

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

WORKSHEET S  
 PARTS I & II

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

PART I - CERTIFICATION

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

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

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY WHITLEY MEMORIAL HOSPITAL (15-0101) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 01/01/2010 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.

(SIGNED) \_\_\_\_\_  
 OFFICER OR ADMINISTRATOR OF PROVIDER(S)  
 \_\_\_\_\_  
 TITLE  
 \_\_\_\_\_  
 DATE

PART II - SETTLEMENT SUMMARY

	TITLE V	TITLE XVIII		TITLE XIX	
		PART A	PART B		
1	HOSPITAL	17101	-7791		1
2	SUBPROVIDER I				2
3	SWING BED - SNF				3
4	SWING BED - NF				4
5	SKILLED NURSING FACILITY	45006			5
6	NURSING FACILITY				6
7	HOME HEALTH AGENCY				7
8	OUTPATIENT REHABILITATION PROVIDER				8
9	HEALTH CLINIC				9
100	TOTAL	62107	-7791		100

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

ACCORDING TO THE PAPERWORK REDUCTION ACT OF 1995, NO PERSONS ARE REQUIRED TO RESPOND TO A COLLECTION OF INFORMATION UNLESS IT DISPLAYS A VALID OMB CONTROL NUMBER. THE VALID OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0050. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED 657 HOURS PER RESPONSE, INCLUDING THE TIME TO REVIEW INSTRUCTIONS, SEARCH EXISTING RESOURCES, GATHER THE DATA NEEDED, AND COMPLETE AND REVIEW THE INFORMATION COLLECTION. IF YOU HAVE ANY COMMENTS CONCERNING THE ACCURACY OF THE TIME ESTIMATE(S) OR SUGGESTIONS FOR IMPROVING THIS FORM, PLEASE WRITE TO: HEALTH CARE FINANCING ADMINISTRATION, 7500 SECURITY BOULEVARD, N2-14-26, BALTIMORE, MARYLAND 21244-1850, AND TO THE OFFICE OF THE INFORMATION AND REGULATORY AFFAIRS, OFFICE OF MANAGEMENT AND BUDGET, WASHINGTON, D.C. 20503.

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS:

1 STREET: 353 NORTH OAK STREET P.O.BOX: 1  
 1.01 CITY: COLUMBIA CITY STATE: IN ZIP CODE: 46725 COUNTY: WHITLEY 1.01

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

COMPONENT 0	COMPONENT NAME 1	PROVIDER NUMBER 2	DATE CERTIFIED 3	PAYMENT SYSTEM (P,T,O OR N)				
				V 4	XVIII 5	XIX 6		
2	HOSPITAL							
3	WHITLEY MEMORIAL HOSPITAL	15-0101	07/01/1966	N	P	P	2	
4	SUBPROVIDER I						3	
5	SWING BEDS - SNF						4	
6	SWING BEDS - NF						5	
7	HOSPITAL-BASED SNF	THE OAKS	15-5128	02/01/1993	N	P	N	6
8	HOSPITAL-BASED NF						7	
9	HOSPITAL-BASED OLTC						8	
10	HOSPITAL-BASED HHA						9	
11	SEPARATELY CERTIFIED ASC						11	
12	HOSPITAL-BASED HOSPICE						12	
13	HOSP-BASED RHC						14	
14	OUTPATIENT REHABILITATION PROVID						15	
15	RENAL DIALYSIS						16	
17	COST REPORTING PERIOD (MM/DD/YYYY)		FROM: 01/01/2010 TO: 12/31/2010				17	
18	TYPE OF CONTROL		1 2				18	
19	HOSPITAL		1				19	
20	SUBPROVIDER I						20	

OTHER INFORMATION

21	INDICATE IF YOUR HOSPITAL IS EITHER (1) URBAN OR (2) RURAL AT THE END OF THE COST REPORTING PERIOD IN COLUMN 1. IF YOUR HOSPITAL IS GEOGRAPHICALLY CLASSIFIED OR LOCATED IN A RURAL AREA, IS YOUR BED SIZE IN ACCORDANCE WITH CFR 42 412.105 LESS THAN OR EQUAL TO 100 BEDS, ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO.						21
21.01	DOES YOUR FACILITY QUALIFY AND IS CURRENTLY RECEIVING PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42 CFR 412.106? ENTER IN COLUMN 1 'Y' FOR YES OR 'N' FOR NO. IS THIS FACILITY SUBJECT TO THE PROVISIONS OF 42 CFR 412.106(c)(2) (PICKLE AMENDMENT HOSPITALS)? ENTER IN COLUMN 2 'Y' OR 'N' FOR NO.		YES	NO			21.01
21.02	HAS YOUR FACILITY RECEIVED GEOGRAPHIC RECLASSIFICATION? ENTER 'Y' FOR YES AND 'N' FOR NO. IF YES, REPORT IN COLUMN 2 THE EFFECTIVE DATE.						21.02
21.03	ENTER IN COLUMN 1 YOUR GEOGRAPHIC LOCATION EITHER (1) URBAN (2) RURAL. IF YOU ANSWERED URBAN IN COLUMN 1 INDICATE IF YOU RECEIVED EITHER A WAGE OR STANDARD GEOGRAPHIC RECLASSIFICATION TO A RURAL LOCATION, ENTER IN COLUMN 2 'Y' AND 'N' FOR NO. IF COLUMN 2 IS YES, ENTER IN COLUMN 3 THE EFFECTIVE DATE (mm/dd/yyyy)(SEE INSTRUCTION). DOES YOUR FACILITY CONTAIN 100 OR FEWER BEDS IN ACCORDANCE WITH 42 CFR 412.105? ENTER IN COLUMN 4 'Y' FOR YES AND 'N' FOR NO. ENTER IN COLUMN 5 THE PROVIDERS ACTUAL MSA OR CBSA.		1	N		Y 23060	21.03
21.04	FOR STANDARD GEOGRAPHIC RECLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE BEGINNING OF THE COST REPORTING PERIOD. ENTER (1) URBAN AND (2) RURAL.		1				21.04
21.05	FOR STANDARD GEOGRAPHIC RECLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE END OF THE COST REPORTING PERIOD. ENTER (1) URBAN AND (2) RURAL.		1				21.05
21.06	DOES THIS HOSPITAL QUALIFY FOR THE THREE-YEAR TRANSITION (OR APPLICABLE EXTENSION) OF HOLD HARMLESS PAYMENTS FOR SMALL RURAL HOSPITAL UNDER THE PROSPECTIVE PAYMENT SYSTEM FOR HOSPITAL OUTPATIENT SERVICES UNDER DRA SECTION 5105, MIPPA 147, ACA 3121, OR MMEA 108? (SEE INSTRUCTIONS). ENTER 'Y' FOR YES OR 'N' FOR NO.		NO				21.06
21.07	DOES THIS HOSPITAL QUALIFY AS AN SCH WITH 100 OR FEWER BEDS UNDER MIPPA 147? ENTER IN COLUMN 1 'Y' FOR YES OR 'N' FOR NO (SEE INSTRUCTIONS). IS THIS AN SCH OR EACH THAT QUALIFIES FOR THE OUTPATIENT HOLD HARMLESS PROVISION IN ACA SECTION 3121 OR MMEA SECTION 108? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO (SEE INSTRUCTIONS).		NO	NO			21.07
21.08	WHICH METHOD IS USED TO DETERMINE MEDICAID DAYS? ENTER IN COLUMN 1, 1 IF IT IS BASED ON DATE OF ADMISSION, 2 IF IT IS BASED ON CENSUS DAYS, OR 3 IF IT IS BASED ON DATE OF DISCHARGE. IS THIS METHOD DIFFERENT THAN THE METHOD USED IN THE LAST COST REPORTING PERIOD? ENTER IN COLUMN 2, 'Y' FOR YES AND 'N' FOR NO.		3		NO		21.08
22	ARE YOU CLASSIFIED AS A REFERRAL CENTER?		NO				22
23	DOES THIS FACILITY OPERATE A TRANSPLANT CENTER? IF YES, ENTER CERTIFICATION DATE(S) BELOW		NO				23
23.01	IF THIS IS A MEDICARE CERTIFIED KIDNEY TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.01
23.02	IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.02
23.03	IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.03
23.04	IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.04
23.05	IF MEDICARE PANCREAS TRANSPLANTS ARE PERFORMED SEE INSTRUCTIONS FOR ENTERING CERTIFICATION AND TERMINATION DATE.						23.05
23.06	IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.06
23.07	IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.07
24	IF THIS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COL 2. AND TERMINATION IN COL. 3.						24
24.01	IF THIS A MEDICARE TRANSPLANT CENTER; ENTER THE CCN (PROVIDER NUMBER) IN COL 2, THE CERTIFICATION DATE OR RECERTIFICATION DATE (AFTER DECEMBER 26, 2007) IN COL 3.						24.01

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 (CONTINUED)

OTHER INFORMATION

25	IS THIS A TEACHING HOSPITAL OR AFFILIATED WITH A TEACHING HOSPITAL AND YOU ARE MAKING PAYMENTS FOR I & R?	NO			25	
25.01	IS THIS TEACHING PROGRAM APPROVED IN ACCORDANCE WITH CMS PUB. 15-I, CHAPTER 4?	NO			25.01	
25.02	IF LINE 25.01 IS YES, WAS MEDICARE PARTICIPATION AND APPROVED TEACHING PROGRAM STATUS IN EFFECT DURING THE FIRST MONTH OF THE COST REPORTING PERIOD? IF YES, COMPLETE WORKSHEET E-3, PART IV. IF NO, COMPLETE WORKSHEET D-2, PART II.	NO			25.02	
25.03	AS A TEACHING HOSPITAL, DID YOU ELECT COST REIMBURSEMENT FOR PHYSICIANS' SERVICES AS DEFINED IN CMS PUB. 15-I, SECTION 2148? IF YES, COMPLETE WORKSHEET D-9.	NO			25.03	
25.04	ARE YOU CLAIMING COSTS ON LINE 70 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET D-2	NO			25.04	
25.05	HAS YOUR FACILITY DIRECT GME FTE CAP (COLUMN 1) OR IME CAP (COLUMN 2) BEEN REDUCED UNDER 42 CFR 413.79(c)(3) OR 42 CFR 412.105(f)(1)(iv)(B)? ENTER 'Y' FOR YES AND 'N' FOR NO IN THE APPLICABLE COLUMNS. (SEE INSTRUCTIONS)				25.05	
25.06	HAS YOUR FACILITY RECEIVED ADDITIONAL DIRECT GME FTE RESIDENT CAP SLOTS OR IME FTE RESIDENT CAP SLOTS UNDER 42 CFR 413.79(c)(4) OR 42 CFR 412.105(f)(1)(iv)(C)? ENTER 'Y' FOR YES AND 'N' FOR NO IN THE APPLICABLE COLUMNS. (SEE INSTRUCTIONS)				25.06	
25.07	HAS YOUR FACILITY'S TRAINED RESIDENTS IN NON-PROVIDER SETTING DURING THE COST REPORTING PERIOD? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1.	NO			25.07	
25.08	IF LINE 25.07 IS YES, ENTER IN COLUMN 1 THE WEIGHTED NUMBER OF NON-PRIMARY CARE FTE RESIDENTS ATTRIBUTABLE TO ROTATIONS OCCURRING IN ALL NON-PROVIDER SETTINGS.	0.00			25.08	
	IF LINE 25.07 IS YES, ENTER IN COLUMN 1 THE UNWEIGHTED NUMBER OF NON-PRIMARY CARE FTE RESIDENTS ATTRIBUTABLE TO ROTATIONS OCCURRING IN ALL NON-PROVIDER SETTINGS. USE LINES 25.09 THROUGH 25.59 AS NECESSARY TO IDENTIFY THE PROGRAM NAME IN COLUMN 1, THE PROGRAM CODE IN COLUMN 2, AND THE NUMBER OF UNWEIGHTED PRIMARY CARE FTE RESIDENTS BY SPECIALTY IN COLUMN 3 FOR EACH PRIMARY CARE SPECIALTY PROGRAM IN WHICH RESIDENTS ARE TRAINED.					
			PROGRAM CODE(2)	RESIDENT FTEs(3)		
26	IF THIS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF SCH STATUS ON LINE 26.01. SUBSCRIPT LINE 26.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.				26	
26.01	ENTER THE APPLICABLE SCH DATES: BEGINNING: ENDING:				26.01	
26.03	IF THIS A SOLE COMMUNITY HOSPITAL (SCH) FOR ANY PART OF THE COST REPORTING PERIOD, ENTER THE NUMBER OF PERIODS WITHIN THIS COST REPORTING PERIOD THAT SCH STATUS WAS IN EFFECT AND THE SCH WAS EITHER PHYSICALLY LOCATED OR CLASSIFIED IN A RURAL AREA.				26.03	
26.04	IF LINE 26.03 COLUMN 1 IS GREATER THAN ONE ENTER THE EFFECTIVE DATES (SEE INSTRUCTIONS): BEGINNING: ENDING: BEGINNING: ENDING:				26.04	
27	DOES THIS HOSPITAL HAVE AN AGREEMENT UNDER EITHER SECTION 1883 OR SECTION 1913 FOR SWING BEDS? IF YES, ENTER THE AGREEMENT DATE (mm/dd/yyyy) IN COLUMN 2.	NO			27	
28	IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, ARE ALL PATIENTS UNDER MANAGED CARE OR THERE WAS NO MEDICARE UTILIZATION ENTER 'Y', IF 'N' COMPLETE LINES 28.01 AND 28.02.	NO			28	
28.01	IF HOSPITAL BASED SNF ENTER APPROPRIATE TRANSITION PERIOD 1, 2, 3, OR 100 IN COL 1, ENTER IN COLS 2 AND 3 THE WAGE INDEX ADJUSTMENT FACTOR BEFORE AND ON OR AFTER OCTOBER 1st	100	0.9012	0.9362	28.01	
28.02	ENTER IN COL 1 THE HOSPITAL BASED SNF FACILITY SPECIFIC RATE (FROM YOUR F.I.) IF YOU HAVE NOT TRANSITIONED TO 100% PPS SNF PAYMENT. IN COL 2 ENTER THE FACILITY CLASSIFICATION URBAN(1) OR RURAL(2). IN COL 3, ENTER THE SNF MSA CODE OR TWO CHARACTER CODE IF A RURAL BASED FACILITY. IN COL 4, ENTER THE SNF CBSA CODE OR TWO CHARACTER CODE IF RURAL BASED FACILITY.	293.73	1	2760	23060	28.02

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 (CONTINUED)

OTHER INFORMATION

A NOTICE PUBLISHED IN THE 'FEDERAL REGISTER' VOL. 68, NO. 149 AUGUST 4, 2003 PROVIDED FOR AN INCREASE IN THE RUG PAYMENTS BEGINNING 10/01/2003. CONGRESS EXPECTED THIS INCREASE TO BE USED FOR DIRECT PATIENT CARE AND RELATED EXPENSES. ENTER IN COLUMN 1 THE PERCENTAGE OF TOTAL EXPENSES FOR EACH CATEGORY TO TOTAL SNF REVENUE FROM WORKSHEET G-2, PART I, LINE 6, COLUMN 3. INDICATE IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO IF THE SPENDING REFLECTS INCREASES ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES FOR EACH CATEGORY. (SEE INSTRUCTIONS)

28.03	STAFFING	52.10	YES	28.03	
28.04	RECRUITMENT	0.00	NO	28.04	
28.05	RETENTION OF EMPLOYEES	0.00	NO	28.05	
28.06	TRAINING	0.00	NO	28.06	
28.07	EMPLOYEE BENEFITS	13.70	NO	28.07	
28.08	CAPITAL	4.50	NO	28.08	
28.10	OTHER	52.50	NO	28.10	
29	IS THIS A RURAL HOSPITAL WITH A CERTIFIED SNF WHICH HAS FEWER THAN 50 BEDS IN THE AGGREGATE FOR BOTH COMPONENTS, USING THE SWING BED OPTIONAL METHOD OF REIMBURSEMENT?	NO		29	
30	DOES THIS HOSPITAL QUALIFY AS A RURAL PRIMARY CARE HOSPITAL (RPCH)/CRITICAL ACCESS HOSPITAL (CAH)? SEE 42 CFR 485.606ff.	NO		30	
30.01	IF SO, IS THIS THE INITIAL 12 MONTH PERIOD FOR THE FACILITY OPERATED AS A RPCH/CAH? SEE 42 CFR 413.70.			30.01	
30.02	IF THIS FACILITY QUALIFIES AS AN RPCH/CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES?			30.02	
30.03	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR AMBULANCE SERVICES? IF YES, ENTER IN COLUMN 2 THE DATE OF ELIGIBILITY DETERMINATION (DATE MUST BE ON OR AFTER 12/21/2000)			30.03	
30.04	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR I&R TRAINING PROGRAMS? ENTER 'Y' FOR YES AND 'N' FOR NO. IF YES, THE GME ELIMINATION WOULD NOT BE ON WORKSHEET B, PART I, COLUMN 26 AND THE PROGRAM WOULD BE COST REIMBURSED. IF YES COMPLETE WORKSHEET D-2, PART II.			30.04	
31	IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	NO		31	
MISCELLANEOUS COST REPORTING INFORMATION					
32	IS THIS AN ALL-INCLUSIVE RATE PROVIDER? IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) IN COLUMN 2.	NO		32	
33	IS THIS A NEW HOSPITAL UNDER 42 CFR 412.300 PPS CAPITAL? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF YES, FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2002, DO YOU ELECT TO BE REIMBURSED AT 100% FEDERAL CAPITAL PAYMENT. ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 2.	NO		33	
34	IS THIS A NEW HOSPITAL UNDER 42 CFR 413.40(f)(1)(i) TEFRA?	NO		34	
35	HAVE YOU ESTABLISHED A NEW SUBPROVIDER I (EXLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	NO		35	
PROSPECTIVE PAYMENT SYSTEM (PPS) - CAPITAL					
36	DO YOU ELECT FULLY PROSPECTIVE PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO	YES	NO	36
36.01	DOES YOUR FACILITY QUALIFY AND RECEIVE PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42CFR412.320?	NO	NO	NO	36.01
37	DO YOU ELECT HOLD HARMLESS PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO	NO	NO	37
37.01	IF YOU ARE A HOLD HARMLESS PROVIDER, ARE YOU FILING ON THE BASIS OF 100% OF FEDERAL RATE?				37.01
TITLE XIX INPATIENT HOSPITAL SERVICES					
38	DO YOU HAVE TITLE XIX INPATIENT HOSPITAL SERVICES?	YES			38
38.01	IS THIS HOSPITAL REIMBURSED FOR TITLE XIX THROUGH THE COST REPORT EITHER IN FULL OR IN PART?	NO			38.01
38.02	DOES THE TITLE XIX PROGRAM REDUCE CAPITAL FOLLOWING THE MEDICARE METHODOLOGY?	NO			38.02
38.03	ARE TITLE XIX NF PATIENTS OCCUPYING TITLE XVIII SNF BEDS (DUAL CERTIFICATION)?	NO			38.03
38.04	DO YOU OPERATE AN ICF/MR FACILITY FOR PURPOSES OF TITLE XIX?	NO			38.04

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
 (CONTINUED)

40 ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB. 15-I, CHAPTER 10? IF YES, AND THIS FACILITY IS PART OF A CHAIN ORGANIZATION, ENTER IN COL. 2 THE HOME OFFICE CHAIN NUMBER. (SEE INST.) IF THIS FACILITY IS PART OF A CHAIN ORGANIZATION, ENTER THE NAME AND ADDRESS OF THE HOME OFFICE ON LINES 40.01-40.03. YES 15H032 40

40.01 NAME: PARKVIEW HEALTH SYSTEM, INC FI/CONTRACTOR'S NAME: NATIONAL GOVERNMENT SERVICEFI/CONTRACTOR'S NUMBER: 8 40.01

40.02 STREET: P.O. BOX 5600 P.O. BOX: 40.02

40.03 CITY: FORT WAYNE, IN 46895-5600 STATE: ZIP CODE: 40.03

41 ARE PROVIDER BASED PHYSICIANS' COSTS INCLUDED IN WORKSHEET A? YES 41

42 ARE PHYSICAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS? NO 42

42.01 ARE OCCUPATIONAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS? NO 42.01

42.02 ARE SPEECH PATHOLOGY SERVICES PROVIDED BY OUTSIDE SUPPLIERS? NO 42.02

43 ARE RESPIRATORY THERAPY SERVICES PROVIDED BY OUTSIDE PROVIDERS? NO 43

44 IF YOU ARE CLAIMING COST FOR RENAL SERVICES ON WORKSHEET A, ARE THEY INPAT SERVICES ONLY? NO 44

45 HAVE YOU CHANGED YOUR COST ALLOCATION METHODOLOGY FROM THE PREVIOUSLY FILE COST REPORT? NO 45

SEE CMS PUB. 15-II, SECTION 3617. IF YES, ENTER THE APPROVAL DATE (mm/dd/yyyy) IN COLUMN 2.

45.01 WAS THERE A CHANGE IN THE STATISTICAL BASIS? 45.01

45.02 WAS THERE A CHANGE IN THE ORDER OF ALLOCATION? 45.02

45.03 WAS THERE A CHANGE TO THE SIMPLIFIED COST FINDING METHOD? 45.03

46 IF YOU ARE PARTICIPATING IN THE NCMQ DEMONSTRATION PROJECT (MUST HAVE A HOSPITAL-BASED SNF) DURING THIS COST REPORTING PERIOD, ENTER THE PHASE. 46

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

	PART A	PART B	OUTPATIENT ASC	OUTPATIENT RADIOLOGY	OUTPATIENT DIAGNOSTIC			
	1	2	3	4	5			
47 HOSPITAL	N	N	N	N	N	47		
48 SUBPROVIDER I	N	N	N	N	N	48		
49 SKILLED NURSING FACILITY	N	N				49		
50 HOME HEALTH AGENCY	N	N				50		
52 DOES THIS HOSPITAL CLAIM EXPENDITURES FOR EXTRAORDINARY CIRCUMSTANCES IN ACCORDANCE WITH 42 CFR 412.348(e)?				NO		52		
52.01 IF YOU ARE A FULLY PROSPECTIVE OR HOLD HARMLESS PROVIDER ARE YOU ELIGIBLE FOR THE SPECIAL EXCEPTION PAYMENT PURSUANT TO 42 CFR 412.348(g)? IF YES, COMPLETE L, PART IV.				NO		52.01		
53 IF THIS IS A MEDICARE DEPENDENT HOSPITAL (MDH), ENTER THE NUMBER OF PERIODS MDH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF MDH STATUS ON LINE 53.01. SUBSCRIPT LINE 53.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.						53		
53.01 MDH PERIOD: BEGINNING: ENDING:						53.01		
54 LIST AMOUNTS OF MALPRACTICE PREMIUMS AND PAID LOSSES: AND/OR SELF INSURANCE: 271681						54		
54.01 ARE MALPRACTICE PREMIUMS AND PAID LOSSES REPORTED IN OTHER THAN THE ADMINISTRATIVE AND GENERAL COST CENTER? IF YES, SUBMIT SUPPORTING SCHEDULE LISTING COST CENTERS AND AMOUNTS CONTAINED THEREIN.				NO		54.01		
55 DOES YOUR FACILITY QUALIFY FOR ADDITIONAL PROSPECTIVE PAYMENT IN ACCORDANCE WITH 42 CFR 412.107. ENTER 'Y' FOR YES AND 'N' FOR NO.				NO		55		
56 ARE YOU CLAIMING AMBULANCE COSTS? IF YES, ENTER IN COL 2 THE PAYMENT LIMIT PROVIDED FROM YOUR FISCAL INTERMEDIARY. IF THIS IS FIRST YEAR OF OPERATIONS, NO ENTRY IS REQUIRED IN COL 2. IF COL 1 IS 'Y', ENTER 'Y' OR 'N' IN COL 3 WHETHER THIS IS YOUR FIRST YEAR OF OPERATIONS FOR RENDERING AMBULANCE SERVICES. ENTER IN COL 4, IF APPLICABLE, THE FEE SCHEDULES AMOUNTS FOR THE PERIOD BEGINNING ON OR AFTER 4/1/2002.				DATE 0 / / Y/N NO	LIMIT 2 0.00	Y/N 3 NO	FEE\$ 4 4	56
57 ARE YOU CLAIMING NURSING AND ALLIED HEALTH COSTS?				NO		57		
58 ARE YOU AN INPATIENT REHABILITATION FACILITY (IRF), OR DO YOU CONTAIN AN IRF SUBPROVIDER? ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES HAVE YOU MADE THE ELECTION FOR 100% PPS REIMBURSEMENT? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. THIS OPTION IS ONLY AVAILABLE FOR COST REPORTING PERIODS BEGINNING ON OR AFTER 1/1/2002 AND BEFORE 10/1/2002.				NO		58		
58.01 IF LINE 58 COLUMN 1 IS Y, DOES THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE NOVEMBER 15, 2004? ENTER IN COLUMN 1 'Y' FOR YES OR 'N' FOR NO. IS THE FACILITY TRAINING RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH FR VOL 70, NO 156 DATED AUGUST 15, 2005 PAGE 47929? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO. IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3 (SEE INSTRUCTIONS) IF THE CURRENT COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5. (SEE INSTRUCTIONS)						58.01		
59 ARE YOU A LONG TERM CARE HOSPITAL (LTCH), OR DO YOU CONTAIN A LTCH SUBPROVIDER? ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES HAVE YOU MADE THE ELECTION FOR 100% PPS REIMBURSEMENT? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. (SEE INSTRUCTIONS)				NO		59		

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2  
(CONTINUED)

60	ARE YOU AN INPATIENT PSYCHIATRIC FACILITY (IPF), OR DO YOU CONTAIN AN IPF SUBPROVIDER? ENTER IN COLUMN 1 'Y' FOR YES AND 'N' FOR NO. IF YES, IS THE IPF OR IPF SUBPROVIDER A NEW FACILITY? ENTER IN COLUMN 2 'Y' FOR YES AND 'N' FOR NO. (SEE INSTRUCTIONS)	NO						60
60.01	IF LINE 60 COLUMN 1 IS Y, DOES THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE NOVEMBER 15, 2004? ENTER 'Y' FOR YES OR 'N' FOR NO. IS THE FACILITY TRAINING RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH 42 CFR SEC. 412.424(d)(1)(iii)(2)? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO. IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3 (SEE INSTRUCTIONS). IF THE CURRENT COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5 (SEE INSTR.)							60.01
MULTICAMPUS								
61	DOES THE HOSPITAL HAVE A MULTICAMPUS? ENTER 'Y' FOR YES AND 'N' FOR NO. IF LINE 61 IS YES, ENTER THE NAME IN COL. 0, COUNTY IN COL. 1, STATE IN COL. 2, ZIP IN COL. 3, CBSA IN COL. 4 AND FTE/CAMPUS IN COL. 5.	NO						61
	COUNTY:	STATE:	ZIP CODE	CBSA	FTE/ CAMPUS			
	1	2	3	4	5			
SETTLEMENT DATA								
63	WAS THE COST REPORT FILED USING THE PS&R (EITHER IN ITS ENTIRETY OR FOR TOTAL CHARGES AND DAYS ONLY)? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF COLUMN 1 IS 'Y', ENTER THE 'PAID THROUGH' DATE OF THE PS&R IN COLUMN 2 (mm/dd/yyyy)	NO						63
MISCELLANEOUS DATA								
64	DOES THIS HOSPITAL HAVE DIRECT ASSIGNMENT OF COST FOR IMPLANTABLE DEVICES CHARGED TO PATIENTS? ENTER IN COLUMN 1 'Y' FOR YES OR 'N' FOR NO.	YES						64



HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3  
 PART I  
 (CONTINUED)

COMPONENT	-----I/P DAYS / O/P VISITS / TRIPS-----				---INTERNS & RES FTES---			--FULL TIME EQUIV--	
	OBS.		OBS.		LESS I&R			EMPLOYEES ON PAYROLL	NONPAID WORKERS
	BEDS NOT ADMITTED	TOTAL ALL PATIENTS	BEDS ADMITTED	BEDS NOT ADMITTED	TOTAL	REPL NON-	NET		
	5.02	6	6.01	6.02	7	8	9	10	11
1 HOSPITAL ADULTS & PEDS, EXCL. SWING BED, OBSERV & HOSPICE DAYS		3887							1
2 HMO XIX									2
3 HOSPITAL ADULTS & PEDS - SWING BED SNF									3
4 HOSPITAL ADULTS & PEDS - SWING BED NF									4
5 TOTAL ADULTS & PEDS EXCL OBSERVATION BEDS		3887							5
6 INTENSIVE CARE UNIT									6
7 CORONARY CARE UNIT									7
8 BURN INTENSIVE CARE UNIT									8
9 SURGICAL INTENSIVE CARE UNIT									9
10 OTHER SPECIAL CARE (SPECIFY)									10
11 NURSERY		445							11
12 TOTAL HOSPITAL		4332						191.10	12
13 RPCH VISITS									13
14 SUBPROVIDER I									14
15 SKILLED NURSING FACILITY		21696						62.10	15
16 NURSING FACILITY									16
17 OTHER LONG TERM CARE									17
18 HOME HEALTH AGENCY									18
20 ASC (DISTINCT PART)									20
21 HOSPICE (DISTINCT PART)									21
23 O/P REHAB PROVIDER									23
24 RHC I									24
25 TOTAL								253.20	25
26 OBSERVATION BED DAYS		689							26
27 AMBULANCE TRIPS									27
28 EMPLOYEE DISCOUNT DAYS		80							28
29 LABOR & DELIVERY DAYS		63							29

HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3  
 PART I  
 (CONTINUED)

-----DISCHARGES-----						
COMPONENT	TITLE V 12	TITLE XVIII 13	TITLE XIX 14	TOTAL ALL PATIENTS 15		
1	HOSPITAL ADULTS & PEDS, EXCL. SWING BED, OBSERV & HOSPICE DAYS		380	49	1247	1
2	HMO XIX					2
3	HOSPITAL ADULTS & PEDS - SWING BED SNF					3
4	HOSPITAL ADULTS & PEDS - SWING BED NF					4
5	TOTAL ADULTS & PEDS EXCL OBSERVATION BEDS					5
6	INTENSIVE CARE UNIT					6
7	CORONARY CARE UNIT					7
8	BURN INTENSIVE CARE UNIT					8
9	SURGICAL INTENSIVE CARE UNIT					9
10	OTHER SPECIAL CARE (SPECIFY)					10
11	NURSERY					11
12	TOTAL HOSPITAL		380	49	1247	12
13	RPCH VISITS					13
14	SUBPROVIDER I					14
15	SKILLED NURSING FACILITY					15
16	NURSING FACILITY					16
17	OTHER LONG TERM CARE					17
18	HOME HEALTH AGENCY					18
20	ASC (DISTINCT PART)					20
21	HOSPICE (DISTINCT PART)					21
23	O/P REHAB PROVIDER					23
24	RHC I					24
25	TOTAL					25
26	OBSERVATION BED DAYS					26
27	AMBULANCE TRIPS					27
28	EMPLOYEE DISCOUNT DAYS					28
29	LABOR & DELIVERY DAYS					29

HOSPITAL WAGE INDEX INFORMATION

PART II - WAGE DATA	AMOUNT REPORTED	RECLASS. OF SALARIES FROM WKST. A-6	ADJUSTED SALARIES (COL.1 + COL.2)	PAID HOURS RELATED TO SALARY IN COL.3	AVERAGE HOURLY WAGE (COL.3 / COL.4)	DATA SOURCE	WORKSHEET S-3 PART II
		2	3	4	5		
1 SALARIES							
1 TOTAL SALARIES	18533522	-4091177	14442345	546968.00	26.40		1
2 NON-PHYSICIAN ANESTHETIST PART A							2
3 NON-PHYSICIAN ANESTHETIST PART B							3
4 PHYSICIAN - PART A							4
4.01 TEACHING PHYSICIAN SALARIES							4.01
5 PHYSICIAN - PART B							5
5.01 NON-PHYSICIAN - PART B							5.01
6 INTERNS & RESIDENTS (IN APPR PGM)							6
6.01 CONTRACT SERVICES, I&R							6.01
7 HOME OFFICE PERSONNEL	2059177		2059177	71011.00	29.00	A-8-1 WORKPAPER	7
8 SNF	2012129	394735	2406864	129494.00	18.59	HOURS SUMMARY	8
8.01 EXCLUDED AREA SALARIES	1241161	32181	1273342	59483.00	21.41	HOURS SUMMARY	8.01
9 OTHER WAGES & RELATED COSTS							9
9.01 CONTRACT LABOR							9.01
9.02 PHARMACY SERVICES UNDER CONTRACT							9.02
9.03 LABORATORY SERVICES UNDER CONTRACT							9.03
9.03 MANAGEMENT AND ADMINISTRATIVE SERVICES'							9.03
10 CONTRACT LABOR: PHYSICIAN PART A	108028		108028	1372.00	78.74	A-8-2 WORKSHEET	10
10.01 TEACHING PHYSICIAN UNDER CONTRACT							10.01
11 HOME OFFICE SALARIES & WAGE REL COSTS	2059177		2059177	71011.00	29.00	A-8-1 WORKPAPER	11
12 HOME OFFICE: PHYSICIAN PART A							12
12.01 TEACHING PHYSICIAN SALARIES							12.01
13 WAGE-RELATED COSTS							13
13 WAGE RELATED COSTS (CORE)	3065902		3065902			CMS 339	13
14 WAGE RELATED COSTS (OTHER)						CMS 339	14
15 EXCLUDED AREAS	1048411		1048411			CMS 339	15
16 NON-PHYSICIAN ANESTHETIST PART A						CMS 339	16
17 NON-PHYSICIAN ANESTHETIST PART B						CMS 339	17
18 PHYSICIAN PART A						CMS 339	18
18.01 PART A TEACHING PHYSICIANS						CMS 339	18.01
19 PHYSICIAN PART B						CMS 339	19
19.01 WAGE RELATED COSTS (RHC/FQHC)							19.01
20 INTERNS & RESIDENTS (IN APPR PGM)						CMS 339	20
21 OVERHEAD COSTS - DIRECT SALARIES							21
21 EMPLOYEE BENEFITS	1336882	-1336882					21
22 ADMINISTRATIVE & GENERAL	6832339	-4393681	2438658	60740.00	40.15		22
22.01 ADMINISTRATIVE & GENERAL UNDER CONTACT							22.01
23 MAINTENANCE & REPAIRS							23
24 OPERATION OF PLANT	258788	29149	287937	14441.00	19.94		24
25 LAUNDRY & LINEN SERVICE	79636	-51979	27657	2168.00	12.76		25
26 HOUSEKEEPING	157121	21188	178309	15001.00	11.89		26
26.01 HOUSEKEEPING UNDER CONTRACT							26.01
27 DIETARY	295978	-187306	108672	6607.00	16.45		27
27.01 DIETARY UNDER CONTRACT							27.01
28 CAFETERIA		223736	223736	13896.00	16.10		28
29 MAINTENANCE OF PERSONNEL							29
30 NURSING ADMINISTRATION	24929	3362	28291	780.00	36.27		30
31 CENTRAL SERVICES AND SUPPLY	-50	62772	62722	2899.00	21.64		31
32 PHARMACY	401554	54151	455705	8894.00	51.24		32
33 MEDICAL RECORDS & MEDICAL RECORDS LIBR		259216	259216	15559.00	16.66		33
34 SOCIAL SERVICE							34
35 OTHER GENERAL SERVICE							35

HOSPITAL WAGE INDEX INFORMATION

PART III - HOSPITAL WAGE INDEX SUMMARY	AMOUNT REPORTED	RECLASS. OF SALARIES FROM WKST. A-6	ADJUSTED SALARIES (COL.1 + COL.2)	PAID HOURS RELATED TO SALARY IN COL.3	AVERAGE HOURLY WAGE (COL.3 / COL.4)	WORKSHEET S-3 PART III
		2	3	4	5	
1 NET SALARIES	16474345	-4091177	12383168	475957.00	26.02	1
2 EXCLUDED AREA SALARIES	3253290	426916	3680206	188977.00	19.47	2
3 SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	13221055	-4518093	8702962	286980.00	30.33	3
4 SUBTOTAL OTHER WAGES & REL COSTS	2167205		2167205	72383.00	29.94	4
5 SUBTOTAL WAGE-RELATED COSTS	3065902		3065902		35.23%	5
6 TOTAL (SUM OF LINES 3 THRU 5)	18454162	-4518093	13936069	359363.00	38.78	6
7 NET SALARIES						7
8 EXCLUDED AREA SALARIES						8
9 SUBTOTAL SALARIES (LINE 7 MINUS LINE 8)						9
10 SUBTOTAL OTHER WAGES & REL COSTS						10
11 SUBTOTAL WAGE-RELATED COSTS						11
12 TOTAL (SUM OF LINES 9 THRU 11)						12
13 TOTAL OVERHEAD COSTS	9387177	-5316274	4070903	140985.00	28.87	13

PROSPECTIVE PAYMENT FOR SNF  
 STATISTICAL DATA

WORKSHEET S-7

GROUP (1)	M3PI REVENUE CODE	SERVICES PRIOR TO OCTOBER 1st		SERVICES ON OR AFTER OCTOBER 1st		SERVICES THROUGH 4/1/2001 - 9/30/2001		SWING BED SNF DAYS	TOTAL
		RATE	DAYS	RATE	DAYS	RATE	DAYS		
1	2	3	3.01	4	4.01	4.02	4.03	4.06	5
1	RUC		155						1
2	RUB		134						2
3	RUA		67						3
3.01	RUX								3.01
3.02	RUL		9						3.02
4	RVC		91						4
5	RVB		341						5
6	RVA		196						6
6.01	RVX		60						6.01
6.02	RVL		154						6.02
7	RHC		160						7
8	RHB		199						8
9	RHA		100						9
9.01	RHX								9.01
9.02	RHL								9.02
10	RMC		98						10
11	RMB		25						11
12	RMA		21						12
12.01	RMX		98						12.01
12.02	RML		120						12.02
13	RLB								13
14	RLA								14
15	SE3		12						15
16	SE2		7						16
17	SE1								17
18	SSC		16						18
19	SSB		14						19
20	SSA		26						20
21	CC2								21
22	CC1								22
23	CB2								23
24	CB1		1						24
25	CA2								25
26	CA1								26
27	IB2								27
28	IB1								28
29	IA2								29
30	IA1								30
31	BB2								31
32	BB1		5						32
33	BA2								33
34	BA1								34
35	PE2								35
36	PE1								36
37	PD2								37
38	PD1								38
39	PC2								39
40	PC1								40
41	PB2								41
42	PB1		1						42
43	PA2								43
44	PA1								44
45	AAA								45
45.01	ES3								45.01
45.02	ES2								45.02
45.03	ES1								45.03
45.04	HE2								45.04
45.05	HE1								45.05
45.06	HD2								45.06
45.07	HD1								45.07
45.08	HC2								45.08
45.09	HC1								45.09
45.10	HB2								45.10
45.11	HB1								45.11
45.12	LE2								45.12
45.13	LE1		7						45.13
45.14	LD2								45.14
45.15	LD1								45.15
45.16	LC2								45.16
45.17	LC1								45.17
45.18	LB2								45.18
45.19	LB1								45.19
45.20	CE2								45.20
45.21	CE1								45.21
45.22	CD2								45.22
45.23	CD1								45.23
46	TOTAL		2117						46

HOSPITAL UNCOMPENSATED CARE DATA

WORKSHEET S-10

UNCOMPENSATED CARE INFORMATION

1	DO YOU HAVE A WRITTEN CHARITY CARE POLICY?		1
2	ARE PATIENTS WRITE-OFFS IDENTIFIED AS CHARITY? IF YES ANSWER LINES 2.01 THRU 2.04		2
2.01	IS IT AT THE TIME OF ADMISSION?		2.01
2.02	IS IT AT THE TIME OF FIRST BILLING?		2.02
2.03	IS IT AFTER SOME COLLECTION EFFORT HAS BEEN MADE?		2.03
2.04	OTHER METHODS OF WRITE-OFFS (SPECIFY)		2.04
3	ARE CHARITY WRITE-OFFS MADE FOR PARTIAL BILLS?		3
4	ARE CHARITY DETERMINATION BASED UPON ADMINISTRATIVE JUDGMENT WITHOUT FINANCIAL DATA?		4
5	ARE CHARITY DETERMINATION BASED UPON INCOME DATA ONLY?		5
6	ARE CHARITY DETERMINATION BASED UPON NET WORTH DATA?		6
7	ARE CHARITY DETERMINATION BASED UPON INCOME AND NET WORTH DATA?		7
8	DOES YOUR ACCOUNTING SYSTEM SEPARATELY IDENTIFY BAD DEBT AND CHARITY CARE? IF YES ANSWER 8.01		8
8.01	DO YOU SEPARATELY ACCOUNT FOR INPATIENT AND OUTPATIENT SERVICES?		8.01
9	IS DISCERNING CHARITY FROM BAD DEBT A HIGH PRIORITY IN YOUR INSTITUTION? IF NO ANSWER 9.01 THRU 9.04		9
9.01	IS IT BECAUSE THERE IS NOT ENOUGH STAFF TO DETERMINE ELIGIBILITY?		9.01
9.02	IS IT BECAUSE THERE IS NO FINANCIAL INCENTIVE TO SEPARATE CHARITY FROM BAD DEBT?		9.02
9.03	IS IT BECAUSE THERE IS NO CLEAR DIRECTIVE POLICY ON CHARITY DETERMINATION?		9.03
9.04	IS IT BECAUSE YOUR INSTITUTION DOES NOT DEEM THE DISTINCTION IMPORTANT?		9.04
10	IF CHARITY DETERMINATIONS ARE MADE BASED UPON INCOME DATA, WHAT IS THE MAXIMUM INCOME THAT CAN BE EARNED BY PATIENTS (SINGLE WITHOUT DEPENDENT) AND STILL DETERMINED TO BE A CHARITY WRITE-OFF?		10
11	IF CHARITY DETERMINATIONS ARE MADE BASED UPON INCOME DATA, IS THE INCOME DIRECTLY TIED TO FEDERAL POVERTY LEVEL? IF YES ANSWER LINES 11 THRU 11.04		11
11.01	IS THE PERCENTAGE LEVEL USED LESS THAN 100% OF THE FEDERAL POVERTY LEVEL?		11.01
11.02	IS THE PERCENTAGE LEVEL USED BETWEEN 100% AND 150% OF THE FEDERAL POVERTY LEVEL?		11.02
11.03	IS THE PERCENTAGE LEVEL USED BETWEEN 150% AND 200% OF THE FEDERAL POVERTY LEVEL?		11.03
11.04	IS THE PERCENTAGE LEVEL USED GREATER THAN 200% OF THE FEDERAL POVERTY LEVEL?		11.04
12	ARE PARTIAL WRITE-OFFS GIVEN TO HIGHER INCOME PATIENTS ON A GRADUAL SCALE?		12
13	IS THERE CHARITY CONSIDERATION GIVEN TO HIGH NET WORTH PATIENTS WHO HAVE CATASTROPHIC OR OTHER EXTRAORDINARY MEDICAL EXPENSES?		13
14	IS YOUR HOSPITAL STATE AND LOCAL GOVERNMENT OWNED? IF YES ANSWER LINE 14.01		14
14.01	DO YOU RECEIVE DIRECT FINANCIAL SUPPORT FROM THE GOVERNMENT ENTITY FOR THE PURPOSE OF PROVIDING UNCOMPENSATED CARE?		14.01
14.02	WHAT PERCENTAGE OF THE AMOUNT ON LINE 14.01 IS FROM GOVERNMENT FUNDING?		14.02
15	DO YOU RECEIVE RESTRICTED GRANTS FOR RENDERING CARE TO CHARITY PATIENTS?		15
16	ARE OTHER NON-RESTRICTED GRANTS USED TO SUBSIDIZE CHARITY CARE?		16
17	REVENUE RELATED TO UNCOMPENSATED CARE	6570067	17
17.01	GROSS MEDICAID REVENUES	7621843	17.01
18	REVENUES FROM STATE AND LOCAL INDIGENT CARE PROGRAMS		18
19	REVENUE RELATED TO SCHIP (SEE INSTRUCTIONS)		19
20	RESTRICTED GRANTS		20
21	NON-RESTRICTED GRANTS		21
22	TOTAL GROSS UNCOMPENSATED CARE REVENUES	14191910	22
23	TOTAL CHARGES FOR PATIENTS COVERED BY STATE AND LOCAL INDIGENT CARE PROGRAMS		23
24	COST TO CHARGE RATIO	0.374233	24
25	TOTAL STATE AND LOCAL INDIGENT CARE PROGRAM COST		25
26	TOTAL SCHIP CHARGES FROM YOUR RECORDS		26
27	TOTAL SCHIP COST		27
28	TOTAL GROSS MEDICAID CHARGES FROM YOUR RECORDS	7621843	28
29	TOTAL GROSS MEDICAID COST	2852345	29
30	OTHER UNCOMPENSATED CARE CHARGES (FROM YOUR RECORDS)	6570067	30
31	UNCOMPENSATED CARE COST	2458736	31
32	TOTAL UNCOMPENSATED CARE COST TO THE HOSPITAL	2852345	32



PROVIDER NO. 15-0101 WHITLEY MEMORIAL HOSPITAL  
PERIOD FROM 01/01/2010 TO 12/31/2010

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

VERSION: 2011.03  
05/27/2011 15:57

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER	SALARIES 1	OTHER 2	TOTAL 3	RECLASSI- FICATIONS 4	RECLASS. TRIAL BALANCE 5	ADJUST- MENTS 6	NET EXP FOR ALLOCATION 7
100.03 7953 COMMUNITY & VOLUNTEER SERV.	36959	157401	194360	12631	206991	-16606	190385 100.03
101 TOTAL	18533522	21809987	40343509		40343509	-10441436	29902073 101

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	----- INCREASE -----			
		COST CENTER 2	LINE # 3	SALARY 4	OTHER 5
1 CAFETERIA RECLASS	A	CAFETERIA	12	223736	69993 1
2 OB RECLASS	B	NURSERY	33	153583	12407 2
3	B	DELIVERY ROOM & LABOR ROOM	39	154975	12520 3
4 OPERATING ROOM RECLASS	C	OPERATING ROOM	37	666	4
5 LTC A&G COST	D	SKILLED NURSING FACILITY	34	92907	144543 5
6 EQUIP & BUILDING LEASE	E	NEW CAP REL COSTS-BLDG & FIXT	3		12939 6
7	E	NEW CAP REL COSTS-MVBLE EQUIP	4		68395 7
8	E				8
9	E				9
10	E				10
11	E				11
12	E				12
13	E				13
14	E				14
15	E				15
16	E				16
17	E				17
18	E				18
19 HOSPITAL PORTION OF OFFICE BLDG REC	F	NEW CAP REL COSTS-BLDG & FIXT	3		14668 19
20	F	NEW CAP REL COSTS-BLDG & FIXT	3		3192 20
21	F	NEW CAP REL COSTS-MVBLE EQUIP	4		2473 21
22	F	OPERATION OF PLANT	8		7545 22
23	F	PHYSICIANS' PRIVATE OFFICES	98		12773 23
24	F	ADMINISTRATIVE & GENERAL	6		21130 24
25 INSURANCE RECLASS	G	NEW CAP REL COSTS-BLDG & FIXT	3		31629 25
26	G	NEW CAP REL COSTS-MVBLE EQUIP	4		11539 26
27	G	NEW CAP REL COSTS-SKILLED NUR	4.01		5790 27
28	G	OAK POINT	98.03		5960 28
29	G	NEW CAP REL COSTS-MVBLE EQUIP	4		1106 29
30	G	NEW CAP REL COSTS-SKILLED NUR	4.01		170 30
31	G	OAK POINT	98.03		170 31
32	G	ADMINISTRATIVE & GENERAL	6		8155 32
33 DEPRECIATION RECLASS	H	OLD CAP REL COSTS-BLDG & FIXT	1		56433 33
34	H	OLD CAP REL COSTS-MVBLE EQUIP	2		2295 34
35	H	NEW CAP REL COSTS-MVBLE EQUIP	4		896988 35
36 SUBTOTAL				625867	1402813 36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7 REF.
			LINE #	SALARY	OTHER	
1	1	6	7	8	9	10
1 CAFETERIA RECLASS	A	DIETARY	11	223736	69993	1
2 OB RECLASS	B	ADULTS & PEDIATRICS	25	308558	24927	2
3	B					3
4 OPERATING ROOM RECLASS	C	ADULTS & PEDIATRICS	25	666		4
5 LTC A&G COST	D	ADMINISTRATIVE & GENERAL	6	92907	144543	5
6 EQUIP & BUILDING LEASE	E	OPERATION OF PLANT	8		12939	10 6
7	E	ADMINISTRATIVE & GENERAL	6		8838	10 7
8	E	OPERATION OF PLANT	8		3529	8
9	E	PHARMACY	16		542	9
10	E	ADULTS & PEDIATRICS	25		4279	10
11	E	SKILLED NURSING FACILITY	34		15682	11
12	E	OPERATING ROOM	37		5859	12
13	E	ANESTHESIOLOGY	40		298	13
14	E	RADIOLOGY-DIAGNOSTIC	41		1538	14
15	E	RESPIRATORY THERAPY	49		1359	15
16	E	PHYSICAL THERAPY	50		19995	16
17	E	EMERGENCY	61		1857	17
18	E	AMBULANCE SERVICES	65		4619	18
19 HOSPITAL PORTION OF OFFICE BLDG R	F	PHYSICIANS' PRIVATE OFFICES	98		20333	9 19
20	F	EMPLOYEE BENEFITS	5		4840	13 20
21	F	PHYSICIANS' PRIVATE OFFICES	98	9729		9 21
22	F	OPERATION OF PLANT	8	5749		22
23	F					23
24	F	PHYSICIANS' PRIVATE OFFICES	98		21130	24
25 INSURANCE RECLASS	G	ADMINISTRATIVE & GENERAL	6		54918	12 25
26	G	ADMINISTRATIVE & GENERAL	6		1446	12 26
27	G	SKILLED NURSING FACILITY	34		8155	12 27
28	G					28
29	G					12 29
30	G					12 30
31	G					31
32	G					32
33 DEPRECIATION RECLASS	H	NEW CAP REL COSTS-BLDG & FIXT	3		1130077	9 33
34	H					9 34
35	H					9 35
36 SUBTOTAL				641345	1561696	36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	INCREASE			
		COST CENTER	LINE #	SALARY	OTHER
	1	2	3	4	5
1	H	NEW CAP REL COSTS-SKILLED NUR	4.01		174361
2 LAUNDRY TRANSFER RECLASS	I	LAUNDRY & LINEN SERVICE	9		62718
3	I	SKILLED NURSING FACILITY	34	62718	
4 TAXES RECLASS	J	NEW CAP REL COSTS-MVBLE EQUIP	4		3066
5 SALARY RECLASS	K	ADMINISTRATIVE & GENERAL	6		4397694
6	K	CENTRAL SERVICES & SUPPLY	15	62779	
7	K	MEDICAL RECORDS & LIBRARY	17	259216	
8 REHAB THERAPY DEPT RECLASS	L	OCCUPATIONAL THERAPY	51	212221	9716
9	L	SPEECH PATHOLOGY	52	59603	2733
10 DRUGS CHARGED TO PATIENT RECLASS	M	DRUGS CHARGED TO PATIENTS	56		1153878
11 SALARY BENEFITS RECLASS	N	ADMINISTRATIVE & GENERAL	6	96920	
12	N	OPERATION OF PLANT	8	34898	
13	N	LAUNDRY & LINEN SERVICE	9	10739	
14	N	HOUSEKEEPING	10	21188	
15	N	DIETARY	11	39914	
16	N	NURSING ADMINISTRATION	14	3362	
17	N	PHARMACY	16	54151	
18	N	ADULTS & PEDIATRICS	25	233479	
19	N	NURSERY	33	20711	
20	N	SKILLED NURSING FACILITY	34	239110	
21	N	OPERATING ROOM	37	112516	
22	N	DELIVERY ROOM & LABOR ROOM	39	22052	
23	N	RADIOLOGY-DIAGNOSTIC	41	129097	
24	N	RESPIRATORY THERAPY	49	52720	
25	N	PHYSICAL THERAPY	50	46787	
26	N	OCCUPATIONAL THERAPY	51	28619	
27	N	SPEECH PATHOLOGY	52	8038	
28	N	CLINIC	60	2125	
29	N	EMERGENCY	61	138553	
30	N	PHYSICIANS' PRIVATE OFFICES	98	1606	
31	N	PAIN CLINIC	98.01	2024	
32	N	OAK POINT	98.03	33296	
33	N	COMMUNITY & VOLUNTEER SERV.	100.03	4984	
34 CLINIC DIETICIAN RECLASS	O	CLINIC	60	3484	
35 CORPORATE DIRECT ALLOCATION RECLASS	P	OCCUPATIONAL HEALTH	100		78825
36 SUBTOTAL				2622777	7285804

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE			WKST A-7 REF. 10
			LINE #	SALARY	OTHER	
1	1	6	7	8	9	
1	H					9 1
2 LAUNDRY TRANSFER RECLASS	I	LAUNDRY & LINEN SERVICE	9	62718		2
3	I	SKILLED NURSING FACILITY	34		62718	3
4 TAXES RECLASS	J	NEW CAP REL COSTS-BLDG & FIXT	3		3066	13 4
5 SALARY RECLASS	K	ADMINISTRATIVE & GENERAL	6	4397694		5
6	K	CENTRAL SERVICES & SUPPLY	15		62779	6
7	K	MEDICAL RECORDS & LIBRARY	17		259216	7
8 REHAB THERAPY DEPT RECLASS	L	PHYSICAL THERAPY	50	271824	12449	8
9	L					9
10 DRUGS CHARGED TO PATIENT RECLASS	M	PHARMACY	16		1153878	10
11 SALARY BENEFITS RECLASS	N	EMPLOYEE BENEFITS	5	1336882		11
12	N	CENTRAL SERVICES & SUPPLY	15	7		12
13	N					13
14	N					14
15	N					15
16	N					16
17	N					17
18	N					18
19	N					19
20	N					20
21	N					21
22	N					22
23	N					23
24	N					24
25	N					25
26	N					26
27	N					27
28	N					28
29	N					29
30	N					30
31	N					31
32	N					32
33	N					33
34 CLINIC DIETICIAN RECLASS	O	DIETARY	11	3484		34
35 CORPORATE DIRECT ALLOCATION RECLA P	P	ADMINISTRATIVE & GENERAL	6		86472	35
36 SUBTOTAL				6713954	3202274	36

RECLASSIFICATIONS

1	EXPLANATION OF RECLASSIFICATION ENTRY	CODE	----- INCREASE -----			1
			COST CENTER	LINE #	SALARY	
2			2	3	4	5
1		P	COMMUNITY & VOLUNTEER SERV.	100.03		7647
2	OCCUPATIONAL HEALTH RECLASS	Q	OCCUPATIONAL HEALTH	100		106613
3		Q				3
4		Q				4
5		Q				5
6		Q				6
7		Q				7
8		Q				8
9		Q				9
10		Q				10
11	IMPLANTABLE MEDICAL SUP	R	IMPL. DEV. CHARGED TO PATIENT	55.30		238373
12						11
13						12
14						13
15						14
16						15
17						16
18						17
19						18
20						19
21						20
22						21
23						22
24						23
25						24
26						25
27						26
28						27
29						28
30						29
31						30
32						31
33						32
34						33
35						34
36	TOTAL RECLASSIFICATIONS					2622777
						7638437
						35
						36

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	----- COST CENTER 6	DECREASE -----			WKST A-7 REF. 10
			LINE # 7	SALARY 8	OTHER 9	
1	P					1
2 OCCUPATIONAL HEALTH RECLASS	Q	RADIOLOGY-DIAGNOSTIC	41		34285	2
3	Q	LABORATORY	44		1381	3
4	Q	RESPIRATORY THERAPY	49		105	4
5	Q	PHYSICAL THERAPY	50		26510	5
6	Q	OCCUPATIONAL THERAPY	51		12491	6
7	Q	ELECTROCARDIOLOGY	53		1806	7
8	Q	MEDICAL SUPPLIES CHARGED TO P	55		1117	8
9	Q	DRUGS CHARGED TO PATIENTS	56		3897	9
10	Q	EMERGENCY	61		25021	10
11 IMPLANTABLE MEDICAL SUP	R	MEDICAL SUPPLIES CHARGED TO P	55		238373	11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36 TOTAL RECLASSIFICATIONS				6713954	3547260	36

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

WORKSHEET A-7  
 PARTS I & II

PART I - ANALYSIS OF CHANGES IN OLD CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	----- ACQUISITIONS -----			DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7
		PURCHASE 2	DONATION 3	TOTAL 4			
1 LAND	13128					13128	1
2 LAND IMPROVEMENTS	299876					299876	2
3 BUILDINGS AND FIXTURES	6182509					6182509	3
4 BUILDING IMPROVEMENTS							4
5 FIXED EQUIPMENT	5092980					5092980	5
6 MOVABLE EQUIPMENT	406288				73723	332565	6
7 SUBTOTAL	11994781				73723	11921058	7
8 RECONCILING ITEMS							8
9 TOTAL	11994781				73723	11921058	9

PART II - ANALYSIS OF CHANGES IN NEW CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	----- ACQUISITIONS -----			DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7
		PURCHASE 2	DONATION 3	TOTAL 4			
1 LAND	92617					92617	1
2 LAND IMPROVEMENTS	375927	8042		8042		383969	2
3 BUILDINGS AND FIXTURES	10672089	32312		32312		10704401	3
4 BUILDING IMPROVEMENTS	42430					42430	4
5 FIXED EQUIPMENT	4714333	31066		31066		4745399	5
6 MOVABLE EQUIPMENT	10895957	265574		265574	1212474	9949057	6
7 SUBTOTAL	26793353	336994		336994	1212474	25917873	7
8 RECONCILING ITEMS	-44436				-35946	-8490	8
9 TOTAL	26837789	336994		336994	1248420	25926363	9

PART III - RECONCILIATION OF CAPITAL COST CENTERS

WORKSHEET A-7  
 PARTS III & IV

DESCRIPTION	COMPUTATION OF RATIOS				ALLOCATION OF		OTHER CAPITAL	TOTAL
	GROSS ASSETS	CAPITALIZED LEASES	GROSS ASSETS FOR RATIO	RATIO	INSURANCE	TAXES	RELATED COSTS	
	1	2	3	4	5	6	7	
1 OLD CAP REL COSTS-BLDG & FIXT	11575365		11575365	.313248				1
2 OLD CAP REL COSTS-MVBLE EQUIP	332565		332565	.009000				2
3 NEW CAP REL COSTS-BLDG & FIXT	12523966		12523966	.338918				3
4 NEW CAP REL COSTS-MVBLE EQUIP	8499908	390239	8109669	.219461				4
4.01 NEW CAP REL COSTS-SKILLED NURSI	4411143		4411143	.119373				4.01
5 TOTAL	37342947	390239	36952708	1.000000				5

DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL							TOTAL
	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS		
	9	10	11	12	13	14		
1 OLD CAP REL COSTS-BLDG & FIXT	56433						56433	1
2 OLD CAP REL COSTS-MVBLE EQUIP	2295						2295	2
3 NEW CAP REL COSTS-BLDG & FIXT	528598	12939		31629	126		573292	3
4 NEW CAP REL COSTS-MVBLE EQUIP	1842347	68395		12645	3066		1926453	4
4.01 NEW CAP REL COSTS-SKILLED NURSIN	174361			5960			180321	4.01
5 TOTAL	2604034	81334		50234	3192		2738794	5

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

DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL							TOTAL
	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS		
	9	10	11	12	13	14		
1 OLD CAP REL COSTS-BLDG & FIXT								1
2 OLD CAP REL COSTS-MVBLE EQUIP								2
3 NEW CAP REL COSTS-BLDG & FIXT	5962339						5962339	3
4 NEW CAP REL COSTS-MVBLE EQUIP								4
4.01 NEW CAP REL COSTS-SKILLED NURSIN								4.01
5 TOTAL	5962339						5962339	5

ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

DESCRIPTION	BASIS	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WKST A-7 REF
			COST CENTER	LINE NO.	
	1	2	3	4	5
1 INVESTMENT INCOME-OLD BLDGS & FIXTURES			OLD CAP REL COSTS-BLDG & FIXT	1	1
2 INVESTMENT INCOME-OLD MOVABLE EQUIPMENT			OLD CAP REL COSTS-MVBLE EQUIP	2	2
3 INVESTMENT INCOME-NEW BLDGS & FIXTURES			NEW CAP REL COSTS-BLDG & FIXT	3	3
4 INVESTMENT INCOME-NEW MOVABLE EQUIPMENT			NEW CAP REL COSTS-MVBLE EQUIP	4	4
5 INVESTMENT INCOME-OTHER					5
6 TRADE, QUANTITY, AND TIME DISCOUNTS					6
7 REFUNDS AND REBATES OF EXPENSES					7
8 RENTAL OF PROVIDER SPACE BY SUPPLIERS					8
9 TELEPHONE SERVICES (PAY STATIONS EXCL)					9
10 TELEVISION AND RADIO SERVICE	A	-204	OPERATION OF PLANT	8	10
11 PARKING LOT					11
12 PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST				
	A-8-2	-929228			12
13 SALE OF SCRAP, WASTE, ETC.					13
14 RELATED ORGANIZATION TRANSACTIONS	WKST				
	A-8-1	-888874			14
15 LAUNDRY AND LINEN SERVICE					15
16 CAFETERIA - EMPLOYEES AND GUESTS	B	-17409	CAFETERIA	12	16
17 RENTAL OF QUARTERS TO EMPLOYEES & OTHERS					17
18 SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS					18
19 SALE OF DRUGS TO OTHER THAN PATIENTS					19
20 SALE OF MEDICAL RECORDS AND ABSTRACTS					20
21 NURSING SCHOOL (TUITION,FEES,BOOKS,ETC.)					21
22 VENDING MACHINES					22
23 INCOME FROM IMPOSITION OF INTEREST, FINANCE OR PENALTY CHARGES					23
24 INTEREST EXP ON MEDICARE OVERPAYMENTS & BORROWINGS TO REPAY MEDICARE OVERPAYMENT					24
25 ADJ FOR RESPIRATORY THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST		RESPIRATORY THERAPY	49	25
	A-8-4				
26 ADJ FOR PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST		PHYSICAL THERAPY	50	26
	A-8-4				
27 ADJ FOR HHA PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION	WKST		HOME HEALTH AGENCY	71	27
	A-8-3				
28 UTIL REVIEW-PHYSICIANS' COMPENSATION			UTILIZATION REVIEW-SNF	89	28
29 DEPRECIATION--OLD BUILDINGS & FIXTURES			OLD CAP REL COSTS-BLDG & FIXT	1	29
30 DEPRECIATION--OLD MOVABLE EQUIPMENT			OLD CAP REL COSTS-MVBLE EQUIP	2	30
31 DEPRECIATION--NEW BUILDINGS & FIXTURES	A	-4384565	NEW CAP REL COSTS-BLDG & FIXT	3	9 31
32 DEPRECIATION--NEW MOVABLE EQUIPMENT			NEW CAP REL COSTS-MVBLE EQUIP	4	32
33 NON-PHYSICIAN ANESTHETIST			NONPHYSICIAN ANESTHETISTS	20	33
34 PHYSICIANS' ASSISTANT					34
35 ADJ FOR OCCUPATIONAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST				
	WKST A-8-4				35
36 ADJ FOR SPEECH PATHOLOGY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST				
	WKST A-8-4				36
37 MISCELLANEOUS REVENUE	B	-5680	ADMINISTRATIVE & GENERAL	6	37
37.01 LAUNDRY SERVICES	B	-2693	LAUNDRY & LINEN SERVICE	9	37.01
37.02 SALE OF FROZEN FOODS	B	-158	DIETARY	11	37.02
37.03 SALE OF LTC SUPPLIES	B	-13253	SKILLED NURSING FACILITY	34	37.03
37.04 NON-PATIENT RADIOLOGY REV.	B	-310	RADIOLOGY-DIAGNOSTIC	41	37.04
37.05 NON-PATIENT LAB REV.	B	-201	RESPIRATORY THERAPY	49	37.05
37.06 TELEVISION OFFSET	A	-3620	NEW CAP REL COSTS-MVBLE EQUIP	4	9 37.06
37.07 ANSWERING SERVICE	A	-1899	ADMINISTRATIVE & GENERAL	6	37.07
37.08 PHYSICIAN RECRUITING	A	-27216	ADMINISTRATIVE & GENERAL	6	37.08
37.09 MEALS ON WHEELS	A	-30677	DIETARY	11	37.09
37.10 VISITOR MEALS	A	-6917	CAFETERIA	12	37.10
37.11 PHARMACY SALES	A	-664247	PHARMACY	16	37.11
37.12 COMMUNITY HEALTH & VOLUNTEER SVCS	A	-135287	ADMINISTRATIVE & GENERAL	6	37.12
37.13 COM. HEALTH & VOLUNTEER SVCS-NEW	A	-260	NEW CAP REL COSTS-MVBLE EQUIP	4	9 37.13
37.14 SELF INSURANCE	A	-873290	EMPLOYEE BENEFITS	5	37.14
37.15 LOBBY EXPENSE	A	-3473	ADMINISTRATIVE & GENERAL	6	37.15
37.16 LOBBY EXPENSE	A	-284	SKILLED NURSING FACILITY	34	37.16
37.17 LOBBY EXPENSE	A	-47	OAK POINT	98.03	37.17
37.18 RENT EXPENSE - RAD	A	-33987	RADIOLOGY-DIAGNOSTIC	41	37.18
37.19 RENT EXPENSE - MEDICATION ASSIST.	A	-16606	COMMUNITY & VOLUNTEER SERV.	100.03	37.19
37.20 RENT EXPENSE - OAK POINTE	A	-431388	OAK POINT	98.03	37.20
37.21 OPERATING INTEREST EXPENSE	A	-16203	PHARMACY	16	37.21
37.22 MEDICAL DIRECTOR OFFSET	A	-65209	ADMINISTRATIVE & GENERAL	6	37.22
37.23 TRANSCRIPTION EXP ADD-BACK	A	83910	EMERGENCY	61	37.23
37.24 SUBSIDY ADJUSTMENT	A	-1972161	PHYSICIANS' PRIVATE OFFICES	98	37.24
38					38
39					39
40					40
41					41
42					42

PROVIDER NO. 15-0101 WHITLEY MEMORIAL HOSPITAL  
PERIOD FROM 01/01/2010 TO 12/31/2010

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IN LIEU OF FORM CMS-2552-96 (11/98)

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ADJUSTMENTS TO EXPENSES

WORKSHEET A-8

DESCRIPTION	BASIS 1	AMOUNT 2	EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WKST A-7 REF
			COST CENTER 3	LINE NO. 4	
43					43
44					44
45					45
46					46
47					47
48					48
49					49
50 TOTAL		-10441436			50

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

WORKSHEET A-8-1

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

LINE NO.	COST CENTER	EXPENSE ITEMS	AMOUNT OF ALLOWABLE COST	AMOUNT (INCL IN WKST A, COL 5)	NET ADJ- USTMENTS	WKST A-7 REF
1	2	3	4	5	6	7
1	3	NEW CAP REL COSTS-BLDG & FIXT	HOME OFFICE ALLOCATION	66233	66233	9 1
2	4	NEW CAP REL COSTS-MVBLE EQUIP	HOME OFFICE ALLOCATION	946766	946766	9 2
3	6	ADMINISTRATIVE & GENERAL	HOME OFFICE ALLOCATION	3068598	6113628	-3045030 3
4	5	EMPLOYEE BENEFITS	HOME OFFICE ALLOCATION	500241	500241	4
4.01	15	CENTRAL SERVICES & SUPPLY	HOME OFFICE ALLOCATION	72579	72579	4.01
4.02	5	EMPLOYEE BENEFITS	HOME OFFICE ALLOCATION	19561	19561	4.02
4.03	17	MEDICAL RECORDS & LIBRARY	HOME OFFICE ALLOCATION	469771	469771	4.03
4.04	5	EMPLOYEE BENEFITS	HOME OFFICE ALLOCATION	81005	81005	4.04
4.05	98.03	OAK POINT	HOME OFFICE ALLOCATION	249204	249204	4.05
5		TOTALS		5473958	6362832	-888874 5

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

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

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

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

(1) USE THE FOLLOWING SYMBOLS TO INDICATE THE INTERRELATIONSHIP TO RELATED ORGANIZATIONS:

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

PROVIDER NO. 15-0101 WHITLEY MEMORIAL HOSPITAL  
 PERIOD FROM 01/01/2010 TO 12/31/2010

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PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST A	COST CENTER/ PHYSICIAN IDENTIFIER	TOTAL REMUNERA- TION INCL FRINGES	PROFES- SIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	PHYSICIAN/ PROVIDER COMPONENT HOURS	UNAD- JUSTED RCE LIMIT	PERCENT OF UNAD- JUSTED RCE LIMIT
LINE NO.	2	3	4	5	6	7	8	9
1	40 ANESTHESIOLOGY	959005	904927	54078	200300	384	36978	1849
2	61 EMERGENCY	25000		25000	171400	216	17799	890
101	TOTAL	984005	904927	79078		600	54777	2739

PROVIDER NO. 15-0101 WHITLEY MEMORIAL HOSPITAL  
 PERIOD FROM 01/01/2010 TO 12/31/2010

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

VERSION: 2011.03  
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PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST A	COST CENTER/ PHYSICIAN IDENTIFIER	COST OF MEMBERSHIP & CONTIN. EDUCATION	PROVIDER COMPONENT SHARE OF COLUMN 12	PHYSICIAN COST OF MALPRACTICE INSURANCE	PROVIDER COMPONENT SHARE OF COLUMN 14	ADJUSTED RCE LIMIT	RCE DIS- ALLOWANCE	ADJUST- MENT
LINE NO.		12	13	14	15	16	17	18
10	11							
1	40 ANESTHESIOLOGY					36978	17100	922027
2	61 EMERGENCY					17799	7201	7201
101	TOTAL					54777	24301	929228

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	NET EXP	OLD CAP	OLD CAP	NEW CAP	NEW CAP	NEW CAP	EMPLOYEE	SUBTOTAL
	FOR COST	BLDGS &	MOVABLE	BLDGS &	MOVABLE	REL COSTS	BENEFITS	
	ALLOCATION	FIXTURES	EQUIPMENT	FIXTURES	EQUIPMENT	SKILLED		
	0	1	2	3	4	4.01	5	5A
GENERAL SERVICE COST CENTERS								
1 OLD CAP REL COSTS-BLDG & FIXT	56433	56433						1
2 OLD CAP REL COSTS-MVBLE EQUIP	2295		2295					2
3 NEW CAP REL COSTS-BLDG & FIXT	573292			573292				3
4 NEW CAP REL COSTS-MVBLE EQUIP	1926453				1926453			4
4.01 NEW CAP REL COSTS-SKILLED NURSI	180321					180321		4.01
5 EMPLOYEE BENEFITS	3145410	666	27	6762	22723		3175588	5
6 ADMINISTRATIVE & GENERAL	4344039	5131	209	52120	175141		536217	6
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT	1151853	8623	351	87604	294380		63312	8
9 LAUNDRY & LINEN SERVICE	33359	1028	42	10446	35103		6081	9
10 HOUSEKEEPING	326297	281	11	2852	9584		39207	10
11 DIETARY	111834	1429	58	14515	48775		23895	11
12 CAFETERIA	269403	826	34	8388	28185		49195	12
13 MAINTENANCE OF PERSONNEL								13
14 NURSING ADMINISTRATION	28604	316	13	3208	10780		6221	14
15 CENTRAL SERVICES & SUPPLY	73023	1455	59	14784	49680		13791	15
16 PHARMACY	80892	670	27	6810	22885		100200	16
17 MEDICAL RECORDS & LIBRARY	469771	405	16	4117	13834		56996	17
18 SOCIAL SERVICE								18
20 NONPHYSICIAN ANESTHETISTS								20
21 NURSING SCHOOL								21
22 I&R SERVICES-SALARY & FRINGES A								22
23 I&R SERVICES-OTHER PRGM COSTS A								23
24 PARAMED ED PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS								
25 ADULTS & PEDIATRICS	2146492	14936	609	151714	509809		431883	25
33 NURSERY	186701	120	5	1217	4089		38324	33
34 SKILLED NURSING FACILITY	3211614					172830	529221	34
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	1220035	2431	99	24697	82989		208345	37
39 DELIVERY ROOM & LABOR ROOM	199075	720	29	7315	24581		40806	39
40 ANESTHESIOLOGY	57191							40
41 RADIOLOGY-DIAGNOSTIC	1506414	3768	153	38283	128645		238880	41
43.01 MAMMOGRAPHY								43.01
44 LABORATORY	1019031	1752	71	17795	59797			44
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30
49 RESPIRATORY THERAPY	517648	376	15	3824	12848		97553	49
50 PHYSICAL THERAPY	554557	2143	87	21772	73163	7491	86575	50
51 OCCUPATIONAL THERAPY	390957						52956	51
52 SPEECH PATHOLOGY	114013						14873	52
53 ELECTROCARDIOLOGY	54175	884	36	8984	30189			53
55 MEDICAL SUPPLIES CHARGED TO PAT	558969							55
55.30 IMPL. DEV. CHARGED TO PATIENT	238373							55.30
56 DRUGS CHARGED TO PATIENTS	1149981							56
59.97 CARDIAC REHABILITATION								59.97
59.98 HYPERBARIC OXYGEN THERAPY								59.98
59.99 LITHOTRIPSY								59.99
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC	23191	82	3	832	2796		4698	60
61 EMERGENCY	1331773	3564	145	36206	121663		256377	61
62 OBSERVATION BEDS (NON-DISTINCT								62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES	1333504	2230	91	22653	76120		197254	65
69.10 CMHC								69.10
69.20 OUTPATIENT PHYSICAL THERAPY								69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY								69.30
69.40 OUTPATIENT SPEECH PATHOLOGY								69.40
71 HOME HEALTH AGENCY								71
SPECIAL PURPOSE COST CENTERS								
85.01 PANCREAS ACQUISITION								85.01
85.02 INTESTINAL ACQUISITION								85.02
85.03 ISLET CELL ACQUISITION								85.03
95 SUBTOTALS	28586973	53836	2190	546898	1837759	180321	3092860	28386455
NONREIMBURSABLE COST CENTERS								
96 GIFT, FLOWER, COFFEE SHOP & CAN		355	14	3607	12121			16097
98 PHYSICIANS' PRIVATE OFFICES	292519						832	293351
98.01 PAIN CLINIC	20213						3746	23959
98.02 NURSING FACILITY								98.02
98.03 OAK POINT	653154						68928	722082
100 OCCUPATIONAL HEALTH	78825	1836	75	18656	62690			162082
100.01 FOUNDATION	80004							80004
100.02 VACANT SPACE		198	8	2015	6772			8993

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COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	NET EXP	OLD CAP	OLD CAP	NEW CAP	NEW CAP	NEW CAP	EMPLOYEE	SUBTOTAL
	FOR COST	BLDGS &	MOVABLE	BLDGS &	MOVABLE	REL COSTS	BENEFITS	
	ALLOCATION	FIXTURES	EQUIPMENT	FIXTURES	EQUIPMENT	SKILLED		
	0	1	2	3	4	4.01	5	5A
100.03COMMUNITY & VOLUNTEER SERV.	190385	208	8	2116	7111		9222	209050 100.03
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	29902073	56433	2295	573292	1926453	180321	3175588	29902073 103

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	ADMINIS- TRATIVE & GENERAL 6	OPERATION OF PLANT 8	LAUNDRY & LINEN SERVICE 9	HOUSE- KEEPING 10	DIETARY 11	CAFETERIA 12	NURSING ADMINIS- TRATION 14	CENTRAL SERVICES & SUPPLY 15	
GENERAL SERVICE COST CENTERS									
1 OLD CAP REL COSTS-BLDG & FIXT									1
2 OLD CAP REL COSTS-MVBLE EQUIP									2
3 NEW CAP REL COSTS-BLDG & FIXT									3
4 NEW CAP REL COSTS-MVBLE EQUIP									4
4.01 NEW CAP REL COSTS-SKILLED NURSI									4.01
5 EMPLOYEE BENEFITS									5
6 ADMINISTRATIVE & GENERAL	5112857								6
7 MAINTENANCE & REPAIRS									7
8 OPERATION OF PLANT	331268	1937391							8
9 LAUNDRY & LINEN SERVICE	17750	39436	143245						9
10 HOUSEKEEPING	78011	10767		467010					10
11 DIETARY	41355	54797	2387	16393	315438				11
12 CAFETERIA	73432	31665		9473		470601			12
13 MAINTENANCE OF PERSONNEL									13
14 NURSING ADMINISTRATION	10136	12111		3623		1601	76613		14
15 CENTRAL SERVICES & SUPPLY	31514	55814		16697		5602		262419	15
16 PHARMACY	43619	25710		7691		17207		8413	16
17 MEDICAL RECORDS & LIBRARY	112437	15542		4650		30013			17
18 SOCIAL SERVICE									18
20 NONPHYSICIAN ANESTHETISTS									20
21 NURSING SCHOOL									21
22 I&R SERVICES-SALARY & FRINGES A									22
23 I&R SERVICES-OTHER PRGM COSTS A									23
24 PARAMED ED PRGM-(SPECIFY)									24
INPATIENT ROUTINE SERV COST CENTERS									
25 ADULTS & PEDIATRICS	671445	459379	67372	171345	315438	126855	34431	14170	25
33 NURSERY	47532	4594	1459	1374		10004	2743	1486	33
34 SKILLED NURSING FACILITY	807212							19511	34
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM	317340	93235	9937	27892		57224	15555	33868	37
39 DELIVERY ROOM & LABOR ROOM	56209	140987	723	8262		10805	2905	1628	39
40 ANESTHESIOLOGY	11796							19	40
41 RADIOLOGY-DIAGNOSTIC	395210	144527	17076	43237		66028		13330	41
43.01 MAMMOGRAPHY									43.01
44 LABORATORY	226558	67180		20097					44
46.30 BLOOD CLOTTING FACTORS ADMIN CO									46.30
49 RESPIRATORY THERAPY	130406	14435	2194	4318		30013		7887	49
50 PHYSICAL THERAPY	153821	82195	2747	24589		5202		1339	50
51 OCCUPATIONAL THERAPY	91558		1675			28412		817	51
52 SPEECH PATHOLOGY	26583		473			3201		230	52
53 ELECTROCARDIOLOGY	19443	33917		10146					53
55 MEDICAL SUPPLIES CHARGED TO PAT	115289							91253	55
55.30 IMPL. DEV. CHARGED TO PATIENT	49165							38837	55.30
56 DRUGS CHARGED TO PATIENTS	237187								56
59.97 CARDIAC REHABILITATION									59.97
59.98 HYPERBARIC OXYGEN THERAPY									59.98
59.99 LITHOTRIPSY									59.99
OUTPATIENT SERVICE COST CENTERS									
60 CLINIC	6518	3141		940		1201		46	60
61 EMERGENCY	360887	136684	29908	40890		77233	20979	12084	61
62 OBSERVATION BEDS (NON-DISTINCT									62
63.50 RHC									63.50
63.60 FQHC									63.60
OTHER REIMBURSABLE COST CENTERS									
65 AMBULANCE SERVICES	336574	85518	2422	25583				11115	65
69.10 CMHC									69.10
69.20 OUTPATIENT PHYSICAL THERAPY									69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY									69.30
69.40 OUTPATIENT SPEECH PATHOLOGY									69.40
71 HOME HEALTH AGENCY									71
SPECIAL PURPOSE COST CENTERS									
85.01 PANCREAS ACQUISITION									85.01
85.02 INTESTINAL ACQUISITION									85.02
85.03 ISLET CELL ACQUISITION									85.03
95 SUBTOTALS	4800255	1511634	138373	437200	315438	470601	76613	256033	95
NONREIMBURSABLE COST CENTERS									
96 GIFT, FLOWER, COFFEE SHOP & CAN	3320	13618		4074					96
98 PHYSICIANS' PRIVATE OFFICES	60505	319303	4639					3498	98
98.01 PAIN CLINIC	4942	6809	233					256	98.01
98.02 NURSING FACILITY									98.02
98.03 OAK POINT	148932							2540	98.03
100 OCCUPATIONAL HEALTH	33430	70430		21070					100
100.01 FOUNDATION	16501								100.01
100.02 VACANT SPACE	1855	7608		2276					100.02

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	ADMINIS- TRATIVE & GENERAL 6	OPERATION OF PLANT 8	LAUNDRY & LINEN SERVICE 9	HOUSE- KEEPING 10	DIETARY 11	CAFETERIA 12	NURSING ADMINIS- TRATION 14	CENTRAL SERVICES & SUPPLY 15	
100.03COMMUNITY & VOLUNTEER SERV.	43117	7989		2390					92 100.03
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL	5112857	1937391	143245	467010	315438	470601	76613	262419	103

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B  
 PART I

COST CENTER DESCRIPTION	PHARMACY 16	MEDICAL RECORDS & LIBRARY 17	SUBTOTAL 25	I&R COST & POST STEP- DOWN ADJS 26	TOTAL 27	
GENERAL SERVICE COST CENTERS						
1 OLD CAP REL COSTS-BLDG & FIXT						1
2 OLD CAP REL COSTS-MVBLE EQUIP						2
3 NEW CAP REL COSTS-BLDG & FIXT						3
4 NEW CAP REL COSTS-MVBLE EQUIP						4
4.01 NEW CAP REL COSTS-SKILLED NURSI						4.01
5 EMPLOYEE BENEFITS						5
6 ADMINISTRATIVE & GENERAL						6
7 MAINTENANCE & REPAIRS						7
8 OPERATION OF PLANT						8
9 LAUNDRY & LINEN SERVICE						9
10 HOUSEKEEPING						10
11 DIETARY						11
12 CAFETERIA						12
13 MAINTENANCE OF PERSONNEL						13
14 NURSING ADMINISTRATION						14
15 CENTRAL SERVICES & SUPPLY						15
16 PHARMACY	314124					16
17 MEDICAL RECORDS & LIBRARY		707781				17
18 SOCIAL SERVICE						18
20 NONPHYSICIAN ANESTHETISTS						20
21 NURSING SCHOOL						21
22 I&R SERVICES-SALARY & FRINGES A						22
23 I&R SERVICES-OTHER PRGM COSTS A						23
24 PARAMED ED PRGM-(SPECIFY)						24
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	20	169584	5285482		5285482	25
33 NURSERY	1	18685	318334		318334	33
34 SKILLED NURSING FACILITY	19		4740407		4740407	34
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	2	33053	2126702		2126702	37
39 DELIVERY ROOM & LABOR ROOM	1		494046		494046	39
40 ANESTHESIOLOGY			69006		69006	40
41 RADIOLOGY-DIAGNOSTIC	64	123932	2719547		2719547	41
43.01 MAMMOGRAPHY						43.01
44 LABORATORY			1412281		1412281	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO						46.30
49 RESPIRATORY THERAPY	1		821518		821518	49
50 PHYSICAL THERAPY	12	82032	1097725		1097725	50
51 OCCUPATIONAL THERAPY	7	34398	600780		600780	51
52 SPEECH PATHOLOGY	2	3185	162560		162560	52
53 ELECTROCARDIOLOGY			157774		157774	53
55 MEDICAL SUPPLIES CHARGED TO PAT			765511		765511	55
55.30 IMPL. DEV. CHARGED TO PATIENT			326375		326375	55.30
56 DRUGS CHARGED TO PATIENTS	311874		1699042		1699042	56
59.97 CARDIAC REHABILITATION						59.97
59.98 HYPERBARIC OXYGEN THERAPY						59.98
59.99 LITHOTRIPSY						59.99
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC			43448		43448	60
61 EMERGENCY	17	242912	2671322		2671322	61
62 OBSERVATION BEDS (NON-DISTINCT						62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES	2104		2095168		2095168	65
69.10 CMHC						69.10
69.20 OUTPATIENT PHYSICAL THERAPY						69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY						69.30
69.40 OUTPATIENT SPEECH PATHOLOGY						69.40
71 HOME HEALTH AGENCY						71
SPECIAL PURPOSE COST CENTERS						
85.01 PANCREAS ACQUISITION						85.01
85.02 INTESTINAL ACQUISITION						85.02
85.03 ISLET CELL ACQUISITION						85.03
95 SUBTOTALS	314124	707781	27607028		27607028	95
NONREIMBURSABLE COST CENTERS						
96 GIFT, FLOWER, COFFEE SHOP & CAN			37109		37109	96
98 PHYSICIANS' PRIVATE OFFICES			681296		681296	98
98.01 PAIN CLINIC			36199		36199	98.01
98.02 NURSING FACILITY						98.02
98.03 OAK POINT			873554		873554	98.03
100 OCCUPATIONAL HEALTH			287012		287012	100
100.01 FOUNDATION			96505		96505	100.01
100.02 VACANT SPACE			20732		20732	100.02

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COST ALLOCATION - GENERAL SERVICE COSTS

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PART I

COST CENTER DESCRIPTION	PHARMACY	MEDICAL RECORDS & LIBRARY	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	16	17	25	26	27	
100.03COMMUNITY & VOLUNTEER SERV.			262638		262638	100.03
101 CROSS FOOT ADJUSTMENTS						101
102 NEGATIVE COST CENTER						102
103 TOTAL	314124	707781	29902073		29902073	103

ALLOCATION OF OLD CAPITAL RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	DIR ASSGND CAP-REL COSTS 0	OLD CAP BLDGS & FIXTURES 1	OLD CAP MOVABLE EQUIPMENT 2	CAP REL COST TO BE ALLOC 4A	EMPLOYEE BENEFITS 5	ADMINIS- TRATIVE & GENERAL 6	OPERATION OF PLANT 8	LAUNDRY & LINEN SERVICE 9	
GENERAL SERVICE COST CENTERS									
1									1
2									2
3									3
4									4
4.01									4.01
5		666	27	693	693				5
6		5131	209	5340	118	5458			6
7									7
8		8623	351	8974	14	353	9341		8
9		1028	42	1070	1	19	190	1280	9
10		281	11	292	9	83	52		10
11		1429	58	1487	5	44	264	21	11
12		826	34	860	11	78	153		12
13									13
14		316	13	329	1	11	58		14
15		1455	59	1514	3	34	269		15
16		670	27	697	22	47	124		16
17		405	16	421	12	120	75		17
18									18
20									20
21									21
22									22
23									23
24									24
INPATIENT ROUTINE SERV COST CENTERS									
25		14936	609	15545	94	716	2213	602	25
33		120	5	125	8	51	22	13	33
34					116	863			34
ANCILLARY SERVICE COST CENTERS									
37		2431	99	2530	45	338	450	89	37
39		720	29	749	9	60	680	6	39
40						13			40
41		3768	153	3921	52	422	697	153	41
43.01									43.01
44		1752	71	1823		242	324		44
46.30									46.30
49		376	15	391	21	139	70	20	49
50		2143	87	2230	19	164	396	25	50
51					12	98		15	51
52					3	28		4	52
53		884	36	920		21	164		53
55						123			55
55.30						52			55.30
56						253			56
59.97									59.97
59.98									59.98
59.99									59.99
OUTPATIENT SERVICE COST CENTERS									
60		82	3	85	1	7	15		60
61		3564	145	3709	56	385	659	267	61
62									62
63.50									63.50
63.60									63.60
OTHER REIMBURSABLE COST CENTERS									
65		2230	91	2321	43	359	412	22	65
69.10									69.10
69.20									69.20
69.30									69.30
69.40									69.40
71									71
SPECIAL PURPOSE COST CENTERS									
85.01									85.01
85.02									85.02
85.03									85.03
95		53836	2190	56026	675	5123	7287	1237	95
NONREIMBURSABLE COST CENTERS									
96		355	14	369		4	66		96
98						65	1539	41	98
98.01					1	5	33	2	98.01
98.02									98.02
98.03					15	159			98.03
100		1836	75	1911		36	340		100
100.01						18			100.01
100.02		198	8	206		2	37		100.02

ALLOCATION OF OLD CAPITAL RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	DIR ASSGND CAP-REL COSTS 0	OLD CAP BLDGS & FIXTURES 1	OLD CAP MOVABLE EQUIPMENT 2	CAP REL COST TO BE ALLOC 4A	EMPLOYEE BENEFITS 5	ADMINIS- TRATIVE & GENERAL 6	OPERATION OF PLANT 8	LAUNDRY & LINEN SERVICE 9
100.03COMMUNITY & VOLUNTEER SERV.		208	8	216	2	46	39	100.03
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL		56433	2295	58728	693	5458	9341	1280 103



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ALLOCATION OF OLD CAPITAL RELATED COSTS

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 PART II

COST CENTER DESCRIPTION	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SUBTOTAL
	10	11	12	14	15	16	17	25
100.03COMMUNITY & VOLUNTEER SERV.	2				1			306 100.03
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	436	1836	1111	406	1849	997	703	58728 103

ALLOCATION OF OLD CAPITAL RELATED COSTS

WORKSHEET B  
 PART II

COST CENTER DESCRIPTION	I&R COST & POST STEP- DOWN ADJS 26	TOTAL 27	
GENERAL SERVICE COST CENTERS			
1 OLD CAP REL COSTS-BLDG & FIXT			1
2 OLD CAP REL COSTS-MVBLE EQUIP			2
3 NEW CAP REL COSTS-BLDG & FIXT			3
4 NEW CAP REL COSTS-MVBLE EQUIP			4
4.01 NEW CAP REL COSTS-SKILLED NURSI			4.01
5 EMPLOYEE BENEFITS			5
6 ADMINISTRATIVE & GENERAL			6
7 MAINTENANCE & REPAIRS			7
8 OPERATION OF PLANT			8
9 LAUNDRY & LINEN SERVICE			9
10 HOUSEKEEPING			10
11 DIETARY			11
12 CAFETERIA			12
13 MAINTENANCE OF PERSONNEL			13
14 NURSING ADMINISTRATION			14
15 CENTRAL SERVICES & SUPPLY			15
16 PHARMACY			16
17 MEDICAL RECORDS & LIBRARY			17
18 SOCIAL SERVICE			18
20 NONPHYSICIAN ANESTHETISTS			20
21 NURSING SCHOOL			21
22 I&R SERVICES-SALARY & FRINGES A			22
23 I&R SERVICES-OTHER PRGM COSTS A			23
24 PARAMED ED PRGM-(SPECIFY)			24
INPATIENT ROUTINE SERV COST CENTERS			
25 ADULTS & PEDIATRICS	21916		25
33 NURSERY	288		33
34 SKILLED NURSING FACILITY	1116		34
ANCILLARY SERVICE COST CENTERS			
37 OPERATING ROOM	3967		37
39 DELIVERY ROOM & LABOR ROOM	1564		39
40 ANESTHESIOLOGY	13		40
41 RADIOLOGY-DIAGNOSTIC	5658		41
43.01 MAMMOGRAPHY			43.01
44 LABORATORY	2408		44
46.30 BLOOD CLOTTING FACTORS ADMIN CO			46.30
49 RESPIRATORY THERAPY	772		49
50 PHYSICAL THERAPY	2959		50
51 OCCUPATIONAL THERAPY	232		51
52 SPEECH PATHOLOGY	48		52
53 ELECTROCARDIOLOGY	1114		53
55 MEDICAL SUPPLIES CHARGED TO PAT	766		55
55.30 IMPL. DEV. CHARGED TO PATIENT	326		55.30
56 DRUGS CHARGED TO PATIENTS	1243		56
59.97 CARDIAC REHABILITATION			59.97
59.98 HYPERBARIC OXYGEN THERAPY			59.98
59.99 LITHOTRIPSY			59.99
OUTPATIENT SERVICE COST CENTERS			
60 CLINIC	112		60
61 EMERGENCY	5734		61
62 OBSERVATION BEDS (NON-DISTINCT			62
63.50 RHC			63.50
63.60 FQHC			63.60
OTHER REIMBURSABLE COST CENTERS			
65 AMBULANCE SERVICES	3266		65
69.10 CMHC			69.10
69.20 OUTPATIENT PHYSICAL THERAPY			69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY			69.30
69.40 OUTPATIENT SPEECH PATHOLOGY			69.40
71 HOME HEALTH AGENCY			71
SPECIAL PURPOSE COST CENTERS			
85.01 PANCREAS ACQUISITION			85.01
85.02 INTESTINAL ACQUISITION			85.02
85.03 ISLET CELL ACQUISITION			85.03
95 SUBTOTALS	53502		95
NONREIMBURSABLE COST CENTERS			
96 GIFT, FLOWER, COFFEE SHOP & CAN	443		96
98 PHYSICIANS' PRIVATE OFFICES	1670		98
98.01 PAIN CLINIC	43		98.01
98.02 NURSING FACILITY			98.02
98.03 OAK POINT	192		98.03
100 OCCUPATIONAL HEALTH	2307		100
100.01 FOUNDATION	18		100.01
100.02 VACANT SPACE	247		100.02

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ALLOCATION OF OLD CAPITAL RELATED COSTS

WORKSHEET B  
PART II

COST CENTER DESCRIPTION	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	26	27	
100.03COMMUNITY & VOLUNTEER SERV.		306	100.03
101 CROSS FOOT ADJUSTMENTS			101
102 NEGATIVE COST CENTER			102
103 TOTAL		58728	103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	DIR ASSGND	NEW CAP	NEW CAP	NEW CAP	CAP REL	EMPLOYEE	ADMINIS-	OPERATION
	CAP-REL COSTS 0	BLDGS & FIXTURES 3	MOVABLE EQUIPMENT 4	REL COSTS SKILLED 4.01	COST TO BE ALLOC 4A	BENEFITS 5	TRATIVE & GENERAL 6	OF PLANT 8
GENERAL SERVICE COST CENTERS								
1								1
2								2
3								3
4								4
4.01								4.01
5		6762	22723		29485	29485		5
6		52120	175141		227261	4972	232233	6
7								7
8		87604	294380		381984	588	15046	397618 8
9		10446	35103		45549	56	806	8094 9
10		2852	9584		12436	364	3543	2210 10
11		14515	48775		63290	222	1878	11246 11
12		8388	28185		36573	457	3335	6499 12
13								13
14		3208	10780		13988	58	460	2485 14
15		14784	49680		64464	128	1431	11455 15
16		6810	22885		29695	931	1981	5277 16
17		4117	13834		17951	529	5107	3190 17
18								18
20								20
21								21
22								22
23								23
24								24
INPATIENT ROUTINE SERV COST CENTERS								
25		151714	509809		661523	4011	30497	94279 25
33		1217	4089		5306	356	2159	943 33
34				172830	172830	4915	36676	34
ANCILLARY SERVICE COST CENTERS								
37		24697	82989		107686	1935	14414	19135 37
39		7315	24581		31896	379	2553	28935 39
40							536	40
41		38283	128645		166928	2218	17950	29662 41
43.01								43.01
44		17795	59797		77592		10290	13788 44
46.30								46.30
49		3824	12848		16672	906	5923	2962 49
50		21772	73163	7491	102426	804	6987	16869 50
51						492	4159	51
52						138	1207	52
53		8984	30189		39173		883	6961 53
55							5236	55
55.30							2233	55.30
56							10773	56
59.97								59.97
59.98								59.98
59.99								59.99
OUTPATIENT SERVICE COST CENTERS								
60		832	2796		3628	44	296	645 60
61		36206	121663		157869	2381	16391	28052 61
62								62
63.50								63.50
63.60								63.60
OTHER REIMBURSABLE COST CENTERS								
65		22653	76120		98773	1832	15287	17551 65
69.10								69.10
69.20								69.20
69.30								69.30
69.40								69.40
71								71
SPECIAL PURPOSE COST CENTERS								
85.01								85.01
85.02								85.02
85.03								85.03
95		546898	1837759	180321	2564978	28716	218037	310238 95
NONREIMBURSABLE COST CENTERS								
96		3607	12121		15728		151	2795 96
98							2748	65532 98
98.01						8	224	1397 98.01
98.02						35		98.02
98.03							6764	98.03
100		18656	62690		81346	640	1518	14455 100
100.01							749	100.01
100.02		2015	6772		8787		84	1561 100.02

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ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	DIR ASSGND	NEW CAP	NEW CAP	NEW CAP	CAP REL	EMPLOYEE	ADMINIS-	OPERATION
	CAP-REL COSTS 0	BLDGS & FIXTURES 3	MOVABLE EQUIPMENT 4	REL COSTS SKILLED 4.01	COST TO BE ALLOC 4A	BENEFITS 5	TRATIVE & GENERAL 6	OF PLANT 8
100.03COMMUNITY & VOLUNTEER SERV.		2116	7111		9227	86	1958	1640 100.03
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL		573292	1926453	180321	2680066	29485	232233	397618 103



ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICE 9	HOUSE- KEEPING 10	DIETARY 11	CAFETERIA 12	NURSING ADMINIS- TRATION 14	CENTRAL SERVICES & SUPPLY 15	PHARMACY 16	MEDICAL RECORDS & LIBRARY 17
100.03COMMUNITY & VOLUNTEER SERV.		95				28		100.03
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	54505	18553	78195	47240	17296	78703	42440	29975 103

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B  
 PART III

COST CENTER DESCRIPTION	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	25	26	27	
GENERAL SERVICE COST CENTERS				
1 OLD CAP REL COSTS-BLDG & FIXT				1
2 OLD CAP REL COSTS-MVBLE EQUIP				2
3 NEW CAP REL COSTS-BLDG & FIXT				3
4 NEW CAP REL COSTS-MVBLE EQUIP				4
4.01 NEW CAP REL COSTS-SKILLED NURSI				4.01
5 EMPLOYEE BENEFITS				5
6 ADMINISTRATIVE & GENERAL				6
7 MAINTENANCE & REPAIRS				7
8 OPERATION OF PLANT				8
9 LAUNDRY & LINEN SERVICE				9
10 HOUSEKEEPING				10
11 DIETARY				11
12 CAFETERIA				12
13 MAINTENANCE OF PERSONNEL				13
14 NURSING ADMINISTRATION				14
15 CENTRAL SERVICES & SUPPLY				15
16 PHARMACY				16
17 MEDICAL RECORDS & LIBRARY				17
18 SOCIAL SERVICE				18
20 NONPHYSICIAN ANESTHETISTS				20
21 NURSING SCHOOL				21
22 I&R SERVICES-SALARY & FRINGES A				22
23 I&R SERVICES-OTHER PRGM COSTS A				23
24 PARAMED ED PRGM-(SPECIFY)				24
INPATIENT ROUTINE SERV COST CENTERS				
25 ADULTS & PEDIATRICS	932891		932891	25
33 NURSERY	12234		12234	33
34 SKILLED NURSING FACILITY	220276		220276	34
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	168873		168873	37
39 DELIVERY ROOM & LABOR ROOM	66595		66595	39
40 ANESTHESIOLOGY	542		542	40
41 RADIOLOGY-DIAGNOSTIC	240857		240857	41
43.01 MAMMOGRAPHY				43.01
44 LABORATORY	102468		102468	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
49 RESPIRATORY THERAPY	32848		32848	49
50 PHYSICAL THERAPY	133508		133508	50
51 OCCUPATIONAL THERAPY	9843		9843	51
52 SPEECH PATHOLOGY	2050		2050	52
53 ELECTROCARDIOLOGY	47420		47420	53
55 MEDICAL SUPPLIES CHARGED TO PAT	32601		32601	55
55.30 IMPL. DEV. CHARGED TO PATIENT	13881		13881	55.30
56 DRUGS CHARGED TO PATIENTS	52909		52909	56
59.97 CARDIAC REHABILITATION				59.97
59.98 HYPERBARIC OXYGEN THERAPY				59.98
59.99 LITHOTRIPSY				59.99
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC	4785		4785	60
61 EMERGENCY	244099		244099	61
62 OBSERVATION BEDS (NON-DISTINCT				62
63.50 RHC				63.50
63.60 FQHC				63.60
OTHER REIMBURSABLE COST CENTERS				
65 AMBULANCE SERVICES	138999		138999	65
69.10 CMHC				69.10
69.20 OUTPATIENT PHYSICAL THERAPY				69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY				69.30
69.40 OUTPATIENT SPEECH PATHOLOGY				69.40
71 HOME HEALTH AGENCY				71
SPECIAL PURPOSE COST CENTERS				
85.01 PANCREAS ACQUISITION				85.01
85.02 INTESTINAL ACQUISITION				85.02
85.03 ISLET CELL ACQUISITION				85.03
95 SUBTOTALS	2457679		2457679	95
NONREIMBURSABLE COST CENTERS				
96 GIFT, FLOWER, COFFEE SHOP & CAN	18836		18836	96
98 PHYSICIANS' PRIVATE OFFICES	71102		71102	98
98.01 PAIN CLINIC	1822		1822	98.01
98.02 NURSING FACILITY				98.02
98.03 OAK POINT	8166		8166	98.03
100 OCCUPATIONAL HEALTH	98156		98156	100
100.01 FOUNDATION	749		749	100.01
100.02 VACANT SPACE	10522		10522	100.02

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ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B  
PART III

COST CENTER DESCRIPTION	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	25	26	27	
100.03COMMUNITY & VOLUNTEER SERV.	13034		13034	100.03
101 CROSS FOOT ADJUSTMENTS				101
102 NEGATIVE COST CENTER				102
103 TOTAL	2680066		2680066	103

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	OLD CAP	OLD CAP	NEW CAP	NEW CAP	NEW CAP	EMPLOYEE
	BLDGS & FIXTURES SQUARE FEET	MOVABLE EQUIPMENT SQUARE FEET	BLDGS & FIXTURES SQUARE FEET	MOVABLE EQUIPMENT SQUARE FEET	REL COSTS SKILLED SQUARE FEET	BENEFITS GROSS SALARIES
	1	2	3	4	4.01	5
GENERAL SERVICE COST CENTERS						
1 OLD CAP REL COSTS-BLDG & FIXT	119201					1
2 OLD CAP REL COSTS-MVBLE EQUIP		119201				2
3 NEW CAP REL COSTS-BLDG & FIXT			119201			3
4 NEW CAP REL COSTS-MVBLE EQUIP				119201		4
4.01 NEW CAP REL COSTS-SKILLED NUR					26287	4.01
5 EMPLOYEE BENEFITS	1406	1406	1406	1406		14442345
6 ADMINISTRATIVE & GENERAL	10837	10837	10837	10837		2438658
7 MAINTENANCE & REPAIRS						
8 OPERATION OF PLANT	18215	18215	18215	18215		287937
9 LAUNDRY & LINEN SERVICE	2172	2172	2172	2172		27657
10 HOUSEKEEPING	593	593	593	593		178309
11 DIETARY	3018	3018	3018	3018		108672
12 CAFETERIA	1744	1744	1744	1744		223736
13 MAINTENANCE OF PERSONNEL						
14 NURSING ADMINISTRATION	667	667	667	667		28291
15 CENTRAL SERVICES & SUPPLY	3074	3074	3074	3074		62722
16 PHARMACY	1416	1416	1416	1416		455705
17 MEDICAL RECORDS & LIBRARY	856	856	856	856		259216
18 SOCIAL SERVICE						
20 NONPHYSICIAN ANESTHETISTS						
21 NURSING SCHOOL						
22 I&R SERVICES-SALARY & FRINGES						
23 I&R SERVICES-OTHER PRGM COSTS						
24 PARAMED ED PRGM-(SPECIFY)						
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	31545	31545	31545	31545		1964175
33 NURSERY	253	253	253	253		174294
34 SKILLED NURSING FACILITY					25195	2406864
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	5135	5135	5135	5135		947539
39 DELIVERY ROOM & LABOR ROOM	1521	1521	1521	1521		185581
40 ANESTHESIOLOGY						
41 RADIOLOGY-DIAGNOSTIC	7960	7960	7960	7960		1086413
43.01 MAMMOGRAPHY						
44 LABORATORY	3700	3700	3700	3700		
46.30 BLOOD CLOTTING FACTORS ADMIN						
49 RESPIRATORY THERAPY	795	795	795	795		443667
50 PHYSICAL THERAPY	4527	4527	4527	4527	1092	393737
51 OCCUPATIONAL THERAPY						240840
52 SPEECH PATHOLOGY						67641
53 ELECTROCARDIOLOGY	1868	1868	1868	1868		
55 MEDICAL SUPPLIES CHARGED TO P						
55.30 IMPL. DEV. CHARGED TO PATIENT						
56 DRUGS CHARGED TO PATIENTS						
59.97 CARDIAC REHABILITATION						
59.98 HYPERBARIC OXYGEN THERAPY						
59.99 LITHOTRIPSY						
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC	173	173	173	173		21365
61 EMERGENCY	7528	7528	7528	7528		1165984
62 OBSERVATION BEDS (NON-DISTINC						
63.50 RHC						
63.60 FQHC						
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES	4710	4710	4710	4710		897100
69.10 CMHC						
69.20 OUTPATIENT PHYSICAL THERAPY						
69.30 OUTPATIENT OCCUPATIONAL THERA						
69.40 OUTPATIENT SPEECH PATHOLOGY						
71 HOME HEALTH AGENCY						
SPECIAL PURPOSE COST CENTERS						
85.01 PANCREAS ACQUISITION						
85.02 INTESTINAL ACQUISITION						
85.03 ISLET CELL ACQUISITION						
95 SUBTOTALS	113713	113713	113713	113713	26287	14066103
NONREIMBURSABLE COST CENTERS						
96 GIFT, FLOWER, COFFEE SHOP & C	750	750	750	750		
98 PHYSICIANS' PRIVATE OFFICES						3785
98.01 PAIN CLINIC						17036
98.02 NURSING FACILITY						
98.03 OAK POINT						313478
100 OCCUPATIONAL HEALTH	3879	3879	3879	3879		

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COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	OLD CAP	OLD CAP	NEW CAP	NEW CAP	NEW CAP	EMPLOYEE
	BLDGS & FIXTURES SQUARE FEET	MOVABLE EQUIPMENT SQUARE FEET	BLDGS & FIXTURES SQUARE FEET	MOVABLE EQUIPMENT SQUARE FEET	REL COSTS SKILLED SQUARE FEET	BENEFITS GROSS SALARIES
	1	2	3	4	4.01	5
100.01 FOUNDATION						100.01
100.02 VACANT SPACE	419	419	419	419		100.02
100.03 COMMUNITY & VOLUNTEER SERV.	440	440	440	440		100.03
101 CROSS FOOT ADJUSTMENTS						101
102 NEGATIVE COST CENTER						102
103 COST TO BE ALLOC PER B PT I	56433	2295	573292	1926453	180321	3175588
104 UNIT COST MULT-WS B PT I		.019253		16.161383		.219880
104 UNIT COST MULT-WS B PT I	.473427		4.809456		6.859703	
105 COST TO BE ALLOC PER B PT II						693
106 UNIT COST MULT-WS B PT II						.000048
106 UNIT COST MULT-WS B PT II						
107 COST TO BE ALLOC PER B PT III						29485
108 UNIT COST MULT-WS B PT III						.002042
108 UNIT COST MULT-WS B PT III						

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	RECON-	ADMINIS-	OPERATION	LAUNDRY	HOUSE-	DIETARY	CAFETERIA
	CILIATION	TRATIVE & GENERAL ACCUM COST	OF PLANT	& LINEN SERVICE POUNDS OF LAUNDRY	KEEPING	MEALS SERVED	FTES
	6A	6	8	9	10	11	12
GENERAL SERVICE COST CENTERS							
1 OLD CAP REL COSTS-BLDG & FIXT							1
2 OLD CAP REL COSTS-MVBLE EQUIP							2
3 NEW CAP REL COSTS-BLDG & FIXT							3
4 NEW CAP REL COSTS-MVBLE EQUIP							4
4.01 NEW CAP REL COSTS-SKILLED NUR							4.01
5 EMPLOYEE BENEFITS							5
6 ADMINISTRATIVE & GENERAL	-5112857	24789216					6
7 MAINTENANCE & REPAIRS							7
8 OPERATION OF PLANT		1606123	106704				8
9 LAUNDRY & LINEN SERVICE		86059	2172	195117			9
10 HOUSEKEEPING		378232	593		85978		10
11 DIETARY		200506	3018	3251	3018	14488	11
12 CAFETERIA		356031	1744		1744		1176
13 MAINTENANCE OF PERSONNEL							13
14 NURSING ADMINISTRATION		49142	667		667		4
15 CENTRAL SERVICES & SUPPLY		152792	3074		3074		14
16 PHARMACY		211484	1416		1416		43
17 MEDICAL RECORDS & LIBRARY		545139	856		856		75
18 SOCIAL SERVICE							18
20 NONPHYSICIAN ANESTHETISTS							20
21 NURSING SCHOOL							21
22 I&R SERVICES-SALARY & FRINGES							22
23 I&R SERVICES-OTHER PRGM COSTS							23
24 PARAMED ED PRGM-(SPECIFY)							24
INPATIENT ROUTINE SERV COST CENTERS							
25 ADULTS & PEDIATRICS		3255443	25301	91767	31545	14488	317
33 NURSERY		230456	253	1988	253		25
34 SKILLED NURSING FACILITY		3913665					34
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		1538596	5135	13535	5135		143
39 DELIVERY ROOM & LABOR ROOM		272526	7765	985	1521		27
40 ANESTHESIOLOGY		57191					40
41 RADIOLOGY-DIAGNOSTIC		1916143	7960	23259	7960		165
43.01 MAMMOGRAPHY							43.01
44 LABORATORY		1098446	3700		3700		44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY		632264	795	2989	795		75
50 PHYSICAL THERAPY		745788	4527	3742	4527		13
51 OCCUPATIONAL THERAPY		443913		2282			71
52 SPEECH PATHOLOGY		128886		644			8
53 ELECTROCARDIOLOGY		94268	1868		1868		53
55 MEDICAL SUPPLIES CHARGED TO P		558969					55
55.30 IMPL. DEV. CHARGED TO PATIENT		238373					55.30
56 DRUGS CHARGED TO PATIENTS		1149981					56
59.97 CARDIAC REHABILITATION							59.97
59.98 HYPERBARIC OXYGEN THERAPY							59.98
59.99 LITHOTRIPSY							59.99
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		31602	173		173		3
61 EMERGENCY		1749728	7528	40739	7528		193
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES		1631852	4710	3299	4710		65
69.10 CMHC							69.10
69.20 OUTPATIENT PHYSICAL THERAPY							69.20
69.30 OUTPATIENT OCCUPATIONAL THERA							69.30
69.40 OUTPATIENT SPEECH PATHOLOGY							69.40
71 HOME HEALTH AGENCY							71
SPECIAL PURPOSE COST CENTERS							
85.01 PANCREAS ACQUISITION							85.01
85.02 INTESTINAL ACQUISITION							85.02
85.03 ISLET CELL ACQUISITION							85.03
95 SUBTOTALS	-5112857	23273598	83255	188480	80490	14488	1176
NONREIMBURSABLE COST CENTERS							
96 GIFT, FLOWER, COFFEE SHOP & C		16097	750		750		96
98 PHYSICIANS' PRIVATE OFFICES		293351	17586	6319			98
98.01 PAIN CLINIC		23959	375	318			98.01
98.02 NURSING FACILITY							98.02
98.03 OAK POINT		722082					98.03
100 OCCUPATIONAL HEALTH		162082	3879		3879		100

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	RECON- CILIATION  6A	ADMINIS- TRATIVE & GENERAL ACCUM COST	OPERATION OF PLANT  SQUARE FEET	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	HOUSE- KEEPING  SQUARE FEET	DIETARY  MEALS SERVED	CAFETERIA  FTES	
		6	8	9	10	11	12	
100.01 FOUNDATION		80004						100.01
100.02 VACANT SPACE		8993	419		419			100.02
100.03 COMMUNITY & VOLUNTEER SERV.		209050	440		440			100.03
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 COST TO BE ALLOC PER B PT I		5112857	1937391	143245	467010	315438	470601	103
104 UNIT COST MULT-WS B PT I			18.156686		5.431738		400.170918	
104 UNIT COST MULT-WS B PT I		.206253		.734149		21.772363		104
105 COST TO BE ALLOC PER B PT II		5458	9341	1280	436	1836	1111	105
106 UNIT COST MULT-WS B PT II			.087541		.005071		.944728	
106 UNIT COST MULT-WS B PT II		.000220		.006560		.126726		106
107 COST TO BE ALLOC PER B PT III		232233	397618	54505	18553	78195	47240	107
108 UNIT COST MULT-WS B PT III			3.726365		.215788		40.170068	
108 UNIT COST MULT-WS B PT III		.009368		.279345		5.397225		108

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NURSING ADMINISTRATION DIRECT NRSING HRS 14	CENTRAL SERVICES & SUPPLY COSTED REQUIS. 15	PHARMACY COSTED REQUIS. 16	MEDICAL RECORDS & LIBRARY TIME SPENT 17	
GENERAL SERVICE COST CENTERS					
1 OLD CAP REL COSTS-BLDG & FIXT					1
2 OLD CAP REL COSTS-MVBLE EQUIP					2
3 NEW CAP REL COSTS-BLDG & FIXT					3
4 NEW CAP REL COSTS-MVBLE EQUIP					4
4.01 NEW CAP REL COSTS-SKILLED NUR					4.01
5 EMPLOYEE BENEFITS					5
6 ADMINISTRATIVE & GENERAL					6
7 MAINTENANCE & REPAIRS					7
8 OPERATION OF PLANT					8
9 LAUNDRY & LINEN SERVICE					9
10 HOUSEKEEPING					10
11 DIETARY					11
12 CAFETERIA					12
13 MAINTENANCE OF PERSONNEL					13
14 NURSING ADMINISTRATION	147201				14
15 CENTRAL SERVICES & SUPPLY		1610656			15
16 PHARMACY		51636	1162201		16
17 MEDICAL RECORDS & LIBRARY				10000	17
18 SOCIAL SERVICE					18
20 NONPHYSICIAN ANESTHETISTS					20
21 NURSING SCHOOL					21
22 I&R SERVICES-SALARY & FRINGES					22
23 I&R SERVICES-OTHER PRGM COSTS					23
24 PARAMED ED PRGM-(SPECIFY)					24
INPATIENT ROUTINE SERV COST CENTERS					
25 ADULTS & PEDIATRICS	66153	86971	74	2396	25
33 NURSERY	5270	9119	4	264	33
34 SKILLED NURSING FACILITY		119756	69		34
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM	29887	207874	8	467	37
39 DELIVERY ROOM & LABOR ROOM	5582	9991	5		39
40 ANESTHESIOLOGY		116			40
41 RADIOLOGY-DIAGNOSTIC		81817	235	1751	41
43.01 MAMMOGRAPHY					43.01
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN					46.30
49 RESPIRATORY THERAPY		48409	2		49
50 PHYSICAL THERAPY		8220	45	1159	50
51 OCCUPATIONAL THERAPY		5012	27	486	51
52 SPEECH PATHOLOGY		1410	8	45	52
53 ELECTROCARDIOLOGY					53
55 MEDICAL SUPPLIES CHARGED TO P		560086			55
55.30 IMPL. DEV. CHARGED TO PATIENT		238373			55.30
56 DRUGS CHARGED TO PATIENTS			1153878		56
59.97 CARDIAC REHABILITATION					59.97
59.98 HYPERBARIC OXYGEN THERAPY					59.98
59.99 LITHOTRIPSY					59.99
OUTPATIENT SERVICE COST CENTERS					
60 CLINIC		282			60
61 EMERGENCY	40309	74169	62	3432	61
62 OBSERVATION BEDS (NON-DISTINC					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
65 AMBULANCE SERVICES		68222	7784		65
69.10 CMHC					69.10
69.20 OUTPATIENT PHYSICAL THERAPY					69.20
69.30 OUTPATIENT OCCUPATIONAL THERA					69.30
69.40 OUTPATIENT SPEECH PATHOLOGY					69.40
71 HOME HEALTH AGENCY					71
SPECIAL PURPOSE COST CENTERS					
85.01 PANCREAS ACQUISITION					85.01
85.02 INTESTINAL ACQUISITION					85.02
85.03 ISLET CELL ACQUISITION					85.03
95 SUBTOTALS	147201	1571463	1162201	10000	95
NONREIMBURSABLE COST CENTERS					
96 GIFT, FLOWER, COFFEE SHOP & C					96
98 PHYSICIANS' PRIVATE OFFICES		21470			98
98.01 PAIN CLINIC		1569			98.01
98.02 NURSING FACILITY					98.02
98.03 OAK POINT		15589			98.03
100 OCCUPATIONAL HEALTH					100

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	NURSING ADMINIS- TRATION DIRECT NRSING HRS 14	CENTRAL SERVICES & SUPPLY COSTED REQUIS. 15	PHARMACY COSTED REQUIS. 16	MEDICAL RECORDS & LIBRARY TIME SPENT 17	
100.01 FOUNDATION					100.01
100.02 VACANT SPACE					100.02
100.03 COMMUNITY & VOLUNTEER SERV.		565			100.03
101 CROSS FOOT ADJUSTMENTS					101
102 NEGATIVE COST CENTER					102
103 COST TO BE ALLOC PER B PT I	76613	262419	314124	707781	103
104 UNIT COST MULT-WS B PT I	.520465		.270284		104
104 UNIT COST MULT-WS B PT I		.162927		70.778100	104
105 COST TO BE ALLOC PER B PT II	406	1849	997	703	105
106 UNIT COST MULT-WS B PT II	.002758		.000858		106
106 UNIT COST MULT-WS B PT II		.001148		.070300	106
107 COST TO BE ALLOC PER B PT III	17296	78703	42440	29975	107
108 UNIT COST MULT-WS B PT III	.117499		.036517		108
108 UNIT COST MULT-WS B PT III		.048864		2.997500	108

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C  
 PART I

COST CENTER DESCRIPTION	TOTAL COST	THERAPY	TOTAL COSTS	RCE DISALLOWANCE	TOTAL COSTS	
	(FROM WKST B, PART I, COL 27)	LIMIT ADJUSTMENT				
	1	2	3	4	5	
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	5285482		5285482		5285482	25
33 NURSERY	318334		318334		318334	33
34 SKILLED NURSING FACILITY	4740407		4740407		4740407	34
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	2126702		2126702		2126702	37
39 DELIVERY ROOM & LABOR ROOM	494046		494046		494046	39
40 ANESTHESIOLOGY	69006		69006	17100	86106	40
41 RADIOLOGY-DIAGNOSTIC	2719547		2719547		2719547	41
43.01 MAMMOGRAPHY						43.01
44 LABORATORY	1412281		1412281		1412281	44
46.30 BLOOD CLOTTING FACTORS ADMI						46.30
49 RESPIRATORY THERAPY	821518		821518		821518	49
50 PHYSICAL THERAPY	1097725		1097725		1097725	50
51 OCCUPATIONAL THERAPY	600780		600780		600780	51
52 SPEECH PATHOLOGY	162560		162560		162560	52
53 ELECTROCARDIOLOGY	157774		157774		157774	53
55 MEDICAL SUPPLIES CHARGED TO	765511		765511		765511	55
55.30 IMPL. DEV. CHARGED TO PATIE	326375		326375		326375	55.30
56 DRUGS CHARGED TO PATIENTS	1699042		1699042		1699042	56
59.97 CARDIAC REHABILITATION						59.97
59.98 HYPERBARIC OXYGEN THERAPY						59.98
59.99 LITHOTRIPSY						59.99
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC	43448		43448		43448	60
61 EMERGENCY	2671322		2671322	7201	2678523	61
62 OBSERVATION BEDS (NON-DISTI	795823		795823		795823	62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES	2095168		2095168		2095168	65
101 SUBTOTAL	28402851		28402851	24301	28427152	101
102 LESS OBSERVATION BEDS	795823		795823		795823	102
103 TOTAL	27607028		27607028	24301	27631329	103

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C  
 PART I (CONT)

COST CENTER DESCRIPTION	----- CHARGES -----			COST OR OTHER RATIO 9	TEFRA INPATIENT RATIO 10	PPS INPATIENT RATIO 11
	INPATIENT 6	OUTPATIENT 7	TOTAL 8			
INPATIENT ROUTINE SERV COST CENTERS						
25 ADULTS & PEDIATRICS	5656217		5656217			25
33 NURSERY	377084		377084			33
34 SKILLED NURSING FACILITY	3864350		3864350			34
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	1830009	6235069	8065078	.263693	.263693	.263693 37
39 DELIVERY ROOM & LABOR ROOM	272185	108365	380550	1.298242	1.298242	1.298242 39
40 ANESTHESIOLOGY	174648	389425	564073	.122335	.122335	.152650 40
41 RADIOLOGY-DIAGNOSTIC	1900556	18200215	20100771	.135296	.135296	.135296 41
43.01 MAMMOGRAPHY						43.01
44 LABORATORY	1640814	5628291	7269105	.194285	.194285	.194285 44
46.30 BLOOD CLOTTING FACTORS ADMI						46.30
49 RESPIRATORY THERAPY	823188	2219112	3042300	.270032	.270032	.270032 49
50 PHYSICAL THERAPY	436581	1298057	1734638	.632827	.632827	.632827 50
51 OCCUPATIONAL THERAPY	318667	581587	900254	.667345	.667345	.667345 51
52 SPEECH PATHOLOGY	107704	121905	229609	.707986	.707986	.707986 52
53 ELECTROCARDIOLOGY	180933	65907	246840	.639175	.639175	.639175 53
55 MEDICAL SUPPLIES CHARGED TO	371115	1044964	1416079	.540585	.540585	.540585 55
55.30 IMPL. DEV. CHARGED TO PATIE	654686	299106	953792	.342187	.342187	.342187 55.30
56 DRUGS CHARGED TO PATIENTS	2616731	3843434	6460165	.263003	.263003	.263003 56
59.97 CARDIAC REHABILITATION						59.97
59.98 HYPERBARIC OXYGEN THERAPY						59.98
59.99 LITHOTRIPSY						59.99
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC	2036	44527	46563	.933101	.933101	.933101 60
61 EMERGENCY	1217467	7202278	8419745	.317269	.317269	.318124 61
62 OBSERVATION BEDS (NON-DISTI		855316	855316	.930443	.930443	.930443 62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
65 AMBULANCE SERVICES		3187000	3187000	.657411	.657411	.657411 65
101 SUBTOTAL	22444971	51324558	73769529			101
102 LESS OBSERVATION BEDS						102
103 TOTAL	22444971	51324558	73769529			103

APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D  
 PART I

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

COST CENTER DESCRIPTION	OLD CAPITAL			NEW CAPITAL		
	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST
	1	2	3	4	5	6
INPAT ROUTINE SERV COST CTRS						
25 ADULTS & PEDIATRICS	21916		21916	932891		932891
26 INTENSIVE CARE UNIT						
27 CORONARY CARE UNIT						
28 BURN INTENSIVE CARE UNIT						
29 SURGICAL INTENSIVE CARE UNIT						
30 OTHER SPECIAL CARE (SPECIFY)						
31 SUBPROVIDER I						
33 NURSERY	288		288	12234		12234
101 TOTAL	22204		22204	945125		945125

COST CENTER DESCRIPTION	OLD CAPITAL			NEW CAPITAL		
	TOTAL PATIENT DAYS	INPATIENT PROGRAM DAYS	PER DIEM	INPATIENT PROGRAM CAPITAL COST	PER DIEM	INPATIENT PROGRAM CAPITAL COST
	7	8	9	10	11	12
INPAT ROUTINE SERV COST CTRS						
25 ADULTS & PEDIATRICS	4576	1421	4.79	6807	203.87	289699
26 INTENSIVE CARE UNIT						
27 CORONARY CARE UNIT						
28 BURN INTENSIVE CARE UNIT						
29 SURGICAL INTENSIVE CARE UNIT						
30 OTHER SPECIAL CARE (SPECIFY)						
31 SUBPROVIDER I						
33 NURSERY	445		.65		27.49	
101 TOTAL	5021	1421		6807		289699

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK [ ] TITLE V [XX] HOSPITAL (15-0101) [ ] SUB III [XX] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] SUB I [ ] SUB IV [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] SUB II

COST CENTER DESCRIPTION	OLD	NEW	TOTAL CHARGES	INPATIENT PROGRAM CHARGES	---- OLD CAPITAL ----		---- NEW CAPITAL ----	
	CAPITAL RELATED COST	CAPITAL RELATED COST			RATIO OF COST TO CHARGES	CAPITAL COSTS	RATIO OF COST TO CHARGES	CAPITAL COSTS
	1	2	3	4	5	6	7	8
ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	3967	168873	8065078	362455	.000492	178	.020939	7589 37
39 DELIVERY ROOM & LABOR ROOM	1564	66595	380550		.004110		.174997	39
40 ANESTHESIOLOGY	13	542	564073	39201	.000023	1	.000961	38 40
41 RADIOLOGY-DIAGNOSTIC	5658	240857	20100771	775321	.000281	218	.011982	9290 41
43.01 MAMMOGRAPHY								43.01
44 LABORATORY	2408	102468	7269105	588121	.000331	195	.014096	8290 44
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
49 RESPIRATORY THERAPY	772	32848	3042300	344299	.000254	87	.010797	3717 49
50 PHYSICAL THERAPY	2959	133508	1734638	55136	.001706	94	.076966	4244 50
51 OCCUPATIONAL THERAPY	232	9843	900254	11588	.000258	3	.010934	127 51
52 SPEECH PATHOLOGY	48	2050	229609	7071	.000209	1	.008928	63 52
53 ELECTROCARDIOLOGY	1114	47420	246840	74667	.004513	337	.192108	14344 53
55 MEDICAL SUPPLIES CHARGED TO P	766	32601	1416079	69164	.000541	37	.023022	1592 55
55.30 IMPL. DEV. CHARGED TO PATIENT	326	13881	953792	170041	.000342	58	.014553	2475 55.30
56 DRUGS CHARGED TO PATIENTS	1243	52909	6460165	812286	.000192	156	.008190	6653 56
59.97 CARDIAC REHABILITATION								59.97
59.98 HYPERBARIC OXYGEN THERAPY								59.98
59.99 LITHOTRIPSY								59.99
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC	112	4785	46563	800	.002405	2	.102764	82 60
61 EMERGENCY	5734	244099	8419745	462209	.000681	315	.028991	13400 61
62 OBSERVATION BEDS (NON-DISTINC	3299	140464	855316		.003857		.164225	62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES								65
101 TOTAL	30215	1293743	60684878	3772359		1682		71904 101

PROVIDER NO. 15-0101 WHITLEY MEMORIAL HOSPITAL  
 PERIOD FROM 01/01/2010 TO 12/31/2010

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

VERSION: 2011.03  
 05/27/2011 15:57

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART III

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

COST CENTER DESCRIPTION	NONPHYSICIAN ANESTHETIST COST 1	MEDICAL EDUCATION COST 2	SWING-BED ADJUSTMENT AMOUNT 3	TOTAL COSTS 4	TOTAL PATIENT DAYS 5	PER DIEM 6	INPATIENT PROGRAM DAYS 7	INPATIENT PROGRAM PASS THRU COSTS 8
INPAT ROUTINE SERV COST CTRS								
25 ADULTS & PEDIATRICS					4576		1421	25
26 INTENSIVE CARE UNIT								26
27 CORONARY CARE UNIT								27
28 BURN INTENSIVE CARE UNIT								28
29 SURGICAL INTENSIVE CARE UNIT								29
30 OTHER SPECIAL CARE (SPECIFY)								30
31 SUBPROVIDER I								31
33 NURSERY					445			33
34 SKILLED NURSING FACILITY					21696		2117	34
35 NURSING FACILITY								35
101 TOTAL					26717		3538	101

PROVIDER NO. 15-0101 WHITLEY MEMORIAL HOSPITAL  
 PERIOD FROM 01/01/2010 TO 12/31/2010

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

VERSION: 2011.03  
 05/27/2011 15:57

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (15-0101) [ ] SUB IV [ ] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] SUB I [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] SUB II [ ] NF  
 [ ] SUB III [ ] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT			N/A	N/A	N/A	TOTAL COSTS
	NONPHYSICIAN ANESTHETIST COST	NONPHYSICIAN ANESTHETIST COST	MEDICAL EDUCATION COST				
	1	1.01	2	2.01	2.02	2.03	3
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM							37
39 DELIVERY ROOM & LABOR ROOM							39
40 ANESTHESIOLOGY							40
41 RADIOLOGY-DIAGNOSTIC							41
43.01 MAMMOGRAPHY							43.01
44 LABORATORY							44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY							49
50 PHYSICAL THERAPY							50
51 OCCUPATIONAL THERAPY							51
52 SPEECH PATHOLOGY							52
53 ELECTROCARDIOLOGY							53
55 MEDICAL SUPPLIES CHARGED TO P							55
55.30 IMPL. DEV. CHARGED TO PATIENT							55.30
56 DRUGS CHARGED TO PATIENTS							56
59.97 CARDIAC REHABILITATION							59.97
59.98 HYPERBARIC OXYGEN THERAPY							59.98
59.99 LITHOTRIPSY							59.99
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC							60
61 EMERGENCY							61
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
101 TOTAL							101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (15-0101) [ ] SUB IV [ ] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] SUB I [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] SUB II [ ] NF  
 [ ] SUB III [ ] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT	TOTAL	RATIO OF	OUTPATIENT	INPATIENT	INPATIENT	OUTPATIENT
	PASS THROUGH		COST TO	RATIO OF COST	PROGRAM	PROGRAM	
	COSTS	CHARGES	CHARGES	TO CHARGES	CHARGES	PASS THROUGH	PROGRAM
	3.01	4	5	5.01	6	7	8
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		8065078			362455		752151 37
39 DELIVERY ROOM & LABOR ROOM		380550					39
40 ANESTHESIOLOGY		564073			39201		65846 40
41 RADIOLOGY-DIAGNOSTIC		20100771			775321		3511424 41
43.01 MAMMOGRAPHY							43.01
44 LABORATORY		7269105			588121		114672 44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY		3042300			344299		566176 49
50 PHYSICAL THERAPY		1734638			55136		50
51 OCCUPATIONAL THERAPY		900254			11588		51
52 SPEECH PATHOLOGY		229609			7071		52
53 ELECTROCARDIOLOGY		246840			74667		26697 53
55 MEDICAL SUPPLIES CHARGED TO P		1416079			69164		67489 55
55.30 IMPL. DEV. CHARGED TO PATIENT		953792			170041		24797 55.30
56 DRUGS CHARGED TO PATIENTS		6460165			812286		862981 56
59.97 CARDIAC REHABILITATION							59.97
59.98 HYPERBARIC OXYGEN THERAPY							59.98
59.99 LITHOTRIPSY							59.99
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		46563			800		11344 60
61 EMERGENCY		8419745			462209		1309054 61
62 OBSERVATION BEDS (NON-DISTINC		855316					238555 62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
101 TOTAL		60684878			3772359		7551186 101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (15-0101) [ ] SUB IV [ ] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] SUB I [ ] SNF [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] SUB II [ ] NF  
 [ ] SUB III [ ] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT PROGRAM CHARGES	OUTPATIENT PROGRAM CHARGES	OUTPATIENT PROGRAM PASS THROUGH COSTS	OUTPATIENT PROGRAM PASS THROUGH COSTS	OUTPATIENT PROGRAM PASS THROUGH COSTS
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM					37
39 DELIVERY ROOM & LABOR ROOM					39
40 ANESTHESIOLOGY					40
41 RADIOLOGY-DIAGNOSTIC					41
43.01 MAMMOGRAPHY					43.01
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN					46.30
49 RESPIRATORY THERAPY					49
50 PHYSICAL THERAPY					50
51 OCCUPATIONAL THERAPY					51
52 SPEECH PATHOLOGY					52
53 ELECTROCARDIOLOGY					53
55 MEDICAL SUPPLIES CHARGED TO P					55
55.30 IMPL. DEV. CHARGED TO PATIENT					55.30
56 DRUGS CHARGED TO PATIENTS					56
59.97 CARDIAC REHABILITATION					59.97
59.98 HYPERBARIC OXYGEN THERAPY					59.98
59.99 LITHOTRIPSY					59.99
OUTPATIENT SERVICE COST CENTERS					
60 CLINIC					60
61 EMERGENCY					61
62 OBSERVATION BEDS (NON-DISTINC					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
65 AMBULANCE SERVICES					65
101 TOTAL	8.01	8.02	9	9.01	101

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D  
 PARTS V & VI

CHECK [ ] TITLE V - O/P [XX] HOSPITAL (15-0101) [ ] SNF  
 APPLICABLE [XX] TITLE XVIII-PT B [ ] SUB I [ ] NF  
 BOXES [ ] TITLE XIX - O/P [ ] SUB II [ ] S/B-SNF  
 [ ] SUB III [ ] S/B-NF  
 [ ] SUB IV [ ] ICF/MR

COST CENTER DESCRIPTION	COST TO CHARGE RATIO FROM WORKSHEET C,			PROGRAM CHARGES			
	PART II COL. 8 1	PART I COL. 9 1.01	PART II COL. 9 1.02	OUTPATIENT AMBULATORY SURGICAL CENTER 2	OUTPATIENT RADIOLOGY 3	OTHER OUTPATIENT DIAGNOSTIC 4	
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM	.263693	.263693	.263693				37
39 DELIVERY ROOM & LABOR ROOM	1.298242	1.298242	1.298242				39
40 ANESTHESIOLOGY	.122335	.122335	.122335				40
41 RADIOLOGY-DIAGNOSTIC	.135296	.135296	.135296				41
43.01 MAMMOGRAPHY							43.01
44 LABORATORY	.194285	.194285	.194285				44
46.30 BLOOD CLOTTING FACTORS ADMIN CO							46.30
49 RESPIRATORY THERAPY	.270032	.270032	.270032				49
50 PHYSICAL THERAPY	.632827	.632827	.632827				50
51 OCCUPATIONAL THERAPY	.667345	.667345	.667345				51
52 SPEECH PATHOLOGY	.707986	.707986	.707986				52
53 ELECTROCARDIOLOGY	.639175	.639175	.639175				53
55 MEDICAL SUPPLIES CHARGED TO PAT	.540585	.540585	.540585				55
55.30 IMPL. DEV. CHARGED TO PATIENT	.342187	.342187	.342187				55.30
56 DRUGS CHARGED TO PATIENTS	.263003	.263003	.263003				56
59.97 CARDIAC REHABILITATION							59.97
59.98 HYPERBARIC OXYGEN THERAPY							59.98
59.99 LITHOTRIPSY							59.99
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC	.933101	.933101	.933101				60
61 EMERGENCY	.317269	.317269	.317269				61
62 OBSERVATION BEDS (NON-DISTINCT	.930443	.930443	.930443				62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES	.657411	.657411	.657411				65
65.01 AMBULANCE CHARGES (S-2 LINE 56.	.657411	.657411	.657411				65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.	.657411	.657411	.657411				65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.	.657411	.657411	.657411				65.03
101 SUBTOTAL							101
102 CRNA CHARGES							102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS							103
104 NET CHARGES							104

PART VI - VACCINE COST APPORTIONMENT

1 DRUGS CHARGED TO PATIENTS - RATIO OF COST TO CHARGES	.263003	1
2 PROGRAM VACCINE CHARGES		2
2.01 PROGRAM VACCINE CHARGES		2.01
3 PROGRAM COSTS		3
3.01 PROGRAM COSTS		3.01

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D  
 PARTS V & VI

CHECK [ ] TITLE V - O/P [XX] HOSPITAL (15-0101) [ ] SNF  
 APPLICABLE [XX] TITLE XVIII-PT B [ ] SUB I [ ] NF  
 BOXES [ ] TITLE XIX - O/P [ ] SUB II [ ] S/B-SNF  
 [ ] SUB III [ ] S/B-NF  
 [ ] SUB IV [ ] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES					PROGRAM COST		
	ALL OTHER (1)	PPS SER-VICES	ALL OTHER	PPS SER-VICES	PPS SER-VICES	OUTPATIENT AMBULATORY CENTER	OUTPATIENT RADIOLOGY	OTHER OUTPATIENT DIAGNOSTIC
	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	6	7	8
37 ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM		752151						37
39 DELIVERY ROOM & LABOR ROOM								39
40 ANESTHESIOLOGY		65846						40
41 RADIOLOGY-DIAGNOSTIC		3511424						41
43.01 MAMMOGRAPHY								43.01
44 LABORATORY		114672						44
46.30 BLOOD CLOTTING FACTORS ADMIN C								46.30
49 RESPIRATORY THERAPY		566176						49
50 PHYSICAL THERAPY								50
51 OCCUPATIONAL THERAPY								51
52 SPEECH PATHOLOGY								52
53 ELECTROCARDIOLOGY		26697						53
55 MEDICAL SUPPLIES CHARGED TO PA		67489						55
55.30 IMPL. DEV. CHARGED TO PATIENT		24797						55.30
56 DRUGS CHARGED TO PATIENTS		862981						56
59.97 CARDIAC REHABILITATION								59.97
59.98 HYPERBARIC OXYGEN THERAPY								59.98
59.99 LITHOTRIPSY								59.99
60 OUTPATIENT SERVICE COST CENTERS								
60 CLINIC		11344						60
61 EMERGENCY		1309054						61
62 OBSERVATION BEDS (NON-DISTINCT		238555						62
63.50 RHC								63.50
63.60 FQHC								63.60
65 OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES								65
65.01 AMBULANCE CHARGES (S-2 LINE 56								65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56								65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56								65.03
101 SUBTOTAL		7551186						101
102 CRNA CHARGES								102
103 PBP CLINIC LAB								103
104 NET CHARGES		7551186						104

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D  
 PARTS V & VI

CHECK [ ] TITLE V - O/P [XX] HOSPITAL (15-0101) [ ] SNF  
 APPLICABLE [XX] TITLE XVIII-PT B [ ] SUB I [ ] NF  
 BOXES [ ] TITLE XIX - O/P [ ] SUB II [ ] S/B-SNF  
 [ ] SUB III [ ] S/B-NF  
 [ ] SUB IV [ ] ICF/MR

COST CENTER DESCRIPTION	PROGRAM COST				HOSPITAL	HOSPITAL	
	ALL OTHER (COLS 1x5) 9	PPS SERVICES (COLUMNS 1.01x5.01) 9.01	ALL OTHER (COLUMNS 1.01x5.02) 9.02	PPS SERVICES (COLUMNS 1.01x5.03) 9.03	PPS SERVICES (COLUMNS 1.01x5.04) 9.04	I/P PART B CHARGES (SEE INSTRU.) 10	I/P PART B COST (COLUMNS 1.02x10) 11
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		198337					37
39 DELIVERY ROOM & LABOR ROOM							39
40 ANESTHESIOLOGY		8055					40
41 RADIOLOGY-DIAGNOSTIC		475082					41
43.01 MAMMOGRAPHY							43.01
44 LABORATORY		22279					44
46.30 BLOOD CLOTTING FACTORS ADMIN CO							46.30
49 RESPIRATORY THERAPY		152886					49
50 PHYSICAL THERAPY							50
51 OCCUPATIONAL THERAPY							51
52 SPEECH PATHOLOGY							52
53 ELECTROCARDIOLOGY		17064					53
55 MEDICAL SUPPLIES CHARGED TO PAT		36484					55
55.30 IMPL. DEV. CHARGED TO PATIENT		8485					55.30
56 DRUGS CHARGED TO PATIENTS		226967					56
59.97 CARDIAC REHABILITATION							59.97
59.98 HYPERBARIC OXYGEN THERAPY							59.98
59.99 LITHOTRIPSY							59.99
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		10585					60
61 EMERGENCY		415322					61
62 OBSERVATION BEDS (NON-DISTINCT		221962					62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
65.01 AMBULANCE CHARGES (S-2 LINE 56.							65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.							65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.							65.03
101 SUBTOTAL		1793508					101
102 CRNA CHARGES							102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS							103
104 NET CHARGES		1793508					104



APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [ ] HOSPITAL [ ] SUB IV [ ] PPS  
 APPLICABLE [XX] TITLE XVIII-PT A [ ] SUB I [XX] SNF (15-5128) [ ] TEFRA  
 BOXES [ ] TITLE XIX [ ] SUB II [ ] NF  
 [ ] SUB III [ ] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT PASS THROUGH COSTS 3.01	TOTAL CHARGES 4	RATIO OF COST TO CHARGES 5	OUTPATIENT RATIO OF COST TO CHARGES 5.01	INPATIENT PROGRAM CHARGES 6	INPATIENT PROGRAM PASS THROUGH COSTS 7	OUTPATIENT PROGRAM CHARGES 8
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		8065078					37
39 DELIVERY ROOM & LABOR ROOM		380550					39
40 ANESTHESIOLOGY		564073					40
41 RADIOLOGY-DIAGNOSTIC		20100771					41
43.01 MAMMOGRAPHY							43.01
44 LABORATORY		7269105					44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY		3042300					49
50 PHYSICAL THERAPY		1734638					50
51 OCCUPATIONAL THERAPY		900254					51
52 SPEECH PATHOLOGY		229609					52
53 ELECTROCARDIOLOGY		246840					53
55 MEDICAL SUPPLIES CHARGED TO P		1416079					55
55.30 IMPL. DEV. CHARGED TO PATIENT		953792					55.30
56 DRUGS CHARGED TO PATIENTS		6460165					56
59.97 CARDIAC REHABILITATION							59.97
59.98 HYPERBARIC OXYGEN THERAPY							59.98
59.99 LITHOTRIPSY							59.99
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		46563					60
61 EMERGENCY		8419745					61
62 OBSERVATION BEDS (NON-DISTINC		855316					62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
101 TOTAL		60684878					101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK	[ ]	TITLE V	[ ]	HOSPITAL	[ ]	SUB IV	[ ]	PPS
APPLICABLE	[XX]	TITLE XVIII-PT A	[ ]	SUB I	[XX]	SNF (15-5128)	[ ]	TEFRA
BOXES	[ ]	TITLE XIX	[ ]	SUB II	[ ]	NF		
			[ ]	SUB III	[ ]	ICF/MR		

COST CENTER DESCRIPTION	OUTPATIENT PROGRAM CHARGES	OUTPATIENT PROGRAM CHARGES	OUTPATIENT PROGRAM PASS THROUGH COSTS	OUTPATIENT PROGRAM PASS THROUGH COSTS	OUTPATIENT PROGRAM PASS THROUGH COSTS
	8.01	8.02	9	9.01	9.02
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM					37
39 DELIVERY ROOM & LABOR ROOM					39
40 ANESTHESIOLOGY					40
41 RADIOLOGY-DIAGNOSTIC					41
43.01 MAMMOGRAPHY					43.01
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN					46.30
49 RESPIRATORY THERAPY					49
50 PHYSICAL THERAPY					50
51 OCCUPATIONAL THERAPY					51
52 SPEECH PATHOLOGY					52
53 ELECTROCARDIOLOGY					53
55 MEDICAL SUPPLIES CHARGED TO P					55
55.30 IMPL. DEV. CHARGED TO PATIENT					55.30
56 DRUGS CHARGED TO PATIENTS					56
59.97 CARDIAC REHABILITATION					59.97
59.98 HYPERBARIC OXYGEN THERAPY					59.98
59.99 LITHOTRIPSY					59.99
OUTPATIENT SERVICE COST CENTERS					
60 CLINIC					60
61 EMERGENCY					61
62 OBSERVATION BEDS (NON-DISTINC					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
65 AMBULANCE SERVICES					65
101 TOTAL					101

APPORTIONMENT OF INPATIENT ROUTINE SERVICE CAPITAL COSTS

WORKSHEET D  
 PART I

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

COST CENTER DESCRIPTION	OLD CAPITAL			NEW CAPITAL		
	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST	CAPITAL RELATED COST	SWING-BED ADJUSTMENT	REDUCED CAPITAL RELATED COST
	1	2	3	4	5	6
INPAT ROUTINE SERV COST CTRS						
25 ADULTS & PEDIATRICS	21916		21916	932891		932891
26 INTENSIVE CARE UNIT						
27 CORONARY CARE UNIT						
28 BURN INTENSIVE CARE UNIT						
29 SURGICAL INTENSIVE CARE UNIT						
30 OTHER SPECIAL CARE (SPECIFY)						
31 SUBPROVIDER I						
33 NURSERY	288		288	12234		12234
101 TOTAL	22204		22204	945125		945125

COST CENTER DESCRIPTION	OLD CAPITAL			NEW CAPITAL		
	TOTAL PATIENT DAYS	INPATIENT PROGRAM DAYS	PER DIEM	INPATIENT PROGRAM CAPITAL COST	PER DIEM	INPATIENT PROGRAM CAPITAL COST
	7	8	9	10	11	12
INPAT ROUTINE SERV COST CTRS						
25 ADULTS & PEDIATRICS	4576	152	4.79	728	203.87	30988
26 INTENSIVE CARE UNIT						
27 CORONARY CARE UNIT						
28 BURN INTENSIVE CARE UNIT						
29 SURGICAL INTENSIVE CARE UNIT						
30 OTHER SPECIAL CARE (SPECIFY)						
31 SUBPROVIDER I						
33 NURSERY	445	38	.65	25	27.49	1045
101 TOTAL	5021	190		753		32033

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D  
 PART II

CHECK [ ] TITLE V [XX] HOSPITAL (15-0101) [ ] SUB III [XX] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] SUB I [ ] SUB IV [ ] TEFRA  
 BOXES [XX] TITLE XIX [ ] SUB II [ ] OTHER

COST CENTER DESCRIPTION	OLD	NEW	TOTAL CHARGES	INPATIENT PROGRAM CHARGES	---- OLD CAPITAL ----		---- NEW CAPITAL ----		
	CAPITAL RELATED COST	CAPITAL RELATED COST			RATIO OF COST TO CHARGES	CAPITAL COSTS	RATIO OF COST TO CHARGES	CAPITAL COSTS	
	1	2	3	4	5	6	7	8	
ANCILLARY SERVICE COST CENTERS									
37 OPERATING ROOM	3967	168873	8065078	61675	.000492	30	.020939	1291	37
39 DELIVERY ROOM & LABOR ROOM	1564	66595	380550	20330	.004110	84	.174997	3558	39
40 ANESTHESIOLOGY	13	542	564073	7019	.000023		.000961	7	40
41 RADIOLOGY-DIAGNOSTIC	5658	240857	20100771	100727	.000281	28	.011982	1207	41
43.01 MAMMOGRAPHY									43.01
44 LABORATORY	2408	102468	7269105	63750	.000331	21	.014096	899	44
46.30 BLOOD CLOTTING FACTORS ADMIN									46.30
49 RESPIRATORY THERAPY	772	32848	3042300	28909	.000254	7	.010797	312	49
50 PHYSICAL THERAPY	2959	133508	1734638	1832	.001706	3	.076966	141	50
51 OCCUPATIONAL THERAPY	232	9843	900254		.000258		.010934		51
52 SPEECH PATHOLOGY	48	2050	229609	354	.000209		.008928	3	52
53 ELECTROCARDIOLOGY	1114	47420	246840	9815	.004513	44	.192108	1886	53
55 MEDICAL SUPPLIES CHARGED TO P	766	32601	1416079	11836	.000541	6	.023022	272	55
55.30 IMPL. DEV. CHARGED TO PATIENT	326	13881	953792		.000342		.014553		55.30
56 DRUGS CHARGED TO PATIENTS	1243	52909	6460165	115342	.000192	22	.008190	945	56
59.97 CARDIAC REHABILITATION									59.97
59.98 HYPERBARIC OXYGEN THERAPY									59.98
59.99 LITHOTRIPSY									59.99
OUTPATIENT SERVICE COST CENTERS									
60 CLINIC	112	4785	46563	185	.002405		.102764	19	60
61 EMERGENCY	5734	244099	8419745	49314	.000681	34	.028991	1430	61
62 OBSERVATION BEDS (NON-DISTINC	3299	140464	855316		.003857		.164225		62
63.50 RHC									63.50
63.60 FQHC									63.60
OTHER REIMBURSABLE COST CENTERS									
65 AMBULANCE SERVICES									65
101 TOTAL	30215	1293743	60684878	471088		279		11970	101

PROVIDER NO. 15-0101 WHITLEY MEMORIAL HOSPITAL  
 PERIOD FROM 01/01/2010 TO 12/31/2010

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

VERSION: 2011.03  
 05/27/2011 15:57

APPORTIONMENT OF INPATIENT ROUTINE SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART III

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

	COST CENTER DESCRIPTION	NONPHYSICIAN	MEDICAL	SWING-BED	TOTAL	PER	INPATIENT	INPATIENT
		ANESTHETIST	EDUCATION	ADJUSTMENT	COSTS		PATIENT	PROGRAM
		COST	COST	AMOUNT		DIEM	DAYS	PASS THRU
		1	2	3	4	6	7	8
	INPAT ROUTINE SERV COST CTRS							
25	ADULTS & PEDIATRICS				4576		152	25
26	INTENSIVE CARE UNIT							26
27	CORONARY CARE UNIT							27
28	BURN INTENSIVE CARE UNIT							28
29	SURGICAL INTENSIVE CARE UNIT							29
30	OTHER SPECIAL CARE (SPECIFY)							30
31	SUBPROVIDER I							31
33	NURSERY				445		38	33
34	SKILLED NURSING FACILITY				21696		13285	34
35	NURSING FACILITY							35
101	TOTAL				26717		13475	101

PROVIDER NO. 15-0101 WHITLEY MEMORIAL HOSPITAL  
 PERIOD FROM 01/01/2010 TO 12/31/2010

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

VERSION: 2011.03  
 05/27/2011 15:57

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (15-0101) [ ] SUB IV [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] SUB I [ ] SNF [ ] TEFRA  
 BOXES [XX] TITLE XIX [ ] SUB II [ ] NF [ ] OTHER  
 [ ] SUB III [ ] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT			N/A	N/A	N/A	TOTAL COSTS
	NONPHYSICIAN ANESTHETIST COST	NONPHYSICIAN ANESTHETIST COST	MEDICAL EDUCATION COST				
	1	1.01	2	2.01	2.02	2.03	3
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM							37
39 DELIVERY ROOM & LABOR ROOM							39
40 ANESTHESIOLOGY							40
41 RADIOLOGY-DIAGNOSTIC							41
43.01 MAMMOGRAPHY							43.01
44 LABORATORY							44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY							49
50 PHYSICAL THERAPY							50
51 OCCUPATIONAL THERAPY							51
52 SPEECH PATHOLOGY							52
53 ELECTROCARDIOLOGY							53
55 MEDICAL SUPPLIES CHARGED TO P							55
55.30 IMPL. DEV. CHARGED TO PATIENT							55.30
56 DRUGS CHARGED TO PATIENTS							56
59.97 CARDIAC REHABILITATION							59.97
59.98 HYPERBARIC OXYGEN THERAPY							59.98
59.99 LITHOTRIPSY							59.99
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC							60
61 EMERGENCY							61
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
101 TOTAL							101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (15-0101) [ ] SUB IV [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] SUB I [ ] SNF [ ] TEFRA  
 BOXES [XX] TITLE XIX [ ] SUB II [ ] NF [ ] OTHER  
 [ ] SUB III [ ] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT	TOTAL	RATIO OF	OUTPATIENT	INPATIENT	INPATIENT	OUTPATIENT
	PASS THROUGH		COST TO	RATIO OF COST	PROGRAM	PROGRAM	
	COSTS	CHARGES	CHARGES	TO CHARGES	CHARGES	PASS THROUGH	PROGRAM
	3.01	4	5	5.01	6	7	8
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM		8065078			61675		37
39 DELIVERY ROOM & LABOR ROOM		380550			20330		39
40 ANESTHESIOLOGY		564073			7019		40
41 RADIOLOGY-DIAGNOSTIC		20100771			100727		41
43.01 MAMMOGRAPHY							43.01
44 LABORATORY		7269105			63750		44
46.30 BLOOD CLOTTING FACTORS ADMIN							46.30
49 RESPIRATORY THERAPY		3042300			28909		49
50 PHYSICAL THERAPY		1734638			1832		50
51 OCCUPATIONAL THERAPY		900254					51
52 SPEECH PATHOLOGY		229609			354		52
53 ELECTROCARDIOLOGY		246840			9815		53
55 MEDICAL SUPPLIES CHARGED TO P		1416079			11836		55
55.30 IMPL. DEV. CHARGED TO PATIENT		953792					55.30
56 DRUGS CHARGED TO PATIENTS		6460165			115342		56
59.97 CARDIAC REHABILITATION							59.97
59.98 HYPERBARIC OXYGEN THERAPY							59.98
59.99 LITHOTRIPSY							59.99
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		46563			185		60
61 EMERGENCY		8419745			49314		61
62 OBSERVATION BEDS (NON-DISTINC		855316					62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES							65
101 TOTAL		60684878			471088		101

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D  
 PART IV

CHECK [ ] TITLE V [XX] HOSPITAL (15-0101) [ ] SUB IV [ ] PPS  
 APPLICABLE [ ] TITLE XVIII-PT A [ ] SUB I [ ] SNF [ ] TEFRA  
 BOXES [XX] TITLE XIX [ ] SUB II [ ] NF [ ] OTHER  
 [ ] SUB III [ ] ICF/MR

COST CENTER DESCRIPTION	OUTPATIENT PROGRAM CHARGES	OUTPATIENT PROGRAM CHARGES	OUTPATIENT PROGRAM PASS THROUGH COSTS	OUTPATIENT PROGRAM PASS THROUGH COSTS	OUTPATIENT PROGRAM PASS THROUGH COSTS
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM					37
39 DELIVERY ROOM & LABOR ROOM					39
40 ANESTHESIOLOGY					40
41 RADIOLOGY-DIAGNOSTIC					41
43.01 MAMMOGRAPHY					43.01
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN					46.30
49 RESPIRATORY THERAPY					49
50 PHYSICAL THERAPY					50
51 OCCUPATIONAL THERAPY					51
52 SPEECH PATHOLOGY					52
53 ELECTROCARDIOLOGY					53
55 MEDICAL SUPPLIES CHARGED TO P					55
55.30 IMPL. DEV. CHARGED TO PATIENT					55.30
56 DRUGS CHARGED TO PATIENTS					56
59.97 CARDIAC REHABILITATION					59.97
59.98 HYPERBARIC OXYGEN THERAPY					59.98
59.99 LITHOTRIPSY					59.99
OUTPATIENT SERVICE COST CENTERS					
60 CLINIC					60
61 EMERGENCY					61
62 OBSERVATION BEDS (NON-DISTINC					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
65 AMBULANCE SERVICES					65
101 TOTAL	8.01	8.02	9	9.01	9.02

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D  
 PARTS V & VI

CHECK [ ] TITLE V - O/P [XX] HOSPITAL (15-0101) [ ] SNF  
 APPLICABLE [ ] TITLE XVIII-PT B [ ] SUB I [ ] NF  
 BOXES [XX] TITLE XIX - O/P [ ] SUB II [ ] S/B-SNF  
 [ ] SUB III [ ] S/B-NF  
 [ ] SUB IV [ ] ICF/MR

COST CENTER DESCRIPTION	COST TO CHARGE RATIO FROM WORKSHEET C,			----- PROGRAM CHARGES -----			
	PART II	PART I	PART II	OUTPATIENT	OUTPATIENT	OTHER	
	COL. 8	COL. 9	COL. 9	AMBULATORY	RADIOLOGY	OUTPATIENT	
	1	1.01	1.02	SURGICAL		DIAGNOSTIC	
				CENTER			
				2	3	4	
37 ANCILLARY SERVICE COST CENTERS							37
39 OPERATING ROOM	.263693	.263693	.263693				39
40 DELIVERY ROOM & LABOR ROOM	1.298242	1.298242	1.298242				40
41 ANESTHESIOLOGY	.122335	.122335	.122335				41
43.01 RADIOLOGY-DIAGNOSTIC	.135296	.135296	.135296				43.01
44 MAMMOGRAPHY							44
46.30 LABORATORY	.194285	.194285	.194285				46.30
49 BLOOD CLOTTING FACTORS ADMIN CO							49
50 RESPIRATORY THERAPY	.270032	.270032	.270032				50
51 PHYSICAL THERAPY	.632827	.632827	.632827				51
52 OCCUPATIONAL THERAPY	.667345	.667345	.667345				52
53 SPEECH PATHOLOGY	.707986	.707986	.707986				53
55 ELECTROCARDIOLOGY	.639175	.639175	.639175				55
55.30 MEDICAL SUPPLIES CHARGED TO PAT	.540585	.540585	.540585				55.30
56 IMPL. DEV. CHARGED TO PATIENT	.342187	.342187	.342187				56
59.97 DRUGS CHARGED TO PATIENTS	.263003	.263003	.263003				59.97
59.98 CARDIAC REHABILITATION							59.98
59.99 HYPERBARIC OXYGEN THERAPY							59.99
60 LITHOTRIPSY							60
61 OUTPATIENT SERVICE COST CENTERS							61
62 CLINIC	.933101	.933101	.933101				62
63.50 EMERGENCY	.317269	.317269	.317269				63.50
63.60 OBSERVATION BEDS (NON-DISTINCT	.930443	.930443	.930443				63.60
65 RHC							65
65.01 FQHC							65.01
65 OTHER REIMBURSABLE COST CENTERS							65
65.01 AMBULANCE SERVICES	.657411	.657411	.657411				65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.	.657411	.657411	.657411				65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.	.657411	.657411	.657411				65.03
101 SUBTOTAL							101
102 CRNA CHARGES							102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS							103
104 NET CHARGES							104

PART VI - VACCINE COST APPORTIONMENT

1 DRUGS CHARGED TO PATIENTS - RATIO OF COST TO CHARGES	.263003	1
2 PROGRAM VACCINE CHARGES		2
2.01 PROGRAM VACCINE CHARGES		2.01
3 PROGRAM COSTS		3
3.01 PROGRAM COSTS		3.01

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D  
 PARTS V & VI

CHECK [ ] TITLE V - O/P [XX] HOSPITAL (15-0101) [ ] SNF  
 APPLICABLE [ ] TITLE XVIII-PT B [ ] SUB I [ ] NF  
 BOXES [XX] TITLE XIX - O/P [ ] SUB II [ ] S/B-SNF  
 [ ] SUB III [ ] S/B-NF  
 [ ] SUB IV [ ] ICF/MR

COST CENTER DESCRIPTION	PROGRAM CHARGES					PROGRAM COST		
	ALL OTHER (1)	PPS SER- VICES	ALL OTHER (SEE)	PPS SER- VICES	PPS SER- VICES	OUTPATIENT AMBULATORY CENTER	OUTPATIENT RADIOLOGY	OTHER OUTPATIENT DIAGNOSTIC
	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	(SEE INSTRU.)	6	7	8
37 ANCILLARY SERVICE COST CENTERS								
37 OPERATING ROOM	113408							37
39 DELIVERY ROOM & LABOR ROOM	2405							39
40 ANESTHESIOLOGY	24176							40
41 RADIOLOGY-DIAGNOSTIC	673841							41
43.01 MAMMOGRAPHY								43.01
44 LABORATORY	201989							44
46.30 BLOOD CLOTTING FACTORS ADMIN C								46.30
49 RESPIRATORY THERAPY	43559							49
50 PHYSICAL THERAPY	22841							50
51 OCCUPATIONAL THERAPY	10350							51
52 SPEECH PATHOLOGY	6979							52
53 ELECTROCARDIOLOGY	28425							53
55 MEDICAL SUPPLIES CHARGED TO PA	10070							55
55.30 IMPL. DEV. CHARGED TO PATIENT	3251							55.30
56 DRUGS CHARGED TO PATIENTS	71611							56
59.97 CARDIAC REHABILITATION								59.97
59.98 HYPERBARIC OXYGEN THERAPY								59.98
59.99 LITHOTRIPSY								59.99
60 OUTPATIENT SERVICE COST CENTERS								
60 CLINIC	2391							60
61 EMERGENCY	359836							61
62 OBSERVATION BEDS (NON-DISTINCT	23750							62
63.50 RHC								63.50
63.60 FQHC								63.60
65 OTHER REIMBURSABLE COST CENTERS								
65 AMBULANCE SERVICES	160279							65
65.01 AMBULANCE CHARGES (S-2 LINE 56								65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56								65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56								65.03
101 SUBTOTAL	1759161							101
102 CRNA CHARGES								102
103 PBP CLINIC LAB								103
104 NET CHARGES	1759161							104

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST

WORKSHEET D  
 PARTS V & VI

CHECK [ ] TITLE V - O/P [XX] HOSPITAL (15-0101) [ ] SNF  
 APPLICABLE [ ] TITLE XVIII-PT B [ ] SUB I [ ] NF  
 BOXES [XX] TITLE XIX - O/P [ ] SUB II [ ] S/B-SNF  
 [ ] SUB III [ ] S/B-NF  
 [ ] SUB IV [ ] ICF/MR

COST CENTER DESCRIPTION	PROGRAM COST				HOSPITAL	HOSPITAL	
	ALL OTHER (COLS 1x5) 9	PPS SERVICES (COLUMNS 1.01x5.01) 9.01	ALL OTHER (COLUMNS 1.01x5.02) 9.02	PPS SERVICES (COLUMNS 1.01x5.03) 9.03	PPS SERVICES (COLUMNS 1.01x5.04) 9.04	I/P PART B CHARGES (SEE INSTRU.) 10	I/P PART B COST (COLUMNS 1.02x10) 11
ANCILLARY SERVICE COST CENTERS							
37 OPERATING ROOM	29905						37
39 DELIVERY ROOM & LABOR ROOM	3122						39
40 ANESTHESIOLOGY	2958						40
41 RADIOLOGY-DIAGNOSTIC	91168						41
43.01 MAMMOGRAPHY							43.01
44 LABORATORY	39243						44
46.30 BLOOD CLOTTING FACTORS ADMIN CO							46.30
49 RESPIRATORY THERAPY	11762						49
50 PHYSICAL THERAPY	14454						50
51 OCCUPATIONAL THERAPY	6907						51
52 SPEECH PATHOLOGY	4941						52
53 ELECTROCARDIOLOGY	18169						53
55 MEDICAL SUPPLIES CHARGED TO PAT	5444						55
55.30 IMPL. DEV. CHARGED TO PATIENT	1112						55.30
56 DRUGS CHARGED TO PATIENTS	18834						56
59.97 CARDIAC REHABILITATION							59.97
59.98 HYPERBARIC OXYGEN THERAPY							59.98
59.99 LITHOTRIPSY							59.99
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC	2231						60
61 EMERGENCY	114165						61
62 OBSERVATION BEDS (NON-DISTINCT	22098						62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES	105369						65
65.01 AMBULANCE CHARGES (S-2 LINE 56.							65.01
65.02 AMBULANCE CHARGES (S-2 LINE 56.							65.02
65.03 AMBULANCE CHARGES (S-2 LINE 56.							65.03
101 SUBTOTAL	491882						101
102 CRNA CHARGES							102
103 LESS PBP CLINIC LAB SERV-PGM ONLY CHRGS							103
104 NET CHARGES	491882						104

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1  
 PART I

[ ] TITLE V-INPT

[XX] TITLE XVIII-PART A

[ ] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (PPS) (15-0101)	SUB I	SUB II	SUB III	SUB IV	SNF (PPS) (15-5128)	
INPATIENT DAYS	1	1	1	1	1	1	
1 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS EXCLUDING NEWBORN)	4576					21696	1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)	4576					21696	2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)							3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	4576					21696	4
5 TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							5
6 TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							6
7 TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							7
8 TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							8
9 INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	1421					2117	9
10 SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							10
11 SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							11
12 SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							12
13 SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							13
14 MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)							14
15 TOTAL NURSERY DAYS							15
16 TITLE V OR XIX NURSERY DAYS							16

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1  
 PART I (CONT)

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

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (PPS) (15-0101)	SUB I	SUB II	SUB III	SUB IV	SNF (PPS) (15-5128)	
SWING-BED ADJUSTMENT	1	1	1	1	1	1	
17 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							17
18 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							18
19 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							19
20 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							20
21 TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	5285482					4740407	21
22 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							22
23 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							23
24 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							24
25 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							25
26 TOTAL SWING-BED COST							26
27 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	5285482					4740407	27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	5656217					3863616	28
29 PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							29
30 SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	5656217					3863616	30
31 GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	.934455					1.226935	31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE							32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	1236.06					178.08	33
34 AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL							34
35 AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL							35
36 PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT							36
37 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	5285482					4740407	37

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1  
 PART II

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

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (PPS) (15-0101)	SUB I	SUB II	SUB III	SUB IV	
PROGRAM INPATIENT OPERATING COST BEFORE PASS THROUGH COST ADJUSTMENTS	1	1	1	1	1	
38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	1155.04					38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1641312					39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1641312					41
	TOTAL I/P COST	TOTAL I/P DAYS	AVERAGE PER DIEM	PROGRAM DAYS	PROGRAM COST	
	1	2	3	4	5	
42 NURSERY (TITLES V AND XIX ONLY)						42
43 INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS						43
44 INTENSIVE CARE UNIT						44
45 CORONARY CARE UNIT						45
46 BURN INTENSIVE CARE UNIT						46
47 SURGICAL INTENSIVE CARE UNIT						46
47 OTHER SPECIAL CARE (SPECIFY)						47
	HOSPITAL (PPS) (15-0101)	SUB I	SUB II	SUB III	SUB IV	
	1	1	1	1	1	
48 PROGRAM INPATIENT ANCILLARY SERVICE COST	966045					48
49 TOTAL PROGRAM INPATIENT COSTS	2607357					49
	PASS THROUGH COST ADJUSTMENTS					
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES	296506					50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES	73586					51
52 TOTAL PROGRAM EXCLUDABLE COST	370092					52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS	2237265					53

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1  
 PART II (CONT)

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

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (PPS) (15-0101)	SUB I	SUB II	SUB III	SUB IV	
TARGET AMOUNT AND LIMITATION COMPUTATION	1	1	1	1	1	
54 PROGRAM DISCHARGES						54
55 TARGET AMOUNT PER DISCHARGE						55
56 TARGET AMOUNT						56
57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT						57
58 BONUS PAYMENT						58
58.01 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED & COMPOUNDED BY THE MARKET BASKET						58.01
58.02 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT UPDATED BY THE MARKET BASKET						58.02
58.03 IF LINE 53/LINE 54 IS LESS THAN THE LOWER OF LINES 55, 58.01 OR 58.02, THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS ARE LESS THAN EXPECTED COSTS, OR 1% OF THE TARGET AMOUNT						58.03
58.04 RELIEF PAYMENT						58.04
59 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT						59
59.01 ALLOWABLE INPATIENT COST PER DISCHARGE (LTCH ONLY)						59.01
59.02 PROGRAM DISCHARGES PRIOR TO JULY 1						59.02
59.03 PROGRAM DISCHARGES AFTER JULY 1						59.03
59.04 PROGRAM DISCHARGES (SEE INSTRUCTIONS)						59.04
59.05 REDUCED INPAT COST PER DISCH. FOR DISCHARGES PRIOR TO JULY 1						59.05
59.06 REDUCED INPAT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1						59.06
59.07 REDUCED INPAT COST PER DISCHARGE (SEE INSTR.) (LTCH ONLY)						59.07
59.08 REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTR.)						59.08
PROGRAM INPATIENT ROUTINE SWING BED COST						
60 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						60
61 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						61
62 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS						62
63 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						63
64 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						64
65 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS						65

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1  
PARTS III & IV

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

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

	SNF (PPS) (15-5128)	
66 SNF/NF/ICF/MR ROUTINE SERVICE COST	4740407	66
67 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	218.49	67
68 PROGRAM ROUTINE SERVICE COST	462543	68
69 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		69
70 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS	462543	70
71 CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERV COSTS	221392	71
72 PER DIEM CAPITAL RELATED COSTS	10.20	72
73 PROGRAM CAPITAL RELATED COSTS	21593	73
74 INPATIENT ROUTINE SERVICE COST	440950	74
75 AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		75
76 TOTAL PGM ROUTINE SERVICE COSTS FOR COMPARISON TO COST LIMIT	440950	76
77 INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION		77
78 INPATIENT ROUTINE SERVICE COST LIMITATION		78
79 REASONABLE INPATIENT ROUTINE SERVICE COSTS	462543	79
80 PROGRAM INPATIENT ANCILLARY SERVICES		80
81 UTILIZATION REVIEW--PHYSICIAN COMPENSATION		81
82 TOTAL PROGRAM INPATIENT OPERATING COSTS	462543	82

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1  
 PARTS III & IV

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

HOSPITAL SUB I SUB II SUB III SUB IV  
 (PPS)  
 (15-0101)  
 1 1 1 1

PART IV - COMPUTATION OF OBSERVATION BED COST

83 TOTAL OBSERVATION BEDS	689	83
84 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	1155.04	84
85 OBSERVATION BED COST	795823	85

COMPUTATION OF OBSERVATION BED PASS THROUGH COST - HOSPITAL

	COST 1	ROUTINE COST (FROM LINE 27) 2	COLUMN 1 DIVIDED BY COLUMN 2 3	TOTAL OBSERVATION BED COST (FROM LINE 85) 4	OBSERVATION BED PASS-THROUGH COST COL 3 TIMES COL 4 5	
86 OLD CAPITAL-RELATED COST	21916	5285482	.004146	795823	3299	86
87 NEW CAPITAL-RELATED COST	932891	5285482	.176501	795823	140464	87
88 NON PHYSICIAN ANESTHETIST		5285482		795823		88
89 MEDICAL EDUCATION		5285482		795823		89

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1  
 PART I

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

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (PPS) (15-0101)	SUB I	SUB II	SUB III	SUB IV	NF	
INPATIENT DAYS	1	1	1	1	1	1	
1 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS EXCLUDING NEWBORN)	4576						1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)	4576						2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)							3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	4576						4
5 TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							5
6 TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							6
7 TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							7
8 TOTAL SWING-BED NF-TYPE INPATIENT DAYS (INCL PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							8
9 INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	152						9
10 SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							10
11 SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							11
12 SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							12
13 SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V OR XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							13
14 MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)							14
15 TOTAL NURSERY DAYS	445						15
16 TITLE V OR XIX NURSERY DAYS	38						16

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1  
 PART I (CONT)

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

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (PPS) (15-0101)	SUB I	SUB II	SUB III	SUB IV	NF	
SWING-BED ADJUSTMENT	1	1	1	1	1	1	
17 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							17
18 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							18
19 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							19
20 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							20
21 TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	5285482						21
22 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							22
23 SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							23
24 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							24
25 SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							25
26 TOTAL SWING-BED COST							26
27 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	5285482						27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	5656217						28
29 PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							29
30 SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	5656217						30
31 GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	.934455						31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE							32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	1236.06						33
34 AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL							34
35 AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL							35
36 PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT							36
37 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	5285482						37

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1  
 PART II

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

PART II - HOSPITAL AND SUBPROVIDERS ONLY

		HOSPITAL (PPS) (15-0101)	SUB I	SUB II	SUB III	SUB IV		
PROGRAM INPATIENT OPERATING COST BEFORE PASS THROUGH COST ADJUSTMENTS		1	1	1	1	1		
38	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	1155.04						38
39	PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	175566						39
40	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM							40
41	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	175566						41
		TOTAL I/P COST 1	TOTAL I/P DAYS 2	AVERAGE PER DIEM 3	PROGRAM DAYS 4	PROGRAM COST 5		
42	NURSERY (TITLES V AND XIX ONLY)	318334	445	715.36	38	27184	42	
	INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS							
43	INTENSIVE CARE UNIT							43
44	CORONARY CARE UNIT							44
45	BURN INTENSIVE CARE UNIT							45
46	SURGICAL INTENSIVE CARE UNIT							46
47	OTHER SPECIAL CARE (SPECIFY)							47
		HOSPITAL (PPS) (15-0101)	SUB I	SUB II	SUB III	SUB IV		
		1	1	1	1	1		
48	PROGRAM INPATIENT ANCILLARY SERVICE COST	137825						48
49	TOTAL PROGRAM INPATIENT COSTS	340575						49
PASS THROUGH COST ADJUSTMENTS								
50	PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES	32786						50
51	PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES	12249						51
52	TOTAL PROGRAM EXCLUDABLE COST	45035						52
53	TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS	295540						53

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1  
 PART II (CONT)

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

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (PPS) (15-0101)	SUB I	SUB II	SUB III	SUB IV	
TARGET AMOUNT AND LIMITATION COMPUTATION	1	1	1	1	1	
54 PROGRAM DISCHARGES						54
55 TARGET AMOUNT PER DISCHARGE						55
56 TARGET AMOUNT						56
57 DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT						57
58 BONUS PAYMENT						58
58.01 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED & COMPOUNDED BY THE MARKET BASKET						58.01
58.02 LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT UPDATED BY THE MARKET BASKET						58.02
58.03 IF LINE 53/LINE 54 IS LESS THAN THE LOWER OF LINES 55, 58.01 OR 58.02, THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS ARE LESS THAN EXPECTED COSTS, OR 1% OF THE TARGET AMOUNT						58.03
58.04 RELIEF PAYMENT						58.04
59 ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT						59
59.01 ALLOWABLE INPATIENT COST PER DISCHARGE (LTCH ONLY)						59.01
59.02 PROGRAM DISCHARGES PRIOR TO JULY 1						59.02
59.03 PROGRAM DISCHARGES AFTER JULY 1						59.03
59.04 PROGRAM DISCHARGES (SEE INSTRUCTIONS)						59.04
59.05 REDUCED INPAT COST PER DISCH. FOR DISCHARGES PRIOR TO JULY 1						59.05
59.06 REDUCED INPAT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1						59.06
59.07 REDUCED INPAT COST PER DISCHARGE (SEE INSTR.) (LTCH ONLY)						59.07
59.08 REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTR.)						59.08
PROGRAM INPATIENT ROUTINE SWING BED COST						
60 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						60
61 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						61
62 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS						62
63 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						63
64 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						64
65 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS						65

PROVIDER NO. 15-0101 WHITLEY MEMORIAL HOSPITAL  
PERIOD FROM 01/01/2010 TO 12/31/2010

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

VERSION: 2011.03  
05/27/2011 15:57

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1  
PARTS III & IV

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

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

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

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1  
 PARTS III & IV

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

HOSPITAL SUB I SUB II SUB III SUB IV  
 (PPS)  
 (15-0101)  
 1 1 1 1

PART IV - COMPUTATION OF OBSERVATION BED COST

83 TOTAL OBSERVATION BEDS	689	83
84 ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	1155.04	84
85 OBSERVATION BED COST	795823	85

COMPUTATION OF OBSERVATION BED PASS THROUGH COST - HOSPITAL

	COST 1	ROUTINE COST (FROM LINE 27) 2	COLUMN 1 DIVIDED BY COLUMN 2 3	TOTAL OBSERVATION BED COST (FROM LINE 85) 4	OBSERVATION BED PASS-THROUGH COST COL 3 TIMES COL 4 5	
86 OLD CAPITAL-RELATED COST	21916	5285482	.004146	795823	3299	86
87 NEW CAPITAL-RELATED COST	932891	5285482	.176501	795823	140464	87
88 NON PHYSICIAN ANESTHETIST		5285482		795823		88
89 MEDICAL EDUCATION		5285482		795823		89

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

<input type="checkbox"/> TITLE V	<input checked="" type="checkbox"/> HOSPITAL (15-0101)	<input type="checkbox"/> SNF	<input checked="" type="checkbox"/> PPS
<input checked="" type="checkbox"/> TITLE XVIII-PT A	<input type="checkbox"/> SUB I	<input type="checkbox"/> NF	<input type="checkbox"/> TEFRA
<input type="checkbox"/> TITLE XIX	<input type="checkbox"/> SUB II	<input type="checkbox"/> S/B-SNF	<input type="checkbox"/> OTHER
	<input type="checkbox"/> SUB III	<input type="checkbox"/> S/B-NF	
	<input type="checkbox"/> SUB IV	<input type="checkbox"/> ICF/MR	

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	3	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS		2020378		25
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.263693	362455	95577	37
39 DELIVERY ROOM & LABOR ROOM	1.298242			39
40 ANESTHESIOLOGY	.152650	39201	5984	40
41 RADIOLOGY-DIAGNOSTIC	.135296	775321	104898	41
43.01 MAMMOGRAPHY				43.01
44 LABORATORY	.194285	588121	114263	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
49 RESPIRATORY THERAPY	.270032	344299	92972	49
50 PHYSICAL THERAPY	.632827	55136	34892	50
51 OCCUPATIONAL THERAPY	.667345	11588	7733	51
52 SPEECH PATHOLOGY	.707986	7071	5006	52
53 ELECTROCARDIOLOGY	.639175	74667	47725	53
55 MEDICAL SUPPLIES CHARGED TO PAT	.540585	69164	37389	55
55.30 IMPL. DEV. CHARGED TO PATIENT	.342187	170041	58186	55.30
56 DRUGS CHARGED TO PATIENTS	.263003	812286	213634	56
59.97 CARDIAC REHABILITATION				59.97
59.98 HYPERBARIC OXYGEN THERAPY				59.98
59.99 LITHOTRIPSY				59.99
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC	.933101	800	746	60
61 EMERGENCY	.318124	462209	147040	61
62 OBSERVATION BEDS (NON-DISTINCT	.930443			62
OTHER REIMBURSABLE COST CENTERS				
63.50 RHC				63.50
63.60 FQHC				63.60
65 AMBULANCE SERVICES				65
101 TOTAL		3772359	966045	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		3772359		103

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

<input type="checkbox"/> TITLE V	<input type="checkbox"/> HOSPITAL	<input checked="" type="checkbox"/> SNF (15-5128)	<input checked="" type="checkbox"/> PPS
<input checked="" type="checkbox"/> TITLE XVIII-PT A	<input type="checkbox"/> SUB I	<input type="checkbox"/> NF	<input type="checkbox"/> TEFRA
<input type="checkbox"/> TITLE XIX	<input type="checkbox"/> SUB II	<input type="checkbox"/> S/B-SNF	<input type="checkbox"/> OTHER
	<input type="checkbox"/> SUB III	<input type="checkbox"/> S/B-NF	
	<input type="checkbox"/> SUB IV	<input type="checkbox"/> ICF/MR	

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS
	1	2	3
INPATIENT ROUTINE SERVICE COST CENTERS			
25 ADULTS & PEDIATRICS			25
ANCILLARY SERVICE COST CENTERS			
37 OPERATING ROOM	.263693		37
39 DELIVERY ROOM & LABOR ROOM	1.298242		39
40 ANESTHESIOLOGY	.122335		40
41 RADIOLOGY-DIAGNOSTIC	.135296		41
43.01 MAMMOGRAPHY			43.01
44 LABORATORY	.194285		44
46.30 BLOOD CLOTTING FACTORS ADMIN CO			46.30
49 RESPIRATORY THERAPY	.270032		49
50 PHYSICAL THERAPY	.632827		50
51 OCCUPATIONAL THERAPY	.667345		51
52 SPEECH PATHOLOGY	.707986		52
53 ELECTROCARDIOLOGY	.639175		53
55 MEDICAL SUPPLIES CHARGED TO PAT	.540585		55
55.30 IMPL. DEV. CHARGED TO PATIENT	.342187		55.30
56 DRUGS CHARGED TO PATIENTS	.263003		56
59.97 CARDIAC REHABILITATION			59.97
59.98 HYPERBARIC OXYGEN THERAPY			59.98
59.99 LITHOTRIPSY			59.99
OUTPATIENT SERVICE COST CENTERS			
60 CLINIC	.933101		60
61 EMERGENCY	.317269		61
62 OBSERVATION BEDS (NON-DISTINCT	.930443		62
OTHER REIMBURSABLE COST CENTERS			
63.50 RHC			63.50
63.60 FQHC			63.60
65 AMBULANCE SERVICES			65
101 TOTAL			101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES			102
103 NET CHARGES			103

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

[ ] TITLE V                                    [XX] HOSPITAL (15-0101)                    [ ] SNF                                    [XX] PPS  
 [ ] TITLE XVIII-PT A                        [ ] SUB I                                    [ ] NF                                    [ ] TEFRA  
 [XX] TITLE XIX                                [ ] SUB II                                  [ ] S/B-SNF                              [ ] OTHER  
     [ ] SUB III  
     [ ] SUB IV                                  [ ] ICF/MR

COST CENTER DESCRIPTION	RATIO OF COST	INPATIENT	INPATIENT	
	TO CHARGES	PROGRAM CHARGES	PROGRAM COSTS	
	1	2	3	
INPATIENT ROUTINE SERVICE COST CENTERS				
25 ADULTS & PEDIATRICS		239086		25
ANCILLARY SERVICE COST CENTERS				
37 OPERATING ROOM	.263693	61675	16263	37
39 DELIVERY ROOM & LABOR ROOM	1.298242	20330	26393	39
40 ANESTHESIOLOGY	.152650	7019	1071	40
41 RADIOLOGY-DIAGNOSTIC	.135296	100727	13628	41
43.01 MAMMOGRAPHY				43.01
44 LABORATORY	.194285	63750	12386	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO				46.30
49 RESPIRATORY THERAPY	.270032	28909	7806	49
50 PHYSICAL THERAPY	.632827	1832	1159	50
51 OCCUPATIONAL THERAPY	.667345			51
52 SPEECH PATHOLOGY	.707986	354	251	52
53 ELECTROCARDIOLOGY	.639175	9815	6274	53
55 MEDICAL SUPPLIES CHARGED TO PAT	.540585	11836	6398	55
55.30 IMPL. DEV. CHARGED TO PATIENT	.342187			55.30
56 DRUGS CHARGED TO PATIENTS	.263003	115342	30335	56
59.97 CARDIAC REHABILITATION				59.97
59.98 HYPERBARIC OXYGEN THERAPY				59.98
59.99 LITHOTRIPSY				59.99
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC	.933101	185	173	60
61 EMERGENCY	.318124	49314	15688	61
62 OBSERVATION BEDS (NON-DISTINCT	.930443			62
OTHER REIMBURSABLE COST CENTERS				
63.50 RHC				63.50
63.60 FQHC				63.60
65 AMBULANCE SERVICES	.657411			65
101 TOTAL		471088	137825	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		471088		103

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART A

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

	HOSPITAL (15-0101)	SUB I	SUB II	SUB III	SUB IV	
DRG AMOUNT						
1 OTHER THAN OUTLIER PAYMENTS OCCURRING BEFORE OCTOBER 1	1416932					1
1.01 OTHER THAN OUTLIER PAYMENTS OCCURRING ON OR AFTER OCTOBER 1 AND BEFORE JANUARY 1	472311					1.01
1.02 OTHER THAN OUTLIER PAYMENTS OCCURRING ON OR AFTER JAN 1 MANAGED CARE PATIENTS						1.02
1.03 PAYMENTS PRIOR TO MARCH 1 OR OCTOBER 1						1.03
1.04 PAYMENTS ON OR AFTER OCTOBER 1 AND PRIOR TO JANUARY 1						1.04
1.05 PAYMENTS ON OR AFTER JAN 1 BUT BEFORE APR 1/OCT 1						1.05
1.06 ADDITIONAL AMOUNT RECEIVED OR TO BE RECEIVED						1.06
1.07 PAYMENTS FOR DISCHARGES ON OR AFTER APRIL 1, 2001 THROUGH SEPTEMBER 30, 2001						1.07
1.08 SIMULATED PAYMENTS FROM THE PS&R ON OR AFTER APRIL 1, 2001 THROUGH SEPTEMBER 30, 2001						1.08
2 OUTLIER PAYMENTS PRIOR TO OCTOBER 1, 1997						2
2.01 OUTLIER PAYMENTS ON OR AFTER OCTOBER 1, 1997 INDIRECT MEDICAL EDUCATION ADJUSTMENT	3917					2.01
3 BED DAYS AVAILABLE DIVIDED BY NO. OF DAYS IN CR PERIOD	38.11					3
3.01 NO OF INTERNS & RESIDENTS FROM WORKSHEET S-3, PART I						3.01
3.02 INDIRECT MEDICAL EDUCATION PERCENTAGE						3.02
3.03 INDIRECT MEDICAL EDUCATION ADJUSTMENT						3.03
3.04 FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PGMS FOR THE MOST RECENT CR PERIOD ENDING ON OR BEFORE DEC 31, 1996						3.04
3.05 FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PGMS WHICH MEET THE CRITERIA FOR AN ADD-ON TO THE CAP FOR NEW PROGRAMS IN ACCORDANCE WITH SECTION 1886(d)(5)(B)(viii)						3.05
3.06 ADJUSTED FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PGMS FOR AFFILIATED PROGRAMS IN ACCORDANCE WITH SECTION 1886(d)(5)(B)(viii) [ FOR CR PERIODS ENDING ] [ ON OR AFTER 7/1/2005 ] [E-3,PT.VI,LN.15][PLUS LN.3.06]						3.06
3.07 SUM OF LINES 3.04-3.06		0.00	0.00			3.07
3.08 FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS IN THE CURRENT YEAR FROM YOUR RECORDS						3.08
3.09 FOR CR PERIODS BEGINNING BEFORE OCTOBER 1, ENTER THE PERCENTAGE OF DISCHARGES OCCURRING PRIOR TO OCTOBER 1						3.09
3.10 FOR CR PERIODS BEGINNING BEFORE OCTOBER 1, ENTER THE PERCENTAGE OF DISCHARGES OCCURRING ON OR AFTER OCT. 1						3.10
3.11 FTE COUNT FOR THE PERIOD IDENTIFIED IN LINE 3.09						3.11
3.12 FTE COUNT FOR THE PERIOD IDENTIFIED IN LINE 3.10						3.12
3.13 FTE COUNT FOR RESIDENTS IN DENTAL & PODIATRIC PROGRAMS						3.13
3.14 CURRENT YEAR ALLOWABLE FTE						3.14
3.15 TOTAL ALLOWABLE FTE COUNT FOR THE PRIOR YEAR, IF NONE BUT PRIOR YEAR TEACHING WAS IN EFFECT ENTER 1 HERE..						3.15
3.16 TOTAL ALLOWABLE FTE COUNT FOR THE PENULTIMATE YEAR IF THAT YEAR ENDED ON OR AFTER SEPTEMBER 30, 1997, OTHERWISE ENTER ZERO. IF THERE WAS NO FTE COUNT IN THIS PERIOD BUT PRIOR YR TEACHING WAS IN EFFECT ENTER 1 HERE.. RES. IN INIT YRS						3.16
3.17 SUM OF LINES 3.14 THROUGH 3.16 DIVIDED BY THE NUMBER OF THOSE LINES IN EXCESS OF ZERO		0.00				3.17

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART A  
 (CONT)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

	HOSPITAL (15-0101)	SUB I	SUB II	SUB III	SUB IV	
3.18						3.18
3.19						3.19
3.20						3.20
3.21						3.21
3.22						3.22
3.23						3.23
3.24						3.24
4	0.0063					4
4.01	0.1944					4.01
4.02	0.2007					4.02
4.03	0.0580					4.03
4.04	109576					4.04
5						5
5.01						5.01
5.02						5.02
5.03						5.03
5.04						5.04
5.05						5.05
5.06						5.06
6	2002736					6
7						7
7.01						7.01
8	2002736					8
9	154613					9
10						10
11						11
11.01						11.01
11.02						11.02
12						12
13						13
14						14
15						15
16	2157349					16
17						17
18	2157349					18
19	321072					19
20						20
21	83369					21
21.01	58358					21.01
21.02	64442					21.02
22	1894635					22

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART A  
 (CONT)

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS

	HOSPITAL (15-0101)	SUB I	SUB II	SUB III	SUB IV	
23	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION					23
24	OTHER ADJUSTMENTS					24
24.06	OTHER ADJUSTMENT (SPECIFY)	112772				24.06
24.94	LOW VOLUME ADJUSTMENT PAYMENT	112772				24.94
25	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS					25
26	AMOUNT DUE PROVIDER	2007407				26
27	SEQUESTRATION ADJUSTMENT					27
28	INTERIM PAYMENTS	1990306				28
28.01	TENTATIVE SETTLEMENT (FOR FI USE ONLY)					28.01
29	BALANCE DUE PROVIDER (PROGRAM)	17101				29
30	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2	20393				30
	TO BE COMPLETED BY INTERMEDIARY					
50	OPERATING OUTLIER AMOUNT FROM WKST E, PART A, LINE 2.01					50
51	CAPITAL OUTLIER AMOUNT FROM WKST L, PART I, LINE 3.01					51
52	OPERATING OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)					52
53	CAPITAL OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)					53
54	THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY (SEE INSTRUCTIONS)					54
55	OPERATING TIME VALUE OF MONEY (SEE INSTRUCTIONS)					55
56	CAPITAL TIME VALUE OF MONEY (SEE INSTRUCTIONS)					56

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (15-0101) 1	HOSPITAL (15-0101) 1.01	HOSPITAL (15-0101) 1.02	
1 MEDICAL AND OTHER SERVICES				1
1.01 MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER AUGUST 1, 2000	1793508			1.01
1.02 PPS PAYMENTS RECEIVED INCLUDING OUTLIERS	1610345			1.02
1.03 1996 HOSPITAL SPECIFIC PAYMENT TO COST RATIO				1.03
1.04 LINE 1.01 TIMES LINE 1.03				1.04
1.05 LINE 1.02 DIVIDED BY LINE 1.04				1.05
1.06 TRANSITIONAL CORRIDOR PAYMENT				1.06
1.07 AMOUNT FROM WORKSHEET D, PART IV, COLUMN 9, LINE 101				1.07
2 INTERNS AND RESIDENTS				2
3 ORGAN ACQUISITIONS				3
4 COST OF TEACHING PHYSICIANS				4
5 TOTAL COST				5
COMPUTATION OF LESSER OF COST OR CHARGES REASONABLE CHARGES				
6 ANCILLARY SERVICE CHARGES				6
7 INTERNS AND RESIDENTS SERVICE CHARGES				7
8 ORGAN ACQUISITION CHARGES				8
9 CHARGES OF PROFESSIONAL SERVICES OF TEACHING PHYSICIANS				9
10 TOTAL REASONABLE CHARGES				10
CUSTOMARY CHARGES				
11 AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS				11
12 AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)				12
13 RATIO OF LINE 11 TO LINE 12				13
14 TOTAL CUSTOMARY CHARGES				14
15 EXCESS OF CUSTOMARY CHGES OVER REASONABLE COST				15
16 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES				16
17 LESSER OF COST OR CHARGES				17
17.01 TOTAL PPS PAYMENTS	1610345			17.01

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	HOSPITAL (15-0101) 1	HOSPITAL (15-0101) 1.01	HOSPITAL (15-0101) 1.02
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18 DEDUCTIBLES AND COINSURANCE			18
18.01 DEDUCTIBLES AND COINSURANCE RELATING TO LINE 17.01	424320		18.01
19 SUBTOTAL	1186025		19
20 SUM OF AMOUNTS FROM WKST E, PARTS C,D & E			20
21 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS			21
22 ESRD DIRECT MEDICAL EDUCATION COSTS			22
23 SUBTOTAL	1186025		23
24 PRIMARY PAYER PAYMENTS	91		24
25 SUBTOTAL	1185934		25
REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)			
26 COMPOSITE RATE ESRD			26
27 BAD DEBTS	83275		27
27.01 REDUCED REIMBURSABLE BAD DEBTS	58293		27.01
27.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	66942		27.02
28 SUBTOTAL	1244227		28
29 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION			29
30 OTHER ADJUSTMENTS			30
24.06 OTHER ADJUSTMENT (SPECIFY)			24.06
30.99 OTHER ADJUSTMENTS (MSP-LCC RECONCILIATION AMOUNT)			30.99
31 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS			31
32 SUBTOTAL	1244227		32
33 SEQUESTRATION ADJUSTMENT			33
34 INTERIM PAYMENTS	1252018		34
34.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)			34.01
35 BALANCE DUE PROVIDER/PROGRAM	-7791		35
36 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2			36
TO BE COMPLETED BY CONTRACTOR			
50 ORIGINAL OUTLIER AMOUNT (SEE INSTRUCTIONS)			50
51 OUTLIER RECONCILIATION ADJUSTMENT AMOUNT (SEE INSTRUCTIONS)			51
52 THE RATE USED TO CALCULATE THE TIME VALUE MEET THE CRITERIA FOR AN ADD-ON TO THE CAP FOR NEW TIME VALUE OF MONEY (SEE INSTRUCTIONS)			52
53 FOR AFFILIATED PROGRAMS IN ACCORDANCE WITH SECTION			53
54 TOTAL (SUM OF LINES 51 AND 53)			54

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	SNF (15-5128)	SNF (15-5128)	SNF (15-5128)	
	1	1.01	1.02	
1 MEDICAL AND OTHER SERVICES				1
1.01 MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER AUGUST 1, 2000				1.01
1.02 PPS PAYMENTS RECEIVED INCLUDING OUTLIERS				1.02
1.03 1996 HOSPITAL SPECIFIC PAYMENT TO COST RATIO				1.03
1.04 LINE 1.01 TIMES LINE 1.03				1.04
1.05 LINE 1.02 DIVIDED BY LINE 1.04				1.05
1.06 TRANSITIONAL CORRIDOR PAYMENT				1.06
1.07 AMOUNT FROM WORKSHEET D, PART IV, COLUMN 9, LINE 101				1.07
2 INTERNS AND RESIDENTS				2
3 ORGAN ACQUISITIONS				3
4 COST OF TEACHING PHYSICIANS				4
5 TOTAL COST				5
COMPUTATION OF LESSER OF COST OR CHARGES REASONABLE CHARGES				
6 ANCILLARY SERVICE CHARGES				6
7 INTERNS AND RESIDENTS SERVICE CHARGES				7
8 ORGAN ACQUISITION CHARGES				8
9 CHARGES OF PROFESSIONAL SERVICES OF TEACHING PHYSICIANS				9
10 TOTAL REASONABLE CHARGES				10
CUSTOMARY CHARGES				
11 AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS				11
12 AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)				12
13 RATIO OF LINE 11 TO LINE 12				13
14 TOTAL CUSTOMARY CHARGES				14
15 EXCESS OF CUSTOMARY CHGES OVER REASONABLE COST				15
16 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES				16
17 LESSER OF COST OR CHARGES				17
17.01 TOTAL PPS PAYMENTS				17.01

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E  
 PART B

PART B - MEDICAL AND OTHER HEALTH SERVICES

	SNF (15-5128) 1	SNF (15-5128) 1.01	SNF (15-5128) 1.02	
COMPUTATION OF REIMBURSEMENT SETTLEMENT				
18				18
18.01				18.01
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
27.01				27.01
27.02				27.02
28				28
29				29
30				30
24.06				24.06
30.99				30.99
31				31
32				32
33				33
34				34
34.01				34.01
35				35
36				36
TO BE COMPLETED BY CONTRACTOR				
50				50
51				51
52				52
53				53
54				54

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED  
 HOSPITAL (15-0101)

WORKSHEET E-1

DESCRIPTION	INPATIENT PART A		PART B		
	MM/DD/YYYY 1	AMOUNT 2	MM/DD/YYYY 3	AMOUNT 4	
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1990306		1215441	1
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE', OR ENTER A ZERO.		NONE		36577	2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	PROGRAM .01 TO .02 PROVIDER .03 PROVIDER .04 TO .05 PROVIDER .50 TO .51 PROGRAM .52 PROGRAM .53 PROGRAM .54	NONE		NONE	3.01 3.02 3.03 3.04 3.05 3.50 3.51 3.52 3.53 3.54
SUBTOTAL	.99				3.99
4 TOTAL INTERIM PAYMENTS		1990306		1252018	4
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.	PROGRAM .01 TO .02 PROVIDER .03 PROVIDER .50 TO .51 PROGRAM .52				5.01 5.02 5.03 5.50 5.51 5.52
SUBTOTAL	.99				5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO .01 PROVIDER TO .02 PROGRAM				6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY					7

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

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

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED  
 SKILLED NURSING FACILITY I (15-5128)

WORKSHEET E-1

DESCRIPTION	INPATIENT		PART B	
	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT
	1	2	3	4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		655369		1
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE 'NONE', OR ENTER A ZERO.		NONE		2
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE 'NONE' OR ENTER A ZERO.	.01 PROGRAM .02 TO .03 PROVIDER .04 .05 .50 PROVIDER .51 TO .52 PROGRAM .53 .54			3.01 3.02 3.03 3.04 3.05 3.50 3.51 3.52 3.53 3.54
SUBTOTAL	.99			3.99
4 TOTAL INTERIM PAYMENTS		655369		4
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.	PROGRAM .01 TO .02 PROVIDER .03 PROVIDER .50 TO .51 PROGRAM .52			5.01 5.02 5.03 5.50 5.51 5.52
SUBTOTAL	.99			5.99
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON THE COST REPORT.	PROGRAM TO .01 PROVIDER TO .02 PROGRAM			6.01 6.02
7 TOTAL MEDICARE PROGRAM LIABILITY				7

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

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

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3  
 PART III

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

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

SNF I  
 (15-5128)  
 (PPS)  
 2

COMPUTATION OF NET COST OF COVERED SERVICES		
1	INPATIENT HOSPITAL/SNF/NF SERVICES	1
2	MEDICAL AND OTHER SERVICES	2
3	INTERNS AND RESIDENTS	3
4	ORGAN ACQUISITION CERTIFIED TRANSPLANT CENTERS ONLY	4
5	COST OF TEACHING PHYSICIANS	5
6	SUBTOTAL	6
7	INPATIENT PRIMARY PAYER PAYMENTS	7
8	OUTPATIENT PRIMARY PAYER PAYMENTS	8
9	SUBTOTAL	9
COMPUTATION OF LESSER OF COST OR CHARGES		
10	ROUTINE SERVICE CHARGES	10
11	ANCILLARY SERVICE CHARGES	11
12	INTERNS AND RESIDENTS SERVICE CHARGES	12
13	ORGAN ACQUISITION CHARGES, NET OF REVENUE	13
14	TEACHING PHYSICIANS	14
15	INCENTIVE FROM TARGET AMOUNT COMPUTATION	15
16	TOTAL REASONABLE CHARGES	16
CUSTOMARY CHARGES		
17	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	17
18	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)	18
19	RATIO OF LINE 17 TO LINE 18	19
20	TOTAL CUSTOMARY CHARGES	20
21	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	21
22	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES	22
23	COST OF COVERED SERVICES	23
PROSPECTIVE PAYMENT AMOUNT		
24	OTHER THAN OUTLIER PAYMENTS	24
25	OUTLIER PAYMENTS	25
26	PROGRAM CAPITAL PAYMENTS	26
27	CAPITAL EXCEPTION PAYMENTS	27
28	ROUTINE SERVICE OTHER PASS THROUGH COSTS	28
29	ANCILLARY SERVICE OTHER PASS THROUGH COSTS	29
30	SUBTOTAL	30
31	CUSTOMARY CHARGES (TITLE XIX PPS COVERED SERVICES ONLY)	31
32	AMOUNT FROM LINE 30	32
33	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)	33

CALCULATION OF REIMBURSEMENT SETTLEMENT

WORKSHEET E-3  
 PART III

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

[ ] TITLE V	[XX] TITLE XVIII	[ ] TITLE XIX
	SNF I (15-5128) (PPS) 2	
COMPUTATION OF REIMBURSEMENT SETTLEMENT		
34 EXCESS OF REASONABLE COST		34
35 SUBTOTAL	829032	35
36 COINSURANCE	173663	36
37 SUM OF AMOUNTS FROM WKST E, PARTS C,D AND E, LINE 19		37
38 REIMBURSABLE BAD DEBTS	45006	38
38.01 REDUCED REIMBURSABLE BAD DEBTS		38.01
38.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	45006	38.02
38.03 ADJUSTED REIMBURSABLE BAD DEBTS FOR PERIODS ENDING ON OR AFTER 10/01/05 (SEE INSTR.)	45006	38.03
39 UTILIZATION REVIEW		39
40 SUBTOTAL	700375	40
41 INPATIENT ROUTINE SERVICE COST		41
42 MEDICARE INPATIENT ROUTINE CHARGES		42
43 AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		43
44 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)		44
45 RATIO OF LINE 43 TO LINE 44		45
46 TOTAL CUSTOMARY CHARGES		46
47 EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST		47
48 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES		48
49 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION		49
50 LOSS ON SALE OF ASSETS		50
51 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS		51
52 SUBTOTAL	700375	52
53 INDIRECT MEDICAL EDUCATION ADJUSTMENT (PPS ONLY)		53
54 DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS		54
55 TOTAL AMOUNT PAYABLE TO THE PROVIDER	700375	55
56 SEQUESTRATION ADJUSTMENT		56
57 INTERIM PAYMENTS	655369	57
57.01 TENTATIVE SETTLEMENT (FOR FI USE ONLY)		57.01
58 BALANCE DUE PROVIDER/PROGRAM	45006	58
59 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB 15-II, SECTION 115.2		59

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

WORKSHEET E-3  
 PART III

	[ ] TITLE V	[ ] TITLE XVIII	[XX] TITLE XIX		
	HOSPITAL (15-0101) (PPS)	SUB I	SUB II	SUB III	
				SUB IV	
				NF I (PPS)	
1	COMPUTATION OF NET COST OF COVERED SERVICES	1	1	1	1
2	INPATIENT HOSPITAL/SNF/NF SERVICES				1
3	MEDICAL AND OTHER SERVICES	491882			2
4	INTERNS AND RESIDENTS				3
5	ORGAN ACQUISITION CERTIFIED TRANSPLANT CENTERS O				4
6	COST OF TEACHING PHYSICIANS				5
7	SUBTOTAL	491882			6
8	INPATIENT PRIMARY PAYER PAYMENTS				7
9	OUTPATIENT PRIMARY PAYER PAYMENTS				8
10	SUBTOTAL	491882			9
11	COMPUTATION OF LESSER OF COST OR CHARGES				
12	ROUTINE SERVICE CHARGES				10
13	ANCILLARY SERVICE CHARGES	2230249			11
14	INTERNS AND RESIDENTS SERVICE CHARGES				12
15	ORGAN ACQUISITION CHARGES, NET OF REVENUE				13
16	TEACHING PHYSICIANS				14
17	INCENTIVE FROM TARGET AMOUNT COMPUTATION				15
18	TOTAL REASONABLE CHARGES	2230249			16
19	CUSTOMARY CHARGES				
20	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE				17
21	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM				18
22	A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN				
23	ACCORDANCE WITH 42 CFR 413.13(E)				
24	RATIO OF LINE 17 TO LINE 18				19
25	TOTAL CUSTOMARY CHARGES	2230249			20
26	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	1738367			21
27	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES				22
28	COST OF COVERED SERVICES	491882			23
29	PROSPECTIVE PAYMENT AMOUNT				
30	OTHER THAN OUTLIER PAYMENTS				24
31	OUTLIER PAYMENTS				25
32	PROGRAM CAPITAL PAYMENTS				26
33	CAPITAL EXCEPTION PAYMENTS				27
34	ROUTINE SERVICE OTHER PASS THROUGH COSTS				28
35	ANCILLARY SERVICE OTHER PASS THROUGH COSTS				29
36	SUBTOTAL	491882			30
37	CUSTOMARY CHARGES (TITLE XIX PPS COVERED)				31
38	LESSER OF LINES 30 OR 31				32
39	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)				33

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

WORKSHEET E-3  
 PART III

	[ ] TITLE V	[ ] TITLE XVIII	[XX] TITLE XIX			
	HOSPITAL (15-0101) (PPS)	SUB I	SUB II	SUB III	SUB IV	NF I
	1	1	1	1	1	1
34	COMPUTATION OF REIMBURSEMENT SETTLEMENT					
35	EXCESS OF REASONABLE COST					34
36	SUBTOTAL					35
37	COINSURANCE					36
38	SUM OF AMOUNTS FROM WKST E, PARTS C,D AND E,					37
38	REIMBURSABLE BAD DEBTS					38
38.01	REDUCED REIMBURSABLE BAD DEBTS					38.01
38.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)					38.02
39	UTILIZATION REVIEW					39
40	SUBTOTAL					40
41	INPATIENT ROUTINE SERVICE COST					41
42	MEDICARE INPATIENT ROUTINE CHARGES					42
43	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE					43
44	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)					44
45	RATIO OF LINE 43 TO LINE 44					45
46	TOTAL CUSTOMARY CHARGES					46
47	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST					47
48	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES					48
49	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM UTILIZATION					49
50	LOSS ON SALE OF ASSETS					50
51	AMOUNTS APPLICABLE TO PRIOR COST REPORTING DEPRECIABLE ASSETS					51
52	SUBTOTAL					52
53	INDIRECT MEDICAL EDUCATION ADJUSTMENT					53
54	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS					54
55	TOTAL AMOUNT PAYABLE TO THE PROVIDER					55
56	SEQUESTRATION ADJUSTMENT					56
57	INTERIM PAYMENTS					57
57.01	TENTATIVE SETTLEMENT (FOR FI USE ONLY)					57.01
58	BALANCE DUE PROVIDER/PROGRAM					58
59	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT SECTION 115.2					59

BALANCE SHEET

WORKSHEET G

ASSETS	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1	2	3	4
CURRENT ASSETS				
1 CASH ON HAND AND IN BANKS	-14256			1
2 TEMPORARY INVESTMENTS				2
3 NOTES RECEIVABLE				3
4 ACCOUNTS RECEIVABLE	4677309			4
5 OTHER RECEIVABLES	1188268			5
6 ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE				6
7 INVENTORY	126531			7
8 PREPAID EXPENSES	144618			8
9 OTHER CURRENT ASSETS	36332			9
10 DUE FROM OTHER FUNDS				10
11 TOTAL CURRENT ASSETS	6158802			11
FIXED ASSETS				
12 LAND	105745			12
12.01 ACCUMULATED DEPRECIATION				12.01
13 LAND IMPROVEMENTS	683845			13
13.01 ACCUMULATED DEPRECIATION	-558685			13.01
14 BUILDINGS	16886910			14
14.01 ACCUMULATED DEPRECIATION	-15266227			14.01
15 LEASEHOLD IMPROVEMENTS	42430			15
15.01 ACCUMULATED AMORTIZATION	-42430			15.01
16 FIXED EQUIPMENT	9838379			16
16.01 ACCUMULATED DEPRECIATION	-9337922			16.01
17 AUTOMOBILES AND TRUCKS	147752			17
17.01 ACCUMULATED DEPRECIATION	-110830			17.01
18 MAJOR MOVABLE EQUIPMENT	11945168			18
18.01 ACCUMULATED DEPRECIATION	-7754601			18.01
19 MINOR EQUIPMENT DEPRECIABLE				19
19.01 ACCUMULATED DEPRECIATION				19.01
20 MINOR EQUIPMENT-NONDEPRECIABLE				20
21 TOTAL FIXED ASSETS	6579534			21
OTHER ASSETS				
22 INVESTMENTS	38129172			22
23 DEPOSITS ON LEASES				23
24 DUE FROM OWNERS/OFFICERS				24
25 OTHER ASSETS	87089			25
26 TOTAL OTHER ASSETS	38216261			26
27 TOTAL ASSETS	50954597			27
LIABILITIES AND FUND BALANCES	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1	2	3	4
CURRENT LIABILITIES				
28 ACCOUNTS PAYABLE	1972355			28
29 SALARIES, WAGES & FEES PAYABLE	814353			29
30 PAYROLL TAXES PAYABLE				30
31 NOTES & LOANS PAYABLE (SHORT TERM)				31
32 DEFERRED INCOME	115047			32
33 ACCELERATED PAYMENTS				33
34 DUE TO OTHER FUNDS				34
35 OTHER CURRENT LIABILITIES	42239			35
36 TOTAL CURRENT LIABILITIES	2943994			36
LONG-TERM LIABILITIES				
37 MORTGAGE PAYABLE				37
38 NOTES PAYABLE	183958			38
39 UNSECURED LOANS				39
40 LOANS FROM OWNERS .01 PRIOR TO 7/1/66 .02 ON OR AFTER 7/1/66				40
41 OTHER LONG TERM LIABILITIES	840238			41
42 TOTAL LONG TERM LIABILITIES	1024196			42
43 TOTAL LIABILITIES	3968190			43
CAPITAL ACCOUNTS				
44 GENERAL FUND BALANCE	46986407			44
45 SPECIFIC PURPOSE FUND BALANCE				45
46 DONOR CREATED-ENDOWMENT FUND BAL-RESTRICTED				46
47 DONOR CREATED-ENDOWMENT FUND BAL-UNRESTRICTED				47
48 GOVERNING BODY CREATED - ENDOWMENT FUND BAL				48
49 PLANT FUND BALANCE - INVESTED IN PLANT				49
50 PLANT FUND BALANCE - RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				50
51 TOTAL FUND BALANCES	46986407			51
52 TOTAL LIABILITIES AND FUND BALANCES	50954597			52

STATEMENT OF CHANGES IN FUND BALANCES

WORKSHEET G-1

	GENERAL FUND 1	SPECIFIC PURPOSE FUND 2	ENDOWMENT FUND 3	PLANT FUND 4
1 FUND BALANCES AT BEGINNING OF PERIOD	52137234			1
2 NET INCOME (LOSS)	-1361051			2
3 TOTAL	50776183			3
4 ADDITIONS (CREDIT ADJUSTMENTS)				4
5 ASSET TRANSFERS				5
6 UNRESTRICTED FUND - FOUNDATION				6
7 DONATED CAPITAL				7
8				8
9				9
10 TOTAL ADDITIONS				10
11 SUBTOTAL	50776183			11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)				12
13 INTERUNIT ACCOUNT BALANCE TRANSFER				13
14 ASSET TRANSFER	2236			14
15 UNREALIZED LOSS ON INVESTMENTS				15
16 GENERAL FUND	3787540			16
17				17
18 TOTAL DEDUCTIONS	3789776			18
19 FUND BALANCE AT END OF PERIOD PER BALANCE SHEET	46986407			19

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

WORKSHEET G-2  
 PARTS I & II

PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3	
1 GENERAL INPATIENT ROUTINE CARE SERVICES				1
2 HOSPITAL	6524903		6524903	2
4 SUBPROVIDER I				4
5 SWING BED - SNF				5
6 SWING BED - NF				6
7 SKILLED NURSING FACILITY	3864350		3864350	7
8 NURSING FACILITY				8
9 OTHER LONG TERM CARE				9
10 TOTAL GENERAL INPATIENT CARE SERVICES	10389253		10389253	10
11 INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				11
12 INTENSIVE CARE UNIT				12
13 CORONARY CARE UNIT				13
14 BURN INTENSIVE CARE UNIT				14
15 SURGICAL INTENSIVE CARE UNIT				15
16 OTHER SPECIAL CARE (SPECIFY)				16
17 TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICE	10389253		10389253	17
18 TOTAL INPATIENT ROUTINE CARE SERVICES	12343319		12343319	18
18.50 ANCILLARY SERVICES		49841321	49841321	18.50
18.60 OUTPATIENT SERVICES				18.60
19 RHC				19
20 FQHC				20
21 HOME HEALTH AGENCY		3221406	3221406	21
22 AMBULANCE				22
23 CORF				23
24 ASC				24
25 HOSPICE				25
TOTAL PATIENT REVENUES	22732572	53062727	75795299	

PART II - OPERATING EXPENSES

	1	2	
26 OPERATING EXPENSES		40343509	26
27 ADD (SPECIFY)			27
28 PROVISION FOR BAD DEBTS	3824541		28
29			29
30			30
31			31
32			32
33 TOTAL ADDITIONS		3824541	33
34 DEDUCT (SPECIFY)			34
35			35
36			36
37			37
38			38
39 TOTAL DEDUCTIONS			39
40 TOTAL OPERATING EXPENSES		44168050	40

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION			
1	TOTAL PATIENT REVENUES	75795299	1
2	LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	38780855	2
3	NET PATIENT REVENUES	37014444	3
4	LESS - TOTAL OPERATING EXPENSES	44168050	4
5	NET INCOME FROM SERVICE TO PATIENTS	-7153606	5
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		6
7	INCOME FROM INVESTMENTS	1516527	7
8	REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE		8
9	REVENUE FROM TELEVISION AND RADIO SERVICE	10301	9
10	PURCHASE DISCOUNTS		10
11	REBATES AND REFUNDS OF EXPENSES		11
12	PARKING LOT RECEIPTS		12
13	REVENUE FROM LAUNDRY AND LINEN SERVICE	2693	13
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	99668	14
15	REVENUE FROM RENTAL OF LIVING QUARTERS	723652	15
16	REV FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS		16
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	664247	17
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	310	18
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		20
21	RENTAL OF VENDING MACHINES		21
22	RENTAL OF HOSPITAL SPACE	38105	22
23	GOVERNMENTAL APPROPRIATIONS		23
24	CLINIC RENTAL	266154	24
24.01	GAIN OR LOSS ON DISPOSAL OF ASSETS	-5986	24.01
24.02	COUNTY REIMBURSEMENT OF AMBULANCES	332330	24.02
24.03	EMERGENCY PREPAREDNESS BIOTERRORISM		24.03
24.04	MISCELLANEOUS	30935	24.04
25	TOTAL OTHER INCOME	3678936	25
26	TOTAL	-3474670	26
27	UNREALIZED GAIN (LOSS)	-2113619	27
28			28
29			29
30	TOTAL OTHER EXPENSES	-2113619	30
31	NET INCOME (OR LOSS) FOR THE PERIOD	-1361051	31

CALCULATION OF CAPITAL PAYMENT - TITLE XVIII - FULLY PROSPECTIVE METHOD

WORKSHEET L

	HOSPITAL (15-0101) (15-0101)	SUB I	SUB II	SUB III	SUB IV
<b>PART I - FULLY PROSPECTIVE METHOD</b>					
1	CAPITAL HOSPITAL SPECIFIC RATE PAYMENTS				1
	CAPITAL FEDERAL AMOUNT				
2	CAPITAL DRG OTHER THAN OUTLIER	153770			2
3	CAPITAL DRG OUTLIER PAYMENTS FOR SERVICES RENDERED PRIOR TO OCTOBER 1, 1997				3
3.01	CAPITAL DRG OUTLIER PAYMENTS FOR SERVICES RENDERED ON OR AFTER OCTOBER 1, 1997	843			3.01
4	INDIRECT MEDICAL EDUCATION ADJUSTMENT TOTAL INPAT DAYS DIVIDED BY NO OF DAYS IN CR PERIOD				4
	[ E-3,PT VI,LN.18]				
	[E,PT A,LN.3.17][x E-3,PT VI,LN.1]				
4.01	NO. OF INTERNS & RESIDENTS	0.00	0.00		4.01
4.02	INDIRECT MEDICAL EDUCATION PERCENTAGE				4.02
4.03	INDIRECT MEDICAL EDUCATION ADJUSTMENT DISPROPORTIONATE SHARE ADJUSTMENT				4.03
5	% OF SSI RECIPIENT PAT DAYS TO MEDICARE PART A PAT DAYS				5
5.01	% OF MEDICAID PAT DAYS TO TOTAL DAYS ON WKST S-3, PART I				5.01
5.02	SUM OF LINES 5 AND 5.01				5.02
5.03	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE				5.03
5.04	DISPROPORTIONATE SHARE ADJUSTMENT				5.04
6	TOTAL PROSPECTIVE CAPITAL PAYMENTS	154613			6
<b>PART II - HOLD HARMLESS METHOD</b>					
1	NEW CAPITAL				1
2	OLD CAPITAL				2
3	TOTAL CAPITAL				3
4	RATIO OF NEW CAPITAL TO TOTAL CAPITAL				4
5	TOTAL CAPITAL PAYMENTS UNDER 100% FEDERAL RATE				5
6	REDUCTION FACTOR FOR HOLD HARMLESS PAYMENT				6
7	REDUCED OLD CAPITAL AMOUNT				7
8	HOLD HARMLESS PAYMENT FOR NEW CAPITAL				8
9	SUBTOTAL				9
10	PAYMENT UNDER HOLD HARMLESS (GREATER OF LINE 5 OR LINE 9)				10
<b>PART III - PAYMENT UNDER REASONABLE COST</b>					
1	PROGRAM INPATIENT ROUTINE CAPITAL COST				1
2	PROGRAM INPATIENT ANCILLARY CAPITAL COST				2
3	TOTAL INPATIENT PROGRAM CAPITAL				3
4	CAPITAL COST PAYMENT FACTOR				4
5	TOTAL INPATIENT PROGRAM CAPITAL COST				5
<b>PART IV - COMPUTATION OF EXCEPTION PAYMENTS</b>					
1	PROGRAM INPATIENT CAPITAL COSTS				1
2	PROGRAM INPATIENT CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES				2
3	NET PROGRAM INPATIENT CAPITAL COSTS				3
4	APPLICABLE EXCEPTION PERCENTAGE				4
5	CAPITAL COST FOR COMPARISON TO PAYMENTS				5
6	PERCENTAGE ADJUSTMENT FOR EXTRAORDINARY CIRCUMSTANCES				6
7	ADJUSTMENT TO CAPITAL MINIMUM PAYMENT LEVEL FOR EXTRAORDINARY CIRCUMSTANCES				7
8	CAPITAL MINIMUM PAYMENT LEVEL				8
9	CURRENT YEAR CAPITAL PAYMENTS				9
10	CURRENT YEAR COMPARISON OF CAPITAL MINIMUM PAYMENT LEVEL TO CAPITAL PAYMENTS				10
11	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT LEVEL OVER CAPITAL PAYMENT				11
12	NET COMPARISON OF CAPITAL MINIMUM PYMNT LEVEL TO CAPITAL PYMNTS				12
13	CURRENT YEAR EXCEPTION PAYMENT				13
14	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT LEVEL OVER CAPITAL PAYMENT FOR FOLLOWING PERIOD				14
15	CURRENT YEAR ALLOWABLE OPERATING AND CAPITAL PAYMENT (SEE INSTRUCTIONS)				15
16	CURRENT YEAR OPERATING AND CAPITAL COSTS (SEE INSTRUCTIONS)				16
17	CURRENT YEAR EXCEPTION OFFSET AMOUNT				17

CALCULATION OF CAPITAL PAYMENT - TITLE XIX - COST METHOD

WORKSHEET L

	HOSPITAL (15-0101) (15-0101)	SUB I	SUB II	SUB III	SUB IV
<b>PART I - FULLY PROSPECTIVE METHOD</b>					
1	CAPITAL HOSPITAL SPECIFIC RATE PAYMENTS				1
	CAPITAL FEDERAL AMOUNT				
2	CAPITAL DRG OTHER THAN OUTLIER				2
3	CAPITAL DRG OUTLIER PAYMENTS FOR SERVICES RENDERED PRIOR TO OCTOBER 1, 1997				3
3.01	CAPITAL DRG OUTLIER PAYMENTS FOR SERVICES RENDERED ON OR AFTER OCTOBER 1, 1997				3.01
	INDIRECT MEDICAL EDUCATION ADJUSTMENT				
4	TOTAL INPAT DAYS DIVIDED BY NO OF DAYS IN CR PERIOD				4
4.01	NUMBER OF INTERNS AND RESIDENTS FROM WORKSHEET S-3, PART I				4.01
4.02	INDIRECT MEDICAL EDUCATION PERCENTAGE				4.02
4.03	INDIRECT MEDICAL EDUCATION ADJUSTMENT DISPROPORTIONATE SHARE ADJUSTMENT				4.03
5	% OF SSI RECIPIENT PAT DAYS TO MEDICARE PART A PAT DAYS				5
5.01	% OF MEDICAID PAT DAYS TO TOTAL DAYS ON WKST S-3, PART I				5.01
5.02	SUM OF LINES 5 AND 5.01				5.02
5.03	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE				5.03
5.04	DISPROPORTIONATE SHARE ADJUSTMENT				5.04
6	TOTAL PROSPECTIVE CAPITAL PAYMENTS				6
<b>PART II - HOLD HARMLESS METHOD</b>					
1	NEW CAPITAL				1
2	OLD CAPITAL				2
3	TOTAL CAPITAL				3
4	RATIO OF NEW CAPITAL TO TOTAL CAPITAL				4
5	TOTAL CAPITAL PAYMENTS UNDER 100% FEDERAL RATE				5
6	REDUCTION FACTOR FOR HOLD HARMLESS PAYMENT				6
7	REDUCED OLD CAPITAL AMOUNT				7
8	HOLD HARMLESS PAYMENT FOR NEW CAPITAL				8
9	SUBTOTAL				9
10	PAYMENT UNDER HOLD HARMLESS (GREATER OF LINE 5 OR LINE 9)				10
<b>PART III - PAYMENT UNDER REASONABLE COST</b>					
1	PROGRAM INPATIENT ROUTINE CAPITAL COST				1
2	PROGRAM INPATIENT ANCILLARY CAPITAL COST				2
3	TOTAL INPATIENT PROGRAM CAPITAL				3
4	CAPITAL COST PAYMENT FACTOR				4
5	TOTAL INPATIENT PROGRAM CAPITAL COST				5
<b>PART IV - COMPUTATION OF EXCEPTION PAYMENTS</b>					
1	PROGRAM INPATIENT CAPITAL COSTS				1
2	PROGRAM INPATIENT CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES				2
3	NET PROGRAM INPATIENT CAPITAL COSTS				3
4	APPLICABLE EXCEPTION PERCENTAGE				4
5	CAPITAL COST FOR COMPARISON TO PAYMENTS				5
6	PERCENTAGE ADJUSTMENT FOR EXTRAORDINARY CIRCUMSTANCES				6
7	ADJUSTMENT TO CAPITAL MINIMUM PAYMENT LEVEL FOR EXTRAORDINARY CIRCUMSTANCES				7
8	CAPITAL MINIMUM PAYMENT LEVEL				8
9	CURRENT YEAR CAPITAL PAYMENTS				9
10	CURRENT YEAR COMPARISON OF CAPITAL MINIMUM PAYMENT LEVEL TO CAPITAL PAYMENTS				10
11	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT LEVEL OVER CAPITAL PAYMENT				11
12	NET COMPARISON OF CAPITAL MINIMUM PYMNT LEVEL TO CAPITAL PYMNTS				12
13	CURRENT YEAR EXCEPTION PAYMENT				13
14	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT LEVEL OVER CAPITAL PAYMENT FOR FOLLOWING PERIOD				14
15	CURRENT YEAR ALLOWABLE OPERATING AND CAPITAL PAYMENT (SEE INSTRUCTIONS)				15
16	CURRENT YEAR OPERATING AND CAPITAL COSTS (SEE INSTRUCTIONS)				16
17	CURRENT YEAR EXCEPTION OFFSET AMOUNT				17

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1  
 PART I

COST CENTER DESCRIPTION	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL
	0	4A	25	26	27
GENERAL SERVICE COST CENTERS					
1 OLD CAP REL COSTS-BLDG & FIXT					1
2 OLD CAP REL COSTS-MVBLE EQUIP					2
3 NEW CAP REL COSTS-BLDG & FIXT					3
4 NEW CAP REL COSTS-MVBLE EQUIP					4
4.01 NEW CAP REL COSTS-SKILLED NURS					4.01
5 EMPLOYEE BENEFITS					5
6 ADMINISTRATIVE & GENERAL					6
7 MAINTENANCE & REPAIRS					7
8 OPERATION OF PLANT					8
9 LAUNDRY & LINEN SERVICE					9
10 HOUSEKEEPING					10
11 DIETARY					11
12 CAFETERIA					12
13 MAINTENANCE OF PERSONNEL					13
14 NURSING ADMINISTRATION					14
15 CENTRAL SERVICES & SUPPLY					15
16 PHARMACY					16
17 MEDICAL RECORDS & LIBRARY					17
18 SOCIAL SERVICE					18
20 NONPHYSICIAN ANESTHETISTS					20
21 NURSING SCHOOL					21
22 I&R SERVICES-SALARY & FRINGES					22
23 I&R SERVICES-OTHER PRGM COSTS					23
24 PARAMED ED PRGM-(SPECIFY)					24
INPATIENT ROUTINE SERV COST CENTERS					
25 ADULTS & PEDIATRICS					25
33 NURSERY					33
34 SKILLED NURSING FACILITY					34
ANCILLARY SERVICE COST CENTERS					
37 OPERATING ROOM					37
39 DELIVERY ROOM & LABOR ROOM					39
40 ANESTHESIOLOGY					40
41 RADIOLOGY-DIAGNOSTIC					41
43.01 MAMMOGRAPHY					43.01
44 LABORATORY					44
46.30 BLOOD CLOTTING FACTORS ADMIN C					46.30
49 RESPIRATORY THERAPY					49
50 PHYSICAL THERAPY					50
51 OCCUPATIONAL THERAPY					51
52 SPEECH PATHOLOGY					52
53 ELECTROCARDIOLOGY					53
55 MEDICAL SUPPLIES CHARGED TO PA					55
55.30 IMPL. DEV. CHARGED TO PATIENT					55.30
56 DRUGS CHARGED TO PATIENTS					56
59.97 CARDIAC REHABILITATION					59.97
59.98 HYPERBARIC OXYGEN THERAPY					59.98
59.99 LITHOTRIPSY					59.99
OUTPATIENT SERVICE COST CENTERS					
60 CLINIC					60
61 EMERGENCY					61
62 OBSERVATION BEDS (NON-DISTINCT					62
63.50 RHC					63.50
63.60 FQHC					63.60
OTHER REIMBURSABLE COST CENTERS					
65 AMBULANCE SERVICES					65
69.10 CMHC					69.10
69.20 OUTPATIENT PHYSICAL THERAPY					69.20
69.30 OUTPATIENT OCCUPATIONAL THERAP					69.30
69.40 OUTPATIENT SPEECH PATHOLOGY					69.40
71 HOME HEALTH AGENCY					71
SPECIAL PURPOSE COST CENTERS					
85.01 PANCREAS ACQUISITION					85.01
85.02 INTESTINAL ACQUISITION					85.02
85.03 ISLET CELL ACQUISITION					85.03
95 SUBTOTALS					95
NONREIMBURSABLE COST CENTERS					
96 GIFT, FLOWER, COFFEE SHOP & CA					96
98 PHYSICIANS' PRIVATE OFFICES					98
98.01 PAIN CLINIC					98.01
98.02 NURSING FACILITY					98.02
98.03 OAK POINT					98.03
100 OCCUPATIONAL HEALTH					100
100.01 FOUNDATION					100.01
100.02 VACANT SPACE					100.02

PROVIDER NO. 15-0101 WHITLEY MEMORIAL HOSPITAL  
PERIOD FROM 01/01/2010 TO 12/31/2010

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

VERSION: 2011.03  
05/27/2011 15:57

ALLOCATION OF ALLOWABLE CAPITAL COSTS FOR EXTRAORDINARY CIRCUMSTANCES

WORKSHEET L-1  
PART I

COST CENTER DESCRIPTION	EXTRAORDI- NARY CAP- REL COSTS	SUBTOTAL	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	0	4A	25	26	27	
100.03 COMMUNITY & VOLUNTEER SERV.						100.03
101 CROSS FOOT ADJUSTMENTS						101
102 NEGATIVE COST CENTER						102
103 TOTAL						103
104 TOTAL STATISTICAL BASIS						104
105 UNIT COST MULTIPLIER						105
105 UNIT COST MULTIPLIER						105

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

HOSPITAL

COST CENTERS	---- TITLE XVIII ----		----- TITLE XIX -----		----- TITLE V -----		TOTAL THIRD PARTY UTIL
	PART A 1	PART B 2	INPATIENT 3	OUTPATIENT 4	INPATIENT 5	OUTPATIENT 6	
UTILIZATION PERCENTAGES BASED ON DAYS							
25 ADULTS & PEDIATRICS	31.05		3.32				34.37 25
33 NURSERY			8.54				8.54 33
UTILIZATION PERCENTAGES BASED ON CHARGES							
37 OPERATING ROOM	4.49	9.33	0.76	1.41			15.99 37
39 DELIVERY ROOM & LABOR ROOM			5.34	0.63			5.97 39
40 ANESTHESIOLOGY	6.95	11.67	1.24	4.29			24.15 40
41 RADIOLOGY-DIAGNOSTIC	3.86	17.47	0.50	3.35			25.18 41
44 LABORATORY	8.09	1.58	0.88	2.78			13.33 44
49 RESPIRATORY THERAPY	11.32	18.61	0.95	1.43			32.31 49
50 PHYSICAL THERAPY	3.18		0.11	1.32			4.61 50
51 OCCUPATIONAL THERAPY	1.29			1.15			2.44 51
52 SPEECH PATHOLOGY	3.08		0.15	3.04			6.27 52
53 ELECTROCARDIOLOGY	30.25	10.82	3.98	11.52			56.57 53
55 MEDICAL SUPPLIES CHARGED TO PAT	4.88	4.77	0.84	0.71			11.20 55
55.30 IMPL. DEV. CHARGED TO PATIENT	17.83	2.60		0.34			20.77 55.30
56 DRUGS CHARGED TO PATIENTS	12.57	13.36	1.79	1.11			28.83 56
60 CLINIC	1.72	24.36	0.40	5.13			31.61 60
61 EMERGENCY	5.49	15.55	0.59	4.27			25.90 61
62 OBSERVATION BEDS (NON-DISTINCT		27.89		2.78			30.67 62
65 AMBULANCE SERVICES				5.03			5.03 65
101 TOTAL CHARGES	5.11	10.24	0.64	2.38			18.37 101



COST CENTER	--- DIRECT COSTS ---		-- ALLOCATED OVERHEAD --		--- TOTAL COSTS ---		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	
59.99 LITHOTRIPSY							59.99
60 CLINIC	23191	.08	20257	.16	43448	.15	60
61 EMERGENCY	1331773	4.45	1339549	10.49	2671322	8.93	61
62 OBSERVATION BEDS (NON-DISTINCT							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
65 AMBULANCE SERVICES	1333504	4.46	761664	5.96	2095168	7.01	65
OUTPATIENT SERVICE COST CENTERS							
69.10 CMHC							69.10
69.20 OUTPATIENT PHYSICAL THERAPY							69.20
69.30 OUTPATIENT OCCUPATIONAL THERAPY							69.30
69.40 OUTPATIENT SPEECH PATHOLOGY							69.40
71 HOME HEALTH AGENCY							71
SPECIAL PURPOSE COST CENTERS							
85.01 PANCREAS ACQUISITION							85.01
85.02 INTESTINAL ACQUISITION							85.02
85.03 ISLET CELL ACQUISITION							85.03
NONREIMBURSABLE COST CENTERS							
96 GIFT, FLOWER, COFFEE SHOP & CAN			37109	.29	37109	.12	96
98 PHYSICIANS' PRIVATE OFFICES	292519	.98	388777	3.04	681296	2.28	98
98.01 PAIN CLINIC	20213	.07	15986	.13	36199	.12	98.01
98.02 NURSING FACILITY							98.02
98.03 OAK POINT	653154	2.18	220400	1.73	873554	2.92	98.03
100 OCCUPATIONAL HEALTH	78825	.26	208187	1.63	287012	.96	100
100.01 FOUNDATION	80004	.27	16501	.13	96505	.32	100.01
100.02 VACANT SPACE			20732	.16	20732	.07	100.02
100.03 COMMUNITY & VOLUNTEER SERV.	190385	.64	72253	.57	262638	.88	100.03
101 CROSS FOOT ADJUSTMENTS							101
102 NEGATIVE COST CENTER							102
103 TOTAL	29902073	100.00	0	.00	29902073	100.00	103

APPORTIONMENT OF INPATIENT MEDICARE ANCILLARY SERVICE PPS CAPITAL COSTS

COST CENTER DESCRIPTION	CAPITAL RELATED COSTS 1	TOTAL CHARGES 2	RATIO CAPITAL COST TO CHARGES 3	INPATIENT PROGRAM CHARGES 4	MEDICARE INPATIENT PPS CAPITAL COSTS 5	
ANCILLARY SERVICE COST CENTERS						
37 OPERATING ROOM	172840	8065078	.021431	362455	7767	37
39 DELIVERY ROOM & LABOR ROOM	68159	380550	.179107			39
40 ANESTHESIOLOGY	555	564073	.000984	39201	39	40
41 RADIOLOGY-DIAGNOSTIC	246515	20100771	.012263	775321	9508	41
43.01 MAMMOGRAPHY						43.01
44 LABORATORY	104876	7269105	.014427	588121	8485	44
46.30 BLOOD CLOTTING FACTORS ADMIN CO						46.30
49 RESPIRATORY THERAPY	33620	3042300	.011051	344299	3804	49
50 PHYSICAL THERAPY	136467	1734638	.078672	55136	4338	50
51 OCCUPATIONAL THERAPY	10075	900254	.011192	11588	130	51
52 SPEECH PATHOLOGY	2098	229609	.009137	7071	64	52
53 ELECTROCARDIOLOGY	48534	246840	.196621	74667	14681	53
55 MEDICAL SUPPLIES CHARGED TO PAT	33367	1416079	.023563	69164	1629	55
55.30 IMPL. DEV. CHARGED TO PATIENT	14207	953792	.014895	170041	2533	55.30
56 DRUGS CHARGED TO PATIENTS	54152	6460165	.008382	812286	6809	56
59.97 CARDIAC REHABILITATION						59.97
59.98 HYPERBARIC OXYGEN THERAPY						59.98
59.99 LITHOTRIPSY						59.99
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC	4897	46563	.105169	800	84	60
61 EMERGENCY	249833	8419745	.029672	462209	13715	61
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS	143763	855316	.168082			62
63.50 RHC						63.50
63.60 FQHC						63.60
65 AMBULANCE SERVICES						65
101 TOTAL	1323958	60684878		3772359	73586	101

APPORTIONMENT OF INPATIENT MEDICARE ROUTINE SERVICE PPS CAPITAL COSTS

COST CENTER DESCRIPTION		CAPITAL RELATED COSTS 1	SWING-BED ADJUSTMENT AMOUNT 2	TOTAL COST 3	TOTAL PATIENT DAYS 4	PER DIEM 5	INPATIENT PROGRAM DAYS 6	MEDICARE INPATIENT PPS CAPITAL COSTS 7
INPATIENT ROUTINE SERVICE COST CENTERS								
25	ADULTS & PEDIATRICS	954807		954807	4576	208.66	1421	296506 25
101	TOTAL	954807		954807			1421	296506 101
MEDICARE INPATIENT ROUTINE SERVICE PPS CAPITAL COSTS							296506	
MEDICARE INPATIENT ANCILLARY SERVICE PPS CAPITAL COSTS							73586	
TOTAL MEDICARE INPATIENT PPS CAPITAL COSTS							370092	
MEDICARE DISCHARGES (WORKSHEET S-3, LINE 12, COLUMN 13)							380	
MEDICARE PATIENT DAYS (WORKSHEET S-3, LINE 12, COLUMN 4)							1421	
PER DISCHARGE CAPITAL COSTS							973.93	
PER DIEM CAPITAL COSTS							260.44	

I. COST TO CHARGE RATIO FOR PPS HOSPITALS

1. TOTAL PROGRAM (TITLE XVIII) INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COST. (WORKSHEET D-1 PART II LINE 53)	2237265
2. HOSPITAL PART A TITLE XVIII CHARGES (SUM OF INPATIENT CHARGES AND ANCILLARY CHARGES ON WKST D-4 FOR HOSPITAL TITLE XVIII COMPONENT)	5792737
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	.386

II. COST TO CHARGE RATIO FOR CAPITAL

1. TOTAL MEDICARE INPATIENT PPS CAPITAL RELATED COSTS (WKST D PART I LINES 25-30, COLS 10 & 12 + WKST D PART II, LINE 101, COLS 6 & 8)	370092
2. RATIO OF COST TO CHARGES (LINE II-1 / LINE I-2)	.064

III. COST TO CHARGE RATIO FOR OUTPATIENT SERVICES

1. TOTAL PROGRAM (TITLE XVIII) OUTPATIENT COST EXCLUDING SERVICES NOT SUBJECT TO OPPS. (WKST D, PART V, COLUMNS 2, 2.01, 3, 3.01, 4, 4.01, 5, 5.01, 5.03 & 5.04 x COLUMN 1.01 LESS LINES 45, 50 - 52, 57, 64, 65 & SUBSCRIPTS, & 66)	1793508
2. TOTAL PROGRAM (TITLE XVIII) OUTPATIENT CHARGES EXCLUDING SERVICES NOT SUBJECT TO OPPS. (WKST D, PART V, LINE 104, COLUMNS 2, 2.01, 3, 3.01, 4, 4.01, 5, 5.01, 5.03 & 5.04 LESS LINES 45, 50 - 52, 57, 64, 65 & SUBSCRIPTS, & 66)	7551186
3. RATIO OF COST TO CHARGES (LINE 1 / LINE 2)	.238