

THIS REPORT IS REQUIRED BY LAW (42 USC 1395g; 42 CFR 413.20(b)).  
 FAILURE TO REPORT CAN RESULT IN ALL INTERIM PAYMENTS MADE SINCE  
 THE BEGINNING OF THE COST REPORT PERIOD BEING DEEMED OVERPAYMENTS  
 (42 USC 1395g).

FORM APPROVED  
 OMB NO. 0938-0050

WORKSHEET S  
 PARTS I & II

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX		PROVIDER NO:		PERIOD		INTERMEDIARY USE ONLY		DATE RECEIVED:
COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY		15-0089		FROM 1/1/2010		--AUDITED --DESK REVIEW		/ /
				TO 12/31/2010		--INITIAL --REOPENED		INTERMEDIARY NO:
						--FINAL 1-MCR CODE		
						00 - # OF REOPENINGS		

ELECTRONICALLY FILED COST REPORT DATE: 6/20/2011 TIME 16:46

PART I - CERTIFICATION

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED BY 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:  
 BALL MEMORIAL HOSPITAL 15-0089

FOR THE COST REPORTING PERIOD BEGINNING 1/1/2010 AND ENDING 12/31/2010 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.

\_\_\_\_\_  
 OFFICER OR ADMINISTRATOR OF PROVIDER(S)

\_\_\_\_\_  
 TITLE

\_\_\_\_\_  
 DATE

PART II - SETTLEMENT SUMMARY

	TITLE V	A	TITLE XVIII	B	TITLE XIX
	1	2	3	4	
1	HOSPITAL	0	-250,732	-184,589	8,804,851
2	SUBPROVIDER	0	102,566	0	255,504
5	HOSPITAL-BASED SNF	0	10,783	0	0
100	TOTAL	0	-137,383	-184,589	9,060,355

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 662 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: Centers for Medicare & Medicaid Services, 7500 Security Boulevard, N2-14-26, Baltimore, MD 21244-1850, and to the Office of the Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503.











HOSPITAL WAGE INDEX INFORMATION

PART II - WAGE DATA	AMOUNT REPORTED 1	RECLASS OF SALARIES 2	ADJUSTED SALARIES 3	PAID HOURS RELATED TO SALARY 4	AVERAGE HOURLY WAGE 5	DATA SOURCE 6
SALARIES						
1 TOTAL SALARY	99,439,327		99,439,327	4,186,894.80	23.75	
2 NON-PHYSICIAN ANESTHETIST PART A						
3 NON-PHYSICIAN ANESTHETIST PART B						
4 PHYSICIAN - PART A						
4.01 TEACHING PHYSICIAN SALARIES (SEE INSTRUCTIONS)	829,323		829,323	9,661.20	85.84	
5 PHYSICIAN - PART B						
5.01 NON-PHYSICIAN - PART B						
6 INTERNS & RESIDENTS (APPRVD)	3,115,777		3,115,777	129,139.43	24.13	
6.01 CONTRACT SERVICES, I&R						
7 HOME OFFICE PERSONNEL						
8 SNF	1,295,746		1,295,746	69,866.35	18.55	
8.01 EXCLUDED AREA SALARIES	6,873,531	-57,556	6,815,975	278,350.24	24.49	
OTHER WAGES & RELATED COSTS						
9 CONTRACT LABOR:	1,121,670		1,121,670	28,340.00	39.58	
9.01 PHARMACY SERVICES UNDER CONTRACT						
9.02 LABORATORY SERVICES UNDER CONTRACT						
9.03 MANAGEMENT & ADMINISTRATIVE UNDER CONTRACT						
10 CONTRACT LABOR: PHYS PART A						
10.01 TEACHING PHYSICIAN UNDER CONTRACT (SEE INSTRUCTIONS)						
11 HOME OFFICE SALARIES & WAGE RELATED COSTS	8,421,926		8,421,926	232,543.46	36.22	
12 HOME OFFICE: PHYS PART A						
12.01 TEACHING PHYSICIAN SALARIES (SEE INSTRUCTIONS)						
WAGE RELATED COSTS						
13 WAGE-RELATED COSTS (CORE)	25,614,929		25,614,929			CMS 339
14 WAGE-RELATED COSTS (OTHER)						CMS 339
15 EXCLUDED AREAS	2,200,048		2,200,048			CMS 339
16 NON-PHYS ANESTHETIST PART A						CMS 339
17 NON-PHYS ANESTHETIST PART B						CMS 339
18 PHYSICIAN PART A						CMS 339
18.01 PART A TEACHING PHYSICIANS	110,829		110,829			CMS 339
19 PHYSICIAN PART B						CMS 339
19.01 WAGE-RELATD COSTS (RHC/FOHC)						CMS 339
20 INTERNS & RESIDENTS (APPRVD)	805,964		805,964			CMS 339
OVERHEAD COSTS - DIRECT SALARIES						
21 EMPLOYEE BENEFITS	-48,703	48,703				
22 ADMINISTRATIVE & GENERAL	10,744,587	8,853	10,753,440	137,097.01	78.44	
22.01 A & G UNDER CONTRACT						
23 MAINTENANCE & REPAIRS	2,622,219		2,622,219	152,949.68	17.14	
24 OPERATION OF PLANT	647,701		647,701	44,544.02	14.54	
25 LAUNDRY & LINEN SERVICE						
26 HOUSEKEEPING	2,072,795		2,072,795	202,922.51	10.21	
26.01 HOUSEKEEPING UNDER CONTRACT						
27 DIETARY	2,103,175	-1,288,415	814,760	64,516.29	12.63	
27.01 DIETARY UNDER CONTRACT						
28 CAFETERIA		1,288,415	1,288,415	102,252.43	12.60	
29 MAINTENANCE OF PERSONNEL						
30 NURSING ADMINISTRATION	2,782,811		2,782,811	109,066.85	25.51	
31 CENTRAL SERVICE AND SUPPLY	1,253,001		1,253,001	105,304.44	11.90	
32 PHARMACY	2,977,820		2,977,820	95,475.58	31.19	
33 MEDICAL RECORDS & MEDICAL RECORDS LIBRARY	1,600,330		1,600,330	106,324.70	15.05	
34 SOCIAL SERVICE						
35 OTHER GENERAL SERVICE						
PART III - HOSPITAL WAGE INDEX SUMMARY						
1 NET SALARIES	95,494,227		95,494,227	4,048,094.17	23.59	
2 EXCLUDED AREA SALARIES	8,169,277	-57,556	8,111,721	348,216.59	23.30	
3 SUBTOTAL SALARIES	87,324,950	57,556	87,382,506	3,699,877.58	23.62	
4 SUBTOTAL OTHER WAGES & RELATED COSTS	9,543,596		9,543,596	260,883.46	36.58	
5 SUBTOTAL WAGE-RELATED COSTS	25,614,929		25,614,929		29.31	
6 TOTAL	122,483,475	57,556	122,541,031	3,960,761.04	30.94	
7 NET SALARIES						
8 EXCLUDED AREA SALARIES						
9 SUBTOTAL SALARIES						
10 SUBTOTAL OTHER WAGES & RELATED COSTS						
11 SUBTOTAL WAGE-RELATED COSTS						
12 TOTAL						
13 TOTAL OVERHEAD COSTS	26,755,736	57,556	26,813,292	1,120,453.51	23.93	

PROSPECTIVE PAYMENT FOR SNF  
STATISTICAL DATA

PROVIDER NO: 15-0089  
PERIOD: FROM 1/1/2010 TO 12/31/2010  
PREPARED 6/20/2011  
WORKSHEET S-7

GROUP(1)	M3PI REVENUE CODE	SERVICES PRIOR TO 10/1 RATE	10/1 DAYS	SERVICES ON/AFTER 10/1 RATE	10/1 DAYS	SRVCS 4/1/01 TO 9/30/01 RATE	4.03 DAYS
1	2	3	3.01	4	4.01	4.02	4.03
1	RUC						
2	RUB						
3	RUA						
3.01	RUX		1				
3.02	RUL						
4	RVC						
5	RVB						
6	RVA						
6.01	RVX		1				
6.02	RVL						
7	RHC		9				
8	RHB		3				
9	RHA		25				
9.01	RHX						
9.02	RHL						
10	RMC		75				
11	RMB		33				
12	RMA		41				
12.01	RMX		1,583				
12.02	RML		991				
13	RLB						
14	RLA						
14.01	RLX						
15	SE3		712				
16	SE2		636				
17	SE1		9				
18	SSC		1				
19	SSB		11				
20	SSA		273				
21	CC2						
22	CC1		55				
23	CB2						
24	CB1		137				
25	CA2						
26	CA1		155				
27	IB2						
28	IB1						
29	IA2						
30	IA1						
31	BB2		12				
32	BB1						
33	BA2						
34	BA1						
35	PE2						
36	PE1						
37	PD2		21				
38	PD1						
39	PC2						
40	PC1		5				
41	PB2						
42	PB1		22				
43	PA2						
44	PA1						
45	AAA						
45.01	ES3						
45.02	ES2						
45.03	ES1		36				
45.04	HE2						
45.05	HE1		70				
45.06	HD2		23				
45.07	HD1		140				
45.08	HC2						
45.09	HC1		131				
45.10	HB2						
45.11	HB1		181				
45.12	LE2						
45.13	LE1		9				
45.14	LD2						
45.15	LD1		30				
45.16	LC2						
45.17	LC1		38				
45.18	LB2						
45.19	LB1		18				
45.20	CE2						
45.21	CE1						
45.22	CD2						
45.23	CD1		28				
46	TOTAL		5,515				

(1) Enter in column 3.01 the days prior to October 1st and in column 4.01 the days on after October 1st. Enter in column 4.03 the days on 4/1/2001 through 9/30/2001. The sum of the days in column 3.01, 4.01, and 4.03 must agree with the days reported on Wkst. S-3, Part I, column 4, line 15. The sum of the days in column 4.06 must agree with the days reported on Wkst S-3, Part I column 4, line 3.

PROSPECTIVE PAYMENT FOR SNF  
STATISTICAL DATA

PROVIDER NO: 15-0089  
PERIOD: FROM 1/1/2010 TO 12/31/2010  
PREPARED 6/20/2011  
WORKSHEET S-7

GROUP(1)	M3PI REVENUE CODE	SERVICES PRIOR TO 10/1 RATE	10/1 DAYS	SERVICES ON/AFTER 10/1 RATE	10/1 DAYS	SRVCS 4/1/01 TO 9/30/01 RATE	DAYS
1	2	3	3.01	4	4.01	4.02	4.03

Worksheet S-2 reference data:

Transition Period : 100% Federal  
 Wage Index Factor (before 10/01): 0.8709  
 Wage Index Factor (after 10/01): 0.8693  
 SNF Facility Specific Rate : 0.00  
 Urban/Rural Designation : URBAN  
 SNF MSA Code : 3462  
 SNF CBSA Code : NOT SPECIFIED

GROUP(1)	M3PI REVENUE CODE	HIGH COST(2) RUGs	SWING BED SNF DAYS	TOTAL
1	2	4.05	4.06	5
1	RUC			
2	RUB			
3	RUA			
3.01	RUX			
3.02	RUL			
4	RVC			
5	RVB			
6	RVA			
6.01	RVX			
6.02	RVL			
7	RHC			
8	RHB			
9	RHA			
9.01	RHX			
9.02	RHL			
10	RMC			
11	RMB			
12	RMA			
12.01	RMX			
12.02	RML			
13	RLB			
14	RLA			
14.01	RLX			
15	SE3			
16	SE2			
17	SE1			
18	SSC			
19	SSB			
20	SSA			
21	CC2			
22	CC1			
23	CB2			
24	CB1			
25	CA2			
26	CA1			
27	IB2			
28	IB1			
29	IA2			
30	IA1			
31	BB2			
32	BB1			
33	BA2			
34	BA1			
35	PE2			
36	PE1			
37	PD2			
38	PD1			
39	PC2			
40	PC1			
41	PB2			
42	PB1			
43	PA2			
44	PA1			
45	AAA			
45.01	ES3			
45.02	ES2			
45.03	ES1			
45.04	HE2			
45.05	HE1			
45.06	HD2			
45.07	HD1			
45.08	HC2			
45.09	HC1			
45.10	HB2			
45.11	HB1			
45.12	LE2			
45.13	LE1			
45.14	LD2			
45.15	LD1			
45.16	LC2			
45.17	LC1			

PROSPECTIVE PAYMENT FOR SNF  
STATISTICAL DATA

PROVIDER NO: 15-0089  
PERIOD: FROM 1/1/2010 TO 12/31/2010  
PREPARED 6/20/2011  
WORKSHEET S-7

GROUP(1)	M3PI REVENUE CODE	HIGH COST(2)		SWING BED SNF	TOTAL
		RUGs	DAYS	DAYS	
1	2	4.05	4.06	5	
45 .18	LB2				
45 .19	LB1				
45 .20	CE2				
45 .21	CE1				
45 .22	CD2				
45 .23	CD1				
46	TOTAL				

(2) Enter in column 4.05 those days in either column 3.01 or 4.01 which cover the period of 4/1/2000 through 9/30/2000. These RUGs will be incremented by an additional 20% payment.

(3) Enter in column 4.06 the swing bed days for cost reporting periods beginning on or after 7/1/2002.

(4) Additional Rugs were published in the "Federal Register", Vol. 74 No. 153 August 11, 2009, page 40286. FY 2010 SNF Final Rule These RUGs are effective for services on or after 10/01/2010.

NOTE: The default line code designation has been changed to "AAA".

Worksheet S-2 reference data:  
 Transition Period : 100% Federal  
 Wage Index Factor (before 10/01): 0.8709  
 Wage Index Factor (after 10/01) : 0.8693  
 SNF Facility Specific Rate : 0.00  
 Urban/Rural Designation : URBAN  
 SNF MSA Code : 3462  
 SNF CBSA Code : NOT SPECIFIED

HOSPITAL UNCOMPENSATED CARE DATA

PROVIDER NO:	PERIOD:	PREPARED
15-0089	FROM 1/1/2010	6/20/2011
	TO 12/31/2010	WORKSHEET S-10

DESCRIPTION

UNCOMPENSATED CARE INFORMATION		
1	DO YOU HAVE A WRITTEN CHARITY CARE POLICY?	
2	ARE PATIENTS WRITE-OFFS IDENTIFIED AS CHARITY? IF YES ANSWER LINES 2.01 THRU 2.04	
2.01	IS IT AT THE TIME OF ADMISSION?	
2.02	IS IT AT THE TIME OF FIRST BILLING?	
2.03	IS IT AFTER SOME COLLECTION EFFORT HAS BEEN MADE?	
2.04		
3	ARE CHARITY WRITE-OFFS MADE FOR PARTIAL BILLS?	
4	ARE CHARITY DETERMINATIONS BASED UPON ADMINISTRATIVE JUDGMENT WITHOUT FINANCIAL DATA?	
5	ARE CHARITY DETERMINATIONS BASED UPON INCOME DATA ONLY?	
6	ARE CHARITY DETERMINATIONS BASED UPON NET WORTH (ASSETS) DATA?	
7	ARE CHARITY DETERMINATIONS BASED UPON INCOME AND NET WORTH DATA?	
8	DOES YOUR ACCOUNTING SYSTEM SEPARATELY IDENTIFY BAD DEBT AND CHARITY CARE? IF YES ANSWER 8.01	
8.01	DO YOU SEPARATELY ACCOUNT FOR INPATIENT AND OUTPATIENT SERVICES?	
9	IS DISCERNING CHARITY FROM BAD DEBT A HIGH PRIORITY IN YOUR INSTITUTION? IF NO ANSWER 9.01 THRU 9.04	
9.01	IS IT BECAUSE THERE IS NOT ENOUGH STAFF TO DETERMINE ELIGIBILITY?	
9.02	IS IT BECAUSE THERE IS NO FINANCIAL INCENTIVE TO SEPARATE CHARITY FROM BAD DEBT?	
9.03	IS IT BECAUSE THERE IS NO CLEAR DIRECTIVE POLICY ON CHARITY DETERMINATION?	
9.04	IS IT BECAUSE YOUR INSTITUTION DOES NOT DEEM THE DISTINCTION IMPORTANT?	
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?	
11	IF CHARITY DETERMINATIONS ARE MADE BASED UPON INCOME DATA, IS THE INCOME DIRECTLY TIED TO FEDERAL POVERTY LEVEL? IF YES ANSWER 11.01 THRU 11.04	
11.01	IS THE PERCENTAGE LEVEL USED LESS THAN 100% OF THE FEDERAL POVERTY LEVEL?	
11.02	IS THE PERCENTAGE LEVEL USED BETWEEN 100% AND 150% OF THE FEDERAL POVERTY LEVEL?	
11.03	IS THE PERCENTAGE LEVEL USED BETWEEN 150% AND 200% OF THE FEDERAL POVERTY LEVEL?	
11.04	IS THE PERCENTAGE LEVEL USED GREATER THAN 200% OF THE FEDERAL POVERTY LEVEL?	
12	ARE PARTIAL WRITE-OFFS GIVEN TO HIGHER INCOME PATIENTS ON A GRADUAL SCALE?	
13	IS THERE CHARITY CONSIDERATION GIVEN TO HIGH NET WORTH PATIENTS WHO HAVE CATASTROPHIC OR OTHER EXTRAORDINARY MEDICAL EXPENSES?	
14	IS YOUR HOSPITAL STATE OR LOCAL GOVERNMENT OWNED? IF YES ANSWER LINES 14.01 AND 14.02	
14.01	DO YOU RECEIVE DIRECT FINANCIAL SUPPORT FROM THAT GOVERNMENT ENTITY FOR THE PURPOSE OF PROVIDING COMPENSATED CARE?	
14.02	WHAT PERCENTAGE OF THE AMOUNT ON LINE 14.01 IS FROM GOVERNMENT FUNDING?	
15	DO YOU RECEIVE RESTRICTED GRANTS FOR RENDERING CARE TO CHARITY PATIENTS?	
16	ARE OTHER NON-RESTRICTED GRANTS USED TO SUBSIDIZE CHARITY CARE?	
UNCOMPENSATED CARE REVENUES		
17	REVENUE FROM UNCOMPENSATED CARE	44,386,120
17.01	GROSS MEDICAID REVENUES	33,478,135
18	REVENUES FROM STATE AND LOCAL INDIGENT CARE PROGRAMS	
19	REVENUE RELATED TO SCHIP (SEE INSTRUCTIONS)	
20	RESTRICTED GRANTS	
21	NON-RESTRICTED GRANTS	5,071,468
22	TOTAL GROSS UNCOMPENSATED CARE REVENUES	82,935,723
UNCOMPENSATED CARE COST		
23	TOTAL CHARGES FOR PATIENTS COVERED BY STATE AND LOCAL INDIGENT CARE PROGRAMS	
24	COST TO CHARGE RATIO (WKST C, PART I, COLUMN 3, LINE 103, DIVIDED BY COLUMN 8, LINE 103)	.312123
25	TOTAL STATE AND LOCAL INDIGENT CARE PROGRAM COST (LINE 23 * LINE 24)	
26	TOTAL SCHIP CHARGES FROM YOUR RECORDS	
27	TOTAL SCHIP COST, (LINE 24 * LINE 26)	

HOSPITAL UNCOMPENSATED CARE DATA

PROVIDER NO:	PERIOD:	PREPARED
15-0089	FROM 1/ 1/2010	6/20/2011
	TO 12/31/2010	WORKSHEET S-10

DESCRIPTION

28	TOTAL GROSS MEDICAID CHARGES FROM YOUR RECORDS	33,478,135
29	TOTAL GROSS MEDICAID COST (LINE 24 * LINE 28)	10,449,296
30	OTHER UNCOMPENSATED CARE CHARGES FROM YOUR RECORDS	44,386,120
31	UNCOMPENSATED CARE COST (LINE 24 * LINE 30)	13,853,929
32	TOTAL UNCOMPENSATED CARE COST TO THE HOSPITAL (SUM OF LINES 25, 27, AND 29)	10,449,296

PROVIDER NO:  
15-0089

PERIOD:  
FROM 1/1/2010  
TO 12/31/2010

PREPARED 6/20/2011  
WORKSHEET A

RECLASSIFICATION AND ADJUSTMENT OF  
TRIAL BALANCE OF EXPENSES

COST CENTER	COST CENTER DESCRIPTION	SALARIES 1	OTHER 2	TOTAL 3	RECLASS- IFICATIONS 4	RECLASSIFIED TRIAL BALANCE 5
	GENERAL SERVICE COST CNTR					
3	0300 NEW CAP REL COSTS-BLDG & FIXT		27,965,666	27,965,666	458,894	28,424,560
5	0500 EMPLOYEE BENEFITS	-48,703	1,163,216	1,114,513	187,865	1,302,378
6.01	0610 COMMUNICATIONS/PHONES	459,980	131,007	590,987	-163	590,824
6.02	0611 DATA PROCESSING	1,368,470	9,137,671	10,506,141	-638	10,505,503
6.03	0612 PURCHASING, RECEIVING, AND GENERAL					
6.04	0613 ADMINITTING	1,761,754	112,201	1,873,955	-3,216	1,870,739
6.05	0614 CASHIERING/ACCOUNTS RECEIVABLE	1,987,673	1,660,456	3,648,129	-3,032	3,645,097
6.06	0660 OTHER ADMINISTRATIVE AND GENERAL	5,166,710	35,565,066	40,731,776	-470,748	40,261,028
7	0700 MAINTENANCE & REPAIRS	2,622,219	3,291,002	5,913,221	-1,442	5,911,779
8	0800 OPERATION OF PLANT	647,701	3,407,546	4,055,247	-4,089	4,051,158
9	0900 LAUNDRY & LINEN SERVICE				1,149,905	1,149,905
10	1000 HOUSEKEEPING	2,072,795	2,084,652	4,157,447	-1,263,852	2,893,595
11	1100 DIETARY	2,103,175	1,569,908	3,673,083	-2,254,822	1,418,261
12	1200 CAFETERIA				2,249,947	2,249,947
14	1400 NURSING ADMINISTRATION	2,782,811	428,755	3,211,566	-3,025	3,208,541
15	1500 CENTRAL SERVICES & SUPPLY	1,253,001	3,846,879	5,099,880	3,943,950	9,043,830
16	1600 PHARMACY	2,977,820	12,627,781	15,605,601	-11,458,640	4,146,961
17	1700 MEDICAL RECORDS & LIBRARY	1,600,330	872,956	2,473,286	-2,894	2,470,392
22	2200 I&R SERVICES-SALARY & FRINGES APPRVD	3,115,777	845,056	3,960,833		3,960,833
23	2300 I&R SERVICES-OTHER PRGM COSTS APPRVD	2,346,107	1,019,235	3,365,342	-1,932	3,363,410
24	2400 PARAMED ED PRGM					
	INPAT ROUTINE SRVC CNTRS					
25	2500 ADULTS & PEDIATRICS	17,802,152	5,011,893	22,814,045	-652,576	22,161,469
26	2600 INTENSIVE CARE UNIT	5,577,174	393,782	5,970,956	-109,954	5,861,002
31	3100 SUBPROVIDER	1,340,812	1,357,991	2,698,803	-11,055	2,687,748
33	3300 NURSERY	2,086,009	298,836	2,384,845	-111,724	2,273,121
34	3400 SKILLED NURSING FACILITY	1,295,746	138,650	1,434,396	-22,303	1,412,093
	ANCILLARY SRVC COST CNTRS					
37	3700 OPERATING ROOM	4,272,638	19,098,877	23,371,515	-15,712,281	7,659,234
38	3800 RECOVERY ROOM	1,432,433	197,532	1,629,965	-82,659	1,547,306
39	3900 DELIVERY ROOM & LABOR ROOM	1,921,340	307,976	2,229,316	-163,463	2,065,853
41	4100 RADIOLOGY-DIAGNOSTIC	6,392,523	6,855,596	13,248,119	-2,550,712	10,697,407
44	4400 LABORATORY	471,983	14,028,214	14,500,197	-1,126,187	13,374,010
49	4900 RESPIRATORY THERAPY	3,469,055	489,111	3,958,166	-300,468	3,657,698
49.01	4901 SLEEP LAB	585,710	188,982	774,692	-8,408	766,284
50	5000 PHYSICAL THERAPY	1,718,429	221,769	1,940,198	-7,954	1,932,244
51	5100 OCCUPATIONAL THERAPY	617,009	35,119	652,128	-1,937	650,191
52	5200 SPEECH PATHOLOGY	301,306	32,605	333,911	-365	333,546
52.01	5201 AUDIOLOGY					
53	5300 ELECTROCARDIOLOGY	2,790,678	8,992,775	11,783,453	-7,771,140	4,012,313
55	5500 MEDICAL SUPPLIES CHARGED TO PATIENTS				14,991,932	14,991,932
55.30	5530 IMPL. DEV. CHARGED TO PATIENT				9,503,125	9,503,125
56	5600 DRUGS CHARGED TO PATIENTS				12,001,723	12,001,723
56.01	5601 DRUGS CHARGED TO PATIENTS	2,892,139	17,489,058	20,381,197	-2,879	20,378,318
59	3160 CARDIOPULMONARY				91,483	91,483
59.97	3997 CARDIAC REHABILITATION					
	OUTPAT SERVICE COST CNTRS					
60	6000 CLINIC	910,958	255,514	1,166,472	-153,952	1,012,520
60.01	6001 CLINIC MULTI SPECIALTY	240,848	33,594	274,442	-12,994	261,448
60.02	6002 CLINIC	376,795	139,314	516,109	122,645	638,754
61	6100 EMERGENCY	5,193,251	1,003,493	6,196,744	-374,139	5,822,605
62	6200 OBSERVATION BEDS (NON-DISTINCT PART)					
62.01	6201 OBSERVATION BEDS (DISTINCT PART)					
	SPEC PURPOSE COST CENTERS					
88	8800 INTEREST EXPENSE					
90	9000 OTHER CAPITAL RELATED COSTS					
92	9200 AMBULATORY SURGICAL CENTER (D.P.)					
95	SUBTOTALS	93,906,608	182,299,734	276,206,342	55,826	276,262,168
	NONREIMBURS COST CENTERS					
96	9600 GIFT, FLOWER, COFFEE SHOP & CANTEEN	48,439	300,700	349,139	-29	349,110
97	9700 RESEARCH	175,706	24,443	200,149	-528	199,621
100	7950 OTHER NONREIMBURSABLE COST CENTERS					
100.01	7951 PHYSICIAN BILLING SERVICE					
100.02	7952 PHYSICIAN ANSWERING SERVICE					
100.03	7953 VENDING					
100.04	7954 CARELINE					
100.05	7955 WELLNESS CENTER	31,422	10,548	41,970		41,970
100.06	7956 BMH FOUNDATION	95,454	1,187	96,641	62,692	159,333
100.07	7957 PERINATAL CLINIC	180,005	21,806	201,811	-3,041	198,770
100.08	7958 RENTAL PROPERTY					
100.09	7959 ADVERTISING					
100.10	7960 INTEGRA LTAC		9,701	9,701		9,701
100.11	7961 IU HEALTH HOSPICE	-33,888	22,481	-11,407	-19,678	-31,085
100.12	7962 POB MEDICAL PAVILLION CONDOS					
100.13	7963 EXECUTIVE PHYSICAL					
100.14	7964 NEW CASTLE ONCOLOGY					
100.15	7965 MARKETING/PUBLIC RELATIONS	363,146	431,553	794,699	-84,068	710,631
100.16	7966 JAY COUNTY HOSPITAL	153,115	3,547	156,662		156,662
100.17	7967 CARDINAL HEALTH CHOICE					
100.18	7968 CHV CARDINAL HEALTH VENTURES					
100.19	7969 HEALTH CARE CONNECTIONS					
100.20	7970 MEALS ON WHEELS					
100.21	7971 ST MARY'S SCHOOL					
100.22	7972 OUTPATIENT REHAB	2,556,629	696,748	3,253,377	-6,554	3,246,823
100.23	7973 CANCER CENTER BOUTIQUE	47,360	89,824	137,184	-725	136,459

RECLASSIFICATION AND ADJUSTMENT OF  
 TRIAL BALANCE OF EXPENSES

COST CENTER	COST CENTER DESCRIPTION	SALARIES	OTHER	TOTAL	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE
		1	2	3	4	5
NONREIMBURS COST CENTERS						
100.24	7974 BOSC BALL OUTPATIENT SURGERY	1,611,830	-547,759	1,064,071		1,064,071
100.25	7975 CARDINAL BEHAVIORAL HEALTH	501	8,600	9,101	-3,895	5,206
100.26	7976 BLACKFORD COMMUNITY HOSPITAL	127,774	13,390	141,164		141,164
100.27	7977 MIDWEST HEALTH STRATEGIES					
100.28	7978 CARDINAL SELECT RISK RETENTION GRP					
100.29	7979 HOME OFFICE CARDINAL HEALTH INITIATI					
100.30	7980 CARDINAL HEALTH ALLIANCE	175,226	11,476	186,702		186,702
100.31	7984 OTHER NONREIMBURSABLE COST CENTERS					
100.32	7981 RENAL DIALYSIS					
100.33	7982 LAB CORP					
100.34	7983 H. O. MATERIALS MGMT					
100.35	7985 LEASED SPACE					
101	TOTAL	99,439,327	183,397,979	282,837,306	-0-	282,837,306

RECLASSIFICATION AND ADJUSTMENT OF  
TRIAL BALANCE OF EXPENSES

I PROVIDER NO: I PERIOD: I PREPARED 6/20/2011  
I 15-0089 I FROM 1/ 1/2010 I WORKSHEET A  
I I TO 12/31/2010 I

COST CENTER	COST CENTER DESCRIPTION	ADJUSTMENTS	NET EXPENSES FOR ALLOC
		6	7
	GENERAL SERVICE COST CNTR		
3	0300 NEW CAP REL COSTS-BLDG & FIXT	-2,851,351	25,573,209
5	0500 EMPLOYEE BENEFITS	2,490,282	3,792,660
6.01	0610 COMMUNICATIONS/PHONES	-251,292	339,532
6.02	0611 DATA PROCESSING	2,911,241	13,416,744
6.03	0612 PURCHASING, RECEIVING, AND GENERAL	2,322	2,322
6.04	0613 ADMINITTING		1,870,739
6.05	0614 CASHIERING/ACCOUNTS RECEIVABLE	-5,211	3,639,886
6.06	0660 OTHER ADMINISTRATIVE AND GENERAL	9,357,205	49,618,233
7	0700 MAINTENANCE & REPAIRS	-53,384	5,858,395
8	0800 OPERATION OF PLANT	-35,364	4,015,794
9	0900 LAUNDRY & LINEN SERVICE		1,149,905
10	1000 HOUSEKEEPING	-396,185	2,497,410
11	1100 DIETARY	-413,709	1,004,552
12	1200 CAFETERIA	-1,368,228	881,719
14	1400 NURSING ADMINISTRATION	-108,942	3,099,599
15	1500 CENTRAL SERVICES & SUPPLY	-100,701	8,943,129
16	1600 PHARMACY	-131,090	4,015,871
17	1700 MEDICAL RECORDS & LIBRARY	-89,928	2,380,464
22	2200 I&R SERVICES-SALARY & FRINGES APPRVD	-949,296	3,011,537
23	2300 I&R SERVICES-OTHER PRGM COSTS APPRVD	-136,188	3,227,222
24	2400 PARAMED ED PRGM		
	INPAT ROUTINE SRVC CNTRS		
25	2500 ADULTS & PEDIATRICS	-46,231	22,115,238
26	2600 INTENSIVE CARE UNIT	-4,350	5,856,652
31	3100 SUBPROVIDER	-69,887	2,617,861
33	3300 NURSERY	-10,492	2,262,629
34	3400 SKILLED NURSING FACILITY	-262	1,411,831
	ANCILLARY SRVC COST CNTRS		
37	3700 OPERATING ROOM	-30,097	7,629,137
38	3800 RECOVERY ROOM	-7,662	1,539,644
39	3900 DELIVERY ROOM & LABOR ROOM		2,065,853
41	4100 RADIOLOGY-DIAGNOSTIC	-545,112	10,152,295
44	4400 LABORATORY	10,702,367	24,076,377
49	4900 RESPIRATORY THERAPY	-1,200	3,656,498
49.01	4901 SLEEP LAB	-61,537	704,747
50	5000 PHYSICAL THERAPY	-186,257	1,745,987
51	5100 OCCUPATIONAL THERAPY	-7,396	642,795
52	5200 SPEECH PATHOLOGY	-496	333,050
52.01	5201 AUDIOLOGY		
53	5300 ELECTROCARDIOLOGY	-632,222	3,380,091
55	5500 MEDICAL SUPPLIES CHARGED TO PATIENTS		14,991,932
55.30	5530 IMPL. DEV. CHARGED TO PATIENT		9,503,125
56	5600 DRUGS CHARGED TO PATIENTS		12,001,723
56.01	5601 DRUGS CHARGED TO PATIENTS	-25,805	20,352,513
59	3160 CARDIOPULMONARY		
59.97	3997 CARDIAC REHABILITATION		91,483
	OUTPAT SERVICE COST CNTRS		
60	6000 CLINIC	-3,163	1,009,357
60.01	6001 CLINIC MULTI SPECIALTY	-820	260,628
60.02	6002 CLINIC	-11,394	627,360
61	6100 EMERGENCY	-187,500	5,635,105
62	6200 OBSERVATION BEDS (NON-DISTINCT PART)		
62.01	6201 OBSERVATION BEDS (DISTINCT PART)		
	SPEC PURPOSE COST CENTERS		
88	8800 INTEREST EXPENSE		-0-
90	9000 OTHER CAPITAL RELATED COSTS		-0-
92	9200 AMBULATORY SURGICAL CENTER (D.P.)		
95	SUBTOTALS	16,740,665	293,002,833
	NONREIMBURS COST CENTERS		
96	9600 GIFT, FLOWER, COFFEE SHOP & CANTEEN		349,110
97	9700 RESEARCH		199,621
100	7950 OTHER NONREIMBURSABLE COST CENTERS		
100.01	7951 PHYSICIAN BILLING SERVICE		
100.02	7952 PHYSICIAN ANSWERING SERVICE		
100.03	7953 VENDING		
100.04	7954 CARELINE		
100.05	7955 WELLNESS CENTER		41,970
100.06	7956 BMH FOUNDATION		159,333
100.07	7957 PERINATAL CLINIC		198,770
100.08	7958 RENTAL PROPERTY		
100.09	7959 ADVERTISING		
100.10	7960 INTEGRA LTAC		9,701
100.11	7961 IU HEALTH HOSPICE		-31,085
100.12	7962 POB MEDICAL PAVILLION CONDOS		
100.13	7963 EXECUTIVE PHYSICAL		
100.14	7964 NEW CASTLE ONCOLOGY		
100.15	7965 MARKETING/PUBLIC RELATIONS		710,631
100.16	7966 JAY COUNTY HOSPITAL		156,662
100.17	7967 CARDINAL HEALTH CHOICE		
100.18	7968 CHV CARDINAL HEALTH VENTURES		
100.19	7969 HEALTH CARE CONNECTIONS		
100.20	7970 MEALS ON WHEELS		
100.21	7971 ST MARY'S SCHOOL		
100.22	7972 OUTPATIENT REHAB		3,246,823
100.23	7973 CANCER CENTER BOUTIQUE		136,459

RECLASSIFICATION AND ADJUSTMENT OF  
TRIAL BALANCE OF EXPENSES

PROVIDER NO: 15-0089  
PERIOD: FROM 1/1/2010 TO 12/31/2010  
PREPARED 6/20/2011  
WORKSHEET A

COST CENTER	COST CENTER DESCRIPTION	ADJUSTMENTS	NET EXPENSES FOR ALLOC
		6	7
	NONREIMBURS COST CENTERS		
100.24	7974 BOSQ BALL OUTPATIENT SURGERY		1,064,071
100.25	7975 CARDINAL BEHAVIORAL HEALTH	-484	4,722
100.26	7976 BLACKFORD COMMUNITY HOSPITAL	14,721,494	14,862,658
100.27	7977 MIDWEST HEALTH STRATEGIES		
100.28	7978 CARDINAL SELECT RISK RETENTION GRP		
100.29	7979 HOME OFFICE CARDINAL HEALTH INITIATI		
100.30	7980 CARDINAL HEALTH ALLIANCE		186,702
100.31	7984 OTHER NONREIMBURSABLE COST CENTERS		
100.32	7981 RENAL DIALYSIS		
100.33	7982 LAB CORP		
100.34	7983 H. O. MATERIALS MGMT		
100.35	7985 LEASED SPACE		
101	TOTAL	31,461,675	314,298,981

COST CENTERS USED IN COST REPORT

LINE NO.	COST CENTER DESCRIPTION	CMS CODE	STANDARD LABEL FOR NON-STANDARD CODES
	GENERAL SERVICE COST		
3	NEW CAP REL COSTS-BLDG & FIXT	0300	
5	EMPLOYEE BENEFITS	0500	
6.01	COMMUNICATIONS/PHONES	0610	NONPATIENT TELEPHONES
6.02	DATA PROCESSING	0611	NONPATIENT TELEPHONES
6.03	PURCHASING, RECEIVING, AND GENERAL	0612	NONPATIENT TELEPHONES
6.04	ADMINISTRATIVE	0613	NONPATIENT TELEPHONES
6.05	CASHIERING/ACCOUNTS RECEIVABLE	0614	NONPATIENT TELEPHONES
6.06	OTHER ADMINISTRATIVE AND GENERAL	0660	OTHER ADMINISTRATIVE AND GENERAL
7	MAINTENANCE & REPAIRS	0700	
8	OPERATION OF PLANT	0800	
9	LAUNDRY & LINEN SERVICE	0900	
10	HOUSEKEEPING	1000	
11	DIETARY	1100	
12	CAFETERIA	1200	
14	NURSING ADMINISTRATION	1400	
15	CENTRAL SERVICES & SUPPLY	1500	
16	PHARMACY	1600	
17	MEDICAL RECORDS & LIBRARY	1700	
22	I&R SERVICES-SALARY & FRINGES APPRVD	2200	
23	I&R SERVICES-OTHER PRGM COSTS APPRVD	2300	
24	PARAMEDICAL PRGM	2400	
	INPATIENT ROUTINE SERVICE		
25	ADULTS & PEDIATRICS	2500	
26	INTENSIVE CARE UNIT	2600	
31	SUBPROVIDER	3100	
33	NURSERY	3300	
34	SKILLED NURSING FACILITY	3400	
	ANCILLARY SERVICE COST		
37	OPERATING ROOM	3700	
38	RECOVERY ROOM	3800	
39	DELIVERY ROOM & LABOR ROOM	3900	
41	RADIOLOGY-DIAGNOSTIC	4100	
44	LABORATORY	4400	
49	RESPIRATORY THERAPY	4900	
49.01	SLEEP LAB	4901	RESPIRATORY THERAPY
50	PHYSICAL THERAPY	5000	
51	OCCUPATIONAL THERAPY	5100	
52	SPEECH PATHOLOGY	5200	
52.01	AUDIOLOGY	5201	SPEECH PATHOLOGY
53	ELECTROCARDIOLOGY	5300	
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	5500	
55.30	IMPL. DEV. CHARGED TO PATIENT	5530	IMPL. DEV. CHARGED TO PATIENT
56	DRUGS CHARGED TO PATIENTS	5600	
56.01	DRUGS CHARGED TO PATIENTS	5601	DRUGS CHARGED TO PATIENTS
59	CARDIOPULMONARY	3160	CARDIOPULMONARY
59.97	CARDIAC REHABILITATION	3997	CARDIAC REHABILITATION
	OUTPATIENT SERVICE COST		
60	CLINIC	6000	
60.01	CLINIC MULTI SPECIALTY	6001	CLINIC
60.02	CLINIC	6002	CLINIC
61	EMERGENCY	6100	
62	OBSERVATION BEDS (NON-DISTINCT PART)	6200	
62.01	OBSERVATION BEDS (DISTINCT PART)	6201	OBSERVATION BEDS (NON-DISTINCT PART)
	SPECIAL PURPOSE COST CENTER		
88	INTEREST EXPENSE	8800	
90	OTHER CAPITAL RELATED COSTS	9000	
92	AMBULATORY SURGICAL CENTER (D.P.)	9200	
95	SUBTOTALS		OLD CAP REL COSTS-BLDG & FIXT
	NONREIMBURSABLE COST CENTER		
96	GIFT, FLOWER, COFFEE SHOP & CANTEEN	9600	
97	RESEARCH	9700	
100	OTHER NONREIMBURSABLE COST CENTERS	7950	OTHER NONREIMBURSABLE COST CENTERS
100.01	PHYSICIAN BILLING SERVICE	7951	OTHER NONREIMBURSABLE COST CENTERS
100.02	PHYSICIAN ANSWERING SERVICE	7952	OTHER NONREIMBURSABLE COST CENTERS
100.03	VENDING	7953	OTHER NONREIMBURSABLE COST CENTERS
100.04	CARELINE	7954	OTHER NONREIMBURSABLE COST CENTERS
100.05	WELLNESS CENTER	7955	OTHER NONREIMBURSABLE COST CENTERS
100.06	BMH FOUNDATION	7956	OTHER NONREIMBURSABLE COST CENTERS
100.07	PERINATAL CLINIC	7957	OTHER NONREIMBURSABLE COST CENTERS
100.08	RENTAL PROPERTY	7958	OTHER NONREIMBURSABLE COST CENTERS
100.09	ADVERTISING	7959	OTHER NONREIMBURSABLE COST CENTERS
100.10	INTEGRALTC	7960	OTHER NONREIMBURSABLE COST CENTERS
100.11	IU HEALTH HOSPICE	7961	OTHER NONREIMBURSABLE COST CENTERS
100.12	POB MEDICAL PAVILION CONDOS	7962	OTHER NONREIMBURSABLE COST CENTERS
100.13	EXECUTIVE PHYSICAL	7963	OTHER NONREIMBURSABLE COST CENTERS
100.14	NEW CASTLE ONCOLOGY	7964	OTHER NONREIMBURSABLE COST CENTERS
100.15	MARKETING/PUBLIC RELATIONS	7965	OTHER NONREIMBURSABLE COST CENTERS
100.16	JAY COUNTY HOSPITAL	7966	OTHER NONREIMBURSABLE COST CENTERS
100.17	CARDINAL HEALTH CHOICE	7967	OTHER NONREIMBURSABLE COST CENTERS
100.18	CHV CARDINAL HEALTH VENTURES	7968	OTHER NONREIMBURSABLE COST CENTERS
100.19	HEALTH CARE CONNECTIONS	7969	OTHER NONREIMBURSABLE COST CENTERS
100.20	MEALS ON WHEELS	7970	OTHER NONREIMBURSABLE COST CENTERS
100.21	ST MARY'S SCHOOL	7971	OTHER NONREIMBURSABLE COST CENTERS
100.22	OUTPATIENT REHAB	7972	OTHER NONREIMBURSABLE COST CENTERS
100.23	CANCER CENTER BOUTIQUE	7973	OTHER NONREIMBURSABLE COST CENTERS
100.24	BOSCH BALL OUTPATIENT SURGERY	7974	OTHER NONREIMBURSABLE COST CENTERS

COST CENTERS USED IN COST REPORT

LINE NO.	COST CENTER DESCRIPTION	CMS CODE	STANDARD LABEL FOR NON-STANDARD CODES
	NONREIMBURS COST CEN		
100.25	CARDINAL BEHAVIORAL HEALTH	7975	OTHER NONREIMBURSABLE COST CENTERS
100.26	BLACKFORD COMMUNITY HOSPITAL	7976	OTHER NONREIMBURSABLE COST CENTERS
100.27	MIDWEST HEALTH STRATEGIES	7977	OTHER NONREIMBURSABLE COST CENTERS
100.28	CARDINAL SELECT RISK RETENTION GRP	7978	OTHER NONREIMBURSABLE COST CENTERS
100.29	HOME OFFICE CARDINAL HEALTH INITIATI	7979	OTHER NONREIMBURSABLE COST CENTERS
100.30	CARDINAL HEALTH ALLIANCE	7980	OTHER NONREIMBURSABLE COST CENTERS
100.31	OTHER NONREIMBURSABLE COST CENTERS	7984	OTHER NONREIMBURSABLE COST CENTERS
100.32	RENAL DIALYSIS	7981	OTHER NONREIMBURSABLE COST CENTERS
100.33	LAB CORP	7982	OTHER NONREIMBURSABLE COST CENTERS
100.34	H.O. MATERIALS MGMT	7983	OTHER NONREIMBURSABLE COST CENTERS
100.35	LEASED SPACE	7985	OTHER NONREIMBURSABLE COST CENTERS
101	TOTAL		OLD CAP REL COSTS-BLDG & FIXT

RECLASSIFICATIONS

PROVIDER NO:  
150089

PERIOD:  
FROM 1/ 1/2010  
TO 12/31/2010

PREPARED 6/20/2011  
WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION	----- INCREASE -----				
	CODE (1)	COST CENTER 2	LINE NO 3	SALARY 4	OTHER 5
1 DIETARY RECLASS	A	CAFETERIA	12	1,288,415	961,532
2 MARKETING	B	OTHER ADMINISTRATIVE AND GENERAL	6.06	57,556	26,301
3 CARDIAC REHAB	C	CARDIAC REHABILITATION	59.97	64,962	26,521
4 SUPPLIES CHARGED TO PATIENTS	D	CENTRAL SERVICES & SUPPLY	15		28,450,938
5		OTHER ADMINISTRATIVE AND GENERAL	6.06		415,612
6					
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1 SUPPLIES CHARGED TO PATIENTS	D				
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3					
4					
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6					
7					
8					
9					
10					
11					
12 PATIENT BILLABLE SUPPLIES	E	MEDICAL SUPPLIES CHARGED TO PATIENTS	55		14,991,932
13		IMPL. DEV. CHARGED TO PATIENT	55.30		9,503,125
14 PHARMACY	F	PHARMACY	16		629,040
15		DRUGS CHARGED TO PATIENTS	56.01		56
16					
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RECLASSIFICATIONS

PROVIDER NO:  
150089

PERIOD:  
FROM 1/ 1/2010  
TO 12/31/2010

PREPARED 6/20/2011  
WORKSHEET A-6  
CONTD

EXPLANATION OF RECLASSIFICATION	INCREASE				
	CODE (1)	COST CENTER	LINE NO	SALARY	OTHER
	1	2	3	4	5
1 PHARMACY	F				
2					
3					
4 DRUGS CHARGED TO PATIENTS	G		56		12,001,723
5 WORKER COMPENSATION INSURANCE	H		5		139,505
6 AUTO & PROPERTY INSURANCE	I		3		706,734
7 LAUNDRY	J		9		1,149,905
8 BMH FOUNDATION	K		56.01		9,024
9			60.02		133,554
10			100.06		62,692
11 HUMAN RESOURCES	L		5	48,703	
36 TOTAL RECLASSIFICATIONS				1,459,636	69,208,194

(1) A letter (A, B, etc) must be entered on each line to identify each reclassification entry.  
 Transfer the amounts in columns 4, 5, 8, and 9 to Worksheet A, column 4, lines as appropriate.  
 See instructions for column 10 referencing to Worksheet A-7, Part III, columns 9 through 14.

PROVIDER NO:  
150089

PERIOD:  
FROM 1/ 1/2010  
TO 12/31/2010

PREPARED 6/20/2011  
WORKSHEET A-6

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION	CODE (1)	COST CENTER	DECREASE		SALARY	OTHER	A-7 REF
			LINE NO				
1 DIETARY RECLASS	A	DIETARY	11		1,288,415	961,532	
2 MARKETING	B	MARKETING/PUBLIC RELATIONS	100.15		57,556	26,301	
3 CARDIAC REHAB	C	ELECTROCARDIOLOGY	53		64,962	26,521	
4 SUPPLIES CHARGED TO PATIENTS	D	NEW CAP REL COSTS-BLDG & FIXT	3			127	14
5		EMPLOYEE BENEFITS	5			343	
6		COMMUNICATIONS/PHONES	6.01			163	
7		DATA PROCESSING	6.02			638	
8		ADMINISTRATIVE	6.04			3,216	
9		CASHIERING/ACCOUNTS RECEIVABLE	6.05			2,954	
10		MAINTENANCE & REPAIRS	7			1,428	
11		OPERATION OF PLANT	8			4,089	
12		HOUSEKEEPING	10			113,945	
13		DIETARY	11			4,823	
14		NURSING ADMINISTRATION	14			3,010	
15		PHARMACY	16			85,957	
16		MEDICAL RECORDS & LIBRARY	17			2,894	
17		I&R SERVICES-OTHER PRGM COSTS APPRVD	23			1,932	
18		ADULTS & PEDIATRICS	25			581,712	
19		INTENSIVE CARE UNIT	26			94,235	
20		SUBPROVIDER	31			8,962	
21		NURSERY	33			106,335	
22		SKILLED NURSING FACILITY	34			15,444	
23		OPERATING ROOM	37			15,681,280	
24		RECOVERY ROOM	38			82,012	
25		DELIVERY ROOM & LABOR ROOM	39			161,844	
26		RADIOLOGY-DIAGNOSTIC	41			2,509,770	
27		LABORATORY	44			1,027,648	
28		RESPIRATORY THERAPY	49			294,085	
29		SLEEP LAB	49.01			8,387	
30		PHYSICAL THERAPY	50			7,954	
31		OCCUPATIONAL THERAPY	51			1,937	
32		SPEECH PATHOLOGY	52			365	
33		ELECTROCARDIOLOGY	53			7,645,281	
34		DRUGS CHARGED TO PATIENTS	56.01			11,959	
35		CLINIC	60			16,930	
1 SUPPLIES CHARGED TO PATIENTS	D	CLINIC MULTI SPECIALTY	60.01			2,405	
2		CLINIC	60.02			7,139	
3		EMERGENCY	61			340,686	
4		GIFT, FLOWER, COFFEE SHOP & CANTEEN	96			29	
5		RESEARCH	97			528	
6		PERINATAL CLINIC	100.07			3,041	
7		IU HEALTH HOSPICE	100.11			19,678	
8		MARKETING/PUBLIC RELATIONS	100.15			211	
9		OUTPATIENT REHAB	100.22			6,554	
10		CANCER CENTER BOUTIQUE	100.23			725	
11		CARDINAL BEHAVIORAL HEALTH	100.25			3,895	
12 PATIENT BILLABLE SUPPLIES	E	CENTRAL SERVICES & SUPPLY	15			24,495,057	
13							
14 PHARMACY	F	NEW CAP REL COSTS-BLDG & FIXT	3			42,443	14
15		CASHIERING/ACCOUNTS RECEIVABLE	6.05			78	
16		OTHER ADMINISTRATIVE AND GENERAL	6.06			75,275	
17		MAINTENANCE & REPAIRS	7			14	
18		HOUSEKEEPING	10			2	
19		DIETARY	11			52	
20		NURSING ADMINISTRATION	14			15	
21		CENTRAL SERVICES & SUPPLY	15			11,931	
22		ADULTS & PEDIATRICS	25			70,864	
23		INTENSIVE CARE UNIT	26			15,719	
24		SUBPROVIDER	31			2,093	
25		NURSERY	33			5,389	
26		SKILLED NURSING FACILITY	34			6,859	
27		OPERATING ROOM	37			31,001	
28		RECOVERY ROOM	38			647	
29		DELIVERY ROOM & LABOR ROOM	39			1,619	
30		RADIOLOGY-DIAGNOSTIC	41			40,942	
31		LABORATORY	44			98,539	
32		RESPIRATORY THERAPY	49			6,383	
33		SLEEP LAB	49.01			21	
34		ELECTROCARDIOLOGY	53			34,376	
35		CLINIC	60			137,022	

RECLASSIFICATIONS

PROVIDER NO:  
150089

PERIOD:  
FROM 1/ 1/2010  
TO 12/31/2010

PREPARED 6/20/2011  
WORKSHEET A-6  
CONTD

EXPLANATION OF RECLASSIFICATION	----- DECREASE -----					A-7 REF 10
	CODE (1) 1	COST CENTER 6	LINE NO 7	SALARY 8	OTHER 9	
1 PHARMACY	F	CLINIC MULTI SPECIALTY	60.01		10,589	
2		CLINIC	60.02		3,770	
3		EMERGENCY	61		33,453	
4 DRUGS CHARGED TO PATIENTS	G	PHARMACY	16		12,001,723	
5 WORKER COMPENSATION INSURANCE	H	OTHER ADMINISTRATIVE AND GENERAL	6.06		139,505	
6 AUTO & PROPERTY INSURANCE	I	OTHER ADMINISTRATIVE AND GENERAL	6.06		706,734	12
7 LAUNDRY	J	HOUSEKEEPING	10		1,149,905	
8 BMH FOUNDATION	K	NEW CAP REL COSTS-BLDG & FIXT	3		205,270	14
9						
10						
11 HUMAN RESOURCES	L	OTHER ADMINISTRATIVE AND GENERAL	6.06	48,703		
36 TOTAL RECLASSIFICATIONS				1,459,636	69,208,194	

(1) A letter (A, B, etc) must be entered on each line to identify each reclassification entry.  
Transfer the amounts in columns 4, 5, 8, and 9 to Worksheet A, column 4, lines as appropriate.  
See instructions for column 10 referencing to Worksheet A-7, Part III, columns 9 through 14.

RECLASSIFICATIONS

PROVIDER NO:  
150089

PERIOD:  
FROM 1/ 1/2010  
TO 12/31/2010

PREPARED 6/20/2011  
WORKSHEET A-6  
NOT A CMS WORKSHEET

RECLASS CODE: A  
EXPLANATION : DIETARY RECLASS

----- INCREASE -----			
LINE	COST CENTER	LINE	AMOUNT
1.00	CAFETERIA	12	2,249,947
TOTAL RECLASSIFICATIONS FOR CODE A			2,249,947

----- DECREASE -----			
COST CENTER	LINE	AMOUNT	
DIETARY	11	2,249,947	
			2,249,947

RECLASS CODE: B  
EXPLANATION : MARKETING

----- INCREASE -----			
LINE	COST CENTER	LINE	AMOUNT
1.00	OTHER ADMINISTRATIVE AND GENERAL	6.06	83,857
TOTAL RECLASSIFICATIONS FOR CODE B			83,857

----- DECREASE -----			
COST CENTER	LINE	AMOUNT	
MARKETING/PUBLIC RELATIONS	100.15	83,857	
			83,857

RECLASS CODE: C  
EXPLANATION : CARDIAC REHAB

----- INCREASE -----			
LINE	COST CENTER	LINE	AMOUNT
1.00	CARDIAC REHABILITATION	59.97	91,483
TOTAL RECLASSIFICATIONS FOR CODE C			91,483

----- DECREASE -----			
COST CENTER	LINE	AMOUNT	
ELECTROCARDIOLOGY	53	91,483	
			91,483

RECLASS CODE: D  
EXPLANATION : SUPPLIES CHARGED TO PATIENTS

----- INCREASE -----			
LINE	COST CENTER	LINE	AMOUNT
1.00	CENTRAL SERVICES & SUPPLY	15	28,450,938
2.00	OTHER ADMINISTRATIVE AND GENERAL	6.06	415,612
3.00			0
4.00			0
5.00			0
6.00			0
7.00			0
8.00			0
9.00			0
10.00			0
11.00			0
12.00			0
13.00			0
14.00			0
15.00			0
16.00			0
17.00			0
18.00			0
19.00			0
20.00			0
21.00			0
22.00			0
23.00			0
24.00			0
25.00			0
26.00			0
27.00			0
28.00			0
29.00			0
30.00			0
31.00			0
32.00			0
33.00			0
34.00			0
35.00			0
36.00			0
37.00			0
38.00			0
39.00			0
40.00			0
41.00			0
42.00			0
43.00			0
TOTAL RECLASSIFICATIONS FOR CODE D			28,866,550

----- DECREASE -----			
COST CENTER	LINE	AMOUNT	
NEW CAP REL COSTS-BLDG & FIXT	3	127	
EMPLOYEE BENEFITS	5	343	
COMMUNICATIONS/PHONES	6.01	163	
DATA PROCESSING	6.02	638	
ADMINISTRATIVE	6.04	3,216	
CASHIERING/ACCOUNTS RECEIVABLE	6.05	2,954	
MAINTENANCE & REPAIRS	7	1,428	
OPERATION OF PLANT	8	4,089	
HOUSEKEEPING	10	113,945	
DIETARY	11	4,823	
NURSING ADMINISTRATION	14	3,010	
PHARMACY	16	85,957	
MEDICAL RECORDS & LIBRARY	17	2,894	
I&R SERVICES-OTHER PRGM COSTS	23	1,932	
ADULTS & PEDIATRICS	25	581,712	
INTENSIVE CARE UNIT	26	94,235	
SUBPROVIDER	31	8,962	
NURSERY	33	106,335	
SKILLED NURSING FACILITY	34	15,444	
OPERATING ROOM	37	15,681,280	
RECOVERY ROOM	38	82,012	
DELIVERY ROOM & LABOR ROOM	39	161,844	
RADIOLOGY-DIAGNOSTIC	41	2,509,770	
LABORATORY	44	1,027,648	
RESPIRATORY THERAPY	49	294,085	
SLEEP LAB	49.01	8,387	
PHYSICAL THERAPY	50	7,954	
OCCUPATIONAL THERAPY	51	1,937	
SPEECH PATHOLOGY	52	365	
ELECTROCARDIOLOGY	53	7,645,281	
DRUGS CHARGED TO PATIENTS	56.01	11,959	
CLINIC	60	16,930	
CLINIC MULTI SPECIALTY	60.01	2,405	
CLINIC	60.02	7,139	
EMERGENCY	61	340,686	
GIFT, FLOWER, COFFEE SHOP & CA	96	29	
RESEARCH	97	528	
PERINATAL CLINIC	100.07	3,041	
IU HEALTH HOSPICE	100.11	19,678	
MARKETING/PUBLIC RELATIONS	100.15	211	
OUTPATIENT REHAB	100.22	6,554	
CANCER CENTER BOUTIQUE	100.23	725	
CARDINAL BEHAVIORAL HEALTH	100.25	3,895	
			28,866,550

RECLASS CODE: E  
EXPLANATION : PATIENT BILLABLE SUPPLIES

----- INCREASE -----			
LINE	COST CENTER	LINE	AMOUNT
1.00	MEDICAL SUPPLIES CHARGED TO PA	55	14,991,932

----- DECREASE -----			
COST CENTER	LINE	AMOUNT	
CENTRAL SERVICES & SUPPLY	15	24,495,057	

RECLASSIFICATIONS

PROVIDER NO:  
150089

PERIOD:  
FROM 1/1/2010  
TO 12/31/2010

PREPARED 6/20/2011  
WORKSHEET A-6  
NOT A CMS WORKSHEET

RECLASS CODE: E  
EXPLANATION : PATIENT BILLABLE SUPPLIES

----- INCREASE -----			
LINE	COST CENTER	LINE	AMOUNT
2.00	IMPL. DEV. CHARGED TO PATIENT	55.30	9,503,125
TOTAL RECLASSIFICATIONS FOR CODE E			24,495,057

----- DECREASE -----			
COST CENTER	LINE	AMOUNT	
			0
TOTAL RECLASSIFICATIONS FOR CODE E			24,495,057

RECLASS CODE: F  
EXPLANATION : PHARMACY

----- INCREASE -----			
LINE	COST CENTER	LINE	AMOUNT
1.00	PHARMACY	16	629,040
2.00	DRUGS CHARGED TO PATIENTS	56.01	56
3.00			0
4.00			0
5.00			0
6.00			0
7.00			0
8.00			0
9.00			0
10.00			0
11.00			0
12.00			0
13.00			0
14.00			0
15.00			0
16.00			0
17.00			0
18.00			0
19.00			0
20.00			0
21.00			0
22.00			0
23.00			0
24.00			0
25.00			0
TOTAL RECLASSIFICATIONS FOR CODE F			629,096

----- DECREASE -----			
COST CENTER	LINE	AMOUNT	
NEW CAP REL COSTS-BLDG & FIXT	3		42,443
CASHIERING/ACCOUNTS RECEIVABLE	6.05		78
OTHER ADMINISTRATIVE AND GENER	6.06		75,275
MAINTENANCE & REPAIRS	7		14
HOUSEKEEPING	10		2
DIETARY	11		52
NURSING ADMINISTRATION	14		15
CENTRAL SERVICES & SUPPLY	15		11,931
ADULTS & PEDIATRICS	25		70,864
INTENSIVE CARE UNIT	26		15,719
SUBPROVIDER	31		2,093
NURSERY	33		5,389
SKILLED NURSING FACILITY	34		6,859
OPERATING ROOM	37		31,001
RECOVERY ROOM	38		647
DELIVERY ROOM & LABOR ROOM	39		1,619
RADIOLOGY-DIAGNOSTIC	41		40,942
LABORATORY	44		98,539
RESPIRATORY THERAPY	49		6,383
SLEEP LAB	49.01		21
ELECTROCARDIOLOGY	53		34,376
CLINIC	60		137,022
CLINIC MULTI SPECIALTY	60.01		10,589
CLINIC	60.02		3,770
EMERGENCY	61		33,453
TOTAL RECLASSIFICATIONS FOR CODE F			629,096

RECLASS CODE: G  
EXPLANATION : DRUGS CHARGED TO PATIENTS

----- INCREASE -----			
LINE	COST CENTER	LINE	AMOUNT
1.00	DRUGS CHARGED TO PATIENTS	56	12,001,723
TOTAL RECLASSIFICATIONS FOR CODE G			12,001,723

----- DECREASE -----			
COST CENTER	LINE	AMOUNT	
PHARMACY	16		12,001,723
TOTAL RECLASSIFICATIONS FOR CODE G			12,001,723

RECLASS CODE: H  
EXPLANATION : WORKER COMPENSATION INSURANCE

----- INCREASE -----			
LINE	COST CENTER	LINE	AMOUNT
1.00	EMPLOYEE BENEFITS	5	139,505
TOTAL RECLASSIFICATIONS FOR CODE H			139,505

----- DECREASE -----			
COST CENTER	LINE	AMOUNT	
OTHER ADMINISTRATIVE AND GENER	6.06		139,505
TOTAL RECLASSIFICATIONS FOR CODE H			139,505

RECLASS CODE: I  
EXPLANATION : AUTO & PROPERTY INSURANCE

----- INCREASE -----			
LINE	COST CENTER	LINE	AMOUNT
1.00	NEW CAP REL COSTS-BLDG & FIXT	3	706,734
TOTAL RECLASSIFICATIONS FOR CODE I			706,734

----- DECREASE -----			
COST CENTER	LINE	AMOUNT	
OTHER ADMINISTRATIVE AND GENER	6.06		706,734
TOTAL RECLASSIFICATIONS FOR CODE I			706,734

RECLASS CODE: J  
EXPLANATION : LAUNDRY

----- INCREASE -----			
LINE	COST CENTER	LINE	AMOUNT
1.00	LAUNDRY & LINEN SERVICE	9	1,149,905
TOTAL RECLASSIFICATIONS FOR CODE J			1,149,905

----- DECREASE -----			
COST CENTER	LINE	AMOUNT	
HOUSEKEEPING	10		1,149,905
TOTAL RECLASSIFICATIONS FOR CODE J			1,149,905

RECLASS CODE: K  
EXPLANATION : BMH FOUNDATION

----- INCREASE -----			
LINE	COST CENTER	LINE	AMOUNT
1.00	DRUGS CHARGED TO PATIENTS	56.01	9,024

----- DECREASE -----			
COST CENTER	LINE	AMOUNT	
NEW CAP REL COSTS-BLDG & FIXT	3		205,270

RECLASSIFICATIONS

PROVIDER NO:  
150089

PERIOD:  
FROM 1/ 1/2010  
TO 12/31/2010

PREPARED 6/20/2011  
WORKSHEET A-6  
NOT A CMS WORKSHEET

RECLASS CODE: K  
EXPLANATION : BMH FOUNDATION

----- INCREASE -----			----- DECREASE -----		
LINE	COST CENTER	AMOUNT	LINE	COST CENTER	AMOUNT
2.00	CLINIC	133,554	60.02		0
3.00	BMH FOUNDATION	62,692	100.06		0
TOTAL RECLASSIFICATIONS FOR CODE K					205,270

RECLASS CODE: L  
EXPLANATION : HUMAN RESOURCES

----- INCREASE -----			----- DECREASE -----		
LINE	COST CENTER	AMOUNT	LINE	COST CENTER	AMOUNT
1.00	EMPLOYEE BENEFITS	48,703	5		48,703
TOTAL RECLASSIFICATIONS FOR CODE L			6.06	OTHER ADMINISTRATIVE AND GENER	48,703

PART I - ANALYSIS OF CHANGES IN OLD CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	PURCHASES 2	ACQUISITIONS DONATION 3	TOTAL 4	DI SPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7
1 LAND							
2 LAND IMPROVEMENTS							
3 BUILDINGS & FIXTURE							
4 BUILDING IMPROVEMENT							
5 FIXED EQUIPMENT							
6 MOVABLE EQUIPMENT							
7 SUBTOTAL							
8 RECONCILING ITEMS							
9 TOTAL							

PART II - ANALYSIS OF CHANGES IN NEW CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	PURCHASES 2	ACQUISITIONS DONATION 3	TOTAL 4	DI SPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7
1 LAND	2,580,410					2,580,410	
2 LAND IMPROVEMENTS	1,809,683	2,693,003		2,693,003		4,502,686	
3 BUILDINGS & FIXTURE	154,923,776	96,541,880		96,541,880		251,465,656	
4 BUILDING IMPROVEMENT	730,198	1,373,542		1,373,542		2,103,740	
5 FIXED EQUIPMENT	29,459,830				11,296,145	18,163,685	
6 MOVABLE EQUIPMENT	5,810,771	128,627,793		128,627,793		134,438,564	
7 SUBTOTAL	195,314,668	229,236,218		229,236,218	11,296,145	413,254,741	
8 RECONCILING ITEMS		1,383,337		1,383,337		1,383,337	
9 TOTAL	195,314,668	227,852,881		227,852,881	11,296,145	411,871,404	

PART III - RECONCILIATION OF CAPITAL COST CENTERS  
 DESCRIPTION

	DESCRIPTION	COMPUTATION OF RATIOS			ALLOCATION OF OTHER CAPITAL			TOTAL	
		GROSS ASSETS	CAPITALIZED LEASES	GROSS ASSETS FOR RATIO	RATIO	INSURANCE	TAXES		OTHER CAPITAL RELATED COSTS
*		1	2	3	4	5	6	7	8
3	NEW CAP REL COSTS-BL	413,254,741	1,383,337	411,871,404	1.000000				
5	TOTAL	413,254,741	1,383,337	411,871,404	1.000000				

DESCRIPTION

SUMMARY OF OLD AND NEW CAPITAL

	DESCRIPTION	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COST	TOTAL (1)
		9	10	11	12	13	14	15
3	NEW CAP REL COSTS-BL	30,993,137		-5,878,822	706,734		-247,840	25,573,209
5	TOTAL	30,993,137		-5,878,822	706,734		-247,840	25,573,209

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

SUMMARY OF OLD AND NEW CAPITAL

	DESCRIPTION	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COST	TOTAL (1)
		9	10	11	12	13	14	15
3	NEW CAP REL COSTS-BL	27,965,666						27,965,666
5	TOTAL	27,965,666						27,965,666

\* All lines numbers except line 5 are to be consistent with Workshseet A line numbers for capital cost centers.  
 (1) The amounts on lines 1 thru 4 must equal the corresponding amounts on Worksheet A, column 7, lines 1 thru 4.  
 Columns 9 through 14 should include related Worksheet A-6 reclassifications and Worksheet A-8 adjustments. (See instructions).

ADJUSTMENTS TO EXPENSES

DESCRIPTION (1)	(2) BASIS/CODE	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED COST CENTER	LINE NO	WKST. A-7 REF. 5
	1	2	3	4	5
1 INVST INCOME-OLD BLDGS AND FIXTURES			**COST CENTER DELETED**	1	
2 INVESTMENT INCOME-OLD MOVABLE EQUIP			**COST CENTER DELETED**	2	
3 INVST INCOME-NEW BLDGS AND FIXTURES			NEW CAP REL COSTS-BLDG &	3	
4 INVESTMENT INCOME-NEW MOVABLE EQUIP			**COST CENTER DELETED**	4	
5 INVESTMENT INCOME-OTHER					
6 TRADE, QUANTITY AND TIME DISCOUNTS					
7 REFUNDS AND REBATES OF EXPENSES					
8 RENTAL OF PRVIDER SPACE BY SUPPLIERS					
9 TELEPHONE SERVICES					
10 TELEVISION AND RADIO SERVICE					
11 PARKING LOT					
12 PROVIDER BASED PHYSICIAN ADJUSTMENT	A-8-2	-2,700,917			
13 SALE OF SCRAP, WASTE, ETC.					
14 RELATED ORGANIZATION TRANSACTIONS	A-8-1	31,567,777			
15 LAUNDRY AND LINEN SERVICE					
16 CAFETERIA--EMPLOYEES AND GUESTS	B	-1,368,228	CAFETERIA	12	
17 RENTAL OF QTRS TO EMPLOYEE AND OTHERS					
18 SALE OF MED AND SURG SUPPLIES					
19 SALE OF DRUGS TO OTHER THAN PATIENTS					
20 SALE OF MEDICAL RECORDS & ABSTRACTS					
21 NURSG SCHOOL(TUITN, FEES, BOOKS, ETC.)					
22 VENDING MACHINES	B	-49,723	OTHER ADMINISTRATIVE AND	6.06	
23 INCOME FROM IMPOSITION OF INTEREST					
24 INTRST EXP ON MEDICARE OVERPAYMENTS					
25 ADJUSTMENT FOR RESPIRATORY THERAPY	A-8-3/A-8-4		RESPIRATORY THERAPY	49	
26 ADJUSTMENT FOR PHYSICAL THERAPY	A-8-3/A-8-4		PHYSICAL THERAPY	50	
27 ADJUSTMENT FOR HHA PHYSICAL THERAPY	A-8-3				
28 UTILIZATION REVIEW-PHYSIAN COMP			**COST CENTER DELETED**	89	
29 DEPRECIATION-OLD BLDGS AND FIXTURES			**COST CENTER DELETED**	1	
30 DEPRECIATION-OLD MOVABLE EQUIP			**COST CENTER DELETED**	2	
31 DEPRECIATION-NEW BLDGS AND FIXTURES			NEW CAP REL COSTS-BLDG &	3	
32 DEPRECIATION-NEW MOVABLE EQUIP			**COST CENTER DELETED**	4	
33 NON-PHYSICIAN ANESTHETIST			**COST CENTER DELETED**	20	
34 PHYSICIANS' ASSISTANT					
35 ADJUSTMENT FOR OCCUPATIONAL THERAPY	A-8-4		OCCUPATIONAL THERAPY	51	
36 ADJUSTMENT FOR SPEECH PATHOLOGY	A-8-4		SPEECH PATHOLOGY	52	
37 CAPITAL INTEREST EXPENSE	A	-5,875,400	NEW CAP REL COSTS-BLDG &	3	11
38 PATIENT TV DEPRECIATION	A	-5,988	NEW CAP REL COSTS-BLDG &	3	9
39 OTHER ADJUSTMENTS (SPECIFY)					
40 OTHER ADJUSTMENTS (SPECIFY)					
41 PATIENT TELEPHONE	A	-43,731	COMMUNICATIONS/PHONES	6.01	
42 PATIENT TELEPHONE	A	-5,506	EMPLOYEE BENEFITS	5	
43 VENDING MACHINES	B	-27,523	HOUSEKEEPING	10	
44 VENDING MACHINES	B	-5,000	DIETARY	11	
45 CATERING	B	-140,147	DIETARY	11	
46 MEALS ON WHEELS	B	-106,786	DIETARY	11	
47 CAPITAL EXPENSE	B	-3,422	NEW CAP REL COSTS-BLDG &	3	11
48 CAPITAL EXPENSE	B	-502,712	NEW CAP REL COSTS-BLDG &	3	9
49 HUMAN RESOURCES	B	-4,211	EMPLOYEE BENEFITS	5	
49.01 COMMUNICATIONS	B	-324,921	COMMUNICATIONS/PHONES	6.01	
49.02 DATA PROCESSING	B	-1,600	DATA PROCESSING	6.02	
49.03 DATA PROCESSING	B	-264,587	DATA PROCESSING	6.02	
49.04 ACCTS RECEIVABLE	B	-2,601	CASHIERING/ACCOUNTS RECEI	6.05	
49.05 INVESTMENT INCOME	B	-2,610	CASHIERING/ACCOUNTS RECEI	6.05	
49.06 ADMINSTRATIVE & GENERAL	B	-565,978	OTHER ADMINSTRATIVE AND	6.06	
49.07 ADMINSTRATIVE & GENERAL	B	-477,345	OTHER ADMINSTRATIVE AND	6.06	
49.08 ADMINSTRATIVE & GENERAL	B	-30,768	OTHER ADMINSTRATIVE AND	6.06	
49.09 ADMINSTRATIVE & GENERAL	B	-19,632	OTHER ADMINSTRATIVE AND	6.06	
49.10 ADMINSTRATIVE & GENERAL	B	2	OTHER ADMINSTRATIVE AND	6.06	
49.11 INVESTMENT INCOME	B	-573,405	OTHER ADMINSTRATIVE AND	6.06	
49.12 MAINTENANCE	B	-1,678	MAINTENANCE & REPAIRS	7	
49.13 MAINTENANCE	B	-51,706	MAINTENANCE & REPAIRS	7	
49.14 OPERATION OF PLANT	B	-35,364	OPERATION OF PLANT	8	
49.15 HOUSEKEEPING	B	-84,998	HOUSEKEEPING	10	
49.16 DIETARY	B	-161,710	DIETARY	11	
49.17 DIETARY	B	-66	DIETARY	11	
49.18 NURSING ADMINSTRATION	B	-15,192	NURSING ADMINSTRATION	14	
49.19 CENTRAL SUPPLY	B	-100,701	CENTRAL SERVICES & SUPPLY	15	
49.20 PHARMACY	B	-131,090	PHARMACY	16	
49.21 MEDICAL RECORDS	B	-89,928	MEDICAL RECORDS & LIBRARY	17	
49.22 MEDICAL EDUCATION	B	-42,247	I&R SERVICES-OTHER PRGM C	23	
49.23 FAMILY PRACTICE RESIDENTS	B	-1,521	I&R SERVICES-OTHER PRGM C	23	
49.24 ADULTS & PEDS	B	-38,671	ADULTS & PEDIATRICS	25	
49.25 SUBPROVIDER - REHAB	B	-1,525	SUBPROVIDER	31	
49.26 NURSERY	B	-10,492	NURSERY	33	
49.27 SURGERY	B	-120	OPERATING ROOM	37	
49.28 SURGERY	B	-515	OPERATING ROOM	37	
49.29 RADIOLOGY	B	-219,318	RADIOLOGY-DIAGNOSTIC	41	
49.30 RADIOLOGY	B	-326,044	RADIOLOGY-DIAGNOSTIC	41	
49.31 RADIOLOGY	B	250	RADIOLOGY-DIAGNOSTIC	41	
49.32 LABORATORY	B	-73,937	LABORATORY	44	
49.33 LABORATORY	B	-15,410	LABORATORY	44	
49.34 SLEEP LAB	B	-58,751	SLEEP LAB	49.01	
49.35 PHYSICAL THERAPY	B	-186,257	PHYSICAL THERAPY	50	

ADJUSTMENTS TO EXPENSES

PROVIDER NO:  
15-0089

PERIOD:  
FROM 1/1/2010  
TO 12/31/2010

PREPARED 6/20/2011  
WORKSHEET A-8

DESCRIPTION (1)	(2)		EXPENSE CLASSIFICATION ON		WKST. A-7 REF. 5
	BASIS/CODE 1	AMOUNT 2	WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED COST CENTER 3	LINE NO 4	
49.36 OCCUPATIONAL THERAPY	B	-7,396	OCCUPATIONAL THERAPY	51	
49.37 SPEECH PATHOLOGY	B	-496	SPEECH PATHOLOGY	52	
49.38 CARDIOLOGY	B	-13,721	ELECTROCARDIOLOGY	53	
49.39 OUTPATIENT PHARMACY	B	-25,805	DRUGS CHARGED TO PATIENTS	56.01	
49.40 FAMILY PRACTICE CLINIC	B	-3,163	CLINIC	60	
49.41 CLINIC MULTI SPECIALTY	B	-820	CLINIC MULTI SPECIALTY	60.01	
49.42 CLINIC - PAIN	B	-10,076	CLINIC	60.02	
49.43 ADMINISTRATIVE & GENERAL	B	-16,389	OTHER ADMINISTRATIVE AND	6.06	
49.44 BLACKFORD COMMUNITY HOSPITAL	A	14,721,494	BLACKFORD COMMUNITY HOSPI	100.26	
50 TOTAL (SUM OF LINES 1 THRU 49)		31,461,675			

- (1) Description - all chapter references in this column pertain to CMS Pub. 15-1.  
 (2) Basis for adjustment (see instructions).  
 A. Costs - if cost, including applicable overhead, can be determined.  
 B. Amount Received - if cost cannot be determined.  
 (3) Additional adjustments may be made on lines 37 thru 49 and subscripts thereof.  
 Note: See instructions for column 5 referencing to Worksheet A-7

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	NET* ADJUSTMENTS	WKSHT A-7 COL. REF.	
1	2	3	4	5	6		
1	3	NEW CAP REL COSTS-BLDG &	BUILDING & MME	4,010,603	474,432	3,536,171	9
2	5	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	3,468,394	968,395	2,499,999	
3	6 1	COMMUNICATIONS/PHONES	NON PATIENT TELEPHONES	117,360		117,360	
4	6 2	DATA PROCESSING	DATA PROCESSING	4,922,617	1,745,189	3,177,428	
4.01	6 3	PURCHASING, RECEIVING, AND	PURCHASING	2,322		2,322	
4.02	6 6	OTHER ADMINISTRATIVE AND	OTHER A & G	16,334,839	5,157,655	11,177,184	
4.03	7	MAINTENANCE & REPAIRS	MAINTENANCE	450,081	450,081		
4.04	8	OPERATION OF PLANT	OPERATION OF PLANT	1,277,913	1,277,913		
4.05	10	HOUSEKEEPING	HOUSEKEEPING	320,773	320,773		
4.06	12	CAFETERIA	CAFETERIA	30,852	30,852		
4.07	14	NURSING ADMINISTRATION	NURSING ADMINISTRATION	213,835	213,835		
4.08	23	I&R SERVICES-OTHER PRGM C	MEDICAL EDUCATION	999,252	999,252		
4.09	31	SUBPROVIDER	REHAB		402	-402	
4.10	33	NURSERY	NURSERY	21,000	21,000		
4.11	34	SKILLED NURSING FACILITY	SKILLED NURSING FACILITY	9,095	9,357	-262	
4.12	41	RADIOLOGY-DIAGNOSTIC	RADIOLOGY	192,384	192,384		
4.13	44	LABORATORY	LABORATORY	11,935,891	920,665	11,015,226	
4.14	49 1	SLEEP LAB	SLEEP LAB	112,312	112,312		
4.15	50	PHYSICAL THERAPY	PHYSICAL THERAPY	112,041	112,041		
4.16	53	ELECTROCARDIOLOGY	CARDIOLOGY	43,235		43,235	
4.17	56 1	DRUGS CHARGED TO PATIENTS	OUTPATIENT PHARMACY	96,401	96,401		
4.18	100 22	OUTPATIENT REHAB	OUTPATIENT REHAB	268,829	268,829		
4.19	100 25	CARDINAL BEHAVIORAL HEALTH	CARDINAL BEHAVIORAL HEALTH		484	-484	
5		TOTALS		44,940,029	13,372,252	31,567,777	

\* THE AMOUNTS ON LINES 1-4 AND SUBSCRIPTS AS APPROPRIATE ARE TRANSFERRED IN DETAIL TO WORKSHEET A, COLUMN 6, LINES AS APPROPRIATE. POSITIVE AMOUNTS INCREASE COST AND NEGATIVE AMOUNTS DECREASE COST. FOR RELATED ORGANIZATIONAL OR HOME OFFICE COST WHICH HAS NOT BEEN POSTED TO WORKSHEET A, COLUMNS 1 AND/OR 2, THE AMOUNT ALLOWABLE SHOULD BE IN COLUMN 4 OF THIS PART.

B. INTERRELATIONSHIP TO 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.

THIS INFORMATION IS USED BY THE CENTERS FOR MEDICARE & MEDICAID SERVICES 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 XVII.

SYMBOL (1)	NAME	PERCENTAGE OF OWNERSHIP	RELATED ORGANIZATION(S) AND/OR HOME OFFICE NAME	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS
	2	3	4	5	6
1	B	0.00	CLARIAN HEALTH PARTNERS	100.00	HEALTHCARE
2		0.00		0.00	
3		0.00		0.00	
4		0.00		0.00	
5		0.00		0.00	

- (1) USE THE FOLLOWING SYMBOLS TO INDICATE 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 A FINANCIAL INTEREST IN RELATED ORGANIZATION.
  - E. INDIVIDUAL IS DIRECTOR, OFFICER, ADMINISTRATOR OR KEY PERSON OF PROVIDER AND RELATED ORGANIZATION.
  - F. DIRECTOR, OFFICER, ADMINISTRATOR OR KEY PERSON OF RELATED ORGANIZATION OR RELATIVE OF SUCH PERSON HAS FINANCIAL INTEREST IN PROVIDER.
  - G. OTHER (FINANCIAL OR NON-FINANCIAL) SPECIFY.

PROVIDER BASED PHYSICIAN ADJUSTMENTS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED: 6/20/2011  
 WORKSHEET A-8-2  
 GROUP 1

WKSHT A LINE NO.	COST CENTER/ PHYSICIAN IDENTIFIER	TOTAL REMUN- ERATION	PROFES- SIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	PHYSICIAN/ PROVIDER COMPONENT HOURS	UNADJUSTED RCE LIMIT	5 PERCENT OF UNADJUSTED RCE LIMIT
1	2	3	4	5	6	7	8	9
1 6	6 ADMINISTRATIVE & GENERAL	86,741	86,741					
2 10	ENVIRONMENTAL SERVICES	283,664	283,664					
3 14	NURSING ADMINISTRATION	93,750	93,750					
4 22	MEDICAL EDUCATION	949,296	949,296					
5 23	FAMILY PRACTICE RESIDENTS	92,420	92,420					
6 25	ADULTS & PEDS	7,560	7,560					
7 26	ICU	4,350	4,350					
8 31	REHAB	67,960	67,960					
9 37	SURGERY	29,462	29,462					
10 38	RECOVERY	7,662	7,662					
11 44	LABORATORY	223,512	223,512					
12 49	RESPIRATORY THERAPY	1,200	1,200					
13 49	1 SLEEP LAB	2,786	2,786					
14 53	CARDIOLOGY	661,736	661,736					
15 60	2 PAIN CLINIC	1,318	1,318					
16 61	EMERGENCY	187,500	187,500					
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
101	TOTAL	2,700,917	2,700,917					



COST ALLOCATION STATISTICS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 NOT A CMS WORKSHEET

LINE NO.	COST CENTER DESCRIPTION	STATISTICS CODE	STATISTICS DESCRIPTION	
	GENERAL SERVICE COST			
3	NEW CAP REL COSTS-BLDG & FIXT	1	SQUARE FEET	ENTERED
5	EMPLOYEE BENEFITS	2	GROSS SALARIES	ENTERED
6.01	COMMUNICATIONS/PHONES	3	PHONE LINES	ENTERED
6.02	DATA PROCESSING	4	GROSS CHARGES	ENTERED
6.03	PURCHASING, RECEIVING, AND GENERAL	5	STOCK ISSUES	ENTERED
6.04	ADMINISTRATIVE	4	GROSS CHARGES	ENTERED
6.05	CASHIERING/ACCOUNTS RECEIVABLE	4	GROSS CHARGES	ENTERED
6.06	OTHER ADMINISTRATIVE AND GENERAL	-6	ACCUM. COST	NOT ENTERED
7	MAINTENANCE & REPAIRS	1	SQUARE FEET	ENTERED
8	OPERATION OF PLANT	1	SQUARE FEET	ENTERED
9	LAUNDRY & LINEN SERVICE	8	POUNDS OF LAUNDRY	ENTERED
10	HOUSEKEEPING	9	HOURS OF SERVICE	ENTERED
11	DIETARY	10	MEALS SERVED	ENTERED
12	CAFETERIA	11	FTE'S	ENTERED
14	NURSING ADMINISTRATION	12	DIRECT NRSING HRS	ENTERED
15	CENTRAL SERVICES & SUPPLY	13	TIME STUDY	ENTERED
16	PHARMACY	14	COSTED REQUIS.	ENTERED
17	MEDICAL RECORDS & LIBRARY	15	TIME SPENT	ENTERED
22	I&R SERVICES-SALARY & FRINGES APPRVD	16	ASSIGNED TIME	ENTERED
23	I&R SERVICES-OTHER PRGM COSTS APPRVD	16	ASSIGNED TIME	ENTERED
24	PARAMED ED PRGM	17	100% RADIOLOGY	NOT ENTERED

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	NET EXPENSES FOR COST ALLOCATION	NEW CAP REL C OSTS-BLDG &	EMPLOYEE BENEFITS	COMMUNICATION S/PHONES	DATA PROCESSING	PURCHASING, RECI EVING, AND	ADMINISTRATIVE
	0	3	5	6.01	6.02	6.03	6.04
003 GENERAL SERVICE COST CNTR							
005 NEW CAP REL COSTS-BLDG & EMPLOYEE BENEFITS	25,573,209	25,573,209					
006 01 COMMUNICATIONS/PHONES	3,792,660	61,908	3,854,568				
006 02 DATA PROCESSING	339,532	22,239	16,811	378,582			
006 03 PURCHASING, RECI EVING, AND	13,416,744	315,788	50,015	24,430	13,806,977		
006 04 ADMINITTING	2,322					2,322	
006 05 CASHIERING/ACCOUNTS RECEI	1,870,739	60,883	64,389	10,718			2,006,729
006 06 OTHER ADMINITRATIVE AND	3,639,886	138,602	72,645	11,033			
007 MAINTENANCE & REPAIRS	49,618,233	1,378,565	190,660	26,321	630		92
008 OPERATION OF PLANT	5,858,395	12,992,117	95,837	9,299			
009 LAUNDRY & LINEN SERVICE	4,015,794	14,905	23,672	1,419			
010 HOUSEKEEPING	1,149,905						
011 DIETARY	2,497,410	222,066	75,757	1,734		8	
012 CAFETERIA	1,004,552	140,161	29,788	1,734	1	98	
014 NURSING ADMINITRATION	881,719	221,531	47,079	2,837			
015 CENTRAL SERVICES & SUPPLY	3,099,599	150,003	101,706	8,196			
016 PHARMACY	8,943,129	258,809	45,795	6,462		130	
017 MEDICAL RECORDS & LIBRARY	4,015,871	84,399	108,833	8,038		6	
022 I&R SERVICES-SALARY & FRI	2,380,464	32,750	58,489	19,071			
023 I&R SERVICES-OTHER PRGM C	3,011,537		112,906	10,875			
024 PARAMED PRGM	3,227,222	279,015	86,715	7,408	381		55
025 INPAT ROUTINE SRVC CNTRS							
026 ADULTS & PEDIATRICS	22,115,238	2,104,962	650,611	47,437	1,461,346	42	212,367
031 INTENSIVE CARE UNIT	5,856,652	413,088	203,835	12,609	438,814	7	63,770
033 SUBPROVIDER	2,617,861	139,314	49,004	3,152	100,214	1	14,563
034 NURSERY	2,262,629	92,728	76,239	4,256	210,582	8	30,602
037 SKILLED NURSING FACILITY	1,411,831	155,155	47,357	3,940	46,033	1	6,690
038 ANCILLARY SRVC COST CNTRS							
039 OPERATING ROOM	7,629,137	503,693	156,156	16,234	1,575,593	1,147	228,970
041 RECOVERY ROOM	1,539,644	170,417	52,353	4,098	144,050	6	20,934
044 DELIVERY ROOM & LABOR ROO	2,065,853	196,234	70,221	8,511	209,152	12	30,395
049 RADIOLOGY-DIAGNOSTIC	10,152,295	782,396	233,634	34,832	2,031,709	180	295,510
050 LABORATORY	24,076,377	299,740	17,250	7,408	1,118,045	74	162,478
051 RESPIRATORY THERAPY	3,656,498	81,697	126,787	2,837	156,814	21	22,789
052 01 SLEEP LAB	704,747	26,055	21,407	3,152	79,669	1	11,578
052 01 PHYSICAL THERAPY	1,745,987	55,123	62,805	1,891	107,626	1	15,641
052 01 OCCUPATIONAL THERAPY	642,795	35,690	22,550	1,261	49,671		7,218
052 01 SPEECH PATHOLOGY	333,050	8,536	11,012	788	26,900		3,909
052 01 AUDIOLOGY							
053 ELECTROCARDIOLOGY	3,380,091	394,338	99,619	13,712	1,138,403	550	165,436
055 MEDICAL SUPPLIES CHARGED	14,991,932				822,179		119,482
055 30 IMPL. DEV. CHARGED TO PAT	9,503,125				560,379		81,436
056 DRUGS CHARGED TO PATIENTS	12,001,723				1,127,371		163,833
056 01 DRUGS CHARGED TO PATIENTS	20,352,513	37,709	105,702	1,261	337,249	1	49,010
059 CARDIOPULMONARY							
059 97 CARDIAC REHABILITATION	91,483	93,381	2,374	630	19,734		2,868
060 OUTPAT SERVICE COST CNTRS							
060 01 CLINIC	1,009,357	219,082	33,294	10,875	3,670	1	533
060 02 CLINIC MULTI SPECIALTY	260,628	55,791	8,803	3,310	2,358		343
061 CLINIC	627,360		13,771		37,070	1	5,387
062 EMERGENCY	5,635,105	428,810	189,803	9,457	1,193,040	25	173,376
062 01 OBSERVATION BEDS (NON-DIS							
062 01 OBSERVATION BEDS (DISTINC							
092 SPEC PURPOSE COST CENTERS							
095 AMBULATORY SURGICAL CENTE							
095 SUBTOTALS	293,002,833	22,667,680	3,435,684	341,226	12,998,683	2,321	1,889,265
096 NONREIMBURS COST CENTERS							
097 GIFT, FLOWER, COFFEE SHOP	349,110	23,768	1,770				
100 RESEARCH	199,621	18,840	6,422	2,207			
100 OTHER NONREIMBURSABLE COS							
100 01 PHYSICIAN BILLING SERVICE							
100 02 PHYSICIAN ANSWERING SERVI							
100 03 VENDING							
100 04 CARELINE							
100 05 WELLNESS CENTER	41,970	74,779	1,148	1,261			
100 06 BMH FOUNDATION	159,333	27,747	3,489	1,103			
100 07 PERINATAL CLINIC	198,770	96,706	6,579	788	83,238		12,096
100 08 RENTAL PROPERTY		1,738,935		5,044			
100 09 ADVERTISING							
100 10 INTEGRA LTAC	9,701	255,662		4,256			
100 11 IU HEALTH HOSPICE	-31,085	42,964		2,995	494	1	72
100 12 POB MEDICAL PAVILLION CON							
100 13 EXECUTIVE PHYSICAL							
100 14 NEW CASTLE ONCOLOGY							
100 15 MARKETING/PUBLIC RELATION	710,631	45,993	12,311	5,359			
100 16 JAY COUNTY HOSPITAL	156,662		5,596				
100 17 CARDINAL HEALTH CHOICE							
100 18 CHV CARDINAL HEALTH VENTU							
100 19 HEALTH CARE CONNECTIONS		41,212					
100 20 MEALS ON WHEELS							
100 21 ST MARY'S SCHOOL							
100 22 OUTPATIENT REHAB	3,246,823		93,440		57,749		8,392
100 23 CANCER CENTER BOUTIQUE	136,459	12,649	1,731		769		112
100 24 BOSCO BALL OUTPATIENT SURG	1,064,071	372,529	58,909	9,930	411		60

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	NET EXPENSES FOR COST ALLOCATION	NEW CAP REL C OSTS-BLDG & FITS	EMPLOYEE BENE	COMMUNICATI ON S/PHONES	DATA PROCESSI NG	PURCHASI NG, RE CI EVI NG, AND	ADMI TTI NG
	0	3	5	6.01	6.02	6.03	6.04
NONREIMBURS COST CENTERS							
100 25 CARDINAL BEHAVIORAL HEALT	4,722						
100 26 BLACKFORD COMMUNITY HOSPI	14,862,658	152,780	221,067	4,413	665,633		96,732
100 27 MIDWEST HEALTH STRATEGIES							
100 28 CARDINAL SELECT RISK RETE		965					
100 29 HOME OFFICE CARDINAL HEAL							
100 30 CARDINAL HEALTH ALLIANCE	186,702		6,404				
100 31 OTHER NONREIMBURSABLE COS							
100 32 RENAL DIALYSIS							
100 33 LAB CORP							
100 34 H. O. MATERIALS MGMT							
100 35 LEASED SPACE							
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 TOTAL	314,298,981	25,573,209	3,854,568	378,582	13,806,977	2,322	2,006,729

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER NO:

PERIOD:

PREPARED 6/20/2011

15-0089

FROM 1/ 1/2010

WORKSHEET B

TO 12/31/2010

PART I

COST CENTER DESCRIPTION	CASHIERING/AC	SUBTOTAL	OTHER ADMINISTRATIVE AND MAINTENANCE & REPAIRS		OPERATION OF PLANT		LAUNDRY & LINEN HOUSEKEEPING SERVICE	
	COUNTS RECEI		6.06	7	8	9	10	
	6.05	6a.05	6.06	7	8	9	10	
003 GENERAL SERVICE COST CNTR								
005 NEW CAP REL COSTS-BLDG & EMPLOYEE BENEFITS								
006 01 COMMUNICATIONS/PHONES								
006 02 DATA PROCESSING								
006 03 PURCHASING, RECEIVING, AND								
006 04 ADMINITTING								
006 05 CASHIERING/ACCOUNTS RECEI	3,862,166							
006 06 OTHER ADMINISTRATIVE AND	176	51,214,677	51,214,677					
007 MAINTENANCE & REPAIRS		18,955,648	3,690,096	22,645,744				
008 OPERATION OF PLANT		4,055,790	789,541	31,834	4,877,165			
009 LAUNDRY & LINEN SERVICE		1,149,905	223,852			1,373,757		
010 HOUSEKEEPING		2,796,975	544,487	474,280	102,288	8,202	3,926,232	
011 DIETARY		1,176,334	228,997	299,350	64,561	1,679	4,297	
012 CAFETERIA		1,153,166	224,487	473,139	102,042	2,201	45,424	
014 NURSING ADMINISTRATION		3,359,504	653,995	320,372	69,095		20,257	
015 CENTRAL SERVICES & SUPPLY		9,254,325	1,801,539	552,756	119,213		20,103	
016 PHARMACY		4,217,147	820,952	180,257	38,876	1,106	21,484	
017 MEDICAL RECORDS & LIBRARY		2,490,774	484,879	69,947	15,085		14,118	
022 I&R SERVICES-SALARY & FRI		3,135,318	610,352					
023 I&R SERVICES-OTHER PRGM C	107	3,600,903	700,988	595,910	128,520		24,553	
024 PARAMED ED PRGM								
025 INPAT ROUTINE SRVC CNTRS								
025 ADULTS & PEDIATRICS	408,743	27,000,746	5,256,293	4,495,700	969,597	657,286	1,659,190	
026 INTENSIVE CARE UNIT	122,737	7,111,512	1,384,398	882,260	190,278	170,047	166,963	
031 SUBPROVIDER	28,030	2,952,139	574,693	297,543	64,171	50,171	215,456	
033 NURSERY	58,900	2,735,944	532,606	198,045	42,713	22,984	47,879	
034 SKILLED NURSING FACILITY	12,875	1,683,882	327,801	331,375	71,468	88,998	88,392	
037 ANCILLARY SRVC COST CNTRS								
037 OPERATING ROOM	440,698	10,551,628	2,054,085	1,075,770	232,012	92,984	254,127	
038 RECOVERY ROOM	40,291	1,971,793	383,849	363,970	78,498	63,960	8,594	
039 DELIVERY ROOM & LABOR ROO	58,500	2,638,878	513,710	419,109	90,390	43,605	137,499	
041 RADIOLOGY-DIAGNOSTIC	568,590	14,099,146	2,744,681	1,671,014	360,389	28,865	169,418	
044 LABORATORY	312,720	25,994,092	5,060,270	640,173	138,067	2,039	111,718	
049 RESPIRATORY THERAPY	43,861	4,091,304	796,454	174,486	37,632	931	17,801	
049 01 SLEEP LAB	22,284	868,893	169,147	55,647	12,001	24,007		
050 PHYSICAL THERAPY	30,103	2,019,177	393,073	117,730	25,391	10,810	73,046	
051 OCCUPATIONAL THERAPY	13,893	773,078	150,495	76,225	16,439		4,297	
052 SPEECH PATHOLOGY	7,524	391,719	76,256	18,232	3,932		4,297	
052 01 AUDIOLOGY								
053 ELECTROCARDIOLOGY	318,415	5,510,564	1,072,741	842,213	181,641	4,729	113,559	
055 MEDICAL SUPPLIES CHARGED	229,966	16,163,559	3,146,560					
055 30 IMPL. DEV. CHARGED TO PAT	156,740	10,301,680	2,005,428					
056 DRUGS CHARGED TO PATIENTS	315,329	13,608,256	2,649,119					
056 01 DRUGS CHARGED TO PATIENTS	94,330	20,977,775	4,083,743	80,537	17,369			
059 CARDIOPULMONARY								
059 97 CARDIAC REHABILITATION	5,520	215,990	42,047	199,440	43,013		34,375	
060 OUTPAT SERVICE COST CNTRS								
060 01 CLINIC MULTI SPECIALTY	1,027	1,277,839	248,757	467,907	100,914		4,297	
060 02 CLINIC	659	331,892	64,609	119,157	25,699	1,405		
061 EMERGENCY	10,369	693,958	135,093					
062 OBSERVATION BEDS (NON-DIS	333,697	7,963,313	1,550,218	915,838	197,520	92,127	530,352	
062 01 OBSERVATION BEDS (DISTINC								
062 SPEC PURPOSE COST CENTERS								
092 AMBULATORY SURGICAL CENTE								
095 SUBTOTALS	3,636,084	288,489,223	46,190,291	16,440,216	3,538,814	1,368,136	3,791,496	
096 NONREIMBURS COST CENTERS								
096 GIFT, FLOWER, COFFEE SHOP		374,648	72,933	50,764	10,948			
097 RESEARCH		227,090	44,208	40,237	8,678			
100 OTHER NONREIMBURSABLE COS								
100 01 PHYSICIAN BILLING SERVICE								
100 02 PHYSICIAN ANSWERING SERVI								
100 03 VENDING								
100 04 CARELINE								
100 05 WELLNESS CENTER		119,158	23,196	159,710	34,445	5,621	12,277	
100 06 BMH FOUNDATION		191,672	37,313	59,261	12,781		1,842	
100 07 PERINATAL CLINIC	23,282	421,459	82,045	206,542	44,545		42,968	
100 08 RENTAL PROPERTY		1,743,979	339,500	3,713,957	800,993		5,831	
100 09 ADVERTISING								
100 10 INTEGRA LTAC		269,619	52,487	546,034	117,764		27,009	
100 11 U HEALTH HOSPICE	138	15,579	3,033	91,761	19,790		17,187	
100 12 POB MEDICAL PAVILLION CON								
100 13 EXECUTIVE PHYSICAL								
100 14 NEW CASTLE ONCOLOGY								
100 15 MARKETING/PUBLIC RELATION		774,294	150,732	98,230	21,185		3,069	
100 16 JAY COUNTY HOSPITAL		162,258	31,587					
100 17 CARDINAL HEALTH CHOICE								
100 18 CHV CARDINAL HEALTH VENTU								
100 19 HEALTH CARE CONNECTIONS		41,212	8,023	88,020	18,983			
100 20 MEALS ON WHEELS								
100 21 ST MARY'S SCHOOL								
100 22 OUTPATIENT REHAB	16,153	3,422,557	666,269					
100 23 CANCER CENTER BOUTIQUE	215	151,935	29,577	27,015	5,826			
100 24 BOSC BALL OUTPATIENT SURG	115	1,506,025	293,178	795,635	171,595		24,553	

COST CENTER DESCRIPTION	CASHIERING/AC COUNTS RECEI	SUBTOTAL	OTHER ADMINISTRATIVE AND	MAINTENANCE & REPAIRS	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSEKEEPING
	6.05	6a.05	6.06	7	8	9	10
NONREIMBURS COST CENTERS							
100 25 CARDINAL BEHAVIORAL HEALT		161,933	31,523	326,301	70,374		
100 26 BLACKFORD COMMUNITY HOSPI	186,179	16,032,269	3,121,002				
100 27 MIDWEST HEALTH STRATEGIES							
100 28 CARDINAL SELECT RISK RETE		965	188	2,061	444		
100 29 HOME OFFICE CARDINAL HEAL							
100 30 CARDINAL HEALTH ALLIANCE		193,106	37,592				
100 31 OTHER NONREIMBURSABLE COS							
100 32 RENAL DIALYSIS							
100 33 LAB CORP							
100 34 H. O. MATERIALS MGMT							
100 35 LEASED SPACE							
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 TOTAL	3,862,166	314,298,981	51,214,677	22,645,744	4,877,165	1,373,757	3,926,232

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	I&R SERVICES-SALARY & FRI
	11	12	14	15	16	17	22
003 GENERAL SERVICE COST CNTR							
005 NEW CAP REL COSTS-BLDG & EMPLOYEE BENEFITS							
006 01 COMMUNICATIONS/PHONES							
006 02 DATA PROCESSING							
006 03 PURCHASING, RECEIVING, AND							
006 04 ADMINISTRATION							
006 05 CASHIERING/ACCOUNTS RECEIVABLE							
006 06 OTHER ADMINISTRATIVE AND MAINTENANCE & REPAIRS							
007 OPERATION OF PLANT							
008 LAUNDRY & LINEN SERVICE							
009 HOUSEKEEPING							
011 DIETARY	1,775,218						
012 CAFETERIA		2,000,459					
014 NURSING ADMINISTRATION			4,490,788				
015 CENTRAL SERVICES & SUPPLY				11,947,465			
016 PHARMACY					5,340,763		
017 MEDICAL RECORDS & LIBRARY						3,138,394	
022 I&R SERVICES-SALARY & FRI							3,845,031
023 I&R SERVICES-OTHER PRGM C							
024 PARAMEDICAL PRGM							
025 INPATIENT ROUTINE SRVC CNTRS							
026 ADULTS & PEDIATRICS	1,158,382	450,432	2,086,394	8,641,124	13,070	375,114	1,538,014
031 INTENSIVE CARE UNIT	112,950	117,908	547,792	601,282	2,899	27,938	269,152
033 SUBPROVIDER	107,381	34,445	165,532		386	9,393	
034 NURSERY		41,069	197,976	560,060	1,261	33,637	38,450
037 SKILLED NURSING FACILITY	143,083	43,719	199,640	308,459	1,265	15,471	
038 ANCILLARY SRVC COST CNTRS							
038 OPERATING ROOM		133,806	238,062	86,710	5,888	280,904	153,801
038 RECOVERY ROOM		34,445	166,913	42,644	119	101,083	
039 DELIVERY ROOM & LABOR ROOM	118,674	39,744	191,930	687,992	316	70,727	192,252
041 RADIOLOGY-DIAGNOSTIC		141,754	62,109	7,107	11,032	508,141	38,450
044 LABORATORY		21,197			18,196	191,736	769,006
049 RESPIRATORY THERAPY		76,839			1,177	1,796	38,450
049 01 SLEEP LAB		14,573			4	45,068	
050 PHYSICAL THERAPY		42,394	131	154,940		24,830	
051 OCCUPATIONAL THERAPY		14,573				11,465	
052 SPEECH PATHOLOGY		6,624				6,216	
052 01 AUDIOLOGY							
053 ELECTROCARDIOLOGY		63,591	35,268		6,357	99,321	76,901
055 MEDICAL SUPPLIES CHARGED							
055 30 IMPL. DEV. CHARGED TO PAT							
056 DRUGS CHARGED TO PATIENTS					2,097,487		
056 01 DRUGS CHARGED TO PATIENTS		63,591			3,143,332		
059 CARDIOPULMONARY							
059 97 CARDIAC REHABILITATION		2,650				74,146	
060 OUTPATIENT SERVICE COST CNTRS							
060 CLINIC		37,095	77,809	4,264	25,499	121,423	346,053
060 01 CLINIC MULTI SPECIALTY		9,274	18,674		1,953	23,069	153,801
060 02 CLINIC		17,222	15,775		695		38,450
061 EMERGENCY		128,506	354,769	852,883	6,170	914,993	153,801
062 OBSERVATION BEDS (NON-DISTINCT)							
062 01 OBSERVATION BEDS (DISTINCT SPEC PURPOSE COST CENTERS)							
092 AMBULATORY SURGICAL CENTER							
095 SUBTOTALS	1,640,470	1,905,072	4,490,738	11,947,465	5,337,106	2,936,471	3,806,581
096 NONREIMBURSABLE COST CENTERS							
097 GIFT, FLOWER, COFFEE SHOP		2,650			5		
100 RESEARCH		5,299			97		38,450
100 OTHER NONREIMBURSABLE COST CENTERS							
100 01 PHYSICIAN BILLING SERVICE							
100 02 PHYSICIAN ANSWERING SERVICE							
100 03 VENDING							
100 04 CARELINE							
100 05 WELLNESS CENTER		1,325					
100 06 BMH FOUNDATION		1,325					
100 07 PERINATAL CLINIC		3,974	50		561	75,009	
100 08 RENTAL PROPERTY							
100 09 ADVERTISING							
100 10 INTEGRAL TAC	63,260						
100 11 IU HEALTH HOSPICE					2,220		
100 12 POB MEDICAL PAVILLION CON							
100 13 EXECUTIVE PHYSICAL							
100 14 NEW CASTLE ONCOLOGY							
100 15 MARKETING/PUBLIC RELATION		7,949			39		
100 16 JAY COUNTY HOSPITAL		1,325					
100 17 CARDINAL HEALTH CHOICE							
100 18 CHV CARDINAL HEALTH VENTURE							
100 19 HEALTH CARE CONNECTIONS							
100 20 MEALS ON WHEELS							
100 21 ST MARY'S SCHOOL							
100 22 OUTPATIENT REHAB		60,941			18		
100 23 CANCER CENTER BOUTIQUE		2,650			134		
100 24 BOSCH BALL OUTPATIENT SURG						121,872	

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	I&R SERVICES-SALARY & FRI
	11	12	14	15	16	17	22
NONREIMBURS COST CENTERS							
100 25 CARDINAL BEHAVIORAL HEALT	71,488					22	5,042
100 26 BLACKFORD COMMUNITY HOSPI		1,325				561	
100 27 MIDWEST HEALTH STRATEGIES							
100 28 CARDINAL SELECT RISK RETE							
100 29 HOME OFFICE CARDINAL HEAL							
100 30 CARDINAL HEALTH ALLIANCE		6,624					
100 31 OTHER NONREIMBURSABLE COS							
100 32 RENAL DIALYSIS							
100 33 LAB CORP							
100 34 H. O. MATERIALS MGMT							
100 35 LEASED SPACE							
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 TOTAL	1,775,218	2,000,459	4,490,788	11,947,465	5,340,763	3,138,394	3,845,031

COST CENTER DESCRIPTION	I&R SERVICES- PARAMED ED PR SUBTOTAL			I&R COST POST STEP-DOWN ADJ 26	TOTAL
	23	24	25		
003 GENERAL SERVICE COST CNTR					
005 NEW CAP REL COSTS-BLDG & EMPLOYEE BENEFITS					
006 01 COMMUNICATIONS/PHONES					
006 02 DATA PROCESSING					
006 03 PURCHASING, RECEIVING, AND					
006 04 ADMINISTRATION					
006 05 CASHIERING/ACCOUNTS RECEIVABLE					
006 06 OTHER ADMINISTRATIVE AND MAINTENANCE & REPAIRS					
008 OPERATION OF PLANT					
009 LAUNDRY & LINEN SERVICE					
010 HOUSEKEEPING					
011 DIETARY					
012 CAFETERIA					
014 NURSING ADMINISTRATION					
015 CENTRAL SERVICES & SUPPLY					
016 PHARMACY					
017 MEDICAL RECORDS & LIBRARY					
022 I&R SERVICES-SALARY & FRINGE					
023 I&R SERVICES-OTHER PRGM C	5,061,472				
024 PARAMED ED PRGM					
025 INPAT ROUTINE SRVC CNTRS					
026 ADULTS & PEDIATRICS	2,024,588		56,325,930	-3,562,602	52,763,328
031 INTENSIVE CARE UNIT	354,303		11,939,682	-623,455	11,316,227
033 SUBPROVIDER			4,471,310		4,471,310
034 NURSERY	50,615		4,503,239	-89,065	4,414,174
037 SKILLED NURSING FACILITY			3,303,553		3,303,553
038 ANCILLARY SRVC COST CNTRS					
039 OPERATING ROOM	202,459		15,362,236	-356,260	15,005,976
041 RECOVERY ROOM			3,215,868		3,215,868
044 DELIVERY ROOM & LABOR ROOM	253,074		5,397,900	-445,326	4,952,574
049 RADIOLOGY-DIAGNOSTIC	50,615		19,892,721	-89,065	19,803,656
050 LABORATORY	1,012,294		33,958,788	-1,781,300	32,177,488
052 RESPIRATORY THERAPY	50,615		5,287,485	-89,065	5,198,420
053 01 SLEEP LAB			1,189,340		1,189,340
055 PHYSICAL THERAPY			2,861,522		2,861,522
056 OCCUPATIONAL THERAPY			1,046,572		1,046,572
059 SPEECH PATHOLOGY			507,276		507,276
060 01 AUDIOLOGY					
062 ELECTROCARDIOLOGY	101,229		8,108,114	-178,130	7,929,984
066 MEDICAL SUPPLIES CHARGED			19,310,119		19,310,119
066 30 IMPL. DEV. CHARGED TO PAT			12,307,108		12,307,108
066 01 DRUGS CHARGED TO PATIENTS			18,354,862		18,354,862
066 01 DRUGS CHARGED TO PATIENTS			28,366,347		28,366,347
066 01 CARDIOPULMONARY					
066 97 CARDIAC REHABILITATION			611,661		611,661
066 01 OUTPAT SERVICE COST CNTRS					
066 01 CLINIC	455,532		3,163,092	-801,585	2,361,507
066 01 CLINIC MULTI SPECIALTY	202,459		956,289	-356,260	600,029
066 02 CLINIC	50,615		951,808	-89,065	862,743
066 01 EMERGENCY	202,459		13,862,949	-356,260	13,506,689
066 01 OBSERVATION BEDS (NON-DIS)					
066 01 OBSERVATION BEDS (DISTINCT SPEC PURPOSE COST CENTERS)					
092 AMBULATORY SURGICAL CENTER					
095 SUBTOTALS	5,010,857		275,255,771	-8,817,438	266,438,333
096 NONREIMBURS COST CENTERS					
097 GIFT, FLOWER, COFFEE SHOP			511,948		511,948
100 RESEARCH	50,615		414,674	-89,065	325,609
100 OTHER NONREIMBURSABLE COSTS					
100 01 PHYSICIAN BILLING SERVICE					
100 02 PHYSICIAN ANSWERING SERVICE					
100 03 VENDING					
100 04 CARELINE					
100 05 WELLNESS CENTER			355,732		355,732
100 06 BMH FOUNDATION			304,194		304,194
100 07 PERINATAL CLINIC			877,153		877,153
100 08 RENTAL PROPERTY			6,604,260		6,604,260
100 09 ADVERTISING					
100 10 INTEGRAL TAC			1,076,173		1,076,173
100 11 IU HEALTH HOSPITAL			149,570		149,570
100 12 POB MEDICAL PAVILLION CON					
100 13 EXECUTIVE PHYSICAL					
100 14 NEW CASTLE ONCOLOGY					
100 15 MARKETING/PUBLIC RELATION			1,055,498		1,055,498
100 16 JAY COUNTY HOSPITAL			195,170		195,170
100 17 CARDINAL HEALTH CHOICE					
100 18 CHV CARDINAL HEALTH VENTU					
100 19 HEALTH CARE CONNECTIONS			156,238		156,238
100 20 MEALS ON WHEELS					
100 21 ST MARY'S SCHOOL					
100 22 OUTPATIENT REHAB			4,149,785		4,149,785
100 23 CANCER CENTER BOUTIQUE			217,137		217,137
100 24 BOSCH BALL OUTPATIENT SURG			2,912,858		2,912,858

COST CENTER DESCRIPTION	I&R SERVICES- OTHER PRGM C	PARAMED ED PR GM	SUBTOTAL	I&R COST POST STEP-DOWN ADJ	TOTAL
	23	24	25	26	27
NONREIMBURS COST CENTERS					
100 25 CARDINAL BEHAVIORAL HEALT			666,683		666,683
100 26 BLACKFORD COMMUNITY HOSPI			19,155,157		19,155,157
100 27 MIDWEST HEALTH STRATEGIES					
100 28 CARDINAL SELECT RISK RETE			3,658		3,658
100 29 HOME OFFICE CARDINAL HEAL					
100 30 CARDINAL HEALTH ALLIANCE			237,322		237,322
100 31 OTHER NONREIMBURSABLE COS					
100 32 RENAL DIALYSIS					
100 33 LAB CORP					
100 34 H. O. MATERIALS MGMT					
100 35 LEASED SPACE					
101 CROSS FOOT ADJUSTMENT					
102 NEGATIVE COST CENTER					
103 TOTAL	5,061,472		314,298,981	-8,906,503	305,392,478

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	DIR ASSGND NEW CAPITAL REL COSTS	NEW CAP REL C OSTS-BLDG &	SUBTOTAL	EMPLOYEE BENE FITS	COMMUNI CATION S/PHONES	DATA NG	PROCESSI NG	PURCHASI NG, RE CI EVI NG, AND
	0	3	4a	5	6.01		6.02	6.03
003 GENERAL SERVICE COST CNTR								
005 NEW CAP REL COSTS-BLDG & EMPLOYEE BENEFITS		61,908	61,908	61,908				
006 01 COMMUNICATIONS/PHONES		22,239	22,239	270	22,509			
006 02 DATA PROCESSING		315,788	315,788	803	1,452		318,043	
006 03 PURCHASING, RECEIVING, AND								
006 04 ADMINITING		60,883	60,883	1,034	637			
006 05 CASHIERING/ACCOUNTS RECEI		138,602	138,602	1,167	656			
006 06 OTHER ADMINISTRATIVE AND		1,378,565	1,378,565	3,062	1,565		15	
007 MAINTENANCE & REPAIRS		12,992,117	12,992,117	1,539	553			
008 OPERATION OF PLANT		14,905	14,905	380	84			
009 LAUNDRY & LINEN SERVICE								
010 HOUSEKEEPING		222,066	222,066	1,217	103			
011 DIETARY		140,161	140,161	478	103			
012 CAFETERIA		221,531	221,531	756	169			
014 NURSING ADMINISTRATION		150,003	150,003	1,634	487			
015 CENTRAL SERVICES & SUPPLY		258,809	258,809	736	384			
016 PHARMACY		84,399	84,399	1,748	478			
017 MEDICAL RECORDS & LIBRARY		32,750	32,750	939	1,134			
022 I&R SERVICES-SALARY & FRI				1,813	647			
023 I&R SERVICES-OTHER PRGM C		279,015	279,015	1,393	440		9	
024 PARAMED PRGM								
025 INPAT ROUTINE SRVC CNTRS								
025 ADULTS & PEDIATRICS		2,104,962	2,104,962	10,450	2,823		33,697	
026 INTENSIVE CARE UNIT		413,088	413,088	3,274	750		10,119	
031 SUBPROVIDER		139,314	139,314	787	187		2,311	
033 NURSERY		92,728	92,728	1,224	253		4,856	
034 SKILLED NURSING FACILITY		155,155	155,155	761	234		1,061	
037 ANCILLARY SRVC COST CNTRS								
037 OPERATING ROOM		503,693	503,693	2,508	965		36,331	
038 RECOVERY ROOM		170,417	170,417	841	244		3,322	
039 DELIVERY ROOM & LABOR ROO		196,234	196,234	1,128	506		4,823	
041 RADIOLOGY-DIAGNOSTIC		782,396	782,396	3,752	2,071		46,517	
044 LABORATORY		299,740	299,740	277	440		25,781	
049 RESPIRATORY THERAPY		81,697	81,697	2,036	169		3,616	
049 01 SLEEP LAB		26,055	26,055	344	187		1,837	
050 PHYSICAL THERAPY		55,123	55,123	1,009	112		2,482	
051 OCCUPATIONAL THERAPY		35,690	35,690	362	75		1,145	
052 SPEECH PATHOLOGY		8,536	8,536	177	47		620	
052 01 AUDIOLOGY								
053 ELECTROCARDIOLOGY		394,338	394,338	1,600	815		26,250	
055 MEDICAL SUPPLIES CHARGED							18,959	
055 30 IMPL. DEV. CHARGED TO PAT							12,922	
056 DRUGS CHARGED TO PATIENTS							25,996	
056 01 DRUGS CHARGED TO PATIENTS		37,709	37,709	1,698	75		7,777	
059 CARDIOPULMONARY								
059 97 CARDIAC REHABILITATION		93,381	93,381	38	37		455	
060 OUTPAT SERVICE COST CNTRS								
060 CLINIC		219,082	219,082	535	647		85	
060 01 CLINIC MULTI SPECIALTY		55,791	55,791	141	197		54	
060 02 CLINIC				221			855	
061 EMERGENCY		428,810	428,810	3,048	562		27,510	
062 OBSERVATION BEDS (NON-DIS								
062 01 OBSERVATION BEDS (DISTINC								
092 SPEC PURPOSE COST CENTERS								
095 AMBULATORY SURGICAL CENTE		22,667,680	22,667,680	55,180	20,288		299,405	
096 SUBTOTALS								
096 NONREIMBURS COST CENTERS								
096 GIFT, FLOWER, COFFEE SHOP		23,768	23,768	28				
097 RESEARCH		18,840	18,840	103	131			
100 OTHER NONREIMBURSABLE COS								
100 01 PHYSICIAN BILLING SERVICE								
100 02 PHYSICIAN ANSWERING SERVI								
100 03 VENDING								
100 04 CARELINE								
100 05 WELLNESS CENTER		74,779	74,779	18	75			
100 06 BMH FOUNDATION		27,747	27,747	56	66			
100 07 PERINATAL CLINIC		96,706	96,706	106	47		1,919	
100 08 RENTAL PROPERTY		1,738,935	1,738,935		300			
100 09 ADVERTISING								
100 10 INTEGRA LTAC		255,662	255,662		253			
100 11 IU HEALTH HOSPICE		42,964	42,964		178		11	
100 12 POB MEDICAL PAVILLION CON								
100 13 EXECUTIVE PHYSICAL								
100 14 NEW CASTLE ONCOLOGY								
100 15 MARKETING/PUBLIC RELATION		45,993	45,993	198	319			
100 16 JAY COUNTY HOSPITAL				90				
100 17 CARDINAL HEALTH CHOICE								
100 18 CHV CARDINAL HEALTH VENTU								
100 19 HEALTH CARE CONNECTIONS		41,212	41,212					
100 20 MEALS ON WHEELS								
100 21 ST MARY'S SCHOOL								
100 22 OUTPATIENT REHAB				1,501			1,332	
100 23 CANCER CENTER BOUTIQUE		12,649	12,649	28			18	
100 24 BOSCO BALL OUTPATIENT SURG		372,529	372,529	946	590		9	

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	DIR ASSGND NEW CAPITAL REL COSTS	NEW CAP REL C OSTS-BLDG &	SUBTOTAL	EMPLOYEE BENE FITS	COMMUNI CATION DATA S/PHONES	PROCESSI NG	PURCHASI NG, RE CI EVI NG, AND
	0	3	4a	5	6.01	6.02	6.03
NONREIMBURS COST CENTERS							
100 25 CARDINAL BEHAVIORAL HEALT		152,780	152,780		262		
100 26 BLACKFORD COMMUNITY HOSPI				3,551		15,349	
100 27 MIDWEST HEALTH STRATEGIES							
100 28 CARDINAL SELECT RISK RETE		965	965				
100 29 HOME OFFICE CARDINAL HEAL							
100 30 CARDINAL HEALTH ALLIANCE				103			
100 31 OTHER NONREIMBURSABLE COS							
100 32 RENAL DIALYSIS							
100 33 LAB CORP							
100 34 H. O. MATERIALS MGMT							
100 35 LEASED SPACE							
101 CROSS FOOT ADJUSTMENTS							
102 NEGATIVE COST CENTER							
103 TOTAL		25,573,209	25,573,209	61,908	22,509	318,043	

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	ADMINISTRATIVE	CASHIERING/AC COUNTS RECEI	OTHER ADMINISTRATIVE AND	MAINTENANCE & REPAIRS	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSEKEEPING
	6.04	6.05	6.06	7	8	9	10
003 GENERAL SERVICE COST CNTR							
005 NEW CAP REL COSTS-BLDG & EMPLOYEE BENEFITS							
006 01 COMMUNICATIONS/PHONES							
006 02 DATA PROCESSING							
006 03 PURCHASING, RECEIVING, AND							
006 04 ADMINISTRATION	62,554						
006 05 CASHIERING/ACCOUNTS RECEI		140,425					
006 06 OTHER ADMINISTRATIVE AND	3	6	1,383,216				
007 MAINTENANCE & REPAIRS			99,669	13,093,878			
008 OPERATION OF PLANT			21,325	18,407	55,101		
009 LAUNDRY & LINEN SERVICE			6,046			6,046	
010 HOUSEKEEPING			14,706	274,231	1,156	36	513,515
011 DIETARY			6,185	173,086	729	7	562
012 CAFETERIA			6,063	273,571	1,153	10	5,941
014 NURSING ADMINISTRATION			17,664	185,241	781		2,649
015 CENTRAL SERVICES & SUPPLY			48,659	319,606	1,347		2,629
016 PHARMACY			22,174	104,225	439	5	2,810
017 MEDICAL RECORDS & LIBRARY			13,096	40,443	170		1,847
022 I&R SERVICES-SALARY & FRI			16,486				
023 I&R SERVICES-OTHER PRGM C	2	4	18,934	344,558	1,452		3,211
024 PARAMEDICAL PRGM							
INPAT ROUTINE SRVC CNTRS							
025 ADULTS & PEDIATRICS	6,663	14,850	141,888	2,599,436	10,955	2,890	217,008
026 INTENSIVE CARE UNIT	2,001	4,459	37,392	510,127	2,150	749	21,837
031 SUBPROVIDER	457	1,018	15,522	172,041	725	221	28,180
033 NURSERY	960	2,140	14,386	114,510	483	101	6,262
034 SKILLED NURSING FACILITY	210	468	8,854	191,602	807	392	11,561
ANCILLARY SRVC COST CNTRS							
037 OPERATING ROOM	7,184	16,010	55,480	622,016	2,621	409	33,237
038 RECOVERY ROOM	657	1,464	10,368	210,449	887	282	1,124
039 DELIVERY ROOM & LABOR ROO	954	2,125	13,875	242,331	1,021	192	17,984
041 RADIOLOGY-DIAGNOSTIC	8,861	20,769	74,133	966,188	4,072	127	22,158
044 LABORATORY	5,098	11,361	136,677	370,151	1,560	9	14,612
049 RESPIRATORY THERAPY	715	1,593	21,512	100,889	425	4	2,328
049 01 SLEEP LAB	363	810	4,569	32,175	136	106	
050 PHYSICAL THERAPY	491	1,094	10,617	68,072	287	48	9,554
051 OCCUPATIONAL THERAPY	226	505	4,065	44,073	186		562
052 SPEECH PATHOLOGY	123	273	2,060	10,542	44		562
052 01 AUDIOLOGY							
053 ELECTROCARDIOLOGY	5,191	11,568	28,975	486,972	2,052	21	14,852
055 MEDICAL SUPPLIES CHARGED	3,749	8,355	84,988				
055 30 IMPL. DEV. CHARGED TO PAT	2,555	5,694	54,166				
056 DRUGS CHARGED TO PATIENTS	5,140	11,456	71,552				
056 01 DRUGS CHARGED TO PATIENTS	1,538	3,427	110,301	46,567	196		
059 CARDIOPULMONARY							
059 97 CARDIAC REHABILITATION	90	201	1,136	115,317	486		4,496
OUTPAT SERVICE COST CNTRS							
060 CLINIC	17	37	6,719	270,546	1,140		
060 01 CLINIC MULTI SPECIALTY	11	24	1,745	68,897	290	6	562
060 02 CLINIC	169	377	3,649				
061 EMERGENCY	5,440	12,123	41,871	529,542	2,232	406	69,365
062 OBSERVATION BEDS (NON-DIS							
062 01 OBSERVATION BEDS (DISTINC							
SPEC PURPOSE COST CENTERS							
092 AMBULATORY SURGICAL CENTE							
095 SUBTOTALS	58,868	132,211	1,247,507	9,505,811	39,982	6,021	495,893
NONREIMBURS COST CENTERS							
096 GIFT, FLOWER, COFFEE SHOP			1,970	29,352	124		
097 RESEARCH			1,194	23,265	98		
100 OTHER NONREIMBURSABLE COS							
100 01 PHYSICIAN BILLING SERVICE							
100 02 PHYSICIAN ANSWERING SERVI							
100 03 VENDING							
100 04 CARELINE							
100 05 WELLNESS CENTER			627	92,345	389	25	1,606
100 06 BMH FOUNDATION			1,008	34,265	144		241
100 07 PERINATAL CLINIC	380	846	2,216	119,424	503		5,620
100 08 RENTAL PROPERTY			9,170	2,147,428	9,049		763
100 09 ADVERTISING							
100 10 INTEGRAL TAC			1,418	315,719	1,330		3,532
100 11 IU HEALTH HOSPICE	2	5	82	53,057	224		2,248
100 12 POB MEDICAL PAVILLION CON							
100 13 EXECUTIVE PHYSICAL							
100 14 NEW CASTLE ONCOLOGY							
100 15 MARKETING/PUBLIC RELATION			4,071	56,797	239		401
100 16 JAY COUNTY HOSPITAL			853				
100 17 CARDINAL HEALTH CHOICE							
100 18 CHV CARDINAL HEALTH VENTU							
100 19 HEALTH CARE CONNECTIONS			217	50,894	214		
100 20 MEALS ON WHEELS							
100 21 ST MARY'S SCHOOL							
100 22 OUTPATIENT REHAB	263	587	17,996				
100 23 CANCER CENTER BOUTIQUE	4	8	799	15,620	66		
100 24 BOSCO BALL OUTPATIENT SURG	2	4	7,919	460,040	1,939		3,211

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	ADMITTING	CASHIERING/AC COUNTS RECEI	OTHER ADMINISTRATIVE AND	MAINTENANCE & REPAIRS	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSEKEEPING
	6.04	6.05	6.06	7	8	9	10
NONREIMBURS COST CENTERS							
100 25 CARDINAL BEHAVIORAL HEALT			851	188,669	795		
100 26 BLACKFORD COMMUNITY HOSPI	3,035	6,764	84,298				
100 27 MIDWEST HEALTH STRATEGIES							
100 28 CARDINAL SELECT RISK RETE			5	1,192	5		
100 29 HOME OFFICE CARDINAL HEAL							
100 30 CARDINAL HEALTH ALLIANCE			1,015				
100 31 OTHER NONREIMBURSABLE COS							
100 32 RENAL DIALYSIS							
100 33 LAB CORP							
100 34 H. O. MATERIALS MGMT							
100 35 LEASED SPACE							
101 CROSS FOOT ADJUSTMENTS							
102 NEGATIVE COST CENTER							
103 TOTAL	62,554	140,425	1,383,216	13,093,878	55,101	6,046	513,515

ALLOCATION OF NEW CAPITAL RELATED COSTS

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	I&R SERVICES-SALARY & FRI
	11	12	14	15	16	17	22
003 GENERAL SERVICE COST CNTR							
005 NEW CAP REL COSTS-BLDG & EMPLOYEE BENEFITS							
006 01 COMMUNICATIONS/PHONES							
006 02 DATA PROCESSING							
006 03 PURCHASING, RECEIVING, AND							
006 04 ADMINISTRATION							
006 05 CASHIERING/ACCOUNTS RECEIVABLE							
006 06 OTHER ADMINISTRATIVE AND MAINTENANCE & REPAIRS							
008 OPERATION OF PLANT							
009 LAUNDRY & LINEN SERVICE							
010 HOUSEKEEPING							
011 DIETARY	321,311						
012 CAFETERIA		509,194					
014 NURSING ADMINISTRATION		17,198	375,657				
015 CENTRAL SERVICES & SUPPLY		17,198	11,039	660,407			
016 PHARMACY		15,512			231,790		
017 MEDICAL RECORDS & LIBRARY		16,186				106,565	
022 I&R SERVICES-SALARY & FRI		25,291					44,237
023 I&R SERVICES-OTHER PRGM C		2,698					
024 PARAMEDICAL PRGM CINPAT ROUTINE SRVC CNTRS							
025 ADULTS & PEDIATRICS	209,664	114,655	174,528	477,647	567	12,737	
026 INTENSIVE CARE UNIT	20,444	30,012	45,823	33,236	126	949	
031 SUBPROVIDER	19,436	8,768	13,847		17	319	
033 NURSERY		10,454	16,561	30,958	55	1,142	
034 SKILLED NURSING FACILITY	25,898	11,128	16,700	17,050	55	525	
037 ANCILLARY SRVC COST CNTRS							
038 OPERATING ROOM		34,059	19,914	4,793	256	9,538	
038 RECOVERY ROOM		8,768	13,962	2,357	5	3,432	
039 DELIVERY ROOM & LABOR ROOM	21,480	10,116	16,055	38,029	14	2,402	
041 RADIOLOGY-DIAGNOSTIC		36,082	5,195	393	479	17,254	
044 LABORATORY		5,395			790	6,510	
049 RESPIRATORY THERAPY		19,558			51	61	
049 01 SLEEP LAB		3,709				1,530	
050 PHYSICAL THERAPY		10,791	11	8,564		843	
051 OCCUPATIONAL THERAPY		3,709				389	
052 SPEECH PATHOLOGY		1,686				211	
052 01 AUDIOLOGY							
053 ELECTROCARDIOLOGY		16,186	2,950		276	3,372	
055 MEDICAL SUPPLIES CHARGED							
055 30 IMPL. DEV. CHARGED TO PAT							
056 DRUGS CHARGED TO PATIENTS					91,027		
056 01 DRUGS CHARGED TO PATIENTS		16,186			136,424		
059 CARDIOPULMONARY							
059 97 CARDIAC REHABILITATION		674				2,518	
060 OUTPAT SERVICE COST CNTRS							
060 CLINIC		9,442	6,509	236	1,107	4,123	
060 01 CLINIC MULTI SPECIALTY		2,361	1,562		85	783	
060 02 CLINIC		4,384	1,320		30		
061 EMERGENCY		32,710	29,677	47,144	268	31,071	
062 OBSERVATION BEDS (NON-DIS)							
062 01 OBSERVATION BEDS (DISTINC SPEC PURPOSE COST CENTERS)							
092 AMBULATORY SURGICAL CENTER							
095 SUBTOTALS	296,922	484,916	375,653	660,407	231,632	99,709	
096 NONREIMBURSABLE COST CENTERS							
096 GIFT, FLOWER, COFFEE SHOP		674					
097 RESEARCH		1,349			4		
100 OTHER NONREIMBURSABLE COST CENTERS							
100 01 PHYSICIAN BILLING SERVICE							
100 02 PHYSICIAN ANSWERING SERVICE							
100 03 VENDING							
100 04 CARELINE							
100 05 WELLNESS CENTER		337					
100 06 BMH FOUNDATION		337					
100 07 PERINATAL CLINIC		1,012	4		24	2,547	
100 08 RENTAL PROPERTY							
100 09 ADVERTISING							
100 10 INTEGRAL TAC	11,450						
100 11 IU HEALTH HOSPICE					96		
100 12 POB MEDICAL PAVILLION CON							
100 13 EXECUTIVE PHYSICAL							
100 14 NEW CASTLE ONCOLOGY							
100 15 MARKETING/PUBLIC RELATION		2,023			2		
100 16 JAY COUNTY HOSPITAL		337					
100 17 CARDINAL HEALTH CHOICE							
100 18 CHV CARDINAL HEALTH VENTURE							
100 19 HEALTH CARE CONNECTIONS							
100 20 MEALS ON WHEELS							
100 21 ST MARY'S SCHOOL							
100 22 OUTPATIENT REHAB		15,512			1		
100 23 CANCER CENTER BOUTIQUE		674			6		
100 24 BOSCO BALL OUTPATIENT SURG						4,138	

ALLOCATION OF NEW CAPITAL RELATED COSTS

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 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET B  
 PART III

COST CENTER DESCRIPTION		DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	I&R SERVICES-SALARY & FRI
		11	12	14	15	16	17	22
NONREIMBURS COST CENTERS								
100 25	CARDINAL BEHAVIORAL HEALT	12,939					1	171
100 26	BLACKFORD COMMUNITY HOSPI		337				24	
100 27	MIDWEST HEALTH STRATEGIES							
100 28	CARDINAL SELECT RISK RETE							
100 29	HOME OFFICE CARDINAL HEAL							
100 30	CARDINAL HEALTH ALLIANCE		1,686					
100 31	OTHER NONREIMBURSABLE COS							
100 32	RENAL DIALYSIS							
100 33	LAB CORP							
100 34	H. O. MATERIALS MGMT							
100 35	LEASED SPACE							
101	CROSS FOOT ADJUSTMENTS							44,237
102	NEGATIVE COST CENTER							
103	TOTAL	321,311	509,194	375,657	660,407	231,790	106,565	44,237

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	I&R SERVICES- OTHER PRGM C	PARAMED ED PR GM	SUBTOTAL	POST STEPDOWN ADJUSTMENT	TOTAL
	23	24	25	26	27
003 GENERAL SERVICE COST CNTR					
005 NEW CAP REL COSTS-BLDG & EMPLOYEE BENEFITS					
006 01 COMMUNICATIONS/PHONES					
006 02 DATA PROCESSING					
006 03 PURCHASING, RECEIVING, AND					
006 04 ADMINISTRATION					
006 05 CASHIERING/ACCOUNTS RECEIVABLE					
006 06 OTHER ADMINISTRATIVE AND MAINTENANCE & REPAIRS					
008 OPERATION OF PLANT					
009 LAUNDRY & LINEN SERVICE					
010 HOUSEKEEPING					
011 DIETARY					
012 CAFETERIA					
014 NURSING ADMINISTRATION					
015 CENTRAL SERVICES & SUPPLY					
016 PHARMACY					
017 MEDICAL RECORDS & LIBRARY					
022 I&R SERVICES-SALARY & FRINGE					
023 I&R SERVICES-OTHER PRGM C	651,716				
024 PARAMED ED PRGM					
025 INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS			6,135,420		6,135,420
026 INTENSIVE CARE UNIT			1,136,536		1,136,536
031 SUBPROVIDER			403,150		403,150
033 NURSERY			297,073		297,073
034 SKILLED NURSING FACILITY			442,461		442,461
037 ANCILLARY SRVC COST CNTRS OPERATING ROOM			1,349,014		1,349,014
038 RECOVERY ROOM			428,579		428,579
039 DELIVERY ROOM & LABOR ROOM			569,269		569,269
041 RADIOLOGY-DIAGNOSTIC			1,990,447		1,990,447
044 LABORATORY			878,401		878,401
049 RESPIRATORY THERAPY			234,654		234,654
049 01 SLEEP LAB			71,821		71,821
050 PHYSICAL THERAPY			169,098		169,098
051 OCCUPATIONAL THERAPY			90,987		90,987
052 SPEECH PATHOLOGY			24,881		24,881
052 01 AUDIOLOGY					
053 ELECTROCARDIOLOGY			995,418		995,418
055 MEDICAL SUPPLIES CHARGED			116,051		116,051
055 30 IMPL. DEV. CHARGED TO PAT			75,337		75,337
056 DRUGS CHARGED TO PATIENTS			205,171		205,171
056 01 DRUGS CHARGED TO PATIENTS CARDIOPULMONARY			361,898		361,898
059 97 CARDIAC REHABILITATION			218,829		218,829
060 OUTPAT SERVICE COST CNTRS CLINIC			520,225		520,225
060 01 CLINIC MULTI SPECIALTY			132,509		132,509
060 02 CLINIC			11,005		11,005
061 EMERGENCY			1,261,779		1,261,779
062 OBSERVATION BEDS (NON-DISTINCT)					
062 01 OBSERVATION BEDS (DISTINCT SPEC PURPOSE COST CENTERS)					
092 AMBULATORY SURGICAL CENTER					
095 SUBTOTALS			18,120,013		18,120,013
096 NONREIMBURSABLE COST CENTERS					
096 GIFT, FLOWER, COFFEE SHOP			55,916		55,916
097 RESEARCH			44,984		44,984
100 OTHER NONREIMBURSABLE COST CENTERS					
100 01 PHYSICIAN BILLING SERVICE					
100 02 PHYSICIAN ANSWERING SERVICE					
100 03 VENDING					
100 04 CARELINE					
100 05 WELLNESS CENTER			170,201		170,201
100 06 BMH FOUNDATION			63,864		63,864
100 07 PERINATAL CLINIC			231,354		231,354
100 08 RENTAL PROPERTY			3,905,645		3,905,645
100 09 ADVERTISING					
100 10 INTEGRAL TAC			589,364		589,364
100 11 IU HEALTH HOSPICE			98,867		98,867
100 12 POB MEDICAL PAVILLION CON					
100 13 EXECUTIVE PHYSICAL					
100 14 NEW CASTLE ONCOLOGY					
100 15 MARKETING/PUBLIC RELATIONS			110,043		110,043
100 16 JAY COUNTY HOSPITAL			1,280		1,280
100 17 CARDINAL HEALTH CHOICE					
100 18 CHV CARDINAL HEALTH VENTURE					
100 19 HEALTH CARE CONNECTIONS			92,537		92,537
100 20 MEALS ON WHEELS					
100 21 ST MARY'S SCHOOL					
100 22 OUTPATIENT REHAB			37,192		37,192
100 23 CANCER CENTER BOUTIQUE			29,872		29,872
100 24 BOSCH BALL OUTPATIENT SURG			851,327		851,327

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	I&R SERVICES- OTHER PRGM C	PARAMED ED PR GM	SUBTOTAL	POST STEPDOWN ADJUSTMENT	TOTAL
	23	24	25	26	27
NONREIMBURS COST CENTERS					
100 25 CARDINAL BEHAVIORAL HEALT			356,468		356,468
100 26 BLACKFORD COMMUNITY HOSPI			113,358		113,358
100 27 MIDWEST HEALTH STRATEGIES					
100 28 CARDINAL SELECT RISK RETE			2,167		2,167
100 29 HOME OFFICE CARDINAL HEAL					
100 30 CARDINAL HEALTH ALLIANCE			2,804		2,804
100 31 OTHER NONREIMBURSABLE COS					
100 32 RENAL DIALYSIS					
100 33 LAB CORP					
100 34 H. O. MATERIALS MGMT					
100 35 LEASED SPACE					
101 CROSS FOOT ADJUSTMENTS	651,716		695,953		695,953
102 NEGATIVE COST CENTER					
103 TOTAL	651,716		25,573,209		25,573,209

COST ALLOCATION - STATISTICAL BASIS

PROVIDER NO:

PERIOD:

PREPARED 6/20/2011

15-0089

FROM 1/ 1/2010

WORKSHEET B-1

TO 12/31/2010

COST CENTER DESCRIPTION	NEW CAP REL COSTS-BLDG & (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	COMMUNICATION S/PHONES (PHONE LINES)	DATA PROCESSING (GROSS CHARGES)	PURCHASING, RECI EVING, AND (STOCK ISSUES)	RE ADMITTING (GROSS CHARGES)
	3	5	6.01	6.02	6.03	6.04
GENERAL SERVICE COST						
003 NEW CAP REL COSTS-BLD	1,722,572					
005 EMPLOYEE BENEFITS	4,170	105,466,510				
006 01 COMMUNICATIONS/PHONES	1,498	459,980	2,402			
006 02 DATA PROCESSING	21,271	1,368,470	155	899,387,688		
006 03 PURCHASING, RECI EVING,					32,042,239	
006 04 ADMITTING	4,101	1,761,754	68		3,216	899,387,688
006 05 CASHIERING/ACCOUNTS R	9,336	1,987,673	70		2,954	
006 06 OTHER ADMINISTRATIVE	92,858	5,216,689	167	41,041		41,041
007 MAINTENANCE & REPAIRS	875,129	2,622,219	59		1,510	
008 OPERATION OF PLANT	1,004	647,701	9		4,099	
009 LAUNDRY & LINEN SERVI						
010 HOUSEKEEPING	14,958	2,072,795	11		113,945	
011 DIETARY	9,441	815,029	11	44	1,365,002	44
012 CAFETERIA	14,922	1,288,145	18			
014 NURSING ADMINISTRATIO	10,104	2,782,811	52		3,135	
015 CENTRAL SERVICES & SU	17,433	1,253,001	41		1,808,154	
016 PHARMACY	5,685	2,977,820	51		86,275	
017 MEDICAL RECORDS & LIB	2,206	1,600,330	121		2,894	
022 I&R SERVICES-SALARY &		3,089,254	69			
023 I&R SERVICES-OTHER PR	18,794	2,372,630	47	24,841	2,097	24,841
024 PARAMED ED PRGM						
INPAT ROUTINE SRVC CN						
025 ADULTS & PEDIATRICS	141,787	17,802,152	301	95,189,261	585,902	95,189,261
026 INTENSIVE CARE UNIT	27,825	5,577,174	80	28,583,485	94,950	28,583,485
031 SUBPROVIDER	9,384	1,340,812	20	6,527,748	9,231	6,527,748
033 NURSERY	6,246	2,086,009	27	13,716,911	106,338	13,716,911
034 SKILLED NURSING FACIL	10,451	1,295,746	25	2,998,486	15,924	2,998,486
ANCILLARY SRVC COST C						
037 OPERATING ROOM	33,928	4,272,638	103	102,631,134	15,682,593	102,631,134
038 RECOVERY ROOM	11,479	1,432,433	26	9,383,169	82,237	9,383,169
039 DELIVERY ROOM & LABOR	13,218	1,921,340	54	13,623,772	161,953	13,623,772
041 RADIOLOGY-DIAGNOSTIC	52,701	6,392,523	221	132,369,147	2,506,011	132,369,147
044 LABORATORY	20,190	471,983	47	72,827,311	1,027,563	72,827,311
049 RESPIRATORY THERAPY	5,503	3,469,055	18	10,214,577	295,003	10,214,577
049 01 SLEEP LAB	1,755	585,710	20	5,189,487	8,418	5,189,487
050 PHYSICAL THERAPY	3,713	1,718,429	12	7,010,573	8,093	7,010,573
051 OCCUPATIONAL THERAPY	2,404	617,009	8	3,235,495	2,261	3,235,495
052 SPEECH PATHOLOGY	575	301,306	5	1,752,223	1,025	1,752,223
052 01 AUDIOLOGY						
053 ELECTROCARDIOLOGY	26,562	2,725,716	87	74,153,421	7,645,661	74,153,421
055 MEDICAL SUPPLIES CHAR				53,555,176		53,555,176
055 30 IMPL. DEV. CHARGED TO				36,502,050		36,502,050
056 DRUGS CHARGED TO PATI				73,434,782		73,434,782
056 01 DRUGS CHARGED TO PATI	2,540	2,892,139	8	21,967,761	12,054	21,967,761
059 CARDIOPULMONARY						
059 97 CARDIAC REHABILITATIO	6,290	64,962	4	1,285,466		1,285,466
OUTPAT SERVICE COST C						
060 CLINIC	14,757	910,958	69	239,074	16,948	239,074
060 01 CLINIC MULTI SPECIALT	3,758	240,848	21	153,569	2,405	153,569
060 02 CLINIC		376,795		2,414,667	7,139	2,414,667
061 EMERGENCY	28,884	5,193,251	60	77,712,324	341,888	77,712,324
062 OBSERVATION BEDS (NON						
062 01 OBSERVATION BEDS (DIS						
SPEC PURPOSE COST CEN						
092 AMBULATORY SURGICAL C						
095 SUBTOTALS	1,526,860	94,005,289	2,165	846,736,995	32,006,878	846,736,995
NONREIMBURS COST CENT						
096 GIFT, FLOWER, COFFEE	1,601	48,439			29	
097 RESEARCH	1,269	175,706	14		528	
100 OTHER NONREIMBURSABLE						
100 01 PHYSICIAN BILLING SER						
100 02 PHYSICIAN ANSWERING S						
100 03 VENDING						
100 04 CARELINE						
100 05 WELLNESS CENTER	5,037	31,422	8			
100 06 BMH FOUNDATION	1,869	95,454	7		8	
100 07 PERINATAL CLINIC	6,514	180,005	5	5,421,948	3,041	5,421,948
100 08 RENTAL PROPERTY	117,132		32			
100 09 ADVERTISING						
100 10 INTEGRAL TAC	17,221		27			
100 11 IU HEALTH HOSPICE	2,894		19	32,178	19,678	32,178
100 12 POB MEDICAL PAVILLION						
100 13 EXECUTIVE PHYSICAL						
100 14 NEW CASTLE ONCOLOGY						
100 15 MARKETING/PUBLIC RELA	3,098	336,845	34		214	
100 16 JAY COUNTY HOSPITAL		153,115				
100 17 CARDINAL HEALTH CHOIC						
100 18 CHV CARDINAL HEALTH V						
100 19 HEALTH CARE CONNECTIO	2,776					
100 20 MEALS ON WHEELS						

COST ALLOCATION - STATISTICAL BASIS

PROVIDER NO:

PERIOD:

PREPARED 6/20/2011

15-0089

FROM 1/1/2010

WORKSHEET B-1

TO 12/31/2010

COST CENTER DESCRIPTION	NEW CAP REL COSTS-BLDG & FITS (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	COMMUNICATIONS/PHONES (PHONE LINES)	DATA PROCESSING (GROSS CHARGES)	PURCHASING, RECEIVING, AND (STOCK ISSUES)	ADMITTING (GROSS CHARGES)
NONREIMBURS COST CENT	3	5	6.01	6.02	6.03	6.04
100 21 ST MARY'S SCHOOL						
100 22 OUTPATIENT REHAB		2,556,629		3,761,659	6,599	3,761,659
100 23 CANCER CENTER BOUTIQUE	852	47,360		50,084	725	50,084
100 24 BOSC BALL OUTPATIENT	25,093	1,611,830	63	26,784		26,784
100 25 CARDINAL BEHAVIORAL H	10,291	501	28		4,539	
100 26 BLACKFORD COMMUNITY H		6,048,689		43,358,040		43,358,040
100 27 MIDWEST HEALTH STRATE						
100 28 CARDINAL SELECT RISK	65					
100 29 HOME OFFICE CARDINAL						
100 30 CARDINAL HEALTH ALLIA		175,226				
100 31 OTHER NONREIMBURSABLE						
100 32 RENAL DIALYSIS						
100 33 LAB CORP						
100 34 H.O. MATERIALS MGMT						
100 35 LEASED SPACE						
101 CROSS FOOT ADJUSTMENT						
102 NEGATIVE COST CENTER						
103 COST TO BE ALLOCATED (WRKSHT B, PART I)	25,573,209	3,854,568	378,582	13,806,977	2,322	2,006,729
104 UNIT COST MULTIPLIER (WRKSHT B, PT I)	14.845945	.036548	157.611157	.015352	.000072	.002231
105 COST TO BE ALLOCATED (WRKSHT B, PART II)						
106 UNIT COST MULTIPLIER (WRKSHT B, PT II)						
107 COST TO BE ALLOCATED (WRKSHT B, PART III)		61,908	22,509	318,043		62,554
108 UNIT COST MULTIPLIER (WRKSHT B, PT III)		.000587	9.370941	.000354		.000070

COST ALLOCATION - STATISTICAL BASIS

15-0089

FROM 1/ 1/2010

WORKSHEET B-1

TO 12/31/2010

COST CENTER DESCRIPTION	CASHIERING/AC COUNTS RECEI		OTHER ADMINIS	MAINTENANCE & OPERATI ON OF	LAUNDRY & LIN	HOUSEKEEPING	
	(GROSS CHARGES )	RECONCILI- IATION	( ACCUM. COST	(SQUARE )FEET	(SQUARE )FEET	(POUNDS OF )LAUNDRY	(HOURS OF )SERVICE
	6.05	6a.06	6.06	7	8	9	10
GENERAL SERVICE COST							
003 NEW CAP REL COSTS-BLD							
005 EMPLOYEE BENEFITS							
006 01 COMMUNICATIONS/PHONES							
006 02 DATA PROCESSING							
006 03 PURCHASING, RECEIVING,							
006 04 ADMINITTING							
006 05 CASHIERING/ACCOUNTS R	899,387,688						
006 06 OTHER ADMINISTRATIVE	41,041	-51,214,677	263,084,304				
007 MAINTENANCE & REPAIRS			18,955,648	714,209			
008 OPERATION OF PLANT			4,055,790	1,004	713,205		
009 LAUNDRY & LINEN SERVI			1,149,905			2,311,592	
010 HOUSEKEEPING			2,796,975	14,958	14,958	13,802	25,585
011 DIETARY	44		1,176,334	9,441	9,441	2,826	28
012 CAFETERIA			1,153,166	14,922	14,922	3,703	296
014 NURSING ADMINISTRATIO			3,359,504	10,104	10,104		132
015 CENTRAL SERVICES & SU			9,254,325	17,433	17,433		131
016 PHARMACY			4,217,147	5,685	5,685	1,861	140
017 MEDICAL RECORDS & LIB			2,490,774	2,206	2,206		92
022 I&R SERVICES-SALARY &			3,135,318				
023 I&R SERVICES-OTHER PR	24,841		3,600,903	18,794	18,794		160
024 PARAMED ED PRGM							
INPAT ROUTINE SRVC CN							
025 ADULTS & PEDIATRCS	95,189,261		27,000,746	141,787	141,787	1,106,003	10,812
026 INTENSIVE CARE UNIT	28,583,485		7,111,512	27,825	27,825	286,134	1,088
031 SUBPROVIDER	6,527,748		2,952,139	9,384	9,384	84,421	1,404
033 NURSERY	13,716,911		2,735,944	6,246	6,246	38,674	312
034 SKILLED NURSING FACIL	2,998,486		1,683,882	10,451	10,451	149,755	576
ANCILLARY SRVC COST C							
037 OPERATING ROOM	102,631,134		10,551,628	33,928	33,928	156,462	1,656
038 RECOVERY ROOM	9,383,169		1,971,793	11,479	11,479	107,625	56
039 DELIVERY ROOM & LABOR	13,623,772		2,638,878	13,218	13,218	73,373	896
041 RADIOLOGY-DIAGNOSTIC	132,369,147		14,099,146	52,701	52,701	48,571	1,104
044 LABORATORY	72,827,311		25,994,092	20,190	20,190	3,431	728
049 RESPIRATORY THERAPY	10,214,577		4,091,304	5,503	5,503	1,566	116
049 01 SLEEP LAB	5,189,487		868,893	1,755	1,755	40,396	
050 PHYSICAL THERAPY	7,010,573		2,019,177	3,713	3,713	18,189	476
051 OCCUPATIONAL THERAPY	3,235,495		773,078	2,404	2,404		28
052 SPEECH PATHOLOGY	1,752,223		391,719	575	575		28
052 01 AUDIOLOGY							
053 ELECTROCARDIOLOGY	74,153,421		5,510,564	26,562	26,562	7,957	740
055 MEDICAL SUPPLIES CHAR	53,555,176		16,163,559				
055 30 IMPL. DEV. CHARGED TO	36,502,050		10,301,680				
056 DRUGS CHARGED TO PATI	73,434,782		13,608,256				
056 01 DRUGS CHARGED TO PATI	21,967,761		20,977,775	2,540	2,540		
059 CARDIOPULMONARY							
059 97 CARDIAC REHABILITATIO	1,285,466		215,990	6,290	6,290		224
060 OUTPAT SERVICE COST C							
060 CLINIC	239,074		1,277,839	14,757	14,757		
060 01 CLINIC MULTI SPECIALT	153,569		331,892	3,758	3,758	2,365	28
060 02 CLINIC	2,414,667		693,958				
061 EMERGENCY	77,712,324		7,963,313	28,884	28,884	155,020	3,456
062 OBSERVATION BEDS (NON							
062 01 OBSERVATION BEDS (DIS							
SPEC PURPOSE COST CEN							
092 AMBULATORY SURGICAL C							
095 SUBTOTALS	846,736,995	-51,214,677	237,274,546	518,497	517,493	2,302,134	24,707
NONREIMBURS COST CENT							
096 GIFT, FLOWER, COFFEE			374,648	1,601	1,601		
097 RESEARCH			227,090	1,269	1,269		
100 OTHER NONREIMBURSABLE							
100 01 PHYSICIAN BILLING SER							
100 02 PHYSICIAN ANSWERING S							
100 03 VENDING							
100 04 CARELINE							
100 05 WELLNESS CENTER			119,158	5,037	5,037	9,458	80
100 06 BMH FOUNDATION			191,672	1,869	1,869		12
100 07 PERINATAL CLINIC	5,421,948		421,459	6,514	6,514		280
100 08 RENTAL PROPERTY			1,743,979	117,132	117,132		38
100 09 ADVERTISING							
100 10 INTEGRAL TAC			269,619	17,221	17,221		176
100 11 IU HEALTH HOSPICE	32,178		15,579	2,894	2,894		112
100 12 POB MEDICAL PAVILLION							
100 13 EXECUTIVE PHYSICAL							
100 14 NEW CASTLE ONCOLOGY							
100 15 MARKETING/PUBLIC RELA			774,294	3,098	3,098		20
100 16 JAY COUNTY HOSPITAL			162,258				
100 17 CARDINAL HEALTH CHOIC							
100 18 CHV CARDINAL HEALTH V							
100 19 HEALTH CARE CONNECTIO			41,212	2,776	2,776		
100 20 MEALS ON WHEELS							

COST ALLOCATION - STATISTICAL BASIS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET B-1

COST CENTER DESCRIPTION	CASHIERING/AC COUNTS RECEI	RECONCILIATION	OTHER ADMINISTRATIVE AND ( ACCUM. COST	MAINTENANCE & REPAIRS (SQUARE FEET	OPERATION OF PLANT (SQUARE FEET	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY	HOUSEKEEPING (HOURS OF SERVICE
	(GROSS CHARGES )	)	(	)	)	)	)
NONREIMBURS COST CENT	6.05	6a.06	6.06	7	8	9	10
100 21 ST MARY'S SCHOOL							
100 22 OUTPATIENT REHAB	3,761,659		3,422,557				
100 23 CANCER CENTER BOUTIQUE	50,084		151,935	852	852		
100 24 BOSC BALL OUTPATIENT	26,784		1,506,025	25,093	25,093		160
100 25 CARDINAL BEHAVIORAL H			161,933	10,291	10,291		
100 26 BLACKFORD COMMUNITY H	43,358,040		16,032,269				
100 27 MIDWEST HEALTH STRATE							
100 28 CARDINAL SELECT RISK			965	65	65		
100 29 HOME OFFICE CARDINAL							
100 30 CARDINAL HEALTH ALLIA			193,106				
100 31 OTHER NONREIMBURSABLE							
100 32 RENAL DIALYSIS							
100 33 LAB CORP							
100 34 H.O. MATERIALS MGMT							
100 35 LEASED SPACE							
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 COST TO BE ALLOCATED (WRKSHT B, PART I)	3,862,166		51,214,677	22,645,744	4,877,165	1,373,757	3,926,232
104 UNIT COST MULTIPLIER (WRKSHT B, PT I)	.004294		.194670	31.707447	6.838377	.594290	153.458355
105 COST TO BE ALLOCATED (WRKSHT B, PART II)							
106 UNIT COST MULTIPLIER (WRKSHT B, PT II)							
107 COST TO BE ALLOCATED (WRKSHT B, PART III)	140,425		1,383,216	13,093,878	55,101	6,046	513,515
108 UNIT COST MULTIPLIER (WRKSHT B, PT III)	.000156		.005258	18.333398	.077258	.002616	20.070940

COST ALLOCATION - STATISTICAL BASIS

15-0089

FROM 1/ 1/2010

WORKSHEET B-1

TO 12/31/2010

COST CENTER DESCRIPTION	DIETARY (MEALS SERVED)	CAFETERIA (FTE'S)	NURSING ADMINISTRATION (DIRECT NRSNG HRS)	CENTRAL SERVICES & SUPPLY (TIME STUDY)	PHARMACY (COSTED) REQUIS.	MEDICAL RECORDS & LIBRARY (TIME SPENT)	I&R SERVICES-SALARY & FRI (ASSIGNED) TIME
	11	12	14	15	16	17	22
GENERAL SERVICE COST							
003 NEW CAP REL COSTS-BLD							
005 EMPLOYEE BENEFITS							
006 01 COMMUNICATIONS/PHONES							
006 02 DATA PROCESSING							
006 03 PURCHASING, RECEIVING,							
006 04 ADMINITTING							
006 05 CASHIERING/ACCOUNTS R							
006 06 OTHER ADMINISTRATIVE							
007 MAINTENANCE & REPAIRS							
008 OPERATION OF PLANT							
009 LAUNDRY & LINEN SERVI							
010 HOUSEKEEPING							
011 DIETARY	297,096						
012 CAFETERIA		1,510					
014 NURSING ADMINISTRATION		51	1,265,694				
015 CENTRAL SERVICES & SU		51	37,193	8,405			
016 PHARMACY		46			28,957,957		
017 MEDICAL RECORDS & LIB		48				90,877	
022 I&R SERVICES-SALARY &		75					100
023 I&R SERVICES-OTHER PR		8					
024 PARAMED ED PRGM							
025 INPAT ROUTINE SRVC CN							
025 ADULTS & PEDIATRICS	193,864	340	588,034	6,079	70,864	10,862	40
026 INTENSIVE CARE UNIT	18,903	89	154,391	423	15,719	809	7
031 SUBPROVIDER	17,971	26	46,654		2,093	272	
033 NURSERY		31	55,798	394	6,838	974	1
034 SKILLED NURSING FACIL	23,946	33	56,267	217	6,859	448	
037 OPERATING ROOM		101	67,096	61	31,927	8,134	4
038 RECOVERY ROOM		26	47,043	30	647	2,927	
039 DELIVERY ROOM & LABOR	19,861	30	54,094	484	1,714	2,048	5
041 RADIOLOGY-DIAGNOSTIC		107	17,505	5	59,818	14,714	1
044 LABORATORY		16			98,657	5,552	20
049 RESPIRATORY THERAPY		58			6,383	52	1
049 01 SLEEP LAB		11			21	1,305	
050 PHYSICAL THERAPY		32	37	109		719	
051 OCCUPATIONAL THERAPY		11				332	
052 SPEECH PATHOLOGY		5				180	
052 01 AUDIOLOGY							
053 ELECTROCARDIOLOGY		48	9,940		34,469	2,876	2
055 MEDICAL SUPPLIES CHAR							
055 30 IMPL. DEV. CHARGED TO							
056 DRUGS CHARGED TO PATI					11,372,683		
056 01 DRUGS CHARGED TO PATI		48			17,043,366		
059 CARDIOPULMONARY							
059 97 CARDIAC REHABILITATIO		2				2,147	
060 OUTPAT SERVICE COST C							
060 CLINIC		28	21,930	3	138,259	3,516	9
060 01 CLINIC MULTI SPECIALT		7	5,263		10,589	668	4
060 02 CLINIC		13	4,446		3,770		1
061 EMERGENCY		97	99,989	600	33,453	26,495	4
062 OBSERVATION BEDS (NON							
062 01 OBSERVATION BEDS (DIS							
092 SPEC PURPOSE COST CEN							
092 AMBULATORY SURGICAL C							
095 SUBTOTALS	274,545	1,438	1,265,680	8,405	28,938,129	85,030	99
096 NONREIMBURS COST CENT							
096 GIFT, FLOWER, COFFEE		2			29		
097 RESEARCH		4			528		1
100 OTHER NONREIMBURSABLE							
100 01 PHYSICIAN BILLING SER							
100 02 PHYSICIAN ANSWERING S							
100 03 VENDING							
100 04 CARELINE							
100 05 WELLNESS CENTER		1					
100 06 BMH FOUNDATION		1					
100 07 PERINATAL CLINIC		3	14		3,041	2,172	
100 08 RENTAL PROPERTY							
100 09 ADVERTISING							
100 10 INTEGRAL TAC	10,587						
100 11 IU HEALTH HOSPICE					12,039		
100 12 POB MEDICAL PAVILLION							
100 13 EXECUTIVE PHYSICAL							
100 14 NEW CASTLE ONCOLOGY							
100 15 MARKETING/PUBLIC RELA		6			211		
100 16 JAY COUNTY HOSPITAL		1					
100 17 CARDINAL HEALTH CHOIC							
100 18 CHV CARDINAL HEALTH V							
100 19 HEALTH CARE CONNECTIO							
100 20 MEALS ON WHEELS							

COST ALLOCATION - STATISTICAL BASIS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET B-1

COST CENTER DESCRIPTION	DIETARY (MEALS SERVED)	CAFETERIA (FTE'S)	NURSING ADMINISTRATION (DIRECT NRSNG HRS)	CENTRAL SERVICES & SUPPLY (TIME STUDY)	PHARMACY (COSTED)REQUIS.	MEDICAL RECORDS & LIBRARY (TIME SPENT)	I&R SERVICES-SALARY & FRI (ASSIGNED)TIME
	11	12	14	15	16	17	22
NONREIMBURS COST CENT							
100 21 ST MARY'S SCHOOL							
100 22 OUTPATIENT REHAB		46			96		
100 23 CANCER CENTER BOUTIQUE		2			725		
100 24 BOSC BALL OUTPATIENT						3,529	
100 25 CARDINAL BEHAVIORAL H	11,964				118	146	
100 26 BLACKFORD COMMUNITY H		1			3,041		
100 27 MIDWEST HEALTH STRATE							
100 28 CARDINAL SELECT RISK							
100 29 HOME OFFICE CARDINAL							
100 30 CARDINAL HEALTH ALLIA		5					
100 31 OTHER NONREIMBURSABLE							
100 32 RENAL DIALYSIS							
100 33 LAB CORP							
100 34 H.O. MATERIALS MGMT							
100 35 LEASED SPACE							
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 COST TO BE ALLOCATED (WRKSHT B, PART I)	1,775,218	2,000,459	4,490,788	11,947,465	5,340,763	3,138,394	3,845,031
104 UNIT COST MULTIPLIER (WRKSHT B, PT I)	5.975234	1,324.807285	3.548084	1,421.471148	.184432	34.534525	38,450.310000
105 COST TO BE ALLOCATED (WRKSHT B, PART II)							
106 UNIT COST MULTIPLIER (WRKSHT B, PT II)							
107 COST TO BE ALLOCATED (WRKSHT B, PART III)	321,311	509,194	375,657	660,407	231,790	106,565	44,237
108 UNIT COST MULTIPLIER (WRKSHT B, PT III)	1.081506	337.214570	.296799	78.573111	.008004	1.172629	442.370000

COST ALLOCATION - STATISTICAL BASIS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET B-1

COST CENTER DESCRIPTION	I&R SERVICES- OTHER PRGM C GM	(ASSIGNED TIME	(100% RADIOLOGY )
		23	24
003 GENERAL SERVICE COST			
005 NEW CAP REL COSTS-BLD			
006 EMPLOYEE BENEFITS			
006 01 COMMUNICATIONS/PHONES			
006 02 DATA PROCESSING			
006 03 PURCHASING, RECEIVING,			
006 04 ADMINITTING			
006 05 CASHIERING/ACCOUNTS R			
006 06 OTHER ADMINISTRATIVE			
007 MAINTENANCE & REPAIRS			
008 OPERATION OF PLANT			
009 LAUNDRY & LINEN SERVI			
010 HOUSEKEEPING			
011 DIETARY			
012 CAFETERIA			
014 NURSING ADMINISTRATIO			
015 CENTRAL SERVICES & SU			
016 PHARMACY			
017 MEDICAL RECORDS & LIB			
022 I&R SERVICES-SALARY &			
023 I&R SERVICES-OTHER PR	100		
024 PARAMED ED PRGM			
025 INPAT ROUTINE SRVC CN			
026 ADULTS & PEDIATRICS	40		
026 INTENSIVE CARE UNIT	7		
031 SUBPROVIDER			
033 NURSERY	1		
034 SKILLED NURSING FACIL			
037 ANCILLARY SRVC COST C			
038 OPERATING ROOM	4		
038 RECOVERY ROOM			
039 DELIVERY ROOM & LABOR	5		
041 RADIOLOGY-DIAGNOSTIC	1		
044 LABORATORY	20		
049 RESPIRATORY THERAPY	1		
049 01 SLEEP LAB			
050 PHYSICAL THERAPY			
051 OCCUPATIONAL THERAPY			
052 SPEECH PATHOLOGY			
052 01 AUDIOLOGY			
053 ELECTROCARDIOLOGY	2		
055 MEDICAL SUPPLIES CHAR			
055 30 IMPL. DEV. CHARGED TO			
056 DRUGS CHARGED TO PATI			
056 01 DRUGS CHARGED TO PATI			
059 CARDIOPULMONARY			
059 97 CARDIAC REHABILITATIO			
060 OUTPAT SERVICE COST C			
060 CLINIC	9		
060 01 CLINIC MULTI SPECIALT	4		
060 02 CLINIC	1		
061 EMERGENCY	4		
062 OBSERVATION BEDS (NON			
062 01 OBSERVATION BEDS (DIS			
092 SPEC PURPOSE COST CEN			
095 AMBULATORY SURGICAL C			
095 SUBTOTALS	99		
096 NONREIMBURS COST CENT			
097 GIFT, FLOWER, COFFEE			
097 RESEARCH	1		
100 OTHER NONREIMBURSABLE			
100 01 PHYSICIAN BILLING SER			
100 02 PHYSICIAN ANSWERING S			
100 03 VENDING			
100 04 CARELINE			
100 05 WELLNESS CENTER			
100 06 BMH FOUNDATION			
100 07 PERINATAL CLINIC			
100 08 RENTAL PROPERTY			
100 09 ADVERTISING			
100 10 INTEGRAL TAC			
100 11 IU HEALTH HOSPICE			
100 12 POB MEDICAL PAVILLION			
100 13 EXECUTIVE PHYSICAL			
100 14 NEW CASTLE ONCOLOGY			
100 15 MARKETING/PUBLIC RELA			
100 16 JAY COUNTY HOSPITAL			
100 17 CARDINAL HEALTH CHOIC			
100 18 CHV CARDINAL HEALTH V			
100 19 HEALTH CARE CONNECTIO			
100 20 MEALS ON WHEELS			

COST ALLOCATION - STATISTICAL BASIS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET B-1

COST CENTER DESCRIPTION	I&R SERVICES- OTHER PRGM C GM	(ASSIGNED TIME	(100% )RADIOLOGY )
NONREIMBURS COST CENT		23	24
100 21 ST MARY'S SCHOOL			
100 22 OUTPATIENT REHAB			
100 23 CANCER CENTER BOUTIQUE			
100 24 BOSC BALL OUTPATIENT			
100 25 CARDINAL BEHAVIORAL H			
100 26 BLACKFORD COMMUNITY H			
100 27 MIDWEST HEALTH STRATE			
100 28 CARDINAL SELECT RISK			
100 29 HOME OFFICE CARDINAL			
100 30 CARDINAL HEALTH ALLIA			
100 31 OTHER NONREIMBURSABLE			
100 32 RENAL DIALYSIS			
100 33 LAB CORP			
100 34 H.O. MATERIALS MGMT			
100 35 LEASED SPACE			
101 CROSS FOOT ADJUSTMENT			
102 NEGATIVE COST CENTER			
103 COST TO BE ALLOCATED	5,061,472		
(PER WRKSHT B, PART			
104 UNIT COST MULTIPLIER			
(WRKSHT B, PT I)	50,614.720000		
105 COST TO BE ALLOCATED			
(PER WRKSHT B, PART			
106 UNIT COST MULTIPLIER			
(WRKSHT B, PT II)			
107 COST TO BE ALLOCATED	651,716		
(PER WRKSHT B, PART			
108 UNIT COST MULTIPLIER			
(WRKSHT B, PT III)	6,517.160000		

COMPUTATION OF RATIO OF COSTS TO CHARGES

15-0089

FROM 1/ 1/2010

WORKSHEET C

TO 12/31/2010

PART I

WKST A LINE NO.	COST CENTER DESCRIPTION	WKST B, PT I COL. 27 1	THERAPY ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5
	INPAT ROUTINE SRVC CNTRS					
25	ADULTS & PEDIATRICS	52,763,328		52,763,328		52,763,328
26	INTENSIVE CARE UNIT	11,316,227		11,316,227		11,316,227
31	SUBPROVIDER	4,471,310		4,471,310		4,471,310
33	NURSERY	4,414,174		4,414,174		4,414,174
34	SKILLED NURSING FACILITY	3,303,553		3,303,553		3,303,553
	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	15,005,976		15,005,976		15,005,976
38	RECOVERY ROOM	3,215,868		3,215,868		3,215,868
39	DELIVERY ROOM & LABOR ROO	4,952,574		4,952,574		4,952,574
41	RADIOLOGY-DIAGNOSTIC	19,803,656		19,803,656		19,803,656
44	LABORATORY	32,177,488		32,177,488		32,177,488
49	RESPIRATORY THERAPY	5,198,420		5,198,420		5,198,420
49 01	SLEEP LAB	1,189,340		1,189,340		1,189,340
50	PHYSICAL THERAPY	2,861,522		2,861,522		2,861,522
51	OCCUPATIONAL THERAPY	1,046,572		1,046,572		1,046,572
52	SPEECH PATHOLOGY	507,276		507,276		507,276
52 01	AUDIOLOGY					
53	ELECTROCARDIOLOGY	7,929,984		7,929,984		7,929,984
55	MEDICAL SUPPLIES CHARGED	19,310,119		19,310,119		19,310,119
55 30	IMPL. DEV. CHARGED TO PAT	12,307,108		12,307,108		12,307,108
56	DRUGS CHARGED TO PATIENTS	18,354,862		18,354,862		18,354,862
56 01	DRUGS CHARGED TO PATIENTS	28,366,347		28,366,347		28,366,347
59	CARDIOPULMONARY					
59 97	CARDIAC REHABILITATION	611,661		611,661		611,661
	OUTPAT SERVICE COST CNTRS					
60	CLINIC	2,361,507		2,361,507		2,361,507
60 01	CLINIC MULTI SPECIALTY	600,029		600,029		600,029
60 02	CLINIC	862,743		862,743		862,743
61	EMERGENCY	13,506,689		13,506,689		13,506,689
62	OBSERVATION BEDS (NON-DIS	5,082,682		5,082,682		5,082,682
62 01	OBSERVATION BEDS (DISTINC					
	OTHER REIMBURS COST CNTRS					
101	SUBTOTAL	271,521,015		271,521,015		271,521,015
102	LESS OBSERVATION BEDS	5,082,682		5,082,682		5,082,682
103	TOTAL	266,438,333		266,438,333		266,438,333

COMPUTATION OF RATIO OF COSTS TO CHARGES

WKST A LINE NO.	COST CENTER DESCRIPTION	INPATIENT CHARGES 6	OUTPATIENT CHARGES 7	TOTAL CHARGES 8	COST OR OTHER RATIO 9	TEFRA INPAT- IENT RATIO 10	PPS INPAT- IENT RATIO 11
	INPAT ROUTINE SRVC CNTRS						
25	ADULTS & PEDIATRICS	95,189,261		95,189,261			
26	INTENSIVE CARE UNIT	28,601,075		28,601,075			
31	SUBPROVIDER	6,527,748		6,527,748			
33	NURSERY	13,716,934		13,716,934			
34	SKILLED NURSING FACILITY	2,998,486		2,998,486			
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	68,776,097	33,855,037	102,631,134	.146213	.146213	.146213
38	RECOVERY ROOM	5,209,515	4,173,654	9,383,169	.342727	.342727	.342727
39	DELIVERY ROOM & LABOR ROO	12,193,266	1,430,506	13,623,772	.363524	.363524	.363524
41	RADIOLOGY-DIAGNOSTIC	33,301,244	99,067,903	132,369,147	.149609	.149609	.149609
44	LABORATORY	36,962,369	35,864,942	72,827,311	.441833	.441833	.441833
49	RESPIRATORY THERAPY	9,060,734	1,153,844	10,214,578	.508922	.508922	.508922
49 01	SLEEP LAB	58,411	1,538,950	1,597,361	.744566	.744566	.744566
50	PHYSICAL THERAPY	4,856,054	2,154,520	7,010,574	.408172	.408172	.408172
51	OCCUPATIONAL THERAPY	2,939,058	296,437	3,235,495	.323466	.323466	.323466
52	SPEECH PATHOLOGY	1,494,163	258,060	1,752,223	.289504	.289504	.289504
52 01	AUDIOLOGY						
53	ELECTROCARDIOLOGY	28,191,667	45,961,753	74,153,420	.106940	.106940	.106940
55	MEDICAL SUPPLIES CHARGED	41,738,330	11,816,846	53,555,176	.360565	.360565	.360565
55 30	IMPL. DEV. CHARGED TO PAT	25,681,123	10,820,926	36,502,049	.337162	.337162	.337162
56	DRUGS CHARGED TO PATIENTS	51,676,529	21,758,252	73,434,781	.249948	.249948	.249948
56 01	DRUGS CHARGED TO PATIENTS		21,967,761	21,967,761	1.291272	1.291272	1.291272
59	CARDIOPULMONARY						
59 97	CARDIAC REHABILITATION	304,562	980,904	1,285,466	.475828	.475828	.475828
	OUTPAT SERVICE COST CNTRS						
60	CLINIC	1,009	238,065	239,074	9.877724	9.877724	9.877724
60 01	CLINIC MULTI SPECIALTY	874	152,696	153,570	3.907202	3.907202	3.907202
60 02	CLINIC	1,071	2,413,596	2,414,667	.357293	.357293	.357293
61	EMERGENCY	19,911,854	57,800,470	77,712,324	.173804	.173804	.173804
62	OBSERVATION BEDS (NON-DIS	1,367,075	9,169,138	10,536,213	.482401	.482401	.482401
62 01	OBSERVATION BEDS (DISTINC						
	OTHER REIMBURS COST CNTRS						
101	SUBTOTAL	490,758,509	362,874,260	853,632,769			
102	LESS OBSERVATION BEDS						
103	TOTAL	490,758,509	362,874,260	853,632,769			

COMPUTATION OF RATIO OF COSTS TO CHARGES  
SPECIAL TITLE XIX WORKSHEET

PROVIDER NO:  
15-0089

PERIOD:  
FROM 1/ 1/2010  
TO 12/31/2010

PREPARED 6/20/2011  
WORKSHEET C  
PART I

WKST A LINE NO.	COST CENTER DESCRIPTION	WKST B, PT I COL. 27 1	THERAPY ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5
	INPAT ROUTINE SRVC CNTRS					
25	ADULTS & PEDIATRICS	56,325,930		56,325,930		56,325,930
26	INTENSIVE CARE UNIT	11,939,682		11,939,682		11,939,682
31	SUBPROVIDER	4,471,310		4,471,310		4,471,310
33	NURSERY	4,503,239		4,503,239		4,503,239
34	SKILLED NURSING FACILITY	3,303,553		3,303,553		3,303,553
	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	15,362,236		15,362,236		15,362,236
38	RECOVERY ROOM	3,215,868		3,215,868		3,215,868
39	DELIVERY ROOM & LABOR ROO	5,397,900		5,397,900		5,397,900
41	RADIOLOGY-DIAGNOSTIC	19,892,721		19,892,721		19,892,721
44	LABORATORY	33,958,788		33,958,788		33,958,788
49	RESPIRATORY THERAPY	5,287,485		5,287,485		5,287,485
49 01	SLEEP LAB	1,189,340		1,189,340		1,189,340
50	PHYSICAL THERAPY	2,861,522		2,861,522		2,861,522
51	OCCUPATIONAL THERAPY	1,046,572		1,046,572		1,046,572
52	SPEECH PATHOLOGY	507,276		507,276		507,276
52 01	AUDIOLOGY					
53	ELECTROCARDIOLOGY	8,108,114		8,108,114		8,108,114
55	MEDICAL SUPPLIES CHARGED	19,310,119		19,310,119		19,310,119
55 30	IMPL. DEV. CHARGED TO PAT	12,307,108		12,307,108		12,307,108
56	DRUGS CHARGED TO PATIENTS	18,354,862		18,354,862		18,354,862
56 01	DRUGS CHARGED TO PATIENTS	28,366,347		28,366,347		28,366,347
59	CARDIOPULMONARY					
59 97	CARDIAC REHABILITATION	611,661		611,661		611,661
	OUTPAT SERVICE COST CNTRS					
60	CLINIC	3,163,092		3,163,092		3,163,092
60 01	CLINIC MULTI SPECIALTY	956,289		956,289		956,289
60 02	CLINIC	951,808		951,808		951,808
61	EMERGENCY	13,862,949		13,862,949		13,862,949
62	OBSERVATION BEDS (NON-DIS	5,082,682		5,082,682		5,082,682
62 01	OBSERVATION BEDS (DISTINC					
	OTHER REIMBURS COST CNTRS					
101	SUBTOTAL	280,338,453		280,338,453		280,338,453
102	LESS OBSERVATION BEDS	5,082,682		5,082,682		5,082,682
103	TOTAL	275,255,771		275,255,771		275,255,771

COMPUTATION OF RATIO OF COSTS TO CHARGES  
SPECIAL TITLE XIX WORKSHEET

WKST A LINE NO.	COST CENTER DESCRIPTION	INPATIENT CHARGES 6	OUTPATIENT CHARGES 7	TOTAL CHARGES 8	COST OR OTHER RATIO 9	TEFRA INPAT- IENT RATIO 10	PPS INPAT- IENT RATIO 11
	INPAT ROUTINE SRVC CNTRS						
25	ADULTS & PEDIATRICS	95,189,261		95,189,261			
26	INTENSIVE CARE UNIT	28,601,075		28,601,075			
31	SUBPROVIDER	6,527,748		6,527,748			
33	NURSERY	13,716,934		13,716,934			
34	SKILLED NURSING FACILITY	2,998,486		2,998,486			
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	68,776,097	33,855,037	102,631,134	.149684	.149684	.149684
38	RECOVERY ROOM	5,209,515	4,173,654	9,383,169	.342727	.342727	.342727
39	DELIVERY ROOM & LABOR ROO	12,193,266	1,430,506	13,623,772	.396212	.396212	.396212
41	RADIOLOGY-DIAGNOSTIC	33,301,244	99,067,903	132,369,147	.150282	.150282	.150282
44	LABORATORY	36,962,369	35,864,942	72,827,311	.466292	.466292	.466292
49	RESPIRATORY THERAPY	9,060,734	1,153,844	10,214,578	.517641	.517641	.517641
49 01	SLEEP LAB	58,411	1,538,950	1,597,361	.744566	.744566	.744566
50	PHYSICAL THERAPY	4,856,054	2,154,520	7,010,574	.408172	.408172	.408172
51	OCCUPATIONAL THERAPY	2,939,058	296,437	3,235,495	.323466	.323466	.323466
52	SPEECH PATHOLOGY	1,494,163	258,060	1,752,223	.289504	.289504	.289504
52 01	AUDIOLOGY						
53	ELECTROCARDIOLOGY	28,191,667	45,961,753	74,153,420	.109342	.109342	.109342
55	MEDICAL SUPPLIES CHARGED	41,738,330	11,816,846	53,555,176	.360565	.360565	.360565
55 30	IMPL. DEV. CHARGED TO PAT	25,681,123	10,820,926	36,502,049	.337162	.337162	.337162
56	DRUGS CHARGED TO PATIENTS	51,676,529	21,758,252	73,434,781	.249948	.249948	.249948
56 01	DRUGS CHARGED TO PATIENTS		21,967,761	21,967,761	1.291272	1.291272	1.291272
59	CARDIOPULMONARY						
59 97	CARDIAC REHABILITATION	304,562	980,904	1,285,466	.475828	.475828	.475828
	OUTPAT SERVICE COST CNTRS						
60	CLINIC	1,009	238,065	239,074	13.230598	13.230598	13.230598
60 01	CLINIC MULTI SPECIALTY	874	152,696	153,570	6.227056	6.227056	6.227056
60 02	CLINIC	1,071	2,413,596	2,414,667	.394178	.394178	.394178
61	EMERGENCY	19,911,854	57,800,470	77,712,324	.178388	.178388	.178388
62	OBSERVATION BEDS (NON-DIS	1,367,075	9,169,138	10,536,213	.482401	.482401	.482401
62 01	OBSERVATION BEDS (DISTINC						
	OTHER REIMBURS COST CNTRS						
101	SUBTOTAL	490,758,509	362,874,260	853,632,769			
102	LESS OBSERVATION BEDS						
103	TOTAL	490,758,509	362,874,260	853,632,769			

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COST WKST B, PT I COL. 27 1	CAPITAL COST WKST B PT II & III, COL. 27 2	OPERATING COST NET OF CAPITAL COST 3	CAPITAL REDUCTION 4	OPERATING COST REDUCTION AMOUNT 5	COST NET OF CAP AND OPER COST REDUCTION 6
37	ANCILLARY SRVC COST CNTRS	15,005,976					15,005,976
38	OPERATING ROOM	3,215,868	1,349,014	13,656,962			3,215,868
39	RECOVERY ROOM	4,952,574	428,579	2,787,289			4,952,574
41	DELIVERY ROOM & LABOR ROO	19,803,656	569,269	4,383,305			19,803,656
44	RADIOLOGY-DIAGNOSTIC	19,803,656	1,990,447	17,813,209			19,803,656
49	LABORATORY	32,177,488	878,401	31,299,087			32,177,488
49	RESPIRATORY THERAPY	5,198,420	234,654	4,963,766			5,198,420
49	01 SLEEP LAB	1,189,340	71,821	1,117,519			1,189,340
50	PHYSICAL THERAPY	2,861,522	169,098	2,692,424			2,861,522
51	OCCUPATIONAL THERAPY	1,046,572	90,987	955,585			1,046,572
52	SPEECH PATHOLOGY	507,276	24,881	482,395			507,276
52	01 AUDIOLOGY						
53	ELECTROCARDIOLOGY	7,929,984	995,418	6,934,566			7,929,984
55	MEDICAL SUPPLIES CHARGED	19,310,119	116,051	19,194,068			19,310,119
55	30 IMPL. DEV. CHARGED TO PAT	12,307,108	75,337	12,231,771			12,307,108
56	DRUGS CHARGED TO PATIENTS	18,354,862	205,171	18,149,691			18,354,862
56	01 DRUGS CHARGED TO PATIENTS	28,366,347	361,898	28,004,449			28,366,347
59	CARDIOPULMONARY						
59	97 CARDIAC REHABILITATION	611,661	218,829	392,832			611,661
60	OUTPAT SERVICE COST CNTRS						
60	CLINIC	2,361,507	520,225	1,841,282			2,361,507
60	01 CLINIC MULTI SPECIALTY	600,029	132,509	467,520			600,029
60	02 CLINIC	862,743	11,005	851,738			862,743
61	EMERGENCY	13,506,689	1,261,779	12,244,910			13,506,689
62	OBSERVATION BEDS (NON-DIS	5,082,682	591,024	4,491,658			5,082,682
62	01 OBSERVATION BEDS (DISTINC						
	OTHER REIMBURS COST CNTRS						
101	SUBTOTAL	195,252,423	10,296,397	184,956,026			195,252,423
102	LESS OBSERVATION BEDS	5,082,682	591,024	4,491,658			5,082,682
103	TOTAL	190,169,741	9,705,373	180,464,368			190,169,741

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL CHARGES	OUTPAT COST TO CHRG RATIO	I/P PT B COST TO CHRG RATIO
		7	8	9
	ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	102,631,134	.146213	.146213
38	RECOVERY ROOM	9,383,169	.342727	.342727
39	DELIVERY ROOM & LABOR ROO	13,623,772	.363524	.363524
41	RADIOLOGY-DIAGNOSTIC	132,369,147	.149609	.149609
44	LABORATORY	72,827,311	.441833	.441833
49	RESPIRATORY THERAPY	10,214,578	.508922	.508922
49	01 SLEEP LAB	1,597,361	.744566	.744566
50	PHYSICAL THERAPY	7,010,574	.408172	.408172
51	OCCUPATIONAL THERAPY	3,235,495	.323466	.323466
52	SPEECH PATHOLOGY	1,752,223	.289504	.289504
52	01 AUDIOLOGY			
53	ELECTROCARDIOLOGY	74,153,420	.106940	.106940
55	MEDICAL SUPPLIES CHARGED	53,555,176	.360565	.360565
55	30 IMPL. DEV. CHARGED TO PAT	36,502,049	.337162	.337162
56	DRUGS CHARGED TO PATIENTS	73,434,781	.249948	.249948
56	01 DRUGS CHARGED TO PATIENTS	21,967,761	1.291272	1.291272
59	CARDIOPULMONARY			
59	97 CARDIAC REHABILITATION	1,285,466	.475828	.475828
	OUTPAT SERVICE COST CNTRS			
60	CLINIC	239,074	9.877724	9.877724
60	01 CLINIC MULTI SPECIALTY	153,570	3.907202	3.907202
60	02 CLINIC	2,414,667	.357293	.357293
61	EMERGENCY	77,712,324	.173804	.173804
62	OBSERVATION BEDS (NON-DIS	10,536,213	.482401	.482401
62	01 OBSERVATION BEDS (DISTINC			
	OTHER REIMBURS COST CNTRS			
101	SUBTOTAL	706,599,265		
102	LESS OBSERVATION BEDS	10,536,213		
103	TOTAL	696,063,052		

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COST WKST B, PT I COL. 27 1	CAPITAL COST WKST B PT II & III, COL. 27 2	OPERATING COST NET OF CAPITAL COST 3	CAPITAL REDUCTION 4	OPERATING COST REDUCTION AMOUNT 5	COST NET OF CAP AND OPER COST REDUCTION 6
37	ANCILLARY SRVC COST CNTRS	15,362,236	1,349,014	14,013,222			15,362,236
38	OPERATING ROOM	3,215,868	428,579	2,787,289			3,215,868
39	DELIVERY ROOM & LABOR ROO	5,397,900	569,269	4,828,631			5,397,900
41	RADIOLOGY-DIAGNOSTIC	19,892,721	1,990,447	17,902,274			19,892,721
44	LABORATORY	33,958,788	878,401	33,080,387			33,958,788
49	RESPIRATORY THERAPY	5,287,485	234,654	5,052,831			5,287,485
49	01 SLEEP LAB	1,189,340	71,821	1,117,519			1,189,340
50	PHYSICAL THERAPY	2,861,522	169,098	2,692,424			2,861,522
51	OCCUPATIONAL THERAPY	1,046,572	90,987	955,585			1,046,572
52	SPEECH PATHOLOGY	507,276	24,881	482,395			507,276
52	01 AUDIOLOGY						
53	ELECTROCARDIOLOGY	8,108,114	995,418	7,112,696			8,108,114
55	MEDICAL SUPPLIES CHARGED	19,310,119	116,051	19,194,068			19,310,119
55	30 IMPL. DEV. CHARGED TO PAT	12,307,108	75,337	12,231,771			12,307,108
56	DRUGS CHARGED TO PATIENTS	18,354,862	205,171	18,149,691			18,354,862
56	01 DRUGS CHARGED TO PATIENTS	28,366,347	361,898	28,004,449			28,366,347
59	CARDIOPULMONARY						
59	97 CARDIAC REHABILITATION	611,661	218,829	392,832			611,661
60	OUTPAT SERVICE COST CNTRS						
60	CLINIC	3,163,092	520,225	2,642,867			3,163,092
60	01 CLINIC MULTI SPECIALTY	956,289	132,509	823,780			956,289
60	02 CLINIC	951,808	11,005	940,803			951,808
61	EMERGENCY	13,862,949	1,261,779	12,601,170			13,862,949
62	OBSERVATION BEDS (NON-DIS	5,082,682	591,024	4,491,658			5,082,682
62	01 OBSERVATION BEDS (DISTINC						
	OTHER REIMBURS COST CNTRS						
101	SUBTOTAL	199,794,739	10,296,397	189,498,342			199,794,739
102	LESS OBSERVATION BEDS	5,082,682	591,024	4,491,658			5,082,682
103	TOTAL	194,712,057	9,705,373	185,006,684			194,712,057

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL CHARGES	OUTPAT COST TO CHRGRATIO	I/P PT B COST TO CHRGRATIO
		7	8	9
	ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	102,631,134	.149684	.149684
38	RECOVERY ROOM	9,383,169	.342727	.342727
39	DELIVERY ROOM & LABOR ROO	13,623,772	.396212	.396212
41	RADIOLOGY-DIAGNOSTIC	132,369,147	.150282	.150282
44	LABORATORY	72,827,311	.466292	.466292
49	RESPIRATORY THERAPY	10,214,578	.517641	.517641
49	01 SLEEP LAB	1,597,361	.744566	.744566
50	PHYSICAL THERAPY	7,010,574	.408172	.408172
51	OCCUPATIONAL THERAPY	3,235,495	.323466	.323466
52	SPEECH PATHOLOGY	1,752,223	.289504	.289504
52	01 AUDIOLOGY			
53	ELECTROCARDIOLOGY	74,153,420	.109342	.109342
55	MEDICAL SUPPLIES CHARGED	53,555,176	.360565	.360565
55	30 IMPL. DEV. CHARGED TO PAT	36,502,049	.337162	.337162
56	DRUGS CHARGED TO PATIENTS	73,434,781	.249948	.249948
56	01 DRUGS CHARGED TO PATIENTS	21,967,761	1.291272	1.291272
59	CARDIOPULMONARY			
59	97 CARDIAC REHABILITATION	1,285,466	.475828	.475828
	OUTPAT SERVICE COST CNTRS			
60	CLINIC	239,074	13.230598	13.230598
60	01 CLINIC MULTI SPECIALTY	153,570	6.227056	6.227056
60	02 CLINIC	2,414,667	.394178	.394178
61	EMERGENCY	77,712,324	.178388	.178388
62	OBSERVATION BEDS (NON-DIS	10,536,213	.482401	.482401
62	01 OBSERVATION BEDS (DISTINC			
	OTHER REIMBURS COST CNTRS			
101	SUBTOTAL	706,599,265		
102	LESS OBSERVATION BEDS	10,536,213		
103	TOTAL	696,063,052		

WKST A LINE NO.	COST CENTER DESCRIPTION	OLD CAPITAL			NEW CAPITAL		
		CAPITAL REL COST (B, 11) 1	SWING BED ADJUSTMENT 2	REDUCED CAP RELATED COST 3	CAPITAL REL COST (B, 111) 4	SWING BED ADJUSTMENT 5	REDUCED CAP RELATED COST 6
	INPAT ROUTINE SRVC CNTRS						
25	ADULTS & PEDIATRICS				6,135,420		6,135,420
26	INTENSIVE CARE UNIT				1,136,536		1,136,536
31	SUBPROVIDER				403,150		403,150
33	NURSERY				297,073		297,073
101	TOTAL				7,972,179		7,972,179

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL PATIENT DAYS 7	INPATIENT PROGRAM DAYS 8	OLD CAPITAL PER DIEM 9	INPAT PROGRAM OLD CAP CST 10	NEW CAPITAL PER DIEM 11	INPAT PROGRAM NEW CAP CST 12
	INPAT ROUTINE SRVC CNTRS						
25	ADULTS & PEDIATRICS	59,649	28,558			102.86	2,937,476
26	INTENSIVE CARE UNIT	8,445	3,744			134.58	503,868
31	SUBPROVIDER	5,147	3,321			78.33	260,134
33	NURSERY	6,655				44.64	
101	TOTAL	79,896	35,623				3,701,478

WKST A LINE NO.	COST CENTER DESCRIPTION	OLD CAPITAL RELATED COST 1	NEW CAPITAL RELATED COST 2	TOTAL CHARGES 3	INPAT PROGRAM CHARGES 4	OLD CAPITAL CST/CHRG RATIO 5	CAPITAL COSTS 6
37	ANCILLARY SRVC COST CNTRS						
	OPERATING ROOM		1,349,014	102,631,134	33,892,803		
38	RECOVERY ROOM		428,579	9,383,169	2,468,738		
39	DELIVERY ROOM & LABOR ROO		569,269	13,623,772	39,879		
41	RADIOLOGY-DIAGNOSTIC		1,990,447	132,369,147	19,286,392		
44	LABORATORY		878,401	72,827,311	23,047,223		
49	RESPIRATORY THERAPY		234,654	10,214,578	5,258,954		
49	01 SLEEP LAB		71,821	1,597,361	7,743		
50	PHYSICAL THERAPY		169,098	7,010,574	1,417,638		
51	OCCUPATIONAL THERAPY		90,987	3,235,495	512,295		
52	SPEECH PATHOLOGY		24,881	1,752,223	619,754		
52	01 AUDIOLOGY						
53	ELECTROCARDIOLOGY		995,418	74,153,420	20,086,568		
55	MEDICAL SUPPLIES CHARGED		116,051	53,555,176	21,128,522		
55	30 IMPL. DEV. CHARGED TO PAT		75,337	36,502,049	13,406,194		
56	DRUGS CHARGED TO PATIENTS		205,171	73,434,781	26,046,576		
56	01 DRUGS CHARGED TO PATIENTS		361,898	21,967,761			
59	CARDIOPULMONARY						
59	97 CARDIAC REHABILITATION		218,829	1,285,466	154,320		
	OUTPAT SERVICE COST CNTRS						
60	CLINIC		520,225	239,074	879		
60	01 CLINIC MULTI SPECIALTY		132,509	153,570	456		
60	02 CLINIC		11,005	2,414,667	858		
61	EMERGENCY		1,261,779	77,712,324	11,300,925		
62	OBSERVATION BEDS (NON-DIS		591,024	10,536,213	908,021		
62	01 OBSERVATION BEDS (DISTINC						
	OTHER REIMBURS COST CNTRS						
101	TOTAL		10,296,397	706,599,265	179,584,738		

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

PROVIDER NO:	PERIOD:	PREPARED 6/20/2011
15-0089	FROM 1/ 1/2010	WORKSHEET D
COMPONENT NO:	TO 12/31/2010	PART II
15-0089		

PPS

TITLE XVIII, PART A HOSPITAL

WKST A LINE NO.	COST CENTER DESCRIPTION	NEW CAPITAL CST/CHRG RATIO	COSTS
		7	8
37	ANCILLARY SRVC COST CNTRS		
	OPERATING ROOM	.013144	445,487
38	RECOVERY ROOM	.045675	112,760
39	DELIVERY ROOM & LABOR ROO	.041785	1,666
41	RADIOLOGY-DIAGNOSTIC	.015037	290,009
44	LABORATORY	.012061	277,973
49	RESPIRATORY THERAPY	.022972	120,809
49	01 SLEEP LAB	.044962	348
50	PHYSICAL THERAPY	.024120	34,193
51	OCCUPATIONAL THERAPY	.028122	14,407
52	SPEECH PATHOLOGY	.014200	8,801
52	01 AUDIOLOGY		
53	ELECTROCARDIOLOGY	.013424	269,642
55	MEDICAL SUPPLIES CHARGED	.002167	45,786
55	30 IMPL. DEV. CHARGED TO PAT	.002064	27,670
56	DRUGS CHARGED TO PATIENTS	.002794	72,774
56	01 DRUGS CHARGED TO PATIENTS	.016474	
59	CARDIOPULMONARY		
59	97 CARDIAC REHABILITATION	.170233	26,270
	OUTPAT SERVICE COST CNTRS		
60	CLINIC	2.176000	1,913
60	01 CLINIC MULTI SPECIALTY	.862857	393
60	02 CLINIC	.004558	4
61	EMERGENCY	.016237	183,493
62	OBSERVATION BEDS (NON-DIS	.056095	50,935
62	01 OBSERVATION BEDS (DISTINC		
	OTHER REIMBURS COST CNTRS		
101	TOTAL		1,985,333

APPORTIONMENT OF INPATIENT ROUTINE  
SERVICE OTHER PASS THROUGH COSTS  
TITLE XVIII, PART A

PROVIDER NO:	PERIOD:	PREPARED 6/20/2011
15-0089	FROM 1/ 1/2010	WORKSHEET D
	TO 12/31/2010	PART III

PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	NONPHYSICIAN ANESTHETIST 1	MED EDUCATN COST 2	SWING BED ADJ AMOUNT 3	TOTAL COSTS 4	TOTAL PATIENT DAYS 5	PER DIEM 6
25	INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS					59,649	
26	INTENSIVE CARE UNIT					8,445	
31	SUBPROVIDER					5,147	
33	NURSERY					6,655	
34	SKILLED NURSING FACILITY					7,111	
101	TOTAL					87,007	

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS  
TITLE XVIII, PART A

WKST A LINE NO.	COST CENTER DESCRIPTION	INPATIENT PROG DAYS 7	INPAT PROGRAM PASS THRU COST 8
25	ADULTS & PEDIATRICS	28,558	
26	INTENSIVE CARE UNIT	3,744	
31	SUBPROVIDER	3,321	
33	NURSERY		
34	SKILLED NURSING FACILITY	5,515	
101	TOTAL	41,138	

TITLE XVIII, PART A

HOSPITAL

WKST A LINE NO.	COST CENTER DESCRIPTION	NONPHYSICIAN ANESTHETIST	HOSPITAL	MED ED NRS SCHOOL COST	MED ED ALLIED HEALTH COST	MED ED ALL OTHER COSTS	BLOOD CLOT FOR HEMOPHILIACS
		1	1.01	2	2.01	2.02	2.03
37	ANCILLARY SRVC COST CNTRS						
	OPERATING ROOM						
38	RECOVERY ROOM						
39	DELIVERY ROOM & LABOR ROO						
41	RADIOLOGY-DIAGNOSTIC						
44	LABORATORY						
49	RESPIRATORY THERAPY						
49	01 SLEEP LAB						
50	PHYSICAL THERAPY						
51	OCCUPATIONAL THERAPY						
52	SPEECH PATHOLOGY						
52	01 AUDIOLOGY						
53	ELECTROCARDIOLOGY						
55	MEDICAL SUPPLIES CHARGED						
55	30 IMPL. DEV. CHARGED TO PAT						
56	DRUGS CHARGED TO PATIENTS						
56	01 DRUGS CHARGED TO PATIENTS						
59	CARDIOPULMONARY						
59	97 CARDIAC REHABILITATION						
	OUTPAT SERVICE COST CNTRS						
60	CLINIC						
60	01 CLINIC MULTI SPECIALTY						
60	02 CLINIC						
61	EMERGENCY						
62	OBSERVATION BEDS (NON-DIS						
62	01 OBSERVATION BEDS (DISTINC						
	OTHER REIMBURS COST CNTRS						
101	TOTAL						

TITLE XVIII, PART A

HOSPITAL

PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COSTS 3	O/P PASS THRU COSTS 3.01	TOTAL CHARGES 4	RATIO OF COST TO CHARGES 5	O/P RATIO OF CST TO CHARGES 5.01	INPAT PROG CHARGE 6	INPAT PROG PASS THRU COST 7
37	ANCILLARY SRVC COST CNTRS OPERATING ROOM			102,631,134			33,892,803	
38	RECOVERY ROOM			9,383,169			2,468,738	
39	DELIVERY ROOM & LABOR ROO			13,623,772			39,879	
41	RADIOLOGY-DIAGNOSTIC			132,369,147			19,286,392	
44	LABORATORY			72,827,311			23,047,223	
49	RESPIRATORY THERAPY			10,214,578			5,258,954	
49	01 SLEEP LAB			1,597,361			7,743	
50	PHYSICAL THERAPY			7,010,574			1,417,638	
51	OCCUPATIONAL THERAPY			3,235,495			512,295	
52	SPEECH PATHOLOGY			1,752,223			619,754	
52	01 AUDIOLOGY							
53	ELECTROCARDIOLOGY			74,153,420			20,086,568	
55	MEDICAL SUPPLIES CHARGED			53,555,176			21,128,522	
55	30 IMPL. DEV. CHARGED TO PAT			36,502,049			13,406,194	
56	DRUGS CHARGED TO PATIENTS			73,434,781			26,046,576	
56	01 DRUGS CHARGED TO PATIENTS			21,967,761				
59	CARDIOPULMONARY							
59	97 CARDIAC REHABILITATION OUTPAT SERVICE COST CNTRS			1,285,466			154,320	
60	CLINIC			239,074			879	
60	01 CLINIC MULTI SPECIALTY			153,570			456	
60	02 CLINIC			2,414,667			858	
61	EMERGENCY			77,712,324			11,300,925	
62	OBSERVATION BEDS (NON-DIS			10,536,213			908,021	
62	01 OBSERVATION BEDS (DISTINC OTHER REIMBURS COST CNTRS							
101	TOTAL			706,599,265			179,584,738	

TITLE XVIII, PART A HOSPITAL PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	OUTPAT PROG CHARGES 8	OUTPAT PROG D, V COL 5.03 8.01	OUTPAT PROG D, V COL 5.04 8.02	OUTPAT PROG PASS THRU COST 9	COL 8.01 * COL 5 9.01	COL 8.02 * COL 5 9.02
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	11,705,005					
38	RECOVERY ROOM	1,546,071					
39	DELIVERY ROOM & LABOR ROO	12,018					
41	RADIOLOGY-DIAGNOSTIC	36,810,745					
44	LABORATORY						
49	RESPIRATORY THERAPY	313,520					
49 01	SLEEP LAB	1,354,499					
50	PHYSICAL THERAPY	181					
51	OCCUPATIONAL THERAPY	123					
52	SPEECH PATHOLOGY	22,682					
52 01	AUDIOLOGY						
53	ELECTROCARDIOLOGY	16,327,537					
55	MEDICAL SUPPLIES CHARGED	5,139,991					
55 30	IMPL. DEV. CHARGED TO PAT	6,224,841					
56	DRUGS CHARGED TO PATIENTS	6,534,946					
56 01	DRUGS CHARGED TO PATIENTS						
59	CARDIOPULMONARY						
59 97	CARDIAC REHABILITATION						
	OUTPAT SERVICE COST CNTRS						
60	CLINIC	311,876					
60 01	CLINIC MULTI SPECIALTY	98,371					
60 02	CLINIC	735,844					
61	EMERGENCY	13,162,924					
62	OBSERVATION BEDS (NON-DIS	5,815,790					
62 01	OBSERVATION BEDS (DISTINC						
	OTHER REIMBURS COST CNTRS						
101	TOTAL	106,116,964					

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES & VACCINE COSTS

PROVIDER NO:	PERIOD:	PREPARED
15-0089	FROM 1/ 1/2010	6/20/2011
COMPONENT NO:	TO 12/31/2010	WORKSHEET D
15-0089		PART V

TITLE XVIII, PART B

HOSPITAL

Cost Center Description	Cost/Charge Ratio (C, Pt I, col. 9)	Cost/Charge Ratio (C, Pt II, col. 9)	Outpatient Ambulatory Surgical Ctr	Outpatient Radiology	Other Outpatient Diagnostic
	1	1.02	2	3	4
(A) ANCILLARY SRVC COST CNTRS					
37 OPERATING ROOM	. 146213	. 146213			
38 RECOVERY ROOM	. 342727	. 342727			
39 DELIVERY ROOM & LABOR ROOM	. 363524	. 363524			
41 RADIOLOGY-DIAGNOSTIC	. 149609	. 149609			
44 LABORATORY	. 441833	. 441833			
49 RESPIRATORY THERAPY	. 508922	. 508922			
01 49 SLEEP LAB	. 744566	. 744566			
50 PHYSICAL THERAPY	. 408172	. 408172			
51 OCCUPATIONAL THERAPY	. 323466	. 323466			
52 SPEECH PATHOLOGY	. 289504	. 289504			
01 52 AUDIOLOGY					
53 ELECTROCARDIOLOGY	. 106940	. 106940			
55 MEDICAL SUPPLIES CHARGED TO PATIENTS	. 360565	. 360565			
55 30 IMPL. DEV. CHARGED TO PATIENT	. 337162	. 337162			
56 DRUGS CHARGED TO PATIENTS	. 249948	. 249948			
56 01 DRUGS CHARGED TO PATIENTS	1. 291272	1. 291272			
59 CARDIOPULMONARY					
59 97 CARDIAC REHABILITATION	. 475828	. 475828			
60 OUTPAT SERVICE COST CNTRS					
60 CLINIC	9. 877724	9. 877724			
60 01 CLINIC MULTI SPECIALTY	3. 907202	3. 907202			
60 02 CLINIC	. 357293	. 357293			
61 EMERGENCY	. 173804	. 173804			
62 OBSERVATION BEDS (NON-DISTINCT PART)	. 482401	. 482401			
62 01 OBSERVATION BEDS (DISTINCT PART)					
101 SUBTOTAL					
102 CRNA CHARGES					
103 LESS PBP CLINIC LAB SVCS-PROGRAM ONLY CHARGES					
104 NET CHARGES					

(A) WORKSHEET A LINE NUMBERS

(1) REPORT NON HOSPITAL AND NON SUBPROVIDER COMPONENTS COST FOR THE PERIOD HERE (SEE INSTRUCTIONS)



TITLE XVIII, PART B HOSPITAL

Cost Center Description	Outpatient Radiology	Other Outpatient Diagnostic	All Other	PPS Services FYB to 12/31	Non-PPS Services
	7	8	9	9.01	9.02
(A) ANCILLARY SRVC COST CNTRS					
37 OPERATING ROOM				1,711,424	
38 RECOVERY ROOM				529,880	
39 DELIVERY ROOM & LABOR ROOM				4,369	
41 RADIOLOGY-DIAGNOSTIC				5,507,219	
44 LABORATORY					
49 RESPIRATORY THERAPY				159,557	
01 SLEEP LAB				1,008,514	
50 PHYSICAL THERAPY				74	
51 OCCUPATIONAL THERAPY				40	
52 SPEECH PATHOLOGY				6,567	
01 AUDIOLOGY					
53 ELECTROCARDIOLOGY				1,746,067	
55 MEDICAL SUPPLIES CHARGED TO PATIENTS				1,853,301	
55 30 IMPL. DEV. CHARGED TO PATIENT				2,098,780	
56 DRUGS CHARGED TO PATIENTS				1,633,397	
56 01 DRUGS CHARGED TO PATIENTS					
59 CARDIOPULMONARY					
59 97 CARDIAC REHABILITATION					
60 OUTPAT SERVICE COST CNTRS					
60 CLINIC				3,080,625	
60 01 CLINIC MULTI SPECIALTY				384,355	
60 02 CLINIC				262,912	
61 EMERGENCY				2,287,769	
62 OBSERVATION BEDS (NON-DISTINCT PART)				2,805,543	
62 01 OBSERVATION BEDS (DISTINCT PART)					
101 SUBTOTAL				25,080,393	
102 CRNA CHARGES					
103 LESS PBP CLINIC LAB SVCS-PROGRAM ONLY CHARGES					
104 NET CHARGES				25,080,393	

(A) WORKSHEET A LINE NUMBERS  
 (1) REPORT NON HOSPITAL AND NON SUBPROVIDER COMPONENTS COST FOR THE PERIOD HERE (SEE INSTRUCTIONS)





APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

PROVIDER NO:	PERIOD:	PREPARED
15-0089	FROM 1/ 1/2010	6/20/2011
COMPONENT NO:	TO 12/31/2010	WORKSHEET D
15-T089		PART II

TITLE XVIII, PART A

SUBPROVIDER 1

PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	OLD CAPITAL RELATED COST 1	NEW CAPITAL RELATED COST 2	TOTAL CHARGES 3	INPAT PROGRAM CHARGES 4	OLD CAPITAL CST/CHRG RATIO 5	COSTS 6
37	ANCILLARY SRVC COST CNTRS						
	OPERATING ROOM		1,349,014	102,631,134	121,829		
38	RECOVERY ROOM		428,579	9,383,169	16,487		
39	DELIVERY ROOM & LABOR ROO		569,269	13,623,772			
41	RADIOLOGY-DIAGNOSTIC		1,990,447	132,369,147	315,054		
44	LABORATORY		878,401	72,827,311	482,292		
49	RESPIRATORY THERAPY		234,654	10,214,578	133,469		
49	01 SLEEP LAB		71,821	1,597,361			
50	PHYSICAL THERAPY		169,098	7,010,574	1,141,421		
51	OCCUPATIONAL THERAPY		90,987	3,235,495	1,224,513		
52	SPEECH PATHOLOGY		24,881	1,752,223	234,734		
52	01 AUDIOLOGY						
53	ELECTROCARDIOLOGY		995,418	74,153,420	59,558		
55	MEDICAL SUPPLIES CHARGED		116,051	53,555,176	482,583		
55	30 IMPL. DEV. CHARGED TO PAT		75,337	36,502,049	3,808		
56	DRUGS CHARGED TO PATIENTS		205,171	73,434,781	1,059,781		
56	01 DRUGS CHARGED TO PATIENTS		361,898	21,967,761			
59	CARDIOPULMONARY						
59	97 CARDIAC REHABILITATION		218,829	1,285,466			
	OUTPAT SERVICE COST CNTRS						
60	CLINIC		520,225	239,074	102		
60	01 CLINIC MULTI SPECIALTY		132,509	153,570			
60	02 CLINIC		11,005	2,414,667			
61	EMERGENCY		1,261,779	77,712,324			
62	OBSERVATION BEDS (NON-DIS		591,024	10,536,213			
62	01 OBSERVATION BEDS (DISTINC						
	OTHER REIMBURS COST CNTRS						
101	TOTAL		10,296,397	706,599,265	5,275,631		

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 COMPONENT NO: 15-T089  
 PREPARED 6/20/2011  
 WORKSHEET D  
 PART II

TITLE XVIII, PART A SUBPROVIDER 1

PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	NEW CAPITAL CST/CHRG RATIO	COSTS
		7	8
37	ANCILLARY SRVC COST CNTRS		
	OPERATING ROOM	.013144	1,601
38	RECOVERY ROOM	.045675	753
39	DELIVERY ROOM & LABOR ROO	.041785	
41	RADIOLOGY-DIAGNOSTIC	.015037	4,737
44	LABORATORY	.012061	5,817
49	RESPIRATORY THERAPY	.022972	3,066
49	01 SLEEP LAB	.044962	
50	PHYSICAL THERAPY	.024120	27,531
51	OCCUPATIONAL THERAPY	.028122	34,436
52	SPEECH PATHOLOGY	.014200	3,333
52	01 AUDIOLOGY		
53	ELECTROCARDIOLOGY	.013424	800
55	MEDICAL SUPPLIES CHARGED	.002167	1,046
55	30 IMPL. DEV. CHARGED TO PAT	.002064	8
56	DRUGS CHARGED TO PATIENTS	.002794	2,961
56	01 DRUGS CHARGED TO PATIENTS	.016474	
59	CARDIOPULMONARY		
59	97 CARDIAC REHABILITATION	.170233	
	OUTPAT SERVICE COST CNTRS		
60	CLINIC	2.176000	222
60	01 CLINIC MULTI SPECIALTY	.862857	
60	02 CLINIC	.004558	
61	EMERGENCY	.016237	
62	OBSERVATION BEDS (NON-DIS	.056095	
62	01 OBSERVATION BEDS (DISTINC		
	OTHER REIMBURS COST CNTRS		
101	TOTAL		86,311



TITLE XVIII, PART A SUBPROVIDER 1 PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COSTS 3	O/P PASS THRU COSTS 3.01	TOTAL CHARGES 4	RATIO OF COST TO CHARGES 5	O/P RATIO OF CST TO CHARGES 5.01	INPAT PROG CHARGE 6	INPAT PROG PASS THRU COST 7
37	ANCILLARY SRVC COST CNTRS							
	OPERATING ROOM			102,631,134			121,829	
38	RECOVERY ROOM			9,383,169			16,487	
39	DELIVERY ROOM & LABOR ROO			13,623,772				
41	RADIOLOGY-DIAGNOSTIC			132,369,147			315,054	
44	LABORATORY			72,827,311			482,292	
49	RESPIRATORY THERAPY			10,214,578			133,469	
49	01 SLEEP LAB			1,597,361				
50	PHYSICAL THERAPY			7,010,574			1,141,421	
51	OCCUPATIONAL THERAPY			3,235,495			1,224,513	
52	SPEECH PATHOLOGY			1,752,223			234,734	
52	01 AUDIOLOGY							
53	ELECTROCARDIOLOGY			74,153,420			59,558	
55	MEDICAL SUPPLIES CHARGED			53,555,176			482,583	
55	30 IMPL. DEV. CHARGED TO PAT			36,502,049			3,808	
56	DRUGS CHARGED TO PATIENTS			73,434,781			1,059,781	
56	01 DRUGS CHARGED TO PATIENTS			21,967,761				
59	CARDIOPULMONARY							
59	97 CARDIAC REHABILITATION			1,285,466				
	OUTPAT SERVICE COST CNTRS							
60	CLINIC			239,074				102
60	01 CLINIC MULTI SPECIALTY			153,570				
60	02 CLINIC			2,414,667				
61	EMERGENCY			77,712,324				
62	OBSERVATION BEDS (NON-DIS			10,536,213				
62	01 OBSERVATION BEDS (DISTINC							
	OTHER REIMBURS COST CNTRS							
101	TOTAL			706,599,265			5,275,631	

TITLE XVIII, PART A

SUBPROVIDER 1

PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	OUTPAT PROG CHARGES 8	OUTPAT PROG D, V COL 5.03 8.01	OUTPAT PROG D, V COL 5.04 8.02	OUTPAT PROG PASS THRU COST 9	COL 8.01 * COL 5 9.01	COL 8.02 * COL 5 9.02
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM						
38	RECOVERY ROOM						
39	DELIVERY ROOM & LABOR ROO						
41	RADIOLOGY-DIAGNOSTIC						
44	LABORATORY						
49	RESPIRATORY THERAPY						
49	01 SLEEP LAB						
50	PHYSICAL THERAPY						
51	OCCUPATIONAL THERAPY						
52	SPEECH PATHOLOGY						
52	01 AUDIOLOGY						
53	ELECTROCARDIOLOGY						
55	MEDICAL SUPPLIES CHARGED						
55	30 IMPL. DEV. CHARGED TO PAT						
56	DRUGS CHARGED TO PATIENTS						
56	01 DRUGS CHARGED TO PATIENTS						
59	CARDIOPULMONARY						
59	97 CARDIAC REHABILITATION						
60	OUTPAT SERVICE COST CNTRS						
60	CLINIC						
60	01 CLINIC MULTI SPECIALTY						
60	02 CLINIC						
61	EMERGENCY						
62	OBSERVATION BEDS (NON-DIS						
62	01 OBSERVATION BEDS (DISTINC						
101	OTHER REIMBURS COST CNTRS						
	TOTAL						

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

PROVIDER NO: 15-0089  
 COMPONENT NO: 15-5296  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET D  
 PART II

TITLE XVIII, PART A

SKILLED NURSING FACILITY

PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	OLD CAPITAL RELATED COST 1	NEW CAPITAL RELATED COST 2	TOTAL CHARGES 3	INPAT PROGRAM CHARGES 4	OLD CAPITAL CST/CHRG RATIO 5	CAPITAL COSTS 6
37	ANCILLARY SRVC COST CNTRS						
38	OPERATING ROOM						
39	RECOVERY ROOM						
41	DELIVERY ROOM & LABOR ROO						
44	RADIOLOGY-DIAGNOSTIC						
49	LABORATORY						
49	RESPIRATORY THERAPY						
50	01 SLEEP LAB						
51	PHYSICAL THERAPY						
52	OCCUPATIONAL THERAPY						
52	01 SPEECH PATHOLOGY						
53	AUDIOLOGY						
55	ELECTROCARDIOLOGY						
55	MEDICAL SUPPLIES CHARGED						
56	30 IMPL. DEV. CHARGED TO PAT						
56	01 DRUGS CHARGED TO PATIENTS						
59	CARDIOPULMONARY						
59	97 CARDIAC REHABILITATION						
60	OUTPAT SERVICE COST CNTRS						
60	01 CLINIC						
60	02 CLINIC MULTI SPECIALTY						
61	EMERGENCY						
62	OBSERVATION BEDS (NON-DIS						
62	01 OBSERVATION BEDS (DISTINC						
101	OTHER REIMBURS COST CNTRS						
	TOTAL						

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

PROVIDER NO: 15-0089  
 COMPONENT NO: 15-5296  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET D  
 PART II

TITLE XVIII, PART A SKILLED NURSING FACILITY

PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	NEW CAPITAL CST/CHRG RATIO	COSTS
		7	8
37	ANCILLARY SRVC COST CNTRS		
	OPERATING ROOM		
38	RECOVERY ROOM		
39	DELIVERY ROOM & LABOR ROO		
41	RADIOLOGY-DIAGNOSTIC		
44	LABORATORY		
49	RESPIRATORY THERAPY		
49	01 SLEEP LAB		
50	PHYSICAL THERAPY		
51	OCCUPATIONAL THERAPY		
52	SPEECH PATHOLOGY		
52	01 AUDIOLOGY		
53	ELECTROCARDIOLOGY		
55	MEDICAL SUPPLIES CHARGED		
55	30 IMPL. DEV. CHARGED TO PAT		
56	DRUGS CHARGED TO PATIENTS		
56	01 DRUGS CHARGED TO PATIENTS		
59	CARDIOPULMONARY		
59	97 CARDIAC REHABILITATION		
	OUTPAT SERVICE COST CNTRS		
60	CLINIC		
60	01 CLINIC MULTI SPECIALTY		
60	02 CLINIC		
61	EMERGENCY		
62	OBSERVATION BEDS (NON-DIS		
62	01 OBSERVATION BEDS (DISTINC		
	OTHER REIMBURS COST CNTRS		
101	TOTAL		



TITLE XVIII, PART A SKILLED NURSING FACILITY PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COSTS 3	O/P PASS THRU COSTS 3.01	TOTAL CHARGES 4	RATIO OF COST TO CHARGES 5	O/P RATIO OF CST TO CHARGES 5.01	INPAT PROG CHARGE 6	INPAT PROG PASS THRU COST 7
37	ANCILLARY SRVC COST CNTRS							
	OPERATING ROOM			102,631,134			62,212	
38	RECOVERY ROOM			9,383,169			15,806	
39	DELIVERY ROOM & LABOR ROO			13,623,772				
41	RADIOLOGY-DIAGNOSTIC			132,369,147			240,401	
44	LABORATORY			72,827,311			912,210	
49	RESPIRATORY THERAPY			10,214,578			465,650	
49	01 SLEEP LAB			1,597,361				
50	PHYSICAL THERAPY			7,010,574			553,443	
51	OCCUPATIONAL THERAPY			3,235,495			208,936	
52	SPEECH PATHOLOGY			1,752,223			123,867	
52	01 AUDIOLOGY							
53	ELECTROCARDIOLOGY			74,153,420			140,372	
55	MEDICAL SUPPLIES CHARGED			53,555,176			1,285,426	
55	30 IMPL. DEV. CHARGED TO PAT			36,502,049				
56	DRUGS CHARGED TO PATIENTS			73,434,781			2,360,568	
56	01 DRUGS CHARGED TO PATIENTS			21,967,761				
59	CARDIOPULMONARY							
59	97 CARDIAC REHABILITATION			1,285,466				
	OUTPAT SERVICE COST CNTRS							
60	CLINIC			239,074				
60	01 CLINIC MULTI SPECIALTY			153,570				
60	02 CLINIC			2,414,667				
61	EMERGENCY			77,712,324				
62	OBSERVATION BEDS (NON-DIS			10,536,213				
62	01 OBSERVATION BEDS (DISTINC							
	OTHER REIMBURS COST CNTRS							
101	TOTAL			706,599,265			6,368,891	

TITLE XVIII, PART A SKILLED NURSING FACILITY PPS

WKST A	COST CENTER DESCRIPTION	OUTPAT PROG CHARGES	OUTPAT PROG D, V COL 5.03 8.01	OUTPAT PROG D, V COL 5.04 8.02	OUTPAT PROG PASS THRU COST 9	COL 8.01 * COL 5 9.01	COL 8.02 * COL 5 9.02
37	ANCILLARY SRVC COST CNTRS						
	OPERATING ROOM						
38	RECOVERY ROOM						
39	DELIVERY ROOM & LABOR ROO						
41	RADIOLOGY-DIAGNOSTIC						
44	LABORATORY						
49	RESPIRATORY THERAPY						
49	01 SLEEP LAB						
50	PHYSICAL THERAPY						
51	OCCUPATIONAL THERAPY						
52	SPEECH PATHOLOGY						
52	01 AUDIOLOGY						
53	ELECTROCARDIOLOGY						
55	MEDICAL SUPPLIES CHARGED						
55	30 IMPL. DEV. CHARGED TO PAT						
56	DRUGS CHARGED TO PATIENTS						
56	01 DRUGS CHARGED TO PATIENTS						
59	CARDIOPULMONARY						
59	97 CARDIAC REHABILITATION						
	OUTPAT SERVICE COST CNTRS						
60	CLINIC						
60	01 CLINIC MULTI SPECIALTY						
60	02 CLINIC						
61	EMERGENCY						
62	OBSERVATION BEDS (NON-DIS						
62	01 OBSERVATION BEDS (DISTINC						
	OTHER REIMBURS COST CNTRS						
101	TOTAL						





TITLE XVIII PART A HOSPITAL PPS

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

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

PART IV - COMPUTATION OF OBSERVATION BED COST

83	TOTAL OBSERVATION BED DAYS	5,746
84	ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	884.56
85	OBSERVATION BED COST	5,082,682

COMPUTATION OF OBSERVATION BED PASS THROUGH COST

	COST	ROUTINE COST	COLUMN 1 DIVIDED BY COLUMN 2	TOTAL OBSERVATION BED COST	OBSERVATION BED PASS THROUGH COST
	1	2	3	4	5
86	OLD CAPITAL-RELATED COST	52,763,328		5,082,682	
87	NEW CAPITAL-RELATED COST	6,135,420	.116282	5,082,682	591,024
88	NON PHYSICIAN ANESTHETIST	52,763,328		5,082,682	
89	MEDICAL EDUCATION	52,763,328		5,082,682	
89.01	MEDICAL EDUCATION - ALLIED HEA				
89.02	MEDICAL EDUCATION - ALL OTHER				









TITLE XVIII PART A SNF PPS

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

66	SKILLED NURSING FACILITY/OTHER NURSING FACILITY/ICF/MR ROUTINE SERVICE COST	1	3,303,553
67	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM		464.57
68	PROGRAM ROUTINE SERVICE COST		2,562,104
69	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		
70	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS		2,562,104
71	CAPITAL-RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS		442,461
72	PER DIEM CAPITAL-RELATED COSTS		62.22
73	PROGRAM CAPITAL-RELATED COSTS		343,143
74	INPATIENT ROUTINE SERVICE COST		2,218,961
75	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		
76	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION		2,218,961
77	INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION		
78	INPATIENT ROUTINE SERVICE COST LIMITATION		
79	REASONABLE INPATIENT ROUTINE SERVICE COSTS		2,562,104
80	PROGRAM INPATIENT ANCILLARY SERVICES		2,088,357
81	UTILIZATION REVIEW - PHYSICIAN COMPENSATION		
82	TOTAL PROGRAM INPATIENT OPERATING COSTS		4,650,461

PART IV - COMPUTATION OF OBSERVATION BED COST

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

COMPUTATION OF OBSERVATION BED PASS THROUGH COST

	COST	ROUTINE COST	COLUMN 1 DIVIDED BY COLUMN 2	TOTAL OBSERVATION BED COST	OBSERVATION BED PASS THROUGH COST
	1	2	3	4	5
86	OLD CAPITAL-RELATED COST				
87	NEW CAPITAL-RELATED COST				
88	NON PHYSICIAN ANESTHETIST				
89	MEDICAL EDUCATION				
89.01	MEDICAL EDUCATION - ALLIED HEA				
89.02	MEDICAL EDUCATION - ALL OTHER				

WKST A LINE NO.	COST CENTER DESCRIPTION	RATIO COST TO CHARGES 1	INPATIENT CHARGES 2	INPATIENT COST 3
25	INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS		49,062,571	
26	INTENSIVE CARE UNIT		16,684,675	
31	SUBPROVIDER ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	.146213	33,892,803	4,955,568
38	RECOVERY ROOM	.342727	2,468,738	846,103
39	DELIVERY ROOM & LABOR ROOM	.363524	39,879	14,497
41	RADIOLOGY-DIAGNOSTIC	.149609	19,286,392	2,885,418
44	LABORATORY	.441833	23,047,223	10,183,024
49	RESPIRATORY THERAPY	.508922	5,258,954	2,676,397
49	01 SLEEP LAB	.744566	7,743	5,765
50	PHYSICAL THERAPY	.408172	1,417,638	578,640
51	OCCUPATIONAL THERAPY	.323466	512,295	165,710
52	SPEECH PATHOLOGY	.289504	619,754	179,421
52	01 AUDIOLOGY			
53	ELECTROCARDIOLOGY	.106940	20,086,568	2,148,058
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	.360565	21,128,522	7,618,206
55	30 IMPL. DEV. CHARGED TO PATIENT	.337162	13,406,194	4,520,059
56	DRUGS CHARGED TO PATIENTS	.249948	26,046,576	6,510,290
56	01 DRUGS CHARGED TO PATIENTS	1.291272		
59	CARDIOPULMONARY			
59	97 CARDIAC REHABILITATION OUTPAT SERVICE COST CNTRS	.475828	154,320	73,430
60	CLINIC	9.877724	879	8,683
60	01 CLINIC MULTI SPECIALTY	3.907202	456	1,782
60	02 CLINIC	.357293	858	307
61	EMERGENCY	.173804	11,300,925	1,964,146
62	OBSERVATION BEDS (NON-DISTINCT PART)	.482401	908,021	438,030
62	01 OBSERVATION BEDS (DISTINCT PART) OTHER REIMBURS COST CNTRS			
101	TOTAL		179,584,738	45,773,534
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		179,584,738	

TITLE XVIII, PART A      SUBPROVIDER 1

WKST A LINE NO.	COST CENTER DESCRIPTION	RATIO COST TO CHARGES 1	INPATIENT CHARGES 2	INPATIENT COST 3
25	INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS			
26	INTENSIVE CARE UNIT			
31	SUBPROVIDER ANCILLARY SRVC COST CNTRS		4,243,162	
37	OPERATING ROOM	.146213	121,829	17,813
38	RECOVERY ROOM	.342727	16,487	5,651
39	DELIVERY ROOM & LABOR ROOM	.363524		
41	RADIOLOGY-DIAGNOSTIC	.149609	315,054	47,135
44	LABORATORY	.441833	482,292	213,093
49	RESPIRATORY THERAPY	.508922	133,469	67,925
49	01 SLEEP LAB	.744566		
50	PHYSICAL THERAPY	.408172	1,141,421	465,896
51	OCCUPATIONAL THERAPY	.323466	1,224,513	396,088
52	SPEECH PATHOLOGY	.289504	234,734	67,956
52	01 AUDIOLOGY			
53	ELECTROCARDIOLOGY	.106940	59,558	6,369
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	.360565	482,583	174,003
55	30 IMPL. DEV. CHARGED TO PATIENT	.337162	3,808	1,284
56	DRUGS CHARGED TO PATIENTS	.249948	1,059,781	264,890
56	01 DRUGS CHARGED TO PATIENTS	1.291272		
59	CARDIOPULMONARY			
59	97 CARDIAC REHABILITATION OUTPAT SERVICE COST CNTRS	.475828		
60	CLINIC	9.877724	102	1,008
60	01 CLINIC MULTI SPECIALTY	3.907202		
60	02 CLINIC	.357293		
61	EMERGENCY	.173804		
62	OBSERVATION BEDS (NON-DISTINCT PART)	.482401		
62	01 OBSERVATION BEDS (DISTINCT PART) OTHER REIMBURS COST CNTRS			
101	TOTAL		5,275,631	1,729,111
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		5,275,631	

TITLE XVIII, PART A      SKILLED NURSING FACILITY      PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	RATIO COST TO CHARGES 1	INPATIENT CHARGES 2	INPATIENT COST 3
25	INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS			
26	INTENSIVE CARE UNIT			
31	SUBPROVIDER ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	.146213	62,212	9,096
38	RECOVERY ROOM	.342727	15,806	5,417
39	DELIVERY ROOM & LABOR ROOM	.363524		
41	RADIOLOGY-DIAGNOSTIC	.149609	240,401	35,966
44	LABORATORY	.441833	912,210	403,044
49	RESPIRATORY THERAPY	.508922	465,650	236,980
49	01 SLEEP LAB	.744566		
50	PHYSICAL THERAPY	.408172	553,443	225,900
51	OCCUPATIONAL THERAPY	.323466	208,936	67,584
52	SPEECH PATHOLOGY	.289504	123,867	35,860
52	01 AUDIOLOGY			
53	ELECTROCARDIOLOGY	.106940	140,372	15,011
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	.360565	1,285,426	463,480
55	30 IMPL. DEV. CHARGED TO PATIENT	.337162		
56	DRUGS CHARGED TO PATIENTS	.249948	2,360,568	590,019
56	01 DRUGS CHARGED TO PATIENTS	1.291272		
59	CARDIOPULMONARY			
59	97 CARDIAC REHABILITATION OUTPAT SERVICE COST CNTRS	.475828		
60	CLINIC	9.877724		
60	01 CLINIC MULTI SPECIALTY	3.907202		
60	02 CLINIC	.357293		
61	EMERGENCY	.173804		
62	OBSERVATION BEDS (NON-DISTINCT PART)	.482401		
62	01 OBSERVATION BEDS (DISTINCT PART) OTHER REIMBURS COST CNTRS			
101	TOTAL		6,368,891	2,088,357
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		6,368,891	

CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER NO: 15-0089  
 COMPONENT NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET E  
 PART A

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS HOSPITAL

DESCRIPTION	1	1.01
DRG AMOUNT		
1 OTHER THAN OUTLIER PAYMENTS OCCURRING PRIOR TO OCTOBER 1	40,294,560	
1.01 OTHER THAN OUTLIER PAYMENTS OCCURRING ON OR AFTER OCTOBER 1 AND BEFORE JANUARY 1	14,044,628	
1.02 OTHER THAN OUTLIER PAYMENTS OCCURRING ON OR AFTER JAN 1		
MANAGED CARE PATIENTS		
1.03 PAYMENTS PRIOR TO MARCH 1ST OR OCTOBER 1ST	3,213,419	
1.04 PAYMENTS ON OR AFTER OCTOBER 1 AND PRIOR TO JANUARY 1	873,342	
1.05 PAYMENTS ON OR AFTER JANUARY 1ST BUT BEFORE 4/1 / 10/1		
1.06 ADDITIONAL AMOUNT RECEIVED OR TO BE RECEIVED (SEE INSTR)		
1.07 PAYMENTS FOR DISCHARGES ON OR AFTER APRIL 1, 2001 THROUGH SEPTEMBER 30, 2001.		
1.08 SIMULATED PAYMENTS FROM PS&R ON OR AFTER APRIL 1, 2001 THROUGH SEPTEMBER 30, 2001.		
2 OUTLIER PAYMENTS FOR DISCHARGES OCCURRING PRIOR TO 10/1/97		
2.01 OUTLIER PAYMENTS FOR DISCHARGES OCCURRING ON OR AFTER OCTOBER 1, 1997 (SEE INSTRUCTIONS)	749,721	
3 BED DAYS AVAILABLE DIVIDED BY # DAYS IN COST RPTG PERIOD	259.26	
INDIRECT MEDICAL EDUCATION ADJUSTMENT		
3.01 NUMBER OF INTERNS & RESIDENTS FROM WKST S-3, PART I		
3.02 INDIRECT MEDICAL EDUCATION PERCENTAGE (SEE INSTRUCTIONS)		
3.03 INDIRECT MEDICAL EDUCATION ADJUSTMENT		
3.04 FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE 12/31/1996.	50.70	
3.05 FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS WHICH MEET THE CRITERIA FOR AN ADD-ON TO THE CAP FOR NEW PROGRAMS IN ACCORDANCE WITH SECTION 1886(d)(5)(B)(viii)		
3.06 ADJUSTED FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS 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 6 LN 15 PLUS LN 3.06
3.07 SUM OF LINES 3.04 THROUGH 3.06 (SEE INSTRUCTIONS)	50.70	
3.08 FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS IN THE CURRENT YEAR FROM YOUR RECORDS	58.54	
3.09 FOR COST REPORTING PERIODS BEGINNING BEFORE OCTOBER 1, ENTER THE PERCENTAGE OF DISCHARGES OCCURRING PRIOR TO OCTOBER 1.		
3.10 FOR COST REPORTING PERIODS BEGINNING BEFORE OCTOBER 1, ENTER THE PERCENTAGE OF DISCHARGES OCCURRING ON OR AFTER OCTOBER 1		
3.11 FTE COUNT FOR THE PERIOD IDENTIFIED IN LINE 3.09		
3.12 FTE COUNT FOR THE PERIOD IDENTIFIED IN LINE 3.10		
3.13 FTE COUNT FOR RESIDENTS IN DENTAL AND PODIATRIC PROGRAMS.		
3.14 CURRENT YEAR ALLOWABLE FTE (SEE INSTRUCTIONS)	50.70	
3.15 TOTAL ALLOWABLE FTE COUNT FOR THE PRIOR YEAR, IF NONE BUT PRIOR YEAR TEACHING WAS IN EFFECT ENTER 1 HERE	50.70	
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 YEAR TEACHING WAS IN EFFECT ENTER 1 HERE	50.70	
3.17 SUM OF LINES 3.14 THRU 3.16 DIVIDED BY THE NUMBER OF THOSE LINES IN EXCESS OF ZERO (SEE INSTRUCTIONS).	50.70	
3.18 CURRENT YEAR RESIDENT TO BED RATIO (LN 3.17 DIVIDED BY LN 3)	.195557	
3.19 PRIOR YEAR RESIDENT TO BED RATIO (SEE INSTRUCTIONS)	.197722	
3.20 FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 1997, ENTER THE LESSER OF LINES 3.18 OR 3.19. (SEE INST)	.195557	
3.21 I ME PAYMENTS FOR DISCHARGES OCCURRING PRIOR TO OCT 1	4,406,314	
3.22 I ME PAYMENTS FOR DISCHARGES OCCURRING ON OR AFTER OCT 1, BUT BEFORE JANUARY 1 (SEE INSTRUCTIONS)	1,510,832	
3.23 I ME PAYMENTS FOR DISCHARGES OCCURRING ON OR AFTER JANUARY 1		
	SUM OF LINES 3.21 - 3.23	PLUS E-3, PT VI, LINE 23
3.24 SUM OF LINES 3.21 THROUGH 3.23 (SEE INSTRUCTIONS).	5,917,146	239,839
		6,156,985
DISPROPORTIONATE SHARE ADJUSTMENT		
4 PERCENTAGE OF SSI RECIPIENT PATIENT DAYS TO MEDICARE PART A PATIENT DAYS (SEE INSTRUCTIONS)	4.77	
4.01 PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL DAYS REPORTED ON WORKSHEET S-3, PART I	24.44	
4.02 SUM OF LINES 4 AND 4.01	29.21	
4.03 ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUC)	13.31	
4.04 DISPROPORTIONATE SHARE ADJUSTMENT (SEE INSTRUCTIONS)	7,232,546	
ADDITIONAL PAYMENT FOR HIGH PERCENTAGE OF ESRD BENEFICIARY DISCHARGES		
5 TOTAL MEDICARE DISCHARGES ON WKST S-3, PART I EXCLUDING DISCHARGES FOR DRGs 302, 316, 317 OR MS-DRGS 652, 682 - 685. (SEE INSTRUCTIONS)	7,309	

CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER NO:	PERIOD:	PREPARED
15-0089	FROM 1/1/2010	6/20/2011
COMPONENT NO:	TO 12/31/2010	WORKSHEET E
15-0089		PART A

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS  
HOSPITAL

DESCRIPTION	1	1.01
5.01 TOTAL ESRD MEDICARE DISCHARGES EXCLUDING DRGs 302, 316, 317 OR MS-DRGS 652 AND 682 - 685. (SEE INSTRUCTIONS)		
5.02 DIVIDE LINE 5.01 BY LINE 5 (IF LESS THAN 10%, YOU DO NOT QUALIFY FOR ADJUSTMENT)		
5.03 TOTAL MEDICARE ESRD INPATIENT DAYS EXCLUDING DRGs 302, 316, 317, OR MS-DRGS 652, 682-685. (SEE INSTRUCTIONS)		
5.04 RATIO OF AVERAGE LENGTH OF STAY TO ONE WEEK		
5.05 AVERAGE WEEKLY COST FOR DIALYSIS TREATMENTS (SEE INSTRUC)		
5.06 TOTAL ADDITIONAL PAYMENT		
6 SUBTOTAL (SEE INSTRUCTIONS)	68,478,440	
7 HOSPITAL SPECIFIC PAYMENTS (TO BE COMPLETED BY SCH AND MDH, SMALL RURAL HOSPITALS ONLY, SEE INSTRUCTIONS)		
7.01 HOSPITAL SPECIFIC PAYMENTS (TO BE COMPLETED BY SCH AND MDH, SMALL RURAL HOSPITALS ONLY, SEE INSTRUCTIONS FY BEG. 10/1/2000)		
8 TOTAL PAYMENT FOR INPATIENT OPERATING COSTS SCH AND MDH ONLY (SEE INSTRUCTIONS)	68,478,440	
9 PAYMENT FOR INPATIENT PROGRAM CAPITAL	5,163,261	
10 EXCEPTION PAYMENT FOR INPATIENT PROGRAM CAPITAL (WORKSHEET L, PART IV, SEE INSTRUCTIONS)		
11 DIRECT GRADUATE MEDICAL EDUCATION PAYMENT (FROM WORKSHEET E-3, PART IV, SEE INSTRUCTIONS)	2,198,502	
11.01 NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT		
11.02 SPECIAL ADD-ON PAYMENTS FOR NEW TECHNOLOGIES		
12 NET ORGAN ACQUISITION COST		
13 COST OF TEACHING PHYSICIANS		
14 ROUTINE SERVICE OTHER PASS THROUGH COSTS		
15 ANCILLARY SERVICE OTHER PASS THROUGH COSTS		
16 TOTAL	75,840,203	
17 PRIMARY PAYER PAYMENTS	179,509	
18 TOTAL AMOUNT PAYABLE FOR PROGRAM BENEFICIARIES	75,660,694	
19 DEDUCTIBLES BILLED TO PROGRAM BENEFICIARIES	5,605,068	
20 COINSURANCE BILLED TO PROGRAM BENEFICIARIES	174,505	
21 REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	1,101,179	
21.01 ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	770,825	
21.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	794,183	
22 SUBTOTAL	70,651,946	
23 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION		
24 OTHER ADJUSTMENTS (SPECIFY)		
24.94 LOW VOLUME ADJUSTMENT PAYMENT-1		
24.95 LOW VOLUME ADJUSTMENT PAYMENT-2		
24.96 LOW VOLUME ADJUSTMENT PAYMENT-3		
24.97		
24.98 CREDIT FOR MANUFACTURER REPLACED MEDICAL DEVICES		
24.99 OUTLIER RECONCILIATION ADJUSTMENT		
25 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS		
26 AMOUNT DUE PROVIDER	70,651,946	
27 SEQUESTRATION ADJUSTMENT		
28 INTERIM PAYMENTS	70,902,678	
28.01 TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)		
29 BALANCE DUE PROVIDER (PROGRAM)	-250,732	
30 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2.	5,136,401	
----- FI ONLY -----		
50 OPERATING OUTLIER AMOUNT FROM WKS E, A, L2.01		
51 CAPITAL OUTLIER AMOUNT FROM WKS L, I, L3.01		
52 OPERATING OUTLIER RECONCILIATION ADJUSTMENT AMOUNT(SEE INST)		
53 CAPITAL OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INST)		
54 THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY (SEE INSTRUCTIONS)		
55 TIME VALUE OF MONEY (SEE INSTRUCTIONS)		
56 CAPITAL TIME VALUE OF MONEY (SEE INSTRUCTIONS)		

CALCULATION OF REIMBURSEMENT SETTLEMENT

PART B - MEDICAL AND OTHER HEALTH SERVICES

HOSPITAL

1	MEDICAL AND OTHER SERVICES (SEE INSTRUCTIONS)	4,832
1.01	MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER APRIL 1, 2001 (SEE INSTRUCTIONS).	25,080,393
1.02	PPS PAYMENTS RECEIVED INCLUDING OUTLIERS.	
1.03	ENTER THE HOSPITAL SPECIFIC PAYMENT TO COST RATIO.	20,827,644
1.04	LINE 1.01 TIMES LINE 1.03.	
1.05	LINE 1.02 DIVIDED BY LINE 1.04.	
1.06	TRANSITIONAL CORRIDOR PAYMENT (SEE INSTRUCTIONS)	
1.07	OUTPATIENT ANCILLARY PASSTHRU COSTS FROM (W/S D,IV (COLS 9, 9.01, 9.02) LINE 101	
2	INTERNS AND RESIDENTS	
3	ORGAN ACQUISITIONS	
4	COST OF TEACHING PHYSICIANS	
5	TOTAL COST (SEE INSTRUCTIONS)	4,832
COMPUTATION OF LESSER OF COST OR CHARGES		
REASONABLE CHARGES		
6	ANCILLARY SERVICE CHARGES	19,334
7	INTERNS AND RESIDENTS SERVICE CHARGES	
8	ORGAN ACQUISITION CHARGES	
9	CHARGES OF PROFESSIONAL SERVICES OF TEACHING PHYSICIANS.	
10	TOTAL REASONABLE CHARGES	19,334
CUSTOMARY CHARGES		
11	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	
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).	
13	RATIO OF LINE 11 TO LINE 12	
14	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)	19,334
15	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	14,502
16	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES	
17	LESSER OF COST OR CHARGES (FOR CAH SEE INSTRUC)	4,832
17.01	TOTAL PROSPECTIVE PAYMENT (SUM OF LINES 1.02, 1.06 AND 1.07)	20,827,644
COMPUTATION OF REIMBURSEMENT SETTLEMENT		
18	DEDUCTIBLES AND COINSURANCE (SEE INSTRUCTIONS)	
18.01	DEDUCTIBLES AND COINSURANCE RELATING TO AMOUNT ON LINE 17.01 (SEE INSTRUCTIONS)	4,483,476
19	SUBTOTAL (SEE INSTRUCTIONS)	16,349,000
20	SUM OF AMOUNTS FROM WORKSHEET E PARTS C, D & E (SEE INSTR.)	
21	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS	663,885
22	ESRD DIRECT MEDICAL EDUCATION COSTS	
23	SUBTOTAL	17,012,885
24	PRIMARY PAYER PAYMENTS	6,982
25	SUBTOTAL	17,005,903
REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)		
26	COMPOSITE RATE ESRD	
27	BAD DEBTS (SEE INSTRUCTIONS)	1,079,914
27.01	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	755,940
27.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	767,512
28	SUBTOTAL	17,761,843
29	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION.	
30	OTHER ADJUSTMENTS (SPECIFY)	
30.99	OTHER ADJUSTMENTS (MSP-LCC RECONCILIATION AMOUNT)	
31	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS.	
32	SUBTOTAL	17,761,843
33	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)	
34	INTERIM PAYMENTS	17,946,432
34.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)	
35	BALANCE DUE PROVIDER/PROGRAM	-184,589
36	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2	
TO BE COMPLETED BY CONTRACTOR		
50	ORIGINAL OUTLIER AMOUNT (SEE INSTRUCTIONS)	
51	OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)	
52	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY	
53	TIME VALUE OF MONEY (SEE INSTRUCTIONS)	
54	TOTAL (SUM OF LINES 51 AND 53)	

TITLE XVII HOSPITAL

DESCRIPTION	INPATIENT-PART A		PART B	
	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT
	1	2	3	4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		69,573,515		17,934,083
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS, EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY, FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE "NONE" OR ENTER A ZERO.		NONE		NONE
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM 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. (1)				
ADJUSTMENTS TO PROVIDER .01	12/30/2010	616,542		
ADJUSTMENTS TO PROVIDER .02	8/12/2010	712,621	8/12/2010	12,349
ADJUSTMENTS TO PROVIDER .03				
ADJUSTMENTS TO PROVIDER .04				
ADJUSTMENTS TO PROVIDER .05				
ADJUSTMENTS TO PROVIDER .49				
ADJUSTMENTS TO PROGRAM .50				
ADJUSTMENTS TO PROGRAM .51				
ADJUSTMENTS TO PROGRAM .52				
ADJUSTMENTS TO PROGRAM .53				
ADJUSTMENTS TO PROGRAM .54				
ADJUSTMENTS TO PROGRAM .99				
SUBTOTAL		1,329,163		12,349
4 TOTAL INTERIM PAYMENTS		70,902,678		17,946,432
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE "NONE" OR ENTER A ZERO. (1)				
TENTATIVE TO PROVIDER .01				
TENTATIVE TO PROVIDER .02				
TENTATIVE TO PROVIDER .03				
TENTATIVE TO PROGRAM .50				
TENTATIVE TO PROGRAM .51				
TENTATIVE TO PROGRAM .52				
TENTATIVE TO PROGRAM .99		NONE		NONE
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON COST REPORT (1)		250,732		184,589
7 TOTAL MEDICARE PROGRAM LIABILITY		70,651,946		17,761,843

NAME OF INTERMEDIARY:  
 INTERMEDIARY NO:

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

DATE: \_\_\_/\_\_\_/\_\_\_

(1) ON LINES 3, 5 AND 6, WHERE AN AMOUNT IS DUE PROVIDER TO PROGRAM, SHOW THE AMOUNT AND DATE ON WHICH THE PROVIDER AGREES TO THE AMOUNT OF REPAYMENT, EVEN THOUGH TOTAL REPAYMENT IS NOT ACCOMPLISHED UNTIL A LATER DATE.

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

PROVIDER NO: 15-0089  
 COMPONENT NO: 15-T089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET E-1

TITLE XVII I SUBPROVIDER 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		4,550,444		
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS, EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY, FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE "NONE" OR ENTER A ZERO.		NONE		NONE
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM 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. (1)				
ADJUSTMENTS TO PROVIDER .01				
ADJUSTMENTS TO PROVIDER .02				
ADJUSTMENTS TO PROVIDER .03				
ADJUSTMENTS TO PROVIDER .04				
ADJUSTMENTS TO PROVIDER .05				
ADJUSTMENTS TO PROVIDER .49				
ADJUSTMENTS TO PROGRAM .50				
ADJUSTMENTS TO PROGRAM .51				
ADJUSTMENTS TO PROGRAM .52				
ADJUSTMENTS TO PROGRAM .53				
ADJUSTMENTS TO PROGRAM .54				
ADJUSTMENTS TO PROGRAM .99				
SUBTOTAL		NONE		NONE
4 TOTAL INTERIM PAYMENTS		4,550,444		
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE "NONE" OR ENTER A ZERO. (1)				
TENTATIVE TO PROVIDER .01				
TENTATIVE TO PROVIDER .02				
TENTATIVE TO PROVIDER .03				
TENTATIVE TO PROGRAM .50				
TENTATIVE TO PROGRAM .51				
TENTATIVE TO PROGRAM .52				
SUBTOTAL		NONE		NONE
6 DETERMINED NET SETTLEMENT	SETTLEMENT TO PROVIDER	102,566		
AMOUNT (BALANCE DUE)	SETTLEMENT TO PROGRAM			
BASED ON COST REPORT (1)				
7 TOTAL MEDICARE PROGRAM LIABILITY		4,653,010		

NAME OF INTERMEDIARY:  
 INTERMEDIARY NO:

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

DATE: \_\_\_/\_\_\_/\_\_\_

(1) ON LINES 3, 5 AND 6, WHERE AN AMOUNT IS DUE PROVIDER TO PROGRAM, SHOW THE AMOUNT AND DATE ON WHICH THE PROVIDER AGREES TO THE AMOUNT OF REPAYMENT, EVEN THOUGH TOTAL REPAYMENT IS NOT ACCOMPLISHED UNTIL A LATER DATE.

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

PROVIDER NO: 15-0089  
 COMPONENT NO: 15-5296  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 PREPARED 6/20/2011  
 WORKSHEET E-1

TITLE XVII I SNF

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		1,708,097		
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS, EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY, FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE "NONE" OR ENTER A ZERO.		NONE		NONE
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM 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. (1)				
ADJUSTMENTS TO PROVIDER .01				
ADJUSTMENTS TO PROVIDER .02				
ADJUSTMENTS TO PROVIDER .03				
ADJUSTMENTS TO PROVIDER .04				
ADJUSTMENTS TO PROVIDER .05				
ADJUSTMENTS TO PROVIDER .49				
ADJUSTMENTS TO PROGRAM .50				
ADJUSTMENTS TO PROGRAM .51				
ADJUSTMENTS TO PROGRAM .52				
ADJUSTMENTS TO PROGRAM .53				
ADJUSTMENTS TO PROGRAM .54				
ADJUSTMENTS TO PROGRAM .99				
SUBTOTAL		NONE		NONE
4 TOTAL INTERIM PAYMENTS		1,708,097		
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE "NONE" OR ENTER A ZERO. (1)				
TENTATIVE TO PROVIDER .01				
TENTATIVE TO PROVIDER .02				
TENTATIVE TO PROVIDER .03				
TENTATIVE TO PROGRAM .50				
TENTATIVE TO PROGRAM .51				
TENTATIVE TO PROGRAM .52				
SUBTOTAL		NONE		NONE
6 DETERMINED NET SETTLEMENT	SETTLEMENT TO PROVIDER	10,783		
AMOUNT (BALANCE DUE)	SETTLEMENT TO PROGRAM			
BASED ON COST REPORT (1)				
7 TOTAL MEDICARE PROGRAM LIABILITY		1,718,880		

NAME OF INTERMEDIARY:  
 INTERMEDIARY NO:

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

DATE: \_\_\_/\_\_\_/\_\_\_

(1) ON LINES 3, 5 AND 6, WHERE AN AMOUNT IS DUE PROVIDER TO PROGRAM, SHOW THE AMOUNT AND DATE ON WHICH THE PROVIDER AGREES TO THE AMOUNT OF REPAYMENT, EVEN THOUGH TOTAL REPAYMENT IS NOT ACCOMPLISHED UNTIL A LATER DATE.

CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER NO:	PERIOD:	PREPARED
15-0089	FROM 1/ 1/2010	6/20/2011
COMPONENT NO:	TO 12/31/2010	WORKSHEET E-3
15-T089		PART I

PART I - MEDICARE PART A SERVICES - TEFRA AND IRF PPS AND LTCH PPS AND IPF PPS  
SUBPROVIDER 1

1	INPATIENT HOSPITAL SERVICES (SEE INSTRUCTIONS)	
1.01	HOSPITAL SPECIFIC AMOUNT (SEE INSTRUCTIONS)	
1.02	ENTER FROM THE PS&R, THE IRF PPS PAYMENT	4,076,438
1.03	MEDICARE SSI RATIO (IRF PPS ONLY) (SEE INSTR.)	.0293
1.04	INPATIENT REHABILITATION FACILITY LIP PAYMENTS (SEE INSTRUCTIONS)	212,643
1.05	OUTLIER PAYMENTS	442,285
1.06	TOTAL PPS PAYMENTS (SUM OF LINES 1.01, (1.02, 1.04 FOR COLUMNS 1 & 1.01), 1.05 AND 1.42)	4,731,366
1.07	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT (SEE INSTRUCTIONS)	
	INPATIENT PSYCHIATRIC FACILITY (IPF)	
1.08	NET FEDERAL IPF PPS PAYMENTS (EXCLUDING OUTLIER, ECT, STOP-LOSS, AND MEDICAL EDUCATION PAYMENTS)	
1.09	NET IPF PPS OUTLIER PAYMENTS	
1.10	NET IPF PPS ECT PAYMENTS	
1.11	UNWEIGHTED INTERN AND RESIDENT FTE COUNT FOR LATEST COST REPORT FILED PRIOR TO NOVEMBER 15, 2004 (SEE INSTRUCTIONS)	
1.12	NEW TEACHING PROGRAM ADJUSTMENT. (SEE INSTRUCTIONS)	
1.13	CURRENT YEARS UNWEIGHTED FTE COUNT OF I&R OTHER THAN FTES IN THE FIRST 3 YEARS OF A "NEW TEACHING PROGRAM". (SEE INST.)	
1.14	CURRENT YEARS UNWEIGHTED I&R FTE COUNT FOR RESIDENTS WITHIN THE FIRST 3 YEARS OF A "NEW TEACHING PROGRAM". (SEE INST.)	
1.15	INTERN AND RESIDENT COUNT FOR IPF PPS MEDICAL EDUCATION ADJUSTMENT (SEE INSTRUCTIONS)	
1.16	AVERAGE DAILY CENSUS (SEE INSTRUCTIONS)	
1.17	MEDICAL EDUCATION ADJUSTMENT FACTOR $\{((1 + (LINE 1.15/1.16)) \text{ RAISED TO THE POWER OF } .5150 - 1)\}$ .	
1.18	MEDICAL EDUCATION ADJUSTMENT (LINE 1.08 MULTIPLIED BY LINE 1.17).	
1.19	ADJUSTED NET IPF PPS PAYMENTS (SUM OF LINES 1.08, 1.09, 1.10 AND 1.18)	
1.20	STOP LOSS PAYMENT FLOOR (LINE 1 x 70%)	
1.21	ADJUSTED NET PAYMENT FLOOR (LINE 1.20 x THE APPROPRIATE FEDERAL BLEND PERCENTAGE)	
1.22	STOP LOSS ADJUSTMENT (IF LINE 1.21 IS GREATER THAN LINE 1.19 ENTER THE AMOUNT ON LINE 1.21 LESS LINE 1.19 OTHERWISE ENTER -0-)	
1.23	TOTAL IPF PPS PAYMENTS (SUM OF LINES 1.01, 1.19 AND 1.22)	
	INPATIENT REHABILITATION FACILITY (IRF)	
1.35	UNWEIGHTED INTERN AND RESIDENT FTE COUNT FOR COST REPORT PERIODS ENDING ON/OR PRIOR TO NOVEMBER 15, 2004. (SEE INST.)	
1.36	NEW TEACHING PROGRAM ADJUSTMENT. (SEE INSTRUCTIONS)	
1.37	CURRENT YEAR'S UNWEIGHTED FTE COUNT OF I&R OTHER THAN FTES IN THE FIRST 3 YEARS OF A "NEW TEACHING PROGRAM". (SEE INST.)	
1.38	CURRENT YEAR'S UNWEIGHTED I&R FTE COUNT FOR RESIDENTS WITHIN THE FIRST 3 YEARS OF A "NEW TEACHING PROGRAM". (SEE INST.)	
1.39	INTERN AND RESIDENT COUNT FOR IRF PPS MEDICAL EDUCATION ADJUSTMENT (SEE INSTRUCTIONS)	
1.40	AVERAGE DAILY CENSUS (SEE INSTRUCTIONS)	14.101370
1.41	MEDICAL EDUCATION ADJUSTMENT (SEE INSTRUCTIONS)	
1.42	MEDICAL EDUCATION ADJUSTMENT (LINE 1.02 MULTIPLIED BY LINE 1.41).	
2	ORGAN ACQUISITION	
3	COST OF TEACHING PHYSICIANS	
4	SUBTOTAL (SEE INSTRUCTIONS)	4,731,366
5	PRIMARY PAYER PAYMENTS	
6	SUBTOTAL	4,731,366
7	DEDUCTIBLES	68,104
8	SUBTOTAL	4,663,262
9	COINSURANCE	14,850
10	SUBTOTAL	4,648,412
11	REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROF SERV)	6,568
11.01	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	4,598
11.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	5,500
12	SUBTOTAL	4,653,010
13	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS	
13.01	OTHER PASS THROUGH COSTS (SEE INSTRUCTIONS)	
14	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION	
15	0	
15.99	OUTLIER RECONCILIATION ADJUSTMENT	
16	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS	

CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER NO:	PERIOD:	PREPARED
15-0089	FROM 1/ 1/2010	6/20/2011
COMPONENT NO:	TO 12/31/2010	WORKSHEET E-3
15-T089		PART I

PART I - MEDICARE PART A SERVICES - TEFRA AND IRF PPS AND LTCH PPS AND IPF PPS  
SUBPROVIDER 1

RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS		
17	TOTAL AMOUNT PAYABLE TO THE PROVIDER (SEE INSTRUCTIONS)	4,653,010
18	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)	
19	INTERIM PAYMENTS	4,550,444
19.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)	
20	BALANCE DUE PROVIDER/PROGRAM	102,566
21	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2.	

----- FI ONLY -----		
50	ORIGINAL PPS AMOUNT OR ORIGINAL OUTLIER AMOUNT (SEE INSTRUCTIONS).	
51	OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)	
52	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY	
53	TIME VALUE OF MONEY (SEE INSTRUCTIONS).	

CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER NO: 15-0089  
 PERIOD: FROM 1/1/2010 TO 12/31/2010  
 COMPONENT NO: 15-5296  
 PREPARED 6/20/2011  
 WORKSHEET E-3  
 PART III

PART III - TITLE V OR TITLE XIX SERVICES OR TITLE XVIII SNF PPS ONLY

	TITLE XVIII	SNF	PPS TITLE V OR TITLE XIX	TITLE XVIII SNF PPS
			1	2
1	COMPUTATION OF NET COST OF COVERED SERVICE			
2	INPATIENT HOSPITAL/SNF/NF SERVICES			
3	MEDICAL AND OTHER SERVICES			
4	INTERNS AND RESIDENTS (SEE INSTRUCTIONS)			
5	ORGAN ACQUISITION (CERT TRANSPLANT CENTERS ONLY)			
6	COST OF TEACHING PHYSICIANS (SEE INSTRUCTIONS)			
7	SUBTOTAL			
8	INPATIENT PRIMARY PAYER PAYMENTS			
9	OUTPATIENT PRIMARY PAYER PAYMENTS			
10	SUBTOTAL			
	COMPUTATION OF LESSER OF COST OR CHARGES			
	REASONABLE CHARGES			
11	ROUTINE SERVICE CHARGES			
12	ANCILLARY SERVICE CHARGES			
13	INTERNS AND RESIDENTS SERVICE CHARGES			
14	ORGAN ACQUISITION CHARGES, NET OF REVENUE			
15	TEACHING PHYSICIANS			
16	INCENTIVE FROM TARGET AMOUNT COMPUTATION			
17	TOTAL REASONABLE CHARGES			
	CUSTOMARY CHARGES			
18	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS			
19	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)			
20	RATIO OF LINE 17 TO LINE 18			
21	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)			
22	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST			
23	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES			
24	COST OF COVERED SERVICES			
25	PROSPECTIVE PAYMENT AMOUNT			
26	OTHER THAN OUTLIER PAYMENTS			
27	OUTLIER PAYMENTS			
28	PROGRAM CAPITAL PAYMENTS			
29	CAPITAL EXCEPTION PAYMENTS (SEE INSTRUCTIONS)			
30	ROUTINE SERVICE OTHER PASS THROUGH COSTS			
31	ANCILLARY SERVICE OTHER PASS THROUGH COSTS			
32	SUBTOTAL			
33	CUSTOMARY CHARGES (TITLE XIX PPS COVERED SERVICES ONLY)			
34	TITLES V OR XIX PPS, LESSER OF LNS 30 OR 31; NON PPS & TITLE XVIII ENTER AMOUNT FROM LINE 30			
35	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)			
36	COMPUTATION OF REIMBURSEMENT SETTLEMENT			
37	EXCESS OF REASONABLE COST			
38	SUBTOTAL			
39	COINSURANCE			
40	SUM OF AMOUNTS FROM WKST. E, PARTS C, D & E, LN 19			
41	REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)			
42	ADJUSTED REIMBURSABLE BAD DEBTS FOR PERIODS ENDING BEFORE 10/01/05 (SEE INSTRUCTIONS)			
43	ADJUSTED REIMBURSABLE BAD DEBTS FOR PERIODS BEGINNING ON OR AFTER 10/01/05 (SEE INSTRUCTIONS)			
44	UTILIZATION REVIEW			
45	SUBTOTAL (SEE INSTRUCTIONS)			
46	INPATIENT ROUTINE SERVICE COST			
47	MEDICARE INPATIENT ROUTINE CHARGES			
48	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS			
49	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT OF PART A SERVICES			
50	RATIO OF LINE 43 TO 44			
51	TOTAL CUSTOMARY CHARGES			
52	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST			
53	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES			
54	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION			
55	OTHER ADJUSTMENTS (SPECIFY)			
56	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS			
57	SUBTOTAL			
58	INDIRECT MEDICAL EDUCATION ADJUSTMENT (PPS ONLY)			
59	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS			
60	TOTAL AMOUNT PAYABLE TO THE PROVIDER			
61	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)			
62	INTERIM PAYMENTS			
63	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)			
64	BALANCE DUE PROVIDER/PROGRAM			

CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER NO:	PERIOD:	PREPARED
15-0089	FROM 1/ 1/2010	6/20/2011
COMPONENT NO:	TO 12/31/2010	WORKSHEET E-3
15-5296		PART III

PART III - TITLE V OR TITLE XIX SERVICES OR TITLE XVIII SNF PPS ONLY

TITLE XVIII

SNF

PPS  
TITLE V OR  
TITLE XIX  
1

TITLE XVIII  
SNF PPS  
2

59 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS)  
IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2.

TITLE XVIII

COMPUTATION OF TOTAL DIRECT GME AMOUNT

1	NUMBER OF FTE RESIDENTS FOR OB/GYN & PRIMARY CARE		
1.01	NUMBER OF FTE RESIDENTS FOR ALL OTHER (SEE INSTR)		
2	UPDATED PER RESIDENT AMOUNT FOR OB/GYN & PRIMARY		
2.01	UPDATED PER RESIDENT AMOUNT ALL OTHER (SEE INSTR)		
3	AGGREGATE APPROVED AMOUNT		
3.01	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC & OSTEOPATHIC PROGRAMS FOR COST REPTG PERIODS ENDING ON OR BEFORE 12/31/96		57.92
3.02	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC & OSTEOPATHIC PROGRAMS WHICH MEET THE CRITERIA FOR AN ADD ON TO THE CAP FOR NEW PROGRAMS IN ACCORDANCE WITH 42 CFR 413.86(g)(6)		
3.03	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC & OSTEOPATHIC PROGS FOR AFFILIATED PROGS IN ACCORD W/ 42 CFR 413.86(g)(4).	E-3, PT 6 LN 4 + LINE 3.03	
3.04	FTE ADJUSTMENT CAP (SUM OF LINES 3.01 THRU 3.03)		57.92
3.05	UNWEIGHTED RESIDENT FTE COUNT FOR ALLOPATHIC & OSTEOPATHIC PROGRAMS FOR THE CURRENT YEAR FROM YOUR RECORDS		60.75
3.06	ENTER THE LESSER OF LINE 3.04 OR LINE 3.05.		57.92
3.07	WEIGHTED FTE COUNT FOR PRIMARY CARE PHYSICIANS IN AN ALLOPATHIC AND OSTEOPATHIC PROGRAM FOR THE CURRENT YEAR IN COLUMN 1. IF CURRENT YEAR IS ZERO AND TEACHING PROGRAM WAS IN EXISTENCE IN PRIOR YEAR ENTER COUNT IN COL. ZERO.		38.07
3.08	WEIGHTED FTE COUNT FOR ALL OTHER PHYSICIANS IN AN ALLOPATHIC AND OSTEOPATHIC PROGRAM FOR THE CURRENT YEAR IN COLUMN 1. IF CURRENT YEAR IS ZERO AND TEACHING PROGRAM WAS IN EXISTENCE IN PRIOR YEAR ENTER COUNT IN COL. ZERO.		20.47
3.09	ENTER THE SUM OF LINES 3.07 AND 3.08.		58.54
3.10	SEE INSTRUCTIONS		55.82
3.11	WEIGHTED DENTAL & PODIATRIC RESIDENT FTE COUNT FOR CUR YEAR IN COLUMN 1. IF CURRENT YEAR IS ZERO & TEACHING PROGRAM WAS IN EXISTENCE IN PRIOR YEAR ENTER COUNT IN COL. ZERO.		
3.12	SEE INSTRUCTIONS		19.52
3.13	TOTAL WEIGHTED RESIDENT FTE COUNT FOR NONPRIMARY CARE RESIDENTS FOR THE PRIOR COST REPORTING YEAR (SEE INSTRUCTIONS)		19.52
3.14	TOTAL WEIGHTED RESIDENT FTE COUNT FOR NONPRIMARY CARE RESIDENTS FOR THE PENULTIMATE COST REPORTING YEAR (SEE INSTRUCTIONS)		19.04
3.15	ROLLING AVERAGE FTE COUNT (SEE INSTRUCTIONS)	RES INIT YEARS	19.36
3.16	ENTER THE SUM OF LINE 3.15 PLUS THE WEIGHTED NUMBER OF NONPRIMARY CARE FTE RESIDENTS IN THE INITIAL YEAR OF NEW ALLOPATHIC AND OSTEOPATHIC PROGRAMS. (SEE INSTRUCTIONS)		19.36
3.17	ENTER THE NONPRIMARY CARE PER RESIDENT AMOUNT.		83,062.96
3.18	SEE INSTRUCTIONS		1,608,099
3.19	ENTER THE WEIGHTED FTE RESIDENT COUNT FOR PRIMARY CARE AND OB/GYN RESIDENTS FOR THE PRIOR YEAR (SEE INSTRUCTIONS)		38.08
3.20	ENTER THE WEIGHTED FTE RESIDENT COUNT FOR PRIMARY CARE AND OB/GYN RESIDENTS FOR THE PENULTIMATE YEAR (SEE INSTRUCTIONS)		38.88
3.21	SEE INSTRUCTIONS	RES INIT YEARS	37.75
3.22	SEE INSTRUCTIONS		37.75
3.23	SEE INSTRUCTIONS DEPENDING ON THE COST REPORTING PERIODS BEGINNING PRIOR TO 10/01/2001 OR AFTER 10/01/2001		87,719.84
3.24	SEE INSTRUCTIONS DEPENDING ON THE COST REPORTING PERIODS BEGINNING PRIOR TO 10/01/2001 OR AFTER 10/01/2001		3,311,424
3.25	SEE INSTRUCTIONS DEPENDING ON THE COST REPORTING PERIODS BEGINNING PRIOR TO 10/01/2001 OR AFTER 10/01/2001		4,919,523

COMPUTATION OF PROGRAM PATIENT LOAD

4	PROGRAM PART A INPATIENT DAYS		35,623
5	TOTAL INPATIENT DAYS		67,495
6	RATIO OF PROGRAM INPATIENT DAYS TO TOTAL INPATIENT DAYS.	LN 6 * LN 3.25 + E-3, 6 L 11	.527787
6.01	TOTAL GME PAYMENT FOR NON-MANAGED CARE DAYS	2,596,460 125,387	2,721,847
6.02	PROGRAM MANAGED CARE DAYS OCCURRING ON OR AFTER JANUARY 1 OF THIS COST REPORTING PERIOD (SEE INSTRUCTIONS)		2,142
6.03	ENTER THE TOTAL INPATIENT DAYS FROM LINE 5 ABOVE.		67,495
6.04	ENTER THE APPROPRIATE PERCENTAGE FOR INCLUSION OF THE MANAGED CARE DAYS (SEE INSTRUCTIONS)		100.00
6.05	GRADUATE MEDICAL EDUCATION PAYMENT FOR MANAGED CARE DAYS ON OR AFTER JAN 1 THROUGH THE END OF THE COST REPORTING PERIOD.		134,065
6.06	PROGRAM MANAGED CARE DAYS OCCURRING BEFORE JAN 1 OF THIS COST REPORTING YEAR (SEE INSTRUCTIONS)		
6.07	ENTER THE APPROPRIATE PERCENTAGE USING THE CRITERIA IDENTIFIED ON LINE 6.04 ABOVE. (SEE INSTRUCTIONS)	PRIOR TO 422 E-3, 6 LN 12	100.00
6.08	GRADUATE MEDICAL EDUCATION PAYMENT FOR MANAGED CARE DAYS PRIOR TO JANUARY 1 OF THIS COST REPORTING PERIOD	6,475	6,475

DIRECT MEDICAL EDUCATION COSTS FOR ESRD COMPOSITE RATE - TITLE XVIII ONLY

7	RENAL DIALYSIS DIRECT MEDICAL EDUCATION COSTS
8	RENAL DIALYSIS AND HOME DIALYSIS TOTAL CHARGES

TITLE XVIII

- 9 RATIO OF DIRECT MEDICAL EDUCATION COSTS TO TOTAL CHARGES
- 10 MEDICARE OUTPATIENT ESRD CHARGES
- 11 MEDICARE OUTPATIENT ESRD DIRECT MEDICAL EDUCATION COSTS

APPORTIONMENT BASED ON MEDICARE REASONABLE COST TITLE XVIII ONLY  
 PART A REASONABLE COST

12	REASONABLE COST (SEE INSTRUCTIONS)	83,227,955
13	ORGAN ACQUISITION COSTS	
14	COST OF TEACHING PHYSICIANS	
15	PRIMARY PAYER PAYMENTS	179,509
16	TOTAL PART A REASONABLE COST	83,048,446

PART B REASONABLE COST

17	REASONABLE COST	25,085,225
18	PRIMARY PAYER PAYMENTS	6,982
19	TOTAL PART B REASONABLE COST	25,078,243
20	TOTAL REASONABLE COST	108,126,689
21	RATIO OF PART A REASONABLE COST TO TOTAL REASONABLE COST	.768066
22	RATIO OF PART B REASONABLE COST TO TOTAL REASONABLE COST	.231934

ALLOCATION OF MEDICARE DIRECT GME COSTS BETWEEN PART A AND PART B

23	TOTAL PROGRAM GME PAYMENT	
23.01	FOR COST REPORTING PERIODS BEGINNING ON OR AFTER 10/1/97 (SUM OF LINES 6.01, 6.05, & 6.08)	2,862,387
24	PART A MEDICARE GME PAYMENT--TITLE XVIII ONLY	2,198,502
25	PART B MEDICARE GME PAYMENT--TITLE XVIII ONLY	663,885

TITLE XVII I I

CALCULATION OF REDUCED DIRECT GME CAP UNDER SECTION 422 OF MMA

	COLUMN 1	COLUMN 1.01
1 RATIO OF DAYS OCCURRING ON OR AFTER 7/1/2005 TO TOTAL DAYS IN THE COST REPORTING PERIOD.	1.000000	
2 REDUCED DIRECT GME FTE CAP (SEE INSTRUCTIONS)		
3 UNADJUSTED DIRECT GME FTE CAP (WKST E-3, PART IV, SUM OF LINES 3.01 AND 3.02)		
4 PRORATED REDUCED DIRECT GME FTE CAP (SEE INSTRUCTIONS)		

CALCULATION OF ADDITIONAL DIRECT GME PAYMENT ATTRIBUTABLE TO SECTION 422 OF MMA

5 ADDITIONAL UNWEIGHTED ALLOPATHIC AND OSTEOPATHIC DIRECT GME FTE RESIDENT CAP SLOTS RECEIVED UNDER 42 SEC. 413.79(c)(4)	4.00	
5.01 PRORATED ADDITIONAL UNWEIGHTED DIRECT GME FTE RESIDENT CAP SLOTS (COST REPORTING PERIODS OVERLAPPING 7/1/2005 ONLY)		
6 DIRECT GME FTE WEIGHTED RESIDENT COUNT OVER CAP (SEE INSTRUCTIONS)	2.83	
7 SECT. 422 ALLOWABLE DIRECT GME FTE RESIDENT COUNT (SEE INSTRUCTIONS)	2.73	
8 ENTER THE LOCALITY ADJUSTMENT NATIONAL AVERAGE PER RESIDENT AMOUNT (SEE INSTRUCTIONS)	87,022.67	
9 MULTIPLY LINE 7 TIMES LINE 8	237,572	
10 MEDICARE PROGRAM PATIENT LOAD FROM WKST E-3, PART IV, LINE 6.	527,787	
11 DIRECT GME PAYMENT FOR NON-MANAGED CARE DAYS (MULTIPLY LN 9 * LN 10)	125,387	
12 DIRECT GME PAYMENT FOR MANAGED CARE DAYS (MULTIPLY LINE 9 BY WKST E-3, PART IV [(LINE 6.02+6.06)/LINE 5] )	6,475	

CALCULATION OF REDUCED IIME CAP UNDER SECTION 422 OF MMA

13 REDUCED IIME FTE CAP (SEE INSTRUCTIONS)		
14 UNADJUSTED IIME FTE CAP (WKST E, PART A, SUM OF LINES 3.04 AND 3.05)		
15 PRORATED REDUCED ALLOWABLE IIME FTE CAP		

CALCULATION OF ADDITIONAL IIME PAYMENTS ATTRIBUTABLE TO SECTION 422 OF MMA

16 NUMBER OF ADDITIONAL ALLOPATHIC AND OSTEOPATHIC IIME FTE RESIDENT CAP SLOTS UNDER 42 SEC. 412.105(f)(1)(iv)(C).	4.00	
17 IIME FTE RESIDENT COUNT OVER CAP (SEE INSTRUCTIONS)	7.84	
18 IF THE AMOUNT ON LINE 17 IS GREATER THAN -0-, THEN ENTER THE LOWER OF LINE 16 OR LINE 17 (SEE INSTRUCTIONS FOR COST REPORTING PERIODS STRADDLING 7/1/2005)	4.00	
19 RESIDENT TO BED COUNT (DIVIDE LINE 18 BY LINE 3 OF WKST E, PART A)	.015429	
20 IIME ADJUSTMENT FACTOR (SEE INSTRUCTIONS)	.004105	
21 DRG OTHER THAN OUTLIER PAYMENTS FOR DISCHARGES ON OR AFTER JULY 1, 2005.	54,339,188	
22 SIMULATED MEDICARE MANAGED CARE PAYMENTS FOR DISCHARGES ON OR AFTER JULY 1, 2005	4,086,761	
23 ADDITIONAL IIME PAYMENTS ATTRIBUTABLE TO SECTION 422 OF MMA	239,839	

	GENERAL FUND	SPECIFIC FUND PURPOSE	ENDOWMENT FUND	PLANT FUND
ASSETS	1	2	3	4
CURRENT ASSETS				
1 CASH ON HAND AND IN BANKS	23,621,794			
2 TEMPORARY INVESTMENTS				
3 NOTES RECEIVABLE				
4 ACCOUNTS RECEIVABLE	30,142,285			
5 OTHER RECEIVABLES	2,158,010			
6 LESS: ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE				
7 INVENTORY	6,188,468			
8 PREPAID EXPENSES	1,024,799			
9 OTHER CURRENT ASSETS				
10 DUE FROM OTHER FUNDS				
11 TOTAL CURRENT ASSETS	63,135,356			
FIXED ASSETS				
12 LAND	2,580,410			
12.01 LAND IMPROVEMENTS	4,502,686			
13.01 LESS ACCUMULATED DEPRECIATION	-2,923,767			
14 BUILDINGS	251,465,656			
14.01 LESS ACCUMULATED DEPRECIATION	-106,044,779			
15 LEASEHOLD IMPROVEMENTS	2,103,740			
15.01 LESS ACCUMULATED DEPRECIATION	-1,599,548			
16 FIXED EQUIPMENT	18,163,685			
16.01 LESS ACCUMULATED DEPRECIATION	-13,088,181			
17 AUTOMOBILES AND TRUCKS				
17.01 LESS ACCUMULATED DEPRECIATION				
18 MAJOR MOVABLE EQUIPMENT	133,055,227			
18.01 LESS ACCUMULATED DEPRECIATION	-110,164,513			
19 MINOR EQUIPMENT DEPRECIABLE	1,383,337			
19.01 LESS ACCUMULATED DEPRECIATION	-277,492			
20 MINOR EQUIPMENT-NONDEPRECIABLE	359,972			
21 TOTAL FIXED ASSETS	179,516,433			
OTHER ASSETS				
22 INVESTMENTS	46,402,296			
23 DEPOSITS ON LEASES				
24 DUE FROM OWNERS/OFFICERS				
25 OTHER ASSETS	6,189,793			
26 TOTAL OTHER ASSETS	52,592,089			
27 TOTAL ASSETS	295,243,878			

	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
LIABILITIES AND FUND BALANCE	1	2	3	4
CURRENT LIABILITIES				
28 ACCOUNTS PAYABLE	15,923,767			
29 SALARIES, WAGES & FEES PAYABLE	16,570,432			
30 PAYROLL TAXES PAYABLE				
31 NOTES AND LOANS PAYABLE (SHORT TERM)				
32 DEFERRED INCOME				
33 ACCELERATED PAYMENTS				
34 DUE TO OTHER FUNDS				
35 OTHER CURRENT LIABILITIES	11,989,031			
36 TOTAL CURRENT LIABILITIES	44,483,230			
LONG TERM LIABILITIES				
37 MORTGAGE PAYABLE				
38 NOTES PAYABLE				
39 UNSECURED LOANS				
40.01 LOANS PRIOR TO 7/1/66				
40.02 ON OR AFTER 7/1/66				
41 OTHER LONG TERM LIABILITIES	158,309,201			
42 TOTAL LONG-TERM LIABILITIES	158,309,201			
43 TOTAL LIABILITIES	202,792,431			
CAPITAL ACCOUNTS				
44 GENERAL FUND BALANCE	92,451,447			
45 SPECIFIC PURPOSE FUND				
46 DONOR CREATED- ENDOWMENT FUND BALANCE- RESTRICTED				
47 DONOR CREATED- ENDOWMENT FUND BALANCE- UNRESTRICT				
48 GOVERNING BODY CREATED- ENDOWMENT FUND BALANCE				
49 PLANT FUND BALANCE-INVESTED IN PLANT				
50 PLANT FUND BALANCE- RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				
51 TOTAL FUND BALANCES	92,451,447			
52 TOTAL LIABILITIES AND FUND BALANCES	295,243,878			

STATEMENT OF CHANGES IN FUND BALANCES

		GENERAL FUND		SPECIFIC PURPOSE FUND	
		1	2	3	4
1	FUND BALANCE AT BEGINNING OF PERIOD		87,222,365		
2	NET INCOME (LOSS)		11,810,180		
3	TOTAL		99,032,545		
4	ADDITIONS (CREDIT ADJUSTMENTS) (SPECIFY)				
5	ADDITIONS (CREDIT ADJUSTM				
6					
7					
8					
9					
10	TOTAL ADDITIONS				
11	SUBTOTAL		99,032,545		
12	DEDUCTIONS (DEBIT ADJUSTMENTS) (SPECIFY)				
13	DEDUCTIONS (DEBIT ADJUSTM	6,581,098			
14					
15					
16					
17					
18	TOTAL DEDUCTIONS		6,581,098		
19	FUND BALANCE AT END OF PERIOD PER BALANCE SHEET		92,451,447		

		ENDOWMENT FUND		PLANT FUND	
		5	6	7	8
1	FUND BALANCE AT BEGINNING OF PERIOD				
2	NET INCOME (LOSS)				
3	TOTAL				
4	ADDITIONS (CREDIT ADJUSTMENTS) (SPECIFY)				
5	ADDITIONS (CREDIT ADJUSTM				
6					
7					
8					
9					
10	TOTAL ADDITIONS				
11	SUBTOTAL				
12	DEDUCTIONS (DEBIT ADJUSTMENTS) (SPECIFY)				
13	DEDUCTIONS (DEBIT ADJUSTM				
14					
15					
16					
17					
18	TOTAL DEDUCTIONS				
19	FUND BALANCE AT END OF PERIOD PER BALANCE SHEET				

PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3
GENERAL INPATIENT ROUTINE CARE SERVICES			
1 00 HOSPITAL	102,788,159		102,788,159
2 00 SUBPROVIDER	6,527,748		6,527,748
4 00 SWING BED - SNF			
5 00 SWING BED - NF			
6 00 SKILLED NURSING FACILITY	2,998,486		2,998,486
9 00 TOTAL GENERAL INPATIENT ROUTINE CARE	112,314,393		112,314,393
INTENSIVE CARE TYPE INPATIENT HOSPITAL SVCS			
10 00 INTENSIVE CARE UNIT	28,592,280		28,592,280
15 00 TOTAL INTENSIVE CARE TYPE INPAT HOSP	28,592,280		28,592,280
16 00 TOTAL INPATIENT ROUTINE CARE SERVICE	140,906,673		140,906,673
17 00 ANCILLARY SERVICES	343,764,738	366,492,576	710,257,314
18 00 OUTPATIENT SERVICES		6,109,219	6,109,219
22 00 AMBULATORY SURGICAL CENTER (D.P.)			
24 00 SPECIALTY CLINIC (NRCC)	225,460	9,067,218	9,292,678
25 00 TOTAL PATIENT REVENUES	484,896,871	381,669,013	866,565,884

PART II - OPERATING EXPENSES

26 00 OPERATING EXPENSES		282,837,306	
ADD (SPECIFY)			
27 00 ADD (SPECIFY)			
28 00 BAD DEBT	27,413,792		
29 00			
30 00			
31 00			
32 00			
33 00 TOTAL ADDITIONS		27,413,792	
DEDUCT (SPECIFY)			
34 00 DEDUCT (SPECIFY)			
35 00			
36 00			
37 00			
38 00			
39 00 TOTAL DEDUCTIONS			
40 00 TOTAL OPERATING EXPENSES		310,251,098	

STATEMENT OF REVENUES AND EXPENSES

PROVIDER NO: 15-0089 PERIOD: FROM 1/1/2010 TO 12/31/2010 PREPARED 6/20/2011 WORKSHEET G-3

DESCRIPTION

1	TOTAL PATIENT REVENUES	866,565,884
2	LESS: ALLOWANCES AND DISCOUNTS ON PATIENT'S ACCTS	572,094,341
3	NET PATIENT REVENUES	294,471,543
4	LESS: TOTAL OPERATING EXPENSES	310,251,098
5	NET INCOME FROM SERVICE TO PATIENTS	-15,779,555
	OTHER INCOME	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	325,464
7	INCOME FROM INVESTMENTS	613,920
8	REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE	
9	REVENUE FROM TELEVISION AND RADIO SERVICE	
10	PURCHASE DISCOUNTS	
11	REBATES AND REFUNDS OF EXPENSES	30,834
12	PARKING LOT RECEIPTS	
13	REVENUE FROM LAUNDRY AND LINEN SERVICE	
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	1,478,436
15	REVENUE FROM RENTAL OF LIVING QUARTERS	
16	REVENUE FROM SALE OF MEDICAL & SURGICAL SUPPLIES TO OTHER THAN PATIENTS	
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	
18	REVENUE FROM SALE OF MEDICAL RECORDS & ABSTRACTS	
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC)	
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOP & CANTEEN	186,964
21	RENTAL OF VENDING MACHINES	82,246
22	RENTAL OF HOSPITAL SPACE	3,061,603
23	GOVERNMENTAL APPROPRIATIONS	
24	OTHER (SPECIFY)	21,810,268
25	TOTAL OTHER INCOME	27,589,735
26	TOTAL	11,810,180
27	OTHER EXPENSES	
28	OTHER EXPENSES (SPECIFY)	
29		
30	TOTAL OTHER EXPENSES	
31	NET INCOME (OR LOSS) FOR THE PERIOD	11,810,180

CALCULATION OF CAPITAL PAYMENT

PROVIDER NO:	PERIOD:	PREPARED
15-0089	FROM 1/ 1/2010	6/20/2011
COMPONENT NO:	TO 12/31/2010	WORKSHEET L
15-0089		PARTS I-IV

FULLY PROSPECTIVE METHOD

TITLE XVIII, PART A HOSPITAL

PART I - FULLY PROSPECTIVE METHOD

1	CAPITAL HOSPITAL SPECIFIC RATE PAYMENTS	
	CAPITAL FEDERAL AMOUNT	
2	CAPITAL DRG OTHER THAN OUTLIER	4,409,253
3	CAPITAL DRG OUTLIER PAYMENTS PRIOR TO 10/01/1997	
3.01	CAPITAL DRG OUTLIER PAYMENTS AFTER 10/01/1997	68,369
	INDIRECT MEDICAL EDUCATION ADJUSTMENT	
4	TOTAL INPATIENT DAYS DIVIDED BY NUMBER OF DAYS	170.82
	IN THE COST REPORTING PERIOD	
4.01	NUMBER OF INTERNS AND RESIDENTS	54.70
	(SEE INSTRUCTIONS)	
4.02	INDIRECT MEDICAL EDUCATION PERCENTAGE	9.46
4.03	INDIRECT MEDICAL EDUCATION ADJUSTMENT	417,115
	(SEE INSTRUCTIONS)	
5	PERCENTAGE OF SSI RECIPIENT PATIENT DAYS TO	4.77
	MEDICARE PART A PATIENT DAYS	
5.01	PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL	24.44
	DAYS REPORTED ON S-3, PART I	
5.02	SUM OF 5 AND 5.01	29.21
5.03	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE	6.09
5.04	DISPROPORTIONATE SHARE ADJUSTMENT	268,524
6	TOTAL PROSPECTIVE CAPITAL PAYMENTS	5,163,261
PART II - HOLD HARMLESS METHOD		
1	NEW CAPITAL	
2	OLD CAPITAL	
3	TOTAL CAPITAL	
4	RATIO OF NEW CAPITAL TO OLD CAPITAL	.000000
5	TOTAL CAPITAL PAYMENTS UNDER 100% FEDERAL RATE	
6	REDUCTION FACTOR FOR HOLD HARMLESS PAYMENT	
7	REDUCED OLD CAPITAL AMOUNT	
8	HOLD HARMLESS PAYMENT FOR NEW CAPITAL	
9	SUBTOTAL	
10	PAYMENT UNDER HOLD HARMLESS	
PART III - PAYMENT UNDER REASONABLE COST		
1	PROGRAM INPATIENT ROUTINE CAPITAL COST	
2	PROGRAM INPATIENT ANCILLARY CAPITAL COST	
3	TOTAL INPATIENT PROGRAM CAPITAL COST	
4	CAPITAL COST PAYMENT FACTOR	
5	TOTAL INPATIENT PROGRAM CAPITAL COST	
PART IV - COMPUTATION OF EXCEPTION PAYMENTS		
1	PROGRAM INPATIENT CAPITAL COSTS	
2	PROGRAM INPATIENT CAPITAL COSTS FOR EXTRAORDINARY	
	CIRCUMSTANCES	
3	NET PROGRAM INPATIENT CAPITAL COSTS	
4	APPLICABLE EXCEPTION PERCENTAGE	.00
5	CAPITAL COST FOR COMPARISON TO PAYMENTS	
6	PERCENTAGE ADJUSTMENT FOR EXTRAORDINARY	.00
	CIRCUMSTANCES	
7	ADJUSTMENT TO CAPITAL MINIMUM PAYMENT LEVEL	
	FOR EXTRAORDINARY CIRCUMSTANCES	
8	CAPITAL MINIMUM PAYMENT LEVEL	
9	CURRENT YEAR CAPITAL PAYMENTS	
10	CURRENT YEAR COMPARISON OF CAPITAL MINIMUM PAYMENT	
	LEVEL TO CAPITAL PAYMENTS	
11	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT	
	LEVEL OVER CAPITAL PAYMENT	
12	NET COMPARISON OF CAPITAL MINIMUM PAYMENT LEVEL	
	TO CAPITAL PAYMENTS	
13	CURRENT YEAR EXCEPTION PAYMENT	
14	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT	
	LEVEL OVER CAPITAL PAYMENT FOR FOLLOWING PERIOD	
15	CUR YEAR ALLOWABLE OPERATING AND CAPITAL PAYMENT	
16	CURRENT YEAR OPERATING AND CAPITAL COSTS	
17	CURRENT YEAR EXCEPTION OFFSET AMOUNT	
	(SEE INSTRUCTIONS)	