

AMENDED FINANCIAL REPORT  
(Medical Assistance Program of the  
Department of Human Services,  
Commonwealth of Pennsylvania)

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Forbes Regional Hospital  
Report Period July 1, 2010 – June 30, 2011

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May 2019



Commonwealth of Pennsylvania  
Department of the Auditor General  
Eugene A. DePasquale • Auditor General

## TABLE OF CONTENTS

	<u>PAGE</u>
Letter from the Auditor General .....	1
Amended Adjustment Report .....	4
Amended MA-336 Cost Report	
Amended Worksheet S-1 – Determination of PA MA Reimbursable Costs .....	8
Amended Worksheet S-2 – Statistical Data .....	10
Amended Worksheet A-1 – Reclassification and Adjustment of Trial Balance of Expenses .....	12
Amended Worksheet B-1 – Statistical Basis .....	16
Amended Worksheet B-2 – Allocation of General Service Costs .....	32
Amended Worksheet B-3 – Allocation of Capital-Related Costs .....	50
Amended Worksheet C-1 – Computation of Ratio of Departmental Charges to Total Charges .....	66
Amended Worksheet C-2 – Computation of PA MA Inpatient Care Costs .....	69
Amended Worksheet C-3 – Computation of PA MA Psychiatric Inpatient Care Costs .	72
Amended Worksheet C-5– Computation of PA MA Capital Costs Buildings and Fixtures .....	74
Amended Worksheet C-6 – Computation of PA MA Medical Education Costs .....	76
Amended Worksheet C-7 – Computation of PA MA Rehabilitation Unit Inpatient Care Costs .....	78
Right of Appeal From Costs Disallowance .....	80
Report Distribution .....	81



**Commonwealth of Pennsylvania  
Department of the Auditor General  
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**EUGENE A. DePASQUALE  
AUDITOR GENERAL**

April 2, 2019

Mr. Andrew Tisch  
Manager of Reimbursement  
Allegheny Health Network  
30 Isabella Street, Suite 300  
Pittsburgh, Pennsylvania 15212

Dear Mr. Tisch:

At the request of the Department of Human Services, we have performed the procedures enumerated below on the submitted cost report (Form MA-336) of Forbes Regional Hospital for the fiscal year ended June 30, 2011. The purpose of these procedures was to certify the costs detailed in the facility's submitted MA-336 cost report. The results of these procedures are detailed below and in the adjustments section of our issued final amended MA-336 cost report. The DHS will use our final amended MA-336 cost report to set the Medical Assistance reimbursement rate for this facility which includes a new Medical Rehab Unit.

Our engagement was limited to the procedures outlined below and was not conducted, nor was it required to be, in accordance with auditing or attestation standards issued by the American Institute of Certified Public Accountants (AICPA) or the Comptroller General of the United States.

Forbes Regional Hospital (the facility) is responsible for maintaining financial records supporting the costs, charges, and days included in the facility's submitted MA-336 cost report. The DHS is responsible for the reliability of the data generated from the Provider Reimbursement and Operations Management Information System (PROMISe™).<sup>1</sup>

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<sup>1</sup> PROMISe™ is a Web-based application for registered providers. PROMISe™ is a HIPAA-compliant claims processing and management information system. PROMISe™ is a single system that processes human services claims and manages information for numerous commonwealth human services programs. PROMISe™ incorporates claims processing and information management activities of the DHS' Office of Medical Assistance Programs, Mental Health and Substance Abuse Services and Developmental Programs. In addition, PROMISe™ processes some claims for the Departments of Aging and Education. Source: <http://dhs.pa.gov/learnaboutdhs/dpwonlineservices/> accessed 2/13/19.

We performed the following DHS-requested procedures which resulted in the associated adjustments and/or no adjustments, as noted.

1. Compared total paid MA days, MA charges, and MA discharges for the Diagnostic Related Groupings (DRG), the Psychiatric Unit, and the new Medical Rehab Unit detailed on Forbes Regional Hospital's submitted MA-336 Cost Report to the actual data supplied in the Cost Settlement Report dated February 1, 2019 and provided by the DHS from the Provider Reimbursement and Operations Management Information System (PROMISe™).
  - We determined adjustments were warranted as a result of this procedure; therefore, the final amended cost report includes the actual paid MA days, MA charges, and MA discharges for the DRG, Psychiatric Unit, and new Medical Rehab Unit detailed in the Cost Settlement Report dated February 1, 2019, as provided by the DHS from the Provider Reimbursement and Operations Management Information System (PROMISe™). (See adjustments #1, #2, #6, #7, and #8 on the Amended Adjustment Report pg. 4.)
2. Compared total costs and total charges included in the facility's submitted MA-336 Cost Report to the total costs and total charges included in the facility's trial balance.
  - We determined an adjustment was warranted as a result of this procedure; therefore, the final amended cost report includes the total costs and total charges detailed in the facility's final accepted Medicare Cost Report and support documentation. (See adjustment #3 on the Amended Adjustment Report pg. 4.)
3. Compared the number of beds available, number of bed days, and total inpatient days included in the facility's submitted MA-336 Cost Report to the corresponding numbers included in the facility's final accepted Medicare Cost Report.
  - No adjustments were warranted as a result of this procedure.
4. Compared the cost allocation statistics for the new Medical Rehab Unit, and in total, included on the facility's submitted MA-336 Cost Report to the cost allocation statistics included in the facility's final accepted Medicare Cost Report and the facility's documentation on statistics.
  - We determined differences existed in the Employee Benefit Statistic as a result of this procedure, and our final amended MA-336 cost report includes the numbers as detailed in the facility's supporting statistic documentation. (See adjustment # 4 on the Amended Adjustment Report pg. 4.)
5. Determined whether any costs were included in the facility's submitted MA-336 Cost Report "Capital Costs-Bldg" cost center for the new Medical Rehab Unit. Such costs are nonallowable per Chapter 1163, Subchapter B, 1163.453.
  - We determined such nonallowable costs were included in the facility's submitted MA-336 Cost Report "Capital Costs-Bldg" cost center for the new

Medical Rehab Unit as a result of this procedure; therefore, these costs were excluded from our final amended MA-336 Cost Report. (See adjustment # 5 on the Amended Adjustment Report pg. 4.)

We also performed procedures in addition to those requested by the DHS to attempt to determine the reliability of paid MA days, MA charges, and MA discharges data included in the DHS' PROMISE™ Cost Settlement Reports. We considered the evaluation of this data to be necessary to certify the costs detailed in the facility's submitted MA-336 cost report.

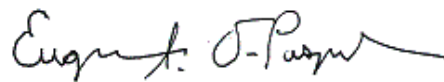
Based on the results of those procedures, and as communicated to DHS management, while we concluded that data related to paid MA charges as detailed in PROMISE™ were reliable, we concluded that the actual paid MA days and MA discharges data detailed in the PROMISE™ Cost Settlement Report, dated February 1, 2019, is of undetermined reliability. However, the DHS confirmed that, for their purposes and use of our issued amended MA-336 cost reports, it was not necessary for us to conduct any further procedures to attempt to determine the reliability of that data, such as comparing data in the PROMISE™ system to supporting source documents at the facility. Therefore, users of this report should take into consideration that the evidence upon which we relied, at the DHS' request to calculate paid MA days and MA discharges, is of undetermined reliability.

Based on the results of the procedures noted above, except for the effects, if any, of the matter described in the preceding paragraph, we certify that the facility's reasonable costs of providing inpatient hospital care under the Commonwealth's Medical Assistance Program as detailed in the final amended MA-336 cost report are accurately stated in all material respects.

This report is intended solely for the information and use of the DHS to set the Medical Assistance reimbursement rate for this new facility, and is not intended to be, and should not be, used by anyone other than the specified party.

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Allegheny Health Network.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

Eugene A. DePasquale  
Auditor General

AMENDED ADJUSTMENT REPORT

PROVIDER NAME AND ADDRESS:

Forbes Regional Hospital  
2570 Haymaker Road  
Monroeville, Pennsylvania 15146

PROVIDER NO.:

1007277200082  
1007277200085  
1007277200109  
PERIOD: 7/1/10 to 6/30/11

REPORT REFERENCE				ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED PER SUBMITTED COST REPORT	INCREASE (DECREASE)	ADJUSTED TOTAL PER AMENDED COST REPORT
FORM	SCHEDULE	LINE	COLUMN					
MA-336	S-2	4	1	1	<p>Inpatient Statistics MA Days</p> <p>General Care Unit Psychiatric Unit MRU</p> <p>To adjust the reported MA Days to the paid MA Days per the Cost Settlement Report, dated 2/1/19.</p> <p>DHS 1163, Subchapter A, 1163.51 DHS 1151.41 DHS 1163, Subchapter B, 1163.451</p>	1,108.0	2,904.0	4,012.0
			10			584.0	13.0	597.0
			12			49.0	185.0	234.0
MA-336	S-2	10	9	2	<p>MA Discharges</p> <p>PA MA Discharges - DRG PA MA Discharges - Psychiatric PA MA Discharges - MRU</p> <p>To adjust the reported MA Discharges to the paid MA Discharges per the Cost Settlement Report, dated 2/1/19.</p> <p>DHS 1163, Subchapter A, 1163.51 DHS 1151.41 DHS 1163, Subchapter B, 1163.451</p>	266.0	462.0	728.0
			10			92.0	2.0	94.0
						4.0	14.0	18.0
MA-336	A-1	54 55	8	3	<p>A-1 Cost Adjustment</p> <p>Cardiac Cath Lab Electrophysiology Total</p> <p>To reclass costs from Cardiac Cath Lab to Electrophysiology for proper cost reporting purposes.</p> <p>DHS 1163, Subchapter A, 1163.51</p>	\$1,527,989	(\$710,740)	\$817,249
						(\$570,604)	\$710,740	\$140,136
							\$0	

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FORM	SCHEDULE	LINE	COLUMN					
MA-336	B-1	4.6	3	4	B-1 Statistical Adjustment			
		5			Other Admin. and General Maintenance and Repair	\$4,890,313	(\$768,791)	\$4,121,522
		6			Operation of Plant	\$2	(\$2)	\$0
		9			Dietary	\$1,094,833	(\$40,937)	\$1,053,896
		10			Cafeteria	\$588,810	\$16,315	\$605,125
		12			Nursing Administration	\$729,818	\$15,657	\$745,475
		15			Medical Records Library	\$1,181,212	(\$140)	\$1,181,072
		22			Intern Resident Approved Program	\$128,687	(\$128,687)	\$0
		26			General Routine Care	\$1,285,241	\$56,565	\$1,341,806
		28			ICU	\$13,993,940	\$800,429	\$14,794,369
		31			Cardiovascular ICU	\$1,794,480	(\$635)	\$1,793,845
		34			Med Rehab Unit	\$1,118,818	(\$1,101)	\$1,117,717
		37			Operating Room	\$1,273,963	(\$40)	\$1,273,923
		40			Delivery Room	\$3,843,729	(\$44)	\$3,843,685
		42			Radiology-Diagnostic	\$1,054,692	(\$1,151)	\$1,053,541
		44			CT Scan	\$2,237,377	\$49	\$2,237,426
		47			Radioisotope	\$476,256	\$250	\$476,506
		48			Laboratory	\$264,152	\$227	\$264,379
		51			Respiratory Therapy	\$2,188,963	\$626,361	\$2,815,324
		53			Electrocardiology	\$1,515,584	(\$520)	\$1,515,064
		54			Cardiac Cath Lab	\$795,385	\$79	\$795,464
		55			Electrophysiology	\$955,949	(\$235,851)	\$720,098
		67			Emergency Room	\$0	\$235,812	\$235,812
		85			Physicians Private Offices	\$3,595,267	\$31,349	\$3,626,616
		89			Parking Services	\$855,646	\$87,331	\$942,977
		90			Meal on Wheels	\$356,152	(\$213)	\$355,939
				Total	\$28,664	\$794	\$29,458	
						\$693,106		
					To adjust Employee Benefit statistics for proper cost reporting purposes.			
					DHS 1163, Subchapter A, 1163.51			
MA-336	C-2	34	1	5	C-2 Cost Adjustment			
					Medical Rehab Unit	\$3,711,667	(\$222,702)	\$3,488,965
					To delete non allowable Capital Costs on Buildings for new Medical Rehab Unit.			
					DHS 1163, Subchapter B, 1163.453			

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PERIOD: 7/1/10 to 6/30/11

REPORT REFERENCE				ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED PER SUBMITTED COST REPORT	INCREASE (DECREASE)	ADJUSTED TOTAL PER AMENDED COST REPORT
FORM	SCHEDULE	LINE	COLUMN					
MA-336	C-2	26	9	6	Charge Adjustment DRG MA Charges			
		27			General Routine Care	\$827,999	\$1,058,042	\$1,886,041
		28			Nursery	\$11,823	\$15,108	\$26,931
		29			ICU	\$255,973	\$327,090	\$583,063
		31			NICU	\$4,860	\$6,210	\$11,070
		37			Cardiovascular ICU	\$113,073	\$144,488	\$257,561
		38			Operating Room	\$730,441	\$933,379	\$1,663,820
		39			G.I. Lab	\$66,863	\$85,439	\$152,302
		40			Recovery Room	\$38,680	\$49,426	\$88,106
		41			Delivery Rm and Labor Rm	\$36,452	\$46,579	\$83,031
		43			Anesthesiology	\$214,871	\$274,568	\$489,439
		43			Radiology-Diagnostic	\$170,673	\$218,091	\$388,764
		44			Vascular Lab	\$114,586	\$146,421	\$261,007
		45			CT Scan	\$544,860	\$696,238	\$1,241,098
		47			MRI	\$83,224	\$106,346	\$189,570
		48			Radioisotope	\$46,317	\$59,185	\$105,502
		49			Laboratory	\$670,377	\$856,627	\$1,527,004
		50			Blood Storing	\$78,356	\$100,126	\$178,482
		51			Intravenous Therapy	\$64,902	\$82,934	\$147,836
		52			Respiratory Therapy	\$478,193	\$611,049	\$1,089,242
		53			Physical Therapy	\$93,219	\$119,118	\$212,337
		54			Electrocardiology (EKG)	\$150,362	\$192,137	\$342,499
		55			Cardiac Cath Lab	\$186,184	\$237,911	\$424,095
		57			Electrophysiology	\$186,349	\$238,122	\$424,471
		59			Medical Supplies Charged to Patients	\$54,745	\$69,955	\$124,700
		60			Drugs Charged to Patients	\$821,100	\$1,049,226	\$1,870,326
		63			Renal Dialysis	\$6,456	\$8,250	\$14,706
67	Clinic	\$4,228	\$5,403	\$9,631				
	Emergency Room	\$393,988	\$503,449	\$897,437				
	Total	\$6,449,154	\$8,240,917	\$14,690,071				
	<p>To adjust the MA Inpatient Charges to the paid MA Inpatient Charges per the Cost Settlement Report, dated 2/1/19. The MA Inpatient Charges are allocated on a proportionate basis as developed from the submitted MA Inpatient Charges.</p> <p>DHS 1163, Subchapter A, 1163.51</p>							



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1007277200109  
PERIOD: 7/1/10 to 6/30/11

REPORT REFERENCE				ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED PER SUBMITTED COST REPORT	INCREASE (DECREASE)	ADJUSTED TOTAL PER AMENDED COST REPORT
FORM	SCHEDULE	LINE	COLUMN					
MA-336	C-3	35	3	7	Charge Adjustment Psychiatric MA Charges			
					Psychiatric Unit	\$481,865	\$20,926	\$502,791
					Operating Room	\$4,950	\$215	\$5,165
					Recovery Room	\$1,430	\$62	\$1,492
					Anesthesiology	\$2,336	\$101	\$2,437
					Radiology Diagnostic	\$3,422	\$149	\$3,571
					CT Scan	\$21,000	\$912	\$21,912
					MRI	\$5,523	\$240	\$5,763
					Laboratory	\$134,253	\$5,830	\$140,083
					Blood Storing	\$951	\$41	\$992
					Physical Therapy	\$442	\$19	\$461
					Electrocardiology	\$14,113	\$613	\$14,726
					Medical Supplies Charged to Patients	\$252	\$11	\$263
					Drugs Charged to Patients	\$39,456	\$1,713	\$41,169
					Emergency Room	\$64,016	\$2,780	\$66,796
	Total	\$774,009	\$33,612	\$807,621				
				To adjust the MA Psychiatric Inpatient Charges to the paid MA Psychiatric Inpatient Charges per the Cost Settlement Report, dated 2/1/19. The MA Psychiatric Inpatient Charges are allocated on a proportionate basis as developed from the submitted MA Psychiatric Inpatient Charges.				
				DHS 1151.41				
MA-336	C-7	34	3	8	Charge Adjustment MRU MA Charges			
					Med Rehab Unit	\$40,278	\$114,756	\$155,034
					Radiology Diagnostic	\$407	\$1,160	\$1,567
					CT Scan	\$1,750	\$4,986	\$6,736
					Laboratory	\$1,959	\$5,581	\$7,540
					Respiratory Therapy	\$1,853	\$5,279	\$7,132
					Physical Therapy	\$60,772	\$173,147	\$233,919
					Medical Supplies Charged to Patients	\$1,275	\$3,633	\$4,908
					Drugs Charged to Patients	\$4,793	\$13,656	\$18,449
					Total	\$113,087	\$322,198	\$435,285
				To adjust the MA Medical Rehab Inpatient Charges to the paid MA Medical Rehab Inpatient Charges per the Cost Settlement Report, dated 2/1/19. The MA Medical Rehab Inpatient Charges are allocated on a proportionate basis as developed from the submitted MA Medical Rehab Inpatient Charges.				
				DHS 1163, Subchapter B, 1163.451				

Forbes Regional Hospital  
 AMENDED WORKSHEET S-1  
 DETERMINATION OF PENNSYLVANIA M.A. REIMBURSABLE COST  
 (Excluding SNF, ICF and RTF Data)

		<u>PROVIDER NUMBER</u> 1007277200082		<u>PERIOD</u> 7/1/10 to 6/30/11
PART I  ACUTE CARE AND FREESTANDING COST - REIMBURSED HOSPITALS	INPATIENT DAYS (FROM AUDITABLE RECORDS)		AVERAGE COST PER DIEM	PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST
	TOTAL DAYS ALL PATIENTS	PA M.A. PROGRAM PATIENT DAYS	(From Wkst. C-2, Col. 10) (2 decimal places)	(Col. 2 x Col. 3) (Round To Nearest \$)
	(1)	(2)	(3)	(4)
1. GENERAL ROUTINE CARE	57,602	4,012.0	\$646.51	\$2,593,798
2. NURSERY	1,803	21.0	\$624.11	\$13,106
3. INTENSIVE CARE UNIT	3,311	119.0	\$1,474.03	\$175,410
4. NEONATE INTENSIVE CARE UNIT	168	4.0	\$2,642.48	\$10,570
5. CORONARY CARE UNIT				
6. CARDIOVASCULAR ICU	2,196	40.0	\$1,329.49	\$53,180
7. OTHER				
8. EXTENDED CARE PSYCHIATRIC UNIT				
9. SUB-TOTAL (1-8)	65,080	4,196.0		\$2,846,064
10. PA M.A. ANCILLARY SERVICE COST (From Wkst. C-2, Line 80, Col. 11)				\$2,305,886
11. TOTAL PA M.A. REIMBURSABLE COST (Sum of Lines 9 & 10, Col. 4)				\$5,151,950
12. NET GAIN (OR LOSS) FROM DISPOSAL OF CAPITAL ASSETS IN A PRIOR YEAR (SEE PAGE 38 OF INSTRUCTIONS FOR CLARIFICATION)				
13. OTHER ADJUSTMENT (SPECIFY)				
14. OTHER ADJUSTMENT (SPECIFY)				
15. TOTAL ADJUSTMENTS (SUM OF LINES 12 - 14)				
16. ADJUSTED PA M.A. REIMBURSABLE COST (LINE 11 PLUS OR MINUS LINE 15)				\$5,151,950

		<u>PROVIDER NUMBER</u> 1007277200085		<u>PERIOD</u> 7/1/10 to 6/30/11
PART II  PSYCHIATRIC UNIT	INPATIENT DAYS (FROM AUDITABLE RECORDS)		AVERAGE COST PER DIEM	PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST
	TOTAL DAYS ALL PATIENTS	PA M.A. PROGRAM PATIENT DAYS	(From Wkst C-3, Col. 4, Line 35) (2 decimal places)	(Col. 2 x Col. 3) (Round To Nearest \$)
	(1)	(2)	(3)	(4)
1. PSYCHIATRIC UNIT INPATIENT SERVICES	10,479	597.0	\$509.64	\$304,255
2. PSYCHIATRIC UNIT PA M.A. ANCILLARY COSTS (From Worksheet C-3, Line 80, Col. 5)				\$38,790
3. TOTAL PA M.A. PSYCHIATRIC UNIT REIMBURSABLE COST (Sum of Line 1 & 2, Col. 4)				\$343,045
4. APPLICABLE ADJUSTMENT (Specify)				
5. ADJUSTED PA M.A. PSYCHIATRIC UNIT REIMBURSABLE COST (Line 3 Plus or Minus Line 4)				\$343,045

**Forbes Regional Hospital**  
**AMENDED WORKSHEET S-1**  
**DETERMINATION OF PENNSYLVANIA M.A. REIMBURSABLE COST**  
(Excluding SNF, ICF and RTF Data)

		PROVIDER NUMBER	PERIOD
<b>PART III</b>			7/1/10 to 6/30/11
<b>DRUG AND ALCOHOL REHABILITATION UNIT</b>	<b>INPATIENT DAYS (FROM AUDITABLE RECORDS)</b>		<b>AVERAGE COST PER DIEM</b> (From Wkst C-4, Col. 4, Line 36) (2 decimal places)
	<b>TOTAL DAYS ALL PATIENTS</b>	<b>PA M.A. PROGRAM PATIENT DAYS</b>	<b>PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST</b> (Col. 2 x Col. 3) (Round To Nearest \$)
	(1)	(2)	(3)
1. DRUG & ALCOHOL REHAB. UNIT INPATIENT SERVICES			(4)
2. DRUG & ALCOHOL REHAB. UNIT PA M.A. ANCILLARY COSTS (From Worksheet C-4, Line 80, Col. 5)			
3. TOTAL PA M.A. DRUG & ALCOHOL REHAB. UNIT REIMBURSABLE COST (Sum of Line 1 & 2, Col. 4)			
4. APPLICABLE ADJUSTMENT (Specify)			
5. ADJUSTED PA M.A. D & A REHAB. UNIT REIMBURSABLE COST (Line 3 Plus or Minus Line 4)			

		PROVIDER NUMBER	PERIOD
		1007277200109	7/1/10 to 6/30/11
<b>PART IV</b>	<b>INPATIENT DAYS (FROM AUDITABLE RECORDS)</b>		<b>AVERAGE COST PER DIEM</b> (From Wkst. C-7, Col. 4, Line 34) (2 decimal places)
	<b>TOTAL DAYS ALL PATIENTS</b>	<b>PA M.A. PROGRAM PATIENT DAYS</b>	<b>PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST</b> (Col. 2 x Col. 3) (Round To Nearest \$)
	(1)	(2)	(3)
1. MEDICAL REHABILITATION UNIT INPATIENT SERVICES	6,117	234.0	\$570.37
2. MEDICAL REHABILITATION UNIT PA M.A. ANCILLARY COSTS (From Worksheet C-7, Line 80, Col. 5)			\$133,467
3. TOTAL PA M.A. MEDICAL REHAB. UNIT REIMBURSABLE COST (Sum of Line 1 & 2, Col. 4)			\$52,797
4. APPLICABLE ADJUSTMENT (Specify)			
5. ADJUSTED PA M.A. MEDICAL REHAB. UNIT REIMBURSABLE COST (Line 3 Plus or Minus Line 4)			

<b>PART V</b>	PA M.A. CAPITAL FOR ACUTE CARE & FREESTANDING HOSPITALS; MED. ED. & NURSING SCHOOL COSTS FOR ACUTE CARE HOSPITAL ONLY	MEDICAL EDUCATION (Incl. Nursing School)	NURSING SCHOOL
	(Round To Nearest \$)	(Round To Nearest \$)	(Round To Nearest \$)
1. TOTAL PA M.A. REIMBURSABLE COSTS	(1)	(2)	(3)
	From Wkst. C-5, Line 81, Col. 6	From Wkst. C-6, Part I, Line 81, Col. 6	From Wkst. C-8, Line 81, Col. 6
2. NET GAIN (or) LOSS FROM DISPOSAL OF CAPITAL ASSETS IN A PRIOR YEAR (See Instructions)			
3. OTHER ADJUSTMENTS (Specify)			
4. TOTAL ADJUSTMENTS (Sum of Lines 2 & 3)			
5. ADJUSTED PA M.A. REIMBURSABLE COST (Line 1 Plus or Minus Line 4)			

<b>PART VI</b>	PSYCHIATRIC UNIT (From Wkst C-6, Part II, Line 81, Column 6)	D & A REHAB. UNIT (From Wkst C-6, Part III, Line 81, Column 6)	MED. REHAB. UNIT (From Wkst C-6, Part IV, Line 81, Column 6)	FREESTANDING HOSP (From Wkst C-6, Part V, Line 81, Column 6)
	(Round To Nearest \$)	(Round To Nearest \$)	(Round To Nearest \$)	(Round To Nearest \$)
GENERAL HOSPITAL EXCLUDED UNITS & FREESTANDING SPECIALTY HOSPITALS PA M.A. MEDICAL EDUCATION COSTS	(1)	(2)	(3)	(4)
	\$10,331			

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**1007277200085 / 1007277200109**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**HOSPITAL AND HOSPITAL - HEALTH**  
**CARE COMPLEX STATISTICAL DATA**  
**(Excluding SNF and ICF facility Data)**  
**AMENDED WORKSHEET S-2**

INPATIENT BED COMPLEMENT AND OCCUPANCY	GENERAL ROUTINE CARE  (1)	NURSERY   (2)	INTENSIVE CARE UNIT  (3)	NEONATE INTENSIVE CARE UNIT  (4)	CORONARY CARE UNIT  (5)	CARDIOV ASCULAR ICU  (6)	OTHER   (7)	EXTENDE D CARE PSYCHIA TRIC  (8)
1. BEDS AVAILABLE (SET UP & STAFFED AT THE END OF THE PERIOD)	259	20	18	4		8		
2. TOTAL BED DAYS AND BASSINET DAYS SET-UP AND STAFFED FOR THE REPORTING PERIOD	90,542	7,300	6,570	1,460		2,920		
3. TOTAL INPATIENT DAYS USED FOR THE PERIOD	57,602	1,803	3,311	168		2,196		
4. PA MEDICAL ASSISTANCE INPATIENT DAYS USED FOR THE PERIOD (SEE INSTRUCTIONS)	4,012.0	21.0	119.0	4.0		40.0		
5. TOTAL ADMINISTRATIVE DAYS USED FOR THE PERIOD	<b>COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF NONE, ENTER 0)</b>							
6. PA MEDICAL ASSISTANCE ADMINISTRATIVE DAYS USED FOR THE PERIOD	<b>COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF NONE, ENTER 0)</b>							
7. TOTAL HOSPITAL ADMISSIONS FOR THE PERIOD	<b>COMPLETE COLUMNS 9, 10, 11, 12 and 13</b>							
8. PA MEDICAL ASSISTANCE HOSPITAL ADMISSIONS FOR THE PERIOD	<b>COMPLETE COLUMNS 9, 10, 11, 12 and 13</b>							
9. TOTAL HOSPITAL DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	<b>COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF BABY &amp; MOTHER COUNT AS 2)</b>							
10. PA MEDICAL ASSISTANCE DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	<b>COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF BABY &amp; MOTHER COUNT AS 2)</b>							

STATISTICAL	
11. PA MEDICAL ASSISTANCE INPATIENT RATIOS (Line 4, Col. 9 ÷ Line 3, Col. 9, etc.)	
12. OCCUPANCY RATIOS (Line 3, Col. 9 ÷ Line 2, Col. 9, etc.)	
13. AVERAGE LENGTH OF STAY (Line 3, Col. 9 ÷ Line 9, Col. 9, etc.)	
14. AVERAGE NUMBER OF FTE EMPLOYEES FOR THE PERIOD (CARRY TO 1 DECIMAL) (EXAMPLE: IF 150 SHOW 150.0)	

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**1007277200085 / 1007277200109**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**HOSPITAL AND HOSPITAL - HEALTH**  
**CARE COMPLEX STATISTICAL DATA**  
**(Excluding SNF and ICF facility Data)**  
**AMENDED WORKSHEET S-2**

INPATIENT BED COMPLEMENT AND OCCUPANCY	SUBTOTAL (SUM OF COLS. 1-8)  (9)	PSYCH. UNIT  (10)	DRUG AND ALCOHOL UNIT  (11)	MEDICAL REHAB UNIT  (12)	HOSPITAL TOTALS (Cols.9+ 10+11+12) (13)
1. BEDS AVAILABLE (SET UP & STAFFED AT THE END OF THE PERIOD)	309	40		21	370
2. TOTAL BED DAYS AND BASSINET DAYS SET-UP AND STAFFED FOR THE REPORTING PERIOD	108,792	14,600		7,665	131,057
3. TOTAL INPATIENT DAYS USED FOR THE PERIOD	65,080	10,479		6,117	81,676
4. PA MEDICAL ASSISTANCE INPATIENT DAYS USED FOR THE PERIOD (SEE INSTRUCTIONS)	4,196.0	597.0		234.0	5,027.0
5. TOTAL ADMINISTRATIVE DAYS USED FOR THE PERIOD					
6. PA MEDICAL ASSISTANCE ADMINISTRATIVE DAYS USED FOR THE PERIOD					
7. TOTAL HOSPITAL ADMISSIONS FOR THE PERIOD	13,840	1,215		497	15,552
8. PA MEDICAL ASSISTANCE HOSPITAL ADMISSIONS FOR THE PERIOD	266	92		4	362
9. TOTAL HOSPITAL DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	13,730	1,216		501	15,447
10. PA MEDICAL ASSISTANCE DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	728	94		18	840

STATISTICAL					
11. PA MEDICAL ASSISTANCE INPATIENT RATIOS (Line 4, Col. 9 ÷ Line 3, Col. 9, etc.)	0.0645	0.0570		0.0383	0.0615
12. OCCUPANCY RATIOS (Line 3, Col. 9 ÷ Line 2, Col. 9, etc.)	0.5982	0.7177		0.7980	0.6232
13. AVERAGE LENGTH OF STAY (Line 3, Col. 9 ÷ Line 9, Col. 9, etc.)	4.7400	8.6176		12.2096	5.2875
14. AVERAGE NUMBER OF FTE EMPLOYEES FOR THE PERIOD (CARRY TO 1 DECIMAL) (EXAMPLE: IF 150 SHOW 150.0)	1,033.3	38.9		23.5	1,095.7

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**RECLASSIFICATION AND ADJUSTMENT**  
**OF TRIAL BALANCE OF EXPENSES**  
**AMENDED WORKSHEET A-1**

COST CENTER DESCRIPTION (OMIT CENTS)	DIRECT EXPENSES PER BOOKS			RECLASSI- FICATIONS INCREASES (DECREASES) (4)	RECLASSIFIED TRIAL BALANCE (Col. 3 +/- 4) (5)
	SALARIES (1)	OTHER (2)	TOTAL (Col. 1 + 2) (3)		
<b>GENERAL SERVICE</b>					
1. CAPITAL COSTS-BLDG & FIXTURES				\$6,135,010	\$6,135,010
1.1. CAPITAL COSTS					
2. CAPITAL COSTS-EQUIPMENT				8,686,806	8,686,806
3. EMPLOYEE BENEFITS	348,626	9,083,876	9,432,502	316,197	9,748,699
4.1. NON-PATIENT TELEPHONE					
4.2. DATA PROCESSING					
4.3. PURCHASING					
4.4. ADMISSIONS					
4.5. BILLING/ COLLECTIONS					
4.6. OTHER ADMIN. AND GENERAL	4,184,554	57,328,717	61,513,271	(17,551,041)	43,962,230
5. MAINTENANCE AND REPAIRS	2	(62,168)	(62,166)		(62,166)
6. OPERATION OF PLANT	1,053,894	6,211,223	7,265,117	15,139	7,280,256
7. LAUNDRY & LINEN SERVICES	64,111	805,757	869,868		869,868
8. HOUSEKEEPING	1,177,511	956,830	2,134,341		2,134,341
9. DIETARY	1,237,603	1,586,700	2,824,303	(1,480,595)	1,343,708
10. CAFETERIA	164,754	7,460	172,214	1,289,519	1,461,733
11. MAINTENANCE OF PERSONNEL					
12. NURSING ADMINISTRATION	1,181,072	200,894	1,381,966		1,381,966
13. CENTRAL SERVICE & SUPPLY	359,416	1,206,546	1,565,962	(546,679)	1,019,283
14. PHARMACY	2,454,486	6,670,952	9,125,438	(6,418,812)	2,706,626
15. MEDICAL RECORDS LIBRARY	532	615	1,147	2,111,474	2,112,621
16. SOCIAL SERVICE				336,613	336,613
17. OTHER (SPECIFY)					
18. OTHER (SPECIFY)					
19. OTHER (SPECIFY)					
20. OTHER (SPECIFY)					
21. NURSING SCHOOL					
22. INTERN RESIDENT APPROVED PRO <sup>a</sup>	1,341,806	492,745	1,834,551	76,146	1,910,697
23. PARAMEDICAL ED (SPECIFY)					
24. PARAMEDICAL ED (SPECIFY)					
25. PARAMEDICAL ED (SPECIFY)					
<b>INPATIENT ROUTINE SERVICE</b>					
26. GENERAL ROUTINE CARE	14,004,263	3,634,581	17,638,844	(3,070,377)	14,568,467
27. NURSERY		3,260	3,260	433,668	436,928
28. ICU	1,793,845	572,938	2,366,783	(201,270)	2,165,513
29. NICU	88,047	6,818	94,865		94,865
30. CCU					
31. CARDIOVASCULAR ICU	1,117,717	290,016	1,407,733		1,407,733
32. OTHER (SPECIFY)					
33. EXTENDED CARE PSYCHIATRIC UNIT					
34. MED REHAB UNIT	1,273,923	367,807	1,641,730		1,641,730
35. PSYCH UNIT	2,083,820	371,066	2,454,886		2,454,886
36. DRUG & ALCOHOL REHAB UNIT					
<b>ANCILLARY SERVICES</b>					
37. OPERATING ROOM	3,843,685	14,964,400	18,808,085	(11,789,736)	7,018,349
38. G.I. LAB	656,211	504,107	1,160,318	(410,074)	750,244
39. RECOVERY ROOM	832,368	126,883	959,251		959,251
40. DELIVERY ROOM	1,875,387	430,673	2,306,060	(1,173,409)	1,132,651
41. ANESTHESIOLOGY	147,784	683,969	831,753	(532,101)	299,652
42. RADIOLOGY-DIAGNOSTIC	2,237,426	741,172	2,978,598		2,978,598
43. VASCULAR LAB	161,594	973,707	1,135,301	(934,016)	201,285
44. CT SCAN	476,506	357,113	833,619		833,619
45. MRI	262,393	303,386	565,779		565,779
46. RADIOLOGY-THERAPEUTIC					

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**RECLASSIFICATION AND ADJUSTMENT**  
**OF TRIAL BALANCE OF EXPENSES**  
**AMENDED WORKSHEET A-1**

COST CENTER DESCRIPTION (OMIT CENTS)	DIRECT EXPENSES PER BOOKS			RECLASSI- FICATIONS INCREASES (DECREASES) (4)	RECLASSIFIED TRIAL BALANCE (Col. 3 +/- 4) (5)
	SALARIES	OTHER	TOTAL		
	(1)	(2)	(Col. 1 + 2) (3)		
47. RADIOISOTOPE	264,379	875,614	1,139,993		1,139,993
48. LABORATORY	2,753,884	3,010,727	5,764,611		5,764,611
49. BLOOD STORING		1,652,309	1,652,309		1,652,309
50. INTRAVENOUS THERAPY	177,840	248,589	426,429	(233,684)	192,745
51. RESPIRATORY THERAPY	1,515,064	586,343	2,101,407	(257,376)	1,844,031
52. PHYSICAL THERAPY	1,296,244	140,990	1,437,234	(9,099)	1,428,135
53. ELECTROCARDIOLOGY	795,464	197,849	993,313	(8,889)	984,424
54. CARDIAC CATH LAB	720,098	2,016,754	2,736,852	(1,208,863)	1,527,989
55. ELECTROPHYSIOLOGY	235,812	3,978,194	4,214,006	(4,784,610)	(570,604)
56. ELECTROENCEPHALOGRAPHY					
57. MEDICAL SUPPLIES				9,421,662	9,421,662
58. IMPLANTABLE DEVICES CHARGED TO PATIENTS				12,218,061	12,218,061
59. DRUGS CHARGED TO PATIENTS				6,389,516	6,389,516
60. RENAL DIALYSIS		487,564	487,564		487,564
61. OTHER					
62. OTHER					
<b><u>OUTPATIENT SERVICES</u></b>					
63. CLINIC	783,172	222,544	1,005,716	(407,956)	597,760
64. JOSLIN DIABETES CLINIC	250,390	129,220	379,610		379,610
65. PAIN MANAGEMENT					
66. FAMILY PRACTICE CLINIC					
67. EMERGENCY ROOM	3,626,616	1,739,631	5,366,247	(534,293)	4,831,954
68. PARTIAL HOSPITALIZATION					
69. AMBULANCE SERVICES					
70. HOME PROGRAM DIALYSIS					
71. HOME HEALTH AGENCY					
72. SHORT PROCEDURE UNIT					
73. OBSERVATION BEDS				4,057,655	4,057,655
74. OTHER (SPECIFY)					
<b><u>OTHER INPATIENT</u></b>					
75. SKILLED NURSING FACILITY					
76. INTERMEDIATE CARE FACILITY					
77. RESIDENTIAL TREATMENT FACILITY					
78. OTHER (SPECIFY)					
79. OTHER (SPECIFY)					
80. SUBTOTAL	56,842,299	124,108,371	180,950,670	(65,414)	180,885,256
<b><u>NON-REIMBURSABLE COST</u></b>					
81. GIFT COFFEE SHOPS & CANTEEN	821	117,116	117,937		117,937
82. INVESTMENT PROPERTY					
83. RESEARCH					
84. HEARING AID CENTER					
85. PHYSICIANS PRIVATE OFFICES	942,977	1,305,597	2,248,574		2,248,574
86. OCCUPATIONAL HEALTH					
87. PREHOSPITAL SERVICES					
88. FOUNDATION					
89. PARKING SERVICES	355,939	128,740	484,679		484,679
90. MEALS ON WHEELS				65,414	65,414
91. TOTAL	\$58,142,036	\$125,659,824	\$183,801,860		\$183,801,860

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**RECLASSIFICATION AND ADJUSTMENT**  
**OF TRIAL BALANCE OF EXPENSES**  
**AMENDED WORKSHEET A-1**

COST CENTER DESCRIPTION (OMIT CENTS)	ADJUSTMENTS TO EXPENSES INCREASES (DECREASES) (6)	NET EXPENSES FOR ALLOCATION (7)	AUDIT ADJUSTMENTS (8)	NET EXPENSES FOR ALLOCATION (9)
<b>GENERAL SERVICE</b>				
1. CAPITAL COSTS-BLDG & FIXTURES	\$1,097,121	\$7,232,131		\$7,232,131
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT	625,636	9,312,442		9,312,442
3. EMPLOYEE BENEFITS	4,127,915	13,876,614		13,876,614
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL	(12,174,792)	31,787,438		31,787,438
5. MAINTENANCE AND REPAIRS	13,936	(48,230)		(48,230)
6. OPERATION OF PLANT	(7,718)	7,272,538		7,272,538
7. LAUNDRY & LINEN SERVICES		869,868		869,868
8. HOUSEKEEPING		2,134,341		2,134,341
9. DIETARY	(903,118)	440,590		440,590
10. CAFETERIA		1,461,733		1,461,733
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	(3,177)	1,378,789		1,378,789
13. CENTRAL SERVICE & SUPPLY		1,019,283		1,019,283
14. PHARMACY	(76)	2,706,550		2,706,550
15. MEDICAL RECORDS LIBRARY	(61)	2,112,560		2,112,560
16. SOCIAL SERVICE		336,613		336,613
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRO <sup>a</sup>	1,489,282	3,399,979		3,399,979
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b>INPATIENT ROUTINE SERVICE</b>				
26. GENERAL ROUTINE CARE	882,581	15,451,048		15,451,048
27. NURSERY		436,928		436,928
28. ICU		2,165,513		2,165,513
29. NICU		94,865		94,865
30. CCU				
31. CARDIOVASCULAR ICU		1,407,733		1,407,733
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	(49,998)	1,591,732		1,591,732
35. PSYCH UNIT	90,762	2,545,648		2,545,648
36. DRUG & ALCOHOL REHAB UNIT				
<b>ANCILLARY SERVICES</b>				
37. OPERATING ROOM	388,193	7,406,542		7,406,542
38. G.I. LAB		750,244		750,244
39. RECOVERY ROOM		959,251		959,251
40. DELIVERY ROOM	(16,851)	1,115,800		1,115,800
41. ANESTHESIOLOGY	592,364	892,016		892,016
42. RADIOLOGY-DIAGNOSTIC		2,978,598		2,978,598
43. VASCULAR LAB		201,285		201,285
44. CT SCAN		833,619		833,619
45. MRI		565,779		565,779
46. RADIOLOGY-THERAPEUTIC				



**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**RECLASSIFICATION AND ADJUSTMENT**  
**OF TRIAL BALANCE OF EXPENSES**  
**AMENDED WORKSHEET A-1**

COST CENTER DESCRIPTION (OMIT CENTS)	ADJUSTMENTS TO EXPENSES INCREASES (DECREASES) (6)	NET EXPENSES FOR ALLOCATION (7)	AUDIT ADJUSTMENTS (8)	NET EXPENSES FOR ALLOCATION (9)
47. RADIOISOTOPE	87,712	1,227,705		1,227,705
48. LABORATORY	147,106	5,911,717		5,911,717
49. BLOOD STORING		1,652,309		1,652,309
50. INTRAVENOUS THERAPY		192,745		192,745
51. RESPIRATORY THERAPY		1,844,031		1,844,031
52. PHYSICAL THERAPY		1,428,135		1,428,135
53. ELECTROCARDIOLOGY		984,424		984,424
54. CARDIAC CATH LAB		1,527,989	(710,740)	817,249
55. ELECTROPHYSIOLOGY		(570,604)	710,740	140,136
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES		9,421,662		9,421,662
58. IMPLANTABLE DEVICES CHARGED TO		12,218,061		12,218,061
59. DRUGS CHARGED TO PATIENTS		6,389,516		6,389,516
60. RENAL DIALYSIS		487,564		487,564
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	9,964	607,724		607,724
64. JOSLIN DIABETES CLINIC	(60,942)	318,668		318,668
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM		4,831,954		4,831,954
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS		4,057,655		4,057,655
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	(3,664,161)	177,221,095		177,221,095
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN		117,937		117,937
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES	(597,709)	1,650,865		1,650,865
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES				
88. FOUNDATION				
89. PARKING SERVICES		484,679		484,679
90. MEALS ON WHEELS		65,414		65,414
91. TOTAL	(\$4,261,870)	\$179,539,990		\$179,539,990

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES  (SQ FT) (1)	CAPITAL COSTS  (SQ FT) (1.1)	CAPITAL COSTS- EQUIPMENT  (DOLLAR VALUE) (2)	EMPLOYEE BENEFITS  (GROSS SAL) (3)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES	420,058			
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT			5,258,002	
3. EMPLOYEE BENEFITS	1,960		1,368	58,083,393
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL	27,030		1,407,883	4,121,522
5. MAINTENANCE AND REPAIRS	50,175		139,964	
6. OPERATION OF PLANT	365		127,795	1,053,896
7. LAUNDRY & LINEN SERVICES	1,200		157	64,111
8. HOUSEKEEPING	1,955		3,151	1,177,511
9. DIETARY	10,163		27,626	605,125
10. CAFETERIA	5,241		994	745,475
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	2,108		196,270	1,181,072
13. CENTRAL SERVICE & SUPPLY	13,072		37,491	359,416
14. PHARMACY	2,957		11,136	2,454,486
15. MEDICAL RECORDS LIBRARY	2,447		3,140	
16. SOCIAL SERVICE				313,874
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRC	1,005			1,341,806
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	100,679		143,416	14,794,369
27. NURSERY	3,597		7,830	351,838
28. ICU	8,680		62,829	1,793,845
29. NICU	2,157		55,826	88,047
30. CCU				
31. CARDIOVASCULAR ICU	7,886		18,212	1,117,717
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	12,935		9,076	1,273,923
35. PSYCH UNIT	13,346		15,314	2,083,820
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	32,511		693,701	3,843,685
38. G.I. LAB	5,112		209,887	656,211
39. RECOVERY ROOM	2,051		1,112	832,368
40. DELIVERY ROOM	9,898		13,948	1,053,541
41. ANESTHESIOLOGY	11,266		127,353	147,784
42. RADIOLOGY-DIAGNOSTIC	20,619		487,439	2,237,426
43. VASCULAR LAB	3,946		311,914	161,594
44. CT SCAN	2,050		219,790	476,506
45. MRI	3,743		14,322	262,393
46. RADIOLOGY-THERAPEUTIC				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES	CAPITAL COSTS	CAPITAL COSTS- EQUIPMENT	EMPLOYEE BENEFITS
	(SQ FT) (1)	(SQ FT) (1.1)	(DOLLAR VALUE) (2)	(GROSS SAL) (3)
47. RADIOISOTOPE	2,218		73,571	264,379
48. LABORATORY	10,534		31,610	2,815,324
49. BLOOD STORING	373			
50. INTRAVENOUS THERAPY	807		1,793	177,840
51. RESPIRATORY THERAPY			62,433	1,515,064
52. PHYSICAL THERAPY	6,606		4,248	1,296,244
53. ELECTROCARDIOLOGY	8,762		120,035	795,464
54. CARDIAC CATH LAB	1,743		232,812	720,098
55. ELECTROPHYSIOLOGY	3,946			235,812
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	3,351		52,486	463,606
64. JOSLIN DIABETES CLINIC			643	250,390
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM	19,852		167,952	3,626,616
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	418,346		5,096,527	56,754,198
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN	1,500			821
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES			30,800	942,977
86. OCCUPATIONAL HEALTH			258	
87. PREHOSPITAL SERVICES				
88. FOUNDATION	212			
89. PARKING SERVICES			130,417	355,939
90. MEALS ON WHEELS				29,458
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL STATISTIC	420,058		5,258,002	58,083,393
94. COST TO BE ALLOCATED(B-2)	7,232,131		9,312,442	13,912,782
95. UNIT COST MULTIPLIER (B-2)	17.216982		1.771099	0.239531
96. COST TO BE ALLOCATED(B-3)				33,745
97. UNIT COST MULTIPLIER (B-3)				0.000581

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	NON-PATIENT TELEPHONE  (# LINES) (4.1)	DATA PROCESSING  (MACH TIME) (4.2)	PURCHASING  (COST OF) (4.3)	ADMISSIONS  (GROSS I/P) (4.4)
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**GENERAL SERVICE**

1. CAPITAL COSTS-BLDG & FIXTURES
- 1.1. CAPITAL COSTS
2. CAPITAL COSTS-EQUIPMENT
3. EMPLOYEE BENEFITS
- 4.1. NON-PATIENT TELEPHONE
- 4.2. DATA PROCESSING
- 4.3. PURCHASING
- 4.4. ADMISSIONS
- 4.5. BILLING/ COLLECTIONS
- 4.6. OTHER ADMIN. AND GENERAL
5. MAINTENANCE AND REPAIRS
6. OPERATION OF PLANT
7. LAUNDRY & LINEN SERVICES
8. HOUSEKEEPING
9. DIETARY
10. CAFETERIA
11. MAINTENANCE OF PERSONNEL
12. NURSING ADMINISTRATION
13. CENTRAL SERVICE & SUPPLY
14. PHARMACY
15. MEDICAL RECORDS LIBRARY
16. SOCIAL SERVICE
17. OTHER (SPECIFY)
18. OTHER (SPECIFY)
19. OTHER (SPECIFY)
20. OTHER (SPECIFY)
21. NURSING SCHOOL
22. INTERN RESIDENT APPROVED PRC
23. PARAMEDICAL ED (SPECIFY)
24. PARAMEDICAL ED (SPECIFY)
25. PARAMEDICAL ED (SPECIFY)

**INPATIENT ROUTINE SERVICE**

26. GENERAL ROUTINE CARE
27. NURSERY
28. ICU
29. NICU
30. CCU
31. CARDIOVASCULAR ICU
32. OTHER (SPECIFY)
33. EXTENDED CARE PSYCHIATRIC UNIT
34. MED REHAB UNIT
35. PSYCH UNIT
36. DRUG & ALCOHOL REHAB UNIT

**ANCILLARY SERVICES**

37. OPERATING ROOM
38. G.I. LAB
39. RECOVERY ROOM
40. DELIVERY ROOM
41. ANESTHESIOLOGY
42. RADIOLOGY-DIAGNOSTIC
43. VASCULAR LAB
44. CT SCAN
45. MRI
46. RADIOLOGY-THERAPEUTIC

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	NON-PATIENT TELEPHONE  (# LINES) (4.1)	DATA PROCESSING  (MACH TIME) (4.2)	PURCHASING  (COST OF) (4.3)	ADMISSIONS  (GROSS I/P) (4.4)
47. RADIOISOTOPE				
48. LABORATORY				
49. BLOOD STORING				
50. INTRAVENOUS THERAPY				
51. RESPIRATORY THERAPY				
52. PHYSICAL THERAPY				
53. ELECTROCARDIOLOGY				
54. CARDIAC CATH LAB				
55. ELECTROPHYSIOLOGY				
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC				
64. JOSLIN DIABETES CLINIC				
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM				
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL				
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES				
88. FOUNDATION				
89. PARKING SERVICES				
90. MEALS ON WHEELS				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL STATISTIC				
94. COST TO BE ALLOCATED(B-2)				
95. UNIT COST MULTIPLIER (B-2)				
96. COST TO BE ALLOCATED(B-3)				
97. UNIT COST MULTIPLIER (B-3)				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	BILLING/ COLLECTIONS  (CHARGES) (4.5)	OTHER ADMIN. AND GENERAL  (ACCUM.COST) (4.6)	MAINTENANCE AND REPAIRS  (SQ FT) (5)	OPERATION OF PLANT  (SQ FT) (6)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL		143,806,445		
5. MAINTENANCE AND REPAIRS		1,063,522	340,893	
6. OPERATION OF PLANT		7,757,601	365	340,528
7. LAUNDRY & LINEN SERVICES		906,163	1,200	1,200
8. HOUSEKEEPING		2,455,631	1,955	1,955
9. DIETARY		809,440	10,163	10,163
10. CAFETERIA		1,732,291	5,241	5,241
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		2,045,599	2,108	2,108
13. CENTRAL SERVICE & SUPPLY		1,396,834	13,072	13,072
14. PHARMACY		3,365,109	2,957	2,957
15. MEDICAL RECORDS LIBRARY		2,160,251	2,447	2,447
16. SOCIAL SERVICE		411,796		
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRC		3,738,686	1,005	1,005
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE		20,982,164	100,679	100,679
27. NURSERY		597,001	3,597	3,597
28. ICU		2,855,913	8,680	8,680
29. NICU		251,965	2,157	2,157
30. CCU				
31. CARDIOVASCULAR ICU		1,843,489	7,886	7,886
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT		2,135,652	12,935	12,935
35. PSYCH UNIT		3,301,688	13,346	13,346
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM		10,115,578	32,511	32,511
38. G.I. LAB		1,367,171	5,112	5,112
39. RECOVERY ROOM		1,195,910	2,051	2,051
40. DELIVERY ROOM		1,563,273	9,898	9,898
41. ANESTHESIOLOGY		1,346,937	11,266	11,266
42. RADIOLOGY-DIAGNOSTIC		4,732,831	20,619	20,619
43. VASCULAR LAB		860,361	3,946	3,946
44. CT SCAN		1,372,322	2,050	2,050
45. MRI		718,439	3,743	3,743
46. RADIOLOGY-THERAPEUTIC				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	BILLING/ COLLECTIONS  (CHARGES) (4.5)	OTHER ADMIN. AND GENERAL  (ACCUM.COST) (4.6)	MAINTENANCE AND REPAIRS  (SQ FT) (5)	OPERATION OF PLANT  (SQ FT) (6)
47. RADIOISOTOPE		1,459,521	2,218	2,218
48. LABORATORY		6,823,422	10,534	10,534
49. BLOOD STORING		1,658,731	373	373
50. INTRAVENOUS THERAPY		252,413	807	807
51. RESPIRATORY THERAPY		2,317,511		
52. PHYSICAL THERAPY		1,859,885	6,606	6,606
53. ELECTROCARDIOLOGY		1,538,411	8,762	8,762
54. CARDIAC CATH LAB		1,432,077	1,743	1,743
55. ELECTROPHYSIOLOGY		264,558	3,946	3,946
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES		9,421,662		
58. IMPLANTABLE DEVICES CHARGED T		12,218,061		
59. DRUGS CHARGED TO PATIENTS		6,389,516		
60. RENAL DIALYSIS		487,564		
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC		869,424	3,351	3,351
64. JOSLIN DIABETES CLINIC		379,783		
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM		6,339,893	19,852	19,852
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS		4,057,655		
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL		140,853,704	339,181	338,816
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN		143,959	1,500	1,500
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES		1,931,287		
86. OCCUPATIONAL HEALTH		457		
87. PREHOSPITAL SERVICES			212	212
88. FOUNDATION		3,650		
89. PARKING SERVICES		800,918		
90. MEALS ON WHEELS		72,470		
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL STATISTIC		143,806,445	340,893	340,528
94. COST TO BE ALLOCATED(B-2)		35,733,545	1,327,790	9,686,663
95. UNIT COST MULTIPLIER (B-2)		0.248484	3.895035	28.446010
96. COST TO BE ALLOCATED(B-3)		467,770	867,322	33,060
97. UNIT COST MULTIPLIER (B-3)		0.003253	2.544265	0.097085

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY	CAFETERIA
	(LBS OF LA) (7)	(HSKPG HRS) (8)	(MEALS SER) (9)	(MEALS SER) (10)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES	1,875,350			
8. HOUSEKEEPING		337,373		
9. DIETARY		10,163	345,407	
10. CAFETERIA		5,241		309,951
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		2,108		6,116
13. CENTRAL SERVICE & SUPPLY	11,000	13,072		3,901
14. PHARMACY		2,957		11,029
15. MEDICAL RECORDS LIBRARY		2,447		
16. SOCIAL SERVICE				
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRC		1,005		9,797
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	438,900	100,679	235,060	95,126
27. NURSERY	81,200	3,597		
28. ICU	103,250	8,680	13,748	10,824
29. NICU		2,157		391
30. CCU				
31. CARDIOVASCULAR ICU	8,000	7,886	9,119	6,704
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	53,250	12,935	25,400	8,175
35. PSYCH UNIT	69,300	13,346	43,512	13,472
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	417,400	32,511		21,212
38. G.I. LAB	42,200	5,112		3,364
39. RECOVERY ROOM	90,000	2,051		3,900
40. DELIVERY ROOM	69,100	9,898		9,220
41. ANESTHESIOLOGY		11,266		1,402
42. RADIOLOGY-DIAGNOSTIC	33,750	20,619		14,137
43. VASCULAR LAB		3,946		764
44. CT SCAN	24,600	2,050		3,074
45. MRI	11,000	3,743		1,642
46. RADIOLOGY-THERAPEUTIC				



**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY	CAFETERIA
	(LBS OF LA)	(HSKPG HRS)	(MEALS SER)	(MEALS SER)
	(7)	(8)	(9)	(10)
47. RADIOISOTOPE	13,800	2,218		1,438
48. LABORATORY		10,534		22,084
49. BLOOD STORING		373		
50. INTRAVENOUS THERAPY		807		1,004
51. RESPIRATORY THERAPY				9,644
52. PHYSICAL THERAPY	18,600	6,606		7,124
53. ELECTROCARDIOLOGY	74,500	8,762		4,912
54. CARDIAC CATH LAB		1,743		4,490
55. ELECTROPHYSIOLOGY	11,500	3,946		
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	68,000	3,351		4,154
64. JOSLIN DIABETES CLINIC				1,675
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM	236,000	19,852		23,982
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	1,875,350	335,661	326,839	304,757
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN		1,500		11
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				2,481
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES		212		
88. FOUNDATION				
89. PARKING SERVICES				2,702
90. MEALS ON WHEELS			18,568	
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL STATISTIC	1,875,350	337,373	345,407	309,951
94. COST TO BE ALLOCATED(B-2)	1,170,139	3,129,043	1,433,514	2,380,847
95. UNIT COST MULTIPLIER (B-2)	0.623958	9.274729	4.150217	7.681366
96. COST TO BE ALLOCATED(B-3)	26,815	47,495	206,236	110,883
97. UNIT COST MULTIPLIER (B-3)	0.014299	0.140779	0.597081	0.357744

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	MAINTENANCE OF PERSONNEL  (NO. HOUSED) (11)	NURSING ADMINISTRATION  (HOURS OF) (12)	CENTRAL SERVICE & SUPPLY  (COST REQ) (13)	PHARMACY  (COST REQ) (14)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		591,523		
13. CENTRAL SERVICE & SUPPLY			25,391,263	
14. PHARMACY			34,376	7,221,998
15. MEDICAL RECORDS LIBRARY			4	
16. SOCIAL SERVICE				
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRC			15	
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE		321,950	1,011,951	50,365
27. NURSERY				
28. ICU		51,360	226,698	6,676
29. NICU		2,169	91	6
30. CCU				
31. CARDIOVASCULAR ICU		31,417	89,362	4,122
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT		29,021	60,280	401
35. PSYCH UNIT			15,357	208
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM			13,013,476	9,300
38. G.I. LAB			426,839	1,706
39. RECOVERY ROOM			55,557	587
40. DELIVERY ROOM		37,728	211,904	6,901
41. ANESTHESIOLOGY			565,028	78,833
42. RADIOLOGY-DIAGNOSTIC			156,970	2,352
43. VASCULAR LAB			950,142	11,347
44. CT SCAN			296,382	15,758
45. MRI			49,865	1,942
46. RADIOLOGY-THERAPEUTIC				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	MAINTENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICE & SUPPLY	PHARMACY
	(NO. HOUSED) (11)	(HOURS OF) (12)	(COST REQ) (13)	(COST REQ) (14)
47. RADIOISOTOPE			2,602	574,590
48. LABORATORY			977,598	4,479
49. BLOOD STORING			2,439	
50. INTRAVENOUS THERAPY		5,774	234,536	49
51. RESPIRATORY THERAPY			290,057	41
52. PHYSICAL THERAPY			17,474	
53. ELECTROCARDIOLOGY		6,051	66,054	63
54. CARDIAC CATH LAB		9,849	5,916,315	
55. ELECTROPHYSIOLOGY				
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				1,530
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				6,384,912
60. RENAL DIALYSIS				357
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC		17,565	91,977	8,661
64. JOSLIN DIABETES CLINIC			1,562	86
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM		78,639	595,152	38,041
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL		591,523	25,360,063	7,203,313
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES			15,910	18,538
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES				
88. FOUNDATION				
89. PARKING SERVICES			15,290	147
90. MEALS ON WHEELS				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL STATISTIC		591,523	25,391,263	7,221,998
94. COST TO BE ALLOCATED(B-2)		2,688,603	2,324,755	4,412,208
95. UNIT COST MULTIPLIER (B-2)		4.545221	0.091557	0.610940
96. COST TO BE ALLOCATED(B-3)		51,686	267,734	75,818
97. UNIT COST MULTIPLIER (B-3)		0.087378	0.010544	0.010498

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	MEDICAL RECORDS LIBRARY (TIME) (15)	SOCIAL SERVICE  (TIME) (16)	OTHER (SPECIFY)  (SPECIFY) (17)	OTHER (SPECIFY)  (SPECIFY) (18)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY				
15. MEDICAL RECORDS LIBRARY	10,000			
16. SOCIAL SERVICE		9,450		
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	4,548	8,100		
27. NURSERY	320	25		
28. ICU	500	1,000		
29. NICU	20	25		
30. CCU				
31. CARDIOVASCULAR ICU	150			
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	600			
35. PSYCH UNIT	552			
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	830			
38. G.I. LAB	630			
39. RECOVERY ROOM				
40. DELIVERY ROOM			25	
41. ANESTHESIOLOGY				
42. RADIOLOGY-DIAGNOSTIC	10			
43. VASCULAR LAB				
44. CT SCAN	10			
45. MRI	20			
46. RADIOLOGY-THERAPEUTIC				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	MEDICAL RECORDS LIBRARY (TIME) (15)	SOCIAL SERVICE  (TIME) (16)	OTHER (SPECIFY) (SPECIFY) (17)	OTHER (SPECIFY) (SPECIFY) (18)
47. RADIOISOTOPE	10			
48. LABORATORY	10			
49. BLOOD STORING				
50. INTRAVENOUS THERAPY				
51. RESPIRATORY THERAPY				
52. PHYSICAL THERAPY				
53. ELECTROCARDIOLOGY				
54. CARDIAC CATH LAB	230			
55. ELECTROPHYSIOLOGY				
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	280	50		
64. JOSLIN DIABETES CLINIC				
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM	1,280	200		
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	10,000	9,425		
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES		25		
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES				
88. FOUNDATION				
89. PARKING SERVICES				
90. MEALS ON WHEELS				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL STATISTIC	10,000	9,450		
94. COST TO BE ALLOCATED(B-2)	2,798,872	514,121		
95. UNIT COST MULTIPLIER (B-2)	279.887200	54.404339		
96. COST TO BE ALLOCATED(B-3)	55,965	1,522		
97. UNIT COST MULTIPLIER (B-3)	5.596500	0.161058		

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	OTHER (SPECIFY)  (SPECIFY) (19)	OTHER (SPECIFY)  (SPECIFY) (20)	NURSING SCHOOL  (TIME) (21)	INTERN RESIDENT APPROVED PROG (TIME) (22)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY				
15. MEDICAL RECORDS LIBRARY				
16. SOCIAL SERVICE				
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRC				7,989
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE				2,628
27. NURSERY				148
28. ICU				495
29. NICU				33
30. CCU				
31. CARDIOVASCULAR ICU				
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT				
35. PSYCH UNIT				300
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM				381
38. G.I. LAB				
39. RECOVERY ROOM				
40. DELIVERY ROOM				876
41. ANESTHESIOLOGY				580
42. RADIOLOGY-DIAGNOSTIC				
43. VASCULAR LAB				
44. CT SCAN				
45. MRI				
46. RADIOLOGY-THERAPEUTIC				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	OTHER (SPECIFY)  (SPECIFY) (19)	OTHER (SPECIFY)  (SPECIFY) (20)	NURSING SCHOOL  (TIME) (21)	INTERN RESIDENT APPROVED PROG (TIME) (22)
47. RADIOISOTOPE				
48. LABORATORY				
49. BLOOD STORING				
50. INTRAVENOUS THERAPY				
51. RESPIRATORY THERAPY				
52. PHYSICAL THERAPY				
53. ELECTROCARDIOLOGY				57
54. CARDIAC CATH LAB				
55. ELECTROPHYSIOLOGY				
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC				2,491
64. JOSLIN DIABETES CLINIC				
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM				
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL				7,989
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES				
88. FOUNDATION				
89. PARKING SERVICES				
90. MEALS ON WHEELS				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL STATISTIC				7,989
94. COST TO BE ALLOCATED(B-2)				4,784,769
95. UNIT COST MULTIPLIER (B-2)				598.919640
96. COST TO BE ALLOCATED(B-3)				36,546
97. UNIT COST MULTIPLIER (B-3)				4.574540

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	PARAMEDICAL ED (SPECIFY)  (TIME) (23)	PARAMEDICAL ED (SPECIFY)  (TIME) (24)	PARAMEDICAL ED (SPECIFY)  (TIME) (25)
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**GENERAL SERVICE**

1. CAPITAL COSTS-BLDG & FIXTURES
- 1.1. CAPITAL COSTS
2. CAPITAL COSTS-EQUIPMENT
3. EMPLOYEE BENEFITS
- 4.1. NON-PATIENT TELEPHONE
- 4.2. DATA PROCESSING
- 4.3. PURCHASING
- 4.4. ADMISSIONS
- 4.5. BILLING/ COLLECTIONS
- 4.6. OTHER ADMIN. AND GENERAL
5. MAINTENANCE AND REPAIRS
6. OPERATION OF PLANT
7. LAUNDRY & LINEN SERVICES
8. HOUSEKEEPING
9. DIETARY
10. CAFETERIA
11. MAINTENANCE OF PERSONNEL
12. NURSING ADMINISTRATION
13. CENTRAL SERVICE & SUPPLY
14. PHARMACY
15. MEDICAL RECORDS LIBRARY
16. SOCIAL SERVICE
17. OTHER (SPECIFY)
18. OTHER (SPECIFY)
19. OTHER (SPECIFY)
20. OTHER (SPECIFY)
21. NURSING SCHOOL
22. INTERN RESIDENT APPROVED PRC
23. PARAMEDICAL ED (SPECIFY)
24. PARAMEDICAL ED (SPECIFY)
25. PARAMEDICAL ED (SPECIFY)

**INPATIENT ROUTINE SERVICE**

26. GENERAL ROUTINE CARE
27. NURSERY
28. ICU
29. NICU
30. CCU
31. CARDIOVASCULAR ICU
32. OTHER (SPECIFY)
33. EXTENDED CARE PSYCHIATRIC UNIT
34. MED REHAB UNIT
35. PSYCH UNIT
36. DRUG & ALCOHOL REHAB UNIT

**ANCILLARY SERVICES**

37. OPERATING ROOM
38. G.I. LAB
39. RECOVERY ROOM
40. DELIVERY ROOM
41. ANESTHESIOLOGY
42. RADIOLOGY-DIAGNOSTIC
43. VASCULAR LAB
44. CT SCAN
45. MRI
46. RADIOLOGY-THERAPEUTIC



**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COST ALLOCATION**  
**STATISTICAL BASIS**  
**AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	PARAMEDICAL ED (SPECIFY)  (TIME) (23)	PARAMEDICAL ED (SPECIFY)  (TIME) (24)	PARAMEDICAL ED (SPECIFY)  (TIME) (25)
47. RADIOISOTOPE			
48. LABORATORY			
49. BLOOD STORING			
50. INTRAVENOUS THERAPY			
51. RESPIRATORY THERAPY			
52. PHYSICAL THERAPY			
53. ELECTROCARDIOLOGY			
54. CARDIAC CATH LAB			
55. ELECTROPHYSIOLOGY			
56. ELECTROENCEPHALOGRAPHY			
57. MEDICAL SUPPLIES			
58. IMPLANTABLE DEVICES CHARGED T			
59. DRUGS CHARGED TO PATIENTS			
60. RENAL DIALYSIS			
61. OTHER			
62. OTHER			
<b><u>OUTPATIENT SERVICES</u></b>			
63. CLINIC			
64. JOSLIN DIABETES CLINIC			
65. PAIN MANAGEMENT			
66. FAMILY PRACTICE CLINIC			
67. EMERGENCY ROOM			
68. PARTIAL HOSPITALIZATION			
69. AMBULANCE SERVICES			
70. HOME PROGRAM DIALYSIS			
71. HOME HEALTH AGENCY			
72. SHORT PROCEDURE UNIT			
73. OBSERVATION BEDS			
74. OTHER (SPECIFY)			
<b><u>OTHER INPATIENT</u></b>			
75. SKILLED NURSING FACILITY			
76. INTERMEDIATE CARE FACILITY			
77. RESIDENTIAL TREATMENT FACILITY			
78. OTHER (SPECIFY)			
79. OTHER (SPECIFY)			
80. SUBTOTAL			
<b><u>NON-REIMBURSABLE COST</u></b>			
81. GIFT COFFEE SHOPS & CANTEEN			
82. INVESTMENT PROPERTY			
83. RESEARCH			
84. HEARING AID CENTER			
85. PHYSICIANS PRIVATE OFFICES			
86. OCCUPATIONAL HEALTH			
87. PREHOSPITAL SERVICES			
88. FOUNDATION			
89. PARKING SERVICES			
90. MEALS ON WHEELS			
91. CROSSFOOT ADJUSTMENT			
92. NEGATIVE COST CENTER			
93. TOTAL STATISTIC			
94. COST TO BE ALLOCATED(B-2)			
95. UNIT COST MULTIPLIER (B-2)			
96. COST TO BE ALLOCATED(B-3)			
97. UNIT COST MULTIPLIER (B-3)			

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NET EXPENSES  (0)	CAPITAL COSTS- BLDG & FIXTURES  (1)	CAPITAL COSTS  (1.1)	CAPITAL COSTS- EQUIPMENT  (2)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES	7,232,131	7,232,131		
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT	9,312,442			9,312,442
3. EMPLOYEE BENEFITS	13,876,614	33,745		2,423
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL	31,787,438	465,375		2,493,500
5. MAINTENANCE AND REPAIRS	(48,230)	863,862		247,890
6. OPERATION OF PLANT	7,272,538	6,284		226,338
7. LAUNDRY & LINEN SERVICES	869,868	20,660		278
8. HOUSEKEEPING	2,134,341	33,659		5,581
9. DIETARY	440,590	174,976		48,928
10. CAFETERIA	1,461,733	90,234		1,760
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	1,378,789	36,293		347,614
13. CENTRAL SERVICE & SUPPLY	1,019,283	225,060		66,400
14. PHARMACY	2,706,550	50,911		19,723
15. MEDICAL RECORDS LIBRARY	2,112,560	42,130		5,561
16. SOCIAL SERVICE	336,613			
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRC	3,399,979	17,303		
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	15,451,048	1,733,392		254,003
27. NURSERY	436,928	61,929		13,868
28. ICU	2,165,513	149,443		111,276
29. NICU	94,865	37,137		98,873
30. CCU				
31. CARDIOVASCULAR ICU	1,407,733	135,773		32,255
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	1,591,732	222,702		16,074
35. PSYCH UNIT	2,545,648	229,778		27,123
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	7,406,542	559,741		1,228,613
38. G.I. LAB	750,244	88,013		371,731
39. RECOVERY ROOM	959,251	35,312		1,969
40. DELIVERY ROOM	1,115,800	170,414		24,703
41. ANESTHESIOLOGY	892,016	193,967		225,555
42. RADIOLOGY-DIAGNOSTIC	2,978,598	354,997		863,303
43. VASCULAR LAB	201,285	67,938		552,431
44. CT SCAN	833,619	35,295		389,270
45. MRI	565,779	64,443		25,366
46. RADIOLOGY-THERAPEUTIC				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NET EXPENSES	CAPITAL COSTS- BLDG & FIXTURES	CAPITAL COSTS	CAPITAL COSTS- EQUIPMENT
	(0)	(1)	(1.1)	(2)
47. RADIOISOTOPE	1,227,705	38,187		130,302
48. LABORATORY	5,911,717	181,364		55,984
49. BLOOD STORING	1,652,309	6,422		
50. INTRAVENOUS THERAPY	192,745	13,894		3,176
51. RESPIRATORY THERAPY	1,844,031			110,575
52. PHYSICAL THERAPY	1,428,135	113,735		7,524
53. ELECTROCARDIOLOGY	984,424	150,855		212,594
54. CARDIAC CATH LAB	817,249	30,009		412,333
55. ELECTROPHYSIOLOGY	140,136	67,938		
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES	9,421,662			
58. IMPLANTABLE DEVICES CHARGED T	12,218,061			
59. DRUGS CHARGED TO PATIENTS	6,389,516			
60. RENAL DIALYSIS	487,564			
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	607,724	57,694		92,958
64. JOSLIN DIABETES CLINIC	318,668			1,139
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM	4,831,954	341,792		297,460
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS	4,057,655			
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	177,221,095	7,202,656		9,026,454
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN	117,937	25,825		
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES	1,650,865			54,550
86. OCCUPATIONAL HEALTH				457
87. PREHOSPITAL SERVICES				
88. FOUNDATION		3,650		
89. PARKING SERVICES	484,679			230,981
90. MEALS ON WHEELS	65,414			
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	179,539,990	7,232,131		9,312,442

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS  (3)	NON-PATIENT TELEPHONE  (4.1)	DATA PROCESSING  (4.2)	PURCHASING  (4.3)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS	13,912,782			
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL	987,232			
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	252,441			
7. LAUNDRY & LINEN SERVICES	15,357			
8. HOUSEKEEPING	282,050			
9. DIETARY	144,946			
10. CAFETERIA	178,564			
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	282,903			
13. CENTRAL SERVICE & SUPPLY	86,091			
14. PHARMACY	587,925			
15. MEDICAL RECORDS LIBRARY				
16. SOCIAL SERVICE	75,183			
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRC	321,404			
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	3,543,721			
27. NURSERY	84,276			
28. ICU	429,681			
29. NICU	21,090			
30. CCU				
31. CARDIOVASCULAR ICU	267,728			
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	305,144			
35. PSYCH UNIT	499,139			
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	920,682			
38. G.I. LAB	157,183			
39. RECOVERY ROOM	199,378			
40. DELIVERY ROOM	252,356			
41. ANESTHESIOLOGY	35,399			
42. RADIOLOGY-DIAGNOSTIC	535,933			
43. VASCULAR LAB	38,707			
44. CT SCAN	114,138			
45. MRI	62,851			
46. RADIOLOGY-THERAPEUTIC				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS  (3)	NON-PATIENT TELEPHONE  (4.1)	DATA PROCESSING  (4.2)	PURCHASING  (4.3)
47. RADIOISOTOPE	63,327			
48. LABORATORY	674,357			
49. BLOOD STORING				
50. INTRAVENOUS THERAPY	42,598			
51. RESPIRATORY THERAPY	362,905			
52. PHYSICAL THERAPY	310,491			
53. ELECTROCARDIOLOGY	190,538			
54. CARDIAC CATH LAB	172,486			
55. ELECTROPHYSIOLOGY	56,484			
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	111,048			
64. JOSLIN DIABETES CLINIC	59,976			
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM	868,687			
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	13,594,399			
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN	197			
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES	225,872			
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES				
88. FOUNDATION				
89. PARKING SERVICES	85,258			
90. MEALS ON WHEELS	7,056			
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	13,912,782			

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	ADMISSIONS  (4.4)	BILLING/ COLLECTIONS  (4.5)	OTHER ADMIN. AND GENERAL  (4.6)	MAINTENANCE AND REPAIRS  (5)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL			35,733,545	
5. MAINTENANCE AND REPAIRS			264,268	1,327,790
6. OPERATION OF PLANT			1,927,640	1,422
7. LAUNDRY & LINEN SERVICES			225,167	4,674
8. HOUSEKEEPING			610,185	7,615
9. DIETARY			201,133	39,585
10. CAFETERIA			430,447	20,414
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION			508,299	8,211
13. CENTRAL SERVICE & SUPPLY			347,091	50,916
14. PHARMACY			836,176	11,518
15. MEDICAL RECORDS LIBRARY			536,788	9,531
16. SOCIAL SERVICE			102,325	
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRC			929,004	3,915
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE			5,213,673	392,148
27. NURSERY			148,345	14,010
28. ICU			709,649	33,809
29. NICU			62,609	8,402
30. CCU				
31. CARDIOVASCULAR ICU			458,078	30,716
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT			530,675	50,382
35. PSYCH UNIT			820,417	51,983
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM			2,513,559	126,631
38. G.I. LAB			339,720	19,911
39. RECOVERY ROOM			297,165	7,989
40. DELIVERY ROOM			388,448	38,553
41. ANESTHESIOLOGY			334,692	43,881
42. RADIOLOGY-DIAGNOSTIC			1,176,033	80,312
43. VASCULAR LAB			213,786	15,370
44. CT SCAN			341,000	7,985
45. MRI			178,521	14,579
46. RADIOLOGY-THERAPEUTIC				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	ADMISSIONS  (4.4)	BILLING/ COLLECTIONS  (4.5)	OTHER ADMIN. AND GENERAL  (4.6)	MAINTENANCE AND REPAIRS  (5)
47. RADIOISOTOPE			362,668	8,639
48. LABORATORY			1,695,511	41,030
49. BLOOD STORING			412,168	1,453
50. INTRAVENOUS THERAPY			62,721	3,143
51. RESPIRATORY THERAPY			575,864	
52. PHYSICAL THERAPY			462,152	25,731
53. ELECTROCARDIOLOGY			382,271	34,128
54. CARDIAC CATH LAB			355,848	6,789
55. ELECTROPHYSIOLOGY			65,738	15,370
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES			2,341,132	
58. IMPLANTABLE DEVICES CHARGED T			3,035,993	
59. DRUGS CHARGED TO PATIENTS			1,587,692	
60. RENAL DIALYSIS			121,152	
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC			216,038	13,052
64. JOSLIN DIABETES CLINIC			94,370	
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM			1,575,362	77,324
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS			1,008,262	
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL			34,999,835	1,321,121
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN			35,772	5,843
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES			479,894	
86. OCCUPATIONAL HEALTH			114	
87. PREHOSPITAL SERVICES				826
88. FOUNDATION			907	
89. PARKING SERVICES			199,015	
90. MEALS ON WHEELS			18,008	
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL			35,733,545	1,327,790

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	OPERATION OF PLANT	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY
	(6)	(7)	(8)	(9)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	9,686,663			
7. LAUNDRY & LINEN SERVICES	34,135	1,170,139		
8. HOUSEKEEPING	55,612		3,129,043	
9. DIETARY	289,097		94,259	1,433,514
10. CAFETERIA	149,086		48,609	
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	59,964		19,551	
13. CENTRAL SERVICE & SUPPLY	371,846	6,864	121,239	
14. PHARMACY	84,115		27,425	
15. MEDICAL RECORDS LIBRARY	69,607		22,695	
16. SOCIAL SERVICE				
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRC	28,588		9,321	
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	2,863,919	273,853	933,771	975,550
27. NURSERY	102,320	50,665	33,361	
28. ICU	246,911	64,424	80,505	57,057
29. NICU	61,358		20,006	
30. CCU				
31. CARDIOVASCULAR ICU	224,325	4,992	73,141	37,846
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	367,949	33,226	119,969	105,416
35. PSYCH UNIT	379,640	43,240	123,781	180,584
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	924,808	260,440	301,531	
38. G.I. LAB	145,416	26,331	47,412	
39. RECOVERY ROOM	58,343	56,156	19,022	
40. DELIVERY ROOM	281,559	43,115	91,801	
41. ANESTHESIOLOGY	320,473		104,489	
42. RADIOLOGY-DIAGNOSTIC	586,528	21,059	191,236	
43. VASCULAR LAB	112,248		36,598	
44. CT SCAN	58,314	15,349	19,013	
45. MRI	106,473	6,864	34,715	
46. RADIOLOGY-THERAPEUTIC				



**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	OPERATION OF PLANT	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY
	(6)	(7)	(8)	(9)
47. RADIOISOTOPE	63,093	8,611	20,571	
48. LABORATORY	299,650		97,700	
49. BLOOD STORING	10,610		3,459	
50. INTRAVENOUS THERAPY	22,956		7,485	
51. RESPIRATORY THERAPY				
52. PHYSICAL THERAPY	187,914	11,606	61,269	
53. ELECTROCARDIOLOGY	249,244	46,485	81,265	
54. CARDIAC CATH LAB	49,581		16,166	
55. ELECTROPHYSIOLOGY	112,248	7,176	36,598	
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	95,323	42,429	31,080	
64. JOSLIN DIABETES CLINIC				
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM	564,710	147,254	184,122	
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	9,637,963	1,170,139	3,113,165	1,356,453
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN	42,669		13,912	
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES	6,031		1,966	
88. FOUNDATION				
89. PARKING SERVICES				
90. MEALS ON WHEELS				77,061
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	9,686,663	1,170,139	3,129,043	1,433,514

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	CAFETERIA  (10)	MAINTENANCE OF PERSONNEL  (11)	NURSING ADMINISTRATION  (12)	CENTRAL SERVICE & SUPPLY  (13)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA	2,380,847			
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	46,979		2,688,603	
13. CENTRAL SERVICE & SUPPLY	29,965			2,324,755
14. PHARMACY	84,718			3,147
15. MEDICAL RECORDS LIBRARY				
16. SOCIAL SERVICE				
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRC	75,254			1
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	730,701		1,463,333	92,651
27. NURSERY				
28. ICU	83,143		233,443	20,756
29. NICU	3,003		9,859	8
30. CCU				
31. CARDIOVASCULAR ICU	51,496		142,797	8,182
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	62,795		131,907	5,519
35. PSYCH UNIT	103,483			1,406
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	162,937			1,191,475
38. G.I. LAB	25,840			39,080
39. RECOVERY ROOM	29,957			5,087
40. DELIVERY ROOM	70,822		171,482	19,401
41. ANESTHESIOLOGY	10,769			51,732
42. RADIOLOGY-DIAGNOSTIC	108,591			14,372
43. VASCULAR LAB	5,869			86,992
44. CT SCAN	23,613			27,136
45. MRI	12,613			4,565
46. RADIOLOGY-THERAPEUTIC				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	CAFETERIA  (10)	MAINTENANCE OF PERSONNEL  (11)	NURSING ADMINISTRATION  (12)	CENTRAL SERVICE & SUPPLY  (13)
47. RADIOISOTOPE	11,046			238
48. LABORATORY	169,635			89,506
49. BLOOD STORING				223
50. INTRAVENOUS THERAPY	7,712		26,244	21,473
51. RESPIRATORY THERAPY	74,079			26,557
52. PHYSICAL THERAPY	54,722			1,600
53. ELECTROCARDIOLOGY	37,731		27,503	6,048
54. CARDIAC CATH LAB	34,489		44,766	541,680
55. ELECTROPHYSIOLOGY				
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	31,908		79,837	8,421
64. JOSLIN DIABETES CLINIC	12,866			143
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM	184,215		357,432	54,490
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	2,340,951		2,688,603	2,321,889
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN	84			
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES	19,057			1,457
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES				
88. FOUNDATION				
89. PARKING SERVICES	20,755			1,400
90. MEALS ON WHEELS				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				9
93. TOTAL	2,380,847		2,688,603	2,324,755

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	PHARMACY  (14)	MEDICAL RECORDS LIBRARY  (15)	SOCIAL SERVICE  (16)	OTHER (SPECIFY)  (17)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY	4,412,208			
15. MEDICAL RECORDS LIBRARY		2,798,872		
16. SOCIAL SERVICE			514,121	
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	30,770	1,272,926	440,676	
27. NURSERY		89,564	1,360	
28. ICU	4,079	139,944	54,404	
29. NICU	4	5,598	1,360	
30. CCU				
31. CARDIOVASCULAR ICU	2,518	41,983		
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	245	167,932		
35. PSYCH UNIT	127	154,498		
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	5,682	232,306		
38. G.I. LAB	1,042	176,329		
39. RECOVERY ROOM		359		
40. DELIVERY ROOM	4,216		1,360	
41. ANESTHESIOLOGY	48,162			
42. RADIOLOGY-DIAGNOSTIC	1,437	2,799		
43. VASCULAR LAB	6,932			
44. CT SCAN	9,627	2,799		
45. MRI	1,186	5,598		
46. RADIOLOGY-THERAPEUTIC				



**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	OTHER (SPECIFY)	OTHER (SPECIFY)	OTHER (SPECIFY)	NURSING SCHOOL
	(18)	(19)	(20)	(21)

**GENERAL SERVICE**

1. CAPITAL COSTS-BLDG & FIXTURES
- 1.1. CAPITAL COSTS
2. CAPITAL COSTS-EQUIPMENT
3. EMPLOYEE BENEFITS
- 4.1. NON-PATIENT TELEPHONE
- 4.2. DATA PROCESSING
- 4.3. PURCHASING
- 4.4. ADMISSIONS
- 4.5. BILLING/ COLLECTIONS
- 4.6. OTHER ADMIN. AND GENERAL
5. MAINTENANCE AND REPAIRS
6. OPERATION OF PLANT
7. LAUNDRY & LINEN SERVICES
8. HOUSEKEEPING
9. DIETARY
10. CAFETERIA
11. MAINTENANCE OF PERSONNEL
12. NURSING ADMINISTRATION
13. CENTRAL SERVICE & SUPPLY
14. PHARMACY
15. MEDICAL RECORDS LIBRARY
16. SOCIAL SERVICE
17. OTHER (SPECIFY)
18. OTHER (SPECIFY)
19. OTHER (SPECIFY)
20. OTHER (SPECIFY)
21. NURSING SCHOOL
22. INTERN RESIDENT APPROVED PRC
23. PARAMEDICAL ED (SPECIFY)
24. PARAMEDICAL ED (SPECIFY)
25. PARAMEDICAL ED (SPECIFY)

**INPATIENT ROUTINE SERVICE**

26. GENERAL ROUTINE CARE
27. NURSERY
28. ICU
29. NICU
30. CCU
31. CARDIOVASCULAR ICU
32. OTHER (SPECIFY)
33. EXTENDED CARE PSYCHIATRIC UNIT
34. MED REHAB UNIT
35. PSYCH UNIT
36. DRUG & ALCOHOL REHAB UNIT

**ANCILLARY SERVICES**

37. OPERATING ROOM
38. G.I. LAB
39. RECOVERY ROOM
40. DELIVERY ROOM
41. ANESTHESIOLOGY
42. RADIOLOGY-DIAGNOSTIC
43. VASCULAR LAB
44. CT SCAN
45. MRI
46. RADIOLOGY-THERAPEUTIC

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	OTHER (SPECIFY)  (18)	OTHER (SPECIFY)  (19)	OTHER (SPECIFY)  (20)	NURSING SCHOOL  (21)
47. RADIOISOTOPE				
48. LABORATORY				
49. BLOOD STORING				
50. INTRAVENOUS THERAPY				
51. RESPIRATORY THERAPY				
52. PHYSICAL THERAPY				
53. ELECTROCARDIOLOGY				
54. CARDIAC CATH LAB				
55. ELECTROPHYSIOLOGY				
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC				
64. JOSLIN DIABETES CLINIC				
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM				
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL				
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES				
88. FOUNDATION				
89. PARKING SERVICES				
90. MEALS ON WHEELS				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	INTERN RESIDENT APPROVED PROG  (22)	PARAMEDICAL ED (SPECIFY)  (23)	PARAMEDICAL ED (SPECIFY)  (24)	PARAMEDICAL ED (SPECIFY)  (25)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY				
15. MEDICAL RECORDS LIBRARY				
16. SOCIAL SERVICE				
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRC	4,784,769			
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE		1,573,962		
27. NURSERY		88,640		
28. ICU		296,465		
29. NICU		19,764		
30. CCU				
31. CARDIOVASCULAR ICU				
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT				
35. PSYCH UNIT		179,676		
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM		228,188		
38. G.I. LAB				
39. RECOVERY ROOM				
40. DELIVERY ROOM		524,654		
41. ANESTHESIOLOGY		347,373		
42. RADIOLOGY-DIAGNOSTIC				
43. VASCULAR LAB				
44. CT SCAN				
45. MRI				
46. RADIOLOGY-THERAPEUTIC				



**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	INTERN RESIDENT APPROVED PROG  (22)	PARAMEDICAL ED (SPECIFY)  (23)	PARAMEDICAL ED (SPECIFY)  (24)	PARAMEDICAL ED (SPECIFY)  (25)
47. RADIOISOTOPE				
48. LABORATORY				
49. BLOOD STORING				
50. INTRAVENOUS THERAPY				
51. RESPIRATORY THERAPY				
52. PHYSICAL THERAPY				
53. ELECTROCARDIOLOGY	34,138			
54. CARDIAC CATH LAB				
55. ELECTROPHYSIOLOGY				
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	1,491,909			
64. JOSLIN DIABETES CLINIC				
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM				
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	4,784,769			
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES				
88. FOUNDATION				
89. PARKING SERVICES				
90. MEALS ON WHEELS				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	4,784,769			

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**GENERAL SERVICE COSTS**  
**AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	TOTAL MED ED COST	TOTAL EXPENSES
	(26)	(27)
<b><u>GENERAL SERVICE</u></b>		
1. CAPITAL COSTS-BLDG & FIXTURES		
1.1. CAPITAL COSTS		
2. CAPITAL COSTS-EQUIPMENT		
3. EMPLOYEE BENEFITS		
4.1. NON-PATIENT TELEPHONE		
4.2. DATA PROCESSING		
4.3. PURCHASING		
4.4. ADMISSIONS		
4.5. BILLING/ COLLECTIONS		
4.6. OTHER ADMIN. AND GENERAL		
5. MAINTENANCE AND REPAIRS		
6. OPERATION OF PLANT		
7. LAUNDRY & LINEN SERVICES		
8. HOUSEKEEPING		
9. DIETARY		
10. CAFETERIA		
11. MAINTENANCE OF PERSONNEL		
12. NURSING ADMINISTRATION		
13. CENTRAL SERVICE & SUPPLY		
14. PHARMACY		
15. MEDICAL RECORDS LIBRARY		
16. SOCIAL SERVICE		
17. OTHER (SPECIFY)		
18. OTHER (SPECIFY)		
19. OTHER (SPECIFY)		
20. OTHER (SPECIFY)		
21. NURSING SCHOOL		
22. INTERN RESIDENT APPROVED PRC		
23. PARAMEDICAL ED (SPECIFY)		
24. PARAMEDICAL ED (SPECIFY)		
25. PARAMEDICAL ED (SPECIFY)		
<b><u>INPATIENT ROUTINE SERVICE</u></b>		
26. GENERAL ROUTINE CARE	1,573,962	37,240,097
27. NURSERY	88,640	1,125,266
28. ICU	296,465	4,880,502
29. NICU	19,764	443,936
30. CCU		
31. CARDIOVASCULAR ICU		2,919,563
32. OTHER (SPECIFY)		
33. EXTENDED CARE PSYCHIATRIC UNIT		
34. MED REHAB UNIT		3,711,667
35. PSYCH UNIT	179,676	5,340,523
36. DRUG & ALCOHOL REHAB UNIT		
<b><u>ANCILLARY SERVICES</u></b>		
37. OPERATING ROOM	228,188	16,063,135
38. G.I. LAB		2,188,252
39. RECOVERY ROOM		1,669,988
40. DELIVERY ROOM	524,654	3,198,684
41. ANESTHESIOLOGY	347,373	2,608,508
42. RADIOLOGY-DIAGNOSTIC		6,915,198
43. VASCULAR LAB		1,338,156
44. CT SCAN		1,877,158
45. MRI		1,083,553
46. RADIOLOGY-THERAPEUTIC		



**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES	CAPITAL COSTS	DIRECTLY ASSIGNED CAPITAL COST	EMPLOYEE BENEFITS
	(1)	(1.1)	(2)	(3)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES	7,232,131			
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS	33,745			33,745
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL	465,375			2,395
5. MAINTENANCE AND REPAIRS	863,862			
6. OPERATION OF PLANT	6,284			612
7. LAUNDRY & LINEN SERVICES	20,660			37
8. HOUSEKEEPING	33,659			684
9. DIETARY	174,976			352
10. CAFETERIA	90,234			433
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	36,293			686
13. CENTRAL SERVICE & SUPPLY	225,060			209
14. PHARMACY	50,911			1,426
15. MEDICAL RECORDS LIBRARY	42,130			
16. SOCIAL SERVICE				182
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRC	17,303			780
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	1,733,392			8,597
27. NURSERY	61,929			204
28. ICU	149,443			1,042
29. NICU	37,137			51
30. CCU				
31. CARDIOVASCULAR ICU	135,773			649
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	222,702			740
35. PSYCH UNIT	229,778			1,211
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	559,741			2,233
38. G.I. LAB	88,013			381
39. RECOVERY ROOM	35,312			484
40. DELIVERY ROOM	170,414			612
41. ANESTHESIOLOGY	193,967			86
42. RADIOLOGY-DIAGNOSTIC	354,997			1,300
43. VASCULAR LAB	67,938			94
44. CT SCAN	35,295			277
45. MRI	64,443			152
46. RADIOLOGY-THERAPEUTIC				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES	CAPITAL COSTS	DIRECTLY ASSIGNED CAPITAL COST	EMPLOYEE BENEFITS
	(1)	(1.1)	(2)	(3)
47. RADIOISOTOPE	38,187			154
48. LABORATORY	181,364			1,636
49. BLOOD STORING	6,422			
50. INTRAVENOUS THERAPY	13,894			103
51. RESPIRATORY THERAPY				880
52. PHYSICAL THERAPY	113,735			753
53. ELECTROCARDIOLOGY	150,855			462
54. CARDIAC CATH LAB	30,009			418
55. ELECTROPHYSIOLOGY	67,938			137
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	57,694			269
64. JOSLIN DIABETES CLINIC				145
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM	341,792			2,107
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	7,202,656			32,973
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN	25,825			
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				548
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES				
88. FOUNDATION	3,650			
89. PARKING SERVICES				207
90. MEALS ON WHEELS				17
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	7,232,131			33,745

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	NON-PATIENT TELEPHONE	DATA PROCESSING	PURCHASING	ADMISSIONS
	(4.1)	(4.2)	(4.3)	(4.4)

**GENERAL SERVICE**

1. CAPITAL COSTS-BLDG & FIXTURES
- 1.1. CAPITAL COSTS
2. CAPITAL COSTS-EQUIPMENT
3. EMPLOYEE BENEFITS
- 4.1. NON-PATIENT TELEPHONE
- 4.2. DATA PROCESSING
- 4.3. PURCHASING
- 4.4. ADMISSIONS
- 4.5. BILLING/ COLLECTIONS
- 4.6. OTHER ADMIN. AND GENERAL
5. MAINTENANCE AND REPAIRS
6. OPERATION OF PLANT
7. LAUNDRY & LINEN SERVICES
8. HOUSEKEEPING
9. DIETARY
10. CAFETERIA
11. MAINTENANCE OF PERSONNEL
12. NURSING ADMINISTRATION
13. CENTRAL SERVICE & SUPPLY
14. PHARMACY
15. MEDICAL RECORDS LIBRARY
16. SOCIAL SERVICE
17. OTHER (SPECIFY)
18. OTHER (SPECIFY)
19. OTHER (SPECIFY)
20. OTHER (SPECIFY)
21. NURSING SCHOOL
22. INTERN RESIDENT APPROVED PRO
23. PARAMEDICAL ED (SPECIFY)
24. PARAMEDICAL ED (SPECIFY)
25. PARAMEDICAL ED (SPECIFY)

**INPATIENT ROUTINE SERVICE**

26. GENERAL ROUTINE CARE
27. NURSERY
28. ICU
29. NICU
30. CCU
31. CARDIOVASCULAR ICU
32. OTHER (SPECIFY)
33. EXTENDED CARE PSYCHIATRIC UNIT
34. MED REHAB UNIT
35. PSYCH UNIT
36. DRUG & ALCOHOL REHAB UNIT

**ANCILLARY SERVICES**

37. OPERATING ROOM
38. G.I. LAB
39. RECOVERY ROOM
40. DELIVERY ROOM
41. ANESTHESIOLOGY
42. RADIOLOGY-DIAGNOSTIC
43. VASCULAR LAB
44. CT SCAN
45. MRI
46. RADIOLOGY-THERAPEUTIC

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	NON-PATIENT TELEPHONE  (4.1)	DATA PROCESSING  (4.2)	PURCHASING  (4.3)	ADMISSIONS  (4.4)
47. RADIOISOTOPE				
48. LABORATORY				
49. BLOOD STORING				
50. INTRAVENOUS THERAPY				
51. RESPIRATORY THERAPY				
52. PHYSICAL THERAPY				
53. ELECTROCARDIOLOGY				
54. CARDIAC CATH LAB				
55. ELECTROPHYSIOLOGY				
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC				
64. JOSLIN DIABETES CLINIC				
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM				
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL				
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES				
88. FOUNDATION				
89. PARKING SERVICES				
90. MEALS ON WHEELS				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	BILLING/ COLLECTIONS	OTHER ADMIN. AND GENERAL	MAINTENANCE AND REPAIRS	OPERATION OF PLANT
	(4.5)	(4.6)	(5)	(6)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL		467,770		
5. MAINTENANCE AND REPAIRS		3,460	867,322	
6. OPERATION OF PLANT		25,235	929	33,060
7. LAUNDRY & LINEN SERVICES		2,948	3,053	117
8. HOUSEKEEPING		7,988	4,974	190
9. DIETARY		2,633	25,857	987
10. CAFETERIA		5,635	13,334	509
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		6,654	5,363	205
13. CENTRAL SERVICE & SUPPLY		4,544	33,259	1,269
14. PHARMACY		10,947	7,523	287
15. MEDICAL RECORDS LIBRARY		7,027	6,226	238
16. SOCIAL SERVICE		1,340		
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRO		12,162	2,557	98
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE		68,224	256,155	9,773
27. NURSERY		1,942	9,152	349
28. ICU		9,290	22,084	843
29. NICU		820	5,488	209
30. CCU				
31. CARDIOVASCULAR ICU		5,997	20,064	766
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT		6,947	32,910	1,256
35. PSYCH UNIT		10,740	33,956	1,296
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM		32,906	82,717	3,156
38. G.I. LAB		4,447	13,006	496
39. RECOVERY ROOM		3,890	5,218	199
40. DELIVERY ROOM		5,085	25,183	961
41. ANESTHESIOLOGY		4,382	28,664	1,094
42. RADIOLOGY-DIAGNOSTIC		15,396	52,460	2,002
43. VASCULAR LAB		2,799	10,040	383
44. CT SCAN		4,464	5,216	199
45. MRI		2,337	9,523	363
46. RADIOLOGY-THERAPEUTIC				



**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	BILLING/ COLLECTIONS	OTHER ADMIN. AND GENERAL	MAINTENANCE AND REPAIRS	OPERATION OF PLANT
	(4.5)	(4.6)	(5)	(6)
47. RADIOISOTOPE		4,748	5,643	215
48. LABORATORY		22,197	26,801	1,023
49. BLOOD STORING		5,396	949	36
50. INTRAVENOUS THERAPY		821	2,053	78
51. RESPIRATORY THERAPY		7,539		
52. PHYSICAL THERAPY		6,050	16,807	641
53. ELECTROCARDIOLOGY		5,004	22,293	851
54. CARDIAC CATH LAB		4,659	4,435	169
55. ELECTROPHYSIOLOGY		861	10,040	383
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES		30,649		
58. IMPLANTABLE DEVICES CHARGED T		39,745		
59. DRUGS CHARGED TO PATIENTS		20,785		
60. RENAL DIALYSIS		1,586		
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC		2,828	8,526	325
64. JOSLIN DIABETES CLINIC		1,235		
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM		20,624	50,509	1,927
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS		13,200		
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL		458,166	862,967	32,893
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN		468	3,816	146
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES		6,282		
86. OCCUPATIONAL HEALTH		1		
87. PREHOSPITAL SERVICES			539	21
88. FOUNDATION		12		
89. PARKING SERVICES		2,605		
90. MEALS ON WHEELS		236		
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL		467,770	867,322	33,060

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY	CAFETERIA
	(7)	(8)	(9)	(10)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES	26,815			
8. HOUSEKEEPING		47,495		
9. DIETARY		1,431	206,236	
10. CAFETERIA		738		110,883
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		297		2,188
13. CENTRAL SERVICE & SUPPLY	157	1,840		1,396
14. PHARMACY		416		3,946
15. MEDICAL RECORDS LIBRARY		344		
16. SOCIAL SERVICE				
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRO		141		3,505
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	6,278	14,171	140,349	34,032
27. NURSERY	1,161	506		
28. ICU	1,476	1,222	8,209	3,872
29. NICU		304		140
30. CCU				
31. CARDIOVASCULAR ICU	114	1,110	5,445	2,398
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	761	1,821	15,166	2,925
35. PSYCH UNIT	991	1,879	25,980	4,820
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	5,968	4,577		7,588
38. G.I. LAB	603	720		1,203
39. RECOVERY ROOM	1,287	289		1,395
40. DELIVERY ROOM	988	1,393		3,298
41. ANESTHESIOLOGY		1,586		502
42. RADIOLOGY-DIAGNOSTIC	483	2,903		5,057
43. VASCULAR LAB		556		273
44. CT SCAN	352	289		1,100
45. MRI	157	527		587
46. RADIOLOGY-THERAPEUTIC				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY	CAFETERIA
	(7)	(8)	(9)	(10)
47. RADIOISOTOPE	197	312		514
48. LABORATORY		1,483		7,900
49. BLOOD STORING		53		
50. INTRAVENOUS THERAPY		114		359
51. RESPIRATORY THERAPY				3,450
52. PHYSICAL THERAPY	266	930		2,549
53. ELECTROCARDIOLOGY	1,065	1,234		1,757
54. CARDIAC CATH LAB		245		1,606
55. ELECTROPHYSIOLOGY	164	556		
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	972	472		1,486
64. JOSLIN DIABETES CLINIC				599
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM	3,375	2,795		8,579
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	26,815	47,254	195,149	109,024
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN		211		4
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				888
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES		30		
88. FOUNDATION				
89. PARKING SERVICES				967
90. MEALS ON WHEELS			11,087	
91. CROSSFOOT ADJUSTMENT	%%%			
92. NEGATIVE COST CENTER	%%%			
93. TOTAL	26,815	47,495	206,236	110,883

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	MAINTENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICE & SUPPLY	PHARMACY
	(11)	(12)	(13)	(14)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		51,686		
13. CENTRAL SERVICE & SUPPLY			267,734	
14. PHARMACY			362	75,818
15. MEDICAL RECORDS LIBRARY				
16. SOCIAL SERVICE				
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRO				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE		28,129	10,670	529
27. NURSERY				
28. ICU		4,488	2,390	70
29. NICU		190	1	
30. CCU				
31. CARDIOVASCULAR ICU		2,745	942	43
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT		2,536	636	4
35. PSYCH UNIT			162	2
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM			137,214	98
38. G.I. LAB			4,501	18
39. RECOVERY ROOM			586	6
40. DELIVERY ROOM		3,297	2,234	72
41. ANESTHESIOLOGY			5,958	828
42. RADIOLOGY-DIAGNOSTIC			1,655	25
43. VASCULAR LAB			10,018	119
44. CT SCAN			3,125	165
45. MRI			526	20
46. RADIOLOGY-THERAPEUTIC				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	MAINTENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICE & SUPPLY	PHARMACY
	(11)	(12)	(13)	(14)
47. RADIOISOTOPE			27	6,032
48. LABORATORY			10,308	47
49. BLOOD STORING			26	
50. INTRAVENOUS THERAPY		505	2,473	1
51. RESPIRATORY THERAPY			3,058	
52. PHYSICAL THERAPY			184	
53. ELECTROCARDIOLOGY		529	696	1
54. CARDIAC CATH LAB		861	62,382	
55. ELECTROPHYSIOLOGY				
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				16
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				67,029
60. RENAL DIALYSIS				4
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC		1,535	970	91
64. JOSLIN DIABETES CLINIC			16	1
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM		6,871	6,275	399
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL		51,686	267,395	75,620
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES			168	195
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES				
88. FOUNDATION				
89. PARKING SERVICES			161	2
90. MEALS ON WHEELS				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER			10	1
93. TOTAL		51,686	267,734	75,818

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	MEDICAL RECORDS LIBRARY	SOCIAL SERVICE	OTHER (SPECIFY)	OTHER (SPECIFY)
	(15)	(16)	(17)	(18)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY				
15. MEDICAL RECORDS LIBRARY	55,965			
16. SOCIAL SERVICE		1,522		
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRO				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	25,453	1,305		
27. NURSERY	1,791		4	
28. ICU	2,798		161	
29. NICU	112		4	
30. CCU				
31. CARDIOVASCULAR ICU	839			
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	3,358			
35. PSYCH UNIT	3,089			
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	4,645			
38. G.I. LAB	3,526			
39. RECOVERY ROOM				
40. DELIVERY ROOM			4	
41. ANESTHESIOLOGY				
42. RADIOLOGY-DIAGNOSTIC	56			
43. VASCULAR LAB				
44. CT SCAN	56			
45. MRI	112			
46. RADIOLOGY-THERAPEUTIC				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	MEDICAL RECORDS LIBRARY  (15)	SOCIAL SERVICE  (16)	OTHER (SPECIFY)  (17)	OTHER (SPECIFY)  (18)
47. RADIOISOTOPE	56			
48. LABORATORY	56			
49. BLOOD STORING				
50. INTRAVENOUS THERAPY				
51. RESPIRATORY THERAPY				
52. PHYSICAL THERAPY				
53. ELECTROCARDIOLOGY				
54. CARDIAC CATH LAB	1,287			
55. ELECTROPHYSIOLOGY				
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	1,567	8		
64. JOSLIN DIABETES CLINIC				
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM	7,164	32		
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	55,965	1,518		
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES			4	
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES				
88. FOUNDATION				
89. PARKING SERVICES				
90. MEALS ON WHEELS				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	55,965	1,522		

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	OTHER (SPECIFY)	OTHER (SPECIFY)	NURSING SCHOOL	INTERN RESIDENT APPROVED PROG
	(19)	(20)	(21)	(22)

**GENERAL SERVICE**

1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY				
15. MEDICAL RECORDS LIBRARY				
16. SOCIAL SERVICE				
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRO				36,546
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				

**INPATIENT ROUTINE SERVICE**

26. GENERAL ROUTINE CARE				
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. CARDIOVASCULAR ICU				
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				

**ANCILLARY SERVICES**

37. OPERATING ROOM				
38. G.I. LAB				
39. RECOVERY ROOM				
40. DELIVERY ROOM				
41. ANESTHESIOLOGY				
42. RADIOLOGY-DIAGNOSTIC				
43. VASCULAR LAB				
44. CT SCAN				
45. MRI				
46. RADIOLOGY-THERAPEUTIC				



**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	OTHER (SPECIFY)	OTHER (SPECIFY)	NURSING SCHOOL	INTERN RESIDENT APPROVED PROG
	(19)	(20)	(21)	(22)
47. RADIOISOTOPE				
48. LABORATORY				
49. BLOOD STORING				
50. INTRAVENOUS THERAPY				
51. RESPIRATORY THERAPY				
52. PHYSICAL THERAPY				
53. ELECTROCARDIOLOGY				
54. CARDIAC CATH LAB				
55. ELECTROPHYSIOLOGY				
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				
58. IMPLANTABLE DEVICES CHARGED T				
59. DRUGS CHARGED TO PATIENTS				
60. RENAL DIALYSIS				
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC				
64. JOSLIN DIABETES CLINIC				
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM				
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL				
<b><u>NON-REIMBURSABLE COST</u></b>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. OCCUPATIONAL HEALTH				
87. PREHOSPITAL SERVICES				
88. FOUNDATION				
89. PARKING SERVICES				
90. MEALS ON WHEELS				
91. CROSSFOOT ADJUSTMENT				36,546
92. NEGATIVE COST CENTER				
93. TOTAL				36,546

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	PARAMEDICAL ED (SPECIFY)	PARAMEDICAL ED (SPECIFY)	PARAMEDICAL ED (SPECIFY)	TOTAL
	(23)	(24)	(25)	(26)
<b><u>GENERAL SERVICE</u></b>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY				
15. MEDICAL RECORDS LIBRARY				
16. SOCIAL SERVICE				
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE				2,337,057
27. NURSERY				77,038
28. ICU				207,388
29. NICU				44,456
30. CCU				
31. CARDIOVASCULAR ICU				176,885
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT				291,762
35. PSYCH UNIT				313,904
36. DRUG & ALCOHOL REHAB UNIT				
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM				840,843
38. G.I. LAB				116,914
39. RECOVERY ROOM				48,666
40. DELIVERY ROOM				213,541
41. ANESTHESIOLOGY				237,067
42. RADIOLOGY-DIAGNOSTIC				436,334
43. VASCULAR LAB				92,220
44. CT SCAN				50,538
45. MRI				78,747
46. RADIOLOGY-THERAPEUTIC				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**ALLOCATION OF**  
**CAPITAL RELATED COSTS**  
**AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	PARAMEDICAL ED (SPECIFY)	PARAMEDICAL ED (SPECIFY)	PARAMEDICAL ED (SPECIFY)	TOTAL
	(23)	(24)	(25)	(26)
47. RADIOISOTOPE				56,085
48. LABORATORY				252,815
49. BLOOD STORING				12,882
50. INTRAVENOUS THERAPY				20,401
51. RESPIRATORY THERAPY				14,927
52. PHYSICAL THERAPY				141,915
53. ELECTROCARDIOLOGY				184,747
54. CARDIAC CATH LAB				106,071
55. ELECTROPHYSIOLOGY				80,079
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES				30,665
58. IMPLANTABLE DEVICES CHARGED T				39,745
59. DRUGS CHARGED TO PATIENTS				87,814
60. RENAL DIALYSIS				1,590
61. OTHER				
62. OTHER				
<b>OUTPATIENT SERVICES</b>				
63. CLINIC				76,743
64. JOSLIN DIABETES CLINIC				1,996
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM				452,449
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				13,200
74. OTHER (SPECIFY)				
<b>OTHER INPATIENT</b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL				7,137,484
<b>NON-REIMBURSABLE COST</b>				
81. GIFT COFFEE SHOPS & CANTEEN				30,470
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				8,085
86. OCCUPATIONAL HEALTH				1
87. PREHOSPITAL SERVICES				590
88. FOUNDATION				3,662
89. PARKING SERVICES				3,942
90. MEALS ON WHEELS				11,340
91. CROSSFOOT ADJUSTMENT				36,546
92. NEGATIVE COST CENTER				11
93. TOTAL				7,232,131

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COMPUTATION OF RATIO OF DEPARTMENTAL**  
**CHARGES TO TOTAL CHARGES**  
**AMENDED WORKSHEET C-1**

COST CENTER DESCRIPTION	TOTAL BILLED CHARGES	TOTAL O/P CHARGES	I/P CHARGES (Excluding units & other)	TOTAL I/P PSYCH. UNIT CHARGES	TOTAL I/P D & A UNIT CHARGES
	(1)	(2)	(3)	(4)	(5)
<b><u>INPATIENT ROUTINE SERVICE</u></b>					
26. GENERAL ROUTINE CARE	\$40,530,281		\$40,530,281		
27. NURSERY	1,265,814		1,265,814		
28. ICU	6,624,482		6,624,482		
29. NICU	213,405		213,405		
30. CCU					
31. CARDIOVASCULAR ICU	7,318,468		7,318,468		
32. OTHER (SPECIFY)					
33. EXTENDED CARE PSYCHIATRIC UNIT					
34. MED REHAB UNIT	5,028,276				
35. PSYCH UNIT	8,341,172			8,341,172	
36. DRUG & ALCOHOL REHAB UNIT					
TOTAL ROUTINE CARE	69,321,898		55,952,450	8,341,172	
<b><u>ANCILLARY SERVICES</u></b>					
37. OPERATING ROOM	47,549,394	23,854,393	23,314,079	344,793	
38. G.I. LAB	9,062,028	6,201,915	2,831,058	13,766	
39. RECOVERY ROOM	4,358,745	2,092,740	2,150,106	114,261	
40. DELIVERY ROOM	4,796,326	1,044,293	3,752,033		
41. ANESTHESIOLOGY	24,603,382	12,138,832	12,219,718	233,736	
42. RADIOLOGY-DIAGNOSTIC	22,325,786	14,310,939	7,787,797	107,736	
43. VASCULAR LAB	8,573,455	4,152,535	4,412,541	1,986	
44. CT SCAN	65,429,727	42,130,633	22,713,857	357,657	
45. MRI	9,276,995	5,783,390	3,408,883	48,241	
46. RADIOLOGY-THERAPEUTIC					
47. RADIOISOTOPE	12,042,852	9,532,080	2,473,772	15,667	
48. LABORATORY	69,292,713	35,250,441	31,602,629	1,779,234	
49. BLOOD STORING	5,286,191	1,504,875	3,748,484	6,506	
50. INTRAVENOUS THERAPY	2,082,739	64,017	2,002,890	6,870	
51. RESPIRATORY THERAPY	23,197,149	1,624,248	20,506,042	193,369	
52. PHYSICAL THERAPY	14,677,962	1,000,097	6,814,225	43,169	
53. ELECTROCARDIOLOGY	15,422,275	6,953,111	8,155,273	225,227	
54. CARDIAC CATH LAB	12,897,603	7,438,694	5,432,691		
55. ELECTROPHYSIOLOGY	2,984,209	1,424,120	1,559,865	122	
56. ELECTROENCEPHALOGRAPHY					
57. MEDICAL SUPPLIES	25,676,849	9,177,390	16,316,487	65,677	
58. IMPLANTABLE DEVICES CHARGED TO PATIENTS	34,423,608	8,778,760	25,644,848		
59. DRUGS CHARGED TO PATIENTS	39,935,810	9,488,487	28,260,962	1,103,764	
60. RENAL DIALYSIS	1,497,128	60,984	1,368,450	3,228	
61. OTHER					
62. OTHER					
<b><u>OUTPATIENT SERVICES</u></b>					
63. CLINIC	1,678,921	993,853	682,546	2,522	
64. JOSLIN DIABETES CLINIC	1,326,534	1,325,448	1,086		
65. PAIN MANAGEMENT					
66. FAMILY PRACTICE CLINIC					
67. EMERGENCY ROOM	45,161,886	29,015,931	15,308,810	826,003	
68. PARTIAL HOSPITALIZATION					
69. AMBULANCE SERVICES					
70. HOME PROGRAM DIALYSIS					
71. HOME HEALTH AGENCY					
72. SHORT PROCEDURE UNIT					
73. OBSERVATION BEDS	15,096,114	12,224,861	2,871,253		
74. OTHER (SPECIFY)					
<b><u>OTHER INPATIENT</u></b>					
75. SKILLED NURSING FACILITY					
76. INTERMEDIATE CARE FACILITY					
77. RESIDENTIAL TREATMENT FACILITY					
78. OTHER (SPECIFY)					
79. OTHER (SPECIFY)					
80. TOTAL ANCILLARY, O/P & OTHER	518,656,381	247,567,067	255,340,385	5,493,534	
81. TOTAL	\$587,978,279	\$247,567,067	\$311,292,835	\$13,834,706	

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COMPUTATION OF RATIO OF DEPARTMENTAL**  
**CHARGES TO TOTAL CHARGES**  
**AMENDED WORKSHEET C-1**

COST CENTER DESCRIPTION	TOTAL I/P MEDICAL REHAB. UNIT CHARGES  (6)	OTHER I/P CHARGES (SPECIFY)  (7)	OUTPATIENT RATIO  (Col. 2 ÷ Col. 1) (8)	I/P RATIO (Excluding units & other)  (Col. 3 ÷ Col. 1) (9)	INPATIENT PSYCH. UNIT RATIO  (Col. 4 ÷ Col. 1) (10)
<b><u>INPATIENT ROUTINE SERVICE</u></b>					
26. GENERAL ROUTINE CARE				100.000000%	
27. NURSERY				100.000000%	
28. ICU				100.000000%	
29. NICU				100.000000%	
30. CCU					
31. CARDIOVASCULAR ICU				100.000000%	
32. OTHER (SPECIFY)					
33. EXTENDED CARE PSYCHIATRIC UNIT					
34. MED REHAB UNIT	5,028,276				
35. PSYCH UNIT					100.000000%
36. DRUG & ALCOHOL REHAB UNIT					
<b>TOTAL ROUTINE CARE</b>	<b>5,028,276</b>				
<b><u>ANCILLARY SERVICES</u></b>					
37. OPERATING ROOM	36,129		50.167607%	49.031285%	0.725126%
38. G.I. LAB	15,289		68.438489%	31.240887%	0.151909%
39. RECOVERY ROOM	1,638		48.012444%	49.328556%	2.621420%
40. DELIVERY ROOM			21.772769%	78.227231%	
41. ANESTHESIOLOGY	11,096		49.338063%	49.666822%	0.950016%
42. RADIOLOGY-DIAGNOSTIC	119,314		64.100493%	34.882522%	0.482563%
43. VASCULAR LAB	6,393		48.434791%	51.467477%	0.023165%
44. CT SCAN	227,580		64.390660%	34.714888%	0.546628%
45. MRI	36,481		62.341200%	36.745551%	0.520007%
46. RADIOLOGY-THERAPEUTIC					
47. RADIOISOTOPE	21,333		79.151351%	20.541413%	0.130094%
48. LABORATORY	660,409		50.871786%	45.607436%	2.567707%
49. BLOOD STORING	26,326		28.468041%	70.910869%	0.123075%
50. INTRAVENOUS THERAPY	8,962		3.073693%	96.166154%	0.329854%
51. RESPIRATORY THERAPY	873,490		7.001929%	88.398975%	0.833590%
52. PHYSICAL THERAPY	6,820,471		6.813596%	46.424871%	0.294108%
53. ELECTROCARDIOLOGY	88,664		45.084859%	52.879831%	1.460401%
54. CARDIAC CATH LAB	26,218		57.675011%	42.121711%	
55. ELECTROPHYSIOLOGY	102		47.721859%	52.270635%	0.004088%
56. ELECTROENCEPHALOGRAPHY					
57. MEDICAL SUPPLIES	117,295		35.741886%	63.545519%	0.255783%
58. IMPLANTABLE DEVICES CHARGED TO PATIENT			25.502150%	74.497850%	
59. DRUGS CHARGED TO PATIENTS	1,082,597		23.759345%	70.765967%	2.763845%
60. RENAL DIALYSIS	64,466		4.073399%	91.405010%	0.215613%
61. OTHER					
62. OTHER					
<b><u>OUTPATIENT SERVICES</u></b>					
63. CLINIC			59.195936%	40.653848%	0.150216%
64. JOSLIN DIABETES CLINIC			99.918133%	0.081867%	
65. PAIN MANAGEMENT					
66. FAMILY PRACTICE CLINIC					
67. EMERGENCY ROOM	11,142		64.248714%	33.897632%	1.828983%
68. PARTIAL HOSPITALIZATION					
69. AMBULANCE SERVICES					
70. HOME PROGRAM DIALYSIS					
71. HOME HEALTH AGENCY					
72. SHORT PROCEDURE UNIT					
73. OBSERVATION BEDS			80.980185%	19.019815%	
74. OTHER (SPECIFY)					
<b><u>OTHER INPATIENT</u></b>					
75. SKILLED NURSING FACILITY					
76. INTERMEDIATE CARE FACILITY					
77. RESIDENTIAL TREATMENT FACILITY					
78. OTHER (SPECIFY)					
79. OTHER (SPECIFY)					
80. TOTAL ANCILLARY, O/P & OTHER	10,255,395				
81. TOTAL	\$15,283,671				

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COMPUTATION OF RATIO OF DEPARTMENTAL**  
**CHARGES TO TOTAL CHARGES**  
**AMENDED WORKSHEET C-1**

COST CENTER DESCRIPTION	INPATIENT D & A UNIT RATIO  (Col. 5 ÷ Col. 1) (11)	I/P MEDICAL REHAB. UNIT RATIO  (Col. 6 ÷ Col. 1) (12)	OTHER I/P RATIO  (Col. 7 ÷ Col. 1) (13)
<b><u>INPATIENT ROUTINE SERVICE</u></b>			
26. GENERAL ROUTINE CARE			
27. NURSERY			
28. ICU			
29. NICU			
30. CCU			
31. CARDIOVASCULAR ICU			
32. OTHER (SPECIFY)			
33. EXTENDED CARE PSYCHIATRIC UNIT			
34. MED REHAB UNIT		100.000000%	
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			
<b>TOTAL ROUTINE CARE</b>			
<b><u>ANCILLARY SERVICES</u></b>			
37. OPERATING ROOM		0.075982%	
38. G.I. LAB		0.168715%	
39. RECOVERY ROOM		0.037580%	
40. DELIVERY ROOM			
41. ANESTHESIOLOGY		0.045099%	
42. RADIOLOGY-DIAGNOSTIC		0.534422%	
43. VASCULAR LAB		0.074567%	
44. CT SCAN		0.347824%	
45. MRI		0.393242%	
46. RADIOLOGY-THERAPEUTIC			
47. RADIOISOTOPE		0.177142%	
48. LABORATORY		0.953071%	
49. BLOOD STORING		0.498015%	
50. INTRAVENOUS THERAPY		0.430299%	
51. RESPIRATORY THERAPY		3.765506%	
52. PHYSICAL THERAPY		46.467425%	
53. ELECTROCARDIOLOGY		0.574909%	
54. CARDIAC CATH LAB		0.203278%	
55. ELECTROPHYSIOLOGY		0.003418%	
56. ELECTROENCEPHALOGRAPHY			
57. MEDICAL SUPPLIES		0.456812%	
58. IMPLANTABLE DEVICES CHARGED TO PATIENT			
59. DRUGS CHARGED TO PATIENTS		2.710843%	
60. RENAL DIALYSIS		4.305978%	
61. OTHER			
62. OTHER			
<b><u>OUTPATIENT SERVICES</u></b>			
63. CLINIC			
64. JOSLIN DIABETES CLINIC			
65. PAIN MANAGEMENT			
66. FAMILY PRACTICE CLINIC			
67. EMERGENCY ROOM		0.024671%	
68. PARTIAL HOSPITALIZATION			
69. AMBULANCE SERVICES			
70. HOME PROGRAM DIALYSIS			
71. HOME HEALTH AGENCY			
72. SHORT PROCEDURE UNIT			
73. OBSERVATION BEDS			
74. OTHER (SPECIFY)			
<b><u>OTHER INPATIENT</u></b>			
75. SKILLED NURSING FACILITY			
76. INTERMEDIATE CARE FACILITY			
77. RESIDENTIAL TREATMENT FACILITY			
78. OTHER (SPECIFY)			
79. OTHER (SPECIFY)			
80. TOTAL ANCILLARY, O/P & OTHER			
81. TOTAL			

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COMPUTATION OF PENNSYLVANIA MEDICAL**  
**ASSISTANCE INPATIENT CARE COSTS**  
**AMENDED WORKSHEET C-2**

COST CENTER DESCRIPTION	TOTAL COSTS (From Wkst. B-2, Col. 27) (1)	TOTAL O/P COSTS (Col. 1 x Wkst. C-1, Col. 8) (2)	I/P COSTS (Excluding units & other) (Col. 1 x Wkst. C-1, Col. 9) (3)	TOTAL I/P PSYCH. UNIT COSTS (Col. 1 x Wkst. C-1, Col. 10) (4)	TOTAL I/P D & A UNIT COSTS (Col. 1 x Wkst. C-1, Col. 11) (5)
<b><u>INPATIENT ROUTINE SERVICE</u></b>					
26. GENERAL ROUTINE CARE	\$37,240,097		\$37,240,097		
27. NURSERY	1,125,266		1,125,266		
28. ICU	4,880,502		4,880,502		
29. NICU	443,936		443,936		
30. CCU					
31. CARDIOVASCULAR ICU	2,919,563		2,919,563		
32. OTHER (SPECIFY)					
33. EXTENDED CARE PSYCHIATRIC UNIT					
34. MED REHAB UNIT	3,488,965				
35. PSYCH UNIT	5,340,523			5,340,523	
36. DRUG & ALCOHOL REHAB UNIT					
<b>TOTAL ROUTINE CARE</b>	<b>55,438,852</b>		<b>46,609,364</b>	<b>5,340,523</b>	
<b><u>ANCILLARY SERVICES</u></b>					
37. OPERATING ROOM	16,063,135	8,058,490	7,875,962	116,478	
38. G.I. LAB	2,188,252	1,497,607	683,629	3,324	
39. RECOVERY ROOM	1,669,988	801,802	823,781	43,777	
40. DELIVERY ROOM	3,198,684	696,442	2,502,242		
41. ANESTHESIOLOGY	2,608,508	1,286,988	1,295,563	24,781	
42. RADIOLOGY-DIAGNOSTIC	6,915,198	4,432,677	2,412,195	33,370	
43. VASCULAR LAB	1,338,156	648,133	688,715	310	
44. CT SCAN	1,877,158	1,208,715	651,653	10,261	
45. MRI	1,083,553	675,499	398,158	5,635	
46. RADIOLOGY-THERAPEUTIC					
47. RADIOISOTOPE	2,288,226	1,811,162	470,034	2,977	
48. LABORATORY	9,221,989	4,691,390	4,205,913	236,794	
49. BLOOD STORING	2,086,644	594,027	1,479,657	2,568	
50. INTRAVENOUS THERAPY	404,177	12,424	388,681	1,333	
51. RESPIRATORY THERAPY	2,994,036	209,640	2,646,697	24,958	
52. PHYSICAL THERAPY	2,664,879	181,573	1,237,167	7,838	
53. ELECTROCARDIOLOGY	2,437,262	1,098,836	1,288,820	35,594	
54. CARDIAC CATH LAB	2,545,770	1,468,273	1,072,322		
55. ELECTROPHYSIOLOGY	501,688	239,414	262,236	21	
56. ELECTROENCEPHALOGRAPHY					
57. MEDICAL SUPPLIES	11,763,729	4,204,578	7,475,323	30,090	
58. IMPLANTABLE DEVICES CHARGED TO PATI	15,254,054	3,890,112	11,363,942		
59. DRUGS CHARGED TO PATIENTS	11,878,006	2,822,136	8,405,586	328,290	
60. RENAL DIALYSIS	608,934	24,804	556,596	1,313	
61. OTHER					
62. OTHER					
<b><u>OUTPATIENT SERVICES</u></b>					
63. CLINIC	2,965,800	1,755,633	1,205,712	4,455	
64. JOSLIN DIABETES CLINIC	487,215	486,816	399		
65. PAIN MANAGEMENT					
66. FAMILY PRACTICE CLINIC					
67. EMERGENCY ROOM	9,877,180	6,345,961	3,348,130	180,652	
68. PARTIAL HOSPITALIZATION					
69. AMBULANCE SERVICES					
70. HOME PROGRAM DIALYSIS					
71. HOME HEALTH AGENCY					
72. SHORT PROCEDURE UNIT					
73. OBSERVATION BEDS	5,065,917	4,102,389	963,528		
74. OTHER (SPECIFY)					
<b><u>OTHER INPATIENT</u></b>					
75. SKILLED NURSING FACILITY					
76. INTERMEDIATE CARE FACILITY					
77. RESIDENTIAL TREATMENT FACILITY					
78. OTHER (SPECIFY)					
79. OTHER (SPECIFY)					
80. TOTAL ANCILLARY, O/P & OTHER	119,988,138	53,245,521	63,702,641	1,094,819	
81. TOTAL	\$175,426,990	\$53,245,521	\$110,312,005	\$6,435,342	

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COMPUTATION OF PENNSYLVANIA MEDICAL**  
**ASSISTANCE INPATIENT CARE COSTS**  
**AMENDED WORKSHEET C-2**

COST CENTER DESCRIPTION	TOTAL I/P MEDICAL REHAB. COSTS (Col. 1 x Wkst. C-1, Col. 12) (6)	OTHER I/P COSTS (Col. 1 x Wkst. C-1, Col. 13) (7)	I/P CHARGES (Excluding units & other) (From Wkst. C-1, Col. 3) (8)	PA M.A. I/P CHARGES (Excluding units & other) (9)	I/P PER DIEM (Col. 3 ÷ Col. 12) or MA I/P RATIO (Col. 9 ÷ Col. 8) (10)
<b><u>INPATIENT ROUTINE SERVICE</u></b>					
26. GENERAL ROUTINE CARE			\$40,530,281	\$1,886,041	\$646.51
27. NURSERY			1,265,814	26,931	624.11
28. ICU			6,624,482	583,063	1,474.03
29. NICU			213,405	11,070	2,642.48
30. CCU					
31. CARDIOVASCULAR ICU			7,318,468	257,561	1,329.49
32. OTHER (SPECIFY)					
33. EXTENDED CARE PSYCHIATRIC UNIT					
34. MED REHAB UNIT	3,488,965				
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
<b>TOTAL ROUTINE CARE</b>	<b>3,488,965</b>		<b>55,952,450</b>	<b>2,764,666</b>	
<b><u>ANCILLARY SERVICES</u></b>					
37. OPERATING ROOM	12,205		23,314,079	1,663,820	7.14%
38. G.I. LAB	3,692		2,831,058	152,302	5.38%
39. RECOVERY ROOM	628		2,150,106	88,106	4.10%
40. DELIVERY ROOM			3,752,033	83,031	2.21%
41. ANESTHESIOLOGY	1,176		12,219,718	489,439	4.01%
42. RADIOLOGY-DIAGNOSTIC	36,956		7,787,797	388,764	4.99%
43. VASCULAR LAB	998		4,412,541	261,007	5.92%
44. CT SCAN	6,529		22,713,857	1,241,098	5.46%
45. MRI	4,261		3,408,883	189,570	5.56%
46. RADIOLOGY-THERAPEUTIC					
47. RADIOISOTOPE	4,053		2,473,772	105,502	4.26%
48. LABORATORY	87,892		31,602,629	1,527,004	4.83%
49. BLOOD STORING	10,392		3,748,484	178,482	4.76%
50. INTRAVENOUS THERAPY	1,739		2,002,890	147,836	7.38%
51. RESPIRATORY THERAPY	112,741		20,506,042	1,089,242	5.31%
52. PHYSICAL THERAPY	1,238,301		6,814,225	212,337	3.12%
53. ELECTROCARDIOLOGY	14,012		8,155,273	342,499	4.20%
54. CARDIAC CATH LAB	5,175		5,432,691	424,095	7.81%
55. ELECTROPHYSIOLOGY	17		1,559,865	424,471	27.21%
56. ELECTROENCEPHALOGRAPHY					
57. MEDICAL SUPPLIES	53,738		16,316,487	124,700	0.76%
58. IMPLANTABLE DEVICES CHARGED TO PATI			25,644,848		
59. DRUGS CHARGED TO PATIENTS	321,994		28,260,962	1,870,326	6.62%
60. RENAL DIALYSIS	26,221		1,368,450	14,706	1.07%
61. OTHER					
62. OTHER					
<b><u>OUTPATIENT SERVICES</u></b>					
63. CLINIC			682,546	9,631	1.41%
64. JOSLIN DIABETES CLINIC			1,086		
65. PAIN MANAGEMENT					
66. FAMILY PRACTICE CLINIC					
67. EMERGENCY ROOM	2,437		15,308,810	897,437	
68. PARTIAL HOSPITALIZATION					
69. AMBULANCE SERVICES					
70. HOME PROGRAM DIALYSIS					
71. HOME HEALTH AGENCY					
72. SHORT PROCEDURE UNIT					
73. OBSERVATION BEDS			2,871,253		
74. OTHER (SPECIFY)					
<b><u>OTHER INPATIENT</u></b>					
75. SKILLED NURSING FACILITY					
76. INTERMEDIATE CARE FACILITY					
77. RESIDENTIAL TREATMENT FACILITY					
78. OTHER (SPECIFY)					
79. OTHER (SPECIFY)					
80. TOTAL ANCILLARY, O/P & OTHER	1,945,157		255,340,385	11,925,405	
81. TOTAL	\$5,434,122		\$311,292,835	\$14,690,071	



**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COMPUTATION OF PENNSYLVANIA MEDICAL**  
**ASSISTANCE INPATIENT CARE COSTS**  
**AMENDED WORKSHEET C-2**

COST CENTER DESCRIPTION	PA M.A. I/P COSTS (Excl. units & other) (Col. 10 x Col. 13) or (Col. 3 x Col. 10) (11)	TOTAL ALL INPATIENT DAYS (Excluding units & other) (12)	PA M.A. INPATIENT DAYS (Excluding units & other) (13)
<b><u>INPATIENT ROUTINE SERVICE</u></b>			
26. GENERAL ROUTINE CARE	\$2,593,798	57,602	4,012.0
27. NURSERY	13,106	1,803	21.0
28. ICU	175,410	3,311	119.0
29. NICU	10,570	168	4.0
30. CCU			
31. CARDIOVASCULAR ICU	53,180	2,196	40.0
32. OTHER (SPECIFY)			
33. EXTENDED CARE PSYCHIATRIC UNIT			
34. MED REHAB UNIT			
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			
<b>TOTAL ROUTINE CARE</b>	<b>2,846,064</b>	<b>65,080</b>	<b>4,196.0</b>
<b><u>ANCILLARY SERVICES</u></b>			
37. OPERATING ROOM	562,344		
38. G.I. LAB	36,779		
39. RECOVERY ROOM	33,775		
40. DELIVERY ROOM	55,300		
41. ANESTHESIOLOGY	51,952		
42. RADIOLOGY-DIAGNOSTIC	120,369		
43. VASCULAR LAB	40,772		
44. CT SCAN	35,580		
45. MRI	22,138		
46. RADIOLOGY-THERAPEUTIC			
47. RADIOISOTOPE	20,023		
48. LABORATORY	203,146		
49. BLOOD STORING	70,432		
50. INTRAVENOUS THERAPY	28,685		
51. RESPIRATORY THERAPY	140,540		
52. PHYSICAL THERAPY	38,600		
53. ELECTROCARDIOLOGY	54,130		
54. CARDIAC CATH LAB	83,748		
55. ELECTROPHYSIOLOGY	71,354		
56. ELECTROENCEPHALOGRAPHY			
57. MEDICAL SUPPLIES	56,812		
58. IMPLANTABLE DEVICES CHARGED TO PATI			
59. DRUGS CHARGED TO PATIENTS	556,450		
60. RENAL DIALYSIS	5,956		
61. OTHER			
62. OTHER			
<b><u>OUTPATIENT SERVICES</u></b>			
63. CLINIC	17,001		
64. JOSLIN DIABETES CLINIC			
65. PAIN MANAGEMENT			
66. FAMILY PRACTICE CLINIC			
67. EMERGENCY ROOM			
68. PARTIAL HOSPITALIZATION			
69. AMBULANCE SERVICES			
70. HOME PROGRAM DIALYSIS			
71. HOME HEALTH AGENCY			
72. SHORT PROCEDURE UNIT			
73. OBSERVATION BEDS			
74. OTHER (SPECIFY)			
<b><u>OTHER INPATIENT</u></b>			
75. SKILLED NURSING FACILITY			
76. INTERMEDIATE CARE FACILITY			
77. RESIDENTIAL TREATMENT FACILITY			
78. OTHER (SPECIFY)			
79. OTHER (SPECIFY)			
80. TOTAL ANCILLARY, O/P & OTHER	2,305,886		
81. TOTAL	<b>\$5,151,950</b>		

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200085**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE**  
**PSYCHIATRIC UNIT INPATIENT CARE COSTS**  
**AMENDED WORKSHEET C-3**

COST CENTER DESCRIPTION	TOTAL I/P PSYCH. COSTS (From Wkst. C-2, Col. 4) (1)	TOTAL I/P PSYCH. CHARGES (From Wkst. C-1, Col. 4) (2)	PA M.A. I/P PSYCH. CHARGES (3)	I/P PSYCH. PER DIEM (Col. 1 ÷ Col. 6) or M.A. I/P RATIO (Col 3 ÷ Col 2) (4)
35. PSYCH UNIT	\$5,340,523	\$8,341,172	\$502,791	\$509.64
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	116,478	344,793	5,165	1.50%
38. G.I. LAB	3,324	13,766		
39. RECOVERY ROOM	43,777	114,261	1,492	1.31%
40. DELIVERY ROOM				
41. ANESTHESIOLOGY	24,781	233,736	2,437	1.04%
42. RADIOLOGY-DIAGNOSTIC	33,370	107,736	3,571	3.31%
43. VASCULAR LAB	310	1,986		
44. CT SCAN	10,261	357,657	21,912	6.13%
45. MRI	5,635	48,241	5,763	11.95%
46. RADIOLOGY-THERAPEUTIC				
47. RADIOISOTOPE	2,977	15,667		
48. LABORATORY	236,794	1,779,234	140,083	7.87%
49. BLOOD STORING	2,568	6,506	992	15.25%
50. INTRAVENOUS THERAPY	1,333	6,870		
51. RESPIRATORY THERAPY	24,958	193,369		
52. PHYSICAL THERAPY	7,838	43,169	461	1.07%
53. ELECTROCARDIOLOGY	35,594	225,227	14,726	6.54%
54. CARDIAC CATH LAB				
55. ELECTROPHYSIOLOGY	21	122		
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES	30,090	65,677	263	0.40%
58. IMPLANTABLE DEVICES CHARGED TO PATIENTS				
59. DRUGS CHARGED TO PATIENTS	328,290	1,103,764	41,169	3.73%
60. RENAL DIALYSIS	1,313	3,228		
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	4,455	2,522		
64. JOSLIN DIABETES CLINIC				
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM	180,652	826,003	66,796	
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
80. TOTAL ANCILLARY, O/P & OTHER	1,094,819	5,493,534	304,830	
81. TOTAL	\$6,435,342	\$13,834,706	\$807,621	

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200085**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE**  
**PSYCHIATRIC UNIT INPATIENT CARE COSTS**  
**AMENDED WORKSHEET C-3**

COST CENTER DESCRIPTION	PA M.A. I/P PSYCH. COSTS (Col. 4 x Col. 7) (Col. 1 x Col. 4)  (5)	TOTAL PSYCH. DAYS  (6)	PA M.A. PSYCH. DAYS  (7)
35. PSYCH UNIT	\$304,255	10,479	597.0
<b><u>ANCILLARY SERVICES</u></b>			
37. OPERATING ROOM	1,747		
38. G.I. LAB			
39. RECOVERY ROOM	573		
40. DELIVERY ROOM			
41. ANESTHESIOLOGY	258		
42. RADIOLOGY-DIAGNOSTIC	1,105		
43. VASCULAR LAB			
44. CT SCAN	629		
45. MRI	673		
46. RADIOLOGY-THERAPEUTIC			
47. RADIOISOTOPE			
48. LABORATORY	18,636		
49. BLOOD STORING	392		
50. INTRAVENOUS THERAPY			
51. RESPIRATORY THERAPY			
52. PHYSICAL THERAPY	84		
53. ELECTROCARDIOLOGY	2,328		
54. CARDIAC CATH LAB			
55. ELECTROPHYSIOLOGY			
56. ELECTROENCEPHALOGRAPHY			
57. MEDICAL SUPPLIES	120		
58. IMPLANTABLE DEVICES CHARGED TO PATIENTS			
59. DRUGS CHARGED TO PATIENTS	12,245		
60. RENAL DIALYSIS			
61. OTHER			
62. OTHER			
<b><u>OUTPATIENT SERVICES</u></b>			
63. CLINIC			
64. JOSLIN DIABETES CLINIC			
65. PAIN MANAGEMENT			
66. FAMILY PRACTICE CLINIC			
67. EMERGENCY ROOM			
68. PARTIAL HOSPITALIZATION			
69. AMBULANCE SERVICES			
70. HOME PROGRAM DIALYSIS			
71. HOME HEALTH AGENCY			
72. SHORT PROCEDURE UNIT			
73. OBSERVATION BEDS			
74. OTHER (SPECIFY)			
80. TOTAL ANCILLARY, O/P & OTHER	38,790		
81. TOTAL	\$343,045		

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE**  
**CAPITAL COSTS BUILDINGS AND FIXTURES ONLY**  
**AMENDED WORKSHEET C-5**

COST CENTER DESCRIPTION	TOTAL CAPITAL COSTS (From Wkst. B-3, Col. 26) (1)	TOTAL I/P CAPITAL COSTS (Col. 1 x Wkst. C-1, Col. 9) (2)	TOTAL I/P CHARGES (Excl. units & other) (From Wkst. C-1, Col. 3) (3)	PA M.A. I/P CHARGES (Excl. units & other) (From Wkst. C-2, Col. 9) (4)
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	\$2,337,057	\$2,337,057	\$40,530,281	\$1,886,041
27. NURSERY	77,038	77,038	1,265,814	26,931
28. ICU	207,388	207,388	6,624,482	583,063
29. NICU	44,456	44,456	213,405	11,070
30. CCU				
31. CARDIOVASCULAR ICU	176,885	176,885	7,318,468	257,561
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	291,762			
35. PSYCH UNIT	313,904			
36. DRUG & ALCOHOL REHAB UNIT				
TOTAL ROUTINE CARE	3,448,490	2,842,824	55,952,450	2,764,666
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	840,843	412,276	23,314,079	1,663,820
38. G.I. LAB	116,914	36,525	2,831,058	152,302
39. RECOVERY ROOM	48,666	24,006	2,150,106	88,106
40. DELIVERY ROOM	213,541	167,047	3,752,033	83,031
41. ANESTHESIOLOGY	237,067	117,744	12,219,718	489,439
42. RADIOLOGY-DIAGNOSTIC	436,334	152,204	7,787,797	388,764
43. VASCULAR LAB	92,220	47,463	4,412,541	261,007
44. CT SCAN	50,538	17,544	22,713,857	1,241,098
45. MRI	78,747	28,936	3,408,883	189,570
46. RADIOLOGY-THERAPEUTIC				
47. RADIOISOTOPE	56,085	11,521	2,473,772	105,502
48. LABORATORY	252,815	115,302	31,602,629	1,527,004
49. BLOOD STORING	12,882	9,135	3,748,484	178,482
50. INTRAVENOUS THERAPY	20,401	19,619	2,002,890	147,836
51. RESPIRATORY THERAPY	14,927	13,195	20,506,042	1,089,242
52. PHYSICAL THERAPY	141,915	65,884	6,814,225	212,337
53. ELECTROCARDIOLOGY	184,747	97,694	8,155,273	342,499
54. CARDIAC CATH LAB	106,071	44,679	5,432,691	424,095
55. ELECTROPHYSIOLOGY	80,079	41,858	1,559,865	424,471
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES	30,665	19,486	16,316,487	124,700
58. IMPLANTABLE DEVICES CHARGED TO PATIENTS	39,745	29,609	25,644,848	
59. DRUGS CHARGED TO PATIENTS	87,814	62,142	28,260,962	1,870,326
60. RENAL DIALYSIS	1,590	1,453	1,368,450	14,706
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	76,743	31,199	682,546	9,631
64. JOSLIN DIABETES CLINIC	1,996	2	1,086	
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM	452,449	153,369	15,308,810	897,437
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS	13,200	2,511	2,871,253	
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. TOTAL ANCILLARY, O/P & OTHER	3,688,994	1,722,403	255,340,385	11,925,405
81. TOTAL	\$7,137,484	\$4,565,227	\$311,292,835	\$14,690,071

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE**  
**CAPITAL COSTS BUILDINGS AND FIXTURES ONLY**  
**AMENDED WORKSHEET C-5**

COST CENTER DESCRIPTION	I/P CAPITAL PER DIEM (Col. 2 ÷ Col. 7) or M.A. I/P RATIO (Col. 4 ÷ Col. 3) (5)	PA M.A. I/P CAPITAL COSTS (Col. 5 x Col. 8) or (Col. 2 x Col. 5) (6)	TOTAL DAYS (7)	M.A. DAYS (8)
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	\$40.57	\$162,767	57,602	4,012.0
27. NURSERY	42.73	897	1,803	21.0
28. ICU	62.64	7,454	3,311	119.0
29. NICU	264.62	1,058	168	4.0
30. CCU				
31. CARDIOVASCULAR ICU	80.55	3,222	2,196	40.0
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
TOTAL ROUTINE CARE		175,398	65,080	4,196.0
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	7.14%	29,437		
38. G.I. LAB	5.38%	1,965		
39. RECOVERY ROOM	4.10%	984		
40. DELIVERY ROOM	2.21%	3,692		
41. ANESTHESIOLOGY	4.01%	4,722		
42. RADIOLOGY-DIAGNOSTIC	4.99%	7,595		
43. VASCULAR LAB	5.92%	2,810		
44. CT SCAN	5.46%	958		
45. MRI	5.56%	1,609		
46. RADIOLOGY-THERAPEUTIC				
47. RADIOISOTOPE	4.26%	491		
48. LABORATORY	4.83%	5,569		
49. BLOOD STORING	4.76%	435		
50. INTRAVENOUS THERAPY	7.38%	1,448		
51. RESPIRATORY THERAPY	5.31%	701		
52. PHYSICAL THERAPY	3.12%	2,056		
53. ELECTROCARDIOLOGY	4.20%	4,103		
54. CARDIAC CATH LAB	7.81%	3,489		
55. ELECTROPHYSIOLOGY	27.21%	11,390		
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES	0.76%	148		
58. IMPLANTABLE DEVICES CHARGED TO PATIENTS				
59. DRUGS CHARGED TO PATIENTS	6.62%	4,114		
60. RENAL DIALYSIS	1.07%	16		
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	1.41%	440		
64. JOSLIN DIABETES CLINIC				
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM				
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. TOTAL ANCILLARY, O/P & OTHER		88,172		
81. TOTAL		\$263,570		

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**

**ACUTE CARE**  
**COMPUTATION OF PENNSYLVANIA MEDICAL**  
**ASSISTANCE MEDICAL EDUCATION COSTS**  
**(INCLUDE NURSING SCHOOL COSTS IF APPLICABLE)**  
**AMENDED WORKSHEET C-6 (PART I)**

COST CENTER DESCRIPTION	TOTAL MED. ED. COSTS (From Wkst. B-2, Col. 26) (1)	TOTAL ACUTE CARE I/P MED. ED. COSTS (Col. 1 x Wkst. C-1, Col. 9) (2)	TOTAL ACUTE CARE I/P CHARGES (Excluding units & other) (3)	PA M.A. ACUTE CARE I/P CHARGES (Excluding units & other) (4)
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	\$1,573,962	\$1,573,962	\$40,530,281	\$1,886,041
27. NURSERY	\$88,640	\$88,640	\$1,265,814	\$26,931
28. ICU	\$296,465	\$296,465	\$6,624,482	\$583,063
29. NICU	\$19,764	\$19,764	\$213,405	\$11,070
30. CCU				
31. CARDIOVASCULAR ICU			\$7,318,468	\$257,561
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT				
35. PSYCH UNIT	\$179,676			
36. DRUG & ALCOHOL REHAB UNIT				
<b>TOTAL ROUTINE CARE</b>	<b>2,158,507</b>	<b>1,978,831</b>	<b>55,952,450</b>	<b>2,764,666</b>
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	\$228,188	\$111,884	\$23,314,079	\$1,663,820
38. G.I. LAB			\$2,831,058	\$152,302
39. RECOVERY ROOM			\$2,150,106	\$88,106
40. DELIVERY ROOM	\$524,654	\$410,422	\$3,752,033	\$83,031
41. ANESTHESIOLOGY	\$347,373	\$172,529	\$12,219,718	\$489,439
42. RADIOLOGY-DIAGNOSTIC			\$7,787,797	\$388,764
43. VASCULAR LAB			\$4,412,541	\$261,007
44. CT SCAN			\$22,713,857	\$1,241,098
45. MRI			\$3,408,883	\$189,570
46. RADIOLOGY-THERAPEUTIC				
47. RADIOISOTOPE			\$2,473,772	\$105,502
48. LABORATORY			\$31,602,629	\$1,527,004
49. BLOOD STORING			\$3,748,484	\$178,482
50. INTRAVENOUS THERAPY			\$2,002,890	\$147,836
51. RESPIRATORY THERAPY			\$20,506,042	\$1,089,242
52. PHYSICAL THERAPY			\$6,814,225	\$212,337
53. ELECTROCARDIOLOGY	\$34,138	\$18,052	\$8,155,273	\$342,499
54. CARDIAC CATH LAB			\$5,432,691	\$424,095
55. ELECTROPHYSIOLOGY			\$1,559,865	\$424,471
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES			\$16,316,487	\$124,700
58. IMPLANTABLE DEVICES CHARGED TO PATIENTS			\$25,644,848	
59. DRUGS CHARGED TO PATIENTS			\$28,260,962	\$1,870,326
60. RENAL DIALYSIS			\$1,368,450	\$14,706
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	\$1,491,909	\$606,518	\$682,546	\$9,631
64. JOSLIN DIABETES CLINIC			\$1,086	
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM			\$15,308,810	\$897,437
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS			\$2,871,253	
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. TOTAL ANCILLARY, O/P & OTHER	2,626,262	1,319,405	255,340,385	11,925,405
81. TOTAL	\$4,784,769	\$3,298,236	\$311,292,835	\$14,690,071

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200082**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**

**ACUTE CARE**  
**COMPUTATION OF PENNSYLVANIA MEDICAL**  
**ASSISTANCE MEDICAL EDUCATION COSTS**  
**(INCLUDE NURSING SCHOOL COSTS IF APPLICABLE)**  
**AMENDED WORKSHEET C-6 (PART I)**

COST CENTER DESCRIPTION	I/P MED. ED. PER DIEM (Col. 2 ÷ Col. 7) or MA I/P RATIO (Col. 4 ÷ Col. 3) (5)	PA M.A. ACUTE CARE I/P MED. ED. COSTS (Col. 5 x Col. 8) or (Col. 2 x Col. 5) (6)	TOTAL ACUTE CARE I/P DAYS (Excluding units & other) (7)	PA M.A. ACUTE CARE I/P DAYS (Excluding units & other) (8)
<b><u>INPATIENT ROUTINE SERVICE</u></b>				
26. GENERAL ROUTINE CARE	\$27.32	\$109,608	57,602	4,012.0
27. NURSERY	\$49.16	\$1,032	1,803	21.0
28. ICU	\$89.54	\$10,655	3,311	119.0
29. NICU	\$117.64	\$471	168	4.0
30. CCU				
31. CARDIOVASCULAR ICU			2,196	40.0
32. OTHER (SPECIFY)				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<b>TOTAL ROUTINE CARE</b>		121,766	65,080	4,196
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	7.14%	7,989		
38. G.I. LAB	5.38%			
39. RECOVERY ROOM	4.10%			
40. DELIVERY ROOM	2.21%	9,070		
41. ANESTHESIOLOGY	4.01%	6,918		
42. RADIOLOGY-DIAGNOSTIC	4.99%			
43. VASCULAR LAB	5.92%			
44. CT SCAN	5.46%			
45. MRI	5.56%			
46. RADIOLOGY-THERAPEUTIC				
47. RADIOISOTOPE	4.26%			
48. LABORATORY	4.83%			
49. BLOOD STORING	4.76%			
50. INTRAVENOUS THERAPY	7.38%			
51. RESPIRATORY THERAPY	5.31%			
52. PHYSICAL THERAPY	3.12%			
53. ELECTROCARDIOLOGY	4.20%	758		
54. CARDIAC CATH LAB	7.81%			
55. ELECTROPHYSIOLOGY	27.21%			
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES	0.76%			
58. IMPLANTABLE DEVICES CHARGED TO PATIENTS				
59. DRUGS CHARGED TO PATIENTS	6.62%			
60. RENAL DIALYSIS	1.07%			
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC	1.41%	8,552		
64. JOSLIN DIABETES CLINIC				
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM				
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
<b><u>OTHER INPATIENT</u></b>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. TOTAL ANCILLARY, O/P & OTHER		33,287		
81. TOTAL		\$155,053		

**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200109**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE**  
**MEDICAL REHABILITATION UNIT INPATIENT CARE COSTS**  
**AMENDED WORKSHEET C-7**

COST CENTER DESCRIPTION	TOTAL I/P MED. REHAB. COSTS (From Wkst. C-2, Col. 6) (1)	TOTAL I/P MED. REHAB. CHARGES (From Wkst. C-1, Col. 6) (2)	PA M.A. I/P MED. REHAB. CHARGES (3)	I/P MED. REHAB. PER DIEM (Col. 1 ÷ Col. 6) or M.A. I/P RATIO (Col. 3 ÷ Col. 2) (4)
34. MED REHAB UNIT	\$3,488,965	\$5,028,276	\$155,034	\$570.37
<b><u>ANCILLARY SERVICES</u></b>				
37. OPERATING ROOM	12,205	36,129		
38. G.I. LAB	3,692	15,289		
39. RECOVERY ROOM	628	1,638		
40. DELIVERY ROOM				
41. ANESTHESIOLOGY	1,176	11,096		
42. RADIOLOGY-DIAGNOSTIC	36,956	119,314	1,567	1.31%
43. VASCULAR LAB	998	6,393		
44. CT SCAN	6,529	227,580	6,736	2.96%
45. MRI	4,261	36,481		
46. RADIOLOGY-THERAPEUTIC				
47. RADIOISOTOPE	4,053	21,333		
48. LABORATORY	87,892	660,409	7,540	1.14%
49. BLOOD STORING	10,392	26,326		
50. INTRAVENOUS THERAPY	1,739	8,962		
51. RESPIRATORY THERAPY	112,741	873,490	7,132	0.82%
52. PHYSICAL THERAPY	1,238,301	6,820,471	233,919	3.43%
53. ELECTROCARDIOLOGY	14,012	88,664		
54. CARDIAC CATH LAB	5,175	26,218		
55. ELECTROPHYSIOLOGY	17	102		
56. ELECTROENCEPHALOGRAPHY				
57. MEDICAL SUPPLIES	53,738	117,295	4,908	4.18%
58. IMPLANTABLE DEVICES CHARGED TO PATIENTS				
59. DRUGS CHARGED TO PATIENTS	321,994	1,082,597	18,449	1.70%
60. RENAL DIALYSIS	26,221	64,466		
61. OTHER				
62. OTHER				
<b><u>OUTPATIENT SERVICES</u></b>				
63. CLINIC				
64. JOSLIN DIABETES CLINIC				
65. PAIN MANAGEMENT				
66. FAMILY PRACTICE CLINIC				
67. EMERGENCY ROOM	2,437	11,142		
68. PARTIAL HOSPITALIZATION				
69. AMBULANCE SERVICES				
70. HOME PROGRAM DIALYSIS				
71. HOME HEALTH AGENCY				
72. SHORT PROCEDURE UNIT				
73. OBSERVATION BEDS				
74. OTHER (SPECIFY)				
80. TOTAL ANCILLARY, O/P & OTHER	1,945,157	10,255,395	280,251	
81. TOTAL	\$5,434,122	\$15,283,671	\$435,285	



**Forbes Regional Hospital**  
**PROVIDER NUMBER: 1007277200109**  
**FOR THE PERIOD: 7/1/10 TO 6/30/11**  
**COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE**  
**MEDICAL REHABILITATION UNIT INPATIENT CARE COSTS**  
**AMENDED WORKSHEET C-7**

COST CENTER DESCRIPTION	PA M.A. I/P MED. REHAB. COSTS (Col. 4 x Col. 7) or (Col. 1 x Col. 4) (5)	TOTAL MEDICAL REHAB. DAYS (6)	PA M.A. MEDICAL REHAB. DAYS (7)
34. MED REHAB UNIT	\$133,467	6,117	234.0
<b><u>ANCILLARY SERVICES</u></b>			
37. OPERATING ROOM			
38. G.I. LAB			
39. RECOVERY ROOM			
40. DELIVERY ROOM			
41. ANESTHESIOLOGY			
42. RADIOLOGY-DIAGNOSTIC	484		
43. VASCULAR LAB			
44. CT SCAN	193		
45. MRI			
46. RADIOLOGY-THERAPEUTIC			
47. RADIOISOTOPE			
48. LABORATORY	1,002		
49. BLOOD STORING			
50. INTRAVENOUS THERAPY			
51. RESPIRATORY THERAPY	924		
52. PHYSICAL THERAPY	42,474		
53. ELECTROCARDIOLOGY			
54. CARDIAC CATH LAB			
55. ELECTROPHYSIOLOGY			
56. ELECTROENCEPHALOGRAPHY			
57. MEDICAL SUPPLIES	2,246		
58. IMPLANTABLE DEVICES CHARGED TO PATIENTS			
59. DRUGS CHARGED TO PATIENTS	5,474		
60. RENAL DIALYSIS			
61. OTHER			
62. OTHER			
<b><u>OUTPATIENT SERVICES</u></b>			
63. CLINIC			
64. JOSLIN DIABETES CLINIC			
65. PAIN MANAGEMENT			
66. FAMILY PRACTICE CLINIC			
67. EMERGENCY ROOM			
68. PARTIAL HOSPITALIZATION			
69. AMBULANCE SERVICES			
70. HOME PROGRAM DIALYSIS			
71. HOME HEALTH AGENCY			
72. SHORT PROCEDURE UNIT			
73. OBSERVATION BEDS			
74. OTHER (SPECIFY)			
80. TOTAL ANCILLARY, O/P & OTHER	52,797		
81. TOTAL	\$186,264		

## RIGHT OF APPEAL FROM COSTS DISALLOWANCE

You may **appeal any disallowance** contained in this report in accordance with your appeal rights as governed by 55 Pa. Code Chapter 41.<sup>2</sup>

If you wish to **appeal any disallowance** contained in this report, you must file a **timely request for hearing** within **33 calendar days** of the date of the **written notice** of the agency action pursuant to 55 Pa. Code § 41.32(a)(1) with the:

- Department of Human Services, Bureau of Hearings and Appeals, 2330 Vartan Way, 2nd Floor, Harrisburg, PA 17110.<sup>3</sup>

Your request for hearing will be considered filed on the date of the United States postmark appearing on the envelope in which the request for hearing is sent by first-class mail. Please be aware that a request for hearing filed in any other manner or sent in an envelope bearing a postmark other than a United States postmark will be considered filed on the date it is received by the Bureau of Hearings and Appeals.<sup>4</sup>

Your **request for hearing** must:

- (1) set forth the name, address, and telephone number of the hospital;
- (2) state in detail the reasons why the hospital believes the agency action is factually or legally erroneous, identify the specific issues that the hospital will raise in its appeal, and specify the relief that the hospital is seeking; and
- (3) include a copy of this notice.<sup>5</sup>

In addition, a **copy of your request for hearing and all accompanying documents** sent to the DHS' Bureau of Hearings and Appeals must be sent to:

- Department of Human Services, Bureau of Fiscal Management, Commonwealth Tower, 6th Floor, P.O. Box 2675, Harrisburg, PA 17105 and
- Department of Human Services, Office of General Counsel, Third Floor West, Health & Welfare Building, 625 Forster Street, Harrisburg, PA 17120.

If you **fail to file a timely request** for hearing, DHS will treat this letter as an unappealed order, which may not thereafter be directly challenged or collaterally attacked.

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<sup>2</sup> Please consult with your solicitor regarding these appeal rights under PA Code, Title 55, Chapter 41. Medical Assistance Provider Appeal Procedures of the DHS' regulations.

<https://www.pacode.com/secure/data/055/chapter41/chap41toc.html>

<sup>3</sup> Section 41.32(a) of the DHS' regulations provides as follows, in part: "[e]xcept as permitted in § 41.33 (relating to appeals nunc pro tunc), the Bureau lacks jurisdiction to hear a **request for hearing** unless the request for hearing is in **writing** and is filed with the Bureau in a **timely manner**, as follows: (1) [i]f the program office gives notice of an agency action by mailing the notice to the provider, the provider shall file its request for hearing with the Bureau within **33 days of the date of the written notice** of the agency action...." (Emphases added.)

<sup>4</sup> See 55 Pa. Code § 41.32(b).

<sup>5</sup> See 55 Pa. Code § 41.31(d).

**FORBES REGIONAL HOSPITAL**  
**REPORT DISTRIBUTION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

This report was initially distributed to:

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