

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

WORKSHEET S
 PARTS I & II

INTERMEDIARY [] AUDITED DATE RECEIVED _____ [XX] INITIAL [] RE-OPENING
 USE ONLY: [] DESK REVIEWED INTERMEDIARY NO. _____ [] FINAL [] MCR CODE

PART I - CERTIFICATION

CHECK XX ELECTRONICALLY FILED COST REPORT DATE: 02/22/2008
 APPLICABLE BOX ___ MANUALLY SUBMITTED COST REPORT TIME: 10:50_____

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 DEKALB MEMORIAL HOSPITAL (15-0045) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 10/01/2006 AND ENDING 09/30/2007, AND THAT 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 II - SETTLEMENT SUMMARY

	TITLE V	TITLE XVIII	TITLE XIX		
		PART A	PART B		
	1	2	3	4	
1	HOSPITAL	124512	-42487	1365115	1
2	SUBPROVIDER I				2
3	SWING BED - SNF				3
4	SWING BED - NF				4
5	SKILLED NURSING FACILITY				5
6	NURSING FACILITY				6
7	HOME HEALTH AGENCY		-1		7
8	OUTPATIENT REHABILITATION PROVIDER				8
9	HEALTH CLINIC				9
100	TOTAL	124512	-42488	1365115	100

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 657 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: HEALTH CARE FINANCING ADMINISTRATION, 7500 SECURITY BOULEVARD, N2-14-26, BALTIMORE, MARYLAND 21244-1850, AND TO THE OFFICE OF THE INFORMATION AND REGULATORY AFFAIRS, OFFICE OF MANAGEMENT AND BUDGET, WASHINGTON, D.C. 20503.

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS:

1 STREET: 1316 EAST 7TH STREET
 1.01 CITY: AUBURN STATE: IN P.O.BOX: ZIP CODE: 46706 COUNTY: DEKALB 1.01

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

COMPONENT 0	COMPONENT NAME 1	PROVIDER NUMBER 2	DATE CERTIFIED 3	PAYMENT SYSTEM (P,T,O OR N)			2
				V	XVIII	XIX	
2	HOSPITAL	15-0045	07/01/1966	N	P	O	2
3	SUBPROVIDER I						3
4	SWING BEDS - SNF						4
5	SWING BEDS - NF						5
6	HOSPITAL-BASED SNF						6
7	HOSPITAL-BASED NF						7
8	HOSPITAL-BASED OLTC						8
9	HOSPITAL-BASED HHA	DEKALB HOME HEALTH AGENCY	07/09/1985	N	P	N	9
11	SEPARATELY CERTIFIED ASC						11
12	HOSPITAL-BASED HOSPICE	DEKALB HOSPICE	11/06/1996				12
14	HOSP-BASED RHC						14
15	OUTPATIENT REHABILITATION PROVID						15
16	RENAL DIALYSIS						16
17	COST REPORTING PERIOD (MM/DD/YYYY)		FROM: 10/01/2006 TO: 09/30/2007				17
18	TYPE OF CONTROL		1 2				18
19	HOSPITAL		1				19
20	SUBPROVIDER I						20

OTHER INFORMATION

21	INDICATE IF YOUR HOSPITAL IS EITHER (1) URBAN OR (2) RURAL AT THE END OF THE COST REPORTING PERIOD IN COLUMN 1. IF YOUR HOSPITAL IS GEOGRAPHICALLY CLASSIFIED OR LOCATED IN A RURAL AREA, IS YOUR BED SIZE IN ACCORDANCE WITH CFR 42 412.105 LESS THAN OR EQUAL TO 100 BEDS, ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO.						21
21.01	DOES YOUR FACILITY QUALIFY AND IS CURRENTLY RECEIVING PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42 CFR 412.106?		YES				21.01
21.02	HAS YOUR FACILITY RECEIVED GEOGRAPHIC RECLASSIFICATION? ENTER 'Y' FOR YES AND 'N' FOR NO. IF YES, REPORT IN COLUMN 2 THE EFFECTIVE DATE.						21.02
21.03	ENTER IN COLUMN 1 YOUR GEOGRAPHIC LOCATION EITHER (1) URBAN (2) RURAL. IF YOU ANSWERED URBAN IN COLUMN 1 INDICATE IF YOU RECEIVED EITHER A WAGE OR STANDARD GEOGRAPHIC RECLASSIFICATION TO A RURAL LOCATION, ENTER IN COLUMN 2 'Y' AND 'N' FOR NO. IF COLUMN 2 IS YES, ENTER IN COLUMN 3 THE EFFECTIVE DATE (mm/dd/yyyy)(SEE INSTRUCTION). DOES YOUR FACILITY CONTAIN 100 OR FEWER BEDS IN ACCORDANCE WITH 42 CFR 412.105? ENTER IN COLUMN 4 'Y' FOR YES AND 'N' FOR NO. ENTER IN COLUMN 5 THE PROVIDERS ACTUAL MSA OR CBSA.		1 N		Y	23060	21.03
21.04	FOR STANDARD GEOGRAPHIC RECLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE BEGINNING OF THE COST REPORTING PERIOD. ENTER (1) URBAN AND (2) RURAL.		1				21.04
21.05	FOR STANDARD GEOGRAPHIC RECLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE END OF THE COST REPORTING PERIOD. ENTER (1) URBAN AND (2) RURAL.		1				21.05
21.06	DOES THIS HOSPITAL QUALIFY FOR THE THREE-YEAR TRANSITION OF HOLD HARMLESS PAYMENTS FOR A SMALL RURAL HOSPITAL UNDER THE PROSPECTIVE PAYMENT SYSTEM FOR HOSPITAL OUTPATIENT SERVICES UNDER DRA SECTION 5105? ENTER 'Y' FOR YES AND 'N' FOR NO.		NO				21.06
22	ARE YOU CLASSIFIED AS A REFERRAL CENTER?		NO				22
23	DOES THIS FACILITY OPERATE A TRANSPLANT CENTER? IF YES, ENTER CERTIFICATION DATE(S) BELOW		NO				23
23.01	IF THIS IS A MEDICARE CERTIFIED KIDNEY TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE (mm/dd/yyyy)						23.01
23.02	IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE (mm/dd/yyyy)						23.02

23.03	IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE (mm/dd/yyyy)			23.03
23.04	IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE (mm/dd/yyyy)			23.04
23.05	IF MEDICARE PANCREAS TRANSPLANTS ARE PERFORMED SEE INSTRUCTIONS FOR ENTERING CERTIFICATION DATE			23.05
23.06	IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CTR, ENTER THE CERT. DATE (mm/dd/yyyy)			23.06
23.07	IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER ENTER THE CERT. DATE (mm/dd/yyyy)			23.07
24	IF THIS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COLUMN 2			24
25	IS THIS A TEACHING HOSPITAL OR AFFILIATED WITH A TEACHING HOSPITAL AND YOU ARE MAKING PAYMENTS FOR I & R?	NO		25
25.01	IS THIS TEACHING PROGRAM APPROVED IN ACCORDANCE WITH CMS PUB. 15-I, CHAPTER 4?	NO		25.01
25.02	IF LINE 25.01 IS YES, WAS MEDICARE PARTICIPATION AND APPROVED TEACHING PROGRAM STATUS IN EFFECT DURING THE FIRST MONTH OF THE COST REPORTING PERIOD? IF YES, COMPLETE WORKSHEET E-3, PART IV. IF NO, COMPLETE WORKSHEET D-2, PART II.	NO		25.02
25.03	AS A TEACHING HOSPITAL, DID YOU ELECT COST REIMBURSEMENT FOR PHYSICIANS' SERVICES AS DEFINED IN CMS PUB. 15-I, SECTION 2148? IF YES, COMPLETE WORKSHEET D-9.	NO		25.03
25.04	ARE YOU CLAIMING COSTS ON LINE 70 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET D-2	NO		25.04
25.05	HAS YOUR FACILITY DIRECT GME FTE CAP (COLUMN 1) OR IME CAP (COLUMN 2) BEEN REDUCED UNDER 42 CFR 413.79(c)(3) OR 42 CFR 412.105(f)(1)(iv)(B)? ENTER 'Y' FOR YES AND 'N' FOR NO IN THE APPLICABLE COLUMNS. (SEE INSTRUCTIONS)	NO	NO	25.05
25.06	HAS YOUR FACILITY RECEIVED ADDITIONAL DIRECT GME FTE RESIDENT CAP SLOTS OR IME FTE RESIDENT CAP SLOTS UNDER 42 CFR 413.79(c)(4) OR 42 CFR 412.105(f)(1)(iv)(C)? ENTER 'Y' FOR YES AND 'N' FOR NO IN THE APPLICABLE COLUMNS. (SEE INSTRUCTIONS)	NO	NO	25.06

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
 (CONTINUED)

OTHER INFORMATION

26	IF THIS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF SCH STATUS ON LINE 26.01. SUBSCRIPT LINE 26.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.			26
26.01	ENTER THE APPLICABLE SCH DATES:	BEGINNING:	ENDING:	26.01
26.03	IF THIS A SOLE COMMUNITY HOSPITAL (SCH) FOR ANY PART OF THE COST REPORTING PERIOD, ENTER THE NUMBER OF PERIODS WITHIN THIS COST REPORTING PERIOD THAT SCH STATUS WAS IN EFFECT AND THE SCH WAS EITHER PHYSICALLY LOCATED OR CLASSIFIED IN A RURAL AREA.			26.03
26.04	IF LINE 26.03 COLUMN 1 IS GREATER THAN ONE ENTER THE EFFECTIVE DATES (SEE INSTRUCTIONS):	BEGINNING:	ENDING:	26.04
27	DOES THIS HOSPITAL HAVE AN AGREEMENT UNDER EITHER SECTION 1883 OR SECTION 1913 FOR SWING BEDS? IF YES, ENTER THE AGREEMENT DATE (mm/dd/yyyy) IN COLUMN 2.		NO	27
28	IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, ARE ALL PATIENTS UNDER MANAGED CARE OR THERE WAS NO MEDICARE UTILIZATION ENTER 'Y', IF 'N' COMPLETE LINES 28.01 AND 28.02.			28
28.01	IF HOSPITAL BASED SNF ENTER APPROPRIATE TRANSITION PERIOD 1, 2, 3, OR 100 IN COL 1, ENTER IN COLS 2 AND 3 THE WAGE INDEX ADJUSTMENT FACTOR BEFORE AND ON OR AFTER OCTOBER 1st			28.01
28.02	ENTER IN COL 1 THE HOSPITAL BASED SNF FACILITY SPECIFIC RATE (FROM YOUR F.I.) IF YOU HAVE NOT TRANSITIONED TO 100% PPS SNF PAYMENT. IN COL 2 ENTER THE FACILITY CLASSIFICATION URBAN(1) OR RURAL(2). IN COL 3, ENTER THE SNF MSA CODE OR TWO CHARACTER CODE IF A RURAL BASED FACILITY. IN COL 4, ENTER THE SNF CBSA CODE OR TWO CHARACTER CODE IF RURAL BASED FACILITY.			28.02
A NOTICE PUBLISHED IN THE 'FEDERAL REGISTER' VOL. 68, NO. 149 AUGUST 4, 2003 PROVIDED FOR AN INCREASE IN THE RUG PAYMENTS BEGINNING 10/01/2003. CONGRESS EXPECTED THIS INCREASE TO BE USED FOR DIRECT PATIENT CARE AND RELATED EXPENSES. ENTER IN COLUMN 1 THE PERCENTAGE OF TOTAL EXPENSES FOR EACH CATEGORY TO TOTAL SNF REVENUE FROM WORKSHEET G-2, PART I, LINE 6, COLUMN 3. INDICATE IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO IF THE SPENDING REFLECTS INCREASES ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES FOR EACH CATEGORY. (SEE INSTRUCTIONS)				
28.03	STAFFING	0.00	N	28.03
28.04	RECRUITMENT	0.00	N	28.04
28.05	RETENTION OF EMPLOYEES	0.00	N	28.05
28.06	TRAINING	0.00	N	28.06
28.07	OTHER (SPECIFY)			28.07
29	IS THIS A RURAL HOSPITAL WITH A CERTIFIED SNF WHICH HAS FEWER THAN 50 BEDS IN THE AGGREGATE FOR BOTH COMPONENTS, USING THE SWING BED OPTIONAL METHOD OF REIMBURSEMENT?		NO	29
30	DOES THIS HOSPITAL QUALIFY AS A RURAL PRIMARY CARE HOSPITAL (RPCH)/CRITICAL ACCESS HOSPITAL (CAH)? SEE 42 CFR 485.606ff.		NO	30
30.01	IF SO, IS THIS THE INITIAL 12 MONTH PERIOD FOR THE FACILITY OPERATED AS A RPCH/CAH? SEE 42 CFR 413.70.			30.01
30.02	IF THIS FACILITY QUALIFIES AS AN RPCH/CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES?			30.02
30.03	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR AMBULANCE SERVICES? IF YES, ENTER IN COLUMN 2 THE DATE OF ELIGIBILITY DETERMINATION (DATE MUST BE ON OR AFTER 12/21/2000)			30.03
30.04	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. 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.			30.04
31	IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).		NO	31
MISCELLANEOUS COST REPORTING INFORMATION				
32	IS THIS AN ALL-INCLUSIVE RATE PROVIDER? IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) IN COLUMN 2.		NO	32

33	IS THIS A NEW HOSPITAL UNDER 42 CFR 412.300 PPS CAPITAL? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF YES, FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2002, DO YOU ELECT TO BE REIMBURSED AT 100% FEDERAL CAPITAL PAYMENT. ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 2.	NO			33
34	IS THIS A NEW HOSPITAL UNDER 42 CFR 413.40(f)(1)(i) TEFRA?	NO			34
35	HAVE YOU ESTABLISHED A NEW SUBPROVIDER I (EXLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	NO			35
		V	XVIII	XIX	
	PROSPECTIVE PAYMENT SYSTEM (PPS) - CAPITAL	1	2	3	
36	DO YOU ELECT FULLY PROSPECTIVE PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO	YES	NO	36
36.01	DOES YOUR FACILITY QUALIFY AND RECEIVE PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42CFR412.320?		NO		36.01
37	DO YOU ELECT HOLD HARMLESS PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO	NO	NO	37
37.01	IF YOU ARE A HOLD HARMLESS PROVIDER, ARE YOU FILING ON THE BASIS OF 100% OF FEDERAL RATE?	NO	NO	NO	37.01

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
 (CONTINUED)

TITLE XIX INPATIENT HOSPITAL SERVICES

38 DO YOU HAVE TITLE XIX INPATIENT HOSPITAL SERVICES? YES 38
 38.01 IS THIS HOSPITAL REIMBURSED FOR TITLE XIX THROUGH THE COST REPORT EITHER IN FULL OR IN PART? NO 38.01
 38.02 DOES THE TITLE XIX PROGRAM REDUCE CAPITAL FOLLOWING THE MEDICARE METHODOLOGY? NO 38.02
 38.03 ARE TITLE XIX NF PATIENTS OCCUPYING TITLE XVIII SNF BEDS (DUAL CERTIFICATION)? NO 38.03
 38.04 DO YOU OPERATE AN ICF/MR FACILITY FOR PURPOSES OF TITLE XIX? NO 38.04

 40 ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB. 15-I, CHAPTER 10? IF YES, AND THERE ARE HOME OFFICE COSTS, ENTER IN COLUMN 2 THE HOME OFFICE PROVIDER NUMBER. (SEE INSTRUCTIONS) IF THIS FACILITY IS PART OF A CHAIN ORGANIZATION, ENTER THE NAME AND ADDRESS OF THE HOME OFFICE. NO 40
 40.01 NAME: FI/CONTRACTOR'S NAME: FI/CONTRACTOR'S NUMBER: 40.01
 40.02 STREET: P.O.BOX: 40.02
 40.03 CITY: STATE: ZIP CODE: 40.03
 41 ARE PROVIDER BASED PHYSICIANS' COSTS INCLUDED IN WORKSHEET A? YES 41
 42 ARE PHYSICAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS? YES 42
 42.01 ARE OCCUPATIONAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS? YES 42.01
 42.02 ARE SPEECH PATHOLOGY SERVICES PROVIDED BY OUTSIDE SUPPLIERS? NO 42.02
 43 ARE RESPIRATORY THERAPY SERVICES PROVIDED BY OUTSIDE PROVIDERS? YES 43
 44 IF YOU ARE CLAIMING COST FOR RENAL SERVICES ON WORKSHEET A, ARE THEY INPAT SERVICES ONLY? NO 44
 45 HAVE YOU CHANGED YOUR COST ALLOCATION METHODOLOGY FROM THE PREVIOUSLY FILE COST REPORT? NO 45
 SEE CMS PUB. 15-II, SECTION 3617. IF YES, ENTER THE APPROVAL DATE (mm/dd/yyyy) IN COLUMN 2.
 45.01 WAS THERE A CHANGE IN THE STATISTICAL BASIS? 45.01
 45.02 WAS THERE A CHANGE IN THE ORDER OF ALLOCATION? 45.02
 45.03 WAS THERE A CHANGE TO THE SIMPLIFIED COST FINDING METHOD? 45.03
 46 IF YOU ARE PARTICIPATING IN THE NHCMQ DEMONSTRATION PROJECT (MUST HAVE A HOSPITAL-BASED SNF) DURING THIS COST REPORTING PERIOD, ENTER THE PHASE. 46

IF THIS FACILITY CONTAINS A PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COST OR CHARGES, ENTER A 'Y' FOR EACH COMPONENT AND TYPE OF SERVICE THAT QUALIFIES FOR THE EXEMPTION; ENTER 'N' IF NOT EXEMPT (SEE 42 CFR 413.13).

	PART A	PART B	OUTPATIENT ASC	OUTPATIENT RADIOLOGY	OUTPATIENT DIAGNOSTIC	
47 HOSPITAL	1 N	2 N	3 N	4 N	5 N	47
48 SUBPROVIDER I	N	N	N	N	N	48
49 SKILLED NURSING FACILITY	N	N				49
50 HOME HEALTH AGENCY	N	N				50
52 DOES THIS HOSPITAL CLAIM EXPENDITURES FOR EXTRAORDINARY CIRCUMSTANCES IN ACCORDANCE WITH 42 CFR 412.348(e)?				NO		52
52.01 IF YOU ARE A FULLY PROSPECTIVE OR HOLD HARMLESS PROVIDER ARE YOU ELIGIBLE FOR THE SPECIAL EXCEPTION PAYMENT PURSUANT TO 42 CFR 412.348(g)? IF YES, COMPLETE L, PART IV.				NO		52.01
53 IF THIS IS A MEDICARE DEPENDENT HOSPITAL (MDH), ENTER THE NUMBER OF PERIODS MDH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF MDH STATUS ON LINE 53.01. SUBSCRIPT LINE 53.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.						53
53.01 MDH PERIOD: BEGINNING: ENDING:						53.01
54 LIST AMOUNTS OF MALPRACTICE PREMIUMS AND PAID LOSSES: PREMIUMS: 260765 PAID LOSSES: AND/OR SELF INSURANCE:						54
54.01 ARE MALPRACTICE PREMIUMS AND PAID LOSSES REPORTED IN OTHER THAN THE ADMINISTRATIVE AND GENERAL COST CENTER? IF YES, SUBMIT SUPPORTING SCHEDULE LISTING COST CENTERS AND AMOUNTS CONTAINED THEREIN.				NO		54.01
55 DOES YOUR FACILITY QUALIFY FOR ADDITIONAL PROSPECTIVE PAYMENT IN ACCORDANCE WITH 42 CFR 412.107. ENTER 'Y' FOR YES AND 'N' FOR NO.				NO		55

DATE Y/N LIMIT Y/N FEES
 0 1 2 3 4

56	<p>ARE YOU CLAIMING AMBULANCE COSTS? IF YES, ENTER IN COL 2 THE PAYMENT LIMIT / / NO 0.00 NO 56</p> <p>PROVIDED FROM YOUR FISCAL INTERMEDIARY. IF THIS IS FIRST YEAR OF OPERATIONS, NO ENTRY IS REQUIRED IN COL 2. IF COL 1 IS 'Y', ENTER 'Y' OR 'N' IN COL 3 WHETHER THIS IS YOUR FIRST YEAR OF OPERATIONS FOR RENDERING AMBULANCE SERVICES. ENTER IN COL 4, IF APPLICABLE, THE FEE SCHEDULES AMOUNTS FOR THE PERIOD BEGINNING ON OR AFTER 4/1/2002.</p>	
57	<p>ARE YOU CLAIMING NURSING AND ALLIED HEALTH COSTS? NO 57</p>	
58	<p>ARE YOU AN INPATIENT REHABILITATION FACILITY (IRF), OR DO YOU CONTAIN AN IRF SUBPROVIDER? NO 58</p> <p>ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES HAVE YOU MADE THE ELECTION FOR 100% PPS REIMBURSEMENT? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. THIS OPTION IS ONLY AVAILABLE FOR COST REPORTING PERIODS BEGINNING ON OR AFTER 1/1/2002 AND BEFORE 10/1/2002.</p>	
58.01	<p>IF LINE 58 COLUMN 1 IS Y, DOES THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE NOVEMBER 15, 2004? ENTER IN COLUMN 1 'Y' FOR YES OR 'N' FOR NO. IS THE FACILITY TRAINING RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH FR VOL 70, NO 156 DATED AUGUST 15, 2005 PAGE 47929? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO. IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3 (SEE INSTRUCTIONS) IF THE CURRENT COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5. (SEE INSTRUCTIONS)</p>	58.01
59	<p>ARE YOU A LONG TERM CARE HOSPITAL (LTCH), OR DO YOU CONTAIN A LTCH SUBPROVIDER? NO 59</p> <p>ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES HAVE YOU MADE THE ELECTION FOR 100% PPS REIMBURSEMENT? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. (SEE INSTRUCTIONS)</p>	

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
(CONTINUED)

60	ARE YOU AN INPATIENT PSYCHIATRIC FACILITY (IPF), OR DO YOU CONTAIN AN IPF SUBPROVIDER? ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES, IS THE IPF OR IPF SUBPROVIDER A NEW FACILITY? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. (SEE INSTRUCTIONS)	NO	60
60.01	IF LINE 60 COLUMN 1 IS Y, DOES 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. IS THE FACILITY TRAINING RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH 42 CFR SEC. 412.424(d)(1)(iii)(2)? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO. IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3 (SEE INSTRUCTIONS). IF THE CURRENT COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5 (SEE INSTR.)		60.01

HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3
 PART I

		-----I/P DAYS / O/P VISITS / TRIPS-----						
COMPONENT	NO. OF	BED DAYS	CAH	TITLE	TITLE	LTCH	TITLE	OBS.
	BEDS	AVAILABLE	PATIENT	V	XVIII	NONCOVERED	XIX	BEDS
	1	2	HOURS	3	4	DAYS	5	ADMITTED
			2.01			4.01		5.01
1	HOSPITAL ADULTS & PEDS, EXCL	41	14965		2301		773	1
	SWING BED, OBSERV & HOSPICE DAYS							
2	HMO							2
3	HOSPITAL ADULTS & PEDS -							3
	SWING BED SNF							
4	HOSPITAL ADULTS & PEDS -							4
	SWING BED NF							
5	TOTAL ADULTS & PEDS	41	14965		2301		773	5
	EXCL OBSERVATION BEDS							
6	INTENSIVE CARE UNIT	6	2190		380		45	6
7	CORONARY CARE UNIT							7
8	BURN INTENSIVE CARE UNIT							8
9	SURGICAL INTENSIVE CARE UNIT							9
10	OTHER SPECIAL CARE (SPECIFY)							10
11	NURSERY						523	11
12	TOTAL HOSPITAL	47	17155		2681		1341	12
13	RPCH VISITS							13
14	SUBPROVIDER I							14
15	SKILLED NURSING FACILITY							15
16	NURSING FACILITY							16
17	OTHER LONG TERM CARE							17
18	HOME HEALTH AGENCY				4138			18
20	ASC (DISTINCT PART)							20
21	HOSPICE (DISTINCT PART)				3864		81	21
23	O/P REHAB PROVIDER							23
24	RHC I							24
25	TOTAL	47						25
26	OBSERVATION BED DAYS						154	23 26
27	AMBULANCE TRIPS				1114			27
28	EMPLOYEE DISCOUNT DAYS							28

HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3
 PART I
 (CONTINUED)

COMPONENT	-----DISCHARGES-----				TOTAL ALL PATIENTS	
	TITLE V	TITLE XVIII	TITLE XIX			
	12	13	14	15		
1 HOSPITAL ADULTS & PEDS, EXCL. SWING BED, OBSERV & HOSPICE DAYS		814	332	2121		1
2 HMO XIX						2
3 HOSPITAL ADULTS & PEDS - SWING BED SNF						3
4 HOSPITAL ADULTS & PEDS - SWING BED NF						4
5 TOTAL ADULTS & PEDS EXCL OBSERVATION BEDS						5
6 INTENSIVE CARE UNIT						6
7 CORONARY CARE UNIT						7
8 BURN INTENSIVE CARE UNIT						8
9 SURGICAL INTENSIVE CARE UNIT						9
10 OTHER SPECIAL CARE (SPECIFY)						10
11 NURSERY						11
12 TOTAL HOSPITAL		814	332	2121		12
13 RPCH VISITS						13
14 SUBPROVIDER I						14
15 SKILLED NURSING FACILITY						15
16 NURSING FACILITY						16
17 OTHER LONG TERM CARE						17
18 HOME HEALTH AGENCY						18
20 ASC (DISTINCT PART)						20
21 HOSPICE (DISTINCT PART)						21
23 O/P REHAB PROVIDER						23
24 RHC I						24
25 TOTAL						25
26 OBSERVATION BED DAYS						26
27 AMBULANCE TRIPS						27
28 EMPLOYEE DISCOUNT DAYS						28

HOSPITAL WAGE INDEX INFORMATION

PART II - WAGE DATA		AMOUNT REPORTED	RECLASS. OF SALARIES FROM WKST. A-6	ADJUSTED SALARIES (COL.1 + COL.2)	PAID HOURS RELATED TO SALARY IN COL.3	AVERAGE HOURLY WAGE (COL.3 / COL.4)	DATA SOURCE	WORKSHEET S-3 PART II
		1	2	3	4	5	6	
1	TOTAL SALARIES	17101682		17101682	776360.00	22.03		1
2	NON-PHYSICIAN ANESTHETIST PART A							2
3	NON-PHYSICIAN ANESTHETIST PART B							3
4	PHYSICIAN - PART A							4
4.01	TEACHING PHYSICIAN SALARIES							4.01
5	PHYSICIAN - PART B	984150		984150	13792.00	71.36		5
5.01	NON-PHYSICIAN - PART B							5.01
6	INTERNS & RESIDENTS (IN APPR PGM)							6
6.01	CONTRACT SERVICES, I&R							6.01
7	HOME OFFICE PERSONNEL							7
8	SNF							8
8.01	EXCLUDED AREA SALARIES OTHER WAGES & RELATED COSTS	1817021	11600	1828621	104187.20	17.55		8.01
9	CONTRACT LABOR	1138505		1138505	29435.80	38.68		9
9.01	PHARMACY SERVICES UNDER CONTRACT							9.01
9.02	LABORATORY SERVICES UNDER CONTRACT							9.02
9.03	MANAGEMENT AND ADMINISTRATIVE SERVICES'							9.03
10	CONTRACT LABOR: PHYSICIAN PART A							10
10.01	TEACHING PHYSICIAN UNDER CONTRACT							10.01
11	HOME OFFICE SALARIES & WAGE REL COSTS							11
12	HOME OFFICE: PHYSICIAN PART A							12
12.01	TEACHING PHYSICIAN SALARIES WAGE-RELATED COSTS							12.01
13	WAGE RELATED COSTS (CORE)	4738447		4738447			CMS 339	13
14	WAGE RELATED COSTS (OTHER)						CMS 339	14
15	EXCLUDED AREAS	603711		603711			CMS 339	15
16	NON-PHYSICIAN ANESTHETIST PART A						CMS 339	16
17	NON-PHYSICIAN ANESTHETIST PART B						CMS 339	17
18	PHYSICIAN PART A						CMS 339	18
18.01	PART A TEACHING PHYSICIANS						CMS 339	18.01
19	PHYSICIAN PART B	303882		303882			CMS 339	19
19.01	WAGE RELATED COSTS (RHC/FQHC)							19.01
20	INTERNS & RESIDENTS (IN APPR PGM) OVERHEAD COSTS - DIRECT SALARIES						CMS 339	20
21	EMPLOYEE BENEFITS	158769		158769	5387.20	29.47		21
22	ADMINISTRATIVE & GENERAL	2978982		2978982	126318.40	23.58		22
22.01	ADMINISTRATIVE & GENERAL UNDER CONTACT							22.01
23	MAINTENANCE & REPAIRS							23
24	OPERATION OF PLANT	537437		537437	30222.40	17.78		24
25	LAUNDRY & LINEN SERVICE	89210		89210	7758.40	11.50		25
26	HOUSEKEEPING	450276		450276	40185.60	11.20		26
26.01	HOUSEKEEPING UNDER CONTRACT							26.01
27	DIETARY	351297	-256109	95188	5592.13	17.02		27
27.01	DIETARY UNDER CONTRACT							27.01
28	CAFETERIA		256109	256109	28332.66	9.04		28
29	MAINTENANCE OF PERSONNEL							29
30	NURSING ADMINISTRATION	624151		624151	19364.80	32.23		30
31	CENTRAL SERVICES AND SUPPLY	98998		98998	6489.60	15.25		31
32	PHARMACY	419158		419158	12376.00	33.87		32
33	MEDICAL RECORDS & MEDICAL RECORDS LIBR	348860		348860	24585.60	14.19		33
34	SOCIAL SERVICE	54676		54676	2121.60	25.77		34
35	OTHER GENERAL SERVICE							35

HOSPITAL WAGE INDEX INFORMATION

WORKSHEET S-3
PART III

PART III - HOSPITAL WAGE INDEX SUMMARY		AMOUNT REPORTED	RECLASS. OF SALARIES FROM WKST. A-6	ADJUSTED SALARIES (COL.1 + COL.2)	PAID HOURS RELATED TO SALARY IN COL.3	AVERAGE HOURLY WAGE (COL.3 / COL.4)	
		1	2	3	4	5	
1	NET SALARIES	16117532		16117532	762568.00	21.14	1
2	EXCLUDED AREA SALARIES	1817021	11600	1828621	104187.20	17.55	2
3	SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	14300511	-11600	14288911	658380.80	21.70	3
4	SUBTOTAL OTHER WAGES & REL COSTS	1138505		1138505	29435.80	38.68	4
5	SUBTOTAL WAGE-RELATED COSTS	4738447		4738447		33.16%	5
6	TOTAL (SUM OF LINES 3 THRU 5)	20177463	-11600	20165863	687816.60	29.32	6
7	NET SALARIES						7
8	EXCLUDED AREA SALARIES						8
9	SUBTOTAL SALARIES (LINE 7 MINUS LINE 8)						9
10	SUBTOTAL OTHER WAGES & REL COSTS						10
11	SUBTOTAL WAGE-RELATED COSTS						11
12	TOTAL (SUM OF LINES 9 THRU 11)						12
13	TOTAL OVERHEAD COSTS	6111814		6111814	308734.39	19.80	13

HOSPITAL-BASED HOME HEALTH AGENCY STATISTICAL DATA

HHA NO.: 15-7157

WORKSHEET S-4

HOME HEALTH AGENCY STATISTICAL DATA

COUNTY: DEKALB

DESCRIPTION	TITLE V 1	TITLE XVIII 2	TITLE XIX 3	OTHER 4	TOTAL 5	
1 HOME HEALTH AIDE HOURS		582		16	598	1
2 UNDUPLICATED CENSUS COUNT		234.00		79.00	313.00	2

HOME HEALTH AGENCY - NUMBER OF EMPLOYEES (FULL TIME EQUIVALENT)

ENTER THE NUMBER OF HOURS IN YOUR NORMAL WORK WEEK: 40.00	STAFF 1	CONTRACT 2	TOTAL 3	
3 ADMINISTRATOR AND ASSISTANT ADMINISTRATOR(S)	.97		.97	3
4 DIRECTORS AND ASSISTANT DIRECTOR(S)				4
5 OTHER ADMINISTRATIVE PERSONNEL	2.98		2.98	5
6 DIRECT NURSING SERVICE	3.71		3.71	6
7 NURSING SUPERVISOR	1.00		1.00	7
8 PHYSICAL THERAPY SERVICE	.76		.76	8
9 PHYSICAL THERAPY SUPERVISOR				9
10 OCCUPATIONAL THERAPY SERVICE				10
11 OCCUPATIONAL THERAPY SUPERVISOR				11
12 SPEECH PATHOLOGY SERVICE				12
13 SPEECH PATHOLOGY SUPERVISOR				13
14 MEDICAL SOCIAL SERVICE	.09		.09	14
15 MEDICAL SOCIAL SERVICE SUPERVISOR				15
16 HOME HEALTH AIDE	1.42		1.42	16
17 HOME HEALTH AIDE SUPERVISOR				17
18 OTHER (SPECIFY)				18

HOME HEALTH AGENCY MSA CODES

19 HOW MANY MSAs IN COLUMN 1 OR CBSAs IN COLUMN 1.01 DID YOU PROVIDE SERVICES TO DURING THIS COST REPORTING PERIOD	1	2	1.01	19
20 LIST THOSE MSA CODE(S) IN COLUMN 1 AND CBSA CODE(S) IN COLUMN 1.01 SERVICED DURING THIS COST REPORTING PERIOD (LINE 20 CONTAINS THE FIRST CODE)		2760	23060	20
20.01		9915	99915	20.01

HOSPITAL-BASED HOME HEALTH AGENCY STATISTICAL DATA

HHA NO.: 15-7157

WORKSHEET S-4
 (CONTINUED)

PPS ACTIVITY DATA - APPLICABLE FOR SERVICES RENDERED ON OR AFTER OCTOBER 1, 2000

	FULL EPISODES		LUPA EPISODES	PEP ONLY EPISODES	SCIC WITHIN A PEP	SCIC ONLY EPISODES	TOTAL	
	WITHOUT OUTLIERS	WITH OUTLIERS						
	1	2	3	4	5	6	7	
21 SKILLED NURSING VISITS	2376	39	68	19			2502	21
22 SKILLED NURSING VISIT CHARGES	356706	5811	10132	2831			375480	22
23 PHYSICAL THERAPY VISITS	781	16	10	8			815	23
24 PHYSICAL THERAPY VISIT CHARGES	114807	2352	1470	1176			119805	24
25 OCCUPATIONAL THERAPY VISITS	83	4		3			90	25
26 OCCUPATIONAL THERAPY VISIT CHARGES	12367	596		447			13410	26
27 SPEECH PATHOLOGY VISITS	51						51	27
28 SPEECH PATHOLOGY VISIT CHARGES	8058						8058	28
29 MEDICAL SOCIAL SERVICE VISITS	46	2	1				49	29
30 MEDICAL SOCIAL SERVICE VISIT CHARGES	10350	450	225				11025	30
31 HOME HEALTH AIDE VISITS	596	24	3	8			631	31
32 HOME HEALTH AIDE VISIT CHARGES	53240	2112	264	704			56320	32
33 TOTAL VISITS	3933	85	82	38			4138	33
34 OTHER CHARGES								34
35 TOTAL CHARGES	555528	11321	12091	5158			584098	35
36 TOTAL NUMBER OF EPISODES	225		27	2			254	36
37 TOTAL NUMBER OF OUTLIER EPISODES		2					2	37
38 TOTAL MEDICAL SUPPLY CHARGES	6766	340	252				7358	38

NHCMQ DEMONSTRATION STATISTICAL DATA
 STATISTICAL DATA

WORKSHEET S-7

GROUP	M3PI REVENUE CODE	SERVICES PRIOR TO JANUARY 1		SERVICES ON OR AFTER JANUARY 1		TOTAL
		RATE	DAYS	RATE	DAYS	
1	2	3	3.01	4	4.01	5
1	RVC/RUC					1
2	RVB/RUB					2
3	RVA/RUA					3
3.01	RUX					3.01
3.02	RUL					3.02
4	RHD/RVC					4
5	RHC/RVB					5
6	RHB/RVA					6
6.01	RVX					6.01
6.02	RVL					6.02
7	RHA/RHC					7
8	RMC/RHB					8
9	RMB/RHA					9
9.01	RHX					9.01
9.02	RHL					9.02
10	RMA/RMC					10
11	RLB/RMB					11
12	RLA/RMA					12
12.01	RMX					12.01
12.02	RML					12.02
13	SE3/RLB					13
14	SE2/RLA					14
14.01	RLX					14.01
15	SE1/SE3					15
16	SSC/SE2					16
17	SSB/SE1					17
18	SSA/SSC					18
19	CD2/SSB					19
20	CD1/SSA					20
21	CC2					21
22	CC1					22
23	CB2					23
24	CB1					24
25	CA2					25
26	CA1					26
27	IB2					27
28	IB1					28
29	IA2					29
30	IA1					30
31	BB2					31
32	BB1					32
33	BA2					33
34	BA1					34
35	PE2					35
36	PE1					36
37	PD2					37
38	PD1					38
39	PC2					39
40	PC1					40
41	PB2					41
42	PB1					42

43 PA2
44 PA1
45 DEFAULT RATE
46 TOTAL

43
44
45
46

HOSPICE IDENTIFICATION DATA

HOSPICE NO.: 15-1559

WORKSHEET S-9
 PARTS I & II

PART I - ENROLLMENT DAYS

	TITLE XVIII 1	TITLE XIX 2	TITLE XVIII SKILLED NURSING FACILITY 3	TITLE XIX NURSING FACILITY 4	ALL OTHER 5	TOTAL 6	
1 CONTINUOUS HOME CARE							1
2 ROUTINE HOME CARE	3396				233	3629	2
3 INPATIENT RESPITE CARE	9					9	3
4 GENERAL INPATIENT CARE	459		440		4	463	4
5 TOTAL HOSPICE DAYS	3864		440		237	4101	5

PART II - CENSUS DATA

	TITLE XVIII 1	TITLE XIX 2	TITLE XVIII SKILLED NURSING FACILITY 3	TITLE XIX NURSING FACILITY 4	ALL OTHER 5	TOTAL 6	
6 NUMBER OF PATIENTS RECEIVING HOSPICE CARE	74		19		11	85	6
7 TOTAL NUMBER OF UNDUPLICATED CONTINUOUS CARE HOURS BILLABLE TO MEDICARE							7
8 AVERAGE LENGTH OF STAY	52.22		23.16		21.55	48.25	8
9 UNDUPLICATED CENSUS COUNT	74				11	85	9

HOSPITAL UNCOMPENSATED CARE DATA

WORKSHEET S-10

UNCOMPENSATED CARE INFORMATION

1	DO YOU HAVE A WRITTEN CHARITY CARE POLICY?	1
2	ARE PATIENTS WRITE-OFFS IDENTIFIED AS CHARITY? IF YES ANSWER LINES 2.01 THRU 2.04	2
2.01	IS IT AT THE TIME OF ADMISSION?	2.01
2.02	IS IT AT THE TIME OF FIRST BILLING?	2.02
2.03	IS IT AFTER SOME COLLECTION EFFORT HAS BEEN MADE?	2.03
2.04	OTHER METHODS OF WRITE-OFFS (SPECIFY)	2.04
3	ARE CHARITY WRITE-OFFS MADE FOR PARTIAL BILLS?	3
4	ARE CHARITY DETERMINATION BASED UPON ADMINISTRATIVE JUDGMENT WITHOUT FINANCIAL DATA?	4
5	ARE CHARITY DETERMINATION BASED UPON INCOME DATA ONLY?	5
6	ARE CHARITY DETERMINATION BASED UPON NET WORTH DATA?	6
7	ARE CHARITY DETERMINATION BASED UPON INCOME AND NET WORTH DATA?	7
8	DOES YOUR ACCOUNTING SYSTEM SEPARATELY IDENTIFY BAD DEBT AND CHARITY CARE? IF YES ANSWER 8.01	8
8.01	DO YOU SEPARATELY ACCOUNT FOR INPATIENT AND OUTPATIENT SERVICES?	8.01
9	IS DISCERNING CHARITY FROM BAD DEBT A HIGH PRIORITY IN YOUR INSTITUTION? IF NO ANSWER 9.01 THRU 9.04	9
9.01	IS IT BECAUSE THERE IS NOT ENOUGH STAFF TO DETERMINE ELIGIBILITY?	9.01
9.02	IS IT BECAUSE THERE IS NO FINANCIAL INCENTIVE TO SEPARATE CHARITY FROM BAD DEBT?	9.02
9.03	IS IT BECAUSE THERE IS NO CLEAR DIRECTIVE POLICY ON CHARITY DETERMINATION?	9.03
9.04	IS IT BECAUSE YOUR INSTITUTION DOES NOT DEEM THE DISTINCTION IMPORTANT?	9.04
10	IF CHARITY DETERMINATIONS ARE MADE BASED UPON INCOME DATA, WHAT IS THE MAXIMUM INCOME THAT CAN BE EARNED BY PATIENTS (SINGLE WITHOUT DEPENDENT) AND STILL DETERMINED TO BE A CHARITY WRITE-OFF?	10
11	IF CHARITY DETERMINATIONS ARE MADE BASED UPON INCOME DATA, IS THE INCOME DIRECTLY TIED TO FEDERAL POVERTY LEVEL? IF YES ANSWER LINES 11 THRU 11.04	11
11.01	IS THE PERCENTAGE LEVEL USED LESS THAN 100% OF THE FEDERAL POVERTY LEVEL?	11.01
11.02	IS THE PERCENTAGE LEVEL USED BETWEEN 100% AND 150% OF THE FEDERAL POVERTY LEVEL?	11.02
11.03	IS THE PERCENTAGE LEVEL USED BETWEEN 150% AND 200% OF THE FEDERAL POVERTY LEVEL?	11.03
11.04	IS THE PERCENTAGE LEVEL USED GREATER THAN 200% OF THE FEDERAL POVERTY LEVEL?	11.04
12	ARE PARTIAL WRITE-OFFS GIVEN TO HIGHER INCOME PATIENTS ON A GRADUAL SCALE?	12
13	IS THERE CHARITY CONSIDERATION GIVEN TO HIGH NET WORTH PATIENTS WHO HAVE CATASTROPHIC OR OTHER EXTRAORDINARY MEDICAL EXPENSES?	13
14	IS YOUR HOSPITAL STATE AND LOCAL GOVERNMENT OWNED? IF YES ANSWER LINE 14.01	14
14.01	DO YOU RECEIVE DIRECT FINANCIAL SUPPORT FROM THE GOVERNMENT ENTITY FOR THE PURPOSE OF PROVIDING UNCOMPENSATED CARE?	14.01
14.02	WHAT PERCENTAGE OF THE AMOUNT ON LINE 14.01 IS FROM GOVERNMENT FUNDING?	14.02
15	DO YOU RECEIVE RESTRICTED GRANTS FOR RENDERING CARE TO CHARITY PATIENTS?	15
16	ARE OTHER NON-RESTRICTED GRANTS USED TO SUBSIDIZE CHARITY CARE?	16
17	REVENUE RELATED TO UNCOMPENSATED CARE	17
17.01	GROSS MEDICAID REVENUES	1836026 17.01
18	REVENUES FROM STATE AND LOCAL INDIGENT CARE PROGRAMS	5058 18
19	REVENUE RELATED TO SCHIP (SEE INSTRUCTIONS)	19
20	RESTRICTED GRANTS	20
21	NON-RESTRICTED GRANTS	21
22	TOTAL GROSS UNCOMPENSATED CARE REVENUES	1841084 22
23	TOTAL CHARGES FOR PATIENTS COVERED BY STATE AND LOCAL INDIGENT CARE PROGRAMS	23
24	COST TO CHARGE RATIO	0.477323 24
25	TOTAL STATE AND LOCAL INDIGENT CARE PROGRAM COST	25
26	TOTAL SCHIP CHARGES FROM YOUR RECORDS	26
27	TOTAL SCHIP COST	27
28	TOTAL GROSS MEDICAID CHARGES FROM YOUR RECORDS	6588983 28
29	TOTAL GROSS MEDICAID COST	3145073 29
30	OTHER UNCOMPENSATED CARE CHARGES (FROM YOUR RECORDS)	4144674 30
31	UNCOMPENSATED CARE COST	1978348 31
32	TOTAL UNCOMPENSATED CARE COST TO THE HOSPITAL	3145073 32

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		SALARIES 1	OTHER 2	TOTAL 3	RECLASSI- FICATIONS 4	RECLASS. TRIAL BALANCE 5	ADJUST- MENTS 6	NET EXP FOR ALLOCATION 7	
GENERAL SERVICE COST CENTERS									
1	0100 OLD CAP REL COSTS-BLDG & FIXT		2269769	2269769	-2245588	24181		24181	1
1.10	0101 MAC WEST - OLD				22717	22717		22717	1.10
1.20	0102 NORTH ANNEX - OLD				2408	2408		2408	1.20
1.30	0103 GARRETT CLINIC - OLD				3584	3584		3584	1.30
1.40	0104 BUTLER - OLD				8023	8023		8023	1.40
2	0200 OLD CAP REL COSTS-MVBLE EQUIP				915	915		915	2
3	0300 NEW CAP REL COSTS-BLDG & FIXT				899643	899643	-132586	767057	3
3.10	0301 MAC WEST - NEW				54110	54110		54110	3.10
3.20	0302 NORTH ANNEX - NEW				7228	7228		7228	3.20
3.30	0303 GARRETT CLINIC - NEW				901	901		901	3.30
3.40	0304 BUTLER - NEW				6570	6570		6570	3.40
3.50	0305 MAC EAST - NEW				187552	187552		187552	3.50
3.60	0306 GARRETT LAB - NEW				14574	14574		14574	3.60
3.70	0307 MEDICAL ARTS - NEW				57767	57767		57767	3.70
4	0400 NEW CAP REL COSTS-MVBLE EQUIP				1171527	1171527		1171527	4
5	0500 EMPLOYEE BENEFITS	158769	5945774	6104543	15343	6119886		6119886	5
6	0600 ADMINISTRATIVE & GENERAL	2978982	3203043	6182025	-228699	5953326	-1033772	4919554	6
7	0700 MAINTENANCE & REPAIRS								7
8	0800 OPERATION OF PLANT	537437	600242	1137679	35449	1173128	-5241	1167887	8
9	0900 LAUNDRY & LINEN SERVICE	89210	35660	124870		124870	-7311	117559	9
10	1000 HOUSEKEEPING	450276	60871	511147	185	511332	-8394	502938	10
11	1100 DIETARY	314553	310810	625363	-508674	116689		116689	11
11.10	1101 SNACK BAR	36744	41265	78009		78009	-78009		11.10
12	1200 CAFETERIA				509170	509170	-212202	296968	12
13	1300 MAINTENANCE OF PERSONNEL								13
14	1400 NURSING ADMINISTRATION	624151	68291	692442		692442	-39601	652841	14
15	1500 CENTRAL SERVICES & SUPPLY	98998	125247	224245		224245	-296	223949	15
16	1600 PHARMACY	419158	56506	475664		475664	-326182	149482	16
17	1700 MEDICAL RECORDS & LIBRARY	348860	189669	538529	1055	539584	-2744	536840	17
18	1800 SOCIAL SERVICE	54676	1072	55748		55748		55748	18
20	2000 NONPHYSICIAN ANESTHETISTS								20
21	2100 NURSING SCHOOL								21
22	2200 I&R SERVICES-SALARY & FRINGES A								22
23	2300 I&R SERVICES-OTHER PRGM COSTS A								23
24	2400 PARAMED ED PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS									
25	2500 ADULTS & PEDIATRICS	2129061	139396	2268457	-511679	1756778		1756778	25
26	2600 INTENSIVE CARE UNIT	557399	45098	602497		602497		602497	26
33	3300 NURSERY		10554	10554	208524	219078		219078	33
ANCILLARY SERVICE COST CENTERS									
37	3700 OPERATING ROOM	1072884	1016786	2089670		2089670	-24	2089646	37
39	3900 DELIVERY ROOM & LABOR ROOM		24471	24471	303155	327626		327626	39
41	4100 RADIOLOGY-DIAGNOSTIC	1373980	1644437	3018417	-77415	2941002	-5400	2935602	41
44	4400 LABORATORY	1171048	1574750	2745798	45108	2790906	-114610	2676296	44
46.30	4650 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49	4900 RESPIRATORY THERAPY		681746	681746	5447	687193		687193	49
50	5000 PHYSICAL THERAPY	98367	489055	587422	-3257	584165		584165	50
50.01	5001 CARDIAC REHAB	108901	14167	123068	9170	132238		132238	50.01
51	5100 OCCUPATIONAL THERAPY								51
53	5300 ELECTROCARDIOLOGY	59800	27789	87589	16688	104277		104277	53
55	5500 MEDICAL SUPPLIES CHARGED TO PAT		58674	58674		58674	-3111	55563	55
56	5600 DRUGS CHARGED TO PATIENTS		1262238	1262238		1262238		1262238	56

OUTPATIENT SERVICE COST CENTERS										
60.01	4950	DEKALB MEDICAL SERVICES	1740025	219713	1959738	30829	1990567	-988585	1001982	60.01
61	6100	EMERGENCY	861382	118036	979418		979418		979418	61
62	6200	OBSERVATION BEDS (NON-DISTINCT								62
63.50	6310	RHC								63.50
63.60	6320	FQHC								63.60
OTHER REIMBURSABLE COST CENTERS										
65	6500	AMBULANCE SERVICES	1062469	253797	1316266	12021	1328287	-43262	1285025	65
69.10	6910	CMHC								69.10
69.20	6920	OUTPATIENT PHYSICAL THERAPY								69.20
69.30	6930	OUTPATIENT OCCUPATIONAL THERAPY								69.30
69.40	6940	OUTPATIENT SPEECH PATHOLOGY								69.40
71	7100	HOME HEALTH AGENCY	499182	92364	591546	6655	598201	-8783	589418	71
SPECIAL PURPOSE COST CENTERS										
85.01	8510	PANCREAS ACQUISITION								85.01
85.02	8520	INTESTINAL ACQUISITION								85.02
88	8800	INTEREST EXPENSE		132586	132586	-132586				88
90	9000	OTHER CAPITAL RELATED COSTS								90
93	9300	HOSPICE	139200	116243	255443	688	256131	-127	256004	93
95		SUBTOTALS	16985512	20830119	37815631	-70892	37744739	-3010240	34734499	95
NONREIMBURSABLE COST CENTERS										
98	9800	PHYSICIANS' PRIVATE OFFICES	116170	12655	128825	70892	199717		199717	98

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL
PERIOD FROM 10/01/2006 TO 09/30/2007

KPMG LLP COMPU-MAX MICRO SYSTEM
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VERSION: 2007.06
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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER	SALARIES	OTHER	TOTAL	RECLASSI-	RECLASS.	ADJUST-	NET EXP
	1	2	3	FICATIONS	TRIAL	MENTS	FOR
				4	BALANCE	6	ALLOCATION
101 TOTAL	17101682	20842774	37944456		37944456	-3010240	34934216 101

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE				
		COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	
1 LABOR & DELIVERY	A	DELIVERY ROOM & LABOR ROOM	39	191980	111175	1
2						2
3 NURSERY	B	NURSERY	33	197054	11470	3
4						4
5 CAFETERIA	C	CAFETERIA	12	256109	253061	5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13 INTEREST EXPENSE	D	NEW CAP REL COSTS-BLDG & FIXT	3		132586	13
14						14
15 DEPRECIATION	E	MAC WEST - OLD	1.10		22717	15
16	E	NORTH ANNEX - OLD	1.20		2408	16
17	E	GARRETT CLINIC - OLD	1.30		3584	17
18	E	BUTLER - OLD	1.40		8023	18
19	E	OLD CAP REL COSTS-MVBLE EQUIP	2		915	19
20	E	NEW CAP REL COSTS-BLDG & FIXT	3		716145	20
21	E	MAC WEST - NEW	3.10		54110	21
22	E	NORTH ANNEX - NEW	3.20		7228	22
23	E	GARRETT CLINIC - NEW	3.30		901	23
24	E	BUTLER - NEW	3.40		6570	24
25	E	MAC EAST - NEW	3.50		187552	25
26	E	GARRETT LAB - NEW	3.60		14574	26
27	E	NEW CAP REL COSTS-MVBLE EQUIP	4		1171527	27
28	E	MEDICAL ARTS - NEW	3.70		57767	28
29 ANCILLARY SERVICES	F	LABORATORY	44	36038	1308	29
30	F	RESPIRATORY THERAPY	49	5256	191	30
31	F	PHYSICAL THERAPY	50	4832	175	31
32	F	CARDIAC REHAB	50.01	874	32	32
33	F	ELECTROCARDIOLOGY	53	1536	56	33
34	F	AMBULANCE SERVICES	65	11600	421	34
35						35
36 SUBTOTAL				705279	2764496	36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE		OTHER	WKST A-7
			LINE #	SALARY		REF.
	1	6	7	8	9	10
1 LABOR & DELIVERY	A	ADULTS & PEDIATRICS	25	191980	111175	1
2						2
3 NURSERY	B	ADULTS & PEDIATRICS	25	197054	11470	3
4						4
5 CAFETERIA	C	DIETARY	11	256109	253061	5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13 INTEREST EXPENSE	D	INTEREST EXPENSE	88		132586	11 13
14						14
15 DEPRECIATION	E	OLD CAP REL COSTS-BLDG & FIXT	1		2254021	9 15
16	E					9 16
17	E					9 17
18	E					9 18
19	E					9 19
20	E					9 20
21	E					9 21
22	E					9 22
23	E					9 23
24	E					9 24
25	E					9 25
26	E					9 26
27	E					9 27
28	E					9 28
29 ANCILLARY SERVICES	F	RADIOLOGY-DIAGNOSTIC	41	60136	2183	29
30	F					30
31	F					31
32	F					32
33	F					33
34	F					34
35						35
36 SUBTOTAL				705279	2764496	36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE			
		COST CENTER	LINE #	SALARY	OTHER
	1	2	3	4	5
1					1
2 NORTH ANNEX	G	HOME HEALTH AGENCY	71		6655 2
3	G	HOSPICE	93		688 3
4 MOB WEST RECLASS	H	OPERATION OF PLANT	8		6009 4
5	H	LABORATORY	44		1361 5
6	H	DEKALB MEDICAL SERVICES	60.01		2270 6
7	H	PHYSICIANS' PRIVATE OFFICES	98		23849 7
8 MOB EAST	I	OPERATION OF PLANT	8		28182 8
9	I	DEKALB MEDICAL SERVICES	60.01		10180 9
10	I	PHYSICIANS' PRIVATE OFFICES	98		34935 10
11	I	MEDICAL RECORDS & LIBRARY	17		1055 11
12	I	HOUSEKEEPING	10		185 12
13	I	DIETARY	11		496 13
14					14
15					15
16 REHABILITATION OFFICE	J	CARDIAC REHAB	50.01	7932	332 16
17					17
18 BUTLER CLINIC RECLASS	K	LABORATORY	44		1742 18
19					19
20 GARRETT MOB RECLASS	L				20
21	L	DEKALB MEDICAL SERVICES	60.01		17624 21
22	L	LABORATORY	44		4659 22
23					23
24 MEDICAL ARTS BUILDING	M	OPERATION OF PLANT	8		1258 24
25	M	DEKALB MEDICAL SERVICES	60.01		2497 25
26	M	PHYSICIANS' PRIVATE OFFICES	98		12108 26
27 ANCILLARY - EKG SUPPORT	N	ELECTROCARDIOLOGY	53	12267	2829 27
28					28
29					29
30					30
31 PENSION ADMN. FEES	O	EMPLOYEE BENEFITS	5		15343 31
32					32
33 INSURANCE RECLASS	P	OTHER CAPITAL RELATED COSTS	90		59345 33
34					34
35					35
36 TOTAL RECLASSIFICATIONS				725478	2998098 36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	----- COST CENTER	DECREASE LINE #	SALARY	OTHER	WKST A-7 REF.
	1	6	7	8	9	10
1						1
2 NORTH ANNEX	G	ADMINISTRATIVE & GENERAL	6		7343	2
3	G					3
4 MOB WEST RECLASS	H	ADMINISTRATIVE & GENERAL	6		33491	4
5	H					5
6	H					6
7	H					7
8 MOB EAST	I	ADMINISTRATIVE & GENERAL	6		75031	8
9	I					9
10	I					10
11	I					11
12	I					12
13	I					13
14						14
15						15
16 REHABILITATION OFFICE	J	PHYSICAL THERAPY	50	7932	332	16
17						17
18 BUTLER CLINIC RECLASS	K	DEKALB MEDICAL SERVICES	60.01		1742	18
19						19
20 GARRETT MOB RECLASS	L	ADMINISTRATIVE & GENERAL	6		22283	20
21	L					21
22	L					22
23						23
24 MEDICAL ARTS BUILDING	M	ADMINISTRATIVE & GENERAL	6		15863	24
25	M					25
26	M					26
27 ANCILLARY - EKG SUPPORT	N	RADIOLOGY-DIAGNOSTIC	41	12267	2829	27
28						28
29						29
30						30
31 PENSION ADMN. FEES	O	ADMINISTRATIVE & GENERAL	6		15343	31
32						32
33 INSURANCE RECLASS	P	ADMINISTRATIVE & GENERAL	6		59345	33
34						34
35						35
36 TOTAL RECLASSIFICATIONS				725478	2998098	36

ANALYSIS OF CHANGES DURING COST REPORTING
 PERIOD IN CAPITAL ASSET BALANCES OF HOSPITAL
 AND HOSPITAL HEALTH CARE COMPLEX CERTIFIED
 TO PARTICIPATE IN HEALTH CARE PROGRAMS

WORKSHEET A-7
 PARTS I & II

PART I - ANALYSIS OF CHANGES IN OLD 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	84500					84500	1
2 LAND IMPROVEMENTS	331630					331630	2
3 BUILDINGS AND FIXTURES	5019670				4507	5015163	3
4 BUILDING IMPROVEMENTS							4
5 FIXED EQUIPMENT							5
6 MOVABLE EQUIPMENT	2237700				265865	1971835	6
7 SUBTOTAL	7673500				270372	7403128	7
8 RECONCILING ITEMS							8
9 TOTAL	7673500				270372	7403128	9

PART II - ANALYSIS OF CHANGES IN NEW 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	135618					135618	1
2 LAND IMPROVEMENTS	1090061	1394		1394		1091455	2
3 BUILDINGS AND FIXTURES	23616525	7937198		7937198	56989	31496734	3
4 BUILDING IMPROVEMENTS							4
5 FIXED EQUIPMENT							5
6 MOVABLE EQUIPMENT	10741933	1647544		1647544	419348	11970129	6
7 SUBTOTAL	35584137	9586136		9586136	476337	44693936	7
8 RECONCILING ITEMS							8
9 TOTAL	35584137	9586136		9586136	476337	44693936	9

PART III - RECONCILIATION OF CAPITAL COST CENTERS

WORKSHEET A-7
 PARTS III & IV

DESCRIPTION	COMPUTATION OF RATIOS				ALLOCATION OF OTHER CAPITAL			TOTAL
	GROSS ASSETS	CAPITALIZED LEASES	GROSS ASSETS FOR RATIO	RATIO	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	
	1	2	3	4	5	6	7	8
1 OLD CAP REL COSTS-BLDG & FIXT	7403128		7403128	.142103	8433			8433 1
1.10 MAC WEST - OLD				.000000				1.10
1.20 NORTH ANNEX - OLD				.000000				1.20
1.30 GARRETT CLINIC - OLD				.000000				1.30
1.40 BUTLER - OLD				.000000				1.40
2 OLD CAP REL COSTS-MVBLE EQUIP				.000000				2
3 NEW CAP REL COSTS-BLDG & FIXT	44693935		44693935	.857897	50912			50912 3
3.10 MAC WEST - NEW				.000000				3.10
3.20 NORTH ANNEX - NEW				.000000				3.20
3.30 GARRETT CLINIC - NEW				.000000				3.30
3.40 BUTLER - NEW				.000000				3.40
3.50 MAC EAST - NEW				.000000				3.50
3.60 GARRETT LAB - NEW				.000000				3.60
3.70 MEDICAL ARTS - NEW				.000000				3.70
4 NEW CAP REL COSTS-MVBLE EQUIP				.000000				4
5 TOTAL	52097063		52097063	1.000000	59345			59345 5

SUMMARY OF OLD AND NEW CAPITAL

DESCRIPTION	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	TOTAL
1 OLD CAP REL COSTS-BLDG & FIXT		15748			8433		24181 1
1.10 MAC WEST - OLD		22717					22717 1.10
1.20 NORTH ANNEX - OLD		2408					2408 1.20
1.30 GARRETT CLINIC - OLD		3584					3584 1.30
1.40 BUTLER - OLD		8023					8023 1.40
2 OLD CAP REL COSTS-MVBLE EQUIP		915					915 2
3 NEW CAP REL COSTS-BLDG & FIXT		716145		50912			767057 3
3.10 MAC WEST - NEW		54110					54110 3.10
3.20 NORTH ANNEX - NEW		7228					7228 3.20
3.30 GARRETT CLINIC - NEW		901					901 3.30
3.40 BUTLER - NEW		6570					6570 3.40
3.50 MAC EAST - NEW		187552					187552 3.50
3.60 GARRETT LAB - NEW		14574					14574 3.60
3.70 MEDICAL ARTS - NEW		57767					57767 3.70
4 NEW CAP REL COSTS-MVBLE EQUIP		1171527					1171527 4
5 TOTAL		2269769		59345			2329114 5

PART IV - RECONCILIATION OF AMOUNTS FROM WORKSHEET A, COLUMN 2, LINES 1 THRU 4

SUMMARY OF OLD AND NEW CAPITAL

DESCRIPTION	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	TOTAL

1	OLD CAP REL COSTS-BLDG & FIXT	2269769	2269769	1
1.10	MAC WEST - OLD			1.10
1.20	NORTH ANNEX - OLD			1.20
1.30	GARRETT CLINIC - OLD			1.30
1.40	BUTLER - OLD			1.40
2	OLD CAP REL COSTS-MVBLE EQUIP			2
3	NEW CAP REL COSTS-BLDG & FIXT			3
3.10	MAC WEST - NEW			3.10
3.20	NORTH ANNEX - NEW			3.20
3.30	GARRETT CLINIC - NEW			3.30
3.40	BUTLER - NEW			3.40
3.50	MAC EAST - NEW			3.50
3.60	GARRETT LAB - NEW			3.60
3.70	MEDICAL ARTS - NEW			3.70
4	NEW CAP REL COSTS-MVBLE EQUIP			4
5	TOTAL	2269769	2269769	5

ADJUSTMENTS TO EXPENSES

		EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED				
DESCRIPTION	BASIS	AMOUNT	COST CENTER	LINE NO.	WKST A-7 REF	
	1	2	3	4	5	
1			OLD CAP REL COSTS-BLDG & FIXT	1	1	
2			OLD CAP REL COSTS-MVBLE EQUIP	2	2	
3	A	-132586	NEW CAP REL COSTS-BLDG & FIXT	3	11 3	
4			NEW CAP REL COSTS-MVBLE EQUIP	4	4	
5					5	
6					6	
7	B	-3111	MEDICAL SUPPLIES CHARGED TO PAT	55	7	
8					8	
9					9	
10					10	
11					11	
12	WKST A-8-2	-984150			12	
13					13	
14	WKST A-8-1				14	
15					15	
16	B	-201155	CAFETERIA	12	16	
17					17	
18	B	-3313	ADMINISTRATIVE & GENERAL	6	18	
19	B	-326182	PHARMACY	16	19	
20	B	-2744	MEDICAL RECORDS & LIBRARY	17	20	
21					21	
22	B	-11047	CAFETERIA	12	22	
23					23	
24					24	
25	WKST A-8-4		RESPIRATORY THERAPY	49	25	
26	WKST A-8-4		PHYSICAL THERAPY	50	26	
27	WKST A-8-3		HOME HEALTH AGENCY	71	27	
28			UTILIZATION REVIEW-SNF	89	28	
29			OLD CAP REL COSTS-BLDG & FIXT	1	29	
30			OLD CAP REL COSTS-MVBLE EQUIP	2	30	
31			NEW CAP REL COSTS-BLDG & FIXT	3	31	
32			NEW CAP REL COSTS-MVBLE EQUIP	4	32	
33			NONPHYSICIAN ANESTHETISTS	20	33	
34					34	
35	WKST WKST A-8-4		OCCUPATIONAL THERAPY	51	35	
36	WKST WKST A-8-4				36	
37	B	-128314	ADMINISTRATIVE & GENERAL	6	37	
38	B	-39601	NURSING ADMINISTRATION	14	38	
39	A	-8622	HOME HEALTH AGENCY	71	39	
40	B	-4980	ADMINISTRATIVE & GENERAL	6	40	
41	B	-2001	OPERATION OF PLANT	8	41	
42	B	-114610	LABORATORY	44	42	
43	A	-465367	ADMINISTRATIVE & GENERAL	6	43	

44	LAUNDRY REVENUE	B	-7311	LAUNDRY & LINEN SERVICE	9	44
45	SNACK BAR	A	-78009	SNACK BAR	11.10	45
46	AMBULANCE SERVICES	B	-43262	AMBULANCE SERVICES	65	46
47	PHYSICIAN RECRUITING	A	-404369	ADMINISTRATIVE & GENERAL	6	47
48	NON PATIENT RADIOLOGY	B	-5400	RADIOLOGY-DIAGNOSTIC	41	48
49	NON-ALLOWABLE ADMN.	A	-25802	ADMINISTRATIVE & GENERAL	6	49
49.03	CREDENTIALING SERVICES	B	-875	ADMINISTRATIVE & GENERAL	6	49.03
49.04	PERSONNEL COMM REV	B	-752	ADMINISTRATIVE & GENERAL	6	49.04
49.05	NON PT REVENUE DMS	B	-4435	DEKALB MEDICAL SERVICES	60.01	49.05
49.06	RENTAL INCOME	B	-3240	OPERATION OF PLANT	8	49.06
49.07	CLEANING REVENUE	B	-8394	HOUSEKEEPING	10	49.07
49.08	CENTRAL SUPPLY NON PAT SUPPLY REV	B	-296	CENTRAL SERVICES & SUPPLY	15	49.08
49.09	SURGERY NON PATIENT REVENUE	B	-24	OPERATING ROOM	37	49.09
49.11	NON ALLOWABLE HOSPICE EXPENSE	A	-127	HOSPICE	93	49.11
49.12	NON ALLOWABLE HOME HEALTH EXPENSE	A	-161	HOME HEALTH AGENCY	71	49.12
50	TOTAL		-3010240			50

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	WKST A-7 REF
1	2	3	4	5	6	7
1						1
2						2
3						3
4						4
5	TOTALS					5

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.

----- RELATED ORGANIZATION(S) AND/OR HOME OFFICE -----						
SYMBOL (1)	NAME	PERCENT OF OWNERSHIP	NAME	PERCENT OF OWNERSHIP	TYPE OF BUSINESS	
1	2	3	4	5	6	
1						1
2						2
3						3
4						4
5						5

(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 NO. 15-0045 DEKALB MEMORIAL HOSPITAL
PERIOD FROM 10/01/2006 TO 09/30/2007

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/96)

VERSION: 2007.06
02/22/2008 10:50

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	PERCENT OF UNAD- JUSTED RCE LIMIT
			3	4	5	6	7	8	9
1	61	EMERGENCY							
2	60.01	DEKALB MEDICAL SERVICES	984150	984150					
101		TOTAL	984150	984150					

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL
PERIOD FROM 10/01/2006 TO 09/30/2007

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/96)

VERSION: 2007.06
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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
			12	13	14	15	16	17	18
1	61	EMERGENCY			EMERGENCY				
2	60.01	DEKALB MEDICAL SERVICES			DMS				984150
101		TOTAL							984150

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	NET EXP FOR COST ALLOCATION 0	OLD CAP-REL COSTS BLDG&FIXT 1	MAC WEST OLD 1.10	NORTH ANNE OLD 1.20	GARRETT OLD 1.30	BUTLER OLD 1.40	OLD CAP MOVABLE EQUIPMENT 2	NEW CAP-REL COSTS BLDG&FIXT 3
GENERAL SERVICE COST CENTERS								
1 OLD CAP REL COSTS-BLDG & FIXT	24181	24181						1
1.10 MAC WEST - OLD	22717		22717					1.10
1.20 NORTH ANNEX - OLD	2408			2408				1.20
1.30 GARRETT CLINIC - OLD	3584				3584			1.30
1.40 BUTLER - OLD	8023					8023		1.40
2 OLD CAP REL COSTS-MVBLE EQUIP	915						915	2
3 NEW CAP REL COSTS-BLDG & FIXT	767057							767057
3.10 MAC WEST - NEW	54110							54110
3.20 NORTH ANNEX - NEW	7228							7228
3.30 GARRETT CLINIC - NEW	901							901
3.40 BUTLER - NEW	6570							6570
3.50 MAC EAST - NEW	187552							187552
3.60 GARRETT LAB - NEW	14574							14574
3.70 MEDICAL ARTS - NEW	57767							57767
4 NEW CAP REL COSTS-MVBLE EQUIP	1171527							1171527
5 EMPLOYEE BENEFITS	6119886							6119886
6 ADMINISTRATIVE & GENERAL MAINTENANCE & REPAIRS	4919554	1548		926			59	49119
7 OPERATION OF PLANT	1167887	9147	4076				347	290164
9 LAUNDRY & LINEN SERVICE	117559	203					8	6424
10 HOUSEKEEPING	502938	282					11	8932
11 DIETARY	116689	170					6	5391
11.10 SNACK BAR								
12 CAFETERIA	296968	400					15	12682
13 MAINTENANCE OF PERSONNEL								
14 NURSING ADMINISTRATION	652841	177					7	5606
15 CENTRAL SERVICES & SUPPLY	223949	237					9	7522
16 PHARMACY	149482	196					7	6231
17 MEDICAL RECORDS & LIBRARY	536840	474					18	15039
18 SOCIAL SERVICE	55748	28					1	882
20 NONPHYSICIAN ANESTHETISTS								
21 NURSING SCHOOL								
22 I&R SERVICES-SALARY & FRINGES A								
23 I&R SERVICES-OTHER PRGM COSTS A								
24 PARAMED ED PRGM-(SPECIFY)								
INPATIENT ROUTINE SERV COST CENTERS								
25 ADULTS & PEDIATRICS	1756778	3009					114	95456
26 INTENSIVE CARE UNIT	602497	401					15	12709
33 NURSERY	219078	274					10	8695
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	2089646	1754					66	55651
39 DELIVERY ROOM & LABOR ROOM	327626	836					32	26515
41 RADIOLOGY-DIAGNOSTIC	2935602	1059					40	33596
44 LABORATORY	2676296	525	923			567	20	16658
46.30 BLOOD CLOTTING FACTORS ADMIN CO								
49 RESPIRATORY THERAPY	687193	236					9	7479
50 PHYSICAL THERAPY	584165	885					33	28065
50.01 CARDIAC REHAB	132238	466					18	14770
51 OCCUPATIONAL THERAPY								
53 ELECTROCARDIOLOGY	104277	65					2	2077

55	MEDICAL SUPPLIES CHARGED TO PAT	55563							55
56	DRUGS CHARGED TO PATIENTS	1262238							56
	OUTPATIENT SERVICE COST CENTERS								
60.01	DEKALB MEDICAL SERVICES	1001982		1540		7456			60.01
61	EMERGENCY	979418	738				28	23411	61
62	OBSERVATION BEDS (NON-DISTINCT								62
63.50	RHC								63.50
63.60	FQHC								63.60
	OTHER REIMBURSABLE COST CENTERS								
65	AMBULANCE SERVICES	1285025	461				17	14624	65
69.10	CMHC								69.10
69.20	OUTPATIENT PHYSICAL THERAPY								69.20
69.30	OUTPATIENT OCCUPATIONAL THERAPY								69.30
69.40	OUTPATIENT SPEECH PATHOLOGY								69.40
71	HOME HEALTH AGENCY	589418		1343					71
	SPECIAL PURPOSE COST CENTERS								
85.01	PANCREAS ACQUISITION								85.01
85.02	INTESTINAL ACQUISITION								85.02
93	HOSPICE	256004			139				93
95	SUBTOTALS	34734499	23571	6539	2408	8023	892	747698	95
	NONREIMBURSABLE COST CENTERS								
98	PHYSICIANS' PRIVATE OFFICES	199717	610	16178		3584	23	19359	98
101	CROSS FOOT ADJUSTMENTS								101
102	NEGATIVE COST CENTER								102
103	TOTAL	34934216	24181	22717	2408	3584	8023	915	767057

55	MEDICAL SUPPLIES CHARGED TO PAT								55
56	DRUGS CHARGED TO PATIENTS								56
	OUTPATIENT SERVICE COST CENTERS								
60.01	DEKALB MEDICAL SERVICES	3667		6105	20956	11527	9095		60.01
61	EMERGENCY							35755	61
62	OBSERVATION BEDS (NON-DISTINCT								62
63.50	RHC								63.50
63.60	FQHC								63.60
	OTHER REIMBURSABLE COST CENTERS								
65	AMBULANCE SERVICES							22336	65
69.10	CMHC								69.10
69.20	OUTPATIENT PHYSICAL THERAPY								69.20
69.30	OUTPATIENT OCCUPATIONAL THERAPY								69.30
69.40	OUTPATIENT SPEECH PATHOLOGY								69.40
71	HOME HEALTH AGENCY	4031							71
	SPECIAL PURPOSE COST CENTERS								
85.01	PANCREAS ACQUISITION								85.01
85.02	INTESTINAL ACQUISITION								85.02
93	HOSPICE		417						93
95	SUBTOTALS	15577	7228	6570	115633	14574	13676	1141960	95
	NONREIMBURSABLE COST CENTERS								
98	PHYSICIANS' PRIVATE OFFICES	38533		901	71919		44091	29567	98
101	CROSS FOOT ADJUSTMENTS								101
102	NEGATIVE COST CENTER								102
103	TOTAL	54110	7228	901	6570	187552	14574	57767	1171527 103

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS	SUBTOTAL	ADMINI- STRATIVE & GENERAL	OPERATION OF PLANT	LAUNDRY AND LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	
	5	5A	6	8	9	10	11	12	
GENERAL SERVICE COST CENTERS									
1 OLD CAP REL COSTS-BLDG & FIXT									1
1.10 MAC WEST - OLD									1.10
1.20 NORTH ANNEX - OLD									1.20
1.30 GARRETT CLINIC - OLD									1.30
1.40 BUTLER - OLD									1.40
2 OLD CAP REL COSTS-MVBLE EQUIP									2
3 NEW CAP REL COSTS-BLDG & FIXT									3
3.10 MAC WEST - NEW									3.10
3.20 NORTH ANNEX - NEW									3.20
3.30 GARRETT CLINIC - NEW									3.30
3.40 BUTLER - NEW									3.40
3.50 MAC EAST - NEW									3.50
3.60 GARRETT LAB - NEW									3.60
3.70 MEDICAL ARTS - NEW									3.70
4 NEW CAP REL COSTS-MVBLE EQUIP									4
5 EMPLOYEE BENEFITS	6119886								5
6 ADMINISTRATIVE & GENERAL	1078373	6160463	6160463						6
7 MAINTENANCE & REPAIRS									7
8 OPERATION OF PLANT	194547	2181649	467091	2648740					8
9 LAUNDRY & LINEN SERVICE	32293	166299	35605	25654	227558				9
10 HOUSEKEEPING	162996	689180	147553	37300	11063	885096			10
11 DIETARY	21156	152667	32686	25912		10626	221891		11
11.10 SNACK BAR									11.10
12 CAFETERIA	92709	422143	90381	50643	943	20767		584877	12
13 MAINTENANCE OF PERSONNEL									13
14 NURSING ADMINISTRATION	225937	893131	191219	22388		9181		20643	14
15 CENTRAL SERVICES & SUPPLY	35836	279041	59743	30038		12318		6881	15
16 PHARMACY	151731	317163	67905	24881		10203		13762	16
17 MEDICAL RECORDS & LIBRARY	126284	703795	150683	69379		28451		27524	17
18 SOCIAL SERVICE	19792	77799	16657	3524		1445		2294	18
20 NONPHYSICIAN ANESTHETISTS									20
21 NURSING SCHOOL									21
22 I&R SERVICES-SALARY & FRINGES A									22
23 I&R SERVICES-OTHER PRGM COSTS A									23
24 PARAMED ED PRGM-(SPECIFY)									24
INPATIENT ROUTINE SERV COST CENTERS									
25 ADULTS & PEDIATRICS	629874	2631021	563302	381185	102937	156315	177517	100917	25
26 INTENSIVE CARE UNIT	201773	836805	179160	50750	13975	20811	44374	20643	26
33 NURSERY	71332	312669	66942	34722	2116	14239			33
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM	388374	2620486	561046	222231	41032	91132		43579	37
39 DELIVERY ROOM & LABOR ROOM	69495	465001	99557	105883		43420			39
41 RADIOLOGY-DIAGNOSTIC	471159	3492767	747803	134159	18779	55016		59635	41
44 LABORATORY	436954	3163097	677219	80788		33129		61928	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO									46.30
49 RESPIRATORY THERAPY	1903	708243	151635	29866	256	12247			49
50 PHYSICAL THERAPY	34486	690497	147835	112071	3862	45958		6881	50
50.01 CARDIAC REHAB	42609	212658	45530	58979	599	24186		4587	50.01
51 OCCUPATIONAL THERAPY									51
53 ELECTROCARDIOLOGY	26644	136237	29168	8294		3401		2294	53

55	MEDICAL SUPPLIES CHARGED TO PAT		55563	11896					55
56	DRUGS CHARGED TO PATIENTS		1262238	270245					56
	OUTPATIENT SERVICE COST CENTERS								
60.01	DEKALB MEDICAL SERVICES	629873	1692201	362300	142775		58549	64222	60.01
61	EMERGENCY	311813	1351163	289284	93486	31996	38336	34405	61
62	OBSERVATION BEDS (NON-DISTINCT								62
63.50	RHC								63.50
63.60	FQHC								63.60
	OTHER REIMBURSABLE COST CENTERS								
65	AMBULANCE SERVICES	388803	1711266	366382	58399			73396	65
69.10	CMHC								69.10
69.20	OUTPATIENT PHYSICAL THERAPY								69.20
69.30	OUTPATIENT OCCUPATIONAL THERAPY								69.30
69.40	OUTPATIENT SPEECH PATHOLOGY								69.40
71	HOME HEALTH AGENCY	180699	775491	166033	62310		25552	25230	71
	SPECIAL PURPOSE COST CENTERS								
85.01	PANCREAS ACQUISITION								85.01
85.02	INTESTINAL ACQUISITION								85.02
93	HOSPICE	50389	306949	65718	6446		2643	6881	93
95	SUBTOTALS	6077834	34467682	6060578	1872063	227558	717925	221891	575702
	NONREIMBURSABLE COST CENTERS								
98	PHYSICIANS' PRIVATE OFFICES	42052	466534	99885	776677		167171	9175	98
101	CROSS FOOT ADJUSTMENTS								101
102	NEGATIVE COST CENTER								102
103	TOTAL	6119886	34934216	6160463	2648740	227558	885096	221891	584877

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION	NURSING ADMINI- STRATION 14	CENTRAL SERVICES + SUPPLY 15	PHARMACY 16	MEDICAL RECORDS + LIBRARY 17	SOCIAL SERVICE 18	SUBTOTAL 25	I&R COST & POST STEP- DOWN ADJS 26	TOTAL 27
GENERAL SERVICE COST CENTERS								
1 OLD CAP REL COSTS-BLDG & FIXT								1
1.10 MAC WEST - OLD								1.10
1.20 NORTH ANNEX - OLD								1.20
1.30 GARRETT CLINIC - OLD								1.30
1.40 BUTLER - OLD								1.40
2 OLD CAP REL COSTS-MVBLE EQUIP								2
3 NEW CAP REL COSTS-BLDG & FIXT								3
3.10 MAC WEST - NEW								3.10
3.20 NORTH ANNEX - NEW								3.20
3.30 GARRETT CLINIC - NEW								3.30
3.40 BUTLER - NEW								3.40
3.50 MAC EAST - NEW								3.50
3.60 GARRETT LAB - NEW								3.60
3.70 MEDICAL ARTS - NEW								3.70
4 NEW CAP REL COSTS-MVBLE EQUIP								4
5 EMPLOYEE BENEFITS								5
6 ADMINISTRATIVE & GENERAL								6
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT								8
9 LAUNDRY & LINEN SERVICE								9
10 HOUSEKEEPING								10
11 DIETARY								11
11.10 SNACK BAR								11.10
12 CAFETERIA								12
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION	1136562							14
15 CENTRAL SERVICES & SUPPLY		388021						15
16 PHARMACY		2006	435920					16
17 MEDICAL RECORDS & LIBRARY				979832				17
18 SOCIAL SERVICE					101719			18
20 NONPHYSICIAN ANESTHETISTS								20
21 NURSING SCHOOL								21
22 I&R SERVICES-SALARY & FRINGES A								22
23 I&R SERVICES-OTHER PRGM COSTS A								23
24 PARAMED ED PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS								
25 ADULTS & PEDIATRICS	507272	19917		74218	101719	4816320	4816320	25
26 INTENSIVE CARE UNIT	103290	5965		26263		1302036	1302036	26
33 NURSERY				10275		440963	440963	33
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	224615	300959		159907		4264987	4264987	37
39 DELIVERY ROOM & LABOR ROOM		7686		10571		732118	732118	39
41 RADIOLOGY-DIAGNOSTIC		3068		196111		4707338	4707338	41
44 LABORATORY				190179		4206340	4206340	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49 RESPIRATORY THERAPY				27736		929983	929983	49
50 PHYSICAL THERAPY		3297		25497		1035898	1035898	50
50.01 CARDIAC REHAB				4613		351152	351152	50.01
51 OCCUPATIONAL THERAPY								51
53 ELECTROCARDIOLOGY				8104		187498	187498	53

55	MEDICAL SUPPLIES CHARGED TO PAT			3513		70972		70972	55
56	DRUGS CHARGED TO PATIENTS		435920	73547		2041950		2041950	56
	OUTPATIENT SERVICE COST CENTERS								
60.01	DEKALB MEDICAL SERVICES			38822		2364988		2364988	60.01
61	EMERGENCY	174362	27436	69258		2109726		2109726	61
62	OBSERVATION BEDS (NON-DISTINCT								62
63.50	RHC								63.50
63.60	FQHC								63.60
	OTHER REIMBURSABLE COST CENTERS								
65	AMBULANCE SERVICES		11568	61218		2282229		2282229	65
69.10	CMHC								69.10
69.20	OUTPATIENT PHYSICAL THERAPY								69.20
69.30	OUTPATIENT OCCUPATIONAL THERAPY								69.30
69.40	OUTPATIENT SPEECH PATHOLOGY								69.40
71	HOME HEALTH AGENCY	127023				1181639		1181639	71
	SPECIAL PURPOSE COST CENTERS								
85.01	PANCREAS ACQUISITION								85.01
85.02	INTESTINAL ACQUISITION								85.02
93	HOSPICE					388637		388637	93
95	SUBTOTALS	1136562	388021	435920	979832	101719	33414774	33414774	95
	NONREIMBURSABLE COST CENTERS								
98	PHYSICIANS' PRIVATE OFFICES					1519442		1519442	98
101	CROSS FOOT ADJUSTMENTS								101
102	NEGATIVE COST CENTER								102
103	TOTAL	1136562	388021	435920	979832	101719	34934216	34934216	103

ALLOCATION OF OLD CAPITAL RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	DIR ASSGND CAP-REL COSTS 0	OLD CAP- REL COSTS BLDG&FIXT 1	MAC WEST OLD 1.10	NORTH ANNE OLD 1.20	GARRETT OLD 1.30	BUTLER OLD 1.40	OLD CAP MOVABLE EQUIPMENT 2	CAP REL COST TO BE ALLOC 4A
GENERAL SERVICE COST CENTERS								
1 OLD CAP REL COSTS-BLDG & FIXT								1
1.10 MAC WEST - OLD								1.10
1.20 NORTH ANNEX - OLD								1.20
1.30 GARRETT CLINIC - OLD								1.30
1.40 BUTLER - OLD								1.40
2 OLD CAP REL COSTS-MVBLE EQUIP								2
3 NEW CAP REL COSTS-BLDG & FIXT								3
3.10 MAC WEST - NEW								3.10
3.20 NORTH ANNEX - NEW								3.20
3.30 GARRETT CLINIC - NEW								3.30
3.40 BUTLER - NEW								3.40
3.50 MAC EAST - NEW								3.50
3.60 GARRETT LAB - NEW								3.60
3.70 MEDICAL ARTS - NEW								3.70
4 NEW CAP REL COSTS-MVBLE EQUIP								4
5 EMPLOYEE BENEFITS								5
6 ADMINISTRATIVE & GENERAL		1548		926			59	2533
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT		9147	4076				347	13570
9 LAUNDRY & LINEN SERVICE		203					8	211
10 HOUSEKEEPING		282					11	293
11 DIETARY		170					6	176
11.10 SNACK BAR								11.10
12 CAFETERIA		400					15	415
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION		177					7	184
15 CENTRAL SERVICES & SUPPLY		237					9	246
16 PHARMACY		196					7	203
17 MEDICAL RECORDS & LIBRARY		474					18	492
18 SOCIAL SERVICE		28					1	29
20 NONPHYSICIAN ANESTHETISTS								20
21 NURSING SCHOOL								21
22 I&R SERVICES-SALARY & FRINGES A								22
23 I&R SERVICES-OTHER PRGM COSTS A								23
24 PARAMED ED PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS								
25 ADULTS & PEDIATRICS		3009					114	3123
26 INTENSIVE CARE UNIT		401					15	416
33 NURSERY		274					10	284
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM		1754					66	1820
39 DELIVERY ROOM & LABOR ROOM		836					32	868
41 RADIOLOGY-DIAGNOSTIC		1059					40	1099
44 LABORATORY		525	923			567	20	2035
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49 RESPIRATORY THERAPY		236					9	245
50 PHYSICAL THERAPY		885					33	918
50.01 CARDIAC REHAB		466					18	484
51 OCCUPATIONAL THERAPY								51
53 ELECTROCARDIOLOGY		65					2	67

55	MEDICAL SUPPLIES CHARGED TO PAT							55
56	DRUGS CHARGED TO PATIENTS							56
	OUTPATIENT SERVICE COST CENTERS							
60.01	DEKALB MEDICAL SERVICES		1540		7456		8996	60.01
61	EMERGENCY	738				28	766	61
62	OBSERVATION BEDS (NON-DISTINCT							62
63.50	RHC							63.50
63.60	FQHC							63.60
	OTHER REIMBURSABLE COST CENTERS							
65	AMBULANCE SERVICES	461				17	478	65
69.10	CMHC							69.10
69.20	OUTPATIENT PHYSICAL THERAPY							69.20
69.30	OUTPATIENT OCCUPATIONAL THERAPY							69.30
69.40	OUTPATIENT SPEECH PATHOLOGY							69.40
71	HOME HEALTH AGENCY		1343				1343	71
	SPECIAL PURPOSE COST CENTERS							
85.01	PANCREAS ACQUISITION							85.01
85.02	INTESTINAL ACQUISITION							85.02
93	HOSPICE			139			139	93
95	SUBTOTALS	23571	6539	2408	8023	892	41433	95
	NONREIMBURSABLE COST CENTERS							
98	PHYSICIANS' PRIVATE OFFICES	610	16178		3584	23	20395	98
101	CROSS FOOT ADJUSTMENTS							101
102	NEGATIVE COST CENTER							102
103	TOTAL	24181	22717	2408	3584	915	61828	103

ALLOCATION OF OLD CAPITAL RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	ADMINI- STRATIVE & GENERAL 6	OPERATION OF PLANT 8	LAUNDRY AND LINEN SERVICE 9	HOUSE- KEEPING 10	DIETARY 11	CAFETERIA 12	NURSING ADMINI- STRATION 14	CENTRAL SERVICES + SUPPLY 15	
GENERAL SERVICE COST CENTERS									
1 OLD CAP REL COSTS-BLDG & FIXT									1
1.10 MAC WEST - OLD									1.10
1.20 NORTH ANNEX - OLD									1.20
1.30 GARRETT CLINIC - OLD									1.30
1.40 BUTLER - OLD									1.40
2 OLD CAP REL COSTS-MVBLE EQUIP									2
3 NEW CAP REL COSTS-BLDG & FIXT									3
3.10 MAC WEST - NEW									3.10
3.20 NORTH ANNEX - NEW									3.20
3.30 GARRETT CLINIC - NEW									3.30
3.40 BUTLER - NEW									3.40
3.50 MAC EAST - NEW									3.50
3.60 GARRETT LAB - NEW									3.60
3.70 MEDICAL ARTS - NEW									3.70
4 NEW CAP REL COSTS-MVBLE EQUIP									4
5 EMPLOYEE BENEFITS									5
6 ADMINISTRATIVE & GENERAL	2533								6
7 MAINTENANCE & REPAIRS									7
8 OPERATION OF PLANT	192	13762							8
9 LAUNDRY & LINEN SERVICE	15	133	359						9
10 HOUSEKEEPING	61	194	17	565					10
11 DIETARY	13	135		7	331				11
11.10 SNACK BAR									11.10
12 CAFETERIA	37	263	1	13		729			12
13 MAINTENANCE OF PERSONNEL									13
14 NURSING ADMINISTRATION	79	116		6		26	411		14
15 CENTRAL SERVICES & SUPPLY	25	156		8		9		444	15
16 PHARMACY	28	129		7		17		2	16
17 MEDICAL RECORDS & LIBRARY	62	360		18		34			17
18 SOCIAL SERVICE	7	18		1		3			18
20 NONPHYSICIAN ANESTHETISTS									20
21 NURSING SCHOOL									21
22 I&R SERVICES-SALARY & FRINGES A									22
23 I&R SERVICES-OTHER PRGM COSTS A									23
24 PARAMED ED PRGM-(SPECIFY)									24
INPATIENT ROUTINE SERV COST CENTERS									
25 ADULTS & PEDIATRICS	232	1981	164	100	265	126	184	23	25
26 INTENSIVE CARE UNIT	74	264	22	13	66	26	37	7	26
33 NURSERY	28	180	3	9					33
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM	231	1155	65	58		54	81	344	37
39 DELIVERY ROOM & LABOR ROOM	41	550		28				9	39
41 RADIOLOGY-DIAGNOSTIC	305	697	30	35		74		4	41
44 LABORATORY	278	420		21		77			44
46.30 BLOOD CLOTTING FACTORS ADMIN CO									46.30
49 RESPIRATORY THERAPY	62	155		8					49
50 PHYSICAL THERAPY	61	582	6	29		9		4	50
50.01 CARDIAC REHAB	19	306	1	15		6			50.01
51 OCCUPATIONAL THERAPY									51
53 ELECTROCARDIOLOGY	12	43		2		3			53

55	MEDICAL SUPPLIES CHARGED TO PAT	5							55
56	DRUGS CHARGED TO PATIENTS	111							56
	OUTPATIENT SERVICE COST CENTERS								
60.01	DEKALB MEDICAL SERVICES	149	742		37		80		7 60.01
61	EMERGENCY	119	486	50	24		43	63	31 61
62	OBSERVATION BEDS (NON-DISTINCT								62
63.50	RHC								63.50
63.60	FQHC								63.60
	OTHER REIMBURSABLE COST CENTERS								
65	AMBULANCE SERVICES	151	303				91		13 65
69.10	CMHC								69.10
69.20	OUTPATIENT PHYSICAL THERAPY								69.20
69.30	OUTPATIENT OCCUPATIONAL THERAPY								69.30
69.40	OUTPATIENT SPEECH PATHOLOGY								69.40
71	HOME HEALTH AGENCY	68	324		16		31	46	71
	SPECIAL PURPOSE COST CENTERS								
85.01	PANCREAS ACQUISITION								85.01
85.02	INTESTINAL ACQUISITION								85.02
93	HOSPICE	27	33		2		9		93
95	SUBTOTALS	2492	9725	359	457	331	718	411	444 95
	NONREIMBURSABLE COST CENTERS								
98	PHYSICIANS' PRIVATE OFFICES	41	4037		108		11		98
101	CROSS FOOT ADJUSTMENTS								101
102	NEGATIVE COST CENTER								102
103	TOTAL	2533	13762	359	565	331	729	411	444 103

ALLOCATION OF OLD CAPITAL RELATED COSTS

WORKSHEET B
 PART II

COST CENTER DESCRIPTION	PHARMACY	MEDICAL RECORDS + LIBRARY	SOCIAL SERVICE	SUBTOTAL	I&R COST & POST STEP-DOWN ADJS	TOTAL
	16	17	18	25	26	27
GENERAL SERVICE COST CENTERS						
1 OLD CAP REL COSTS-BLDG & FIXT						1
1.10 MAC WEST - OLD						1.10
1.20 NORTH ANNEX - OLD						1.20
1.30 GARRETT CLINIC - OLD						1.30
1.40 BUTLER - OLD						1.40
2 OLD CAP REL COSTS-MVBLE EQUIP						2
3 NEW CAP REL COSTS-BLDG & FIXT						3
3.10 MAC WEST - NEW						3.10
3.20 NORTH ANNEX - NEW						3.20
3.30 GARRETT CLINIC - NEW						3.30
3.40 BUTLER - NEW						3.40
3.50 MAC EAST - NEW						3.50
3.60 GARRETT LAB - NEW						3.60
3.70 MEDICAL ARTS - NEW						3.70
4 NEW CAP REL COSTS-MVBLE EQUIP						4
5 EMPLOYEE BENEFITS						5
6 ADMINISTRATIVE & GENERAL						6
7 MAINTENANCE & REPAIRS						7
8 OPERATION OF PLANT						8
9 LAUNDRY & LINEN SERVICE						9
10 HOUSEKEEPING						10
11 DIETARY						11
11.10 SNACK BAR						11.10
12 CAFETERIA						12
13 MAINTENANCE OF PERSONNEL						13
14 NURSING ADMINISTRATION						14
15 CENTRAL SERVICES & SUPPLY						15
16 PHARMACY	386					16
17 MEDICAL RECORDS & LIBRARY		966				17
18 SOCIAL SERVICE			58			18
20 NONPHYSICIAN ANESTHETISTS						20
21 NURSING SCHOOL						21
22 I&R SERVICES-SALARY & FRINGES A						22
23 I&R SERVICES-OTHER PRGM COSTS A						23
24 PARAMED ED PRGM-(SPECIFY)						24
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS		75	58	6331		25
26 INTENSIVE CARE UNIT		27		952		26
33 NURSERY		10		514		33
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM		161		3969		37
39 DELIVERY ROOM & LABOR ROOM		11		1507		39
41 RADIOLOGY-DIAGNOSTIC		174		2418		41
44 LABORATORY		192		3023		44
46.30 BLOOD CLOTTING FACTORS ADMIN CO						46.30
49 RESPIRATORY THERAPY		28		498	498	49
50 PHYSICAL THERAPY		26		1635	1635	50
50.01 CARDIAC REHAB		5		836	836	50.01
51 OCCUPATIONAL THERAPY						51
53 ELECTROCARDIOLOGY		8		135		53

55	MEDICAL SUPPLIES CHARGED TO PAT		4		9		9	55
56	DRUGS CHARGED TO PATIENTS	386	74		571		571	56
	OUTPATIENT SERVICE COST CENTERS							
60.01	DEKALB MEDICAL SERVICES		39		10050		10050	60.01
61	EMERGENCY		70		1652		1652	61
62	OBSERVATION BEDS (NON-DISTINCT							62
63.50	RHC							63.50
63.60	FQHC							63.60
	OTHER REIMBURSABLE COST CENTERS							
65	AMBULANCE SERVICES		62		1098		1098	65
69.10	CMHC							69.10
69.20	OUTPATIENT PHYSICAL THERAPY							69.20
69.30	OUTPATIENT OCCUPATIONAL THERAPY							69.30
69.40	OUTPATIENT SPEECH PATHOLOGY							69.40
71	HOME HEALTH AGENCY				1828		1828	71
	SPECIAL PURPOSE COST CENTERS							
85.01	PANCREAS ACQUISITION							85.01
85.02	INTESTINAL ACQUISITION							85.02
93	HOSPICE				210		210	93
95	SUBTOTALS	386	966	58	37236		37236	95
	NONREIMBURSABLE COST CENTERS							
98	PHYSICIANS' PRIVATE OFFICES				24592		24592	98
101	CROSS FOOT ADJUSTMENTS							101
102	NEGATIVE COST CENTER							102
103	TOTAL	386	966	58	61828		61828	103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION	DIR ASSGND CAP-REL COSTS 0	NEW CAP- REL COSTS BLDG&FIXT 3	MAC WEST NEW 3.10	NORTH ANNE NEW 3.20	GARRETT NEW 3.30	BUTLER NEW 3.40	MAC EAST NEW 3.50	GARRETT LA NEW 3.60
GENERAL SERVICE COST CENTERS								
1 OLD CAP REL COSTS-BLDG & FIXT								1
1.10 MAC WEST - OLD								1.10
1.20 NORTH ANNEX - OLD								1.20
1.30 GARRETT CLINIC - OLD								1.30
1.40 BUTLER - OLD								1.40
2 OLD CAP REL COSTS-MVBLE EQUIP								2
3 NEW CAP REL COSTS-BLDG & FIXT								3
3.10 MAC WEST - NEW								3.10
3.20 NORTH ANNEX - NEW								3.20
3.30 GARRETT CLINIC - NEW								3.30
3.40 BUTLER - NEW								3.40
3.50 MAC EAST - NEW								3.50
3.60 GARRETT LAB - NEW								3.60
3.70 MEDICAL ARTS - NEW								3.70
4 NEW CAP REL COSTS-MVBLE EQUIP								4
5 EMPLOYEE BENEFITS								5
6 ADMINISTRATIVE & GENERAL		49119		2780			33085	6
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT		290164	9710				58019	8
9 LAUNDRY & LINEN SERVICE		6424						9
10 HOUSEKEEPING		8932				380		10
11 DIETARY		5391				1021		11
11.10 SNACK BAR								11.10
12 CAFETERIA		12682						12
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION		5606						14
15 CENTRAL SERVICES & SUPPLY		7522						15
16 PHARMACY		6231						16
17 MEDICAL RECORDS & LIBRARY		15039				2172		17
18 SOCIAL SERVICE		882						18
20 NONPHYSICIAN ANESTHETISTS								20
21 NURSING SCHOOL								21
22 I&R SERVICES-SALARY & FRINGES A								22
23 I&R SERVICES-OTHER PRGM COSTS A								23
24 PARAMED ED PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS								
25 ADULTS & PEDIATRICS		95456						25
26 INTENSIVE CARE UNIT		12709						26
33 NURSERY		8695						33
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM		55651						37
39 DELIVERY ROOM & LABOR ROOM		26515						39
41 RADIOLOGY-DIAGNOSTIC		33596						41
44 LABORATORY		16658	2200			465		44
46.30 BLOOD CLOTTING FACTORS ADMIN CO							3047	46.30
49 RESPIRATORY THERAPY		7479						49
50 PHYSICAL THERAPY		28065						50
50.01 CARDIAC REHAB		14770						50.01
51 OCCUPATIONAL THERAPY								51
53 ELECTROCARDIOLOGY		2077						53

55	MEDICAL SUPPLIES CHARGED TO PAT							55
56	DRUGS CHARGED TO PATIENTS							56
	OUTPATIENT SERVICE COST CENTERS							
60.01	DEKALB MEDICAL SERVICES		3667		6105	20956	11527	60.01
61	EMERGENCY	23411						61
62	OBSERVATION BEDS (NON-DISTINCT							62
63.50	RHC							63.50
63.60	FQHC							63.60
	OTHER REIMBURSABLE COST CENTERS							
65	AMBULANCE SERVICES	14624						65
69.10	CMHC							69.10
69.20	OUTPATIENT PHYSICAL THERAPY							69.20
69.30	OUTPATIENT OCCUPATIONAL THERAPY							69.30
69.40	OUTPATIENT SPEECH PATHOLOGY							69.40
71	HOME HEALTH AGENCY			4031				71
	SPECIAL PURPOSE COST CENTERS							
85.01	PANCREAS ACQUISITION							85.01
85.02	INTESTINAL ACQUISITION							85.02
93	HOSPICE			417				93
95	SUBTOTALS	747698	15577	7228	6570	115633	14574	95
	NONREIMBURSABLE COST CENTERS							
98	PHYSICIANS' PRIVATE OFFICES	19359	38533		901	71919		98
101	CROSS FOOT ADJUSTMENTS							101
102	NEGATIVE COST CENTER							102
103	TOTAL	767057	54110	7228	901	6570	187552	14574 103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION	MEDICAL ARTS NEW	NEW CAP MOVABLE EQUIPMENT	CAP REL COST TO BE ALLOC 4A	ADMINI-STRATIVE & GENERAL 6	OPERATION OF PLANT 8	LAUNDRY AND LINEN SERVICE 9	HOUSE-KEEPING 10	DIETARY 11
GENERAL SERVICE COST CENTERS	3.70	4	4A	6	8	9	10	11
1 OLD CAP REL COSTS-BLDG & FIXT								1
1.10 MAC WEST - OLD								1.10
1.20 NORTH ANNEX - OLD								1.20
1.30 GARRETT CLINIC - OLD								1.30
1.40 BUTLER - OLD								1.40
2 OLD CAP REL COSTS-MVBLE EQUIP								2
3 NEW CAP REL COSTS-BLDG & FIXT								3
3.10 MAC WEST - NEW								3.10
3.20 NORTH ANNEX - NEW								3.20
3.30 GARRETT CLINIC - NEW								3.30
3.40 BUTLER - NEW								3.40
3.50 MAC EAST - NEW								3.50
3.60 GARRETT LAB - NEW								3.60
3.70 MEDICAL ARTS - NEW								3.70
4 NEW CAP REL COSTS-MVBLE EQUIP								4
5 EMPLOYEE BENEFITS								5
6 ADMINISTRATIVE & GENERAL		75019	160003	160003				6
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT	4581	443171	805645	12132	817777			8
9 LAUNDRY & LINEN SERVICE		9812	16236	925	7921	25082		9
10 HOUSEKEEPING		13641	22953	3833	11516	1219	39521	10
11 DIETARY		8234	14646	849	8000		474	23969 11
11.10 SNACK BAR								11.10
12 CAFETERIA		19369	32051	2348	15636	104	927	12
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION		8563	14169	4967	6912		410	14
15 CENTRAL SERVICES & SUPPLY		11488	19010	1552	9274		550	15
16 PHARMACY		9516	15747	1764	7682		456	16
17 MEDICAL RECORDS & LIBRARY		22968	40179	3914	21420		1270	17
18 SOCIAL SERVICE		1348	2230	433	1088		65	18
20 NONPHYSICIAN ANESTHETISTS								20
21 NURSING SCHOOL								21
22 I&R SERVICES-SALARY & FRINGES A								22
23 I&R SERVICES-OTHER PRGM COSTS A								23
24 PARAMED ED PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS								
25 ADULTS & PEDIATRICS		145790	241246	14631	117688	11346	6980	19176 25
26 INTENSIVE CARE UNIT		19410	32119	4653	15669	1540	929	4793 26
33 NURSERY		13280	21975	1739	10720	233	636	33
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM		84995	140646	14573	68612	4523	4069	37
39 DELIVERY ROOM & LABOR ROOM		40497	67012	2586	32691		1939	39
41 RADIOLOGY-DIAGNOSTIC		51311	84907	19412	41421	2070	2457	41
44 LABORATORY		25442	47812	17590	24943		1479	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49 RESPIRATORY THERAPY		11423	18902	3939	9221	28	547	49
50 PHYSICAL THERAPY		42863	70928	3840	34601	426	2052	50
50.01 CARDIAC REHAB		22557	37327	1183	18209	66	1080	50.01
51 OCCUPATIONAL THERAPY								51
53 ELECTROCARDIOLOGY		3172	5249	758	2561		152	53

55	MEDICAL SUPPLIES CHARGED TO PAT				309				55
56	DRUGS CHARGED TO PATIENTS				7019				56
	OUTPATIENT SERVICE COST CENTERS								
60.01	DEKALB MEDICAL SERVICES	9095		51350	9410	44081		2614	60.01
61	EMERGENCY		35755	59166	7514	28863	3527	1712	61
62	OBSERVATION BEDS (NON-DISTINCT								62
63.50	RHC								63.50
63.60	FQHC								63.60
	OTHER REIMBURSABLE COST CENTERS								
65	AMBULANCE SERVICES		22336	36960	9516	18030			65
69.10	CMHC								69.10
69.20	OUTPATIENT PHYSICAL THERAPY								69.20
69.30	OUTPATIENT OCCUPATIONAL THERAPY								69.30
69.40	OUTPATIENT SPEECH PATHOLOGY								69.40
71	HOME HEALTH AGENCY			4031	4313	19238		1141	71
	SPECIAL PURPOSE COST CENTERS								
85.01	PANCREAS ACQUISITION								85.01
85.02	INTESTINAL ACQUISITION								85.02
93	HOSPICE			417	1707	1990		118	93
95	SUBTOTALS	13676	1141960	2062916	157409	577987	25082	32057	23969
	NONREIMBURSABLE COST CENTERS								
98	PHYSICIANS' PRIVATE OFFICES	44091	29567	204370	2594	239790		7464	98
101	CROSS FOOT ADJUSTMENTS								101
102	NEGATIVE COST CENTER								102
103	TOTAL	57767	1171527	2267286	160003	817777	25082	39521	23969

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION	CAFETERIA	NURSING ADMINI- STRATION	CENTRAL SERVICES + SUPPLY	PHARMACY	MEDICAL RECORDS + LIBRARY	SOCIAL SERVICE	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS
	12	14	15	16	17	18	25	26
GENERAL SERVICE COST CENTERS								
1 OLD CAP REL COSTS-BLDG & FIXT								1
1.10 MAC WEST - OLD								1.10
1.20 NORTH ANNEX - OLD								1.20
1.30 GARRETT CLINIC - OLD								1.30
1.40 BUTLER - OLD								1.40
2 OLD CAP REL COSTS-MVBLE EQUIP								2
3 NEW CAP REL COSTS-BLDG & FIXT								3
3.10 MAC WEST - NEW								3.10
3.20 NORTH ANNEX - NEW								3.20
3.30 GARRETT CLINIC - NEW								3.30
3.40 BUTLER - NEW								3.40
3.50 MAC EAST - NEW								3.50
3.60 GARRETT LAB - NEW								3.60
3.70 MEDICAL ARTS - NEW								3.70
4 NEW CAP REL COSTS-MVBLE EQUIP								4
5 EMPLOYEE BENEFITS								5
6 ADMINISTRATIVE & GENERAL								6
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT								8
9 LAUNDRY & LINEN SERVICE								9
10 HOUSEKEEPING								10
11 DIETARY								11
11.10 SNACK BAR								11.10
12 CAFETERIA	51066							12
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION	1802	28260						14
15 CENTRAL SERVICES & SUPPLY	601		30987					15
16 PHARMACY	1202		160	27011				16
17 MEDICAL RECORDS & LIBRARY	2403				69186			17
18 SOCIAL SERVICE	200					4016		18
20 NONPHYSICIAN ANESTHETISTS								20
21 NURSING SCHOOL								21
22 I&R SERVICES-SALARY & FRINGES A								22
23 I&R SERVICES-OTHER PRGM COSTS A								23
24 PARAMED ED PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS								
25 ADULTS & PEDIATRICS	8811	12614	1591		5240	4016	443339	25
26 INTENSIVE CARE UNIT	1802	2568	476		1854		66403	26
33 NURSERY					725		36028	33
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	3805	5585	24034		11290		277137	37
39 DELIVERY ROOM & LABOR ROOM			614		746		105588	39
41 RADIOLOGY-DIAGNOSTIC	5207		245		13853		169572	41
44 LABORATORY	5407				13428		110659	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49 RESPIRATORY THERAPY					1958		34595	49
50 PHYSICAL THERAPY	601		263		1800		114511	50
50.01 CARDIAC REHAB	401				326		58592	50.01
51 OCCUPATIONAL THERAPY								51
53 ELECTROCARDIOLOGY	200				572		9492	53

55	MEDICAL SUPPLIES CHARGED TO PAT				248		557	55
56	DRUGS CHARGED TO PATIENTS			27011	5193		39223	56
	OUTPATIENT SERVICE COST CENTERS							
60.01	DEKALB MEDICAL SERVICES	5607			2741		116292	60.01
61	EMERGENCY	3004	4335	2191	4890		115202	61
62	OBSERVATION BEDS (NON-DISTINCT							62
63.50	RHC							63.50
63.60	FQHC							63.60
	OTHER REIMBURSABLE COST CENTERS							
65	AMBULANCE SERVICES	6408		924	4322		76160	65
69.10	CMHC							69.10
69.20	OUTPATIENT PHYSICAL THERAPY							69.20
69.30	OUTPATIENT OCCUPATIONAL THERAPY							69.30
69.40	OUTPATIENT SPEECH PATHOLOGY							69.40
71	HOME HEALTH AGENCY	2203	3158				34084	71
	SPECIAL PURPOSE COST CENTERS							
85.01	PANCREAS ACQUISITION							85.01
85.02	INTESTINAL ACQUISITION							85.02
93	HOSPICE	601					4833	93
95	SUBTOTALS	50265	28260	30987	27011	69186	4016	1812267
	NONREIMBURSABLE COST CENTERS							
98	PHYSICIANS' PRIVATE OFFICES	801					455019	98
101	CROSS FOOT ADJUSTMENTS							101
102	NEGATIVE COST CENTER							102
103	TOTAL	51066	28260	30987	27011	69186	4016	2267286

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION	TOTAL
	27
GENERAL SERVICE COST CENTERS	
1 OLD CAP REL COSTS-BLDG & FIXT	1
1.10 MAC WEST - OLD	1.10
1.20 NORTH ANNEX - OLD	1.20
1.30 GARRETT CLINIC - OLD	1.30
1.40 BUTLER - OLD	1.40
2 OLD CAP REL COSTS-MVBLE EQUIP	2
3 NEW CAP REL COSTS-BLDG & FIXT	3
3.10 MAC WEST - NEW	3.10
3.20 NORTH ANNEX - NEW	3.20
3.30 GARRETT CLINIC - NEW	3.30
3.40 BUTLER - NEW	3.40
3.50 MAC EAST - NEW	3.50
3.60 GARRETT LAB - NEW	3.60
3.70 MEDICAL ARTS - NEW	3.70
4 NEW CAP REL COSTS-MVBLE EQUIP	4
5 EMPLOYEE BENEFITS	5
6 ADMINISTRATIVE & GENERAL	6
7 MAINTENANCE & REPAIRS	7
8 OPERATION OF PLANT	8
9 LAUNDRY & LINEN SERVICE	9
10 HOUSEKEEPING	10
11 DIETARY	11
11.10 SNACK BAR	11.10
12 CAFETERIA	12
13 MAINTENANCE OF PERSONNEL	13
14 NURSING ADMINISTRATION	14
15 CENTRAL SERVICES & SUPPLY	15
16 PHARMACY	16
17 MEDICAL RECORDS & LIBRARY	17
18 SOCIAL SERVICE	18
20 NONPHYSICIAN ANESTHETISTS	20
21 NURSING SCHOOL	21
22 I&R SERVICES-SALARY & FRINGES A	22
23 I&R SERVICES-OTHER PRGM COSTS A	23
24 PARAMED ED PRGM-(SPECIFY)	24
INPATIENT ROUTINE SERV COST CENTERS	
25 ADULTS & PEDIATRICS	443339
26 INTENSIVE CARE UNIT	66403
33 NURSERY	36028
ANCILLARY SERVICE COST CENTERS	
37 OPERATING ROOM	277137
39 DELIVERY ROOM & LABOR ROOM	105588
41 RADIOLOGY-DIAGNOSTIC	169572
44 LABORATORY	110659
46.30 BLOOD CLOTTING FACTORS ADMIN CO	46.30
49 RESPIRATORY THERAPY	34595
50 PHYSICAL THERAPY	114511
50.01 CARDIAC REHAB	58592
51 OCCUPATIONAL THERAPY	51
53 ELECTROCARDIOLOGY	9492

55	MEDICAL SUPPLIES CHARGED TO PAT	557	55
56	DRUGS CHARGED TO PATIENTS	39223	56
	OUTPATIENT SERVICE COST CENTERS		
60.01	DEKALB MEDICAL SERVICES	116292	60.01
61	EMERGENCY	115202	61
62	OBSERVATION BEDS (NON-DISTINCT		62
63.50	RHC		63.50
63.60	FQHC		63.60
	OTHER REIMBURSABLE COST CENTERS		
65	AMBULANCE SERVICES	76160	65
69.10	CMHC		69.10
69.20	OUTPATIENT PHYSICAL THERAPY		69.20
69.30	OUTPATIENT OCCUPATIONAL THERAPY		69.30
69.40	OUTPATIENT SPEECH PATHOLOGY		69.40
71	HOME HEALTH AGENCY	34084	71
	SPECIAL PURPOSE COST CENTERS		
85.01	PANCREAS ACQUISITION		85.01
85.02	INTESTINAL ACQUISITION		85.02
93	HOSPICE	4833	93
95	SUBTOTALS	1812267	95
	NONREIMBURSABLE COST CENTERS		
98	PHYSICIANS' PRIVATE OFFICES	455019	98
101	CROSS FOOT ADJUSTMENTS		101
102	NEGATIVE COST CENTER		102
103	TOTAL	2267286	103

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	OLD CAP- REL COSTS BLDG&FIXT (SQUARE FEET)	MAC WEST OLD (SQUARE FEET)	NORTH ANNE OLD (SQUARE FEET)	GARRETT OLD (SQUARE FEET)	BUTLER OLD (SQUARE FEET)	OLD CAP MOVABLE EQUIPMENT SQUARE FEET	NEW CAP- REL COSTS BLDG&FIXT SQUARE FEET	
	1	1.10	1.20	1.30	1.40	2	3	
GENERAL SERVICE COST CENTERS								
1 OLD CAP REL COSTS-BLDG & FIXT	142562							1
1.10 MAC WEST - OLD		16334						1.10
1.20 NORTH ANNEX - OLD			5200					1.20
1.30 GARRETT CLINIC - OLD				6850				1.30
1.40 BUTLER - OLD					4977			1.40
2 OLD CAP REL COSTS-MVBLE EQUIP						142562		2
3 NEW CAP REL COSTS-BLDG & FIXT							142562	3
3.10 MAC WEST - NEW								3.10
3.20 NORTH ANNEX - NEW								3.20
3.30 GARRETT CLINIC - NEW								3.30
3.40 BUTLER - NEW								3.40
3.50 MAC EAST - NEW								3.50
3.60 GARRETT LAB - NEW								3.60
3.70 MEDICAL ARTS - NEW								3.70
4 NEW CAP REL COSTS-MVBLE EQUIP								4
5 EMPLOYEE BENEFITS								5
6 ADMINISTRATIVE & GENERAL	9129		2000			9129	9129	6
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT	53929	2931				53929	53929	8
9 LAUNDRY & LINEN SERVICE	1194					1194	1194	9
10 HOUSEKEEPING	1660					1660	1660	10
11 DIETARY	1002					1002	1002	11
11.10 SNACK BAR								11.10
12 CAFETERIA	2357					2357	2357	12
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION	1042					1042	1042	14
15 CENTRAL SERVICES & SUPPLY	1398					1398	1398	15
16 PHARMACY	1158					1158	1158	16
17 MEDICAL RECORDS & LIBRARY	2795					2795	2795	17
18 SOCIAL SERVICE	164					164	164	18
20 NONPHYSICIAN ANESTHETISTS								20
21 NURSING SCHOOL								21
22 I&R SERVICES-SALARY & FRINGES								22
23 I&R SERVICES-OTHER PRGM COSTS								23
24 PARAMED ED PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS								
25 ADULTS & PEDIATRICS	17741					17741	17741	25
26 INTENSIVE CARE UNIT	2362					2362	2362	26
33 NURSERY	1616					1616	1616	33
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	10343					10343	10343	37
39 DELIVERY ROOM & LABOR ROOM	4928					4928	4928	39
41 RADIOLOGY-DIAGNOSTIC	6244					6244	6244	41
44 LABORATORY	3096	664			352	3096	3096	44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
49 RESPIRATORY THERAPY	1390					1390	1390	49
50 PHYSICAL THERAPY	5216					5216	5216	50
50.01 CARDIAC REHAB	2745					2745	2745	50.01

51	OCCUPATIONAL THERAPY							51
53	ELECTROCARDIOLOGY	386			386		386	53
55	MEDICAL SUPPLIES CHARGED TO P							55
56	DRUGS CHARGED TO PATIENTS							56
	OUTPATIENT SERVICE COST CENTERS							
60.01	DEKALB MEDICAL SERVICES		1107		4625			60.01
61	EMERGENCY	4351				4351	4351	61
62	OBSERVATION BEDS (NON-DISTINC							62
63.50	RHC							63.50
63.60	FQHC							63.60
	OTHER REIMBURSABLE COST CENTERS							
65	AMBULANCE SERVICES	2718				2718	2718	65
69.10	CMHC							69.10
69.20	OUTPATIENT PHYSICAL THERAPY							69.20
69.30	OUTPATIENT OCCUPATIONAL THERA							69.30
69.40	OUTPATIENT SPEECH PATHOLOGY							69.40
71	HOME HEALTH AGENCY		2900					71
	SPECIAL PURPOSE COST CENTERS							
85.01	PANCREAS ACQUISITION							85.01
85.02	INTESTINAL ACQUISITION							85.02
93	HOSPICE			300				93
95	SUBTOTALS	138964	4702	5200	4977	138964	138964	95
	NONREIMBURSABLE COST CENTERS							
98	PHYSICIANS' PRIVATE OFFICES	3598	11632		6850	3598	3598	98

51	OCCUPATIONAL THERAPY								51
53	ELECTROCARDIOLOGY						386		53
55	MEDICAL SUPPLIES CHARGED TO P								55
56	DRUGS CHARGED TO PATIENTS								56
	OUTPATIENT SERVICE COST CENTERS								
60.01	DEKALB MEDICAL SERVICES	1107		4625	4188	2966	1350		60.01
61	EMERGENCY							4351	61
62	OBSERVATION BEDS (NON-DISTINC								62
63.50	RHC								63.50
63.60	FQHC								63.60
	OTHER REIMBURSABLE COST CENTERS								
65	AMBULANCE SERVICES							2718	65
69.10	CMHC								69.10
69.20	OUTPATIENT PHYSICAL THERAPY								69.20
69.30	OUTPATIENT OCCUPATIONAL THERA								69.30
69.40	OUTPATIENT SPEECH PATHOLOGY								69.40
71	HOME HEALTH AGENCY	2900							71
	SPECIAL PURPOSE COST CENTERS								
85.01	PANCREAS ACQUISITION								85.01
85.02	INTESTINAL ACQUISITION								85.02
93	HOSPICE		300						93
95	SUBTOTALS	4702	5200	4977	23109	3750	2030	138964	95
	NONREIMBURSABLE COST CENTERS								
98	PHYSICIANS' PRIVATE OFFICES	11632		6850		14373		6545	3598 98

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS	RECON-CILIATION	ADMINI-STRATIVE & GENERAL COST	OPERATION OF PLANT (SQUARE FEET)	LAUNDRY AND LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE-KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	CAFETERIA (FTE)
	5	6A	6	8	9	10	11	12
GENERAL SERVICE COST CENTERS								
1 OLD CAP REL COSTS-BLDG & FIXT								1
1.10 MAC WEST - OLD								1.10
1.20 NORTH ANNEX - OLD								1.20
1.30 GARRETT CLINIC - OLD								1.30
1.40 BUTLER - OLD								1.40
2 OLD CAP REL COSTS-MVBLE EQUIP								2
3 NEW CAP REL COSTS-BLDG & FIXT								3
3.10 MAC WEST - NEW								3.10
3.20 NORTH ANNEX - NEW								3.20
3.30 GARRETT CLINIC - NEW								3.30
3.40 BUTLER - NEW								3.40
3.50 MAC EAST - NEW								3.50
3.60 GARRETT LAB - NEW								3.60
3.70 MEDICAL ARTS - NEW								3.70
4 NEW CAP REL COSTS-MVBLE EQUIP								4
5 EMPLOYEE BENEFITS	16906169							5
6 ADMINISTRATIVE & GENERAL MAINTENANCE & REPAIRS	2978982	-6160463	28773753					6
7								7
8 OPERATION OF PLANT	537437		2181649	123277				8
9 LAUNDRY & LINEN SERVICE	89210		166299	1194	346171			9
10 HOUSEKEEPING	450276		689180	1736	16829	100454		10
11 DIETARY	58444		152667	1206		1206	21382	11
11.10 SNACK BAR								11.10
12 CAFETERIA	256109		422143	2357	1434	2357		255 12
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION	624151		893131	1042		1042		9 14
15 CENTRAL SERVICES & SUPPLY	98998		279041	1398		1398		3 15
16 PHARMACY	419158		317163	1158		1158		6 16
17 MEDICAL RECORDS & LIBRARY	348860		703795	3229		3229		12 17
18 SOCIAL SERVICE	54676		77799	164		164		1 18
20 NONPHYSICIAN ANESTHETISTS								20
21 NURSING SCHOOL								21
22 I&R SERVICES-SALARY & FRINGES								22
23 I&R SERVICES-OTHER PRGM COSTS								23
24 PARAMED ED PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS								
25 ADULTS & PEDIATRICS	1740027		2631021	17741	156592	17741	17106	44 25
26 INTENSIVE CARE UNIT	557399		836805	2362	21259	2362	4276	9 26
33 NURSERY	197054		312669	1616	3219	1616		33
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	1072884		2620486	10343	62420	10343		19 37
39 DELIVERY ROOM & LABOR ROOM	191980		465001	4928		4928		39
41 RADIOLOGY-DIAGNOSTIC	1301577		3492767	6244	28568	6244		26 41
44 LABORATORY	1207086		3163097	3760		3760		27 44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
49 RESPIRATORY THERAPY	5256		708243	1390	390	1390		49
50 PHYSICAL THERAPY	95267		690497	5216	5875	5216		3 50
50.01 CARDIAC REHAB	117707		212658	2745	911	2745		2 50.01

51	OCCUPATIONAL THERAPY								51
53	ELECTROCARDIOLOGY	73603	136237	386		386			1 53
55	MEDICAL SUPPLIES CHARGED TO P		55563						55
56	DRUGS CHARGED TO PATIENTS		1262238						56
	OUTPATIENT SERVICE COST CENTERS								
60.01	DEKALB MEDICAL SERVICES	1740025	1692201	6645		6645			28 60.01
61	EMERGENCY	861382	1351163	4351	48674	4351			15 61
62	OBSERVATION BEDS (NON-DISTINC								62
63.50	RHC								63.50
63.60	FQHC								63.60
	OTHER REIMBURSABLE COST CENTERS								
65	AMBULANCE SERVICES	1074069	1711266	2718					32 65
69.10	CMHC								69.10
69.20	OUTPATIENT PHYSICAL THERAPY								69.20
69.30	OUTPATIENT OCCUPATIONAL THERA								69.30
69.40	OUTPATIENT SPEECH PATHOLOGY								69.40
71	HOME HEALTH AGENCY	499182	775491	2900		2900			11 71
	SPECIAL PURPOSE COST CENTERS								
85.01	PANCREAS ACQUISITION								85.01
85.02	INTESTINAL ACQUISITION								85.02
93	HOSPICE	139200	306949	300		300			3 93
95	SUBTOTALS	16789999	-6160463	28307219	87129	346171	81481	21382	251 95
	NONREIMBURSABLE COST CENTERS								
98	PHYSICIANS' PRIVATE OFFICES	116170	466534	36148		18973			4 98

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS	RECON- CILIATION	ADMINI- STRATIVE & GENERAL ACCUM COST	OPERATION OF PLANT (SQUARE FEET)	LAUNDRY AND LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE- KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	CAFETERIA (FTE)	
	5	6A	6	8	9	10	11	12	
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 COST TO BE ALLOC PER B PT I	6119886		6160463	2648740	227558	885096	221891	584877	103
104 UNIT COST MULT-WS B PT I	.361991		.214100		.657357		10.377467		104
104 UNIT COST MULT-WS B PT I				21.486084		8.810958		2293.635294	104
105 COST TO BE ALLOC PER B PT II			2533	13762	359	565	331	729	105
106 UNIT COST MULT-WS B PT II			.000088		.001037		.015480		106
106 UNIT COST MULT-WS B PT II				.111635		.005624		2.858824	106
107 COST TO BE ALLOC PER B PT III			160003	817777	25082	39521	23969	51066	107
108 UNIT COST MULT-WS B PT III			.005561		.072456		1.120990		108
108 UNIT COST MULT-WS B PT III				6.633654		.393424		200.258824	108

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NURSING ADMINI- STRATION (DIRECT NRSG HRS)	CENTRAL SERVICES + SUPPLY (COSTED REQUIS)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS + LIBRARY (GROSS REVENUE	SOCIAL SERVICE (TIME SPENT)	
	14	15	16	17	18	
GENERAL SERVICE COST CENTERS						
1 OLD CAP REL COSTS-BLDG & FIXT						1
1.10 MAC WEST - OLD						1.10
1.20 NORTH ANNEX - OLD						1.20
1.30 GARRETT CLINIC - OLD						1.30
1.40 BUTLER - OLD						1.40
2 OLD CAP REL COSTS-MVBLE EQUIP						2
3 NEW CAP REL COSTS-BLDG & FIXT						3
3.10 MAC WEST - NEW						3.10
3.20 NORTH ANNEX - NEW						3.20
3.30 GARRETT CLINIC - NEW						3.30
3.40 BUTLER - NEW						3.40
3.50 MAC EAST - NEW						3.50
3.60 GARRETT LAB - NEW						3.60
3.70 MEDICAL ARTS - NEW						3.70
4 NEW CAP REL COSTS-MVBLE EQUIP						4
5 EMPLOYEE BENEFITS						5
6 ADMINISTRATIVE & GENERAL						6
7 MAINTENANCE & REPAIRS						7
8 OPERATION OF PLANT						8
9 LAUNDRY & LINEN SERVICE						9
10 HOUSEKEEPING						10
11 DIETARY						11
11.10 SNACK BAR						11.10
12 CAFETERIA						12
13 MAINTENANCE OF PERSONNEL						13
14 NURSING ADMINISTRATION	203237					14
15 CENTRAL SERVICES & SUPPLY		1142898				15
16 PHARMACY		5909	100			16
17 MEDICAL RECORDS & LIBRARY				65953047		17
18 SOCIAL SERVICE					100	18
20 NONPHYSICIAN ANESTHETISTS						20
21 NURSING SCHOOL						21
22 I&R SERVICES-SALARY & FRINGES						22
23 I&R SERVICES-OTHER PRGM COSTS						23
24 PARAMED ED PRGM-(SPECIFY)						24
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	90709	58665		4995499	100	25
26 INTENSIVE CARE UNIT	18470	17570		1767721		26
33 NURSERY				691597		33
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	40165	886459		10763057		37
39 DELIVERY ROOM & LABOR ROOM		22640		711497		39
41 RADIOLOGY-DIAGNOSTIC		9036		13202177		41
44 LABORATORY				12800613		44
46.30 BLOOD CLOTTING FACTORS ADMIN						46.30
49 RESPIRATORY THERAPY				1866831		49
50 PHYSICAL THERAPY		9710		1716184		50
50.01 CARDIAC REHAB				310509		50.01

51	OCCUPATIONAL THERAPY					51
53	ELECTROCARDIOLOGY			545456		53
55	MEDICAL SUPPLIES CHARGED TO P			236440		55
56	DRUGS CHARGED TO PATIENTS		100	4950294		56
	OUTPATIENT SERVICE COST CENTERS					
60.01	DEKALB MEDICAL SERVICES		18023	2613050		60.01
61	EMERGENCY	31179	80813	4661643		61
62	OBSERVATION BEDS (NON-DISTINC					62
63.50	RHC					63.50
63.60	FQHC					63.60
	OTHER REIMBURSABLE COST CENTERS					
65	AMBULANCE SERVICES		34073	4120479		65
69.10	CMHC					69.10
69.20	OUTPATIENT PHYSICAL THERAPY					69.20
69.30	OUTPATIENT OCCUPATIONAL THERA					69.30
69.40	OUTPATIENT SPEECH PATHOLOGY					69.40
71	HOME HEALTH AGENCY	22714				71
	SPECIAL PURPOSE COST CENTERS					
85.01	PANCREAS ACQUISITION					85.01
85.02	INTESTINAL ACQUISITION					85.02
93	HOSPICE					93
95	SUBTOTALS	203237	1142898	100	65953047	100
	NONREIMBURSABLE COST CENTERS					
98	PHYSICIANS' PRIVATE OFFICES					98

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NURSING ADMINI- STRATION (DIRECT NRSG HRS) 14	CENTRAL SERVICES + SUPPLY (COSTED REQUIS) 15	PHARMACY (COSTED REQUIS) 16	MEDICAL RECORDS + LIBRARY (GROSS REVENUE 17	SOCIAL SERVICE (TIME SPENT) 18	
101 CROSS FOOT ADJUSTMENTS						101
102 NEGATIVE COST CENTER						102
103 COST TO BE ALLOC PER B PT I	1136562	388021	435920	979832	101719	103
104 UNIT COST MULT-WS B PT I	5.592299		4359.200000		1017.190000	104
104 UNIT COST MULT-WS B PT I		.339506		.014857		104
105 COST TO BE ALLOC PER B PT II	411	444	386	966	58	105
106 UNIT COST MULT-WS B PT II	.002022		3.860000		.580000	106
106 UNIT COST MULT-WS B PT II		.000388		.000015		106
107 COST TO BE ALLOC PER B PT III	28260	30987	27011	69186	4016	107
108 UNIT COST MULT-WS B PT III	.139049		270.110000		40.160000	108
108 UNIT COST MULT-WS B PT III		.027113		.001049		108

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C
 PART I

COST CENTER DESCRIPTION	TOTAL COST (FROM WKST B, PART I, COL 27) 1	THERAPY LIMIT ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5	
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	4816320		4816320		4816320	25
26 INTENSIVE CARE UNIT	1302036		1302036		1302036	26
33 NURSERY	440963		440963		440963	33
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	4264987		4264987		4264987	37
39 DELIVERY ROOM & LABOR ROOM	732118		732118		732118	39
41 RADIOLOGY-DIAGNOSTIC	4707338		4707338		4707338	41
44 LABORATORY	4206340		4206340		4206340	44
46.30 BLOOD CLOTTING FACTORS ADMI						46.30
49 RESPIRATORY THERAPY	929983		929983		929983	49
50 PHYSICAL THERAPY	1035898		1035898		1035898	50
50.01 CARDIAC REHAB	351152		351152		351152	50.01
51 OCCUPATIONAL THERAPY						51
53 ELECTROCARDIOLOGY	187498		187498		187498	53
55 MEDICAL SUPPLIES CHARGED TO	70972		70972		70972	55
56 DRUGS CHARGED TO PATIENTS	2041950		2041950		2041950	56
OUTPATIENT SERVICE COST CENTERS						
60.01 DEKALB MEDICAL SERVICES	2364988		2364988		2364988	60.01
61 EMERGENCY	2109726		2109726		2109726	61
62 OBSERVATION BEDS (NON-DISTI	728682		728682		728682	62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES	2282229		2282229		2282229	65
101 SUBTOTAL	32573180		32573180		32573180	101
102 LESS OBSERVATION BEDS	728682		728682		728682	102
103 TOTAL	31844498		31844498		31844498	103

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 8			
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	4995499		4995499			25
26 INTENSIVE CARE UNIT	1767721		1767721			26
33 NURSERY	691597		691597			33
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	1937184	8825873	10763057	.396262	.396262	.396262 37
39 DELIVERY ROOM & LABOR ROOM	684139	27358	711497	1.028983	1.028983	1.028983 39
41 RADIOLOGY-DIAGNOSTIC	2019052	11183125	13202177	.356558	.356558	.356558 41
44 LABORATORY	2255671	10544943	12800614	.328605	.328605	.328605 44
46.30 BLOOD CLOTTING FACTORS ADMI						46.30
49 RESPIRATORY THERAPY	743151	1123680	1866831	.498161	.498161	.498161 49
50 PHYSICAL THERAPY	214361	1501823	1716184	.603605	.603605	.603605 50
50.01 CARDIAC REHAB	531	309978	310509	1.130892	1.130892	1.130892 50.01
51 OCCUPATIONAL THERAPY						51
53 ELECTROCARDIOLOGY	110318	435138	545456	.343745	.343745	.343745 53
55 MEDICAL SUPPLIES CHARGED TO	92459	143981	236440	.300169	.300169	.300169 55
56 DRUGS CHARGED TO PATIENTS	2124864	2825430	4950294	.412491	.412491	.412491 56
OUTPATIENT SERVICE COST CENTERS						
60.01 DEKALB MEDICAL SERVICES		2613050	2613050	.905068	.905068	.905068 60.01
61 EMERGENCY	693527	3968115	4661642	.452571	.452571	.452571 61
62 OBSERVATION BEDS (NON-DISTI		761704	761704	.956647	.956647	.956647 62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES		4120479	4120479	.553875	.553875	.553875 65
101 SUBTOTAL	18330074	48384677	66714751			101
102 LESS OBSERVATION BEDS						102
103 TOTAL	18330074	48384677	66714751			103

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	----- OLD CAPITAL -----			----- NEW CAPITAL -----		
	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST
	1	2	3	4	5	6
INPAT ROUTINE SERV COST CTRS						
25 ADULTS & PEDIATRICS	6331		6331	443339		443339
26 INTENSIVE CARE UNIT	952		952	66403		66403
27 CORONARY CARE UNIT						
28 BURN INTENSIVE CARE UNIT						
29 SURGICAL INTENSIVE CARE UNIT						
30 OTHER SPECIAL CARE (SPECIFY)						
31 SUBPROVIDER I						
33 NURSERY	514		514	36028		36028
101 TOTAL	7797		7797	545770		545770

COST CENTER DESCRIPTION	---- OLD CAPITAL ----			---- NEW CAPITAL ----		
	TOTAL PATIENT DAYS	INPATIENT PROGRAM DAYS	PER DIEM	INPATIENT PROGRAM CAPITAL COST	PER DIEM	INPATIENT PROGRAM CAPITAL COST
	7	8	9	10	11	12
INPAT ROUTINE SERV COST CTRS						
25 ADULTS & PEDIATRICS	5909	2301	1.07	2462	75.03	172644
26 INTENSIVE CARE UNIT	803	380	1.19	452	82.69	31422
27 CORONARY CARE UNIT						
28 BURN INTENSIVE CARE UNIT						
29 SURGICAL INTENSIVE CARE UNIT						
30 OTHER SPECIAL CARE (SPECIFY)						
31 SUBPROVIDER I						
33 NURSERY	1080		.48		33.36	
101 TOTAL	7792	2681		2914		204066

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D
 PART II

CHECK [] TITLE V [XX] HOSPITAL (15-0045) [] SUB III [XX] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] SUB I [] SUB IV [] TEFRA
 BOXES [] TITLE XIX [] SUB II

COST CENTER DESCRIPTION	OLD	NEW	TOTAL CHARGES	INPATIENT PROGRAM CHARGES	----	OLD CAPITAL	----	NEW CAPITAL	----
	CAPITAL RELATED COST	CAPITAL RELATED COST			RATIO OF COST TO CHARGES	CAPITAL COSTS	RATIO OF COST TO CHARGES	CAPITAL COSTS	
	1	2	3	4	5	6	7	8	
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM	3969	277137	10763057	620278	.000369	229	.025749	15972	37
39 DELIVERY ROOM & LABOR ROOM	1507	105588	711497	2463	.002118	5	.148403	366	39
41 RADIOLOGY-DIAGNOSTIC	2418	169572	13202177	1021506	.000183	187	.012844	13120	41
44 LABORATORY	3023	110659	12800614	1131630	.000236	267	.008645	9783	44
46.30 BLOOD CLOTTING FACTORS ADMIN									46.30
49 RESPIRATORY THERAPY	498	34595	1866831	395874	.000267	106	.018531	7336	49
50 PHYSICAL THERAPY	1635	114511	1716184	92817	.000953	88	.066724	6193	50
50.01 CARDIAC REHAB	836	58592	310509	460	.002692	1	.188697	87	50.01
51 OCCUPATIONAL THERAPY									51
53 ELECTROCARDIOLOGY	135	9492	545456	65341	.000247	16	.017402	1137	53
55 MEDICAL SUPPLIES CHARGED TO P	9	557	236440	42243	.000038	2	.002356	100	55
56 DRUGS CHARGED TO PATIENTS	571	39223	4950294	1027031	.000115	118	.007923	8137	56
OUTPATIENT SERVICE COST CENTERS									
60.01 DEKALB MEDICAL SERVICES	10050	116292	2613050		.003846		.044504		60.01
61 EMERGENCY	1652	115202	4661642	370010	.000354	131	.024713	9144	61
62 OBSERVATION BEDS (NON-DISTINC	957	67074	761704		.001256		.088058		62
63.50 RHC									63.50
63.60 FQHC									63.60
OTHER REIMBURSABLE COST CENTERS									
65 AMBULANCE SERVICES									65
101 TOTAL	27260	1218494	55139455	4769653		1150		71375	101

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL
 PERIOD FROM 10/01/2006 TO 09/30/2007

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-96 (11/98)

VERSION: 2007.06
 02/22/2008 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	NONPHYSICIAN	MEDICAL	SWING-BED	TOTAL	TOTAL	PER	INPATIENT	INPATIENT
	ANESTHETIST	EDUCATION	ADJUSTMENT	COSTS	PATIENT	DIEM	PROGRAM	PROGRAM
	1	2	3	4	5	6	7	8
	COST	COST	AMOUNT		DAYS		DAYS	COSTS
INPAT ROUTINE SERV COST CTRS								
25 ADULTS & PEDIATRICS					5909		2301	25
26 INTENSIVE CARE UNIT					803		380	26
27 CORONARY CARE UNIT								27
28 BURN INTENSIVE CARE UNIT								28
29 SURGICAL INTENSIVE CARE UNIT								29
30 OTHER SPECIAL CARE (SPECIFY)								30
31 SUBPROVIDER I								31
33 NURSERY					1080			33
34 SKILLED NURSING FACILITY								34
35 NURSING FACILITY								35
101 TOTAL					7792		2681	101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (15-0045) [] SUB IV [] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] SUB I [] SNF [] TEFRA
 BOXES [] TITLE XIX [] SUB II [] NF
 [] SUB III [] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT			N/A	N/A	N/A	TOTAL COSTS
	NONPHYSICIAN ANESTHETIST	NONPHYSICIAN ANESTHETIST	MEDICAL EDUCATION				
	COST	COST	COST				
	1	1.01	2	2.01	2.02	2.03	3
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM							37
39 DELIVERY ROOM & LABOR ROOM							39
41 RADIOLOGY-DIAGNOSTIC							41
44 LABORATORY							44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY							49
50 PHYSICAL THERAPY							50
50.01 CARDIAC REHAB							50.01
51 OCCUPATIONAL THERAPY							51
53 ELECTROCARDIOLOGY							53
55 MEDICAL SUPPLIES CHARGED TO P							55
56 DRUGS CHARGED TO PATIENTS							56
OUTPATIENT SERVICE COST CENTERS							
60.01 DEKALB MEDICAL SERVICES							60.01
61 EMERGENCY							61
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
101 TOTAL							101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (15-0045) [] SUB IV [] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] SUB I [] SNF [] TEFRA
 BOXES [] TITLE XIX [] SUB II [] NF
 [] SUB III [] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT	TOTAL CHARGES	RATIO OF	OUTPATIENT	INPATIENT	INPATIENT	OUTPATIENT
	PASS THROUGH COSTS		COST TO CHARGES	RATIO OF COST TO CHARGES	PROGRAM CHARGES	PROGRAM PASS THROUGH COSTS	PROGRAM CHARGES
	3.01	4	5	5.01	6	7	8
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		10763057			620278		1952906 37
39 DELIVERY ROOM & LABOR ROOM		711497			2463		39
41 RADIOLOGY-DIAGNOSTIC		13202177			1021506		2895684 41
44 LABORATORY		12800614			1131630		470894 44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY		1866831			395874		101861 49
50 PHYSICAL THERAPY		1716184			92817		1080 50
50.01 CARDIAC REHAB		310509			460		154500 50.01
51 OCCUPATIONAL THERAPY							51
53 ELECTROCARDIOLOGY		545456			65341		125718 53
55 MEDICAL SUPPLIES CHARGED TO P		236440			42243		32742 55
56 DRUGS CHARGED TO PATIENTS		4950294			1027031		1177999 56
OUTPATIENT SERVICE COST CENTERS							
60.01 DEKALB MEDICAL SERVICES		2613050					60.01
61 EMERGENCY		4661642			370010		649204 61
62 OBSERVATION BEDS (NON-DISTINC		761704					270430 62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
101 TOTAL		55139455			4769653		7833018 101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (15-0045) [] SUB IV [] PPS
 APPLICABLE [XX] TITLE XVIII-PT A [] SUB I [] SNF [] TEFRA
 BOXES [] TITLE XIX [] SUB II [] NF
 [] SUB III [] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT PROGRAM CHARGES	OUTPATIENT PROGRAM CHARGES	OUTPATIENT PROGRAM PASS THROUGH COSTS	OUTPATIENT PROGRAM PASS THROUGH COSTS	OUTPATIENT PROGRAM PASS THROUGH COSTS
	8.01	8.02	9	9.01	9.02
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM					37
39 DELIVERY ROOM & LABOR ROOM					39
41 RADIOLOGY-DIAGNOSTIC					41
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN					46.30
49 RESPIRATORY THERAPY					49
50 PHYSICAL THERAPY					50
50.01 CARDIAC REHAB					50.01
51 OCCUPATIONAL THERAPY					51
53 ELECTROCARDIOLOGY					53
55 MEDICAL SUPPLIES CHARGED TO P					55
56 DRUGS CHARGED TO PATIENTS					56
OUTPATIENT SERVICE COST CENTERS					
60.01 DEKALB MEDICAL SERVICES					60.01
61 EMERGENCY					61
62 OBSERVATION BEDS (NON-DISTINC					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
65 AMBULANCE SERVICES					65
101 TOTAL					101

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (15-0045) [] SNF
 APPLICABLE [XX] TITLE XVIII-PT B [] SUB I [] NF
 BOXES [] TITLE XIX - O/P [] SUB II [] S/B-SNF
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

----- PROGRAM CHARGES -----

COST CENTER DESCRIPTION	COST TO CHARGE RATIO FROM WORKSHEET C,			PROGRAM CHARGES		
	PART II COL. 8 1	PART I COL. 9 1.01	PART II COL. 9 1.02	OUTPATIENT AMBULATORY SURGICAL CENTER 2	OUTPATIENT RADIOLOGY 3	OTHER OUTPATIENT DIAGNOSTIC 4
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	.396262	.396262	.396262			37
39 DELIVERY ROOM & LABOR ROOM	1.028983	1.028983	1.028983			39
41 RADIOLOGY-DIAGNOSTIC	.356558	.356558	.356558			41
44 LABORATORY	.328605	.328605	.328605			44
46.30 BLOOD CLOTTING FACTORS ADMIN CO						46.30
49 RESPIRATORY THERAPY	.498161	.498161	.498161			49
50 PHYSICAL THERAPY	.603605	.603605	.603605			50
50.01 CARDIAC REHAB	1.130892	1.130892	1.130892			50.01
51 OCCUPATIONAL THERAPY						51
53 ELECTROCARDIOLOGY	.343745	.343745	.343745			53
55 MEDICAL SUPPLIES CHARGED TO PAT	.300169	.300169	.300169			55
56 DRUGS CHARGED TO PATIENTS	.412491	.412491	.412491			56
OUTPATIENT SERVICE COST CENTERS						
60.01 DEKALB MEDICAL SERVICES	.905068	.905068	.905068			60.01
61 EMERGENCY	.452571	.452571	.452571			61
62 OBSERVATION BEDS (NON-DISTINCT	.956647	.956647	.956647			62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES	.553875	.553875	.553875			65
65.01 AMBULANCE CHARGES (S-2 LINE 56.	.553875	.553875	.553875			65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.	.553875	.553875	.553875			65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.	.553875	.553875	.553875			65.03
101 SUBTOTAL						101
102 CRNA CHARGES						102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS						103
104 NET CHARGES						104

PART VI - VACCINE COST APPORTIONMENT

1 DRUGS CHARGED TO PATIENTS - RATIO OF COST TO CHARGES	.412491	1
2 PROGRAM VACCINE CHARGES	13013	2
2.01 PROGRAM VACCINE CHARGES		2.01
3 PROGRAM COSTS	5368	3
3.01 PROGRAM COSTS		3.01

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (15-0045) [] SNF
 APPLICABLE [XX] TITLE XVIII-PT B [] SUB I [] NF
 BOXES [] TITLE XIX - O/P [] SUB II [] S/B-SNF
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES					PROGRAM COST		
	ALL OTHER (1)	PPS SER- VICES	ALL OTHER (SEE INSTRU.)	PPS SER- VICES	PPS SER- VICES	OUTPATIENT AMBULATORY CENTER	OUTPATIENT RADIOLOGY	OTHER OUTPATIENT DIAGNOSTIC
	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	6	7	8
37		1952906						37
39								39
41		2895684						41
44		470894						44
46.30								46.30
49		101861						49
50		1080						50
50.01		154500						50.01
51								51
53		125718						53
55		32742						55
56		1177999						56
60.01								60.01
61		649204						61
62		270430						62
63.50								63.50
63.60								63.60
65								65
65.01								65.01
65.02								65.02
65.03								65.03
101		7833018						101
102								102
103								103
104		7833018						104

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (15-0045) [] SNF
 APPLICABLE [XX] TITLE XVIII-PT B [] SUB I [] NF
 BOXES [] TITLE XIX - O/P [] SUB II [] S/B-SNF
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

COST CENTER DESCRIPTION	PROGRAM COST				HOSPITAL	HOSPITAL	
	ALL OTHER (COLS 1x5)	PPS SERVICES (COLUMNS 1.01x5.01)	ALL OTHER (COLUMNS 1.01x5.02)	PPS SERVICES (COLUMNS 1.01x5.03)	PPS SERVICES (COLUMNS 1.01x5.04)	I/P PART B CHARGES (SEE INSTRU.)	I/P PART B COST (COLUMNS 1.02x10)
	9	9.01	9.02	9.03	9.04	10	11
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		773862					37
39 DELIVERY ROOM & LABOR ROOM							39
41 RADIOLOGY-DIAGNOSTIC		1032479					41
44 LABORATORY		154738					44
46.30 BLOOD CLOTTING FACTORS ADMIN CO							46.30
49 RESPIRATORY THERAPY		50743					49
50 PHYSICAL THERAPY		652					50
50.01 CARDIAC REHAB		174723					50.01
51 OCCUPATIONAL THERAPY							51
53 ELECTROCARDIOLOGY		43215					53
55 MEDICAL SUPPLIES CHARGED TO PAT		9828					55
56 DRUGS CHARGED TO PATIENTS		485914					56
OUTPATIENT SERVICE COST CENTERS							
60.01 DEKALB MEDICAL SERVICES							60.01
61 EMERGENCY		293811					61
62 OBSERVATION BEDS (NON-DISTINCT)		258706					62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
65.01 AMBULANCE CHARGES (S-2 LINE 56.							65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.							65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.							65.03
101 SUBTOTAL		3278671					101
102 CRNA CHARGES							102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS							103
104 NET CHARGES		3278671					104

APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D
 PART I

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

COST CENTER DESCRIPTION	----- OLD CAPITAL -----			----- NEW CAPITAL -----		
	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST
	1	2	3	4	5	6
INPAT ROUTINE SERV COST CTRS						
25 ADULTS & PEDIATRICS	6331		6331	443339		443339
26 INTENSIVE CARE UNIT	952		952	66403		66403
27 CORONARY CARE UNIT						
28 BURN INTENSIVE CARE UNIT						
29 SURGICAL INTENSIVE CARE UNIT						
30 OTHER SPECIAL CARE (SPECIFY)						
31 SUBPROVIDER I						
33 NURSERY	514		514	36028		36028
101 TOTAL	7797		7797	545770		545770

COST CENTER DESCRIPTION	---- OLD CAPITAL ----			---- NEW CAPITAL ----		
	TOTAL PATIENT DAYS	INPATIENT PROGRAM DAYS	PER DIEM	INPATIENT PROGRAM CAPITAL COST	PER DIEM	INPATIENT PROGRAM CAPITAL COST
	7	8	9	10	11	12
INPAT ROUTINE SERV COST CTRS						
25 ADULTS & PEDIATRICS	5909	773	1.07	827	75.03	57998
26 INTENSIVE CARE UNIT	803	45	1.19	54	82.69	3721
27 CORONARY CARE UNIT						
28 BURN INTENSIVE CARE UNIT						
29 SURGICAL INTENSIVE CARE UNIT						
30 OTHER SPECIAL CARE (SPECIFY)						
31 SUBPROVIDER I						
33 NURSERY	1080	523	.48	251	33.36	17447
101 TOTAL	7792	1341		1132		79166

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D
 PART II

CHECK [] TITLE V [XX] HOSPITAL (15-0045) [] SUB III [] PPS
 APPLICABLE [] TITLE XVIII-PT A [] SUB I [] SUB IV [] TEFRA
 BOXES [XX] TITLE XIX [] SUB II [XX] OTHER

COST CENTER DESCRIPTION	OLD	NEW	TOTAL CHARGES	INPATIENT PROGRAM CHARGES	---- OLD CAPITAL ----		---- NEW CAPITAL ----	
	CAPITAL RELATED COST	CAPITAL RELATED COST			RATIO OF COST TO CHARGES	CAPITAL COSTS	RATIO OF COST TO CHARGES	CAPITAL COSTS
	1	2	3	4	5	6	7	8
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	3969	277137	10763057	309962	.000369	114	.025749	7981 37
39 DELIVERY ROOM & LABOR ROOM	1507	105588	711497	305695	.002118	647	.148403	45366 39
41 RADIOLOGY-DIAGNOSTIC	2418	169572	13202177	67985	.000183	12	.012844	873 41
44 LABORATORY	3023	110659	12800614	250722	.000236	59	.008645	2167 44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
49 RESPIRATORY THERAPY	498	34595	1866831	43740	.000267	12	.018531	811 49
50 PHYSICAL THERAPY	1635	114511	1716184	42302	.000953	40	.066724	2823 50
50.01 CARDIAC REHAB	836	58592	310509	55	.002692		.188697	10 50.01
51 OCCUPATIONAL THERAPY								51
53 ELECTROCARDIOLOGY	135	9492	545456	3465	.000247	1	.017402	60 53
55 MEDICAL SUPPLIES CHARGED TO P	9	557	236440	13275	.000038	1	.002356	31 55
56 DRUGS CHARGED TO PATIENTS	571	39223	4950294	259268	.000115	30	.007923	2054 56
OUTPATIENT SERVICE COST CENTERS								
60.01 DEKALB MEDICAL SERVICES	10050	116292	2613050		.003846		.044504	60.01
61 EMERGENCY	1652	115202	4661642	43105	.000354	15	.024713	1065 61
62 OBSERVATION BEDS (NON-DISTINC	957	67074	761704		.001256		.088058	62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES								65
101 TOTAL	27260	1218494	55139455	1339574		931		63241 101

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL
 PERIOD FROM 10/01/2006 TO 09/30/2007

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-96 (11/98)

VERSION: 2007.06
 02/22/2008 10:50

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART III

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

COST CENTER DESCRIPTION	NONPHYSICIAN ANESTHETIST COST 1	MEDICAL EDUCATION COST 2	SWING-BED ADJUSTMENT AMOUNT 3	TOTAL COSTS 4	TOTAL PATIENT DAYS 5	PER DIEM 6	INPATIENT PROGRAM DAYS 7	INPATIENT PROGRAM PASS THRU COSTS 8
INPAT ROUTINE SERV COST CTRS								
25 ADULTS & PEDIATRICS					5909		773	25
26 INTENSIVE CARE UNIT					803		45	26
27 CORONARY CARE UNIT								27
28 BURN INTENSIVE CARE UNIT								28
29 SURGICAL INTENSIVE CARE UNIT								29
30 OTHER SPECIAL CARE (SPECIFY)								30
31 SUBPROVIDER I								31
33 NURSERY					1080		523	33
34 SKILLED NURSING FACILITY								34
35 NURSING FACILITY								35
101 TOTAL					7792		1341	101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (15-0045) [] SUB IV [] PPS
 APPLICABLE [] TITLE XVIII-PT A [] SUB I [] SNF [] TEFRA
 BOXES [XX] TITLE XIX [] SUB II [] NF [] OTHER
 [] SUB III [] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT			N/A	N/A	N/A	TOTAL COSTS
	NONPHYSICIAN ANESTHETIST	NONPHYSICIAN ANESTHETIST	MEDICAL EDUCATION				
	COST	COST	COST				
	1	1.01	2	2.01	2.02	2.03	3
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM							37
39 DELIVERY ROOM & LABOR ROOM							39
41 RADIOLOGY-DIAGNOSTIC							41
44 LABORATORY							44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY							49
50 PHYSICAL THERAPY							50
50.01 CARDIAC REHAB							50.01
51 OCCUPATIONAL THERAPY							51
53 ELECTROCARDIOLOGY							53
55 MEDICAL SUPPLIES CHARGED TO P							55
56 DRUGS CHARGED TO PATIENTS							56
OUTPATIENT SERVICE COST CENTERS							
60.01 DEKALB MEDICAL SERVICES							60.01
61 EMERGENCY							61
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
101 TOTAL							101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (15-0045) [] SUB IV [] PPS
 APPLICABLE [] TITLE XVIII-PT A [] SUB I [] SNF [] TEFRA
 BOXES [XX] TITLE XIX [] SUB II [] NF [] OTHER
 [] SUB III [] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT	TOTAL	RATIO OF	OUTPATIENT	INPATIENT	INPATIENT	OUTPATIENT
	PASS THROUGH		COST TO	RATIO OF COST	PROGRAM	PASS THROUGH	PROGRAM
	COSTS	CHARGES	CHARGES	TO CHARGES	CHARGES	PROGRAM	PROGRAM
	3.01	4	5	5.01	6	7	8
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		10763057			309962		37
39 DELIVERY ROOM & LABOR ROOM		711497			305695		39
41 RADIOLOGY-DIAGNOSTIC		13202177			67985		41
44 LABORATORY		12800614			250722		44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY		1866831			43740		49
50 PHYSICAL THERAPY		1716184			42302		50
50.01 CARDIAC REHAB		310509			55		50.01
51 OCCUPATIONAL THERAPY							51
53 ELECTROCARDIOLOGY		545456			3465		53
55 MEDICAL SUPPLIES CHARGED TO P		236440			13275		55
56 DRUGS CHARGED TO PATIENTS		4950294			259268		56
OUTPATIENT SERVICE COST CENTERS							
60.01 DEKALB MEDICAL SERVICES		2613050					60.01
61 EMERGENCY		4661642			43105		61
62 OBSERVATION BEDS (NON-DISTINC		761704					62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
101 TOTAL		55139455			1339574		101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK [] TITLE V [XX] HOSPITAL (15-0045) [] SUB IV [] PPS
 APPLICABLE [] TITLE XVIII-PT A [] SUB I [] SNF [] TEFRA
 BOXES [XX] TITLE XIX [] SUB II [] NF [] OTHER
 [] SUB III [] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT	OUTPATIENT	OUTPATIENT	OUTPATIENT	OUTPATIENT
	PROGRAM	PROGRAM	PROGRAM	PROGRAM	PROGRAM
	CHARGES	CHARGES	PASS THROUGH COSTS	PASS THROUGH COSTS	PASS THROUGH COSTS
	8.01	8.02	9	9.01	9.02
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM					37
39 DELIVERY ROOM & LABOR ROOM					39
41 RADIOLOGY-DIAGNOSTIC					41
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN					46.30
49 RESPIRATORY THERAPY					49
50 PHYSICAL THERAPY					50
50.01 CARDIAC REHAB					50.01
51 OCCUPATIONAL THERAPY					51
53 ELECTROCARDIOLOGY					53
55 MEDICAL SUPPLIES CHARGED TO P					55
56 DRUGS CHARGED TO PATIENTS					56
OUTPATIENT SERVICE COST CENTERS					
60.01 DEKALB MEDICAL SERVICES					60.01
61 EMERGENCY					61
62 OBSERVATION BEDS (NON-DISTINC					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
65 AMBULANCE SERVICES					65
101 TOTAL					101

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (15-0045) [] SNF
 APPLICABLE [] TITLE XVIII-PT B [] SUB I [] NF
 BOXES [XX] TITLE XIX - O/P [] SUB II [] S/B-SNF
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

----- PROGRAM CHARGES -----

COST CENTER DESCRIPTION	COST TO CHARGE RATIO FROM WORKSHEET C,			OUTPATIENT	OTHER	
	PART II COL. 8 1	PART I COL. 9 1.01	PART II COL. 9 1.02	AMBULATORY SURGICAL CENTER 2	OUTPATIENT RADIOLOGY 3	OUTPATIENT DIAGNOSTIC 4
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	.396262	.396262	.396262			37
39 DELIVERY ROOM & LABOR ROOM	1.028983	1.028983	1.028983			39
41 RADIOLOGY-DIAGNOSTIC	.356558	.356558	.356558			41
44 LABORATORY	.328605	.328605	.328605			44
46.30 BLOOD CLOTTING FACTORS ADMIN CO						46.30
49 RESPIRATORY THERAPY	.498161	.498161	.498161			49
50 PHYSICAL THERAPY	.603605	.603605	.603605			50
50.01 CARDIAC REHAB	1.130892	1.130892	1.130892			50.01
51 OCCUPATIONAL THERAPY						51
53 ELECTROCARDIOLOGY	.343745	.343745	.343745			53
55 MEDICAL SUPPLIES CHARGED TO PAT	.300169	.300169	.300169			55
56 DRUGS CHARGED TO PATIENTS	.412491	.412491	.412491			56
OUTPATIENT SERVICE COST CENTERS						
60.01 DEKALB MEDICAL SERVICES	.905068	.905068	.905068			60.01
61 EMERGENCY	.452571	.452571	.452571			61
62 OBSERVATION BEDS (NON-DISTINCT	.956647	.956647	.956647			62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES	.553875	.553875	.553875			65
65.01 AMBULANCE CHARGES (S-2 LINE 56.	.553875	.553875	.553875			65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.	.553875	.553875	.553875			65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.	.553875	.553875	.553875			65.03
101 SUBTOTAL						101
102 CRNA CHARGES						102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS						103
104 NET CHARGES						104

PART VI - VACCINE COST APPORTIONMENT

1 DRUGS CHARGED TO PATIENTS - RATIO OF COST TO CHARGES	1	.412491	1
2 PROGRAM VACCINE CHARGES	2	2753	2
2.01 PROGRAM VACCINE CHARGES	2.01		2.01
3 PROGRAM COSTS	3	1136	3
3.01 PROGRAM COSTS	3.01		3.01

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (15-0045) [] SNF
 APPLICABLE [] TITLE XVIII-PT B [] SUB I [] NF
 BOXES [XX] TITLE XIX - O/P [] SUB II [] S/B-SNF
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES					PROGRAM COST		
	ALL	PPS SER-	ALL OTHER	PPS SER-	PPS SER-	OUTPATIENT	OTHER	
	OTHER (1)	VICES	(SEE	VICES	VICES	AMBULATORY	OUTPATIENT	OUTPATIENT
(SEE	(SEE	(SEE	(SEE	(SEE	SURGICAL	RADIOLOGY	DIAGNOSTIC	
INSTRU.)	INSTRU.)	INSTRU.)	INSTRU.)	INSTRU.)	CENTER			
5	5.01	5.02	5.03	5.04	6	7	8	
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	585984							37
39 DELIVERY ROOM & LABOR ROOM	11043							39
41 RADIOLOGY-DIAGNOSTIC	907524							41
44 LABORATORY	901721							44
46.30 BLOOD CLOTTING FACTORS ADMIN C								46.30
49 RESPIRATORY THERAPY	97404							49
50 PHYSICAL THERAPY	122346							50
50.01 CARDIAC REHAB	3612							50.01
51 OCCUPATIONAL THERAPY								51
53 ELECTROCARDIOLOGY	30141							53
55 MEDICAL SUPPLIES CHARGED TO PA	11616							55
56 DRUGS CHARGED TO PATIENTS	194858							56
OUTPATIENT SERVICE COST CENTERS								
60.01 DEKALB MEDICAL SERVICES								60.01
61 EMERGENCY	645019							61
62 OBSERVATION BEDS (NON-DISTINCT	192709							62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES								65
65.01 AMBULANCE CHARGES (S-2 LINE 56								65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56								65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56								65.03
101 SUBTOTAL	3703977							101
102 CRNA CHARGES								102
103 PBP CLINIC LAB								103
104 NET CHARGES	3703977							104

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D
 PARTS V & VI

CHECK [] TITLE V - O/P [XX] HOSPITAL (15-0045) [] SNF
 APPLICABLE [] TITLE XVIII-PT B [] SUB I [] NF
 BOXES [XX] TITLE XIX - O/P [] SUB II [] S/B-SNF
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

COST CENTER DESCRIPTION	PROGRAM COST				HOSPITAL	HOSPITAL	
	ALL OTHER (COLS 1x5)	PPS SERVICES (COLUMNS 1.01x5.01)	ALL OTHER (COLUMNS 1.01x5.02)	PPS SERVICES (COLUMNS 1.01x5.03)	PPS SERVICES (COLUMNS 1.01x5.04)	I/P PART B CHARGES (SEE INSTRU.)	I/P PART B COST (COLUMNS 1.02x10)
	9	9.01	9.02	9.03	9.04	10	11
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		232203					37
39 DELIVERY ROOM & LABOR ROOM		11363					39
41 RADIOLOGY-DIAGNOSTIC		323585					41
44 LABORATORY		296310					44
46.30 BLOOD CLOTTING FACTORS ADMIN CO							46.30
49 RESPIRATORY THERAPY		48523					49
50 PHYSICAL THERAPY		73849					50
50.01 CARDIAC REHAB		4085					50.01
51 OCCUPATIONAL THERAPY							51
53 ELECTROCARDIOLOGY		10361					53
55 MEDICAL SUPPLIES CHARGED TO PAT		3487					55
56 DRUGS CHARGED TO PATIENTS		80377					56
OUTPATIENT SERVICE COST CENTERS							
60.01 DEKALB MEDICAL SERVICES							60.01
61 EMERGENCY		291917					61
62 OBSERVATION BEDS (NON-DISTINCT		184354					62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
65.01 AMBULANCE CHARGES (S-2 LINE 56.							65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.							65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.							65.03
101 SUBTOTAL		1560414					101
102 CRNA CHARGES							102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS							103
104 NET CHARGES		1560414					104

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART I

[] TITLE V-INPT [XX] TITLE XVIII-PART A [] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (PPS) (15-0045)	SUB I	SUB II	SUB III	SUB IV	SNF	
INPATIENT DAYS	1	1	1	1	1	1	
1 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS EXCLUDING NEWBORN)	5909						1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)	5909						2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)							3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	5909						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							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							8
9 INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	2301						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							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							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							13
14 MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)							14
15 TOTAL NURSERY DAYS							15
16 TITLE V OR XIX NURSERY DAYS							16

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART I (CONT)

[] TITLE V-INPT [XX] TITLE XVIII-PART A [] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (PPS) (15-0045)	SUB I	SUB II	SUB III	SUB IV	SNF	
SWING-BED ADJUSTMENT	1	1	1	1	1	1	
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	4816320						21
22 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							22
23 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							23
24 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							24
25 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							25
26 TOTAL SWING-BED COST							26
27 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	4816320						27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	6763220						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	.712134						31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE							32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE							33
34 AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL							34
35 AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL							35
36 PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT							36
37 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	4816320						37

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART II

[] TITLE V-INPT [XX] TITLE XVIII-PART A [] TITLE XIX-INPT

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (PPS) (15-0045)	SUB I	SUB II	SUB III	SUB IV	
PROGRAM INPATIENT OPERATING COST BEFORE PASS THROUGH COST ADJUSTMENTS	1	1	1	1	1	
38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	815.08					38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1875499					39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1875499					41

	TOTAL I/P COST 1	TOTAL I/P DAYS 2	AVERAGE PER DIEM 3	PROGRAM DAYS 4	PROGRAM COST 5	
42 NURSERY (TITLES V AND XIX ONLY)						42
INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS						
43 INTENSIVE CARE UNIT	1302036	803	1621.46	380	616155	43
44 CORONARY CARE UNIT						44
45 BURN INTENSIVE CARE UNIT						45
46 SURGICAL INTENSIVE CARE UNIT						46
47 OTHER SPECIAL CARE (SPECIFY)						47

	HOSPITAL (PPS) (15-0045)	SUB I	SUB II	SUB III	SUB IV	
48 PROGRAM INPATIENT ANCILLARY SERVICE COST	1864404	1	1	1	1	48
49 TOTAL PROGRAM INPATIENT COSTS	4356058					49

PASS THROUGH COST ADJUSTMENTS

50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES	206980					50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES	72525					51
52 TOTAL PROGRAM EXCLUDABLE COST	279505					52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS	4076553					53

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART II (CONT)

[] TITLE V-INPT [XX] TITLE XVIII-PART A [] TITLE XIX-INPT

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (PPS) (15-0045)	SUB I	SUB II	SUB III	SUB IV	
TARGET AMOUNT AND LIMITATION COMPUTATION	1	1	1	1	1	
54 PROGRAM DISCHARGES						54
55 TARGET AMOUNT PER DISCHARGE						55
56 TARGET AMOUNT						56
57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT						57
58 BONUS PAYMENT						58
58.01 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED & COMPOUNDED BY THE MARKET BASKET						58.01
58.02 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT UPDATED BY THE MARKET BASKET						58.02
58.03 IF LINE 53/LINE 54 IS LESS THAN THE LOWER OF LINES 55, 58.01 OR 58.02, THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS ARE LESS THAN EXPECTED COSTS, OR 1% OF THE TARGET AMOUNT						58.03
58.04 RELIEF PAYMENT						58.04
59 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT						59
59.01 ALLOWABLE INPATIENT COST PER DISCHARGE (LTCH ONLY)						59.01
59.02 PROGRAM DISCHARGES PRIOR TO JULY 1						59.02
59.03 PROGRAM DISCHARGES AFTER JULY 1						59.03
59.04 PROGRAM DISCHARGES (SEE INSTRUCTIONS)						59.04
59.05 REDUCED INPAT COST PER DISCH. FOR DISCHARGES PRIOR TO JULY 1						59.05
59.06 REDUCED INPAT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1						59.06
59.07 REDUCED INPAT COST PER DISCHARGE (SEE INSTR.) (LTCH ONLY)						59.07
59.08 REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTR.)						59.08

PROGRAM INPATIENT ROUTINE SWING BED COST

60 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						60
61 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						61
62 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS						62
63 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						63
64 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						64
65 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS						65

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PARTS III & IV

[] TITLE V-INPT [XX] TITLE XVIII-PART A [] TITLE XIX-INPT

PART III - SKILLED NURSING FACILITY, NURSING FACILITY AND ICF/MR ONLY

SNF

1

66	SNF/NF/ICF/MR ROUTINE SERVICE COST	66
67	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	67
68	PROGRAM ROUTINE SERVICE COST	68
69	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	69
70	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS	70
71	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERV COSTS	71
72	PER DIEM CAPITAL RELATED COSTS	72
73	PROGRAM CAPITAL RELATED COSTS	73
74	INPATIENT ROUTINE SERVICE COST	74
75	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	75
76	TOTAL PGM ROUTINE SERVICE COSTS FOR COMPARISON TO COST LIMIT	76
77	INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION	77
78	INPATIENT ROUTINE SERVICE COST LIMITATION	78
79	REASONABLE INPATIENT ROUTINE SERVICE COSTS	79
80	PROGRAM INPATIENT ANCILLARY SERVICES	80
81	UTILIZATION REVIEW--PHYSICIAN COMPENSATION	81
82	TOTAL PROGRAM INPATIENT OPERATING COSTS	82

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PARTS III & IV

[] TITLE V-INPT [XX] TITLE XVIII-PART A [] TITLE XIX-INPT

HOSPITAL (PPS) (15-0045)	SUB I	SUB II	SUB III	SUB IV
1	1	1	1	1

PART IV - COMPUTATION OF OBSERVATION BED COST

83 TOTAL OBSERVATION BEDS	894	83
84 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	815.08	84
85 OBSERVATION BED COST	728682	85

COMPUTATION OF OBSERVATION BED PASS THROUGH COST - HOSPITAL

	COST 1	ROUTINE COST (FROM LINE 27) 2	COLUMN 1 DIVIDED BY COLUMN 2 3	TOTAL OBSERVATION BED COST (FROM LINE 85) 4	OBSERVATION BED PASS-THROUGH COST COL 3 TIMES COL 4 5	
86 OLD CAPITAL-RELATED COST	6331	4816320	.001314	728682	957	86
87 NEW CAPITAL-RELATED COST	443339	4816320	.092049	728682	67074	87
88 NON PHYSICIAN ANESTHETIST		4816320		728682		88
89 MEDICAL EDUCATION		4816320		728682		89

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART I

[] TITLE V-INPT [] TITLE XVIII-PART A [XX] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (15-0045)	SUB I	SUB II	SUB III	SUB IV	NF
INPATIENT DAYS	1	1	1	1	1	1
1 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS EXCLUDING NEWBORN)	5909					1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)	5909					2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)						3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	5909					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						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						8
9 INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	773					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						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						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						13
14 MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)						14
15 TOTAL NURSERY DAYS	1080					15
16 TITLE V OR XIX NURSERY DAYS	523					16

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART I (CONT)

[] TITLE V-INPT [] TITLE XVIII-PART A [XX] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (15-0045)	SUB I	SUB II	SUB III	SUB IV	NF	
SWING-BED ADJUSTMENT	1	1	1	1	1	1	
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	4816320						21
22 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							22
23 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							23
24 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							24
25 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							25
26 TOTAL SWING-BED COST							26
27 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	4816320						27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	6763220						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	.712134						31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE							32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE							33
34 AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL							34
35 AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL							35
36 PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT							36
37 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	4816320						37

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART II

[] TITLE V-INPT [] TITLE XVIII-PART A [XX] TITLE XIX-INPT

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (15-0045)	SUB I	SUB II	SUB III	SUB IV	
PROGRAM INPATIENT OPERATING COST BEFORE PASS THROUGH COST ADJUSTMENTS	1	1	1	1	1	
38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	815.08					38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	630057					39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	630057					41

	TOTAL I/P COST 1	TOTAL I/P DAYS 2	AVERAGE PER DIEM 3	PROGRAM DAYS 4	PROGRAM COST 5	
42 NURSERY (TITLES V AND XIX ONLY) INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS	440963	1080	408.30	523	213541	42
43 INTENSIVE CARE UNIT	1302036	803	1621.46	45	72966	43
44 CORONARY CARE UNIT						44
45 BURN INTENSIVE CARE UNIT						45
46 SURGICAL INTENSIVE CARE UNIT						46
47 OTHER SPECIAL CARE (SPECIFY)						47

	HOSPITAL (OTHER) (15-0045)	SUB I	SUB II	SUB III	SUB IV	
48 PROGRAM INPATIENT ANCILLARY SERVICE COST	723027	1	1	1	1	48
49 TOTAL PROGRAM INPATIENT COSTS	1639591					49

PASS THROUGH COST ADJUSTMENTS

50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES	80298					50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES	64172					51
52 TOTAL PROGRAM EXCLUDABLE COST	144470					52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS						53

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
 PART II (CONT)

[] TITLE V-INPT [] TITLE XVIII-PART A [XX] TITLE XIX-INPT

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (15-0045)	SUB I	SUB II	SUB III	SUB IV	
TARGET AMOUNT AND LIMITATION COMPUTATION	1	1	1	1	1	
54 PROGRAM DISCHARGES						54
55 TARGET AMOUNT PER DISCHARGE						55
56 TARGET AMOUNT						56
57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT						57
58 BONUS PAYMENT						58
58.01 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED & COMPOUNDED BY THE MARKET BASKET						58.01
58.02 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT UPDATED BY THE MARKET BASKET						58.02
58.03 IF LINE 53/LINE 54 IS LESS THAN THE LOWER OF LINES 55, 58.01 OR 58.02, THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS ARE LESS THAN EXPECTED COSTS, OR 1% OF THE TARGET AMOUNT						58.03
58.04 RELIEF PAYMENT						58.04
59 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT						59
59.01 ALLOWABLE INPATIENT COST PER DISCHARGE (LTCH ONLY)						59.01
59.02 PROGRAM DISCHARGES PRIOR TO JULY 1						59.02
59.03 PROGRAM DISCHARGES AFTER JULY 1						59.03
59.04 PROGRAM DISCHARGES (SEE INSTRUCTIONS)						59.04
59.05 REDUCED INPAT COST PER DISCH. FOR DISCHARGES PRIOR TO JULY 1						59.05
59.06 REDUCED INPAT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1						59.06
59.07 REDUCED INPAT COST PER DISCHARGE (SEE INSTR.) (LTCH ONLY)						59.07
59.08 REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTR.)						59.08
PROGRAM INPATIENT ROUTINE SWING BED COST						
60 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						60
61 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						61
62 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS						62
63 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						63
64 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						64
65 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS						65

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PARTS III & IV

[] TITLE V-INPT [] TITLE XVIII-PART A [XX] TITLE XIX-INPT

PART III - SKILLED NURSING FACILITY, NURSING FACILITY AND ICF/MR ONLY NF

	1	
66 SNF/NF/ICF/MR ROUTINE SERVICE COST		66
67 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM		67
68 PROGRAM ROUTINE SERVICE COST		68
69 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		69
70 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS		70
71 CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERV COSTS		71
72 PER DIEM CAPITAL RELATED COSTS		72
73 PROGRAM CAPITAL RELATED COSTS		73
74 INPATIENT ROUTINE SERVICE COST		74
75 AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		75
76 TOTAL PGM ROUTINE SERVICE COSTS FOR COMPARISON TO COST LIMIT		76
77 INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION		77
78 INPATIENT ROUTINE SERVICE COST LIMITATION		78
79 REASONABLE INPATIENT ROUTINE SERVICE COSTS		79
80 PROGRAM INPATIENT ANCILLARY SERVICES		80
81 UTILIZATION REVIEW--PHYSICIAN COMPENSATION		81
82 TOTAL PROGRAM INPATIENT OPERATING COSTS		82

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL
PERIOD FROM 10/01/2006 TO 09/30/2007

KPMG LLP COMPU-MAX MICRO SYSTEM
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VERSION: 2007.06
02/22/2008 10:50

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PARTS III & IV

TITLE V-INPT

TITLE XVIII-PART A

TITLE XIX-INPT

HOSPITAL (OTHER) (15-0045)	SUB I	SUB II	SUB III	SUB IV
1	1	1	1	1

PART IV - COMPUTATION OF OBSERVATION BED COST

83 TOTAL OBSERVATION BEDS
84 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM
85 OBSERVATION BED COST

894	83
815.08	84
728682	85

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

[] TITLE V [XX] HOSPITAL (15-0045) [] SNF [XX] PPS
 [XX] TITLE XVIII-PT A [] SUB I [] NF [] TEFRA
 [] TITLE XIX [] SUB II [] S/B-SNF [] OTHER
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	3	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS		2032758		25
26 INTENSIVE CARE UNIT		869855		26
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.396262	620278	245793	37
39 DELIVERY ROOM & LABOR ROOM	1.028983	2463	2534	39
41 RADIOLOGY-DIAGNOSTIC	.356558	1021506	364226	41
44 LABORATORY	.328605	1131630	371859	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
49 RESPIRATORY THERAPY	.498161	395874	197209	49
50 PHYSICAL THERAPY	.603605	92817	56025	50
50.01 CARDIAC REHAB	1.130892	460	520	50.01
51 OCCUPATIONAL THERAPY				51
53 ELECTROCARDIOLOGY	.343745	65341	22461	53
55 MEDICAL SUPPLIES CHARGED TO PAT	.300169	42243	12680	55
56 DRUGS CHARGED TO PATIENTS	.412491	1027031	423641	56
OUTPATIENT SERVICE COST CENTERS				
60.01 DEKALB MEDICAL SERVICES	.905068			60.01
61 EMERGENCY	.452571	370010	167456	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	.956647			62
63.50 RHC				63.50
63.60 FQHC				63.60
65 AMBULANCE SERVICES				65
101 TOTAL		4769653	1864404	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		4769653		103

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

[] TITLE V [XX] HOSPITAL (15-0045) [] SNF [] PPS
 [] TITLE XVIII-PT A [] SUB I [] NF [] TEFRA
 [XX] TITLE XIX [] SUB II [] S/B-SNF [XX] OTHER
 [] SUB III [] S/B-NF
 [] SUB IV [] ICF/MR

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS
	1	2	3
INPATIENT ROUTINE SERVICE COST CENTERS			
25 ADULTS & PEDIATRICS		758132	25
26 INTENSIVE CARE UNIT		98613	26
ANCILLARY SERVICE COST CENTERS			
37 OPERATING ROOM	.396262	309962	122826
39 DELIVERY ROOM & LABOR ROOM	1.028983	305695	314555
41 RADIOLOGY-DIAGNOSTIC	.356558	67985	24241
44 LABORATORY	.328605	250722	82389
46.30 BLOOD CLOTTING FACTORS ADMIN CO			46.30
49 RESPIRATORY THERAPY	.498161	43740	21790
50 PHYSICAL THERAPY	.603605	42302	25534
50.01 CARDIAC REHAB	1.130892	55	62
51 OCCUPATIONAL THERAPY			51
53 ELECTROCARDIOLOGY	.343745	3465	1191
55 MEDICAL SUPPLIES CHARGED TO PAT	.300169	13275	3985
56 DRUGS CHARGED TO PATIENTS	.412491	259268	106946
OUTPATIENT SERVICE COST CENTERS			
60.01 DEKALB MEDICAL SERVICES	.905068		60.01
61 EMERGENCY	.452571	43105	19508
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	.956647		62
63.50 RHC			63.50
63.60 FQHC			63.60
65 AMBULANCE SERVICES			65
101 TOTAL		1339574	723027
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES			102
103 NET CHARGES		1339574	103

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART A

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

	HOSPITAL (15-0045)	SUB I	SUB II	SUB III	SUB IV	
DRG AMOUNT						
1 OTHER THAN OUTLIER PAYMENTS OCCURRING BEFORE OCTOBER 1						1
1.01 OTHER THAN OUTLIER PAYMENTS OCCURRING ON OR AFTER OCTOBER 1 AND BEFORE JANUARY 1	927673					1.01
1.02 OTHER THAN OUTLIER PAYMENTS OCCURRING ON OR AFTER JAN 1 MANAGED CARE PATIENTS	2921011					1.02
1.03 PAYMENTS PRIOR TO MARCH 1 OR OCTOBER 1						1.03
1.04 PAYMENTS ON OR AFTER OCTOBER 1 AND PRIOR TO JANUARY 1						1.04
1.05 PAYMENTS ON OR AFTER JAN 1 BUT BEFORE APR 1/OCT 1						1.05
1.06 ADDITIONAL AMOUNT RECEIVED OR TO BE RECEIVED						1.06
1.07 PAYMENTS FOR DISCHARGES ON OR AFTER APRIL 1, 2001 THROUGH SEPTEMBER 30, 2001						1.07
1.08 SIMULATED PAYMENTS FROM THE PS&R ON OR AFTER APRIL 1, 2001 THROUGH SEPTEMBER 30, 2001						1.08
2 OUTLIER PAYMENTS PRIOR TO OCTOBER 1, 1997						2
2.01 OUTLIER PAYMENTS ON OR AFTER OCTOBER 1, 1997 INDIRECT MEDICAL EDUCATION ADJUSTMENT	11699					2.01
3 BED DAYS AVAILABLE DIVIDED BY NO. OF DAYS IN CR PERIOD	44.84					3
3.01 NO OF INTERNS & RESIDENTS FROM WORKSHEET S-3, PART I						3.01
3.02 INDIRECT MEDICAL EDUCATION PERCENTAGE						3.02
3.03 INDIRECT MEDICAL EDUCATION ADJUSTMENT						3.03
3.04 FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PGMS FOR THE MOST RECENT CR PERIOD ENDING ON OR BEFORE DEC 31, 1996						3.04
3.05 FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PGMS WHICH MEET THE CRITERIA FOR AN ADD-ON TO THE CAP FOR NEW PROGRAMS IN ACCORDANCE WITH SECTION 1886(d)(5)(B)(viii)						3.05
3.06 ADJUSTED FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PGMS FOR AFFILIATED PROGRAMS IN ACCORDANCE WITH SECTION 1886(d)(5)(B)(viii) [FOR CR PERIODS ENDING] [ON OR AFTER 7/1/2005] [E-3,PT.VI,LN.15][PLUS LN.3.06]						3.06
3.07 SUM OF LINES 3.04-3.06	0.00	0.00				3.07
3.08 FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS IN THE CURRENT YEAR FROM YOUR RECORDS						3.08
3.09 FOR CR PERIODS BEGINNING BEFORE OCTOBER 1, ENTER THE PERCENTAGE OF DISCHARGES OCCURRING PRIOR TO OCTOBER 1						3.09
3.10 FOR CR PERIODS BEGINNING BEFORE OCTOBER 1, ENTER THE PERCENTAGE OF DISCHARGES OCCURRING ON OR AFTER OCT. 1						3.10
3.11 FTE COUNT FOR THE PERIOD IDENTIFIED IN LINE 3.09						3.11
3.12 FTE COUNT FOR THE PERIOD IDENTIFIED IN LINE 3.10						3.12
3.13 FTE COUNT FOR RESIDENTS IN DENTAL & PODIATRIC PROGRAMS						3.13
3.14 CURRENT YEAR ALLOWABLE FTE						3.14
3.15 TOTAL ALLOWABLE FTE COUNT FOR THE PRIOR YEAR, IF NONE BUT PRIOR YEAR TEACHING WAS IN EFFECT ENTER 1 HERE..						3.15
3.16 TOTAL ALLOWABLE FTE COUNT FOR THE PENULTIMATE YEAR IF THAT YEAR ENDED ON OR AFTER SEPTEMBER 30, 1997, OTHERWISE ENTER ZERO. IF THERE WAS NO FTE COUNT IN THIS PERIOD BUT PRIOR YR TEACHING WAS IN EFFECT ENTER 1 HERE..						3.16
RES. IN INIT YRS						
3.17 SUM OF LINES 3.14 THROUGH 3.16 DIVIDED BY THE NUMBER OF THOSE LINES IN EXCESS OF ZERO	0.00					3.17

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART A
 (CONT)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

	HOSPITAL (15-0045)	SUB I	SUB II	SUB III	SUB IV	
3.18						3.18
3.19						3.19
3.20						3.20
3.21						3.21
3.22						3.22
3.23						3.23
3.24						3.24
4	0.0263					4
4.01	0.1947					4.01
4.02	0.2210					4.02
4.03	0.0745					4.03
4.04	286727					4.04
5						5
5.01						5.01
5.02						5.02
5.03						5.03
5.04						5.04
5.05						5.05
5.06						5.06
6	4147110					6
7						7
7.01						7.01
8	4147110					8
9	337229					9
10						10
11						11
11.01						11.01
11.02						11.02
12						12
13						13
14						14
15						15
16	4484339					16
17	8227					17
18	4476112					18
19	579752					19
20	2480					20
21	29231					21
21.01	20462					21.01
21.02						21.02
22	3914342					22

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART A
(CONT)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

	HOSPITAL (15-0045)	SUB I	SUB II	SUB III	SUB IV	
23						23
						RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION
24						24
						OTHER ADJUSTMENTS
25						25
						AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS
26	3914342					26
						AMOUNT DUE PROVIDER
27						27
						SEQUESTRATION ADJUSTMENT
28	3789830					28
						INTERIM PAYMENTS
28.01						28.01
						TENTATIVE SETTLEMENT (FOR FI USE ONLY)
29	124512					29
						BALANCE DUE PROVIDER (PROGRAM)
30						30
						PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2
						TO BE COMPLETED BY INTERMEDIARY
50						50
						OPERATING OUTLIER AMOUNT FROM WKST E, PART A, LINE 2.01
51						51
						CAPITAL OUTLIER AMOUNT FROM WKST L, PART I, LINE 3.01
52						52
						OPERATING OUTLIER RECONCILIATION AMOUNT (SEE INSTRUCTIO
53						53
						CAPITAL OUTLIER RECONCILIATION AMOUNT (SEE INSTRUCTIONS)
54						54
						THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY
55						55
						TIME VALUE OF MONEY (SEE INSTRUCTIONS)
56						56
						CAPITAL TIME VALUE OF MONEY (SEE INSTRUCTIONS)

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (15-0045) 1	HOSPITAL (15-0045) 1.01	HOSPITAL (15-0045) 1.02
1 MEDICAL AND OTHER SERVICES	5368		1
1.01 MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER AUGUST 1, 2000	3278671		1.01
1.02 PPS PAYMENTS RECEIVED INCLUDING OUTLIERS	759195	1922591	1.02
1.03 1996 HOSPITAL SPECIFIC PAYMENT TO COST RATIO	0.851		1.03
1.04 LINE 1.01 TIMES LINE 1.03	2790149		1.04
1.05 LINE 1.02 DIVIDED BY LINE 1.04	27.21		1.05
1.06 TRANSITIONAL CORRIDOR PAYMENT			1.06
1.07 AMOUNT FROM WORKSHEET D, PART IV, COLUMN 9, LINE 101			1.07
2 INTERNS AND RESIDENTS			2
3 ORGAN ACQUISITIONS			3
4 COST OF TEACHING PHYSICIANS			4
5 TOTAL COST	5368		5
COMPUTATION OF LESSER OF COST OR CHARGES REASONABLE CHARGES			
6 ANCILLARY SERVICE CHARGES	13013		6
7 INTERNS AND RESIDENTS SERVICE CHARGES			7
8 ORGAN ACQUISITION CHARGES			8
9 CHARGES OF PROFESSIONAL SERVICES OF TEACHING PHYSICIANS			9
10 TOTAL REASONABLE CHARGES	13013		10
CUSTOMARY CHARGES			
11 AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS			11
12 AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)			12
13 RATIO OF LINE 11 TO LINE 12			13
14 TOTAL CUSTOMARY CHARGES	13013		14
15 EXCESS OF CUSTOMARY CHGES OVER REASONABLE COST	7645		15
16 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES			16
17 LESSER OF COST OR CHARGES	5368		17
17.01 TOTAL PPS PAYMENTS	2681786		17.01

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (15-0045) 1	HOSPITAL (15-0045) 1.01	HOSPITAL (15-0045) 1.02
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18 DEDUCTIBLES AND COINSURANCE			18
18.01 DEDUCTIBLES AND COINSURANCE RELATING TO LINE 17.01	813893		18.01
19 SUBTOTAL	1873261		19
20 SUM OF AMOUNTS FROM WKST E, PARTS C,D & E			20
21 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS			21
22 ESRD DIRECT MEDICAL EDUCATION COSTS			22
23 SUBTOTAL	1873261		23
24 PRIMARY PAYER PAYMENTS	3114		24
25 SUBTOTAL	1870147		25
REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)			
26 COMPOSITE RATE ESRD			26
27 BAD DEBTS			27
27.01 REDUCED REIMBURSABLE BAD DEBTS			27.01
27.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)			27.02
28 SUBTOTAL	1870147		28
29 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION			29
30 OTHER ADJUSTMENTS			30
30.99 OTHER ADJUSTMENTS (MSP-LCC RECONCILIATION AMOUNT)	-79		30.99
31 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS			31
32 SUBTOTAL	1870226		32
33 SEQUESTRATION ADJUSTMENT			33
34 INTERIM PAYMENTS	1912713		34
34.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)			34.01
35 BALANCE DUE PROVIDER/PROGRAM	-42487		35
36 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2			36

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART C

PART C - OUTPATIENT AMBULATORY SURGICAL CENTER

[] TITLE V [XX] TITLE XVIII [] TITLE XIX

HOSPITAL
(15-0045)
OCTOBER 1, 1997
PRIOR TO ON OR AFTER
1 1.01

1 STANDARD OVERHEAD AMOUNTS (ASC FEES)	1
2 DEDUCTIBLES	2
3 SUBTOTAL	3
4 80 PERCENT OF LINE 3	4
5 ASC PORTION OF BLEND	5
6 OUTPATIENT ASC COST	6
COMPUTATION OF LESSER OF COST OR CHARGES	
7 TOTAL CHARGES	7
CUSTOMARY CHARGES	
8 AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	8
9 AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)	9
10 RATIO OF LINE 8 TO LINE 9	10
11 TOTAL CUSTOMARY CHARGES	11
12 EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	12
13 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES	13
14 LESSER OF COST OR CHARGES	14
COMPUTATION OF REIMBURSEMENT SETTLEMENT	
15 DEDUCTIBLES AND COINSURANCE	15
16 TOTAL	16
17 HOSPITAL SPECIFIC PORTION OF BLEND	17
18 ASC BLENDED AMOUNT	18
19 LESSER OF LINES 16 OR 18	19
20 PART B DEDUCTIBLES AND COINSURANCE	20
21 ASC PAYMENT AMOUNT	21

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART D

PART D - OUTPATIENT RADIOLOGY SERVICES

[] TITLE V [XX] TITLE XVIII [] TITLE XIX

HOSPITAL
(15-0045)
OCTOBER 1, 1997
PRIOR TO ON OR AFTER
1 1.01

1	PREVAILING CHARGES	1
2	62 PERCENT OF LINE 1	2
3	DEDUCTIBLES	3
4	SUBTOTAL	4
5	BLENDED CHARGE PROPORTION	5
6	COST OF OUTPATIENT RADIOLOGY	6
COMPUTATION OF LESSER OF COST OR CHARGES		
7	TOTAL CHARGES	7
CUSTOMARY CHARGES		
8	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	8
9	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICE ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)	9
10	RATIO OF LINE 8 TO LINE 9	10
11	TOTAL CUSTOMARY CHARGES	11
12	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	12
13	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES	13
14	LESSER OF COST OR CHARGES	14
COMPUTATION OF REIMBURSEMENT SETTLEMENT		
15	DEDUCTIBLES AND COINSURANCE	15
16	TOTAL	16
17	COST PROPORTION	17
18	OUTPATIENT RADIOLOGY BLENDED AMOUNT	18
19	LESSER OF LINE 16 OR LINE 18	19
20	PART B DEDUCTIBLES AND COINSURANCE	20
21	RADIOLOGY PAYMENT AMOUNT	21

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E
PART E

PART E - OTHER OUTPATIENT DIAGNOSTIC PROCEDURES

[] TITLE V [XX] TITLE XVIII [] TITLE XIX

HOSPITAL
(15-0045)
OCTOBER 1, 1997
PRIOR TO ON OR AFTER
1 1.01

1	PREVAILING CHARGES	1
2	42 PERCENT OF LINE 1	2
3	DEDUCTIBLES	3
4	SUBTOTAL	4
5	BLENDED CHARGE PROPORTION	5
6	COST OF OTHER OUTPATIENT DIAGNOSTIC PROCEDURES	6
COMPUTATION OF LESSER OF COST OR CHARGES		
7	TOTAL CHARGES	7
CUSTOMARY CHARGES		
8	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	8
9	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICE ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)	9
10	RATIO OF LINE 8 TO LINE 9	10
11	TOTAL CUSTOMARY CHARGES	11
12	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	12
13	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES	13
14	LESSER OF COST OR CHARGES	14
COMPUTATION OF REIMBURSEMENT SETTLEMENT		
15	DEDUCTIBLES AND COINSURANCE	15
16	TOTAL	16
17	COST PROPORTION	17
18	OTHER OUTPATIENT DIAGNOSTIC BLENDED AMOUNT	18
19	LESSER OF LINE 16 OR LINE 18	19
20	PART B DEDUCTIBLES AND COINSURANCE	20
21	DIAGNOSTIC PAYMENT AMOUNT	21

CALCULATION OF REIMBURSEMENT SETTLEMENT
 PART III - TITLE V OR TITLE XIX SERVICES OR TITLE XVIII SNF PPS ONLY

WORKSHEET E-3
 PART III

	[] TITLE V	[] TITLE XVIII	[XX] TITLE XIX				
	HOSPITAL (15-0045) (OTHER)	SUB I	SUB II	SUB III	SUB IV	NF I	
	COMPUTATION OF NET COST OF COVERED SERVICES	1	1	1	1	1	
1	INPATIENT HOSPITAL/SNF/NF SERVICES	1639591					1
2	MEDICAL AND OTHER SERVICES	1561550					2
3	INTERNS AND RESIDENTS						3
4	ORGAN ACQUISITION CERTIFIED TRANSPLANT CENTERS O						4
5	COST OF TEACHING PHYSICIANS						5
6	SUBTOTAL	3201141					6
7	INPATIENT PRIMARY PAYER PAYMENTS						7
8	OUTPATIENT PRIMARY PAYER PAYMENTS						8
9	SUBTOTAL	3201141					9
	COMPUTATION OF LESSER OF COST OR CHARGES						
10	ROUTINE SERVICE CHARGES						10
11	ANCILLARY SERVICE CHARGES	5046304					11
12	INTERNS AND RESIDENTS SERVICE CHARGES						12
13	ORGAN ACQUISITION CHARGES, NET OF REVENUE						13
14	TEACHING PHYSICIANS						14
15	INCENTIVE FROM TARGET AMOUNT COMPUTATION						15
16	TOTAL REASONABLE CHARGES	5046304					16
	CUSTOMARY CHARGES						
17	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE						17
18	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)						18
19	RATIO OF LINE 17 TO LINE 18						19
20	TOTAL CUSTOMARY CHARGES	5046304					20
21	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	1845163					21
22	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES						22
23	COST OF COVERED SERVICES	3201141					23
	PROSPECTIVE PAYMENT AMOUNT						
24	OTHER THAN OUTLIER PAYMENTS						24
25	OUTLIER PAYMENTS						25
26	PROGRAM CAPITAL PAYMENTS						26
27	CAPITAL EXCEPTION PAYMENTS						27
28	ROUTINE SERVICE OTHER PASS THROUGH COSTS						28
29	ANCILLARY SERVICE OTHER PASS THROUGH COSTS						29
30	SUBTOTAL	3201141					30
31	CUSTOMARY CHARGES (TITLE XIX PPS COVERED						31
32	LESSER OF LINES 30 OR 31	3201141					32
33	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)						33

CALCULATION OF REIMBURSEMENT SETTLEMENT
 PART III - TITLE V OR TITLE XIX SERVICES OR TITLE XVIII SNF PPS ONLY

WORKSHEET E-3
 PART III

	[] TITLE V	[] TITLE XVIII	[XX] TITLE XIX				
		HOSPITAL (15-0045) (OTHER)	SUB I	SUB II	SUB III	SUB IV	NF I
		1	1	1	1	1	1
COMPUTATION OF REIMBURSEMENT SETTLEMENT							
34 EXCESS OF REASONABLE COST							34
35 SUBTOTAL	3201141						35
36 COINSURANCE							36
37 SUM OF AMOUNTS FROM WKST E, PARTS C,D AND E,							37
38 REIMBURSABLE BAD DEBTS							38
38.01 REDUCED REIMBURSABLE BAD DEBTS							38.01
38.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)							38.02
39 UTILIZATION REVIEW							39
40 SUBTOTAL	3201141						40
41 INPATIENT ROUTINE SERVICE COST							41
42 MEDICARE INPATIENT ROUTINE CHARGES							42
43 AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE							43
44 AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)							44
45 RATIO OF LINE 43 TO LINE 44							45
46 TOTAL CUSTOMARY CHARGES							46
47 EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST							47
48 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES							48
49 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM UTILIZATION							49
50 OTHER ADJUSTMENTS							50
51 AMOUNTS APPLICABLE TO PRIOR COST REPORTING DEPRECIABLE ASSETS							51
52 SUBTOTAL	3201141						52
53 INDIRECT MEDICAL EDUCATION ADJUSTMENT							53
54 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS							54
55 TOTAL AMOUNT PAYABLE TO THE PROVIDER	3201141						55
56 SEQUESTRATION ADJUSTMENT							56
57 INTERIM PAYMENTS	1836026						57
57.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)							57.01
58 BALANCE DUE PROVIDER/PROGRAM	1365115						58
59 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT SECTION 115.2							59

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	3404098			1
2 TEMPORARY INVESTMENTS				2
3 NOTES RECEIVABLE				3
4 ACCOUNTS RECEIVABLE	7124905			4
5 OTHER RECEIVABLES	1345873			5
6 ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE				6
7 INVENTORY	387901			7
8 PREPAID EXPENSES	273045			8
9 OTHER CURRENT ASSETS				9
10 DUE FROM OTHER FUNDS				10
11 TOTAL CURRENT ASSETS	12535822			11
FIXED ASSETS				
12 LAND	220118			12
12.01 ACCUMULATED DEPRECIATION				12.01
13 LAND IMPROVEMENTS	1422266			13
13.01 ACCUMULATED DEPRECIATION				13.01
14 BUILDINGS	28185465			14
14.01 ACCUMULATED DEPRECIATION	-25799743			14.01
15 LEASEHOLD IMPROVEMENTS				15
15.01 ACCUMULATED AMORTIZATION				15.01
16 FIXED EQUIPMENT	22269214			16
16.01 ACCUMULATED DEPRECIATION				16.01
17 AUTOMOBILES AND TRUCKS				17
17.01 ACCUMULATED DEPRECIATION				17.01
18 MAJOR MOVABLE EQUIPMENT				18
18.01 ACCUMULATED DEPRECIATION				18.01
19 MINOR EQUIPMENT DEPRECIABLE				19
19.01 ACCUMULATED DEPRECIATION				19.01
20 MINOR EQUIPMENT-NONDEPRECIABLE				20
21 TOTAL FIXED ASSETS	26297320			21
OTHER ASSETS				
22 INVESTMENTS				22
23 DEPOSITS ON LEASES				23
24 DUE FROM OWNERS/OFFICERS				24
25 OTHER ASSETS	26431220			25
26 TOTAL OTHER ASSETS	26431220			26
27 TOTAL ASSETS	65264362			27
LIABILITIES AND FUND BALANCES	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1	2	3	4
CURRENT LIABILITIES				
28 ACCOUNTS PAYABLE	2149854			28
29 SALARIES, WAGES & FEES PAYABLE	2437217			29
30 PAYROLL TAXES PAYABLE				30
31 NOTES & LOANS PAYABLE (SHORT TERM)				31
32 DEFERRED INCOME				32

33	ACCELERATED PAYMENTS		33
34	DUE TO OTHER FUNDS		34
35	OTHER CURRENT LIABILITIES	1655691	35
36	TOTAL CURRENT LIABILITIES	6242762	36
	LONG-TERM LIABILITIES		
37	MORTGAGE PAYABLE		37
38	NOTES PAYABLE		38
39	UNSECURED LOANS		39
40	LOANS FROM OWNERS .01 PRIOR TO 7/1/66		40
	.02 ON OR AFTER 7/1/66		
41	OTHER LONG TERM LIABILITIES	9876293	41
42	TOTAL LONG TERM LIABILITIES	9876293	42
43	TOTAL LIABILITIES	16119055	43
	CAPITAL ACCOUNTS		
44	GENERAL FUND BALANCE	49145307	44
45	SPECIFIC PURPOSE FUND BALANCE		45
46	DONOR CREATED-ENDOWMENT FUND BAL-RESTRICTED		46
47	DONOR CREATED-ENDOWMENT FUND BAL-UNRESTRICTED		47
48	GOVERNING BODY CREATED - ENDOWMENT FUND BAL		48
49	PLANT FUND BALANCE - INVESTED IN PLANT		49
50	PLANT FUND BALANCE - RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION		50
51	TOTAL FUND BALANCES	49145307	51
52	TOTAL LIABILITIES AND FUND BALANCES	65264362	52

STATEMENT OF CHANGES IN FUND BALANCES

WORKSHEET G-1

	GENERAL FUND 1	SPECIFIC PURPOSE FUND 2	ENDOWMENT FUND 3	PLANT FUND 4
1 FUND BALANCES AT BEGINNING OF PERIOD	45185609			1
2 NET INCOME (LOSS)	3959698			2
3 TOTAL	49145307			3
4 ADDITIONS (CREDIT ADJUSTMENTS)				4
5				5
6				6
7				7
8				8
9				9
10 TOTAL ADDITIONS				10
11 SUBTOTAL	49145307			11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)				12
13				13
14				14
15				15
16				16
17				17
18 TOTAL DEDUCTIONS				18
19 FUND BALANCE AT END OF PERIOD PER BALANCE SHEET	49145307			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	
GENERAL INPATIENT ROUTINE CARE SERVICES				
1 HOSPITAL	6626631		6626631	1
2 SUBPROVIDER I				2
4 SWING BED - SNF				4
5 SWING BED - NF				5
6 SKILLED NURSING FACILITY				6
7 NURSING FACILITY				7
8 OTHER LONG TERM CARE				8
9 TOTAL GENERAL INPATIENT CARE SERVICES	6626631		6626631	9
INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				
10 INTENSIVE CARE UNIT				10
11 CORONARY CARE UNIT				11
12 BURN INTENSIVE CARE UNIT				12
13 SURGICAL INTENSIVE CARE UNIT				13
14 OTHER SPECIAL CARE (SPECIFY)				14
15 TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICE				15
16 TOTAL INPATIENT ROUTINE CARE SERVICES	6626631		6626631	16
17 ANCILLARY SERVICES	11016884	49756079	60772963	17
18 OUTPATIENT SERVICES				18
18.50 RHC				18.50
18.60 FQHC				18.60
19 HOME HEALTH AGENCY		975687	975687	19
20 AMBULANCE				20
21 CORF				21
22 ASC				22
23 HOSPICE				23
24				24
25 TOTAL PATIENT REVENUES	17643515	50731766	68375281	25

PART II - OPERATING EXPENSES

	1	2	
26 OPERATING EXPENSES		37944456	26
27 ADD (SPECIFY)			27
28 NON PATIENT RELATED			28
29 BAD DEBTS	3637770		29
30			30
31			31
32			32
33 TOTAL ADDITIONS		3637770	33
34 DEDUCT (SPECIFY)			34
35			35
36			36
37			37
38			38
39 TOTAL DEDUCTIONS			39
40 TOTAL OPERATING EXPENSES		41582226	40

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION

1	TOTAL PATIENT REVENUES	68375281	1
2	LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	27711522	2
3	NET PATIENT REVENUES	40663759	3
4	LESS - TOTAL OPERATING EXPENSES	41582226	4
5	NET INCOME FROM SERVICE TO PATIENTS	-918467	5
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	100213	6
7	INCOME FROM INVESTMENTS	3237948	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	3111	11
12	PARKING LOT RECEIPTS		12
13	REVENUE FROM LAUNDRY AND LINEN SERVICE		13
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	201155	14
15	REVENUE FROM RENTAL OF LIVING QUARTERS		15
16	REV FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS	295	16
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	315048	17
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	2744	18
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	80179	20
21	RENTAL OF VENDING MACHINES		21
22	RENTAL OF HOSPITAL SPACE		22
23	GOVERNMENTAL APPROPRIATIONS	107218	23
24	NON PATIENT REVENUE	187915	24
24.01	MISC REVENUE (VARIOUS)	44790	24.01
24.02	OTHER RELATED REVENUE (MOB)	597549	24.02
25	TOTAL OTHER INCOME	4878165	25
26	TOTAL	3959698	26
27			27
28			28
29			29
30	TOTAL OTHER EXPENSES		30
31	NET INCOME (OR LOSS) FOR THE PERIOD	3959698	31

ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA NO.: 15-7157

WORKSHEET H

	SALARIES	EMPLOYEE	TRANS-	CONTRACTED/	OTHER	TOTAL HHA
	1	BENEFITS	PORTATION	PURCH SVCS	COSTS	COST
		2	3	4	5	6
GENERAL SERVICE COST CENTER						
1 CAPITAL RELATED-BLDG & FIXTURES						1
2 CAPITAL RELATED-MOVABLE EQUIPMENT						2
3 PLANT OPERATION & MAINTENANCE						3
4 TRANSPORTATION			28931			28931 4
5 ADMINISTRATIVE AND GENERAL	203995				27842	231837 5
HHA REIMBURSABLE SERVICES						
6 SKILLED NURSING CARE	182246					182246 6
7 PHYSICAL THERAPY	61381			18569		79950 7
8 OCCUPATIONAL THERAPY				8191		8191 8
9 SPEECH PATHOLOGY	2094					2094 9
10 MEDICAL SOCIAL SERVICES	2079					2079 10
11 HOME HEALTH AIDE	20899					20899 11
12 SUPPLIES					4208	4208 12
13 DRUGS						13
13.20 COST OF ADMINISTERING VACCINES						13.20
14 DME						14
HHA NONREIMBURSABLE SERVICES						
15 HOME DIALYSIS AIDE SERVICES						15
16 RESPIRATORY THERAPY						16
17 PRIVATE DUTY NURSING	26488		4584		39	31111 17
18 CLINIC						18
19 HEALTH PROMOTION ACTIVITIES						19
20 DAY CARE PROGRAM						20
21 HOME DELIVERED MEALS PROGRAM						21
22 HOMEMAKER SERVICE						22
23 ALL OTHERS						23
23.50 TELEMEDICINE						23.50
24 TOTAL	499182		33515	26760	32089	591546 24

ANALYSIS OF PROVIDER-BASED HOME HEALTH AGENCY COSTS

HHA NO.: 15-7157

WORKSHEET H
 (CONTINUED)

	RECLASSIFI- CATIONS 7	RECLASSIFIED TRIAL BALANCE 8	ADJUSTMENTS 9	NET EXPENSES FOR ALLOCATION 10	
1					1
2					2
3					3
4		28931		28931	4
5	6655	238492	-8783	229709	5
6		182246		182246	6
7		79950		79950	7
8		8191		8191	8
9		2094		2094	9
10		2079		2079	10
11		20899		20899	11
12		4208		4208	12
13					13
13.20					13.20
14					14
15					15
16					16
17		31111		31111	17
18					18
19					19
20					20
21					21
22					22
23					23
23.50					23.50
24	6655	598201	-8783	589418	24

COST ALLOCATION - HHA GENERAL SERVICE COST

HHA NO.: 15-7157

WORKSHEET H-4
 PART I

	NET EXPENSES FOR COST ALLOCATION 0	CAP REL BLDGS & FIXTURES 1	CAP REL MOVABLE EQUIPMENT 2	PLANT OPERATN & MAINT 3	TRANSPORT- ATION 4	SUBTOTAL 4A	ADMIN & GENERAL 5	TOTAL 6
GENERAL SERVICE COST CENTER								
1 CAPITAL RELATED-BLDG & FIXT								1
2 CAPITAL RELATED-MOVABLE EQUIP								2
3 PLANT OPERATION & MAINTENANCE								3
4 TRANSPORTATION	28931				28931			4
5 ADMINISTRATIVE AND GENERAL HHA REIMBURSABLE SERVICES	229709					229709	229709	5
6 SKILLED NURSING CARE	182246				18199	200445	128004	328449 6
7 PHYSICAL THERAPY	79950				4518	84468	53941	138409 7
8 OCCUPATIONAL THERAPY	8191					8191	5231	13422 8
9 SPEECH PATHOLOGY	2094				201	2295	1466	3761 9
10 MEDICAL SOCIAL SERVICES	2079				886	2965	1893	4858 10
11 HOME HEALTH AIDE	20899				5127	26026	16620	42646 11
12 SUPPLIES	4208					4208	2687	6895 12
13 DRUGS								13
13.20 COST OF ADMINISTERING VACCINES								13.20
14 DME								14
HHA NONREIMBURSABLE SERVICES								
15 HOME DIALYSIS AIDE SERVICES								15
16 RESPIRATORY THERAPY								16
17 PRIVATE DUTY NURSING	31111					31111	19867	50978 17
18 CLINIC								18
19 HEALTH PROMOTION ACTIVITIES								19
20 DAY CARE PROGRAM								20
21 HOME DELIVERED MEALS PROGRAM								21
22 HOMEMAKER SERVICE								22
23 ALL OTHERS								23
23.50 TELEMEDICINE								23.50
24 TOTAL	589418				28931	589418		589418 24

COST ALLOCATION - HHA STATISTICAL BASIS

HHA NO.: 15-7157

WORKSHEET H-4
 PART II

	CAP REL BLDGS & FIXTURES (SQUARE FEET)	CAP REL MOVABLE EQUIPMENT (DOLLAR VALUE)	PLANT OPERATN & MAINT (SQUARE FEET)	TRANSPORT- ATION (MILEAGE)	RECONCIL- IATION 5A	ADMIN & GENERAL (ACCUM COST) 5	
	1	2	3	4			
GENERAL SERVICE COST CENTER							
1 CAPITAL RELATED-BLDG & FIXT							1
2 CAPITAL RELATED-MOVABLE EQUIP							2
3 PLANT OPERATION & MAINTENANCE							3
4 TRANSPORTATION				33890			4
5 ADMINISTRATIVE AND GENERAL HHA REIMBURSABLE SERVICES					-229709	359709	5
6 SKILLED NURSING CARE				21317		200445	6
7 PHYSICAL THERAPY				5293		84468	7
8 OCCUPATIONAL THERAPY						8191	8
9 SPEECH PATHOLOGY				236		2295	9
10 MEDICAL SOCIAL SERVICES				1038		2965	10
11 HOME HEALTH AIDE				6006		26026	11
12 SUPPLIES						4208	12
13 DRUGS							13
13.20 COST OF ADMINISTERING VACCINES							13.20
14 DME							14
HHA NONREIMBURSABLE SERVICES							
15 HOME DIALYSIS AIDE SERVICES							15
16 RESPIRATORY THERAPY							16
17 PRIVATE DUTY NURSING						31111	17
18 CLINIC							18
19 HEALTH PROMOTION ACTIVITIES							19
20 DAY CARE PROGRAM							20
21 HOME DELIVERED MEALS PROGRAM							21
22 HOMEMAKER SERVICE							22
23 ALL OTHERS							23
23.50 TELEMEDICINE							23.50
24 TOTAL				33890	-229709	359709	24
25 COST TO BE ALLOC (PER W/S H)				28931		229709	25
26 UNIT COST MULTIPLIER				.853674		.638597	26

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA NO.: 15-7157

WORKSHEET H-5
 PART I

HHA COST CENTER	ALLOCATED		
	HHA A & G 28	TOTAL HHA COSTS 29	
1 ADMINISTRATIVE AND GENERAL			1
2 SKILLED NURSING CARE	238573	637344	2
3 PHYSICAL THERAPY	100535	268577	3
4 OCCUPATIONAL THERAPY	9749	26045	4
5 SPEECH PATHOLOGY	2732	7298	5
6 MEDICAL SOCIAL SERVICES	3529	9427	6
7 HOME HEALTH AIDE	30977	82754	7
8 SUPPLIES	5008	13379	8
9 DRUGS			9
9.20 COST OF ADMINISTERING VACC			9.20
10 DME			10
11 HOME DIALYSIS AIDE SERVICE			11
12 RESPIRATORY THERAPY			12
13 PRIVATE DUTY NURSING	51213	136815	13
14 CLINIC			14
15 HEALTH PROMOTION ACTIVITIE			15
16 DAY CARE PROGRAM			16
17 HOME DELIVERED MEALS PROGR			17
18 HOMEMAKER SERVICE			18
19 ALL OTHERS			19
19.50 TELEMEDICINE			19.50
20 TOTALS	442316	1181639	20
21 UNIT COST MULTIPLIER	.598272		21

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS
 STATISTICAL BASIS

HHA NO.: 15-7157

WORKSHEET H-5
 PART II

HHA COST CENTER	RECON- CILIATION	ADMINI- STRATIVE & GENERAL ACCUM COST	MAINT- TENANCE & REPAIRS SQUARE FEET	OPERATION OF PLANT (SQUARE FEET)	LAUNDRY AND LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE- KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	SNACK BAR (MEALS SERVED)
	6A	6	7	8	9	10	11	11.10
1 ADMINISTRATIVE AND GENERAL		176485		2900		2900		1
2 SKILLED NURSING CARE		328449						2
3 PHYSICAL THERAPY		138409						3
4 OCCUPATIONAL THERAPY		13422						4
5 SPEECH PATHOLOGY		3761						5
6 MEDICAL SOCIAL SERVICES		4858						6
7 HOME HEALTH AIDE		42646						7
8 SUPPLIES		6895						8
9 DRUGS								9
9.20 COST OF ADMINISTERING VACC								9.20
10 DME								10
11 HOME DIALYSIS AIDE SERVICE								11
12 RESPIRATORY THERAPY								12
13 PRIVATE DUTY NURSING		60566						13
14 CLINIC								14
15 HEALTH PROMOTION ACTIVITIE								15
16 DAY CARE PROGRAM								16
17 HOME DELIVERED MEALS PROGR								17
18 HOMEMAKER SERVICE								18
19 ALL OTHERS								19
19.50 TELEMEDICINE								19.50
20 TOTALS		775491		2900		2900		20
21 TOTAL COST TO BE ALLOCATED		166033		62310		25552		21
22 UNIT COST MULTIPLIER								22
22 UNIT COST MULTIPLIER		.214100		21.486207		8.811034		22

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS
 STATISTICAL BASIS

HHA NO.: 15-7157

WORKSHEET H-5
 PART II

HHA COST CENTER	NURSING	I&R	I&R	PARAMED	
	SCHOOL	SALARY & FRINGES	PROGRAM COSTS	ED	
	ASSIGNED TIME	ASSIGNED TIME	ASSIGNED TIME	(ASSIGNED TIME)	
	21	22	23	24	
1 ADMINISTRATIVE AND GENERAL					1
2 SKILLED NURSING CARE					2
3 PHYSICAL THERAPY					3
4 OCCUPATIONAL THERAPY					4
5 SPEECH PATHOLOGY					5
6 MEDICAL SOCIAL SERVICES					6
7 HOME HEALTH AIDE					7
8 SUPPLIES					8
9 DRUGS					9
9.20 COST OF ADMINISTERING VACC					9.20
10 DME					10
11 HOME DIALYSIS AIDE SERVICE					11
12 RESPIRATORY THERAPY					12
13 PRIVATE DUTY NURSING					13
14 CLINIC					14
15 HEALTH PROMOTION ACTIVITIE					15
16 DAY CARE PROGRAM					16
17 HOME DELIVERED MEALS PROGR					17
18 HOMEMAKER SERVICE					18
19 ALL OTHERS					19
19.50 TELEMEDICINE					19.50
20 TOTALS					20
21 TOTAL COST TO BE ALLOCATED					21
22 UNIT COST MULTIPLIER					22
22 UNIT COST MULTIPLIER					22

APPORTIONMENT OF PATIENT SERVICE COSTS

HHA NO.: 15-7157

WORKSHEET H-6
 PARTS I & II

CHECK APPLICABLE BOX: [] TITLE V [XX] TITLE XVIII [] TITLE XIX

PART I - APPORTIONMENT OF HHA COST CENTERS: COMPUTATION OF THE LESSER OF AGGREGATE PROGRAM COST OR THE AGGREGATE OF THE PROGRAM LIMITATION

COST PER VISIT COMPUTATION		FROM	SHARED	TOTAL HHA	TOTAL	AVERAGE	
PATIENT SERVICES		WKST H-5, PART I, COL 29, LINE	ANCILLARY COSTS	COSTS	VISITS	COST PER VISIT	
		1	2	3	4	5	
1	SKILLED NURSING CARE	2	637344	637344	3634	175.38	1
2	PHYSICAL THERAPY	3	268577	268577	1082	248.22	2
3	OCCUPATIONAL THERAPY	4	26045	26045	109	238.94	3
4	SPEECH PATHOLOGY	5	7298	7298	54	135.15	4
5	MEDICAL SOCIAL SERV	6	9427	9427	61	154.54	5
6	HOME HEALTH AIDE SERV	7	82754	82754	732	113.05	6
7	TOTAL		1031445	1031445	5672		7

LIMITATION COST COMPUTATION		MSA				PROGRAM	
PATIENT SERVICES		NO.				COST LIMITS	
		1	2	3	4	5	
8	SKILLED NURSING CARE	2760					8
8.01	SKILLED NURSING CARE	9915					8.01
9	PHYSICAL THERAPY	2760					9
9.01	PHYSICAL THERAPY	9915					9.01
10	OCCUPATIONAL THERAPY	2760					10
10.01	OCCUPATIONAL THERAPY	9915					10.01
11	SPEECH PATHOLOGY	2760					11
11.01	SPEECH PATHOLOGY	9915					11.01
12	MEDICAL SOCIAL SERV	2760					12
12.01	MEDICAL SOCIAL SERV	9915					12.01
13	HOME HEALTH AIDE SERV	2760					13
13.01	HOME HEALTH AIDE SERV	9915					13.01
14	TOTAL						14

APPORTIONMENT OF PATIENT SERVICE COSTS

HHA NO.: 15-7157

WORKSHEET H-6
 PARTS I & II
 (CONTINUED)

CHECK APPLICABLE BOX: [] TITLE V [XX] TITLE XVIII [] TITLE XIX

PART I - APPORTIONMENT OF HHA COST CENTERS: COMPUTATION OF THE LESSER OF AGGREGATE PROGRAM COST OR THE AGGREGATE OF THE PROGRAM LIMITATION

SUPPLIES AND DRUGS COST COMPUTATIONS		FROM	FACILITY	SHARED	TOTAL HHA	TOTAL	RATIO	
OTHER PATIENT SERVICES		WKST H-5, PART I, COL 29, LINE	COSTS	ANCILLARY COSTS	COSTS	CHARGES		
			1	2	3	4	5	
15	COST OF MEDICAL SUPPLIES	8	13379		13379	13075	1.023250	15
16	COST OF DRUGS	9						16
16.20	COST OF ADMINISTERING VACCINES	9.20						16.20
PER BENEFICIARY COST LIMITATION:						MSA		
						NO.	AMOUNT	
						1	2	
17	PROGRAM UNDUPLICATED CENSUS FROM WORKSHEET S-4					2760		17
17.01	PROGRAM UNDUPLICATED CENSUS FROM WORKSHEET S-4					9915		17.01
18	PER BENEFICIARY COST LIMITATION					2760		18
18.01	PER BENEFICIARY COST LIMITATION					9915		18.01
19	PER BENEFICIARY COST LIMITATION							19

APPORTIONMENT OF PATIENT SERVICE COSTS

HHA NO.: 15-7157

WORKSHEET H-6
 PARTS II & III

CHECK APPLICABLE BOX: [] TITLE V [XX] TITLE XVIII [] TITLE XIX

PART II - APPORTIONMENT OF COST OF HHA SERVICES FURNISHED BY SHARED HOSPITAL DEPARTMENTS

	FROM WKST C, PART I, COL 9, LINE	COST TO CHARGE RATIO 1	TOTAL HHA CHARGES 2	HHA SHARED ANCILLARY COSTS 3	TRANSFER TO PART I 4	
1	PHYSICAL THERAPY	50	.603605		COL 2, LINE 2	1
1.01	CARDIAC REHAB	50.01	1.130892		COL 2, LINE 2	1.01
2	OCCUPATIONAL THERAPY	51			COL 2, LINE 3	2
3	SPEECH PATHOLOGY	52			COL 2, LINE 4	3
4	MEDICAL SUPPLIES CHARGED TO PA	55	.300169		COL 2, LINE 15	4
5	DRUGS CHARGED TO PATIENTS	56	.412491		COL 2, LINE 16	5

PART III - OUTPATIENT THERAPY REDUCTION COMPUTATION

PART B SERVICES SUBJECT TO DEDUCTIBLES AND COINSURANCE

	FROM PART I COL. 5	COST PER VISIT 2	PRIOR TO 1/1/98	PROGRAM VISITS FROM 1/1/98 THRU 12/31/98	PROGRAM COST PRIOR TO 1/1/98	PROGRAM FROM 1/1/98 THRU 12/31/98	VISITS ON OR AFTER 1/1/99	
	1	2	2.01	3	3.01	4	5	
1	PHYSICAL THERAPY	2	248.22					1
2	OCCUPATIONAL THERAPY	3	238.94					2
3	SPEECH PATHOLOGY	4	135.15					3
4	TOTAL							4

CALCULATION OF HHA REMIBURSEMENT SETTLEMENT

HHA NO.: 15-7157

WORKSHEET H-7
 PARTS I & II

CHECK APPLICABLE BOX: [] TITLE V [XX] TITLE XVIII [] TITLE XIX

PART I - COMPUTATION OF THE LESSER OF REASONABLE COST OR CUSTOMARY CHARGES

DESCRIPTION	----- PART B -----		
	PART A	NOT SUBJECT TO DEDUCTIBLES & COINSURANCE	SUBJECT TO DEDUCTIBLES & COINSURANCE
	1	2	3
REASONABLE COST OF PROGRAM SERVICES			
1 REASONABLE COST OF SERVICES			1
2 TOTAL CHARGES	340703	250753	2
CUSTOMARY CHARGES			
3 AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS			3
4 AMOUNT THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(B)			4
5 RATIO OF LINE 3 TO LINE 4 (NOT TO EXCEED 1.000000)			5
6 TOTAL CUSTOMARY CHARGES	340703	250753	6
7 EXCESS OF TOTAL CUSTOMARY CHARGES OVER TOTAL REASONABLE COST	340703	250753	7
8 EXCESS OF TOTAL REASONABLE COST OVER TOTAL CUSTOMARY CHARGES			8
9 PRIMARY PAYOR PAYMENTS			9

PART II - COMPUTATION OF HHA REIMBURSEMENT SETTLEMENT

DESCRIPTION	PART A	PART B	
	SERVICES	SERVICES	
	1	2	
10 TOTAL REASONABLE COST			10
10.01 TOTAL PPS REIMBURSEMENT - FULL EPISODES WITHOUT OUTLIERS	290989	215509	10.01
10.02 TOTAL PPS REIMBURSEMENT - FULL EPISODES WITH OUTLIERS	1905	1753	10.02
10.03 TOTAL PPS REIMBURSEMENT - LUPA EPISODES	3535	4080	10.03
10.04 TOTAL PPS REIMBURSEMENT - PEP EPISODES	2511	727	10.04
10.05 TOTAL PPS REIMBURSEMENT - SCIC WITHIN A PEP EPISODES			10.05
10.06 TOTAL PPS REIMBURSEMENT - SCIC EPISODES			10.06
10.07 TOTAL PPS OUTLIER REIMBURSEMENT - FULL EPISODES WITH OUTLIERS	255	191	10.07
10.08 TOTAL PPS OUTLIER REIMBURSEMENT - PEP EPISODES			10.08
10.09 TOTAL PPS OUTLIER REIMBURSEMENT - SCIC WITHIN A PEP EPISODES			10.09
10.10 TOTAL PPS OUTLIER REIMBURSEMENT - SCIC EPISODES			10.10
10.11 TOTAL OTHER PAYMENTS			10.11
10.12 DME PAYMENTS			10.12
10.13 OXYGEN PAYMENTS			10.13
10.14 PROSTHETIC AND ORTHOTIC PAYMENTS			10.14
11 PART B DEDUCTIBLES BILLED TO MEDICARE PATIENTS (EXCL COINSURANCE)			11
12 SUBTOTAL	299195	222260	12
13 EXCESS REASONABLE COST			13
14 SUBTOTAL	299195	222260	14
15 COINSURANCE BILLED TO PROGRAM PATIENTS			15
16 NET COST	299195	222260	16
17 REIMBURSABLE BAD DEBTS			17
17.01 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES			17.01
18 TOTAL COSTS - CURRENT COST REPORTING PERIOD	299195	222260	18
19 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS			19
20 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM AGENCIES' TERMINATION OR OR DECREASE IN PROGRAM UTILIZATION			20

21	OTHER ADJUSTMENTS (SPECIFY):			21
22	SUBTOTAL	299195	222260	22
23	SEQUESTRATION ADJUSTMENT			23
24	SUBTOTAL	299195	222260	24
25	TOTAL INTERIM PAYMENTS	299195	222261	25
25.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)			25.01
26	BALANCE DUE PROVIDER/PROGRAM		-1	26
27	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2			27

ANALYSIS OF PAYMENTS TO PROVIDER-BASED HHA'S
 FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES

HHA NO.: 15-7157

WORKSHEET H-8

DESCRIPTION	PART A		PART B	
	MO/DAY/YR 1	AMOUNT 2	MO/DAY/YR 3	AMOUNT 4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		299195		222261
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
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM				3.01
ADJUSTMENT AMOUNT BASED ON SUBSEQUENT	PROGRAM			3.02
REVISION OF THE INTERIM RATE FOR THE COST	TO			3.03
REPORTING PERIOD. ALSO SHOW DATE OF EACH	PROVIDER	NONE		3.04
PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.				3.05
				3.50
	PROVIDER			3.51
	TO	NONE		3.52
	PROGRAM			3.53
				3.54
SUBTOTAL				3.99
4 TOTAL INTERIM PAYMENTS		299195		222261
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAY- MENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM			5.01
	TO			5.02
	PROVIDER			5.03
	PROVIDER			5.50
	TO			5.51
	PROGRAM			5.52
SUBTOTAL				5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO			6.01
	PROVIDER			6.02
	PROVIDER TO			
	PROGRAM			
7 TOTAL MEDICARE PROGRAM LIABILITY				7

NAME OF INTERMEDIARY: _____

INTERMEDIARY NUMBER: _____

SIGNATURE OF AUTHORIZED PERSON: _____

DATE (MO/DAY/YR): _____

ANALYSIS OF PROVIDER-BASED HOSPICE COSTS

HOSPICE NO.: 15-1559

WORKSHEET K

	SALARIES 1	EMPLOYEE BENEFITS 2	TRANS- PORTATION 3	CONTRACTED SERVICES 4	OTHER 5	TOTAL 6	
GENERAL SERVICE COST CENTER							
1 CAPITAL RELATED COSTS-BLDG AND FIXT.							1
2 CAPITAL RELATED COSTS-MOVABLE EQUIP.							2
3 PLANT OPERATION AND MAINTENANCE							3
4 TRANSPORTATION - STAFF							4
5 VOLUNTEER SERVICE COORDINATION	3140					3140	5
6 ADMINISTRATIVE AND GENERAL INPATIENT CARE SERVICE	23445		88		6908	30441	6
7 INPATIENT - GENERAL CARE				35652		35652	7
8 INPATIENT - RESPITE CARE VISITING SERVICES							8
9 PHYSICIAN SERVICES							9
10 NURSING CARE	58078		3585			61663	10
10.20 NURSING CARE-CONTINUOUS HOME CARE							10.20
11 PHYSICAL THERAPY							11
12 OCCUPATIONAL THERAPY							12
13 SPEECH/LANGUAGE PATHOLOGY							13
14 MEDICAL SOCIAL SERVICES	28264		2016			30280	14
15 SPIRITUAL COUNSELING	11977		1276			13253	15
16 DIETARY COUNSELING							16
17 COUNSELING - OTHER							17
18 HOME HEALTH AIDE AND HOMEMAKER	12923		5303			18226	18
18.20 HH AIDE & HOMEMAKER-CONT. HOME CARE							18.20
19 OTHER OTHER HOSPICE SERVICE COSTS							19
20 DRUGS, BIOLOGICAL & INFUSION THERAPY							20
20.30 ANALGESICS							20.30
20.31 SEDATIVES / HYPNOTICS							20.31
20.32 OTHER - SPECIFY							20.32
21 DURABLE MEDICAL EQUIPMENT/OXYGEN					34730	34730	21
22 PATIENT TRANSPORTATION							22
23 IMAGING SERVICES							23
24 LABS AND DIAGNOSTICS							24
25 MEDICAL SUPPLIES					26347	26347	25
26 OUTPATIENT SERVICES (INCLUDING E/R DEPT.)							26
27 RADIATION THERAPY							27
28 CHEMOTHERAPY							28
29 OTHER HOSPICE NONREIMBURSABLE SERVICE							29
30 BEREAVEMENT PROGRAM COSTS	1373		145		193	1711	30
31 VOLUNTEER PROGRAM COSTS							31
32 FUNDRAISING							32
33 OTHER PROGRAM COSTS							33
34 TOTAL	139200		12413	35652	68178	255443	34

ANALYSIS OF PROVIDER-BASED HOSPICE COSTS

HOSPICE NO.: 15-1559

WORKSHEET K
 (CONTINUED)

	RECLASSIFI- CATION 7	SUBTOTAL 8	ADJUSTMENTS 9	TOTAL 10	
1					1
2					2
3					3
4					4
5		3140		3140	5
6	688	31129	-127	31002	6
7		35652		35652	7
8					8
9					9
10		61663		61663	10
10.20					10.20
11					11
12					12
13					13
14		30280		30280	14
15		13253		13253	15
16					16
17					17
18		18226		18226	18
18.20					18.20
19					19
20					20
20.30					20.30
20.31					20.31
20.32					20.32
21		34730		34730	21
22					22
23					23
24					24
25		26347		26347	25
26					26
27					27
28					28
29					29
30		1711		1711	30
31					31
32					32
33					33
34	688	256131	-127	256004	34

HOSPICE COMPENSATION ANALYSIS - SALARIES AND WAGES

HOSPICE NO.: 15-1559

WORKSHEET K-1

	ADMINI- STRATOR 1	DIRECTOR 2	SOCIAL SERVICES 3	SUPER- VISORS 4	NURSES 5	TOTAL THERAPISTS 6	AIDES 7	ALL OTHER 8	TOTAL 9
GENERAL SERVICE COST CENTER									
1 CAP REL COSTS-BLDG AND FIXT.									1
2 CAP REL COSTS-MOVABLE EQUIP.									2
3 PLANT OPERATION & MAINT.									3
4 TRANSPORTATION - STAFF									4
5 VOLUNTEER SERVICE COORD.				3140					3140 5
6 ADMINISTRATIVE AND GENERAL INPATIENT CARE SERVICE	7229	9088		6407				721	23445 6
7 INPATIENT - GENERAL CARE									7
8 INPATIENT - RESPITE CARE									8
9 VISITING SERVICES PHYSICIAN SERVICES									9
10 NURSING CARE					58078				58078 10
10.20 NURSING CARE-CONT.HOME CARE									10.20
11 PHYSICAL THERAPY									11
12 OCCUPATIONAL THERAPY									12
13 SPEECH/LANGUAGE PATHOLOGY									13
14 MEDICAL SOCIAL SERVICES			28264						28264 14
15 SPIRITUAL COUNSELING							11977		11977 15
16 DIETARY COUNSELING									16
17 COUNSELING - OTHER									17
18 HH AIDE AND HOMEMAKER							12923		12923 18
18.20 HH AIDE & HMKR-CONT.HME CARE									18.20
19 OTHER									19
20 OTHER HOSPICE SERVICE COSTS DRUGS, BIOL. & INFUS. THER.									20
20.30 ANALGESICS									20.30
20.31 SEDATIVES / HYPNOTICS									20.31
20.32 OTHER - SPECIFY									20.32
21 DURABLE MED. EQUIP./OXYGEN									21
22 PATIENT TRANSPORTATION									22
23 IMAGING SERVICES									23
24 LABS AND DIAGNOSTICS									24
25 MEDICAL SUPPLIES									25
26 OUTPAT.SERV.(INCL.E/R DEPT.)									26
27 RADIATION THERAPY									27
28 CHEMOTHERAPY									28
29 OTHER									29
HOSPICE NONREIMBURSABLE SERVICE									
30 BEREAVEMENT PROGRAM COSTS								1373	1373 30
31 VOLUNTEER PROGRAM COSTS									31
32 FUNDRAISING									32
33 OTHER PROGRAM COSTS									33
34 TOTAL	7229	9088	28264	9547	58078		12923	14071	139200 34

HOSPICE COMPENSATION ANALYSIS - CONTRACTED SERVICES/PURCHASED SERVICES

HOSPICE NO.: 15-1559

WORKSHEET K-3

	ADMINI- STRATOR 1	DIRECTOR 2	SOCIAL SERVICES 3	SUPER- VISORS 4	NURSES 5	TOTAL THERAPISTS 6	AIDES 7	ALL OTHER 8	TOTAL 9
GENERAL SERVICE COST CENTER									
1 CAP REL COSTS-BLDG AND FIXT.									1
2 CAP REL COSTS-MOVABLE EQUIP.									2
3 PLANT OPERATION & MAINT.									3
4 TRANSPORTATION - STAFF									4
5 VOLUNTEER SERVICE COORD.									5
6 ADMINISTRATIVE AND GENERAL INPATIENT CARE SERVICE									6
7 INPATIENT - GENERAL CARE								35652	35652 7
8 INPATIENT - RESPITE CARE VISITING SERVICES									8
9 PHYSICIAN SERVICES									9
10 NURSING CARE									10
10.20 NURSING CARE-CONT.HOME CARE									10.20
11 PHYSICAL THERAPY									11
12 OCCUPATIONAL THERAPY									12
13 SPEECH/LANGUAGE PATHOLOGY									13
14 MEDICAL SOCIAL SERVICES									14
15 SPIRITUAL COUNSELING									15
16 DIETARY COUNSELING									16
17 COUNSELING - OTHER									17
18 HH AIDE AND HOMEMAKER									18
18.20 HH AIDE & HMKR-CONT.HME CARE									18.20
19 OTHER									19
OTHER HOSPICE SERVICE COSTS									
20 DRUGS, BIOL. & INFUS. THER.									20
20.30 ANALGESICS									20.30
20.31 SEDATIVES / HYPNOTICS									20.31
20.32 OTHER - SPECIFY									20.32
21 DURABLE MED. EQUIP./OXYGEN									21
22 PATIENT TRANSPORTATION									22
23 IMAGING SERVICES									23
24 LABS AND DIAGNOSTICS									24
25 MEDICAL SUPPLIES									25
26 OUTPAT.SERV.(INCL.E/R DEPT.)									26
27 RADIATION THERAPY									27
28 CHEMOTHERAPY									28
29 OTHER									29
HOSPICE NONREIMBURSABLE SERVICE									
30 BEREAVEMENT PROGRAM COSTS									30
31 VOLUNTEER PROGRAM COSTS									31
32 FUNDRAISING									32
33 OTHER PROGRAM COSTS									33
34 TOTAL								35652	35652 34

COST ALLOCATION - HOSPICE GENERAL SERVICE COST

HOSPICE NO.: 15-1559

WORKSHEET K-4
 PART I

	NET EXPENSES FOR COST ALLOCATION & 0	CAP REL COST BLDG FIXTURES 1	CAP REL MOVABLE EQUIPMENT 2	PLANT OPERATN & MAINT 3	TRANSPOR- TATION 4	VOLUNTEER SERV. CO- ORDINATOR 5	SUBTOTAL 5A	ADMIN & GENERAL 6	TOTAL 7
GENERAL SERVICE COST CENTER									
1 CAP REL COSTS-BLDG AND FIXT.									1
2 CAP REL COSTS-MOVABLE EQUIP.									2
3 PLANT OPERATION & MAINT.									3
4 TRANSPORTATION - STAFF									4
5 VOLUNTEER SERVICE COORD.	3140					3140			5
6 ADMINISTRATIVE AND GENERAL INPATIENT CARE SERVICE	31002						31002		6
7 INPATIENT - GENERAL CARE	35652						4912	40564	7
8 INPATIENT - RESPITE CARE VISITING SERVICES									8
9 PHYSICIAN SERVICES									9
10 NURSING CARE	61663						8497	70160	10
10.20 NURSING CARE-CONTINUOUS HOME									10.20
11 PHYSICAL THERAPY									11
12 OCCUPATIONAL THERAPY									12
13 SPEECH/LANGUAGE PATHOLOGY									13
14 MEDICAL SOCIAL SERVICES	30280						4172	34452	14
15 SPIRITUAL COUNSELING	13253						1826	15079	15
16 DIETARY COUNSELING									16
17 COUNSELING - OTHER									17
18 HH AIDE AND HOMEMAKER	18226						2511	20737	18
18.20 HH AIDE & HMKR-CONT. HOME CA									18.20
19 OTHER									19
OTHER HOSPICE SERVICE COSTS									
20 DRUGS, BIOL. & INFUS. THER.									20
20.30 ANALGESICS									20.30
20.31 SEDATIVES / HYPNOTICS									20.31
20.32 OTHER - SPECIFY									20.32
21 DURABLE MED. EQUIP./OXYGEN	34730						4785	39515	21
22 PATIENT TRANSPORTATION									22
23 IMAGING SERVICES									23
24 LABS AND DIAGNOSTICS									24
25 MEDICAL SUPPLIES	26347						3630	29977	25
26 OUTPAT.SERV.(INCL.E/R DEPT.)									26
27 RADIATION THERAPY									27
28 CHEMOTHERAPY									28
29 OTHER									29
HOSPICE NONREIMBURSABLE SERV.									
30 BEREAVEMENT PROGRAM COSTS	1711						236	1947	30
31 VOLUNTEER PROGRAM COSTS						3140	433	3573	31
32 FUNDRAISING									32
33 OTHER PROGRAM COSTS									33
34 COST TO BE ALLOCATED	256004					3140	256004	256004	34

COST ALLOCATION - HOSPICE STATISTICAL BASIS

HOSPICE NO.: 15-1559

WORKSHEET K-4
 PART II

	CAP REL COST BLDG & FIXTURES (SQUARE FEET)	CAP REL MOVABLE EQUIPMENT (DOLLAR VALUE)	PLANT OPERATN & MAINT (SQUARE FEET)	TRANSPOR- TATION (MILEAGE)	VOLUNTEER SERV. CO- ORDINATOR (HOURS)	RECONCIL- IATION 6A	ADMIN & GENERAL (ACCUM COST) 6	
	1	2	3	4	5			
GENERAL SERVICE COST CENTER								
1 CAP REL COSTS-BLDG AND FIXT.	300							1
2 CAP REL COSTS-MOVABLE EQUIP.		300						2
3 PLANT OPERATION & MAINT.			300					3
4 TRANSPORTATION - STAFF				16612				4
5 VOLUNTEER SERVICE COORD.					200			5
6 ADMINISTRATIVE AND GENERAL INPATIENT CARE SERVICE						-31002	225002	6
7 INPATIENT - GENERAL CARE							35652	7
8 INPATIENT - RESPITE CARE VISITING SERVICES								8
9 PHYSICIAN SERVICES								9
10 NURSING CARE	146	146	146	4832			61663	10
10.20 NURSING CARE-CONTINUOUS HOME								10.20
11 PHYSICAL THERAPY								11
12 OCCUPATIONAL THERAPY								12
13 SPEECH/LANGUAGE PATHOLOGY								13
14 MEDICAL SOCIAL SERVICES	49	49	49	2717			30280	14
15 SPIRITUAL COUNSELING				1720			13253	15
16 DIETARY COUNSELING								16
17 COUNSELING - OTHER								17
18 HH AIDE AND HOMEMAKER	88	88	88	7147			18226	18
18.20 HH AIDE & HMKR-CONT. HOME CA								18.20
19 OTHER								19
OTHER HOSPICE SERVICE COSTS								
20 DRUGS, BIOL. & INFUS. THER.								20
20.30 ANALGESICS								20.30
20.31 SEDATIVES / HYPNOTICS								20.31
20.32 OTHER - SPECIFY								20.32
21 DURABLE MED. EQUIP./OXYGEN							34730	21
22 PATIENT TRANSPORTATION								22
23 IMAGING SERVICES								23
24 LABS AND DIAGNOSTICS								24
25 MEDICAL SUPPLIES							26347	25
26 OUTPAT.SERV.(INCL.E/R DEPT.)								26
27 RADIATION THERAPY								27
28 CHEMOTHERAPY								28
29 OTHER								29
HOSPICE NONREIMBURSABLE SERVICE								
30 BEREAVEMENT PROGRAM COSTS				196			1711	30
31 VOLUNTEER PROGRAM COSTS	17	17	17		200		3140	31
32 FUNDRAISING								32
33 OTHER PROGRAM COSTS								33
34 COST TO BE ALLOCATED					3140		31002	34
35 UNIT COST MULTIPLIER					15.70000		.137785	35

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS HOSPICE NO.: 15-1559

WORKSHEET K-5
 PART I

HOSPICE COST CENTER	ALLOCATED HOSPICE A & G 28	TOTAL HOSPICE COSTS 29	
1 ADMINISTRATIVE AND GENERAL			1
2 INPATIENT - GENERAL CARE	3669	52918	2
3 INPATIENT - RESPITE CARE			3
4 PHYSICIAN SERVICES			4
5 NURSING CARE	8249	118955	5
5.20 NURSING CARE-CONTINUOUS HOM			5.20
6 PHYSICAL THERAPY			6
7 OCCUPATIONAL THERAPY			7
8 SPEECH/LANGUAGE PATHOLOGY			8
9 MEDICAL SOCIAL SERV. - DIRE	4042	58292	9
10 SPIRITUAL COUNSELING	1756	25328	10
11 DIETARY COUNSELING			11
12 COUNSELING - OTHER			12
13 HOME HLTH AIDE & HOMEMAKERS	2299	33155	13
13.20 HH AIDE & HMKR-CONT. HOME C			13.20
14 OTHER			14
15 DRUGS,BIOLOGICALS & INFUSIO			15
15.30 ANALGESICS			15.30
15.31 SEDATIVES / HYPNOTICS			15.31
15.32 OTHER - SPECIFY			15.32
16 DURABLE MED. EQUIP./OXYGEN	3575	51550	16
17 PATIENT TRANSPORTATION			17
18 IMAGING SERVICES			18
19 LABS AND DIAGNOSTICS			19
20 MEDICAL SUPPLIES	2712	39107	20
21 OUTPAT. SERV.(INCL.E/R DEPT			21
22 RADIATION THERAPY			22
23 CHEMOTHERAPY			23
24 OTHER			24
25 BEREAVEMENT PROGRAM COSTS	221	3188	25
26 VOLUNTEER PROGRAM COSTS	426	6144	26
27 FUNDRAISING			27
28 OTHER PROGRAM COSTS			28
29 TOTALS		388637	29
30 UNIT COST MULTIPLIER	.074509		30

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS
 STATISTICAL BASIS

HOSPICE NO.: 15-1559

WORKSHEET K-5
 PART II

HOSPICE COST CENTER	RECON- CILIATION	ADMINI- STRATIVE & GENERAL ACCUM COST	MAINT- TENANCE & REPAIRS SQUARE FEET	OPERATION OF PLANT (SQUARE FEET)	LAUNDRY AND LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSE- KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	SNACK BAR (MEALS SERVED)
	6A	6	7	8	9	10	11	11.10
1 ADMINISTRATIVE AND GENERAL		9043		300		300		1
2 INPATIENT - GENERAL CARE		40564						2
3 INPATIENT - RESPITE CARE								3
4 PHYSICIAN SERVICES								4
5 NURSING CARE		91183						5
5.20 NURSING CARE-CONTINUOUS HOM								5.20
6 PHYSICAL THERAPY								6
7 OCCUPATIONAL THERAPY								7
8 SPEECH/LANGUAGE PATHOLOGY								8
9 MEDICAL SOCIAL SERV. - DIRE		44683						9
10 SPIRITUAL COUNSELING		19415						10
11 DIETARY COUNSELING								11
12 COUNSELING - OTHER								12
13 HOME HLTH AIDE & HOMEMAKERS		25415						13
13.20 HH AIDE & HMKR-CONT. HOME C								13.20
14 OTHER								14
15 DRUGS,BIOLOGICALS & INFUSIO								15
15.30 ANALGESICS								15.30
15.31 SEDATIVES / HYPNOTICS								15.31
15.32 OTHER - SPECIFY								15.32
16 DURABLE MED. EQUIP./OXYGEN		39515						16
17 PATIENT TRANSPORTATION								17
18 IMAGING SERVICES								18
19 LABS AND DIAGNOSTICS								19
20 MEDICAL SUPPLIES		29977						20
21 OUTPAT. SERV.(INCL.E/R DEPT								21
22 RADIATION THERAPY								22
23 CHEMOTHERAPY								23
24 OTHER								24
25 BEREAVEMENT PROGRAM COSTS		2444						25
26 VOLUNTEER PROGRAM COSTS		4710						26
27 FUNDRAISING								27
28 OTHER PROGRAM COSTS								28
29 TOTAL		306949		300		300		29
30 TOTAL COST TO BE ALLOCATED		65718		6446		2643		30
31 UNIT COST MULTIPLIER								31
31 UNIT COST MULTIPLIER		.214101		21.486667		8.810000		31

ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS HOSPICE NO.: 15-1559
 STATISTICAL BASIS

WORKSHEET K-5
 PART II

HOSPICE COST CENTER	NURSING SCHOOL ASSIGNED TIME	I&R SALARY & FRINGES ASSIGNED TIME	I&R PROGRAM COSTS ASSIGNED TIME	PARAMED ED (ASSIGNED TIME)	
	21	22	23	24	
1 ADMINISTRATIVE AND GENERAL					1
2 INPATIENT - GENERAL CARE					2
3 INPATIENT - RESPITE CARE					3
4 PHYSICIAN SERVICES					4
5 NURSING CARE					5
5.20 NURSING CARE-CONTINUOUS HOM					5.20
6 PHYSICAL THERAPY					6
7 OCCUPATIONAL THERAPY					7
8 SPEECH/LANGUAGE PATHOLOGY					8
9 MEDICAL SOCIAL SERV. - DIRE					9
10 SPIRITUAL COUNSELING					10
11 DIETARY COUNSELING					11
12 COUNSELING - OTHER					12
13 HOME HLTH AIDE & HOMEMAKERS					13
13.20 HH AIDE & HMKR-CONT. HOME C					13.20
14 OTHER					14
15 DRUGS,BIOLOGICALS & INFUSIO					15
15.30 ANALGESICS					15.30
15.31 SEDATIVES / HYPNOTICS					15.31
15.32 OTHER - SPECIFY					15.32
16 DURABLE MED. EQUIP./OXYGEN					16
17 PATIENT TRANSPORTATION					17
18 IMAGING SERVICES					18
19 LABS AND DIAGNOSTICS					19
20 MEDICAL SUPPLIES					20
21 OUTPAT. SERV.(INCL.E/R DEPT					21
22 RADIATION THERAPY					22
23 CHEMOTHERAPY					23
24 OTHER					24
25 BEREAVEMENT PROGRAM COSTS					25
26 VOLUNTEER PROGRAM COSTS					26
27 FUNDRAISING					27
28 OTHER PROGRAM COSTS					28
29 TOTAL					29
30 TOTAL COST TO BE ALLOCATED					30
31 UNIT COST MULTIPLIER					31
31 UNIT COST MULTIPLIER					31

APPORTIONMENT OF HOSPICE SHARED SERVICES

HOSPICE NO.: 15-1559

WORKSHEET K-5
 PART III

PART III - COMPUTATION OF TOTAL HOSPICE SHARED COSTS

	WKST C, PART I, COL. 9, LINE 0	COST TO CHARGE RATIO 1	TOTAL HOSPICE CHARGES 2	HOSPICE SHARED ANCILLARY COSTS 3
ANCILLARY SERVICE COST CENTERS				
1	PHYSICAL THERAPY	50	0.603605	1
1.01	CARDIAC REHAB	50.01	1.130892	1.01
2	OCCUPATIONAL THERAPY	51		2
3	SPEECH/LANGUAGE PATHOLOGY	52		3
4	DRUGS, BIOLOGICALS AND INFUSION	56	0.412491	4
5	DURABLE MEDICAL EQUIPMENT/OXYGEN	67		5
6	LABS AND DIAGNOSTICS	44	0.328605	6
7	MEDICAL SUPPLIES	55	0.300169	7
8	OUTPATIENT SERVICES (INCL. E/R DEPT)	61	0.452571	8
9	RADIATION THERAPY	41	0.356558	9
10	OTHER ANCILLARY (SPECIFY)	59		10
11	TOTALS			11

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CALCULATION OF HOSPICE PER DIEM COST

HOSPICE NO.: 15-1559

WORKSHEET K-6

COMPUTATION OF PER DIEM COST	TITLE XVIII 1	TITLE XIX 2	OTHER 3	TOTAL 4	
1 TOTAL COST				388637	1
2 TOTAL UNDUPLICATED DAYS				4101	2
3 AGGREGATE COST PER DIEM				94.77	3
4 UNDUPLICATED MEDICARE DAYS	3864				4
5 AGGREGATE MEDICARE COST	366191				5
6 UNDUPLICATED MEDICAID DAYS					6
7 AGGREGATE MEDICAID COST					7
8 UNDUPLICATED SNF DAYS	440				8
9 AGGREGATE SNF COST	41699				9
10 UNDUPLICATED NF DAYS					10
11 AGGREGATE NF COST					11
12 OTHER UNDUPLICATED DAYS			237		12
13 AGGREGATE COST FOR OTHER DAYS			22460		13

CALCULATION OF CAPITAL PAYMENT - TITLE XVIII - FULLY PROSPECTIVE METHOD

WORKSHEET L

	HOSPITAL (15-0045)	SUB I	SUB II	SUB III	SUB IV
PART I - FULLY PROSPECTIVE METHOD					
1	CAPITAL HOSPITAL SPECIFIC RATE PAYMENTS				1
	CAPITAL FEDERAL AMOUNT				
2	CAPITAL DRG OTHER THAN OUTLIER	336463			2
3	CAPITAL DRG OUTLIER PAYMENTS FOR SERVICES RENDERED PRIOR TO OCTOBER 1, 1997				3
3.01	CAPITAL DRG OUTLIER PAYMENTS FOR SERVICES RENDERED ON OR AFTER OCTOBER 1, 1997	766			3.01
	INDIRECT MEDICAL EDUCATION ADJUSTMENT				
4	TOTAL INPAT DAYS DIVIDED BY NO OF DAYS IN CR PERIOD [E-3,PT VI,LN.18]				4
	[E,PT A,LN.3.17][x E-3,PT VI,LN.1]				
4.01	NO. OF INTERNS & RESIDENTS	0.00	0.00		4.01
4.02	INDIRECT MEDICAL EDUCATION PERCENTAGE				4.02
4.03	INDIRECT MEDICAL EDUCATON ADJUSTMENT DISPROPORTIONATE SHARE ADJUSTMENT				4.03
5	% OF SSI RECIPIENT PAT DAYS TO MEDICARE PART A PAT DAYS				5
5.01	% OF MEDICAID PAT DAYS TO TOTAL DAYS ON WKST S-3, PART I				5.01
5.02	SUM OF LINES 5 AND 5.01				5.02
5.03	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE				5.03
5.04	DISPROPORTIONATE SHARE ADJUSTMENT				5.04
6	TOTAL PROSPECTIVE CAPITAL PAYMENTS	337229			6
PART II - HOLD HARMLESS METHOD					
1	NEW CAPITAL				1
2	OLD CAPITAL				2
3	TOTAL CAPITAL				3
4	RATIO OF NEW CAPITAL TO TOTAL CAPITAL				4
5	TOTAL CAPITAL PAYMENTS UNDER 100% FEDERAL RATE				5
6	REDUCTION FACTOR FOR HOLD HARMLESS PAYMENT				6
7	REDUCED OLD CAPITAL AMOUNT				7
8	HOLD HARMLESS PAYMENT FOR NEW CAPITAL				8
9	SUBTOTAL				9
10	PAYMENT UNDER HOLD HARMLESS (GREATER OF LINE 5 OR LINE 9)				10
PART III - PAYMENT UNDER REASONABLE COST					
1	PROGRAM INPATIENT ROUTINE CAPITAL COST				1
2	PROGRAM INPATIENT ANCILLARY CAPITAL COST				2
3	TOTAL INPATIENT PROGRAM CAPITAL				3
4	CAPITAL COST PAYMENT FACTOR				4
5	TOTAL INPATIENT PROGRAM CAPITAL COST				5
PART IV - COMPUTATION OF EXCEPTION PAYMENTS					
1	PROGRAM INPATIENT CAPITAL COSTS				1
2	PROGRAM INPATIENT CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES				2
3	NET PROGRAM INPATIENT CAPITAL COSTS				3
4	APPLICABLE EXCEPTION PERCENTAGE				4
5	CAPITAL COST FOR COMPARISON TO PAYMENTS				5
6	PERCENTAGE ADJUSTMENT FOR EXTRAORDINARY CIRCUMSTANCES				6
7	ADJUSTMENT TO CAPITAL MINIMUM PAYMENT LEVEL FOR EXTRAORDINARY CIRCUMSTANCES				7

8	CAPITAL MINIMUM PAYMENT LEVEL	8
9	CURRENT YEAR CAPITAL PAYMENTS	9
10	CURRENT YEAR COMPARISON OF CAPITAL MINIMUM PAYMENT LEVEL TO CAPITAL PAYMENTS	10
11	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT LEVEL OVER CAPITAL PAYMENT	11
12	NET COMPARISON OF CAPITAL MINIMUM PYMNT LEVEL TO CAPITAL PYMNTS	12
13	CURRENT YEAR EXCEPTION PAYMENT	13
14	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT LEVEL OVER CAPITAL PAYMENT FOR FOLLOWING PERIOD	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	17

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1
 PART I

COST CENTER DESCRIPTION	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL
	0	4A	25	26	27
GENERAL SERVICE COST CENTERS					
1 OLD CAP REL COSTS-BLDG & FIXT					1
1.10 MAC WEST - OLD					1.10
1.20 NORTH ANNEX - OLD					1.20
1.30 GARRETT CLINIC - OLD					1.30
1.40 BUTLER - OLD					1.40
2 OLD CAP REL COSTS-MVBLE EQUIP					2
3 NEW CAP REL COSTS-BLDG & FIXT					3
3.10 MAC WEST - NEW					3.10
3.20 NORTH ANNEX - NEW					3.20
3.30 GARRETT CLINIC - NEW					3.30
3.40 BUTLER - NEW					3.40
3.50 MAC EAST - NEW					3.50
3.60 GARRETT LAB - NEW					3.60
3.70 MEDICAL ARTS - NEW					3.70
4 NEW CAP REL COSTS-MVBLE EQUIP					4
5 EMPLOYEE BENEFITS					5
6 ADMINISTRATIVE & GENERAL					6
7 MAINTENANCE & REPAIRS					7
8 OPERATION OF PLANT					8
9 LAUNDRY & LINEN SERVICE					9
10 HOUSEKEEPING					10
11 DIETARY					11
11.10 SNACK BAR					11.10
12 CAFETERIA					12
13 MAINTENANCE OF PERSONNEL					13
14 NURSING ADMINISTRATION					14
15 CENTRAL SERVICES & SUPPLY					15
16 PHARMACY					16
17 MEDICAL RECORDS & LIBRARY					17
18 SOCIAL SERVICE					18
20 NONPHYSICIAN ANESTHETISTS					20
21 NURSING SCHOOL					21
22 I&R SERVICES-SALARY & FRINGES A					22
23 I&R SERVICES-OTHER PRGM COSTS A					23
24 PARAMED ED PRGM-(SPECIFY)					24
INPATIENT ROUTINE SERV COST CENTERS					
25 ADULTS & PEDIATRICS					25
26 INTENSIVE CARE UNIT					26
33 NURSERY					33
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM					37
39 DELIVERY ROOM & LABOR ROOM					39
41 RADIOLOGY-DIAGNOSTIC					41
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN CO					46.30
49 RESPIRATORY THERAPY					49
50 PHYSICAL THERAPY					50
50.01 CARDIAC REHAB					50.01
51 OCCUPATIONAL THERAPY					51
53 ELECTROCARDIOLOGY					53

55	MEDICAL SUPPLIES CHARGED TO PAT	55
56	DRUGS CHARGED TO PATIENTS	56
	OUTPATIENT SERVICE COST CENTERS	
60.01	DEKALB MEDICAL SERVICES	60.01
61	EMERGENCY	61
62	OBSERVATION BEDS (NON-DISTINCT	62
63.50	RHC	63.50
63.60	FQHC	63.60
	OTHER REIMBURSABLE COST CENTERS	
65	AMBULANCE SERVICES	65
69.10	CMHC	69.10
69.20	OUTPATIENT PHYSICAL THERAPY	69.20
69.30	OUTPATIENT OCCUPATIONAL THERAPY	69.30
69.40	OUTPATIENT SPEECH PATHOLOGY	69.40
71	HOME HEALTH AGENCY	71
	SPECIAL PURPOSE COST CENTERS	
85.01	PANCREAS ACQUISITION	85.01
85.02	INTESTINAL ACQUISITION	85.02
93	HOSPICE	93
95	SUBTOTALS	95
	NONREIMBURSABLE COST CENTERS	
98	PHYSICIANS' PRIVATE OFFICES	98

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ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1
PART I

COST CENTER DESCRIPTION	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL 4A	SUBTOTAL 25	I&R COST & POST STEP- DOWN ADJS 26	TOTAL 27
101 CROSS FOOT ADJUSTMENTS					101
102 NEGATIVE COST CENTER					102
103 TOTAL					103
104 TOTAL STATISTICAL BASIS					104
105 UNIT COST MULTIPLIER					105
105 UNIT COST MULTIPLIER					105

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