01 NON PATIENT TELECOMMUNICATIONS	1,092			396,843	396,335	5.01
5.02 DATA PROCESSING	10,732		6,500	2,930,045	2,240,986	5.02
5.03 PURCHASING	9,993			78,405	502,766	5.03
5.04 ADMITTING	4,187			1,155	1,959,105	5.04
5.05 PATIENT ACCOUNTING				3,201	1,594,675	5.05
5.06 OTHER ADMINISTRATIVE COSTS	11,202		94,772	248,461	8,363,797	5.06
6 MAINTENANCE & REPAIRS	10,058			219,099	887,542	6
7 OPERATION OF PLANT	116,886			214,052	1,272,434	7
7.01 OPERATION OF PLANT-CENTER STREET			78,912	38,894	207,593	7.01
8 LAUNDRY & LINEN SERVICE	5,127			4,353	142,780	8
9 HOUSEKEEPING	6,362			24,369	1,852,755	9
10 DIETARY	9,777			80,585	1,260,433	10
11 CAFETERIA	13,006			107,195	648,166	11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	1,388			11,437	1,042,150	13
14 CENTRAL SERVICES & SUPPLY	3,420			276,458	495,757	14
15 PHARMACY	5,713			26,310	2,770,892	15
16 MEDICAL RECORDS & LIBRARY	7,282			3,009	1,286,282	16
17 SOCIAL SERVICE	1,691			69	1,598,754	17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	168,962			372,226	18,781,696	30
31 INTENSIVE CARE UNIT	21,826			290,058	4,753,513	31
43 NURSERY	4,888			72,237	1,891,669	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	28,704			1,440,252	7,417,972	50
51 RECOVERY ROOM	21,689			104,214	2,325,266	51
52 DELIVERY ROOM & LABOR ROOM	6,597			196,358	4,425,576	52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC	16,536			1,966,400	5,924,570	54
55 RADIOLOGY-THERAPEUTIC		4,484		461,948	412,984	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	6,593			361,182	899,772	57
58 MAGNETIC RESONANCE IMAGING (MRI)	3,648			432,835	372,364	58
59 CARDIAC CATHETERIZATION	15,581			763,959	1,097,164	59
60 LABORATORY	14,333			108,363	2,925,989	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY	1,817	5,990		25,511	1,280,574	64
65 RESPIRATORY THERAPY	2,904			71,459	1,683,410	65
66 PHYSICAL THERAPY	3,220		350	31,307	2,685,316	66
67 OCCUPATIONAL THERAPY	810			3,162	395,327	67
68 SPEECH PATHOLOGY	864			451	159,718	68
69 ELECTROCARDIOLOGY	6,657			283,986	2,126,337	69
70 ELECTROENCEPHALOGRAPHY	6,957			39,226	317,276	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS				5,608		74
76 WOUND CARE CENTER	680			2,604	268,524	76
76.01 DIABETES CENTER				2,525	195,000	76.01
76.02 CLINICAL NUTRITION						76.02
76.97 CARDIAC REHABILITATION				14,791	248,349	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	26,851			375,578	7,904,980	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	581,677	10,474	180,534	12,093,721	97,016,548	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN	1,364					190
194 COMMUNITY WELLNESS/EDUCATION				217	109,751	194
194.01 PHYSICIAN REFERRAL				2,718	340,427	194.01

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL
 PERIOD FROM 05/01/2012 TO 04/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2012.11
 10/01/2013 10:50

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION		CAP BLDGS & FIXTURES SQUARE FEET 1	CAP REL CANCER CTR SQUARE FEET 1.01	CAP REL CENTER ST SQUARE FEET 1.02	CAP MOVABLE EQUIPMENT DOLLAR VALUE 2	EMPLOYEE BENEFITS GROSS SALARIES 4	
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	COST TO BE ALLOC PER B PT I	24,413,694	406,248	1,476,443	12,095,657	21,691,992	202
203	UNIT COST MULT-WS B PT I	41.873031	38.786328	8.178199	0.999917	0.222558	203
204	COST TO BE ALLOC PER B PT II					159,042	204
205	UNIT COST MULT-WS B PT II					0.001632	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NONPATIENT	DATA	PURCHASING	ADMITTING	PATIENT	
	TELEPHONES	PROCESSING			ACCOUNTING	
	#	# OF	COSTED	GROSS	GROSS	
	INSTRUMENT	TERMINALS	REQ'S	REVENUE	REVENUE	
	5.01	5.02	5.03	5.04	5.05	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS	1,791					5.01
5.02 DATA PROCESSING	56	1,315				5.02
5.03 PURCHASING	15	22	49,297,767			5.03
5.04 ADMITTING	38	42	70,356	1,111,868,019		5.04
5.05 PATIENT ACCOUNTING	30	41	13,300		1,111,868,019	5.05
5.06 OTHER ADMINISTRATIVE COSTS	187	181	45,806			5.06
6 MAINTENANCE & REPAIRS	20	7	246,825			6
7 OPERATION OF PLANT	23	10	242,245			7
7.01 OPERATION OF PLANT-CENTER STREET		5	13,688			7.01
8 LAUNDRY & LINEN SERVICE	2	1	227,469			8
9 HOUSEKEEPING	9	3	258,066			9
10 DIETARY	3	4	334,105			10
11 CAFETERIA	13	12				11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION	10	4	8,604			13
14 CENTRAL SERVICES & SUPPLY	11	4	649,982			14
15 PHARMACY	25	20	11,982,478			15
16 MEDICAL RECORDS & LIBRARY	34	38	15,584			16
17 SOCIAL SERVICE	24	19	7,026			17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	391	205	1,497,320	179,531,787	179,531,787	30
31 INTENSIVE CARE UNIT	63	45	687,855	49,270,230	49,270,230	31
43 NURSERY	9	25	80,878	13,312,903	13,312,903	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	69	133	18,204,703	101,022,475	101,022,475	50
51 RECOVERY ROOM	54	57	400,221	18,253,705	18,253,705	51
52 DELIVERY ROOM & LABOR ROOM	46	64	698,106	24,512,270	24,512,270	52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC	140	41	1,441,108	84,584,299	84,584,299	54
55 RADIOLOGY-THERAPEUTIC	22	32	26,647	10,189,239	10,189,239	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	4	4	233,940	71,442,113	71,442,113	57
58 MAGNETIC RESONANCE IMAGING (MRI)	5	1	96,947	20,495,954	20,495,954	58
59 CARDIAC CATHETERIZATION	27	24	3,155,244	27,945,395	27,945,395	59
60 LABORATORY	61	48	3,181,478	109,245,245	109,245,245	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY	50	16	308,131	6,073,081	6,073,081	64
65 RESPIRATORY THERAPY	9	9	303,841	17,438,601	17,438,601	65
66 PHYSICAL THERAPY	38	26	31,250	15,558,650	15,558,650	66
67 OCCUPATIONAL THERAPY	12		3,650	2,600,418	2,600,418	67
68 SPEECH PATHOLOGY	4		494	844,898	844,898	68
69 ELECTROCARDIOLOGY	44	32	3,122,937	37,050,465	37,050,465	69
70 ELECTROENCEPHALOGRAPHY	11	4	16,411	2,850,314	2,850,314	70
71 MEDICAL SUPPLIES CHRGD TO PATIENTS				71,500,912	71,500,912	71
72 IMPL. DEV. CHARGED TO PATIENT				28,887,128	28,887,128	72
73 DRUGS CHARGED TO PATIENTS				140,294,577	140,294,577	73
74 RENAL DIALYSIS	3	1	20,080	2,167,062	2,167,062	74
76 WOUND CARE CENTER	5	4	91,215	793,804	793,804	76
76.01 DIABETES CENTER	9	6	2,805	412,631	412,631	76.01
76.02 CLINICAL NUTRITION				118,766	118,766	76.02
76.97 CARDIAC REHABILITATION	7	3	8,860	998,623	998,623	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	208	115	1,537,721	74,472,474	74,472,474	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	1,791	1,308	49,267,376	1,111,868,019	1,111,868,019	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		1				190
194 COMMUNITY WELLNESS/EDUCATION		1	5,883			194
194.01 PHYSICIAN REFERRAL		5	24,508			194.01

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 PERIOD FROM 05/01/2012 TO 04/30/2013

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION		NONPATIENT TELEPHONES	DATA PROCESSING	PURCHASING	ADMITTING	PATIENT ACCOUNTING	
	# INSTRUMENT	# OF TERMINALS	COSTED REQ'S	GROSS REVENUE	GROSS REVENUE		
	5.01	5.02	5.03	5.04	5.05		
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	COST TO BE ALLOC PER B PT I	1,782,835	10,860,966	1,480,549	3,200,850	3,093,782	202
203	UNIT COST MULT-WS B PT I	995.441094	8,259.289734	0.030033	0.002879	0.002783	203
204	COST TO BE ALLOC PER B PT II	523,645	3,475,592	563,038	365,795	292,440	204
205	UNIT COST MULT-WS B PT II	292.375768	2,643.035741	0.011421	0.000329	0.000263	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	RECON- CILIATION	OTHER ADMIN COSTS ACCUM COST	MAIN- TENANCE + REPAIRS WORK ORDERS	OPERATION OF PLANT SQUARE FEET	OPER OF PLANT CENTER ST SQUARE FEET	
	5A.06	5.06	6	7	7.01	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS						5.01
5.02 DATA PROCESSING						5.02
5.03 PURCHASING						5.03
5.04 ADMITTING						5.04
5.05 PATIENT ACCOUNTING						5.05
5.06 OTHER ADMINISTRATIVE COSTS	-37,551,407	219,841,965				5.06
6 MAINTENANCE & REPAIRS		5,692,612	14,709			6
7 OPERATION OF PLANT		8,989,825	6,115	425,721		7
7.01 OPERATION OF PLANT-CENTER STREET		1,422,511	1,425		350	7.01
8 LAUNDRY & LINEN SERVICE		649,549	53	5,127		8
9 HOUSEKEEPING		3,034,770	86	6,362		9
10 DIETARY		1,694,320	258	9,777		10
11 CAFETERIA		1,923,833	344	13,006		11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION		1,487,212	35	1,388		13
14 CENTRAL SERVICES & SUPPLY		1,306,335	115	3,420		14
15 PHARMACY		5,173,799	111	5,713		15
16 MEDICAL RECORDS & LIBRARY		3,611,891	79	7,282		16
17 SOCIAL SERVICE		2,429,784	40	1,691		17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS		35,417,639	1,977	168,962		30
31 INTENSIVE CARE UNIT		8,826,248	290	21,826		31
43 NURSERY		2,975,800	168	4,888		43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM		17,410,080	685	28,704		50
51 RECOVERY ROOM		4,811,215	192	21,689		51
52 DELIVERY ROOM & LABOR ROOM		7,280,613	378	6,597		52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC		13,938,792	395	16,536		54
55 RADIOLOGY-THERAPEUTIC		2,565,981	13	4,484		55
57 COMPUTED TOMOGRAPHY (CT) SCAN		2,535,777	33	6,593		57
58 MAGNETIC RESONANCE IMAGING (MRI)		1,447,278	43	3,648		58
59 CARDIAC CATHETERIZATION		3,976,073	44	15,581		59
60 LABORATORY		6,345,815	185	14,333		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY		2,304,939	277	7,807		64
65 RESPIRATORY THERAPY		2,640,074	23	2,904		65
66 PHYSICAL THERAPY		3,968,339	91	3,220	350	66
67 OCCUPATIONAL THERAPY		607,592	1	810		67
68 SPEECH PATHOLOGY		242,467	4	864		68
69 ELECTROCARDIOLOGY		4,510,510	109	6,657		69
70 ELECTROENCEPHALOGRAPHY		834,365	3	6,957		70
71 MEDICAL SUPPLIES CHRGED TO PATIENTS		17,277,274				71
72 IMPL. DEV. CHARGED TO PATIENT		11,548,837				72
73 DRUGS CHARGED TO PATIENTS		12,660,938				73
74 RENAL DIALYSIS		946,656	97			74
76 WOUND CARE CENTER		431,609	65	680		76
76.01 DIABETES CENTER		362,584				76.01
76.02 CLINICAL NUTRITION		26,602				76.02
76.97 CARDIAC REHABILITATION		510,580	134			76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY		14,597,975	837	26,851		91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	-37,551,407	218,419,093	14,705	424,357	350	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN		65,374		1,364		190
194 COMMUNITY WELLNESS/EDUCATION		152,996				194
194.01 PHYSICIAN REFERRAL		1,204,502	4			194.01

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL
 PERIOD FROM 05/01/2012 TO 04/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2012.11
 10/01/2013 10:50

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	RECON- CILIATION	OTHER ADMIN COSTS ACCUM COST	MAIN- TENANCE + REPAIRS WORK ORDERS	OPERATION OF PLANT SQUARE FEET	OPER OF PLANT CENTER ST SQUARE FEET	
	5A.06	5.06	6	7	7.01	
200 CROSS FOOT ADJUSTMENTS						200
201 NEGATIVE COST CENTER						201
202 COST TO BE ALLOC PER B PT I		37,551,407	6,664,973	13,296,229	2,311,191	202
203 UNIT COST MULT-WS B PT I		0.170811	453.122102	31.232260	6,603.402857	203
204 COST TO BE ALLOC PER B PT II		3,854,272	768,659	5,643,437	797,365	204
205 UNIT COST MULT-WS B PT II		0.017532	52.257733	13.256187	2,278.185714	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY 8	HOUSE-KEEPING HOURS OF SERVICE 9	DIETARY MEALS SERVED 10	CAFETERIA HOURS 11	NURSING ADMINIS-TRATION DIRECT NRSING HRS 13	
GENERAL SERVICE COST CENTERS						
1 CAP REL COSTS-BLDG & FIXT						1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR						1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST						1.02
2 CAP REL COSTS-MVBLE EQUIP						2
4 EMPLOYEE BENEFITS						4
5.01 NON PATIENT TELECOMMUNICATIONS						5.01
5.02 DATA PROCESSING						5.02
5.03 PURCHASING						5.03
5.04 ADMITTING						5.04
5.05 PATIENT ACCOUNTING						5.05
5.06 OTHER ADMINISTRATIVE COSTS						5.06
6 MAINTENANCE & REPAIRS						6
7 OPERATION OF PLANT						7
7.01 OPERATION OF PLANT-CENTER STREET						7.01
8 LAUNDRY & LINEN SERVICE	1,552,819					8
9 HOUSEKEEPING		90,290				9
10 DIETARY		68	189,386			10
11 CAFETERIA		297		2,070,363		11
12 MAINTENANCE OF PERSONNEL						12
13 NURSING ADMINISTRATION		48		24,610	1,321,062	13
14 CENTRAL SERVICES & SUPPLY		111		49,995		14
15 PHARMACY	154	1,035		64,379		15
16 MEDICAL RECORDS & LIBRARY		96		57,668		16
17 SOCIAL SERVICE		82		44,372		17
19 NONPHYSICIAN ANESTHETISTS						19
20 NURSING SCHOOL						20
21 I&R SRVCES-SALARY & FRINGES APPRVD						21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD						22
23 PARAMED ED PRGM-(SPECIFY)						23
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	556,881	36,832	169,834	569,749	548,869	30
31 INTENSIVE CARE UNIT	96,263	2,920	13,583	127,754	127,754	31
43 NURSERY	8,006	889		44,997	44,997	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	194,435	7,302		199,035	180,440	50
51 RECOVERY ROOM	51,338	3,282		65,107	65,107	51
52 DELIVERY ROOM & LABOR ROOM	119,139	9,984		116,639	116,639	52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC	86,264	3,287		127,659		54
55 RADIOLOGY-THERAPEUTIC		1,098		10,537	10,537	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	51,955	367		23,552		57
58 MAGNETIC RESONANCE IMAGING (MRI)	18,490	367		10,222		58
59 CARDIAC CATHETERIZATION	34,389	1,354		24,328		59
60 LABORATORY	116	1,081		112,931		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY	19,424	3,066	5,969	37,217	37,217	64
65 RESPIRATORY THERAPY		365		54,185		65
66 PHYSICAL THERAPY	93,448	537		21,730		66
67 OCCUPATIONAL THERAPY		365		7,307		67
68 SPEECH PATHOLOGY		365		2,842		68
69 ELECTROCARDIOLOGY	12,168	3,379		51,677		69
70 ELECTROENCEPHALOGRAPHY	4,990	365		9,092		70
71 MEDICAL SUPPLIES CHRGED TO PATIENTS						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76 WOUND CARE CENTER	1,656	365		8,094	8,094	76
76.01 DIABETES CENTER		365		5,214	5,214	76.01
76.02 CLINICAL NUTRITION						76.02
76.97 CARDIAC REHABILITATION		220		7,125		76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	203,703	9,878		190,866	176,194	91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
SPECIAL PURPOSE COST CENTERS						
118 SUBTOTALS (SUM OF LINES 1-117)	1,552,819	89,770	189,386	2,068,883	1,321,062	118
NONREIMBURSABLE COST CENTERS						
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN						190
194 COMMUNITY WELLNESS/EDUCATION		155		1,480		194
194.01 PHYSICIAN REFERRAL		365				194.01

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL
 PERIOD FROM 05/01/2012 TO 04/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2012.11
 10/01/2013 10:50

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION		LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY 8	HOUSE- KEEPING HOURS OF SERVICE 9	DIETARY MEALS SERVED 10	CAFETERIA HOURS 11	NURSING ADMINIS- TRATION DIRECT NRSING HRS 13	
200	CROSS FOOT ADJUSTMENTS						200
201	NEGATIVE COST CENTER						201
202	COST TO BE ALLOC PER B PT I	944,642	3,790,811	2,408,847	2,826,995	1,836,072	202
203	UNIT COST MULT-WS B PT I	0.608340	41.984838	12.719245	1.365459	1.389845	203
204	COST TO BE ALLOC PER B PT II	307,217	450,234	684,260	913,959	142,257	204
205	UNIT COST MULT-WS B PT II	0.197845	4.986532	3.613044	0.441449	0.107684	205

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CENTRAL SERVICES & SUPPLY COSTED REQUIS. 14	PHARMACY COSTED REQUIS. 15	MEDICAL RECORDS & LIBRARY GROSS REVENUE 16	SOCIAL SERVICE TIME SPENT 17	
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
1.01 CAP REL COSTS-BLDG & FIXT-CANCER CTR					1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENTER ST					1.02
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
5.01 NON PATIENT TELECOMMUNICATIONS					5.01
5.02 DATA PROCESSING					5.02
5.03 PURCHASING					5.03
5.04 ADMITTING					5.04
5.05 PATIENT ACCOUNTING					5.05
5.06 OTHER ADMINISTRATIVE COSTS					5.06
6 MAINTENANCE & REPAIRS					6
7 OPERATION OF PLANT					7
7.01 OPERATION OF PLANT-CENTER STREET					7.01
8 LAUNDRY & LINEN SERVICE					8
9 HOUSEKEEPING					9
10 DIETARY					10
11 CAFETERIA					11
12 MAINTENANCE OF PERSONNEL					12
13 NURSING ADMINISTRATION					13
14 CENTRAL SERVICES & SUPPLY	4,525,158				14
15 PHARMACY	19,101	12,110,298			15
16 MEDICAL RECORDS & LIBRARY	44		1,111,868,019		16
17 SOCIAL SERVICE		1,580		2,723	17
19 NONPHYSICIAN ANESTHETISTS					19
20 NURSING SCHOOL					20
21 I&R SRVCES-SALARY & FRINGES APPRVD					21
22 I&R SRVCES-OTHER PRGM COSTS APPRVD					22
23 PARAMED ED PRGM-(SPECIFY)					23
INPATIENT ROUTINE SERV COST CENTERS					
30 ADULTS & PEDIATRICS	1,084,075	1,379	179,531,787	2,545	30
31 INTENSIVE CARE UNIT	619,670	17	49,270,230	123	31
43 NURSERY	44,125	79	13,312,903	37	43
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM	658,009	2,366	101,022,475		50
51 RECOVERY ROOM	272,820	654	18,253,705	1	51
52 DELIVERY ROOM & LABOR ROOM	349,300	2,791	24,512,270	12	52
53 ANESTHESIOLOGY					53
54 RADIOLOGY-DIAGNOSTIC	47,053	17,993	84,584,299		54
55 RADIOLOGY-THERAPEUTIC	2,950		10,189,239		55
57 COMPUTED TOMOGRAPHY (CT) SCAN	20,957		71,442,113		57
58 MAGNETIC RESONANCE IMAGING (MRI)	4,450		20,495,954		58
59 CARDIAC CATHETERIZATION	125,943	1,609	27,945,395		59
60 LABORATORY	219,892		109,245,245		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS					62.30
64 INTRAVENOUS THERAPY	95,721	2,613	6,073,081		64
65 RESPIRATORY THERAPY	8,136	498	17,438,601		65
66 PHYSICAL THERAPY	2,605	57	15,558,650		66
67 OCCUPATIONAL THERAPY		117	2,600,418		67
68 SPEECH PATHOLOGY			844,898		68
69 ELECTROCARDIOLOGY	77,599		37,050,465		69
70 ELECTROENCEPHALOGRAPHY	1,712		2,850,314		70
71 MEDICAL SUPPLIES CHRGED TO PATIENTS		420	71,500,912		71
72 IMPL. DEV. CHARGED TO PATIENT			28,887,128		72
73 DRUGS CHARGED TO PATIENTS		11,862,025	140,294,577		73
74 RENAL DIALYSIS	13,717		2,167,062		74
76 WOUND CARE CENTER	12,795	4,853	793,804		76
76.01 DIABETES CENTER	80		412,631		76.01
76.02 CLINICAL NUTRITION			118,766		76.02
76.97 CARDIAC REHABILITATION	4,070	4	998,623		76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY	840,334	211,243	74,472,474	5	91
92 OBSERVATION BEDS					92
OTHER REIMBURSABLE COST CENTERS					
SPECIAL PURPOSE COST CENTERS					
118 SUBTOTALS (SUM OF LINES 1-117)	4,525,158	12,110,298	1,111,868,019	2,723	118
NONREIMBURSABLE COST CENTERS					
190 GIFT, FLOWER, COFFEE SHOP & CANTEEN					190
194 COMMUNITY WELLNESS/EDUCATION					194
194.01 PHYSICIAN REFERRAL					194.01

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL
PERIOD FROM 05/01/2012 TO 04/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2012.11
10/01/2013 10:50

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	CENTRAL SERVICES & SUPPLY COSTED REQUIS. 14	PHARMACY COSTED REQUIS. 15	MEDICAL RECORDS & LIBRARY GROSS REVENUE 16	SOCIAL SERVICE TIME SPENT 17	
200 CROSS FOOT ADJUSTMENTS					200
201 NEGATIVE COST CENTER					201
202 COST TO BE ALLOC PER B PT I	1,761,320	6,425,158	4,574,863	2,980,626	202
203 UNIT COST MULT-WS B PT I	0.389228	0.530553	0.004115	1,094.611091	203
204 COST TO BE ALLOC PER B PT II	841,196	1,435,953	615,869	221,000	204
205 UNIT COST MULT-WS B PT II	0.185893	0.118573	0.000554	81.160485	205

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C
 PART I

COST CENTER DESCRIPTION	TOTAL COST (FROM WKST B, PART I, COL 26) 1	THERAPY LIMIT ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5	
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	57,173,134		57,173,134	342,010	57,515,144	30
31 INTENSIVE CARE UNIT	12,431,458		12,431,458	47,411	12,478,869	31
43 NURSERY	3,991,564		3,991,564	148,653	4,140,217	43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	23,211,285		23,211,285	919,152	24,130,437	50
51 RECOVERY ROOM	6,928,578		6,928,578		6,928,578	51
52 DELIVERY ROOM & LABOR ROOM	9,966,012		9,966,012	792,584	10,758,596	52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC	17,755,850		17,755,850	728,798	18,484,648	54
55 RADIOLOGY-THERAPEUTIC	3,268,424		3,268,424	89,892	3,358,316	55
57 COMPUTED TOMOGRAPHY (CT) SC	3,571,097		3,571,097	13,492	3,584,589	57
58 MAGNETIC RESONANCE IMAGING	1,954,595		1,954,595		1,954,595	58
59 CARDIAC CATHETERIZATION	5,437,653		5,437,653	14,892	5,452,545	59
60 LABORATORY	8,696,022		8,696,022	48,616	8,744,638	60
62.30 BLOOD CLOTTING FOR HEMOPHIL						62.30
64 INTRAVENOUS THERAPY	3,450,634		3,450,634		3,450,634	64
65 RESPIRATORY THERAPY	3,356,650		3,356,650		3,356,650	65
66 PHYSICAL THERAPY	7,273,301		7,273,301		7,273,301	66
67 OCCUPATIONAL THERAPY	773,190		773,190		773,190	67
68 SPEECH PATHOLOGY	335,362		335,362		335,362	68
69 ELECTROCARDIOLOGY	5,940,757		5,940,757	62,391	6,003,148	69
70 ELECTROENCEPHALOGRAPHY	1,238,696		1,238,696		1,238,696	70
71 MEDICAL SUPPLIES CHRGD TO	20,522,871		20,522,871		20,522,871	71
72 IMPL. DEV. CHARGED TO PATIE	13,640,376		13,640,376		13,640,376	72
73 DRUGS CHARGED TO PATIENTS	21,694,313		21,694,313		21,694,313	73
74 RENAL DIALYSIS	1,166,564		1,166,564		1,166,564	74
76 WOUND CARE CENTER	605,478		605,478	3,665	609,143	76
76.01 DIABETES CENTER	455,937		455,937	23,915	479,852	76.01
76.02 CLINICAL NUTRITION	31,635		31,635		31,635	76.02
76.97 CARDIAC REHABILITATION	683,172		683,172	4,915	688,087	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	20,104,584		20,104,584	1,227,747	21,332,331	91
92 OBSERVATION BEDS	6,249,752		6,249,752		6,249,752	92
OTHER REIMBURSABLE COST CENTERS						
113 INTEREST EXPENSE						113
200 SUBTOTAL (SEE INSTRUCTIONS)	261,908,944		261,908,944	4,468,133	266,377,077	200
201 LESS OBSERVATION BEDS	6,249,752		6,249,752		6,249,752	201
202 TOTAL (SEE INSTRUCTIONS)	255,659,192		255,659,192		260,127,325	202

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C
 PART I (CONT)

COST CENTER DESCRIPTION	----- CHARGES -----			COST OR OTHER RATIO 9	TEFRA INPATIENT RATIO 10	PPS INPATIENT RATIO 11
	INPATIENT 6	OUTPATIENT 7	TOTAL (COLS. 6 + 7) 8			
INPATIENT ROUTINE SERV COST CENTERS						
30 ADULTS & PEDIATRICS	165,318,418		165,318,418			30
31 INTENSIVE CARE UNIT	49,270,230		49,270,230			31
43 NURSERY	13,312,903		13,312,903			43
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	45,061,027	55,961,448	101,022,475	0.229764	0.229764	0.238862 50
51 RECOVERY ROOM	6,027,311	12,226,394	18,253,705	0.379571	0.379571	0.379571 51
52 DELIVERY ROOM & LABOR ROOM	11,362,017	13,150,253	24,512,270	0.406572	0.406572	0.438907 52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC	19,010,460	65,573,839	84,584,299	0.209919	0.209919	0.218535 54
55 RADIOLOGY-THERAPEUTIC	388,557	9,800,682	10,189,239	0.320772	0.320772	0.329594 55
57 COMPUTED TOMOGRAPHY (CT) SC	22,857,412	48,584,701	71,442,113	0.049986	0.049986	0.050175 57
58 MAGNETIC RESONANCE IMAGING	4,628,802	15,867,152	20,495,954	0.095365	0.095365	0.095365 58
59 CARDIAC CATHETERIZATION	18,448,309	9,497,086	27,945,395	0.194581	0.194581	0.195114 59
60 LABORATORY	48,390,203	60,855,042	109,245,245	0.079601	0.079601	0.080046 60
62.30 BLOOD CLOTTING FOR HEMOPHIL						62.30
64 INTRAVENOUS THERAPY	1,223,548	4,849,533	6,073,081	0.568185	0.568185	0.568185 64
65 RESPIRATORY THERAPY	15,954,097	1,484,504	17,438,601	0.192484	0.192484	0.192484 65
66 PHYSICAL THERAPY	4,635,406	10,923,244	15,558,650	0.467476	0.467476	0.467476 66
67 OCCUPATIONAL THERAPY	1,752,528	847,890	2,600,418	0.297333	0.297333	0.297333 67
68 SPEECH PATHOLOGY	665,960	178,938	844,898	0.396926	0.396926	0.396926 68
69 ELECTROCARDIOLOGY	16,999,282	20,051,183	37,050,465	0.160342	0.160342	0.162026 69
70 ELECTROENCEPHALOGRAPHY	349,429	2,500,885	2,850,314	0.434582	0.434582	0.434582 70
71 MEDICAL SUPPLIES CHRGD TO	45,619,368	25,881,544	71,500,912	0.287029	0.287029	0.287029 71
72 IMPL. DEV. CHARGED TO PATIE	17,848,485	11,038,643	28,887,128	0.472196	0.472196	0.472196 72
73 DRUGS CHARGED TO PATIENTS	83,545,926	56,748,651	140,294,577	0.154634	0.154634	0.154634 73
74 RENAL DIALYSIS	2,124,523	42,539	2,167,062	0.538316	0.538316	0.538316 74
76 WOUND CARE CENTER	160,317	633,487	793,804	0.762755	0.762755	0.767372 76
76.01 DIABETES CENTER	45,379	367,252	412,631	1.104951	1.104951	1.162908 76.01
76.02 CLINICAL NUTRITION	117,917	849	118,766	0.266364	0.266364	0.266364 76.02
76.97 CARDIAC REHABILITATION	7,643	990,980	998,623	0.684114	0.684114	0.689036 76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	19,996,631	54,475,843	74,472,474	0.269960	0.269960	0.286446 91
92 OBSERVATION BEDS		14,213,369	14,213,369	0.439709	0.439709	0.439709 92
OTHER REIMBURSABLE COST CENTERS						
113 INTEREST EXPENSE						113
200 SUBTOTAL (SEE INSTRUCTIONS)	615,122,088	496,745,931	1,111,868,019			200
201 LESS OBSERVATION BEDS						201
202 TOTAL (SEE INSTRUCTIONS)	615,122,088	496,745,931	1,111,868,019			202

APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D
 PART I

CHECK [] TITLE V
 APPLICABLE [XX] TITLE XVIII-PT A
 BOXES [] TITLE XIX

COST CENTER DESCRIPTION	CAP-REL COST	REDUCED CAP-REL COST	TOTAL PATIENT DAYS	PER DIEM	INPAT PGM DAYS	INPAT PGM CAP COST	
	(FROM WKST B, PT. II, COL. 26)	SWING-BED ADJUSTMENT (COL. 1 MINUS COL. 2)	(COL. 1 MINUS COL. 2)	(COL. 3 ÷ COL. 4)	PGM DAYS	(COL. 5 x COL. 6)	
	1	2	4	5	6	7	
INPAT ROUTINE SERV COST CTRS							
30 ADULTS & PEDIATRICS	13,005,804		56,772	229.09	23,180	5,310,306	30
31 INTENSIVE CARE UNIT	2,151,293		6,615	325.21	3,766	1,224,741	31
32 CORONARY CARE UNIT							32
33 BURN INTENSIVE CARE UNIT							33
34 SURGICAL INTENSIVE CARE UNIT							34
35 OTHER SPECIAL CARE (SPECIFY)							35
40 SUBPROVIDER - IPF							40
41 SUBPROVIDER - IRF							41
42 SUBPROVIDER I							42
43 NURSERY	533,134		7,888	67.59			43
44 SKILLED NURSING FACILITY							44
45 NURSING FACILITY							45
200 TOTAL (LINES 30-199)	15,690,231		71,275		26,946	6,535,047	200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D
 PART II

CHECK [] TITLE V [XX] HOSPITAL (14-0030) [] SUB (OTHER)
 APPLICABLE [XX] TITLE XVIII-PT A [] IPF
 BOXES [] TITLE XIX [] IRF

[XX] PPS
 [] TEFRA

COST CENTER DESCRIPTION	CAP-REL COST (FROM WKST B, PT. II, COL. 26) 1	TOTAL CHARGES (FROM WKST C, PT. I, COL. 8) 2	RATIO OF COST TO CHARGES (COL.1 ÷ COL.2) 3	INPATIENT PROGRAM CHARGES 4	CAPITAL (COL.3 x COL.4) 5	
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	4,440,772	101,022,475	0.043958	18,464,997	811,684	50
51 RECOVERY ROOM	1,704,294	18,253,705	0.093367	2,202,157	205,609	51
52 DELIVERY ROOM & LABOR ROOM	1,142,310	24,512,270	0.046602	6,094	284	52
53 ANESTHESIOLOGY	571,711					53
54 RADIOLOGY-DIAGNOSTIC	3,520,942	84,584,299	0.041626	10,155,298	422,724	54
55 RADIOLOGY-THERAPEUTIC	856,409	10,189,239	0.084050	193,889	16,296	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	894,957	71,442,113	0.012527	10,700,319	134,043	57
58 MAGNETIC RESONANCE IMAGING (M	701,667	20,495,954	0.034234	2,272,297	77,790	58
59 CARDIAC CATHETERIZATION	1,888,068	27,945,395	0.067563	9,459,803	639,133	59
60 LABORATORY	1,432,478	109,245,245	0.013112	23,843,045	312,630	60
62.30 BLOOD CLOTTING FOR HEMOPHILIA						62.30
64 INTRAVENOUS THERAPY	641,013	6,073,081	0.105550	644,217	67,997	64
65 RESPIRATORY THERAPY	447,144	17,438,601	0.025641	8,625,963	221,178	65
66 PHYSICAL THERAPY	1,343,169	15,558,650	0.086329	2,896,627	250,063	66
67 OCCUPATIONAL THERAPY	70,758	2,600,418	0.027210	1,145,929	31,181	67
68 SPEECH PATHOLOGY	58,022	844,898	0.068673	413,432	28,392	68
69 ELECTROCARDIOLOGY	985,326	37,050,465	0.026594	9,681,822	257,478	69
70 ELECTROENCEPHALOGRAPHY	506,251	2,850,314	0.177612	207,126	36,788	70
71 MEDICAL SUPPLIES CHRGD TO PA	384,896	71,500,912	0.005383	19,486,128	104,894	71
72 IMPL. DEV. CHARGED TO PATIENT	235,578	28,887,128	0.008155	10,286,028	83,883	72
73 DRUGS CHARGED TO PATIENTS	1,789,263	140,294,577	0.012754	38,944,664	496,700	73
74 RENAL DIALYSIS	36,057	2,167,062	0.016639	1,377,363	22,918	74
76 WOUND CARE CENTER	79,993	793,804	0.100772	73,859	7,443	76
76.01 DIABETES CENTER	90,854	412,631	0.220182	13,296	2,928	76.01
76.02 CLINICAL NUTRITION	602	118,766	0.005069	75,131	381	76.02
76.97 CARDIAC REHABILITATION	204,520	998,623	0.204802	4,079	835	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	3,216,690	74,472,474	0.043193	9,618,202	415,439	91
92 OBSERVATION BEDS	1,413,244	14,213,369	0.099431			92
OTHER REIMBURSABLE COST CENTERS						
200 TOTAL (SUM OF LINES 50-199)	28,656,988	883,966,468		180,791,765	4,648,691	200

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL
PERIOD FROM 05/01/2012 TO 04/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2012.11
10/01/2013 10:50

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
PART III

CHECK [] TITLE V
APPLICABLE [XX] TITLE XVIII-PT A
BOXES [] TITLE XIX

COST CENTER DESCRIPTION	NURSING SCHOOL 1	ALLIED HEALTH COST 2	ALL OTHER MEDICAL EDUCATION COST 3	SWING-BED ADJUSTMENT AMOUNT (SEE INSTR.) 4	TOTAL COSTS (SUM OF COLS. 1-3 MINUS COL. 4) 5
30 INPAT ROUTINE SERV COST CTRS					30
31 ADULTS & PEDIATRICS					31
32 INTENSIVE CARE UNIT					32
33 CORONARY CARE UNIT					33
34 BURN INTENSIVE CARE UNIT					34
35 SURGICAL INTENSIVE CARE UNIT					35
40 OTHER SPECIAL CARE (SPECIFY)					40
41 SUBPROVIDER - IPF					41
42 SUBPROVIDER - IRF					42
43 SUBPROVIDER I					43
44 NURSERY					44
45 SKILLED NURSING FACILITY					45
200 NURSING FACILITY					200
TOTAL (SUM OF LINES 30-199)					200

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL
 PERIOD FROM 05/01/2012 TO 04/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2012.11
 10/01/2013 10:50

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART III

CHECK [] TITLE V
 APPLICABLE [XX] TITLE XVIII-PT A
 BOXES [] TITLE XIX

COST CENTER DESCRIPTION	TOTAL PATIENT DAYS 6	PER DIEM COL.5 ÷ COL.6) 7	INPATIENT PROGRAM DAYS 8	INPAT PGM PASS THRU COSTS (COL.7 x COL.8) 9	
INPAT ROUTINE SERV COST CTRS					
30 ADULTS & PEDIATRICS	56,772		23,180		30
31 INTENSIVE CARE UNIT	6,615		3,766		31
32 CORONARY CARE UNIT					32
33 BURN INTENSIVE CARE UNIT					33
34 SURGICAL INTENSIVE CARE UNIT					34
35 OTHER SPECIAL CARE (SPECIFY)					35
40 SUBPROVIDER - IPF					40
41 SUBPROVIDER - IRF					41
42 SUBPROVIDER I					42
43 NURSERY	7,888				43
44 SKILLED NURSING FACILITY					44
45 NURSING FACILITY					45
200 TOTAL (SUM OF LINES 30-199)	71,275		26,946		200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (14-0030) [] SUB (OTHER) [] ICF/MR [XX] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] IPF [] SNF [] TEFRA
 BOXES [] TITLE XIX [] IRF [] NF

COST CENTER DESCRIPTION	NON	NURSING	ALLIED	ALL OTHER	TOTAL	TOTAL O/P
	PHYSICIAN ANESTHETIST COST 1			SCHOOL 2	HEALTH 3	MEDICAL EDUCATION COST 4
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM						50
51 RECOVERY ROOM						51
52 DELIVERY ROOM & LABOR ROOM						52
53 ANESTHESIOLOGY						53
54 RADIOLOGY-DIAGNOSTIC						54
55 RADIOLOGY-THERAPEUTIC						55
57 COMPUTED TOMOGRAPHY (CT) SCAN						57
58 MAGNETIC RESONANCE IMAGING (M						58
59 CARDIAC CATHETERIZATION						59
60 LABORATORY						60
62.30 BLOOD CLOTTING FOR HEMOPHILIA						62.30
64 INTRAVENOUS THERAPY						64
65 RESPIRATORY THERAPY						65
66 PHYSICAL THERAPY						66
67 OCCUPATIONAL THERAPY						67
68 SPEECH PATHOLOGY						68
69 ELECTROCARDIOLOGY						69
70 ELECTROENCEPHALOGRAPHY						70
71 MEDICAL SUPPLIES CHRGD TO PA						71
72 IMPL. DEV. CHARGED TO PATIENT						72
73 DRUGS CHARGED TO PATIENTS						73
74 RENAL DIALYSIS						74
76 WOUND CARE CENTER						76
76.01 DIABETES CENTER						76.01
76.02 CLINICAL NUTRITION						76.02
76.97 CARDIAC REHABILITATION						76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY						91
92 OBSERVATION BEDS						92
OTHER REIMBURSABLE COST CENTERS						
200 TOTAL (SUM OF LINES 50-199)						200

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK APPLICABLE BOXES	[] TITLE V [XX] TITLE XVIII-PT A [] TITLE XIX	[XX] HOSPITAL (14-0030) [] IPF [] IRF	[] SUB (OTHER) [] SNF [] NF	[] ICF/MR	[XX] PPS [] TEFRA				
COST CENTER DESCRIPTION	TOTAL CHARGES (FROM WKST C, PT. I, COL. 8) 7	RATIO OF COST TO CHARGES (COL. 5 ÷ COL. 7) 8	O/P RATIO OF COST TO CHARGES (COL. 6 ÷ COL. 7) 9	INPAT PGM CHARGES 10	INPAT PGM PASS-THRU COSTS (COL. 8 x COL. 10) 11	O/P PGM CHARGES 12	O/P PGM PASS-THRU COSTS (COL. 9 x COL. 12) 13		
ANCILLARY SERVICE COST CENTERS									
50	OPERATING ROOM	101,022,475		18,464,997		20,599,915		50	
51	RECOVERY ROOM	18,253,705		2,202,157		3,049,151		51	
52	DELIVERY ROOM & LABOR ROOM	24,512,270		6,094		29,250		52	
53	ANESTHESIOLOGY							53	
54	RADIOLOGY-DIAGNOSTIC	84,584,299		10,155,298		18,071,963		54	
55	RADIOLOGY-THERAPEUTIC	10,189,239		193,889		3,566,942		55	
57	COMPUTED TOMOGRAPHY (CT) SCA	71,442,113		10,700,319		12,281,684		57	
58	MAGNETIC RESONANCE IMAGING (20,495,954		2,272,297		4,319,473		58	
59	CARDIAC CATHETERIZATION	27,945,395		9,459,803		5,013,708		59	
60	LABORATORY	109,245,245		23,843,045		2,110,361		60	
62.30	BLOOD CLOTTING FOR HEMOPHILI							62.30	
64	INTRAVENOUS THERAPY	6,073,081		644,217		2,131,000		64	
65	RESPIRATORY THERAPY	17,438,601		8,625,963		455,048		65	
66	PHYSICAL THERAPY	15,558,650		2,896,627		85,032		66	
67	OCCUPATIONAL THERAPY	2,600,418		1,145,929				67	
68	SPEECH PATHOLOGY	844,898		413,432		18,445		68	
69	ELECTROCARDIOLOGY	37,050,465		9,681,822		8,114,229		69	
70	ELECTROENCEPHALOGRAPHY	2,850,314		207,126		539,012		70	
71	MEDICAL SUPPLIES CHRGED TO P	71,500,912		19,486,128		8,928,898		71	
72	IMPL. DEV. CHARGED TO PATIEN	28,887,128		10,286,028		6,283,358		72	
73	DRUGS CHARGED TO PATIENTS	140,294,577		38,944,664		21,297,461		73	
74	RENAL DIALYSIS	2,167,062		1,377,363		19,849		74	
76	WOUND CARE CENTER	793,804		73,859		451,256		76	
76.01	DIABETES CENTER	412,631		13,296		8,683		76.01	
76.02	CLINICAL NUTRITION	118,766		75,131		449		76.02	
76.97	CARDIAC REHABILITATION	998,623		4,079		496,685		76.97	
76.98	HYPERBARIC OXYGEN THERAPY							76.98	
76.99	LITHOTRIPSY							76.99	
OUTPATIENT SERVICE COST CENTERS									
91	EMERGENCY	74,472,474		9,618,202		7,709,493		91	
92	OBSERVATION BEDS	14,213,369				5,726,908		92	
OTHER REIMBURSABLE COST CENTERS									
200	TOTAL (SUM OF LINES 50-199)	883,966,468		180,791,765		131,308,253		200	

APPORTIONMENT OF MEDICAL AND OTHER HEALTH SERVICES COSTS

WORKSHEET D
 PART V

CHECK [] TITLE V - O/P [XX] HOSPITAL (14-0030) [] SUB (OTHER) [] S/B-SNF
 APPLICABLE [XX] TITLE XVIII-PT B [] IPF [] SNF [] S/B-NF
 BOXES [] TITLE XIX - O/P [] IRF [] NF [] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES				PROGRAM COSTS			
	COST TO CHARGE RATIO	PPS	COST REIMB. SERVICES	COST REIMB. SVCES NOT SUBJECT TO	PPS	COST SERVICES SUBJECT TO	COST SVCES NOT SUBJECT TO	
	FROM WKST C, PT I, COL. 9 1	REIMBURSED SERVICES 2	SUBJECT TO DED & COINS 3	SUBJECT TO DED & COINS 4	SERVICES 5	DED & COINS 6	DED & COINS 7	
ANCILLARY SERVICE COST CENTERS								
50 OPERATING ROOM	0.229764	20,599,915			4,733,119			50
51 RECOVERY ROOM	0.379571	3,049,151			1,157,369			51
52 DELIVERY ROOM & LABOR ROOM	0.406572	29,250			11,892			52
53 ANESTHESIOLOGY								53
54 RADIOLOGY-DIAGNOSTIC	0.209919	18,071,963			3,793,648			54
55 RADIOLOGY-THERAPEUTIC	0.320772	3,566,942			1,144,175			55
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.049986	12,281,684			613,912			57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.095365	4,319,473			411,927			58
59 CARDIAC CATHETERIZATION	0.194581	5,013,708			975,572			59
60 LABORATORY	0.079601	2,110,361	600		167,987	48		60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS								62.30
64 INTRAVENOUS THERAPY	0.568185	2,131,000			1,210,802			64
65 RESPIRATORY THERAPY	0.192484	455,048			87,589			65
66 PHYSICAL THERAPY	0.467476	85,032			39,750			66
67 OCCUPATIONAL THERAPY	0.297333							67
68 SPEECH PATHOLOGY	0.396926	18,445			7,321			68
69 ELECTROCARDIOLOGY	0.160342	8,114,229			1,301,052			69
70 ELECTROENCEPHALOGRAPHY	0.434582	539,012			234,245			70
71 MEDICAL SUPPLIES CHRGD TO PATI	0.287029	8,928,898	5,740		2,562,853	1,648		71
72 IMPL. DEV. CHARGED TO PATIENT	0.472196	6,283,358			2,966,977			72
73 DRUGS CHARGED TO PATIENTS	0.154634	21,297,461		65,265	3,293,312		10,092	73
74 RENAL DIALYSIS	0.538316	19,849			10,685			74
76 WOUND CARE CENTER	0.762755	451,256			344,198			76
76.01 DIABETES CENTER	1.104951	8,683			9,594			76.01
76.02 CLINICAL NUTRITION	0.266364	449			120			76.02
76.97 CARDIAC REHABILITATION	0.684114	496,685			339,789			76.97
76.98 HYPERBARIC OXYGEN THERAPY								76.98
76.99 LITHOTRIPSY								76.99
OUTPATIENT SERVICE COST CENTERS								
91 EMERGENCY	0.269960	7,709,493			2,081,255			91
92 OBSERVATION BEDS	0.439709	5,726,908			2,518,173			92
OTHER REIMBURSABLE COST CENTERS								
200 SUBTOTAL (SEE INSTRUCTIONS)		131,308,253	6,340	65,265	30,017,316	1,696	10,092	200
201 LESS PBP CLINIC LAB SERVICES								201
202 NET CHARGES (LINE 200 - LINE 201)		131,308,253	6,340	65,265	30,017,316	1,696	10,092	202

COMPUTATION OF INPATIENT OPERATING COST

CHECK [] TITLE V-INPT [XX] HOSPITAL (14-0030) [] SUB (OTHER) [] ICF/MR [XX] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] IPF [] SNF [] TEFRA
 BOXES [] TITLE XIX-INPT [] IRF [] NF [] OTHER

PART I - ALL PROVIDER COMPONENTS

INPATIENT DAYS			
1	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS, EXCLUDING NEWBORN)	56,772	1
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING-BED AND NEWBORN DAYS)	56,772	2
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)		3
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	50,603	4
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		5
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		6
7	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		7
8	TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		8
9	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	23,180	9
10	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS)		10
11	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		11
12	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		12
13	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)		13
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)		14
15	TOTAL NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		15
16	TITLE V OR XIX NURSERY DAYS (TITLE V OR TITLE XIX ONLY)		16
SWING-BED ADJUSTMENT			
17	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		17
18	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD		18
19	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD		19
20	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD		20
21	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST (SEE INSTRUCTIONS)	57,515,144	21
22	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 5 x LINE 17)		22
23	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 6 x LINE 18)		23
24	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 7 x LINE 19)		24
25	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 8 x LINE 20)		25
26	TOTAL SWING-BED COST (SEE INSTRUCTIONS)		26
27	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	57,515,144	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)		28
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		29
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)		30
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO (LINE 27 ÷ LINE 28)		31
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE (LINE 29 ÷ LINE 3)		32
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE (LINE 30 ÷ LINE 4)		33
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL (LINE 32 MINUS LINE 33) (SEE INSTRUCTIONS)		34
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL (LINE 34 x LINE 31)		35
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT (LINE 3 x LINE 35)		36
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL (LINE 27 - LINE 36)	57,515,144	37

WORKSHEET D-1
 PART II

COMPUTATION OF INPATIENT OPERATING COST

CHECK [] TITLE V-INPT [XX] HOSPITAL (14-0030) [] SUB (OTHER) [XX] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] IPF [] TEFRA
 BOXES [] TITLE XIX-INPT [] IRF [] OTHER

PART II - HOSPITAL AND SUBPROVIDERS ONLY

PROGRAM INPATIENT OPERATING COST BEFORE PASS-THROUGH COST ADJUSTMENTS
 38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM (SEE INSTRUCTIONS) 1,013.09 38
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 9 x LINE 38) 23,483,426 39
 40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM (LINE 14 x LINE 35) 40
 41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST (LINE 39 + LINE 40) 23,483,426 41

	TOTAL INPATIENT COST 1	TOTAL INPATIENT DAYS 2	AVERAGE PER DIEM (COL. 1 ÷ COL. 2) 3	PROGRAM DAYS 4	PROGRAM COST (COL. 3 x COL. 4) 5	
42 NURSERY (TITLES V AND XIX ONLY)						42
INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS						
43 INTENSIVE CARE UNIT	12,478,869	6,615	1,886.45	3,766	7,104,371	43
44 CORONARY CARE UNIT						44
45 BURN INTENSIVE CARE UNIT						45
46 SURGICAL INTENSIVE CARE UNIT						46
47 OTHER SPECIAL CARE (SPECIFY)						47
48 PROGRAM INPATIENT ANCILLARY SERVICE COST (WKST D-3, COL. 3, LINE 200)					37,648,027	48
49 TOTAL PROGRAM INPATIENT COSTS (SEE INSTRUCTIONS)					68,235,824	49

PASS-THROUGH COST ADJUSTMENTS
 50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES (FROM WKST D, SUM OF PARTS I AND III) 6,535,047 50
 51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES (FROM WKST D, SUM OF PARTS II AND IV) 4,648,691 51
 52 TOTAL PROGRAM EXCLUDABLE COST 11,183,738 52
 53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS (LINE 49 MINUS LINE 52) 57,052,086 53

TARGET AMOUNT AND LIMIT COMPUTATION
 54 PROGRAM DISCHARGES 54
 55 TARGET AMOUNT PER DISCHARGE 55
 56 TARGET AMOUNT (LINE 54 x LINE 55) 56
 57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT 57
 58 BONUS PAYMENT (SEE INSTRUCTIONS) 58
 59 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED AND COMPOUNDED BY THE MARKET BASKET 59
 60 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT, UPDATED BY THE MARKET BASKET 60
 61 IF LINE 53/54 IS LESS THAN THE LOWER OF LINES 55, 59 OR 60 ENTER THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS (LINE 53) ARE LESS THAN EXPECTED COSTS (LINES 54 x 60), OR 1% OF THE TARGET AMOUNT (LINE 56), OTHERWISE ENTER ZERO (SEE INSTRUCTIONS) 61
 62 RELIEF PAYMENT (SEE INSTRUCTIONS) 62
 63 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTRUCTIONS) 63

PROGRAM INPATIENT ROUTINE SWING BED COST
 64 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS) (TITLE XVIII ONLY) 64
 65 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS) (TITLE XVIII ONLY) 65
 66 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS (TITLE XVIII ONLY. FOR CAH, SEE INSTRUCTIONS) 66
 67 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 12 x LINE 19) 67
 68 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (LINE 13 x LINE 20) 68
 69 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS (LINE 67 + LINE 68) 69

PART IV - COMPUTATION OF OBSERVATION BED PASS-THROUGH COST

87 TOTAL OBSERVATION BED DAYS (SEE INSTRUCTIONS) 6,169 87
 88 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM (LINE 27 ÷ LINE 2) 1,013.09 88
 89 OBSERVATION BED COST (LINE 87 x LINE 88) (SEE INSTRUCTIONS) 6,249,752 89

	COST 1	ROUTINE COST (FROM LINE 27) 2	COL. 1 ÷ COL. 2 3	TOTAL OBS. BED COST (FROM LINE 89) 4	OBS. BED PASS-THRU COST (COL. 3 x COL. 4) 5	
COMPUTATION OF OBSERVATION BED PASS-THROUGH COST						(SEE INSTR.)
90 CAPITAL-RELATED COST	13,005,804	57,515,144	0.226128	6,249,752	1,413,244	90
91 NURSING SCHOOL COST						91
92 ALLIED HEALTH COST						92
93 ALL OTHER MEDICAL EDUCATION						93

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-3

CHECK [] TITLE V [XX] HOSPITAL (14-0030) [] SUB (OTHER) [] S/B SNF [XX] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] IPF [] SNF [] S/B NF [] TEFRA
 BOXES [] TITLE XIX [] IRF [] NF [] ICF/MR [] OTHER

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	(COL.1 x COL.2)	3
INPATIENT ROUTINE SERVICE COST CENTERS				
30 ADULTS & PEDIATRICS		76,337,506		30
31 INTENSIVE CARE UNIT		28,008,975		31
ANCILLARY SERVICE COST CENTERS				
50 OPERATING ROOM	0.238862	18,464,997	4,410,586	50
51 RECOVERY ROOM	0.379571	2,202,157	835,875	51
52 DELIVERY ROOM & LABOR ROOM	0.438907	6,094	2,675	52
53 ANESTHESIOLOGY				53
54 RADIOLOGY-DIAGNOSTIC	0.218535	10,155,298	2,219,288	54
55 RADIOLOGY-THERAPEUTIC	0.329594	193,889	63,905	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	0.050175	10,700,319	536,889	57
58 MAGNETIC RESONANCE IMAGING (MRI)	0.095365	2,272,297	216,698	58
59 CARDIAC CATHETERIZATION	0.195114	9,459,803	1,845,740	59
60 LABORATORY	0.080046	23,843,045	1,908,540	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS				62.30
64 INTRAVENOUS THERAPY	0.568185	644,217	366,034	64
65 RESPIRATORY THERAPY	0.192484	8,625,963	1,660,360	65
66 PHYSICAL THERAPY	0.467476	2,896,627	1,354,104	66
67 OCCUPATIONAL THERAPY	0.297333	1,145,929	340,723	67
68 SPEECH PATHOLOGY	0.396926	413,432	164,102	68
69 ELECTROCARDIOLOGY	0.162026	9,681,822	1,568,707	69
70 ELECTROENCEPHALOGRAPHY	0.434582	207,126	90,013	70
71 MEDICAL SUPPLIES CHRGD TO PATI	0.287029	19,486,128	5,593,084	71
72 IMPL. DEV. CHARGED TO PATIENT	0.472196	10,286,028	4,857,021	72
73 DRUGS CHARGED TO PATIENTS	0.154634	38,944,664	6,022,169	73
74 RENAL DIALYSIS	0.538316	1,377,363	741,457	74
76 WOUND CARE CENTER	0.767372	73,859	56,677	76
76.01 DIABETES CENTER	1.162908	13,296	15,462	76.01
76.02 CLINICAL NUTRITION	0.266364	75,131	20,012	76.02
76.97 CARDIAC REHABILITATION	0.689036	4,079	2,811	76.97
76.98 HYPERBARIC OXYGEN THERAPY				76.98
76.99 LITHOTRIPSY				76.99
OUTPATIENT SERVICE COST CENTERS				
91 EMERGENCY	0.286446	9,618,202	2,755,095	91
92 OBSERVATION BEDS	0.439709			92
OTHER REIMBURSABLE COST CENTERS				
200 TOTAL (SUM OF LINES 50-94 AND 96-98)		180,791,765	37,648,027	200
201 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				201
202 NET CHARGES (LINE 200 MINUS LINE 201)		180,791,765		202

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART A

CHECK [XX] HOSPITAL (14-0030)
 APPLICABLE BOX: [] SUB (OTHER)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

1	DRG AMOUNTS OTHER THAN OUTLIER PAYMENTS	45,904,830	1
2	OUTLIER PAYMENTS FOR DISCHARGES (SEE INSTRUCTIONS)	2,376,460	2
2.01	OUTLIER RECONCILIATION AMOUNT		2.01
3	MANAGED CARE SIMULATED PAYMENTS		3
4	BED DAYS AVAILABLE DIVIDED BY NUMBER OF DAYS IN THE COST REPORTING PERIOD (SEE INSTRUCTIONS)	238.10	4
INDIRECT MEDICAL EDUCATION ADJUSTMENT CALCULATION FOR HOSPITALS			
5	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE 12/31/1996 (SEE INSTRUCTIONS)		5
6	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS WHICH MEET THE CRITERIA FOR AN ADD-ON TO THE CAP FOR NEW PROGRAMS IN ACCORDANCE WITH 42 CFR 413.79(e)		6
7	MMA SECTION 422 REDUCTION AMOUNT TO THE IME CAP AS SPECIFIED UNDER 42 CFR §412.105 (f)(1)(iv)(B)(1)		7
7.01	ACA SECTION 5503 REDUCTION AMOUNT TO THE IME CAP AS SPECIFIED UNDER 42 CFR §412.105 (f)(1)(iv)(B)(2). IF THE COST REPORT STRADDLES JULY 1, 2011 THEN SEE INSTRUCTIONS.		7.01
8	ADJUSTMENT (INCREASE OR DECREASE) TO THE FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR AFFILIATED PROGRAMS IN ACCORDANCE WITH 42 CFR §413.75(b), §413.79(c)(2) AND VOL. 64 FEDERAL REGISTER, MAY 12, 1998, PAGE 26340 AND VOL. 67 FEDERAL REGISTER, PAGE 50069, AUGUST 1, 2002.		8
8.01	THE AMOUNT OF INCREASE IF THE HOSPITAL WAS AWARDED FTE CAP SLOTS UNDER SECTION 5503 OF THE ACA. IF THE COST REPORT STRADDLES JULY 1, 2011, SEE INSTRUCTIONS.		8.01
8.02	THE AMOUNT OF INCREASE IF THE HOSPITAL WAS AWARDED FTE CAP SLOTS FROM A CLOSED TEACHING HOSPITAL UNDER SECTION 5506 OF ACA. (SEE INSTRUCTIONS)		8.02
9	SUM OF LINES 5 PLUS 6 MINUS LINES (7 AND 7.01) PLUS/MINUS LINES (8, 8.01 AND 8.02) (SEE INSTRUCTIONS)		9
10	FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS IN THE CURRENT YEAR FROM YOUR RECORDS		10
11	FTE COUNT FOR RESIDENTS IN DENTAL AND AND PODIATRIC PROGRAMS		11
12	CURRENT YEAR ALLOWABLE FTE (SEE INSTRUCTIONS)		12
13	TOTAL ALLOWABLE FTE COUNT FOR THE PRIOR YEAR		13
14	TOTAL ALLOWABLE FTE COUNT FOR THE PENULTIMATE YEAR IF THAT YEAR ENDED ON OR AFTER SEPTEMBER 30, 1997, OTHERWISE ENTER ZERO		14
15	SUM OF LINES 12 THROUGH 14 DIVIDED BY 3		15
16	ADJUSTMENT FOR RESIDENTS IN INITIAL YEARS OF THE PROGRAM		16
17	ADJUSTMENT FOR RESIDENTS DISPLACED BY PROGRAM OR HOSPITAL CLOSURE		17
18	ADJUSTED ROLLING AVERAGE FTE COUNT		18
19	CURRENT YEAR RESIDENT TO BED RATIO (LINE 18 DIVIDED BY LINE 4)		19
20	PRIOR YEAR RESIDENT TO BED RATIO (SEE INSTRUCTIONS)		20
21	ENTER THE LESSER OF LINES 19 OR 20 (SEE INSTRUCTIONS)		21
22	IME PAYMENT ADJUSTMENT (SEE INSTRUCTIONS)		22
INDIRECT MEDICAL EDUCATION ADJUSTMENT FOR THE ADD-ON			
23	NUMBER OF ADDITIONAL ALLOPATHIC AND OSTEOPATHIC IME FTE RESIDENT CAP SLOTS UNDER 42 SEC. 412.105(f)(1)(iv)(C)		23
24	IME FTE RESIDENT COUNT OVER CAP (SEE INSTRUCTIONS)		24
25	IF THE AMOUNT ON LINE 24 IS GREATER THAN -0-, THEN ENTER THE LOWER OF LINE 23 OR LINE 24 (SEE INSTRUCTIONS)		25
26	RESIDENT TO BED RATIO (DIVIDE LINE 25 BY LINE 4)		26
27	IME PAYMENTS ADJUSTMENT (SEE INSTRUCTIONS)		27
28	IME ADJUSTMENT (SEE INSTRUCTIONS)		28
29	TOTAL IME PAYMENT (SUM OF LINES 22 AND 28)		29
DISPROPORTIONATE SHARE ADJUSTMENT			
30	PERCENTAGE OF SSI RECIPIENT PATIENT DAYS TO MEDICARE PART A PATIENT DAYS (SEE INSTRUCTIONS)	0.0218	30
31	PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL DAYS REPORTED ON WORKSHEET S-2, PART I, LINE 24 (SEE INSTRUCTIONS)	0.1872	31
32	SUM OF LINES 30 AND 31	0.2090	32
33	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUCTIONS)	0.0646	33
34	DISPROPORTIONATE SHARE ADJUSTMENT (SEE INSTRUCTIONS)	2,965,452	34
ADDITIONAL PAYMENT FOR HIGH PERCENTAGE OF ESRD BENEFICIARY DISCHARGES			
40	TOTAL MEDICARE DISCHARGES ON WORKSHEET S-3, PART I EXCLUDING DISCHARGES FOR MS-DRGs 652, 682, 683, 684 AND 685 (SEE INSTRUCTIONS)		40
41	TOTAL ESRD MEDICARE DISCHARGES EXCLUDING MS-DRGs 652, 682, 683, 684 AND 685 (SEE INSTRUCTIONS)		41
42	DIVIDE LINE 41 BY LINE 40 (IF LESS THAN 10%, YOU DO NOT QUALIFY FOR ADJUSTMENT)		42
43	TOTAL MEDICARE ESRD INPATIENT DAYS EXCLUDING MS-DRGs 652, 682, 683, 684 AND 685 (SEE INSTRUCTIONS)		43
44	RATIO OF AVERAGE LENGTH OF STAY TO ONE WEEK (LINE 43 DIVIDED BY LINE 41 DIVIDED BY 7 DAYS)		44
45	AVERAGE WEEKLY COST FOR DIALYSIS TREATMENTS (SEE INSTRUCTIONS)		45
46	TOTAL ADDITIONAL PAYMENT (LINE 45 TIMES LINE 44 TIMES LINE 41)		46
47	SUBTOTAL (SEE INSTRUCTIONS)	51,246,742	47
48	HOSPITAL SPECIFIC PAYMENTS (TO BE COMPLETED BY SCH AND MDH, SMALL RURAL HOSPITALS ONLY (SEE INSTRUCTIONS)		48
49	TOTAL PAYMENT FOR INPATIENT OPERATING COSTS SCH AND MDH ONLY (SEE INSTRUCTIONS)	51,246,742	49
50	PAYMENT FOR INPATIENT PROGRAM CAPITAL (FROM WKST L, PARTS I, II, AS APPLICABLE)	4,828,888	50

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART A

CHECK [XX] HOSPITAL (14-0030)
APPLICABLE BOX: [] SUB (OTHER)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

51	EXCEPTION PAYMENT FOR INPATIENT PROGRAM CAPITAL (WKST L, PART III) (SEE INSTRUCTIONS)		51
52	DIRECT GRADUATE MEDICAL EDUCATION PAYMENT (FROM WKST E-4, LINE 49) (SEE INSTRUCTIONS)		52
53	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT		53
54	SPECIAL ADD-ON PAYMENTS FOR NEW TECHNOLOGIES		54
55	NET ORGAN ACQUISITION COST (WKST D-4, PART III, COL. 1, LINE 69)		55
56	COST OF TEACHING PHYSICIANS (WKST D-5, PART II, COL. 3, LINE 20)		56
57	ROUTINE SERVICE OTHER PASS THROUGH COSTS		57
58	ANCILLARY SERVICE OTHER PASS THROUGH COSTS (WKST D, PART IV, COL. 11, LINE 200)		58
59	TOTAL (SUM OF AMOUNTS ON LINES 49 THROUGH 58)	56,075,630	59
60	PRIMARY PAYER PAYMENTS	28,355	60
61	TOTAL AMOUNT PAYABLE FOR PROGRAM BENEFICIARIES (LINE 59 MINUS LINE 60)	56,047,275	61
62	DEDUCTIBLES BILLED TO PROGRAM BENEFICIARIES	4,529,356	62
63	COINSURANCE BILLED TO PROGRAM BENEFICIARIES	199,720	63
64	ALLOWABLE BAD DEBTS (SEE INSTRUCTIONS)	500,440	64
65	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	350,308	65
66	ALLOWABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	373,673	66
67	SUBTOTAL (LINE 61 PLUS LINE 65 MINUS LINES 62 AND 63)	51,668,507	67
68	CREDITS RECEIVED FROM MANUFACTURERS FOR REPLACED DEVICES APPLICABLE TO MS-DRG (SEE INSTRUCTIONS)		68
69	OUTLIER PAYMENTS RECONCILIATION		69
70	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)		70
70.10	SEQUESTRATION	-87,632	70.10
70.20	OTHER ADJUSTMENTS	-3,671	70.20
70.93	HVBP INCENTIVE PAYMENT (SEE INSTRUCTIONS)	84,470	70.93
70.94	HOSPITAL READMISSIONS REDUCTION ADJUSTMENT (SEE INSTRUCTIONS)	-166,260	70.94
71	AMOUNT DUE PROVIDER (LINE 67 MINUS LINE 68 PLUS/MINUS LINES 69 AND 70)	51,495,414	71
72	INTERIM PAYMENTS	51,454,000	72
73	TENTATIVE SETTLEMENT (FOR CONTRACTOR USE ONLY)		73
74	BALANCE DUE PROVIDER/PROGRAM (LINE 71 MINUS THE SUM OF LINES 72 AND 73)	41,414	74
75	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2		75
TO BE COMPLETED BY CONTRACTOR			
90	OPERATING OUTLIER AMOUNT FROM WORKSHEET E, PART A, LINE 2		90
91	CAPITAL OUTLIER FROM WORKSHEET L, PART I, LINE 2		91
92	OPERATING OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)		92
93	CAPITAL OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)		93
94	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY (SEE INSTRUCTIONS)		94
95	TIME VALUE OF MONEY FOR OPERATING EXPENSES (SEE INSTRUCTIONS)		95
96	TIME VALUE OF MONEY FOR CAPITAL RELATED EXPENSES (SEE INSTRUCTIONS)		96

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

WORKSHEET E-1
 PART I

CHECK [XX] HOSPITAL (14-0030) [] SUB (OTHER)
 APPLICABLE [] IPF [] SNF
 BOX: [] IRF [] SWING BED SNF

INPATIENT
 PART A

PART B

DESCRIPTION	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT	
	1	2	3	4	
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		51,474,071		17,353,746	1
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS, EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE' OR ENTER A ZERO.		NONE		NONE	2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.		NONE		NONE	3.01
					3.02
					3.03
					3.04
					3.05
					3.06
					3.07
					3.08
					3.09
	10/05/2012	20,071	10/05/2012	11,682	3.50
					3.51
					3.52
					3.53
					3.54
					3.55
					3.56
					3.57
					3.58
					3.59
					3.99
SUBTOTAL (SUM OF LINES 3.01-3.49 MINUS SUM OF LINES 3.50-3.98)		-20,071		-11,682	
4 TOTAL INTERIM PAYMENTS (SUM OF LINES 1, 2 AND 3.99) (TRANSFER TO WKST E OR E-3, LINE AND COLUMN AS APPROPRIATE)		51,454,000		17,342,064	4

TO BE COMPLETED BY CONTRACTOR

5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.		NONE		NONE	5.01
					5.02
					5.03
					5.04
					5.05
					5.06
					5.07
					5.08
					5.09
					5.50
		NONE		NONE	5.51
					5.52
					5.53
					5.54
					5.55
					5.56
					5.57
					5.58
					5.59
					5.99
SUBTOTAL (SUM OF LINES 5.01-5.49 MINUS SUM OF LINES 5.50-5.98)					
6 DETERMINE NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT		41,414		56,182	6.01
					6.02
7 TOTAL MEDICARE PROGRAM LIABILITY (SEE INSTR.)		51,495,414		17,398,246	7
8 NAME OF CONTRACTOR:		CONTRACTOR NUMBER:		NPR DATE:	8

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL
PERIOD FROM 05/01/2012 TO 04/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-10 (08/2011)

VERSION: 2012.11
10/01/2013 10:50

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR HIT

WORKSHEET E-1
PART II

CHECK [XX] HOSPITAL (14-0030) [] CAH
APPLICABLE BOX

TO BE COMPLETED BY CONTRACTOR FOR NONSTANDARD COST REPORTS

HEALTH INFORMATION TECHNOLOGY DATA COLLECTION AND CALCULATION

1	TOTAL HOSPITAL DISCHARGES AS DEFINED IN AARA §4102 FROM WKST S-3, PART I, COLUMN 15, LINE 14	14,830	1
2	MEDICARE DAYS FROM WKST S-3, PART I, COLUMN 6, SUM OF LINES 1, 8-12	26,946	2
3	MEDICARE HMO DAYS FROM WKST S-3, PART I, COLUMN 6, LINE 2	1,070	3
4	TOTAL INPATIENT DAYS FROM S-3, PART I, COLUMN 8, SUM OF LINES 1, 8-12	57,218	4
5	TOTAL HOSPITAL CHARGES FROM WKST C, PART I, COLUMN 8, LINE 200	1,111,868,019	5
6	TOTAL HOSPITAL CHARITY CARE CHARGES FROM WKST S-10, COLUMN 3, LINE 20	10,487,924	6
7	CAH ONLY - THE REASONABLE COST INCURRED FOR THE PURCHASE OF CERTIFIED HIT TECHNOLOGY FROM WORKSHEET S-2, PART I, LINE 168		7
8	CALCULATION OF THE HIT INCENTIVE PAYMENT (SEE INSTRUCTIONS)	1,170,554	8
INPATIENT HOSPITAL SERVICES UNDER PPS & CAH			
30	INITIAL/INTERIM HIT PAYMENT(S)		30
31	OTHER ADJUSTMENTS (SPECIFY)		31
32	BALANCE DUE PROVIDER (LINE 8 MINUS LINE 30 ± LINE 31)	1,170,554	32

BALANCE SHEET

WORKSHEET G

ASSETS	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1	2	3	4
CURRENT ASSETS				
1 CASH ON HAND AND IN BANKS	17,073,332			1
2 TEMPORARY INVESTMENTS	4,375,878			2
3 NOTES RECEIVABLE				3
4 ACCOUNTS RECEIVABLE	56,964,448			4
5 OTHER RECEIVABLES				5
6 ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE	-12,190,821			6
7 INVENTORY	4,826,522			7
8 PREPAID EXPENSES	3,515,345			8
9 OTHER CURRENT ASSETS	5,200,903			9
10 DUE FROM OTHER FUNDS	6,324,530			10
11 TOTAL CURRENT ASSETS (SUM OF LINES 1-10)	86,090,137			11
FIXED ASSETS				
12 LAND	15,177,056			12
13 LAND IMPROVEMENTS				13
14 ACCUMULATED DEPRECIATION				14
15 BUILDINGS	360,455,201			15
16 ACCUMULATED DEPRECIATION				16
17 LEASEHOLD IMPROVEMENTS				17
18 ACCUMULATED AMORTIZATION				18
19 FIXED EQUIPMENT				19
20 ACCUMULATED DEPRECIATION				20
21 AUTOMOBILES AND TRUCKS				21
22 ACCUMULATED DEPRECIATION				22
23 MAJOR MOVABLE EQUIPMENT	173,239,917			23
24 ACCUMULATED DEPRECIATION				24
25 MINOR EQUIPMENT DEPRECIABLE				25
26 ACCUMULATED DEPRECIATION				26
27 HIT DESIGNATED ASSETS				27
28 ACCUMULATED DEPRECIATION	-203,571,629			28
29 MINOR EQUIPMENT-NONDEPRECIABLE				29
30 TOTAL FIXED ASSETS (SUM OF LINES 12-29)	345,300,545			30
OTHER ASSETS				
31 INVESTMENTS	5,480,710			31
32 DEPOSITS ON LEASES				32
33 DUE FROM OWNERS/OFFICERS				33
34 OTHER ASSETS	34,712,680			34
35 TOTAL OTHER ASSETS (SUM OF LINES 31-34)	40,193,390			35
36 TOTAL ASSETS (SUM OF LINES 11, 30 AND 35)	471,584,072			36
LIABILITIES AND FUND BALANCES				
	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1	2	3	4
CURRENT LIABILITIES				
37 ACCOUNTS PAYABLE	6,971,055			37
38 SALARIES, WAGES & FEES PAYABLE	12,597,518			38
39 PAYROLL TAXES PAYABLE				39
40 NOTES & LOANS PAYABLE (SHORT TERM)	7,437,906			40
41 DEFERRED INCOME				41
42 ACCELERATED PAYMENTS				42
43 DUE TO OTHER FUNDS	26,513,737			43
44 OTHER CURRENT LIABILITIES	10,469,134			44
45 TOTAL CURRENT LIABILITIES (SUM OF LINES 37-44)	63,989,350			45
LONG-TERM LIABILITIES				
46 MORTGAGE PAYABLE	253,109,678			46
47 NOTES PAYABLE				47
48 UNSECURED LOANS				48
49 OTHER LONG TERM LIABILITIES	20,549,342			49
50 TOTAL LONG TERM LIABILITIES (SUM OF LINES 46-49)	273,659,020			50
51 TOTAL LIABILITIES (SUM OF LINES 45 AND 50)	337,648,370			51
CAPITAL ACCOUNTS				
52 GENERAL FUND BALANCE	133,935,702			52
53 SPECIFIC PURPOSE FUND BALANCE				53
54 DONOR CREATED-ENDOWMENT FUND BAL-RESTRICTED				54
55 DONOR CREATED-ENDOWMENT FUND BAL-UNRESTRICTED				55
56 GOVERNING BODY CREATED - ENDOWMENT FUND BAL				56
57 PLANT FUND BALANCE - INVESTED IN PLANT				57
58 PLANT FUND BALANCE - RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				58
59 TOTAL FUND BALANCES (SUM OF LINES 52-58)	133,935,702			59
60 TOTAL LIABILITIES AND FUND BALANCES (SUM OF LINES 51 AND 59)	471,584,072			60

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL
 PERIOD FROM 05/01/2012 TO 04/30/2013

KPMG LLP COMPU-MAX MICRO SYSTEM
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STATEMENT OF CHANGES IN FUND BALANCES

WORKSHEET G-1

	GENERAL FUND		SPECIFIC PURPOSE FUND		ENDOWMENT FUND		PLANT FUND		
	1	2	3	4	5	6	7	8	
1 FUND BALANCES AT BEGINNING OF PERIOD		146,354,204							1
2 NET INCOME (LOSS) (FROM WKST G-3, LINE 29)		-6,367,426							2
3 TOTAL (SUM OF LINE 1 AND LINE 2)		139,986,778							3
4 ADDITIONS (CREDIT ADJUSTMENTS)									4
5 CHANGES IN RESTRICTED ASSETS		308,731							5
6 CHANGES IN TEMPORARILY RESTRICTED		148,297							6
7									7
8									8
9									9
10 TOTAL ADDITIONS (SUM OF LINES 4-9)		457,028							10
11 SUBTOTAL (LINE 3 PLUS LINE 10)		140,443,806							11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)									12
13 CHANGE IN UNRESTRICTED ASSET									13
14 EQUITY TRANSFERS		6,508,104							14
15									15
16									16
17									17
18 TOTAL DEDUCTIONS (SUM OF LINES 12-17)		6,508,104							18
19 FUND BALANCE AT END OF PERIOD PER BALANCE SHEET (LINE 11 MINUS LINE 18)		133,935,702							19

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

WORKSHEET G-2
 PARTS I & II

PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3	
1 GENERAL INPATIENT ROUTINE CARE SERVICES				1
2 HOSPITAL	165,318,418		165,318,418	2
3 SUBPROVIDER IPF				3
5 SUBPROVIDER IRF				5
6 SWING BED - SNF				6
7 SKILLED NURSING FACILITY				7
8 NURSING FACILITY				8
9 OTHER LONG TERM CARE				9
10 TOTAL GENERAL INPATIENT CARE SERVICES (SUM OF LINES 1-9)	165,318,418		165,318,418	10
11 INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				11
12 INTENSIVE CARE UNIT	49,277,138		49,277,138	12
13 CORONARY CARE UNIT				13
14 BURN INTENSIVE CARE UNIT				14
15 SURGICAL INTENSIVE CARE UNIT				15
16 OTHER SPECIAL CARE (SPECIFY)				16
16 TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES (SUM OF LINES 11-15)	49,277,138		49,277,138	16
17 TOTAL INPATIENT ROUTINE CARE SERVICES (SUM OF LINES 10 AND 16)	214,595,556		214,595,556	17
18 ANCILLARY SERVICES	400,583,059	482,490,023	883,073,082	18
19 OUTPATIENT SERVICES		14,199,381	14,199,381	19
20 RHC				20
21 FQHC				21
22 HOME HEALTH AGENCY				22
23 AMBULANCE				23
25 ASC				25
26 HOSPICE				26
27 OTHER (SPECIFY)				27
28 TOTAL PATIENT REVENUES (SUM OF LINES 17-27) (TRANSFER COL. 3 TO WKST G-3, LINE 1)	615,178,615	496,689,404	1,111,868,019	28

PART II - OPERATING EXPENSES

	1	2	
29 OPERATING EXPENSES (PER WKST A, COL. 3, LINE 200)		275,678,619	29
30 ADD (SPECIFY)			30
31			31
32			32
33			33
34			34
35			35
36 TOTAL ADDITIONS (SUM OF LINES 30-35)			36
37 DEDUCT (SPECIFY)			37
38			38
39			39
40			40
41			41
42 TOTAL DEDUCTIONS (SUM OF LINES 37-41)			42
43 TOTAL OPERATING EXPENSES (SUM OF LINES 29 AND 36 MINUS LINE 42) (TRANSFER TO WKST G-3, LINE 4)		275,678,619	43

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION			
1	TOTAL PATIENT REVENUES (FROM WKST G-2, PART I, COL. 3, LINE 28)	1,111,868,019	1
2	LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	848,713,682	2
3	NET PATIENT REVENUES (LINE 1 MINUS LINE 2)	263,154,337	3
4	LESS - TOTAL OPERATING EXPENSES (FROM WKST G-2, PART II, LINE 43)	275,678,619	4
5	NET INCOME FROM SERVICE TO PATIENTS (LINE 3 MINUS LINE 4)	-12,524,282	5
OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		6
7	INCOME FROM INVESTMENTS	825,304	7
8	REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE		8
9	REVENUE FROM TELEVISION AND RADIO SERVICE		9
10	PURCHASE DISCOUNTS		10
11	REBATES AND REFUNDS OF EXPENSES		11
12	PARKING LOT RECEIPTS		12
13	REVENUE FROM LAUNDRY AND LINEN SERVICE		13
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS		14
15	REVENUE FROM RENTAL OF LIVING QUARTERS		15
16	REVENUE FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS		16
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS		17
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS		18
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		20
21	RENTAL OF VENDING MACHINES		21
22	RENTAL OF HOSPITAL SPACE		22
23	GOVERNMENTAL APPROPRIATIONS		23
24	OTHER (OTHER OPERATING INCOME)	5,775,405	24
24.01	OTHER (OTHER)	-2,711,747	24.01
24.02	OTHER (AUXILLARY. ELIMINATIONS)	2,267,894	24.02
25	TOTAL OTHER INCOME (SUM OF LINES 6-24)	6,156,856	25
26	TOTAL (LINE 5 PLUS LINE 25)	-6,367,426	26
27			27
28	TOTAL OTHER EXPENSES (SUM OF LINE 27 AND SUBSCRIPTS)		28
29	NET INCOME (OR LOSS) FOR THE PERIOD (LINE 26 MINUS LINE 28)	-6,367,426	29

CALCULATION OF CAPITAL PAYMENT

WORKSHEET L

CHECK [] TITLE V [XX] HOSPITAL ((14-003) [XX] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] SUB (OTHER) [] COST METHOD
 BOXES [] TITLE XIX

PART I - FULLY PROSPECTIVE METHOD

1	CAPITAL FEDERAL AMOUNT			
2	CAPITAL DRG OTHER THAN OUTLIER	3,675,041		1
3	CAPITAL DRG OUTLIER PAYMENTS	995,085		2
4	TOTAL INPATIENT DAYS DIVIDED BY NUMBER OF DAYS IN THE COST REPORTING PERIOD (SEE INSTRUCTIONS)	156.76		3
5	NUMBER OF INTERNS & RESIDENTS (SEE INSTRUCTIONS)			4
6	INDIRECT MEDICAL EDUCATION PERCENTAGE (SEE INSTRUCTIONS)			5
7	INDIRECT MEDICAL EDUCATION ADJUSTMENT (LINE 1 TIMES LINE 5)			6
8	PERCENTAGE OF SSI RECIPIENT PATIENT DAYS TO MEDICARE PART A PATIENT DAYS (WKST E, PART A, LINE 30) (SEE INSTRUCTIONS)	0.0218		7
9	PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL DAYS REPORTED ON WORKSHEET S-3, PART I (SEE INSTRUCTIONS)	0.1872		8
10	SUM OF LINES 7 AND 8	0.2090		9
11	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUCTIONS)	0.0432		10
12	DISPROPORTIONATE SHARE ADJUSTMENT (LINE 10 TIMES LINE 1)	158,762		11
13	TOTAL PROSPECTIVE CAPITAL PAYMENTS (SUM OF LINES 1-2, 6 AND 11)	4,828,888		12

PART II - PAYMENT UNDER REASONABLE COST

1	PROGRAM INPATIENT ROUTINE CAPITAL COST (SEE INSTRUCTIONS)			1
2	PROGRAM INPATIENT ANCILLARY CAPITAL COST (SEE INSTRUCTIONS)			2
3	TOTAL INPATIENT PROGRAM CAPITAL COST (LINE 1 PLUS LINE 2)			3
4	CAPITAL COST PAYMENT FACTOR (SEE INSTRUCTIONS)			4
5	TOTAL INPATIENT PROGRAM CAPITAL COST (LINE 3 TIMES LINE 4)			5

PART III - COMPUTATION OF EXCEPTION PAYMENTS

1	PROGRAM INPATIENT CAPITAL COSTS (SEE INSTRUCTIONS)			1
2	PROGRAM INPATIENT CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES (SEE INSTRUCTIONS)			2
3	NET PROGRAM INPATIENT CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES (LINE 1 MINUS LINE 2)			3
4	APPLICABLE EXCEPTION PERCENTAGE (SEE INSTRUCTIONS)			4
5	CAPITAL COST FOR COMPARISON TO PAYMENTS (LINE 3 TIMES LINE 4)			5
6	PERCENTAGE ADJUSTMENT FOR EXTRAORDINARY CIRCUMSTANCES (SEE INSTRUCTIONS)			6
7	ADJUSTMENT TO CAPITAL MINIMUM PAYMENT LEVEL FOR EXTRAORDINARY CIRCUMSTANCES (LINE 2 TIMES LINE 6)			7
8	CAPITAL MINIMUM PAYMENT LEVEL FOR EXTRAORDINARY CIRCUMSTANCES (LINE 5 PLUS LINE 7)			8
9	CURRENT YEAR CAPITAL PAYMENTS (FROM PART I, LINE 12 AS APPLICABLE)			9
10	CURRENT YEAR COMPARISON OF CAPITAL MINIMUM PAYMENT LEVEL TO CAPITAL PAYMENTS (LINE 8 LESS LINE 9)			10
11	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT LEVEL OVER CAPITAL PAYMENT FOR THE FOLLOWING PERIOD (FROM PRIOR YEAR WKST L, PART III, LINE 14)			11
12	NET COMPARISON OF CAPITAL MINIMUM PAYMENT LEVEL TO CAPITAL PAYMENTS (LINE 10 PLUS LINE 11)			12
13	CURRENT YEAR EXCEPTION PAYMENT (IF LINE 12 IS POSITIVE, ENTER THE AMOUNT ON THIS LINE)			13
14	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT LEVEL OVER CAPITAL PAYMENT FOR THE FOLLOWING PERIOD (IF LINE 12 IS NEGATIVE, ENTER THE AMOUNT ON THIS LINE)			14
15	CURRENT YEAR ALLOWABLE OPERATING AND CAPITAL PAYMENT (SEE INSTRUCTIONS)			15
16	CURRENT YEAR OPERATING AND CAPITAL COSTS (SEE INSTRUCTIONS)			16
17	CURRENT YEAR EXCEPTION OFFSET AMOUNT (SEE INSTRUCTIONS)			17

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1
 PART I

COST CENTER DESCRIPTION	EXTRAORDI- NARY CAP- REL COSTS 0	SUBTOTAL (COLS.0-4) 2A	SUBTOTAL 24	I&R COST & POST STEP- DOWN ADJS 25	TOTAL 26
GENERAL SERVICE COST CENTERS					
1 CAP REL COSTS-BLDG & FIXT					1
1.01 CAP REL COSTS-BLDG & FIXT-CANC					1.01
1.02 CAP REL COSTS-BLDG & FIXT-CENT					1.02
2 CAP REL COSTS-MVBLE EQUIP					2
4 EMPLOYEE BENEFITS					4
5.01 NON PATIENT TELECOMMUNICATIONS					5.01
5.02 DATA PROCESSING					5.02
5.03 PURCHASING					5.03
5.04 ADMITTING					5.04
5.05 PATIENT ACCOUNTING					5.05
5.06 OTHER ADMINISTRATIVE COSTS					5.06
6 MAINTENANCE & REPAIRS					6
7 OPERATION OF PLANT					7
7.01 OPERATION OF PLANT-CENTER STRE					7.01
8 LAUNDRY & LINEN SERVICE					8
9 HOUSEKEEPING					9
10 DIETARY					10
11 CAFETERIA					11
12 MAINTENANCE OF PERSONNEL					12
13 NURSING ADMINISTRATION					13
14 CENTRAL SERVICES & SUPPLY					14
15 PHARMACY					15
16 MEDICAL RECORDS & LIBRARY					16
17 SOCIAL SERVICE					17
19 NONPHYSICIAN ANESTHETISTS					19
20 NURSING SCHOOL					20
21 I&R SRVCES-SALARY & FRINGES AP					21
22 I&R SRVCES-OTHER PRGM COSTS AP					22
23 PARAMED ED PRGM-(SPECIFY)					23
INPATIENT ROUTINE SERV COST CENTERS					
30 ADULTS & PEDIATRICS					30
31 INTENSIVE CARE UNIT					31
43 NURSEY					43
ANCILLARY SERVICE COST CENTERS					
50 OPERATING ROOM					50
51 RECOVERY ROOM					51
52 DELIVERY ROOM & LABOR ROOM					52
53 ANESTHESIOLOGY					53
54 RADIOLOGY-DIAGNOSTIC					54
55 RADIOLOGY-THERAPEUTIC					55
57 COMPUTED TOMOGRAPHY (CT) SCAN					57
58 MAGNETIC RESONANCE IMAGING (MR					58
59 CARDIAC CATHETERIZATION					59
60 LABORATORY					60
62.30 BLOOD CLOTTING FOR HEMOPHILIAC					62.30
64 INTRAVENOUS THERAPY					64
65 RESPIRATORY THERAPY					65
66 PHYSICAL THERAPY					66
67 OCCUPATIONAL THERAPY					67
68 SPEECH PATHOLOGY					68
69 ELECTROCARDIOLOGY					69
70 ELECTROENCEPHALOGRAPHY					70
71 MEDICAL SUPPLIES CHRGD TO PAT					71
72 IMPL. DEV. CHARGED TO PATIENT					72
73 DRUGS CHARGED TO PATIENTS					73
74 RENAL DIALYSIS					74
76 WOUND CARE CENTER					76
76.01 DIABETES CENTER					76.01
76.02 CLINICAL NUTRITION					76.02
76.97 CARDIAC REHABILITATION					76.97
76.98 HYPERBARIC OXYGEN THERAPY					76.98
76.99 LITHOTRIPSY					76.99
OUTPATIENT SERVICE COST CENTERS					
91 EMERGENCY					91
92 OBSERVATION BEDS					92
OTHER REIMBURSABLE COST CENTERS					
SPECIAL PURPOSE COST CENTERS					
113 INTEREST EXPENSE					113
118 SUBTOTALS (SUM OF LINES 1-117)					118
NONREIMBURSABLE COST CENTERS					
190 GIFT, FLOWER, COFFEE SHOP & CA					190
194 COMMUNITY WELLNESS/EDUCATION					194
194.01 PHYSICIAN REFERRAL					194.01

PROVIDER CCN: 14-0030 SHERMAN HOSPITAL
PERIOD FROM 05/01/2012 TO 04/30/2013

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10/01/2013 10:50

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1
PART I

COST CENTER DESCRIPTION	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL (COLS.0-4) 2A	SUBTOTAL 24	I&R COST & POST STEP- DOWN ADJS 25	TOTAL 26	
200	CROSS FOOT ADJUSTMENTS					200
201	NEGATIVE COST CENTER					201
202	TOTAL (SUM OF LINE 118 AND LINES 190-201)					202
203	TOTAL STATISTICAL BASIS					203
204	UNIT COST MULTIPLIER					204
204	UNIT COST MULTIPLIER					204

***** REPORT 97 ***** UTILIZATION STATISTICS *****

HOSPITAL

COST CENTERS	---- TITLE XVIII ----		----- TITLE XIX -----		----- TITLE V -----		TOTAL THIRD PARTY UTIL
	PART A 1	PART B 2	INPATIENT 3	OUTPATIENT 4	INPATIENT 5	OUTPATIENT 6	
UTILIZATION PERCENTAGES BASED ON DAYS							
30 ADULTS & PEDIATRICS	40.83						40.83 30
31 INTENSIVE CARE UNIT	56.93						56.93 31
UTILIZATION PERCENTAGES BASED ON CHARGES							
50 OPERATING ROOM	18.28	20.39					38.67 50
51 RECOVERY ROOM	12.06	16.70					28.76 51
52 DELIVERY ROOM & LABOR ROOM	0.02	0.12					0.14 52
54 RADIOLOGY-DIAGNOSTIC	12.01	21.37					33.38 54
55 RADIOLOGY-THERAPEUTIC	1.90	35.01					36.91 55
57 COMPUTED TOMOGRAPHY (CT) SCAN	14.98	17.19					32.17 57
58 MAGNETIC RESONANCE IMAGING (MRI)	11.09	21.07					32.16 58
59 CARDIAC CATHETERIZATION	33.85	17.94					51.79 59
60 LABORATORY	21.83	1.93					23.76 60
64 INTRAVENOUS THERAPY	10.61	35.09					45.70 64
65 RESPIRATORY THERAPY	49.46	2.61					52.07 65
66 PHYSICAL THERAPY	18.62	0.55					19.17 66
67 OCCUPATIONAL THERAPY	44.07						44.07 67
68 SPEECH PATHOLOGY	48.93	2.18					51.11 68
69 ELECTROCARDIOLOGY	26.13	21.90					48.03 69
70 ELECTROENCEPHALOGRAPHY	7.27	18.91					26.18 70
71 MEDICAL SUPPLIES CHRGD TO PATI	27.25	12.50					39.75 71
72 IMPL. DEV. CHARGED TO PATIENT	35.61	21.75					57.36 72
73 DRUGS CHARGED TO PATIENTS	27.76	15.23					42.99 73
74 RENAL DIALYSIS	63.56	0.92					64.48 74
76 WOUND CARE CENTER	9.30	56.85					66.15 76
76.01 DIABETES CENTER	3.22	2.10					5.32 76.01
76.02 CLINICAL NUTRITION	63.26	0.38					63.64 76.02
76.97 CARDIAC REHABILITATION	0.41	49.74					50.15 76.97
91 EMERGENCY	12.92	10.35					23.27 91
92 OBSERVATION BEDS		40.29					40.29 92
200 TOTAL CHARGES	20.45	14.86					35.31 200

COST CENTER	--- DIRECT COSTS ---		-- ALLOCATED OVERHEAD --		--- TOTAL COSTS ---		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	
GENERAL SERVICE COST CENTERS							
1	CAP REL COSTS-BLDG & FIXT	24,413,694	9.48	-24,413,694	-18.87		1
1.01	CAP REL COSTS-BLDG & FIXT-CANCE	406,248	0.16	-406,248	-0.31		1.01
1.02	CAP REL COSTS-BLDG & FIXT-CENTE	1,476,443	0.57	-1,476,443	-1.14		1.02
2	CAP REL COSTS-MVBLE EQUIP	12,095,657	4.70	-12,095,657	-9.35		2
3	OTHER CAPITAL RELATED COSTS						
4	EMPLOYEE BENEFITS	21,535,866	8.37	-21,535,866	-16.65		3
5.01	NON PATIENT TELECOMMUNICATIONS	1,252,092	0.49	-1,252,092	-0.97		4
5.02	DATA PROCESSING	6,874,128	2.67	-6,874,128	-5.31		5.01
5.03	PURCHASING	675,183	0.26	-675,183	-0.52		5.02
5.04	ADMITTING	2,201,529	0.86	-2,201,529	-1.70		5.03
5.05	PATIENT ACCOUNTING	2,366,780	0.92	-2,366,780	-1.83		5.04
5.06	OTHER ADMINISTRATIVE COSTS	32,514,956	12.63	-32,514,956	-25.13		5.05
6	MAINTENANCE & REPAIRS	4,769,705	1.85	-4,769,705	-3.69		5.06
7	OPERATION OF PLANT	3,485,467	1.35	-3,485,467	-2.69		6
7.01	OPERATION OF PLANT-CENTER STREE	650,354	0.25	-650,354	-0.50		7
8	LAUNDRY & LINEN SERVICE	381,654	0.15	-381,654	-0.30		7.01
9	HOUSEKEEPING	2,290,175	0.89	-2,290,175	-1.77		8
10	DIETARY	877,773	0.34	-877,773	-0.68		9
11	CAFETERIA	1,015,739	0.39	-1,015,739	-0.79		10
12	MAINTENANCE OF PERSONNEL						
13	NURSING ADMINISTRATION	1,142,468	0.44	-1,142,468	-0.88		11
14	CENTRAL SERVICES & SUPPLY	712,851	0.28	-712,851	-0.55		12
15	PHARMACY	3,741,644	1.45	-3,741,644	-2.89		13
16	MEDICAL RECORDS & LIBRARY	2,669,525	1.04	-2,669,525	-2.06		14
17	SOCIAL SERVICE	1,822,064	0.71	-1,822,064	-1.41		15
19	NONPHYSICIAN ANESTHETISTS						
20	NURSING SCHOOL						
21	I&R SRVCES-SALARY & FRINGES APP						16
22	I&R SRVCES-OTHER PRGM COSTS APP						17
23	PARAMED ED PRGM-(SPECIFY)						19
INPATIENT ROUTINE SERV COST CENTERS							
30	ADULTS & PEDIATRICS	20,647,394	8.02	36,525,740	28.23	57,173,134	22.21
31	INTENSIVE CARE UNIT	5,830,354	2.27	6,601,104	5.10	12,431,458	4.83
43	NURSERY	1,984,640	0.77	2,006,924	1.55	3,991,564	1.55
ANCILLARY SERVICE COST CENTERS							
50	OPERATING ROOM	10,831,202	4.21	12,380,083	9.57	23,211,285	9.02
51	RECOVERY ROOM	2,641,413	1.03	4,287,165	3.31	6,928,578	2.69
52	DELIVERY ROOM & LABOR ROOM	5,088,948	1.98	4,877,064	3.77	9,966,012	3.87
53	ANESTHESIOLOGY						
54	RADIOLOGY-DIAGNOSTIC	8,961,393	3.48	8,794,457	6.80	17,755,850	6.90
55	RADIOLOGY-THERAPEUTIC	1,493,551	0.58	1,774,873	1.37	3,268,424	1.27
57	COMPUTED TOMOGRAPHY (CT) SCAN	1,249,755	0.49	2,321,342	1.79	3,571,097	1.39
58	MAGNETIC RESONANCE IMAGING (MRI)	646,657	0.25	1,307,938	1.01	1,954,595	0.76
59	CARDIAC CATHETERIZATION	1,837,482	0.71	3,600,171	2.78	5,437,653	2.11
60	LABORATORY	3,814,829	1.48	4,881,193	3.77	8,696,022	3.38
62.30	BLOOD CLOTTING FOR HEMOPHILIACS						
64	INTRAVENOUS THERAPY	1,460,455	0.57	1,990,179	1.54	3,450,634	1.34
65	RESPIRATORY THERAPY	1,881,210	0.73	1,475,440	1.14	3,356,650	1.30
66	PHYSICAL THERAPY	2,860,102	1.11	4,413,199	3.41	7,273,301	2.83
67	OCCUPATIONAL THERAPY	455,751	0.18	317,439	0.25	773,190	0.30
68	SPEECH PATHOLOGY	161,511	0.06	173,851	0.13	335,362	0.13
69	ELECTROCARDIOLOGY	2,862,900	1.11	3,077,857	2.38	5,940,757	2.31
70	ELECTROENCEPHALOGRAPHY	372,601	0.14	866,095	0.67	1,238,696	0.48
71	MEDICAL SUPPLIES CHRGD TO PATI	16,872,436	6.56	3,650,435	2.82	20,522,871	7.97
72	IMPL. DEV. CHARGED TO PATIENT	11,385,278	4.42	2,255,098	1.74	13,640,376	5.30
73	DRUGS CHARGED TO PATIENTS	11,866,590	4.61	9,827,723	7.60	21,694,313	8.43
74	RENAL DIALYSIS	916,930	0.36	249,634	0.19	1,166,564	0.45
76	WOUND CARE CENTER	295,522	0.11	309,956	0.24	605,478	0.24
76.01	DIABETES CENTER	255,725	0.10	200,212	0.15	455,937	0.18
76.02	CLINICAL NUTRITION	25,929	0.01	5,706		31,635	0.01
76.97	CARDIAC REHABILITATION	402,852	0.16	280,320	0.22	683,172	0.27
76.98	HYPERBARIC OXYGEN THERAPY						
76.99	LITHOTRIPSY						
91	EMERGENCY	9,714,063	3.77	10,390,521	8.03	20,104,584	7.81
92	OBSERVATION BEDS						
OTHER REIMBURSABLE COST CENTERS							
OUTPATIENT SERVICE COST CENTERS							
SPECIAL PURPOSE COST CENTERS							
NONREIMBURSABLE COST CENTERS							
190	GIFT, FLOWER, COFFEE SHOP & CAN			119,142	0.09	119,142	0.05
194	COMMUNITY WELLNESS/EDUCATION	119,917	0.05	67,741	0.05	187,658	0.07
194.01	PHYSICIAN REFERRAL	1,083,987	0.42	343,393	0.27	1,427,380	0.55
200	CROSS FOOT ADJUSTMENTS						
201	NEGATIVE COST CENTER						
202	TOTAL	257,393,372	100.00			257,393,372	100.00

APPORTIONMENT OF INPATIENT MEDICARE ANCILLARY SERVICE PPS CAPITAL COSTS

COST CENTER DESCRIPTION	CAPITAL	TOTAL	RATIO	INPATIENT	MEDICARE	
	RELATED	CHARGES	CAPITAL	PROGRAM	INPATIENT	
	COSTS		COST TO	CHARGES	PPS CAPITAL	
	1	2	CHARGES	4	COSTS	5
ANCILLARY SERVICE COST CENTERS						
50 OPERATING ROOM	4,440,772	101,022,475	0.043958	18,464,997	811,684	50
51 RECOVERY ROOM	1,704,294	18,253,705	0.093367	2,202,157	205,609	51
52 DELIVERY ROOM & LABOR ROOM	1,142,310	24,512,270	0.046602	6,094	284	52
53 ANESTHESIOLOGY	571,711					53
54 RADIOLOGY-DIAGNOSTIC	3,520,942	84,584,299	0.041626	10,155,298	422,724	54
55 RADIOLOGY-THERAPEUTIC	856,409	10,189,239	0.084050	193,889	16,296	55
57 COMPUTED TOMOGRAPHY (CT) SCAN	894,957	71,442,113	0.012527	10,700,319	134,043	57
58 MAGNETIC RESONANCE IMAGING (MRI)	701,667	20,495,954	0.034234	2,272,297	77,790	58
59 CARDIAC CATHETERIZATION	1,888,068	27,945,395	0.067563	9,459,803	639,133	59
60 LABORATORY	1,432,478	109,245,245	0.013112	23,843,045	312,630	60
62.30 BLOOD CLOTTING FOR HEMOPHILIACS						62.30
64 INTRAVENOUS THERAPY	641,013	6,073,081	0.105550	644,217	67,997	64
65 RESPIRATORY THERAPY	447,144	17,438,601	0.025641	8,625,963	221,178	65
66 PHYSICAL THERAPY	1,343,169	15,558,650	0.086329	2,896,627	250,063	66
67 OCCUPATIONAL THERAPY	70,758	2,600,418	0.027210	1,145,929	31,181	67
68 SPEECH PATHOLOGY	58,022	844,898	0.068673	413,432	28,392	68
69 ELECTROCARDIOLOGY	985,326	37,050,465	0.026594	9,681,822	257,478	69
70 ELECTROENCEPHALOGRAPHY	506,251	2,850,314	0.177612	207,126	36,788	70
71 MEDICAL SUPPLIES CHRGED TO PATI	384,896	71,500,912	0.005383	19,486,128	104,894	71
72 IMPL. DEV. CHARGED TO PATIENT	235,578	28,887,128	0.008155	10,286,028	83,883	72
73 DRUGS CHARGED TO PATIENTS	1,789,263	140,294,577	0.012754	38,944,664	496,700	73
74 RENAL DIALYSIS	36,057	2,167,062	0.016639	1,377,363	22,918	74
76 WOUND CARE CENTER	79,993	793,804	0.100772	73,859	7,443	76
76.01 DIABETES CENTER	90,854	412,631	0.220182	13,296	2,928	76.01
76.02 CLINICAL NUTRITION	602	118,766	0.005069	75,131	381	76.02
76.97 CARDIAC REHABILITATION	204,520	998,623	0.204802	4,079	835	76.97
76.98 HYPERBARIC OXYGEN THERAPY						76.98
76.99 LITHOTRIPSY						76.99
OUTPATIENT SERVICE COST CENTERS						
91 EMERGENCY	3,216,690	74,472,474	0.043193	9,618,202	415,439	91
92 OBSERVATION BEDS	1,413,244	14,213,369	0.099431			92
OTHER REIMBURSABLE COST CENTERS						
200 TOTAL	28,656,988	883,966,468		180,791,765	4,648,691	200

APPORTIONMENT OF INPATIENT MEDICARE ROUTINE SERVICE PPS CAPITAL COSTS

COST CENTER DESCRIPTION		CAPITAL RELATED COSTS 1	SWING-BED ADJUSTMENT AMOUNT 2	REDUCED CAPITAL RELATED COST 3	TOTAL PATIENT DAYS 4	PER DIEM 5	INPATIENT PROGRAM DAYS 6	MEDICARE INPATIENT PPS CAPITAL COSTS 7
INPATIENT ROUTINE SERVICE COST CENTERS								
30	ADULTS & PEDIATRICS	13,005,804		13,005,804	56,772	229.09	23,180	5,310,306 30
31	INTENSIVE CARE UNIT	2,151,293		2,151,293	6,615	325.21	3,766	1,224,741 31
200	TOTAL	15,157,097		15,157,097	63,387		26,946	6,535,047 200
MEDICARE INPATIENT ROUTINE SERVICE PPS CAPITAL COSTS							6,535,047	
MEDICARE INPATIENT ANCILLARY SERVICE PPS CAPITAL COSTS							4,648,691	
TOTAL MEDICARE INPATIENT PPS CAPITAL COSTS							11,183,738	
MEDICARE DISCHARGES (WKST S-3, PART I, LINE 14, COLUMN 13)							5,561	
MEDICARE PATIENT DAYS (WKST S-3, PART I, LINE 14, COLUMN 6 - WKST S-3, PART I, LINE 5, COLUMN 6)							26,946	
PER DISCHARGE CAPITAL COSTS							2,011.10	
PER DIEM CAPITAL COSTS							415.04	

I. COST TO CHARGE RATIO FOR PPS HOSPITALS

1. TOTAL PROGRAM (TITLE XVIII) INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COST. (WORKSHEET D-1 PART II LINE 53)	57,052,086
2. HOSPITAL PART A TITLE XVIII CHARGES (SUM OF INPATIENT CHARGES AND ANCILLARY CHARGES ON WKST D-3 FOR HOSPITAL TITLE XVIII COMPONENT)	285,138,246
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	0.200

II. COST TO CHARGE RATIO FOR CAPITAL

1. TOTAL MEDICARE INPATIENT PPS CAPITAL RELATED COSTS (WKST D PART I LINES 30-35, COLUMN 7 + WKST D PART II, LINE 200, COLUMN 5)	11,183,738
2. RATIO OF COST TO CHARGES (LINE II-1 / LINE I-2)	0.039

III. COST TO CHARGE RATIO FOR OUTPATIENT SERVICES

1. TOTAL PROGRAM (TITLE XVIII) OUTPATIENT COST EXCLUDING SERVICES NOT SUBJECT TO OPPTS. (WKST D, PART V, COLUMNS 2, 2.01, 2.02 x COLUMN 1 LESS LINES 61, 66-68, 74, 94, 95 & 96)	29,959,560
2. TOTAL PROGRAM (TITLE XVIII) OUTPATIENT CHARGES EXCLUDING SERVICES NOT SUBJECT TO OPPTS. (WKST D, PART V, LINE 202, COLUMNS 2, 2.01, & 2.02 LESS LINES 61, 66-68, 74, 94, 95 & 96)	131,184,927
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	0.228

WAGE INDEX PENSION COST SCHEDULE (For Worksheet S-3 Part IV, Line 4)

EXHIBIT 3

STEP 1: Determine the 3-Year Averaging Period		
1	Wage index fiscal year ending date	1
2	Provider's cost reporting period used for wage index year on Line 1 (FYB in Col 1, FYE in Col 2)	2
3	Midpoint of provider's cost reporting period shown on Line 2, adjusted to first of month	3
4	Date beginning the 3-year averaging period (subtract 18 months from midpoint shown on Line 3)	4
5	Date ending the 3-year averaging period (add 18 months to midpoint shown on Line 3)	5
STEP 2 (OPTIONAL): Adjust Averaging Period for a New Plan (SEE INSTRUCTIONS)		
6	Effective date of pension plan	6
7	First day of the provider cost reporting period containing the pension plan effective date	7
8	Starting date of the adjusted averaging period (date on Line 7, adjusted to first of month)	8
If this date occurs after the period shown on line 2, stop here and see instructions.		
STEP 3: Average Pension Contributions During the Averaging Period		
9	Beginning date of averaging period from Line 4 or Line 8, as applicable	9
10	Ending date of averaging period from Line 5	10
11	Enter provider contributions made during averaging period on Lines 9 & 10	11
11.01		11.01
12	Total calendar months included in averaging period (36 unless Step 2 completed)	12
13	Total contributions made during averaging period	13
14	Average monthly contribution (Line 13 divided by Line 12)	14
15	Number of months in provider cost reporting period on Line 2	15
16	Average pension contributions (Line 14 times Line 15)	16
STEP 4: Total Pension Cost for Wage Index		
17	Annual prefunding installment (SEE INSTRUCTIONS)	17
18	Reportable prefunding installment ((Line 17 times Line 15) divided by 12)	18
19	Total Pension Cost for Wage Index (Line 16 plus Line 18 - transfers to S-3 Part IV Line 4)	19