

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 \_\_\_\_\_ ELECTRONICALLY FILED COST REPORT DATE: \_\_\_\_\_  
 APPLICABLE BOX \_\_\_\_\_ MANUALLY SUBMITTED COST REPORT TIME: \_\_\_\_\_

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 10/01/2007 AND ENDING 09/30/2008, 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	HOSPITAL	1			1
2	SUBPROVIDER I	2			2
3	SWING BED - SNF		3		3
4	SWING BED - NF			4	4
5	SKILLED NURSING FACILITY				5
6	NURSING FACILITY				6
7	HOME HEALTH AGENCY				7
8	OUTPATIENT REHABILITATION PROVIDER				8
9	HEALTH CLINIC				9
100	TOTAL	86997	-72905	1470843	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  
 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)			
				V 4	XVIII 5	XIX 6	
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: 10/01/2007	TO: 09/30/2008	17
18	TYPE OF CONTROL	1	2	18

TYPE OF HOSPITAL/SUBPROVIDER

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 IN COL. 2 AND TERMINATION IN COL. 3.					23.01
23.02	IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.					23.02
23.03	IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.					23.03
23.04	IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.					23.04
23.05	IF MEDICARE PANCREAS TRANSPLANTS ARE PERFORMED SEE INSTRUCTIONS FOR ENTERING CERTIFICATION AND TERMINATION DATE.					23.05
23.06	IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.					23.06
23.07	IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.					23.07
24	IF THIS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COL 2. AND TERMINATION IN COL. 3.					24
24.01	IF THIS A MEDICARE TRANSPLANT CENTER; ENTER THE CCN (PROVIDER NUMBER) IN COL 2, THE CERTIFICATION DATE OR RECERTIFICATION DATE (AFTER DECEMBER 26, 2007) IN COL 3.					24.01
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. 15-1, 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. 15-1, 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:                      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 (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?		NO		35
PROSPECTIVE PAYMENT SYSTEM (PPS) - CAPITAL					
		V	XVIII	XIX	
		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: 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? NO 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	2	3	4	5	47	
48 SUBPROVIDER I	N	N	N	N	N	48	
49 SKILLED NURSING FACILITY	N	N	N	N	N	49	
50 HOME HEALTH AGENCY	N	N	N	N	N	50	
52 DOES THIS HOSPITAL CLAIM EXPENDITURES FOR EXTRAORDINARY CIRCUMSTANCES IN ACCORDANCE WITH 42 CFR 412.348(e)?						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.						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: AND/OR SELF INSURANCE: PREMIUMS: 260765 PAID LOSSES: 260765						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.						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.						55	
56 ARE YOU CLAIMING AMBULANCE COSTS? IF YES, ENTER IN COL 2 THE PAYMENT LIMIT 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.			DATE / /	Y/N	LIMIT	Y/N	FEE\$
			0	1	2	3	4
			/ /	NO	0.00	NO	
57 ARE YOU CLAIMING NURSING AND ALLIED HEALTH COSTS?							57
58 ARE YOU AN INPATIENT REHABILITATION FACILITY (IRF), OR DO YOU CONTAIN AN IRF SUBPROVIDER? 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.							58
58.01 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)							58.01
59 ARE YOU A LONG TERM CARE HOSPITAL (LTCH), OR DO YOU CONTAIN A LTCH SUBPROVIDER? 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)							59

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
PERIOD FROM 10/01/2007 TO 09/30/2008

KPMG LLP COMPU-MAX MICRO SYSTEM  
IN LIEU OF FORM CMS-2552-96 (05/2007)

VERSION: 2008.05  
02/16/2009 11:16

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
MULTICAMPUS						
61	DOES THE HOSPITAL HAVE A MULTICAMPUS? ENTER 'Y' FOR YES AND 'N' FOR NO. IF LINE 61 IS YES, ENTER THE NAME IN COL. 0, COUNTY IN COL. 1, STATE IN COL. 2, ZIP IN COL. 3, CBSA IN COL. 4 AND FTE/CAMPUS IN COL. 5.	NO				61
	COUNTY:	STATE:	ZIP CODE	CBSA	FTE/ CAMPUS	
	1	2	3	4	5	





HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3  
 PART I  
 (CONTINUED)

COMPONENT	-----DISCHARGES-----				TOTAL ALL PATIENTS	
	TITLE	TITLE	TITLE			
	V	XVIII	XIX			
	12	13	14	15		
1	HOSPITAL ADULTS & PEDS, EXCL. SWING BED, OBSERV & HOSPICE DAYS		764	305	2158	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		764	305	2158	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							WORKSHEET S-3
PART II - WAGE DATA							PART II
	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	
	1	2	3	4	5	6	
1	TOTAL SALARIES	18552673		18552673	814629.00	22.77	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						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	3917340	11799	3929139	174919.68	22.46	8.01
	OTHER WAGES & RELATED COSTS						
9	CONTRACT LABOR	1075867		1075867	27236.75	39.50	9
9.01	PHARMACY SERVICES UNDER CONTRACT						9.01
9.02	LABORATORY SERVICES UNDER CONTRACT						9.02
9.03	MANAGEMENT AND ADMINISTRATIVE SERVICES'	78312		78312	1022.70	76.57	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						12.01
	WAGE-RELATED COSTS						
13	WAGE RELATED COSTS (CORE)	4533925		4533925			13
14	WAGE RELATED COSTS (OTHER)					CMS 339	14
15	EXCLUDED AREAS	1282287		1282287		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					CMS 339	19
19.01	WAGE RELATED COSTS (RHC/FQHC)					CMS 339	19.01
20	INTERNS & RESIDENTS (IN APPR PGM)					CMS 339	20
	OVERHEAD COSTS - DIRECT SALARIES						
21	EMPLOYEE BENEFITS	163024		163024	5428.80	30.03	21
22	ADMINISTRATIVE & GENERAL	3394382		3394382	135417.50	25.07	22
22.01	ADMINISTRATIVE & GENERAL UNDER CONTACT	309715		309715	7161.38	43.25	22.01
23	MAINTENANCE & REPAIRS						23
24	OPERATION OF PLANT	551081		551081	28870.40	19.09	24
25	LAUNDRY & LINEN SERVICE	89458		89458	7654.40	11.69	25
26	HOUSEKEEPING	487138		487138	43409.60	11.22	26
26.01	HOUSEKEEPING UNDER CONTRACT						26.01
27	DIETARY	377797	-272758	105039	6649.00	15.80	27
27.01	DIETARY UNDER CONTRACT	43560		43560	711.25	61.24	27.01
28	CAFETERIA		272758	272758	26443.80	10.31	28
29	MAINTENANCE OF PERSONNEL						29
30	NURSING ADMINISTRATION	630587		630587	19052.80	33.10	30
31	CENTRAL SERVICES AND SUPPLY	112806		112806	7529.60	14.98	31
32	PHARMACY	487326		487326	12833.60	37.97	32
33	MEDICAL RECORDS & MEDICAL RECORDS LIBR	371693		371693	25542.40	14.55	33
34	SOCIAL SERVICE	58667		58667	2204.80	26.61	34
35	OTHER GENERAL SERVICE						35

HOSPITAL WAGE INDEX INFORMATION							WORKSHEET S-3
PART III - HOSPITAL WAGE INDEX SUMMARY							PART III
	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	18552673		18552673	814629.00	22.77	1
2	EXCLUDED AREA SALARIES	3917340	11799	3929139	174919.68	22.46	2
3	SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	14635333	-11799	14623534	639709.32	22.86	3
4	SUBTOTAL OTHER WAGES & REL COSTS	1154179		1154179	28259.45	40.84	4
5	SUBTOTAL WAGE-RELATED COSTS	4533925		4533925		31.00%	5
6	TOTAL (SUM OF LINES 3 THRU 5)	20323437	-11799	20311638	667968.77	30.41	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	7077234		7077234	328909.33	21.52	13

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

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

VERSION: 2008.05  
 02/16/2009 11:16

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		782		94	876	1
2 UNDUPLICATED CENSUS COUNT		185.00		134.00	319.00	2

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

ENTER THE NUMBER OF HOURS IN YOUR NORMAL WORK WEEK:	STAFF 1	CONTRACT 2	TOTAL 3	
40.00				
3 ADMINISTRATOR AND ASSISTANT ADMINISTRATOR(S)	.82		.82	3
4 DIRECTORS AND ASSISTANT DIRECTOR(S)				4
5 OTHER ADMINISTRATIVE PERSONNEL	2.98		2.98	5
6 DIRECT NURSING SERVICE	3.39		3.39	6
7 NURSING SUPERVISOR	.87		.87	7
8 PHYSICAL THERAPY SERVICE	.92		.92	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	.11		.11	14
15 MEDICAL SOCIAL SERVICE SUPERVISOR				15
16 HOME HEALTH AIDE	1.47		1.47	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	2	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

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

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

VERSION: 2008.05  
 02/16/2009 11:16

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 3	PEP ONLY EPISODES 4	SCIC WITHIN A PEP 5	SCIC ONLY EPISODES 6	TOTAL 7	
	WITHOUT OUTLIERS 1	WITH OUTLIERS 2						
21 SKILLED NURSING VISITS	2174	18	16	51			2259	21
22 SKILLED NURSING VISIT CHARGES	335668	2790	2480	7857			348795	22
23 PHYSICAL THERAPY VISITS	724	2	4	8			738	23
24 PHYSICAL THERAPY VISIT CHARGES	110460	306	612	1212			112590	24
25 OCCUPATIONAL THERAPY VISITS	75						75	25
26 OCCUPATIONAL THERAPY VISIT CHARGES	11589						11589	26
27 SPEECH PATHOLOGY VISITS								27
28 SPEECH PATHOLOGY VISIT CHARGES								28
29 MEDICAL SOCIAL SERVICE VISITS	52	1		5			58	29
30 MEDICAL SOCIAL SERVICE VISIT CHARGES	12096	234		1170			13500	30
31 HOME HEALTH AIDE VISITS	756	30		13			799	31
32 HOME HEALTH AIDE VISIT CHARGES	69336	2760		1184			73280	32
33 TOTAL VISITS	3781	51	20	77			3929	33
34 OTHER CHARGES								34
35 TOTAL CHARGES	539149	6090	3092	11423			559754	35
36 TOTAL NUMBER OF EPISODES	208		8	6			222	36
37 TOTAL NUMBER OF OUTLIER EPISODES		1					1	37
38 TOTAL MEDICAL SUPPLY CHARGES	12075			451			12526	38

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-96 (4/2005)

VERSION: 2008.05  
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NHCNQ DEMONSTRATION STATISTICAL DATA  
 STATISTICAL DATA

WORKSHEET S-7

GROUP	M3PI REVENUE CODE	SERVICES		SERVICES		TOTAL
		PRIOR TO JANUARY RATE	1 DAYS	ON OR AFTER JANUARY 1 RATE	1 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					43
44	PA1					44
45	DEFAULT RATE					45
46	TOTAL					46

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

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

VERSION: 2008.05  
 02/16/2009 11:16

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	3046				160	3206	2
3 INPATIENT RESPITE CARE	20					20	3
4 GENERAL INPATIENT CARE	451		443			451	4
5 TOTAL HOSPICE DAYS	3517		443		160	3677	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	73		14		7	80	6
7 TOTAL NUMBER OF UNDUPLICATED CONTINUOUS CARE HOURS BILLABLE TO MEDICARE							7
8 AVERAGE LENGTH OF STAY	48.18		31.64		22.86	45.96	8
9 UNDUPLICATED CENSUS COUNT	73				7	80	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	2009800	17.01
18	REVENUES FROM STATE AND LOCAL INDIGENT CARE PROGRAMS	2360	18
19	REVENUE RELATED TO SCHIP (SEE INSTRUCTIONS)		19
20	RESTRICTED GRANTS		20
21	NON-RESTRICTED GRANTS		21
22	TOTAL GROSS UNCOMPENSATED CARE REVENUES	2012160	22
23	TOTAL CHARGES FOR PATIENTS COVERED BY STATE AND LOCAL INDIGENT CARE PROGRAMS		23
24	COST TO CHARGE RATIO	0.465253	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	7364693	28
29	TOTAL GROSS MEDICAID COST	3426446	29
30	OTHER UNCOMPENSATED CARE CHARGES (FROM YOUR RECORDS)	4498485	30
31	UNCOMPENSATED CARE COST	2092934	31
32	TOTAL UNCOMPENSATED CARE COST TO THE HOSPITAL	3426446	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		2697271	2697271	-2568376	128895		128895	1
1.10	0101 MAC WEST - OLD				22717	22717		22717	1.10
1.20	0102 NORTH ANNEX - OLD				2080	2080		2080	1.20
1.30	0103 GARRETT CLINIC - OLD				1792	1792		1792	1.30
1.40	0104 BUTLER - OLD				5392	5392		5392	1.40
2	0200 OLD CAP REL COSTS-MVBLE EQUIP				615	615		615	2
3	0300 NEW CAP REL COSTS-BLDG & FIXT				1332415	1332415		1332415	3
3.10	0301 MAC WEST - NEW				55383	55383		55383	3.10
3.20	0302 NORTH ANNEX - NEW				7135	7135		7135	3.20
3.30	0303 GARRETT CLINIC - NEW				450	450		450	3.30
3.40	0304 BUTLER - NEW				11044	11044		11044	3.40
3.50	0305 MAC EAST - NEW				187513	187513		187513	3.50
3.60	0306 GARRETT LAB - NEW				14223	14223		14223	3.60
3.70	0307 MEDICAL ARTS - NEW				58012	58012		58012	3.70
4	0400 NEW CAP REL COSTS-MVBLE EQUIP				1171527	1171527		1171527	4
5	0500 EMPLOYEE BENEFITS	163024	5923823	6086847	19274	6106121		6106121	5
6	0600 ADMINISTRATIVE & GENERAL	3394382	3566201	6960583	-240066	6720517	-1444742	5275775	6
7	0700 MAINTENANCE & REPAIRS								7
8	0800 OPERATION OF PLANT	551081	721141	1272222	35176	1307398	-1721	1305677	8
9	0900 LAUNDRY & LINEN SERVICE	89458	38563	128021		128021	-3232	124789	9
10	1000 HOUSEKEEPING	487138	67539	554677	191	554868	-8806	546062	10
11	1100 DIETARY	349533	285147	634680	-494759	139921		139921	11
11.10	1101 SNACK BAR	28264	42449	70713		70713	-70713		11.10
12	1200 CAFETERIA				495272	495272	-260904	234368	12
13	1300 MAINTENANCE OF PERSONNEL								13
14	1400 NURSING ADMINISTRATION	630587	62768	693355		693355	-61078	632277	14
15	1500 CENTRAL SERVICES & SUPPLY	112806	113127	225933		225933	-96	225837	15
16	1600 PHARMACY	487326	30659	517985		517985	-291597	226388	16
17	1700 MEDICAL RECORDS & LIBRARY	371693	185309	557002	1092	558094	-2609	555485	17
18	1800 SOCIAL SERVICE	58667	1432	60099		60099		60099	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	2216358	153262	2369620	-452271	1917349		1917349	25
26	2600 INTENSIVE CARE UNIT	612157	38320	650477		650477		650477	26
33	3300 NURSERY		11809	11809	229085	240894		240894	33
ANCILLARY SERVICE COST CENTERS									
37	3700 OPERATING ROOM	1249991	305161	1555152		1555152		1555152	37
39	3900 DELIVERY ROOM & LABOR ROOM		28142	28142	223186	251328		251328	39
41	4100 RADIOLOGY-DIAGNOSTIC	1397218	1482109	2879327	-78126	2801201	-312	2800889	41
44	4400 LABORATORY	1237753	1653715	2891468	45038	2936506	-124205	2812301	44
46.30	4650 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49	4900 RESPIRATORY THERAPY		481551	481551	3225	484776		484776	49
50	5000 PHYSICAL THERAPY	104877	446470	551347	-5843	545504		545504	50
50.01	5001 CARDIAC REHAB	108394	13335	121729	11772	133501		133501	50.01
51	5100 OCCUPATIONAL THERAPY								51
53	5300 ELECTROCARDIOLOGY	67987	13717	81704	17861	99565		99565	53
54	5400 ELECTROENCEPHALOGRAPHY		226685	226685	2030	228715		228715	54
55	5500 MEDICAL SUPPLIES CHARGED TO PAT		945133	945133		945133	-2413	942720	55
56	5600 DRUGS CHARGED TO PATIENTS		1432698	1432698		1432698		1432698	56
OUTPATIENT SERVICE COST CENTERS									
61	6100 EMERGENCY	916639	81913	998552		998552		998552	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	1092745	264052	1356797	12184	1368981	-39666	1329315	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	483697	76394	560091	6194	566285	-13060	553225	71
SPECIAL PURPOSE COST CENTERS									
85.01	8510 PANCREAS ACQUISITION								85.01
85.02	8520 INTESTINAL ACQUISITION								85.02
88	8800 INTEREST EXPENSE		235893	235893	-235893				88
90	9000 OTHER CAPITAL RELATED COSTS								90
93	9300 HOSPICE	142164	128691	270855	670	271525	-122	271403	93
95	9500 SUBTOTALS	16353939	21754479	38108418	-102786	38005632	-2325276	35680356	95
NONREIMBURSABLE COST CENTERS									
98	9800 PHYSICIANS' PRIVATE OFFICES	116851	9016	125867	66636	192203		192203	98

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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
						5		7
98.01	9801 DEKALB MEDICAL SERVICES	2082183	264483	2346666	36150	2382816		2382816 98.01
101	TOTAL	18552673	22027978	40580651		40580651	-2325276	38255375 101

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	INCREASE		SALARY	OTHER	
			LINE #				
1		2	3		4	5	
1 LABOR & DELIVERY	A	DELIVERY ROOM & LABOR ROOM	39		213224	9962	1
2							2
3 NURSERY	B	NURSERY	33		218860	10225	3
4							4
5 CAFETERIA	C	CAFETERIA	12		272758	222514	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			235893	13
14							14
15 DEPRECIATION	E	MAC WEST - OLD	1.10			22717	15
16	E	NORTH ANNEX - OLD	1.20			2080	16
17	E	GARRETT CLINIC - OLD	1.30			1792	17
18	E	BUTLER - OLD	1.40			5392	18
19	E	OLD CAP REL COSTS-MVBLE EQUIP	2			615	19
20	E	NEW CAP REL COSTS-BLDG & FIXT	3			1038077	20
21	E	MAC WEST - NEW	3.10			55383	21
22	E	NORTH ANNEX - NEW	3.20			7135	22
23	E	GARRETT CLINIC - NEW	3.30			450	23
24	E	BUTLER - NEW	3.40			11044	24
25	E	MAC EAST - NEW	3.50			187513	25
26	E	GARRETT LAB - NEW	3.60			14223	26
27	E	NEW CAP REL COSTS-MVBLE EQUIP	4			1171527	27
28	E	MEDICAL ARTS - NEW	3.70			58012	28
29 ANCILLARY SERVICES	F	LABORATORY	44		35731	1166	29
30	F	RESPIRATORY THERAPY	49		3123	102	30
31	F	PHYSICAL THERAPY	50		4666	152	31
32	F	CARDIAC REHAB	50.01		1076	35	32
33	F	ELECTROCARDIOLOGY	53		1442	47	33
34	F	ELECTROENCEPHALOGRAPHY	54		1966	64	34
35	F	AMBULANCE SERVICES	65		11799	385	35
36 SUBTOTAL					764645	3056505	36

RECLASSIFICATIONS

WORKSHEET A-6  
 PAGE 1

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER 6	DECREASE			WKST A-7 REP. 10
			LINE # 7	SALARY 8	OTHER 9	
1 LABOR & DELIVERY	A	ADULTS & PEDIATRICS	25	213224	9962	1
2						2
3 NURSERY	B	ADULTS & PEDIATRICS	25	218860	10225	3
4						4
5 CAFETERIA	C	DIETARY	11	272758	222514	5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13 INTEREST EXPENSE	D	INTEREST EXPENSE	88		235893	11 13
14						14
15 DEPRECIATION	E	OLD CAP REL COSTS-BLDG & FIXT	1		2575960	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	59803	1951	29
30	F					30
31	F					31
32	F					32
33	F					33
34	F					34
35	F					35
36 SUBTOTAL				764645	3056505	36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	INCREASE		SALARY	OTHER	
			LINE #				
1	1	2	3	4	5		
1							1
2							2
3	NORTH ANNEX	G	HOME HEALTH AGENCY	71		6194	3
4		G	HOSPICE	93		670	4
5	MOB WEST RECLASS	H	OPERATION OF PLANT	8		5848	5
6		H	LABORATORY	44		1325	6
7		H	DEKALB MEDICAL SERVICES	98.01		2208	7
8		H	PHYSICIANS' PRIVATE OFFICES	98		23207	8
9	MOB EAST	I	OPERATION OF PLANT	8		28021	9
10		I	DEKALB MEDICAL SERVICES	98.01		15837	10
11		I	PHYSICIANS' PRIVATE OFFICES	98		30851	11
12		I	MEDICAL RECORDS & LIBRARY	17		1092	12
13		I	HOUSEKEEPING	10		191	13
14		I	DIETARY	11		513	14
15							15
16							16
17	REHABILITATION OFFICE	J	CARDIAC REHAB	50.01	10274	387	17
18							18
19	BUTLER CLINIC RECLASS	K	LABORATORY	44		2148	19
20							20
21	GARRETT MOB RECLASS	L					21
22		L	DEKALB MEDICAL SERVICES	98.01		17659	22
23		L	LABORATORY	44		4668	23
24							24
25	MEDICAL ARTS BUILDING	M	OPERATION OF PLANT	8		1307	25
26		M	DEKALB MEDICAL SERVICES	98.01		2594	26
27		M	PHYSICIANS' PRIVATE OFFICES	98		12578	27
28	ANCILLARY - EKG SUPPORT	N	ELECTROCARDIOLOGY	53	11665	4707	28
29							29
30							30
31							31
32	PENSION ADMN. FEES	O	EMPLOYEE BENEFITS	5		19274	32
33							33
34	INSURANCE RECLASS	P	OTHER CAPITAL RELATED COSTS	90		66029	34
35							35
36	TOTAL RECLASSIFICATIONS				786584	3303813	36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7 REF.
			LINE #	SALARY	OTHER	
1	1	6	7	8	9	10
						1
						2
3 NORTH ANNEX	G	ADMINISTRATIVE & GENERAL	6		6864	3
	G					4
5 MOB WEST RECLASS	H	ADMINISTRATIVE & GENERAL	6		32590	5
	H					6
	H					7
	H					8
9 MOB EAST	I	ADMINISTRATIVE & GENERAL	6		76503	9
	I					10
	I					11
	I					12
	I					13
	I					14
	I					15
						16
17 REHABILITATION OFFICE	J	PHYSICAL THERAPY	50	10274	387	17
						18
19 BUTLER CLINIC RECLASS	K	DEKALB MEDICAL SERVICES	98.01		2148	19
						20
21 GARRETT MOB RECLASS	L	ADMINISTRATIVE & GENERAL	6		22327	21
	L					22
	L					23
						24
25 MEDICAL ARTS BUILDING	M	ADMINISTRATIVE & GENERAL	6		16479	25
	M					26
	M					27
28 ANCILLARY - EKG SUPPORT	N	RADIOLOGY-DIAGNOSTIC	41	11665	4707	28
						29
						30
						31
32 PENSION ADMN. FEES	O	ADMINISTRATIVE & GENERAL	6		19274	32
						33
34 INSURANCE RECLASS	P	ADMINISTRATIVE & GENERAL	6		66029	34
						35
36 TOTAL RECLASSIFICATIONS				786584	3303813	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	5015163				235397	4779766	3
4 BUILDING IMPROVEMENTS							4
5 FIXED EQUIPMENT							5
6 MOVABLE EQUIPMENT	1971835				152042	1819793	6
7 SUBTOTAL	7403128				387439	7015689	7
8 RECONCILING ITEMS							8
9 TOTAL	7403128				387439	7015689	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	1091455	272808		272808		1364263	2
3 BUILDINGS AND FIXTURES	31496734	6263145		6263145	30956	37728923	3
4 BUILDING IMPROVEMENTS							4
5 FIXED EQUIPMENT							5
6 MOVABLE EQUIPMENT	11970129	3847494		3847494	980572	14837051	6
7 SUBTOTAL	44693936	10383447		10383447	1011528	54065855	7
8 RECONCILING ITEMS							8
9 TOTAL	44693936	10383447		10383447	1011528	54065855	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	
1 OLD CAP REL COSTS-BLDG & FIXT	7015689		7015689	.114858	7584			7584 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	54065854		54065854	.885142	58445			58445 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	61081543		61081543	1.000000	66029			66029 5

DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL					OTHER CAPITAL-RELATED COSTS	TOTAL
	DEPREC-IATION	LEASE	INTEREST	INSURANCE	TAXES		
	9	10	11	12	13		
1 OLD CAP REL COSTS-BLDG & FIXT	121311				7584		128895 1
1.10 MAC WEST - OLD	22717						22717 1.10
1.20 NORTH ANNEX - OLD	2080						2080 1.20
1.30 GARRETT CLINIC - OLD	1792						1792 1.30
1.40 BUTLER - OLD	5392						5392 1.40
2 OLD CAP REL COSTS-MVBLE EQUIP	615						615 2
3 NEW CAP REL COSTS-BLDG & FIXT	1038077		235893		58445		1332415 3
3.10 MAC WEST - NEW	55383						55383 3.10
3.20 NORTH ANNEX - NEW	7135						7135 3.20
3.30 GARRETT CLINIC - NEW	450						450 3.30
3.40 BUTLER - NEW	11044						11044 3.40
3.50 MAC EAST - NEW	187513						187513 3.50
3.60 GARRETT LAB - NEW	14223						14223 3.60
3.70 MEDICAL ARTS - NEW	58012						58012 3.70
4 NEW CAP REL COSTS-MVBLE EQUIP	1171527						1171527 4
5 TOTAL	2697271		235893		66029		2999193 5

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

DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL					OTHER CAPITAL-RELATED COSTS	TOTAL
	DEPREC-IATION	LEASE	INTEREST	INSURANCE	TAXES		
	9	10	11	12	13		
1 OLD CAP REL COSTS-BLDG & FIXT	2697271						2697271 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	2697271						2697271 5

ADJUSTMENTS TO EXPENSES		WORKSHEET A-8				
DESCRIPTION	BASIS	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WKST A-7 REF	
			COST CENTER	LINE NO.		
	1	2	3	4	5	
1 INVESTMENT INCOME-OLD BLDGS & FIXTURES			OLD CAP REL COSTS-BLDG & FIXT	1	1	
2 INVESTMENT INCOME-OLD MOVABLE EQUIPMENT			OLD CAP REL COSTS-MVBLE EQUIP	2	2	
3 INVESTMENT INCOME-NEW BLDGS & FIXTURES			NEW CAP REL COSTS-BLDG & FIXT	3	11 3	
4 INVESTMENT INCOME-NEW MOVABLE EQUIPMENT			NEW CAP REL COSTS-MVBLE EQUIP	4	4	
5 INVESTMENT INCOME-OTHER					5	
6 TRADE, QUANTITY, AND TIME DISCOUNTS					6	
7 REFUNDS AND REBATES OF EXPENSES	B	-2413	MEDICAL SUPPLIES CHARGED TO PAT	55	7	
8 RENTAL OF PROVIDER SPACE BY SUPPLIERS					8	
9 TELEPHONE SERVICES (PAY STATIONS EXCL)					9	
10 TELEVISION AND RADIO SERVICE					10	
11 PARKING LOT					11	
12 PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2				12	
13 SALE OF SCRAP, WASTE, ETC.					13	
14 RELATED ORGANIZATION TRANSACTIONS	WKST A-8-1				14	
15 LAUNDRY AND LINEN SERVICE					15	
16 CAFETERIA - EMPLOYEES AND GUESTS	B	-250890	CAFETERIA	12	16	
17 RENTAL OF QUARTERS TO EMPLOYEES & OTHERS					17	
18 SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	B	-4967	ADMINISTRATIVE & GENERAL	6	18	
19 SALE OF DRUGS TO OTHER THAN PATIENTS	B	-291597	PHARMACY	16	19	
20 SALE OF MEDICAL RECORDS AND ABSTRACTS	B	-2609	MEDICAL RECORDS & LIBRARY	17	20	
21 NURSING SCHOOL (TUITION, FEES, BOOKS, ETC.)					21	
22 VENDING MACHINES	B	-10014	CAFETERIA	12	22	
23 INCOME FROM IMPOSITION OF INTEREST, FINANCE OR PENALTY CHARGES					23	
24 INTEREST EXP ON MEDICARE OVERPAYMENTS & BORROWINGS TO REPAY MEDICARE OVERPAYMENT					24	
25 ADJ FOR RESPIRATORY THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST A-8-4		RESPIRATORY THERAPY	49	25	
26 ADJ FOR PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST A-8-4		PHYSICAL THERAPY	50	26	
27 ADJ FOR HHA PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION	WKST A-8-3		HOME HEALTH AGENCY	71	27	
28 UTIL REVIEW-PHYSICIANS' COMPENSATION			UTILIZATION REVIEW-SNF	89	28	
29 DEPRECIATION--OLD BUILDINGS & FIXTURES			OLD CAP REL COSTS-BLDG & FIXT	1	29	
30 DEPRECIATION--OLD MOVABLE EQUIPMENT			OLD CAP REL COSTS-MVBLE EQUIP	2	30	
31 DEPRECIATION--NEW BUILDINGS & FIXTURES			NEW CAP REL COSTS-BLDG & FIXT	3	31	
32 DEPRECIATION--NEW MOVABLE EQUIPMENT			NEW CAP REL COSTS-MVBLE EQUIP	4	32	
33 NON-PHYSICIAN ANESTHETIST			NONPHYSICIAN ANESTHETISTS	20	33	
34 PHYSICIANS' ASSISTANT					34	
35 ADJ FOR OCCUPATIONAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST WKST A-8-4		OCCUPATIONAL THERAPY	51	35	
36 ADJ FOR SPEECH PATHOLOGY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST WKST A-8-4				36	
37 MISC. INCOME	B	-60840	ADMINISTRATIVE & GENERAL	6	37	
38 NON PATIENT DIABETIC	B	-61078	NURSING ADMINISTRATION	14	38	
39 LIFELINE OFFSET	A	-12866	HOME HEALTH AGENCY	71	39	
39.01 MEDICAL RECORDS INCOME	B	-45	HOME HEALTH AGENCY	71	39.01	
40 COMMUNITY SERVICES	B	-4417	ADMINISTRATIVE & GENERAL	6	40	
41 WASTE DISPOSAL REVENUE	B	-1721	OPERATION OF PLANT	8	41	
42 NON PATIENT LAB	B	-124205	LABORATORY	44	42	
43 MARKETING (EXCEPT YELLOW PAGES)	A	-385932	ADMINISTRATIVE & GENERAL	6	43	
44 LAUNDRY REVENUE	B	-3232	LAUNDRY & LINEN SERVICE	9	44	
45 SNACK BAR	A	-70713	SNACK BAR	11.10	45	
46 AMBULANCE SERVICES	B	-39666	AMBULANCE SERVICES	65	46	
47 PHYSICIAN RECRUITING	A	-957794	ADMINISTRATIVE & GENERAL	6	47	
48 NON PATIENT RADIOLOGY	B	-312	RADIOLOGY-DIAGNOSTIC	41	48	
49 NON-ALLOWABLE ADMN.	A	-22877	ADMINISTRATIVE & GENERAL	6	49	
49.03 CREDENTIALING SERVICES	B	-7587	ADMINISTRATIVE & GENERAL	6	49.03	
49.04 PERSONNEL COMM REV	B	-328	ADMINISTRATIVE & GENERAL	6	49.04	
49.07 CLEANING REVENUE	B	-8806	HOUSEKEEPING	10	49.07	
49.08 CENTRAL SUPPLY NON PAT SUPPLY REV	B	-96	CENTRAL SERVICES & SUPPLY	15	49.08	
49.11 NON ALLOWABLE HOSPICE EXPENSE	A	-122	HOSPICE	93	49.11	
49.12 NON ALLOWABLE HOME HEALTH EXPENSE	A	-149	HOME HEALTH AGENCY	71	49.12	
50 TOTAL		-2325276			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:

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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
LINE NO.	2	3	4	5	6	7	8	9
101	TOTAL							

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
PERIOD FROM 10/01/2007 TO 09/30/2008

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

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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
LINE NO.		12	13	14	15	16	17	18
10	11							
101	TOTAL							

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	NET EXP	OLD CAP-	MAC WEST	NORTH ANNE	GARRETT	BUTLER	OLD CAP	NEW CAP-	
	FOR COST	REL COSTS	OLD	OLD	OLD	OLD	MOVABLE	REL COSTS	
	ALLOCATION	BLDG&FIXT	1.10	1.20	1.30	1.40	EQUIPMENT	BLDG&FIXT	
	0	1					2	3	
GENERAL SERVICE COST CENTERS									
1	128895	128895							1
1.10	22717		22717						1.10
1.20	2080			2080					1.20
1.30	1792				1792				1.30
1.40	5392					5392			1.40
2	615						615		2
3	1332415							1332415	3
3.10	55383								3.10
3.20	7135								3.20
3.30	450								3.30
3.40	11044								3.40
3.50	187513								3.50
3.60	14223								3.60
3.70	58012								3.70
4	1171527								4
5	6106121								5
6	5275775	6922		851			33	71555	6
7									7
8	1305677	59789	4076				285	618051	8
9	124789	891					4	9216	9
10	546062	1333					6	13777	10
11	139921	748					4	7734	11
11.10									11.10
12	234368	1760					8	18192	12
13									13
14	632277	778					4	8042	14
15	225837	1462					7	15112	15
16	226388	865					4	8938	16
17	555485	2087					10	21572	17
18	60099	122					1	1266	18
20									20
21									21
22									22
23									23
24									24
INPATIENT ROUTINE SERV COST CENTERS									
25	1917349	13246					63	136928	25
26	650477	1764					8	18230	26
33	240894	1207					6	12473	33
ANCILLARY SERVICE COST CENTERS									
37	1555152	10034					48	103725	37
39	251328	3679					18	38035	39
41	2800889	4662					22	48192	41
44	2812301	2312	923				11	23896	44
46.30									46.30
49	484776	1038					5	10728	49
50	545504	3894					19	40258	50
50.01	133501	2050					10	21186	50.01
51									51
53	99565	288					1	2979	53
54	228715								54
55	942720								55
56	1432698								56
OUTPATIENT SERVICE COST CENTERS									
61	998552	3249					15	33582	61
62									62
63.50									63.50
63.60									63.60
OTHER REIMBURSABLE COST CENTERS									
65	1329315	2029					10	20978	65
69.10									69.10
69.20									69.20
69.30									69.30
69.40									69.40
71	553225			1109					71
SPECIAL PURPOSE COST CENTERS									
85.01									85.01
85.02									85.02
93	271403			120					93
95	35680356	126209	4999	2080			602	1304645	95
NONREIMBURSABLE COST CENTERS									
98	192203	2686	16178		1792		13	27770	98
98.01	2382816		1540				5011		98.01
101									101
102									102
103	38255375	128895	22717	2080	1792	5392	615	1332415	103

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	MAC WEST	NORTH ANNE	GARRETT	BUTLER	MAC EAST	GARRETT LA	MEDICAL	NEW CAP		
	NEW	NEW	NEW	NEW	NEW	NEW	ARTS NEW	MOVABLE EQUIPMENT	4	
	3.10	3.20	3.30	3.40	3.50	3.60	3.70			
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	55383									3.10
3.20 NORTH ANNEX - NEW		7135								3.20
3.30 GARRETT CLINIC - NEW			450							3.30
3.40 BUTLER - NEW				11044						3.40
3.50 MAC EAST - NEW					187513					3.50
3.60 GARRETT LAB - NEW						14223				3.60
3.70 MEDICAL ARTS - NEW							58012			3.70
4 NEW CAP REL COSTS-MVBLE EQUIP								1171527		4
5 EMPLOYEE BENEFITS								62915		5
6 ADMINISTRATIVE & GENERAL		2813			35350					6
7 MAINTENANCE & REPAIRS										7
8 OPERATION OF PLANT	9938				55732		4600	543422		8
9 LAUNDRY & LINEN SERVICE								8103		9
10 HOUSEKEEPING					380			12113		10
11 DIETARY					1021			6800		11
11.10 SNACK BAR										11.10
12 CAFETERIA								15995		12
13 MAINTENANCE OF PERSONNEL										13
14 NURSING ADMINISTRATION								7071		14
15 CENTRAL SERVICES & SUPPLY								13287		15
16 PHARMACY								7858		16
17 MEDICAL RECORDS & LIBRARY					2171			18968		17
18 SOCIAL SERVICE								1113		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								120394		25
26 INTENSIVE CARE UNIT								16029		26
33 NURSERY								10967		33
ANCILLARY SERVICE COST CENTERS										
37 OPERATING ROOM								91200		37
39 DELIVERY ROOM & LABOR ROOM								33443		39
41 RADIOLOGY-DIAGNOSTIC								42373		41
44 LABORATORY	2251			781		2974		21010		44
46.30 BLOOD CLOTTING FACTORS ADMIN CO										46.30
49 RESPIRATORY THERAPY								9433		49
50 PHYSICAL THERAPY								35397		50
50.01 CARDIAC REHAB								18628		50.01
51 OCCUPATIONAL THERAPY										51
53 ELECTROCARDIOLOGY								2619		53
54 ELECTROENCEPHALOGRAPHY										54
55 MEDICAL SUPPLIES CHARGED TO PAT										55
56 DRUGS CHARGED TO PATIENTS										56
OUTPATIENT SERVICE COST CENTERS										
61 EMERGENCY								29527		61
62 OBSERVATION BEDS (NON-DISTINCT										62
63.50 RHC										63.50
63.60 FQHC										63.60
OTHER REIMBURSABLE COST CENTERS										
65 AMBULANCE SERVICES								18445		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		3900								71
SPECIAL PURPOSE COST CENTERS										
85.01 PANCREAS ACQUISITION										85.01
85.02 INTESTINAL ACQUISITION										85.02
93 HOSPICE		422								93
95 SUBTOTALS	12189	7135		781	94654	2974	4600	1147110		95
NONREIMBURSABLE COST CENTERS										
98 PHYSICIANS' PRIVATE OFFICES	39441		450		61361		44279	24417		98
98.01 DEKALB MEDICAL SERVICES	3753			10263	31498	11249	9133			98.01
101 CROSS FOOT ADJUSTMENTS										101
102 NEGATIVE COST CENTER										102
103 TOTAL	55383	7135	450	11044	187513	14223	58012	1171527		103

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	EMPLOYEE	SUBTOTAL	ADMINI-	OPERATION	LAUNDRY	HOUSE-	DIETARY	CAFETERIA	
	BENEFITS		STRATIVE	OF	AND LINEN	KEEPING			
	5	5A	& GENERAL	PLANT	SERVICE		11	12	
			6	8	9	10			
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	6106121								5
6 ADMINISTRATIVE & GENERAL	1128815	6585029	6585029						6
7 MAINTENANCE & REPAIRS									7
8 OPERATION OF PLANT	183263	2784833	579034	3363867					8
9 LAUNDRY & LINEN SERVICE	29749	172752	35919	31643	240314				9
10 HOUSEKEEPING	161999	735670	152963	49320	12270	950223			10
11 DIETARY	25532	181760	37792	31961		10846	262359		11
11.10 SNACK BAR									11.10
12 CAFETERIA	90706	361029	75067	62465	985	21197		520743	12
13 MAINTENANCE OF PERSONNEL									13
14 NURSING ADMINISTRATION	209703	857875	178373	27615		9371		17423	14
15 CENTRAL SERVICES & SUPPLY	37514	293219	60967	51890		17609		7743	15
16 PHARMACY	162061	406114	84441	30689		10414		11615	16
17 MEDICAL RECORDS & LIBRARY	123607	723900	150516	85574		29040		23230	17
18 SOCIAL SERVICE	19510	82111	17073	4346		1475		1936	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	593364	2781344	578308	470168	104819	159552	209892	87112	25
26 INTENSIVE CARE UNIT	203574	890082	185069	62597	15454	21242	52467	19358	26
33 NURSERY	72782	338329	70347	42827	2935	14533			33
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM	415687	2175846	452411	356157	41792	120862		42589	37
39 DELIVERY ROOM & LABOR ROOM	70908	397411	82631	130601		44319			39
41 RADIOLOGY-DIAGNOSTIC	440881	3337019	693852	165477	19540	56155		50332	41
44 LABORATORY	423500	3290340	684141	99647		33815		52268	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO									46.30
49 RESPIRATORY THERAPY	1039	507019	105421	36837	2276	12501			49
50 PHYSICAL THERAPY	33012	658084	136831	138233	3160	46909		5808	50
50.01 CARDIAC REHAB	39821	215196	44744	72747	609	24687		3872	50.01
51 OCCUPATIONAL THERAPY									51
53 ELECTROCARDIOLOGY	26968	132420	27533	10230		3471		3872	53
54 ELECTROENCEPHALOGRAPHY	654	229369	47691						54
55 MEDICAL SUPPLIES CHARGED TO PAT		942720	196014						55
56 DRUGS CHARGED TO PATIENTS		1432698	297892						56
OUTPATIENT SERVICE COST CENTERS									
61 EMERGENCY	304830	1369755	284805	115309	36474	39130		30974	61
62 OBSERVATION BEDS (NON-DISTINCT									62
63.50 RHC									63.50
63.60 FQHC									63.60
OTHER REIMBURSABLE COST CENTERS									
65 AMBULANCE SERVICES	367318	1738095	361392	72032				61947	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	160854	719088	149516	73463		24930		21294	71
SPECIAL PURPOSE COST CENTERS									
85.01 PANCREAS ACQUISITION									85.01
85.02 INTESTINAL ACQUISITION									85.02
93 HOSPICE	47277	319222	66374	7951		2698		5808	93
95 SUBTOTALS	5374928	34658329	5837117	2229779	240314	704756	262359	447181	95
NONREIMBURSABLE COST CENTERS									
98 PHYSICIANS' PRIVATE OFFICES	38759	449349	93430	902118		166748		7743	98
98.01 DEKALB MEDICAL SERVICES	692434	3147697	654482	231970		78719		65819	98.01
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL	6106121	38255375	6585029	3363867	240314	950223	262359	520743	103

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 ADJUS 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	1090657							14
15 CENTRAL SERVICES & SUPPLY		431428						15
16 PHARMACY		1829	545102					16
17 MEDICAL RECORDS & LIBRARY				1012260				17
18 SOCIAL SERVICE					106941			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	477509	32913		81265	106941	5089823		5089823 25
26 INTENSIVE CARE UNIT	104851	6972		31143		1389235		1389235 26
33 NURSERY				10559		479530		479530 33
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	232714	325663		141318		3889352		3889352 37
39 DELIVERY ROOM & LABOR ROOM		8404		20997		684363		684363 39
41 RADIOLOGY-DIAGNOSTIC		3614		210942		4536931		4536931 41
44 LABORATORY				199474		4359685		4359685 44
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49 RESPIRATORY THERAPY				17437		681491		681491 49
50 PHYSICAL THERAPY		3310		26051		1018386		1018386 50
50.01 CARDIAC REHAB				6005		367860		367860 50.01
51 OCCUPATIONAL THERAPY								51
53 ELECTROCARDIOLOGY				8049		185575		185575 53
54 ELECTROENCEPHALOGRAPHY						277060		277060 54
55 MEDICAL SUPPLIES CHARGED TO PAT				3949		1142683		1142683 55
56 DRUGS CHARGED TO PATIENTS			545102	68704		2344396		2344396 56
OUTPATIENT SERVICE COST CENTERS								
61 EMERGENCY	163479	29584		72462		2141972		2141972 61
62 OBSERVATION BEDS (NON-DISTINCT								62
63.50 RHC								63.50
63.60 FOHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES		11799		65873		2311138		2311138 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	112104					1100395		1100395 71
SPECIAL PURPOSE COST CENTERS								
85.01 PANCREAS ACQUISITION								85.01
85.02 INTESTINAL ACQUISITION								85.02
93 HOSPICE						402053		402053 93
95 SUBTOTALS	1090657	424088	545102	964228	106941	32401928		32401928 95
NONREIMBURSABLE COST CENTERS								
98 PHYSICIANS' PRIVATE OFFICES						1619388		1619388 98
98.01 DEKALB MEDICAL SERVICES		7340		48032		4234059		4234059 98.01
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	1090657	431428	545102	1012260	106941	38255375		38255375 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		6922		851			33	7806
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT		59789	4076				285	64150
9 LAUNDRY & LINEN SERVICE		891					4	895
10 HOUSEKEEPING		1333					6	1339
11 DIETARY		748					4	752
11.10 SNACK BAR								11.10
12 CAFETERIA		1760					8	1768
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION		778					4	782
15 CENTRAL SERVICES & SUPPLY		1462					7	1469
16 PHARMACY		865					4	869
17 MEDICAL RECORDS & LIBRARY		2087					10	2097
18 SOCIAL SERVICE		122					1	123
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 BD PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS								
25 ADULTS & PEDIATRICS		13246					63	13309
26 INTENSIVE CARE UNIT		1764					8	1772
33 NURSERY		1207					6	1213
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM		10034					48	10082
39 DELIVERY ROOM & LABOR ROOM		3679					18	3697
41 RADIOLOGY-DIAGNOSTIC		4662					22	4684
44 LABORATORY		2312	923			381	11	3627
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49 RESPIRATORY THERAPY		1038					5	1043
50 PHYSICAL THERAPY		3894					19	3913
50.01 CARDIAC REHAB		2050					10	2060
51 OCCUPATIONAL THERAPY								51
53 ELECTROCARDIOLOGY		288					1	289
54 ELECTROENCEPHALOGRAPHY								54
55 MEDICAL SUPPLIES CHARGED TO PAT								55
56 DRUGS CHARGED TO PATIENTS								56
OUTPATIENT SERVICE COST CENTERS								
61 EMERGENCY		3249					15	3264
62 OBSERVATION BEDS (NON-DISTINCT								62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES		2029					10	2039
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				1109				1109
SPECIAL PURPOSE COST CENTERS								
85.01 PANCREAS ACQUISITION								85.01
85.02 INTESTINAL ACQUISITION								85.02
93 HOSPICE				120				120
95 SUBTOTALS		126209	4999	2080		381	602	134271
NONREIMBURSABLE COST CENTERS								
98 PHYSICIANS' PRIVATE OFFICES		2686	16178		1792		13	20669
98.01 DEKALB MEDICAL SERVICES			1540			5011		6551
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL		128895	22717	2080	1792	5392	615	161491

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	7806								6
7 MAINTENANCE & REPAIRS									7
8 OPERATION OF PLANT	685	64835							8
9 LAUNDRY & LINEN SERVICE	42	610	1547						9
10 HOUSEKEEPING	181	951	79	2550					10
11 DIETARY	45	616		29	1442				11
11.10 SNACK BAR									11.10
12 CAFETERIA	89	1204	6	57		3124			12
13 MAINTENANCE OF PERSONNEL									13
14 NURSING ADMINISTRATION	211	532		25		105	1655		14
15 CENTRAL SERVICES & SUPPLY	72	1000		47		46		2634	15
16 PHARMACY	100	591		28		70		11	16
17 MEDICAL RECORDS & LIBRARY	178	1649		78		139			17
18 SOCIAL SERVICE	20	84		4		12			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	684	9062	675	428	1154	522	725	201	25
26 INTENSIVE CARE UNIT	219	1206	99	57	288	116	159	43	26
33 NURSERY	83	825	19	39					33
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM	535	6865	269	324		255	353	1988	37
39 DELIVERY ROOM & LABOR ROOM	98	2517		119				51	39
41 RADIOLOGY-DIAGNOSTIC	836	3189	126	151		302		22	41
44 LABORATORY	809	1921		91		314			44
46.30 BLOOD CLOTTING FACTORS ADMIN CO									46.30
49 RESPIRATORY THERAPY	125	710	15	34					49
50 PHYSICAL THERAPY	162	2664	20	126		35		20	50
50.01 CARDIAC REHAB	53	1402	4	66		23			50.01
51 OCCUPATIONAL THERAPY									51
53 ELECTROCARDIOLOGY	33	197		9		23			53
54 ELECTROENCEPHALOGRAPHY	56								54
55 MEDICAL SUPPLIES CHARGED TO PAT	232								55
56 DRUGS CHARGED TO PATIENTS	352								56
OUTPATIENT SERVICE COST CENTERS									
61 EMERGENCY	337	2222	235	105		186	248	181	61
62 OBSERVATION BEDS (NON-DISTINCT									62
63.50 RHC									63.50
63.60 FQHC									63.60
OTHER REIMBURSABLE COST CENTERS									
65 AMBULANCE SERVICES	428	1388				372		72	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	177	1416		67		128	170		71
SPECIAL PURPOSE COST CENTERS									
85.01 PANCREAS ACQUISITION									85.01
85.02 INTESTINAL ACQUISITION									85.02
93 HOSPICE	79	153		7		35			93
95 SUBTOTALS	6921	42974	1547	1891	1442	2683	1655	2589	95
NONREIMBURSABLE COST CENTERS									
98 PHYSICIANS' PRIVATE OFFICES	111	17390		448		46			98
98.01 DEKALB MEDICAL SERVICES	774	4471		211		395		45	98.01
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL	7806	64835	1547	2550	1442	3124	1655	2634	103

ALLOCATION OF OLD CAPITAL RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	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
1 OLD CAP REL COSTS-BLDG & FIXT							1.10
1.10 MAC WEST - OLD							1.20
1.20 NORTH ANNEX - OLD							1.30
1.30 GARRETT CLINIC - OLD							1.40
1.40 BUTLER - OLD							2
2 OLD CAP REL COSTS-MVBLE EQUIP							3
3 NEW CAP REL COSTS-BLDG & FIXT							3.10
3.10 MAC WEST - NEW							3.20
3.20 NORTH ANNEX - NEW							3.30
3.30 GARRETT CLINIC - NEW							3.40
3.40 BUTLER - NEW							3.50
3.50 MAC EAST - NEW							3.60
3.60 GARRETT LAB - NEW							3.70
3.70 MEDICAL ARTS - NEW							4
4 NEW CAP REL COSTS-MVBLE EQUIP							5
5 EMPLOYEE BENEFITS							6
6 ADMINISTRATIVE & GENERAL							7
7 MAINTENANCE & REPAIRS							8
8 OPERATION OF PLANT							9
9 LAUNDRY & LINEN SERVICE							10
10 HOUSEKEEPING							11
11 DIETARY							11.10
11.10 SNACK BAR							12
12 CAFETERIA							13
13 MAINTENANCE OF PERSONNEL							14
14 NURSING ADMINISTRATION							15
15 CENTRAL SERVICES & SUPPLY							16
16 PHARMACY	1669						17
17 MEDICAL RECORDS & LIBRARY		4141					18
18 SOCIAL SERVICE			243				20
20 NONPHYSICIAN ANESTHETISTS							21
21 NURSING SCHOOL							22
22 I&R SERVICES-SALARY & FRINGES A							23
23 I&R SERVICES-OTHER PRGM COSTS A							24
24 PARAMED ED PRGM-(SPECIFY)							
INPATIENT ROUTINE SERV COST CENTERS							25
25 ADULTS & PEDIATRICS		334	243	27337		27337	26
26 INTENSIVE CARE UNIT		128		4087		4087	33
33 NURSERY		43		2222		2222	
ANCILLARY SERVICE COST CENTERS							37
37 OPERATING ROOM		580		21251		21251	39
39 DELIVERY ROOM & LABOR ROOM		86		6568		6568	41
41 RADIOLOGY-DIAGNOSTIC		850		10160		10160	44
44 LABORATORY		819		7581		7581	46.30
46.30 BLOOD CLOTTING FACTORS ADMIN CO							49
49 RESPIRATORY THERAPY		72		1999		1999	50
50 PHYSICAL THERAPY				7047		7047	50.01
50.01 CARDIAC REHAB		25		3633		3633	51
51 OCCUPATIONAL THERAPY							53
53 ELECTROCARDIOLOGY		33		584		584	54
54 ELECTROENCEPHALOGRAPHY				56		56	55
55 MEDICAL SUPPLIES CHARGED TO PAT		16		248		248	56
56 DRUGS CHARGED TO PATIENTS	1669	282		2303		2303	61
61 OUTPATIENT SERVICE COST CENTERS							62
62 EMERGENCY		298		7076		7076	63.50
63.50 RHC							63.60
63.60 FQHC							
OTHER REIMBURSABLE COST CENTERS							65
65 AMBULANCE SERVICES		271		4570		4570	69.10
69.10 CMHC							69.20
69.20 OUTPATIENT PHYSICAL THERAPY							69.30
69.30 OUTPATIENT OCCUPATIONAL THERAPY							69.40
69.40 OUTPATIENT SPEECH PATHOLOGY							71
71 HOME HEALTH AGENCY				3067		3067	85.01
SPECIAL PURPOSE COST CENTERS							85.02
85.01 PANCREAS ACQUISITION							93
85.02 INTESTINAL ACQUISITION				394		394	95
93 HOSPICE							
95 SUBTOTALS	1669	3944	243	110183		110183	98
NONREIMBURSABLE COST CENTERS							98.01
98 PHYSICIANS' PRIVATE OFFICES				38664		38664	101
98.01 DEKALB MEDICAL SERVICES		197		12644		12644	102
101 CROSS FOOT ADJUSTMENTS							103
102 NEGATIVE COST CENTER							
103 TOTAL	1669	4141	243	161491		161491	

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 MAINTENANCE & REPAIRS		71555		2813			35350		6
7 OPERATION OF PLANT		618051	9938				55732		7
8 LAUNDRY & LINEN SERVICE		9216							8
9 HOUSEKEEPING		13777					380		9
10 DIETARY		7734					1021		10
11.10 SNACK BAR									11.10
12 CAFETERIA		18192							12
13 MAINTENANCE OF PERSONNEL									13
14 NURSING ADMINISTRATION		8042							14
15 CENTRAL SERVICES & SUPPLY		15112							15
16 PHARMACY		8938							16
17 MEDICAL RECORDS & LIBRARY		21572					2171		17
18 SOCIAL SERVICE		1266							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		136928							25
26 INTENSIVE CARE UNIT		18230							26
33 NURSERY		12473							33
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM		103725							37
39 DELIVERY ROOM & LABOR ROOM		38035							39
41 RADIOLOGY-DIAGNOSTIC		48192							41
44 LABORATORY		23896	2251			781		2974	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO									46.30
49 RESPIRATORY THERAPY		10728							49
50 PHYSICAL THERAPY		40258							50
50.01 CARDIAC REHAB		21186							50.01
51 OCCUPATIONAL THERAPY									51
53 ELECTROCARDIOLOGY		2979							53
54 ELECTROENCEPHALOGRAPHY									54
55 MEDICAL SUPPLIES CHARGED TO PAT									55
56 DRUGS CHARGED TO PATIENTS									56
OUTPATIENT SERVICE COST CENTERS									
61 EMERGENCY		33582							61
62 OBSERVATION BEDS (NON-DISTINCT									62
63.50 RHC									63.50
63.60 FQHC									63.60
OTHER REIMBURSABLE COST CENTERS									
65 AMBULANCE SERVICES		20978							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				3900					71
SPECIAL PURPOSE COST CENTERS									
85.01 PANCREAS ACQUISITION									85.01
85.02 INTESTINAL ACQUISITION									85.02
93 HOSPICE				422					93
95 SUBTOTALS		1304645	12189	7135		781	94654	2974	95
NONREIMBURSABLE COST CENTERS									
98 PHYSICIANS' PRIVATE OFFICES		27770	39441		450		61361		98
98.01 DEKALB MEDICAL SERVICES			3753			10263	31498	11249	98.01
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL		1332415	55383	7135	450	11044	187513	14223	103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	MEDICAL ARTS NEW 3.70	NEW CAP MOVABLE EQUIPMENT 4	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									
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		62915	172633	172633					6
7 MAINTENANCE & REPAIRS									7
8 OPERATION OF PLANT	4600	543422	1231743	15180	1246923				8
9 LAUNDRY & LINEN SERVICE		8103	17319	942	11730	29991			9
10 HOUSEKEEPING		12113	26270	4010	18282	1531	50093		10
11 DIETARY		6800	15555	991	11847		572	28965	11
11.10 SNACK BAR									11.10
12 CAFETERIA		15995	34187	1968	23154	123	1117		12
13 MAINTENANCE OF PERSONNEL									13
14 NURSING ADMINISTRATION		7071	15113	4676	10236		494		14
15 CENTRAL SERVICES & SUPPLY		13287	28399	1598	19235		928		15
16 PHARMACY		7858	16796	2214	11376		549		16
17 MEDICAL RECORDS & LIBRARY		18968	42711	3946	31721		1531		17
18 SOCIAL SERVICE		1113	2379	448	1611		78		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		120394	257322	15161	174282	13081	8411	23173	25
26 INTENSIVE CARE UNIT		16029	34259	4852	23204	1929	1120	5792	26
33 NURSERY		10967	23440	1844	15875	366	766		33
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM		91200	194925	11861	132021	5216	6371		37
39 DELIVERY ROOM & LABOR ROOM		33443	71478	2166	48411		2336		39
41 RADIOLOGY-DIAGNOSTIC		42373	90565	18187	61339	2439	2960		41
44 LABORATORY		21010	50912	17936	36937		1783		44
46.30 BLOOD CLOTTING FACTORS ADMIN CO									46.30
49 RESPIRATORY THERAPY		9433	20161	2764	13655	284	659		49
50 PHYSICAL THERAPY		35397	75655	3587	51240	394	2473		50
50.01 CARDIAC REHAB		18628	39814	1173	26966	76	1301		50.01
51 OCCUPATIONAL THERAPY									51
53 ELECTROCARDIOLOGY		2619	5598	722	3792		183		53
54 ELECTROENCEPHALOGRAPHY				1250					54
55 MEDICAL SUPPLIES CHARGED TO PAT				5139					55
56 DRUGS CHARGED TO PATIENTS				7810					56
OUTPATIENT SERVICE COST CENTERS									
61 EMERGENCY		29527	63109	7467	42743	4552	2063		61
62 OBSERVATION BEDS (NON-DISTINCT									62
63.50 RHC									63.50
63.60 FQHC									63.60
OTHER REIMBURSABLE COST CENTERS									
65 AMBULANCE SERVICES		18445	39423	9474	26701				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			3900	3920	27231		1314		71
SPECIAL PURPOSE COST CENTERS									
85.01 PANCREAS ACQUISITION									85.01
85.02 INTESTINAL ACQUISITION									85.02
93 HOSPICE			422	1740	2947		142		93
95 SUBTOTALS	4600	1147110	2574088	153026	826536	29991	37151	28965	95
NONREIMBURSABLE COST CENTERS									
98 PHYSICIANS' PRIVATE OFFICES	44279	24417	197718	2449	334400		8792		98
98.01 DEKALB MEDICAL SERVICES	9133		65896	17158	85987		4150		98.01
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL	58012	1171527	2837702	172633	1246923	29991	50093	28965	103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	CAFETERIA 12	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
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	60549							12
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION	2026	32545						14
15 CENTRAL SERVICES & SUPPLY			51060					15
16 PHARMACY			217	32503				16
17 MEDICAL RECORDS & LIBRARY					82610			17
18 SOCIAL SERVICE						4741		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	10131	14249	3895		6632	4741	531078	25
26 INTENSIVE CARE UNIT	2251	3129	825		2541		79902	26
33 NURSERY					862		43153	33
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	4952	6944	38542		11532		412364	37
39 DELIVERY ROOM & LABOR ROOM			995		1713		127099	39
41 RADIOLOGY-DIAGNOSTIC	5852		428		17218		198988	41
44 LABORATORY	6077				16278		129923	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49 RESPIRATORY THERAPY					1423		38946	49
50 PHYSICAL THERAPY	675		392		2126		136542	50
50.01 CARDIAC REHAB	450				490		70270	50.01
51 OCCUPATIONAL THERAPY								51
53 ELECTROCARDIOLOGY	450				657		11402	53
54 ELECTROENCEPHALOGRAPHY							1250	54
55 MEDICAL SUPPLIES CHARGED TO PAT					322		5461	55
56 DRUGS CHARGED TO PATIENTS				32503	5607		45920	56
OUTPATIENT SERVICE COST CENTERS								
61 EMERGENCY	3601	4878	3501		5913		137827	61
62 OBSERVATION BEDS (NON-DISTINCT								62
63.50 RHC								63.50
63.60 FOHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES	7203		1396		5376		89573	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	2476	3345					42186	71
SPECIAL PURPOSE COST CENTERS								
85.01 PANCREAS ACQUISITION								85.01
85.02 INTESTINAL ACQUISITION								85.02
93 HOSPICE	675						5926	93
95 SUBTOTALS	51996	32545	50191	32503	78690	4741	2107810	95
NONREIMBURSABLE COST CENTERS								
98 PHYSICIANS' PRIVATE OFFICES	900						544259	98
98.01 DEKALB MEDICAL SERVICES	7653		869		3920		185633	98.01
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	60549	32545	51060	32503	82610	4741	2837702	103

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	531078	25
26 INTENSIVE CARE UNIT	79902	26
33 NURSERY	43153	33
ANCILLARY SERVICE COST CENTERS		
37 OPERATING ROOM	412364	37
39 DELIVERY ROOM & LABOR ROOM	127099	39
41 RADIOLOGY-DIAGNOSTIC	198988	41
44 LABORATORY	129923	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO		46.30
49 RESPIRATORY THERAPY	38946	49
50 PHYSICAL THERAPY	136542	50
50.01 CARDIAC REHAB	70270	50.01
51 OCCUPATIONAL THERAPY		51
53 ELECTROCARDIOLOGY	11402	53
54 ELECTROENCEPHALOGRAPHY	1250	54
55 MEDICAL SUPPLIES CHARGED TO PAT	5461	55
56 DRUGS CHARGED TO PATIENTS	45920	56
OUTPATIENT SERVICE COST CENTERS		
61 EMERGENCY	137827	61
62 OBSERVATION BEDS (NON-DISTINCT		62
63.50 RHC		63.50
63.60 FQHC		63.60
OTHER REIMBURSABLE COST CENTERS		
65 AMBULANCE SERVICES	89573	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	42186	71
SPECIAL PURPOSE COST CENTERS		
85.01 PANCREAS ACQUISITION		85.01
85.02 INTESTINAL ACQUISITION		85.02
93 HOSPICE	5926	93
95 SUBTOTALS	2107810	95
NONREIMBURSABLE COST CENTERS		
98 PHYSICIANS' PRIVATE OFFICES	544259	98
98.01 DEKALB MEDICAL SERVICES	185633	98.01
101 CROSS FOOT ADJUSTMENTS		101
102 NEGATIVE COST CENTER		102
103 TOTAL	2837702	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	172633						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						172633	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	9271		2128			9271	6
7 MAINTENANCE & REPAIRS							7
8 OPERATION OF PLANT	80077	2931				80077	8
9 LAUNDRY & LINEN SERVICE	1194					1194	9
10 HOUSEKEEPING	1785					1785	10
11 DIETARY	1002					1002	11
11.10 SNACK BAR							11.10
12 CAFETERIA	2357					2357	12
13 MAINTENANCE OF PERSONNEL							13
14 NURSING ADMINISTRATION	1042					1042	14
15 CENTRAL SERVICES & SUPPLY	1958					1958	15
16 PHARMACY	1158					1158	16
17 MEDICAL RECORDS & LIBRARY	2795					2795	17
18 SOCIAL SERVICE	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	25
26 INTENSIVE CARE UNIT	2362					2362	26
33 NURSERY	1616					1616	33
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM	13439					13439	37
39 DELIVERY ROOM & LABOR ROOM	4928					4928	39
41 RADIOLOGY-DIAGNOSTIC	6244					6244	41
44 LABORATORY	3096	664			352	3096	44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY	1390					1390	49
50 PHYSICAL THERAPY	5216					5216	50
50.01 CARDIAC REHAB	2745					2745	50.01
51 OCCUPATIONAL THERAPY							51
53 ELECTROCARDIOLOGY	386					386	53
54 ELECTROENCEPHALOGRAPHY							54
55 MEDICAL SUPPLIES CHARGED TO P							55
56 DRUGS CHARGED TO PATIENTS							56
OUTPATIENT SERVICE COST CENTERS							
61 EMERGENCY	4351					4351	61
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FOHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES	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			2772				71
SPECIAL PURPOSE COST CENTERS							
85.01 PANCREAS ACQUISITION							85.01
85.02 INTESTINAL ACQUISITION							85.02
93 HOSPICE			300				93
95 SUBTOTALS	169035	3595	5200		352	169035	95
NONREIMBURSABLE COST CENTERS							
98 PHYSICIANS' PRIVATE OFFICES	3598	11632		6850		3598	98

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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
98.01 DEKALB MEDICAL SERVICES		1107			4625		98.01
101 CROSS FOOT ADJUSTMENTS							101
102 NEGATIVE COST CENTER							102
103 COST TO BE ALLOC PER B PT I	128895	22717	2080	1792	5392	615	1332415 103
104 UNIT COST MULT-WS B PT I		1.390780		.261606		.003562	104
104 UNIT COST MULT-WS B PT I	.746642		.400000		1.083384		7.718194 104
105 COST TO BE ALLOC PER B PT II							105
106 UNIT COST MULT-WS B PT II							106
106 UNIT COST MULT-WS B PT II							106
107 COST TO BE ALLOC PER B PT III							107
108 UNIT COST MULT-WS B PT III							108
108 UNIT COST MULT-WS B PT III							108

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	MAC WEST NEW (SQUARE FEET)	NORTH ANNE NEW (SQUARE FEET)	GARRETT NEW (SQUARE FEET)	BUTLER NEW (SQUARE FEET)	MAC EAST NEW (SQUARE FEET)	GARRETT LA NEW (SQUARE FEET)	MEDICAL ARTS NEW (SQUARE FEET)	NEW CAP MOVABLE EQUIPMENT SQUARE FEET
	3.10	3.20	3.30	3.40	3.50	3.60	3.70	4
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	16334							3.10
3.20 NORTH ANNEX - NEW		5072						3.20
3.30 GARRETT CLINIC - NEW			6850					3.30
3.40 BUTLER - NEW				4977				3.40
3.50 MAC EAST - NEW					37481			3.50
3.60 GARRETT LAB - NEW						3750		3.60
3.70 MEDICAL ARTS - NEW							8575	3.70
4 NEW CAP REL COSTS-MVBLE EQUIP								172633 4
5 EMPLOYEE BENEFITS								5
6 ADMINISTRATIVE & GENERAL		2000			7066			9271 6
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT	2931				11140		680	80077 8
9 LAUNDRY & LINEN SERVICE								1194 9
10 HOUSEKEEPING					76			1785 10
11 DIETARY					204			1002 11
11.10 SNACK BAR								2357 11.10
12 CAFETERIA								12
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION								1042 14
15 CENTRAL SERVICES & SUPPLY								1958 15
16 PHARMACY								1158 16
17 MEDICAL RECORDS & LIBRARY					434			2795 17
18 SOCIAL SERVICE								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 25
26 INTENSIVE CARE UNIT								2362 26
33 NURSERY								1616 33
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM								13439 37
39 DELIVERY ROOM & LABOR ROOM								4928 39
41 RADIOLOGY-DIAGNOSTIC								6244 41
44 LABORATORY	664			352		784		3096 44
46.30 BLOOD CLOTTING FACTORS ADMIN								1390 46.30
49 RESPIRATORY THERAPY								5216 49
50 PHYSICAL THERAPY								2745 50.01
50.01 CARDIAC REHAB								51
51 OCCUPATIONAL THERAPY								386 51
53 ELECTROCARDIOLOGY								54
54 ELECTROENCEPHALOGRAPHY								55
55 MEDICAL SUPPLIES CHARGED TO P								56
56 DRUGS CHARGED TO PATIENTS								4351 61
OUTPATIENT SERVICE COST CENTERS								
61 EMERGENCY								62
62 OBSERVATION BEDS (NON-DISTINC								63.50
63.50 RHC								63.60
63.60 FQHC								2718 65
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES								69.10
69.10 CMHC								69.20
69.20 OUTPATIENT PHYSICAL THERAPY								69.30
69.30 OUTPATIENT OCCUPATIONAL THERA								69.40
69.40 OUTPATIENT SPEECH PATHOLOGY								71
71 HOME HEALTH AGENCY		2772						85.01
SPECIAL PURPOSE COST CENTERS								
85.01 PANCREAS ACQUISITION								85.02
85.02 INTESTINAL ACQUISITION								93
93 HOSPICE								3595 95
95 SUBTOTALS	3595	5072		352	18920	784	680	169035 95
NONREIMBURSABLE COST CENTERS								
98 PHYSICIANS' PRIVATE OFFICES	11632		6850		12265		6545	3598 98



COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	EMPLOYEE	RECON-	ADMINI-	OPERATION	LAUNDRY	HOUSE-	DIETARY	CAFETERIA
	BENEFITS		STRATIVE	OF	AND LINEN	KEEPING	(MEALS	(FTE)
	GROSS	CILIATION	& GENERAL	(SQUARE	(POUNDS OF	(SQUARE	SERVED)	
	SALARIES	6A	ACCUM	FEET)	LAUNDRY)	FEET)	11	12
	5		COST	8	9	10		
GENERAL SERVICE COST CENTERS								
1								1
1.10								1.10
1.20								1.20
1.30								1.30
1.40								1.40
2								2
3								3
3.10								3.10
3.20								3.20
3.30								3.30
3.40								3.40
3.50								3.50
3.60								3.60
3.70								3.70
4								4
5	18361385							5
6	3394382	-6585029	31670346					6
7								7
8	551081		2784833	126930				8
9	89458		172752	1194	353998			9
10	487138		735670	1861	18075	105658		10
11	76775		181760	1206		1206	22117	11
11.10								11.10
12	272758		361029	2357	1451	2357		269
13								13
14	630587		857875	1042		1042		9
15	112806		293219	1958		1958		4
16	487326		406114	1158		1158		6
17	371693		723900	3229		3229		12
18	58667		82111	164		164		1
20								20
21								21
22								22
23								23
24								24
INPATIENT ROUTINE SERV COST CENTERS								
25	1784274		2781344	17741	154404	17741	17694	45
26	612157		890082	2362	22765	2362	4423	10
33	218860		338329	1616	4323	1616		33
ANCILLARY SERVICE COST CENTERS								
37	1249991		2175846	13439	61563	13439		22
39	213224		397411	4928		4928		39
41	1325750		3337019	6244	28784	6244		26
44	1273484		3290340	3760		3760		27
46.30								46.30
49	3123		507019	1390	3352	1390		49
50	99269		658084	5216	4655	5216		3
50.01	119744		215196	2745	897	2745		2
51								51
53	81094		132420	386		386		2
54	1966		229369					54
55			942720					55
56			1432698					56
OUTPATIENT SERVICE COST CENTERS								
61	916639		1369755	4351	53729	4351		16
62								62
63.50								63.50
63.60								63.60
OTHER REIMBURSABLE COST CENTERS								
65	1104544		1738095	2718				32
69.10								69.10
69.20								69.20
69.30								69.30
69.40								69.40
71	483697		719088	2772		2772		11
SPECIAL PURPOSE COST CENTERS								
85.01								85.01
85.02								85.02
93	142164		319222	300		300		3
95	16162651	-6585029	28073300	84137	353998	78364	22117	231
NONREIMBURSABLE COST CENTERS								
98	116551		449349	34040		18541		4

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	EMPLOYEE	RECON- CILIATION	ADMINI- STRATIVE & GENERAL	OPERATION OF PLANT	LAUNDRY AND LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA
	BENEFITS		ACCUM COST	(SQUARE FEET)	(POUNDS OF LAUNDRY)	(SQUARE FEET)	(MEALS SERVED)	(FTE)
	GROSS SALARIES 5	6A	6	8	9	10	11	12
98.01 DEKALB MEDICAL SERVICES	2082183		3147697	8753		8753		34 98.01
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 COST TO BE ALLOC PER B PT I	6106121		6585029	3363867	240314	950223	262359	520743 103
104 UNIT COST MULT-WS B PT I	.332552		.207924		.678857		11.862323	104
104 UNIT COST MULT-WS B PT I				26.501749		8.993384		1935.847584 104
105 COST TO BE ALLOC PER B PT II			7806	64835	1547	2550	1442	3124 105
106 UNIT COST MULT-WS B PT II			.000246		.004370		.065199	106
106 UNIT COST MULT-WS B PT II				.510793		.024134		11.613383 106
107 COST TO BE ALLOC PER B PT III			172633	1246923	29991	50093	28965	60549 107
108 UNIT COST MULT-WS B PT III			.005451		.084721		1.309626	108
108 UNIT COST MULT-WS B PT III				9.823706		.474105		225.089219 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	215925					14
15 CENTRAL SERVICES & SUPPLY		1265426				15
16 PHARMACY		5366	100			16
17 MEDICAL RECORDS & LIBRARY				68156612		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	94536	96537		5471660	100	25
26 INTENSIVE CARE UNIT	20758	20449		2096907		26
33 NURSERY				710961		33
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	46072	955206		9515106		37
39 DELIVERY ROOM & LABOR ROOM		24651		1413730		39
41 RADIOLOGY-DIAGNOSTIC		10599		14203122		41
44 LABORATORY				13430798		44
46.30 BLOOD CLOTTING FACTORS ADMIN						46.30
49 RESPIRATORY THERAPY				1174025		49
50 PHYSICAL THERAPY		9709		1754041		50
50.01 CARDIAC REHAB				404312		50.01
51 OCCUPATIONAL THERAPY						51
53 ELECTROCARDIOLOGY				541943		53
54 ELECTROENCEPHALOGRAPHY						54
55 MEDICAL SUPPLIES CHARGED TO P				265872		55
56 DRUGS CHARGED TO PATIENTS			100	4625898		56
OUTPATIENT SERVICE COST CENTERS						
61 EMERGENCY	32365	86772		4878946		61
62 OBSERVATION BEDS (NON-DISTINC						62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES		34609		4435275		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	22194					71
SPECIAL PURPOSE COST CENTERS						
85.01 PANCREAS ACQUISITION						85.01
85.02 INTESTINAL ACQUISITION						85.02
93 HOSPICE						93
95 SUBTOTALS	215925	1243898	100	64922596	100	95
NONREIMBURSABLE COST CENTERS						
98 PHYSICIANS' PRIVATE OFFICES						98

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NURSING	CENTRAL	PHARMACY	MEDICAL	SOCIAL	
	ADMINI- STRATION (DIRECT NRSG HRS)	SERVICES + SUPPLY (COSTED REQUIS)	(COSTED REQUIS)	RECORDS + LIBRARY REVENUE	SERVICE (TIME SPENT)	
	14	15	16	17	18	
98.01 DEKALE MEDICAL SERVICES		21528		3234016		98.01
101 CROSS FOOT ADJUSTMENTS						101
102 NEGATIVE COST CENTER						102
103 COST TO BE ALLOC PER B PT I	1090657	431428	545102	1012260	106941	103
104 UNIT COST MULT-WS B PT I	5.051092		5451.020000		1069.410000	104
104 UNIT COST MULT-WS B PT I		.340935		.014852		104
105 COST TO BE ALLOC PER B PT II	1655	2634	1669	4141	243	105
106 UNIT COST MULT-WS B PT II	.007665		16.690000		2.430000	106
106 UNIT COST MULT-WS B PT II		.002082		.000061		106
107 COST TO BE ALLOC PER B PT III	32545	51060	32503	82610	4741	107
108 UNIT COST MULT-WS B PT III	.150724		325.030000		47.410000	108
108 UNIT COST MULT-WS B PT III		.040350		.001212		108

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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	5089823		5089823		5089823	25
26 INTENSIVE CARE UNIT	1389235		1389235		1389235	26
33 NURSERY	479530		479530		479530	33
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	3889352		3889352		3889352	37
39 DELIVERY ROOM & LABOR ROOM	684363		684363		684363	39
41 RADIOLOGY-DIAGNOSTIC	4536931		4536931		4536931	41
44 LABORATORY	4359685		4359685		4359685	44
46.30 BLOOD CLOTTING FACTORS ADMI						46.30
49 RESPIRATORY THERAPY	681491		681491		681491	49
50 PHYSICAL THERAPY	1018386		1018386		1018386	50
50.01 CARDIAC REHAB	367860		367860		367860	50.01
51 OCCUPATIONAL THERAPY						51
53 ELECTROCARDIOLOGY	185575		185575		185575	53
54 ELECTROENCEPHALOGRAPHY	277060		277060		277060	54
55 MEDICAL SUPPLIES CHARGED TO	1142683		1142683		1142683	55
56 DRUGS CHARGED TO PATIENTS	2344396		2344396		2344396	56
OUTPATIENT SERVICE COST CENTERS						
61 EMERGENCY	2141972		2141972		2141972	61
62 OBSERVATION BEDS (NON-DISTI	691624		691624		691624	62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES	2311138		2311138		2311138	65
101 SUBTOTAL	31591104		31591104		31591104	101
102 LESS OBSERVATION BEDS	691624		691624		691624	102
103 TOTAL	30899480		30899480		30899480	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			
25 INPATIENT ROUTINE SERV COST CENTERS						25
25 ADULTS & PEDIATRICS	5471660		5471660			25
26 INTENSIVE CARE UNIT	2096907		2096907			26
33 NURSERY	710961		710961			33
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	1026208	6928417	7954625	.488942	.488942	.488942 37
39 DELIVERY ROOM & LABOR ROOM	1357283	56447	1413730	.484083	.484083	.484083 39
41 RADIOLOGY-DIAGNOSTIC	2270887	11448777	13719664	.330688	.330688	.330688 41
44 LABORATORY	2415113	11015685	13430798	.324604	.324604	.324604 44
46.30 BLOOD CLOTTING FACTORS ADMI						46.30
49 RESPIRATORY THERAPY	801731	372294	1174025	.580474	.580474	.580474 49
50 PHYSICAL THERAPY	232741	1521301	1754042	.580594	.580594	.580594 50
50.01 CARDIAC REHAB	3949	400363	404312	.909842	.909842	.909842 50.01
51 OCCUPATIONAL THERAPY						51
53 ELECTROCARDIOLOGY	112651	392435	505086	.367413	.367413	.367413 53
54 ELECTROENCEPHALOGRAPHY	2404	773609	776013	.357030	.357030	.357030 54
55 MEDICAL SUPPLIES CHARGED TO	591718	1273671	1865389	.612571	.612571	.612571 55
56 DRUGS CHARGED TO PATIENTS	1999915	3109441	5109356	.458844	.458844	.458844 56
OUTPATIENT SERVICE COST CENTERS						
61 EMERGENCY	854040	3985869	4839909	.442565	.442565	.442565 61
62 OBSERVATION BEDS (NON-DISTI		752559	752559	.919030	.919030	.919030 62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES		4435275	4435275	.521081	.521081	.521081 65
101 SUBTOTAL	19948168	46466143	66414311			101
102 LESS OBSERVATION BEDS						102
103 TOTAL	19948168	46466143	66414311			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	
25 INPAT ROUTINE SERV COST CTRS			27337	531078		531078	25
26 ADULTS & PEDIATRICS	27337		27337				26
27 INTENSIVE CARE UNIT	4087		4087	79902		79902	27
28 CORONARY CARE UNIT							28
29 BURN INTENSIVE CARE UNIT							29
30 SURGICAL INTENSIVE CARE UNIT							30
31 OTHER SPECIAL CARE (SPECIFY)							31
33 SUBPROVIDER I			2222	43153		43153	33
101 NURSERY	2222		2222	654133		654133	101
TOTAL	33646		33646				

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	
25 INPAT ROUTINE SERV COST CTRS				9323	91.93	181194	25
26 ADULTS & PEDIATRICS	5777	1971	4.73	1667	90.49	32576	26
27 INTENSIVE CARE UNIT	883	360	4.63				27
28 CORONARY CARE UNIT							28
29 BURN INTENSIVE CARE UNIT							29
30 SURGICAL INTENSIVE CARE UNIT							30
31 OTHER SPECIAL CARE (SPECIFY)							31
33 SUBPROVIDER I							33
101 NURSERY	1025		2.17	10990	42.10	213770	101
TOTAL	7685	2331					

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 CAPITAL	NEW CAPITAL	TOTAL CHARGES	INPATIENT PROGRAM CHARGES	OLD CAPITAL		NEW CAPITAL	
	RELATED COST	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	21251	412364	7954625	203612	.002672	544	.051840	10555 37
39 DELIVERY ROOM & LABOR ROOM	6568	127099	1413730	3444	.004646	16	.089903	310 39
41 RADIOLOGY-DIAGNOSTIC	10160	198988	13719664	851937	.000741	631	.014504	12356 41
44 LABORATORY	7581	129923	13430798	1091574	.000564	616	.009674	10560 44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
49 RESPIRATORY THERAPY	1999	38946	1174025	359690	.001703	613	.033173	11932 49
50 PHYSICAL THERAPY	7047	136542	1754042	87763	.004018	353	.077844	6832 50
50.01 CARDIAC REHAB	3633	70270	404312	1598	.008986	14	.173801	278 50.01
51 OCCUPATIONAL THERAPY								51
53 ELECTROCARDIOLOGY	584	11402	505086	65000	.001156	75	.022574	1467 53
54 ELECTROENCEPHALOGRAPHY	56	1250	776013	1571	.000072		.001611	3 54
55 MEDICAL SUPPLIES CHARGED TO P	248	5461	1865389	199429	.000133	27	.002928	584 55
56 DRUGS CHARGED TO PATIENTS	2303	45920	5109356	859808	.000451	388	.008987	7727 56
OUTPATIENT SERVICE COST CENTERS								
61 EMERGENCY	7076	137827	4839909	432034	.001462	632	.028477	12303 61
62 OBSERVATION BEDS (NON-DISTINC	3715	72165	752559		.004936		.095893	62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES								65
101 TOTAL	72221	1388157	53699508	4157460		3909		74907 101

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
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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
		COST	COST	AMOUNT		DAYS		DAYS	PASS THRU
		1	2	3	4	5	6	7	8
	INPAT ROUTINE SERV COST CTRS								
25	ADULTS & PEDIATRICS					5777		1971	25
26	INTENSIVE CARE UNIT					883		360	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					1025			33
34	SKILLED NURSING FACILITY								34
35	NURSING FACILITY								35
101	TOTAL					7685		2331	101

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

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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 COST	NONPHYSICIAN ANESTHETIST COST	MEDICAL EDUCATION 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
54 ELECTROENCEPHALOGRAPHY							54
55 MEDICAL SUPPLIES CHARGED TO P							55
56 DRUGS CHARGED TO PATIENTS							56
OUTPATIENT SERVICE COST CENTERS							
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

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-96 (9/2000)

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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	RATIO OF	OUTPATIENT	INPATIENT	INPATIENT	OUTPATIENT
	PASS THROUGH		COST TO	RATIO OF COST	PROGRAM	PROGRAM	
	COSTS	CHARGES	CHARGES	TO CHARGES	CHARGES	PASS THROUGH	CHARGES
	3.01	4	5	5.01	6	7	8
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		7954625			203612		1448101 37
39 DELIVERY ROOM & LABOR ROOM		1413730			3444		39
41 RADIOLOGY-DIAGNOSTIC		13719664			851937		2634791 41
44 LABORATORY		13430798			1091574		417715 44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY		1174025			359690		65193 49
50 PHYSICAL THERAPY		1754042			87763		1681 50
50.01 CARDIAC REHAB		404312			1598		163769 50.01
51 OCCUPATIONAL THERAPY							51
53 ELECTROCARDIOLOGY		505086			65000		102094 53
54 ELECTROENCEPHALOGRAPHY		776013			1571		162115 54
55 MEDICAL SUPPLIES CHARGED TO P		1865389			199429		306709 55
56 DRUGS CHARGED TO PATIENTS		5109356			859808		1032830 56
OUTPATIENT SERVICE COST CENTERS							
61 EMERGENCY		4839909			432034		586529 61
62 OBSERVATION BEDS (NON-DISTINC		752559					288315 62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
101 TOTAL		53699508			4157460		7210042 101

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-96 (9/2000)

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APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK	<input type="checkbox"/>	TITLE V	<input checked="" type="checkbox"/>	HOSPITAL (15-0045)	<input type="checkbox"/>	SUB IV	<input type="checkbox"/>	PPS
APPLICABLE	<input checked="" type="checkbox"/>	TITLE XVIII-PT A	<input type="checkbox"/>	SUB I	<input type="checkbox"/>	SNF	<input type="checkbox"/>	TEFRA
BOXES	<input type="checkbox"/>	TITLE XIX	<input type="checkbox"/>	SUB II	<input type="checkbox"/>	NF		
			<input type="checkbox"/>	SUB III	<input type="checkbox"/>	ICF/MR		

COST CENTER DESCRIPTION	OUTPATIENT PROGRAM CHARGES 8.01	OUTPATIENT PROGRAM CHARGES 8.02	OUTPATIENT PROGRAM PASS THROUGH COSTS 9	OUTPATIENT PROGRAM PASS THROUGH COSTS 9.01	OUTPATIENT PROGRAM PASS THROUGH COSTS 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
54 ELECTROENCEPHALOGRAPHY						54
55 MEDICAL SUPPLIES CHARGED TO P						55
56 DRUGS CHARGED TO PATIENTS						56
OUTPATIENT SERVICE COST CENTERS						
61 EMERGENCY						61
62 OBSERVATION BEDS (NON-DISTINC						62
63.50 RHC						63.50
63.60 PQHC						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

COST CENTER DESCRIPTION	COST TO CHARGE RATIO FROM WORKSHEET C,			PROGRAM CHARGES		
	PART II	PART I	PART II	OUTPATIENT	OUTPATIENT	OTHER
	COL. 8	COL. 9	COL. 9	AMBULATORY	RADIOLOGY	OUTPATIENT
	1	1.01	1.02	SURGICAL	3	DIAGNOSTIC
				CENTER		4
				2		
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	.488942	.488942	.488942			37
39 DELIVERY ROOM & LABOR ROOM	.484083	.484083	.484083			39
41 RADIOLOGY-DIAGNOSTIC	.330688	.330688	.330688			41
44 LABORATORY	.324604	.324604	.324604			44
46.30 BLOOD CLOTTING FACTORS ADMIN CO						46.30
49 RESPIRATORY THERAPY	.580474	.580474	.580474			49
50 PHYSICAL THERAPY	.580594	.580594	.580594			50
50.01 CARDIAC REHAB	.909842	.909842	.909842			50.01
51 OCCUPATIONAL THERAPY						51
53 ELECTROCARDIOLOGY	.367413	.367413	.367413			53
54 ELECTROENCEPHALOGRAPHY	.357030	.357030	.357030			54
55 MEDICAL SUPPLIES CHARGED TO PAT	.612571	.612571	.612571			55
56 DRUGS CHARGED TO PATIENTS	.458844	.458844	.458844			56
OUTPATIENT SERVICE COST CENTERS						
61 EMERGENCY	.442565	.442565	.442565			61
62 OBSERVATION BEDS (NON-DISTINCT	.919030	.919030	.919030			62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES	.521081	.521081	.521081			65
65.01 AMBULANCE CHARGES (S-2 LINE 56.	.521081	.521081	.521081			65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.	.521081	.521081	.521081			65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.	.521081	.521081	.521081			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	.458844	1
2 PROGRAM VACCINE CHARGES	11536	2
2.01 PROGRAM VACCINE CHARGES		2.01
3 PROGRAM COSTS	5293	3
3.01 PROGRAM COSTS		3.01

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VERSION: 2008.05  
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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) (SEE INSTRU.)	PPS SER- VICES (SEE INSTRU.)	ALL OTHER (SEE INSTRU.)	PPS SER- VICES (SEE INSTRU.)	PPS SER- VICES (SEE INSTRU.)	OUTPATIENT AMBULATORY SURGICAL CENTER	OUTPATIENT RADIOLOGY	OUTPATIENT DIAGNOSTIC
	5	5.01	5.02	5.03	5.04	6	7	8
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM		1448101						37
39 DELIVERY ROOM & LABOR ROOM								39
41 RADIOLOGY-DIAGNOSTIC		2634791						41
44 LABORATORY		417715						44
46.30 BLOOD CLOTTING FACTORS ADMIN C								46.30
49 RESPIRATORY THERAPY		65193						49
50 PHYSICAL THERAPY		1681						50
50.01 CARDIAC REHAB		163769						50.01
51 OCCUPATIONAL THERAPY								51
53 ELECTROCARDIOLOGY		102094						53
54 ELECTROENCEPHALOGRAPHY		162315						54
55 MEDICAL SUPPLIES CHARGED TO PA		306709						55
56 DRUGS CHARGED TO PATIENTS		1032830						56
OUTPATIENT SERVICE COST CENTERS								
61 EMERGENCY		586529						61
62 OBSERVATION BEDS (NON-DISTINCT		288315						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		7210042						101
102 CRNA CHARGES								102
103 PBP CLINIC LAB								103
104 NET CHARGES		7210042						104

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-96 (8/2002)

VERSION: 2008.05  
 02/16/2009 11:16

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 I/P PART B CHARGES (SEE INSTRU.) COST (COLUMNS 1.02x10)
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM		708037				37
39 DELIVERY ROOM & LABOR ROOM						39
41 RADIOLOGY-DIAGNOSTIC		871294				41
44 LABORATORY		135592				44
46.30 BLOOD CLOTTING FACTORS ADMIN CO						46.30
49 RESPIRATORY THERAPY		37843				49
50 PHYSICAL THERAPY		976				50
50.01 CARDIAC REHAB		149004				50.01
51 OCCUPATIONAL THERAPY						51
53 ELECTROCARDIOLOGY		37511				53
54 ELECTROENCEPHALOGRAPHY		57951				54
55 MEDICAL SUPPLIES CHARGED TO PAT		187881				55
56 DRUGS CHARGED TO PATIENTS		473908				56
OUTPATIENT SERVICE COST CENTERS						
61 EMERGENCY		259577				61
62 OBSERVATION BEDS (NON-DISTINCT		264970				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		3184544				101
102 CRNA CHARGES						102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS						103
104 NET CHARGES		3184544				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	
25 INPAT ROUTINE SERV COST CTRS			27337	531078		531078	25
26 ADULTS & PEDIATRICS	27337		27337				26
27 INTENSIVE CARE UNIT	4087		4087	79902		79902	27
28 CORONARY CARE UNIT							28
29 BURN INTENSIVE CARE UNIT							29
30 SURGICAL INTENSIVE CARE UNIT							30
31 OTHER SPECIAL CARE (SPECIFY)							31
33 SUBPROVIDER I			2222	43153		43153	33
101 NURSERY	2222		2222	654133		654133	101
TOTAL	33646		33646				

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	
25 INPAT ROUTINE SERV COST CTRS				3368	91.93	65454	25
26 ADULTS & PEDIATRICS	5777	712	4.73				26
27 INTENSIVE CARE UNIT	883	66	4.63	306	90.49	5972	27
28 CORONARY CARE UNIT							28
29 BURN INTENSIVE CARE UNIT							29
30 SURGICAL INTENSIVE CARE UNIT							30
31 OTHER SPECIAL CARE (SPECIFY)							31
33 SUBPROVIDER I							33
101 NURSERY	1025	520	2.17	1128	42.10	21892	101
TOTAL	7685	1298		4802		93318	

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 CAPITAL	NEW CAPITAL	TOTAL CHARGES	INPATIENT PROGRAM CHARGES	OLD CAPITAL	NEW CAPITAL	CAPITAL COSTS	CAPITAL COSTS
	RELATED COST	RELATED COST			RATIO OF COST TO CHARGES	RATIO OF COST TO CHARGES		
	1	2	3	4	5	6	7	8
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	21251	412364	7954625	129784	.002672	347	.051840	6728 37
39 DELIVERY ROOM & LABOR ROOM	6568	127099	1413730	624504	.004646	2901	.089903	56145 39
41 RADIOLOGY-DIAGNOSTIC	10160	198988	13719664	67889	.000741	50	.014504	985 41
44 LABORATORY	7581	129923	13430798	241648	.000564	136	.009674	2338 44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
49 RESPIRATORY THERAPY	1999	38946	1174025	50390	.001703	86	.033173	1672 49
50 PHYSICAL THERAPY	7047	136542	1754042	51470	.004018	207	.077844	4007 50
50.01 CARDIAC REHAB	3633	70270	404312	506	.008986	5	.173801	88 50.01
51 OCCUPATIONAL THERAPY								51
53 ELECTROCARDIOLOGY	584	11402	505086	3311	.001156	4	.022574	75 53
54 ELECTROENCEPHALOGRAPHY	56	1250	776013		.000072		.001611	54
55 MEDICAL SUPPLIES CHARGED TO P	248	5461	1865389	16018	.000133	2	.002928	47 55
56 DRUGS CHARGED TO PATIENTS	2303	45920	5109356	177478	.000451	80	.008987	1595 56
OUTPATIENT SERVICE COST CENTERS								
61 EMERGENCY	7076	137827	4839909	36376	.001462	53	.028477	1036 61
62 OBSERVATION BEDS (NON-DISTINC	3715	72165	752559		.004936		.095893	62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES								65
101 TOTAL	72221	1388157	53699508	1399374		3871		74716 101

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

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VERSION: 2008.05  
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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					5777		712	25
26	INTENSIVE CARE UNIT					883		66	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					1025		520	33
34	SKILLED NURSING FACILITY								34
35	NURSING FACILITY								35
101	TOTAL					7685		1298	101

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-96 (9/2000)

VERSION: 2008.05  
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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 COST	NONPHYSICIAN ANESTHETIST COST	MEDICAL EDUCATION 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
54 ELECTROENCEPHALOGRAPHY							54
55 MEDICAL SUPPLIES CHARGED TO P							55
56 DRUGS CHARGED TO PATIENTS							56
OUTPATIENT SERVICE COST CENTERS							
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

PROVIDER NO. 15-0045 DEKALE MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-96 (9/2000)

VERSION: 2008.05  
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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	PROGRAM	PROGRAM
	COSTS	CHARGES	CHARGES	TO CHARGES	CHARGES	PASS THROUGH	PROGRAM
	3.01	4	5	5.01	6	7	8
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		7954625			129784		37
39 DELIVERY ROOM & LABOR ROOM		1413730			624504		39
41 RADIOLOGY-DIAGNOSTIC		13719664			67889		41
44 LABORATORY		13430798			241648		44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY		1174025			50390		49
50 PHYSICAL THERAPY		1754042			51470		50
50.01 CARDIAC REHAB		404312			506		50.01
51 OCCUPATIONAL THERAPY							51
53 ELECTROCARDIOLOGY		505086			3311		53
54 ELECTROENCEPHALOGRAPHY		776013					54
55 MEDICAL SUPPLIES CHARGED TO P		1865389			16018		55
56 DRUGS CHARGED TO PATIENTS		5109356			177478		56
OUTPATIENT SERVICE COST CENTERS							
61 EMERGENCY		4839909			36376		61
62 OBSERVATION BEDS (NON-DISTINC		752559					62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
101 TOTAL		53699508			1399374		101

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

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 IN LIEU OF FORM CMS-2552-96 (9/2000)

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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 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
54 ELECTROENCEPHALOGRAPHY					54
55 MEDICAL SUPPLIES CHARGED TO P					55
56 DRUGS CHARGED TO PATIENTS					56
OUTPATIENT SERVICE COST CENTERS					
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

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

KPMG LLP COMPU-MAX MICRO SYSTEM  
 IN LIEU OF FORM CMS-2552-96 (8/2002)

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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	COST TO CHARGE RATIO FROM WORKSHEET C,			PROGRAM CHARGES		
	PART II	PART I	PART II	OUTPATIENT	OUTPATIENT	OTHER
	COL. 8	COL. 9	COL. 9	AMBULATORY	RADIOLOGY	OUTPATIENT
	1	1.01	1.02	SURGICAL	3	DIAGNOSTIC
				CENTER		4
				2		
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	.488942	.488942	.488942			37
39 DELIVERY ROOM & LABOR ROOM	.484083	.484083	.484083			39
41 RADIOLOGY-DIAGNOSTIC	.330688	.330688	.330688			41
44 LABORATORY	.324604	.324604	.324604			44
46.30 BLOOD CLOTTING FACTORS ADMIN CO						46.30
49 RESPIRATORY THERAPY	.580474	.580474	.580474			49
50 PHYSICAL THERAPY	.580594	.580594	.580594			50
50.01 CARDIAC REHAB	.909842	.909842	.909842			50.01
51 OCCUPATIONAL THERAPY						51
53 ELECTROCARDIOLOGY	.367413	.367413	.367413			53
54 ELECTROENCEPHALOGRAPHY	.357030	.357030	.357030			54
55 MEDICAL SUPPLIES CHARGED TO PAT	.612571	.612571	.612571			55
56 DRUGS CHARGED TO PATIENTS	.458844	.458844	.458844			56
OUTPATIENT SERVICE COST CENTERS						
61 EMERGENCY	.442565	.442565	.442565			61
62 OBSERVATION BEDS (NON-DISTINCT	.919030	.919030	.919030			62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES	.521081	.521081	.521081			65
65.01 AMBULANCE CHARGES (S-2 LINE 56.	.521081	.521081	.521081			65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.	.521081	.521081	.521081			65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.	.521081	.521081	.521081			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	.458844	1
2 PROGRAM VACCINE CHARGES	3104	2
2.01 PROGRAM VACCINE CHARGES		2.01
3 PROGRAM COSTS	1424	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	[ ]	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 OTHER (1)	PPS SER- VICES	ALL OTHER	PPS SER- VICES	PPS SER- VICES	OUTPATIENT AMBULATORY SURGICAL CENTER	OUTPATIENT RADIOLOGY	OUTPATIENT DIAGNOSTIC
	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	6	7	8
37 ANCILLARY SERVICE COST CENTERS								37
OPERATING ROOM	749830							39
39 DELIVERY ROOM & LABOR ROOM	30455							41
41 RADIOLOGY-DIAGNOSTIC	1039007							44
44 LABORATORY	984521							46.30
46.30 BLOOD CLOTTING FACTORS ADMIN C								49
49 RESPIRATORY THERAPY	40387							50
50 PHYSICAL THERAPY	130609							50.01
50.01 CARDIAC REHAB	4004							51
51 OCCUPATIONAL THERAPY								53
53 ELECTROCARDIOLOGY	23635							54
54 ELECTROENCEPHALOGRAPHY	75931							55
55 MEDICAL SUPPLIES CHARGED TO PA	14466							56
56 DRUGS CHARGED TO PATIENTS	248985							61
OUTPATIENT SERVICE COST CENTERS								62
61 EMERGENCY	750095							63.50
62 OBSERVATION BEDS (NON-DISTINCT	252081							63.60
63.50 RHC								
63.60 FQHC								
OTHER REIMBURSABLE COST CENTERS								65
65 AMBULANCE SERVICES								65.01
65.01 AMBULANCE CHARGES (S-2 LINE 56								65.02
65.02 AMBULANCE CHARGES (S-2 LINE 56								65.03
65.03 AMBULANCE CHARGES (S-2 LINE 56								
101 SUBTOTAL	4344006							101
102 CRNA CHARGES								102
103 PBP CLINIC LAB								103
104 NET CHARGES	4344006							104

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

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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	PPS SERVICES	ALL OTHER	PPS SERVICES	I/P PART B	I/P PART B
(COLS 1x5)	(COLUMNS 1.01x5.01)	(COLUMNS 1.01x5.02)	(COLUMNS 1.01x5.03)	(COLUMNS 1.01x5.04)	CHARGES (SEE INSTRU.)	COST (COLUMNS 1.02x10)
	9	9.01	9.02	9.03	10	11
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	366623					37
39 DELIVERY ROOM & LABOR ROOM	14743					39
41 RADIOLOGY-DIAGNOSTIC	343587					41
44 LABORATORY	319579					44
46.30 BLOOD CLOTTING FACTORS ADMIN CO						46.30
49 RESPIRATORY THERAPY	23444					49
50 PHYSICAL THERAPY	75831					50
50.01 CARDIAC REHAB	3643					50.01
51 OCCUPATIONAL THERAPY						51
53 ELECTROCARDIOLOGY	8684					53
54 ELECTROENCEPHALOGRAPHY	27110					54
55 MEDICAL SUPPLIES CHARGED TO PAT	8861					55
56 DRUGS CHARGED TO PATIENTS	114245					56
OUTPATIENT SERVICE COST CENTERS						
61 EMERGENCY	331966					61
62 OBSERVATION BEDS (NON-DISTINCT	231670					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	1869986					101
102 CRNA CHARGES						102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS						103
104 NET CHARGES	1869986					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 (PFS) (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)	5777					1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)	5777					2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)						3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	5777					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)	1971					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	5089823						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	5089823						27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	6468306						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	.786887						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	5089823						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	881.05					38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1736550					39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1736550					41
	TOTAL I/P COST	TOTAL I/P DAYS	AVERAGE PER DIEM	PROGRAM DAYS	PROGRAM COST	
	1	2	3	4	5	
42 NURSERY (TITLES V AND XIX ONLY)						42
43 INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS						
44 INTENSIVE CARE UNIT	1389235	883	1573.31	360	566392	43
45 CORONARY CARE UNIT						44
46 BURN INTENSIVE CARE UNIT						45
47 SURGICAL INTENSIVE CARE UNIT						46
OTHER SPECIAL CARE (SPECIFY)						47
	HOSPITAL (PPS) (15-0045)	SUB I	SUB II	SUB III	SUB IV	
	1	1	1	1	1	
48 PROGRAM INPATIENT ANCILLARY SERVICE COST	1730803					48
49 TOTAL PROGRAM INPATIENT COSTS	4033745					49
	PASS THROUGH COST ADJUSTMENTS					
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES	224760					50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES	78816					51
52 TOTAL PROGRAM EXCLUDABLE COST	303576					52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS	3730169					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

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
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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

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
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COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1  
 PARTS III & IV

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

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

PART IV - COMPUTATION OF OBSERVATION BED COST

83 TOTAL OBSERVATION BEDS	785	83
84 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	881.05	84
85 OBSERVATION BED COST	691624	85

COMPUTATION OF OBSERVATION BED PASS THROUGH COST - HOSPITAL

	COST	ROUTINE COST (FROM LINE 27)	COLUMN 1 DIVIDED BY COLUMN 2	TOTAL OBSERVATION BED COST (FROM LINE 85)	OBSERVATION BED PASS-THROUGH COST COL 3 TIMES COL 4	
	1	2	3	4	5	
86 OLD CAPITAL-RELATED COST	27337	5089823	.005371	691624	3715	86
87 NEW CAPITAL-RELATED COST	531078	5089823	.104341	691624	72165	87
88 NON PHYSICIAN ANESTHETIST		5089823		691624		88
89 MEDICAL EDUCATION		5089823		691624		89

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
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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)	5777						1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)	5777						2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)							3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	5777						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)	712						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	1025						15
16 TITLE V OR XIX NURSERY DAYS	520						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	5089823						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	5089823						27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	6468306						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	.786887						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	5089823						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	881.05					38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	627308					39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	627308					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)	479530	1025	467.83	520	243272	42
INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS						
43 INTENSIVE CARE UNIT	1389235	883	1573.31	66	103838	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	
	1	1	1	1	1	
48 PROGRAM INPATIENT ANCILLARY SERVICE COST	634815					48
49 TOTAL PROGRAM INPATIENT COSTS	1609233					49
	PASS THROUGH COST ADJUSTMENTS					
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES	98120					50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES	78587					51
52 TOTAL PROGRAM EXCLUDABLE COST	176707					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						
54	1	1	1	1	1	54
54						PROGRAM DISCHARGES
55						TARGET AMOUNT PER DISCHARGE
56						TARGET AMOUNT
57						DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT
58						BONUS PAYMENT
58.01						LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED & COMPOUNDED BY THE MARKET BASKET
58.02						LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT UPDATED BY THE MARKET BASKET
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
58.04						RELIEF PAYMENT
59						ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT
59.01						ALLOWABLE INPATIENT COST PER DISCHARGE (LTCH ONLY)
59.02						PROGRAM DISCHARGES PRIOR TO JULY 1
59.03						PROGRAM DISCHARGES AFTER JULY 1
59.04						PROGRAM DISCHARGES (SEE INSTRUCTIONS)
59.05						REDUCED INPAT COST PER DISCH. FOR DISCHARGES PRIOR TO JULY 1
59.06						REDUCED INPAT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1
59.07						REDUCED INPAT COST PER DISCHARGE (SEE INSTR.) (LTCH ONLY)
59.08						REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTR.)
PROGRAM INPATIENT ROUTINE SWING BED COST						
60						MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD
61						MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD
62						TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS
63						TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD
64						TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD
65						TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS

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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

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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	785	83
84 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	881.05	84
85 OBSERVATION BED COST	691.624	85

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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 1	PROGRAM CHARGES 2	PROGRAM COSTS 3	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS		1981541		25
26 INTENSIVE CARE UNIT		880218		26
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.488942	203612	99554	37
39 DELIVERY ROOM & LABOR ROOM	.484083	3444	1667	39
41 RADIOLOGY-DIAGNOSTIC	.330688	851937	281725	41
44 LABORATORY	.324604	1091574	354329	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
49 RESPIRATORY THERAPY	.580474	359690	208791	49
50 PHYSICAL THERAPY	.580594	87763	50955	50
50.01 CARDIAC REHAB	.909842	1598	1454	50.01
51 OCCUPATIONAL THERAPY				51
53 ELECTROCARDIOLOGY	.367413	65000	23882	53
54 ELECTROENCEPHALOGRAPHY	.357030	1571	561	54
55 MEDICAL SUPPLIES CHARGED TO PAT	.612571	199429	122164	55
56 DRUGS CHARGED TO PATIENTS	.458844	859808	394518	56
OUTPATIENT SERVICE COST CENTERS				
61 EMERGENCY	.442565	432034	191203	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	.919030			62
63.50 RHC				63.50
63.60 FQHC				63.60
65 AMBULANCE SERVICES				65
101 TOTAL		4157460	1730803	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		4157460		103

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
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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 1	PROGRAM CHARGES 2	PROGRAM COSTS 3	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS		743077		25
26 INTENSIVE CARE UNIT		140867		26
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.488942	129784	63457	37
39 DELIVERY ROOM & LABOR ROOM	.484083	624504	302312	39
41 RADIOLOGY-DIAGNOSTIC	.330688	67889	22450	41
44 LABORATORY	.324604	241648	78440	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
49 RESPIRATORY THERAPY	.580474	50390	29250	49
50 PHYSICAL THERAPY	.580594	51470	29883	50
50.01 CARDIAC REHAB	.909842	506	460	50.01
51 OCCUPATIONAL THERAPY				51
53 ELECTROCARDIOLOGY	.367413	3311	1217	53
54 ELECTROENCEPHALOGRAPHY	.357030			54
55 MEDICAL SUPPLIES CHARGED TO PAT	.612571	16018	9812	55
56 DRUGS CHARGED TO PATIENTS	.458844	177478	81435	56
OUTPATIENT SERVICE COST CENTERS				
61 EMERGENCY	.442565	36376	16099	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	.919030			62
63.50 RHC				63.50
63.60 FQHC				63.60
65 AMBULANCE SERVICES				65
101 TOTAL		1399374	634815	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		1399374		103

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART A

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

DRG AMOUNT	HOSPITAL (15-0045)	SUB I	SUB II	SUB III	SUB IV	
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	901882					1.01
1.02 OTHER THAN OUTLIER PAYMENTS OCCURRING ON OR AFTER JAN 1 MANAGED CARE PATIENTS	2475017					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	3217					2.01
3 BED DAYS AVAILABLE DIVIDED BY NO. OF DAYS IN CR PERIOD	45.13					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.. RES. IN INIT YRS						3.16
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	0.1883					4.01
4.02	0.2146					4.02
4.03	0.0692					4.03
4.04	233681					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	3613797					6
7						7
7.01						7.01
8	3613797					8
9	286314					9
10						10
11						11
11.01						11.01
11.02						11.02
12						12
13						13
14						14
15						15
16	3900111					16
17	2570					17
18	3897541					18
19	543392					19
20	3504					20
21	22833					21
21.01	15983					21.01
21.02	4194					21.02
22	3366628					22



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	5293			1
1.01 MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER AUGUST 1, 2000	3184544			1.01
1.02 PPS PAYMENTS RECEIVED INCLUDING OUTLIERS	629288	1781764		1.02
1.03 1996 HOSPITAL SPECIFIC PAYMENT TO COST RATIO	0.851			1.03
1.04 LINE 1.01 TIMES LINE 1.03	2710047			1.04
1.05 LINE 1.02 DIVIDED BY LINE 1.04	23.22			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	5293			5
COMPUTATION OF LESSER OF COST OR CHARGES REASONABLE CHARGES				
6 ANCILLARY SERVICE CHARGES	11536			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	11536			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	11536			14
15 EXCESS OF CUSTOMARY CHGES OVER REASONABLE COST	6243			15
16 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES				16
17 LESSER OF COST OR CHARGES	5293			17
17.01 TOTAL PPS PAYMENTS	2411052			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	707145		18.01
19 SUBTOTAL	1709200		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	1709200		23
24 PRIMARY PAYER PAYMENTS	170		24
25 SUBTOTAL	1709030		25
REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)			
26 COMPOSITE RATE ESRD			26
27 BAD DEBTS	36392		27
27.01 REDUCED REIMBURSABLE BAD DEBTS	25474		27.01
27.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	10055		27.02
28 SUBTOTAL	1734504		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)	-25		30.99
31 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS			31
32 SUBTOTAL	1734529		32
33 SEQUESTRATION ADJUSTMENT			33
34 INTERIM PAYMENTS	1807434		34
34.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)			34.01
35 BALANCE DUE PROVIDER/PROGRAM	-72905		35
36 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2			36

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
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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

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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

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
PERIOD FROM 10/01/2007 TO 09/30/2008

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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

PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
 PERIOD FROM 10/01/2007 TO 09/30/2008

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED  
 HOSPITAL (15-0045)

WORKSHEET E-1

DESCRIPTION	INPATIENT PART A		PART B		
	MM/DD/YYYY 1	AMOUNT 2	MM/DD/YYYY 3	AMOUNT 4	
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		3279630		1807434	1
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE', OR ENTER A ZERO.		NONE		NONE	2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01 TO .02 PROVIDER .03 PROVIDER .04 TO .05 PROVIDER .50 TO .51 PROGRAM .52 PROGRAM .53 PROGRAM .54		NONE	NONE	3.01 3.02 3.03 3.04 3.05 3.50 3.51 3.52 3.53 3.54
SUBTOTAL	.99				3.99
4 TOTAL INTERIM PAYMENTS		3279630		1807434	4
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 .01 TO .02 PROVIDER .03 PROVIDER .50 TO .51 PROGRAM .52				5.01 5.02 5.03 5.50 5.51 5.52
SUBTOTAL	.99				5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO PROVIDER .01 PROVIDER TO .02 PROGRAM				6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY					7

NAME OF INTERMEDIARY: \_\_\_\_\_

INTERMEDIARY NUMBER: \_\_\_\_\_

SIGNATURE OF AUTHORIZED PERSON: \_\_\_\_\_

DATE (MO/DAY/YR): \_\_\_\_\_

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	1
1	INPATIENT HOSPITAL/SNF/NF SERVICES	1609233						1
2	MEDICAL AND OTHER SERVICES	1871410						2
3	INTERNS AND RESIDENTS							3
4	ORGAN ACQUISITION CERTIFIED TRANSPLANT CENTERS O							4
5	COST OF TEACHING PHYSICIANS							5
6	SUBTOTAL	3480643						6
7	INPATIENT PRIMARY PAYER PAYMENTS							7
8	OUTPATIENT PRIMARY PAYER PAYMENTS							8
9	SUBTOTAL	3480643						9
	COMPUTATION OF LESSER OF COST OR CHARGES							
10	ROUTINE SERVICE CHARGES							10
11	ANCILLARY SERVICE CHARGES	5746484						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	5746484						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	5746484						20
21	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	2265841						21
22	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES							22
23	COST OF COVERED SERVICES	3480643						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	3480643						30
31	CUSTOMARY CHARGES (TITLE XIX PPS COVERED							31
32	LESSER OF LINES 30 OR 31	3480643						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			NF I
	HOSPITAL (15-0045) (OTHER)	SUB I	SUB II	SUB III	SUB IV	
	1	1	1	1	1	1
COMPUTATION OF REIMBURSEMENT SETTLEMENT						
34	EXCESS OF REASONABLE COST					34
35	SUBTOTAL	3480643				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	3480643				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	3480643				52
53	INDIRECT MEDICAL EDUCATION ADJUSTMENT					53
54	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS					54
55	TOTAL AMOUNT PAYABLE TO THE PROVIDER	3480643				55
56	SEQUESTRATION ADJUSTMENT					56
57	INTERIM PAYMENTS	2009800				57
57.01	TENTATIVE SETTLEMENT (FOR FI USE ONLY)					57.01
58	BALANCE DUE PROVIDER/PROGRAM	1470843				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	3607374			1
2 TEMPORARY INVESTMENTS				2
3 NOTES RECEIVABLE				3
4 ACCOUNTS RECEIVABLE	6563932			4
5 OTHER RECEIVABLES	1043621			5
6 ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE				6
7 INVENTORY	418078			7
8 PREPAID EXPENSES	301310			8
9 OTHER CURRENT ASSETS				9
10 DUE FROM OTHER FUNDS				10
11 TOTAL CURRENT ASSETS	11934315			11
FIXED ASSETS				
12 LAND	220118			12
12.01 ACCUMULATED DEPRECIATION				12.01
13 LAND IMPROVEMENTS	1695893			13
13.01 ACCUMULATED DEPRECIATION				13.01
14 BUILDINGS	42569581			14
14.01 ACCUMULATED DEPRECIATION	-27153851			14.01
15 LEASEHOLD IMPROVEMENTS				15
15.01 ACCUMULATED AMORTIZATION				15.01
16 FIXED EQUIPMENT	16595951			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	33927692			21
OTHER ASSETS				
22 INVESTMENTS				22
23 DEPOSITS ON LEASES				23
24 DUE FROM OWNERS/OFFICERS				24
25 OTHER ASSETS	14050626			25
26 TOTAL OTHER ASSETS	14050626			26
27 TOTAL ASSETS	59912633			27
LIABILITIES AND FUND BALANCES	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1	2	3	4
CURRENT LIABILITIES				
28 ACCOUNTS PAYABLE	2164494			28
29 SALARIES, WAGES & FEES PAYABLE	2711052			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	1673016			35
36 TOTAL CURRENT LIABILITIES	6548562			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 .02 ON OR AFTER 7/1/66				40
41 OTHER LONG TERM LIABILITIES	8811734			41
42 TOTAL LONG TERM LIABILITIES	8811734			42
43 TOTAL LIABILITIES	15360296			43
CAPITAL ACCOUNTS				
44 GENERAL FUND BALANCE	44552337			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	44552337			51
52 TOTAL LIABILITIES AND FUND BALANCES	59912633			52

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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	49145307			1
2 NET INCOME (LOSS)	-4592970			2
3 TOTAL	44552337			3
4 ADDITIONS (CREDIT ADJUSTMENTS)				4
5				5
6				6
7				7
8				8
9				9
10 TOTAL ADDITIONS				10
11 SUBTOTAL	44552337			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	44552337			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	7346863		7346863	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	7346863		7346863	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	7346863		7346863	16
17 ANCILLARY SERVICES	11624589	51270178	62894767	17
18 OUTPATIENT SERVICES				18
18.50 RHC				18.50
18.60 FQHC				18.60
19 HOME HEALTH AGENCY		907059	907059	19
20 AMBULANCE				20
21 CORF				21
22 ASC				22
23 HOSPICE				23
24				24
25 TOTAL PATIENT REVENUES	18971452	52177237	71148689	25

PART II - OPERATING EXPENSES

	1	2	
26 OPERATING EXPENSES		40580651	26
27 ADD (SPECIFY)			27
28 NON PATEINT RELATED			28
29 BAD DEBTS	3863054		29
30			30
31			31
32			32
33 TOTAL ADDITIONS		3863054	33
34 DEDUCT (SPECIFY)			34
35			35
36			36
37			37
38			38
39 TOTAL DEDUCTIONS			39
40 TOTAL OPERATING EXPENSES		44443705	40

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION		
1 TOTAL PATIENT REVENUES	71148689	1
2 LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	30330206	2
3 NET PATIENT REVENUES	40818483	3
4 LESS - TOTAL OPERATING EXPENSES	44443705	4
5 NET INCOME FROM SERVICE TO PATIENTS	-3625222	5
6 CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	70643	6
7 INCOME FROM INVESTMENTS	-2511443	7
8 REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE		8
9 REVENUE FROM TELEVISION AND RADIO SERVICE		9
10 PURCHASE DISCOUNTS	68	10
11 REBATES AND REFUNDS OF EXPENSES	2345	11
12 PARKING LOT RECEIPTS		12
13 REVENUE FROM LAUNDRY AND LINEN SERVICE		13
14 REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	251221	14
15 REVENUE FROM RENTAL OF LIVING QUARTERS		15
16 REV FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS	96	16
17 REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	281053	17
18 REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	2653	18
19 TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20 REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	78411	20
21 RENTAL OF VENDING MACHINES		21
22 RENTAL OF HOSPITAL SPACE		22
23 GOVERNMENTAL APPROPRIATIONS	49447	23
24 NON PATIENT REVENUE	210382	24
24.01 MISC REVENUE (VARIOUS)	35593	24.01
24.02 OTHER RELATED REVENUE (MOB)	561783	24.02
25 TOTAL OTHER INCOME	-967748	25
26 TOTAL	-4592970	26
27		27
28		28
29		29
30 TOTAL OTHER EXPENSES		30
31 NET INCOME (OR LOSS) FOR THE PERIOD	-4592970	31

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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
1 CAPITAL RELATED-BLDG & FIXTURES						2
2 CAPITAL RELATED-MOVABLE EQUIPMENT						3
3 PLANT OPERATION & MAINTENANCE						4
4 TRANSPORTATION			27496			27496
5 ADMINISTRATIVE AND GENERAL	195233				25688	220921
HHA REIMBURSABLE SERVICES						
6 SKILLED NURSING CARE	166135					166135
7 PHYSICAL THERAPY	73602			8265		81867
8 OCCUPATIONAL THERAPY				8904		8904
9 SPEECH PATHOLOGY	312					312
10 MEDICAL SOCIAL SERVICES	3712					3712
11 HOME HEALTH AIDE	21504					21504
12 SUPPLIES					2469	2469
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	23199		3501		71	26771
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	483697		30997	17169	28228	560091

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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		27496		27496	4
5	6194	227115	-13060	214055	5
6		166135		166135	6
7		81867		81867	7
8		8904		8904	8
9		312		312	9
10		3712		3712	10
11		21504		21504	11
12		2469		2469	12
13					13
13.20					13.20
14					14
15					15
16					16
17		26771		26771	17
18					18
19					19
20					20
21					21
22					22
23					23
23.50					23.50
24	6194	566285	-13060	553225	24

COST ALLOCATION - HHA GENERAL SERVICE COST

HHA NO.: 15-7157

WORKSHEET H-4  
 PART I

	NET EXPENSES FOR COST ALLOCATION	CAP REL BLDGS & FIXTURES	CAP REL MOVABLE EQUIPMENT	PLANT OPERATN & MAINT	TRANSPORT- ATION	SUBTOTAL	ADMIN & GENERAL	TOTAL
	0	1	2	3	4	4A	5	6
GENERAL SERVICE COST CENTER								
1 CAPITAL RELATED-BLDG & FIXT								1
2 CAPITAL RELATED-MOVABLE EQUIP								2
3 PLANT OPERATION & MAINTENANCE								3
4 TRANSPORTATION	27496				27496			4
5 ADMINISTRATIVE AND GENERAL	214055					214055	214055	5
HHA REIMBURSABLE SERVICES								
6 SKILLED NURSING CARE	166135				17814	183949	116093	300042 6
7 PHYSICAL THERAPY	81867				4165	86032	54296	140328 7
8 OCCUPATIONAL THERAPY	8904					8904	5619	14523 8
9 SPEECH PATHOLOGY	312				18	330	208	538 9
10 MEDICAL SOCIAL SERVICES	3712				374	4086	2579	6665 10
11 HOME HEALTH AIDE	21504				5125	26629	16806	43435 11
12 SUPPLIES	2469					2469	1558	4027 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	26771					26771	16896	43667 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	553225				27496	553225		553225 24

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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				30380			4
5 ADMINISTRATIVE AND GENERAL HHA REIMBURSABLE SERVICES					-214055	339170	5
6 SKILLED NURSING CARE				19683		183949	6
7 PHYSICAL THERAPY				4602		86032	7
8 OCCUPATIONAL THERAPY						8904	8
9 SPEECH PATHOLOGY				20		330	9
10 MEDICAL SOCIAL SERVICES				413		4086	10
11 HOME HEALTH AIDE				5662		26629	11
12 SUPPLIES						2469	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						26771	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				30380	-214055	339170	24
25 COST TO BE ALLOC (PER W/S H)				27496		214055	25
26 UNIT COST MULTIPLIER				.905069		.631114	26







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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

HHA NO.: 15-7157

WORKSHEET H-5  
 PART I

HHA COST CENTER	SNACK BAR	CAFETERIA	MAIN- TENANCE OF PERSONNEL	NURSING ADMINI- STRATION	CENTRAL SERVICES + SUPPLY	PHARMACY	MEDICAL RECORDS + LIBRARY	SOCIAL SERVICE
	11.10	12	13	14	15	16	17	18
1 ADMINISTRATIVE AND GENERAL		19358		104012				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		1936		8092				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		21294		112104				20
21 UNIT COST MULTIPLIER								21



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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	217580	580007	2
3 PHYSICAL THERAPY	101761	271267	3
4 OCCUPATIONAL THERAPY	10532	28075	4
5 SPEECH PATHOLOGY	390	1040	5
6 MEDICAL SOCIAL SERVICES	4833	12884	6
7 HOME HEALTH AIDE	31497	83963	7
8 SUPPLIES	2920	7784	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	43281	115375	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	412794	1100395	20
21 UNIT COST MULTIPLIER	.600339		21



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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS  
 STATISTICAL BASIS

HHA NO.: 15-7157

WORKSHEET H-5  
 PART II

HHA COST CENTER	NORTH ANNE NEW	GARRETT NEW	BUTLER NEW	MAC EAST NEW	GARRETT LA NEW	MEDICAL ARTS NEW	NEW CAP MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	
	(SQUARE FEET)	(SQUARE FEET)	(SQUARE FEET)	(SQUARE FEET)	(SQUARE FEET)	(SQUARE FEET)	SQUARE FEET	GROSS SALARIES	
	3.20	3.30	3.40	3.50	3.60	3.70	4	5	
1 ADMINISTRATIVE AND GENERAL		2772						460498	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								23199	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		2772						483697	20
21 TOTAL COST TO BE ALLOCATED		3900						160854	21
22 UNIT COST MULTIPLIER		1.406926							22
22 UNIT COST MULTIPLIER								.332551	22

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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 6A	ADMINI- STRATIVE & GENERAL ACCUM COST 6	MAINT- TENANCE & REPAIRS SQUARE FEET 7	OPERATION OF PLANT (SQUARE FEET) 8	LAUNDRY AND LINEN SERVICE (POUNDS OF LAUNDRY) 9	HOUSE- KEEPING (SQUARE FEET) 10	DIETARY (MEALS SERVED) 11	SNACK BAR (MEALS SERVED) 11.10
1 ADMINISTRATIVE AND GENERAL		158148		2772		2772		1
2 SKILLED NURSING CARE		300042						2
3 PHYSICAL THERAPY		140328						3
4 OCCUPATIONAL THERAPY		14523						4
5 SPEECH PATHOLOGY		538						5
6 MEDICAL SOCIAL SERVICES		6665						6
7 HOME HEALTH AIDE		43435						7
8 SUPPLIES		4027						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		51382						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		719088		2772		2772		20
21 TOTAL COST TO BE ALLOCATED		149516		73463		24930		21
22 UNIT COST MULTIPLIER								22
22 UNIT COST MULTIPLIER		.207924		26.501804		8.993506		22



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ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS  
 STATISTICAL BASIS

HHA NO.: 15-7157

WORKSHEET H-5  
 PART II

HHA 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 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

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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	FACILITY	SHARED	TOTAL HHA	TOTAL	AVERAGE	
PATIENT SERVICES		WKST H-5, PART I, COL 29, LINE	COSTS	ANCILLARY COSTS	COSTS	VISITS	COST PER VISIT	
			1	2	3	4	5	
1	SKILLED NURSING CARE	2	580007		580007	3325	174.44	1
2	PHYSICAL THERAPY	3	271267		271267	1133	239.42	2
3	OCCUPATIONAL THERAPY	4	28075		28075	119	235.92	3
4	SPEECH PATHOLOGY	5	1040		1040	6	173.33	4
5	MEDICAL SOCIAL SERV	6	12884		12884	70	184.06	5
6	HOME HEALTH AIDE SERV	7	83963		83963	1024	82.00	6
7	TOTAL		977236		977236	5677		7

  

LIMITATION COST COMPUTATION		MSA				PROGRAM		
PATIENT SERVICES		NO.				COST LIMITS		
			1	2	3	4	5	8
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

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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	7784		7784	27618	.281845	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 I & II  
 (CONTINUED)

CHECK APPLICABLE BOX: [ ] TITLE V [  ] 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		PROGRAM VISITS				COST OF SERVICES				TOTAL
		PART A		PART B		PART A		PART B		PROGRAM
		NOT SUBJ TO DEDUCTIBLES & COINSUR		SUBJECT TO DEDUCTIBLES & COINSUR		NOT SUBJ TO DEDUCTIBLES & COINSUR		SUBJECT TO DEDUCTIBLES & COINSUR		COST
		6	7	8	9	10	11	12		
1	SKILLED NURSING CARE	1302	957		227121	166939		394060	1	
2	PHYSICAL THERAPY	441	297		105584	71108		176692	2	
3	OCCUPATIONAL THERAPY	62	13		14627	3067		17694	3	
4	SPEECH PATHOLOGY								4	
5	MEDICAL SOCIAL SERV	33	25		6074	4602		10676	5	
6	HOME HEALTH AIDE SERV	359	440		29438	36080		65518	6	
7	TOTAL	2197	1732		382844	281796		664640	7	

  

LIMITATION COST COMPUTATION		PROGRAM VISITS				COST OF SERVICES				TOTAL
		PART A		PART B		PART A		PART B		PROGRAM
		NOT SUBJ TO DEDUCTIBLES & COINSUR		SUBJECT TO DEDUCTIBLES & COINSUR		NOT SUBJ TO DEDUCTIBLES & COINSUR		SUBJECT TO DEDUCTIBLES & COINSUR		COST
		6	7	8	9	10	11	12		
8	SKILLED NURSING CARE								8	
8.01	SKILLED NURSING CARE								8.01	
9	PHYSICAL THERAPY								9	
9.01	PHYSICAL THERAPY								9.01	
10	OCCUPATIONAL THERAPY								10	
10.01	OCCUPATIONAL THERAPY								10.01	
11	SPEECH PATHOLOGY								11	
11.01	SPEECH PATHOLOGY								11.01	
12	MEDICAL SOCIAL SERV								12	
12.01	MEDICAL SOCIAL SERV								12.01	
13	HOME HEALTH AIDE SERV								13	
13.01	HOME HEALTH AIDE SERV								13.01	
14	TOTAL								14	

  

SUPPLIES AND DRUGS COST COMPUTATIONS		PROGRAM COVERED CHARGES				COST OF SERVICES				
		PART B DEDUCT. & COINSUR. FEE		NOT SUBJECT TO		PART B DEDUCT. & COINSUR. FEE		NOT SUBJECT TO		
		6	7	8	9	10	11	12		
15	COST OF MEDICAL SUPPLIES	6346	6180		1789	1742			15	
16	COST OF DRUGS								16	
16.20	COST OF ADMINISTERING VA								16.20	

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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	TOTAL HHA CHARGES	HHA SHARED ANCILLARY COSTS	TRANSFER TO PART I	
	1	2	3	4		
1 PHYSICAL THERAPY	50	.580594			COL 2, LINE 2	1
1.01 CARDIAC REHAB	50.01	.909842			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	.612571			COL 2, LINE 15	4
5 DRUGS CHARGED TO PATIENTS	56	.458844			COL 2, LINE 16	5

PART III - OUTPATIENT THERAPY REDUCTION COMPUTATION

	FROM PART I COL. 5	COST PER VISIT	PART B SERVICES SUBJECT TO DEDUCTIBLES AND COINSURANCE				
			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	PROGRAM VISITS ON OR AFTER 1/1/99
	1	2	3	4	5		
1 PHYSICAL THERAPY	2	239.42	2.01	3	3.01	4	1
2 OCCUPATIONAL THERAPY	3	235.92					2
3 SPEECH PATHOLOGY	4	173.33					3
4 TOTAL							4

CALCULATION OF HHA REMBURSEMENT 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 A 1	PART B		
		NOT SUBJECT TO DEDUCTIBLES & COINSURANCE 2	SUBJECT TO DEDUCTIBLES & COINSURANCE 3	
1 REASONABLE COST OF PROGRAM SERVICES				1
2 REASONABLE COST OF SERVICES				1
2 TOTAL CHARGES	324735	247545		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	324735	247545		6
7 EXCESS OF TOTAL CUSTOMARY CHARGES OVER TOTAL REASONABLE COST	324735	247545		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 1	PART B SERVICES 2	
10.01 TOTAL PPS REIMBURSEMENT - FULL EPISODES WITHOUT OUTLIERS	255842	191129	10.01
10.02 TOTAL PPS REIMBURSEMENT - FULL EPISODES WITH OUTLIERS	1704		10.02
10.03 TOTAL PPS REIMBURSEMENT - LUPA EPISODES	1893		10.03
10.04 TOTAL PPS REIMBURSEMENT - PEP EPISODES	3531	1243	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	89		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	263059	192372	12
13 EXCESS REASONABLE COST			13
14 SUBTOTAL	263059	192372	14
15 COINSURANCE BILLED TO PROGRAM PATIENTS			15
16 NET COST	263059	192372	16
17 REIMBURSABLE BAD DEBTS			17
17.01 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES			17.01
18 TOTAL COSTS - CURRENT COST REPORTING PERIOD	263059	192372	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	263059	192372	22
23 SEQUESTRATION ADJUSTMENT			23
24 SUBTOTAL	263059	192372	24
25 TOTAL INTERIM PAYMENTS	263060	192372	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

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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		263060		192372	1
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE', OR ENTER A ZERO.		NONE		NONE	2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	.01 .02 .03 .04 .05 .50 .51 .52 .53 .54				3.01 3.02 3.03 3.04 3.05 3.50 3.51 3.52 3.53 3.54
SUBTOTAL	.99				3.99
4 TOTAL INTERIM PAYMENTS		263060		192372	4
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 TO PROVIDER PROVIDER TO PROGRAM	.01 .02 .03 .50 .51 .52			5.01 5.02 5.03 5.50 5.51 5.52
SUBTOTAL	.99				5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO PROVIDER PROVIDER TO PROGRAM	.01 .02			6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY					7

NAME OF INTERMEDIARY: \_\_\_\_\_  
 SIGNATURE OF AUTHORIZED PERSON: \_\_\_\_\_

INTERMEDIARY NUMBER: \_\_\_\_\_  
 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	
1							1
2							2
3							3
4							4
5	2957					2957	5
6	34770		42		7619	42431	6
7				43769		43769	7
8							8
9							9
10	56696		5246			61942	10
10.20							10.20
11							11
12							12
13							13
14	26610		1652			28262	14
15	9978		652			10630	15
16							16
17							17
18	8040		3569			11609	18
18.20							18.20
19							19
20							20
20.30							20.30
20.31							20.31
20.32							20.32
21					34618	34618	21
22							22
23							23
24							24
25					31127	31127	25
26							26
27							27
28							28
29							29
30	3113		204		193	3510	30
31							31
32							32
33							33
34	142164		11365	43769	73557	270855	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		2957		2957	5
6	670	43101	-122	42979	6
7		43769		43769	7
8					8
9					9
10		61942		61942	10
10.20					10.20
11					11
12					12
13					13
14		28262		28262	14
15		10630		10630	15
16					16
17					17
18		11609		11609	18
18.20					18.20
19					19
20					20
20.30					20.30
20.31					20.31
20.32					20.32
21		34618		34618	21
22					22
23					23
24					24
25		31127		31127	25
26					26
27					27
28					28
29					29
30		3510		3510	30
31					31
32					32
33					33
34	670	271525	-122	271403	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
1									1
2									2
3									3
4									4
5				2957					2957
6	11246	9453		11901				2170	34770
7									7
8									8
9									9
10					56696				56696
10.20									10.20
11									11
12									12
13									13
14			26610						26610
15							9978		9978
16									16
17									17
18							8040		8040
18.20									18.20
19									19
20									20
20.30									20.30
20.31									20.31
20.32									20.32
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30								3113	3113
31									31
32									32
33									33
34	11246	9453	26610	14858	56696		8040	15261	142164



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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
1	GENERAL SERVICE COST CENTER								1
2	CAP REL COSTS-BLDG AND FIXT.								2
3	CAP REL COSTS-MOVABLE EQUIP.								3
4	PLANT OPERATION & MAINT.								4
5	TRANSPORTATION - STAFF								5
6	VOLUNTEER SERVICE COORD.								6
7	ADMINISTRATIVE AND GENERAL								7
8	INPATIENT CARE SERVICE							43769	43769
9	INPATIENT - GENERAL CARE								8
10	INPATIENT - RESPITE CARE								9
11	VISITING SERVICES								10
12	PHYSICIAN SERVICES								10.20
13	NURSING CARE								11
14	NURSING CARE-CONT.HOME CARE								12
15	PHYSICAL THERAPY								13
16	OCCUPATIONAL THERAPY								14
17	SPEECH/LANGUAGE PATHOLOGY								15
18	MEDICAL SOCIAL SERVICES								16
19	SPIRITUAL COUNSELING								17
20	DIETARY COUNSELING								18
21	COUNSELING - OTHER								18.20
22	HH AIDE AND HOMEMAKER								19
23	HH AIDE & HMKR-CONT.HME CARE								20
24	OTHER								20.30
25	OTHER HOSPICE SERVICE COSTS								20.31
26	DRUGS, BIOL. & INFUS. THER.								20.32
27	ANALGESICS								21
28	SEDATIVES / HYPNOTICS								22
29	OTHER - SPECIFY								23
30	DURABLE MED. EQUIP./OXYGEN								24
31	PATIENT TRANSPORTATION								25
32	IMAGING SERVICES								26
33	LABS AND DIAGNOSTICS								27
34	MEDICAL SUPPLIES								28
35	OUTPAT.SERV.(INCL.E/R DEPT.)								29
36	RADIATION THERAPY								30
37	CHEMOTHERAPY								31
38	OTHER								32
39	HOSPICE NONREIMBURSABLE SERVICE								33
40	BEREAVEMENT PROGRAM COSTS								34
41	VOLUNTEER PROGRAM COSTS								43769
42	FUNDRAISING								43769
43	OTHER PROGRAM COSTS								33
44	TOTAL							43769	43769

COST ALLOCATION - HOSPICE GENERAL SERVICE COST

HOSPICE NO.: 15-1559

WORKSHEET K-4  
 PART I

	NET EXPENSES FOR COST ALLOCATION & FIXTURES	CAP REL COST BLDG	CAP REL MOVABLE EQUIPMENT	PLANT OPERATN & MAINT	TRANSPO- RTATION	VOLUNTEER SERV. CO- ORDINATOR	SUBTOTAL 5A	ADMIN & GENERAL 6	TOTAL 7	
	0	1	2	3	4	5				
1										1
2										2
3										3
4										4
5		2957				2957				5
6		42979					42979	42979		6
7		43769					43769	8235	52004	7
8										8
9										9
10		61942					61942	11655	73597	10
10.20										10.20
11										11
12										12
13										13
14		28262					28262	5318	33580	14
15		10630					10630	2000	12630	15
16										16
17										17
18		11609					11609	2184	13793	18
18.20										18.20
19										19
20										20
20.30										20.30
20.31										20.31
20.32										20.32
21		34618					34618	6514	41132	21
22										22
23										23
24										24
25		31127					31127	5857	36984	25
26										26
27										27
28										28
29										29
30		3510					3510	660	4170	30
31						2957	2957	556	3513	31
32										32
33										33
34		271403				2957	271403		271403	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)	TRANSPO- RTATION (MILEAGE)	VOLUNTEER SERV. CO- ORDINATOR (HOURS)	RECONCIL- IATION 6A	ADMIN & GENERAL (ACCUM COST) 6	
	1	2	3	4	5			
1								1
2	300							2
3		300						3
4			300					4
5				11919				5
6					179		228424	6
7						-42979	43769	7
8								8
9								9
10	146	146	146	5522			61942	10
10.20								10.20
11								11
12								12
13								13
14	49	49	49	1739			28262	14
15				687			10630	15
16								16
17								17
18	88	88	88	3757			11609	18
18.20								18.20
19								19
20								20
20.30								20.30
20.31								20.31
20.32								20.32
21							34618	21
22								22
23								23
24								24
25							31127	25
26								26
27								27
28								28
29								29
30				214			3510	30
31	17	17	17		179		2957	31
32								32
33								33
34					2957		42979	34
35					16.519553		.188154	35











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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	5263	68080	2
3 INPATIENT - RESPITE CARE			3
4 PHYSICIAN SERVICES			4
5 NURSING CARE	9355	121030	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	4294	55545	9
10 SPIRITUAL COUNSELING	1614	20878	10
11 DIETARY COUNSELING			11
12 COUNSELING - OTHER			12
13 HOME HLTH AIDE & HOMEMAKERS	1666	21557	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	4162	53846	16
17 PATIENT TRANSPORTATION			17
18 IMAGING SERVICES			18
19 LABS AND DIAGNOSTICS			19
20 MEDICAL SUPPLIES	3743	48417	20
21 OUTPAT. SERV. (INCL.E/R DEPT.			21
22 RADIATION THERAPY			22
23 CHEMOTHERAPY			23
24 OTHER			24
25 BEREAVEMENT PROGRAM COSTS	527	6814	25
26 VOLUNTEER PROGRAM COSTS	455	5886	26
27 FUNDRAISING			27
28 OTHER PROGRAM COSTS			28
29 TOTALS		402053	29
30 UNIT COST MULTIPLIER	.083777		30



PROVIDER NO. 15-0045 DEKALB MEMORIAL HOSPITAL  
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ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS  
 STATISTICAL BASIS

HOSPICE NO.: 15-1559

WORKSHEET K-5  
 PART II

HOSPICE COST CENTER	NORTH ANNE GARRETT	BUTLER	MAC EAST	GARRETT LA	MEDICAL	NEW CAP	EMPLOYEE	
	NEW	NEW	NEW	NEW	ARTS NEW	MOVABLE EQUIPMENT	BENEFITS	
	(SQUARE FEET)	(SQUARE FEET)	(SQUARE FEET)	(SQUARE FEET)	(SQUARE FEET)	SQUARE FEET	GROSS SALARIES	
	3.20	3.30	3.40	3.50	3.60	3.70	4	5
1 ADMINISTRATIVE AND GENERAL	300						34770	1
2 INPATIENT - GENERAL CARE								2
3 INPATIENT - RESPITE CARE								3
4 PHYSICIAN SERVICES								4
5 NURSING CARE							56696	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							26610	9
10 SPIRITUAL COUNSELING							9978	10
11 DIETARY COUNSELING								11
12 COUNSELING - OTHER								12
13 HOME HLTH AIDE & HOMEMAKERS							8040	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							3113	25
26 VOLUNTEER PROGRAM COSTS							2957	26
27 FUNDRAISING								27
28 OTHER PROGRAM COSTS								28
29 TOTAL	300						142164	29
30 TOTAL COST TO BE ALLOCATED	422						47277	30
31 UNIT COST MULTIPLIER	1.406667							31
31 UNIT COST MULTIPLIER							.332553	31

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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		12105		300		300		1
2 INPATIENT - GENERAL CARE		52004						2
3 INPATIENT - RESPITE CARE								3
4 PHYSICIAN SERVICES								4
5 NURSING CARE		92452						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		42429						9
10 SPIRITUAL COUNSELING		15948						10
11 DIETARY COUNSELING								11
12 COUNSELING - OTHER								12
13 HOME HLTH AIDE & HOMEMAKERS		16467						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		41132						16
17 PATIENT TRANSPORTATION								17
18 IMAGING SERVICES								18
19 LABS AND DIAGNOSTICS								19
20 MEDICAL SUPPLIES		36984						20
21 OUTPAT. SERV.(INCL.E/R DEPT								21
22 RADIATION THERAPY								22
23 CHEMOTHERAPY								23
24 OTHER								24
25 BEREAVEMENT PROGRAM COSTS		5205						25
26 VOLUNTEER PROGRAM COSTS		4496						26
27 FUNDRAISING								27
28 OTHER PROGRAM COSTS								28
29 TOTAL		319222		300		300		29
30 TOTAL COST TO BE ALLOCATED		66374		7951		2698		30
31 UNIT COST MULTIPLIER								31
31 UNIT COST MULTIPLIER		.207924		26.503333		8.993333		31



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ALLOCATION OF GENERAL SERVICE COSTS TO HOSPICE COST CENTERS  
 STATISTICAL BASIS

HOSPICE NO. : 15-1559

WORKSHEET K-5  
 PART II

HOSPICE COST CENTER	NURSING SCHOOL ASSIGNED TIME 21	I&R SALARY & FRINGES ASSIGNED TIME 22	I&R PROGRAM COSTS ASSIGNED TIME 23	PARAMED ED (ASSIGNED TIME) 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

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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	0.580594			1
1.01 CARDIAC REHAB	50.01	0.909842			1.01
2 OCCUPATIONAL THERAPY	51				2
3 SPEECH/LANGUAGE PATHOLOGY	52				3
4 DRUGS, BIOLOGICALS AND INFUSION	56	0.458844			4
5 DURABLE MEDICAL EQUIPMENT/OXYGEN	67				5
6 LABS AND DIAGNOSTICS	44	0.324604			6
7 MEDICAL SUPPLIES	55	0.612571			7
8 OUTPATIENT SERVICES (INCL. E/R DEPT)	61	0.442565			8
9 RADIATION THERAPY	41	0.330688			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				402053	1
2 TOTAL UNDUPLICATED DAYS				3677	2
3 AGGREGATE COST PER DIEM				109.34	3
4 UNDUPLICATED MEDICARE DAYS	3517				4
5 AGGREGATE MEDICARE COST	384549				5
6 UNDUPLICATED MEDICAID DAYS					6
7 AGGREGATE MEDICAID COST					7
8 UNDUPLICATED SNF DAYS	443				8
9 AGGREGATE SNF COST	48438				9
10 UNDUPLICATED NF DAYS					10
11 AGGREGATE NF COST					11
12 OTHER UNDUPLICATED DAYS			160		12
13 AGGREGATE COST FOR OTHER DAYS			17494		13

CALCULATION OF CAPITAL PAYMENT - TITLE XVIII - FULLY PROSPECTIVE METHOD

WORKSHEET L

	HOSPITAL (15-0045)	SUB I	SUB II	SUB III	SUB IV
<b>PART I - FULLY PROSPECTIVE METHOD</b>					
1	CAPITAL HOSPITAL SPECIFIC RATE PAYMENTS				1
	CAPITAL FEDERAL AMOUNT				
2	CAPITAL DRG OTHER THAN OUTLIER	286131			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	183			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 EDUCATION 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	286314			6
<b>PART II - HOLD HARMLESS METHOD</b>					
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
<b>PART III - PAYMENT UNDER REASONABLE COST</b>					
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
<b>PART IV - COMPUTATION OF EXCEPTION PAYMENTS</b>					
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
54 ELECTROENCEPHALOGRAPHY					54
55 MEDICAL SUPPLIES CHARGED TO PAT					55
56 DRUGS CHARGED TO PATIENTS					56
OUTPATIENT SERVICE COST CENTERS					
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
98.01 DEKALB MEDICAL SERVICES					98.01

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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	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	0	4A	25	26	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

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

HOSPITAL

COST CENTERS	---- TITLE XVIII ----		----- TITLE XIX -----		----- TITLE V -----		TOTAL THIRD PARTY UTIL
	PART A 1	PART B 2	INPATIENT 3	OUTPATIENT 4	INPATIENT 5	OUTPATIENT 6	
UTILIZATION PERCENTAGES BASED ON DAYS							
25 ADULTS & PEDIATRICS	34.12		12.32				46.44 25
26 INTENSIVE CARE UNIT	40.77		7.47				48.24 26
33 NURSERY			50.73				50.73 33
UTILIZATION PERCENTAGES BASED ON CHARGES							
37 OPERATING ROOM	2.56	18.20	1.63	9.43			31.82 37
39 DELIVERY ROOM & LABOR ROOM	0.24		44.17	2.15			46.56 39
41 RADIOLOGY-DIAGNOSTIC	6.21	19.20	0.49	7.57			33.47 41
44 LABORATORY	8.13	3.11	1.80	7.33			20.37 44
49 RESPIRATORY THERAPY	30.64	5.55	4.29	3.44			43.92 49
50 PHYSICAL THERAPY	5.00	0.10	2.93	7.45			15.48 50
50.01 CARDIAC REHAB	0.40	40.51	0.13	0.99			42.03 50.01
53 ELECTROCARDIOLOGY	12.87	20.21	0.66	4.68			38.42 53
54 ELECTROENCEPHALOGRAPHY	0.20	20.92		9.78			30.90 54
55 MEDICAL SUPPLIES CHARGED TO PAT	10.69	16.44	0.86	0.78			28.77 55
56 DRUGS CHARGED TO PATIENTS	16.83	20.21	3.47	4.87			45.38 56
61 EMERGENCY	8.93	12.12	0.75	15.50			37.30 61
62 OBSERVATION BEDS (NON-DISTINCT		38.31		33.50			71.81 62
101 TOTAL CHARGES	6.26	10.86	2.11	6.54			25.77 101

COST CENTER	--- DIRECT COSTS ---		-- ALLOCATED OVERHEAD --		--- TOTAL COSTS ---		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	
GENERAL SERVICE COST CENTERS							
1	OLD CAP REL COSTS-BLDG & FIXT	128895	.34	-128895	-.70		1
1.10	MAC WEST - OLD	22717	.06	-22717	-.12		1.10
1.20	NORTH ANNEX - OLD	2080	.01	-2080	-.01		1.20
1.30	GARRETT CLINIC - OLD	1792		-1792	-.01		1.30
1.40	BUTLER - OLD	5392	.01	-5392	-.03		1.40
2	OLD CAP REL COSTS-MVBLE EQUIP	615		-615			2
3	NEW CAP REL COSTS-BLDG & FIXT	1332415	3.48	-1332415	-7.23		3
3.10	MAC WEST - NEW	55383	.14	-55383	-.30		3.10
3.20	NORTH ANNEX - NEW	7135	.02	-7135	-.04		3.20
3.30	GARRETT CLINIC - NEW	450		-450			3.30
3.40	BUTLER - NEW	11044	.03	-11044	-.06		3.40
3.50	MAC EAST - NEW	187513	.49	-187513	-1.02		3.50
3.60	GARRETT LAB - NEW	14223	.04	-14223	-.08		3.60
3.70	MEDICAL ARTS - NEW	58012	.15	-58012	-.31		3.70
4	NEW CAP REL COSTS-MVBLE EQUIP	1171527	3.06	-1171527	-6.36		4
5	EMPLOYEE BENEFITS	6106121	15.96	-6106121	-33.13		5
6	ADMINISTRATIVE & GENERAL	5275775	13.79	-5275775	-28.62		6
7	MAINTENANCE & REPAIRS						7
8	OPERATION OF PLANT	1305677	3.41	-1305677	-7.08		8
9	LAUNDRY & LINEN SERVICE	124789	.33	-124789	-.68		9
10	HOUSEKEEPING	546062	1.43	-546062	-2.96		10
11	DIETARY	139921	.37	-139921	-.76		11
11.10	SNACK BAR						11.10
12	CAFETERIA	234368	.61	-234368	-1.27		12
13	MAINTENANCE OF PERSONNEL						13
14	NURSING ADMINISTRATION	632277	1.65	-632277	-3.43		14
15	CENTRAL SERVICES & SUPPLY	225837	.59	-225837	-1.23		15
16	PHARMACY	226388	.59	-226388	-1.23		16
17	MEDICAL RECORDS & LIBRARY	555485	1.45	-555485	-3.01		17
18	SOCIAL SERVICE	60099	.16	-60099	-.33		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	1917349	5.01	3172474	17.21	5089823	13.30
26	INTENSIVE CARE UNIT	650477	1.70	738758	4.01	1389235	3.63
33	NURSERY	240894	.63	238636	1.29	479530	1.25
ANCILLARY SERVICE COST CENTERS							
37	OPERATING ROOM	1555152	4.07	2334200	12.66	3889352	10.17
39	DELIVERY ROOM & LABOR ROOM	251328	.66	433035	2.35	684363	1.79
41	RADIOLOGY-DIAGNOSTIC	2800889	7.32	1736042	9.42	4536931	11.86
44	LABORATORY	2812301	7.35	1547384	8.40	4359685	11.40
46.30	BLOOD CLOTTING FACTORS ADMIN CO						46.30
49	RESPIRATORY THERAPY	484776	1.27	196715	1.07	681491	1.78

COST CENTER	--- DIRECT COSTS ---		-- ALLOCATED OVERHEAD --		--- TOTAL COSTS ---		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	
50 PHYSICAL THERAPY	545504	1.43	472882	2.57	1018386	2.66	50
50.01 CARDIAC REHAB	133501	.35	234359	1.27	367860	.96	50.01
51 OCCUPATIONAL THERAPY							51
53 ELECTROCARDIOLOGY	99565	.26	86010	.47	185575	.49	53
54 ELECTROENCEPHALOGRAPHY	228715	.60	48345	.26	277060	.72	54
55 MEDICAL SUPPLIES CHARGED TO PAT	942720	2.46	199963	1.08	1142683	2.99	55
56 DRUGS CHARGED TO PATIENTS	1432698	3.75	911698	4.95	2344396	6.13	56
61 EMERGENCY	998552	2.61	1143420	6.20	2141972	5.60	61
62 OBSERVATION BEDS (NON-DISTINCT							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES	1329315	3.47	981823	5.33	2311138	6.04	65
OUTPATIENT SERVICE COST CENTERS							
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	553225	1.45	547170	2.97	1100395	2.88	71
SPECIAL PURPOSE COST CENTERS							
85.01 PANCREAS ACQUISITION							85.01
85.02 INTESTINAL ACQUISITION							85.02
93 HOSPICE	271403	.71	130650	.71	402053	1.05	93
NONREIMBURSABLE COST CENTERS							
98 PHYSICIANS' PRIVATE OFFICES	192203	.50	1427185	7.74	1619388	4.23	98
98.01 DEKALB MEDICAL SERVICES	2382816	6.23	1851243	10.04	4234059	11.07	98.01
101 CROSS FOOT ADJUSTMENTS							101
102 NEGATIVE COST CENTER							102
103 TOTAL	38255375	100.00	0	.00	38255375	100.00	103

APPORTIONMENT OF INPATIENT MEDICARE ANCILLARY SERVICE PPS CAPITAL COSTS

COST CENTER DESCRIPTION	CAPITAL RELATED COSTS	TOTAL CHARGES	RATIO CAPITAL COST TO CHARGES	INPATIENT PROGRAM CHARGES	MEDICARE INPATIENT PPS CAPITAL COSTS	
	1	2	3	4	5	
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	433615	7954625	.054512	203612	11099	37
39 DELIVERY ROOM & LABOR ROOM	133667	1413730	.094549	3444	326	39
41 RADIOLOGY-DIAGNOSTIC	209148	13719664	.015245	851937	12987	41
44 LABORATORY	137504	13430798	.010238	1091574	11176	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO						46.30
49 RESPIRATORY THERAPY	40945	1174025	.034876	359690	12545	49
50 PHYSICAL THERAPY	143589	1754042	.081862	87763	7185	50
50.01 CARDIAC REHAB	73903	404312	.182787	1598	292	50.01
51 OCCUPATIONAL THERAPY						51
53 ELECTROCARDIOLOGY	11986	505086	.023730	65000	1542	53
54 ELECTROENCEPHALOGRAPHY	1306	776013	.001683	1571	3	54
55 MEDICAL SUPPLIES CHARGED TO PAT	5709	1865389	.003061	199429	611	55
56 DRUGS CHARGED TO PATIENTS	48223	5109356	.009438	859808	8115	56
OUTPATIENT SERVICE COST CENTERS						
61 EMERGENCY	144903	4839909	.029939	432034	12935	61
62 OBSERVATION BEDS (NON-DISTINCT	75880	752559	.100829			62
OTHER REIMBURSABLE COST CENTERS						
63.50 RHC						63.50
63.60 FQHC						63.60
65 AMBULANCE SERVICES						65
101 TOTAL	1460378	53699508		4157460	78816	101

APPORTIONMENT OF INPATIENT MEDICARE ROUTINE SERVICE PPS CAPITAL COSTS

COST CENTER DESCRIPTION	CAPITAL	SWING-BED	TOTAL	TOTAL	PER	INPATIENT	MEDICARE
	RELATED	ADJUSTMENT	COST	PATIENT	DIEM	PROGRAM	INPATIENT
	1	2	3	4	5	6	7
	COSTS	AMOUNT		DAYS		DAYS	PPS CAPITAL
							COSTS
INPATIENT ROUTINE SERVICE COST CENTERS							
25 ADULTS & PEDIATRICS	558415		558415	5777	96.66	1971	190517 25
26 INTENSIVE CARE UNIT	83989		83989	883	95.12	360	34243 26
101 TOTAL	642404		642404			2331	224760 101

MEDICARE INPATIENT ROUTINE SERVICE PPS CAPITAL COSTS 224760  
 MEDICARE INPATIENT ANCILLARY SERVICE PPS CAPITAL COSTS 78816  
 TOTAL MEDICARE INPATIENT PPS CAPITAL COSTS 303576  
 MEDICARE DISCHARGES (WORKSHEET S-3, LINE 8, COLUMN 13)  
 MEDICARE PATIENT DAYS (WORKSHEET S-3, LINE 8, COLUMN 4)  
 PER DISCHARGE CAPITAL COSTS  
 PER DIEM CAPITAL COSTS

I. COST TO CHARGE RATIO FOR PPS HOSPITALS

1. TOTAL PROGRAM (TITLE XVIII) INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COST. (WORKSHEET D-1 PART II LINE 53)	3730169
2. HOSPITAL PART A TITLE XVIII CHARGES (SUM OF INPATIENT CHARGES AND ANCILLARY CHARGES ON WKST D-4 FOR HOSPITAL TITLE XVIII COMPONENT)	7019219
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	.531

II. COST TO CHARGE RATIO FOR CAPITAL

1. TOTAL MEDICARE INPATIENT PPS CAPITAL RELATED COSTS (WKST D PART I LINES 25-30, COLS 10 & 12 + WKST D PART II, LINE 101, COLS 6 & 8)	303576
2. RATIO OF COST TO CHARGES (LINE II-1 / LINE I-2)	.043

III. COST TO CHARGE RATIO FOR OUTPATIENT SERVICES

1. TOTAL PROGRAM (TITLE XVIII) OUTPATIENT COST EXCLUDING SERVICES NOT SUBJECT TO OPPTS. (WKST D, PART V, COLUMNS 2, 2.01, 3, 3.01, 4, 4.01, 5, 5.01, 5.03 & 5.04 x COLUMN 1.01 LESS LINES 45, 50 - 52, 57, 64, 65 & SUBSCRIPTS, & 66)	3034564
2. TOTAL PROGRAM (TITLE XVIII) OUTPATIENT CHARGES EXCLUDING SERVICES NOT SUBJECT TO OPPTS. (WKST D, PART V, LINE 104, COLUMNS 2, 2.01, 3, 3.01, 4, 4.01, 5, 5.01, 5.03 & 5.04 LESS LINES 45, 50 - 52, 57, 64, 65 & SUBSCRIPTS, & 66)	7044592
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	.431