



State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street East
Post Office Box 50130
Charleston, WV 25305-0130

Request for Quotation

RFQ NUMBER

BHS12047

PAGE

1

ADDRESS CORRESPONDENCE TO ATTENTION OF:

ROBERTA WAGNER
304-558-0067

RFQ COPY
TYPE NAME/ADDRESS HERE

V
E
N
D
O
R

S
H
I
P
T
O

HEALTH AND HUMAN RESOURCES
BBH/HF
ROOM 350
350 CAPITOL STREET
CHARLESTON, WV
25301-3702 304-558-3672

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
09/12/2011				

BID OPENING DATE:

09/28/2011

BID OPENING TIME

01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
ADDENDUM NO. 1						
1. QUESTIONS AND ANSWERS ARE ATTACHED.						
2. TO MOVE THE BID OPENING DATE FROM 9/15/2011 TO 9/28/2011.						
3. ADDENDUM ACKNOWLEDGEMENT IS ATTACHED. THIS DOCUMENT SHOULD BE SIGNED AND RETURNED WITH YOUR BID. FAILURE TO SIGN AND RETURN MAY RESULT IN DISQUALIFICATION OF YOUR BID.						
EXHIBIT 10						
REQUISITION NO.: BHS12047						
ADDENDUM ACKNOWLEDGEMENT						
I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.						
ADDENDUM NO. S:						
NO. 1						
NO. 2						
NO. 3						
NO. 4						
NO. 5						
I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

GENERAL TERMS & CONDITIONS REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)

1. Awards will be made in the best interest of the State of West Virginia.
2. The State may accept or reject in part, or in whole, any bid.
3. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
4. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods this Purchase Order/Contract becomes void and of no effect after June 30.
5. Payment may only be made after the delivery and acceptance of goods or services.
6. Interest may be paid for late payment in accordance with the **West Virginia Code**.
7. Vendor preference will be granted upon written request in accordance with the **West Virginia Code**.
8. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
9. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
10. The laws of the State of West Virginia and the **Legislative Rules** of the Purchasing Division shall govern the purchasing process.
11. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
12. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, the State may deem this contract null and void, and terminate such contract without further order.
13. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, is available online at www.state.wv.us/admin/purchase/vrc/hipaa.htm and is hereby made part of the agreement. Provided that the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
14. **CONFIDENTIALITY:** The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures, and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.
15. **LICENSING:** Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, and the West Virginia Insurance Commission. The vendor must provide all necessary releases to obtain information to enable the director or spending unit to verify that the vendor is licensed and in good standing with the above entities.
16. **ANTITRUST:** In submitting a bid to any agency for the State of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the State of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the State of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, or person or entity submitting a bid for the same material, supplies, equipment or services and is in all respects fair and without collusion or Fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division. Complete all sections of the quotation form.
2. Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as **EQUAL** to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Unit prices shall prevail in case of discrepancy. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
4. All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications: Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130, Charleston, WV 25305-0130
5. Communication during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited (W.Va. C.S.R. §148-1-6.6).



State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street East
Post Office Box 50130
Charleston, WV 25305-0130

Request for Quotation

RFQ NUMBER

BHS12047

PAGE

2

ADDRESS CORRESPONDENCE TO ATTENTION OF:

ROBERTA WAGNER
304-558-0067

RFQ COPY

TYPE NAME/ADDRESS HERE

V
E
N
D
O
RS
H
I
P
T
O

HEALTH AND HUMAN RESOURCES
BBH/HF
ROOM 350
350 CAPITOL STREET
CHARLESTON, WV
25301-3702 304-558-3672

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
09/12/2011				

BID OPENING DATE:

09/28/2011

BID OPENING TIME

01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE INFORMATION ISSUED IN WRITING AND ADDED TO THE SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.						
				SIGNATURE	
				COMPANY	
				DATE	
NOTE: THIS ADDENDUM ACKNOWLEDGEMENT SHOULD BE SUBMITTED WITH THE BID.						
REV. 09/21/2009						
END OF ADDENDUM NO. 1						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

GENERAL TERMS & CONDITIONS REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)

1. Awards will be made in the best interest of the State of West Virginia.
2. The State may accept or reject in part, or in whole, any bid.
3. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
4. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods this Purchase Order/Contract becomes void and of no effect after June 30.
5. Payment may only be made after the delivery and acceptance of goods or services.
6. Interest may be paid for late payment in accordance with the *West Virginia Code*.
7. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
8. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
9. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
10. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern the purchasing process.
11. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
12. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, the State may deem this contract null and void, and terminate such contract without further order.
13. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, is available online at www.state.wv.us/admin/purchase/vrc/hipaa.htm and is hereby made part of the agreement. Provided that the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
14. **CONFIDENTIALITY:** The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures, and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.
15. **LICENSING:** Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, and the West Virginia Insurance Commission. The vendor must provide all necessary releases to obtain information to enable the director or spending unit to verify that the vendor is licensed and in good standing with the above entities.
16. **ANTITRUST:** In submitting a bid to any agency for the State of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the State of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the State of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, or person or entity submitting a bid for the same material, supplies, equipment or services and is in all respects fair and without collusion or Fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division. Complete all sections of the quotation form.
2. Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as **EQUAL** to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Unit prices shall prevail in case of discrepancy. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
4. All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications: Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130, Charleston, WV 25305-0130
5. Communication during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited (W.Va. C.S.R. §148-1-6.6).



State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street East
Post Office Box 50130
Charleston, WV 25305-0130

Request for Quotation

RFQ NUMBER

BHS12047

PAGE

3

ADDRESS CORRESPONDENCE TO ATTENTION OF:

ROBERTA WAGNER
304-558-0067

RFQ COPY

TYPE NAME/ADDRESS HERE

V
E
N
D
O
R

S
H
I
P
T
O

HEALTH AND HUMAN RESOURCES
BBH/HF
ROOM 350
350 CAPITOL STREET
CHARLESTON, WV
25301-3702 304-558-3672

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
09/12/2011				

BID OPENING DATE:

09/28/2011

BID OPENING TIME

01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	YR		946-10		
ACCOUNTING SERVICES						
***** THIS IS THE END OF RFQ BHS12047 ***** TOTAL:						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

GENERAL TERMS & CONDITIONS REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)

1. Awards will be made in the best interest of the State of West Virginia.
 2. The State may accept or reject in part, or in whole, any bid.
 3. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
 4. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods this Purchase Order/Contract becomes void and of no effect after June 30.
 5. Payment may only be made after the delivery and acceptance of goods or services.
 6. Interest may be paid for late payment in accordance with the *West Virginia Code*.
 7. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
 8. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
 9. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
 10. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern the purchasing process.
 11. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
 12. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, the State may deem this contract null and void, and terminate such contract without further order.
 13. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, is available online at www.state.wv.us/admin/purchase/vrc/hipaa.htm and is hereby made part of the agreement. Provided that the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
 14. **CONFIDENTIALITY:** The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures, and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.
 15. **LICENSING:** Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, and the West Virginia Insurance Commission. The vendor must provide all necessary releases to obtain information to enable the director or spending unit to verify that the vendor is licensed and in good standing with the above entities.
 16. **ANTITRUST:** In submitting a bid to any agency for the State of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the State of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the State of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.
- I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, or person or entity submitting a bid for the same material, supplies, equipment or services and is in all respects fair and without collusion or Fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division. Complete all sections of the quotation form.
2. Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as **EQUAL** to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Unit prices shall prevail in case of discrepancy. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
4. All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications: Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130, Charleston, WV 25305-0130
5. Communication during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited (W.Va. C.S.R. §148-1-6.6).

ADDENDUM #1

BHS12047

1. Many of the requests for technical assistance under Section 2.2 are vaguely written, so it is difficult to understand the requested level of assistance. Accordingly, would you please provide an actual number of hours for each item listed under Section 2.2 for last year or an anticipated number of hours for each item listed under Section 2.2 for the current year?

Response: We can not provide an "actual number". Based on the current contract the estimated number of hours for each item listed under 2.2 would be 9.5 hours per task.

2. Please provide an agenda from the training sessions for the last year.

Response: We did not have training last year

3. Please provide the due dates of the cost report for each facility and indicate if extensions were filed for the most current year.

Response: November 30 and there were no extensions for FY2010.

4. Please provide the current Medicaid rates set for each facility detailed in Item E.

Response: Please see the attached – Rate Change Letter 2012

5. Will the letters provided to summarize findings/suggestions be available to the public for review?

Response: No, the information provided to the state owned hospitals will not be shared with the public. However, if a Freedom of Information Act is requested the information will be subject to public review.

6. Please provide copies of the most recent cost reports for Hopemont Hospital, Lakin Hospital, John Manchin, Sr. Health Care Center, and Jackie Withrow Hospital.

Response: Please see attachments.

7. On the bid schedule sheet included on page 14 of the RFQ it has a maximum number of hours by level filled in as 15. Does this mean that out-of-scope billings under the contract are limited to 15 hours or was this just for illustrative purposes?

Response: Yes, the out-of-scope billings are limited to a 15 hour maximum.

8. Are you looking for expertise in both Medicare and Medicaid DSH? If not, which are you looking for?

Response: We are looking for expertise specifically in MEDICAID DSH.

9. Who will be responsible for developing the in-service training courses? Is the vendor only responsible for providing the training, not developing the courses?

Response: The vendor will be responsible for developing and providing in-service training courses.

10. We were told by another party that there is a pre-bid conference for RFQ BHS12047. I do not see any mention of one in the RFQ or on the WV Purchasing site. Is there a pre-bid conference for this RFQ?

Response: No there will not be a pre bid conference for this RFQ.

11. Who was the previous contractor?

Response: Arnett & Foster.

12. What was the previous contract price? Would you please break down that price by the various tasks?

Response: See attached copy of contract.

13. Did the previous contract require the same services as this RFQ?

Response: The previous contract request similar services but the specifications on BHS12047 do differ. Vendors are responsible for bidding the specifications as they are written for BHS12047.

14. May we have a copy of the previous contractor's contract?

Response: See attached copy of previous contract.

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

6

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

WORKSHEET S
PARTS I & II

INTERMEDIARY [XX] AUDITED
USE ONLY: [] DESK REVIEWED

DATE RECEIVED [] INITIAL [] RE-OPENING
INTERMEDIARY NO. [] FINAL [] MCR CODE

PART I - CERTIFICATION

CHECK
APPLICABLE BOX

☐ ELECTRONICALLY FILED COST REPORT
☐ MANUALLY SUBMITTED COST REPORT

DATE: _____
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 HOPEMONT HOSPITAL (50-05001) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 07/01/2009 AND ENDING 06/30/2010, 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)

[Signature]
OFFICER OR ADMINISTRATOR OF PROVIDER(S)

Commissioner
TITLE

11/30/10
DATE

PART II - SETTLEMENT SUMMARY

TITLE V

TITLE XVIII

TITLE XIX

	TITLE V	PART A	PART B	TITLE XIX	
	1	2	3	4	1
1	HOSPITAL				2
2	SUBPROVIDER I				3
3	SWING BED - SNF				4
4	SWING BED - NF				5
5	SKILLED NURSING FACILITY				6
6	NURSING FACILITY			645363	7
7	HOME HEALTH AGENCY				8
8	OUTPATIENT REHABILITATION PROVIDER				9
9	HEALTH CLINIC			645363	100
100	TOTAL				

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.

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS:

1 STREET: RR 1

1.01 CITY: TERRA ALTA

STATE: WV

P.O.BOX: 330

ZIP CODE: 26764

COUNTY: PRESTON

1

1.01

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:			PROVIDER	DATE	PAYMENT SYSTEM		
COMPONENT	COMPONENT NAME	NUMBER	CERTIFIED	(P,T,O OR N)	V	XVIII	XIX
0	1	2	3	4	5	6	
2	HOSPITAL	HOPEMONT HOSPITAL	50-05001	10/30/1988	N	N	O
3	SUBPROVIDER I						
4	SWING BEDS - SNF						
5	SWING BEDS - NF						
6	HOSPITAL-BASED SNF						
7	HOSPITAL-BASED NF	HOPEMONT HOSPITAL	50-05001	10/30/1988	N		O
8	HOSPITAL-BASED OLTC						
9	HOSPITAL-BASED HHA						
11	SEPARATELY CERTIFIED ASC						
12	HOSPITAL-BASED HOSPICE						
14	HOSP-BASED RHC						
15	OUTPATIENT REHABILITATION PROVID						
16	RENAL DIALYSIS						
17	COST REPORTING PERIOD (MM/DD/YYYY)		FROM: 07/01/2009	TO: 06/30/2010			
18	TYPE OF CONTROL		1	2			
			10				
TYPE OF HOSPITAL/SUBPROVIDER							
19	HOSPITAL		9				
20	SUBPROVIDER I						
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.						
21.01	DOES YOUR FACILITY QUALIFY AND IS CURRENTLY RECEIVING PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42 CFR 412.106?		NO				
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.						
21.03	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.		2		Y		
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.		2				
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.		2				
21.06	DOES THIS HOSPITAL QUALIFY FOR THE THREE-YEAR TRANSITION OF HOLD HARMLESS PAYMENTS FOR A SMALL RURAL HOSPITAL UNDER THE PROSPECTIVE PAYMENT SYSTEM FOR HOSPITAL OUTPATIENT SERVICES UNDER DRA SECTION 5105? ENTER 'Y' FOR YES AND 'N' FOR NO.		NO				
22	ARE YOU CLASSIFIED AS A REFERRAL CENTER?		NO				
23	DOES THIS FACILITY OPERATE A TRANSPLANT CENTER? IF YES, ENTER CERTIFICATION DATE(S) BELOW		NO				
23.01	IF THIS IS A MEDICARE CERTIFIED KIDNEY TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						
23.02	IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						
23.03	IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						
23.04	IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						
23.05	IF MEDICARE PANCREAS TRANSPLANTS ARE PERFORMED SEE INSTRUCTIONS FOR ENTERING CERTIFICATION AND TERMINATION DATE.						
23.06	IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						
23.07	IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						
24	IF THIS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COL. 2. AND TERMINATION IN COL. 3.						
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.						
25	IS THIS A TEACHING HOSPITAL OR AFFILIATED WITH A TEACHING HOSPITAL AND YOU ARE MAKING PAYMENTS FOR I & R?		NO				
25.01	IS THIS TEACHING PROGRAM APPROVED IN ACCORDANCE WITH CMS PUB. 15-I, CHAPTER 4?		NO				
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				
25.03	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				
25.04	ARE YOU CLAIMING COSTS ON LINE 70 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET D-2		NO				
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)						
25.06	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)						

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
(CONTINUED)

OTHER INFORMATION

26	IF THIS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF SCH STATUS ON LINE 26.01. SUBSCRIPT LINE 26.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.				26
26.01	ENTER THE APPLICABLE SCH DATES: BEGINNING: ENDING:				26.01
26.03	IF THIS A SOLE COMMUNITY HOSPITAL (SCH) FOR ANY PART OF THE COST REPORTING PERIOD, ENTER THE NUMBER OF PERIODS WITHIN THIS COST REPORTING PERIOD THAT SCH STATUS WAS IN EFFECT AND THE SCH WAS EITHER PHYSICALLY LOCATED OR CLASSIFIED IN A RURAL AREA.				26.03
26.04	IF LINE 26.03 COLUMN 1 IS GREATER THAN ONE ENTER THE EFFECTIVE DATES (SEE INSTRUCTIONS): BEGINNING: ENDING: BEGINNING: ENDING:				26.04
27	DOES THIS HOSPITAL HAVE AN AGREEMENT UNDER EITHER SECTION 1883 OR SECTION 1913 FOR SWING BEDS? IF YES, ENTER THE AGREEMENT DATE (mm/dd/yyyy) IN COLUMN 2.	NO			27
28	IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, ARE ALL PATIENTS UNDER MANAGED CARE OR THERE WAS NO MEDICARE UTILIZATION ENTER 'Y', IF 'N' COMPLETE LINES 28.01 AND 28.02.				28
28.01	IF HOSPITAL BASED SNF ENTER APPROPRIATE TRANSITION PERIOD 1, 2, 3, OR 100 IN COL 1, ENTER IN COLS 2 AND 3 THE WAGE INDEX ADJUSTMENT FACTOR BEFORE AND ON OR AFTER OCTOBER 1st				28.01
28.02	ENTER IN COL 1 THE HOSPITAL BASED SNF FACILITY SPECIFIC RATE (FROM YOUR F.I.) IF YOU HAVE NOT TRANSITIONED TO 100% PPS SNF PAYMENT. IN COL 2 ENTER THE FACILITY CLASSIFICATION URBAN(1) OR RURAL(2). IN COL 3, ENTER THE SNF MSA CODE OR TWO CHARACTER CODE IF A RURAL BASED FACILITY. IN COL 4, ENTER THE SNF CBSA CODE OR TWO CHARACTER CODE IF RURAL BASED FACILITY.				28.02
A NOTICE PUBLISHED IN THE 'FEDERAL REGISTER' VOL. 68, NO. 149 AUGUST 4, 2003 PROVIDED FOR AN INCREASE IN THE RUG PAYMENTS BEGINNING 10/01/2003. CONGRESS EXPECTED THIS INCREASE TO BE USED FOR DIRECT PATIENT CARE AND RELATED EXPENSES. ENTER IN COLUMN 1 THE PERCENTAGE OF TOTAL EXPENSES FOR EACH CATEGORY TO TOTAL SNF REVENUE FROM WORKSHEET G-2, PART I, LINE 6, COLUMN 3. INDICATE IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO IF THE SPENDING REFLECTS INCREASES ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES FOR EACH CATEGORY. (SEE INSTRUCTIONS)					
28.03	STAFFING	0.00	N		28.03
28.04	RECRUITMENT	0.00	N		28.04
28.05	RETENTION OF EMPLOYEES	0.00	N		28.05
28.06	TRAINING	0.00	N		28.06
28.07	OTHER (SPECIFY)				28.07
29	IS THIS A RURAL HOSPITAL WITH A CERTIFIED SNF WHICH HAS FEWER THAN 50 BEDS IN THE AGGREGATE FOR BOTH COMPONENTS, USING THE SWING BED OPTIONAL METHOD OF REIMBURSEMENT?	NO			29
30	DOES THIS HOSPITAL QUALIFY AS A RURAL PRIMARY CARE HOSPITAL (RPCH)/CRITICAL ACCESS HOSPITAL (CAH)? SEE 42 CFR 485.606ff.	NO			30
30.01	IF SO, IS THIS THE INITIAL 12 MONTH PERIOD FOR THE FACILITY OPERATED AS A RPCH/CAH? SEE 42 CFR 413.70.				30.01
30.02	IF THIS FACILITY QUALIFIES AS AN RPCH/CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES?				30.02
30.03	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR AMBULANCE SERVICES? IF YES, ENTER IN COLUMN 2 THE DATE OF ELIGIBILITY DETERMINATION (DATE MUST BE ON OR AFTER 12/21/2000)				30.03
30.04	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR I&R TRAINING PROGRAMS? ENTER 'Y' FOR YES AND 'N' FOR NO. IF YES, THE GME ELIMINATION WOULD NOT BE ON WORKSHEET B, PART I, COLUMN 26 AND THE PROGRAM WOULD BE COST REIMBURSED. IF YES COMPLETE WORKSHEET D-2, PART II.				30.04
31	IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	NO			31
MISCELLANEOUS COST REPORTING INFORMATION					
32	IS THIS AN ALL-INCLUSIVE RATE PROVIDER? IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) IN COLUMN 2.	NO			32
33	IS THIS A NEW HOSPITAL UNDER 42 CFR 412.300 PPS CAPITAL? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF YES, FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2002, DO YOU ELECT TO BE REIMBURSED AT 100% FEDERAL CAPITAL PAYMENT. ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 2.	NO			33
34	IS THIS A NEW HOSPITAL UNDER 42 CFR 413.40(f)(1)(i) TEFRA?	NO			34
35	HAVE YOU ESTABLISHED A NEW SUBPROVIDER I (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	NO			35
PROSPECTIVE PAYMENT SYSTEM (PPS) - CAPITAL					
36	DO YOU ELECT FULLY PROSPECTIVE PAYMENT METHODOLOGY FOR CAPITAL COSTS?	V	XVIII	XIX	
36.01	DOES YOUR FACILITY QUALIFY AND RECEIVE PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42CFR412.320?	1	2	3	
37	DO YOU ELECT HOLD HARMLESS PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO	NO	NO	36
37.01	IF YOU ARE A HOLD HARMLESS PROVIDER, ARE YOU FILING ON THE BASIS OF 100% OF FEDERAL RATE?	NO	NO	NO	36.01
		NO	NO	NO	37
					37.01

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
(CONTINUED)

TITLE XIX INPATIENT HOSPITAL SERVICES

38	DO YOU HAVE TITLE XIX INPATIENT HOSPITAL SERVICES?	NO	38
38.01	IS THIS HOSPITAL REIMBURSED FOR TITLE XIX THROUGH THE COST REPORT EITHER IN FULL OR IN PART?	NO	38.01
38.02	DOES THE TITLE XIX PROGRAM REDUCE CAPITAL FOLLOWING THE MEDICARE METHODOLOGY?	NO	38.02
38.03	ARE TITLE XIX NF PATIENTS OCCUPYING TITLE XVIII SNF BEDS (DUAL CERTIFICATION)?	NO	38.03
38.04	DO YOU OPERATE AN ICF/MR FACILITY FOR PURPOSES OF TITLE XIX?	NO	38.04
40	ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB. 15-I, CHAPTER 10? IF YES, AND THERE ARE HOME OFFICE COSTS, ENTER IN COLUMN 2 THE HOME OFFICE PROVIDER NUMBER. (SEE INSTRUCTIONS) IF THIS FACILITY IS PART OF A CHAIN ORGANIZATION, ENTER THE NAME AND ADDRESS OF THE HOME OFFICE.	YES	40
40.01	NAME:	FI/CONTRACTOR'S NAME:	FI/CONTRACTOR'S NUMBER:
40.02	STREET:		P.O. BOX:
40.03	CITY:		STATE: ZIP CODE:
41	ARE PROVIDER BASED PHYSICIANS' COSTS INCLUDED IN WORKSHEET A?	YES	41
42	ARE PHYSICAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS?	YES	42
42.01	ARE OCCUPATIONAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS?	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? SEE CMS PUB. 15-II, SECTION 3617. IF YES, ENTER THE APPROVAL DATE (mm/dd/yyyy) IN COLUMN 2.	NO	45
45.01	WAS THERE A CHANGE IN THE STATISTICAL BASIS?		45.01
45.02	WAS THERE A CHANGE IN THE ORDER OF ALLOCATION?		45.02
45.03	WAS THERE A CHANGE TO THE SIMPLIFIED COST FINDING METHOD?		45.03
46	IF YOU ARE PARTICIPATING IN THE NHCMQ DEMONSTRATION PROJECT (MUST HAVE A HOSPITAL-BASED SNF) DURING THIS COST REPORTING PERIOD, ENTER THE PHASE.		46

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

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

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

10

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? NO 60
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)
60.01 IF LINE 60 COLUMN 1 IS Y, DOES THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT 60.01
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.)
MULTICAMPUS
61 DOES THE HOSPITAL HAVE A MULTICAMPUS? ENTER 'Y' FOR YES AND 'N' FOR NO. NO 61
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.
COUNTY: STATE: ZIP CODE CBSA FTE/
1 2 3 4 CAMPUS
5

HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3
PART I
(CONTINUED)

[illegible]

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

WORKSHEET S-3
PART I
(CONTINUED)

HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

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

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

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
1	2	3	4	5	6

WORKSHEET S-3
PART II

1	SALARIES	4360870				1
2	TOTAL SALARIES					2
3	NON-PHYSICIAN ANESTHETIST PART A					3
4	NON-PHYSICIAN ANESTHETIST PART B					4
4.01	PHYSICIAN - PART A					4.01
5	TEACHING PHYSICIAN SALARIES					5
5.01	PHYSICIAN - PART B					5.01
6	NON-PHYSICIAN - PART B					6
6.01	INTERNS & RESIDENTS (IN APPR PGM)					6.01
7	CONTRACT SERVICES, 1&R					7
8	HOME OFFICE PERSONNEL					8
8.01	SNF					8.01
9	EXCLUDED AREA SALARIES	2227271	269592			9
9.01	OTHER WAGES & RELATED COSTS					9.01
9.02	CONTRACT LABOR					9.02
9.03	PHARMACY SERVICES UNDER CONTRACT					9.03
10	LABORATORY SERVICES UNDER CONTRACT					10
10.01	MANAGEMENT AND ADMINISTRATIVE SERVICES					10.01
11	CONTRACT LABOR: PHYSICIAN PART A					11
12	TEACHING PHYSICIAN UNDER CONTRACT					12
12.01	HOME OFFICE SALARIES & WAGE REL COSTS					12.01
13	HOME OFFICE: PHYSICIAN PART A					13
14	TEACHING PHYSICIAN SALARIES					14
15	WAGE-RELATED COSTS					15
16	WAGE RELATED COSTS (CORE)				CMS 339	16
17	WAGE RELATED COSTS (OTHER)				CMS 339	17
18	EXCLUDED AREAS				CMS 339	18
19	NON-PHYSICIAN ANESTHETIST PART A				CMS 339	19
20	NON-PHYSICIAN ANESTHETIST PART B				CMS 339	20
21	PHYSICIAN PART A				CMS 339	21
22	PART A TEACHING PHYSICIANS				CMS 339	22
23	PHYSICIAN PART B				CMS 339	23
24	WAGE RELATED COSTS (RHC/FQHC)				CMS 339	24
25	INTERNS & RESIDENTS (IN APPR PGM)				CMS 339	25
26	OVERHEAD COSTS - DIRECT SALARIES				CMS 339	26
27	EMPLOYEE BENEFITS				CMS 339	27
28	ADMINISTRATIVE & GENERAL	289922			CMS 339	28
29	ADMINISTRATIVE & GENERAL UNDER CONTACT				CMS 339	29
30	MAINTENANCE & REPAIRS	137712			CMS 339	30
31	OPERATION OF PLANT				CMS 339	31
32	LAUNDRY & LINEN SERVICE	57364			CMS 339	32
33	HOUSEKEEPING	298883			CMS 339	33
34	HOUSEKEEPING UNDER CONTRACT				CMS 339	34
35	DIETARY	480939			CMS 339	35
36	DIETARY UNDER CONTRACT				CMS 339	36
37	CAFETERIA				CMS 339	37
38	MAINTENANCE OF PERSONNEL				CMS 339	38
39	NURSING ADMINISTRATION	206330			CMS 339	39
40	CENTRAL SERVICES AND SUPPLY	77563			CMS 339	40
41	PHARMACY				CMS 339	41
42	MEDICAL RECORDS & MEDICAL RECORDS LIBR	63514			CMS 339	42
43	SOCIAL SERVICE	383929	-269592		CMS 339	43
44	OTHER GENERAL SERVICE				CMS 339	44

HOSPITAL WAGE INDEX INFORMATION

WORKSHEET S-3
PART III

PART III - HOSPITAL WAGE INDEX SUMMARY

AMOUNT REPORTED	RECLASS. OF SALARIES FROM WKST. A-6	ADJUSTED SALARIES (COL.1 + COL.2)	PAID HOURS RELATED TO SALARY IN COL.3	AVERAGE HOURLY WAGE (COL.3 / COL.4)
1	2	3	4	5

1	NET SALARIES	4360870		4360870	1
2	EXCLUDED AREA SALARIES	2227271	269592	2496863	2
3	SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	2133599	-269592	1864007	3
4	SUBTOTAL OTHER WAGES & REL COSTS				4
5	SUBTOTAL WAGE-RELATED COSTS				5
6	TOTAL (SUM OF LINES 3 THRU 5)	2133599	-269592	1864007	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	1996156	-269592	1726564	13

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		SALARIES 1	OTHER 2	TOTAL 3	RECLASSI- FICATIONS 4	RECLASS. TRIAL BALANCE 5	ADJUST- MENTS 6	NET EXP FOR ALLOCATION 7	
GENERAL SERVICE COST CENTERS									
1	0100 OLD CAP REL COSTS-BLDG & FIXT		216296	216296		216296		216296	1
2	0200 OLD CAP REL COSTS-MVBLE EQUIP		43405	43405	24116	67521		67521	2
3	0300 NEW CAP REL COSTS-BLDG & FIXT								3
4	0400 NEW CAP REL COSTS-MVBLE EQUIP								4
5	0500 EMPLOYEE BENEFITS		2040249	2040249		2040249	-73911	1966338	5
6	0600 ADMINISTRATIVE & GENERAL	289922	475837	765759	-9176	756583	862940	1619523	6
7	0700 MAINTENANCE & REPAIRS	137712	107874	245586		245586		245586	7
8	0800 OPERATION OF PLANT		455347	455347	-14940	440407		440407	8
9	0900 LAUNDRY & LINEN SERVICE	57364	223337	280701		280701	-36012	244689	9
10	1000 HOUSEKEEPING	298883	49068	347951		347951		347951	10
11	1100 DIETARY	480939	426729	907668		907668	-64660	843008	11
12	1200 CAFETERIA								12
13	1300 MAINTENANCE OF PERSONNEL								13
14	1400 NURSING ADMINISTRATION	206330	1232	207562		207562		207562	14
15	1500 CENTRAL SERVICES & SUPPLY	77563		77563		77563		77563	15
16	1600 PHARMACY		-501	-501		-501		-501	16
17	1700 MEDICAL RECORDS & LIBRARY	63514		63514		63514		63514	17
18	1800 SOCIAL SERVICE	114337	1400	115737		115737		115737	18
18.10	1950 RECREATION	269592	3809	273401	-273401				18.10
18.20	1951 STAFF DEVELOPMENT		1017	1017	-1017				18.20
INPATIENT ROUTINE SERV COST CENTERS									
35	3500 NURSING FACILITY	2227271	153034	2380305	274418	2654723		2654723	35
ANCILLARY SERVICE COST CENTERS									
50	5000 PHYSICAL THERAPY	106075	8860	114935		114935		114935	50
50.10	3250 DENTAL		7117	7117		7117	-4800	2317	50.10
50.20	3950 PSYCHOLOGY	31368	19428	50796		50796	-50796		50.20
OUTPATIENT SERVICE COST CENTERS									
62	6200 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS								62
71	7100 HOME HEALTH AGENCY								71
SPECIAL PURPOSE COST CENTERS									
95	SUBTOTALS	4360870	4233538	8594408		8594408	632761	9227169	95
NONREIMBURSABLE COST CENTERS									
97.10	9701 RENTAL								97.10
97.20	9702 VACANT								97.20
98.10	9801 OUTSIDE MEDICAL CHARGES		2233	2233		2233		2233	98.10
98.20	9802 BARBER AND BEAUTY		5175	5175		5175		5175	98.20
99.10	9901 MISCELLANEOUS NON-ALLOWABLE		20654	20654		20654		20654	99.10
101	TOTAL	4360870	4261600	8622470		8622470	632761	9255231	101

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

16

RECLASSIFICATIONS

WORKSHEET A-6
PAGE 1

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	INCREASE LINE #	SALARY	OTHER
1	2	3	4	5	
1 CAP. REL. - MOVABLE EQUIPMENT	A	OLD CAP REL COSTS-MVBLE EQUIP	2		24116
2	A				1
3 RECREATION - SALARY AND OTHER	B	NURSING FACILITY	35	269592	3809
4 STAFF DEVELOPMENT - OTHER	C	NURSING FACILITY	35		1017
5					4
6					5
7					6
8					7
9					8
10					9
11					10
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				269592	28942

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

RECLASSIFICATIONS

WORKSHEET A-6
PAGE 1

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE LINE #	SALARY	OTHER	WKST A-7 REF. 10
1	1	6	7	8	9	10
1 CAP. REL. - MOVABLE EQUIPMENT	A	ADMINISTRATIVE & GENERAL	6		9176	9 1
2	A	OPERATION OF PLANT	8		14940	9 2
3 RECREATION - SALARY AND OTHER	B	RECREATION	18.10	269592	3809	3
4 STAFF DEVELOPMENT - OTHER	C	STAFF DEVELOPMENT	18.20		1017	4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36 TOTAL RECLASSIFICATIONS				269592	28942	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							1
2 LAND IMPROVEMENTS							2
3 BUILDINGS AND FIXTURES							3
4 BUILDING IMPROVEMENTS							4
5 FIXED EQUIPMENT							5
6 MOVABLE EQUIPMENT							6
7 SUBTOTAL							7
8 RECONCILING ITEMS							8
9 TOTAL							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							1
2 LAND IMPROVEMENTS							2
3 BUILDINGS AND FIXTURES							3
4 BUILDING IMPROVEMENTS							4
5 FIXED EQUIPMENT							5
6 MOVABLE EQUIPMENT							6
7 SUBTOTAL							7
8 RECONCILING ITEMS							8
9 TOTAL							9

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

PART III - RECONCILIATION OF CAPITAL COST CENTERS

WORKSHEET A-7
PARTS III & IV

		COMPUTATION OF RATIOS				ALLOCATION OF OTHER CAPITAL		
DESCRIPTION		GROSS ASSETS	CAPITALIZED LEASES	GROSS ASSETS FOR RATIO	RATIO	INSURANCE	TAXES	OTHER CAPITAL- RELATED COSTS
		1	2	3	4	5	6	7
								8
1	OLD CAP REL COSTS-BLDG & FIXT	216296		216296	.762097			
2	OLD CAP REL COSTS-MVBLE EQUIP	67521		67521	.237903			
3	NEW CAP REL COSTS-BLDG & FIXT				.000000			
4	NEW CAP REL COSTS-MVBLE EQUIP				.000000			
5	TOTAL	283817		283817	1.000000			

		SUMMARY OF OLD AND NEW CAPITAL						
DESCRIPTION		DEPREC- IATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL- RELATED COSTS	TOTAL
		9	10	11	12	13	14	15
1	OLD CAP REL COSTS-BLDG & FIXT	216296						216296 1
2	OLD CAP REL COSTS-MVBLE EQUIP	67521						67521 2
3	NEW CAP REL COSTS-BLDG & FIXT							
4	NEW CAP REL COSTS-MVBLE EQUIP							
5	TOTAL	283817						283817 5

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

		SUMMARY OF OLD AND NEW CAPITAL						
DESCRIPTION		DEPREC- IATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL- RELATED COSTS	TOTAL
		9	10	11	12	13	14	15
1	OLD CAP REL COSTS-BLDG & FIXT	216296						216296 1
2	OLD CAP REL COSTS-MVBLE EQUIP	43405						43405 2
3	NEW CAP REL COSTS-BLDG & FIXT							
4	NEW CAP REL COSTS-MVBLE EQUIP							
5	TOTAL	259701						259701 5

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

20

ADJUSTMENTS TO EXPENSES		EXPENSE CLASSIFICATION ON WORKSHEET A TO/ FROM WHICH THE AMOUNT IS TO BE ADJUSTED				WORKSHEET A-8
DESCRIPTION	BASIS	AMOUNT	COST CENTER	LINE NO.	WKST A-7	REF
	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						10
11 PARKING LOT						11
12 PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST					12
	A-8-2	-55596				13
13 SALE OF SCRAP, WASTE, ETC.						
14 RELATED ORGANIZATION TRANSACTIONS	WKST					14
	A-8-1	789034				15
15 LAUNDRY AND LINEN SERVICE	A	-36012	LAUNDRY & LINEN SERVICE	9		16
16 CAFETERIA - EMPLOYEES AND GUESTS	B	-64660	DIETARY	11		17
17 RENTAL OF QUARTERS TO EMPLOYEES & OTHERS						
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
26 ADJ FOR PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	A-8-4					
27 ADJ FOR HHA PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION	WKST		PHYSICAL THERAPY	50		26
28 UTIL REVIEW-PHYSICIANS' COMPENSATION	A-8-4					
29 DEPRECIATION--OLD BUILDINGS & FIXTURES	WKST		HOME HEALTH AGENCY	71		27
30 DEPRECIATION--OLD MOVABLE EQUIPMENT	A-8-3		UTILIZATION REVIEW-SNF	89		28
31 DEPRECIATION--NEW BUILDINGS & FIXTURES			OLD CAP REL COSTS-BLDG & FIXT	1		29
32 DEPRECIATION--NEW MOVABLE EQUIPMENT			OLD CAP REL COSTS-MVBLE EQUIP	2		30
33 NON-PHYSICIAN ANESTHETIST			NEW CAP REL COSTS-BLDG & FIXT	3		31
34 PHYSICIANS' ASSISTANT			NEW CAP REL COSTS-MVBLE EQUIP	4		32
35 ADJ FOR OCCUPATIONAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST		NONPHYSICIAN ANESTHETISTS	20		33
36 ADJ FOR SPEECH PATHOLOGY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST A-8-4					34
37 MISCELLANEOUS-REVENUE	B	-5	ADMINISTRATIVE & GENERAL	6		35
38						36
39						37
40						38
41						39
42						40
43						41
44						42
45						43
46						44
47						45
48						46
49						47
50 TOTAL		632761				48

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

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 ADJUSTMENTS	WKST A-7 REF
1	2	3	4	5	6	7
1	5	EMPLOYEE BENEFITS	782571	856482	-73911	1
2	6	ADMINISTRATIVE & GENERAL	862945		862945	2
3		PEIA				3
4		CENTRAL OFFICE				4
5		TOTALS	1645516	856482	789034	5

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

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

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

----- RELATED ORGANIZATION(S) AND/OR HOME OFFICE -----					
SYMBOL (1)	NAME	PERCENT OF OWNERSHIP	NAME	PERCENT OF OWNERSHIP	TYPE OF BUSINESS
1	2	3	4	5	6
1	B	100.00	STATE OF WEST VIRGINIA	100.00	DEPT. OF HEALTH
2	B	100.00	STATE OF WEST VIRGINIA	100.00	DEPT. OF HEALTH
3					
4					
5					

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

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

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 12:11

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.		3	4	5	6	7	8	9
1	50.10 DENTAL		4800	4800				
2	50.20 PSYCHOLOGY		50796	50796				
101	TOTAL		55596	55596				

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 12:11

WORKSHEET A-8-2

PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WKST A	COST CENTER/ PHYSICIAN IDENTIFIER	COST OF MEMBERSHIP & CONTIN. EDUCATION 12	PROVIDER COMPONENT SHARE OF COLUMN 12 13	PHYSICIAN COST OF MALPRACTICE INSURANCE COLUMN 14 15	PROVIDER COMPONENT SHARE OF COLUMN 14 15	ADJUSTED RCE LIMIT 16	RCE DIS- ALLOWANCE 17	ADJUST- MENT 18
1	50.10 DENTAL							4800
2	50.20 PSYCHOLOGY							50796
101	TOTAL							55596

DENTAL SERVICES
 PSYCHOLOGICAL SERVI

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05
11/30/2010 12:11

24

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
PART I

COST CENTER DESCRIPTION	NET EXP FOR COST ALLOCATION 0	OLD CAP BLDGS & FIXTURES 1	OLD CAP MOVABLE EQUIPMENT 2	EMPLOYEE BENEFITS 5	SUBTOTAL 5A	ADMINIS- TRATIVE & GENERAL 6	MAIN- TENANCE & REPAIRS 7	OPERATION OF PLANT 8	
GENERAL SERVICE COST CENTERS									1
1 OLD CAP REL COSTS-BLDG & FIXT	216296	216296							2
2 OLD CAP REL COSTS-MVBLE EQUIP	67521		67521						3
3 NEW CAP REL COSTS-BLDG & FIXT									4
4 NEW CAP REL COSTS-MVBLE EQUIP									5
5 EMPLOYEE BENEFITS	1966338			1966338					6
6 ADMINISTRATIVE & GENERAL	1619523	31412	9806	130727	1791468	1791468			7
7 MAINTENANCE & REPAIRS	245586	290	91	62095	308062	73937	381999		8
8 OPERATION OF PLANT	440407	4512	1408		446327	107121	20201	573649	9
9 LAUNDRY & LINEN SERVICE	244689	686	214	25866	271455	65151	3070	3054	10
10 HOUSEKEEPING	347951	1529	477	134768	484725	116337	6845	6808	11
11 DIETARY	843008	15206	4747	216858	1079819	259163	68088	67715	12
12 CAFETERIA		1899	593		2492	598	8502	8455	13
13 MAINTENANCE OF PERSONNEL									14
14 NURSING ADMINISTRATION	207562	289	90	93035	300976	72236	1293	1286	15
15 CENTRAL SERVICES & SUPPLY	77563	2900	905	34974	116342	27923	12986	12915	16
16 PHARMACY	-501				-501				17
17 MEDICAL RECORDS & LIBRARY	63514	830	259	28639	93242	22379	3717	3697	18
18 SOCIAL SERVICE	115737	746	233	51555	168271	40386	3342	3323	18.10
18.10 RECREATION									18.20
18.20 STAFF DEVELOPMENT									35
35 INPATIENT ROUTINE SERV COST CENTERS									
35 NURSING FACILITY	2654723	53837	16807	1139991	3865358	927708	241055	239739	50
50 ANCILLARY SERVICE COST CENTERS									50.10
50 PHYSICAL THERAPY	114935	2061	643	47830	165469	39714	9229	9178	50.20
50.10 DENTAL	2317				2317	556			62
50.20 PSYCHOLOGY									71
62 OUTPATIENT SERVICE COST CENTERS									95
62 OBSERVATION BEDS (NON-DISTINCT									
71 OTHER REIMBURSABLE COST CENTERS									
71 HOME HEALTH AGENCY									
95 SPECIAL PURPOSE COST CENTERS									
95 SUBTOTALS	9227169	116197	36273	1966338	9095822	1753209	378328	356170	97.10
97.10 NONREIMBURSABLE COST CENTERS									97.20
97.10 RENTAL		48018	14990		63008	15122		213828	98.10
97.20 VACANT		51261	16002		67263	16144			98.20
98.10 OUTSIDE MEDICAL CHARGES	2233				2233	536			99.10
98.20 BARBER AND BEAUTY	5175	820	256		6251	1500	3671	3651	101
99.10 MISCELLANEOUS NON-ALLOWABLE	20654				20654	4957			102
101 CROSS FOOT ADJUSTMENTS									103
102 NEGATIVE COST CENTER									
103 TOTAL	9255231	216296	67521	1966338	9255231	1791468	381999	573649	

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05
11/30/2010 12:11

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
PART I

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	
GENERAL SERVICE COST CENTERS									1
1 OLD CAP REL COSTS-BLDG & FIXT									2
2 OLD CAP REL COSTS-MVBLE EQUIP									3
3 NEW CAP REL COSTS-BLDG & FIXT									4
4 NEW CAP REL COSTS-MVBLE EQUIP									5
5 EMPLOYEE BENEFITS									6
6 ADMINISTRATIVE & GENERAL									7
7 MAINTENANCE & REPAIRS									8
8 OPERATION OF PLANT									9
9 LAUNDRY & LINEN SERVICE	342730								10
10 HOUSEKEEPING		614715							11
11 DIETARY		118944	1593729						12
12 CAFETERIA		14852	232675	267574					13
13 MAINTENANCE OF PERSONNEL									14
14 NURSING ADMINISTRATION		2258			378049				15
15 CENTRAL SERVICES & SUPPLY		22686				192852			16
16 PHARMACY							-501		17
17 MEDICAL RECORDS & LIBRARY		6493						129528	18
18 SOCIAL SERVICE		5838		30078					18.10
18.10 RECREATION									18.20
18.20 STAFF DEVELOPMENT									
INPATIENT ROUTINE SERV COST CENTERS									
35 NURSING FACILITY	342730	421109	1048566	219331	378049	192852		129528	35
ANCILLARY SERVICE COST CENTERS									
50 PHYSICAL THERAPY		16122		18165					50
50.10 DENTAL									50.10
50.20 PSYCHOLOGY									50.20
OUTPATIENT SERVICE COST CENTERS									
62 OBSERVATION BEDS (NON-DISTINCT									62
OTHER REIMBURSABLE COST CENTERS									
71 HOME HEALTH AGENCY									71
SPECIAL PURPOSE COST CENTERS									
95 SUBTOTALS	342730	608302	1281241	267574	378049	192852		129528	95
NONREIMBURSABLE COST CENTERS									
97.10 RENTAL			312488						97.10
97.20 VACANT									97.20
98.10 OUTSIDE MEDICAL CHARGES									98.10
98.20 BARBER AND BEAUTY		6413							98.20
99.10 MISCELLANEOUS NON-ALLOWABLE									99.10
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER							-501		102
103 TOTAL	342730	614715	1593729	267574	378049	192852	-501	129528	103

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05 26
11/30/2010 12:11

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
PART I

COST CENTER DESCRIPTION	SOCIAL SERVICE	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	18	25	26	27	
GENERAL SERVICE COST CENTERS					1
1 OLD CAP REL COSTS-BLDG & FIXT					2
2 OLD CAP REL COSTS-MVBLE EQUIP					3
3 NEW CAP REL COSTS-BLDG & FIXT					4
4 NEW CAP REL COSTS-MVBLE EQUIP					5
5 EMPLOYEE BENEFITS					6
6 ADMINISTRATIVE & GENERAL					7
7 MAINTENANCE & REPAIRS					8
8 OPERATION OF PLANT					9
9 LAUNDRY & LINEN SERVICE					10
10 HOUSEKEEPING					11
11 DIETARY					12
12 CAFETERIA					13
13 MAINTENANCE OF PERSONNEL					14
14 NURSING ADMINISTRATION					15
15 CENTRAL SERVICES & SUPPLY					16
16 PHARMACY					17
17 MEDICAL RECORDS & LIBRARY					18
18 SOCIAL SERVICE	251238				18.10
18.10 RECREATION					18.20
18.20 STAFF DEVELOPMENT					
INPATIENT ROUTINE SERV COST CENTERS					35
35 NURSING FACILITY	251238	8257263		8257263	
ANCILLARY SERVICE COST CENTERS					50
50 PHYSICAL THERAPY		257877		257877	50.10
50.10 DENTAL		2873		2873	50.20
50.20 PSYCHOLOGY					
OUTPATIENT SERVICE COST CENTERS					62
62 OBSERVATION BEDS (NON-DISTINCT					
OTHER REIMBURSABLE COST CENTERS					71
71 HOME HEALTH AGENCY					
SPECIAL PURPOSE COST CENTERS					95
95 SUBTOTALS	251238	8518013		8518013	
NONREIMBURSABLE COST CENTERS					97.10
97.10 RENTAL		604446		604446	97.20
97.20 VACANT		83407		83407	98.10
98.10 OUTSIDE MEDICAL CHARGES		2769		2769	98.20
98.20 BARBER AND BEAUTY		21486		21486	99.10
99.10 MISCELLANEOUS NON-ALLOWABLE		25611		25611	
101 CROSS FOOT ADJUSTMENTS					102
102 NEGATIVE COST CENTER		-501		-501	103
103 TOTAL	251238	9255231		9255231	

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

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	ADMINIS- TRATIVE & GENERAL 6	MAIN- TENANCE & REPAIRS 7	OPERATION OF PLANT 8	LAUNDRY & LINEN SERVICE 9	
GENERAL SERVICE COST CENTERS									1
1 OLD CAP REL COSTS-BLDG & FIXT									2
2 OLD CAP REL COSTS-MVBLE EQUIP									3
3 NEW CAP REL COSTS-BLDG & FIXT									4
4 NEW CAP REL COSTS-MVBLE EQUIP									5
5 EMPLOYEE BENEFITS									6
6 ADMINISTRATIVE & GENERAL		31412	9806	41218	41210				7
7 MAINTENANCE & REPAIRS		290	91	381	1701	2082			8
8 OPERATION OF PLANT		4512	1408	5920	2465	110	8495		9
9 LAUNDRY & LINEN SERVICE		686	214	900	1499	17	45	2461	10
10 HOUSEKEEPING		1529	477	2006	2677	37	101		11
11 DIETARY		15206	4747	19953	5963	371	1003		12
12 CAFETERIA		1899	593	2492	14	46	125		13
13 MAINTENANCE OF PERSONNEL									14
14 NURSING ADMINISTRATION		289	90	379	1662	7	19		15
15 CENTRAL SERVICES & SUPPLY		2900	905	3805	642	71	191		16
16 PHARMACY									17
17 MEDICAL RECORDS & LIBRARY		830	259	1089	515	20	55		18
18 SOCIAL SERVICE		746	233	979	929	18	49		18.10
18.10 RECREATION									18.20
18.20 STAFF DEVELOPMENT									
INPATIENT ROUTINE SERV COST CENTERS									35
35 NURSING FACILITY		53837	16807	70644	21344	1315	3550	2461	50
ANCILLARY SERVICE COST CENTERS									50.10
50 PHYSICAL THERAPY		2061	643	2704	914	50	136		50.20
50.10 DENTAL					13				
50.20 PSYCHOLOGY									62
OUTPATIENT SERVICE COST CENTERS									71
62 OBSERVATION BEDS (NON-DISTINCT									
OTHER REIMBURSABLE COST CENTERS									95
71 HOME HEALTH AGENCY									
SPECIAL PURPOSE COST CENTERS									
95 SUBTOTALS		116197	36273	152470	40338	2062	5274	2461	97.10
NONREIMBURSABLE COST CENTERS									97.20
97.10 RENTAL		48018	14990	63008	348		3167		98.10
97.20 VACANT		51261	16002	67263	371				98.20
98.10 OUTSIDE MEDICAL CHARGES					12				99.10
98.20 BARBER AND BEAUTY		820	256	1076	35	20	54		101
99.10 MISCELLANEOUS NON-ALLOWABLE					114				102
101 CROSS FOOT ADJUSTMENTS									103
102 NEGATIVE COST CENTER									
103 TOTAL		216296	67521	283817	41218	2082	8495	2461	

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

28

ALLOCATION OF OLD CAPITAL RELATED COSTS

WORKSHEET B
PART 11

COST CENTER DESCRIPTION	HOUSE-KEEPING 10	DIETARY 11	CAFETERIA 12	NURSING ADMINIS-TRATION 14	CENTRAL SERVICES & SUPPLY 15	MEDICAL RECORDS & LIBRARY 17	SOCIAL SERVICE 18	SUBTOTAL 25	
GENERAL SERVICE COST CENTERS									1
1 OLD CAP REL COSTS-BLDG & FIXT									2
2 OLD CAP REL COSTS-MVBLE EQUIP									3
3 NEW CAP REL COSTS-BLDG & FIXT									4
4 NEW CAP REL COSTS-MVBLE EQUIP									5
5 EMPLOYEE BENEFITS									6
6 ADMINISTRATIVE & GENERAL									7
7 MAINTENANCE & REPAIRS									8
8 OPERATION OF PLANT									9
9 LAUNDRY & LINEN SERVICE									10
10 HOUSEKEEPING	4821								11
11 DIETARY	933	28223							12
12 CAFETERIA	116	4120	6913						13
13 MAINTENANCE OF PERSONNEL									14
14 NURSING ADMINISTRATION	18			2085					15
15 CENTRAL SERVICES & SUPPLY	178				4887				16
16 PHARMACY						1730			17
17 MEDICAL RECORDS & LIBRARY	51						2798		18
18 SOCIAL SERVICE	46		777						18.10
18.10 RECREATION									18.20
18.20 STAFF DEVELOPMENT									
INPATIENT ROUTINE SERV COST CENTERS								138353	35
35 NURSING FACILITY	3303	18569	5667	2085	4887	1730	2798		
ANCILLARY SERVICE COST CENTERS								4399	50
50 PHYSICAL THERAPY	126		469					13	50.10
50.10 DENTAL									50.20
50.20 PSYCHOLOGY									
OUTPATIENT SERVICE COST CENTERS									62
62 OBSERVATION BEDS (NON-DISTINCT									
OTHER REIMBURSABLE COST CENTERS									71
71 HOME HEALTH AGENCY									
SPECIAL PURPOSE COST CENTERS								142765	95
95 SUBTOTALS	4771	22689	6913	2085	4887	1730	2798		
NONREIMBURSABLE COST CENTERS								72057	97.10
97.10 RENTAL		5534						67634	97.20
97.20 VACANT								12	98.10
98.10 OUTSIDE MEDICAL CHARGES								1235	98.20
98.20 BARBER AND BEAUTY	50							114	99.10
99.10 MISCELLANEOUS NON-ALLOWABLE									101
101 CROSS FOOT ADJUSTMENTS									102
102 NEGATIVE COST CENTER									103
103 TOTAL	4821	28223	6913	2085	4887	1730	2798	283817	

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

ALLOCATION OF OLD CAPITAL RELATED COSTS

WORKSHEET B
PART II

COST CENTER DESCRIPTION	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	26	27	
GENERAL SERVICE COST CENTERS			1
1 OLD CAP REL COSTS-BLDG & FIXT			2
2 OLD CAP REL COSTS-MVBLE EQUIP			3
3 NEW CAP REL COSTS-BLDG & FIXT			4
4 NEW CAP REL COSTS-MVBLE EQUIP			5
5 EMPLOYEE BENEFITS			6
6 ADMINISTRATIVE & GENERAL			7
7 MAINTENANCE & REPAIRS			8
8 OPERATION OF PLANT			9
9 LAUNDRY & LINEN SERVICE			10
10 HOUSEKEEPING			11
11 DIETARY			12
12 CAFETERIA			13
13 MAINTENANCE OF PERSONNEL			14
14 NURSING ADMINISTRATION			15
15 CENTRAL SERVICES & SUPPLY			16
16 PHARMACY			17
17 MEDICAL RECORDS & LIBRARY			18
18 SOCIAL SERVICE			18.10
18.10 RECREATION			18.20
18.20 STAFF DEVELOPMENT			
INPATIENT ROUTINE SERV COST CENTERS			35
35 NURSING FACILITY	130353		
ANCILLARY SERVICE COST CENTERS			50
50 PHYSICAL THERAPY	4399		50.10
50.10 DENTAL	13		50.20
50.20 PSYCHOLOGY			
OUTPATIENT SERVICE COST CENTERS			62
62 OBSERVATION BEDS (NON-DISTINCT			
OTHER REIMBURSABLE COST CENTERS			71
71 HOME HEALTH AGENCY			
SPECIAL PURPOSE COST CENTERS			95
95 SUBTOTALS	142765		
NONREIMBURSABLE COST CENTERS			97.10
97.10 RENTAL	72057		97.20
97.20 VACANT	67634		98.10
98.10 OUTSIDE MEDICAL CHARGES	12		98.20
98.20 BARBER AND BEAUTY	1235		99.10
99.10 MISCELLANEOUS NON-ALLOWABLE	114		101
101 CROSS FOOT ADJUSTMENTS			102
102 NEGATIVE COST CENTER			103
103 TOTAL	283817		

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05
11/30/2010 12:11

30

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION		OLD CAP BLDG & FIXTURES SQUARE FEET	OLD CAP MOVABLE EQUIPMENT SQUARE FEET	EMPLOYEE BENEFITS SQUARE FEET	RECON- CILIATION	ADMINIS- TRATIVE & GENERAL ACCUM COST	MAIN- TENANCE & REPAIRS SQUARE FEET	OPERATION OF PLANT SQUARE FEET	
		1	2	5	6A	6	7	8	
1	GENERAL SERVICE COST CENTERS								1
2	OLD CAP REL COSTS-BLDG & FIXT	167800							2
3	OLD CAP REL COSTS-MVBLE EQUIP		167800						3
4	NEW CAP REL COSTS-BLDG & FIXT								4
5	NEW CAP REL COSTS-MVBLE EQUIP								5
6	EMPLOYEE BENEFITS			4360870					6
7	ADMINISTRATIVE & GENERAL	24369	24369	289922	-1791468	7464264			7
8	MAINTENANCE & REPAIRS	225	225	137712		308062	66186		8
9	OPERATION OF PLANT	3500	3500			446327	3500	99938	9
10	LAUNDRY & LINEN SERVICE	532	532	57364		271455	532	532	10
11	HOUSEKEEPING	1186	1186	298883		484725	1186	1186	11
12	DIETARY	11797	11797	480939		1079019	11797	11797	12
13	CAFETERIA	1473	1473			2492	1473	1473	13
14	MAINTENANCE OF PERSONNEL								14
15	NURSING ADMINISTRATION	224	224	206330		300976	224	224	15
16	CENTRAL SERVICES & SUPPLY	2250	2250	77563		116342	2250	2250	16
17	PHARMACY				501				17
18	MEDICAL RECORDS & LIBRARY	644	644	63514		93242	644	644	18
18.10	SOCIAL SERVICE	579	579	114337		168271	579	579	18.10
18.20	RECREATION								18.20
35	STAFF DEVELOPMENT								35
50	INPATIENT ROUTINE SERV COST CENTERS	41766	41766	2520231		3865358	41766	41766	50
50.10	NURSING FACILITY								50.10
50.20	ANCILLARY SERVICE COST CENTERS	1599	1599	106075		165469	1599	1599	50.20
62	PHYSICAL THERAPY					2317			62
71	DENTAL								71
95	PSYCHOLOGY								95
97.10	OUTPATIENT SERVICE COST CENTERS								97.10
97.20	OBSERVATION BEDS (NON-DISTINC								97.20
98.10	OTHER REIMBURSABLE COST CENTERS								98.10
98.20	HOME HEALTH AGENCY								98.20
99.10	SPECIAL PURPOSE COST CENTERS								99.10
101	SUBTOTALS	90144	90144	4360870	-1790967	7304855	65550	62050	101
102	NONREIMBURSABLE COST CENTERS								102
103	RENTAL	37252	37252			63008		37252	103
104	VACANT	39768	39768			67263			104
105	OUTSIDE MEDICAL CHARGES					2233			105
106	BARBER AND BEAUTY	636	636			6251	636	636	106
107	MISCELLANEOUS NON-ALLOWABLE					20654			107
108	CROSS FOOT ADJUSTMENTS								108
109	NEGATIVE COST CENTER								109
110	COST TO BE ALLOC PER B PT I	216296	67521	1966338		1791468	381999	573649	110
111	UNIT COST MULT-WS B PT I		402390				5.771598		111
112	UNIT COST MULT-WS B PT II	1.289011		450905		240006		5.740049	112
113	COST TO BE ALLOC PER B PT III					41218	2082	8495	113
114	UNIT COST MULT-WS B PT III					.005522	.031457	.085003	114
115	UNIT COST MULT-WS B PT III								115
116	UNIT COST MULT-WS B PT III								116
117	UNIT COST MULT-WS B PT III								117
118	UNIT COST MULT-WS B PT III								118
119	UNIT COST MULT-WS B PT III								119
120	UNIT COST MULT-WS B PT III								120

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05
11/30/2010 12:11

WORKSHEET B-1

COST ALLOCATION - STATISTICAL BASIS

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY 9	HOUSE- KEEPING SQUARE FEET 10	DIETARY MEALS SERVED 11	CAFETERIA MEALS SERVED 12	NURSING ADMINIS- TRATION DIRECT NRSNG HRS 14	CENTRAL SERVICES & SUPPLY COSTED REQUIS. 15	PHARMACY COSTED REQUIS. 16	MEDICAL RECORDS & LIBRARY TIME SPENT 17
GENERAL SERVICE COST CENTERS								1
1 OLD CAP REL COSTS-BLDG & FIXT								2
2 OLD CAP REL COSTS-MVBLE EQUIP								3
3 NEW CAP REL COSTS-BLDG & FIXT								4
4 NEW CAP REL COSTS-MVBLE EQUIP								5
5 EMPLOYEE BENEFITS								6
6 ADMINISTRATIVE & GENERAL								7
7 MAINTENANCE & REPAIRS								8
8 OPERATION OF PLANT								9
9 LAUNDRY & LINEN SERVICE	100							10
10 HOUSEKEEPING		60968						11
11 DIETARY		11797	156972					12
12 CAFETERIA		1473	22917	14465				13
13 MAINTENANCE OF PERSONNEL					100			14
14 NURSING ADMINISTRATION		224				100		15
15 CENTRAL SERVICES & SUPPLY		2250					100	16
16 PHARMACY								17
17 MEDICAL RECORDS & LIBRARY		644						18
18 SOCIAL SERVICE		579		1626				18.10
18.10 RECREATION								18.20
18.20 STAFF DEVELOPMENT								
35 INPATIENT ROUTINE SERV COST CENTERS	100	41766	103277	11857	100	100	100	100 35
35 NURSING FACILITY								
ANCILLARY SERVICE COST CENTERS								50
50 PHYSICAL THERAPY		1599		982				50.10
50.10 DENTAL								50.20
50.20 PSYCHOLOGY								
62 OUTPATIENT SERVICE COST CENTERS								62
62 OBSERVATION BEDS (NON-DISTINC								
71 OTHER REIMBURSABLE COST CENTERS								71
71 HOME HEALTH AGENCY								
95 SPECIAL PURPOSE COST CENTERS	100	60332	126194	14465	100	100	100	100 95
95 SUBTOTALS								
NONREIMBURSABLE COST CENTERS			30778					97.10
97.10 RENTAL								97.20
97.20 VACANT								98.10
98.10 OUTSIDE MEDICAL CHARGES								98.20
98.20 BARBER AND BEAUTY		636						99.10
99.10 MISCELLANEOUS NON-ALLOWABLE								101
101 CROSS FOOT ADJUSTMENTS								102
102 NEGATIVE COST CENTER								103
103 COST TO BE ALLOC PER B PT I	342730	614715	1593729	267574	378049	192852		129528
104 UNIT COST MULT-WS B PT I	3427.300000		10.152951	3780.490000				104
104 UNIT COST MULT-WS B PT I		10.082584		18.498030	1928.520000			1295.280000
105 COST TO BE ALLOC PER B PT II	2461	4821	28223	6913	2085	4887		1730
106 UNIT COST MULT-WS B PT II	24.610000		.179796		20.850000			106
106 UNIT COST MULT-WS B PT II		.079074		.477912		48.870000		17.300000
107 COST TO BE ALLOC PER B PT III								107
108 UNIT COST MULT-WS B PT III								108
108 UNIT COST MULT-WS B PT III								108

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05
11/30/2010 12:11

32

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	SOCIAL SERVICE	TIME SPENT	
		18	
GENERAL SERVICE COST CENTERS			1
1 OLD CAP REL COSTS-BLDG & FIXT			2
2 OLD CAP REL COSTS-MVBLE EQUIP			3
3 NEW CAP REL COSTS-BLDG & FIXT			4
4 NEW CAP REL COSTS-MVBLE EQUIP			5
5 EMPLOYEE BENEFITS			6
6 ADMINISTRATIVE & GENERAL			7
7 MAINTENANCE & REPAIRS			8
8 OPERATION OF PLANT			9
9 LAUNDRY & LINEN SERVICE			10
10 HOUSEKEEPING			11
11 DIETARY			12
12 CAFETERIA			13
13 MAINTENANCE OF PERSONNEL			14
14 NURSING ADMINISTRATION			15
15 CENTRAL SERVICES & SUPPLY			16
16 PHARMACY			17
17 MEDICAL RECORDS & LIBRARY			18
18 SOCIAL SERVICE	100		18.10
18.10 RECREATION			18.20
18.20 STAFF DEVELOPMENT			
INPATIENT ROUTINE SERV COST CENTERS			35
35 NURSING FACILITY	100		
ANCILLARY SERVICE COST CENTERS			50
50 PHYSICAL THERAPY			50.10
50.10 DENTAL			50.20
50.20 PSYCHOLOGY			
OUTPATIENT SERVICE COST CENTERS			62
62 OBSERVATION BEDS (NON-DISTINC			
OTHER REIMBURSABLE COST CENTERS			71
71 HOME HEALTH AGENCY			
SPECIAL PURPOSE COST CENTERS			95
95 SUBTOTALS	100		
NONREIMBURSABLE COST CENTERS			97.10
97.10 RENTAL			97.20
97.20 VACANT			98.10
98.10 OUTSIDE MEDICAL CHARGES			98.20
98.20 BARBER AND BEAUTY			99.10
99.10 MISCELLANEOUS NON-ALLOWABLE			
101 CROSS FOOT ADJUSTMENTS			101
102 NEGATIVE COST CENTER			102
103 COST TO BE ALLOC PER B PT I	251238		103
104 UNIT COST MULT-WS B PT I	2512.380000		104
104 UNIT COST MULT-WS B PT I			104
105 COST TO BE ALLOC PER B PT II	2798		105
106 UNIT COST MULT-WS B PT II	27.980000		106
106 UNIT COST MULT-WS B PT II			106
107 COST TO BE ALLOC PER B PT III			107
108 UNIT COST MULT-WS B PT III			108
108 UNIT COST MULT-WS B PT III			108

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
 PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-96 (5/1999)

VERSION: 2008.05
 11/30/2010 12:11

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C
 PART I

COST CENTER DESCRIPTION	TOTAL COST (FROM WKST B, PART I, COL 27) 1	THERAPY LIMIT ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5
INPATIENT ROUTINE SERV COST CENTERS					35
35 NURSING FACILITY	8257263				
ANCILLARY SERVICE COST CENTERS					50
50 PHYSICAL THERAPY	257877				50.10
50.10 DENTAL	2873				50.20
50.20 PSYCHOLOGY					
OUTPATIENT SERVICE COST CENTERS					62
62 OBSERVATION BEDS (NON-DISTI					
OTHER REIMBURSABLE COST CENTERS					101
101 SUBTOTAL	8518013				102
102 LESS OBSERVATION BEDS					103
103 TOTAL	8518013				

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
 PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-96 (5/1999)

VERSION: 2008.05
 11/30/2010 12:11

34

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						35
35 NURSING FACILITY						
ANCILLARY SERVICE COST CENTERS						50
50 PHYSICAL THERAPY	9126		9126	28.257396		50.10
50.10 DENTAL						50.20
50.20 PSYCHOLOGY						
OUTPATIENT SERVICE COST CENTERS						62
62 OBSERVATION BEDS (NON-DISTI						
OTHER REIMBURSABLE COST CENTERS						101
101 SUBTOTAL	9126		9126			102
102 LESS OBSERVATION BEDS						103
103 TOTAL			9126			

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART I

[] TITLE V-INPT

[] TITLE XVIII-PART A

[XX] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (50-05001)	SUB I	SUB II	SUB III	SUB IV	NF (OTHER) (50-05001)	
INPATIENT DAYS	1	1	1	1	1	1	
1 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS EXCLUDING NEWBORN)						34622	1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)						34622	2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)							3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)						34622	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)						34023	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

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

36

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART I (CONT)

() TITLE V-INPT

() TITLE XVIII-PART A

(XX) TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (50-05001	SUB I	SUB II	SUB III	SUB IV	NF (OTHER) (50-05001	
	1	1	1	1	1	1	
SWING-BED ADJUSTMENT							
17 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							17
18 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							18
19 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							19
20 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							20
21 TOTAL GENERAL INPATIENT ROUTINE SERVICE COST						8257263	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						8257263	26
27 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST							27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)							28
29 PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							29
30 SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							30
31 GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO							31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE							32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE							33
34 AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL							34
35 AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL							35
36 PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT						8257263	36
37 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL							37

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART II

[] TITLE V-INPT

[] TITLE XVIII-PART A

(XX) TITLE XIX-INPT

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (50-05001)	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						38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST						39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST						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
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 (OTHER) (50-05001)	SUB I	SUB II	SUB III	SUB IV	
	1	1	1	1	1	
48 PROGRAM INPATIENT ANCILLARY SERVICE COST						48
49 TOTAL PROGRAM INPATIENT COSTS						49
PASS THROUGH COST ADJUSTMENTS						
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES						50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES						51
52 TOTAL PROGRAM EXCLUDABLE COST						52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS						53

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

38

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

PART II - HOSPITAL AND SUBPROVIDERS ONLY		HOSPITAL (OTHER) (50-05001 1	SUB I 1	SUB II 1	SUB III 1	SUB IV 1	
TARGET AMOUNT AND LIMITATION COMPUTATION							54
54	PROGRAM DISCHARGES						55
55	TARGET AMOUNT PER DISCHARGE						56
56	TARGET AMOUNT						57
57	DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT						58
58	BONUS PAYMENT						58.01
58.01	LESSER OF LINE 53/LINE 54 OR LINE 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED & COMPOUNDED BY THE MARKET BASKET						58.02
58.02	LESSER OF LINE 53/LINE 54 OR LINE 55 FROM PRIOR YEAR COST REPORT UPDATED BY THE MARKET BASKET						58.03
58.03	IF LINE 53/LINE 54 IS LESS THAN THE LOWER OF LINES 55, 58.01 OR 58.02, THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS ARE LESS THAN EXPECTED COSTS, OR 1% OF THE TARGET AMOUNT						58.04
58.04	RELIEF PAYMENT						59
59	ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT						59.01
59.01	ALLOWABLE INPATIENT COST PER DISCHARGE (LTCH ONLY)						59.02
59.02	PROGRAM DISCHARGES PRIOR TO JULY 1						59.03
59.03	PROGRAM DISCHARGES AFTER JULY 1						59.04
59.04	PROGRAM DISCHARGES (SEE INSTRUCTIONS)						59.05
59.05	REDUCED INPAT COST PER DISCH. FOR DISCHARGES PRIOR TO JULY 1						59.06
59.06	REDUCED INPAT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1						59.07
59.07	REDUCED INPAT COST PER DISCHARGE (SEE INSTR.) (LTCH ONLY)						59.08
59.08	REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTR.)						
PROGRAM INPATIENT ROUTINE SWING BED COST							60
60	MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						61
61	MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						62
62	TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS						63
63	TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						64
64	TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						65
65	TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS						

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

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	
	(OTHER)	
	(50-05001	
	1	
66 SNF/NF/ICF/MR ROUTINE SERVICE COST	8257263	66
67 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	238.50	67
68 PROGRAM ROUTINE SERVICE COST	8114486	68
69 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		69
70 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS	8114486	70
71 CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERV COSTS	138353	71
72 PER DIEM CAPITAL RELATED COSTS	4.00	72
73 PROGRAM CAPITAL RELATED COSTS	136092	73
74 INPATIENT ROUTINE SERVICE COST	7978394	74
75 AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		75
76 TOTAL PGM ROUTINE SERVICE COSTS FOR COMPARISON TO COST LIMIT	7978394	76
77 INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION	300.00	77
78 INPATIENT ROUTINE SERVICE COST LIMITATION	10206900	78
79 REASONABLE INPATIENT ROUTINE SERVICE COSTS	8114486	79
80 PROGRAM INPATIENT ANCILLARY SERVICES	257877	80
81 UTILIZATION REVIEW--PHYSICIAN COMPENSATION		81
82 TOTAL, PROGRAM INPATIENT OPERATING COSTS	8372363	82

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

40

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PARTS III & IV

[] TITLE V-INPT

[] TITLE XVIII-PART A

(XX) TITLE XIX-INPT

HOSPITAL (OTHER) (50-05001	SUB I	SUB II	SUB III	SUB IV
1	1	1	1	1

PART IV - COMPUTATION OF OBSERVATION BED COST

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

83
84
85

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 12:11

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

<input type="checkbox"/> TITLE V	<input checked="" type="checkbox"/> HOSPITAL (50-05001)	<input type="checkbox"/> SNF	<input type="checkbox"/> PPS
<input type="checkbox"/> TITLE XVIII-PT A	<input type="checkbox"/> SUB I	<input type="checkbox"/> NF	<input type="checkbox"/> TEFRA
<input checked="" type="checkbox"/> TITLE XIX	<input type="checkbox"/> SUB II	<input type="checkbox"/> S/B-SNF	<input checked="" 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 TO CHARGES 1	INPATIENT PROGRAM CHARGES 2	INPATIENT PROGRAM COSTS 3
INPATIENT ROUTINE SERVICE COST CENTERS			
ANCILLARY SERVICE COST CENTERS			
50 PHYSICAL THERAPY	28.257396		50
50.10 DENTAL			50.10
50.20 PSYCHOLOGY			50.20
OUTPATIENT SERVICE COST CENTERS			
62 OBSERVATION BEDS (NON-DISTINCT			62
OTHER REIMBURSABLE COST CENTERS			
101 TOTAL			101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES			102
103 NET CHARGES			103

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 12:11

42

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

[] TITLE V
 [] TITLE XVIII-PT A
 [XX] TITLE XIX

[] HOSPITAL
 [] SUB I
 [] SUB II
 [] SUB III
 [] SUB IV

[] SNF
 [XX] NF (50-05001)
 [] S/B-SNF
 [] S/B-NF
 [] ICF/MR

[] PPS
 [] TEFRA
 [XX] OTHER

COST CENTER DESCRIPTION	RATIO OF COST TO CHARGES 1	INPATIENT PROGRAM CHARGES 2	INPATIENT PROGRAM COSTS 3	
INPATIENT ROUTINE SERVICE COST CENTERS				
ANCILLARY SERVICE COST CENTERS				
50 PHYSICAL THERAPY	28.257396	9126	257877	50
50.10 DENTAL				50.10
50.20 PSYCHOLOGY				50.20
OUTPATIENT SERVICE COST CENTERS				
62 OBSERVATION BEDS (NON-DISTINCT				62
OTHER REIMBURSABLE COST CENTERS				
101 TOTAL		9126	257877	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		9126		103

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/1999)

VERSION: 2008.05
11/30/2010 12:11

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 (50-05001) (OTHER)	SUB I	SUB II	SUB III	SUB IV	NF I (50-05001) (OTHER)		
		1	1	1	1	1	1		
COMPUTATION OF NET COST OF COVERED SERVICES									
1	INPATIENT HOSPITAL/SNF/NF SERVICES						8372363	1	2
2	MEDICAL AND OTHER SERVICES								3
3	INTERNS AND RESIDENTS								4
4	ORGAN ACQUISITION CERTIFIED TRANSPLANT CENTERS O								5
5	COST OF TEACHING PHYSICIANS						8372363	6	7
6	SUBTOTAL								8
7	INPATIENT PRIMARY PAYER PAYMENTS								9
8	OUTPATIENT PRIMARY PAYER PAYMENTS						8372363	9	
9	SUBTOTAL								
COMPUTATION OF LESSER OF COST OR CHARGES									
10	ROUTINE SERVICE CHARGES						8763774	10	11
11	ANCILLARY SERVICE CHARGES						9126		12
12	INTERNS AND RESIDENTS SERVICE CHARGES								13
13	ORGAN ACQUISITION CHARGES, NET OF REVENUE								14
14	TEACHING PHYSICIANS								15
15	INCENTIVE FROM TARGET AMOUNT COMPUTATION								16
16	TOTAL REASONABLE CHARGES						8772900	16	
CUSTOMARY CHARGES									
17	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE								17
18	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM								18
	A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN								
	ACCORDANCE WITH 42 CFR 413.13(E)								
19	RATIO OF LINE 17 TO LINE 18								19
20	TOTAL CUSTOMARY CHARGES						8772900	20	21
21	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST						400537	21	22
22	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES								23
23	COST OF COVERED SERVICES						8372363	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						8372363	30	31
31	CUSTOMARY CHARGES (TITLE XIX PPS COVERED								32
32	LESSER OF LINES 30 OR 31						8372363	32	33
33	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)								

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/1999)

VERSION: 2008.05
11/30/2010 12:11

44

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

WORKSHEET E-3
PART III

	[] TITLE V	[] TITLE XVIII	[XX] TITLE XIX	NF I		
	HOSPITAL (50-05001) (OTHER)	SUB I	SUB II	SUB III	SUB IV	(50-05001) (OTHER)
	1	1	1	1	1	1
34	COMPUTATION OF REIMBURSEMENT SETTLEMENT					34
35	EXCESS OF REASONABLE COST					8372363 35
36	SUBTOTAL					36
37	COINSURANCE					37
38	SUM OF AMOUNTS FROM WKST E, PARTS C,D AND E,					38
38.01	REIMBURSABLE BAD DEBTS					38.01
38.02	REDUCED REIMBURSABLE BAD DEBTS					38.02
39	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)					39
40	UTILIZATION REVIEW					8372363 40
41	SUBTOTAL					41
42	INPATIENT ROUTINE SERVICE COST					42
43	MEDICARE INPATIENT ROUTINE CHARGES					43
44	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)					44
45	RATIO OF LINE 43 TO LINE 44					45
46	TOTAL CUSTOMARY CHARGES					46
47	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST					47
48	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES					48
49	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM UTILIZATION					49
50	OTHER ADJUSTMENTS					50
51	AMOUNTS APPLICABLE TO PRIOR COST REPORTING DEPRECIABLE ASSETS					51
52	SUBTOTAL					8372363 52
53	INDIRECT MEDICAL EDUCATION ADJUSTMENT					53
54	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS					54
55	TOTAL AMOUNT PAYABLE TO THE PROVIDER					8372363 55
56	SEQUESTRATION ADJUSTMENT					56
57	INTERIM PAYMENTS					7727000 57
57.01	TENTATIVE SETTLEMENT (FOR FI USE ONLY)					57.01
58	BALANCE DUE PROVIDER/PROGRAM					645363 58
59	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT SECTION 115.2					59

WORKSHEET G

BALANCE SHEET

ASSETS		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
1	CURRENT ASSETS				1
2	CASH ON HAND AND IN BANKS	79761			2
3	TEMPORARY INVESTMENTS				3
4	NOTES RECEIVABLE				4
5	ACCOUNTS RECEIVABLE	490923			5
6	OTHER RECEIVABLES				6
7	ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE				7
8	INVENTORY	98286			8
9	PREPAID EXPENSES				9
10	OTHER CURRENT ASSETS				10
11	DUE FROM OTHER FUNDS				11
11	TOTAL CURRENT ASSETS	668970			
12	FIXED ASSETS				12
12	LAND				12.01
12.01	ACCUMULATED DEPRECIATION				13
13	LAND IMPROVEMENTS	365366			13.01
13.01	ACCUMULATED DEPRECIATION	-288187			14
14	BUILDINGS	7024498			14.01
14.01	ACCUMULATED DEPRECIATION	-5246171			15
15	LEASEHOLD IMPROVEMENTS				15.01
15.01	ACCUMULATED AMORTIZATION				16
16	FIXED EQUIPMENT	413899			16.01
16.01	ACCUMULATED DEPRECIATION	-326355			17
17	AUTOMOBILES AND TRUCKS	63064			17.01
17.01	ACCUMULATED DEPRECIATION	-48349			18
18	MAJOR MOVABLE EQUIPMENT	1563168			18.01
18.01	ACCUMULATED DEPRECIATION	-1413406			19
19	MINOR EQUIPMENT DEPRECIABLE				19.01
19.01	ACCUMULATED DEPRECIATION				20
20	MINOR EQUIPMENT-NONDEPRECIABLE				21
21	TOTAL FIXED ASSETS	2107527			
22	OTHER ASSETS				22
22	INVESTMENTS				23
23	DEPOSITS ON LEASES				24
24	DUE FROM OWNERS/OFFICERS				25
25	OTHER ASSETS				26
26	TOTAL OTHER ASSETS				
27	TOTAL ASSETS	2776497			27
LIABILITIES AND FUND BALANCES		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
28	CURRENT LIABILITIES				28
28	ACCOUNTS PAYABLE	169642			29
29	SALARIES, WAGES & FEES PAYABLE	529516			30
30	PAYROLL TAXES PAYABLE				31
31	NOTES & LOANS PAYABLE (SHORT TERM)				32
32	DEFERRED INCOME				33
33	ACCELERATED PAYMENTS				34
34	DUE TO OTHER FUNDS	79761			35
35	OTHER CURRENT LIABILITIES				36
36	TOTAL CURRENT LIABILITIES	778919			
37	LONG-TERM LIABILITIES				37
37	MORTGAGE PAYABLE				38
38	NOTES PAYABLE				39
39	UNSECURED LOANS				40
40	LOANS FROM OWNERS .01 PRIOR TO 7/1/66 .02 ON OR AFTER 7/1/66				41
41	OTHER LONG TERM LIABILITIES				42
42	TOTAL LONG TERM LIABILITIES				43
43	TOTAL LIABILITIES	778919			
44	CAPITAL ACCOUNTS				44
44	GENERAL FUND BALANCE	1997578			45
45	SPECIFIC PURPOSE FUND BALANCE				46
46	DONOR CREATED-ENDOWMENT FUND BAL-RESTRICTED				47
47	DONOR CREATED-ENDOWMENT FUND BAL-UNRESTRICTED				48
48	GOVERNING BODY CREATED - ENDOWMENT FUND BAL				49
49	PLANT FUND BALANCE - INVESTED IN PLANT				50
50	PLANT FUND BALANCE - RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				51
51	TOTAL FUND BALANCES	1997578			
52	TOTAL LIABILITIES AND FUND BALANCES	2776497			52

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

46

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	2155586
2	NET INCOME (LOSS)	-1606932
3	TOTAL	548654
4	ADDITIONS (CREDIT ADJUSTMENTS)	1448924
5		
6		
7		
8		
9		
10	TOTAL ADDITIONS	1448924
11	SUBTOTAL	1997578
12	DEDUCTIONS (DEBIT ADJUSTMENTS)	
13		
14		
15		
16		
17		
18	TOTAL DEDUCTIONS	
19	FUND BALANCE AT END OF PERIOD PER BALANCE SHEET	1997578

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 12:11

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			2
3 SUBPROVIDER I			3
4 SWING BED - SNF			4
5 SWING BED - NF			5
6 SKILLED NURSING FACILITY			6
7 NURSING FACILITY	8772900		7
8 OTHER LONG TERM CARE			8
9 TOTAL GENERAL INPATIENT CARE SERVICES	8772900		9
10 INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES			10
11 INTENSIVE CARE UNIT			11
12 CORONARY CARE UNIT			12
13 BURN INTENSIVE CARE UNIT			13
14 SURGICAL INTENSIVE CARE UNIT			14
15 OTHER SPECIAL CARE (SPECIFY)			15
16 TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICE	8772900		16
17 TOTAL INPATIENT ROUTINE CARE SERVICES			17
18 ANCILLARY SERVICES			18
19 OUTPATIENT SERVICES			19
20 HOME HEALTH AGENCY			20
21 AMBULANCE			21
22 CORF			22
23 ASC			23
24 HOSPICE			24
25 TOTAL PATIENT REVENUES	8772900		25

PART II - OPERATING EXPENSES

	1	2	
26 OPERATING EXPENSES		8622470	26
27 ADD (SPECIFY)			27
28			28
29			29
30			30
31			31
32			32
33 TOTAL ADDITIONS			33
34 DEDUCT (SPECIFY)			34
35			35
36			36
37			37
38			38
39 TOTAL DEDUCTIONS			39
40 TOTAL OPERATING EXPENSES		8622470	40

PROVIDER NO. 5005001 HOPEMONT HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:11

48

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION		
1 TOTAL PATIENT REVENUES	8772900	1
2 LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	1822027	2
3 NET PATIENT REVENUES	6950873	3
4 LESS - TOTAL OPERATING EXPENSES	8622470	4
5 NET INCOME FROM SERVICE TO PATIENTS	-1671597	5
6 CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		6
7 INCOME FROM INVESTMENTS		7
8 REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE		8
9 REVENUE FROM TELEVISION AND RADIO SERVICE		9
10 PURCHASE DISCOUNTS		10
11 REBATES AND REFUNDS OF EXPENSES		11
12 PARKING LOT RECEIPTS		12
13 REVENUE FROM LAUNDRY AND LINEN SERVICE		13
14 REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	64660	14
15 REVENUE FROM RENTAL OF LIVING QUARTERS		15
16 REV FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS		16
17 REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS		17
18 REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS		18
19 TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20 REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		20
21 RENTAL OF VENDING MACHINES		21
22 RENTAL OF HOSPITAL SPACE		22
23 GOVERNMENTAL APPROPRIATIONS		23
24 MISCELLANEOUS-REVENUE	5	24
24.01 UTILITIES-REVENUE		24.01
25 TOTAL OTHER INCOME	64665	25
26 TOTAL	-1606932	26
27		27
28		28
29		29
30 TOTAL OTHER EXPENSES		30
31 NET INCOME (OR LOSS) FOR THE PERIOD	-1606932	31

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

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

WORKSHEET S
PARTS I & II

INTERMEDIARY [] AUDITED
USE ONLY: [] DESK REVIEWED

DATE RECEIVED [] INITIAL
INTERMEDIARY NO. [] FINAL

[] RE-OPENING
[] MCR CODE

PART I - CERTIFICATION

CHECK
APPLICABLE BOX

☐ ELECTRONICALLY FILED COST REPORT
☐ MANUALLY SUBMITTED COST REPORT

DATE: _____
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 LAKIN HOSPITAL (51-25401) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 07/01/2009 AND ENDING 06/30/2010, 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)

Thomas J. Mes
OFFICER OR ADMINISTRATOR OF PROVIDER(S)

TITLE

DATE

Commissioner
11/30/10

PART II - SETTLEMENT SUMMARY

TITLE V

TITLE XVIII

TITLE XIX

1

PART A
2

PART B
3

4

1 HOSPITAL
2 SUBPROVIDER I
3 SWING BED - SNF
4 SWING BED - NF
5 SKILLED NURSING FACILITY
6 NURSING FACILITY
7 HOME HEALTH AGENCY
8 OUTPATIENT REHABILITATION PROVIDER
9 HEALTH CLINIC
100 TOTAL

1000930

1000930

1
2
3
4
5
6
7
8
9
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.

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05 50
11/30/2010 12:13

WORKSHEET S-2

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS:

1 STREET: 1 BATEMAN CIRCLE
1.01 CITY: LAKIN

STATE: WV

P.O. BOX: 570
ZIP CODE: 25250

COUNTY: MASON

1
1.01

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

COMPONENT 0	COMPONENT NAME 1	PROVIDER NUMBER 2	DATE CERTIFIED 3	PAYMENT SYSTEM (P,T,O OR N) V XVIII XIX 4 5 6
2 HOSPITAL	LAKIN HOSPITAL	51-25401	11/15/1983	N N O
3 SUBPROVIDER I				
4 SWING BEDS - SNF				
5 SWING BEDS - NF				
6 HOSPITAL-BASED SNF	LAKIN HOSPITAL	51-25401	11/15/1983	N O
7 HOSPITAL-BASED NF				
8 HOSPITAL-BASED OLTC				
9 HOSPITAL-BASED HHA				
11 SEPARATELY CERTIFIED ASC				
12 HOSPITAL-BASED HOSPICE				
14 HOSP-BASED RHC				
15 OUTPATIENT REHABILITATION PROVID				
16 RENAL DIALYSIS				

17 COST REPORTING PERIOD (MM/DD/YYYY)

FROM: 07/01/2009 TO: 06/30/2010
1 2
10

18 TYPE OF CONTROL

TYPE OF HOSPITAL/SUBPROVIDER

19 HOSPITAL
20 SUBPROVIDER I

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. NO 21.01

21.01 DOES YOUR FACILITY QUALIFY AND IS CURRENTLY RECEIVING PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42 CFR 412.106? 21.02

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. 2 N 21.03

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. 2 21.04

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. 2 21.05

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. NO 21.06

21.06 DOES THIS HOSPITAL QUALIFY FOR THE THREE-YEAR TRANSITION OF HOLD HARMLESS PAYMENTS FOR A SMALL RURAL HOSPITAL UNDER THE PROSPECTIVE PAYMENT SYSTEM FOR HOSPITAL OUTPATIENT SERVICES UNDER DRA SECTION 5105? ENTER 'Y' FOR YES AND 'N' FOR NO. NO 22

22 ARE YOU CLASSIFIED AS A REFERRAL CENTER? NO 23

23 DOES THIS FACILITY OPERATE A TRANSPLANT CENTER? IF YES, ENTER CERTIFICATION DATE(S) BELOW 23.01

23.01 IF THIS IS A MEDICARE CERTIFIED KIDNEY TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3. 23.02

23.02 IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3. 23.03

23.03 IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3. 23.04

23.04 IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3. 23.05

23.05 IF MEDICARE PANCREAS TRANSPLANTS ARE PERFORMED SEE INSTRUCTIONS FOR ENTERING CERTIFICATION AND TERMINATION DATE. 23.06

23.06 IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3. 23.07

23.07 IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3. 24

24 IF THIS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COL. 2. AND TERMINATION IN COL. 3. 24.01

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. NO 25

25 IS THIS A TEACHING HOSPITAL OR AFFILIATED WITH A TEACHING HOSPITAL AND YOU ARE MAKING PAYMENTS FOR I & R? NO 25.01

25.01 IS THIS TEACHING PROGRAM APPROVED IN ACCORDANCE WITH CMS PUB. 15-I, CHAPTER 4? NO 25.02

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 25.03

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 25.04

25.04 ARE YOU CLAIMING COSTS ON LINE 70 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET D-2 25.05

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) 25.06

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)

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
(CONTINUED)

OTHER INFORMATION

26	IF THIS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF SCH STATUS ON LINE 26.01. SUBSCRIPT LINE 26.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.				26
26.01	ENTER THE APPLICABLE SCH DATES:	BEGINNING:	ENDING:		26.01
26.03	IF THIS A SOLE COMMUNITY HOSPITAL (SCH) FOR ANY PART OF THE COST REPORTING PERIOD, ENTER THE NUMBER OF PERIODS WITHIN THIS COST REPORTING PERIOD THAT SCH STATUS WAS IN EFFECT AND THE SCH WAS EITHER PHYSICALLY LOCATED OR CLASSIFIED IN A RURAL AREA.				26.03
26.04	IF LINE 26.03 COLUMN 1 IS GREATER THAN ONE ENTER THE EFFECTIVE DATES (SEE INSTRUCTIONS):	BEGINNING:	ENDING:		26.04
27	DOES THIS HOSPITAL HAVE AN AGREEMENT UNDER EITHER SECTION 1883 OR SECTION 1913 FOR SWING BEDS? IF YES, ENTER THE AGREEMENT DATE (mm/dd/yyyy) IN COLUMN 2.			NO	27
28	IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, ARE ALL PATIENTS UNDER MANAGED CARE OR THERE WAS NO MEDICARE UTILIZATION ENTER 'Y', IF 'N' COMPLETE LINES 28.01 AND 28.02.				28
28.01	IF HOSPITAL BASED SNF ENTER APPROPRIATE TRANSITION PERIOD 1, 2, 3, OR 100 IN COL 1, ENTER IN COLS 2 AND 3 THE WAGE INDEX ADJUSTMENT FACTOR BEFORE AND ON OR AFTER OCTOBER 1st				28.01
28.02	ENTER IN COL 1 THE HOSPITAL BASED SNF FACILITY SPECIFIC RATE (FROM YOUR F.I.) IF YOU HAVE NOT TRANSITIONED TO 100% PPS SNF PAYMENT. IN COL 2 ENTER THE FACILITY CLASSIFICATION URBAN(1) OR RURAL(2). IN COL 3, ENTER THE SNF MSA CODE OR TWO CHARACTER CODE IF A RURAL BASED FACILITY. IN COL 4, ENTER THE SNF CBSA CODE OR TWO CHARACTER CODE IF RURAL BASED FACILITY.				28.02
A NOTICE PUBLISHED IN THE 'FEDERAL REGISTER' VOL. 68, NO. 149 AUGUST 4, 2003 PROVIDED FOR AN INCREASE IN THE RUG PAYMENTS BEGINNING 10/01/2003. CONGRESS EXPECTED THIS INCREASE TO BE USED FOR DIRECT PATIENT CARE AND RELATED EXPENSES. ENTER IN COLUMN 1 THE PERCENTAGE OF TOTAL EXPENSES FOR EACH CATEGORY TO TOTAL SNF REVENUE FROM WORKSHEET G-2, PART I, LINE 6, COLUMN 3. INDICATE IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO IF THE SPENDING REFLECTS INCREASES ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES FOR EACH CATEGORY. (SEE INSTRUCTIONS)					
28.03	STAFFING	0.00	N		28.03
28.04	RECRUITMENT	0.00	N		28.04
28.05	RETENTION OF EMPLOYEES	0.00	N		28.05
28.06	TRAINING	0.00	N		28.06
28.07	OTHER (SPECIFY)				28.07
29	IS THIS A RURAL HOSPITAL WITH A CERTIFIED SNF WHICH HAS FEWER THAN 50 BEDS IN THE AGGREGATE FOR BOTH COMPONENTS, USING THE SWING BED OPTIONAL METHOD OF REIMBURSEMENT?	NO			29
30	DOES THIS HOSPITAL QUALIFY AS A RURAL PRIMARY CARE HOSPITAL (RPCH)/CRITICAL ACCESS HOSPITAL (CAH)? SEE 42 CFR 485.606ff.	NO			30
30.01	IF SO, IS THIS THE INITIAL 12 MONTH PERIOD FOR THE FACILITY OPERATED AS A RPCH/CAH? SEE 42 CFR 413.70.				30.01
30.02	IF THIS FACILITY QUALIFIES AS AN RPCH/CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES?				30.02
30.03	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR AMBULANCE SERVICES? IF YES, ENTER IN COLUMN 2 THE DATE OF ELIGIBILITY DETERMINATION (DATE MUST BE ON OR AFTER 12/21/2000)				30.03
30.04	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR I&R TRAINING PROGRAMS? ENTER 'Y' FOR YES AND 'N' FOR NO. IF YES, THE GME ELIMINATION WOULD NOT BE ON WORKSHEET B, PART I, COLUMN 26 AND THE PROGRAM WOULD BE COST REIMBURSED. IF YES COMPLETE WORKSHEET D-2, PART II.				30.04
31	IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	NO			31
MISCELLANEOUS COST REPORTING INFORMATION					
32	IS THIS AN ALL-INCLUSIVE RATE PROVIDER? IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) IN COLUMN 2.	NO			32
33	IS THIS A NEW HOSPITAL UNDER 42 CFR 412.300 PPS CAPITAL? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF YES, FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2002, DO YOU ELECT TO BE REIMBURSED AT 100% FEDERAL CAPITAL PAYMENT. ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 2.	NO			33
34	IS THIS A NEW HOSPITAL UNDER 42 CFR 413.40(f)(1)(i) TEFRA?	NO			34
35	HAVE YOU ESTABLISHED A NEW SUBPROVIDER I (EXCLUDED 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?	V	XVIII	XIX	
36.01	DOES YOUR FACILITY QUALIFY AND RECEIVE PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42CFR412.320?	1	2	3	
37	DO YOU ELECT HOLD HARMLESS PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO	NO	NO	36
37.01	IF YOU ARE A HOLD HARMLESS PROVIDER, ARE YOU FILING ON THE BASIS OF 100% OF FEDERAL RATE?	NO	NO	NO	36.01
		NO	NO	NO	37
					37.01

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
(CONTINUED)

TITLE XIX INPATIENT HOSPITAL SERVICES		NO	38
38	DO YOU HAVE TITLE XIX INPATIENT HOSPITAL SERVICES?	NO	38.01
38.01	IS THIS HOSPITAL REIMBURSED FOR TITLE XIX THROUGH THE COST REPORT EITHER IN FULL OR IN PART?	NO	38.02
38.02	DOES THE TITLE XIX PROGRAM REDUCE CAPITAL FOLLOWING THE MEDICARE METHODOLOGY?	NO	38.03
38.03	ARE TITLE XIX NF PATIENTS OCCUPYING TITLE XVIII SNF BEDS (DUAL CERTIFICATION)?	NO	38.04
38.04	DO YOU OPERATE AN ICF/MR FACILITY FOR PURPOSES OF TITLE XIX?	NO	
40	ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB. 15-I, CHAPTER 10? IF YES, AND THERE ARE HOME OFFICE COSTS, ENTER IN COLUMN 2 THE HOME OFFICE PROVIDER NUMBER. (SEE INSTRUCTIONS) IF THIS FACILITY IS PART OF A CHAIN ORGANIZATION, ENTER THE NAME AND ADDRESS OF THE HOME OFFICE.	YES	40
40.01	NAME:	FI/CONTRACTOR'S NAME:	40.01
40.02	STREET:	P.O. BOX:	40.02
40.03	CITY:	STATE:	40.03
41	ARE PROVIDER BASED PHYSICIANS' COSTS INCLUDED IN WORKSHEET A?	YES	41
42	ARE PHYSICAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS?	YES	42
42.01	ARE OCCUPATIONAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS?	YES	42.01
42.02	ARE SPEECH PATHOLOGY SERVICES PROVIDED BY OUTSIDE SUPPLIERS?	YES	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? SEE CMS PUB. 15-II, SECTION 3617. IF YES, ENTER THE APPROVAL DATE (mm/dd/yyyy) IN COLUMN 2.	NO	45
45.01	WAS THERE A CHANGE IN THE STATISTICAL BASIS?		45.01
45.02	WAS THERE A CHANGE IN THE ORDER OF ALLOCATION?		45.02
45.03	WAS THERE A CHANGE TO THE SIMPLIFIED COST FINDING METHOD?		45.03
46	IF YOU ARE PARTICIPATING IN THE NHCMQ DEMONSTRATION PROJECT (MUST HAVE A HOSPITAL-BASED SNF) DURING THIS COST REPORTING PERIOD, ENTER THE PHASE.		46
IF THIS FACILITY CONTAINS A PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COST OR CHARGES, ENTER A 'Y' FOR EACH COMPONENT AND TYPE OF SERVICE THAT QUALIFIES FOR THE EXEMPTION; ENTER 'N' IF NOT EXEMPT (SEE 42 CFR 413.13).			
	PART A	PART B	
47	HOSPITAL	N	47
48	SUBPROVIDER I	N	48
49	SKILLED NURSING FACILITY	N	49
50	HOME HEALTH AGENCY	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:		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 / /	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

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

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)(ii)(2)? ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO. IF COLUMN 2 IS Y, ENTER 1, 2, OR 3 RESPECTIVELY IN COLUMN 3 (SEE INSTRUCTIONS). IF THE CURRENT COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5 (SEE INSTR.)		60.01
MULTICAMPUS			
61	DOES THE HOSPITAL HAVE A MULTICAMPUS? ENTER 'Y' FOR YES AND 'N' FOR NO. IF LINE 61 IS YES, ENTER THE NAME IN COL. 0, COUNTY IN COL. 1, STATE IN COL. 2, ZIP IN COL. 3, CBSA IN COL. 4 AND FTE/CAMPUS IN COL. 5.	NO	61
	COUNTY:	STATE: ZIP CODE CBSA	FTE/ CAMPUS
	1	2 3 4	5

HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3

PART I

(CONTINUED)

[illegible]

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

56

HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3
PART I
(CONTINUED)

-----DISCHARGES-----
TITLE TITLE TITLE TOTAL ALL
V XVIII XIX PATIENTS
12 13 14 15

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

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

HOSPITAL WAGE INDEX INFORMATION

WORKSHEET S-3
PART II

PART II - WAGE DATA

	AMOUNT REPORTED 1	RECLASS. OF SALARIES FROM WKST. A-6 2	ADJUSTED SALARIES (COL.1 + COL.2) 3	PAID HOURS RELATED TO SALARY IN COL.3 4	AVERAGE HOURLY WAGE (COL.3 / COL.4) 5	DATA SOURCE 6	
1 SALARIES	4399100						1
2 TOTAL SALARIES							2
3 NON-PHYSICIAN ANESTHETIST PART A							3
4 NON-PHYSICIAN ANESTHETIST PART B							4
5 PHYSICIAN - PART A							4.01
6 TEACHING PHYSICIAN SALARIES							5
7 PHYSICIAN - PART B							5.01
8 NON-PHYSICIAN - PART B							6
9 INTERNS & RESIDENTS (IN APPR PGM)							6.01
10 CONTRACT SERVICES, I&R							7
11 HOME OFFICE PERSONNEL							8
12 SNF							8.01
13 EXCLUDED AREA SALARIES	2616782	173531					9
14 OTHER WAGES & RELATED COSTS							9.01
15 CONTRACT LABOR							9.02
16 PHARMACY SERVICES UNDER CONTRACT							9.03
17 LABORATORY SERVICES UNDER CONTRACT							10
18 MANAGEMENT AND ADMINISTRATIVE SERVICES							10.01
19 CONTRACT LABOR: PHYSICIAN PART A							11
20 TEACHING PHYSICIAN UNDER CONTRACT							12
21 HOME OFFICE SALARIES & WAGE REL COSTS							12.01
22 HOME OFFICE: PHYSICIAN PART A							
23 TEACHING PHYSICIAN SALARIES							
24 WAGE-RELATED COSTS						CMS 339	13
25 WAGE RELATED COSTS (CORE)						CMS 339	14
26 WAGE RELATED COSTS (OTHER)						CMS 339	15
27 EXCLUDED AREAS						CMS 339	16
28 NON-PHYSICIAN ANESTHETIST PART A						CMS 339	17
29 NON-PHYSICIAN ANESTHETIST PART B						CMS 339	18
30 PHYSICIAN PART A						CMS 339	18.01
31 PART A TEACHING PHYSICIANS						CMS 339	19
32 PHYSICIAN PART B						CMS 339	19.01
33 WAGE RELATED COSTS (RHC/FQHC)						CMS 339	20
34 INTERNS & RESIDENTS (IN APPR PGM)							
35 OVERHEAD COSTS - DIRECT SALARIES							21
36 EMPLOYEE BENEFITS							22
37 ADMINISTRATIVE & GENERAL	331930						22.01
38 ADMINISTRATIVE & GENERAL UNDER CONTACT							23
39 MAINTENANCE & REPAIRS	197155						24
40 OPERATION OF PLANT							25
41 LAUNDRY & LINEN SERVICE	73786						26
42 HOUSEKEEPING	335275						26.01
43 HOUSEKEEPING UNDER CONTRACT							27
44 DIETARY	331259						27.01
45 DIETARY UNDER CONTRACT							28
46 CAFETERIA							29
47 MAINTENANCE OF PERSONNEL							30
48 NURSING ADMINISTRATION							31
49 CENTRAL SERVICES AND SUPPLY	51494						32
50 PHARMACY							33
51 MEDICAL RECORDS & MEDICAL RECORDS LIBR	87063						34
52 SOCIAL SERVICE	255632	-173531					35
53 OTHER GENERAL SERVICE							

HOSPITAL WAGE INDEX INFORMATION

WORKSHEET S-3
PART III

PART III - HOSPITAL WAGE INDEX SUMMARY

	AMOUNT REPORTED 1	RECLASS. OF SALARIES FROM WKST. A-6 2	ADJUSTED SALARIES (COL.1 + COL.2) 3	PAID HOURS RELATED TO SALARY IN COL.3 4	AVERAGE HOURLY WAGE (COL.3 / COL.4) 5	
1 NET SALARIES	4399100		4399100			1
2 EXCLUDED AREA SALARIES	2616782	173531	2790313			2
3 SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	1782318	-173531	1608787			3
4 SUBTOTAL OTHER WAGES & REL COSTS						4
5 SUBTOTAL WAGE-RELATED COSTS						5
6 TOTAL (SUM OF LINES 3 THRU 5)	1782318	-173531	1608787			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	1663594	-173531	1490063			13

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

58

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

	COST CENTER	SALARIES 1	OTHER 2	TOTAL 3	RECLASSI- FICATIONS 4	RECLASS. TRIAL BALANCE 5	ADJUST- MENTS 6	NET EXP FOR ALLOCATION 7	
	GENERAL SERVICE COST CENTERS								
1	0100 OLD CAP REL COSTS-BLDG & FIXT		66799	66799		66799		66799	1
2	0200 OLD CAP REL COSTS-MVBLE EQUIP		53158	53158	27261	80419		80419	2
3	0300 NEW CAP REL COSTS-BLDG & FIXT								3
4	0400 NEW CAP REL COSTS-MVBLE EQUIP								4
5	0500 EMPLOYEE BENEFITS		1901279	1901279		1901279	417520	2318799	5
6	0600 ADMINISTRATIVE & GENERAL	331930	470626	802556	-27261	775295	880651	1655946	6
7	0700 MAINTENANCE & REPAIRS	197155	48741	245896		245896		245896	7
8	0800 OPERATION OF PLANT		215171	215171		215171		215171	8
9	0900 LAUNDRY & LINEN SERVICE	73786	186599	260385		260385		260385	9
10	1000 HOUSEKEEPING	335275	43092	378367		378367		378367	10
11	1100 DIETARY	331259	404164	735423		735423	-5121	730302	11
12	1200 CAFETERIA								12
13	1300 MAINTENANCE OF PERSONNEL								13
14	1400 NURSING ADMINISTRATION								14
15	1500 CENTRAL SERVICES & SUPPLY	51494	1174	52668		52668		52668	15
16	1600 PHARMACY								16
17	1700 MEDICAL RECORDS & LIBRARY	87063	4959	92022		92022		92022	17
18	1800 SOCIAL SERVICE	82101	980	83081		83081		83081	18
18.10	1950 STAFF DEVELOPMENT	43702	1508	45210	-45210				18.10
18.20	1951 PSYCHOLOGY		35700	35700		35700	-35700		18.20
18.30	1952 RECREATION	129029	4419	134248	-134248				18.30
35	3500 INPATIENT ROUTINE SERV COST CENTERS	2616782	231702	2848484	179458	3027942		3027942	35
50	5000 NURSING FACILITY								
51	5100 ANCILLARY SERVICE COST CENTERS	118724	4626	123350		123350		123350	50
52	5200 PHYSICAL THERAPY		8970	8970		8970		8970	51
52.10	5200 OCCUPATIONAL THERAPY		5745	5745		5745		5745	52
	5200 SPEECH PATHOLOGY		250	250		250	-250		52.10
60	6000 DENTAL								
62	6200 OUTPATIENT SERVICE COST CENTERS		87500	87500		87500	-87500		60
71	7100 CLINIC								62
95	9500 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS								71
96	9600 HOME HEALTH AGENCY								
96.10	9601 SPECIAL PURPOSE COST CENTERS	4399100	3777162	8176262		8176262	1169600	9345862	95
96.20	9602 SUBTOTALS								
96.30	9603 NONREIMBURSABLE COST CENTERS								
101	9600 GIFT, FLOWER, COFFEE SHOP & CAN		310	310		310		310	96
	9601 BARBER AND BEAUTY								96.10
	9602 RELIGION		47770	47770		47770		47770	96.20
	9603 MISCELLANEOUS NON-ALLOWABLE	4399100	3825242	8224342		8224342	1169600	9393942	96.30
	TOTAL								101

PROVIDER NO. 5125401 LAKIN HOSPITAL
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 12:13

RECLASSIFICATIONS

WORKSHEET A-6
 PAGE 1

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	LINE #	SALARY	OTHER	
1	2	3	4	5		
1 STAFF DEVELOPMENT	A	NURSING FACILITY	35	43702	1508	1
2 RECREATION	B	NURSING FACILITY	35	129829	4419	2
3 CAP. REL. - MOVABLE EQUIPMENT	D	OLD CAP REL COSTS-MVBLE EQUIP	2		27261	3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36 TOTAL RECLASSIFICATIONS				173531	33188	36

PROVIDER NO. 5125401 LAKIN HOSPITAL
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 12:13

60

RECLASSIFICATIONS

WORKSHEET A-6
 PAGE 1

	EXPLANATION OF RECLASSIFICATION ENTRY	CODE 1	COST CENTER 6	DECREASE	SALARY 8	OTHER 9	WKST A-7 REF. 10
				LINE # 7			
1	STAFF DEVELOPMENT	A	STAFF DEVELOPMENT	18.10	43702	1508	1
2	RECREATION	B	RECREATION	18.30	129829	4419	2
3	CAP. REL. - MOVABLE EQUIPMENT	D	ADMINISTRATIVE & GENERAL	6		27261	9 3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30
31							31
32							32
33							33
34							34
35							35
36	TOTAL RECLASSIFICATIONS				173531	33188	36

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

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							1
2 LAND IMPROVEMENTS							2
3 BUILDINGS AND FIXTURES							3
4 BUILDING IMPROVEMENTS							4
5 FIXED EQUIPMENT							5
6 MOVABLE EQUIPMENT							6
7 SUBTOTAL							7
8 RECONCILING ITEMS							8
9 TOTAL							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							1
2 LAND IMPROVEMENTS							2
3 BUILDINGS AND FIXTURES							3
4 BUILDING IMPROVEMENTS							4
5 FIXED EQUIPMENT							5
6 MOVABLE EQUIPMENT							6
7 SUBTOTAL							7
8 RECONCILING ITEMS							8
9 TOTAL							9

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05 62
11/30/2010 12:13

PART III - RECONCILIATION OF CAPITAL COST CENTERS

WORKSHEET A-7
PARTS III & IV

DESCRIPTION	COMPUTATION OF RATIOS				ALLOCATION OF OTHER CAPITAL			
	GROSS ASSETS	CAPITALIZED LEASES	GROSS ASSETS FOR RATIO	RATIO	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	TOTAL
	1	2	3	4	5	6	7	8
1 OLD CAP REL COSTS-BLDG & FIXT	66799		66799	.453742				1
2 OLD CAP REL COSTS-MVBLE EQUIP	80419		80419	.546258				2
3 NEW CAP REL COSTS-BLDG & FIXT				.000000				3
4 NEW CAP REL COSTS-MVBLE EQUIP				.000000				4
5 TOTAL	147218		147218	1.000000				5

DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL						
	DEPREC-IATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	TOTAL
	9	10	11	12	13	14	15
1 OLD CAP REL COSTS-BLDG & FIXT	66799						66799 1
2 OLD CAP REL COSTS-MVBLE EQUIP	80419						80419 2
3 NEW CAP REL COSTS-BLDG & FIXT							3
4 NEW CAP REL COSTS-MVBLE EQUIP							4
5 TOTAL	147218						147218 5

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

DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL						
	DEPREC-IATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	TOTAL
	9	10	11	12	13	14	15
1 OLD CAP REL COSTS-BLDG & FIXT	66799						66799 1
2 OLD CAP REL COSTS-MVBLE EQUIP	53158						53158 2
3 NEW CAP REL COSTS-BLDG & FIXT							3
4 NEW CAP REL COSTS-MVBLE EQUIP							4
5 TOTAL	119957						119957 5

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

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 5
			COST CENTER 3	LINE NO. 4	
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					10
11 PARKING LOT					11
12 PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2	-123450			12
13 SALE OF SCRAP, WASTE, ETC.					13
14 RELATED ORGANIZATION TRANSACTIONS	WKST A-8-1	1298171			14
15 LAUNDRY AND LINEN SERVICE					15
16 CAFETERIA - EMPLOYEES AND GUESTS	B	-5121	DIETARY	11	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 A-8-4		RESPIRATORY THERAPY	49	25
26 ADJ FOR PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST A-8-4		PHYSICAL THERAPY	50	26
27 ADJ FOR HHA PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION	WKST A-8-3		HOME HEALTH AGENCY UTILIZATION REVIEW-SNF	71 89	27 28
28 UTIL REVIEW-PHYSICIANS' COMPENSATION			OLD CAP REL COSTS-BLDG & FIXT	1	29
29 DEPRECIATION--OLD BUILDINGS & FIXTURES			OLD CAP REL COSTS-MVBLE EQUIP	2	30
30 DEPRECIATION--OLD MOVABLE EQUIPMENT			NEW CAP REL COSTS-BLDG & FIXT	3	31
31 DEPRECIATION--NEW BUILDINGS & FIXTURES			NEW CAP REL COSTS-MVBLE EQUIP	4	32
32 DEPRECIATION--NEW MOVABLE EQUIPMENT			NONPHYSICIAN ANESTHETISTS	20	33
33 NON-PHYSICIAN ANESTHETIST					34
34 PHYSICIANS' ASSISTANT					
35 ADJ FOR OCCUPATIONAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST WKST A-8-4		OCCUPATIONAL THERAPY	51	35
36 ADJ FOR SPEECH PATHOLOGY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST WKST A-8-4		SPEECH PATHOLOGY	52	36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48
49					49
50 TOTAL		1169600			50

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

64

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	5	EMPLOYEE BENEFITS	1134034	716514	417520	1
2	6	ADMINISTRATIVE & GENERAL	880651		880651	2
3						3
4						4
5	TOTALS		2014685	716514	1298171	5

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

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

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

----- RELATED ORGANIZATION(S) AND/OR HOME OFFICE -----

SYMBOL (1)	NAME	PERCENT OF OWNERSHIP	NAME	PERCENT OF OWNERSHIP	TYPE OF BUSINESS
1	2	3	4	5	6
1	B STATE OF WV	100.00	DEPT. OF HEALTH	100.00	
2	B STATE OF WV	100.00	DEPT. OF HEALTH	100.00	
3					
4					
5					

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

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

65

PROVIDER NO. 5125401 LAKIN HOSPITAL
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 12:13

WORKSHEET A-8-2

PROVIDER-BASED PHYSICIAN ADJUSTMENTS

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.	1	2	3	4	5	6	7	8
1	52.10 DENTAL	DENTAL SERVICES	250	250				
2	60 CLINIC	PHYSICIAN SERVICES	41250	41250				
3	60 CLINIC	PSYCHIATRIC SERVICE	46250	46250				
4	18.20 PSYCHOLOGY	PSYCHOLOGICAL SERVI	35700	35700				
101	TOTAL		123450	123450				

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

66

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. 10	11	12	13	14	15	16	17	18
1	52.10 DENTAL							250
2	60 CLINIC							41250
3	60 CLINIC							46250
4	18.20 PSYCHOLOGY							35700
101	TOTAL							123450

DENTAL SERVICES
PHYSICIAN SERVICES
PSYCHIATRIC SERVICE
PSYCHOLOGICAL SERVI

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05
11/30/2010 12:13

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
PART I

COST CENTER DESCRIPTION	NET EXP	OLD CAP	OLD CAP	EMPLOYEE	SUBTOTAL	ADMINIS-	MAIN-	OPERATION
	FOR COST	BLDGS &	MOVABLE	BENEFITS		TRATIVE &	TENANCE &	OF PLANT
	ALLOCATION	FIXTURES	EQUIPMENT			GENERAL	REPAIRS	
	0	1	2	5	5A	6	7	8
1 GENERAL SERVICE COST CENTERS								1
1 OLD CAP REL COSTS-BLDG & FIXT	66799	66799						2
2 OLD CAP REL COSTS-MVBLE EQUIP	80419		80419					3
3 NEW CAP REL COSTS-BLDG & FIXT								4
4 NEW CAP REL COSTS-MVBLE EQUIP								5
5 EMPLOYEE BENEFITS	2318799			2318799				6
6 ADMINISTRATIVE & GENERAL	1655946	2947	3548	174963	1837404	1837404		7
7 MAINTENANCE & REPAIRS	245896	7474	8998	103922	366290	89065	455355	8
8 OPERATION OF PLANT	215171	820	987		216978	52759	6620	9
9 LAUNDRY & LINEN SERVICE	260385	1872	2254	38893	303404	73774	15121	10
10 HOUSEKEEPING	378367	287	346	176726	555726	135127	2322	11
11 DIETARY	730302	2839	3418	174609	911168	221554	22931	12
12 CAFETERIA		1833	2207		4040	982	14805	13
13 MAINTENANCE OF PERSONNEL								14
14 NURSING ADMINISTRATION		443	533		976	237	3578	15
15 CENTRAL SERVICES & SUPPLY	52668	11028	13277	27143	104116	25316	89073	16
16 PHARMACY								17
17 MEDICAL RECORDS & LIBRARY	92022	2927	3524	45892	144365	35103	23644	18
18 SOCIAL SERVICE	83081	618	744	43276	127719	31055	4989	19
18.10 STAFF DEVELOPMENT								18.10
18.20 PSYCHOLOGY								18.20
18.30 RECREATION								18.30
35 INPATIENT ROUTINE SERV COST CENTERS								35
35 NURSING FACILITY	3027942	32488	39113	1470795	4570338	1111299	262404	161606
ANCILLARY SERVICE COST CENTERS								
50 PHYSICAL THERAPY	123350	978	1177	62580	188085	45734	7898	4864
51 OCCUPATIONAL THERAPY	8970	23	27		9020	2193	184	113
52 SPEECH PATHOLOGY	5745	23	27		5795	1409	184	113
52.10 DENTAL								52.10
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC								60
62 OBSERVATION BEDS (NON-DISTINCT								62
OTHER REIMBURSABLE COST CENTERS								
71 HOME HEALTH AGENCY								71
SPECIAL PURPOSE COST CENTERS								
95 SUBTOTALS	9345862	66600	80180	2318799	9345424	1825607	453753	275371
NONREIMBURSABLE COST CENTERS								
96 GIFT, FLOWER, COFFEE SHOP & CAN		85	102		187	45	683	421
96.10 BARBER AND BEAUTY	310	91	110		511	124	735	452
96.20 RELIGION								96.10
96.30 MISCELLANEOUS NON-ALLOWABLE	47770	23	27		47820	11628	184	113
101 CROSS FOOT ADJUSTMENTS								96.20
102 NEGATIVE COST CENTER								96.30
103 TOTAL	9393942	66799	80419	2318799	9393942	1837404	455355	276357

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05
11/30/2010 12:13

68

WORKSHEET B
PART I

COST CENTER DESCRIPTION		LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE
		9	10	11	12	14	15	17	18
	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
5	EMPLOYEE BENEFITS								5
6	ADMINISTRATIVE & GENERAL								6
7	MAINTENANCE & REPAIRS								7
8	OPERATION OF PLANT								8
9	LAUNDRY & LINEN SERVICE	401611							9
10	HOUSEKEEPING	113151	807756						10
11	DIETARY	49126	42947	1261848					11
12	CAFETERIA		27728	16031	72704				12
13	MAINTENANCE OF PERSONNEL								13
14	NURSING ADMINISTRATION		6701			13696			14
15	CENTRAL SERVICES & SUPPLY		166822		4748		444931		15
16	PHARMACY								16
17	MEDICAL RECORDS & LIBRARY		44282		1632			263587	17
18	SOCIAL SERVICE		9344		1039				18
18.10	STAFF DEVELOPMENT								177218
18.20	PSYCHOLOGY								18.10
18.30	RECREATION								18.20
35	INPATIENT ROUTINE SERV COST CENTERS	239334	491451	1245817	62911	13696	444931	263587	177218
	NURSING FACILITY								35
	ANCILLARY SERVICE COST CENTERS								50
50	PHYSICAL THERAPY		14793		2374				51
51	OCCUPATIONAL THERAPY		344						52
52	SPEECH PATHOLOGY		344						52.10
52.10	DENTAL								
60	OUTPATIENT SERVICE COST CENTERS								60
62	CLINIC								62
71	OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS)								71
	HOME HEALTH AGENCY								
95	SPECIAL PURPOSE COST CENTERS	401611	804756	1261848	72704	13696	444931	263587	177218
	SUBTOTALS								95
	NONREIMBURSABLE COST CENTERS								96
96	GIFT, FLOWER, COFFEE SHOP & CAN		1280						96.10
96.10	BARBER AND BEAUTY		1376						96.20
96.20	RELIGION								96.30
96.30	MISCELLANEOUS NON-ALLOWABLE		344						101
101	CROSS FOOT ADJUSTMENTS								102
102	NEGATIVE COST CENTER								103
103	TOTAL	401611	807756	1261848	72704	13696	444931	263587	177218

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05
11/30/2010 12:13

WORKSHEET B
PART I

COST ALLOCATION - GENERAL SERVICE COSTS

COST CENTER DESCRIPTION	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	25	26	27	
GENERAL SERVICE COST CENTERS				1
1 OLD CAP REL COSTS-BLDG & FIXT				2
2 OLD CAP REL COSTS-MVBLE EQUIP				3
3 NEW CAP REL COSTS-BLDG & FIXT				4
4 NEW CAP REL COSTS-MVBLE EQUIP				5
5 EMPLOYEE BENEFITS				6
6 ADMINISTRATIVE & GENERAL				7
7 MAINTENANCE & REPAIRS				8
8 OPERATION OF PLANT				9
9 LAUNDRY & LINEN SERVICE				10
10 HOUSEKEEPING				11
11 DIETARY				12
12 CAFETERIA				13
13 MAINTENANCE OF PERSONNEL				14
14 NURSING ADMINISTRATION				15
15 CENTRAL SERVICES & SUPPLY				16
16 PHARMACY				17
17 MEDICAL RECORDS & LIBRARY				18
18 SOCIAL SERVICE				18.10
18.10 STAFF DEVELOPMENT				18.20
18.20 PSYCHOLOGY				18.30
18.30 RECREATION				
INPATIENT ROUTINE SERV COST CENTERS				35
35 NURSING FACILITY	9044592		9044592	
ANCILLARY SERVICE COST CENTERS				50
50 PHYSICAL THERAPY	263748		263748	51
51 OCCUPATIONAL THERAPY	11854		11854	52
52 SPEECH PATHOLOGY	7845		7845	52.10
52.10 DENTAL				
OUTPATIENT SERVICE COST CENTERS				60
60 CLINIC				62
62 OBSERVATION BEDS (NON-DISTINCT				
OTHER REIMBURSABLE COST CENTERS				71
71 HOME HEALTH AGENCY				
SPECIAL PURPOSE COST CENTERS				95
95 SUBTOTALS	9328039		9328039	
NONREIMBURSABLE COST CENTERS				96
96 GIFT, FLOWER, COFFEE SHOP & CAN	2616		2616	96.10
96.10 BARBER AND BEAUTY	3198		3198	96.20
96.20 RELIGION				96.30
96.30 MISCELLANEOUS NON-ALLOWABLE	60089		60089	101
101 CROSS FOOT ADJUSTMENTS				102
102 NEGATIVE COST CENTER				103
103 TOTAL	9393942		9393942	

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

70

WORKSHEET B
PART II

ALLOCATION OF OLD CAPITAL RELATED COSTS

COST CENTER DESCRIPTION	DIR ASSGND CAP-REL COSTS 0	OLD CAP BLDG & FIXTURES 1	OLD CAP MOVABLE EQUIPMENT 2	CAP REL COST TO BE ALLOC 4A	ADMINIS- TRATIVE & GENERAL 6	MAIN- TENANCE & REPAIRS 7	OPERATION OF PLANT 8	LAUNDRY & LINEN SERVICE 9	
GENERAL SERVICE COST CENTERS									1
1 OLD CAP REL COSTS-BLDG & FIXT									2
2 OLD CAP REL COSTS-MVBLE EQUIP									3
3 NEW CAP REL COSTS-BLDG & FIXT									4
4 NEW CAP REL COSTS-MVBLE EQUIP									5
5 EMPLOYEE BENEFITS									6
6 ADMINISTRATIVE & GENERAL		2947	3548	6495	6495				7
7 MAINTENANCE & REPAIRS		7474	8998	16472	315	16787			8
8 OPERATION OF PLANT		820	987	1807	107	244	2238		9
9 LAUNDRY & LINEN SERVICE		1072	2254	4126	261	557	75	5019	10
10 HOUSEKEEPING		287	346	633	478	86	12	1414	11
11 DIETARY		2039	3418	6257	784	845	114	614	12
12 CAFETERIA		1833	2207	4040	3	546	74		13
13 MAINTENANCE OF PERSONNEL									14
14 NURSING ADMINISTRATION		443	533	976	1	132	18		15
15 CENTRAL SERVICES & SUPPLY		11028	13277	24305	90	3284	444		16
16 PHARMACY									17
17 MEDICAL RECORDS & LIBRARY		2927	3524	6451	124	872	118		18
18 SOCIAL SERVICE		618	744	1362	110	104	25		18.10
18.10 STAFF DEVELOPMENT									18.20
18.20 PSYCHOLOGY									18.30
18.30 RECREATION									
INPATIENT ROUTINE SERV COST CENTERS									35
35 NURSING FACILITY		32488	39113	71601	3926	9673	1309	2991	
ANCILLARY SERVICE COST CENTERS									50
50 PHYSICAL THERAPY		978	1177	2155	162	291	39		51
51 OCCUPATIONAL THERAPY		23	27	50	8	7	1		52
52 SPEECH PATHOLOGY		23	27	50	5	7	1		52.10
52.10 DENTAL									
OUTPATIENT SERVICE COST CENTERS									60
60 CLINIC									62
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS									71
71 HOME HEALTH AGENCY									
SPECIAL PURPOSE COST CENTERS									95
95 SUBTOTALS		66600	80180	146780	6454	16728	2230	5019	
NONREIMBURSABLE COST CENTERS									96
96 GIFT, FLOWER, COFFEE SHOP & CAN		85	102	187		25	3		96.10
96.10 BARBER AND BEAUTY		91	110	201		27	4		96.20
96.20 RELIGION									96.30
96.30 MISCELLANEOUS NON-ALLOWABLE		23	27	50	41	7	1		101
101 CROSS FOOT ADJUSTMENTS									102
102 NEGATIVE COST CENTER									103
103 TOTAL		66799	80419	147218	6495	16787	2238	5019	

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

ALLOCATION OF OLD CAPITAL RELATED COSTS

WORKSHEET B
PART II

COST CENTER DESCRIPTION	HOUSE-KEEPING	DIETARY	CAFETERIA	NURSING ADMINIS-TRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	SUBTOTAL
	10	11	12	14	15	17	18	25
GENERAL SERVICE COST CENTERS								1
1 OLD CAP REL COSTS-BLDG & FIXT								2
2 OLD CAP REL COSTS-MVBLE EQUIP								3
3 NEW CAP REL COSTS-BLDG & FIXT								4
4 NEW CAP REL COSTS-MVBLE EQUIP								5
5 EMPLOYEE BENEFITS								6
6 ADMINISTRATIVE & GENERAL								7
7 MAINTENANCE & REPAIRS								8
8 OPERATION OF PLANT								9
9 LAUNDRY & LINEN SERVICE								10
10 HOUSEKEEPING	2623							11
11 DIETARY	139	8753						12
12 CAFETERIA	90	111	4864					13
13 MAINTENANCE OF PERSONNEL								14
14 NURSING ADMINISTRATION	22			1149				15
15 CENTRAL SERVICES & SUPPLY	542		318		28983			16
16 PHARMACY						7818		17
17 MEDICAL RECORDS & LIBRARY	144		109					18
18 SOCIAL SERVICE	30		69				1780	18.10
18.10 STAFF DEVELOPMENT								18.20
18.20 PSYCHOLOGY								18.30
18.30 RECREATION								
INPATIENT ROUTINE SERV COST CENTERS								35
35 NURSING FACILITY	1597	8642	4209	1149	28983	7818	1780	143678
ANCILLARY SERVICE COST CENTERS								50
50 PHYSICAL THERAPY	48		159					2854
51 OCCUPATIONAL THERAPY	1							67
52 SPEECH PATHOLOGY	1							64
52.10 DENTAL								52.10
OUTPATIENT SERVICE COST CENTERS								60
60 CLINIC								62
62 OBSERVATION BEDS (NON-DISTINCT								
OTHER REIMBURSABLE COST CENTERS								71
71 HOME HEALTH AGENCY								
SPECIAL PURPOSE COST CENTERS								95
95 SUBTOTALS	2614	8753	4864	1149	28983	7818	1780	146663
NONREIMBURSABLE COST CENTERS								219
96 GIFT, FLOWER, COFFEE SHOP & CAN	4							236
96.10 BARBER AND BEAUTY	4							96.10
96.20 RELIGION								96.20
96.30 MISCELLANEOUS NON-ALLOWABLE	1							100
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	2623	8753	4864	1149	28983	7818	1780	147218

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

72

WORKSHEET B
PART II

ALLOCATION OF OLD CAPITAL RELATED COSTS

COST CENTER DESCRIPTION		I&R COST & POST STEP- DOWN ADJS 26	TOTAL 27	
1	GENERAL SERVICE COST CENTERS			1
2	OLD CAP REL COSTS-BLDG & FIXT			2
3	OLD CAP REL COSTS-MVBLE EQUIP			3
4	NEW CAP REL COSTS-BLDG & FIXT			4
5	NEW CAP REL COSTS-MVBLE EQUIP			5
6	EMPLOYEE BENEFITS			6
7	ADMINISTRATIVE & GENERAL			7
8	MAINTENANCE & REPAIRS			8
9	OPERATION OF PLANT			9
10	LAUNDRY & LINEN SERVICE			10
11	HOUSEKEEPING			11
12	DIETARY			12
13	CAFETERIA			13
14	MAINTENANCE OF PERSONNEL			14
15	NURSING ADMINISTRATION			15
16	CENTRAL SERVICES & SUPPLY			16
17	PHARMACY			17
18	MEDICAL RECORDS & LIBRARY			18
18.10	SOCIAL SERVICE			18.10
18.20	STAFF DEVELOPMENT			18.20
18.30	PSYCHOLOGY			18.30
35	RECREATION			35
	INPATIENT ROUTINE SERV COST CENTERS		143678	
50	NURSING FACILITY			50
51	ANCILLARY SERVICE COST CENTERS		2054	51
52	PHYSICAL THERAPY		67	52
52.10	OCCUPATIONAL THERAPY		64	52.10
60	SPEECH PATHOLOGY			60
62	DENTAL			62
71	OUTPATIENT SERVICE COST CENTERS			71
95	CLINIC			95
	OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS			
96	HOME HEALTH AGENCY			96
96.10	SPECIAL PURPOSE COST CENTERS		146663	96.10
96.20	SUBTOTALS			96.20
96.30	NONREIMBURSABLE COST CENTERS			96.30
101	GIFT, FLOWER, COFFEE SHOP & CAN		219	101
102	BARBER AND BEAUTY		236	102
103	RELIGION			103
	MISCELLANEOUS NON-ALLOWABLE		100	
	CROSS FOOT ADJUSTMENTS			
	NEGATIVE COST CENTER			
	TOTAL		147218	

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05
11/30/2010 12:13

WORKSHEET B-1

COST ALLOCATION - STATISTICAL BASIS

COST CENTER DESCRIPTION		OLD CAP BLDG & FIXTURES SQUARE FEET	OLD CAP MOVABLE EQUIPMENT SQUARE FEET	EMPLOYEE BENEFITS GROSS SALARIES	RECON- CILIATION	ADMINIS- TRATIVE & GENERAL ACCUM COST	MAIN- TENANCE & REPAIRS SQUARE FEET	OPERATION OF PLANT SQUARE FEET	
		1	2	5	6A	6	7	8	
1	GENERAL SERVICE COST CENTERS	73431							1
2	OLD CAP REL COSTS-BLDG & FIXT		73431						2
3	OLD CAP REL COSTS-MVBLE EQUIP								3
4	NEW CAP REL COSTS-BLDG & FIXT								4
5	NEW CAP REL COSTS-MVBLE EQUIP			4399100					5
6	EMPLOYEE BENEFITS	3240	3240	331930	-1837404	7556538			6
7	ADMINISTRATIVE & GENERAL	8216	8216	197155		366290	61975		7
8	MAINTENANCE & REPAIRS	901	901			216978	901	61074	8
9	OPERATION OF PLANT	2058	2058	73786		303404	2058	2058	9
10	LAUNDRY & LINEN SERVICE	316	316	335275		555726	316	316	10
11	HOUSEKEEPING	3121	3121	331259		911168	3121	3121	11
12	DIETARY	2015	2015			4040	2015	2015	12
13	CAFETERIA								13
14	MAINTENANCE OF PERSONNEL	487	487			976	487	487	14
15	NURSING ADMINISTRATION	12123	12123	51494		104116	12123	12123	15
16	CENTRAL SERVICES & SUPPLY								16
17	PHARMACY	3218	3218	87063		144365	3218	3218	17
18	MEDICAL RECORDS & LIBRARY	679	679	82101		127719	679	679	18
18.10	SOCIAL SERVICE								18.10
18.20	STAFF DEVELOPMENT								18.20
18.30	PSYCHOLOGY								18.30
18.30	RECREATION								
35	INPATIENT ROUTINE SERV COST CENTERS	35714	35714	2790313		4570338	35714	35714	35
	NURSING FACILITY								
50	ANCILLARY SERVICE COST CENTERS	1075	1075	118724		188085	1075	1075	50
51	PHYSICAL THERAPY	25	25			9020	25	25	51
52	OCCUPATIONAL THERAPY	25	25			5795	25	25	52
52.10	SPEECH PATHOLOGY								52.10
60	DENTAL								60
62	OUTPATIENT SERVICE COST CENTERS								62
71	CLINIC								71
95	OBSERVATION BEDS (NON-DISTINC OTHER REIMBURSABLE COST CENTERS								
	HOME HEALTH AGENCY								
	SPECIAL PURPOSE COST CENTERS	73213	73213	4399100	-1837404	7508020	61757	60856	95
96	SUBTOTALS								
96.10	NONREIMBURSABLE COST CENTERS	93	93			187	93	93	96
96.20	GIFT, FLOWER, COFFEE SHOP & C	100	100			511	100	100	96.10
96.30	BARBER AND BEAUTY								96.20
101	RELIGION	25	25			47820	25	25	96.30
102	MISCELLANEOUS NON-ALLOWABLE								101
103	CROSS FOOT ADJUSTMENTS								102
104	NEGATIVE COST CENTER	66799	80419	2318799		1837404	455355	276357	103
105	COST TO BE ALLOC PER B PT I		1.095164				7.347398		104
106	UNIT COST MULT-WS B PT I	.909684		.527108		.243154		4.524953	105
107	UNIT COST MULT-WS B PT II					6495	16787	2238	106
108	COST TO BE ALLOC PER B PT II						.270867		107
109	UNIT COST MULT-WS B PT II					.000860		.036644	108
110	COST TO BE ALLOC PER B PT III								109
111	UNIT COST MULT-WS B PT III								110
112	UNIT COST MULT-WS B PT III								111
113	UNIT COST MULT-WS B PT III								112
114	UNIT COST MULT-WS B PT III								113
115	UNIT COST MULT-WS B PT III								114
116	UNIT COST MULT-WS B PT III								115
117	UNIT COST MULT-WS B PT III								116
118	UNIT COST MULT-WS B PT III								117
119	UNIT COST MULT-WS B PT III								118
120	UNIT COST MULT-WS B PT III								119
121	UNIT COST MULT-WS B PT III								120
122	UNIT COST MULT-WS B PT III								121
123	UNIT COST MULT-WS B PT III								122
124	UNIT COST MULT-WS B PT III								123
125	UNIT COST MULT-WS B PT III								124
126	UNIT COST MULT-WS B PT III								125
127	UNIT COST MULT-WS B PT III								126
128	UNIT COST MULT-WS B PT III								127
129	UNIT COST MULT-WS B PT III								128
130	UNIT COST MULT-WS B PT III								129
131	UNIT COST MULT-WS B PT III								130
132	UNIT COST MULT-WS B PT III								131
133	UNIT COST MULT-WS B PT III								132
134	UNIT COST MULT-WS B PT III								133
135	UNIT COST MULT-WS B PT III								134
136	UNIT COST MULT-WS B PT III								135
137	UNIT COST MULT-WS B PT III								136
138	UNIT COST MULT-WS B PT III								137
139	UNIT COST MULT-WS B PT III								138
140	UNIT COST MULT-WS B PT III								139
141	UNIT COST MULT-WS B PT III								140
142	UNIT COST MULT-WS B PT III								141
143	UNIT COST MULT-WS B PT III								142
144	UNIT COST MULT-WS B PT III								143
145	UNIT COST MULT-WS B PT III								144
146	UNIT COST MULT-WS B PT III								145
147	UNIT COST MULT-WS B PT III								146
148	UNIT COST MULT-WS B PT III								147
149	UNIT COST MULT-WS B PT III								148
150	UNIT COST MULT-WS B PT III								149
151	UNIT COST MULT-WS B PT III								150
152	UNIT COST MULT-WS B PT III								151
153	UNIT COST MULT-WS B PT III								152
154	UNIT COST MULT-WS B PT III								153
155	UNIT COST MULT-WS B PT III								154
156	UNIT COST MULT-WS B PT III								155
157	UNIT COST MULT-WS B PT III								156
158	UNIT COST MULT-WS B PT III								157
159	UNIT COST MULT-WS B PT III								158
160	UNIT COST MULT-WS B PT III								159
161	UNIT COST MULT-WS B PT III								160
162	UNIT COST MULT-WS B PT III								161
163	UNIT COST MULT-WS B PT III								162
164	UNIT COST MULT-WS B PT III								163
165	UNIT COST MULT-WS B PT III								164
166	UNIT COST MULT-WS B PT III								165
167	UNIT COST MULT-WS B PT III								166
168	UNIT COST MULT-WS B PT III								167
169	UNIT COST MULT-WS B PT III								168
170	UNIT COST MULT-WS B PT III								169
171	UNIT COST MULT-WS B PT III								170
172	UNIT COST MULT-WS B PT III								171
173	UNIT COST MULT-WS B PT III								172
174	UNIT COST MULT-WS B PT III								173
175	UNIT COST MULT-WS B PT III								174
176	UNIT COST MULT-WS B PT III								175
177	UNIT COST MULT-WS B PT III								176
178	UNIT COST MULT-WS B PT III								177
179	UNIT COST MULT-WS B PT III								178
180	UNIT COST MULT-WS B PT III								179
181	UNIT COST MULT-WS B PT III								180
182	UNIT COST MULT-WS B PT III								181
183	UNIT COST MULT-WS B PT III								182
184	UNIT COST MULT-WS B PT III								183
185	UNIT COST MULT-WS B PT III								184
186	UNIT COST MULT-WS B PT III								185
187	UNIT COST MULT-WS B PT III								186
188	UNIT COST MULT-WS B PT III								187
189	UNIT COST MULT-WS B PT III								188
190	UNIT COST MULT-WS B PT III								189
191	UNIT COST MULT-WS B PT III								190
192	UNIT COST MULT-WS B PT III								191
193	UNIT COST MULT-WS B PT III								192
194	UNIT COST MULT-WS B PT III								193
195	UNIT COST MULT-WS B PT III								194
196	UNIT COST MULT-WS B PT III								195
197	UNIT COST MULT-WS B PT III								196
198	UNIT COST MULT-WS B PT III								197
199	UNIT COST MULT-WS B PT III								198
200	UNIT COST MULT-WS B PT III								199

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05 74
11/30/2010 12:13

WORKSHEET B-1

COST CENTER DESCRIPTION		LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY 9	HOUSE-KEEPING SQUARE FEET 10	DIETARY MEALS SERVED 11	CAFETERIA MEALS SERVED 12	MAIN- TENANCE OF PERSONNEL NUMBER HOUSED 13	NURSING ADMINIS- TRATION DIRECT NRSNG HRS 14	CENTRAL SERVICES & SUPPLY COSTED REQUIS. 15	PHARMACY COSTED REQUIS. 16		
GENERAL SERVICE COST CENTERS											1
1	OLD CAP REL COSTS-BLDG & FIXT									2	
2	OLD CAP REL COSTS-MVBLE EQUIP									3	
3	NEW CAP REL COSTS-BLDG & FIXT									4	
4	NEW CAP REL COSTS-MVBLE EQUIP									5	
5	EMPLOYEE BENEFITS									6	
6	ADMINISTRATIVE & GENERAL									7	
7	MAINTENANCE & REPAIRS									8	
8	OPERATION OF PLANT									9	
9	LAUNDRY & LINEN SERVICE	134800								10	
10	HOUSEKEEPING	37979	58700							11	
11	DIETARY	16489	3121	99019						12	
12	CAFETERIA		2015	1258	490		100			13	
13	MAINTENANCE OF PERSONNEL							100		14	
14	NURSING ADMINISTRATION		487						100	15	
15	CENTRAL SERVICES & SUPPLY		12123		32					16	
16	PHARMACY					11				17	
17	MEDICAL RECORDS & LIBRARY		3218		7					18	
18	SOCIAL SERVICE		679							18.10	
18.10	STAFF DEVELOPMENT									18.20	
18.20	PSYCHOLOGY									18.30	
18.30	RECREATION										
35	INPATIENT ROUTINE SERV COST CENTERS	80332	35714	97761	424	100	100	100	100	35	
	NURSING FACILITY										
ANCILLARY SERVICE COST CENTERS											50
50	PHYSICAL THERAPY		1075		16					51	
51	OCCUPATIONAL THERAPY		25							52	
52	SPEECH PATHOLOGY		25							52.10	
52.10	DENTAL										
OUTPATIENT SERVICE COST CENTERS											60
60	CLINIC									62	
62	OBSERVATION BEDS (NON-DISTINC										
OTHER REIMBURSABLE COST CENTERS											71
71	HOME HEALTH AGENCY										
SPECIAL PURPOSE COST CENTERS											95
95	SUBTOTALS	134800	58482	99019	490	100	100	100	100		
NONREIMBURSABLE COST CENTERS											96
96	GIFT, FLOWER, COFFEE SHOP & C		93							96.10	
96.10	BARBER AND BEAUTY		100							96.20	
96.20	RELIGION									96.30	
96.30	MISCELLANEOUS NON-ALLOWABLE		25								
101	CROSS FOOT ADJUSTMENTS									101	
102	NEGATIVE COST CENTER									102	
103	COST TO BE ALLOC PER B PT I	401611	807756	1261848	72704		13696	444931		103	
104	UNIT COST MULT-WS B PT I	2.979310		12.743494				4449.310000		104	
104	UNIT COST MULT-WS B PT I		13.760750		148.375510		136.960000			104	
105	COST TO BE ALLOC PER B PT II	5019	2623	8753	4864		1149	28983		105	
106	UNIT COST MULT-WS B PT II	.037233		.088397				289.830000		106	
106	UNIT COST MULT-WS B PT II		.044685		9.926531		11.490000			106	
107	COST TO BE ALLOC PER B PT III									107	
108	UNIT COST MULT-WS B PT III									108	
108	UNIT COST MULT-WS B PT III									108	

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05
11/30/2010 12:13

WORKSHEET B-1

COST ALLOCATION - STATISTICAL BASIS

COST CENTER DESCRIPTION	MEDICAL RECORDS & LIBRARY TIME SPENT 17	SOCIAL SERVICE TIME SPENT 18	
GENERAL SERVICE COST CENTERS			1
1 OLD CAP REL COSTS-BLDG & FIXT			2
2 OLD CAP REL COSTS-MVBLE EQUIP			3
3 NEW CAP REL COSTS-BLDG & FIXT			4
4 NEW CAP REL COSTS-MVBLE EQUIP			5
5 EMPLOYEE BENEFITS			6
6 ADMINISTRATIVE & GENERAL			7
7 MAINTENANCE & REPAIRS			8
8 OPERATION OF PLANT			9
9 LAUNDRY & LINEN SERVICE			10
10 HOUSEKEEPING			11
11 DIETARY			12
12 CAFETERIA			13
13 MAINTENANCE OF PERSONNEL			14
14 NURSING ADMINISTRATION			15
15 CENTRAL SERVICES & SUPPLY			16
16 PHARMACY			17
17 MEDICAL RECORDS & LIBRARY	100		18
18 SOCIAL SERVICE		100	18.10
18.10 STAFF DEVELOPMENT			18.20
18.20 PSYCHOLOGY			18.30
18.30 RECREATION			
INPATIENT ROUTINE SERV COST CENTERS			35
35 NURSING FACILITY	100	100	
ANCILLARY SERVICE COST CENTERS			50
50 PHYSICAL THERAPY			51
51 OCCUPATIONAL THERAPY			52
52 SPEECH PATHOLOGY			52.10
52.10 DENTAL			
OUTPATIENT SERVICE COST CENTERS			60
60 CLINIC			62
62 OBSERVATION BEDS (NON-DISTINC			
OTHER REIMBURSABLE COST CENTERS			71
71 HOME HEALTH AGENCY			
SPECIAL PURPOSE COST CENTERS			95
95 SUBTOTALS	100	100	
NONREIMBURSABLE COST CENTERS			96
96 GIFT, FLOWER, COFFEE SHOP & C			96.10
96.10 BARBER AND BEAUTY			96.20
96.20 RELIGION			96.30
96.30 MISCELLANEOUS NON-ALLOWABLE			101
101 CROSS FOOT ADJUSTMENTS			102
102 NEGATIVE COST CENTER			103
103 COST TO BE ALLOC PER B PT I	263587	177218	104
104 UNIT COST MULT-WS B PT I	2635.870000		104
104 UNIT COST MULT-WS B PT I		1772.180000	105
105 COST TO BE ALLOC PER B PT II	7818	1780	106
106 UNIT COST MULT-WS B PT II	78.180000		106
106 UNIT COST MULT-WS B PT II		17.800000	107
107 COST TO BE ALLOC PER B PT III			108
108 UNIT COST MULT-WS B PT III			108
108 UNIT COST MULT-WS B PT III			

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (5/1999)

VERSION: 2008.05 76
11/30/2010 12:13

WORKSHEET C
PART I

COMPUTATION OF RATIO OF COST TO CHARGES

COST CENTER DESCRIPTION	TOTAL COST (FROM WKST B, PART I, COL 27) 1	THERAPY LIMIT ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5
INPATIENT ROUTINE SERV COST CENTERS					35
35 NURSING FACILITY	9044592				50
ANCILLARY SERVICE COST CENTERS					51
50 PHYSICAL THERAPY	263748				52
51 OCCUPATIONAL THERAPY	11854				52.10
52 SPEECH PATHOLOGY	7845				
52.10 DENTAL					
OUTPATIENT SERVICE COST CENTERS					60
60 CLINIC					62
62 OBSERVATION BEDS (NON-DISTI					
OTHER REIMBURSABLE COST CENTERS					101
101 SUBTOTAL	9328039				102
102 LESS OBSERVATION BEDS					103
103 TOTAL	9328039				

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (5/1999)

VERSION: 2008.05
11/30/2010 12:13

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			
35	INPATIENT ROUTINE SERV COST CENTERS						35
	NURSING FACILITY						
	ANCILLARY SERVICE COST CENTERS						
50	PHYSICAL THERAPY	4272		4272	61.738764		50
51	OCCUPATIONAL THERAPY	9750		9750	1.215795		51
52	SPEECH PATHOLOGY	5505		5505	1.425068		52
52.10	DENTAL						52.10
	OUTPATIENT SERVICE COST CENTERS						
60	CLINIC						60
62	OBSERVATION BEDS (NON-DISTI						62
	OTHER REIMBURSABLE COST CENTERS						
101	SUBTOTAL	19527		19527			101
102	LESS OBSERVATION BEDS						102
103	TOTAL			19527			103

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

78

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART I

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

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (51-25401)	SUB I	SUB II	SUB III	SUB IV	NF (OTHER) (51-25401)	
	1	1	1	1	1	1	
INPATIENT DAYS							
1 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS EXCLUDING NEWBORN)						32587	1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)						32587	2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)							3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)						32587	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)						31978	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

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART I (CONT)

[] TITLE V-INPT

[] TITLE XVIII-PART A

(XX) TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (51-25401)	SUB I	SUB II	SUB III	SUB IV	NF (OTHER) (51-25401)	
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						9044592	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						9044592	26
27 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST							27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)							28
29 PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							29
30 SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							30
31 GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO							31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE							32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE							33
34 AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL							34
35 AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL							35
36 PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT						9044592	36
37 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL							37

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

80

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART II

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

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (51-25401)	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						38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST						39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST						41
	TOTAL I/P COST 1	TOTAL I/P DAYS 2	AVERAGE PER DIEM 3	PROGRAM DAYS 4	PROGRAM COST 5	
42 NURSERY (TITLES V AND XIX ONLY)						42
INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS						43
43 INTENSIVE CARE UNIT						44
44 CORONARY CARE UNIT						45
45 BURN INTENSIVE CARE UNIT						46
46 SURGICAL INTENSIVE CARE UNIT						47
47 OTHER SPECIAL CARE (SPECIFY)						
	HOSPITAL (OTHER) (51-25401)	SUB I	SUB II	SUB III	SUB IV	
	1	1	1	1	1	
48 PROGRAM INPATIENT ANCILLARY SERVICE COST						48
49 TOTAL PROGRAM INPATIENT COSTS						49
PASS THROUGH COST ADJUSTMENTS						
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES						50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES						51
52 TOTAL PROGRAM EXCLUDABLE COST						52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS						53

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART II (CONT)

[] TITLE V-INPT

[] TITLE XVIII-PART A

(XX) TITLE XIX-INPT

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (51-25401)	SUB I	SUB II	SUB III	SUB IV	
	1	1	1	1	1	
TARGET AMOUNT AND LIMITATION COMPUTATION						
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. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05 82
11/30/2010 12:13

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 (OTHER) (51-25401 1	
66 SNF/NF/ICF/MR ROUTINE SERVICE COST	9044592	66
67 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	277.55	67
68 PROGRAM ROUTINE SERVICE COST	8875494	68
69 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		69
70 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS	8875494	70
71 CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERV COSTS	143678	71
72 PER DIEM CAPITAL RELATED COSTS	4.41	72
73 PROGRAM CAPITAL RELATED COSTS	141023	73
74 INPATIENT ROUTINE SERVICE COST	8734471	74
75 AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		75
76 TOTAL PGM ROUTINE SERVICE COSTS FOR COMPARISON TO COST LIMIT	8734471	76
77 INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION	300.00	77
78 INPATIENT ROUTINE SERVICE COST LIMITATION	9593400	78
79 REASONABLE INPATIENT ROUTINE SERVICE COSTS	8875494	79
80 PROGRAM INPATIENT ANCILLARY SERVICES	203447	80
81 UTILIZATION REVIEW--PHYSICIAN COMPENSATION		81
82 TOTAL PROGRAM INPATIENT OPERATING COSTS	9158941	82

83

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PARTS III & IV

[] TITLE V-INPT

[] TITLE XVIII-PART A

(XX) TITLE XIX-INPT

HOSPITAL (OTHER) (51-25401)	SUB I	SUB II	SUB III	SUB IV
1	1	1	1	1

PART IV - COMPUTATION OF OBSERVATION BED COST

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

83
84
85

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

84

WORKSHEET D-4

INPATIENT ANCILLARY COST APPORTIONMENT

() TITLE V	[XX] HOSPITAL (51-25401)	() SNF	() PPS
() TITLE XVIII-PT A	() SUB I	() NF	() TEFRA
[XX] TITLE XIX	() SUB II	() S/B-SNF	[XX] OTHER
	() SUB III	() S/B-NF	
	() SUB IV	() ICF/MR	

COST CENTER DESCRIPTION	RATIO OF COST TO CHARGES 1	INPATIENT PROGRAM CHARGES 2	INPATIENT PROGRAM COSTS 3
INPATIENT ROUTINE SERVICE COST CENTERS			
ANCILLARY SERVICE COST CENTERS			
50 PHYSICAL THERAPY	61.738764		50
51 OCCUPATIONAL THERAPY	1.215795		51
52 SPEECH PATHOLOGY	1.425068		52
52.10 DENTAL			52.10
OUTPATIENT SERVICE COST CENTERS			
60 CLINIC			60
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS			62
101 TOTAL			101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES			102
103 NET CHARGES			103

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

INPATIENT ANCILLARY COST APPORTIONMENT

WORKSHEET D-4

<input type="checkbox"/> TITLE V	<input type="checkbox"/> HOSPITAL	<input type="checkbox"/> SNF	<input type="checkbox"/> PPS
<input type="checkbox"/> TITLE XVIII-PT A	<input type="checkbox"/> SUB I	<input checked="" type="checkbox"/> NF (51-25401)	<input type="checkbox"/> TEFRA
<input checked="" type="checkbox"/> TITLE XIX	<input type="checkbox"/> SUB II	<input type="checkbox"/> S/B-SNF	<input checked="" 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 TO CHARGES 1	INPATIENT PROGRAM CHARGES 2	INPATIENT PROGRAM COSTS 3	
INPATIENT ROUTINE SERVICE COST CENTERS				
ANCILLARY SERVICE COST CENTERS				
50 PHYSICAL THERAPY	61.738764	4272	263748	50
51 OCCUPATIONAL THERAPY	1.215795	9750	11854	51
52 SPEECH PATHOLOGY	1.425068	5505	7845	52
52.10 DENTAL				52.10
OUTPATIENT SERVICE COST CENTERS				
60 CLINIC				60
62 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS				62
101 TOTAL		19527	283447	101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES				102
103 NET CHARGES		19527		103

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/1999)

VERSION: 2008.05 86
11/30/2010 12:13

WORKSHEET E-3
PART III

	[] TITLE V	[] TITLE XVIII	[XX] TITLE XIX	
	HOSPITAL (51-25401) (OTHER)	SUB I	SUB II	SUB III
				SUB IV
				NF I (51-25401) (OTHER)
	1	1	1	1
1	COMPUTATION OF NET COST OF COVERED SERVICES			9158941
2	INPATIENT HOSPITAL/SNF/NF SERVICES			
3	MEDICAL AND OTHER SERVICES			
4	INTERNS AND RESIDENTS			
5	ORGAN ACQUISITION CERTIFIED TRANSPLANT CENTERS O			
6	COST OF TEACHING PHYSICIANS			9158941
7	SUBTOTAL			
8	INPATIENT PRIMARY PAYER PAYMENTS			
9	OUTPATIENT PRIMARY PAYER PAYMENTS			9158941
	SUBTOTAL			
	COMPUTATION OF LESSER OF COST OR CHARGES			8039543
10	ROUTINE SERVICE CHARGES			19527
11	ANCILLARY SERVICE CHARGES			
12	INTERNS AND RESIDENTS SERVICE CHARGES			
13	ORGAN ACQUISITION CHARGES, NET OF REVENUE			
14	TEACHING PHYSICIANS			
15	INCENTIVE FROM TARGET AMOUNT COMPUTATION			8059070
16	TOTAL REASONABLE CHARGES			
	CUSTOMARY CHARGES			
17	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE			
18	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM			
	A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN			
	ACCORDANCE WITH 42 CFR 413.13(E)			
19	RATIO OF LINE 17 TO LINE 18			8059070
20	TOTAL CUSTOMARY CHARGES			
21	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST			1099871
22	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES			9158941
23	COST OF COVERED SERVICES			
	PROSPECTIVE PAYMENT AMOUNT			
24	OTHER THAN OUTLIER PAYMENTS			
25	OUTLIER PAYMENTS			
26	PROGRAM CAPITAL PAYMENTS			
27	CAPITAL EXCEPTION PAYMENTS			
28	ROUTINE SERVICE OTHER PASS THROUGH COSTS			
29	ANCILLARY SERVICE OTHER PASS THROUGH COSTS			9158941
30	SUBTOTAL			
31	CUSTOMARY CHARGES (TITLE XIX PPS COVERED			9158941
32	LESSER OF LINES 30 OR 31			
33	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)			

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/1999)

VERSION: 2008.05
11/30/2010 12:13

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 (51-25401) (OTHER)		SUB I	SUB II	SUB III	SUB IV	NF I (51-25401) (OTHER)	
		1		1	1	1	1	1	
34	COMPUTATION OF REIMBURSEMENT SETTLEMENT								
35	EXCESS OF REASONABLE COST							1099871	34
36	SUBTOTAL							8059070	35
37	COINSURANCE								36
38	SUM OF AMOUNTS FROM WKST E, PARTS C,D AND E,								37
38.01	REIMBURSABLE BAD DEBTS								38
38.02	REDUCED REIMBURSABLE BAD DEBTS								38.01
39	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE								38.02
40	BENEFICIARIES (SEE INSTRUCTIONS)								
41	UTILIZATION REVIEW								39
42	SUBTOTAL							8059070	40
43	INPATIENT ROUTINE SERVICE COST								41
44	MEDICARE INPATIENT ROUTINE CHARGES								42
45	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE								43
46	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM								44
47	A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN								
48	ACCORDANCE WITH 42 CFR 413.13(E)								45
49	RATIO OF LINE 43 TO LINE 44								46
50	TOTAL CUSTOMARY CHARGES								47
51	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST								48
52	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES								49
53	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM								
54	UTILIZATION								50
55	OTHER ADJUSTMENTS								51
56	AMOUNTS APPLICABLE TO PRIOR COST REPORTING								
57	DEPRECIABLE ASSETS								52
58	SUBTOTAL							8059070	53
59	INDIRECT MEDICAL EDUCATION ADJUSTMENT								54
60	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS							8059070	55
61	TOTAL AMOUNT PAYABLE TO THE PROVIDER								56
62	SEQUESTRATION ADJUSTMENT							7058140	57
63	INTERIM PAYMENTS								57.01
64	TENTATIVE SETTLEMENT (FOR FI USE ONLY)							1000930	58
65	BALANCE DUE PROVIDER/PROGRAM								59
66	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT								
67	SECTION 115.2								

BALANCE SHEET

WORKSHEET G

ASSETS		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
1	CURRENT ASSETS				1
2	CASH ON HAND AND IN BANKS	66953			2
3	TEMPORARY INVESTMENTS				3
4	NOTES RECEIVABLE				4
5	ACCOUNTS RECEIVABLE	109119			5
6	OTHER RECEIVABLES				6
7	ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE				7
8	INVENTORY	64290			8
9	PREPAID EXPENSES				9
10	OTHER CURRENT ASSETS				10
11	DUE FROM OTHER FUNDS				11
	TOTAL CURRENT ASSETS	240362			
12	FIXED ASSETS				12
13	LAND				12.01
13.01	ACCUMULATED DEPRECIATION				13
14	LAND IMPROVEMENTS	322106			13.01
14.01	ACCUMULATED DEPRECIATION	-235981			14
15	BUILDINGS	2550589			14.01
15.01	ACCUMULATED DEPRECIATION	-2171093			15
16	LEASEHOLD IMPROVEMENTS				15.01
16.01	ACCUMULATED AMORTIZATION				16
17	FIXED EQUIPMENT	1784373			16.01
17.01	ACCUMULATED DEPRECIATION	-1708198			17
18	AUTOMOBILES AND TRUCKS	101667			17.01
18.01	ACCUMULATED DEPRECIATION	-97698			18
19	MAJOR MOVABLE EQUIPMENT	1623249			18.01
19.01	ACCUMULATED DEPRECIATION	-1404225			19
20	MINOR EQUIPMENT DEPRECIABLE				19.01
20.01	ACCUMULATED DEPRECIATION				20
21	MINOR EQUIPMENT-NONDEPRECIABLE				21
	TOTAL FIXED ASSETS	764789			
22	OTHER ASSETS				22
23	INVESTMENTS				23
24	DEPOSITS ON LEASES				24
25	DUE FROM OWNERS/OFFICERS				25
26	OTHER ASSETS				26
	TOTAL OTHER ASSETS				
27	TOTAL ASSETS	1005151			27
LIABILITIES AND FUND BALANCES		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
28	CURRENT LIABILITIES				28
29	ACCOUNTS PAYABLE	144493			29
30	SALARIES, WAGES & FEES PAYABLE	584226			30
31	PAYROLL TAXES PAYABLE	5959			31
32	NOTES & LOANS PAYABLE (SHORT TERM)				32
33	DEFERRED INCOME				33
34	ACCELERATED PAYMENTS				34
35	DUE TO OTHER FUNDS	66953			35
36	OTHER CURRENT LIABILITIES				36
	TOTAL CURRENT LIABILITIES	801631			
37	LONG-TERM LIABILITIES				37
38	MORTGAGE PAYABLE				38
39	NOTES PAYABLE				39
40	UNSECURED LOANS				40
41	LOANS FROM OWNERS .01 PRIOR TO 7/1/66				41
42	.02 ON OR AFTER 7/1/66				42
43	OTHER LONG TERM LIABILITIES				43
	TOTAL LONG TERM LIABILITIES				
	TOTAL LIABILITIES	801631			
44	CAPITAL ACCOUNTS				44
45	GENERAL FUND BALANCE	203520			45
46	SPECIFIC PURPOSE FUND BALANCE				46
47	DONOR CREATED-ENDOWMENT FUND BAL-RESTRICTED				47
48	DONOR CREATED-ENDOWMENT FUND BAL-UNRESTRICTED				48
49	GOVERNING BODY CREATED - ENDOWMENT FUND BAL				49
50	PLANT FUND BALANCE - INVESTED IN PLANT				50
51	PLANT FUND BALANCE - RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				51
	TOTAL FUND BALANCES	203520			
52	TOTAL LIABILITIES AND FUND BALANCES	1005151			52

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

WORKSHEET G-1

STATEMENT OF CHANGES IN FUND BALANCES

	GENERAL FUND 1	SPECIFIC PURPOSE FUND 2	ENDOWMENT FUND 3	PLANT FUND 4
1 FUND BALANCES AT BEGINNING OF PERIOD	245475			1
2 NET INCOME (LOSS)	-1010896			2
3 TOTAL	-765421			3
4 ADDITIONS (CREDIT ADJUSTMENTS)	968941			4
5				5
6				6
7				7
8				8
9				9
10 TOTAL ADDITIONS	968941			10
11 SUBTOTAL	203520			11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)				12
13				13
14				14
15				15
16				16
17				17
18 TOTAL DEDUCTIONS				18
19 FUND BALANCE AT END OF PERIOD PER BALANCE SHEET	203520			19

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

90

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

WORKSHEET G-2
PARTS I & II

PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3
GENERAL INPATIENT ROUTINE CARE SERVICES			
1 HOSPITAL			1
2 SUBPROVIDER I			2
4 SWING BED - SNF			4
5 SWING BED - NF			5
6 SKILLED NURSING FACILITY			6
7 NURSING FACILITY	8209255		7 8209255
8 OTHER LONG TERM CARE			8
9 TOTAL GENERAL INPATIENT CARE SERVICES	8209255		9 8209255
INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES			
10 INTENSIVE CARE UNIT			10
11 CORONARY CARE UNIT			11
12 BURN INTENSIVE CARE UNIT			12
13 SURGICAL INTENSIVE CARE UNIT			13
14 OTHER SPECIAL CARE (SPECIFY)			14
15 TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICE			15
16 TOTAL INPATIENT ROUTINE CARE SERVICES	8209255		16 8209255
17 ANCILLARY SERVICES			17
18 OUTPATIENT SERVICES			18
19 HOME HEALTH AGENCY			19
20 AMBULANCE			20
21 CORF			21
22 ASC			22
23 HOSPICE			23
24			24
25 TOTAL PATIENT REVENUES	8209255		25 8209255

PART II - OPERATING EXPENSES

	1	2	
26 OPERATING EXPENSES		8224342	26
27 ADD (SPECIFY)			27
28			28
29			29
30			30
31			31
32			32
33 TOTAL ADDITIONS			33
34 DEDUCT (SPECIFY)			34
35			35
36			36
37			37
38			38
39 TOTAL DEDUCTIONS			39
40 TOTAL OPERATING EXPENSES		8224342	40

PROVIDER NO. 5125401 LAKIN HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:13

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION		
1 TOTAL PATIENT REVENUES	8209255	1
2 LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	1000930	2
3 NET PATIENT REVENUES	7208325	3
4 LESS - TOTAL OPERATING EXPENSES	8224342	4
5 NET INCOME FROM SERVICE TO PATIENTS	-1016017	5
6 CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		6
7 INCOME FROM INVESTMENTS		7
8 REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE		8
9 REVENUE FROM TELEVISION AND RADIO SERVICE		9
10 PURCHASE DISCOUNTS		10
11 REBATES AND REFUNDS OF EXPENSES		11
12 PARKING LOT RECEIPTS		12
13 REVENUE FROM LAUNDRY AND LINEN SERVICE		13
14 REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	5121	14
15 REVENUE FROM RENTAL OF LIVING QUARTERS		15
16 REV FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS		16
17 REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS		17
18 REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS		18
19 TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20 REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		20
21 RENTAL OF VENDING MACHINES		21
22 RENTAL OF HOSPITAL SPACE		22
23 GOVERNMENTAL APPROPRIATIONS		23
24 OTHER (SPECIFY)		24
25 TOTAL OTHER INCOME	5121	25
26 TOTAL	-1010896	26
27		27
28		28
29		29
30 TOTAL OTHER EXPENSES		30
31 NET INCOME (OR LOSS) FOR THE PERIOD	-1010896	31

MEDICAID COST REPORT

JOHN MANCHIN SR. HEALTH CARE CENTER

JUNE 30, 2010

John Manchin Sr. Health Care Center
 401 Guffey Street
 Fairmont, WV 26554

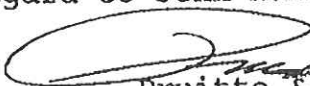
To The Board of Directors:

We have compiled the Medicaid Cost Report Form 2552 of John Manchin Sr. Health Care Center as of June 30, 2010, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We also have compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by H.C.F.A., information that is the representation of the Company whose financial statements are presented. We have not audited or reviewed the financial statement and supplementary information referred to above and, accordingly do not express an opinion or any other form of assurance on them.

The financial statement (including related disclosures) and the supplementary information are presented in accordance with the requirements of H.C.F.A., which differ from generally accepted accounting principles. Accordingly these financial statements and the supplementary information are not designed for those who are not informed about such differences.

We are not independent with regard to John Manchin Sr. Health Care Center

 & Associates
 Pruitte & Associates
 Certified Public Accountants

November 30, 2010
 Fairmont, West Virginia

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05 94
11/30/2010 11:56

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

WORKSHEET S
PARTS I & II

INTERMEDIARY () AUDITED
USE ONLY: () DESK REVIEWED

DATE RECEIVED _____ () INITIAL () RE-OPENING
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 JOHN MANCHIN SR. HEALTH CARE (51-15701) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 07/01/2009 AND ENDING 06/30/2010, 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	2	3	4
2 SUBPROVIDER I			
3 SWING BED - SNF			
4 SWING BED - NF			
5 SKILLED NURSING FACILITY			
6 NURSING FACILITY			341725
7 HOME HEALTH AGENCY			
8 OUTPATIENT REHABILITATION PROVIDER			
9 HEALTH CLINIC			341725
100 TOTAL			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.

1

1.01

3

1

1

1

2

2

2

21.01

21.02

21.03

21.04

21.05

21.06

22

23.01

23.02

23.01

22 0

...

100

29

24.0

25

25.0
25.0

25.0

25.0

2514

25.0

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
(CONTINUED)

OTHER INFORMATION

26	IF THIS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF SCH STATUS ON LINE 26.01. SUBSCRIPT LINE 26.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.				26
26.01	ENTER THE APPLICABLE SCH DATES: BEGINNING: ENDING:				26.01
26.03	IF THIS A SOLE COMMUNITY HOSPITAL (SCH) FOR ANY PART OF THE COST REPORTING PERIOD, ENTER THE NUMBER OF PERIODS WITHIN THIS COST REPORTING PERIOD THAT SCH STATUS WAS IN EFFECT AND THE SCH WAS EITHER PHYSICALLY LOCATED OR CLASSIFIED IN A RURAL AREA.				26.03
26.04	IF LINE 26.03 COLUMN 1 IS GREATER THAN ONE ENTER THE EFFECTIVE DATES (SEE INSTRUCTIONS): BEGINNING: ENDING: BEGINNING: ENDING:				26.04
27	DOES THIS HOSPITAL HAVE AN AGREEMENT UNDER EITHER SECTION 1883 OR SECTION 1913 FOR SWING BEDS? IF YES, ENTER THE AGREEMENT DATE (mm/dd/yyyy) IN COLUMN 2.			NO	27
28	IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, ARE ALL PATIENTS UNDER MANAGED CARE OR THERE WAS NO MEDICARE UTILIZATION ENTER 'Y', IF 'N' COMPLETE LINES 28.01 AND 28.02.				28
28.01	IF HOSPITAL BASED SNF ENTER APPROPRIATE TRANSITION PERIOD 1, 2, 3, OR 100 IN COL 1, ENTER IN COLS 2 AND 3 THE WAGE INDEX ADJUSTMENT FACTOR BEFORE AND ON OR AFTER OCTOBER 1st				28.01
28.02	ENTER IN COL 1 THE HOSPITAL BASED SNF FACILITY SPECIFIC RATE (FROM YOUR F.I.) IF YOU HAVE NOT TRANSITIONED TO 100% PPS SNF PAYMENT. IN COL 2 ENTER THE FACILITY CLASSIFICATION URBAN(1) OR RURAL(2). IN COL 3, ENTER THE SNF MSA CODE OR TWO CHARACTER CODE IF A RURAL BASED FACILITY. IN COL 4, ENTER THE SNF CBSA CODE OR TWO CHARACTER CODE IF RURAL BASED FACILITY.				28.02
A NOTICE PUBLISHED IN THE 'FEDERAL REGISTER' VOL. 68, NO. 149 AUGUST 4, 2003 PROVIDED FOR AN INCREASE IN THE RUG PAYMENTS BEGINNING 10/01/2003. CONGRESS EXPECTED THIS INCREASE TO BE USED FOR DIRECT PATIENT CARE AND RELATED EXPENSES. ENTER IN COLUMN 1 THE PERCENTAGE OF TOTAL EXPENSES FOR EACH CATEGORY TO TOTAL SNF REVENUE FROM WORKSHEET G-2, PART I, LINE 6, COLUMN 3. INDICATE IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO IF THE SPENDING REFLECTS INCREASES ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES FOR EACH CATEGORY. (SEE INSTRUCTIONS)					
28.03	STAFFING	0.00	N		28.03
28.04	RECRUITMENT	0.00	N		28.04
28.05	RETENTION OF EMPLOYEES	0.00	N		28.05
28.06	TRAINING	0.00	N		28.06
28.07	OTHER (SPECIFY)				28.07
29	IS THIS A RURAL HOSPITAL WITH A CERTIFIED SNF WHICH HAS FEWER THAN 50 BEDS IN THE AGGREGATE FOR BOTH COMPONENTS, USING THE SWING BED OPTIONAL METHOD OF REIMBURSEMENT?			NO	29
30	DOES THIS HOSPITAL QUALIFY AS A RURAL PRIMARY CARE HOSPITAL (RPCH)/CRITICAL ACCESS HOSPITAL (CAH)? SEE 42 CFR 485.606ff.			NO	30
30.01	IF SO, IS THIS THE INITIAL 12 MONTH PERIOD FOR THE FACILITY OPERATED AS A RPCH/CAH? SEE 42 CFR 413.70.				30.01
30.02	IF THIS FACILITY QUALIFIES AS AN RPCH/CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES?				30.02
30.03	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR AMBULANCE SERVICES? IF YES, ENTER IN COLUMN 2 THE DATE OF ELIGIBILITY DETERMINATION (DATE MUST BE ON OR AFTER 12/21/2000)				30.03
30.04	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR I&R TRAINING PROGRAMS? ENTER 'Y' FOR YES AND 'N' FOR NO. IF YES, THE GME ELIMINATION WOULD NOT BE ON WORKSHEET B, PART I, COLUMN 26 AND THE PROGRAM WOULD BE COST REIMBURSED. IF YES COMPLETE WORKSHEET D-2, PART II.				30.04
31	IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).			NO	31
MISCELLANEOUS COST REPORTING INFORMATION					
32	IS THIS AN ALL-INCLUSIVE RATE PROVIDER? IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) IN COLUMN 2.	YES	A		32
33	IS THIS A NEW HOSPITAL UNDER 42 CFR 412.300 PPS CAPITAL? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF YES, FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2002, DO YOU ELECT TO BE REIMBURSED AT 100% FEDERAL CAPITAL PAYMENT. ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 2.	NO			33
34	IS THIS A NEW HOSPITAL UNDER 42 CFR 413.40(f)(1)(i) TEFRA?	NO			34
35	HAVE YOU ESTABLISHED A NEW SUBPROVIDER I (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	NO			35
PROSPECTIVE PAYMENT SYSTEM (PPS) - CAPITAL					
36	DO YOU ELECT FULLY PROSPECTIVE PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO		V XVIII XIX	36
36.01	DOES YOUR FACILITY QUALIFY AND RECEIVE PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42CFR412.320?	NO		1 2 3	36.01
37	DO YOU ELECT HOLD HARMLESS PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO		NO NO NO	37
37.01	IF YOU ARE A HOLD HARMLESS PROVIDER, ARE YOU FILING ON THE BASIS OF 100% OF FEDERAL RATE?	NO		NO NO NO	37.01

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
(CONTINUED)

TITLE XIX INPATIENT HOSPITAL SERVICES		NO	38	
38	DO YOU HAVE TITLE XIX INPATIENT HOSPITAL SERVICES?	NO	38.01	
38.01	IS THIS HOSPITAL REIMBURSED FOR TITLE XIX THROUGH THE COST REPORT EITHER IN FULL OR IN PART?	NO	38.02	
38.02	DOES THE TITLE XIX PROGRAM REDUCE CAPITAL FOLLOWING THE MEDICARE METHODOLOGY?	NO	38.03	
38.03	ARE TITLE XIX NF PATIENTS OCCUPYING TITLE XVIII SNF BEDS (DUAL CERTIFICATION)?	NO	38.04	
38.04	DO YOU OPERATE AN ICF/MR FACILITY FOR PURPOSES OF TITLE XIX?	NO		
40	ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB. 15-I, CHAPTER 10? IF YES, AND THERE ARE HOME OFFICE COSTS, ENTER IN COLUMN 2 THE HOME OFFICE PROVIDER NUMBER. (SEE INSTRUCTIONS) IF THIS FACILITY IS PART OF A CHAIN ORGANIZATION, ENTER THE NAME AND ADDRESS OF THE HOME OFFICE.	YES	40	
40.01	NAME:	FI/CONTRACTOR'S NAME:	40.01	
40.02	STREET:	P.O. BOX:	40.02	
40.03	CITY:	STATE: ZIP CODE:	40.03	
41	ARE PROVIDER BASED PHYSICIANS' COSTS INCLUDED IN WORKSHEET A?	NO	41	
42	ARE PHYSICAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS?	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? SEE CMS PUB. 15-II, SECTION 3617. IF YES, ENTER THE APPROVAL DATE (mm/dd/yyyy) IN COLUMN 2.	NO	45	
45.01	WAS THERE A CHANGE IN THE STATISTICAL BASIS?		45.01	
45.02	WAS THERE A CHANGE IN THE ORDER OF ALLOCATION?		45.02	
45.03	WAS THERE A CHANGE TO THE SIMPLIFIED COST FINDING METHOD?		45.03	
46	IF YOU ARE PARTICIPATING IN THE NHCMQ DEMONSTRATION PROJECT (MUST HAVE A HOSPITAL-BASED SNF) DURING THIS COST REPORTING PERIOD, ENTER THE PHASE.		46	
IF THIS FACILITY CONTAINS A PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COST OR CHARGES, ENTER A 'Y' FOR EACH COMPONENT AND TYPE OF SERVICE THAT QUALIFIES FOR THE EXEMPTION; ENTER 'N' IF NOT EXEMPT (SEE 42 CFR 413.13).				
		OUTPATIENT	OUTPATIENT	OUTPATIENT
		ASC	RADIOLOGY	DIAGNOSTIC
		1	2	3
47	HOSPITAL	N	N	N
48	SUBPROVIDER I	N	N	N
49	SKILLED NURSING FACILITY	N	N	N
50	HOME HEALTH AGENCY	N	N	N
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:			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	Y/N	LIMIT
		0	1	2
		/ /	NO	0.00
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

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05 98
11/30/2010 11:56

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/ 2 3 4 CAMPUS 5	

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

VERSION: 2008.05100
11/30/2010 11:56

WORKSHEET S-3
PART I
(CONTINUED)

[illegible]

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3
PART I
(CONTINUED)

-----DISCHARGES-----
TITLE TITLE TITLE TOTAL ALL
V XVIII XIX PATIENTS
12 13 14 15

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

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

102

HOSPITAL WAGE INDEX INFORMATION

PART II - WAGE DATA

	AMOUNT REPORTED	RECLASS. OF SALARIES FROM WKST. A-6	ADJUSTED SALARIES (COL.1 + COL.2)	PAID HOURS RELATED TO SALARY IN COL.3	AVERAGE HOURLY WAGE (COL.3 / COL.4)	DATA SOURCE	WORKSHEET S-3 PART II
	1	2	3	4	5	6	
1 SALARIES	2013549						1
2 TOTAL SALARIES							2
3 NON-PHYSICIAN ANESTHETIST PART A							3
4 NON-PHYSICIAN ANESTHETIST PART B							4
4.01 PHYSICIAN - PART A							4.01
5 TEACHING PHYSICIAN SALARIES							5
5.01 PHYSICIAN - PART B							5.01
6 NON-PHYSICIAN - PART B							6
6.01 INTERNS & RESIDENTS (IN APPR PGM)							6.01
7 CONTRACT SERVICES, I&R							7
8 HOME OFFICE PERSONNEL							8
8.01 SNF							8.01
9 EXCLUDED AREA SALARIES	880918						9
9.01 OTHER WAGES & RELATED COSTS							9.01
10 CONTRACT LABOR							10
10.01 PHARMACY SERVICES UNDER CONTRACT							10.01
11 LABORATORY SERVICES UNDER CONTRACT							11
12 MANAGEMENT AND ADMINISTRATIVE SERVICES							12
12.01 CONTRACT LABOR: PHYSICIAN PART A							12.01
13 TEACHING PHYSICIAN UNDER CONTRACT							13
14 HOME OFFICE SALARIES & WAGE REL COSTS							14
15 HOME OFFICE: PHYSICIAN PART A							15
16 TEACHING PHYSICIAN SALARIES							16
17 WAGE-RELATED COSTS							17
18 WAGE RELATED COSTS (CORE)						CMS 339	18
19 WAGE RELATED COSTS (OTHER)						CMS 339	19
20 EXCLUDED AREAS						CMS 339	20
21 NON-PHYSICIAN ANESTHETIST PART A						CMS 339	21
22 NON-PHYSICIAN ANESTHETIST PART B						CMS 339	22
23 PHYSICIAN PART A						CMS 339	23
24 PART A TEACHING PHYSICIANS						CMS 339	24
25 PHYSICIAN PART B						CMS 339	25
26 WAGE RELATED COSTS (RHC/FQHC)						CMS 339	26
27 INTERNS & RESIDENTS (IN APPR PGM)						CMS 339	27
28 OVERHEAD COSTS - DIRECT SALARIES						CMS 339	28
29 EMPLOYEE BENEFITS						CMS 339	29
30 ADMINISTRATIVE & GENERAL	243166					CMS 339	30
31 ADMINISTRATIVE & GENERAL UNDER CONTACT						CMS 339	31
32 MAINTENANCE & REPAIRS						CMS 339	32
33 OPERATION OF PLANT	92996					CMS 339	33
34 LAUNDRY & LINEN SERVICE	47200					CMS 339	34
35 HOUSEKEEPING	99027					CMS 339	35
36 HOUSEKEEPING UNDER CONTRACT						CMS 339	36
37 DIETARY	187134					CMS 339	37
38 DIETARY UNDER CONTRACT						CMS 339	38
39 CAFETERIA						CMS 339	39
40 MAINTENANCE OF PERSONNEL						CMS 339	40
41 NURSING ADMINISTRATION	59593					CMS 339	41
42 CENTRAL SERVICES AND SUPPLY						CMS 339	42
43 PHARMACY						CMS 339	43
44 MEDICAL RECORDS & MEDICAL RECORDS LIBR	28639					CMS 339	44
45 SOCIAL SERVICE	31120					CMS 339	45
46 OTHER GENERAL SERVICE	58464					CMS 339	46

HOSPITAL WAGE INDEX INFORMATION

WORKSHEET S-3
PART III

PART III - HOSPITAL WAGE INDEX SUMMARY

	AMOUNT REPORTED	RECLASS. OF SALARIES FROM WKST. A-6	ADJUSTED SALARIES (COL.1 + COL.2)	PAID HOURS RELATED TO SALARY IN COL.3	AVERAGE HOURLY WAGE (COL.3 / COL.4)	
	1	2	3	4	5	
1 NET SALARIES	2013549		2013549			1
2 EXCLUDED AREA SALARIES	880918		880918			2
3 SUBTOTAL SALARIES (LINE 1 MINUS LINE 2)	1132631		1132631			3
4 SUBTOTAL OTHER WAGES & REL COSTS						4
5 SUBTOTAL WAGE-RELATED COSTS						5
6 TOTAL (SUM OF LINES 3 THRU 5)	1132631		1132631			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	847339		847339			13

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		SALARIES 1	OTHER 2	TOTAL 3	RECLASSI- FICATIONS 4	RECLASS. TRIAL BALANCE 5	ADJUST- MENTS 6	NET EXP FOR ALLOCATION 7	
GENERAL SERVICE COST CENTERS									
1	0100 OLD CAP REL COSTS-BLDG & FIXT		72607	72607		72607		72607	1
2	0200 OLD CAP REL COSTS-MVBLE EQUIP								2
3	0300 NEW CAP REL COSTS-BLDG & FIXT		11380	11380		11380		11380	3
4	0400 NEW CAP REL COSTS-MVBLE EQUIP		52057	52057	5256	57313		57313	4
5	0500 EMPLOYEE BENEFITS		768119	768119	-44519	723600		723600	5
6	0600 ADMINISTRATIVE & GENERAL	243166	57684	300850	-4253	296597	405797	702394	6
7	0700 MAINTENANCE & REPAIRS								7
8	0800 OPERATION OF PLANT	92996	210283	303279		303279		303279	8
9	0900 LAUNDRY & LINEN SERVICE	47200	13347	60547		60547		60547	9
10	1000 HOUSEKEEPING	99027	23344	122371		122371		122371	10
11	1100 DIETARY	187134	152262	339396		339396	-42776	296620	11
12	1200 CAFETERIA								12
13	1300 MAINTENANCE OF PERSONNEL								13
14	1400 NURSING ADMINISTRATION	59593		59593		59593		59593	14
15	1500 CENTRAL SERVICES & SUPPLY								15
16	1600 PHARMACY								16
17	1700 MEDICAL RECORDS & LIBRARY	28639	99	28738		28738		28738	17
18	1800 SOCIAL SERVICE	31120	985	32105		32105		32105	18
19	1950 RECREATION	58464	9802	68266		68266		68266	19
20	2000 NONPHYSICIAN ANESTHETISTS								20
21	2100 NURSING SCHOOL								21
22	2200 I&R SERVICES-SALARY & FRINGES A								22
23	2300 I&R SERVICES-OTHER PRGM COSTS A								23
24	2400 PARAMED ED PRGM-(SPECIFY)								24
INPATIENT ROUTINE SERV COST CENTERS									
35	3500 NURSING FACILITY	880918	311800	1192718	877	1193595		1193595	35
ANCILLARY SERVICE COST CENTERS									
41	4100 RADIOLOGY-DIAGNOSTIC	32538	20301	52839		52839		52839	41
46.30	4650 BLOOD CLOTTING FACTORS ADMIN CO								46.30
50	5000 PHYSICAL THERAPY		1762	1762	-1762				50
OUTPATIENT SERVICE COST CENTERS									
60	6000 CLINIC	252754	77745	330499	44401	374900	-158644	216256	60
62	6200 OBSERVATION BEDS (NON-DISTINCT								62
63.50	6310 RHC								63.50
63.60	6320 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS									
69.10	6910 CMHC								69.10
69.20	6920 OUTPATIENT PHYSICAL THERAPY								69.20
69.30	6930 OUTPATIENT OCCUPATIONAL THERAPY								69.30
69.40	6940 OUTPATIENT SPEECH PATHOLOGY								69.40
71	7100 HOME HEALTH AGENCY								71
SPECIAL PURPOSE COST CENTERS									
85.01	8510 PANCREAS ACQUISITION								85.01
85.02	8520 INTESTINAL ACQUISITION								85.02
85.03	8530 ISLET CELL ACQUISITION								85.03
95	SUBTOTALS	2013549	1783577	3797126		3797126	204377	4001503	95
NONREIMBURSABLE COST CENTERS									
100	7950 RENTAL SPACE		505	505		505		505	100
101	TOTAL	2013549	1784082	3797631		3797631	204377	4002008	101

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.0104
11/30/2010 11:56

WORKSHEET A-6
PAGE 1

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	INCREASE LINE #	SALARY	OTHER
1	2	3	4	5	
1 RECLASS EQUIPMENT RENTAL	C	NEW CAP REL COSTS-MVBLE EQUIP	4		4253 1
2 RECLASS EQUIPMENT RENTAL	C	NEW CAP REL COSTS-MVBLE EQUIP	4		885 2
3 RECLASS EQUIPMENT RENTAL	C	NEW CAP REL COSTS-MVBLE EQUIP	4		118 3
4 REMOVE PHYSICIAN BENEFITS	C	CLINIC	60		44519 4
5 RECLASS PT	C	NURSING FACILITY	35		1762 5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36 TOTAL RECLASSIFICATIONS					51537 36

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 11:56

RECLASSIFICATIONS

WORKSHEET A-6
 PAGE 1

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE LINE #	SALARY	OTHER	WKST A-7 REF.
1	1	6	7	8	9	10
1 RECLASS EQUIPMENT RENTAL	C	ADMINISTRATIVE & GENERAL	6		4253	10 1
2 RECLASS EQUIPMENT RENTAL	C	NURSING FACILITY	35		885	10 2
3 RECLASS EQUIPMENT RENTAL	C	CLINIC	60		118	10 3
4 REMOVE PHYSICIAN BENEFITS	C	EMPLOYEE BENEFITS	5		44519	4
5 RECLASS PT	C	PHYSICAL THERAPY	50		1762	5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36 TOTAL RECLASSIFICATIONS					51537	36

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.0106
 11/30/2010 11:56

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	12353					12353	9333	1
2 LAND IMPROVEMENTS								2
3 BUILDINGS AND FIXTURES	3630315					3630315		3
4 BUILDING IMPROVEMENTS								4
5 FIXED EQUIPMENT								5
6 MOVABLE EQUIPMENT	262115					262115	252752	6
7 SUBTOTAL	3904783					3904783	262085	7
8 RECONCILING ITEMS								8
9 TOTAL	3904783					3904783	262085	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								1
2 LAND IMPROVEMENTS								2
3 BUILDINGS AND FIXTURES	455761					455761		3
4 BUILDING IMPROVEMENTS								4
5 FIXED EQUIPMENT								5
6 MOVABLE EQUIPMENT	791189	12258		12258		803447	227653	6
7 SUBTOTAL	1246950	12258		12258		1259208	227653	7
8 RECONCILING ITEMS								8
9 TOTAL	1246950	12258		12258		1259208	227653	9

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

PART III - RECONCILIATION OF CAPITAL COST CENTERS

WORKSHEET A-7
PARTS III & IV

DESCRIPTION	COMPUTATION OF RATIOS				ALLOCATION OF OTHER CAPITAL			
	GROSS ASSETS	CAPITALIZED LEASES	GROSS ASSETS FOR RATIO	RATIO	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	TOTAL
	1	2	3	4	5	6	7	8
1 OLD CAP REL COSTS-BLDG & FIXT				.000000				1
2 OLD CAP REL COSTS-MVBLE EQUIP				.000000				2
3 NEW CAP REL COSTS-BLDG & FIXT				.000000				3
4 NEW CAP REL COSTS-MVBLE EQUIP				.000000				4
5 TOTAL				.000000				5

DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL						
	DEPREC-IATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	TOTAL
	9	10	11	12	13	14	15
1 OLD CAP REL COSTS-BLDG & FIXT	72607						72607 1
2 OLD CAP REL COSTS-MVBLE EQUIP							2
3 NEW CAP REL COSTS-BLDG & FIXT	11380						11380 3
4 NEW CAP REL COSTS-MVBLE EQUIP	52057	5256					57313 4
5 TOTAL	136044	5256					141300 5

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

DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL						
	DEPREC-IATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	TOTAL
	9	10	11	12	13	14	15
1 OLD CAP REL COSTS-BLDG & FIXT	72607						72607 1
2 OLD CAP REL COSTS-MVBLE EQUIP							2
3 NEW CAP REL COSTS-BLDG & FIXT	11380						11380 3
4 NEW CAP REL COSTS-MVBLE EQUIP	52057						52057 4
5 TOTAL	136044						136044 5

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

108

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 5
			COST CENTER 3	LINE NO. 4	
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					10
11 PARKING LOT					11
12 PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2				12
13 SALE OF SCRAP, WASTE, ETC.					13
14 RELATED ORGANIZATION TRANSACTIONS	WKST A-8-1	405797			14
15 LAUNDRY AND LINEN SERVICE					15
16 CAFETERIA - EMPLOYEES AND GUESTS	B	-42776	DIETARY	11	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 A-8-4		RESPIRATORY THERAPY	49	25
26 ADJ FOR PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST A-8-4		PHYSICAL THERAPY	50	26
27 ADJ FOR HHA PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION	WKST A-8-3		HOME HEALTH AGENCY	71	27
28 UTIL REVIEW-PHYSICIANS' COMPENSATION			UTILIZATION REVIEW-SNF	89	28
29 DEPRECIATION--OLD BUILDINGS & FIXTURES			OLD CAP REL COSTS-BLDG & FIXT	1	29
30 DEPRECIATION--OLD MOVABLE EQUIPMENT			OLD CAP REL COSTS-MVBLE EQUIP	2	30
31 DEPRECIATION--NEW BUILDINGS & FIXTURES			NEW CAP REL COSTS-BLDG & FIXT	3	31
32 DEPRECIATION--NEW MOVABLE EQUIPMENT			NEW CAP REL COSTS-MVBLE EQUIP	4	32
33 NON-PHYSICIAN ANESTHETIST			NONPHYSICIAN ANESTHETISTS	20	33
34 PHYSICIANS' ASSISTANT					34
35 ADJ FOR OCCUPATIONAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST WKST A-8-4				35
36 ADJ FOR SPEECH PATHOLOGY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST WKST A-8-4				36
37 OUTPATIENT PHYSICIAN	B	-158644	CLINIC	60	37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48
49					49
50 TOTAL		204377			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 ADJUSTMENTS	WKST A-7 REF	
1	2	3	4	5	6	7	
1	6	ADMINISTRATIVE & GENERAL	HOME OFFICE	405797		405797	1
2							2
3							3
4							4
5	TOTALS			405797		405797	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 (2)	PERCENT OF OWNERSHIP (3)	NAME (4)	PERCENT OF OWNERSHIP (5)	TYPE OF BUSINESS (6)
1	A	DHHR	100.00	STATE OF WV	100.00	
2						
3						
4						
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:

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
PART I

COST CENTER DESCRIPTION	NET EXP FOR COST ALLOCATION 0	OLD CAP BLDGS & FIXTURES 1	NEW CAP BLDGS & FIXTURES 3	NEW CAP MOVABLE EQUIPMENT 4	EMPLOYEE BENEFITS 5	SUBTOTAL 5A	ADMINIS- TRATIVE & GENERAL 6	OPERATION OF PLANT 8	
GENERAL SERVICE COST CENTERS									
1 OLD CAP REL COSTS-BLDG & FIXT	72607	72607							1
2 OLD CAP REL COSTS-MVBLE EQUIP									2
3 NEW CAP REL COSTS-BLDG & FIXT	11380		11380						3
4 NEW CAP REL COSTS-MVBLE EQUIP	57313			57313					4
5 EMPLOYEE BENEFITS	723600				723600				5
6 ADMINISTRATIVE & GENERAL	702394	10290	1613	5786	87385	807468	807468		6
7 MAINTENANCE & REPAIRS									7
8 OPERATION OF PLANT	303279	12033	1886	15635	33420	366253	92576	458829	8
9 LAUNDRY & LINEN SERVICE	60547	1940	304	2351	16962	82104	20753	17700	9
10 HOUSEKEEPING	122371	1290	202	63	35587	159513	40319	11771	10
11 DIETARY	296620	8460	1326	7063	67249	380718	96232	77199	11
12 CAFETERIA									12
13 MAINTENANCE OF PERSONNEL									13
14 NURSING ADMINISTRATION	59593	436	68	920	21416	82433	20836	3982	14
15 CENTRAL SERVICES & SUPPLY									15
16 PHARMACY									16
17 MEDICAL RECORDS & LIBRARY	28738	137	22	313	10292	39502	9985	1252	17
18 SOCIAL SERVICE	32105	356	56	113	11183	43813	11074	3251	18
19 RECREATION	68266	1027	161	143	21010	90607	22902	9372	19
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									
35 NURSING FACILITY	1193595	28300	4436	13523	316572	1556426	393412	258216	35
ANCILLARY SERVICE COST CENTERS									
41 RADIOLOGY-DIAGNOSTIC	52839	2067	324	7974	11693	74897	18931	18865	41
46.30 BLOOD CLOTTING FACTORS ADMIN CO									46.30
50 PHYSICAL THERAPY									50
OUTPATIENT SERVICE COST CENTERS									
60 CLINIC	216256	5840	915	3287	90831	317129	80159	53292	60
62 OBSERVATION BEDS (NON-DISTINCT									62
63.50 RHC									63.50
63.60 FQHC									63.60
OTHER REIMBURSABLE 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
95 SUBTOTALS	4001503	72176	11313	57171	723600	4000863	807179	454900	95
NONREIMBURSABLE COST CENTERS									
100 RENTAL SPACE	505	431	67	142		1145	289	3929	100
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL	4002008	72607	11380	57313	723600	4002008	807468	458829	103

111
 PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
 PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05
 11/30/2010 11:56

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
 PART I

COST CENTER DESCRIPTION		LAUNDRY & LINEN SERVICE 9	HOUSE- KEEPING 10	DIETARY 11	NURSING ADMINIS- TRATION 14	MEDICAL RECORDS & LIBRARY 17	SOCIAL SERVICE 18	RECREATION 19	SUBTOTAL 25
1	GENERAL SERVICE COST CENTERS								1
2	OLD CAP REL COSTS-BLDG & FIXT								2
3	OLD CAP REL COSTS-MVBLE EQUIP								3
4	NEW CAP REL COSTS-BLDG & FIXT								4
5	NEW CAP REL COSTS-MVBLE EQUIP								5
6	EMPLOYEE BENEFITS								6
7	ADMINISTRATIVE & GENERAL								7
8	MAINTENANCE & REPAIRS								8
9	OPERATION OF PLANT								9
10	LAUNDRY & LINEN SERVICE	120557							10
11	HOUSEKEEPING	8171	219774						11
12	DIETARY	2181	23365	579695					12
13	CAFETERIA								13
14	MAINTENANCE OF PERSONNEL								14
15	NURSING ADMINISTRATION				107251				15
16	CENTRAL SERVICES & SUPPLY								16
17	PHARMACY								17
18	MEDICAL RECORDS & LIBRARY		2284			53023			18
19	SOCIAL SERVICE		878				59016		19
20	RECREATION		1054					123935	20
21	NONPHYSICIAN ANESTHETISTS								21
22	NURSING SCHOOL								22
23	I&R SERVICES-SALARY & FRINGES A								23
24	I&R SERVICES-OTHER PRGM COSTS A								24
25	PARAMED ED PRGM-(SPECIFY)								25
35	INPATIENT ROUTINE SERV COST CENTERS								35
41	NURSING FACILITY	109424	155125	579695	97284	10605	59016	123935	3343138
46.30	ANCILLARY SERVICE COST CENTERS								41
50	RADIOLOGY-DIAGNOSTIC	306	3162						116161
60	BLOOD CLOTTING FACTORS ADMIN CO								46.30
62	PHYSICAL THERAPY								50
63.50	OUTPATIENT SERVICE COST CENTERS								60
63.60	CLINIC	475	33906		9967	42418			537346
69.10	OBSERVATION BEDS (NON-DISTINCT								62
69.20	RHC								63.50
69.30	FQHC								63.60
69.40	OTHER REIMBURSABLE COST CENTERS								69.10
71	CMHC								69.20
85.01	OUTPATIENT PHYSICAL THERAPY								69.30
85.02	OUTPATIENT OCCUPATIONAL THERAPY								69.40
85.03	OUTPATIENT SPEECH PATHOLOGY								71
95	HOME HEALTH AGENCY								85.01
100	SPECIAL PURPOSE COST CENTERS								85.02
101	PANCREAS ACQUISITION								85.03
102	INTESTINAL ACQUISITION								95
103	ISLET CELL ACQUISITION								3996645
104	SUBTOTALS	120557	219774	579695	107251	53023	59016	123935	5363
105	NONREIMBURSABLE COST CENTERS								100
106	RENTAL SPACE								101
107	CROSS FOOT ADJUSTMENTS								102
108	NEGATIVE COST CENTER								103
109	TOTAL	120557	219774	579695	107251	53023	59016	123935	4002008

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
 PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.09112
 11/30/2010 11:56

WORKSHEET B
 PART I

COST ALLOCATION - GENERAL SERVICE COSTS

COST CENTER DESCRIPTION	I&R COST & POST STEP- DOWN ADJS	TOTAL	
	26	27	
GENERAL SERVICE COST CENTERS			1
1 OLD CAP REL COSTS-BLDG & FIXT			2
2 OLD CAP REL COSTS-MVBLE EQUIP			3
3 NEW CAP REL COSTS-BLDG & FIXT			4
4 NEW CAP REL COSTS-MVBLE EQUIP			5
5 EMPLOYEE BENEFITS			6
6 ADMINISTRATIVE & GENERAL			7
7 MAINTENANCE & REPAIRS			8
8 OPERATION OF PLANT			9
9 LAUNDRY & LINEN SERVICE			10
10 HOUSEKEEPING			11
11 DIETARY			12
12 CAFETERIA			13
13 MAINTENANCE OF PERSONNEL			14
14 NURSING ADMINISTRATION			15
15 CENTRAL SERVICES & SUPPLY			16
16 PHARMACY			17
17 MEDICAL RECORDS & LIBRARY			18
18 SOCIAL SERVICE			19
19 RECREATION			20
20 NONPHYSICIAN ANESTHETISTS			21
21 NURSING SCHOOL			22
22 I&R SERVICES-SALARY & FRINGES A			23
23 I&R SERVICES-OTHER PRGM COSTS A			24
24 PARAMED ED PRGM-(SPECIFY)			
INPATIENT ROUTINE SERV COST CENTERS			35
35 NURSING FACILITY	3343138		
ANCILLARY SERVICE COST CENTERS			41
41 RADIOLOGY-DIAGNOSTIC	116161		46.30
46.30 BLOOD CLOTTING FACTORS ADMIN CO			50
50 PHYSICAL THERAPY			
OUTPATIENT SERVICE COST CENTERS			60
60 CLINIC	537346		62
62 OBSERVATION BEDS (NON-DISTINCT			63.50
63.50 RHC			63.60
63.60 FQHC			
OTHER REIMBURSABLE COST CENTERS			69.10
69.10 CMHC			69.20
69.20 OUTPATIENT PHYSICAL THERAPY			69.30
69.30 OUTPATIENT OCCUPATIONAL THERAPY			69.40
69.40 OUTPATIENT SPEECH PATHOLOGY			71
71 HOME HEALTH AGENCY			
SPECIAL PURPOSE COST CENTERS			85.01
85.01 PANCREAS ACQUISITION			85.02
85.02 INTESTINAL ACQUISITION			85.03
85.03 ISLET CELL ACQUISITION			95
95 SUBTOTALS	3996645		
NONREIMBURSABLE COST CENTERS			100
100 RENTAL SPACE	5363		101
101 CROSS FOOT ADJUSTMENTS			102
102 NEGATIVE COST CENTER			103
103 TOTAL	4002008		

ALLOCATION OF OLD CAPITAL RELATED COSTS

 WORKSHEET B
 PART II

COST CENTER DESCRIPTION	DIR ASSGND	OLD CAP	CAP REL	ADMINIS-	OPERATION	LAUNDRY	HOUSE-	DIETARY	
	CAP-REL COSTS 0	BLDGS & FIXTURES 1	COST TO BE ALLOC 4A	TRATIVE & GENERAL 6	OF PLANT 8	& LINEN SERVICE 9	KEEPING 10	11	
GENERAL SERVICE COST CENTERS									1
1 OLD CAP REL COSTS-BLDG & FIXT									2
2 OLD CAP REL COSTS-MVBLE EQUIP									3
3 NEW CAP REL COSTS-BLDG & FIXT									4
4 NEW CAP REL COSTS-MVBLE EQUIP									5
5 EMPLOYEE BENEFITS									6
6 ADMINISTRATIVE & GENERAL		10290	10290	10290					7
7 MAINTENANCE & REPAIRS									8
8 OPERATION OF PLANT		12033	12033	1180	13213				9
9 LAUNDRY & LINEN SERVICE		1940	1940	264	510	2714			10
10 HOUSEKEEPING		1290	1290	514	339	184	2327		11
11 DIETARY		8460	8460	1226	2223	49	247	12205	12
12 CAFETERIA									13
13 MAINTENANCE OF PERSONNEL									14
14 NURSING ADMINISTRATION		436	436	266	115				15
15 CENTRAL SERVICES & SUPPLY									16
16 PHARMACY									17
17 MEDICAL RECORDS & LIBRARY		137	137	127	36		24		18
18 SOCIAL SERVICE		356	356	141	94		9		19
19 RECREATION		1027	1027	292	270		11		20
20 NONPHYSICIAN ANESTHETISTS									21
21 NURSING SCHOOL									22
22 I&R SERVICES-SALARY & FRINGES A									23
23 I&R SERVICES-OTHER PRGM COSTS A									24
24 PARAMED ED PRGM-(SPECIFY)									35
35 INPATIENT ROUTINE SERV COST CENTERS									41
41 NURSING FACILITY		28300	28300	5014	7435	2463	1644	12205	46.30
46.30 ANCILLARY SERVICE COST CENTERS									50
50 RADIOLOGY-DIAGNOSTIC		2067	2067	241	543	7	33		60
60 BLOOD CLOTTING FACTORS ADMIN CO									62
62 PHYSICAL THERAPY									63.50
63.50 OUTPATIENT SERVICE COST CENTERS									63.60
63.60 CLINIC		5840	5840	1021	1535	11	359		69.10
69.10 OBSERVATION BEDS (NON-DISTINCT									69.20
69.20 RHC									69.30
69.30 FQHC									69.40
69.40 OTHER REIMBURSABLE COST CENTERS									71
71 CMHC									85.01
85.01 OUTPATIENT PHYSICAL THERAPY									85.02
85.02 OUTPATIENT OCCUPATIONAL THERAPY									85.03
85.03 OUTPATIENT SPEECH PATHOLOGY									95
95 HOME HEALTH AGENCY									100
100 SPECIAL PURPOSE COST CENTERS									101
101 PANCREAS ACQUISITION									102
102 INTESTINAL ACQUISITION									103
103 ISLET CELL ACQUISITION									
95 SUBTOTALS		72176	72176	10286	13100	2714	2327	12205	
NONREIMBURSABLE COST CENTERS									
100 RENTAL SPACE		431	431	4	113				
101 CROSS FOOT ADJUSTMENTS									
102 NEGATIVE COST CENTER									
103 TOTAL		72607	72607	10290	13213	2714	2327	12205	

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

ALLOCATION OF OLD CAPITAL RELATED COSTS

WORKSHEET B
PART II

COST CENTER DESCRIPTION	NURSING ADMINIS- TRATION 14	MEDICAL RECORDS & LIBRARY 17	SOCIAL SERVICE 18	RECREATION 19	SUBTOTAL 25	I&R COST & POST STEP- DOWN ADJS 26	TOTAL 27	
GENERAL SERVICE COST CENTERS								1
1 OLD CAP REL COSTS-BLDG & FIXT								2
2 OLD CAP REL COSTS-MVBLE EQUIP								3
3 NEW CAP REL COSTS-BLDG & FIXT								4
4 NEW CAP REL COSTS-MVBLE EQUIP								5
5 EMPLOYEE BENEFITS								6
6 ADMINISTRATIVE & GENERAL								7
7 MAINTENANCE & REPAIRS								8
8 OPERATION OF PLANT								9
9 LAUNDRY & LINEN SERVICE								10
10 HOUSEKEEPING								11
11 DIETARY								12
12 CAFETERIA								13
13 MAINTENANCE OF PERSONNEL								14
14 NURSING ADMINISTRATION	817							15
15 CENTRAL SERVICES & SUPPLY								16
16 PHARMACY								17
17 MEDICAL RECORDS & LIBRARY		324						18
18 SOCIAL SERVICE			600					19
19 RECREATION				1600				20
20 NONPHYSICIAN ANESTHETISTS								21
21 NURSING SCHOOL								22
22 I&R SERVICES-SALARY & FRINGES A								23
23 I&R SERVICES-OTHER PRGM COSTS A								24
24 PARAMED ED PRGM-(SPECIFY)								
INPATIENT ROUTINE SERV COST CENTERS								
35 NURSING FACILITY	741	65	600	1600	60067		60067	35
ANCILLARY SERVICE COST CENTERS								
41 RADIOLOGY-DIAGNOSTIC					2891		2891	41
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30
50 PHYSICAL THERAPY								50
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC	76	259			9101		9101	60
62 OBSERVATION BEDS (NON-DISTINCT								62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE 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
95 SUBTOTALS	817	324	600	1600	72059		72059	95
NONREIMBURSABLE COST CENTERS								
100 RENTAL SPACE					548		548	100
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	817	324	600	1600	72607		72607	103

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
PART III

COST CENTER DESCRIPTION	DIR ASSGND CAP-REL COSTS 0	NEW CAP BLDG & FIXTURES 3	NEW CAP MOVABLE EQUIPMENT 4	CAP REL COST TO BE ALLOC 4A	ADMINIS- TRATIVE & GENERAL 6	OPERATION OF PLANT 8	LAUNDRY & LINEN SERVICE 9	HOUSE- KEEPING 10	
GENERAL SERVICE COST CENTERS									1
1 OLD CAP REL COSTS-BLDG & FIXT									2
2 OLD CAP REL COSTS-MVBLE EQUIP									3
3 NEW CAP REL COSTS-BLDG & FIXT									4
4 NEW CAP REL COSTS-MVBLE EQUIP									5
5 EMPLOYEE BENEFITS		1613	5786	7399	7399				6
6 ADMINISTRATIVE & GENERAL									7
7 MAINTENANCE & REPAIRS		1886	15635	17521	848	18369			8
8 OPERATION OF PLANT		304	2351	2655	190	709	3554		9
9 LAUNDRY & LINEN SERVICE		202	63	265	369	471	241	1346	10
10 HOUSEKEEPING		1326	7063	8389	882	3091	64	143	11
11 DIETARY									12
12 CAFETERIA									13
13 MAINTENANCE OF PERSONNEL		68	920	988	191	159			14
14 NURSING ADMINISTRATION									15
15 CENTRAL SERVICES & SUPPLY									16
16 PHARMACY		22	313	335	91	50		14	17
17 MEDICAL RECORDS & LIBRARY		56	113	169	101	130		5	18
18 SOCIAL SERVICE		161	143	304	210	375		6	19
19 RECREATION									20
20 NONPHYSICIAN ANESTHETISTS									21
21 NURSING SCHOOL									22
22 I&R SERVICES-SALARY & FRINGES A									23
23 I&R SERVICES-OTHER PRGM COSTS A									24
24 PARAMED ED PRGM-(SPECIFY)									
35 INPATIENT ROUTINE SERV COST CENTERS		4436	13523	17959	3607	10338	3226	951	35
41 NURSING FACILITY		324	7974	8298	173	755	9	19	41
46.30 ANCILLARY SERVICE COST CENTERS									46.30
50 RADIOLOGY-DIAGNOSTIC									50
60 BLOOD CLOTTING FACTORS ADMIN CO									
62 PHYSICAL THERAPY		915	3287	4202	734	2134	14	208	60
63.50 OUTPATIENT SERVICE COST CENTERS									62
63.60 CLINIC									63.50
63.60 OBSERVATION BEDS (NON-DISTINCT									63.60
69.10 RHC									69.10
69.20 FQHC									69.20
69.30 OTHER REIMBURSABLE COST CENTERS									69.30
69.40 CMHC									69.40
71 OUTPATIENT PHYSICAL THERAPY									71
85.01 OUTPATIENT OCCUPATIONAL THERAPY									85.01
85.02 OUTPATIENT SPEECH PATHOLOGY									85.02
85.03 HOME HEALTH AGENCY									85.03
95 SPECIAL PURPOSE COST CENTERS		11313	57171	68484	7396	18212	3554	1346	95
100 PANCREAS ACQUISITION									100
101 INTESINAL ACQUISITION		67	142	209	3	157			101
102 ISLET CELL ACQUISITION									102
103 SUBTOTALS									103
100 NONREIMBURSABLE COST CENTERS									
101 RENTAL SPACE									
102 CROSS FOOT ADJUSTMENTS									
103 NEGATIVE COST CENTER									
TOTAL		11380	57313	68693	7399	18369	3554	1346	

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.09.16
 11/30/2010 11:56

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B
 PART III

COST CENTER DESCRIPTION	DIETARY 11	NURSING ADMINIS- TRATION 14	MEDICAL RECORDS & LIBRARY 17	SOCIAL SERVICE 18	RECREATION 19	SUBTOTAL 25	I&R COST & POST STEP- DOWN ADJS 26	TOTAL 27
GENERAL SERVICE COST CENTERS								1
1 OLD CAP REL COSTS-BLDG & FIXT								2
2 OLD CAP REL COSTS-MVBLE EQUIP								3
3 NEW CAP REL COSTS-BLDG & FIXT								4
4 NEW CAP REL COSTS-MVBLE EQUIP								5
5 EMPLOYEE BENEFITS								6
6 ADMINISTRATIVE & GENERAL								7
7 MAINTENANCE & REPAIRS								8
8 OPERATION OF PLANT								9
9 LAUNDRY & LINEN SERVICE								10
10 HOUSEKEEPING								11
11 DIETARY	12569							12
12 CAFETERIA								13
13 MAINTENANCE OF PERSONNEL								14
14 NURSING ADMINISTRATION		1338						15
15 CENTRAL SERVICES & SUPPLY								16
16 PHARMACY								17
17 MEDICAL RECORDS & LIBRARY			490					18
18 SOCIAL SERVICE				405				19
19 RECREATION					895			20
20 NONPHYSICIAN ANESTHETISTS								21
21 NURSING SCHOOL								22
22 I&R SERVICES-SALARY & FRINGES A								23
23 I&R SERVICES-OTHER PRGM COSTS A								24
24 PARAMED ED PRGM-(SPECIFY)								
INPATIENT ROUTINE SERV COST CENTERS								
35 NURSING FACILITY	12569	1214	98	405	895	51262		51262 35
ANCILLARY SERVICE COST CENTERS								
41 RADIOLOGY-DIAGNOSTIC						9254		9254 41
46.30 BLOOD CLOTTING FACTORS ADMIN CO								46.30 50
50 PHYSICAL THERAPY								
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC		124	392			7808		7808 60
62 OBSERVATION BEDS (NON-DISTINCT								62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE 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
95 SUBTOTALS	12569	1338	490	405	895	68324		68324 95
NONREIMBURSABLE COST CENTERS								
100 RENTAL SPACE						369		369 100
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 TOTAL	12569	1338	490	405	895	68693		68693 103

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION		OLD CAP BLDGS & FIXTURES SQUARE FEET	OLD CAP MOVABLE EQUIPMENT DOLLAR VALUE	NEW CAP BLDGS & FIXTURES SQUARE FEET	NEW CAP MOVABLE EQUIPMENT DOLLAR VALUE	EMPLOYEE BENEFITS GROSS SALARIES	RECON- CILIATION	ADMINIS- TRATIVE & GENERAL ACCUM COST	
		1	2	3	4	5	6A	6	
GENERAL SERVICE COST CENTERS									
1	OLD CAP REL COSTS-BLDG & FIXT	38104							1
2	OLD CAP REL COSTS-MVBLE EQUIP		1066587						2
3	NEW CAP REL COSTS-BLDG & FIXT			38104					3
4	NEW CAP REL COSTS-MVBLE EQUIP				1066587				4
5	EMPLOYEE BENEFITS					2013549			5
6	ADMINISTRATIVE & GENERAL	5400	107680	5400	107680	243166	-807468	3194540	6
7	MAINTENANCE & REPAIRS								7
8	OPERATION OF PLANT	6315	290955	6315	290955	92996		366253	8
9	LAUNDRY & LINEN SERVICE	1018	43748	1018	43748	47200		82104	9
10	HOUSEKEEPING	677	1181	677	1181	99027		159513	10
11	DIETARY	4440	131433	4440	131433	187134		380718	11
12	CAFETERIA								12
13	MAINTENANCE OF PERSONNEL								13
14	NURSING ADMINISTRATION	229	17126	229	17126	59593		82433	14
15	CENTRAL SERVICES & SUPPLY								15
16	PHARMACY								16
17	MEDICAL RECORDS & LIBRARY	72	5828	72	5828	28639		39502	17
18	SOCIAL SERVICE	187	2095	187	2095	31120		43813	18
19	RECREATION	539	2668	539	2668	58464		90607	19
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									
35	NURSING FACILITY	14851	251663	14851	251663	880918		1556426	35
ANCILLARY SERVICE COST CENTERS									
41	RADIOLOGY-DIAGNOSTIC	1085	148394	1085	148394	32538		74897	41
46.30	BLOOD CLOTTING FACTORS ADMIN								46.30
50	PHYSICAL THERAPY								50
OUTPATIENT SERVICE COST CENTERS									
60	CLINIC	3065	61167	3065	61167	252754		317129	60
62	OBSERVATION BEDS (NON-DISTINC								62
63.50	RHC								63.50
63.60	FQHC								63.60
OTHER REIMBURSABLE COST CENTERS									
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	37878	1063938	37878	1063938	2013549	-807468	3193395	95
NONREIMBURSABLE COST CENTERS									
100	RENTAL SPACE	226	2649	226	2649			1145	100
101	CROSS FOOT ADJUSTMENTS								101
102	NEGATIVE COST CENTER								102
103	COST TO BE ALLOC PER B PT I	72607		11380	57313	723600		807468	103
104	UNIT COST MULT-WS B PT I				.053735				104
104	UNIT COST MULT-WS B PT I	1.905495		.298656		.359365		.252765	104
105	COST TO BE ALLOC PER B PT II							10290	105
106	UNIT COST MULT-WS B PT II								106
106	UNIT COST MULT-WS B PT II							.003221	106
107	COST TO BE ALLOC PER B PT III							7399	107
108	UNIT COST MULT-WS B PT III								108
108	UNIT COST MULT-WS B PT III							.002316	108

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.03118
11/30/2010 11:56

WORKSHEET B-1

COST ALLOCATION - STATISTICAL BASIS

COST CENTER DESCRIPTION	OPERATION OF PLANT SQUARE FEET 0	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY 9	HOUSE- KEEPING HOURS OF SERVICE 10	DIETARY MEALS SERVED 11	NURSING ADMINIS- TRATION DIRECT NRSING HRS 14	MEDICAL RECORDS & LIBRARY TIME SPENT 17	SOCIAL SERVICE TIME SPENT 18	RECREATION DIRECT HOURS 19
GENERAL SERVICE COST CENTERS								1
1 OLD CAP REL COSTS-BLDG & FIXT								2
2 OLD CAP REL COSTS-MVBLE EQUIP								3
3 NEW CAP REL COSTS-BLDG & FIXT								4
4 NEW CAP REL COSTS-MVBLE EQUIP								5
5 EMPLOYEE BENEFITS								6
6 ADMINISTRATIVE & GENERAL								7
7 MAINTENANCE & REPAIRS								8
8 OPERATION OF PLANT	26389							9
9 LAUNDRY & LINEN SERVICE	1018	63414						10
10 HOUSEKEEPING	677	4298	1251					11
11 DIETARY	4440	1147	133	43016				12
12 CAFETERIA								13
13 MAINTENANCE OF PERSONNEL						71668		14
14 NURSING ADMINISTRATION	229							15
15 CENTRAL SERVICES & SUPPLY								16
16 PHARMACY							415	17
17 MEDICAL RECORDS & LIBRARY	72			13				18
18 SOCIAL SERVICE	187			5			489	19
19 RECREATION	539			6				20
20 NONPHYSICIAN ANESTHETISTS								21
21 NURSING SCHOOL								22
22 I&R SERVICES-SALARY & FRINGES								23
23 I&R SERVICES-OTHER PRGM COSTS								24
24 PARAMED ED PRGM-(SPECIFY)								
INPATIENT ROUTINE SERV COST CENTERS								
35 NURSING FACILITY	14851	57558	883	43016	65008		83	489
								856
ANCILLARY SERVICE COST CENTERS								
41 RADIOLOGY-DIAGNOSTIC	1085	161	18					41
46.30 BLOOD CLOTTING FACTORS ADMIN								46.30
50 PHYSICAL THERAPY								50
OUTPATIENT SERVICE COST CENTERS								
60 CLINIC	3065	250	193		6660	332		60
62 OBSERVATION BEDS (NON-DISTINC								62
63.50 RHC								63.50
63.60 FQHC								63.60
OTHER REIMBURSABLE COST CENTERS								
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	26163	63414	1251	43016	71668	415	489	856
NONREIMBURSABLE COST CENTERS								
100 RENTAL SPACE	226							100
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 COST TO BE ALLOC PER B PT I	458829	120557	219774	579695	107251	53023	59016	123935
104 UNIT COST MULT-WS B PT I	17.387131	1.901110	175.678657	13.476265	1.496498	127.766265	120.687117	144.783879
104 UNIT COST MULT-WS B PT I		2714	2327	12205	817	324	600	1600
105 COST TO BE ALLOC PER B PT II	13213		1.860112		.011400		1.226994	
106 UNIT COST MULT-WS B PT II	.500701	.042798		.283732	.780723			1.869159
106 UNIT COST MULT-WS B PT II		3554	1346	12569	1338	490	405	895
107 COST TO BE ALLOC PER B PT III	18369		1.075939		.018669		.828221	
108 UNIT COST MULT-WS B PT III	.696085			.292194		1.180723		1.045561
108 UNIT COST MULT-WS B PT III		.056044						

COST ALLOCATION - STATISTICAL BASIS

COST CENTER DESCRIPTION

1	GENERAL SERVICE COST CENTERS	1
2	OLD CAP REL COSTS-BLDG & FIXT	2
3	OLD CAP REL COSTS-MVBLE EQUIP	3
4	NEW CAP REL COSTS-BLDG & FIXT	4
5	NEW CAP REL COSTS-MVBLE EQUIP	5
6	EMPLOYEE BENEFITS	6
7	ADMINISTRATIVE & GENERAL	7
8	MAINTENANCE & REPAIRS	8
9	OPERATION OF PLANT	9
10	LAUNDRY & LINEN SERVICE	10
11	HOUSEKEEPING	11
12	DIETARY	12
13	CAFETERIA	13
14	MAINTENANCE OF PERSONNEL	14
15	NURSING ADMINISTRATION	15
16	CENTRAL SERVICES & SUPPLY	16
17	PHARMACY	17
18	MEDICAL RECORDS & LIBRARY	18
19	SOCIAL SERVICE	19
20	RECREATION	20
21	NONPHYSICIAN ANESTHETISTS	21
22	NURSING SCHOOL	22
23	I&R SERVICES-SALARY & FRINGES	23
24	I&R SERVICES-OTHER PRGM COSTS	24
35	PARAMED ED PRGM-(SPECIFY)	35
	INPATIENT ROUTINE SERV COST CENTERS	
	NURSING FACILITY	
41	ANCILLARY SERVICE COST CENTERS	41
46.30	RADIOLOGY-DIAGNOSTIC	46.30
50	BLOOD CLOTTING FACTORS ADMIN	50
60	PHYSICAL THERAPY	60
62	OUTPATIENT SERVICE COST CENTERS	62
63.50	CLINIC	63.50
63.60	OBSERVATION BEDS (NON-DISTINC	63.60
	RHC	
	FQHC	
69.10	OTHER REIMBURSABLE COST CENTERS	69.10
69.20	CMHC	69.20
69.30	OUTPATIENT PHYSICAL THERAPY	69.30
69.40	OUTPATIENT OCCUPATIONAL THERA	69.40
71	OUTPATIENT SPEECH PATHOLOGY	71
85.01	HOME HEALTH AGENCY	85.01
85.02	SPECIAL PURPOSE COST CENTERS	85.02
85.03	PANCREAS ACQUISITION	85.03
95	INTESTINAL ACQUISITION	95
	ISLET CELL ACQUISITION	
	SUBTOTALS	
100	NONREIMBURSABLE COST CENTERS	100
101	RENTAL SPACE	101
102	CROSS FOOT ADJUSTMENTS	102
103	NEGATIVE COST CENTER	103
104	COST TO BE ALLOC PER B PT I	104
104	UNIT COST MULT-WS B PT I	104
105	UNIT COST MULT-WS B PT I	105
106	COST TO BE ALLOC PER B PT II	106
106	UNIT COST MULT-WS B PT II	106
107	UNIT COST MULT-WS B PT II	107
108	COST TO BE ALLOC PER B PT III	108
108	UNIT COST MULT-WS B PT III	108
108	UNIT COST MULT-WS B PT III	108

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (5/1999)

VERSION: 2008.05120
11/30/2010 11:56

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C
PART I

COST CENTER DESCRIPTION	TOTAL COST (FROM WKST B, PART I, COL 27) 1	THERAPY LIMIT ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5
35 INPATIENT ROUTINE SERV COST CENTERS	3343138				35
35 NURSING FACILITY					
41 ANCILLARY SERVICE COST CENTERS	116161				41
41 RADIOLOGY-DIAGNOSTIC					46.30
46.30 BLOOD CLOTTING FACTORS ADMI					50
50 PHYSICAL THERAPY					
50 OUTPATIENT SERVICE COST CENTERS	537346				60
60 CLINIC					62
62 OBSERVATION BEDS (NON-DISTI					63.50
63.50 RHC					63.60
63.60 FQHC					
OTHER REIMBURSABLE COST CENTERS					101
101 SUBTOTAL	3996645				102
102 LESS OBSERVATION BEDS					103
103 TOTAL	3996645				

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
 PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CMS-2552-96 (5/1999)

VERSION: 2008.05
 11/30/2010 11:56

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			
35 INPATIENT ROUTINE SERV COST CENTERS						35
NURSING FACILITY	3105675		3105675			
41 ANCILLARY SERVICE COST CENTERS						41
RADIOLOGY-DIAGNOSTIC		3747	3747	31.001068		46.30
46.30 BLOOD CLOTTING FACTORS ADMI						50
50 PHYSICAL THERAPY						
OUTPATIENT SERVICE COST CENTERS						
60 CLINIC		204049	204049	2.633416		60
62 OBSERVATION BEDS (NON-DISTI						62
63.50 RHC						63.50
63.60 FQHC						63.60
OTHER REIMBURSABLE COST CENTERS						
101 SUBTOTAL	3105675	207796	3313471			101
102 LESS OBSERVATION BEDS						102
103 TOTAL			3313471			103

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
 PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
 IN LIEU OF FORM CHS-2552-96 (9/97)

VERSION: 2008.05122
 11/30/2010 11:56

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		REDUCED CAPITAL RELATED COST
	CAPITAL RELATED COST 1	SWING-BED ADJUSTMENT 2	CAPITAL RELATED COST 4	SWING-BED ADJUSTMENT 5	
INPAT ROUTINE SERV COST CTRS					25
25 ADULTS & PEDIATRICS					26
26 INTENSIVE CARE UNIT					27
27 CORONARY CARE UNIT					28
28 BURN INTENSIVE CARE UNIT					29
29 SURGICAL INTENSIVE CARE UNIT					30
30 OTHER SPECIAL CARE (SPECIFY)					31
31 SUBPROVIDER I					33
33 NURSERY					101
101 TOTAL					

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

123

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 11:56

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE CAPITAL COSTS

WORKSHEET D
 PART II

CHECK
 APPLICABLE
 BOXES

[] TITLE V
 [] TITLE XVIII-PT A
 [XX] TITLE XIX

[XX] HOSPITAL
 [] SUB I
 [] SUB II

[] SUB III
 [] SUB IV
 [XX] OTHER

[] PPS
 [] TEFRA

COST CENTER DESCRIPTION		OLD CAPITAL RELATED COST 1	NEW CAPITAL RELATED COST 2	TOTAL CHARGES 3	INPATIENT PROGRAM CHARGES 4	----- OLD CAPITAL ----- RATIO OF COST TO CHARGES 5	CAPITAL COSTS 6	----- NEW CAPITAL ----- RATIO OF COST TO CHARGES 7	CAPITAL COSTS 8
ANCILLARY SERVICE COST CENTERS									
41	RADIOLOGY-DIAGNOSTIC	2891	9254	3747		.771551		2.469709	41
46.30	BLOOD CLOTTING FACTORS ADMIN								46.30
50	PHYSICAL THERAPY								50
OUTPATIENT SERVICE COST CENTERS									
60	CLINIC	9101	7808	204049		.044602		.038265	60
62	OBSERVATION BEDS (NON-DISTINC								62
63.50	RHC								63.50
63.60	FQHC								63.60
OTHER REIMBURSABLE COST CENTERS									
101	TOTAL	11992	17062	207796					101

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 11:56

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK	[]	TITLE V	(XX)	HOSPITAL	[]	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 1	NONPHYSICIAN ANESTHETIST COST 1.01	MEDICAL EDUCATION COST 2				
ANCILLARY SERVICE COST CENTERS							41
41 RADIOLOGY-DIAGNOSTIC							46.30
46.30 BLOOD CLOTting FACTORS ADMIN							50
50 PHYSICAL THERAPY							
OUTPATIENT SERVICE COST CENTERS							60
60 CLINIC							62
62 OBSERVATION BEDS (NON-DISTINC							63.50
63.50 RHC							63.60
63.60 FQHC							
OTHER REIMBURSABLE COST CENTERS							101
101 TOTAL							

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05 126
 11/30/2010 11:56

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK	[]	TITLE V	[XX]	HOSPITAL	[]	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 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							
41 RADIOLOGY-DIAGNOSTIC		3747					41
46.30 BLOOD CLOTING FACTORS ADMIN							46.30
50 PHYSICAL THERAPY							50
OUTPATIENT SERVICE COST CENTERS							
60 CLINIC		204049					60
62 OBSERVATION BEDS (NON-DISTINC							62
63.50 RHC							63.50
63.60 FQHC							63.60
OTHER REIMBURSABLE COST CENTERS							
101 TOTAL		207796					101

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
PART IV

CHECK
APPLICABLE
BOXES

[] TITLE V
[] TITLE XVIII-PT A
[XX] TITLE XIX

(XX)	HOSPITAL
()	SUB I
()	SUB II
()	SUB III

```
( ) SUB IV
( ) SNF
( ) NF
( ) ICF/MR
```

()	PPS
()	TEFRA
()	OTHER

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	41
41	RADIOLOGY-DIAGNOSTIC	46.30
46.30	BLOOD CLOTTING FACTORS ADMIN	50
50	PHYSICAL THERAPY	
	OUTPATIENT SERVICE COST CENTERS	60
60	CLINIC	62
62	OBSERVATION BEDS (NON-DISTINC	63.50
63.50	RHC	63.60
63.60	FQHC	
	OTHER REIMBURSABLE COST CENTERS	101
101	TOTAL	

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

VERSION: 2008.05128
11/30/2010 11:56

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
PART IV

CHECK	()	TITLE V	()	HOSPITAL	()	SUB IV	()	PPS
APPLICABLE	()	TITLE XVIII-PT A	()	SUB I	()	SNF	()	TEFRA
BOXES	{XX}	TITLE XIX	()	SUB II	{XX}	NF	()	OTHER
			()	SUB VII	()	ICE/MR		

COST CENTER DESCRIPTION	OUTPATIENT			N/A 2.01	N/A 2.02	N/A 2.03	TOTAL COSTS 3
	NONPHYSICIAN ANESTHETIST	NONPHYSICIAN ANESTHETIST	MEDICAL EDUCATION				
	COST 1	COST 1.01	COST 2				
ANCILLARY SERVICE COST CENTERS							41
41 RADIOLOGY-DIAGNOSTIC							46.30
46.30 BLOOD CLOTTING FACTORS ADMIN							50
50 PHYSICAL THERAPY							
OUTPATIENT SERVICE COST CENTERS							60
60 CLINIC							62
62 OBSERVATION BEDS (NON-DISTINC							63.50
63.50 RHC							63.60
63.60 FQHC							
OTHER REIMBURSABLE COST CENTERS							101
101 TOTAL							

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 11:56

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

CHECK	[]	TITLE V	[]	HOSPITAL	[]	SUB IV	[]	PPS
APPLICABLE	[]	TITLE XVIII-PT A	[]	SUB I	[]	SNF	[]	TEFRA
BOXES	[XX]	TITLE XIX	[]	SUB II	[XX]	NF	[]	OTHER
			[]	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							41
41 RADIOLOGY-DIAGNOSTIC							46.30
46.30 BLOOD CLOTTING FACTORS ADMIN							50
50 PHYSICAL THERAPY							
OUTPATIENT SERVICE COST CENTERS							60
60 CLINIC							62
62 OBSERVATION BEDS (NON-DISTINC							63.50
63.50 RHC							63.60
63.60 FQHC							
OTHER REIMBURSABLE COST CENTERS							101
101 TOTAL							

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05130
 11/30/2010 11:56

APPORTIONMENT OF INPATIENT ANCILLARY SERVICE OTHER PASS THROUGH COSTS

WORKSHEET D
 PART IV

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

COST CENTER DESCRIPTION	OUTPATIENT PROGRAM CHARGES 8.01	OUTPATIENT PROGRAM CHARGES 8.02	OUTPATIENT PROGRAM PASS THROUGH COSTS 9	OUTPATIENT PROGRAM PASS THROUGH COSTS 9.01	OUTPATIENT PROGRAM PASS THROUGH COSTS 9.02
ANCILLARY SERVICE COST CENTERS					41
41 RADIOLOGY-DIAGNOSTIC					46.30
46.30 BLOOD CLOTting FACTORS ADMIN					50
50 PHYSICAL THERAPY					
OUTPATIENT SERVICE COST CENTERS					60
60 CLINIC					62
62 OBSERVATION BEDS (NON-DISTINC					63.50
63.50 RHC					63.60
63.60 FQHC					
OTHER REIMBURSABLE COST CENTERS					101
101 TOTAL					

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART I

[] TITLE V-INPT

[] TITLE XVIII-PART A

[XX] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (51-15701)	SUB I	SUB II	SUB III	SUB IV	NF (OTHER) (51-15701)	
INPATIENT DAYS	1	1	1	1	1	1	
1 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS EXCLUDING NEWBORN)						14445	1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)						14445	2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)							3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)						14445	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)						13669	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

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

132

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART I (CONT)

[] TITLE V-INPT

[] TITLE XVIII-PART A

[XX] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (51-15701)	SUB I	SUB II	SUB III	SUB IV	NF (OTHER) (51-15701)	
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						3343138	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						3343138	26
27 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST							27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)						3105675	28
29 PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							29
30 SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)						3105675	30
31 GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO						1.076461	31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE							32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE						215.00	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						3343138	36
37 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL							37

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART II

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

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (51-15701)	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						38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST						39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST						41
	TOTAL I/P COST 1	TOTAL I/P DAYS 2	AVERAGE PER DIEM 3	PROGRAM DAYS 4	PROGRAM COST 5	
42 NURSERY (TITLES V AND XIX ONLY)						42
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						47
	HOSPITAL (OTHER) (51-15701)	SUB I	SUB II	SUB III	SUB IV	
	1	1	1	1	1	
48 PROGRAM INPATIENT ANCILLARY SERVICE COST						48
49 TOTAL PROGRAM INPATIENT COSTS						49
PASS THROUGH COST ADJUSTMENTS						
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES						50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES						51
52 TOTAL PROGRAM EXCLUDABLE COST						52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS						53

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05134
11/30/2010 11:56

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART II (CONT)

[] TITLE V-INPT

[] TITLE XVIII-PART A

[XX] TITLE XIX-INPT

PART II - HOSPITAL AND SUBPROVIDERS ONLY

HOSPITAL (OTHER) (51-15701)	SUB I	SUB II	SUB III	SUB IV
1	1	1	1	1

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

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

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	
	(OTHER)	
	(51-15701	
	1	
66 SNF/NF/ICF/MR ROUTINE SERVICE COST	3343138	66
67 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	231.44	67
68 PROGRAM ROUTINE SERVICE COST	3163553	68
69 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		69
70 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS	3163553	70
71 CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERV COSTS	111329	71
72 PER DIEM CAPITAL RELATED COSTS	7.71	72
73 PROGRAM CAPITAL RELATED COSTS	105388	73
74 INPATIENT ROUTINE SERVICE COST	3058165	74
75 AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		75
76 TOTAL PGM ROUTINE SERVICE COSTS FOR COMPARISON TO COST LIMIT	3058165	76
77 INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION	400.00	77
78 INPATIENT ROUTINE SERVICE COST LIMITATION	5467600	78
79 REASONABLE INPATIENT ROUTINE SERVICE COSTS	3163553	79
80 PROGRAM INPATIENT ANCILLARY SERVICES		80
81 UTILIZATION REVIEW--PHYSICIAN COMPENSATION		81
82 TOTAL PROGRAM INPATIENT OPERATING COSTS	3163553	82

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.0136
11/30/2010 11:56

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PARTS III & IV

[] TITLE V-INPT	[] TITLE XVIII-PART A	(XX) TITLE XIX-INPT				
			HOSPITAL (OTHER) (51-15701)	SUB I	SUB II	SUB III SUB IV
			1	1	1	1

PART IV - COMPUTATION OF OBSERVATION BED COST

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

83
84
85

137

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 11:56

WORKSHEET D-4

INPATIENT ANCILLARY COST APPORTIONMENT

[] TITLE V	[XX] HOSPITAL (51-15701)	[] SNF	[] PPS
[] TITLE XVIII-PT A	[] SUB I	[] NF	[] TEFRA
[XX] TITLE XIX	[] SUB II	[] S/B-SNF	[XX] OTHER
	[] SUB III	[] S/B-NF	
	[] SUB IV	[] ICF/MR	

COST CENTER DESCRIPTION	RATIO OF COST TO CHARGES 1	INPATIENT PROGRAM CHARGES 2	INPATIENT PROGRAM COSTS 3
INPATIENT ROUTINE SERVICE COST CENTERS			
ANCILLARY SERVICE COST CENTERS			41
41 RADIOLOGY-DIAGNOSTIC	31.001068		46.30
46.30 BLOOD CLOTTING FACTORS ADMIN CO			50
50 PHYSICAL THERAPY			
OUTPATIENT SERVICE COST CENTERS			60
60 CLINIC	2.633416		62
62 OBSERVATION BEDS (NON-DISTINCT			
OTHER REIMBURSABLE COST CENTERS			63.50
63.50 RHC			63.60
63.60 FQHC			101
101 TOTAL			102
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES			103
103 NET CHARGES			

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05138
11/30/2010 11:56

WORKSHEET D-4

INPATIENT ANCILLARY COST APPORTIONMENT

() TITLE V
() TITLE XVIII-PT A
[XX] TITLE XIX

() HOSPITAL
() SUB I
() SUB II
() SUB III
() SUB IV

() SNF
[XX] NF (51-15701)
() S/B-SNF
() S/B-NF
() ICF/MR

() PPS
() TEFRA
[XX] OTHER

COST CENTER DESCRIPTION	RATIO OF COST TO CHARGES 1	INPATIENT PROGRAM CHARGES 2	INPATIENT PROGRAM COSTS 3
INPATIENT ROUTINE SERVICE COST CENTERS			
ANCILLARY SERVICE COST CENTERS			
41 RADIOLOGY-DIAGNOSTIC	31.001068		41
46.30 BLOOD CLOTTING FACTORS ADMIN CO			46.30
50 PHYSICAL THERAPY			50
OUTPATIENT SERVICE COST CENTERS			
60 CLINIC	2.633416		60
62 OBSERVATION BEDS (NON-DISTINCT			62
OTHER REIMBURSABLE COST CENTERS			
63.50 RHC			63.50
63.60 FQHC			63.60
101 TOTAL			101
102 LESS PBP CLINIC LAB SVCS-PGM ONLY CHARGES			102
103 NET CHARGES			103

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/1999)

VERSION: 2008.05
11/30/2010 11:56

WORKSHEET E-3
PART III

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

[] TITLE V		[] TITLE XVIII		[XX] TITLE XIX		NF I (51-15701) (OTHER)	
		HOSPITAL (51-15701) (OTHER)	SUB I	SUB II	SUB III	SUB IV	
COMPUTATION OF NET COST OF COVERED SERVICES		1	1	1	1	1	
1	INPATIENT HOSPITAL/SNF/NF SERVICES						3163553 1
2	MEDICAL AND OTHER SERVICES						2
3	INTERNS AND RESIDENTS						3
4	ORGAN ACQUISITION CERTIFIED TRANSPLANT CENTERS O						4
5	COST OF TEACHING PHYSICIANS						5
6	SUBTOTAL						3163553 6
7	INPATIENT PRIMARY PAYER PAYMENTS						7
8	OUTPATIENT PRIMARY PAYER PAYMENTS						8
9	SUBTOTAL						3163553 9
COMPUTATION OF LESSER OF COST OR CHARGES							
10	ROUTINE SERVICE CHARGES						2938835 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						2938835 16
CUSTOMARY CHARGES							
17	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE						17
18	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)						18
19	RATIO OF LINE 17 TO LINE 18						19
20	TOTAL CUSTOMARY CHARGES						2938835 20
21	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST						21
22	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES						224718 22
23	COST OF COVERED SERVICES						3163553 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						3163553 30
31	CUSTOMARY CHARGES (TITLE XIX PPS COVERED						31
32	LESSER OF LINES 30 OR 31						3163553 32
33	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)						33

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/1999)

VERSION: 2008.05140
11/30/2010 11:56

WORKSHEET E-3
PART III

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

	() TITLE V	() TITLE XVIII	(XX) TITLE XIX	
	HOSPITAL (51-15701) (OTHER)	SUB I	SUB II	SUB III
	1	1	1	1
34	COMPUTATION OF REIMBURSEMENT SETTLEMENT			224718 34
35	EXCESS OF REASONABLE COST			2938835 35
36	SUBTOTAL			36
37	COINSURANCE			37
38	SUM OF AMOUNTS FROM WKST E, PARTS C,D AND E,			38
38.01	REIMBURSABLE BAD DEBTS			38.01
38.02	REDUCED REIMBURSABLE BAD DEBTS			38.02
39	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE			
40	BENEFICIARIES (SEE INSTRUCTIONS)			39
41	UTILIZATION REVIEW			2938835 40
42	SUBTOTAL			41
43	INPATIENT ROUTINE SERVICE COST			42
44	MEDICARE INPATIENT ROUTINE CHARGES			43
45	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE			44
46	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM			
47	A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN			
48	ACCORDANCE WITH 42 CFR 413.13(E)			45
49	RATIO OF LINE 43 TO LINE 44			46
50	TOTAL CUSTOMARY CHARGES			47
51	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST			48
52	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES			49
53	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM			
54	UTILIZATION			50
55	OTHER ADJUSTMENTS			51
56	AMOUNTS APPLICABLE TO PRIOR COST REPORTING			
57	DEPRECIABLE ASSETS			2938835 52
58	SUBTOTAL			53
59	INDIRECT MEDICAL EDUCATION ADJUSTMENT			54
60	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS			2938835 55
61	TOTAL AMOUNT PAYABLE TO THE PROVIDER			56
62	SEQUESTRATION ADJUSTMENT			2597110 57
63	INTERIM PAYMENTS			57.01
64	TENTATIVE SETTLEMENT (FOR FI USE ONLY)			341725 58
65	BALANCE DUE PROVIDER/PROGRAM			59
66	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT			
67	SECTION 115.2			

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

WORKSHEET G

BALANCE SHEET

ASSETS		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT ASSETS					1
1	CASH ON HAND AND IN BANKS	8743			2
2	TEMPORARY INVESTMENTS				3
3	NOTES RECEIVABLE				4
4	ACCOUNTS RECEIVABLE	1297993			5
5	OTHER RECEIVABLES				6
6	ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE				7
7	INVENTORY	66309			8
8	PREPAID EXPENSES				9
9	OTHER CURRENT ASSETS				10
10	DUE FROM OTHER FUNDS				11
11	TOTAL CURRENT ASSETS	1373045			
FIXED ASSETS					12
12	LAND				12.01
12.01	ACCUMULATED DEPRECIATION				13
13	LAND IMPROVEMENTS	12352			13.01
13.01	ACCUMULATED DEPRECIATION				14
14	BUILDINGS	4086075			14.01
14.01	ACCUMULATED DEPRECIATION	-2181820			15
15	LEASEHOLD IMPROVEMENTS				15.01
15.01	ACCUMULATED AMORTIZATION				16
16	FIXED EQUIPMENT				16.01
16.01	ACCUMULATED DEPRECIATION				17
17	AUTOMOBILES AND TRUCKS				17.01
17.01	ACCUMULATED DEPRECIATION				18
18	MAJOR MOVABLE EQUIPMENT	1065563			18.01
18.01	ACCUMULATED DEPRECIATION	-725990			19
19	MINOR EQUIPMENT DEPRECIABLE				19.01
19.01	ACCUMULATED DEPRECIATION				20
20	MINOR EQUIPMENT-NONDEPRECIABLE				21
21	TOTAL FIXED ASSETS	2256180			
OTHER ASSETS					22
22	INVESTMENTS				23
23	DEPOSITS ON LEASES				24
24	DUE FROM OWNERS/OFFICERS				25
25	OTHER ASSETS				26
26	TOTAL OTHER ASSETS				
27	TOTAL ASSETS	3629225			27
LIABILITIES AND FUND BALANCES		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
CURRENT LIABILITIES					28
28	ACCOUNTS PAYABLE	44203			29
29	SALARIES, WAGES & FEES PAYABLE	82107			30
30	PAYROLL TAXES PAYABLE				31
31	NOTES & LOANS PAYABLE (SHORT TERM)				32
32	DEFERRED INCOME				33
33	ACCELERATED PAYMENTS				34
34	DUE TO OTHER FUNDS				35
35	OTHER CURRENT LIABILITIES	815566			36
36	TOTAL CURRENT LIABILITIES	941876			
LONG-TERM LIABILITIES					37
37	MORTGAGE PAYABLE				38
38	NOTES PAYABLE				39
39	UNSECURED LOANS				40
40	LOANS FROM OWNERS .01 PRIOR TO 7/1/66 .02 ON OR AFTER 7/1/66				41
41	OTHER LONG TERM LIABILITIES				42
42	TOTAL LONG TERM LIABILITIES				43
43	TOTAL LIABILITIES	941876			
CAPITAL ACCOUNTS					44
44	GENERAL FUND BALANCE	2687349			45
45	SPECIFIC PURPOSE FUND BALANCE				46
46	DONOR CREATED-ENDOWMENT FUND BAL-RESTRICTED				47
47	DONOR CREATED-ENDOWMENT FUND BAL-UNRESTRICTED				48
48	GOVERNING BODY CREATED - ENDOWMENT FUND BAL				49
49	PLANT FUND BALANCE - INVESTED IN PLANT				50
50	PLANT FUND BALANCE - RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				51
51	TOTAL FUND BALANCES	2687349			
52	TOTAL LIABILITIES AND FUND BALANCES	3629225			52

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05142
11/30/2010 11:56

WORKSHEET G-1

STATEMENT OF CHANGES IN FUND BALANCES

	GENERAL FUND 1	SPECIFIC PURPOSE FUND 2	ENDOWMENT FUND 3	PLANT FUND 4
1 FUND BALANCES AT BEGINNING OF PERIOD	2321739			1
2 NET INCOME (LOSS)	365610			2
3 TOTAL	2687349			3
4 ADDITIONS (CREDIT ADJUSTMENTS)				4
5				5
6				6
7				7
8				8
9				9
10 TOTAL ADDITIONS				10
11 SUBTOTAL	2687349			11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)				12
13				13
14				14
15				15
16				16
17				17
18 TOTAL DEDUCTIONS				18
19 FUND BALANCE AT END OF PERIOD PER BALANCE SHEET	2687349			19

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 11:56

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

WORKSHEET G-2
PARTS I & II

PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3	
GENERAL INPATIENT ROUTINE CARE SERVICES				1
1 HOSPITAL				2
2 SUBPROVIDER I				4
4 SWING BED - SNF				5
5 SWING BED - NF				6
6 SKILLED NURSING FACILITY				7
7 NURSING FACILITY	3105675		3105675	8
8 OTHER LONG TERM CARE				9
9 TOTAL GENERAL INPATIENT CARE SERVICES	3105675		3105675	10
INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES				11
10 INTENSIVE CARE UNIT				12
11 CORONARY CARE UNIT				13
12 BURN INTENSIVE CARE UNIT				14
13 SURGICAL INTENSIVE CARE UNIT				15
14 OTHER SPECIAL CARE (SPECIFY)				16
15 TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICE	3105675		3105675	17
16 TOTAL INPATIENT ROUTINE CARE SERVICES				18
17 ANCILLARY SERVICES		215223	215223	18.50
18 OUTPATIENT SERVICES				19
18.50 RHC				20
18.60 FQHC				21
19 HOME HEALTH AGENCY				22
20 AMBULANCE				23
21 CORF				24
22 ASC				25
23 HOSPICE				
24 TOTAL PATIENT REVENUES	3105675	215223	3320898	

PART II - OPERATING EXPENSES

	1	2	
26 OPERATING EXPENSES		3797631	26
27 ADD (SPECIFY)			27
28			28
29			29
30			30
31			31
32			32
33 TOTAL ADDITIONS			33
34 DEDUCT (SPECIFY)			34
35 ROUNDING	-1		35
36			36
37			37
38			38
39 TOTAL DEDUCTIONS	-1		39
40 TOTAL OPERATING EXPENSES		3797630	40

PROVIDER NO. 5115701 JOHN MANCHIN SR. HEALTH CARE
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.04
11/30/2010 11:56

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION		
1 TOTAL PATIENT REVENUES	3320898	1
2 LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	449594	2
3 NET PATIENT REVENUES	2871304	3
4 LESS - TOTAL OPERATING EXPENSES	3797630	4
5 NET INCOME FROM SERVICE TO PATIENTS	-926326	5
6 CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		6
7 INCOME FROM INVESTMENTS		7
8 REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE		8
9 REVENUE FROM TELEVISION AND RADIO SERVICE		9
10 PURCHASE DISCOUNTS		10
11 REBATES AND REFUNDS OF EXPENSES		11
12 PARKING LOT RECEIPTS		12
13 REVENUE FROM LAUNDRY AND LINEN SERVICE		13
14 REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	42776	14
15 REVENUE FROM RENTAL OF LIVING QUARTERS		15
16 REV FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS		16
17 REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS		17
18 REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS		18
19 TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20 REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		20
21 RENTAL OF VENDING MACHINES		21
22 RENTAL OF HOSPITAL SPACE	1200	22
23 GOVERNMENTAL APPROPRIATIONS	964172	23
24 COST REPORT	283788	24
25 TOTAL OTHER INCOME	1291936	25
26 TOTAL	365610	26
27		27
28		28
29		29
30 TOTAL OTHER EXPENSES		30
31 NET INCOME (OR LOSS) FOR THE PERIOD	365610	31

John Manchin Sr. Health Care Center
Statement of Net Assets
June 30, 2010

ASSETS

CURRENT ASSETS

Cash on hand	\$ 50.00
Cash patient trust account	1,534.61
Cash Trustee - Savings	7,158.09
Accounts receivable - net	1,297,992.97
Inventory	66,308.67
TOTAL CURRENT ASSETS	\$ 1,373,044.34

PROPERTY and EQUIPMENT-(stated at cost
less allowance for depreciation)

Land Improvements	\$ 12,352.60
Building	4,086,075.53
Machinery and equipment	1,065,562.78
	\$ 5,163,990.91
Allowance for depreciation	2,907,810.00
	2,256,180.91

OTHER ASSETS

Intangible assets	560,785.61
Allowance for amortization	560,785.61
	\$ 3,629,225.25

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

Accounts Payable	\$ 44,202.73
Accrued wages	82,107.37
Accrued annual leave	126,818.15
Accrued holiday pay	9,301.33
Accrued Sick	679,446.33
TOTAL CURRENT LIABILITIES	\$ 941,875.91

FUND BALANCE

	2,687,349.34
	\$ 3,629,225.25

See accompanying accountants compilation report.

John Manchin Sr. Health Care Center
Combined Operations
Statement of Revenues and Expenses

146

For the Twelve Month Period Ending June 30, 2010

<u>Current Month</u>			<u>Year To Date</u>	
<u>Amount</u>	<u>Percent</u>		<u>Amount</u>	<u>Percent</u>
<u>INCOME</u>				
233,920.00	34.85	Room fees - Medicaid	2,938,835.00	63.76
18,275.00	2.72	Room fees - private pay	166,840.00	3.62
1,400.00	.21	Part B income	14,315.00	.31
1,115.00	.17	Medical fees - Medicaid	21,551.00	.47
1,425.00	.21	Medical fees - Medicare	13,060.00	.28
11,619.56	1.73	Medical fees - private pay	137,905.85	2.99
97.00	.01	Income - radiology - Medicaid	1,145.00	.02
71.00	.01	Income - radiology - Medicare	1,648.00	.04
1,018.28	.15	Income - radiology - private pay	12,128.37	.26
70.00	.01	Income EKG - Medicaid	140.00	
35.00	.01	Income EKG - Medicare	105.00	
105.00	.02	Income EKG - private pay	1,330.00	.03
145.00	.02	Income pharmacy - Medicaid	679.00	.01
20.00		Income pharmacy - Medicare	322.00	.01
270.00	.04	Income pharmacy - private pay	4,421.20	.10
713.00	.11	Laboratory	3,564.00	.08
<u>270,298.84</u>	<u>40.27</u>	<u>TOTAL INCOME</u>	<u>3,317,989.42</u>	<u>71.99</u>
<u>CONTRACTURAL AND OTHER ALLOWANCES</u>				
829.01	.12	Contractural allowances	21,429.19	.46
27,200.00	4.05	Medicaid Cont Allow	341,725.00	7.41
6,319.00	.94	Sliding fee adjustment	78,004.84	1.69
4,364.98	.65	Bad debts	4,371.33	.09
58.96	.01	Bad debts - Part B	306.67	.01
482.25	.07	Part B allowance	3,756.48	.08
<u>39,254.20</u>	<u>5.85</u>	<u>TOTAL ALLOWANCES</u>	<u>449,593.51</u>	<u>9.75</u>
<u>231,044.64</u>	<u>34.42</u>	<u>GROSS INCOME-NET OF ALLOWANCES</u>	<u>2,868,395.91</u>	<u>62.23</u>
<u>OPERATING EXPENSES</u>				
84,419.14	17.81	Wages	820,284.23	21.60
(7,079.56)	(1.49)	Wages - RN	213,470.74	5.62
18,061.15	3.81	Wages - LPN	270,643.59	7.13
50,778.06	10.71	Wages - Aides	540,395.73	14.23
(2,364.25)	(.50)	Wages - Physician	109,161.58	2.87
6,323.33	1.33	Wages - SNF director	59,593.33	1.57
839.00	.18	Advertising	5,951.34	.16
466.00	.10	Auto and truck expense	2,165.48	.06
10,506.75	2.22	Contractural & Professional	59,326.65	1.56
1,920.00	.41	Contractural - Accounting	8,955.00	.24
1,500.00	.32	Contractural - Physician	29,585.50	.78
152.50	.03	Contractural - other	3,329.09	.09
1,937.91	.41	Data processing services	8,881.53	.23
136,044.00	28.70	Depreciation expense	136,044.00	3.58
264.00	.06	Dues and subscriptions	801.20	.02
12,042.20	2.54	Employee Benefits - Social Security	141,677.71	3.73
9,129.22	1.93	Employee Benefits - Insurance	361,733.06	9.53
53,731.76	11.33	Employee Benefits - Worker's Comp	53,731.76	1.41
1,711.92	.36	Employee Benefits - Unemployment	2,567.83	.07
17,770.60	3.75	Employee Benefits - Retirement	208,409.12	5.49
15,198.48	3.21	Food products	132,395.01	3.49
(293.73)	(.06)	Interest		
		Licenses and permits	600.00	.02
477.13	.10	Maintenance contracts	6,488.31	.17
2,338.86	.49	Minor Equipment	30,076.87	.79
96.26	.02	Miscellaneous expenses	5,009.14	.13
102.44	.02	Office expense	7,507.58	.20
1,146.00	.24	Office expense - postage	8,630.07	.23
		Rent	5,255.07	.14
280.00	.06	Repair and maintenance	25,688.13	.68
84.50	.02	R&M - labor	5,655.32	.15
66.83	.01	R&M - equipment other	20,857.22	.55
		R&M - other	171.07	
		Stationary and printing	117.77	
8,683.72	1.83	Supplies - Medical	123,837.26	3.26
9,616.25	2.03	Supplies - Pharmacy	22,476.33	.59
		Supplies - recreational	1,084.27	.03
2,766.66	.58	Supplies - other	43,654.46	1.15
(6,931.42)	(1.46)	Supplies - inventory change	(6,931.42)	(.18)

See accompanying accountants compilation report.

John Manchin Sr. Health Care Center
Combined Operations
Statement of Revenues and Expenses

For the Twelve Month Period Ending June 30, 2010

<u>Current Month</u>			<u>Year To Date</u>	
<u>Amount</u>	<u>Percent</u>		<u>Amount</u>	<u>Percent</u>
20,341.38	4.29	Taxes - Medicaid tax	158,572.92	4.18
1,057.36	.22	Telephone and telegraph	4,378.66	.12
624.77	.13	Travel	4,578.03	.12
11,329.13	2.39	Utilities - Electricity	68,835.77	1.81
3,014.58	.64	Utilities - Gas	47,090.35	1.24
783.71	.17	Utilities - Garbage	17,845.10	.47
4,903.37	1.03	Utilities - Water	24,320.36	.64
227.38	.05	Utilities - Cable	2,728.56	.07
<u>474,067.39</u>	<u>100.00</u>	TOTAL OPERATING EXPENSES	<u>3,797,630.68</u>	<u>100.00</u>
<u>(243,022.75)</u>	<u>(51.26)</u>	INCOME/(LOSS) FROM OPERATIONS	<u>(929,234.77)</u>	<u>(24.47)</u>
		<u>OTHER INCOME/(LOSS)</u>		
112,817.27	23.80	Income State of West Virginia Receipts	964,171.91	25.39
100.00	.02	Rental income	1,200.00	.03
4,553.15	.96	Cafeteria revenue	42,776.29	1.13
283,788.00	59.86	Income Cost Reports	283,788.00	7.47
82.50	.02	Income - other	2,908.65	.08
<u>401,340.92</u>	<u>84.66</u>	TOTAL OTHER INCOME/(LOSS)	<u>1,294,844.85</u>	<u>34.10</u>
<u>158,318.17</u>	<u>33.40</u>	NET INCOME/(LOSS)	<u>365,610.08</u>	<u>9.63</u>

See accompanying accountants compilation report.

John Manchin Sr. Health Care Center
Detail Adjusted Trial Balance
All Transactions Sorted By Account
From 06012010 to 06302010

10 - Combined Operations

adjusting Entry Format: AJE

Acct/Number	Acct/Title	Beginning Balance	Ending Balance	Batch No	Ref No	-----Adjustments----- Debits	Credits	Adjusted Ending Bal
								50.00
10-101.00	Cash on hand	50.00	50.00					1,534.61
10-105.00	Cash patient trust accoun	<2,024.63>	<2,656.89>	1223	1	4,191.50		7,158.09
10-105.50	Cash Trustee - Savings	9,329.70	9,329.70	1223	1		2,171.61	1,300.00
15-121.00	Accounts receivable - Val	1,200.00	1,300.00					706,896.55
15-121.00	Accounts receivable-Inpat	684,335.19	711,261.53	1223	5		4,364.98	148,120.92
15-121.00	Accounts Receivable - Out	148,735.71	148,120.92					438,304.00
15-122.00	Accounts receivable-Medic	154,501.00	154,501.00	1223	12	283,803.00		438,289.00
				1223	3		15.00	
	Account Sub-total	154,501.00	154,501.00			283,803.00	15.00	438,289.00
15-125.00	A/R - Medicare Part B	4,493.83	3,868.75	1223	7		482.25	3,386.50
10-141.10	Inventory - nursing suppl	30,115.07	34,889.69					34,889.69
10-141.20	Inventory - linen	6,896.83	7,817.02					7,817.02
10-141.30	Inventory - maintenance	4,544.52	4,921.12					4,921.12
10-141.40	Inventory - dietary	11,303.41	11,698.32					11,698.32
10-141.50	Inventory - Housekeeping	6,517.42	6,982.52					6,982.52
10-201.00	Land Improvements	12,352.60	12,352.60					12,352.60
10-202.00	Building	4,086,075.53	4,086,075.53					4,086,075.53
10-202.50	Allowance - buildings	<2,097,833.00>	<2,097,833.00>	1223	4		83,987.00	<2,181,820.00>
10-204.00	Machinery and equipment	1,065,562.78	1,065,562.78					1,065,562.78
10-204.50	Allowance - equipment	<673,933.00>	<673,933.00>	1223	4		52,057.00	<725,990.00>
15-297.00	Intangible assets	560,785.61	560,785.61					560,785.61
15-297.50	Allowance for amortizatio	<560,785.61>	<560,785.61>					<560,785.61>
00-311.75	Transmittals payable 09-1	<1,181.63>	<35,510.03>					<35,510.03>
00-313.00	Patient trust payable	<7,305.07>	<6,672.81>	1223	1		2,019.89	<8,692.70>
00-320.00	Accrued annual leave	<131,202.32>	<131,202.32>	1223	2	4,384.17		<126,818.15>
00-321.00	Accrued holiday pay	<8,540.05>	<8,540.05>	1223	2		761.28	<9,301.33>
00-322.00	Accrued Sick	<687,740.62>	<687,740.62>	1223	2	8,294.29		<679,446.33>
00-323.00	Accrued wages	<87,222.10>	<82,107.37>					<82,107.37>
00-328.03	Accrued state unemploymen	.00	1,711.92	1223	10		1,711.92	.00
00-401.00	Fund Balance	<2,321,739.26>	<2,321,739.26>					<2,321,739.26>
25-501.10	Room fees - Medicaid	<2,704,915.00>	<2,938,835.00>					<2,938,835.00>
25-501.30	Room fees - private pay	<148,565.00>	<166,840.00>					<166,840.00>
25-503.00	Part B allowance	3,274.23	3,274.23	1223	7	482.25		3,756.48
25-505.00	Part B income	<12,915.00>	<14,315.00>					<14,315.00>
55-508.10	Medical fees - Medicaid	<20,436.00>	<21,551.00>					<21,551.00>
55-508.20	Medical fees - Medicare	<11,635.00>	<13,060.00>					<13,060.00>
55-508.30	Medical fees - private pa	<126,286.29>	<137,905.85>					<137,905.85>
55-510.10	Income - radiology - Medi	<1,048.00>	<1,145.00>					<1,145.00>
55-510.20	Income - radiology - Medi	<1,577.00>	<1,648.00>					<1,648.00>
25-510.30	Income - radiology - priv	<840.00>	<954.00>					<954.00>
55-510.30	Income - radiology - priv	<10,270.09>	<11,174.37>					<11,174.37>
55-511.10	Income BKG - Medicaid	<70.00>	<140.00>					<140.00>
55-511.20	Income BKG - Medicare	<70.00>	<105.00>					<105.00>
55-511.30	Income BKG - private pay	<1,225.00>	<1,330.00>					<1,330.00>
55-513.10	Income pharmacy - Medica	<534.00>	<679.00>					<679.00>
55-513.20	Income pharmacy - Medicar	<302.00>	<322.00>					<322.00>
55-513.30	Income pharmacy - private	<4,151.20>	<4,421.20>					<4,421.20>
55-515.00	Laboratory	<2,851.00>	<3,564.00>					<3,564.00>
86-560.00	Rental Income	<1,100.00>	<1,200.00>					<1,200.00>
10-570.00	Cafeteria revenue	<38,223.14>	<42,776.29>					<42,776.29>
25-580.10	Income cost reports - Med	.00	.00	1223	12		283,803.00	<283,803.00>
				1223	3	15.00		<283,788.00>
	Account Sub-total	.00	.00			15.00	283,803.00	<283,788.00>
00-590.00	Income State of West Virg	2,482,069.46	2,697,289.56					2,697,289.56
05-590.00	Income State of West Virg	<3,333,424.10>	<3,687,569.58>	1223	10	855.91		<3,686,713.67>
				1223	6	25,252.20		<3,661,461.47>
	Account Sub-total	<3,333,424.10>	<3,687,569.58>			26,108.11	.00	<3,661,461.47>
55-595.00	O/P medical records	<2,826.15>	<2,908.65>					<2,908.65>
55-601.00	Contractual allowances	20,600.18	21,429.19					21,429.19
25-601.20	Medicaid Cont Allow	314,525.00	341,725.00					341,725.00
55-604.00	Sliding fee adjustment	71,685.84	78,004.84					78,004.84
25-605.00	Bad debts	6.35	6.35	1223	5	4,364.98		4,371.33
25-605.50	Bad debts - Part B	247.71	306.67					306.67
05-703.00	Wages	216,399.43	235,665.93	1223	2	7,500.44		243,166.37
10-703.00	Wages	170,242.47	185,454.42	1223	2	1,679.66		187,134.08

John Manchin Sr. Health Care Center
Detail Adjusted Trial Balance
All Transactions Sorted By Account
From 06012010 to 06302010

10 - Combined Operations

Adjusting Entry Format: AJE

Acct/Number	Acct/Title	Beginning Balance	Ending Balance	Batch No	Ref No	-----Adjustments-----		Adjusted Ending Bal
						Debits	Credits	
10-703.00	Wages	90,615.23	99,454.26	1223	2		427.07	99,027.19
10-703.00	Wages	40,809.09	44,809.09	1223	2	2,390.88		47,199.97
15-703.00	Wages	26,687.41	29,018.91	1223	2		379.96	28,638.95
10-703.00	Wages	84,560.15	89,727.73	1223	2	3,268.36		92,996.09
10-703.00	Wages	30,123.92	32,861.92	1223	2		323.90	32,538.02
15-703.00	Wages	49,662.39	53,670.39	1223	2	4,793.12		58,463.51
10-703.00	Wages	26,994.00	29,388.00	1223	2	1,732.05		31,120.05
15-703.05	Wages - RN	176,194.43	191,643.67	1223	2	10,195.84		201,839.51
15-703.05	Wages - RN	44,355.87	44,355.87	1223	2		32,724.64	11,631.23
15-703.10	Wages - LPN	190,316.97	207,729.13	1223	2		3,030.43	204,698.70
15-703.10	Wages - LPN	62,265.47	68,558.40	1223	2		2,613.51	65,944.89
15-703.15	Wages - Aides	431,138.37	470,406.53	1223	2	3,973.36		474,379.89
15-703.15	Wages - Aides	58,479.30	63,633.30	1223	2	2,382.54		66,015.84
15-703.20	Wages - Physician	111,525.83	121,113.83	1223	2		11,952.25	109,161.58
15-703.30	Wages - SNF director	53,270.00	57,975.00	1223	2	1,618.33		59,593.33
15-711.00	Advertising	4,840.36	5,679.36					5,679.36
15-711.00	Advertising	271.98	271.98					271.98
15-715.00	Auto and truck expense	920.00	1,057.02					1,057.02
10-715.00	Auto and truck expense	779.48	1,108.46					1,108.46
10-721.00	Contractual & Profession	5,679.27	6,554.02					6,554.02
15-721.00	Contractual & Profession	16,110.00	20,730.00					20,730.00
15-721.00	Contractual & Profession	19,416.63	22,636.63					22,636.63
15-721.00	Contractual & Profession	800.00	1,762.00					1,762.00
10-721.00	Contractual & Profession	6,814.00	7,644.00					7,644.00
15-721.10	Contractual - Accounting	7,035.00	8,955.00					8,955.00
15-721.20	Contractual - Physician	4,875.00	6,375.00					6,375.00
15-721.20	Contractual - Physician	23,210.50	23,210.50					23,210.50
15-721.40	Contractual - other	55.74	55.74					55.74
10-721.40	Contractual - other	1,320.85	1,473.35					1,473.35
10-721.40	Contractual - other	1,800.00	1,800.00					1,800.00
15-725.00	Data processing services	6,943.62	8,881.53					8,881.53
15-731.00	Depreciation expense	.00	.00	1223	4	136,044.00		136,044.00
15-733.00	Dues and subscriptions	537.20	801.20					801.20
05-737.11	Employee Benefits - Socia	129,635.51	141,383.98	1223	8	293.73		141,677.71
05-737.12	Employee Benefits - Insur	352,603.84	386,985.26	1223	6		25,252.20	361,733.06
05-737.14	Employee Benefits - Worke	.00	53,731.76					53,731.76
05-737.15	Employee Benefits - Unemp	855.91	1,711.82	1223	10	1,711.92		3,423.74
				1223	10		855.91	2,567.83
	Account Sub-total	855.91	1,711.82			1,711.92	855.91	2,567.83
05-737.16	Employee Benefits - Retir	190,638.52	208,409.12					208,409.12
10-739.00	Food products	116,025.17	131,142.98					131,142.98
75-739.00	Food products	1,171.36	1,252.03					1,252.03
05-743.00	Interest	293.73	293.73	1223	8		293.73	.00
70-747.00	Licenses & permits	600.00	600.00					600.00
50-749.00	Maintenance contracts	5,519.04	5,996.17					5,996.17
70-749.00	Maintenance contracts	492.14	492.14					492.14
00-750.00	Minor Equipment	.00	1,197.00	1223	11		1,197.00	.00
05-750.00	Minor Equipment	3,301.10	4,442.96					4,442.96
10-750.00	Minor Equipment	753.95	753.95					753.95
20-750.00	Minor Equipment	949.77	949.77					949.77
25-750.00	Minor Equipment	11,801.85	11,801.85					11,801.85
50-750.00	Minor Equipment	2,214.76	2,214.76	1223	11	1,197.00		3,411.76
55-750.00	Minor Equipment	1,141.56	1,141.56					1,141.56
70-750.00	Minor Equipment	2,140.02	2,140.02					2,140.02
75-750.00	Minor Equipment	5,435.00	5,435.00					5,435.00
05-751.00	Miscellaneous expenses	1,593.44	1,663.44					1,663.44
10-751.00	Miscellaneous expenses	28.00	28.00					28.00
25-751.00	Miscellaneous expenses	939.06	965.32					965.32
35-751.00	Miscellaneous expenses	99.00	99.00					99.00
50-751.00	Miscellaneous expenses	593.83	593.83					593.83
70-751.00	Miscellaneous expenses	155.00	155.00					155.00
75-751.00	Miscellaneous expenses	900.55	900.55					900.55
90-751.00	Miscellaneous expenses	604.00	604.00					604.00
05-753.00	Office expense	7,069.87	7,172.31					7,172.31
55-753.00	Office expense	314.05	314.05					314.05
70-753.00	Office expense	21.22	21.22					21.22
05-753.50	Office expense - postage	7,484.07	8,630.07					8,630.07
05-757.00	Rent	4,252.50	4,252.50					4,252.50
25-757.00	Rent	884.80	884.80					884.80

John Manchin Sr. Health Care Center
Detail Adjusted Trial Balance
All Transactions Sorted By Account
From 06012010 to 06302010

0 - Combined Operations
adjusting Entry Format: AJE

acct/Number	Acct/Title	Beginning Balance	Ending Batch Balance No	Ref No	-----Adjustments----- Debits Credits	Adjusted Ending Bal
5-757.00	Rent	117.77	117.77			117.77
0-761.00	Repair and maintenance	6,653.70	6,653.70			6,653.70
0-761.00	Repair and maintenance	533.04	533.04			533.04
5-761.00	Repair and maintenance	2,142.64	2,142.64			2,142.64
0-761.00	Repair and maintenance	.00	280.00			280.00
0-761.00	Repair and maintenance	15,455.23	15,455.23			15,455.23
5-761.00	Repair and maintenance	504.52	504.52			504.52
0-761.00	Repair and maintenance	119.00	119.00			119.00
15-761.60	R&M - labor	149.62	149.62			149.62
0-761.60	R&M - labor	2,295.70	2,295.70			2,295.70
15-761.60	R&M - labor	483.00	483.00			483.00
0-761.60	R&M - labor	2,064.50	2,064.50			2,064.50
0-761.60	R&M - labor	578.00	662.50			662.50
15-761.63	R&M - equipment other	833.24	833.24			833.24
0-761.63	R&M - equipment other	1,495.89	1,495.89			1,495.89
15-761.63	R&M - equipment other	698.97	698.97			698.97
10-761.63	R&M - equipment other	797.34	797.34			797.34
10-761.63	R&M - equipment other	16,390.37	16,457.20			16,457.20
10-761.63	R&M - equipment other	545.42	545.42			545.42
15-761.63	R&M - equipment other	29.16	29.16			29.16
10-761.68	R&M - other	42.78	42.78			42.78
10-761.68	R&M - other	128.29	128.29			128.29
15-767.00	Stationary and printing	117.77	117.77			117.77
15-769.10	Supplies	304.66	304.66	1223 9	304.66	.00
15-769.10	Supplies - Medical	97,190.07	103,432.66			103,432.66
15-769.10	Supplies - Medical	9,873.43	12,314.56	1223 9	304.66	12,619.22
10-769.10	X-ray Medical Supplies	7,785.38	7,785.38			7,785.38
15-769.20	Supplies - Pharmacy	.00	8,622.11			8,622.11
15-769.20	Supplies - Pharmacy	12,860.08	13,854.22			13,854.22
75-769.40	Supplies - recreational	1,084.27	1,084.27			1,084.27
15-769.90	Supplies - other	96.80	96.80			96.80
10-769.90	Supplies - other	3,404.60	3,404.60			3,404.60
20-769.90	Supplies - other	20,773.26	21,773.26			21,773.26
25-769.90	Supplies - other	2,465.47	2,465.47			2,465.47
30-769.90	Supplies - other	11,497.78	12,269.98			12,269.98
50-769.90	Supplies - other	2,665.73	2,665.73			2,665.73
55-769.90	Supplies - other	161.64	161.64			161.64
75-769.90	Supplies - other	816.98	816.98			816.98
10-770.00	Supplies - inventory chan	.00	<394.91>			<394.91>
20-770.00	Inventory change - HSKP	.00	<1,385.29>			<1,385.29>
25-770.00	Supplies - inventory chan	.00	<4,774.62>			<4,774.62>
50-770.00	Supplies - inventory chan	.00	<376.60>			<376.60>
25-771.50	Taxes - Medicaid tax	134,668.02	156,132.64			156,132.64
55-771.50	Taxes - Medicaid tax	3,563.52	2,440.28			2,440.28
05-779.00	Telephone and telegraph	1,617.80	2,051.45			2,051.45
10-779.00	Telephone and telegraph	138.33	191.13			191.13
25-779.00	Telephone and telegraph	359.56	516.62			516.62
50-779.00	Telephone and telegraph	110.60	157.79			157.79
55-779.00	Telephone and telegraph	465.84	606.31			606.31
70-779.00	Telephone and telegraph	97.28	135.83			135.83
75-779.00	Telephone and telegraph	113.77	155.99			155.99
85-779.00	Telephone and telegraph	389.59	505.01			505.01
90-779.00	Telephone and telegraph	28.53	58.53			58.53
05-781.00	Travel	2,895.13	2,961.96			2,961.96
10-781.00	Travel	.00	93.96			93.96
25-781.00	Travel	673.07	1,051.57			1,051.57
55-781.00	Travel	.00	20.25			20.25
75-781.00	Travel	62.30	127.53			127.53
90-781.00	Travel	322.76	322.76			322.76
50-783.10	Utilities - Electricity	57,506.64	68,835.77			68,835.77
50-783.20	Utilities - Gas	44,075.77	47,090.35			47,090.35
50-783.30	Utilities - Garbage	17,061.39	17,845.10			17,845.10
50-783.40	Utilities - Water	19,416.99	24,320.36			24,320.36
50-783.50	Utilities - Cable	2,501.18	2,728.56			2,728.56
05-900.00	Hours	13,496.00	14,728.00			14,728.00
10-900.00	Meals served	55,420.00	60,543.00			60,543.00
20-900.00	Hours	10,464.00	11,496.00			11,496.00
25-900.00	Patient days	13,272.00	14,445.00			14,445.00
30-900.00	Pounds of laundry	275,986.72	275,986.72			275,986.72
35-900.00	Hours	1,928.00	2,104.00			2,104.00
45-900.00	Patient days	13,272.00	14,445.00			14,445.00

John Manchin Sr. Health Care Center
Detail Adjusted Trial Balance
All Transactions Sorted By Account
From 06012010 to 06302010

0 - Combined Operations

Adjusting Entry Format: AJE

Acct/Number	Acct/Title	Beginning Balance	Ending Balance	Batch No	Ref No	-----Adjustments----- Debits	Credits	Adjusted Ending Bal
0-900.00	Hours worked	7,688.00	8,216.00					8,216.00
5-900.00	Patient visits	11,490.00	12,911.00					12,911.00
0-900.00	X-Ray procedures	483.00	522.00					522.00
5-900.00	Patient days	13,272.00	14,445.00					14,445.00
0-900.00	Patient days	13,272.00	14,445.00					14,445.00
0-950.00	Statistical Offset Account	<430,043.72>	<444,286.72>					<444,286.72>
	Totals	.00	.00			510,729.19	510,729.19	.00

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.06 52
11/30/2010 12:14

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

WORKSHEET S
PARTS I & II

INTERMEDIARY () AUDITED
USE ONLY: () DESK REVIEWED

DATE RECEIVED _____ () INITIAL () RE-OPENING
INTERMEDIARY NO. _____ () FINAL () MCR CODE

PART I - CERTIFICATION

CHECK
APPLICABLE BOX

____ ELECTRONICALLY FILED COST REPORT
____ MANUALLY SUBMITTED COST REPORT

DATE: _____
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 WITHROW HOSPITAL (50-95901) (PROVIDER NAME(S) AND NUMBER(S)) FOR THE COST REPORTING PERIOD BEGINNING 07/01/2009 AND ENDING 06/30/2010, 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)

Michael A. Jones

OFFICER OR ADMINISTRATOR OF PROVIDER(S)

Commissioner

TITLE

11/30/10

DATE

PART II - SETTLEMENT SUMMARY

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

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:17

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS:

1 STREET: 105 S. EISENHOWER DRIVE
1.01 CITY: BECKLEY STATE: WV

P.O. BOX:
ZIP CODE: 25801

COUNTY: RALEIGH

1
1.01

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

COMPONENT 0	COMPONENT NAME 1	PROVIDER NUMBER 2	DATE CERTIFIED 3	PAYMENT SYSTEM (P,T,O OR N)			
				V	XVIII	XIX	
2	HOSPITAL	50-95901	10/01/1981	N	N	O	2
3	SUBPROVIDER I						3
4	SWING BEDS - SNF						4
5	SWING BEDS - NF						5
6	HOSPITAL-BASED SNF						6
7	HOSPITAL-BASED NF	50-95901	10/01/1981	N		O	7
8	HOSPITAL-BASED OLTC	WITHROW HOSPITAL					8
9	HOSPITAL-BASED HHA	WITHROW HOSPITAL					9
11	SEPARATELY CERTIFIED ASC						11
12	HOSPITAL-BASED HOSPICE						12
14	HOSP-BASED RHC						14
15	OUTPATIENT REHABILITATION PROVID						15
16	RENAL DIALYSIS						16
17	COST REPORTING PERIOD (MM/DD/YYYY)	FROM: 07/01/2009 TO: 06/30/2010		1	2		17
18	TYPE OF CONTROL		10				18
19	HOSPITAL		9				19
20	SUBPROVIDER I						20
21	OTHER INFORMATION						21
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 42.105 LESS THAN OR EQUAL TO 100 BEDS, ENTER IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO.						21.01
21.01	DOES YOUR FACILITY QUALIFY AND IS CURRENTLY RECEIVING PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42 CFR 412.106?						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 PROVIDER'S ACTUAL MSA OR CBSA.						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.						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.						21.05
21.06	DOES THIS HOSPITAL QUALIFY FOR THE THREE-YEAR TRANSITION OF HOLD HARMLESS PAYMENTS FOR A SMALL RURAL HOSPITAL UNDER THE PROSPECTIVE PAYMENT SYSTEM FOR HOSPITAL OUTPATIENT SERVICES UNDER DRA SECTION 5105? ENTER 'Y' FOR YES AND 'N' FOR NO.						21.06
22	ARE YOU CLASSIFIED AS A REFERRAL CENTER?						22
23	DOES THIS FACILITY OPERATE A TRANSPLANT CENTER? IF YES, ENTER CERTIFICATION DATE(S) BELOW						23
23.01	IF THIS IS A MEDICARE CERTIFIED KIDNEY TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.01
23.02	IF THIS IS A MEDICARE CERTIFIED HEART TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.02
23.03	IF THIS IS A MEDICARE CERTIFIED LIVER TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.03
23.04	IF THIS IS A MEDICARE CERTIFIED LUNG TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.04
23.05	IF MEDICARE PANCREAS TRANSPLANTS ARE PERFORMED SEE INSTRUCTIONS FOR ENTERING CERTIFICATION AND TERMINATION DATE.						23.05
23.06	IF THIS IS A MEDICARE CERTIFIED INTESTINAL TRANSPLANT CENTER, ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.06
23.07	IF THIS IS A MEDICARE CERTIFIED ISLET TRANSPLANT CENTER ENTER THE CERTIFICATION DATE IN COL. 2 AND TERMINATION IN COL. 3.						23.07
24	IF THIS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COL. 2 AND TERMINATION IN COL. 3.						24
24.01	IF THIS A MEDICARE TRANSPLANT CENTER; ENTER THE CCN (PROVIDER NUMBER) IN COL. 2, THE CERTIFICATION DATE OR RECERTIFICATION DATE (AFTER DECEMBER 26, 2007) IN COL. 3.						24.01
25	IS THIS A TEACHING HOSPITAL OR AFFILIATED WITH A TEACHING HOSPITAL AND YOU ARE MAKING PAYMENTS FOR I & R?						25
25.01	IS THIS TEACHING PROGRAM APPROVED IN ACCORDANCE WITH CMS PUB. 15-1, CHAPTER 4?						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.						25.02
25.03	AS A TEACHING HOSPITAL, DID YOU ELECT COST REIMBURSEMENT FOR PHYSICIANS' SERVICES AS DEFINED IN CMS PUB. 15-1, SECTION 2148? IF YES, COMPLETE WORKSHEET D-9.						25.03
25.04	ARE YOU CLAIMING COSTS ON LINE 70 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET D-2						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

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

WORKSHEET S-2
(CONTINUED)

OTHER INFORMATION

26	IF THIS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF SCH STATUS ON LINE 26.01. SUBSCRIPT LINE 26.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.				26
26.01	ENTER THE APPLICABLE SCH DATES: BEGINNING: ENDING:				26.01
26.03	IF THIS A SOLE COMMUNITY HOSPITAL (SCH) FOR ANY PART OF THE COST REPORTING PERIOD, ENTER THE NUMBER OF PERIODS WITHIN THIS COST REPORTING PERIOD THAT SCH STATUS WAS IN EFFECT AND THE SCH WAS EITHER PHYSICALLY LOCATED OR CLASSIFIED IN A RURAL AREA.				26.03
26.04	IF LINE 26.03 COLUMN 1 IS GREATER THAN ONE ENTER THE EFFECTIVE DATES (SEE INSTRUCTIONS): BEGINNING: ENDING: BEGINNING: ENDING:				26.04
27	DOES THIS HOSPITAL HAVE AN AGREEMENT UNDER EITHER SECTION 1883 OR SECTION 1913 FOR SWING BEDS? IF YES, ENTER THE AGREEMENT DATE (mm/dd/yyyy) IN COLUMN 2.	NO			27
28	IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, ARE ALL PATIENTS UNDER MANAGED CARE OR THERE WAS NO MEDICARE UTILIZATION ENTER 'Y', IF 'N' COMPLETE LINES 28.01 AND 28.02.				28
28.01	IF HOSPITAL BASED SNF ENTER APPROPRIATE TRANSITION PERIOD 1, 2, 3, OR 100 IN COL 1, ENTER IN COLS 2 AND 3 THE WAGE INDEX ADJUSTMENT FACTOR BEFORE AND ON OR AFTER OCTOBER 1st				28.01
28.02	ENTER IN COL 1 THE HOSPITAL BASED SNF FACILITY SPECIFIC RATE (FROM YOUR F.I.) IF YOU HAVE NOT TRANSITIONED TO 100% PPS SNF PAYMENT. IN COL 2 ENTER THE FACILITY CLASSIFICATION URBAN(1) OR RURAL(2). IN COL 3, ENTER THE SNF HSA CODE OR TWO CHARACTER CODE IF A RURAL BASED FACILITY. IN COL 4, ENTER THE SNF CBSA CODE OR TWO CHARACTER CODE IF RURAL BASED FACILITY.				28.02
A NOTICE PUBLISHED IN THE 'FEDERAL REGISTER' VOL. 68, NO. 149 AUGUST 4, 2003 PROVIDED FOR AN INCREASE IN THE RUG PAYMENTS BEGINNING 10/01/2003. CONGRESS EXPECTED THIS INCREASE TO BE USED FOR DIRECT PATIENT CARE AND RELATED EXPENSES. ENTER IN COLUMN 1 THE PERCENTAGE OF TOTAL EXPENSES FOR EACH CATEGORY TO TOTAL SNF REVENUE FROM WORKSHEET G-2, PART I, LINE 6, COLUMN 3. INDICATE IN COLUMN 2 'Y' FOR YES OR 'N' FOR NO IF THE SPENDING REFLECTS INCREASES ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES FOR EACH CATEGORY. (SEE INSTRUCTIONS)					
28.03	STAFFING	0.00	N		28.03
28.04	RECRUITMENT	0.00	N		28.04
28.05	RETENTION OF EMPLOYEES	0.00	N		28.05
28.06	TRAINING	0.00	N		28.06
28.07	OTHER (SPECIFY)				28.07
29	IS THIS A RURAL HOSPITAL WITH A CERTIFIED SNF WHICH HAS FEWER THAN 50 BEDS IN THE AGGREGATE FOR BOTH COMPONENTS, USING THE SWING BED OPTIONAL METHOD OF REIMBURSEMENT?	NO			29
30	DOES THIS HOSPITAL QUALIFY AS A RURAL PRIMARY CARE HOSPITAL (RPCH)/CRITICAL ACCESS HOSPITAL (CAH)? SEE 42 CFR 485.606ff.	NO			30
30.01	IF SO, IS THIS THE INITIAL 12 MONTH PERIOD FOR THE FACILITY OPERATED AS A RPCH/CAH? SEE 42 CFR 413.70.				30.01
30.02	IF THIS FACILITY QUALIFIES AS AN RPCH/CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES?				30.02
30.03	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR AMBULANCE SERVICES? IF YES, ENTER IN COLUMN 2 THE DATE OF ELIGIBILITY DETERMINATION (DATE MUST BE ON OR AFTER 12/21/2000)				30.03
30.04	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR I&R TRAINING PROGRAMS? ENTER 'Y' FOR YES AND 'N' FOR NO. IF YES, THE GME ELIMINATION WOULD NOT BE ON WORKSHEET B, PART I, COLUMN 26 AND THE PROGRAM WOULD BE COST REIMBURSED. IF YES COMPLETE WORKSHEET D-2, PART II.				30.04
31	IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	NO			31
MISCELLANEOUS COST REPORTING INFORMATION					
32	IS THIS AN ALL-INCLUSIVE RATE PROVIDER? IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) IN COLUMN 2.	NO			32
33	IS THIS A NEW HOSPITAL UNDER 42 CFR 412.300 PPS CAPITAL? ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 1. IF YES, FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2002, DO YOU ELECT TO BE REIMBURSED AT 100% FEDERAL CAPITAL PAYMENT. ENTER 'Y' FOR YES AND 'N' FOR NO IN COLUMN 2.	NO			33
34	IS THIS A NEW HOSPITAL UNDER 42 CFR 413.40(f)(1)(i) TEFRA?	NO			34
35	HAVE YOU ESTABLISHED A NEW SUBPROVIDER I (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	NO			35
PROSPECTIVE PAYMENT SYSTEM (PPS) - CAPITAL					
36	DO YOU ELECT FULLY PROSPECTIVE PAYMENT METHODOLOGY FOR CAPITAL COSTS?	V	XVIII	XIX	
36.01	DOES YOUR FACILITY QUALIFY AND RECEIVE PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42CFR412.320?	1	2	3	
37	DO YOU ELECT HOLD HARMLESS PAYMENT METHODOLOGY FOR CAPITAL COSTS?	NO	NO	NO	36
37.01	IF YOU ARE A HOLD HARMLESS PROVIDER, ARE YOU FILING ON THE BASIS OF 100% OF FEDERAL RATE?	NO	NO	NO	36.01
					37
					37.01

HOSPITAL AND HEALTH CARE COMPLEX IDENTIFICATION DATA

 WORKSHEET S-2
 (CONTINUED)

TITLE XIX INPATIENT HOSPITAL SERVICES

38	DO YOU HAVE TITLE XIX INPATIENT HOSPITAL SERVICES?	NO	38
38.01	IS THIS HOSPITAL REIMBURSED FOR TITLE XIX THROUGH THE COST REPORT EITHER IN FULL OR IN PART?	NO	38.01
38.02	DOES THE TITLE XIX PROGRAM REDUCE CAPITAL FOLLOWING THE MEDICARE METHODOLOGY?	NO	38.02
38.03	ARE TITLE XIX NF PATIENTS OCCUPYING TITLE XVIII SNF BEDS (DUAL CERTIFICATION)?	NO	38.03
38.04	DO YOU OPERATE AN ICF/MR FACILITY FOR PURPOSES OF TITLE XIX?	NO	38.04
40	ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB. 15-I, CHAPTER 10? IF YES, AND THERE ARE HOME OFFICE COSTS, ENTER IN COLUMN 2 THE HOME OFFICE PROVIDER NUMBER. (SEE INSTRUCTIONS) IF THIS FACILITY IS PART OF A CHAIN ORGANIZATION, ENTER THE NAME AND ADDRESS OF THE HOME OFFICE.	YES	40
40.01	NAME:	FI/CONTRACTOR'S NAME:	FI/CONTRACTOR'S NUMBER:
40.02	STREET:	P.O. BOX:	40.02
40.03	CITY:	STATE:	ZIP CODE:
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? SEE CMS PUB. 15-II, SECTION 3617. IF YES, ENTER THE APPROVAL DATE (mm/dd/yyyy) IN COLUMN 2.	NO	45
45.01	WAS THERE A CHANGE IN THE STATISTICAL BASIS?		45.01
45.02	WAS THERE A CHANGE IN THE ORDER OF ALLOCATION?		45.02
45.03	WAS THERE A CHANGE TO THE SIMPLIFIED COST FINDING METHOD?		45.03
46	IF YOU ARE PARTICIPATING IN THE NHCMQ DEMONSTRATION PROJECT (MUST HAVE A HOSPITAL-BASED SNF) DURING THIS COST REPORTING PERIOD, ENTER THE PHASE.		46

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

	PART A	PART B	OUTPATIENT ASC	OUTPATIENT RADIOLOGY	OUTPATIENT DIAGNOSTIC	
	1	2	3	4	5	
47	HOSPITAL	N	N	N	N	47
48	SUBPROVIDER 1	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:					54
54.01	PREMIUMS: PAID LOSSES: AND/OR SELF INSURANCE:			NO		54.01
55	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		55
56	DOES YOUR FACILITY QUALIFY FOR ADDITIONAL PROSPECTIVE PAYMENT IN ACCORDANCE WITH 42 CFR 412.107. ENTER 'Y' FOR YES AND 'N' FOR NO.			DATE 0 / /	Y/N 1 NO	56
57	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					57
58	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.					58
58.01	ARE YOU CLAIMING NURSING AND ALLIED HEALTH COSTS?			NO		58.01
59	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		59
	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)					
	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		

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

156
VERSION: 2008.05
11/30/2010 12:17

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: 1	STATE: 2	ZIP CODE 3
		CBSA 4	FTE/ CAMPUS 5

[illegible]

PROVIDER NO.. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:17

HOSPITAL AND HEALTH CARE COMPLEX STATISTICAL DATA

WORKSHEET S-3
PART I
(CONTINUED)

-----DISCHARGES-----
TITLE TITLE TITLE TOTAL ALL
V XVIII XIX PATIENTS
12 13 14 15

1	HOSPITAL ADULTS & PEDS, EXCL.				1
2	SWING BED, OBSERV & HOSPICE DAYS				2
3	HMO XIX				3
4	HOSPITAL ADULTS & PEDS -				
	SWING BED SNF				4
5	HOSPITAL ADULTS & PEDS -				
	SWING BED NF				5
6	TOTAL ADULTS & PEDS				
	EXCL OBSERVATION BEDS				6
7	INTENSIVE CARE UNIT				7
8	CORONARY CARE UNIT				8
9	BURN INTENSIVE CARE UNIT				9
10	SURGICAL INTENSIVE CARE UNIT				10
11	OTHER SPECIAL CARE (SPECIFY)				11
12	NURSERY				12
13	TOTAL HOSPITAL				13
14	RFCH VISITS				14
15	SUBPROVIDER I				15
16	SKILLED NURSING FACILITY				16
17	NURSING FACILITY				17
18	OTHER LONG TERM CARE				18
19	HOME HEALTH AGENCY				20
20	ASC (DISTINCT PART)				21
21	HOSPICE (DISTINCT PART)				22
22	O/P REHAB PROVIDER				23
23	RHC I				24
24	TOTAL				25
25	OBSERVATION BED DAYS				26
26	AMBULANCE TRIPS				27
27	EMPLOYEE DISCOUNT DAYS				28

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:17

160

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
1	2	3	4	5	6
4949507					
1 TOTAL SALARIES					
2 NON-PHYSICIAN ANESTHETIST PART A					
3 NON-PHYSICIAN ANESTHETIST PART B					
4 PHYSICIAN - PART A					
4.01 TEACHING PHYSICIAN SALARIES					
5 PHYSICIAN - PART B					
5.01 NON-PHYSICIAN - PART B					
6 INTERNS & RESIDENTS (IN APPR PGM)					
6.01 CONTRACT SERVICES, I&R					
7 HOME OFFICE PERSONNEL					
8 SNF					
8.01 EXCLUDED AREA SALARIES	2806789	212150			
OTHER WAGES & RELATED COSTS					
9 CONTRACT LABOR					
9.01 PHARMACY SERVICES UNDER CONTRACT					
9.02 LABORATORY SERVICES UNDER CONTRACT					
9.03 MANAGEMENT AND ADMINISTRATIVE SERVICES'					
10 CONTRACT LABOR: PHYSICIAN PART A					
10.01 TEACHING PHYSICIAN UNDER CONTRACT					
11 HOME OFFICE SALARIES & WAGE REL COSTS					
12 HOME OFFICE: PHYSICIAN PART A					
12.01 TEACHING PHYSICIAN SALARIES					
WAGE-RELATED COSTS					
13 WAGE RELATED COSTS (CORE)					CMS 339
14 WAGE RELATED COSTS (OTHER)					CMS 339
15 EXCLUDED AREAS					CMS 339
16 NON-PHYSICIAN ANESTHETIST PART A					CMS 339
17 NON-PHYSICIAN ANESTHETIST PART B					CMS 339
18 PHYSICIAN PART A					CMS 339
18.01 PART A TEACHING PHYSICIANS					CMS 339
19 PHYSICIAN PART B					CMS 339
19.01 WAGE RELATED COSTS (RHC/FQHC)					CMS 339
20 INTERNS & RESIDENTS (IN APPR PGM)					
OVERHEAD COSTS - DIRECT SALARIES					
21 EMPLOYEE BENEFITS					
22 ADMINISTRATIVE & GENERAL	513074				
22.01 ADMINISTRATIVE & GENERAL UNDER CONTRACT					
23 MAINTENANCE & REPAIRS	315528				
24 OPERATION OF PLANT					
25 LAUNDRY & LINEN SERVICE					
26 HOUSEKEEPING	377140				
26.01 HOUSEKEEPING UNDER CONTRACT					
27 DIETARY	434423				
27.01 DIETARY UNDER CONTRACT					
28 CAFETERIA					
29 MAINTENANCE OF PERSONNEL					
30 NURSING ADMINISTRATION	121166				
31 CENTRAL SERVICES AND SUPPLY	46325				
32 PHARMACY					
33 MEDICAL RECORDS & MEDICAL RECORDS LIBR	55507				
34 SOCIAL SERVICE	67405				
35 OTHER GENERAL SERVICE	212150	-212150			

WORKSHEET S-3
PART II

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)
1	2	3	4	5
4949507		4949507		
2806789	212150	3018939		
2142718	-212150	1930568		
2142718	-212150	1930568		
2142718	-212150	1930568		
2142718	-212150	1930568		
2142718	-212150	1930568		
2142718	-212150	1930568		
2142718	-212150	1930568		
2142718	-212150	1930568		
2142718	-212150	1930568		
2142718	-212150	1930568		
2142718	-212150	1930568		

WORKSHEET S-3
PART III

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:17

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

WORKSHEET A

COST CENTER		SALARIES 1	OTHER 2	TOTAL 3	RECLASSI- FICATIONS 4	RECLASS. TRIAL BALANCE 5	ADJUST- MENTS 6	NET EXP FOR ALLOCATION 7	
GENERAL SERVICE COST CENTERS									
1	0100		246555	246555		246555		246555	1
1.01	0101		2522	2522		2522		2522	1.01
2	0200		177007	177007	19559	196566		196566	2
3	0300								3
4	0400								4
5	0500		2069166	2069166		2069166	350877	2420043	5
6	0600	513074	749528	1262602	-19559	1243043	952074	2195117	6
7	0700	315528	210743	526271		526271		526271	7
8	0800		543932	543932		543932		543932	8
9	0900		225754	225754		225754		225754	9
10	1000	377140	58001	435141		435141		435141	10
11	1100	434423	392545	826968		826968	-168	826800	11
12	1200								12
14	1400	121166	298	121464		121464		121464	14
15	1500	46325	9843	56168		56168		56168	15
16	1600								16
17	1700	55507	11	55518		55518		55518	17
18	1800	67405		67405		67405		67405	18
19	1950		99127	99127	-99127				19
19.01	1951	116238	15990	132228	-132228				19.01
19.02	1952	95912	5858	101770	-101770				19.02
19.03	1953								19.03
PATIENT ADVOCATE									
INPATIENT ROUTINE SERV COST CENTERS									
35	3500	2806789	484457	3291246	333125	3624371	-136000	3488371	35
36	3600								36
OTHER LONG TERM CARE									
ANCILLARY SERVICE COST CENTERS									
OUTPATIENT SERVICE COST CENTERS									
62	6200								62
OBSERVATION BEDS (NON-DISTINCT									
OTHER REIMBURSABLE COST CENTERS									
71	7100								71
HOME HEALTH AGENCY									
SPECIAL PURPOSE COST CENTERS									
95		4949507	5291337	10240844		10240844	1166783	11407627	95
SUBTOTALS									
NONREIMBURSABLE COST CENTERS									
100	7950								100
100.01	7951								100.01
100.02	7952								100.02
100.03	7953								100.03
100.04	7954								100.04
100.05	7955								100.05
101	TOTAL	4949507	5291337	10240844		10240844	1166783	11407627	101

PROVIDER NO. 5095901 WITHROW HOSPITAL
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 12:17

162

RECLASSIFICATIONS

WORKSHEET A-6
 PAGE 1

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	INCREASE LINE #	SALARY	OTHER
1	2	3	4	5	
1 RENTAL EQUIPMENT	A	OLD CAP REL COSTS-MVBLE EQUIP	2		19559 1
2 RESTORATIVE THERAPY	B	NURSING FACILITY	35		99127 2
3 RECREATION	C	NURSING FACILITY	35	116238	15990 3
4 STAFF DEVELOPMENT	D	NURSING FACILITY	35	95912	5858 4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36 TOTAL RECLASSIFICATIONS				212150	140534 36

PROVIDER NO. 5095901. WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: . 2008.05
11/30/2010 12:17

RECLASSIFICATIONS

WORKSHEET A-6
PAGE 1

EXPLANATION OF RECLASSIFICATION ENTRY	CODE	COST CENTER	DECREASE LINE #	SALARY	OTHER	WKST A-7 REF.
1	6	7	8	9	10	
1 RENTAL EQUIPMENT	A	ADMINISTRATIVE & GENERAL	6		19559	10 1
2 RESTORATIVE THERAPY	B	RESTORATIVE THERAPY	19		99127	2
3 RECREATION	C	RECREATION	19.01	116238	15990	3
4 STAFF DEVELOPMENT	D	STAFF DEVELOPMENT	19.02	95912	5858	4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36 TOTAL RECLASSIFICATIONS				212150	140534	36

PROVIDER NO. 5095901 WITHROW HOSPITAL
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 12:17

WORKSHEET A-7
 PARTS I & II

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

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								1
2 LAND IMPROVEMENTS								2
3 BUILDINGS AND FIXTURES								3
4 BUILDING IMPROVEMENTS								4
5 FIXED EQUIPMENT								5
6 MOVABLE EQUIPMENT								6
7 SUBTOTAL								7
8 RECONCILING ITEMS								8
9 TOTAL								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								1
2 LAND IMPROVEMENTS								2
3 BUILDINGS AND FIXTURES								3
4 BUILDING IMPROVEMENTS								4
5 FIXED EQUIPMENT								5
6 MOVABLE EQUIPMENT								6
7 SUBTOTAL								7
8 RECONCILING ITEMS								8
9 TOTAL								9

PART III - RECONCILIATION OF CAPITAL COST CENTERS

 WORKSHEET A-7
 PARTS III & IV

DESCRIPTION	COMPUTATION OF RATIOS				ALLOCATION OF OTHER CAPITAL			
	GROSS ASSETS	CAPITALIZED LEASES	GROSS ASSETS FOR RATIO	RATIO	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	TOTAL
	1	2	3	4	5	6	7	8
1 OLD CAP REL COSTS-BLDG & FIXT	246555		246555	.553257				1
1.01 OLD CAP REL COSTS - BLDG & FIXT	2522		2522	.005659				1.01
2 OLD CAP REL COSTS-MVBLE EQUIP	196566		196566	.441084				2
3 NEW CAP REL COSTS-BLDG & FIXT				.000000				3
4 NEW CAP REL COSTS-MVBLE EQUIP				.000000				4
5 TOTAL	445643		445643	1.000000				5

DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL						
	DEPREC-IATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	TOTAL
	9	10	11	12	13	14	15
1 OLD CAP REL COSTS-BLDG & FIXT	246555						246555 1
1.01 OLD CAP REL COSTS - BLDG & FIXT	2522						2522 1.01
2 OLD CAP REL COSTS-MVBLE EQUIP	177007	19559					196566 2
3 NEW CAP REL COSTS-BLDG & FIXT							3
4 NEW CAP REL COSTS-MVBLE EQUIP							4
5 TOTAL	426084	19559					445643 5

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

DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL						
	DEPREC-IATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL-RELATED COSTS	TOTAL
	9	10	11	12	13	14	15
1 OLD CAP REL COSTS-BLDG & FIXT	246555						246555 1
1.01 OLD CAP REL COSTS - BLDG & FIXT	2522						2522 1.01
2 OLD CAP REL COSTS-MVBLE EQUIP	177007						177007 2
3 NEW CAP REL COSTS-BLDG & FIXT							3
4 NEW CAP REL COSTS-MVBLE EQUIP							4
5 TOTAL	426084						426084 5

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.04
11/30/2010 12:17

166

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	
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					10
11	PARKING LOT					11
12	PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2	-136000			12
13	SALE OF SCRAP, WASTE, ETC.					13
14	RELATED ORGANIZATION TRANSACTIONS	WKST A-8-1	1303233			14
15	LAUNDRY AND LINEN SERVICE					15
16	CAFETERIA - EMPLOYEES AND GUESTS	B	-168	DIETARY	11	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 A-8-4		RESPIRATORY THERAPY	49	25
26	ADJ FOR PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST A-8-4		PHYSICAL THERAPY	50	26
27	ADJ FOR HHA PHYSICAL THERAPY COSTS IN EXCESS OF LIMITATION	WKST A-8-3		HOME HEALTH AGENCY	71	27
28	UTIL REVIEW-PHYSICIANS' COMPENSATION			UTILIZATION REVIEW-SNF	89	28
29	DEPRECIATION--OLD BUILDINGS & FIXTURES			OLD CAP REL COSTS-BLDG & FIXT	1	29
30	DEPRECIATION--OLD MOVABLE EQUIPMENT			OLD CAP REL COSTS-MVBLE EQUIP	2	30
31	DEPRECIATION--NEW BUILDINGS & FIXTURES			NEW CAP REL COSTS-BLDG & FIXT	3	31
32	DEPRECIATION--NEW MOVABLE EQUIPMENT			NEW CAP REL COSTS-MVBLE EQUIP	4	32
33	NON-PHYSICIAN ANESTHETIST			NONPHYSICIAN ANESTHETISTS	20	33
34	PHYSICIANS' ASSISTANT					34
35	ADJ FOR OCCUPATIONAL THERAPY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST WKST A-8-4				35
36	ADJ FOR SPEECH PATHOLOGY COSTS IN EXCESS OF LIMITATION - HOSPITAL	WKST WKST A-8-4				36
37	MISCELLANEOUS-REVENUE	B	-282	ADMINISTRATIVE & GENERAL	6	37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48
49						49
50	TOTAL		1166783			50

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:17

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	5	EMPLOYEE BENEFITS	PEIA	1091725	740848	350877	1
2	6	ADMINISTRATIVE & GENERAL	A & G	952356		952356	2
3							3
4							4
5	TOTALS			2044081	740848	1303233	5

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

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

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

----- RELATED ORGANIZATION(S) AND/OR HOME OFFICE -----

SYMBOL (1)	NAME	PERCENT OF OWNERSHIP	NAME	PERCENT OF OWNERSHIP	TYPE OF BUSINESS
1	2	3	4	5	6
1	B STATE OF WV	100.00	DEPT. OF HEALTH	100.00	
2	B STATE OF WV	100.00	DEPT. OF HEALTH	100.00	
3					
4					
5					

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

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

PROVIDER NO. 5095901 WITHROW HOSPITAL
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 12:17

168

PROVIDER-BASED PHYSICIAN ADJUSTMENTS

WORKSHEET A-8-2

WKST A	LINE	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
1	2	3	4	5	6	7	8	9	
1	35	NURSING FACILITY	124000	124000					
2	35	NURSING FACILITY	12000	12000					
101		TOTAL	136000	136000					

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.09
11/30/2010 12:17

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
PART I

COST CENTER DESCRIPTION		NET EXP FOR COST ALLOCATION 0	OLD CAP BLDG & FIXTURES 1	OLD CAP BLDG & FIXTURES 1.01	OLD CAP MOVABLE EQUIPMENT 2	EMPLOYEE BENEFITS 5	SUBTOTAL 5A	ADMINIS- TRATIVE & GENERAL 6	MAIN- TENANCE + REPAIRS 7	
GENERAL SERVICE COST CENTERS										1
1	OLD CAP REL COSTS-BLDG & FIXT	246555	246555							1.01
1.01	OLD CAP REL COSTS - BLDG & FIXT	2522		2522						2
2	OLD CAP REL COSTS-MVBLE EQUIP	196566			196566					3
3	NEW CAP REL COSTS-BLDG & FIXT									4
4	NEW CAP REL COSTS-MVBLE EQUIP									5
5	EMPLOYEE BENEFITS	2420043				2420043				6
6	ADMINISTRATIVE & GENERAL	2195117				250865	2483876	2483876		7
7	MAINTENANCE & REPAIRS	526271	23719		14175	154276	709426	197464	906890	8
8	OPERATION OF PLANT	543932	16146	153	12580		545039	151708	2459	9
9	LAUNDRY & LINEN SERVICE	225754	693		414		231290	64378	29181	10
10	HOUSEKEEPING	435141	379	244	4913		623781	173626	9418	11
11	DIETARY	826800	2653		1586	184401	1053565	293253	31896	12
12	CAFETERIA		8986		5370					13
14	NURSING ADMINISTRATION	121464	852		509	59244	182069	50678	3025	14
15	CENTRAL SERVICES & SUPPLY	56168	46094		27546	22650	152458	42436	163606	15
16	PHARMACY									16
17	MEDICAL RECORDS & LIBRARY	55518	1567		937	27140	85162	23704	5562	17
18	SOCIAL SERVICE	67405	11141		6658	32957	118161	32889	39543	18
19	RESTORATIVE THERAPY									19
19.01	RECREATION									19.01
19.02	STAFF DEVELOPMENT									19.02
19.03	PATIENT ADVOCATE									19.03
INPATIENT ROUTINE SERV COST CENTERS										35
35	NURSING FACILITY	3488371	96760		57821	1476101	5119053	1424861	343430	36
36	OTHER LONG TERM CARE		4846		2896		7742	2155	17199	62
ANCILLARY SERVICE COST CENTERS										71
OUTPATIENT SERVICE COST CENTERS										95
62	OBSERVATION BEDS (NON-DISTINCT									100
OTHER REIMBURSABLE COST CENTERS										100.01
71	HOME HEALTH AGENCY									100.02
SPECIAL PURPOSE COST CENTERS										100.03
95	SUBTOTALS	11407627	213836	397	135405	2420043	11311622	2457152	645319	100.04
NONREIMBURSABLE COST CENTERS										100.05
100	BARBER & BEAUTY		381		228		609	170	1353	101
100.01	VOLUNTEERS									102
100.02	OUTSIDE MEDICAL SERVICES									103
100.03	RENTAL SPACE		4258		2545		6803	1894	15114	104
100.04	MISCELLANEOUS NON-ALLOWABLE		3091	2011	41268		46370	12907	245104	105
100.05	VACANT SPACE		24989	114	17120		42223	11753		106
101	CROSS FOOT ADJUSTMENTS									107
102	NEGATIVE COST CENTER									108
103	TOTAL	11407627	246555	2522	196566	2420043	11407627	2483876	906890	109

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05
11/30/2010 12:17

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
PART I

COST CENTER DESCRIPTION	OPERATION OF PLANT 8	LAUNDRY + LINEN SERVICE 9	HOUSE- KEEPING 10	DIETARY 11	CAFETERIA 12	NURSING ADMINIS- TRATION 14	CENTRAL SERVICES & SUPPLY 15	MEDICAL RECORDS & LIBRARY 17	
GENERAL SERVICE COST CENTERS									1
1 OLD CAP REL COSTS-BLDG & FIXT									1.01
1.01 OLD CAP REL COSTS - BLDG & FIXT									2
2 OLD CAP REL COSTS-MVBLE EQUIP									3
3 NEW CAP REL COSTS-BLDG & FIXT									4
4 NEW CAP REL COSTS-MVBLE EQUIP									5
5 EMPLOYEE BENEFITS									6
6 ADMINISTRATIVE & GENERAL									7
7 MAINTENANCE & REPAIRS									8
8 OPERATION OF PLANT	699206								9
9 LAUNDRY & LINEN SERVICE	20372	345221							10
10 HOUSEKEEPING	6575	127991	941391						11
11 DIETARY	22267		48698	1449679					12
12 CAFETERIA				903	903				14
14 NURSING ADMINISTRATION	2112		4619			242503			15
15 CENTRAL SERVICES & SUPPLY	114218		249790				722508		16
16 PHARMACY								126804	17
17 MEDICAL RECORDS & LIBRARY	3883		8493						18
18 SOCIAL SERVICE	27606		60374						19
19 RESTORATIVE THERAPY									19.01
19.01 RECREATION									19.02
19.02 STAFF DEVELOPMENT									19.03
19.03 PATIENT ADVOCATE									
INPATIENT ROUTINE SERV COST CENTERS									35
35 NURSING FACILITY	239761	217230	524341	1448776	614	242503	722508	126804	36
36 OTHER LONG TERM CARE	12007		26259						
ANCILLARY SERVICE COST CENTERS									62
62 OUTPATIENT SERVICE COST CENTERS									71
71 OBSERVATION BEDS (NON-DISTINCT OTHER REIMBURSABLE COST CENTERS HOME HEALTH AGENCY SPECIAL PURPOSE COST CENTERS									95
95 SUBTOTALS	448801	345221	922574	1449679	614	242503	722508	126804	100
NONREIMBURSABLE COST CENTERS									100.01
100 BARBER & BEAUTY	945		2066						100.02
100.01 VOLUNTEERS					289				100.03
100.02 OUTSIDE MEDICAL SERVICES									100.04
100.03 RENTAL SPACE	10552								100.05
100.04 MISCELLANEOUS NON-ALLOWABLE	167923		16751						101
100.05 VACANT SPACE	70985								102
101 CROSS FOOT ADJUSTMENTS									103
102 NEGATIVE COST CENTER									
103 TOTAL	699206	345221	941391	1449679	903	242503	722508	126804	

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.09172
11/30/2010 12:17

COST ALLOCATION - GENERAL SERVICE COSTS

WORKSHEET B
PART I

COST CENTER DESCRIPTION		SOCIAL SERVICE	SUBTOTAL	I&R COST & POST STEP- DOWN ADJS	TOTAL	
		18	25	26	27	
GENERAL SERVICE COST CENTERS						1
1	OLD CAP REL COSTS-BLDG & FIXT					1.01
1.01	OLD CAP REL COSTS - BLDG & FIXT					2
2	OLD CAP REL COSTS-MVBLE EQUIP					3
3	NEW CAP REL COSTS-BLDG & FIXT					4
4	NEW CAP REL COSTS-MVBLE EQUIP					5
5	EMPLOYEE BENEFITS					6
6	ADMINISTRATIVE & GENERAL					7
7	MAINTENANCE & REPAIRS					8
8	OPERATION OF PLANT					9
9	LAUNDRY & LINEN SERVICE					10
10	HOUSEKEEPING					11
11	DIETARY					12
12	CAFETERIA					14
14	NURSING ADMINISTRATION					15
15	CENTRAL SERVICES & SUPPLY					16
16	PHARMACY					17
17	MEDICAL RECORDS & LIBRARY					18
18	SOCIAL SERVICE	278573				19
19	RESTORATIVE THERAPY					19.01
19.01	RECREATION					19.02
19.02	STAFF DEVELOPMENT					19.03
19.03	PATIENT ADVOCATE					
INPATIENT ROUTINE SERV COST CENTERS						35
35	NURSING FACILITY	278573	10688454		10688454	36
36	OTHER LONG TERM CARE		65362		65362	
ANCILLARY SERVICE COST CENTERS						62
OUTPATIENT SERVICE COST CENTERS						
62	OBSERVATION BEDS (NON-DISTINCT					71
OTHER REIMBURSABLE COST CENTERS						
71	HOME HEALTH AGENCY					95
SPECIAL PURPOSE COST CENTERS						
95	SUBTOTALS	278573	10753816		10753816	
NONREIMBURSABLE COST CENTERS						100
100	BARBER & BEAUTY		5143		5143	100.01
100.01	VOLUNTEERS		289		289	100.02
100.02	OUTSIDE MEDICAL SERVICES					100.03
100.03	RENTAL SPACE		34363		34363	100.04
100.04	MISCELLANEOUS NON-ALLOWABLE		489055		489055	100.05
100.05	VACANT SPACE		124961		124961	101
101	CROSS FOOT ADJUSTMENTS					102
102	NEGATIVE COST CENTER					103
103	TOTAL	278573	11407627		11407627	

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:17

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 BLDG & FIXTURES 1.01	OLD CAP MOVABLE EQUIPMENT 2	CAP REL COST TO BE ALLOC 4A	ADMINIS- TRATIVE & GENERAL 6	MAIN- TENANCE + REPAIRS 7	OPERATION OF PLANT 8	
1 GENERAL SERVICE COST CENTERS									1
1 OLD CAP REL COSTS-BLDG & FIXT									1.01
1.01 OLD CAP REL COSTS - BLDG & FIXT									2
2 OLD CAP REL COSTS-MVBLE EQUIP									3
3 NEW CAP REL COSTS-BLDG & FIXT									4
4 NEW CAP REL COSTS-MVBLE EQUIP									5
5 EMPLOYEE BENEFITS									6
6 ADMINISTRATIVE & GENERAL		23719		14175	37894	37894			7
7 MAINTENANCE & REPAIRS		16146	153	12580	28879	3012	31891		8
8 OPERATION OF PLANT		693		414	1107	2314	86	3507	9
9 LAUNDRY & LINEN SERVICE		379	244	4913	5536	982	1026	102	10
10 HOUSEKEEPING		2653		1586	4239	2649	331	33	11
11 DIETARY		8986		5370	14356	4473	1122	112	12
12 CAFETERIA									13
14 NURSING ADMINISTRATION		852		509	1361	773	106	11	14
15 CENTRAL SERVICES & SUPPLY		46094		27546	73640	647	5753	573	15
16 PHARMACY									16
17 MEDICAL RECORDS & LIBRARY		1567		937	2504	362	196	19	17
18 SOCIAL SERVICE		11141		6658	17799	502	1391	138	18
19 RESTORATIVE THERAPY									19
19.01 RECREATION									19.01
19.02 STAFF DEVELOPMENT									19.02
19.03 PATIENT ADVOCATE									19.03
35 INPATIENT ROUTINE SERV COST CENTERS									35
35 NURSING FACILITY		96760		57821	154581	21739	12077	1203	36
36 OTHER LONG TERM CARE		4846		2896	7742	33	605	60	36
62 ANCILLARY SERVICE COST CENTERS									62
62 OUTPATIENT SERVICE COST CENTERS									62
71 OBSERVATION BEDS (NON-DISTINCT									71
71 OTHER REIMBURSABLE COST CENTERS									71
95 HOME HEALTH AGENCY									95
95 SPECIAL PURPOSE COST CENTERS									95
95 SUBTOTALS		213836	397	135405	349638	37486	22693	2251	95
100 NONREIMBURSABLE COST CENTERS									100
100 BARBER & BEAUTY		381		228	609	3	48	5	100
100.01 VOLUNTEERS									100.01
100.02 OUTSIDE MEDICAL SERVICES									100.02
100.03 RENTAL SPACE		4258		2545	6803	29	531	53	100.03
100.04 MISCELLANEOUS NON-ALLOWABLE		3091	2011	41268	46370	197	8619	842	100.04
100.05 VACANT SPACE		24989	114	17120	42223	179		356	100.05
101 CROSS FOOT ADJUSTMENTS									101
102 NEGATIVE COST CENTER									102
103 TOTAL		246555	2522	196566	445643	37894	31891	3507	103

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

VERSION: 2008.051 / 4
11/30/2010 12:17

WORKSHEET B
PART II

COST CENTER DESCRIPTION		LAUNDRY + LINEN SERVICE 9	HOUSE- KEEPING 10	DIETARY 11	CAFETERIA 12	NURSING ADMINIS- TRATION 14	CENTRAL SERVICES SUPPLY 15	MEDICAL RECORDS & LIBRARY 17	SOCIAL SERVICE 18
GENERAL SERVICE COST CENTERS									
1	OLD CAP REL COSTS-BLDG & FIXT								1
1.01	OLD CAP REL COSTS - BLDG & FIXT								1.01
2	OLD CAP REL COSTS-MVBLE EQUIP								2
3	NEW CAP REL COSTS-BLDG & FIXT								3
4	NEW CAP REL COSTS-MVBLE EQUIP								4
5	EMPLOYEE BENEFITS								5
6	ADMINISTRATIVE & GENERAL								6
7	MAINTENANCE & REPAIRS								7
8	OPERATION OF PLANT								8
9	LAUNDRY & LINEN SERVICE	7646							9
10	HOUSEKEEPING	2835	10087						10
11	DIETARY		522	20585					11
12	CAFETERIA			13	13				12
14	NURSING ADMINISTRATION		49			2300			14
15	CENTRAL SERVICES & SUPPLY		2677				83290		15
16	PHARMACY							3172	16
17	MEDICAL RECORDS & LIBRARY		91						17
18	SOCIAL SERVICE		647						18
19	RESTORATIVE THERAPY								19
19.01	RECREATION								19.01
19.02	STAFF DEVELOPMENT								19.02
19.03	PATIENT ADVOCATE								19.03
INPATIENT ROUTINE SERV COST CENTERS									
35	NURSING FACILITY	4811	5619	20572	9	2300	83290	3172	20477
36	OTHER LONG TERM CARE		281						
ANCILLARY SERVICE COST CENTERS									
OUTPATIENT SERVICE COST CENTERS									
62	OBSERVATION BEDS (NON-DISTINCT								62
OTHER REIMBURSABLE COST CENTERS									
71	HOME HEALTH AGENCY								71
SPECIAL PURPOSE COST CENTERS									
95	SUBTOTALS	7646	9886	20585	9	2300	83290	3172	20477
NONREIMBURSABLE COST CENTERS									
100	BARBER & BEAUTY		22						100
100.01	VOLUNTEERS				4				100.01
100.02	OUTSIDE MEDICAL SERVICES								100.02
100.03	RENTAL SPACE								100.03
100.04	MISCELLANEOUS NON-ALLOWABLE		179						100.04
100.05	VACANT SPACE								100.05
101	CROSS FOOT ADJUSTMENTS								101
102	NEGATIVE COST CENTER								102
103	TOTAL	7646	10087	20585	13	2300	83290	3172	20477

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:17

ALLOCATION OF OLD CAPITAL RELATED COSTS

WORKSHEET B
PART II

COST CENTER DESCRIPTION	SUBTOTAL 25	I&R COST & POST STEP- DOWN ADJS 26	TOTAL 27	
GENERAL SERVICE COST CENTERS				1
1 OLD CAP REL COSTS-BLDG & FIXT				1.01
1.01 OLD CAP REL COSTS - BLDG & FIXT				2
2 OLD CAP REL COSTS-MVBLE EQUIP				3
3 NEW CAP REL COSTS-BLDG & FIXT				4
4 NEW CAP REL COSTS-MVBLE EQUIP				5
5 EMPLOYEE BENEFITS				6
6 ADMINISTRATIVE & GENERAL				7
7 MAINTENANCE & REPAIRS				8
8 OPERATION OF PLANT				9
9 LAUNDRY & LINEN SERVICE				10
10 HOUSEKEEPING				11
11 DIETARY				12
12 CAFETERIA				14
14 NURSING ADMINISTRATION				15
15 CENTRAL SERVICES & SUPPLY				16
16 PHARMACY				17
17 MEDICAL RECORDS & LIBRARY				18
18 SOCIAL SERVICE				19
19 RESTORATIVE THERAPY				19.01
19.01 RECREATION				19.02
19.02 STAFF DEVELOPMENT				19.03
19.03 PATIENT ADVOCATE				
INPATIENT ROUTINE SERV COST CENTERS				35
35 NURSING FACILITY	329850		329850	36
36 OTHER LONG TERM CARE	8721		8721	
ANCILLARY SERVICE COST CENTERS				62
OUTPATIENT SERVICE COST CENTERS				71
62 OBSERVATION BEDS (NON-DISTINCT				
OTHER REIMBURSABLE COST CENTERS				95
71 HOME HEALTH AGENCY				
SPECIAL PURPOSE COST CENTERS				100
95 SUBTOTALS	338571		338571	100.01
NONREIMBURSABLE COST CENTERS				100.02
100 BARBER & BEAUTY	687		687	100.03
100.01VOLUNTEERS	4		4	100.04
100.02OUTSIDE MEDICAL SERVICES				100.05
100.03RENTAL SPACE	7416		7416	
100.04MISCELLANEOUS NON-ALLOWABLE	56207		56207	
100.05VACANT SPACE	42758		42758	
101 CROSS FOOT ADJUSTMENTS				101
102 NEGATIVE COST CENTER				102
103 TOTAL	445643		445643	103

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	OLD CAP BLDGS & FIXTURES SQUARE FEET	OLD CAP BLDG & FIXTURES SQUARE FEET	OLD CAP MOVABLE EQUIPMENT SQUARE FEET	EMPLOYEE BENEFITS GROSS SALARIES	RECON- CILIATION	ADMINIS- TRATIVE & GENERAL ACCUM COST	MAIN- TENANCE + REPAIRS SQUARE FEET	
	1	1.01	2	5	6A	6	7	
GENERAL SERVICE COST CENTERS								
1 OLD CAP REL COSTS-BLDG & FIXT	222457							1
1.01 OLD CAP REL COSTS - BLDG & FI		73156						1.01
2 OLD CAP REL COSTS-MVBLE EQUIP			296775					2
3 NEW CAP REL COSTS-BLDG & FIXT								3
4 NEW CAP REL COSTS-MVBLE EQUIP								4
5 EMPLOYEE BENEFITS				4949507				5
6 ADMINISTRATIVE & GENERAL	21401		21401	513074	-2483876	8923751		6
7 MAINTENANCE & REPAIRS	14568	4425	18993	315528		709426	230534	7
8 OPERATION OF PLANT	625		625			545039	625	8
9 LAUNDRY & LINEN SERVICE	342	7076	7418			231290	7418	9
10 HOUSEKEEPING	2394		2394	377140		623781	2394	10
11 DIETARY	8108		8108	434423		1053565	8108	11
12 CAFETERIA								12
14 NURSING ADMINISTRATION	769		769	121166		182069	769	14
15 CENTRAL SERVICES & SUPPLY	41589		41589	46325		152458	41589	15
16 PHARMACY								16
17 MEDICAL RECORDS & LIBRARY	1414		1414	55507		85162	1414	17
18 SOCIAL SERVICE	10052		10052	67405		118161	10052	18
19 RESTORATIVE THERAPY								19
19.01 RECREATION								19.01
19.02 STAFF DEVELOPMENT								19.02
19.03 PATIENT ADVOCATE								19.03
INPATIENT ROUTINE SERV COST CENTERS								
35 NURSING FACILITY	87301		87301	3018939		5119053	87301	35
36 OTHER LONG TERM CARE	4372		4372			7742	4372	36
ANCILLARY SERVICE COST CENTERS								
62 OUTPATIENT SERVICE COST CENTERS								62
OBSERVATION BEDS (NON-DISTINC								
71 OTHER REIMBURSABLE COST CENTERS								71
HOME HEALTH AGENCY								
SPECIAL PURPOSE COST CENTERS								
95 SUBTOTALS	192935	11501	204436	4949507	-2483876	8827746	164042	95
NONREIMBURSABLE COST CENTERS								
100 BARBER & BEAUTY	344		344			609	344	100
100.01 VOLUNTEERS								100.01
100.02 OUTSIDE MEDICAL SERVICES								100.02
100.03 RENTAL SPACE	3842		3842			6803	3842	100.03
100.04 MISCELLANEOUS NON-ALLOWABLE	2789	58355	62306			46370	62306	100.04
100.05 VACANT SPACE	22547	3300	25847			42223		100.05
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 COST TO BE ALLOC PER B PT I	246555	2522	196566	2420043		2483876	906890	103
104 UNIT COST MULT-WS B PT I		.034474		.488946		.278344		104
104 UNIT COST MULT-WS B PT I	1.108327		.662340				3.933867	104
105 COST TO BE ALLOC PER B PT II						37894	31891	105
106 UNIT COST MULT-WS B PT II						.004246		106
106 UNIT COST MULT-WS B PT II							.138335	106
107 COST TO BE ALLOC PER B PT III								107
108 UNIT COST MULT-WS B PT III								108
108 UNIT COST MULT-WS B PT III								108

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05
11/30/2010 12:17

COST ALLOCATION - STATISTICAL BASIS

WORKSHEET B-1

COST CENTER DESCRIPTION	OPERATION OF PLANT	LAUNDRY + LINEN SERVICE	HOUSE- KEEPING	DIETARY	CAFETERIA	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY
	SQUARE FEET	POUNDS OF LAUNDRY	SQUARE FEET	MEALS SERVED	MEALS SERVED	DIRECT NRSNG HRS	COSTED REQUIS.	TIME SPENT
	8	9	10	11	12	14	15	17
GENERAL SERVICE COST CENTERS								
1 OLD CAP REL COSTS-BLDG & FIXT								1
1.01 OLD CAP REL COSTS - BLDG & FI								1.01
2 OLD CAP REL COSTS-MVBLE EQUIP								2
3 NEW CAP REL COSTS-BLDG & FIXT								3
4 NEW CAP REL COSTS-MVBLE EQUIP								4
5 EMPLOYEE BENEFITS								5
6 ADMINISTRATIVE & GENERAL								6
7 MAINTENANCE & REPAIRS								7
8 OPERATION OF PLANT	254594							8
9 LAUNDRY & LINEN SERVICE	7418	99506						9
10 HOUSEKEEPING	2394	36892	156738					10
11 DIETARY	8108		8108	86658				11
12 CAFETERIA				54	25			12
14 NURSING ADMINISTRATION	769		769			28784		14
15 CENTRAL SERVICES & SUPPLY	41589		41589				100	15
16 PHARMACY								16
17 MEDICAL RECORDS & LIBRARY	1414		1414					17
18 SOCIAL SERVICE	10052		10052					18
19 RESTORATIVE THERAPY								19
19.01 RECREATION								19.01
19.02 STAFF DEVELOPMENT								19.02
19.03 PATIENT ADVOCATE								19.03
INPATIENT ROUTINE SERV COST CENTERS								
35 NURSING FACILITY	87301	62614	87301	86604	17	28784	100	28784 35
36 OTHER LONG TERM CARE	4372		4372					36
ANCILLARY SERVICE COST CENTERS								
62 OUTPATIENT SERVICE COST CENTERS								62
71 OBSERVATION BEDS (NON-DISTINC								71
OTHER REIMBURSABLE COST CENTERS								
HOME HEALTH AGENCY								
SPECIAL PURPOSE COST CENTERS								
95 SUBTOTALS	163417	99506	153605	86658	17	28784	100	28784 95
NONREIMBURSABLE COST CENTERS								
100 BARBER & BEAUTY	344		344					100
100.01 VOLUNTEERS					8			100.01
100.02 OUTSIDE MEDICAL SERVICES								100.02
100.03 RENTAL SPACE	3842							100.03
100.04 MISCELLANEOUS NON-ALLOWABLE	61144		2789					100.04
100.05 VACANT SPACE	25847							100.05
101 CROSS FOOT ADJUSTMENTS								101
102 NEGATIVE COST CENTER								102
103 COST TO BE ALLOC PER B PT I	699206	345221	941391	1449679	903	242503	722508	126804 103
104 UNIT COST MULT-WS B PT I	2.746357		6.006144		36.120000		7225.080000	104
104 UNIT COST MULT-WS B PT I		3.469349		16.728738		8.424924		4.405364 104
105 COST TO BE ALLOC PER B PT II	3507	7646	10087	20585	13	2300	83290	3172 105
106 UNIT COST MULT-WS B PT II	.013775		.064356		.520000		832.900000	106
106 UNIT COST MULT-WS B PT II		.076840		.237543		.079906		.110200 106
107 COST TO BE ALLOC PER B PT III								107
108 UNIT COST MULT-WS B PT III								108
108 UNIT COST MULT-WS B PT III								108

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/97)

VERSION: 2008.05178
11/30/2010 12:17

WORKSHEET B-1

COST ALLOCATION - STATISTICAL BASIS

COST CENTER DESCRIPTION	SOCIAL SERVICE	TIME SPENT
		18
GENERAL SERVICE COST CENTERS		1
1 OLD CAP REL COSTS-BLDG & FIXT		1.01
1.01 OLD CAP REL COSTS - BLDG & FI		2
2 OLD CAP REL COSTS-MVBLE EQUIP		3
3 NEW CAP REL COSTS-BLDG & FIXT		4
4 NEW CAP REL COSTS-MVBLE EQUIP		5
5 EMPLOYEE BENEFITS		6
6 ADMINISTRATIVE & GENERAL		7
7 MAINTENANCE & REPAIRS		8
8 OPERATION OF PLANT		9
9 LAUNDRY & LINEN SERVICE		10
10 HOUSEKEEPING		11
11 DIETARY		12
12 CAFETERIA		14
14 NURSING ADMINISTRATION		15
15 CENTRAL SERVICES & SUPPLY		16
16 PHARMACY		17
17 MEDICAL RECORDS & LIBRARY		18
18 SOCIAL SERVICE	28784	19
19 RESTORATIVE THERAPY		19.01
19.01 RECREATION		19.02
19.02 STAFF DEVELOPMENT		19.03
19.03 PATIENT ADVOCATE		
INPATIENT ROUTINE SERV COST CENTERS		35
35 NURSING FACILITY	28784	36
36 OTHER LONG TERM CARE		
ANCILLARY SERVICE COST CENTERS		
OUTPATIENT SERVICE COST CENTERS		62
62 OBSERVATION BEDS (NON-DISTINC		
OTHER REIMBURSABLE COST CENTERS		71
71 HOME HEALTH AGENCY		
SPECIAL PURPOSE COST CENTERS		95
95 SUBTOTALS	28784	
NONREIMBURSABLE COST CENTERS		100
100 BARBER & BEAUTY		100.01
100.01 VOLUNTEERS		100.02
100.02 OUTSIDE MEDICAL SERVICES		100.03
100.03 RENTAL SPACE		100.04
100.04 MISCELLANEOUS NON-ALLOWABLE		100.05
100.05 VACANT SPACE		101
101 CROSS FOOT ADJUSTMENTS		102
102 NEGATIVE COST CENTER		103
103 COST TO BE ALLOC PER B PT I	278573	104
104 UNIT COST MULT-WS B PT I	9.678050	104
104 UNIT COST MULT-WS B PT I		105
105 COST TO BE ALLOC PER B PT II	20477	106
106 UNIT COST MULT-WS B PT II	.711402	106
106 UNIT COST MULT-WS B PT II		107
107 COST TO BE ALLOC PER B PT III		108
108 UNIT COST MULT-WS B PT III		108
108 UNIT COST MULT-WS B PT III		

179

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (5/1999)

VERSION: 2008.05
11/30/2010 12:17

COMPUTATION OF RATIO OF COST TO CHARGES

WORKSHEET C
PART I

COST CENTER DESCRIPTION	TOTAL COST (FROM WKST B, PART I, COL 27) 1	THERAPY LIMIT ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5
INPATIENT ROUTINE SERV COST CENTERS					35
35 NURSING FACILITY	10688454				36
36 OTHER LONG TERM CARE	65362				
ANCILLARY SERVICE COST CENTERS					
OUTPATIENT SERVICE COST CENTERS					62
62 OBSERVATION BEDS (NON-DISTI					
OTHER REIMBURSABLE COST CENTERS					
101 SUBTOTAL	10753816				101
102 LESS OBSERVATION BEDS					102
103 TOTAL	10753816				103

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (5/1999)

VERSION: 2008.05180
11/30/2010 12:17

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			
35 INPATIENT ROUTINE SERV COST CENTERS						35
36 NURSING FACILITY	11381275		11381275			36
OTHER LONG TERM CARE						
ANCILLARY SERVICE COST CENTERS						
OUTPATIENT SERVICE COST CENTERS						62
62 OBSERVATION BEDS (NON-DISTI						
OTHER REIMBURSABLE COST CENTERS						
101 SUBTOTAL	11381275		11381275			101
102 LESS OBSERVATION BEDS						102
103 TOTAL			11381275			103

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:17

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART I

[] TITLE V-INPT

[] TITLE XVIII-PART A

[XX] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (50-95901)	SUB I	SUB II	SUB III	SUB IV	NF (OTHER) (50-95901)	
INPATIENT DAYS	1	1	1	1	1	1	
1 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS AND SWING-BED DAYS EXCLUDING NEWBORN)						28784	1
2 INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS, EXCLUDING SWING BED AND NEWBORN DAYS)						28784	2
3 PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)							3
4 SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)						28784	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)						28353	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

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:17 182

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART I (CONT)

[] TITLE V-INPT

[] TITLE XVIII-PART A

[XX] TITLE XIX-INPT

PART I - ALL PROVIDER COMPONENTS

	HOSPITAL (OTHER) (50-95901	SUB I	SUB II	SUB III	SUB IV	NF (OTHER) (50-95901	
	1	1	1	1	1	1	
SWING-BED ADJUSTMENT							
17 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							17
18 MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							18
19 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD							19
20 MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD							20
21 TOTAL GENERAL INPATIENT ROUTINE SERVICE COST						10688454	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						10688454	26
27 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST							27
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT							
28 GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)							28
29 PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							29
30 SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)							30
31 GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO							31
32 AVERAGE PRIVATE ROOM PER DIEM CHARGE							32
33 AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE							33
34 AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL							34
35 AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL							35
36 PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT						10688454	36
37 GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL							37

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:17

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART II

[] TITLE V-INPT

[] TITLE XVIII-PART A

[XX] TITLE XIX-INPT

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (50-95901)	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						38
39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST						39
40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM						40
41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST						41
	TOTAL I/P COST 1	TOTAL I/P DAYS 2	AVERAGE PER DIEM 3	PROGRAM DAYS 4	PROGRAM COST 5	
42 NURSERY (TITLES V AND XIX ONLY)						42
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						47
47 OTHER SPECIAL CARE (SPECIFY)						47
	HOSPITAL (OTHER) (50-95901)	SUB I	SUB II	SUB III	SUB IV	
	1	1	1	1	1	
48 PROGRAM INPATIENT ANCILLARY SERVICE COST						48
49 TOTAL PROGRAM INPATIENT COSTS						49
PASS THROUGH COST ADJUSTMENTS						
50 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES						50
51 PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES						51
52 TOTAL PROGRAM EXCLUDABLE COST						52
53 TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST AND MEDICAL EDUCATION COSTS						53

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:17 184

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PART II (CONT)

[] TITLE V-INPT

[] TITLE XVIII-PART A

[XX] TITLE XIX-INPT

PART II - HOSPITAL AND SUBPROVIDERS ONLY

	HOSPITAL (OTHER) (50-95901)	SUB I	SUB II	SUB III	SUB IV	
	1	1	1	1	1	
TARGET AMOUNT AND LIMITATION COMPUTATION						
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 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD						62
64 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD						63
65 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS						64
						65

185

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:17

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	
	(OTHER)	
	(50-95901	
	1	
66 SNF/NF/ICF/MR ROUTINE SERVICE COST	10688454	66
67 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	371.33	67
68 PROGRAM ROUTINE SERVICE COST	10528319	68
69 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		69
70 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COSTS	10528319	70
71 CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERV COSTS	329850	71
72 PER DIEM CAPITAL RELATED COSTS	11.46	72
73 PROGRAM CAPITAL RELATED COSTS	324925	73
74 INPATIENT ROUTINE SERVICE COST	10203394	74
75 AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		75
76 TOTAL PGM ROUTINE SERVICE COSTS FOR COMPARISON TO COST LIMIT	10203394	76
77 INPATIENT ROUTINE SERVICE COST PER DIEM LIMITATION	400.00	77
78 INPATIENT ROUTINE SERVICE COST LIMITATION	11341200	78
79 REASONABLE INPATIENT ROUTINE SERVICE COSTS	10528319	79
80 PROGRAM INPATIENT ANCILLARY SERVICES		80
81 UTILIZATION REVIEW--PHYSICIAN COMPENSATION		81
82 TOTAL PROGRAM INPATIENT OPERATING COSTS	10528319	82

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05 186
11/30/2010 12:17

COMPUTATION OF INPATIENT OPERATING COST

WORKSHEET D-1
PARTS III & IV

[] TITLE V-INPT

[] TITLE XVIII-PART A

(XX) TITLE XIX-INPT

HOSPITAL (OTHER) (50-95901	SUB I	SUB II	SUB III	SUB IV
1	1	1	1	1

PART IV - COMPUTATION OF OBSERVATION BED COST

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

83
84
85

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/1999)

VERSION: 2008.05
11/30/2010 12:17

CALCULATION OF REIMBURSEMENT SETTLEMENT

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

WORKSHEET E-3
PART III

[] TITLE V		[] TITLE XVIII		[XX] TITLE XIX		NF I (50-95901) (OTHER)	
	HOSPITAL (50-95901) (OTHER)	SUB I	SUB II	SUB III	SUB IV		
1	1	1	1	1	1	1	1
2						10528319	2
3							3
4							4
5							5
6						10528319	6
7							7
8							8
9						10528319	9
10							
11						11217375	11
12							12
13							13
14							14
15							15
16						11217375	16
17							
18							17
19							18
20							
21							19
22						11217375	20
23						689056	21
24							22
25						10528319	23
26							
27							24
28							25
29							26
30							27
31							28
32							29
33						10528319	30
							31
						10528319	32
							33

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

KPMG LLP COMPU-MAX MICRO SYSTEM
IN LIEU OF FORM CMS-2552-96 (9/1999)

VERSION: 2008.05188
11/30/2010 12:17

WORKSHEET E-3
PART III

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

	[] TITLE V	[] TITLE XVIII	[XX] TITLE XIX	
	HOSPITAL (50-95901) (OTHER)	SUB I	SUB II	SUB III
	1	1	1	1
34	COMPUTATION OF REIMBURSEMENT SETTLEMENT			
35	EXCESS OF REASONABLE COST			34
36	SUBTOTAL			10528319 35
37	COINSURANCE			36
38	SUM OF AMOUNTS FROM WKST E, PARTS C,D AND E,			37
38.01	REIMBURSABLE BAD DEBTS			38
38.02	REDUCED REIMBURSABLE BAD DEBTS			38.01
	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE			38.02
	BENEFICIARIES (SEE INSTRUCTIONS)			
39	UTILIZATION REVIEW			39
40	SUBTOTAL			10528319 40
41	INPATIENT ROUTINE SERVICE COST			41
42	MEDICARE INPATIENT ROUTINE CHARGES			42
43	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE			43
44	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(E)			44
45	RATIO OF LINE 43 TO LINE 44			45
46	TOTAL CUSTOMARY CHARGES			46
47	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST			47
48	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES			48
49	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM UTILIZATION			49
50	OTHER ADJUSTMENTS			50
51	AMOUNTS APPLICABLE TO PRIOR COST REPORTING DEPRECIABLE ASSETS			51
52	SUBTOTAL			10528319 52
53	INDIRECT MEDICAL EDUCATION ADJUSTMENT			53
54	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS			54
55	TOTAL AMOUNT PAYABLE TO THE PROVIDER			10528319 55
56	SEQUESTRATION ADJUSTMENT			56
57	INTERIM PAYMENTS			9293870 57
57.01	TENTATIVE SETTLEMENT (FOR FI USE ONLY)			57.01
58	BALANCE DUE PROVIDER/PROGRAM			1234449 58
59	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT SECTION 115.2			59

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:17

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	43977			1
2 TEMPORARY INVESTMENTS				2
3 NOTES RECEIVABLE				3
4 ACCOUNTS RECEIVABLE	866848			4
5 OTHER RECEIVABLES				5
6 ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE				6
7 INVENTORY	109504			7
8 PREPAID EXPENSES				8
9 OTHER CURRENT ASSETS				9
10 DUE FROM OTHER FUNDS				10
11 TOTAL CURRENT ASSETS	1020329			11
FIXED ASSETS				
12 LAND	457400			12
12.01 ACCUMULATED DEPRECIATION				12.01
13 LAND IMPROVEMENTS	295805			13
13.01 ACCUMULATED DEPRECIATION	-223951			13.01
14 BUILDINGS	4519128			14
14.01 ACCUMULATED DEPRECIATION	-2773031			14.01
15 LEASEHOLD IMPROVEMENTS				15
15.01 ACCUMULATED AMORTIZATION				15.01
16 FIXED EQUIPMENT	2558752			16
16.01 ACCUMULATED DEPRECIATION	-1000659			16.01
17 AUTOMOBILES AND TRUCKS	61480			17
17.01 ACCUMULATED DEPRECIATION	-52605			17.01
18 MAJOR MOVABLE EQUIPMENT	3522764			18
18.01 ACCUMULATED DEPRECIATION	-2906593			18.01
19 MINOR EQUIPMENT DEPRECIABLE				19
19.01 ACCUMULATED DEPRECIATION				19.01
20 MINOR EQUIPMENT-NONDEPRECIABLE				20
21 TOTAL FIXED ASSETS	4458490			21
OTHER ASSETS				
22 INVESTMENTS				22
23 DEPOSITS ON LEASES				23
24 DUE FROM OWNERS/OFFICERS				24
25 OTHER ASSETS				25
26 TOTAL OTHER ASSETS				26
27 TOTAL ASSETS	5478819			27
LIABILITIES AND FUND BALANCES	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1	2	3	4
CURRENT LIABILITIES				
28 ACCOUNTS PAYABLE	262282			28
29 SALARIES, WAGES & FEES PAYABLE	271125			29
30 PAYROLL TAXES PAYABLE	307256			30
31 NOTES & LOANS PAYABLE (SHORT TERM)				31
32 DEFERRED INCOME				32
33 ACCELERATED PAYMENTS				33
34 DUE TO OTHER FUNDS	43977			34
35 OTHER CURRENT LIABILITIES				35
36 TOTAL CURRENT LIABILITIES	884640			36
LONG-TERM LIABILITIES				
37 MORTGAGE PAYABLE				37
38 NOTES PAYABLE				38
39 UNSECURED LOANS				39
40 LOANS FROM OWNERS .01 PRIOR TO 7/1/66 .02 ON OR AFTER 7/1/66				40
41 OTHER LONG TERM LIABILITIES				41
42 TOTAL LONG TERM LIABILITIES				42
43 TOTAL LIABILITIES	884640			43
CAPITAL ACCOUNTS				
44 GENERAL FUND BALANCE	4594179			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	4594179			51
52 TOTAL LIABILITIES AND FUND BALANCES	5478819			52

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
11/30/2010 12:17

190

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	3283540			1
2 NET INCOME (LOSS)	-1944135			2
3 TOTAL	1339405			3
4 ADDITIONS (CREDIT ADJUSTMENTS)	3254774			4
5				5
6				6
7				7
8				8
9				9
10 TOTAL ADDITIONS	3254774			10
11 SUBTOTAL	4594179			11
12 DEDUCTIONS (DEBIT ADJUSTMENTS)				12
13				13
14				14
15				15
16				16
17				17
18 TOTAL DEDUCTIONS				18
19 FUND BALANCE AT END OF PERIOD PER BALANCE SHEET	4594179			19

191
 PROVIDER NO. 5095901 WITHROW HOSPITAL
 PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05
 11/30/2010 12:17

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			2
4 SUBPROVIDER I			4
5 SWING BED - SNF			5
6 SKILLED NURSING FACILITY			6
7 NURSING FACILITY	11381275		7
8 OTHER LONG TERM CARE			8
9 TOTAL GENERAL INPATIENT CARE SERVICES	11381275		9
10 INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICES			10
11 INTENSIVE CARE UNIT			11
12 CORONARY CARE UNIT			12
13 BURN INTENSIVE CARE UNIT			13
14 SURGICAL INTENSIVE CARE UNIT			14
15 OTHER SPECIAL CARE (SPECIFY)			15
16 TOTAL INTENSIVE CARE TYPE INPATIENT HOSPITAL SERVICE			16
17 TOTAL INPATIENT ROUTINE CARE SERVICES	11381275		17
18 ANCILLARY SERVICES			18
19 OUTPATIENT SERVICES			19
20 HOME HEALTH AGENCY			20
21 AMBULANCE			21
22 CORF			22
23 ASC			23
24 HOSPICE			24
25 TOTAL PATIENT REVENUES	11381275		25

PART II - OPERATING EXPENSES

	1	2
26 OPERATING EXPENSES		10240844
27 ADD (SPECIFY)		
28		
29		
30		
31		
32		
33 TOTAL ADDITIONS		
34 DEDUCT (SPECIFY)		
35		
36		
37		
38		
39 TOTAL DEDUCTIONS		
40 TOTAL OPERATING EXPENSES		10240844

PROVIDER NO. 5095901 WITHROW HOSPITAL
PERIOD FROM 07/01/2009 TO 06/30/2010

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

VERSION: 2008.05 192
11/30/2010 12:17

STATEMENT OF REVENUES AND EXPENSES

WORKSHEET G-3

DESCRIPTION		
1 TOTAL PATIENT REVENUES	11381275	1
2 LESS - CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	3156246	2
3 NET PATIENT REVENUES	8225029	3
4 LESS - TOTAL OPERATING EXPENSES	10240844	4
5 NET INCOME FROM SERVICE TO PATIENTS	-2015815	5
6 CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		6
7 INCOME FROM INVESTMENTS		7
8 REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE		8
9 REVENUE FROM TELEVISION AND RADIO SERVICE		9
10 PURCHASE DISCOUNTS		10
11 REBATES AND REFUNDS OF EXPENSES		11
12 PARKING LOT RECEIPTS		12
13 REVENUE FROM LAUNDRY AND LINEN SERVICE		13
14 REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	168	14
15 REVENUE FROM RENTAL OF LIVING QUARTERS		15
16 REV FROM SALE OF MED & SURG SUPP TO OTHER THAN PATIENTS		16
17 REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS		17
18 REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS		18
19 TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		19
20 REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		20
21 RENTAL OF VENDING MACHINES		21
22 RENTAL OF HOSPITAL SPACE	71230	22
23 GOVERNMENTAL APPROPRIATIONS		23
24 MISCELLANEOUS	282	24
25 TOTAL OTHER INCOME	71680	25
26 TOTAL	-1944135	26
27		27
28		28
29		29
30 TOTAL OTHER EXPENSES		30
31 NET INCOME (OR LOSS) FOR THE PERIOD	-1944135	31



STATE OF WEST VIRGINIA
DEPARTMENT OF HEALTH AND HUMAN RESOURCES

Earl Ray Tomblin
Governor

Bureau for Behavioral Health and Health Facilities
350 Capitol Street, Room 350
Charleston, West Virginia 25301
Telephone: (304) 558-0627 Fax: (304) 558-2230

Michael J. Lewis, M.D., Ph.D.
Cabinet Secretary

M E M O R A N D U M

To: Vickie Jones, Commissioner
Bureau for Behavioral Health and Health Facilities

From: Jennifer Jarrell, Accountant IV
Bureau for Behavioral Health and Health Facilities

Date: June 17, 2011

Subj: Medicaid Rates for Fiscal Year Ending 2012

Attached is the rate schedule for the state owned health care facilities for fiscal year ending June 30, 2012. The enhanced FMAP ends June 30, 2011 and the rate goes back to .7324 on July 1, 2011. The rate then changes to .7262 beginning October 1, 2011. These changes are detailed on the attached rate schedule.

If you have any questions, do not hesitate to contact me at 356-4803 or email me at Jennifer.L.Jarrell@wv.gov.

Attachment

cc:	Debra Cook Craig Richards Nancy Atkins, Commissioner for BMS Nora McQuain, BMS Tina Bailes, BMS Kelly Johnson, BMS Betty Jo Scarberry, BCF Sue Buster, BCF Anita M. Hayes, BCF Terri J. Cook, BCF Tammy Pritt-Jones, BCF	Maria Carr, Hopemont Betsy Strawser, Hopemont Linda Dailey, Lakin Hospital Carol Staats, Lakin Hospital Carol Merrill, Manchin Health Care Linda Pruitte, Manchin Health Care Angela Booker, Withrow Hospital Carla Parent, Withrow Hospital Walt Garrett, Welch Community Johnny Brant, Welch Community
-----	--	---

DEPARTMENT OF HEALTH & HUMAN RESOURCES
 Long Term Care Facilities
 Fiscal Year 2012 Medicaid Interim Rates
 As of July 1, 2011

	GROSS CHARGE RATE	MEDICAID INTERIM RATE	MEDICAID CONTRACTUAL ALLOWANCE	FFP RATE PAYMENT
FACILITY CHARGE RATES - July 1, 2011 to September 30, 2011				(0.7324)
Hopemont	\$250.00	\$225.00	\$25.00	\$164.79
Lakin	\$450.00	\$275.00	\$175.00	\$201.41
Manchin	\$215.00	\$190.00	\$25.00	\$139.16
Withrow	\$450.00	\$360.00	\$90.00	\$263.66
Welch	\$205.00	\$180.00	\$25.00	\$131.83
FACILITY CHARGE RATES - October 1, 2011 to June 30, 2012				(0.7262)
Hopemont	\$250.00	\$225.00	\$25.00	\$163.40
Lakin	\$450.00	\$275.00	\$175.00	\$199.71
Manchin	\$215.00	\$190.00	\$25.00	\$137.98
Withrow	\$450.00	\$360.00	\$90.00	\$261.43
Welch	\$205.00	\$180.00	\$25.00	\$130.72



State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street East
Post Office Box 50130
Charleston, WV 25305-0130

Purchase Order

PURCHASE ORDER NO.

BHS90044

PAGE

1

BLANKET RELEASE

CHANGE ORDER

CORRECT PURCHASE ORDER NUMBER
MUST APPEAR ON ALL PACKAGES,
INVOICES, AND SHIPPING PAPERS.
QUESTIONS CONCERNING THIS PUR-
CHASE ORDER SHOULD BE DIRECTED
TO THE BUYER AS NOTED BELOW.

SEE REVERSE SIDE FOR
TERMS AND CONDITIONS

INVOICE TO

HEALTH AND HUMAN RESOURCES
BBH/HF
ROOM 350
350 CAPITOL STREET
CHARLESTON, WV

25301-3702

VENDOR

*709041713 304-346-0441
ARNETT & FOSTER PLLC
PO BOX 2629

CHARLESTON WV 25329

SHIP TO

AGENCY COPY

HEALTH AND HUMAN RESOURCES
BBH/HF
ROOM 350
350 CAPITOL STREET
CHARLESTON, WV

25301-3702 304-558-3672

DATE PRINTED		TERMS OF SALE		FEIN/SSN		FUND		
11/05/2008		NET 30		550486667		FIMS		
SHIP VIA		F.O.B.		FREIGHT TERMS		ACCOUNT NUMBER		
BEST WAY		DESTINATION		PREPAID		F18881 --		
LINE	QUANTITY	UOP	VENDOR ITEM NO		UNIT PRICE	AMOUNT		
	DELIVERY DATE	CAT. NO	ITEM NUMBER					
			CONTRACT					
			THE VENDOR, ARNETT & FOSTER, P.L.L.C., AGREES TO ENTER WITH THE AGENCY, WV DEPARTMENT OF HEALTH AND HUMAN RESOURCES, INTO A CONTRACT TO PROVIDE ACCOUNTING SERVICES FOR BBH/HF ROOM 350, 350 CAPITOL STREET, CHARLESTON, WV 25301-3702 PER THE SPECIFICATIONS, TERMS AND CONDITIONS, BID REQUIREMENTS, ADDENDUM NO. 1 DATED 10/1/2008, ADDENDUM NO. 2 DATED 10/8/2008, AND THE VENDOR'S BID DATED 10/21/2008 INCORPORATED HEREIN BY REFERENCE AND MADE A PART OF HEREOF.					
0001	1	YR	946-10		72,500.00000	72,500.00		
11/01/2008		ACCOUNTING SERVICES						
CONTRACT TO OBTAIN THE SERVICES OF A CERTIFIED PUBLIC ACCOUNTING FIRM WITH HEALTHCARE FINANCIAL MANAGEMENT EXPERIENCE TO PROVIDE TECHNICAL ASSISTANCE								
F APPROVAL AS TO FORM IS REQUIRED BY ATTORNEY GENERAL, CHECK HERE <input checked="" type="checkbox"/>						72,500.00		
						TOTAL		

RECEIVED
NOV 7 7:30
OFFICE OF THE PURCHASING DIVISION

PURCHASING DIVISION
CERTIFIED ENCUMBERED

NOV 6 2008

Beverly Toler
72,500.00

F APPROVAL AS TO FORM IS REQUIRED BY ATTORNEY GENERAL, CHECK HERE ☒

APPROVED AS TO FORM BY

ROBERTA WAGNER

304-558-0067

BY



State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street East
Post Office Box 50130
Charleston, WV 25305-0130

Purchase Order

PURCHASE ORDER NO.
BHS90044

PAGE	196
2	

BLANKET RELEASE

CORRECT PURCHASE ORDER NUMBER
MUST APPEAR ON ALL PACKAGES,
INVOICES, AND SHIPPING PAPERS.
QUESTIONS CONCERNING THIS PUR-
CHASE ORDER SHOULD BE DIRECTED
TO THE BUYER AS NOTED BELOW.

CHANGE ORDER

SEE REVERSE SIDE FOR
TERMS AND CONDITIONS

I N V O I C E T O	HEALTH AND HUMAN RESOURCES
	BBH/HF
	ROOM 350
	350 CAPITOL STREET
	CHARLESTON, WV
25301-3702	

V E N D O R	*709041713	304-346-0441
	ARNETT & FOSTER PLLC	
	PO BOX 2629	
	CHARLESTON WV	25329

S H I P T O	HEALTH AND HUMAN RESOURCES
	BBH/HF
	ROOM 350
	350 CAPITOL STREET
	CHARLESTON, WV
25301-3702	
304-558-3672	

DATE PRINTED		TERMS OF SALE		FEIN/SSN		FUND	
11/05/2008		NET 30		550486667		FIMS	
SHIP VIA		F.O.B		FREIGHT TERMS		ACCOUNT NUMBER	
BEST WAY		DESTINATION		PREPAID		F18881	
LINE	QUANTITY	UOP	VENDOR ITEM NO	UNIT PRICE	AMOUNT		
	DELIVERY DATE	CAT NO	ITEM NUMBER				
TO THE DEPARTMENT OF HEALTH AND HUMAN RESOURCES, BUREAU FOR BEHAVIORAL HEALTH AND HEALTH FACILITIES, OFFICE OF HEALTH FACILITIES PER THE ATTACHED SPECIFICATIONS.							
CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICES SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.							
BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THIS CONTRACT IS AUTOMATI- CALLY NULL AND VOID, AND IS TERMINATED WITHOUT FURTHER ORDER.							
LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE ON 11/1/2008 AND EXTENDS FOR A PERIOD OF ONE (1) YEAR OR UNTIL SUCH "REASONABLE TIME" THEREAFTER AS IS NECESSARY TO OBTAIN A NEW CONTRACT OR RENEW THE ORIGINAL CONTRACT. THE "REASONABLE TIME" PERIOD SHALL NOT EXCEED TWELVE (12) MONTHS. DURING THIS "REASONABLE TIME" THE VENDOR MAY TERMINATE THIS CONTRACT FOR ANY REASON UPON GIVING THE DIRECTOR OF PURCHASING THIRTY (30) DAYS WRITTEN NOTICE.							
F APPROVAL AS TO FORM IS REQUIRED BY ATTORNEY GENERAL, CHECK HERE <input type="checkbox"/>							
							TOTAL

APPROVED AS TO FORM BY

BY

PURCHASING DIVISION AUTHORIZED SIGNATURE



State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street East
Post Office Box 50130
Charleston, WV 25305-0130

Purchase Order

PURCHASE ORDER NO.
BHS90044

PAGE
3

BLANKET RELEASE

CHANGE ORDER

CORRECT PURCHASE ORDER NUMBER
MUST APPEAR ON ALL PACKAGES,
INVOICES, AND SHIPPING PAPERS.
QUESTIONS CONCERNING THIS PUR-
CHASE ORDER SHOULD BE DIRECTED
TO THE BUYER AS NOTED BELOW.

SEE REVERSE SIDE FOR
TERMS AND CONDITIONS

I N V O I C E T O	HEALTH AND HUMAN RESOURCES
	BBH/HF
	ROOM 350
	350 CAPITOL STREET
	CHARLESTON, WV
25301-3702	

V E N D O R	*709041713	304-346-0441
	ARNETT & FOSTER PLLC	
	PO BOX 2629	
	CHARLESTON WV	25329

S H I P T O	HEALTH AND HUMAN RESOURCES
	BBH/HF
	ROOM 350
	350 CAPITOL STREET
	CHARLESTON, WV
25301-3702	
304-558-3672	

DATE PRINTED	TERMS OF SALE	FEIN/SSN	FUND
11/05/2008	NET 30	550486667	FIMS
SHIP VIA	F.O.B.	FREIGHT TERMS	ACCOUNT NUMBER
BEST WAY	DESTINATION	PREPAID	P18881 --
LINE	QUANTITY	UOP	VENDOR ITEM NO
	DELIVERY DATE	CAT. NO.	ITEM NUMBER

UNLESS SPECIFIC PROVISIONS ARE STIPULATED IN THIS
CONTRACT DOCUMENT, THE TERMS, CONDITIONS, AND PRICING
SET HEREIN ARE FIRM FOR THE LIFE OF THE CONTRACT.

RENEWAL: THIS CONTRACT MAY BE RENEWED UPON THE MUTUAL
WRITTEN CONSENT OF THE SPENDING UNIT AND VENDOR,
SUBMITTED TO THE DIRECTOR OF PURCHASING THIRTY (30)
DAYS PRIOR TO THE EXPIRATION DATE. SUCH RENEWAL SHALL
BE IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE
ORIGINAL CONTRACT AND SHALL BE LIMITED TO TWO (2) ONE
(1) YEAR PERIODS.

PURCHASING CARD ACCEPTANCE: THE STATE OF WEST VIRGINIA
CURRENTLY UTILIZES A VISA PURCHASING CARD PROGRAM WHICH
IS ISSUED THROUGH A BANK. THE SUCCESSFUL VENDOR
MUST ACCEPT THE STATE OF WEST VIRGINIA VISA PURCHASING
CARD FOR PAYMENT OF ALL ORDERS PLACED BY ANY STATE
AGENCY AS A CONDITION OF AWARD.

IF APPROVAL AS TO FORM IS REQUIRED BY ATTORNEY GENERAL, CHECK HERE ☐

TOTAL

APPROVED AS TO FORM BY

BY

PURCHASING DIVISION AUTHORIZED SIGNATURE

BID SCHEDULE SHEET

The price(s) quoted in the vendor's Quotation will not be subject to any increase and will be considered firm for the life of the contract. Unit costs shall be firm and include all costs in the bid response. Bidder is to provide an all-inclusive price for each service/tasks to be provided as requested in Section 2.2.

A. The vendor shall provide technical assistance and in-service training as follows:

General Administrative Services		All-Inclusive Cost / Task
1.	General accounting/technical assistance for healthcare facilities.	<u>2,000</u>
2.	Medicare and Medicaid cost accounting and statistical methods for reporting purposes.	<u>2,000</u>
3.	In-service training - a minimum of three (3) per year, two (2) day sessions or as requested by BHHF, at locations designated by OHF.	<u>5,000</u>
Total "Task A"		<u>9,000</u>

B. The vendor will provide technical assistance in compiling the accounting documents necessary to complete the cost reports for:

Facility		All-Inclusive Cost / Task
1.	Hopemont Hospital	<u>2,000</u>
2.	Lakin Hospital	<u>2,000</u>
3.	Pinecrest Hospital	<u>0,000</u>
Total "Task B"		<u>6,000</u>

C. The vendor will review the completed cost reports for:

Facility		All-Inclusive Cost / Task
1.	Hopemont Hospital	<u>2,500</u>
2.	Lakin Hospital	<u>2,500</u>
3.	John Manchin Sr. Health Care Center	<u>2,500</u>
4.	Pinecrest Hospital	<u>2,500</u>
Total "Task C"		<u>10,000</u>

D. The vendor shall provide technical assistance for maximizing reimbursement from third party payers. The vendor's services will include the following:

D-1: Assisting the Department with modifying and/or updating each facility's routine, professional, and ancillary services fee schedule (except Welch Community Hospital, Mildred Mitchell-Bateman Hospital, and William R. Sharpe, Jr. Hospital). All changes must be made in accordance with Medicare and Medicare principles.

Facility		All-Inclusive Cost / Task
1.	Hopemont Hospital	<u>1,200</u>
2.	Lakin Hospital	<u>1,200</u>
3.	John Manchin Sr. Health Care Center	<u>1,200</u>
4.	Pinecrest Hospital	<u>1,200</u>
Total "Task D-1"		<u>4,800</u>

D-2: Provide technical assistance to update each facility's billing and collections procedures (except Welch Community Hospital, Mildred Mitchell-Bateman Hospital, and William R. Sharpe, Jr. Hospital). All procedures must be in accordance with Medicare and Medicaid principles.

Facility		All-Inclusive Cost / Task
1.	Hopemont Hospital	<u>1,200</u>
2.	Lakin Hospital	<u>1,200</u>
3.	John Manchin Sr. Health Care Center	<u>1,200</u>
4.	Pinecrest Hospital	<u>1,200</u>
Total "Task D-2"		<u>4,800</u>

E. Provide technical assistance in setting the following LTC facility's Medicaid rates:

Facility		All-Inclusive Cost / Task
1.	Hopemont Hospital	<u>1,250</u>
2.	Lakin Hospital	<u>1,250</u>
3.	John Manchin Sr. Health Care Center	<u>1,250</u>
4.	Pinecrest Hospital	<u>1,250</u>
5.	Welch Community Hospital	<u>1,250</u>
Total "Task E"		<u>6,250</u>

F. Provide technical expertise to maximize the Disproportionate Share Hospital reimbursement:

Facility		All-Inclusive Cost / Task
1.	Welch Community Hospital	<u>6,500</u>
2.	William R. Sharpe, Jr. Hospital	<u>6,500</u>
3.	Mildred Mitchell-Bateman Hospital	<u>6,500</u>
Total 'Task F'		<u>19,500</u>

SUB-TOTAL OF A, B, C, D-1, D-2, E & F :	\$ 60,350
---	-----------

**HOURLY RATE FOR OPTIONAL ADDITIONAL SERVICES THAT MAY BE REQUESTED
ANCILLARY TO THE CONTRACT SCOPE OF WORK AND AGENCY REQUIREMENTS**

<u>Classification</u>	<u>Maximum Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Partner/Member	<u>15</u>	<u>295</u>	<u>4,425</u>
Manager	<u>15</u>	<u>215</u>	<u>3,225</u>
Supervisor	<u>15</u>	<u>150</u>	<u>2,250</u>
Staff	<u>15</u>	<u>85</u>	<u>1,275</u>
Clerical	<u>15</u>	<u>65</u>	<u>975</u>
Total Cost for Estimated Additional Services			<u>12,150</u>

NOT TO EXCEED GRAND TOTAL OF A, B, C, D, E, & F and ESTIMATED ADDITIONAL SERVICES FOR A ONE YEAR PERIOD:	\$ 72,500
---	-----------

Basis of Award:

The vendor, who meets all of the mandatory requirements for experience, and submits the lowest bid, will be awarded the contract.

Vendor: ARNETT & Foster, P.L.L.C.Date: 10/21/2008Signatory: [Signature]Printed Name Jon Keith Hutcherson



State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street East
Post Office Box 50130
Charleston, WV 25305-0130

Purchase Order

PURCHASE ORDER NO.
BHS90044

PAGE

BLANKET RELEASE

CORRECT PURCHASE ORDER NUMBER
MUST APPEAR ON ALL PACKAGES,
INVOICES, AND SHIPPING PAPERS.
QUESTIONS CONCERNING THIS PUR-
CHASE ORDER SHOULD BE DIRECTED
TO THE BUYER AS NOTED BELOW.

CHANGE ORDER

SEE REVERSE SIDE FOR
TERMS AND CONDITIONS

I N V O I C E T O	HEALTH AND HUMAN RESOURCES
	BBH/HF
	ROOM 350
	350 CAPITOL STREET
	CHARLESTON, WV
25301-3702	

V E N D O R	*709041713	304-346-0441
	ARNETT & FOSTER PLLC	
	PO BOX 2629	
	CHARLESTON WV	25329

S H I P T O	HEALTH AND HUMAN RESOURCES
	BBH/HF
	ROOM 350
	350 CAPITOL STREET
	CHARLESTON, WV
25301-3702	
304-558-3672	

DATE PRINTED		TERMS OF SALE		FEIN/SSN		FUND	
11/05/2008		NET 30		550486667		FIMS	
SHIP VIA		F.O.B.		FREIGHT TERMS		ACCOUNT NUMBER	
BEST WAY		DESTINATION		PREPAID		P18881 --	
LINE	QUANTITY	UOP	VENDOR ITEM NO.		UNIT PRICE	AMOUNT	
	DELIVERY DATE	CAT NO.	ITEM NUMBER				
			RECEIPT TICKET FOR PURCHASE ORDER			BHS90044	
LINE	CATNO	ITEM NUMBER	DESCRIPTION			QTY	DATE
0001		946-10	ACCOUNTING SERVICES				
SIGNATURE			DATE				
							TOTAL

IF APPROVAL AS TO FORM IS REQUIRED BY ATTORNEY GENERAL, CHECK HERE ☐

APPROVED AS TO FORM BY
ASSISTANT ATTORNEY GENERAL

BY _____
PURCHASING DIVISION AUTHORIZED SIGNATURE