

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

FORM APPROVED
 OMB NO. 0938-0050

WORKSHEET S
 PARTS I & II

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX		PROVIDER NO:		PERIOD		INTERMEDIARY USE ONLY		DATE RECEIVED:
COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY		14-0167		FROM 10/ 1/2007		--AUDITED --DESK REVIEW		/ /
				TO 9/30/2008		--INITIAL --REOPENED		INTERMEDIARY NO:
						--FINAL 1-MCR CODE		
						00 - # OF REOPENINGS		

ELECTRONICALLY FILED COST REPORT DATE: 2/26/2009 TIME 9:40

PART I - CERTIFICATION

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

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY: IROQUOIS MEMORIAL HOSPITAL 14-0167 FOR THE COST REPORTING PERIOD BEGINNING 10/ 1/2007 AND ENDING 9/30/2008 AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT, AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

 OFFICER OR ADMINISTRATOR OF PROVIDER(S)

 TITLE

 DATE

PART II - SETTLEMENT SUMMARY

	TITLE V	A	TITLE XVIII	B	TITLE XIX	
	1	2	3	4		
1	HOSPITAL	0	594,252	-10,863		0
3	SWING BED - SNF	0	0	0		0
5	HOSPITAL-BASED SNF	0	0	0		0
7	HOSPITAL-BASED HHA	0	0	0		0
9	RHC	0	0	8,453		0
9 .01	RHC II	0	0	42,638		0
9 .02	RHC III	0	0	32,287		0
100	TOTAL	0	594,252	72,515		0

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0050. The time required to complete this information collection is estimated 662 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: Centers for Medicare & Medicaid Services, 7500 Security Boulevard, N2-14-26, Baltimore, MD 21244-1850, and to the Office of the Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503.

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS

1 STREET: 200 FAIRMAN AVENUE P. O. BOX:
 1.01 CITY: WATSEKA STATE: IL ZIP CODE: 60970- COUNTY: IROQUOIS

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

COMPONENT	COMPONENT NAME	PROVIDER NO.	NPI NUMBER	DATE CERTIFIED	PAYMENT SYSTEM (P, T, O OR N)		
					V	XVII	XIX
02.00 HOSPITAL	IROQUOIS MEMORIAL HOSPITAL	14-0167	2.01	7/ 1/1966	N	P	O
04.00 SWING BED - SNF	IROQUOIS MEMORIAL HOSPITAL	14-U167		12/31/2006	N	P	N
06.00 HOSPITAL-BASED SNF	IROQUOIS RESIDENT HOME	14-6049		8/18/2003	N	P	N
09.00 HOSPITAL-BASED HHA	IROQUOIS HOME HEALTH	14-7586		9/30/1994	N	P	N
12.00 HOSP-BASED HOSPIECE	IROQUOIS MEMORIAL HOSPIECE	14-1616		11/ 4/2004			
14.00 HOSPITAL-BASED RHC	GILMAN CLINIC	14-3424		9/ 4/1996	N	O	N
14.01 HOSPITAL-BASED RHC 2	MILFORD CLINIC	14-3425		10/ 9/1996	N	O	N
14.02 HOSPITAL-BASED RHC 3	KENTLAND CLINIC	15-3979		10/29/1996	N	O	N

17 COST REPORTING PERIOD (MM/DD/YYYY) FROM: 10/ 1/2007 TO: 9/30/2008

18 TYPE OF CONTROL

TYPE OF HOSPITAL/SUBPROVIDER

19 HOSPITAL
 20 SUBPROVIDER

OTHER INFORMATION

21 INDICATE IF YOUR HOSPITAL IS EITHER (1)URBAN OR (2)RURAL AT THE END OF THE COST REPORT PERIOD IN COLUMN 1. IF YOUR HOSPITAL IS GEOGRAPHICALLY CLASSIFIED OR LOCATED IN A RURAL AREA, IS YOUR BED SIZE IN ACCORDANCE WITH CFR 42 412.105 LESS THAN OR EQUAL TO 100 BEDS, ENTER IN COLUMN 2 "Y" FOR YES OR "N" FOR NO.

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

21.02 HAS YOUR FACILITY RECEIVED A NEW GEOGRAPHIC RECLASSIFICATION STATUS CHANGE AFTER THE FIRST DAY OF THE COST REPORTING PERIOD FROM RURAL TO URBAN AND VICE VERSA? ENTER "Y" FOR YES AND "N" FOR NO. IF YES, ENTER IN COLUMN 2 THE EFFECTIVE DATE (MM/DD/YYYY) (SEE INSTRUCTIONS).

21.03 ENTER IN COLUMN 1 YOUR GEOGRAPHIC LOCATION EITHER (1)URBAN OR (2)RURAL. IF YOU ANSWERED URBAN IN COLUMN 1 INDICATE IF YOU RECEIVED EITHER A WAGE OR STANDARD GEOGRAPHICAL RECLASSIFICATION TO A RURAL LOCATION, ENTER IN COLUMN 2 "Y" FOR YES AND "N" FOR NO. IF COLUMN 2 IS YES, ENTER IN COLUMN 3 THE EFFECTIVE DATE (MM/DD/YYYY)(SEE INSTRUCTIONS) DOES YOUR FACILITY CONTAIN 100 OR FEWER BEDS IN ACCORDANCE WITH 42 CFR 412.105? ENTER IN COLUMN 4 "Y" OR "N". ENTER IN COLUMN 5 THE PROVIDERS ACTUAL MSA OR CBSA. 2 Y

21.04 FOR STANDARD GEOGRAPHIC CLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE BEGINNING OF THE COST REPORTING PERIOD. ENTER (1)URBAN OR (2)RURAL 2

21.05 FOR STANDARD GEOGRAPHIC CLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE END OF THE COST REPORTING PERIOD. ENTER (1)URBAN OR (2)RURAL 2

21.06 DOES THIS HOSPITAL QUALIFY FOR THE 3-YEAR TRANSITION OF HOLD HARMLESS PAYMENTS FOR SMALL RURAL HOSPITAL UNDER THE PROSPECTIVE PAYMENT SYSTEM FOR HOSPITAL OUTPATIENT SERVICES UNDER DRA SECTION 5105? ENTER "Y" FOR YES, AND "N" FOR NO. N

22 ARE YOU CLASSIFIED AS A REFERRAL CENTER? N

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

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

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

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

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

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

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

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

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

24.01 IF THIS IS A MEDICARE TRANSPLANT CENTER; ENTER THE CCN (PROVIDER NUMBER) IN COLUMN 2, THE CERTIFICATION DATE OR RECERTIFICATION DATE (AFTER DECEMBER 26, 2007) IN COLUMN 3. / /

25 IS THIS A TEACHING HOSPITAL OR AFFILIATED WITH A TEACHING HOSPITAL AND YOU ARE RECEIVING PAYMENTS FOR I&R? N

25.01 IS THIS TEACHING PROGRAM APPROVED IN ACCORDANCE WITH CMS PUB. 15-1, CHAPTER 4? N

25.02 IF LINE 25.01 IS YES, WAS MEDICARE PARTICIPATION AND APPROVED TEACHING PROGRAM STATUS IN EFFECT DURING THE FIRST MONTH OF THE COST REPORTING PERIOD? IF YES, COMPLETE WORKSHEET E-3, PART IV. IF NO, COMPLETE WORKSHEET D-2, PART II. N

25.03 AS A TEACHING HOSPITAL, DID YOU ELECT COST REIMBURSEMENT FOR PHYSICIANS' SERVICES AS DEFINED IN CMS PUB. 15-1, SECTION 2148? IF YES, COMPLETE WORKSHEET D-9. N

25.04 ARE YOU CLAIMING COSTS ON LINE 70 OF WORKSHEET A? IF YES, COMPLETE WORKSHEET D-2, PART I. N

25.05 HAS YOUR FACILITY DIRECT GME FTE CAP (COLUMN 1) OR IIME FTE CAP (COLUMN 2) BEEN REDUCED UNDER 42 CFR 413.79(c)(3) OR 42 CFR 412.105(f)(1)(iv)(B)? ENTER "Y" FOR YES AND "N" FOR NO IN THE APPLICABLE COLUMNS. (SEE INSTRUCTIONS)

25.06 HAS YOUR FACILITY RECEIVED ADDITIONAL DIRECT GME FTE RESIDENT CAP SLOTS OR TIME FTE RESIDENTS CAP SLOTS UNDER 42 CFR 413.79(c)(4) OR 42 CFR 412.105(f)(1)(iv)(C)? ENTER "Y" FOR YES AND "N" FOR NO IN THE APPLICABLE COLUMNS (SEE INSTRUCTIONS)
 26 IF THIS IS A SOLE COMMUNITY HOSPITAL (SCH), ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT IN THE C/R PERIOD. ENTER BEGINNING AND ENDING DATES OF SCH STATUS ON LINE 26.01. SUBSCRIPT LINE 26.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.
 26.01 ENTER THE APPLICABLE SCH DATES: BEGINNING: 10/ 1/2007 ENDING: 9/30/2008
 26.02 ENTER THE APPLICABLE SCH DATES: BEGINNING: / / ENDING: / /
 27 DOES THIS HOSPITAL HAVE AN AGREEMENT UNDER EITHER SECTION 1883 OR SECTION 1913 FOR SWING BEDS. IF YES, ENTER THE AGREEMENT DATE (MM/DD/YYYY) IN COLUMN 2. N / /
 28 IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, ARE ALL PATIENTS UNDER MANAGED CARE OR THERE WERE NO MEDICARE UTILIZATION ENTER "Y", IF "N" COMPLETE LINES 28.01 AND 28.02
 28.01 IF HOSPITAL BASED SNF, ENTER APPROPRIATE TRANSITION PERIOD 1, 2, 3, OR 100 IN COLUMN 1. 1 2 3 4
 ENTER IN COLUMNS 2 AND 3 THE WAGE INDEX ADJUSTMENT FACTOR BEFORE AND ON OR AFTER THE OCTOBER 1ST (SEE INSTRUCTIONS) -----
 100 0.0000 0.8335
 28.02 ENTER IN COLUMN 1 THE HOSPITAL BASED SNF FACILITY SPECIFIC RATE (FROM YOUR FISCAL INTERMEDIARY) IF YOU HAVE NOT TRANSITIONED TO 100% PPS SNF PPS PAYMENT. IN COLUMN 2 ENTER THE FACILITY CLASSIFICATION URBAN(1) OR RURAL (2). IN COLUMN 3 ENTER THE SNF MSA CODE OR TWO CHARACTER STATE CODE IF A RURAL BASED FACILITY. IN COLUMN 4, ENTER THE SNF CBSA CODE OR TWO CHARACTER CODE IF RURAL BASED FACILITY
 0.00 2 14 99914

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

	%	Y/N
28.03 STAFFING	58.37%	Y
28.04 RECRUITMENT	0.00%	
28.05 RETENTION	0.00%	
28.06 TRAINING	0.00%	
28.07	0.00%	
28.08	0.00%	
28.09	0.00%	
28.10	0.00%	
28.11	0.00%	
28.12	0.00%	
28.13	0.00%	
28.14	0.00%	
28.15	0.00%	
28.16	0.00%	
28.17	0.00%	
28.18	0.00%	
28.19	0.00%	
28.20	0.00%	

29 IS THIS A RURAL HOSPITAL WITH A CERTIFIED SNF WHICH HAS FEWER THAN 50 BEDS IN THE AGGREGATE FOR BOTH COMPONENTS, USING THE SWING BED OPTIONAL METHOD OF REIMBURSEMENT? N
 DOES THIS HOSPITAL QUALIFY AS A RURAL PRIMARY CARE HOSPITAL (RPCH)/CRITICAL ACCESS HOSPITAL(CAH)? (SEE 42 CFR 485.606ff) N
 30.01 IF SO, IS THIS THE INITIAL 12 MONTH PERIOD FOR THE FACILITY OPERATED AS AN RPCH/CAH? SEE 42 CFR 413.70
 30.02 IF THIS FACILITY QUALIFIES AS AN RPCH/CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES? (SEE INSTRUCTIONS)
 30.03 IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR AMBULANCE SERVICES? IF YES, ENTER IN COLUMN 2 THE DATE OF ELIGIBILITY DETERMINATION (DATE MUST BE ON OR AFTER 12/21/2000). N
 30.04 IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIGIBLE FOR COST REIMBURSEMENT FOR I&R TRAINING PROGRAMS? ENTER "Y" FOR YES AND "N" FOR NO. IF YES, THE GME ELIMINATION WOULD NOT BE ON WORKSHEET B, PART I, COLUMN 26 AND THE PROGRAM WOULD BE COST REIMBURSED. IF YES COMPLETE WORKSHEET D-2, PART II N
 31 IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N
 31.01 IS THIS A RURAL SUBPROVIDER 1 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N
 31.02 IS THIS A RURAL SUBPROVIDER 2 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N
 31.03 IS THIS A RURAL SUBPROVIDER 3 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N
 31.04 IS THIS A RURAL SUBPROVIDER 4 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N
 31.05 IS THIS A RURAL SUBPROVIDER 5 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N

MISCELLANEOUS COST REPORT INFORMATION
 32 IS THIS AN ALL-INCLUSIVE PROVIDER? IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) COL 2. N
 33 IS THIS A NEW HOSPITAL UNDER 42 CFR 412.300 PPS CAPITAL? ENTER "Y" FOR YES AND "N" FOR NO IN COLUMN 1. IF YES, FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2002, DO YOU ELECT TO BE REIMBURSED AT 100% FEDERAL CAPITAL PAYMENT? ENTER "Y" FOR YES AND "N" FOR NO IN COLUMN 2 N
 34 IS THIS A NEW HOSPITAL UNDER 42 CFR 413.40 (f)(1)(i) TEFRA? N
 35 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)? N
 35.01 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)? N
 35.02 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?
 35.03 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?
 35.04 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?

PROSPECTIVE PAYMENT SYSTEM (PPS)-CAPITAL
 36 DO YOU ELECT FULLY PROSPECTIVE PAYMENT METHODOLOGY FOR CAPITAL COSTS? (SEE INSTRUCTIONS) V XVIII XIX
 1 2 3
 36.01 DOES YOUR FACILITY QUALIFY AND RECEIVE PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE N Y N

HOSPITAL WAGE INDEX INFORMATION

PART II - WAGE DATA	AMOUNT REPORTED 1	RECLASS OF SALARIES 2	ADJUSTED SALARIES 3	PAID HOURS RELATED TO SALARY 4	AVERAGE HOURLY WAGE 5	DATA SOURCE 6
SALARIES						
1 TOTAL SALARY	16,133,142		16,133,142	723,678.63	22.29	
2 NON-PHYSICIAN ANESTHETIST PART A						
3 NON-PHYSICIAN ANESTHETIST PART B						
4 PHYSICIAN - PART A						
4.01 TEACHING PHYSICIAN SALARIES (SEE INSTRUCTIONS)						
5 PHYSICIAN - PART B						
5.01 NON-PHYSICIAN - PART B						
6 INTERNS & RESIDENTS (APPRVD)						
6.01 CONTRACT SERVICES, I&R						
7 HOME OFFICE PERSONNEL						
8 SNF	1,104,768		1,104,768	62,354.78	17.72	
8.01 EXCLUDED AREA SALARIES	2,401,782	-71,015	2,330,767	107,875.09	21.61	
OTHER WAGES & RELATED COSTS						
9 CONTRACT LABOR:	860,686		860,686	13,696.36	62.84	
9.01 PHARMACY SERVICES UNDER CONTRACT						
9.02 LABORATORY SERVICES UNDER CONTRACT						
9.03 MANAGEMENT & ADMINISTRATIVE UNDER CONTRACT						
10 CONTRACT LABOR: PHYS PART A						
10.01 TEACHING PHYSICIAN UNDER CONTRACT (SEE INSTRUCTIONS)						
11 HOME OFFICE SALARIES & WAGE RELATED COSTS						
12 HOME OFFICE: PHYS PART A						
12.01 TEACHING PHYSICIAN SALARIES (SEE INSTRUCTIONS)						
WAGE RELATED COSTS						
13 WAGE-RELATED COSTS (CORE)	1,482,140		1,482,140			CMS 339
14 WAGE-RELATED COSTS (OTHER)						CMS 339
15 EXCLUDED AREAS	411,607		411,607			CMS 339
16 NON-PHYS ANESTHETIST PART A						CMS 339
17 NON-PHYS ANESTHETIST PART B						CMS 339
18 PHYSICIAN PART A						CMS 339
18.01 PART A TEACHING PHYSICIANS						CMS 339
19 PHYSICIAN PART B						CMS 339
19.01 WAGE-RELATED COSTS (RHC/FOHC)						CMS 339
20 INTERNS & RESIDENTS (APPRVD)						CMS 339
OVERHEAD COSTS - DIRECT SALARIES						
21 EMPLOYEE BENEFITS	152,138		152,138	10,055.13	15.13	
22 ADMINISTRATIVE & GENERAL A & G UNDER CONTRACT	1,370,541	71,256	1,441,797	62,511.15	23.06	
22.01 A & G UNDER CONTRACT						
23 MAINTENANCE & REPAIRS						
24 OPERATION OF PLANT	324,398		324,398	17,353.23	18.69	
25 LAUNDRY & LINEN SERVICE	3,527	28,211	31,738	2,906.86	10.92	
26 HOUSEKEEPING	302,362	-28,211	274,151	26,431.05	10.37	
26.01 HOUSEKEEPING UNDER CONTRACT						
27 DIETARY	428,831	-189,362	239,469	19,931.35	12.01	
27.01 DIETARY UNDER CONTRACT						
28 CAFETERIA		189,362	189,362	15,760.87	12.01	
29 MAINTENANCE OF PERSONNEL						
30 NURSING ADMINISTRATION	653,587	-465,680	187,907	5,580.65	33.67	
31 CENTRAL SERVICE AND SUPPLY	5,743	23,049	28,792	958.95	30.02	
32 PHARMACY						
33 MEDICAL RECORDS & MEDICAL RECORDS LIBRARY	466,403		466,403	23,703.67	19.68	
34 SOCIAL SERVICE						
35 OTHER GENERAL SERVICE						
PART III - HOSPITAL WAGE INDEX SUMMARY						
1 NET SALARIES	16,133,142		16,133,142	723,678.63	22.29	
2 EXCLUDED AREA SALARIES	3,506,550	-71,015	3,435,535	170,229.87	20.18	
3 SUBTOTAL SALARIES	12,626,592	71,015	12,697,607	553,448.76	22.94	
4 SUBTOTAL OTHER WAGES & RELATED COSTS	860,686		860,686	13,696.36	62.84	
5 SUBTOTAL WAGE-RELATED COSTS	1,482,140		1,482,140		11.67	
6 TOTAL	14,969,418	71,015	15,040,433	567,145.12	26.52	
7 NET SALARIES						
8 EXCLUDED AREA SALARIES						
9 SUBTOTAL SALARIES						
10 SUBTOTAL OTHER WAGES & RELATED COSTS						
11 SUBTOTAL WAGE-RELATED COSTS						
12 TOTAL						
13 TOTAL OVERHEAD COSTS	3,707,530	-371,375	3,336,155	185,192.91	18.01	

HOSPITAL-BASED HOME HEALTH AGENCY
STATISTICAL DATA

PROVIDER NO: 14-0167
HHA NO: 14-7586
COUNTY:
PERIOD: FROM 10/1/2007 TO 9/30/2008
PREPARED 2/26/2009
WORKSHEET S-4

HOME HEALTH AGENCY STATISTICAL DATA

HHA 1

	TITLE V 1	TITLE XVIII 2	TITLE XIX 3	OTHER 4
1 HOME HEALTH AIDE HOURS	0	0	0	0
2 UNDUPLICATED CENSUS COUNT		223.00	14.00	52.00
TOTAL	5			

1 HOME HEALTH AIDE HOURS	0
2 UNDUPLICATED CENSUS COUNT	289.00

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

ENTER THE NUMBER OF HOURS IN YOUR NORMAL WORK WEEK 40.00

HHA NO. OF FTE EMPLOYEES (2080 HRS)

	STAFF 1	CONTRACT 2	TOTAL 3
3 ADMINISTRATOR AND ASSISTANT ADMINISTRATOR(S)	.25		.25
4 DIRECTOR(S) AND ASSISTANT DIRECTOR(S)			
5 OTHER ADMINISTRATIVE PERSONEL	.74		.74
6 DIRECTING NURSING SERVICE	6.44		6.44
7 NURSING SUPERVISOR			
8 PHYSICAL THERAPY SERVICE	.06	.05	.11
9 PHYSICAL THERAPY SUPERVISOR			
10 OCCUPATIONAL THERAPY SERVICE	.14	.10	.24
11 OCCUPATIONAL THERAPY SUPERVISOR			
12 SPEECH PATHOLOGY SERVICE		.10	.10
13 SPEECH PATHOLOGY SUPERVISOR			
14 MEDICAL SOCIAL SERVICE			
15 MEDICAL SOCIAL SERVICE SUPERVISOR			
16 HOME HEALTH AIDE	.64		.64
17 HOME HEALTH AIDE SUPERVISOR			
18			
HOME HEALTH AGENCY MSA CODES	1	1.01	
19 HOW MANY MSAs IN COL. 1 OR CBSAs IN COL. 1.01 DID YOU PROVIDER SERVICES TO DURING THE C/R PERIOD?	1	0	
20 LIST THOSE MSA CODE(S) IN COL. 1 & CBSA CODE(S) IN COL. 1.01 SERVICED DURING THIS C/R PERIOD (LINE 20 CONTAINS THE FIRST CODE).	9914		

PPS ACTIVITY DATA - APPLICABLE FOR SERVICES ON OR AFTER OCTOBER 1, 2000

	FULL EPIISODES		LUPA EPIISODES 3	PEP ONLY EPIISODES 4
	WITHOUT OUTLIERS 1	WITH OUTLIERS 2		
21 SKILLED NURSING VISITS	1,138	27	46	1
22 SKILLED NURSING VISIT CHARGES	173,260	4,111	7,003	152
23 PHYSICAL THERAPY VISITS	963	0	6	1
24 PHYSICAL THERAPY VISIT CHARGES	146,617	0	913	152
25 OCCUPATIONAL THERAPY VISITS	225	0	1	0
26 OCCUPATIONAL THERAPY VISIT CHARGES	34,257	0	152	0
27 SPEECH PATHOLOGY VISITS	39	0	0	0
28 SPEECH PATHOLOGY VISIT CHARGES	5,938	0	0	0
29 MEDICAL SOCIAL SERVICE VISITS	4	0	0	0
30 MEDICAL SOCIAL SERVICE VISIT CHARGES	756	0	0	0
31 HOME HEALTH AIDE VISITS	453	15	1	0
32 HOME HEALTH AIDE VISIT CHARGES	42,808	1,417	95	0
33 TOTAL VISITS (SUM OF LINES 21, 23, 25, 27, 29 & 31)	2,822	42	54	2
34 OTHER CHARGES	0	0	0	0
35 TOTAL CHARGES (SUM OF LNS 22, 24, 26, 28, 30, 32 & 34)	403,636	5,528	8,163	304
36 TOTAL NUMBER OF EPIISODES (STANDARD/NON OUTLIER)	193	0	19	3
37 TOTAL NUMBER OF OUTLIER EPIISODES	0	45	0	0
38 TOTAL NON-ROUTINE MEDICAL SUPPLY CHARGES	2,105	0	221	3

HHA 1

PPS ACTIVITY DATA - APPLICABLE FOR SERVICES ON OR AFTER OCTOBER 1, 2000

	SCIC WITHIN A PEP 5	SCIC ONLY EPIISODES 6	TOTAL (COLS. 1-6) 7
21 SKILLED NURSING VISITS	0	0	1,212
22 SKILLED NURSING VISIT CHARGES	0	0	184,526
23 PHYSICAL THERAPY VISITS	0	0	970
24 PHYSICAL THERAPY VISIT CHARGES	0	0	147,682
25 OCCUPATIONAL THERAPY VISITS	0	0	226
26 OCCUPATIONAL THERAPY VISIT CHARGES	0	0	34,409
27 SPEECH PATHOLOGY VISITS	0	0	39
28 SPEECH PATHOLOGY VISIT CHARGES	0	0	5,938
29 MEDICAL SOCIAL SERVICE VISITS	0	0	4
30 MEDICAL SOCIAL SERVICE VISIT CHARGES	0	0	756
31 HOME HEALTH AIDE VISITS	0	0	469
32 HOME HEALTH AIDE VISIT CHARGES	0	0	44,320
33 TOTAL VISITS (SUM OF LINES 21, 23, 25, 27, 29 & 31)	0	0	2,920
34 OTHER CHARGES	0	0	0
35 TOTAL CHARGES (SUM OF LNS 22, 24, 26, 28, 30, 32 & 34)	0	0	417,631
36 TOTAL NUMBER OF EPIISODES (STANDARD/NON OUTLIER)	0	0	215
37 TOTAL NUMBER OF OUTLIER EPIISODES	0	0	45
38 TOTAL NON-ROUTINE MEDICAL SUPPLY CHARGES	0	0	2,329

PROSPECTIVE PAYMENT FOR SNF
STATISTICAL DATA

PROVIDER NO: 14-0167
PERIOD: FROM 10/1/2007 TO 9/30/2008
PREPARED 2/26/2009
WORKSHEET S-7

GROUP(1)	M3PI REVENUE CODE	SERVICES PRIOR TO 10/1 RATE	10/1 DAYS	SERVICES ON/AFTER 10/1 RATE	10/1 DAYS	SRVCS 4/1/01 TO 9/30/01 RATE	4.03 DAYS
1	2	3	3.01	4	4.01	4.02	4.03
1	RUC						
2	RUB						
3	RUA		13				
3.01	RUX						
3.02	RUL						
4	RVC		54				
5	RVB		120				
6	RVA		11				
6.01	RVX						
6.02	RVL						
7	RHC		260				
8	RHB		229				
9	RHA		35				
9.01	RHX						
9.02	RHL						
10	RMC		16				
11	RMB		136				
12	RMA		13				
12.01	RMX		116				
12.02	RML		182				
13	RLB						
14	RLA						
14.01	RLX						
15	SE3		28				
16	SE2		21				
17	SE1						
18	SSC		50				
19	SSB						
20	SSA						
21	CC2						
22	CC1						
23	CB2						
24	CB1						
25	CA2						
26	CA1						
27	IB2						
28	IB1						
29	IA2						
30	IA1						
31	BB2						
32	BB1						
33	BA2						
34	BA1						
35	PE2						
36	PE1						
37	PD2						
38	PD1						
39	PC2						
40	PC1						
41	PB2						
42	PB1						
43	PA2						
44	PA1						
45	Default						
46	TOTAL		1,284				

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

Worksheet S-2 reference data:
 Transition Period : 100% Federal
 Wage Index Factor (before 10/01): 0.0000
 Wage Index Factor (after 10/01) : 0.8335
 SNF Facility Specific Rate : 0.00
 Urban/Rural Designation : RURAL
 SNF MSA Code : 14
 SNF CBSA Code : 99914

PROSPECTIVE PAYMENT FOR SNF
STATISTICAL DATA

PROVIDER NO: 14-0167
PERIOD: FROM 10/1/2007 TO 9/30/2008
PREPARED 2/26/2009
WORKSHEET S-7

	GROUP(1) 1	M3PI REVENUE CODE 2	HIGH COST(2)	SWING BED SNF	TOTAL 5
			RUGs DAYS 4.05	DAYS 4.06	
1	RUC				
2	RUB				
3	RUA				
3 .01	RUX				
3 .02	RUL				
4	RVC				
5	RVB			26	
6	RVA			20	
6 .01	RVX				
6 .02	RVL				
7	RHC			186	
8	RHB			387	
9	RHA			63	
9 .01	RHX				
9 .02	RHL				
10	RMC			34	
11	RMB			20	
12	RMA			28	
12 .01	RMX				
12 .02	RML				
13	RLB				
14	RLA				
14 .01	RLX				
15	SE3			62	
16	SE2			7	
17	SE1				
18	SSC				
19	SSB				
20	SSA				
21	CC2				
22	CC1				
23	CB2				
24	CB1				
25	CA2				
26	CA1			3	
27	IB2				
28	IB1				
29	IA2				
30	IA1				
31	BB2				
32	BB1				
33	BA2				
34	BA1				
35	PE2				
36	PE1				
37	PD2				
38	PD1				
39	PC2				
40	PC1				
41	PB2				
42	PB1				
43	PA2				
44	PA1				
45	Default				
46	TOTAL			836	

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

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

Worksheet S-2 reference data:
 Transition Period : 100% Federal
 Wage Index Factor (before 10/01): 0.0000
 Wage Index Factor (after 10/01) : 0.8335
 SNF Facility Specific Rate : 0.00
 Urban/Rural Designation : RURAL
 SNF MSA Code : 14
 SNF CBSA Code : 99914

RHC 1

CLINIC ADDRESS AND IDENTIFICATION

1 STREET: 508 E CRESCENT
 1.01 CITY: GILMAN STATE: IL ZIP CODE: 60928 COUNTY: IROQUOIS
 2 DESIGNATION (FOR FQHCs ONLY) - ENTER "R" FOR RURAL OR "U" FOR URBAN R

SOURCE OF FEDERAL FUNDS:

	GRANT AWARD	DATE
3 COMMUNITY HEALTH CENTER (SECTION 339(d), PHS ACT)	1	2
4 MIGRANT HEALTH CENTER (SECTION 329(d), PHS ACT)		/ /
5 HEALTH SERVICES FOR THE HOMELESS (SECTION 340(d), PHS ACT)		/ /
6 APPALACHIAN REGIONAL COMMISSION		/ /
7 LOOK-ALIKES		/ /
8 OTHER (SPECIFY)		/ /

PHYSICIAN INFORMATION:

	PHYSICIAN NAME	BILLING NUMBER
9 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	CRISTANO REYES MD	F26832
	PHYSICIAN NAME	HOURS OF SUPERVISION
10 SUPERVISORY PHYSICIAN(S) AND HOURS OF SUPERVISION DURING PERIOD	CRISTANO REYES MD	40.00
11 DOES THIS FACILITY OPERATE AS OTHER THAN AN RHC OR FQHC? IF YES, INDICATE NUMBER OF OTHER OPERATIONS IN COLUMN 2 (ENTER IN SUBSCRIPTS OF LINE 12 THE TYPE OF OTHER OPERATION(S) AND THE OPERATING HOURS.)		N

FACILITY HOURS OF OPERATIONS (1)

TYPE OPERATION	SUNDAY		MONDAY		TUESDAY		WEDNESDAY		THURSDAY		FRIDAY		SATURDAY	
	FROM	TO	FROM	TO	FROM	TO	FROM	TO	FROM	TO	FROM	TO	FROM	TO
12 CLINIC	1	2	3	4	5	6	7	8	9	10	11	12	13	14
			830	1700	830	1700	830	1700	830	1700	830	1700		

(1) ENTER CLINIC HOURS OF OPERATIONS ON SUBSCRIPTS OF LINE 12 (BOTH TYPE AND HOURS OF OPERATION). LIST HOURS OF OPERATION BASED ON A 24 HOUR CLOCK. FOR EXAMPLE: 8:00AM IS 0800, 6:30PM IS 1830, AND MIDNIGHT IS 2400

13 HAVE YOU RECEIVED AN APPROVAL FOR AN EXCEPTION TO THE PRODUCTIVITY STANDARD? N

14 IS THIS A CONSOLIDATED COST REPORT DEFINED IN THE RURAL HEALTH CLINIC MANUAL? IF YES, ENTER IN COLUMN 2 THE NUMBER OF PROVIDERS INCLUDED IN THIS REPORT, COMPLETE LINE 15 AND COMPLETE ONLY ONE WORKSHEET SERIES M FOR THE CONSOLIDATED GROUP. IF NO, COMPLETE A SEPARATE WORKSHEET S-8 FOR EACH COMPONENT ACCOMPANIED BY A CORRESPONDING WORKSHEET M SERIES.

15 PROVIDER NAME: PROVIDER NUMBER: TITLE V TITLE XVII I TITLE XIX

16 HAVE YOU PROVIDED ALL OR SUBSTANTIALLY ALL GME COSTS. IF YES, ENTER IN COLUMNS 2, 3, AND 4 THE NUMBER OF PROGRAM VISITS PERFORMED BY INTERNS & RESIDENTS.

17 HAS THE HOSPITALS' BED SIZE CHANGED TO LESS THAN 50 BEDS DURING THE YEAR FOR COST REPORTING PERIODS OVERLAPPING 7/1/2001? IF YES, SEE INSTRUCTIONS.

RHC 2

CLINIC ADDRESS AND IDENTIFICATION

1 STREET: 207 N AXTEL
 1.01 CITY: MILFORD STATE: IL ZIP CODE: 60953 COUNTY: IROQUOIS
 2 DESIGNATION (FOR FQHCs ONLY) - ENTER "R" FOR RURAL OR "U" FOR URBAN R

SOURCE OF FEDERAL FUNDS:

	GRANT AWARD	DATE
3 COMMUNITY HEALTH CENTER (SECTION 339(d), PHS ACT)	1	2
4 MIGRANT HEALTH CENTER (SECTION 329(d), PHS ACT)		/ /
5 HEALTH SERVICES FOR THE HOMELESS (SECTION 340(d), PHS ACT)		/ /
6 APPALACHIAN REGIONAL COMMISSION		/ /
7 LOOK-ALIKES		/ /
8 OTHER (SPECIFY)		/ /

PHYSICIAN INFORMATION:

9 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT
 PHYSICIAN NAME: CRISANTO REYES MD BILLING NUMBER: F26832
 10 SUPERVISORY PHYSICIAN(S) AND HOURS OF SUPERVISION DURING PERIOD
 PHYSICIAN NAME: CRISANTO REYES MD HOURS OF SUPERVISION: 40.00
 11 DOES THIS FACILITY OPERATE AS OTHER THAN AN RHC OR FQHC? IF YES, INDICATE NUMBER OF OTHER OPERATIONS IN COLUMN 2 (ENTER IN SUBSCRIPTS OF LINE 12 THE TYPE OF OTHER OPERATION(S) AND THE OPERATING HOURS.) N

FACILITY HOURS OF OPERATIONS (1)

TYPE OPERATION	SUNDAY		MONDAY		TUESDAY		WEDNESDAY		THURSDAY		FRIDAY		SATURDAY	
	FROM	TO	FROM	TO	FROM	TO	FROM	TO	FROM	TO	FROM	TO	FROM	TO
0 CLINIC	1	2	3	4	5	6	7	8	9	10	11	12	13	14
			830	1700	830	1700	830	1700	830	1700	830	1700		

(1) ENTER CLINIC HOURS OF OPERATIONS ON SUBSCRIPTS OF LINE 12 (BOTH TYPE AND HOURS OF OPERATION). LIST HOURS OF OPERATION BASED ON A 24 HOUR CLOCK. FOR EXAMPLE: 8:00AM IS 0800, 6:30PM IS 1830, AND MIDNIGHT IS 2400

13 HAVE YOU RECEIVED AN APPROVAL FOR AN EXCEPTION TO THE PRODUCTIVITY STANDARD? N
 14 IS THIS A CONSOLIDATED COST REPORT DEFINED IN THE RURAL HEALTH CLINIC MANUAL? IF YES, ENTER IN COLUMN 2 THE NUMBER OF PROVIDERS INCLUDED IN THIS REPORT, COMPLETE LINE 15 AND COMPLETE ONLY ONE WORKSHEET SERIES M FOR THE CONSOLIDATED GROUP. IF NO, COMPLETE A SEPARATE WORKSHEET S-8 FOR EACH COMPONENT ACCOMPANIED BY A CORRESPONDING WORKSHEET M SERIES.
 15 PROVIDER NAME: PROVIDER NUMBER: TITLE V TITLE XVII I TITLE XIX
 16 HAVE YOU PROVIDED ALL OR SUBSTANTIALLY ALL GME COSTS. IF YES, ENTER IN COLUMNS 2, 3, AND 4 THE NUMBER OF PROGRAM VISITS PERFORMED BY INTERNS & RESIDENTS.
 17 HAS THE HOSPITALS' BED SIZE CHANGED TO LESS THAN 50 BEDS DURING THE YEAR FOR COST REPORTING PERIODS OVERLAPPING 7/1/2001? IF YES, SEE INSTRUCTIONS.

RHC 3

CLINIC ADDRESS AND IDENTIFICATION

1 STREET: 303 N SEVENTH STREET
 1.01 CITY: KENTLAND STATE: IL ZIP CODE: 47951 COUNTY: NEWTON
 2 DESIGNATION (FOR FQHCs ONLY) - ENTER "R" FOR RURAL OR "U" FOR URBAN R

SOURCE OF FEDERAL FUNDS:

	GRANT AWARD	DATE
3 COMMUNITY HEALTH CENTER (SECTION 339(d), PHS ACT)	1	2
4 MIGRANT HEALTH CENTER (SECTION 329(d), PHS ACT)		/ /
5 HEALTH SERVICES FOR THE HOMELESS (SECTION 340(d), PHS ACT)		/ /
6 APPALACHIAN REGIONAL COMMISSION		/ /
7 LOOK-ALIKES		/ /
8 OTHER (SPECIFY)		/ /

PHYSICIAN INFORMATION:

9 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT CRI SANTO REYES MD
 PHYSICIAN NAME BILLING NUMBER F26832
 10 SUPERVISORY PHYSICIAN(S) AND HOURS OF SUPERVISION DURING PERIOD CRI SANTO REYES
 PHYSICIAN NAME HOURS OF SUPERVISION 40.00
 11 DOES THIS FACILITY OPERATE AS OTHER THAN AN RHC OR FQHC? IF YES, INDICATE NUMBER OF OTHER OPERATIONS IN COLUMN 2 (ENTER IN SUBSCRIPTS OF LINE 12 THE TYPE OF OTHER OPERATION(S) AND THE OPERATING HOURS.) N

FACILITY HOURS OF OPERATIONS (1)

TYPE OPERATION	SUNDAY		MONDAY		TUESDAY		WEDNESDAY		THURSDAY		FRIDAY		SATURDAY	
	FROM	TO	FROM	TO	FROM	TO	FROM	TO	FROM	TO	FROM	TO	FROM	TO
12 CLINIC	1	2	3	4	5	6	7	8	9	10	11	12	13	14
			700	1900	700	1900	700	1900	700	1900	700	1900		

(1) ENTER CLINIC HOURS OF OPERATIONS ON SUBSCRIPTS OF LINE 12 (BOTH TYPE AND HOURS OF OPERATION). LIST HOURS OF OPERATION BASED ON A 24 HOUR CLOCK. FOR EXAMPLE: 8:00AM IS 0800, 6:30PM IS 1830, AND MIDNIGHT IS 2400

13 HAVE YOU RECEIVED AN APPROVAL FOR AN EXCEPTION TO THE PRODUCTIVITY STANDARD? N
 14 IS THIS A CONSOLIDATED COST REPORT DEFINED IN THE RURAL HEALTH CLINIC MANUAL? IF YES, ENTER IN COLUMN 2 THE NUMBER OF PROVIDERS INCLUDED IN THIS REPORT, COMPLETE LINE 15 AND COMPLETE ONLY ONE WORKSHEET SERIES M FOR THE CONSOLIDATED GROUP. IF NO, COMPLETE A SEPARATE WORKSHEET S-8 FOR EACH COMPONENT ACCOMPANIED BY A CORRESPONDING WORKSHEET M SERIES.
 15 PROVIDER NAME: PROVIDER NUMBER: TITLE V TITLE XVII I TITLE XIX
 16 HAVE YOU PROVIDED ALL OR SUBSTANTIALLY ALL GME COSTS. IF YES, ENTER IN COLUMNS 2, 3, AND 4 THE NUMBER OF PROGRAM VISITS PERFORMED BY INTERNS & RESIDENTS.
 17 HAS THE HOSPITALS' BED SIZE CHANGED TO LESS THAN 50 BEDS DURING THE YEAR FOR COST REPORTING PERIODS OVERLAPPING 7/1/2001? IF YES, SEE INSTRUCTIONS.

HOSPICE IDENTIFICATION DATA

PROVIDER NO:	14-0167	PERIOD:	FROM 10/ 1/2007	PREPARED	2/26/2009
HOSPICE NO:	14-1616	TO	9/30/2008	WORKSHEET	S-9

HOSPICE 1

PART I - ENROLLMENT DAYS

	TITLE XVIII UNDUPLICATED MEDICARE DAYS 1	TITLE XIX UNDUPLICATED MEDICAID DAYS 2	TITLE XVIII UNDUPLICATED SNF DAYS 3	TITLE XIX UNDUPLICATED NF DAYS 4
1 CONTINUOUS HOME CARE		2		
2 ROUTINE HOME CARE	11,237	309	4,695	
3 INPATIENT RESPIRE CARE	34	7		
4 GENERAL INPATIENT CARE	19	4		
5 TOTAL HOSPICE DAYS	11,292	320	4,695	

PART I - ENROLLMENT DAYS (CONTINUED)

	OTHER UNDUPLICATED DAYS 5	TOTAL UNDUPLICATED DAYS 6
1 CONTINUOUS HOME CARE		2
2 ROUTINE HOME CARE	726	12,272
3 INPATIENT RESPIRE CARE	9	50
4 GENERAL INPATIENT CARE		23
5 TOTAL HOSPICE DAYS	735	12,347

PART II - CENSUS DATA

	TITLE XVIII 1	TITLE XIX 2	TITLE XVIII SNF 3	TITLE XIX NF 4
6 NUMBER OF PATIENTS RECEIVING HOSPICE CARE	131	9	92	
7 TOTAL NUMBER OF UNDUPLICATED CONTINUOUS CARE HOURS BILLABLE TO MEDICARE				
8 AVERAGE LENGTH OF STAY (LINE 5 DIVIDED BY LINE 6)	86.20	35.56	51.03	
9 UNDUPLICATED CENSUS COUNT	131	9	92	

PART II - CENSUS DATA (CONTINUED)

	OTHER 5	TOTAL 6
6 NUMBER OF PATIENTS RECEIVING HOSPICE CARE	16	156
7 TOTAL NUMBER OF UNDUPLICATED CONTINUOUS CARE HOURS BILLABLE TO MEDICARE		
8 AVERAGE LENGTH OF STAY (LINE 5 DIVIDED BY LINE 6)	45.94	79.15
9 UNDUPLICATED CENSUS COUNT	16	156

HOSPITAL UNCOMPENSATED CARE DATA

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
	TO 9/30/2008	WORKSHEET S-10

DESCRIPTION

UNCOMPENSATED CARE INFORMATION		
1	DO YOU HAVE A WRITTEN CHARITY CARE POLICY?	
2	ARE PATIENTS WRITE-OFFS IDENTIFIED AS CHARITY? IF YES ANSWER LINES 2.01 THRU 2.04	
2.01	IS IT AT THE TIME OF ADMISSION?	
2.02	IS IT AT THE TIME OF FIRST BILLING?	
2.03	IS IT AFTER SOME COLLECTION EFFORT HAS BEEN MADE?	
2.04		
3	ARE CHARITY WRITE-OFFS MADE FOR PARTIAL BILLS?	
4	ARE CHARITY DETERMINATIONS BASED UPON ADMINISTRATIVE JUDGMENT WITHOUT FINANCIAL DATA?	
5	ARE CHARITY DETERMINATIONS BASED UPON INCOME DATA ONLY?	
6	ARE CHARITY DETERMINATIONS BASED UPON NET WORTH (ASSETS) DATA?	
7	ARE CHARITY DETERMINATIONS BASED UPON INCOME AND NET WORTH DATA?	
8	DOES YOUR ACCOUNTING SYSTEM SEPARATELY IDENTIFY BAD DEBT AND CHARITY CARE? IF YES ANSWER 8.01	
8.01	DO YOU SEPARATELY ACCOUNT FOR INPATIENT AND OUTPATIENT SERVICES?	
9	IS DISCERNING CHARITY FROM BAD DEBT A HIGH PRIORITY IN YOUR INSTITUTION? IF NO ANSWER 9.01 THRU 9.04	
9.01	IS IT BECAUSE THERE IS NOT ENOUGH STAFF TO DETERMINE ELIGIBILITY?	
9.02	IS IT BECAUSE THERE IS NO FINANCIAL INCENTIVE TO SEPARATE CHARITY FROM BAD DEBT?	
9.03	IS IT BECAUSE THERE IS NO CLEAR DIRECTIVE POLICY ON CHARITY DETERMINATION?	
9.04	IS IT BECAUSE YOUR INSTITUTION DOES NOT DEEM THE DISTINCTION IMPORTANT?	
10	IF CHARITY DETERMINATIONS ARE MADE BASED UPON INCOME DATA, WHAT IS THE MAXIMUM INCOME THAT CAN BE EARNED BY PATIENTS (SINGLE WITHOUT DEPENDENT) AND STILL DETERMINED TO BE A CHARITY WRITE OFF?	
11	IF CHARITY DETERMINATIONS ARE MADE BASED UPON INCOME DATA, IS THE INCOME DIRECTLY TIED TO FEDERAL POVERTY LEVEL? IF YES ANSWER 11.01 THRU 11.04	
11.01	IS THE PERCENTAGE LEVEL USED LESS THAN 100% OF THE FEDERAL POVERTY LEVEL?	
11.02	IS THE PERCENTAGE LEVEL USED BETWEEN 100% AND 150% OF THE FEDERAL POVERTY LEVEL?	
11.03	IS THE PERCENTAGE LEVEL USED BETWEEN 150% AND 200% OF THE FEDERAL POVERTY LEVEL?	
11.04	IS THE PERCENTAGE LEVEL USED GREATER THAN 200% OF THE FEDERAL POVERTY LEVEL?	
12	ARE PARTIAL WRITE-OFFS GIVEN TO HIGHER INCOME PATIENTS ON A GRADUAL SCALE?	
13	IS THERE CHARITY CONSIDERATION GIVEN TO HIGH NET WORTH PATIENTS WHO HAVE CATASTROPHIC OR OTHER EXTRAORDINARY MEDICAL EXPENSES?	
14	IS YOUR HOSPITAL STATE OR LOCAL GOVERNMENT OWNED? IF YES ANSWER LINES 14.01 AND 14.02	
14.01	DO YOU RECEIVE DIRECT FINANCIAL SUPPORT FROM THAT GOVERNMENT ENTITY FOR THE PURPOSE OF PROVIDING COMPENSATED CARE?	
14.02	WHAT PERCENTAGE OF THE AMOUNT ON LINE 14.01 IS FROM GOVERNMENT FUNDING?	
15	DO YOU RECEIVE RESTRICTED GRANTS FOR RENDERING CARE TO CHARITY PATIENTS?	
16	ARE OTHER NON-RESTRICTED GRANTS USED TO SUBSIDIZE CHARITY CARE?	
UNCOMPENSATED CARE REVENUES		
17	REVENUE FROM UNCOMPENSATED CARE	1,515,840
17.01	GROSS MEDICAID REVENUES	9,310,150
18	REVENUES FROM STATE AND LOCAL INDIGENT CARE PROGRAMS	
19	REVENUE RELATED TO SCHIP (SEE INSTRUCTIONS)	
20	RESTRICTED GRANTS	
21	NON-RESTRICTED GRANTS	
22	TOTAL GROSS UNCOMPENSATED CARE REVENUES	10,825,990
UNCOMPENSATED CARE COST		
23	TOTAL CHARGES FOR PATIENTS COVERED BY STATE AND LOCAL INDIGENT CARE PROGRAMS	
24	COST TO CHARGE RATIO (WKST C, PART I, COLUMN 3, LINE 103, DIVIDED BY COLUMN 8, LINE 103)	.499355
25	TOTAL STATE AND LOCAL INDIGENT CARE PROGRAM COST (LINE 23 * LINE 24)	
26	TOTAL SCHIP CHARGES FROM YOUR RECORDS	
27	TOTAL SCHIP COST, (LINE 24 * LINE 26)	
28	TOTAL GROSS MEDICAID CHARGES FROM YOUR RECORDS	9,310,150

HOSPITAL UNCOMPENSATED CARE DATA

PROVIDER NO:
14-0167

PERIOD:
FROM 10/ 1/2007
TO 9/30/2008

PREPARED 2/26/2009
WORKSHEET S-10

DESCRIPTION

29	TOTAL GROSS MEDICAID COST (LINE 24 * LINE 28)	4,649,070
30	OTHER UNCOMPENSATED CARE CHARGES FROM YOUR RECORDS	1,515,840
31	UNCOMPENSATED CARE COST (LINE 24 * LINE 30)	756,942
32	TOTAL UNCOMPENSATED CARE COST TO THE HOSPITAL (SUM OF LINES 25, 27, AND 29)	4,649,070

RECLASSIFICATION AND ADJUSTMENT OF
TRIAL BALANCE OF EXPENSES

PROVIDER NO: 14-0167

PERIOD: FROM 10/1/2007 TO 9/30/2008

PREPARED 2/26/2009
WORKSHEET A

COST CENTER	COST CENTER DESCRIPTION	SALARIES	OTHER	TOTAL	RECLASSIFICATIONS	RECLASSIFIED TRIAL BALANCE
		1	2	3	4	5
	GENERAL SERVICE COST CNTR					
3	0300 NEW CAP REL COSTS-BLDG & FIXT		2,027,327	2,027,327	-770,682	1,256,645
4	0400 NEW CAP REL COSTS-MVBLE EQUIP				1,316,209	1,316,209
5	0500 EMPLOYEE BENEFITS	152,138	2,246,001	2,398,139		2,398,139
6.01	0640 ADMITTING	284,068	155,360	439,428		439,428
6.02	0630 PURCHASING, RECEIVING AND STORES	86,124	94,855	180,979	-73,112	107,867
6.03	0620 DATA PROCESSING	266,494	346,012	612,506	-66,100	546,406
6.04	1160 COMMUNICATIONS				77,557	77,557
6.05	0660 BUSINESS OFFICE	195,650	168,181	363,831	-11	363,820
6.06	0661 OTHER ADMIN & GENERAL	538,205	1,861,302	2,399,507	282,855	2,682,362
8	0800 OPERATION OF PLANT	324,398	856,652	1,181,050	46,155	1,227,205
9	0900 LAUNDRY & LINEN SERVICE	3,527	2,007	5,534	31,101	36,635
10	1000 HOUSEKEEPING	302,362	80,561	382,923	-31,101	351,822
11	1100 DIETARY	428,831	488,352	917,183	-405,008	512,175
12	1200 CAFETERIA				405,008	405,008
14	1400 NURSING ADMINISTRATION	653,587	114,821	768,408	-496,330	272,078
15	1500 CENTRAL SERVICES & SUPPLY	5,743	2,220	7,963	25,676	33,639
17	1700 MEDICAL RECORDS & LIBRARY	466,403	275,349	741,752	-598	741,154
	INPAT ROUTINE SRVC CNTRS					
25	2500 ADULTS & PEDIATRICS	1,837,767	692,654	2,530,421	-142,668	2,387,753
26	2600 INTENSIVE CARE UNIT	1,086,851	538,207	1,625,058	-17,669	1,607,389
33	3300 NURSERY		9	9	239,447	239,456
34	3400 SKILLED NURSING FACILITY	1,104,768	331,473	1,436,241	-59,972	1,376,269
	ANCILLARY SRVC COST CNTRS					
37	3700 OPERATING ROOM	670,158	1,385,469	2,055,627	-1,028,366	1,027,261
39	3900 DELIVERY ROOM & LABOR ROOM				117,888	117,888
40	4000 ANESTHESIOLOGY		312,999	312,999	-7,983	305,016
41	4100 RADIOLOGY-DIAGNOSTIC	753,539	787,089	1,540,628	-6,092	1,534,536
44	4400 LABORATORY	753,526	1,143,816	1,897,342	-703	1,896,639
49	4900 RESPIRATORY THERAPY	494,233	264,941	759,174	-84,559	674,615
50	5000 PHYSICAL THERAPY	656,075	487,211	1,143,286	-48,414	1,094,872
53	5300 ELECTROCARDIOLOGY	86,121	87,457	173,578	-1,663	171,915
55	5500 MEDICAL SUPPLIES CHARGED TO PATIENTS				1,419,520	1,419,520
56	5600 DRUGS CHARGED TO PATIENTS	297,728	2,414,962	2,712,690	-25,809	2,686,881
	OUTPAT SERVICE COST CNTRS					
60	6000 CLINIC	258,478	66,855	325,333	-8,946	316,387
61	6100 EMERGENCY	748,750	722,463	1,471,213	100,882	1,572,095
62	6200 OBSERVATION BEDS (NON-DISTINCT PART)					
63	4950					
63.50	6310 GILMAN RHC	324,154	193,563	517,717	-24,975	492,742
63.51	6311 MILFORD RHC	212,514	161,673	374,187	-13,807	360,380
63.52	6312 KENTLAND RHC	739,168	400,199	1,139,367	-44,787	1,094,580
	OTHER REIMBURS COST CNTRS					
65	6500 AMBULANCE SERVICES	787,466	253,129	1,040,595	-49,549	991,046
71	7100 HOME HEALTH AGENCY	332,983	122,264	455,247	-1,377	453,870
	SPEC PURPOSE COST CENTERS					
88	8800 INTEREST EXPENSE		504,222	504,222	-504,222	
90	9000 OTHER CAPITAL RELATED COSTS					
93	9300 HOSPICE	680,994	517,710	1,198,704	-1,621	1,197,083
95	SUBTOTALS	15,532,803	20,107,365	35,640,168	146,174	35,786,342
	NONREIMBURS COST CENTERS					
96	9600 GIFT, FLOWER, COFFEE SHOP & CANTEEN		7,702	7,702		7,702
98	9800 PHYSICIANS' PRIVATE OFFICES					
100	7950 IROQUOIS WOMENS HEALTH	230,355	194,329	424,684	-42,009	382,675
100.01	7951 OTHER NON REIMBURSABLE	369,984	749,193	1,119,177	-104,165	1,015,012
101	TOTAL	16,133,142	21,058,589	37,191,731	-0-	37,191,731

RECLASSIFICATION AND ADJUSTMENT OF
TRIAL BALANCE OF EXPENSES

PROVIDER NO: 14-0167
PERIOD: FROM 10/1/2007 TO 9/30/2008
PREPARED 2/26/2009
WORKSHEET A

COST CENTER	COST CENTER DESCRIPTION	ADJUSTMENTS	NET EXPENSES FOR ALLOC
		6	7
	GENERAL SERVICE COST CNTR		
3	0300 NEW CAP REL COSTS-BLDG & FIXT	-226,674	1,029,971
4	0400 NEW CAP REL COSTS-MVBLE EQUIP	-12,589	1,303,620
5	0500 EMPLOYEE BENEFITS		2,398,139
6.01	0640 ADMITTING		410,376
6.02	0630 PURCHASING, RECEIVING AND STORES	-29,052	107,867
6.03	0620 DATA PROCESSING		546,406
6.04	1160 COMMUNICATIONS		77,557
6.05	0660 BUSINESS OFFICE		363,820
6.06	0661 OTHER ADMIN & GENERAL	-434,387	2,247,975
8	0800 OPERATION OF PLANT	-10,965	1,216,240
9	0900 LAUNDRY & LINEN SERVICE		36,635
10	1000 HOUSEKEEPING		351,822
11	1100 DIETARY		512,175
12	1200 CAFETERIA	-136,990	268,018
14	1400 NURSING ADMINISTRATION	-9,951	262,127
15	1500 CENTRAL SERVICES & SUPPLY		33,639
17	1700 MEDICAL RECORDS & LIBRARY	-1,762	739,392
	INPAT ROUTINE SRVC CNTRS		
25	2500 ADULTS & PEDIATRICS	-108,346	2,279,407
26	2600 INTENSIVE CARE UNIT		1,607,389
33	3300 NURSERY		239,456
34	3400 SKILLED NURSING FACILITY	-10,823	1,365,446
	ANCILLARY SRVC COST CNTRS		
37	3700 OPERATING ROOM	-103,401	923,860
39	3900 DELIVERY ROOM & LABOR ROOM		117,888
40	4000 ANESTHESIOLOGY	-304,905	111
41	4100 RADIOLOGY-DIAGNOSTIC	-77,595	1,456,941
44	4400 LABORATORY	-124,380	1,772,259
49	4900 RESPIRATORY THERAPY		674,615
50	5000 PHYSICAL THERAPY	-62,902	1,031,970
53	5300 ELECTROCARDIOLOGY	-70,800	101,115
55	5500 MEDICAL SUPPLIES CHARGED TO PATIENTS	-735	1,418,785
56	5600 DRUGS CHARGED TO PATIENTS		2,686,881
	OUTPAT SERVICE COST CNTRS		
60	6000 CLINIC	-69,651	246,736
61	6100 EMERGENCY		1,572,095
62	6200 OBSERVATION BEDS (NON-DISTINCT PART)		
63	4950		
63.50	6310 GILMAN RHC		492,742
63.51	6311 MILFORD RHC		360,380
63.52	6312 KENTLAND RHC		1,094,580
	OTHER REIMBURS COST CNTRS		
65	6500 AMBULANCE SERVICES	-66,434	924,612
71	7100 HOME HEALTH AGENCY		453,870
	SPEC PURPOSE COST CENTERS		
88	8800 INTEREST EXPENSE		-0-
90	9000 OTHER CAPITAL RELATED COSTS		-0-
93	9300 HOSPICE		1,197,083
95	SUBTOTALS	-1,862,342	33,924,000
	NONREIMBURS COST CENTERS		
96	9600 GIFT, FLOWER, COFFEE SHOP & CANTEEN		7,702
98	9800 PHYSICIANS' PRIVATE OFFICES		
100	7950 IROQUOIS WOMENS HEALTH		382,675
100.01	7951 OTHER NON REIMBURSABLE		1,015,012
101	TOTAL	-1,862,342	35,329,389

COST CENTERS USED IN COST REPORT

I PROVIDER NO: I PERIOD: I PREPARED 2/26/2009
 I 14-0167 I FROM 10/ 1/2007 I NOT A CMS WORKSHEET
 I I TO 9/30/2008 I

LINE NO.	COST CENTER DESCRIPTION	CMS CODE	STANDARD LABEL FOR NON-STANDARD CODES
	GENERAL SERVICE COST		
3	NEW CAP REL COSTS-BLDG & FIXT	0300	
4	NEW CAP REL COSTS-MVBLE EQUIP	0400	
5	EMPLOYEE BENEFITS	0500	
6.01	ADMITTING	0640	ADMITTING
6.02	PURCHASING, RECEIVING AND STORES	0630	PURCHASING, RECEIVING AND STORES
6.03	DATA PROCESSING	0620	DATA PROCESSING
6.04	COMMUNICATIONS	1160	COMMUNICATIONS
6.05	BUSINESS OFFICE	0660	OTHER ADMINISTRATIVE AND GENERAL
6.06	OTHER ADMIN & GENERAL	0661	OTHER ADMINISTRATIVE AND GENERAL
8	OPERATION OF PLANT	0800	
9	LAUNDRY & LINEN SERVICE	0900	
10	HOUSEKEEPING	1000	
11	DIETARY	1100	
12	CAFETERIA	1200	
14	NURSING ADMINISTRATION	1400	
15	CENTRAL SERVICES & SUPPLY	1500	
17	MEDICAL RECORDS & LIBRARY	1700	
	INPAT ROUTINE SRVC C		
25	ADULTS & PEDIATRICS	2500	
26	INTENSIVE CARE UNIT	2600	
33	NURSERY	3300	
34	SKILLED NURSING FACILITY	3400	
	ANCILLARY SRVC COST		
37	OPERATING ROOM	3700	
39	DELIVERY ROOM & LABOR ROOM	3900	
40	ANESTHESIOLOGY	4000	
41	RADIOLOGY-DIAGNOSTIC	4100	
44	LABORATORY	4400	
49	RESPIRATORY THERAPY	4900	
50	PHYSICAL THERAPY	5000	
53	ELECTROCARDIOLOGY	5300	
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	5500	
56	DRUGS CHARGED TO PATIENTS	5600	
	OUTPAT SERVICE COST		
60	CLINIC	6000	
61	EMERGENCY	6100	
62	OBSERVATION BEDS (NON-DISTINCT PART)	6200	
63		4950	OTHER OUTPATIENT SERVICE COST CENTER
63.50	GILMAN RHC	6310	RURAL HEALTH CLINIC #####
63.51	MILFORD RHC	6311	RURAL HEALTH CLINIC #####
63.52	KENTLAND RHC	6312	RURAL HEALTH CLINIC #####
	OTHER REIMBURS COST		
65	AMBULANCE SERVICES	6500	
71	HOME HEALTH AGENCY	7100	
	SPEC PURPOSE COST CE		
88	INTEREST EXPENSE	8800	
90	OTHER CAPITAL RELATED COSTS	9000	
93	HOSPICE	9300	
95	SUBTOTALS		OLD CAP REL COSTS-BLDG & FIXT
	NONREIMBURS COST CEN		
96	GIFT, FLOWER, COFFEE SHOP & CANTEEN	9600	
98	PHYSICIANS' PRIVATE OFFICES	9800	
100	IROQUOIS WOMENS HEALTH	7950	OTHER NONREIMBURSABLE COST CENTERS
100.01	OTHER NON REIMBURSABLE	7951	OTHER NONREIMBURSABLE COST CENTERS
101	TOTAL		OLD CAP REL COSTS-BLDG & FIXT

RECLASSIFICATIONS

PROVIDER NO:
140167

PERIOD:
FROM 10/ 1/2007
TO 9/30/2008

PREPARED 2/26/2009
WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION	INCREASE				
	CODE (1)	COST CENTER	LINE NO	SALARY	OTHER
	1	2	3	4	5
1 TO RECLASS DEPRECIATION EXPENSE	A	NEW CAP REL COSTS-MVBLE EQUIP	4		1,137,067
2					
3					
4					
5					
6 TO RECLASS LAUNDRY EXPENSE	B	LAUNDRY & LINEN SERVICE	9	28,211	2,890
7 TO RECLASS CENTRAL STERILE EXPENSE	C	CENTRAL SERVICES & SUPPLY	15	23,049	2,627
8 TO RECLASS FUND DEVELOPMENT EXPENSE	D	OTHER ADMIN & GENERAL	6.06	71,256	8,126
9 TO RECLASS NURSING ADMIN EXPENSE	E	ADULTS & PEDIATRICS	25	242,398	25,942
10		INTENSIVE CARE UNIT	26	17,500	1,873
11		EMERGENCY	61	205,541	2,198
12		AMBULANCE SERVICES	65	241	26
13 TO RECLASS ALLOWABLE ADVERTISING EXP	F	OTHER ADMIN & GENERAL	6.06		13,309
14 TO RECLASS CHARGEABLE MEDICAL SUPPLI	G	MEDICAL SUPPLIES CHARGED TO PATIENTS	55		1,419,520
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28 TO RECLASS DRUG SUPPLY COSTS	H	DRUGS CHARGED TO PATIENTS	56		72,119
29					
30					
31					
32					
33					
34					
35					
1 TO RECLASS DRUG SUPPLY COSTS	H				
2					
3 TO RECLASS PHONE COSTS	I	COMMUNICATIONS	6.04		61,775
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15 TO RECLASS PHONE MAINTENANCE COSTS	J	COMMUNICATIONS	6.04		15,782
16 TO RECLASS INTEREST EXPENSE	K	NEW CAP REL COSTS-BLDG & FIXT	3		325,080
17		NEW CAP REL COSTS-MVBLE EQUIP	4		179,142
18 TO RECLASS CAFETERIA EXPENSE	L	CAFETERIA	12	189,362	215,646
19 TO RECLASS OB EXPENSE	M	NURSERY	33	202,019	37,437
20		DELIVERY ROOM & LABOR ROOM	39	99,457	18,431
21 TO RECLASS UTILITY EXPENSE	N	OPERATION OF PLANT	8		46,155
22					
23					
24					
25					
26					
27					
28					
29 TO RECLASS INSURANCE EXPENSE	O	OTHER ADMIN & GENERAL	6.06		190,617
30					
31					
32					
33					
34					
35					
36 TOTAL RECLASSIFICATIONS				1,079,034	3,775,762

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

RECLASSIFICATIONS

EXPLANATION OF RECLASSIFICATION	CODE (1)	COST CENTER	DECREASE			A-7 REF
			LINE NO	SALARY	OTHER	
	1	6	7	8	9	10
1 TO RECLASS DEPRECIATION EXPENSE	A	NEW CAP REL COSTS-BLDG & FIXT	3		1,095,762	9
2		GILMAN RHC	63.50		9,016	
3		MILFORD RHC	63.51		3,036	
4		KENTLAND RHC	63.52		22,203	
5		CLINIC	60		7,050	
6 TO RECLASS LAUNDRY EXPENSE	B	HOUSEKEEPING	10	28,211	2,890	
7 TO RECLASS CENTRAL STERILE EXPENSE	C	OPERATING ROOM	37	23,049	2,627	
8 TO RECLASS FUND DEVELOPMENT EXPENSE	D	OTHER NON REIMBURSABLE	100.01	71,256	8,126	
9 TO RECLASS NURSING ADMIN EXPENSE	E	NURSING ADMINISTRATION	14	465,680	30,039	
10						
11						
12						
13 TO RECLASS ALLOWABLE ADVERTISING EXP	F	OTHER NON REIMBURSABLE	100.01		13,309	
14 TO RECLASS CHARGEABLE MEDICAL SUPPLI	G	PURCHASING, RECEIVING AND STORES	6.02		72,629	
15		ADULTS & PEDIATRICS	25		51,234	
16		INTENSIVE CARE UNIT	26		35,435	
17		NURSERY	33		9	
18		SKILLED NURSING FACILITY	34		11,461	
19		OPERATING ROOM	37		1,001,424	
20		ANESTHESIOLOGY	40		7,983	
21		RESPIRATORY THERAPY	49		75,291	
22		PHYSICAL THERAPY	50		31,631	
23		ELECTROCARDIOLOGY	53		1,663	
24		DRUGS CHARGED TO PATIENTS	56		97,928	
25		CLINIC	60		1,243	
26		EMERGENCY	61		24,688	
27		AMBULANCE SERVICES	65		6,901	
28 TO RECLASS DRUG SUPPLY COSTS	H	ADULTS & PEDIATRICS	25		2,134	
29		INTENSIVE CARE UNIT	26		1,607	
30		SKILLED NURSING FACILITY	34		48,511	
31		OPERATING ROOM	37		800	
32		RADIOLOGY-DIAGNOSTIC	41		5,038	
33		RESPIRATORY THERAPY	49		9,268	
34		PHYSICAL THERAPY	50		676	
35		CLINIC	60		653	
1 TO RECLASS DRUG SUPPLY COSTS	H	EMERGENCY	61		2,027	
2		AMBULANCE SERVICES	65		1,405	
3 TO RECLASS PHONE COSTS	I	BUSINESS OFFICE	6.05		11	
4		PURCHASING, RECEIVING AND STORES	6.02		483	
5		DATA PROCESSING	6.03		50,318	
6		OTHER ADMIN & GENERAL	6.06		453	
7		NURSING ADMINISTRATION	14		611	
8		MEDICAL RECORDS & LIBRARY	17		598	
9		ADULTS & PEDIATRICS	25		296	
10		OPERATING ROOM	37		466	
11		RADIOLOGY-DIAGNOSTIC	41		1,054	
12		LABORATORY	44		703	
13		AMBULANCE SERVICES	65		4,723	
14		OTHER NON REIMBURSABLE	100.01		2,059	
15 TO RECLASS PHONE MAINTENANCE COSTS	J	DATA PROCESSING	6.03		15,782	
16 TO RECLASS INTEREST EXPENSE	K	INTEREST EXPENSE	88		504,222	11
17						11
18 TO RECLASS CAFETERIA EXPENSE	L	DIETARY	11	189,362	215,646	
19 TO RECLASS OB EXPENSE	M	ADULTS & PEDIATRICS	25	301,476	55,868	
20						
21 TO RECLASS UTILITY EXPENSE	N	PHYSICAL THERAPY	50		16,107	
22		GILMAN RHC	63.50		7,617	
23		MILFORD RHC	63.51		2,429	
24		KENTLAND RHC	63.52		6,975	
25		AMBULANCE SERVICES	65		7,524	
26		HOME HEALTH AGENCY	71		1,377	
27		HOSPICE	93		1,621	
28		IROQUOIS WOMENS HEALTH	100		2,505	
29 TO RECLASS INSURANCE EXPENSE	O	EMERGENCY	61		80,142	
30		GILMAN RHC	63.50		8,342	
31		MILFORD RHC	63.51		8,342	
32		KENTLAND RHC	63.52		15,609	
33		AMBULANCE SERVICES	65		29,263	
34		IROQUOIS WOMENS HEALTH	100		39,504	
35		OTHER NON REIMBURSABLE	100.01		9,415	
36 TOTAL RECLASSIFICATIONS				1,079,034	3,775,762	

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

RECLASSIFICATIONS

PROVIDER NO:
140167

PERIOD:
FROM 10/ 1/2007
TO 9/30/2008

PREPARED 2/26/2009
WORKSHEET A-6
NOT A CMS WORKSHEET

RECLASS CODE: A
EXPLANATION : TO RECLASS DEPRECIATION EXPENSE

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	NEW CAP REL COSTS-MVBLE EQUIP	4	1,137,067	NEW CAP REL COSTS-BLDG & FIXT	3	1,095,762	
2.00			0	GILMAN RHC	63.50	9,016	
3.00			0	MILFORD RHC	63.51	3,036	
4.00			0	KENTLAND RHC	63.52	22,203	
5.00			0	CLINIC	60	7,050	
TOTAL RECLASSIFICATIONS FOR CODE A			1,137,067				1,137,067

RECLASS CODE: B
EXPLANATION : TO RECLASS LAUNDRY EXPENSE

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	LAUNDRY & LINEN SERVICE	9	31,101	HOUSEKEEPING	10	31,101	
TOTAL RECLASSIFICATIONS FOR CODE B			31,101				31,101

RECLASS CODE: C
EXPLANATION : TO RECLASS CENTRAL STERILE EXPENSE

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	CENTRAL SERVICES & SUPPLY	15	25,676	OPERATING ROOM	37	25,676	
TOTAL RECLASSIFICATIONS FOR CODE C			25,676				25,676

RECLASS CODE: D
EXPLANATION : TO RECLASS FUND DEVELOPMENT EXPENSE

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	OTHER ADMIN & GENERAL	6.06	79,382	OTHER NON REIMBURSABLE	100.01	79,382	
TOTAL RECLASSIFICATIONS FOR CODE D			79,382				79,382

RECLASS CODE: E
EXPLANATION : TO RECLASS NURSING ADMIN EXPENSE

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	ADULTS & PEDIATRICS	25	268,340	NURSING ADMINISTRATION	14	495,719	
2.00	INTENSIVE CARE UNIT	26	19,373			0	
3.00	EMERGENCY	61	207,739			0	
4.00	AMBULANCE SERVICES	65	267			0	
TOTAL RECLASSIFICATIONS FOR CODE E			495,719				495,719

RECLASS CODE: F
EXPLANATION : TO RECLASS ALLOWABLE ADVERTISING EXP

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	OTHER ADMIN & GENERAL	6.06	13,309	OTHER NON REIMBURSABLE	100.01	13,309	
TOTAL RECLASSIFICATIONS FOR CODE F			13,309				13,309

RECLASS CODE: G
EXPLANATION : TO RECLASS CHARGEABLE MEDICAL SUPPLI

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	MEDICAL SUPPLIES CHARGED TO PA	55	1,419,520	PURCHASING, RECEIVING AND STOR	6.02	72,629	
2.00			0	ADULTS & PEDIATRICS	25	51,234	
3.00			0	INTENSIVE CARE UNIT	26	35,435	
4.00			0	NURSERY	33	9	
5.00			0	SKILLED NURSING FACILITY	34	11,461	
6.00			0	OPERATING ROOM	37	1,001,424	
7.00			0	ANESTHESIOLOGY	40	7,983	
8.00			0	RESPIRATORY THERAPY	49	75,291	
9.00			0	PHYSICAL THERAPY	50	31,631	
10.00			0	ELECTROCARDIOLOGY	53	1,663	
11.00			0	DRUGS CHARGED TO PATIENTS	56	97,928	
12.00			0	CLINIC	60	1,243	
13.00			0	EMERGENCY	61	24,688	
14.00			0	AMBULANCE SERVICES	65	6,901	
TOTAL RECLASSIFICATIONS FOR CODE G			1,419,520				1,419,520

RECLASSIFICATIONS

PROVIDER NO:
140167

PERIOD:
FROM 10/ 1/2007
TO 9/30/2008

PREPARED 2/26/2009
WORKSHEET A-6
NOT A CMS WORKSHEET

RECLASS CODE: H
EXPLANATION : TO RECLASS DRUG SUPPLY COSTS

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	DRUGS CHARGED TO PATIENTS	56	72,119	ADULTS & PEDIATRICS	25	2,134	
2.00			0	INTENSIVE CARE UNIT	26	1,607	
3.00			0	SKILLED NURSING FACILITY	34	48,511	
4.00			0	OPERATING ROOM	37	800	
5.00			0	RADIOLOGY-DIAGNOSTIC	41	5,038	
6.00			0	RESPIRATORY THERAPY	49	9,268	
7.00			0	PHYSICAL THERAPY	50	676	
8.00			0	CLINIC	60	653	
9.00			0	EMERGENCY	61	2,027	
10.00			0	AMBULANCE SERVICES	65	1,405	
TOTAL RECLASSIFICATIONS FOR CODE H			72,119	72,119			

RECLASS CODE: I
EXPLANATION : TO RECLASS PHONE COSTS

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	COMMUNICATIONS	6.04	61,775	BUSINESS OFFICE	6.05	11	
2.00			0	PURCHASING, RECEIVING AND STOR	6.02	483	
3.00			0	DATA PROCESSING	6.03	50,318	
4.00			0	OTHER ADMIN & GENERAL	6.06	453	
5.00			0	NURSING ADMINISTRATION	14	611	
6.00			0	MEDICAL RECORDS & LIBRARY	17	598	
7.00			0	ADULTS & PEDIATRICS	25	296	
8.00			0	OPERATING ROOM	37	466	
9.00			0	RADIOLOGY-DIAGNOSTIC	41	1,054	
10.00			0	LABORATORY	44	703	
11.00			0	AMBULANCE SERVICES	65	4,723	
12.00			0	OTHER NON REIMBURSABLE	100.01	2,059	
TOTAL RECLASSIFICATIONS FOR CODE I			61,775	61,775			

RECLASS CODE: J
EXPLANATION : TO RECLASS PHONE MAINTENANCE COSTS

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	COMMUNICATIONS	6.04	15,782	DATA PROCESSING	6.03	15,782	
TOTAL RECLASSIFICATIONS FOR CODE J			15,782	15,782			

RECLASS CODE: K
EXPLANATION : TO RECLASS INTEREST EXPENSE

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	NEW CAP REL COSTS-BLDG & FIXT	3	325,080	INTEREST EXPENSE	88	504,222	
2.00	NEW CAP REL COSTS-MVBLE EQUIP	4	179,142			0	
TOTAL RECLASSIFICATIONS FOR CODE K			504,222	504,222			

RECLASS CODE: L
EXPLANATION : TO RECLASS CAFETERIA EXPENSE

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	CAFETERIA	12	405,008	DIETARY	11	405,008	
TOTAL RECLASSIFICATIONS FOR CODE L			405,008	405,008			

RECLASS CODE: M
EXPLANATION : TO RECLASS OB EXPENSE

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	NURSERY	33	239,456	ADULTS & PEDIATRICS	25	357,344	
2.00	DELIVERY ROOM & LABOR ROOM	39	117,888			0	
TOTAL RECLASSIFICATIONS FOR CODE M			357,344	357,344			

RECLASS CODE: N
EXPLANATION : TO RECLASS UTILITY EXPENSE

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	OPERATION OF PLANT	8	46,155	PHYSICAL THERAPY	50	16,107	

RECLASSIFICATIONS

PROVIDER NO:
140167

PERIOD:
FROM 10/ 1/2007
TO 9/30/2008

PREPARED 2/26/2009
WORKSHEET A-6
NOT A CMS WORKSHEET

RECLASS CODE: N
EXPLANATION : TO RECLASS UTILITY EXPENSE

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
2.00			0	GILMAN RHC	63.50	7,617	
3.00			0	MILFORD RHC	63.51	2,429	
4.00			0	KENTLAND RHC	63.52	6,975	
5.00			0	AMBULANCE SERVICES	65	7,524	
6.00			0	HOME HEALTH AGENCY	71	1,377	
7.00			0	HOSPICE	93	1,621	
8.00			0	IROQUOIS WOMENS HEALTH	100	2,505	
TOTAL RECLASSIFICATIONS FOR CODE N			46,155	46,155			

RECLASS CODE: 0
EXPLANATION : TO RECLASS INSURANCE EXPENSE

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	OTHER ADMIN & GENERAL	6.06	190,617	EMERGENCY	61	80,142	
2.00			0	GILMAN RHC	63.50	8,342	
3.00			0	MILFORD RHC	63.51	8,342	
4.00			0	KENTLAND RHC	63.52	15,609	
5.00			0	AMBULANCE SERVICES	65	29,263	
6.00			0	IROQUOIS WOMENS HEALTH	100	39,504	
7.00			0	OTHER NON REIMBURSABLE	100.01	9,415	
TOTAL RECLASSIFICATIONS FOR CODE 0			190,617	190,617			

PART I - ANALYSIS OF CHANGES IN OLD CAPITAL ASSET BALANCES

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

PART II - ANALYSIS OF CHANGES IN NEW CAPITAL ASSET BALANCES

DESCRIPTION	BEGINNING BALANCES 1	PURCHASES 2	ACQUISITIONS DONATION 3	TOTAL 4	DI SPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7
1 LAND	239,835	9,200		9,200		249,035	
2 LAND IMPROVEMENTS							
3 BUILDINGS & FIXTURE	21,893,463	410,311		410,311		22,303,774	
4 BUILDING IMPROVEMENT	477,850					477,850	
5 FIXED EQUIPMENT							
6 MOVABLE EQUIPMENT	11,834,533	992,324		992,324	350,000	12,476,857	
7 SUBTOTAL	34,445,681	1,411,835		1,411,835	350,000	35,507,516	
8 RECONCILING ITEMS							
9 TOTAL	34,445,681	1,411,835		1,411,835	350,000	35,507,516	

PART III - RECONCILIATION OF CAPITAL COST CENTERS
 DESCRIPTION

	DESCRIPTION	COMPUTATION OF RATIOS			ALLOCATION OF OTHER CAPITAL			TOTAL
		GROSS ASSETS 1	CAPITALIZED LEASES 2	GROSS ASSETS FOR RATIO 3	RATIO 4	INSURANCE 5	TAXES 6	
*								8
3	NEW CAP REL COSTS-BL	23,030,659		23,030,659	.648614			
4	NEW CAP REL COSTS-MV	12,476,857		12,476,857	.351386			
5	TOTAL	35,507,516		35,507,516	1.000000			

DESCRIPTION

SUMMARY OF OLD AND NEW CAPITAL

	DEPRECIATION 9	LEASE 10	INTEREST 11	INSURANCE 12	TAXES 13	OTHER CAPITAL RELATED COST 14	TOTAL (1) 15
*							
3	NEW CAP REL COSTS-BL	931,565		98,406			1,029,971
4	NEW CAP REL COSTS-MV	1,124,478		179,142			1,303,620
5	TOTAL	2,056,043		277,548			2,333,591

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

SUMMARY OF OLD AND NEW CAPITAL

	DEPRECIATION 9	LEASE 10	INTEREST 11	INSURANCE 12	TAXES 13	OTHER CAPITAL RELATED COST 14	TOTAL (1) 15
*							
3	NEW CAP REL COSTS-BL	2,027,327					2,027,327
4	NEW CAP REL COSTS-MV						
5	TOTAL	2,027,327					2,027,327

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

ADJUSTMENTS TO EXPENSES

DESCRIPTION (1)	(2) BASIS/CODE 1	AMOUNT 2	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WKST. A-7 REF. 5
			COST CENTER 3	LINE NO 4	
1 INVST INCOME-OLD BLDGS AND FIXTURES			**COST CENTER DELETED**	1	
2 INVESTMENT INCOME-OLD MOVABLE EQUIP			**COST CENTER DELETED**	2	
3 INVST INCOME-NEW BLDGS AND FIXTURES	B	-226,674	NEW CAP REL COSTS-BLDG &	3	11
4 INVESTMENT INCOME-NEW MOVABLE EQUIP			NEW CAP REL COSTS-MVBLE E	4	
5 INVESTMENT INCOME-OTHER					
6 TRADE, QUANTITY AND TIME DISCOUNTS					
7 REFUNDS AND REBATES OF EXPENSES					
8 RENTAL OF PRVIDER SPACE BY SUPPLIERS					
9 TELEPHONE SERVICES					
10 TELEVISION AND RADIO SERVICE	A	-10,965	OPERATION OF PLANT	8	
11 PARKING LOT					
12 PROVIDER BASED PHYSICIAN ADJUSTMENT	A-8-2	-577,680			
13 SALE OF SCRAP, WASTE, ETC.					
14 RELATED ORGANIZATION TRANSACTIONS	A-8-1				
15 LAUNDRY AND LINEN SERVICE					
16 CAFETERIA--EMPLOYEES AND GUESTS	B	-136,990	CAFETERIA	12	
17 RENTAL OF QTRS TO EMPLOYEE AND OTHRS					
18 SALE OF MED AND SURG SUPPLIES	B	-735	MEDICAL SUPPLIES CHARGED	55	
19 SALE OF DRUGS TO OTHER THAN PATIENTS					
20 SALE OF MEDICAL RECORDS & ABSTRACTS	B	-1,762	MEDICAL RECORDS & LIBRARY	17	
21 NURSG SCHOOL(TUITN, FEES, BOOKS, ETC.)					
22 VENDING MACHINES					
23 INCOME FROM IMPOSITION OF INTEREST					
24 INTRST EXP ON MEDICARE OVERPAYMENTS					
25 ADJUSTMENT FOR RESPIRATORY THERAPY	A-8-3/A-8-4		RESPIRATORY THERAPY	49	
26 ADJUSTMENT FOR PHYSICAL THERAPY	A-8-3/A-8-4		PHYSICAL THERAPY	50	
27 ADJUSTMENT FOR HHA PHYSICAL THERAPY	A-8-3				
28 UTILIZATION REVIEW-PHYSIAN COMP			**COST CENTER DELETED**	89	
29 DEPRECIATION-OLD BLDGS AND FIXTURES			**COST CENTER DELETED**	1	
30 DEPRECIATION-OLD MOVABLE EQUIP			**COST CENTER DELETED**	2	
31 DEPRECIATION-NEW BLDGS AND FIXTURES			NEW CAP REL COSTS-BLDG &	3	
32 DEPRECIATION-NEW MOVABLE EQUIP			NEW CAP REL COSTS-MVBLE E	4	
33 NON-PHYSICIAN ANESTHETIST			**COST CENTER DELETED**	20	
34 PHYSICIANS' ASSISTANT					
35 ADJUSTMENT FOR OCCUPATIONAL THERAPY	A-8-4		**COST CENTER DELETED**	51	
36 ADJUSTMENT FOR SPEECH PATHOLOGY	A-8-4		**COST CENTER DELETED**	52	
37 AMBULANCE CLASSES REVENUE	B	-50	AMBULANCE SERVICES	65	
38 SPORTS MEDICINE REVENUE	B	-16,872	PHYSICAL THERAPY	50	
39 WELLENESSE PROGRAM REVENUE	B	-1,570	PHYSICAL THERAPY	50	
40 IHC RENTAL INCOME	B	-44,460	PHYSICAL THERAPY	50	
41 AMBULANCE TOWNSHIP INCOME	B	-66,384	AMBULANCE SERVICES	65	
42 CAN CLASS REVENUE	B	-9,951	NURSING ADMINISTRATION	14	
43 RENTAL INCOME	B	-64,155	CLINIC	60	
44 RENTAL INCOME	B	-1,001	OPERATING ROOM	37	
45 RENTAL INCOME	B	-5,496	CLINIC	60	
46 COLLECTION FEES REVENUE	B	-29,052	ADMINITTING	6.01	
47 VENDOR DISCOUNTS	B	-966	OTHER ADMIN & GENERAL	6.06	
48 MISCELLANEOUS INCOME	B	-3,552	OTHER ADMIN & GENERAL	6.06	
49 ALCOHOL EXPENSE	A	-69	OTHER ADMIN & GENERAL	6.06	
49.01 RECRUITMENT EXPENSE	A	-620	OTHER ADMIN & GENERAL	6.06	
49.02 LOBBYING EXPENSE	A	-15,562	OTHER ADMIN & GENERAL	6.06	
49.03 PENALTY EXPENSE	A	-10,823	SKILLED NURSING FACILITY	34	
49.04 OB PHYSICIAN CALL COSTS	A	-108,346	ADULTS & PEDIATRICS	25	
49.05 SURGERY PHYSICIAN CALL COSTS	A	-102,400	OPERATING ROOM	37	
49.06 LI FELINE DEPRECIATION EXPENSE	A	-12,589	NEW CAP REL COSTS-MVBLE E	4	9
49.07 PROVIDER TAX EXPENSE	A	-411,418	OTHER ADMIN & GENERAL	6.06	
49.08 DONATION EXPENSE	A	-2,200	OTHER ADMIN & GENERAL	6.06	
50 TOTAL (SUM OF LINES 1 THRU 49)		-1,862,342			

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1.

(2) Basis for adjustment (see instructions).

A. Costs - if cost, including applicable overhead, can be determined.

B. Amount Received - if cost cannot be determined.

(3) Additional adjustments may be made on lines 37 thru 49 and subscripts thereof.

Note: See instructions for column 5 referencing to Worksheet A-7

PROVIDER BASED PHYSICIAN ADJUSTMENTS

I PROVIDER NO: I PERIOD: I PREPARED 2/26/2009
 I 14-0167 I FROM 10/ 1/2007 I WORKSHEET A-8-2
 I I TO 9/30/2008 I GROUP 1

WKSHT A LINE NO.	COST CENTER/ PHYSICIAN IDENTIFIER	TOTAL REMUN- ERATION	PROFES- SIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	PHYSICIAN/ PROVIDER COMPONENT HOURS	UNADJUSTED RCE LIMIT	5 PERCENT OF UNADJUSTED RCE LIMIT
1	2	3	4	5	6	7	8	9
1 41	RADIOLOGY	77,595	77,595					
2 44	PATHOLOGY	124,380	124,380					
3 53	CARDIOLOGY	70,800	70,800					
4 40	ANESTHESIA	304,905	304,905					
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
101	TOTAL	577,680	577,680					

COST ALLOCATION STATISTICS

I PROVIDER NO: I PERIOD: I PREPARED 2/26/2009
 I 14-0167 I FROM 10/ 1/2007 I NOT A CMS WORKSHEET
 I I TO 9/30/2008 I

LINE NO.	COST CENTER DESCRIPTION	STATISTICS CODE	STATISTICS DESCRIPTION		
	GENERAL SERVICE COST				
3	NEW CAP REL COSTS-BLDG & FIXT	1	SQUARE	FEET	ENTERED
4	NEW CAP REL COSTS-MVBLE EQUIP	2	DOLLAR	VALUE	ENTERED
5	EMPLOYEE BENEFITS	5	GROSS	SALARIES	ENTERED
6.01	ADMITTING	C	GROSS	CHARGES	NOT ENTERED
6.02	PURCHASING, RECEIVING AND STORES	4	COST	REQUISITION	ENTERED
6.03	DATA PROCESSING	6	TIME	SPENT	ENTERED
6.04	COMMUNICATIONS	7	# OF PHONES		ENTERED
6.05	BUSINESS OFFICE	C	GROSS	CHARGES	NOT ENTERED
6.06	OTHER ADMIN & GENERAL	#	ACCUM.	COST	NOT ENTERED
8	OPERATION OF PLANT	3	SQUARE	FEET	ENTERED
9	LAUNDRY & LINEN SERVICE	8	POUNDS OF	LAUNDRY	ENTERED
10	HOUSEKEEPING	3	SQUARE	FEET	ENTERED
11	DIETARY	10	MEALS	SERVED	ENTERED
12	CAFETERIA	11	FTE'S		ENTERED
14	NURSING ADMINISTRATION	13	DIRECT	NRSING HRS	ENTERED
15	CENTRAL SERVICES & SUPPLY	14	COSTED	REQUIS.	ENTERED
17	MEDICAL RECORDS & LIBRARY	C	GROSS	CHARGES	NOT ENTERED

COST ALLOCATION - GENERAL SERVICE COSTS

14-0167

FROM 10/1/2007

WORKSHEET B

TO 9/30/2008

PART I

COST CENTER DESCRIPTION	NET EXPENSES FOR COST ALLOCATION	NEW CAP REL C OSTS-BLDG &	NEW CAP REL C OSTS-MVBLE E	EMPLOYEE BENEFITS	ADMITTING	PURCHASING, RECEIVING AND	DATA PROCESSING
	0	3	4	5	6.01	6.02	6.03
003 GENERAL SERVICE COST CNTR							
004 NEW CAP REL COSTS-BLDG &	1,029,971	1,029,971					
005 NEW CAP REL COSTS-MVBLE E	1,303,620		1,303,620				
006 EMPLOYEE BENEFITS	2,398,139	4,963		86	2,403,188		
006 01 ADMINISTRATION	410,376	7,620			42,718	460,714	
006 02 PURCHASING, RECEIVING AND	107,867	3,179		113	12,951		124,110
006 03 DATA PROCESSING	546,406	5,035	150,065		40,075		229
006 04 COMMUNICATIONS	77,557	1,612		4,197			741,810
006 05 BUSINESS OFFICE	363,820	11,547		1,297	29,421		335
006 06 OTHER ADMIN & GENERAL	2,247,975	50,825		1,770	91,650		476
008 OPERATION OF PLANT	1,216,240	120,754	15,406		48,782	2,230	1,791
009 LAUNDRY & LINEN SERVICE	36,635	20,806			4,773		4
010 HOUSEKEEPING	351,822	6,026		133	41,226	2,260	1,791
011 DIETARY	512,175	28,705	1,870		37,064	1,188	12,653
012 CAFETERIA	268,018	9,367			27,423		
014 NURSING ADMINISTRATION	262,127	9,817		670	28,257	712	11,141
015 CENTRAL SERVICES & SUPPLY	33,639	13,555		12,501	864	81	
017 MEDICAL RECORDS & LIBRARY	739,392	14,897		14,260	70,137	420	29,445
025 INPAT ROUTINE SRVC CNTRS							
025 ADULTS & PEDIATRICS	2,279,407	113,774	34,914	267,471	28,181	4,312	160,432
026 INTENSIVE CARE UNIT	1,607,389	48,267	46,181	166,070	18,378	2,821	66,848
033 NURSERY	239,456	5,053		5,597	30,379	2,361	
034 SKILLED NURSING FACILITY	1,365,446	86,600	14,514	166,133	15,998	2,098	14,563
037 ANCILLARY SRVC COST CNTRS							
037 OPERATING ROOM	923,860	147,324	126,575	100,777	47,371	1,307	33,822
039 DELIVERY ROOM & LABOR ROOM	117,888	2,018		14,956	1,060		
040 ANESTHESIOLOGY	111	991	16,522		1,940	438	
041 RADIOLOGY-DIAGNOSTIC	1,456,941	42,224	615,655	113,316	86,799	4,844	46,793
044 LABORATORY	1,772,259	24,552	50,331	113,314	74,467	27,041	80,217
049 RESPIRATORY THERAPY	674,615	26,849	61,342	74,322	11,406	2,459	19,577
050 PHYSICAL THERAPY	1,031,970	77,017	15,806	98,659	16,797	2,533	21,885
053 ELECTROCARDIOLOGY	101,115	5,404		12,951	11,246	218	5,969
055 MEDICAL SUPPLIES CHARGED	1,418,785	10,322			23,928	58,190	1,990
056 DRUGS CHARGED TO PATIENTS	2,686,881	16,455	1,045	44,772	65,339	259	15,319
060 OUTPAT SERVICE COST CNTRS							
060 CLINIC	246,736	25,985	3,068	38,869	502	602	10,942
061 EMERGENCY	1,572,095	27,219	19,091	143,504	33,554	2,439	53,478
062 OBSERVATION BEDS (NON-DIS)							
063 50 GILMAN RHC	492,742	288	3,043	48,746	3,140	606	15,160
063 51 MILFORD RHC	360,380	288	2,836	31,957	2,903	318	33,663
063 52 KENTLAND RHC	1,094,580	288	9,342	111,155	6,332	1,073	11,579
065 OTHER REIMBURS COST CNTRS							
065 AMBULANCE SERVICES	924,612	775	64,985	118,454	9,012	752	
071 HOME HEALTH AGENCY	453,870	13,366	808	50,073		397	35,811
093 SPEC PURPOSE COST CENTERS							
093 HOSPICE	1,197,083	17,599	628	102,407		1,025	
095 SUBTOTALS	33,924,000	1,001,366	1,294,651	2,323,626	460,714	121,667	713,718
096 NONREIMBURS COST CENTERS							
096 GIFT, FLOWER, COFFEE SHOP	7,702	8,268				90	
098 PHYSICIANS' PRIVATE OFFICE							
100 IROQUOIS WOMENS HEALTH	382,675	288	1,043	34,640		369	13,370
100 01 OTHER NON REIMBURSABLE	1,015,012	20,049	7,926	44,922		1,984	14,722
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 TOTAL	35,329,389	1,029,971	1,303,620	2,403,188	460,714	124,110	741,810

COST CENTER DESCRIPTION	COMMUNICATIONS	BUSINESS OFFICE	SUBTOTAL	OTHER ADMIN & GENERAL	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSEKEEPING
	6.04	6.05	6a.05	6.06	8	9	10
003 GENERAL SERVICE COST CNTR							
004 NEW CAP REL COSTS-BLDG &							
005 NEW CAP REL COSTS-MVBLE E							
006 EMPLOYEE BENEFITS							
006 01 ADMIN TTING							
006 02 PURCHASING, RECEIVING AND							
006 03 DATA PROCESSING							
006 04 COMMUNICATIONS	83,366						
006 05 BUSINESS OFFICE	6,520	426,071					
006 06 OTHER ADMIN & GENERAL	5,123		2,411,746	2,411,746			
008 OPERATION OF PLANT	1,397		1,406,600	103,056	1,509,656		
009 LAUNDRY & LINEN SERVICE	466		64,475	4,724	44,480	113,679	
010 HOUSEKEEPING	931		404,189	29,613	12,882	3,780	450,464
011 DIETARY	2,329		595,984	43,665	61,368	1,139	19,035
012 CAFETERIA	931		305,739	22,400	20,026		6,211
014 NURSING ADMINISTRATION	5,123		317,847	23,287	20,989		6,510
015 CENTRAL SERVICES & SUPPLY	466		61,106	4,477	28,980		8,989
017 MEDICAL RECORDS & LIBRARY	6,520		875,071	64,113	31,849		9,879
025 INPAT ROUTINE SRVC CNTRS							
025 ADULTS & PEDIATRICS	6,520	26,065	2,921,076	214,018	243,236	26,526	75,446
026 INTENSIVE CARE UNIT	4,657	16,998	1,977,609	144,892	103,191	10,458	32,007
033 NURSERY	466	2,184	285,496	20,917	10,802		3,351
034 SKILLED NURSING FACILITY	4,192	14,797	1,684,341	123,405	185,142	45,262	57,426
037 ANCILLARY SRVC COST CNTRS							
037 OPERATING ROOM	5,589	43,814	1,430,439	104,803	314,964	10,433	97,693
039 DELIVERY ROOM & LABOR ROO	466	981	137,369	10,064	4,313		1,338
040 ANESTHESIOLOGY	466	1,794	22,262	1,631	2,118		657
041 RADIOLOGY-DIAGNOSTIC	6,985	80,231	2,453,788	179,779	90,270	3,819	27,999
044 LABORATORY	5,589	68,875	2,216,645	162,405	52,491	117	16,281
049 RESPIRATORY THERAPY	2,329	10,550	883,449	64,727	57,401		17,804
050 PHYSICAL THERAPY		15,536	1,280,203	93,795		3,274	
053 ELECTROCARDIOLOGY		10,401	147,304	10,792	11,553		3,584
055 MEDICAL SUPPLIES CHARGED	466	22,132	1,535,813	112,523			
056 DRUGS CHARGED TO PATIENTS	1,863	60,433	2,892,366	211,912	35,180		10,912
060 OUTPAT SERVICE COST CNTRS							
060 CLINIC	1,397	464	328,565	24,073	55,552	736	17,231
061 EMERGENCY	4,192	31,035	1,886,607	138,224	58,190	7,357	18,049
062 OBSERVATION BEDS (NON-DIS							
063							
063 50 GILMAN RHC		2,904	566,629	41,515	616		191
063 51 MILFORD RHC		2,685	435,030	31,873	616		191
063 52 KENTLAND RHC		5,857	1,240,206	90,865	616		191
065 OTHER REIMBURS COST CNTRS							
065 AMBULANCE SERVICES	2,329	8,335	1,129,254	82,736	1,656	778	514
071 HOME HEALTH AGENCY			554,325	40,613			
093 SPEC PURPOSE COST CENTERS							
093 HOSPICE			1,318,742	96,619			
095 SUBTOTALS	77,312	426,071	33,770,275	2,297,516	1,448,481	113,679	431,489
096 NONREIMBURS COST CENTERS							
096 GIFT, FLOWER, COFFEE SHOP	931		16,991	1,245	17,677		5,483
098 PHYSICIANS' PRIVATE OFFIC							
100 IROQUOIS WOMENS HEALTH			432,385	31,679	616		191
100 01 OTHER NON REIMBURSABLE	5,123		1,109,738	81,306	42,882		13,301
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 TOTAL	83,366	426,071	35,329,389	2,411,746	1,509,656	113,679	450,464

COST CENTER DESCRIPTION	DIETARY 11	CAFETERIA 12	NURSING ADMINISTRATION 14	CENTRAL SERVICES & SUPPLY 15	MEDICAL RECORDS & LIBRARY 17	SUBTOTAL 25	I&R COST POST STEP-DOWN ADJ 26
003 GENERAL SERVICE COST CNTR							
004 NEW CAP REL COSTS-BLDG &							
005 NEW CAP REL COSTS-MVBLE E							
006 EMPLOYEE BENEFITS							
006 01 ADMINITTING							
006 02 PURCHASING, RECEIVING AND							
006 03 DATA PROCESSING							
006 04 COMMUNICATIONS							
006 05 BUSINESS OFFICE							
006 06 OTHER ADMIN & GENERAL							
008 OPERATION OF PLANT							
009 LAUNDRY & LINEN SERVICE							
010 HOUSEKEEPING							
011 DIETARY	721,191						
012 CAFETERIA	289,764	644,140					
014 NURSING ADMINISTRATION			398,188				
015 CENTRAL SERVICES & SUPPLY			3,323	184			
017 MEDICAL RECORDS & LIBRARY					107,059		
INPAT ROUTINE SRVC CNTRS						1,016,986	
025 ADULTS & PEDIATRICS	129,865	111,638	119,899		554	62,208	3,904,466
026 INTENSIVE CARE UNIT	39,299	58,288	58,066			40,568	2,464,378
033 NURSERY						5,213	325,779
034 SKILLED NURSING FACILITY	231,691	94,868	85,629			35,316	2,543,080
ANCILLARY SRVC COST CNTRS							
037 OPERATING ROOM		33,827	36,441			104,570	2,220,029
039 DELIVERY ROOM & LABOR ROOM						2,341	155,425
040 ANESTHESIOLOGY						4,282	30,950
041 RADIOLOGY-DIAGNOSTIC		45,599				191,578	2,992,832
044 LABORATORY		59,111				164,382	2,671,432
049 RESPIRATORY THERAPY		31,897			118	25,179	1,080,575
050 PHYSICAL THERAPY		36,675				37,079	1,451,026
053 ELECTROCARDIOLOGY		5,253				24,825	203,311
055 MEDICAL SUPPLIES CHARGED						52,821	1,701,157
056 DRUGS CHARGED TO PATIENTS		20,695				144,233	3,315,298
OUTPAT SERVICE COST CNTRS							
060 CLINIC	1,247	14,208	13,988			2,748	1,108
061 EMERGENCY	626	39,808	40,110			790	74,069
062 OBSERVATION BEDS (NON-DIS							
063							
063 50 GILMAN RHC					1,757	6,932	617,640
063 51 MILFORD RHC					908	6,409	475,027
063 52 KENTLAND RHC					5,342	13,979	1,351,199
OTHER REIMBURS COST CNTRS							
065 AMBULANCE SERVICES			12			19,894	1,234,844
071 HOME HEALTH AGENCY			14,212				609,150
SPEC PURPOSE COST CENTERS							
093 HOSPICE			29,647				1,445,008
095 SUBTOTALS	692,492	620,819	398,188	99,076	1,016,986		33,515,892
NONREIMBURS COST CENTERS							
096 GIFT, FLOWER, COFFEE SHOP	10,862						52,258
098 PHYSICIANS' PRIVATE OFFICE					6,662		6,662
100 IROQUOIS WOMENS HEALTH					1,321		466,192
100 01 OTHER NON REIMBURSABLE	17,837	23,321					1,288,385
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 TOTAL	721,191	644,140	398,188	107,059	1,016,986	35,329,389	

COST CENTER DESCRIPTION		TOTAL
		27
003	GENERAL SERVICE COST CNTR	
004	NEW CAP REL COSTS-BLDG &	
005	NEW CAP REL COSTS-MVBLE E	
006	EMPLOYEE BENEFITS	
006 01	ADMINISTRATIVE	
006 02	PURCHASING, RECEIVING AND	
006 03	DATA PROCESSING	
006 04	COMMUNICATIONS	
006 05	BUSINESS OFFICE	
006 06	OTHER ADMIN & GENERAL	
008	OPERATION OF PLANT	
009	LAUNDRY & LINEN SERVICE	
010	HOUSEKEEPING	
011	DIETARY	
012	CAFETERIA	
014	NURSING ADMINISTRATION	
015	CENTRAL SERVICES & SUPPLY	
017	MEDICAL RECORDS & LIBRARY	
	INPAT ROUTINE SRVC CNTRS	
025	ADULTS & PEDIATRICS	3,904,466
026	INTENSIVE CARE UNIT	2,464,378
033	NURSERY	325,779
034	SKILLED NURSING FACILITY	2,543,080
	ANCILLARY SRVC COST CNTRS	
037	OPERATING ROOM	2,220,029
039	DELIVERY ROOM & LABOR ROO	155,425
040	ANESTHESIOLOGY	30,950
041	RADIOLOGY-DIAGNOSTIC	2,992,832
044	LABORATORY	2,671,432
049	RESPIRATORY THERAPY	1,080,575
050	PHYSICAL THERAPY	1,451,026
053	ELECTROCARDIOLOGY	203,311
055	MEDICAL SUPPLIES CHARGED	1,701,157
056	DRUGS CHARGED TO PATIENTS	3,315,298
	OUTPAT SERVICE COST CNTRS	
060	CLINIC	459,456
061	EMERGENCY	2,263,830
062	OBSERVATION BEDS (NON-DIS	
063		
063 50	GILMAN RHC	617,640
063 51	MILFORD RHC	475,027
063 52	KENTLAND RHC	1,351,199
	OTHER REIMBURS COST CNTRS	
065	AMBULANCE SERVICES	1,234,844
071	HOME HEALTH AGENCY	609,150
	SPEC PURPOSE COST CENTERS	
093	HOSPICE	1,445,008
095	SUBTOTALS	33,515,892
	NONREIMBURS COST CENTERS	
096	GIFT, FLOWER, COFFEE SHOP	52,258
098	PHYSICIANS' PRIVATE OFFIC	6,662
100	IROQUOIS WOMENS HEALTH	466,192
100 01	OTHER NON REIMBURSABLE	1,288,385
101	CROSS FOOT ADJUSTMENT	
102	NEGATIVE COST CENTER	
103	TOTAL	35,329,389

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO:
14-0167

PERIOD:
FROM 10/1/2007
TO 9/30/2008

PREPARED 2/26/2009
WORKSHEET B
PART III

COST CENTER DESCRIPTION	DIR ASSGND NEW CAPITAL REL COSTS	NEW CAP REL C OSTS-BLDG &	NEW CAP REL C OSTS-MVBLE E	SUBTOTAL	EMPLOYEE BENEFITS	ADMITTING	PURCHASING, RECEIVING AND
	0	3	4	4a	5	6.01	6.02
003 GENERAL SERVICE COST CNTR							
004 NEW CAP REL COSTS-BLDG &							
005 EMPLOYEE BENEFITS		4,963	86	5,049	5,049		
006 01 ADMINISTRATION	2,140	7,620		9,760	90	9,850	
006 02 PURCHASING, RECEIVING AND		3,179	113	3,292	27		3,319
006 03 DATA PROCESSING	188	5,035	150,065	155,288	84		6
006 04 COMMUNICATIONS		1,612	4,197	5,809			
006 05 BUSINESS OFFICE	5,647	11,547	1,297	18,491	62		9
006 06 OTHER ADMIN & GENERAL	112	50,825	1,770	52,707	193		13
008 OPERATION OF PLANT	499	120,754	15,406	136,659	103		60
009 LAUNDRY & LINEN SERVICE		20,806		20,806	10		
010 HOUSEKEEPING		6,026	133	6,159	87		60
011 DIETARY	2,843	28,705	1,870	33,418	78		32
012 CAFETERIA		9,367		9,367	58		
014 NURSING ADMINISTRATION	6,778	9,817	670	17,265	59		19
015 CENTRAL SERVICES & SUPPLY		13,555	12,501	26,056	2		2
017 MEDICAL RECORDS & LIBRARY	1,848	14,897	14,260	31,005	147		11
025 ADULTS & PEDIATRICS	28,506	113,774	34,914	177,194	561	601	115
026 INTENSIVE CARE UNIT	15,886	48,267	46,181	110,334	349	392	75
033 NURSERY		5,053	5,597	10,650	64	50	
034 SKILLED NURSING FACILITY	1,625	86,600	14,514	102,739	349	341	56
037 ANCILLARY SRVC COST CNTRS							
039 OPERATING ROOM	3,372	147,324	126,575	277,271	212	1,011	35
040 DELIVERY ROOM & LABOR ROOM		2,018		2,018	31	23	
041 ANESTHESIOLOGY		991	16,522	17,513		41	12
044 RADIOLOGY-DIAGNOSTIC	22,941	42,224	615,655	680,820	238	1,873	130
049 LABORATORY	10,885	24,552	50,331	85,768	238	1,589	723
050 RESPIRATORY THERAPY	1,534	26,849	61,342	89,725	156	243	66
053 PHYSICAL THERAPY	6,015	77,017	15,806	98,838	207	358	68
055 ELECTROCARDIOLOGY	852	5,404		6,256	27	240	6
056 MEDICAL SUPPLIES CHARGED		10,322		10,322		511	1,557
060 DRUGS CHARGED TO PATIENTS	11	16,455	1,045	17,511	94	1,394	7
061 OUTPAT SERVICE COST CNTRS							
062 CLINIC	9,020	25,985	3,068	38,073	82	11	16
063 EMERGENCY	11,501	27,219	19,091	57,811	302	716	65
063 OBSERVATION BEDS (NON-DIS							
063 50 GILMAN RHC	1,870	288	3,043	5,201	102	67	16
063 51 MILFORD RHC	1,319	288	2,836	4,443	67	62	8
063 52 KENTLAND RHC	1,907	288	9,342	11,537	234	135	29
065 OTHER REIMBURS COST CNTRS							
071 AMBULANCE SERVICES	25,813	775	64,985	91,573	249	192	20
SPEC PURPOSE COST CENTERS		13,366	808	14,174	105		11
093 HOSPICE	143,445	17,599	628	161,672	215		27
095 SUBTOTALS	306,557	1,001,366	1,294,651	2,602,574	4,882	9,850	3,254
NONREIMBURS COST CENTERS							
096 GIFT, FLOWER, COFFEE SHOP		8,268		8,268			2
098 PHYSICIANS' PRIVATE OFFICE							
100 IROQUOIS WOMENS HEALTH	37,840	288	1,043	39,171	73		10
100 01 OTHER NON REIMBURSABLE	1,742	20,049	7,926	29,717	94		53
101 CROSS FOOT ADJUSTMENTS							
102 NEGATIVE COST CENTER							
103 TOTAL	346,139	1,029,971	1,303,620	2,679,730	5,049	9,850	3,319

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO:
14-0167

PERIOD:
FROM 10/ 1/2007
TO 9/30/2008

PREPARED 2/26/2009
WORKSHEET B
PART III

COST CENTER DESCRIPTION	DATA PROCESSING	COMMUNICATIONS	BUSINESS OFFICE	OTHER ADMIN & GENERAL	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSEKEEPING
	6.03	6.04	6.05	6.06	8	9	10
003 GENERAL SERVICE COST CNTR							
004 NEW CAP REL COSTS-BLDG &							
005 NEW CAP REL COSTS-MVBLE E							
006 EMPLOYEE BENEFITS							
006 01 ADMITTING							
006 02 PURCHASING, RECEIVING AND							
006 03 DATA PROCESSING	155,378						
006 04 COMMUNICATIONS		5,809					
006 05 BUSINESS OFFICE	2,750	454	21,766				
006 06 OTHER ADMIN & GENERAL	2,917	357		56,187			
008 OPERATION OF PLANT	375	97		2,401	139,695		
009 LAUNDRY & LINEN SERVICE	375	32		110	4,116	25,449	
010 HOUSEKEEPING	375	65		690	1,192	846	9,474
011 DIETARY	2,650	162		1,017	5,679	255	400
012 CAFETERIA		65		522	1,853		131
014 NURSING ADMINISTRATION	2,334	357		543	1,942		137
015 CENTRAL SERVICES & SUPPLY		32		104	2,682		189
017 MEDICAL RECORDS & LIBRARY	6,167	454		1,494	2,947		208
025 INPAT ROUTINE SRVC CNTRS							
025 ADULTS & PEDIATRICS	33,606	454	1,330	4,984	22,508	5,938	1,587
026 INTENSIVE CARE UNIT	14,002	325	867	3,376	9,549	2,341	673
033 NURSERY		32	111	487	1,000		70
034 SKILLED NURSING FACILITY	3,050	292	755	2,875	17,132	10,133	1,208
037 ANCILLARY SRVC COST CNTRS							
037 OPERATING ROOM	7,084	389	2,235	2,442	29,144	2,336	2,056
039 DELIVERY ROOM & LABOR ROO		32	50	234	399		28
040 ANESTHESIOLOGY		32	92	38	196		14
041 RADIOLOGY-DIAGNOSTIC	9,801	492	4,122	4,189	8,353	855	589
044 LABORATORY	16,802	389	3,514	3,784	4,857	26	342
049 RESPIRATORY THERAPY	4,101	162	538	1,508	5,312		374
050 PHYSICAL THERAPY	4,584		793	2,185		733	
053 ELECTROCARDIOLOGY	1,250		531	251	1,069		75
055 MEDICAL SUPPLIES CHARGED	417	32	1,129	2,622			
056 DRUGS CHARGED TO PATIENTS	3,209	130	3,083	4,937	3,255		229
060 OUTPAT SERVICE COST CNTRS							
060 CLINIC	2,292	97	24	561	5,140	165	362
061 EMERGENCY	11,201	292	1,583	3,220	5,385	1,647	380
062 OBSERVATION BEDS (NON-DIS							
063							
063 50 GILMAN RHC	3,175		148	967	57		4
063 51 MILFORD RHC	7,051		137	743	57		4
063 52 KENTLAND RHC	2,425		299	2,117	57		4
065 OTHER REIMBURS COST CNTRS							
065 AMBULANCE SERVICES		162	425	1,928	153	174	11
071 HOME HEALTH AGENCY	7,501			946			
093 SPEC PURPOSE COST CENTERS							
093 HOSPICE				2,251			
095 SUBTOTALS	149,494	5,387	21,766	53,526	134,034	25,449	9,075
096 NONREIMBURS COST CENTERS							
096 GIFT, FLOWER, COFFEE SHOP		65		29	1,636		115
098 PHYSICIANS' PRIVATE OFFIC							
100 IROQUOIS WOMENS HEALTH	2,800			738	57		4
100 01 OTHER NON REIMBURSABLE	3,084	357		1,894	3,968		280
101 CROSS FOOT ADJUSTMENTS							
102 NEGATIVE COST CENTER							
103 TOTAL	155,378	5,809	21,766	56,187	139,695	25,449	9,474

ALLOCATION OF NEW CAPITAL RELATED COSTS

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SUBTOTAL	POST STEPDOWN ADJUSTMENT
	11	12	14	15	17	25	26
003 GENERAL SERVICE COST CNTR							
004 NEW CAP REL COSTS-BLDG &							
005 NEW CAP REL COSTS-MVBLE E							
006 EMPLOYEE BENEFITS							
006 01 ADMITTING							
006 02 PURCHASING, RECEIVING AND							
006 03 DATA PROCESSING							
006 04 COMMUNICATIONS							
006 05 BUSINESS OFFICE							
006 06 OTHER ADMIN & GENERAL							
008 OPERATION OF PLANT							
009 LAUNDRY & LINEN SERVICE							
010 HOUSEKEEPING							
011 DIETARY	43,691						
012 CAFETERIA	17,554	29,550					
014 NURSING ADMINISTRATION		1,356	24,012				
015 CENTRAL SERVICES & SUPPLY		152	11	29,230			
017 MEDICAL RECORDS & LIBRARY		1,655			44,088		
025 INPAT ROUTINE SRVC CNTRS							
025 ADULTS & PEDIATRICS	7,867	5,122	7,228	151	2,698	271,944	
026 INTENSIVE CARE UNIT	2,381	2,674	3,502		1,759	152,599	
033 NURSERY					226	12,690	
034 SKILLED NURSING FACILITY	14,036	4,352	5,164		1,532	164,014	
037 ANCILLARY SRVC COST CNTRS							
037 OPERATING ROOM		1,552	2,198	23,715	4,535	356,215	
039 DELIVERY ROOM & LABOR ROOM					102	2,917	
040 ANESTHESIOLOGY					186	18,124	
041 RADIOLOGY-DIAGNOSTIC		2,092			8,290	721,844	
044 LABORATORY		2,712			7,129	127,873	
049 RESPIRATORY THERAPY		1,463		32	1,092	104,772	
050 PHYSICAL THERAPY		1,682			1,608	111,056	
053 ELECTROCARDIOLOGY		241			1,077	11,023	
055 MEDICAL SUPPLIES CHARGED					2,291	18,881	
056 DRUGS CHARGED TO PATIENTS		949			6,255	41,053	
060 OUTPAT SERVICE COST CNTRS							
060 CLINIC	76	652	844	750	48	49,193	
061 EMERGENCY	38	1,826	2,419	216	3,212	90,313	
062 OBSERVATION BEDS (NON-DIS							
063							
063 50 GILMAN RHC				480	301	10,518	
063 51 MILFORD RHC				248	278	13,098	
063 52 KENTLAND RHC				1,458	606	18,901	
065 OTHER REIMBURS COST CNTRS							
065 AMBULANCE SERVICES			1		863	95,751	
071 HOME HEALTH AGENCY			857			23,594	
071 SPEC PURPOSE COST CENTERS							
093 HOSPICE			1,788			165,953	
095 SUBTOTALS	41,952	28,480	24,012	27,050	44,088	2,582,326	
096 NONREIMBURS COST CENTERS							
096 GIFT, FLOWER, COFFEE SHOP	658					10,773	
098 PHYSICIANS' PRIVATE OFFICE				1,819		1,819	
100 IROQUOIS WOMENS HEALTH				361		43,214	
100 01 OTHER NON REIMBURSABLE	1,081	1,070				41,598	
101 CROSS FOOT ADJUSTMENTS							
102 NEGATIVE COST CENTER							
103 TOTAL	43,691	29,550	24,012	29,230	44,088	2,679,730	

ALLOCATION OF NEW CAPITAL RELATED COSTS

COST CENTER DESCRIPTION		TOTAL
		27
003	GENERAL SERVICE COST CNTR	
004	NEW CAP REL COSTS-BLDG &	
005	NEW CAP REL COSTS-MVBLE E	
006	EMPLOYEE BENEFITS	
006 01	ADMINISTRATIVE	
006 02	PURCHASING, RECEIVING AND	
006 03	DATA PROCESSING	
006 04	COMMUNICATIONS	
006 05	BUSINESS OFFICE	
006 06	OTHER ADMIN & GENERAL	
008	OPERATION OF PLANT	
009	LAUNDRY & LINEN SERVICE	
010	HOUSEKEEPING	
011	DIETARY	
012	CAFETERIA	
014	NURSING ADMINISTRATION	
015	CENTRAL SERVICES & SUPPLY	
017	MEDICAL RECORDS & LIBRARY	
	INPAT ROUTINE SRVC CNTRS	
025	ADULTS & PEDIATRICS	271,944
026	INTENSIVE CARE UNIT	152,599
033	NURSERY	12,690
034	SKILLED NURSING FACILITY	164,014
	ANCILLARY SRVC COST CNTRS	
037	OPERATING ROOM	356,215
039	DELIVERY ROOM & LABOR ROO	2,917
040	ANESTHESIOLOGY	18,124
041	RADIOLOGY-DIAGNOSTIC	721,844
044	LABORATORY	127,873
049	RESPIRATORY THERAPY	104,772
050	PHYSICAL THERAPY	111,056
053	ELECTROCARDIOLOGY	11,023
055	MEDICAL SUPPLIES CHARGED	18,881
056	DRUGS CHARGED TO PATIENTS	41,053
	OUTPAT SERVICE COST CNTRS	
060	CLINIC	49,193
061	EMERGENCY	90,313
062	OBSERVATION BEDS (NON-DIS	
063		
063 50	GILMAN RHC	10,518
063 51	MILFORD RHC	13,098
063 52	KENTLAND RHC	18,901
	OTHER REIMBURS COST CNTRS	
065	AMBULANCE SERVICES	95,751
071	HOME HEALTH AGENCY	23,594
	SPEC PURPOSE COST CENTERS	
093	HOSPICE	165,953
095	SUBTOTALS	2,582,326
	NONREIMBURS COST CENTERS	
096	GIFT, FLOWER, COFFEE SHOP	10,773
098	PHYSICIANS' PRIVATE OFFIC	1,819
100	IROQUOIS WOMENS HEALTH	43,214
100 01	OTHER NON REIMBURSABLE	41,598
101	CROSS FOOT ADJUSTMENTS	
102	NEGATIVE COST CENTER	
103	TOTAL	2,679,730

COST CENTER DESCRIPTION	NEW CAP REL COSTS-BLDG & OSTS	NEW CAP REL COSTS-MVBLE & OSTS	EMPLOYEE BENEFITS	ADMITTING	PURCHASING, RECEIVING	DATA PROCESSING
	(SQUARE FEET)	(DOLLAR VALUE)	(GROSS SALARIES)	(GROSS CHARGES)	(COST REQUISITION)	(TIME SPENT)
	3	4	5	6.01	6.02	6.03
GENERAL SERVICE COST						
003 NEW CAP REL COSTS-BLD	114,355					
004 NEW CAP REL COSTS-MVB		1,303,780				
005 EMPLOYEE BENEFITS	551	86	15,981,004			
006 01 ADMITTING	846		284,068	63,004,682		
006 02 PURCHASING, RECEIVING	353	113	86,124		2,290,912	
006 03 DATA PROCESSING	559	150,083	266,494		4,228	969,436
006 04 COMMUNICATIONS	179	4,198				
006 05 BUSINESS OFFICE	1,282	1,297	195,650		6,189	17,160
006 06 OTHER ADMIN & GENERAL	5,643	1,770	609,461		8,792	18,200
008 OPERATION OF PLANT	13,407	15,408	324,398		41,155	2,340
009 LAUNDRY & LINEN SERVI	2,310		31,738		79	2,340
010 HOUSEKEEPING	669	133	274,151		41,719	2,340
011 DIETARY	3,187	1,870	246,469		21,929	16,536
012 CAFETERIA	1,040		182,362			
014 NURSING ADMINISTRATION	1,090	670	187,907		13,140	14,560
015 CENTRAL SERVICES & SU	1,505	12,503	5,743		1,501	
017 MEDICAL RECORDS & LIB	1,654	14,262	466,403		7,755	38,480
INPAT ROUTINE SRVC CN						
025 ADULTS & PEDIATRICS	12,632	34,918	1,778,689	3,854,060	79,599	209,664
026 INTENSIVE CARE UNIT	5,359	46,187	1,104,351	2,513,368	52,064	87,360
033 NURSERY	561	5,598	202,019	322,959	9	
034 SKILLED NURSING FACIL	9,615	14,516	1,104,768	2,187,971	38,727	19,032
ANCILLARY SRVC COST C						
037 OPERATING ROOM	16,357	126,591	670,158	6,478,530	24,130	44,200
039 DELIVERY ROOM & LABOR	224		99,457	145,004		
040 ANESTHESIOLOGY	110	16,524		265,293	8,094	
041 RADIOLOGY-DIAGNOSTIC	4,688	615,731	753,539	11,867,333	89,419	61,152
044 LABORATORY	2,726	50,337	753,526	10,184,155	499,150	104,832
049 RESPIRATORY THERAPY	2,981	61,350	494,233	1,559,950	45,381	25,584
050 PHYSICAL THERAPY	8,551	15,808	656,075	2,297,214	46,764	28,600
053 ELECTROCARDIOLOGY	600		86,121	1,537,989	4,020	7,800
055 MEDICAL SUPPLIES CHAR	1,146			3,272,480	1,074,053	2,600
056 DRUGS CHARGED TO PATI	1,827	1,045	297,728	8,935,833	4,778	20,020
OUTPAT SERVICE COST C						
060 CLINIC	2,885	3,068	258,478	68,631	11,115	14,300
061 EMERGENCY	3,022	19,093	954,291	4,588,886	45,025	69,888
062 OBSERVATION BEDS (NON						
063						
063 50 GILMAN RHC	32	3,043	324,154	429,457	11,194	19,812
063 51 MILFORD RHC	32	2,836	212,514	397,037	5,862	43,992
063 52 KENTLAND RHC	32	9,343	739,168	866,038	19,809	15,132
OTHER REIMBURS COST C						
065 AMBULANCE SERVICES	86	64,993	787,707	1,232,494	13,874	
071 HOME HEALTH AGENCY	1,484	808	332,983		7,331	46,800
SPEC PURPOSE COST CEN						
093 HOSPICE	1,954	628	680,994		18,926	
095 SUBTOTALS	111,179	1,294,810	15,451,921	63,004,682	2,245,811	932,724
NONREIMBURS COST CENT						
096 GIFT, FLOWER, COFFEE	918				1,667	
098 PHYSICIANS' PRIVATE O						
100 IROQUOIS WOMENS HEALT	32	1,043	230,355		6,804	17,472
100 01 OTHER NON REIMBURSABL	2,226	7,927	298,728		36,630	19,240
101 CROSS FOOT ADJUSTMENT						
102 NEGATIVE COST CENTER						
103 COST TO BE ALLOCATED	1,029,971	1,303,620	2,403,188	460,714	124,110	741,810
(WRKSHT B, PART I)						
104 UNIT COST MULTIPLIER	9.006786		.150378		.054175	
(WRKSHT B, PT I)		.999877		.007312		.765197
105 COST TO BE ALLOCATED						
(WRKSHT B, PART II)						
106 UNIT COST MULTIPLIER						
(WRKSHT B, PT II)						
107 COST TO BE ALLOCATED			5,049	9,850	3,319	155,378
(WRKSHT B, PART III)						
108 UNIT COST MULTIPLIER			.000316		.001449	
(WRKSHT B, PT III)				.000156		.160277

	COST CENTER DESCRIPTION	COMMUNICATION BUSINESS OFFICE		RECONCILIATION	OTHER ADMIN & OPERATION OF GENERAL PLANT		LAUNDRY & LINEN HOUSEKEEPING SERVICE	
		(# OF PHONES)	(GROSS CHARGES)		(ACCUM. COST)	(SQUARE FEET)	(POUNDS OF LAUNDRY)	(SQUARE FEET)
		6.04	6.05	6a.06	6.06	8	9	10
	GENERAL SERVICE COST							
003	NEW CAP REL COSTS-BLD							
004	NEW CAP REL COSTS-MVB							
005	EMPLOYEE BENEFITS							
006	01 ADMITTING							
006	02 PURCHASING, RECEIVING							
006	03 DATA PROCESSING							
006	04 COMMUNICATIONS	179						
006	05 BUSINESS OFFICE	14	63,004,682					
006	06 OTHER ADMIN & GENERAL	11		-2,411,746	32,917,643			
008	OPERATION OF PLANT	3			1,406,600	78,401		
009	LAUNDRY & LINEN SERVI	1			64,475	2,310	481,185	
010	HOUSEKEEPING	2			404,189	669	16,000	75,422
011	DIETARY	5			595,984	3,187	4,820	3,187
012	CAFETERIA	2			305,739	1,040		1,040
014	NURSING ADMINISTRATION	11			317,847	1,090		1,090
015	CENTRAL SERVICES & SU	1			61,106	1,505		1,505
017	MEDICAL RECORDS & LIB	14			875,071	1,654		1,654
	INPAT ROUTINE SRVC CN							
025	ADULTS & PEDIATRICS	14	3,854,060		2,921,076	12,632	112,280	12,632
026	INTENSIVE CARE UNIT	10	2,513,368		1,977,609	5,359	44,265	5,359
033	NURSERY	1	322,959		285,496	561		561
034	SKILLED NURSING FACIL	9	2,187,971		1,684,341	9,615	191,590	9,615
	ANCILLARY SRVC COST C							
037	OPERATING ROOM	12	6,478,530		1,430,439	16,357	44,160	16,357
039	DELIVERY ROOM & LABOR	1	145,004		137,369	224		224
040	ANESTHESIOLOGY	1	265,293		22,262	110		110
041	RADIOLOGY-DIAGNOSTIC	15	11,867,333		2,453,788	4,688	16,165	4,688
044	LABORATORY	12	10,184,155		2,216,645	2,726	495	2,726
049	RESPIRATORY THERAPY	5	1,559,950		883,449	2,981		2,981
050	PHYSICAL THERAPY		2,297,214		1,280,203		13,860	
053	ELECTROCARDIOLOGY		1,537,989		147,304	600		600
055	MEDICAL SUPPLIES CHAR	1	3,272,480		1,535,813			
056	DRUGS CHARGED TO PATI	4	8,935,833		2,892,366	1,827		1,827
	OUTPAT SERVICE COST C							
060	CLINIC	3	68,631		328,565	2,885	3,115	2,885
061	EMERGENCY	9	4,588,886		1,886,607	3,022	31,140	3,022
062	OBSERVATION BEDS (NON							
063								
063	50 GILMAN RHC		429,457		566,629	32		32
063	51 MILFORD RHC		397,037		435,030	32		32
063	52 KENTLAND RHC		866,038		1,240,206	32		32
	OTHER REIMBURS COST C							
065	AMBULANCE SERVICES	5	1,232,494		1,129,254	86	3,295	86
071	HOME HEALTH AGENCY				554,325			
	SPEC PURPOSE COST CEN							
093	HOSPICE				1,318,742			
095	SUBTOTALS	166	63,004,682	-2,411,746	31,358,529	75,224	481,185	72,245
	NONREIMBURS COST CENT							
096	GIFT, FLOWER, COFFEE	2			16,991	918		918
098	PHYSICIANS' PRIVATE O				432,385	32		32
100	IROQUOIS WOMENS HEALT				1,109,738	2,227		2,227
100	01 OTHER NON REIMBURSABL	11						
101	CROSS FOOT ADJUSTMENT							
102	NEGATIVE COST CENTER							
103	COST TO BE ALLOCATED	83,366	426,071		2,411,746	1,509,656	113,679	450,464
	(WRKSH T B, PART I)							
104	UNIT COST MULTIPLIER		.006763		.073266		.236248	
	(WRKSH T B, PT I)							
105	COST TO BE ALLOCATED	465.731844				19.255571		5.972581
	(WRKSH T B, PART II)							
106	UNIT COST MULTIPLIER							
	(WRKSH T B, PT II)							
107	COST TO BE ALLOCATED	5,809	21,766		56,187	139,695	25,449	9,474
	(WRKSH T B, PART III)							
108	UNIT COST MULTIPLIER		.000345		.001707		.052888	
	(WRKSH T B, PT III)							
		32.452514				1.781801		.125613

COST CENTER DESCRIPTION	DIETARY (MEALS SERVED)	CAFETERIA (FTE'S)	NURSING ADMINISTRATION (DIRECT)SING HRS	CENTRAL SERVICES & SUPPLY NR(COSTED)EQUI S.	MEDICAL RECORDS & LIBRARY R(GROSS) CHARGES
GENERAL SERVICE COST	11	12	14	15	17
003 NEW CAP REL COSTS-BLD					
004 NEW CAP REL COSTS-MVB					
005 EMPLOYEE BENEFITS					
006 01 ADMITTING					
006 02 PURCHASING, RECEIVING					
006 03 DATA PROCESSING					
006 04 COMMUNICATIONS					
006 05 BUSINESS OFFICE					
006 06 OTHER ADMIN & GENERAL					
008 OPERATION OF PLANT					
009 LAUNDRY & LINEN SERVICE					
010 HOUSEKEEPING					
011 DIETARY	132,459				
012 CAFETERIA	53,220	20,356			
014 NURSING ADMINISTRATION			934	265,500	
015 CENTRAL SERVICES & SUPPLY			105	123	9,079
017 MEDICAL RECORDS & LIBRARY		1,140			63,004,682
025 INPAT ROUTINE SRVC CN					
025 ADULTS & PEDIATRICS	23,852	3,528	79,944	47	3,854,060
026 INTENSIVE CARE UNIT	7,218	1,842	38,717		2,513,368
033 NURSERY					322,959
034 SKILLED NURSING FACILITY	42,554	2,998	57,095		2,187,971
037 ANCILLARY SRVC COST CENTER					
037 OPERATING ROOM		1,069	24,298	7,366	6,478,530
039 DELIVERY ROOM & LABOR					145,004
040 ANESTHESIOLOGY					265,293
041 RADIOLOGY-DIAGNOSTIC		1,441			11,867,333
044 LABORATORY		1,868			10,184,155
049 RESPIRATORY THERAPY		1,008		10	1,559,950
050 PHYSICAL THERAPY		1,159			2,297,214
053 ELECTROCARDIOLOGY		166			1,537,989
055 MEDICAL SUPPLIES CHARGED TO PATIENT					3,272,480
056 DRUGS CHARGED TO PATIENT		654			8,935,833
060 OUTPAT SERVICE COST CENTER					
060 CLINIC	229	449	9,327	233	68,631
061 EMERGENCY	115	1,258	26,744	67	4,588,886
062 OBSERVATION BEDS (NON)					
063 50 GILMAN RHC				149	429,457
063 51 MILFORD RHC				77	397,037
063 52 KENTLAND RHC				453	866,038
065 OTHER REIMBURS COST CENTER					
065 AMBULANCE SERVICES			8		1,232,494
071 HOME HEALTH AGENCY			9,476		
093 SPEC PURPOSE COST CENTER					
093 HOSPICE			19,768		
095 SUBTOTALS	127,188	19,619	265,500	8,402	63,004,682
096 NONREIMBURS COST CENTER					
096 GIFT, FLOWER, COFFEE	1,995				
098 PHYSICIANS' PRIVATE OFFICE				565	
100 IROQUOIS WOMENS HEALTH				112	
100 01 OTHER NON REIMBURSABLE	3,276	737			
101 CROSS FOOT ADJUSTMENT					
102 NEGATIVE COST CENTER					
103 COST TO BE ALLOCATED	721,191	644,140	398,188	107,059	1,016,986
104 (PER WRKSHT B, PART UNIT COST MULTIPLIER (WRKSHT B, PT I))	5.444636	31.643741	1.499766	11.791937	.016141
105 COST TO BE ALLOCATED (PER WRKSHT B, PART UNIT COST MULTIPLIER (WRKSHT B, PT I))					
106 COST TO BE ALLOCATED (PER WRKSHT B, PART UNIT COST MULTIPLIER (WRKSHT B, PT I))					
107 COST TO BE ALLOCATED (PER WRKSHT B, PART UNIT COST MULTIPLIER (WRKSHT B, PT I))	43,691	29,550	24,012	29,230	44,088
108 COST TO BE ALLOCATED (PER WRKSHT B, PART UNIT COST MULTIPLIER (WRKSHT B, PT I))	.329845	1.451660	.090441	3.219518	.000700

COMPUTATION OF RATIO OF COSTS TO CHARGES

WKST A LINE NO.	COST CENTER DESCRIPTION	WKST B, PT I COL. 27 1	THERAPY ADJUSTMENT 2	TOTAL COSTS 3	RCE DI ALLOWANCE 4	TOTAL COSTS 5
	INPAT ROUTINE SRVC CNTRS					
25	ADULTS & PEDIATRICS	3,904,466		3,904,466		3,904,466
26	INTENSIVE CARE UNIT	2,464,378		2,464,378		2,464,378
33	NURSERY	325,779		325,779		325,779
34	SKILLED NURSING FACILITY ANCILLARY SRVC COST CNTRS	2,543,080		2,543,080		2,543,080
37	OPERATING ROOM	2,220,029		2,220,029		2,220,029
39	DELIVERY ROOM & LABOR ROO	155,425		155,425		155,425
40	ANESTHESIOLOGY	30,950		30,950		30,950
41	RADIOLOGY-DIAGNOSTIC	2,992,832		2,992,832		2,992,832
44	LABORATORY	2,671,432		2,671,432		2,671,432
49	RESPIRATORY THERAPY	1,080,575		1,080,575		1,080,575
50	PHYSICAL THERAPY	1,451,026		1,451,026		1,451,026
53	ELECTROCARDIOLOGY	203,311		203,311		203,311
55	MEDICAL SUPPLIES CHARGED	1,701,157		1,701,157		1,701,157
56	DRUGS CHARGED TO PATIENTS OUTPAT SERVICE COST CNTRS	3,315,298		3,315,298		3,315,298
60	CLINIC	459,456		459,456		459,456
61	EMERGENCY	2,263,830		2,263,830		2,263,830
62	OBSERVATION BEDS (NON-DIS	502,197		502,197		502,197
63						
63	50 GILMAN RHC	617,640		617,640		617,640
63	51 MILFORD RHC	475,027		475,027		475,027
63	52 KENTLAND RHC	1,351,199		1,351,199		1,351,199
	OTHER REIMBURS COST CNTRS					
65	AMBULANCE SERVICES	1,234,844		1,234,844		1,234,844
101	SUBTOTAL	31,963,931		31,963,931		31,963,931
102	LESS OBSERVATION BEDS	502,197		502,197		502,197
103	TOTAL	31,461,734		31,461,734		31,461,734

WKST A LINE NO.	COST CENTER DESCRIPTION	INPATIENT CHARGES 6	OUTPATIENT CHARGES 7	TOTAL CHARGES 8	COST OR OTHER RATIO 9	TEFRA INPAT- IENT RATIO 10	PPS INPAT- IENT RATIO 11
	INPAT ROUTINE SRVC CNTRS						
25	ADULTS & PEDIATRICS	2,947,168		2,947,168			
26	INTENSIVE CARE UNIT	2,513,368		2,513,368			
33	NURSERY	322,959		322,959			
34	SKILLED NURSING FACILITY ANCILLARY SRVC COST CNTRS	2,187,971		2,187,971			
37	OPERATING ROOM	1,593,646	4,884,884	6,478,530	.342675	.342675	.342675
39	DELIVERY ROOM & LABOR ROO	99,752	45,252	145,004	1.071867	1.071867	1.071867
40	ANESTHESIOLOGY	108,833	156,460	265,293	.116663	.116663	.116663
41	RADIOLOGY-DIAGNOSTIC	1,543,005	10,324,328	11,867,333	.252191	.252191	.252191
44	LABORATORY	2,056,858	8,127,297	10,184,155	.262313	.262313	.262313
49	RESPIRATORY THERAPY	842,382	717,568	1,559,950	.692698	.692698	.692698
50	PHYSICAL THERAPY	629,972	1,667,242	2,297,214	.631646	.631646	.631646
53	ELECTROCARDIOLOGY	671,945	866,044	1,537,989	.132193	.132193	.132193
55	MEDICAL SUPPLIES CHARGED	2,647,229	625,251	3,272,480	.519837	.519837	.519837
56	DRUGS CHARGED TO PATIENTS OUTPAT SERVICE COST CNTRS	4,499,294	4,436,539	8,935,833	.371012	.371012	.371012
60	CLINIC	1,044	67,587	68,631	6.694584	6.694584	6.694584
61	EMERGENCY	1,084,994	3,503,892	4,588,886	.493329	.493329	.493329
62	OBSERVATION BEDS (NON-DIS	80,926	825,966	906,892	.553756	.553756	.553756
63							
63	50 GILMAN RHC		429,457	429,457	1.438188	1.438188	1.438188
63	51 MILFORD RHC		397,037	397,037	1.196430	1.196430	1.196430
63	52 KENTLAND RHC		866,038	866,038	1.560208	1.560208	1.560208
	OTHER REIMBURS COST CNTRS						
65	AMBULANCE SERVICES		1,232,494	1,232,494	1.001907	1.001907	1.001907
101	SUBTOTAL	23,831,346	39,173,336	63,004,682			
102	LESS OBSERVATION BEDS						
103	TOTAL	23,831,346	39,173,336	63,004,682			

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COST WKST B, PT I COL. 27 1	CAPITAL COST WKST B PT II & III, COL. 27 2	OPERATING COST NET OF CAPITAL COST 3	CAPITAL REDUCTION 4	OPERATING COST REDUCTION AMOUNT 5	COST NET OF CAP AND OPER COST REDUCTION 6
37	ANCILLARY SRVC COST CNTRS						
	OPERATING ROOM	2,220,029	356,215	1,863,814			2,220,029
39	DELIVERY ROOM & LABOR ROO	155,425	2,917	152,508			155,425
40	ANESTHESIOLOGY	30,950	18,124	12,826			30,950
41	RADIOLOGY-DIAGNOSTIC	2,992,832	721,844	2,270,988			2,992,832
44	LABORATORY	2,671,432	127,873	2,543,559			2,671,432
49	RESPIRATORY THERAPY	1,080,575	104,772	975,803			1,080,575
50	PHYSICAL THERAPY	1,451,026	111,056	1,339,970			1,451,026
53	ELECTROCARDIOLOGY	203,311	11,023	192,288			203,311
55	MEDICAL SUPPLIES CHARGED	1,701,157	18,881	1,682,276			1,701,157
56	DRUGS CHARGED TO PATIENTS	3,315,298	41,053	3,274,245			3,315,298
	OUTPAT SERVICE COST CNTRS						
60	CLINIC	459,456	49,193	410,263			459,456
61	EMERGENCY	2,263,830	90,313	2,173,517			2,263,830
62	OBSERVATION BEDS (NON-DIS	502,197	36,408	465,789			502,197
63							
63	50 GILMAN RHC	617,640	10,518	607,122			617,640
63	51 MILFORD RHC	475,027	13,098	461,929			475,027
63	52 KENTLAND RHC	1,351,199	18,901	1,332,298			1,351,199
	OTHER REIMBURS COST CNTRS						
65	AMBULANCE SERVICES	1,234,844	95,751	1,139,093			1,234,844
101	SUBTOTAL	22,726,228	1,827,940	20,898,288			22,726,228
102	LESS OBSERVATION BEDS	502,197	36,408	465,789			502,197
103	TOTAL	22,224,031	1,791,532	20,432,499			22,224,031

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COST WKST B, PT I COL. 27 1	CAPITAL COST WKST B PT II & III, COL. 27 2	OPERATING COST NET OF CAPITAL COST 3	CAPITAL REDUCTION 4	OPERATING COST REDUCTION AMOUNT 5	COST NET OF CAP AND OPER COST REDUCTION 6
37	ANCILLARY SRVC COST CNTRS						
	OPERATING ROOM	2,220,029	356,215	1,863,814			2,220,029
39	DELIVERY ROOM & LABOR ROO	155,425	2,917	152,508			155,425
40	ANESTHESIOLOGY	30,950	18,124	12,826			30,950
41	RADIOLOGY-DIAGNOSTIC	2,992,832	721,844	2,270,988			2,992,832
44	LABORATORY	2,671,432	127,873	2,543,559			2,671,432
49	RESPIRATORY THERAPY	1,080,575	104,772	975,803			1,080,575
50	PHYSICAL THERAPY	1,451,026	111,056	1,339,970			1,451,026
53	ELECTROCARDIOLOGY	203,311	11,023	192,288			203,311
55	MEDICAL SUPPLIES CHARGED	1,701,157	18,881	1,682,276			1,701,157
56	DRUGS CHARGED TO PATIENTS	3,315,298	41,053	3,274,245			3,315,298
	OUTPAT SERVICE COST CNTRS						
60	CLINIC	459,456	49,193	410,263			459,456
61	EMERGENCY	2,263,830	90,313	2,173,517			2,263,830
62	OBSERVATION BEDS (NON-DIS	502,197	36,408	465,789			502,197
63							
63	50 GILMAN RHC	617,640	10,518	607,122			617,640
63	51 MILFORD RHC	475,027	13,098	461,929			475,027
63	52 KENTLAND RHC	1,351,199	18,901	1,332,298			1,351,199
	OTHER REIMBURS COST CNTRS						
65	AMBULANCE SERVICES	1,234,844	95,751	1,139,093			1,234,844
101	SUBTOTAL	22,726,228	1,827,940	20,898,288			22,726,228
102	LESS OBSERVATION BEDS	502,197	36,408	465,789			502,197
103	TOTAL	22,224,031	1,791,532	20,432,499			22,224,031

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL CHARGES	OUTPAT COST TO CHRG RATIO	I/P PT B COST TO CHRG RATIO
		7	8	9
37	ANCILLARY SRVC COST CNTRS			
	OPERATING ROOM	6,478,530	.342675	.342675
39	DELIVERY ROOM & LABOR ROO	145,004	1.071867	1.071867
40	ANESTHESIOLOGY	265,293	.116663	.116663
41	RADIOLOGY-DIAGNOSTIC	11,867,333	.252191	.252191
44	LABORATORY	10,184,155	.262313	.262313
49	RESPIRATORY THERAPY	1,559,950	.692698	.692698
50	PHYSICAL THERAPY	2,297,214	.631646	.631646
53	ELECTROCARDIOLOGY	1,537,989	.132193	.132193
55	MEDICAL SUPPLIES CHARGED	3,272,480	.519837	.519837
56	DRUGS CHARGED TO PATIENTS	8,935,833	.371012	.371012
	OUTPAT SERVICE COST CNTRS			
60	CLINIC	68,631	6.694584	6.694584
61	EMERGENCY	4,588,886	.493329	.493329
62	OBSERVATION BEDS (NON-DIS	906,892	.553756	.553756
63				
63	50 GILMAN RHC	429,457	1.438188	1.438188
63	51 MILFORD RHC	397,037	1.196430	1.196430
63	52 KENTLAND RHC	866,038	1.560208	1.560208
	OTHER REIMBURS COST CNTRS			
65	AMBULANCE SERVICES	1,232,494	1.001907	1.001907
101	SUBTOTAL	55,033,216		
102	LESS OBSERVATION BEDS	906,892		
103	TOTAL	54,126,324		

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

PROVIDER NO: 14-0167
PERIOD: FROM 10/1/2007 TO 9/30/2008
PREPARED 2/26/2009
WORKSHEET D
PART III

PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	NONPHYSICIAN ANESTHETIST 1	MED EDUCATN COST 2	SWING BED ADJ AMOUNT 3	TOTAL COSTS 4	TOTAL PATIENT DAYS 5	PER DIEM 6
25	INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS					5,460	
26	INTENSIVE CARE UNIT					2,199	
33	NURSERY					251	
34	SKILLED NURSING FACILITY					12,327	
101	TOTAL					20,237	

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

	PROVIDER NO:		PERIOD:		PREPARED 2/26/2009
	14-0167		FROM 10/ 1/2007		WORKSHEET D
			TO 9/30/2008		PART III

WKST A	COST CENTER DESCRIPTION	INPATIENT	INPAT PROGRAM
LINE NO.		PROG DAYS	PASS THRU COST
		7	8
25	ADULTS & PEDIATRICS	3,126	
26	INTENSIVE CARE UNIT	1,668	
33	NURSERY		
34	SKILLED NURSING FACILITY	1,284	
101	TOTAL	6,078	

TITLE XVIII, PART A

HOSPITAL

PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COSTS 3	O/P PASS THRU COSTS 3.01	TOTAL CHARGES 4	RATIO OF COST TO CHARGES 5	O/P RATIO OF CST TO CHARGES 5.01	INPAT PROG CHARGE 6	INPAT PROG PASS THRU COST 7
	ANCILLARY SRVC COST CNTRS							
37	OPERATING ROOM			6,478,530			824,939	
39	DELIVERY ROOM & LABOR ROO			145,004			1,236	
40	ANESTHESIOLOGY			265,293			36,974	
41	RADIOLOGY-DIAGNOSTIC			11,867,333			1,458,022	
44	LABORATORY			10,184,155			1,961,567	
49	RESPIRATORY THERAPY			1,559,950			379,289	
50	PHYSICAL THERAPY			2,297,214			145,373	
53	ELECTROCARDIOLOGY			1,537,989			655,794	
55	MEDICAL SUPPLIES CHARGED			3,272,480			1,803,039	
56	DRUGS CHARGED TO PATIENTS			8,935,833			2,651,653	
	OUTPAT SERVICE COST CNTRS							
60	CLINIC			68,631				
61	EMERGENCY			4,588,886			755,743	
62	OBSERVATION BEDS (NON-DIS			906,892			46,493	
63								
63	50 GILMAN RHC							
63	51 MILFORD RHC							
63	52 KENTLAND RHC							
	OTHER REIMBURS COST CNTRS							
65	AMBULANCE SERVICES							
101	TOTAL			52,108,190			10,720,122	

TITLE XVIII, PART A HOSPITAL PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	OUTPAT PROG CHARGES 8	OUTPAT PROG D, V COL 5.03 8.01	OUTPAT PROG D, V COL 5.04 8.02	OUTPAT PROG PASS THRU COST 9	COL 8.01 * COL 5 9.01	COL 8.02 * COL 5 9.02
37	ANCILLARY SRVC COST CNTRS						
	OPERATING ROOM	2,061,470					
39	DELIVERY ROOM & LABOR ROO						
40	ANESTHESIOLOGY	40,086					
41	RADIOLOGY-DIAGNOSTIC	3,660,761					
44	LABORATORY	142,997					
49	RESPIRATORY THERAPY	184,535					
50	PHYSICAL THERAPY						
53	ELECTROCARDIOLOGY	506,708					
55	MEDICAL SUPPLIES CHARGED	557,615					
56	DRUGS CHARGED TO PATIENTS	1,909,358					
	OUTPAT SERVICE COST CNTRS						
60	CLINIC	1,525					
61	EMERGENCY	759,716					
62	OBSERVATION BEDS (NON-DIS	432,915					
63							
63	50 GILMAN RHC						
63	51 MILFORD RHC						
63	52 KENTLAND RHC						
	OTHER REIMBURS COST CNTRS						
65	AMBULANCE SERVICES						
101	TOTAL	10,257,686					

TITLE XVIII, PART B HOSPITAL

PART VI - VACCINE COST APPORTIONMENT

1	DRUGS CHARGED TO PATIENTS-RATIO OF COST TO CHARGES	1	.371012
2	PROGRAM VACCINE CHARGES		7,421
3	PROGRAM COSTS		2,753

TITLE XVIII, PART A SKILLED NURSING FACILITY PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	OLD CAPITAL RELATED COST 1	NEW CAPITAL RELATED COST 2	TOTAL CHARGES 3	INPAT PROGRAM CHARGES 4	OLD CAPITAL CST/CHRG RATIO 5	COSTS 6
37	ANCILLARY SRVC COST CNTRS						
	OPERATING ROOM						
39	DELIVERY ROOM & LABOR ROO						
40	ANESTHESIOLOGY						
41	RADIOLOGY-DIAGNOSTIC						
44	LABORATORY						
49	RESPIRATORY THERAPY						
50	PHYSICAL THERAPY						
53	ELECTROCARDIOLOGY						
55	MEDICAL SUPPLIES CHARGED						
56	DRUGS CHARGED TO PATIENTS						
	OUTPAT SERVICE COST CNTRS						
60	CLINIC						
61	EMERGENCY						
62	OBSERVATION BEDS (NON-DIS						
63							
63	50 GILMAN RHC						
63	51 MILFORD RHC						
63	52 KENTLAND RHC						
	OTHER REIMBURS COST CNTRS						
65	AMBULANCE SERVICES						
101	TOTAL						

TITLE XVIII, PART A SKILLED NURSING FACILITY PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COSTS 3	O/P PASS THRU COSTS 3.01	TOTAL CHARGES 4	RATIO OF COST TO CHARGES 5	O/P RATIO OF CST TO CHARGES 5.01	INPAT PROG CHARGE 6	INPAT PROG PASS THRU COST 7
	ANCILLARY SRVC COST CNTRS							
37	OPERATING ROOM			6,478,530				
39	DELIVERY ROOM & LABOR ROO			145,004				
40	ANESTHESIOLOGY			265,293				
41	RADIOLOGY-DIAGNOSTIC			11,867,333			10,162	
44	LABORATORY			10,184,155			22,653	
49	RESPIRATORY THERAPY			1,559,950			25,755	
50	PHYSICAL THERAPY			2,297,214			259,669	
53	ELECTROCARDIOLOGY			1,537,989			143	
55	MEDICAL SUPPLIES CHARGED			3,272,480			4,702	
56	DRUGS CHARGED TO PATIENTS			8,935,833			46,514	
	OUTPAT SERVICE COST CNTRS							
60	CLINIC			68,631				
61	EMERGENCY			4,588,886				
62	OBSERVATION BEDS (NON-DIS			906,892			134	
63								
63	50 GILMAN RHC							
63	51 MILFORD RHC							
63	52 KENTLAND RHC							
	OTHER REIMBURS COST CNTRS							
65	AMBULANCE SERVICES							
101	TOTAL			52,108,190			369,732	

TITLE XVIII, PART A SKILLED NURSING FACILITY PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	OUTPAT PROG CHARGES 8	OUTPAT PROG D, V COL 5.03 8.01	OUTPAT PROG D, V COL 5.04 8.02	OUTPAT PROG PASS THRU COST 9	COL 8.01 * COL 5 9.01	COL 8.02 * COL 5 9.02
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM						
39	DELIVERY ROOM & LABOR ROO						
40	ANESTHESIOLOGY						
41	RADIOLOGY-DIAGNOSTIC						
44	LABORATORY						
49	RESPIRATORY THERAPY						
50	PHYSICAL THERAPY						
53	ELECTROCARDIOLOGY						
55	MEDICAL SUPPLIES CHARGED						
56	DRUGS CHARGED TO PATIENTS						
	OUTPAT SERVICE COST CNTRS						
60	CLINIC						
61	EMERGENCY						
62	OBSERVATION BEDS (NON-DIS						
63							
63	50 GILMAN RHC						
63	51 MILFORD RHC						
63	52 KENTLAND RHC						
	OTHER REIMBURS COST CNTRS						
65	AMBULANCE SERVICES						
101	TOTAL						

WKST A LINE NO.	COST CENTER DESCRIPTION	RATIO COST TO CHARGES 1	INPATIENT CHARGES 2	INPATIENT COST 3
25	INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS		1,878,757	
26	INTENSIVE CARE UNIT ANCILLARY SRVC COST CNTRS		1,893,945	
37	OPERATING ROOM	.342675	824,939	282,686
39	DELIVERY ROOM & LABOR ROOM	1.071867	1,236	1,325
40	ANESTHESIOLOGY	.116663	36,974	4,313
41	RADIOLOGY-DIAGNOSTIC	.252191	1,458,022	367,700
44	LABORATORY	.262313	1,961,567	514,545
49	RESPIRATORY THERAPY	.692698	379,289	262,733
50	PHYSICAL THERAPY	.631646	145,373	91,824
53	ELECTROCARDIOLOGY	.132193	655,794	86,691
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	.519837	1,803,039	937,286
56	DRUGS CHARGED TO PATIENTS OUTPAT SERVICE COST CNTRS	.371012	2,651,653	983,795
60	CLINIC	6.694584		
61	EMERGENCY	.493329	755,743	372,830
62	OBSERVATION BEDS (NON-DISTINCT PART)	.553756	46,493	25,746
63				
63	50 GILMAN RHC			
63	51 MILFORD RHC			
63	52 KENTLAND RHC			
65	OTHER REIMBURS COST CNTRS AMBULANCE SERVICES			
101	TOTAL		10,720,122	3,931,474
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		10,720,122	

TITLE XVIII, PART A SWING BED SNF

WKST A LINE NO.	COST CENTER DESCRIPTION	RATIO COST TO CHARGES 1	INPATIENT CHARGES 2	INPATIENT COST 3
25	INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS			
26	INTENSIVE CARE UNIT ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	.342675	211	72
39	DELIVERY ROOM & LABOR ROOM	1.071867		
40	ANESTHESIOLOGY	.116663		
41	RADIOLOGY-DIAGNOSTIC	.252191	5,094	1,285
44	LABORATORY	.262313	39,493	10,360
49	RESPIRATORY THERAPY	.692698	19,203	13,302
50	PHYSICAL THERAPY	.631646	181,184	114,444
53	ELECTROCARDIOLOGY	.132193	3,263	431
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	.519837	95,313	49,547
56	DRUGS CHARGED TO PATIENTS OUTPAT SERVICE COST CNTRS	.371012	100,110	37,142
60	CLINIC	6.694584		
61	EMERGENCY	.493329		
62	OBSERVATION BEDS (NON-DISTINCT PART)	.553756	1,751	970
63	50 GILMAN RHC			
63	51 MILFORD RHC			
63	52 KENTLAND RHC			
65	OTHER REIMBURS COST CNTRS AMBULANCE SERVICES			
101	TOTAL		445,622	227,553
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		445,622	

TITLE XVIII, PART A SKILLED NURSING FACILITY PPS

WKST A LINE NO.	COST CENTER DESCRIPTION	RATIO COST TO CHARGES 1	INPATIENT CHARGES 2	INPATIENT COST 3
	INPAT ROUTINE SRVC CNTRS			
25	ADULTS & PEDIATRICS			
26	INTENSIVE CARE UNIT			
	ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	.342675		
39	DELIVERY ROOM & LABOR ROOM	1.071867		
40	ANESTHESIOLOGY	.116663		
41	RADIOLOGY-DIAGNOSTIC	.252191	10,162	2,563
44	LABORATORY	.262313	22,653	5,942
49	RESPIRATORY THERAPY	.692698	25,755	17,840
50	PHYSICAL THERAPY	.631646	259,669	164,019
53	ELECTROCARDIOLOGY	.132193	143	19
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	.519837	4,702	2,444
56	DRUGS CHARGED TO PATIENTS	.371012	46,514	17,257
	OUTPAT SERVICE COST CNTRS			
60	CLINIC	6.694584		
61	EMERGENCY	.493329		
62	OBSERVATION BEDS (NON-DISTINCT PART)	.553756	134	74
63				
63	50 GILMAN RHC			
63	51 MILFORD RHC			
63	52 KENTLAND RHC			
	OTHER REIMBURS COST CNTRS			
65	AMBULANCE SERVICES			
101	TOTAL		369,732	210,158
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		369,732	

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS
 HOSPITAL

DESCRIPTION	1	1.01
DRG AMOUNT		
1 OTHER THAN OUTLIER PAYMENTS OCCURRING PRIOR TO OCTOBER 1		
1.01 OTHER THAN OUTLIER PAYMENTS OCCURRING ON OR AFTER OCTOBER 1 AND BEFORE JANUARY 1	1,710,007	
1.02 OTHER THAN OUTLIER PAYMENTS OCCURRING ON OR AFTER JAN 1	5,130,020	
MANAGED CARE PATIENTS		
1.03 PAYMENTS PRIOR TO MARCH 1ST OR OCTOBER 1ST		
1.04 PAYMENTS ON OR AFTER OCTOBER 1 AND PRIOR TO JANUARY 1		
1.05 PAYMENTS ON OR AFTER JANUARY 1ST BUT BEFORE 4/1 / 10/1		
1.06 ADDITIONAL AMOUNT RECEIVED OR TO BE RECEIVED (SEE INSTR)		
1.07 PAYMENTS FOR DISCHARGES ON OR AFTER APRIL 1, 2001 THROUGH SEPTEMBER 30, 2001.		
1.08 SIMULATED PAYMENTS FROM PS&R ON OR AFTER APRIL 1, 2001 THROUGH SEPTEMBER 30, 2001.		
2 OUTLIER PAYMENTS FOR DISCHARGES OCCURRING PRIOR TO 10/1/97		
2.01 OUTLIER PAYMENTS FOR DISCHARGES OCCURRING ON OR AFTER OCTOBER 1, 1997 (SEE INSTRUCTIONS)	16,272	
3 BED DAYS AVAILABLE DIVIDED BY # DAYS IN COST RPTG PERIOD	45.28	
INDIRECT MEDICAL EDUCATION ADJUSTMENT		
3.01 NUMBER OF INTERNS & RESIDENTS FROM WKST S-3, PART I		
3.02 INDIRECT MEDICAL EDUCATION PERCENTAGE (SEE INSTRUCTIONS)		
3.03 INDIRECT MEDICAL EDUCATION ADJUSTMENT		
3.04 FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE 12/31/1996.		
3.05 FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS WHICH MEET THE CRITERIA FOR AN ADD-ON TO THE CAP FOR NEW PROGRAMS IN ACCORDANCE WITH SECTION 1886(d)(5)(B)(viii)		
3.06 ADJUSTED FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS FOR AFFILIATED PROGRAMS IN ACCORDANCE WITH SECTION 1886(d)(5)(B)(viii)		
		FOR CR PERIODS ENDING ON OR AFTER 7/1/2005 E-3 PT 6 LN 15 PLUS LN 3.06
3.07 SUM OF LINES 3.04 THROUGH 3.06 (SEE INSTRUCTIONS)		
3.08 FTE COUNT FOR ALLOPATHIC AND OSTEOPATHIC PROGRAMS IN THE CURRENT YEAR FROM YOUR RECORDS		
3.09 FOR COST REPORTING PERIODS BEGINNING BEFORE OCTOBER 1, ENTER THE PERCENTAGE OF DISCHARGES OCCURRING PRIOR TO OCTOBER 1.		
3.10 FOR COST REPORTING PERIODS BEGINNING BEFORE OCTOBER 1, ENTER THE PERCENTAGE OF DISCHARGES OCCURRING ON OR AFTER OCTOBER 1		
3.11 FTE COUNT FOR THE PERIOD IDENTIFIED IN LINE 3.09		
3.12 FTE COUNT FOR THE PERIOD IDENTIFIED IN LINE 3.10		
3.13 FTE COUNT FOR RESIDENTS IN DENTAL AND PODIATRIC PROGRAMS.		
3.14 CURRENT YEAR ALLOWABLE FTE (SEE INSTRUCTIONS)		
3.15 TOTAL ALLOWABLE FTE COUNT FOR THE PRIOR YEAR, IF NONE BUT PRIOR YEAR TEACHING WAS IN EFFECT ENTER 1 HERE		
3.16 TOTAL ALLOWABLE FTE COUNT FOR THE PENULTIMATE YEAR IF THAT YEAR ENDED ON OR AFTER SEPTEMBER 30, 1997, OTHERWISE ENTER ZERO. IF THERE WAS NO FTE COUNT IN THIS PERIOD BUT PRIOR YEAR TEACHING WAS IN EFFECT ENTER 1 HERE		
3.17 SUM OF LINES 3.14 THRU 3.16 DIVIDED BY THE NUMBER OF THOSE LINES IN EXCESS OF ZERO (SEE INSTRUCTIONS).		
3.18 CURRENT YEAR RESIDENT TO BED RATIO (LN 3.17 DIVIDED BY LN 3)		
3.19 PRIOR YEAR RESIDENT TO BED RATIO (SEE INSTRUCTIONS)		
3.20 FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 1997, ENTER THE LESSER OF LINES 3.18 OR 3.19		
3.21 I ME PAYMENTS FOR DISCHARGES OCCURRING PRIOR TO OCT 1		
3.22 I ME PAYMENTS FOR DISCHARGES OCCURRING ON OR AFTER OCT 1, BUT BEFORE JANUARY 1 (SEE INSTRUCTIONS)		
3.23 I ME PAYMENTS FOR DISCHARGES OCCURRING ON OR AFTER JANUARY 1		
	SUM OF LINES 3.21 - 3.23	PLUS E-3, PT VI, LINE 23
3.24 SUM OF LINES 3.21 THROUGH 3.23 (SEE INSTRUCTIONS).		
DISPROPORTIONATE SHARE ADJUSTMENT		
4 PERCENTAGE OF SSI RECIPIENT PATIENT DAYS TO MEDICARE PART A PATIENT DAYS (SEE INSTRUCTIONS)		
4.01 PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL DAYS REPORTED ON WORKSHEET S-3, PART I		
4.02 SUM OF LINES 4 AND 4.01		
4.03 ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE (SEE INSTRUC)		
4.04 DISPROPORTIONATE SHARE ADJUSTMENT (SEE INSTRUCTIONS)		
ADDITIONAL PAYMENT FOR HIGH PERCENTAGE OF ESRD BENEFICIARY DISCHARGES		
5 TOTAL MEDICARE DISCHARGES ON WKST S-3, PART I EXCLUDING DISCHARGES FOR DRGs 302, 316, AND 317.		
5.01 TOTAL ESRD MEDICARE DISCHARGES EXCLUDING DRGs 302, 316 & 317		
5.02 DIVIDE LINE 5.01 BY LINE 5 (IF LESS THAN 10%, YOU DO NOT QUALIFY FOR ADJUSTMENT)		

PART A - INPATIENT HOSPITAL SERVICES UNDER PPS
HOSPITAL

DESCRIPTION	1	1.01
5.03 TOTAL MEDICARE ESRD INPATIENT DAYS EXCLUDING DRGs 302, 316, AND 317.		
5.04 RATIO OF AVERAGE LENGTH OF STAY TO ONE WEEK		
5.05 AVERAGE WEEKLY COST FOR DIALYSIS TREATMENTS (SEE INSTRUC)	335.00	
5.06 TOTAL ADDITIONAL PAYMENT		
6 SUBTOTAL (SEE INSTRUCTIONS)	6,856,299	
7 HOSPITAL SPECIFIC PAYMENTS (TO BE COMPLETED BY SCH AND MDH, SMALL RURAL HOSPITALS ONLY, SEE INSTRUCTIONS)	8,554,504	
7.01 HOSPITAL SPECIFIC PAYMENTS (TO BE COMPLETED BY SCH AND MDH, SMALL RURAL HOSPITALS ONLY, SEE INSTRUCTIONS)		
FY BEG. 10/1/2000		
8 TOTAL PAYMENT FOR INPATIENT OPERATING COSTS SCH AND MDH ONLY (SEE INSTRUCTIONS)	8,554,504	
9 PAYMENT FOR INPATIENT PROGRAM CAPITAL	575,712	
10 EXCEPTION PAYMENT FOR INPATIENT PROGRAM CAPITAL		
11 DIRECT GRADUATE MEDICAL EDUCATION PAYMENT		
11.01 NURSING AND ALLIED HEALTH MANAGED CARE		
11.02 SPECIAL ADD-ON PAYMENTS FOR NEW TECHNOLOGIES		
12 NET ORGAN ACQUISITION COST		
13 COST OF TEACHING PHYSICIANS		
14 ROUTINE SERVICE OTHER PASS THROUGH COSTS		
15 ANCILLARY SERVICE OTHER PASS THROUGH COSTS		
16 TOTAL	9,130,216	
17 PRIMARY PAYER PAYMENTS	10,776	
18 TOTAL AMOUNT PAYABLE FOR PROGRAM BENEFICIARIES	9,119,440	
19 DEDUCTIBLES BILLED TO PROGRAM BENEFICIARIES	898,336	
20 COINSURANCE BILLED TO PROGRAM BENEFICIARIES		
21 REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	182,736	
21.01 ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	127,915	
21.02 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	180,752	
22 SUBTOTAL	8,349,019	
23 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION		
24 OTHER ADJUSTMENTS (SPECIFY)		
24.99 OUTLIER RECONCILIATION ADJUSTMENT		
25 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS		
26 AMOUNT DUE PROVIDER	8,349,019	
27 SEQUESTRATION ADJUSTMENT		
28 INTERIM PAYMENTS	7,754,767	
28.01 TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)		
29 BALANCE DUE PROVIDER (PROGRAM)	594,252	
30 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2.		
----- FI ONLY -----		
50 OPERATING OUTLIER AMOUNT FROM WKS E, A, L2.01		
51 CAPITAL OUTLIER AMOUNT FROM WKS L, I, L3.01		
52 OPERATING OUTLIER RECONCILIATION AMOUNT (SEE INSTRUCTIONS)		
53 CAPITAL OUTLIER RECONCILIATION AMOUNT (SEE INSTRUCTIONS)		
54 THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY		
55 TIME VALUE OF MONEY (SEE INSTRUCTIONS)		
56 CAPITAL TIME VALUE OF MONEY (SEE INSTRUCTIONS)		

PART B - MEDICAL AND OTHER HEALTH SERVICES

HOSPITAL

1	MEDICAL AND OTHER SERVICES (SEE INSTRUCTIONS)	2,753	
1.01	MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER APRIL 1, 2001 (SEE INSTRUCTIONS).	3,489,614	
1.02	PPS PAYMENTS RECEIVED INCLUDING OUTLIERS.	2,863,431	
1.03	ENTER THE HOSPITAL SPECIFIC PAYMENT TO COST RATIO.	.805	.805
1.04	LINE 1.01 TIMES LINE 1.03.	2,809,139	
1.05	LINE 1.02 DIVIDED BY LINE 1.04.		
1.06	TRANSITIONAL CORRIDOR PAYMENT (SEE INSTRUCTIONS)		
1.07	ENTER THE AMOUNT FROM WORKSHEET D, PART IV, (COLS 9, 9.01, 9.02) LINE 101.		
2	INTERNS AND RESIDENTS		
3	ORGAN ACQUISITIONS		
4	COST OF TEACHING PHYSICIANS		
5	TOTAL COST (SEE INSTRUCTIONS)	2,753	
COMPUTATION OF LESSER OF COST OR CHARGES			
REASONABLE CHARGES			
6	ANCILLARY SERVICE CHARGES	7,421	
7	INTERNS AND RESIDENTS SERVICE CHARGES		
8	ORGAN ACQUISITION CHARGES		
9	CHARGES OF PROFESSIONAL SERVICES OF TEACHING PHYSICIANS.		
10	TOTAL REASONABLE CHARGES	7,421	
CUSTOMARY CHARGES			
11	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		
12	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e).		
13	RATIO OF LINE 11 TO LINE 12		
14	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)	7,421	
15	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	4,668	
16	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES		
17	LESSER OF COST OR CHARGES (FOR CAH SEE INSTRUC)	2,753	
17.01	TOTAL PROSPECTIVE PAYMENT (SUM OF LINES 1.02, 1.06 AND 1.07)	2,863,431	
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18	DEDUCTIBLES AND COINSURANCE (SEE INSTRUCTIONS)	22,878	
18.01	DEDUCTIBLES AND COINSURANCE RELATING TO AMOUNT ON LINE 17.01 (SEE INSTRUCTIONS)	751,452	
19	SUBTOTAL (SEE INSTRUCTIONS)	2,091,854	
20	SUM OF AMOUNTS FROM WORKSHEET E PARTS C, D & E (SEE INSTR.)		
21	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS		
22	ESRD DIRECT MEDICAL EDUCATION COSTS		
23	SUBTOTAL	2,091,854	
24	PRIMARY PAYER PAYMENTS	936	
25	SUBTOTAL	2,090,918	
REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)			
26	COMPOSITE RATE ESRD		
27	BAD DEBTS (SEE INSTRUCTIONS)	120,723	
27.01	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	84,506	
27.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	120,568	
28	SUBTOTAL	2,175,424	
29	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION.		
30	OTHER ADJUSTMENTS (SPECIFY)		
30.99	OTHER ADJUSTMENTS (MSP-LCC RECONCILIATION AMOUNT)		
31	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS.		
32	SUBTOTAL	2,175,424	
33	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)		
34	INTERIM PAYMENTS	2,186,287	
34.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)		
35	BALANCE DUE PROVIDER/PROGRAM	-10,863	
36	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2	32	

CALCULATION OF REIMBURSEMENT SETTLEMENT
SWING BEDS

PROVIDER NO:	PERIOD:	PREPARED 2/26/2009
14-0167	FROM 10/ 1/2007	
COMPONENT NO:	TO 9/30/2008	WORKSHEET E-2
14-U167		

TITLE XVIII SWING BED SNF

COMPUTATION OF NET COST OF COVERED SERVICES		PART A	PART B
		1	2
1	INPATIENT ROUTINE SERVICES - SWING BED-SNF (SEE INSTR)	259,924	
2	INPATIENT ROUTINE SERVICES - SWING BED-NF (SEE INSTR)		
3	ANCILLARY SERVICES (SEE INSTRUCTIONS)		
4	PER DIEM COST FOR INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS)		
5	PROGRAM DAYS	836	
6	INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS)		
7	UTILIZATION REVIEW - PHYSICIAN COMPENSATION - SNF OPTIONAL METHOD ONLY		
8	SUBTOTAL	259,924	
9	PRIMARY PAYER PAYMENTS (SEE INSTRUCTIONS)		
10	SUBTOTAL	259,924	
11	DEDUCTIBLES BILLED TO PROGRAM PATIENTS (EXCLUDE AMOUNTS APPLICABLE TO PHYSICIAN PROFESSIONAL SERVICES)		
12	SUBTOTAL	259,924	
13	COINSURANCE BILLED TO PROGRAM PATIENTS (FROM PROVIDER RECORDS) (EXCLUDE COINSURANCE FOR PHYSICIAN PROFESSIONAL SERVICES)	20,296	
14	80% OF PART B COSTS		
15	SUBTOTAL	239,628	
16	OTHER ADJUSTMENTS (SPECIFY)		
17	REIMBURSABLE BAD DEBTS		
17.01	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		
18	TOTAL	239,628	
19	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)		
20	INTERIM PAYMENTS	239,628	
20.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)		
21	BALANCE DUE PROVIDER/PROGRAM		
22	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2.		

CALCULATION OF REIMBURSEMENT SETTLEMENT

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

	TITLE XVIII	SNF	PPS TITLE V OR TITLE XIX 1	TITLE XVIII SNF PPS 2
1	COMPUTATION OF NET COST OF COVERED SERVICE			
2	INPATIENT HOSPITAL/SNF/NF SERVICES			
3	MEDICAL AND OTHER SERVICES			
4	INTERNS AND RESIDENTS (SEE INSTRUCTIONS)			
5	ORGAN ACQUISITION (CERT TRANSPLANT CENTERS ONLY)			
6	COST OF TEACHING PHYSICIANS (SEE INSTRUCTIONS)			
7	SUBTOTAL			
8	INPATIENT PRIMARY PAYER PAYMENTS			
9	OUTPATIENT PRIMARY PAYER PAYMENTS			
	SUBTOTAL			
	COMPUTATION OF LESSER OF COST OR CHARGES			
	REASONABLE CHARGES			
10	ROUTINE SERVICE CHARGES			
11	ANCILLARY SERVICE CHARGES			
12	INTERNS AND RESIDENTS SERVICE CHARGES			
13	ORGAN ACQUISITION CHARGES, NET OF REVENUE			
14	TEACHING PHYSICIANS			
15	INCENTIVE FROM TARGET AMOUNT COMPUTATION			
16	TOTAL REASONABLE CHARGES			
	CUSTOMARY CHARGES			
17	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR			
18	PAYMENT FOR SERVICES ON A CHARGE BASIS			
19	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE			
20	FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT			
21	BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)			
22	RATIO OF LINE 17 TO LINE 18			
23	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)			
24	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST			
25	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES			
26	COST OF COVERED SERVICES			
27	PROSPECTIVE PAYMENT AMOUNT			
28	OTHER THAN OUTLIER PAYMENTS			
29	OUTLIER PAYMENTS			
30	PROGRAM CAPITAL PAYMENTS			
31	CAPITAL EXCEPTION PAYMENTS (SEE INSTRUCTIONS)			
32	ROUTINE SERVICE OTHER PASS THROUGH COSTS			
33	ANCILLARY SERVICE OTHER PASS THROUGH COSTS			
34	SUBTOTAL			
35	CUSTOMARY CHARGES (TITLE XIX PPS COVERED SERVICES ONLY)			
36	TITLES V OR XIX PPS, LESSER OF LNS 30 OR 31; NON PPS & TITLE			
37	XVIII ENTER AMOUNT FROM LINE 30			
38	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)			
39	COMPUTATION OF REIMBURSEMENT SETTLEMENT			
40	EXCESS OF REASONABLE COST			
41	SUBTOTAL			
42	COINSURANCE			
43	SUM OF AMOUNTS FROM WKST. E, PARTS C, D & E, LN 19			
44	REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)			
45	ADJUSTED REIMBURSABLE BAD DEBTS FOR PERIODS ENDING			
46	BEFORE 10/01/05 (SEE INSTRUCTIONS)			
47	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES			
48	ADJUSTED REIMBURSABLE BAD DEBTS FOR PERIODS BEGINNING			
49	ON OR AFTER 10/01/05 (SEE INSTRUCTIONS)			
50	UTILIZATION REVIEW			
51	SUBTOTAL (SEE INSTRUCTIONS)			
52	INPATIENT ROUTINE SERVICE COST			
53	MEDICARE INPATIENT ROUTINE CHARGES			
54	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR			
55	PAYMENT FOR SERVICES ON A CHARGE BASIS			
56	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE			
57	FOR PAYMENT OF PART A SERVICES			
58	RATIO OF LINE 43 TO 44			
59	TOTAL CUSTOMARY CHARGES			
60	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST			
61	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES			
62	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER			
63	TERMINATION OR A DECREASE IN PROGRAM UTILIZATION			
64	OTHER ADJUSTMENTS (SPECIFY)			
65	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS			
66	RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS			
67	SUBTOTAL			
68	INDIRECT MEDICAL EDUCATION ADJUSTMENT (PPS ONLY)			
69	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS			
70	TOTAL AMOUNT PAYABLE TO THE PROVIDER			
71	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)			
72	INTERIM PAYMENTS			
73	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)			
74	BALANCE DUE PROVIDER/PROGRAM			
75	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS)			

CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
COMPONENT NO:	TO 9/30/2008	WORKSHEET E-3
14-6049		PART III

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

TITLE XVIII

SNF

PPS
TITLE V OR
TITLE XIX
1

TITLE XVIII
SNF PPS
2

IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2.

	GENERAL FUND	SPECIFIC FUND PURPOSE	ENDOWMENT FUND	PLANT FUND
ASSETS	1	2	3	4
CURRENT ASSETS				
1 CASH ON HAND AND IN BANKS	3,504,219			
2 TEMPORARY INVESTMENTS				
3 NOTES RECEIVABLE				
4 ACCOUNTS RECEIVABLE	11,315,657			
5 OTHER RECEIVABLES				
6 LESS: ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE	-6,997,979			
7 INVENTORY	345,706			
8 PREPAID EXPENSES	733,220			
9 OTHER CURRENT ASSETS				
10 DUE FROM OTHER FUNDS	405,991			
11 TOTAL CURRENT ASSETS	9,306,814			
FIXED ASSETS				
12 LAND	249,035			
12.01 LAND IMPROVEMENTS				
13.01 LESS ACCUMULATED DEPRECIATION				
14 BUILDINGS	22,303,774			
14.01 LESS ACCUMULATED DEPRECIATION	-10,060,664			
15 LEASEHOLD IMPROVEMENTS	477,850			
15.01 LESS ACCUMULATED DEPRECIATION	-327,025			
16 FIXED EQUIPMENT	12,431,857			
16.01 LESS ACCUMULATED DEPRECIATION	-8,409,068			
17 AUTOMOBILES AND TRUCKS				
17.01 LESS ACCUMULATED DEPRECIATION				
18 MAJOR MOVABLE EQUIPMENT				
18.01 LESS ACCUMULATED DEPRECIATION				
19 MINOR EQUIPMENT DEPRECIABLE				
19.01 LESS ACCUMULATED DEPRECIATION				
20 MINOR EQUIPMENT-NONDEPRECIABLE				
21 TOTAL FIXED ASSETS	16,665,759			
OTHER ASSETS				
22 INVESTMENTS	692,539			
23 DEPOSITS ON LEASES				
24 DUE FROM OWNERS/OFFICERS				
25 OTHER ASSETS	3,853,391			
26 TOTAL OTHER ASSETS	4,545,930			
27 TOTAL ASSETS	30,518,503			

	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
LIABILITIES AND FUND BALANCE	1	2	3	4
CURRENT LIABILITIES				
28 ACCOUNTS PAYABLE	982,517			
29 SALARIES, WAGES & FEES PAYABLE	2,913,821			
30 PAYROLL TAXES PAYABLE	52,642			
31 NOTES AND LOANS PAYABLE (SHORT TERM)	648,730			
32 DEFERRED INCOME				
33 ACCELERATED PAYMENTS				
34 DUE TO OTHER FUNDS	459,739			
35 OTHER CURRENT LIABILITIES	1,155,646			
36 TOTAL CURRENT LIABILITIES	6,213,095			
LONG TERM LIABILITIES				
37 MORTGAGE PAYABLE				
38 NOTES PAYABLE	6,831,722			
39 UNSECURED LOANS				
40.01 LOANS PRIOR TO 7/1/66				
40.02 ON OR AFTER 7/1/66				
41 OTHER LONG TERM LIABILITIES	287,476			
42 TOTAL LONG-TERM LIABILITIES	7,119,198			
43 TOTAL LIABILITIES	13,332,293			
CAPITAL ACCOUNTS				
44 GENERAL FUND BALANCE	17,186,210			
45 SPECIFIC PURPOSE FUND				
46 DONOR CREATED- ENDOWMENT FUND BALANCE- RESTRICTED				
47 DONOR CREATED- ENDOWMENT FUND BALANCE- UNRESTRICT				
48 GOVERNING BODY CREATED- ENDOWMENT FUND BALANCE				
49 PLANT FUND BALANCE-INVESTED IN PLANT				
50 PLANT FUND BALANCE- RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				
51 TOTAL FUND BALANCES	17,186,210			
52 TOTAL LIABILITIES AND FUND BALANCES	30,518,503			

PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3
GENERAL INPATIENT ROUTINE CARE SERVICES			
1 00 HOSPITAL	3,132,030		3,132,030
4 00 SWING BED - SNF	345,521		345,521
5 00 SWING BED - NF			
6 00 SKILLED NURSING FACILITY	1,842,450		1,842,450
9 00 TOTAL GENERAL INPATIENT ROUTINE CARE	5,320,001		5,320,001
INTENSIVE CARE TYPE INPATIENT HOSPITAL SVCS			
10 00 INTENSIVE CARE UNIT	2,552,369		2,552,369
15 00 TOTAL INTENSIVE CARE TYPE INPAT HOSP	2,552,369		2,552,369
16 00 TOTAL INPATIENT ROUTINE CARE SERVICE	7,872,370		7,872,370
17 00 ANCILLARY SERVICES	15,582,151		15,582,151
18 00 OUTPATIENT SERVICES		37,109,680	37,109,680
18 50 GILMAN RHC		497,514	497,514
18 51 MILFORD RHC		397,037	397,037
18 52 KENTLAND RHC		866,038	866,038
19 00 HOME HEALTH AGENCY		570,128	570,128
20 00 AMBULANCE SERVICES		1,232,494	1,232,494
23 00 HOSPICE		2,269,151	2,269,151
24 00 NURSERY	235,363		235,363
25 00 TOTAL PATIENT REVENUES	23,689,884	42,942,042	66,631,926

PART II - OPERATING EXPENSES

26 00 OPERATING EXPENSES		37,191,731	
ADD (SPECIFY)			
27 00 PROVISION FOR BAD DEBTS	2,180,542		
28 00			
29 00			
30 00			
31 00			
32 00			
33 00 TOTAL ADDITIONS		2,180,542	
DEDUCT (SPECIFY)			
34 00 DEDUCT (SPECIFY)			
35 00			
36 00			
37 00			
38 00			
39 00 TOTAL DEDUCTIONS			
40 00 TOTAL OPERATING EXPENSES		39,372,273	

STATEMENT OF REVENUES AND EXPENSES

DESCRIPTION		
1	TOTAL PATIENT REVENUES	66,631,926
2	LESS: ALLOWANCES AND DISCOUNTS ON PATIENT'S ACCTS	31,905,853
3	NET PATIENT REVENUES	34,726,073
4	LESS: TOTAL OPERATING EXPENSES	39,372,273
5	NET INCOME FROM SERVICE TO PATIENTS	-4,646,200
	OTHER INCOME	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	1,029,861
7	INCOME FROM INVESTMENTS	329,496
8	REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE	
9	REVENUE FROM TELEVISION AND RADIO SERVICE	
10	PURCHASE DISCOUNTS	
11	REBATES AND REFUNDS OF EXPENSES	966
12	PARKING LOT RECEIPTS	
13	REVENUE FROM LAUNDRY AND LINEN SERVICE	
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	136,990
15	REVENUE FROM RENTAL OF LIVING QUARTERS	
16	REVENUE FROM SALE OF MEDICAL & SURGICAL SUPPLIES TO OTHER THAN PATIENTS	735
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	
18	REVENUE FROM SALE OF MEDICAL RECORDS & ABSTRACTS	1,762
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC)	
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOP & CANTEEN	
21	RENTAL OF VENDING MACHINES	
22	RENTAL OF HOSPITAL SPACE	70,652
23	GOVERNMENTAL APPROPRIATIONS	
24	GAIN ON DISPOSAL	1,020
24.01	MISCELLANEOUS INCOME	799,796
25	TOTAL OTHER INCOME	2,371,278
26	TOTAL	-2,274,922
	OTHER EXPENSES	
27	OTHER EXPENSES (SPECIFY)	
28		
29		
30	TOTAL OTHER EXPENSES	
31	NET INCOME (OR LOSS) FOR THE PERIOD	-2,274,922

HHA 1

	SALARIES	EMPLOYEE BENEFITS	TRANSPORTATION	CONTRACTED/PURCHASED SVCS	OTHER COSTS	TOTAL
	1	2	3	4	5	6
GENERAL SERVICE COST CENTERS						
1						
2						
3					1,377	1,377
4						
5						
5	37,194	4,094			80,303	121,591
HHA REIMBURSABLE SERVICES						
6	241,579	26,590				268,169
7	24,807	2,730				27,537
8	5,328	586				5,914
9						
10						
11	167	18				185
11	23,908	2,632				26,540
12					3,934	3,934
13						
13.20						
14						
HHA NONREIMBURSABLE SERVICES						
15						
16						
17						
18						
19						
20						
21						
22						
23						
23.50						
24	332,983	36,650			85,614	455,247

	RECLASSIFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION
	7	8	9	10
GENERAL SERVICE COST CENTERS				
1				
2				
3	-1,377			
4				
5		121,591		121,591
HHA REIMBURSABLE SERVICES				
6		268,169		268,169
7		27,537		27,537
8		5,914		5,914
9				
10		185		185
11		26,540		26,540
12		3,934		3,934
13				
13.20				
14				
HHA NONREIMBURSABLE SERVICES				
15				
16				
17				
18				
19				
20				
21				
22				
23				
23.50				
24	-1,377	453,870		453,870

HHA 1

	NET EXPENSES FOR COST ALLOCATION	CAP-REL COST-BLDG & FIX	CAP-REL COST-MOV EQUIP	PLANT OPER & MAINT	TRANSPORTATION	SUBTOTAL	ADMINISTRATIVE & GENERAL
	0	1	2	3	4	4A	5
GENERAL SERVICE COST CENTERS							
1							
2							
3							
4							
5							
		121,591				121,591	121,591
HHA REIMBURSABLE SERVICES							
6		268,169				268,169	98,130
7		27,537				27,537	10,077
8		5,914				5,914	2,164
9							
10		185				185	68
11		26,540				26,540	9,712
12		3,934				3,934	1,440
13							
13. 20							
14							
HHA NONREIMBURSABLE SERVICES							
15							
16							
17							
18							
19							
20							
21							
22							
23							
23. 50							
24		453,870				453,870	
TOTAL (SUM OF LINES 1-23)							

TOTAL

6

GENERAL SERVICE COST CENTERS							
1							
2							
3							
4							
5							
		366,299					
6		37,614					
7		8,078					
8							
9							
10		253					
11		36,252					
12		5,374					
13							
13. 20							
14							
HHA NONREIMBURSABLE SERVICES							
15							
16							
17							
18							
19							
20							
21							
22							
23							
23. 50							
24		453,870					
TOTAL (SUM OF LINES 1-23)							

HHA 1

	CAP-REL COST-BLDG & FIX (SQUARE FEET)	CAP-REL COST-MOV EQUIP (DOLLAR VALUE)	PLANT OPER & MAINT (SQUARE FEET)	TRANSPORTATIO N (MI LEAGE)	RECONCILIATIO N (ADMINISTRATIV E & GENERAL (ACCUM. COST)	
	1	2	3	4	5A	5	
GENERAL SERVICE COST CENTERS							
1	CAP-REL COST-BLDG & FIX						
2	CAP-REL COST-MOV EQUIP						
3	PLANT OPER & MAINT						
4	TRANSPORTATION						
5	ADMINISTRATIVE & GENERAL						
	HHA REIMBURSABLE SERVICES					-121,591	332,279
6	SKILLED NURSING CARE					268,169	
7	PHYSICAL THERAPY					27,537	
8	OCCUPATIONAL THERAPY					5,914	
9	SPEECH PATHOLOGY						
10	MEDICAL SOCIAL SERVICES					185	
11	HOME HEALTH AIDE					26,540	
12	SUPPLIES					3,934	
13	DRUGS						
13. 20	COST ADMINISTERING DRUGS						
14	DME						
	HHA NONREIMBURSABLE SERVICES						
15	HOME DIALYSIS AIDE SVCS						
16	RESPIRATORY THERAPY						
17	PRIVATE DUTY NURSING						
18	CLINIC						
19	HEALTH PROM ACTIVITIES						
20	DAY CARE PROGRAM						
21	HOME DEL MEALS PROGRAM						
22	HOMEMAKER SERVICE						
23	ALL OTHERS						
23. 50	TELEMEDICINE						
24	TOTAL (SUM OF LINES 1-23)						
						-121,591	332,279
25	COST TO BE ALLOCATED					121,591	
26	UNIT COST MULTIPLIER					.365930	

HHA 1

HHA COST CENTER	HHA TRIAL BALANCE (1) 0	NEW CAP REL COSTS-BLDG & 3	NEW CAP REL COSTS-MVBLE 4	EMPLOYEE BENEFITS 5	ADMINITTING 6.01	PURCHASING, RECEIVING AND 6.02
1 ADMIN & GENERAL		13,366	808	5,593		
2 SKILLED NURSING CARE	366,299			36,329		
3 PHYSICAL THERAPY	37,614			3,730		397
4 OCCUPATIONAL THERAPY	8,078			801		
5 SPEECH PATHOLOGY						
6 MEDICAL SOCIAL SERVICES	253			25		
7 HOME HEALTH AIDE	36,252			3,595		
8 SUPPLIES	5,374					
9 DRUGS						
9.20 COST ADMINISTERING DRUGS						
10 DME						
11 HOME DIALYSIS AIDE SVCS						
12 RESPIRATORY THERAPY						
13 PRIVATE DUTY NURSING						
14 CLINIC						
15 HEALTH PROM ACTIVITIES						
16 DAY CARE PROGRAM						
17 HOME DEL MEALS PROGRAM						
18 HOMEMAKER SERVICE						
19 ALL OTHER						
19.50 TELEMEDICINE						
20 TOTAL (SUM OF 1-19) (2)	453,870	13,366	808	50,073		397
21 UNIT COST MULTIPLIER						

(1) COLUMN 0, LINE 20 MUST AGREE WITH WKST. A, COLUMN 7, LINE 71.
 (2) COLUMNS 0 THROUGH 27, LINE 20 MUST AGREE WITH THE CORRESPONDING COLUMNS OF WKST. B, PART I, LINE 71.

HHA COST CENTER	DATA PROCESSING 6.03	COMMUNICATIONS 6.04	BUSINESS OFFICE 6.05	SUBTOTAL 6A.05	OTHER ADMIN & GENERAL 6.06	OPERATION OF PLANT 8
1 ADMIN & GENERAL				19,767	1,448	
2 SKILLED NURSING CARE				402,628	29,499	
3 PHYSICAL THERAPY	35,811			77,552	5,682	
4 OCCUPATIONAL THERAPY				8,879	651	
5 SPEECH PATHOLOGY						
6 MEDICAL SOCIAL SERVICES				278	20	
7 HOME HEALTH AIDE				39,847	2,919	
8 SUPPLIES				5,374	394	
9 DRUGS						
9.20 COST ADMINISTERING DRUGS						
10 DME						
11 HOME DIALYSIS AIDE SVCS						
12 RESPIRATORY THERAPY						
13 PRIVATE DUTY NURSING						
14 CLINIC						
15 HEALTH PROM ACTIVITIES						
16 DAY CARE PROGRAM						
17 HOME DEL MEALS PROGRAM						
18 HOMEMAKER SERVICE						
19 ALL OTHER						
19.50 TELEMEDICINE						
20 TOTAL (SUM OF 1-19) (2)	35,811			554,325	40,613	
21 UNIT COST MULTIPLIER						

(1) COLUMN 0, LINE 20 MUST AGREE WITH WKST. A, COLUMN 7, LINE 71.
 (2) COLUMNS 0 THROUGH 27, LINE 20 MUST AGREE WITH THE CORRESPONDING COLUMNS OF WKST. B, PART I, LINE 71.

HHA 1

HHA COST CENTER	LAUNDRY & LI NEN SERVICE 9	HOUSEKEEPING 10	DIETARY 11	CAFETERIA 12	NURSING ADMI NISTRATION 14	CENTRAL SERV ICES & SUPPL 15
1 ADMIN & GENERAL						
2 SKILLED NURSING CARE						
3 PHYSICAL THERAPY					14,212	
4 OCCUPATIONAL THERAPY						
5 SPEECH PATHOLOGY						
6 MEDICAL SOCIAL SERVICES						
7 HOME HEALTH AIDE						
8 SUPPLIES						
9 DRUGS						
9.20 COST ADMINISTERING DRUGS						
10 DME						
11 HOME DIALYSIS AIDE SVCS						
12 RESPIRATORY THERAPY						
13 PRIVATE DUTY NURSING						
14 CLINIC						
15 HEALTH PROM ACTIVITIES						
16 DAY CARE PROGRAM						
17 HOME DEL MEALS PROGRAM						
18 HOMEMAKER SERVICE						
19 ALL OTHER						
19.50 TELEMEDICINE						
20 TOTAL (SUM OF 1-19) (2)					14,212	
21 UNIT COST MULTIPLIER						

(1) COLUMN 0, LINE 20 MUST AGREE WITH WKST. A, COLUMN 7, LINE 71.
 (2) COLUMNS 0 THROUGH 27, LINE 20 MUST AGREE WITH THE CORRESPONDING COLUMNS OF WKST. B, PART I, LINE 71.

HHA COST CENTER	MEDICAL RECO RDS & LIBRAR 17	SUBTOTAL 25	POST STEP DOWN ADJUST 26	SUBTOTAL 27	ALLOCATED HHA A & G 28	TOTAL HHA COSTS 29
1 ADMIN & GENERAL		21,215		21,215		
2 SKILLED NURSING CARE		432,127		432,127	15,593	447,720
3 PHYSICAL THERAPY		97,446		97,446	3,516	100,962
4 OCCUPATIONAL THERAPY		9,530		9,530	344	9,874
5 SPEECH PATHOLOGY						
6 MEDICAL SOCIAL SERVICES		298		298	11	309
7 HOME HEALTH AIDE		42,766		42,766	1,543	44,309
8 SUPPLIES		5,768		5,768	208	5,976
9 DRUGS						
9.20 COST ADMINISTERING DRUGS						
10 DME						
11 HOME DIALYSIS AIDE SVCS						
12 RESPIRATORY THERAPY						
13 PRIVATE DUTY NURSING						
14 CLINIC						
15 HEALTH PROM ACTIVITIES						
16 DAY CARE PROGRAM						
17 HOME DEL MEALS PROGRAM						
18 HOMEMAKER SERVICE						
19 ALL OTHER						
19.50 TELEMEDICINE						
20 TOTAL (SUM OF 1-19) (2)		609,150		609,150	21,215	609,150
21 UNIT COST MULTIPLIER					0.036084	

(1) COLUMN 0, LINE 20 MUST AGREE WITH WKST. A, COLUMN 7, LINE 71.
 (2) COLUMNS 0 THROUGH 27, LINE 20 MUST AGREE WITH THE CORRESPONDING COLUMNS OF WKST. B, PART I, LINE 71.

HHA 1

HHA COST CENTER	NEW CAP REL COSTS-BLDG & (SQUARE FEET) 3	NEW CAP REL COSTS-MVBLE (DOLLAR VALUE) 4	EMPLOYEE BENEFITS (GROSS SALARIES) 5	ADMITTING (GROSS CHARGES) 6.01	PURCHASING, RECEIVING AN (COST REQUI TIS) 6.02	DATA PROCESS ING (TIME SPENT) 6.03
1 ADMIN & GENERAL	1,484	808	37,194			
2 SKILLED NURSING CARE			241,579			
3 PHYSICAL THERAPY			24,807		7,331	46,800
4 OCCUPATIONAL THERAPY			5,328			
5 SPEECH PATHOLOGY						
6 MEDICAL SOCIAL SERVICES			167			
7 HOME HEALTH AIDE			23,908			
8 SUPPLIES						
9 DRUGS						
9.20 COST ADMINISTERING DRUGS						
10 DME						
11 HOME DIALYSIS AIDE SVCS						
12 RESPIRATORY THERAPY						
13 PRIVATE DUTY NURSING						
14 CLINIC						
15 HEALTH PROM ACTIVITIES						
16 DAY CARE PROGRAM						
17 HOME DEL MEALS PROGRAM						
18 HOMEMAKER SERVICE						
19 ALL OTHER						
19.50 TELEMEDICINE						
20 TOTAL (SUM OF 1-19)	1,484	808	332,983		7,331	46,800
21 COST TO BE ALLOCATED	13,366	808	50,073		397	35,811
22 UNIT COST MULTIPLIER	9.006739	1.000000	0.150377		0.054154	0.765192

HHA COST CENTER	COMMUNICATIONS (# OF PHONES) 6.04	BUSINESS OFFICE (GROSS CHARGES) 6.05	RECONCILIATION 6A.06	OTHER ADMIN & GENERAL (ACCUM. COST) 6.06	OPERATION OF PLANT (SQUARE FEET) 8	LAUNDRY & LI NEN SERVICE (POUNDS OF LAUNDRY) 9
1 ADMIN & GENERAL				19,767		
2 SKILLED NURSING CARE				402,628		
3 PHYSICAL THERAPY				77,552		
4 OCCUPATIONAL THERAPY				8,879		
5 SPEECH PATHOLOGY						
6 MEDICAL SOCIAL SERVICES				278		
7 HOME HEALTH AIDE				39,847		
8 SUPPLIES				5,374		
9 DRUGS						
9.20 COST ADMINISTERING DRUGS						
10 DME						
11 HOME DIALYSIS AIDE SVCS						
12 RESPIRATORY THERAPY						
13 PRIVATE DUTY NURSING						
14 CLINIC						
15 HEALTH PROM ACTIVITIES						
16 DAY CARE PROGRAM						
17 HOME DEL MEALS PROGRAM						
18 HOMEMAKER SERVICE						
19 ALL OTHER						
19.50 TELEMEDICINE						
20 TOTAL (SUM OF 1-19)				554,325		
21 COST TO BE ALLOCATED				40,613		
22 UNIT COST MULTIPLIER				0.073266		

HHA 1

HHA COST CENTER	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	CAFETERIA S (FTE'S)	NURSING ADMINISTRATION (DIRECT NRSING HRS)	CENTRAL SERVICES & SUPPLIES (COSTED EQUIP.)	MEDICAL RECORDS & LIBRARY (GROSS CHARGES)
	10	11	12	14	15	17
1 ADMIN & GENERAL						
2 SKILLED NURSING CARE						
3 PHYSICAL THERAPY						
4 OCCUPATIONAL THERAPY				9,476		
5 SPEECH PATHOLOGY						
6 MEDICAL SOCIAL SERVICES						
7 HOME HEALTH AIDE						
8 SUPPLIES						
9 DRUGS						
9.20 COST ADMINISTERING DRUGS						
10 DME						
11 HOME DIALYSIS AIDE SVCS						
12 RESPIRATORY THERAPY						
13 PRIVATE DUTY NURSING						
14 CLINIC						
15 HEALTH PROM ACTIVITIES						
16 DAY CARE PROGRAM						
17 HOME DEL MEALS PROGRAM						
18 HOMEMAKER SERVICE						
19 ALL OTHER						
19.50 TELEMEDICINE						
20 TOTAL (SUM OF 1-19)				9,476		
21 COST TO BE ALLOCATED				14,212		
22 UNIT COST MULTIPLIER				1.499789		

[] TITLE V [X] TITLE XVIII [] TITLE XIX

PART I - APPORTIONMENT OF HHA COST CENTERS:
 COMPUTATION OF THE LESSER OF AGGREGATE MEDICARE COST OR THE AGGREGATE OF THE MEDICARE LIMITATION

COST PER VISIT COMPUTATION	PATIENT SERVICES	FROM WKST H-5 PART I COL. 29, LINE:	FACILITY COSTS (FROM PART I)	SHARED ANCILLARY COSTS (FROM PART II)	TOTAL HHA COSTS	TOTAL VISITS	AVERAGE COST PER VISIT	PROGRAM VISITS PART A
			1	2	3	4	5	6
1	SKILLED NURSING	2	447,720		447,720	1,688	265.24	817
2	PHYSICAL THERAPY	3	100,962	93,283	194,245	1,332	145.83	711
3	OCCUPATIONAL THERAPY	4	9,874		9,874	335	29.47	168
4	SPEECH PATHOLOGY	5				69		30
5	MEDICAL SOCIAL SERVICES	6	309		309	4	77.25	4
6	HOME HEALTH AIDE SERVICE	7	44,309		44,309	455	97.38	246
7	TOTAL		603,174	93,283	696,457	3,883		1,976

		-----PROGRAM VISITS-----		-----COST OF SERVICES-----			
		-----PART B-----		-----PART B-----			
		NOT SUBJECT TO DEDUCT & COINSUR	SUBJECT TO DEDUCT & COINSUR	NOT SUBJECT TO DEDUCT & COINSUR	SUBJECT TO DEDUCT & COINSUR	TOTAL PROGRAM COST	
		7	8	PART A 9	10	11	12
1	SKILLED NURSING	395		216,701	104,770		321,471
2	PHYSICAL THERAPY	259		103,685	37,770		141,455
3	OCCUPATIONAL THERAPY	58		4,951	1,709		6,660
4	SPEECH PATHOLOGY	9					
5	MEDICAL SOCIAL SERVICES			309			309
6	HOME HEALTH AIDE SERVICES	223		23,955	21,716		45,671
7	TOTAL	944		349,601	165,965		515,566

LIMITATION COST COMPUTATION	PATIENT SERVICES	1	2	3	4	PROGRAM COST LIMITS 5	PROGRAM VISITS PART A 6
8	SKILLED NURSING	9914					
9	PHYSICAL THERAPY	9914					
10	OCCUPATIONAL THERAPY	9914					
11	SPEECH PATHOLOGY	9914					
12	MEDICAL SOCIAL SERVICES	9914					
13	HOME HEALTH AIDE SERVICE	9914					
14	TOTAL						

		-----PROGRAM VISITS-----		-----COST OF SERVICES-----			
		-----PART B-----		-----PART B-----			
		NOT SUBJECT TO DEDUCT & COINSUR	SUBJECT TO DEDUCT & COINSUR	NOT SUBJECT TO DEDUCT & COINSUR	SUBJECT TO DEDUCT & COINSUR	TOTAL PROGRAM COST	
		7	8	PART A 9	10	11	12
8	SKILLED NURSING						
9	PHYSICAL THERAPY						
10	OCCUPATIONAL THERAPY						
11	SPEECH PATHOLOGY						
12	MEDICAL SOCIAL SERVICES						
13	HOME HEALTH AIDE SERVICE						
14	TOTAL						

PROVIDER NO: 14-0167
 HHA NO: 14-7586
 PERIOD: FROM 10/1/2007 TO 9/30/2008
 PREPARED 2/26/2009
 WORKSHEET H-6
 PARTS III & III
 HHA 1

[] TITLE V [X] TITLE XVIII [] TITLE XIX

PART I - APPORTIONMENT OF HHA COST CENTERS:

COMPUTATION OF THE LESSER OF AGGREGATE MEDICARE COST OR THE AGGREGATE OF THE MEDICARE LIMITATION

SUPPLIES AND EQUIPMENT COST COMPUTATION	FROM WKST H-5 PART I COL. 29, LINE:	FACILITY COSTS (FROM WKST H-5 PART I) 1	SHARED ANCILLARY COSTS (FROM PART II) 2	TOTAL HHA COSTS 3	TOTAL CHARGES 4	RATIO 5	PROGRAM COVERED CHARGES PART A 6
15 COST OF MEDICAL SUPPLIES	8.00	5,976	1,211	7,187	2,329	3.085874	1,299
16 COST OF DRUGS	9.00						
16.20 COST OF DRUGS	9.20						

	PROGRAM COVERED CHARGES -----PART B-----		-----COST OF SERVICES-----	
	NOT SUBJECT TO DEDUCT & COINSUR 7	SUBJECT TO DEDUCT & COINSUR 8	NOT SUBJECT TO DEDUCT & COINSUR 9	SUBJECT TO DEDUCT & COINSUR 10
15 COST OF MEDICAL SUPPLIES		1,030	4,009	3,178
16 COST OF DRUGS				
16.20 COST OF DRUGS				

PER BENEFICIARY COST LIMITATION:

	MSA NUMBER 1	AMOUNT 2
162 PROGRAM UNDUP CENSUS FROM WRKST S-4	9914	
17 PER BENE COST LIMITATION (FRM F1)	9914	
18 PER BENE COST LIMITATION (LN 17*18)		

PART II - APPORTIONMENT OF COST OF HHA SERVICES FURNISHED BY SHARED HOSPITAL DEPARTMENTS

	FROM WKST C PT I, COL 9	COST TO CHARGE RATIO 1	TOTAL HHA CHARGES 2	HHA SHARED ANCILLARY COSTS 3	TRANSFER TO PART I AS INDICATED 4
1 PHYSICAL THERAPY	50	.631646	147,682	93,283	COL 2, LN 2
2 OCCUPATIONAL THERAPY	51				COL 2, LN 3
3 SPEECH PATHOLOGY	52				COL 2, LN 4
4 MEDICAL SUPPLIES CHARGED TO PATIENT	55	.519837	2,329	1,211	COL 2, LN 15
5 DRUGS CHARGED TO PATIENTS	56	.371012			COL 2, LN 16

PART III - OUTPATIENT THERAPY REDUCTION COMPUTATION

	FROM PART I, COL 5 1	COST PER VISIT 2	PART B SERVICES SUBJECT TO DEDUCTIBLES AND COINSURANCE		PROGRAM COSTS		PROGRAM VISITS ON OR AFTER 1/1/1999 5
			PROGRAM VISITS PRIOR 1/1/1998 TO 12/31/1998 3	PROGRAM VISITS PRIOR 1/1/1998 TO 12/31/1998 4			
1 PHYSICAL THERAPY		145.83	2.01	3	3.01		
2 OCCUPATIONAL THERAPY		29.47					
3 SPEECH PATHOLOGY							
4 TOTAL (SUM OF LINES 1-3)							

CALCULATION OF HHA REIMBURSEMENT SETTLEMENT

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
HHA NO:	TO 9/30/2008	WORKSHEET H-7
14-7586		PARTS I & II

TITLE XVII I

HHA 1

PART I - COMPUTATION OF THE LESSER OF REASONABLE COST OR CUSTOMARY CHARGES

	PART A	PART B NOT SUBJECT TO DED & COINS	PART B SUBJECT TO DED & COINS
	1	2	3
1 REASONABLE COST OF SERVICES			
2 TOTAL CHARGES			
3 CUSTOMARY CHARGES			
4 AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS			
5 AMOUNT THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(B)			
6 RATIO OF LINE 3 TO 4 (NOT TO EXCEED 1.000000)			
7 TOTAL CUSTOMARY CHARGES			
8 EXCESS OF TOTAL CUSTOMARY CHARGES OVER TOTAL REASONABLE COST			
9 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES			
10 PRIMARY PAYOR AMOUNTS			

PART II - COMPUTATION OF HHA REIMBURSEMENT SETTLEMENT

	PART A SERVICES	PART B SERVICES
	1	2
10 TOTAL REASONABLE COST		
10.01 TOTAL PPS REIMBURSEMENT-FULL EPIISODES WITHOUT OUTLIERS	298,732	130,872
10.02 TOTAL PPS REIMBURSEMENT-FULL EPIISODES WITH OUTLIERS	1,266	
10.03 TOTAL PPS REIMBURSEMENT-LUPA EPIISODES	2,078	2,863
10.04 TOTAL PPS REIMBURSEMENT-PEP EPIISODES		
10.05 TOTAL PPS REIMBURSEMENT-SCIC WITHIN A PEP EPIISODE		
10.06 TOTAL PPS REIMBURSEMENT-SCIC EPIISODES		
10.07 TOTAL PPS OUTLIER REIMBURSEMENT-FULL EPIISODES WITH OUTLIERS	300	
10.08 TOTAL PPS OUTLIER REIMBURSEMENT-PEP EPIISODES		
10.09 TOTAL PPS OUTLIER REIMBURSEMENT-SCIC WITHIN A PEP EPIISODE		
10.10 TOTAL PPS OUTLIER REIMBURSEMENT-SCIC EPIISODES		
10.11 TOTAL OTHER PAYMENTS		
10.12 DME PAYMENTS		
10.13 OXYGEN PAYMENTS		
10.14 PROSTHETIC AND ORTHOTIC PAYMENTS		
11 PART B DEDUCTIBLES BILLED TO MEDICARE PATIENTS (EXCLUDE COINSURANCE)		
12 SUBTOTAL	302,376	133,735
13 EXCESS REASONABLE COST		
14 SUBTOTAL	302,376	133,735
15 COINSURANCE BILLED TO PROGRAM PATIENTS		
16 NET COST	302,376	133,735
17 REIMBURSABLE BAD DEBTS		
17.01 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		
18 TOTAL COSTS - CURRENT COST REPORTING PERIOD	302,376	133,735
19 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS		
20 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM AGENCIES' TERMINATION OR DECREASE IN MEDICARE UTILIZATION		
21 OTHER ADJUSTMENTS (SPECIFY)		
22 SUBTOTAL	302,376	133,735
23 SEQUESTRATION ADJUSTMENT		
24 SUBTOTAL	302,376	133,735
25 INTERIM PAYMENTS	302,376	133,735
25.01 TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)		
26 BALANCE DUE PROVIDER/PROGRAM		
27 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11 SECTION 115.2		

RECLASSIFICATION AND ADJUSTMENT
OF TRIAL BALANCE EXPENSES

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
HOSPICE NO:	TO 9/30/2008	WORKSHEET K
14-1616		

HOSPICE 1

	SALARIES (FROM K-1) 1	EMPLOYEE BENEFITS (FROM K-2) 2	TRANSPORTATION (SEE INST.) 3	CONTRACTED SERVICES (FROM K-3) 4
GENERAL SERVICE COST CENTERS				
1 CAPITAL RELATED COSTS-BLDG AND FIXT.				
2 CAPITAL RELATED COSTS-MOVABLE EQUIP.				
3 PLANT OPERATION AND MAINTENANCE				
4 TRANSPORTATION - STAFF				
5 VOLUNTEER SERVICE COORDINATION				
6 ADMINISTRATIVE AND GENERAL	128,542	11,698		
INPATIENT CARE SERVICE				
7 INPATIENT - GENERAL CARE				
8 INPATIENT - RESPIRE CARE				
VISITING SERVICES				
9 PHYSICIAN SERVICES				
10 NURSING CARE	495,255	45,072		
10.20 NURSING CARE-CONTINUOUS HOME CARE				
11 PHYSICAL THERAPY				
12 OCCUPATIONAL THERAPY				
13 SPEECH/LANGUAGE PATHOLOGY				
14 MEDICAL SOCIAL SERVICES				
15 SPIRITUAL COUNSELING				
16 DIETARY COUNSELING				
17 COUNSELING - OTHER				
18 HOME HEALTH AIDE AND HOMEMAKER				
18.20 HH AIDE & HOMEMAKER-CONT. HOME CARE				
OTHER HOSPICE SERVICE COSTS				
19 OTHER	57,197	5,206		1,538
20 DRUGS BIOLOGICAL AND INFUSION THERAPY				
20.30 ANALGESICS				
20.31 SEDATIVES / HYPNOTICS				
20.32 OTHER - SPECIFY				
21 DURABLE MEDICAL EQUIPMENT/OXYGEN				
22 PATIENT TRANSPORTATION				
23 IMAGING SERVICES				
24 LABS AND DIAGNOSTICS				
25 MEDICAL SUPPLIES				
26 OUTPATIENT SERVICES (INCL. E/R DEPT.)				
27 RADIATION THERAPY				
28 CHEMOTHERAPY				
29 OTHER				
30 BEREAVEMENT PROGRAM COSTS				
31 VOLUNTEER PROGRAM COSTS				
32 FUNDRAISING				
33 OTHER PROGRAM COSTS				
34 TOTAL (SUM OF LINES 1 THRU 33)	680,994	61,976		1,538

RECLASSIFICATION AND ADJUSTMENT
OF TRIAL BALANCE EXPENSES

PROVIDER NO:	PERIOD:	PREPARED 2/26/2009
14-0167	FROM 10/ 1/2007	WORKSHEET K
HOSPICE NO:	TO 9/30/2008	
14-1616		

HOSPICE 1

	OTHER 5	TOTAL (COLS. 1-5) 6	RECLASSIFICATIONS 7	SUBTOTAL (COL. 6 + COL. 7) 8
GENERAL SERVICE COST CENTERS				
1 CAPITAL RELATED COSTS-BLDG AND FIXT.				
2 CAPITAL RELATED COSTS-MOVABLE EQUIP.				
3 PLANT OPERATION AND MAINTENANCE	1,621	1,621	-1,621	
4 TRANSPORTATION - STAFF				
5 VOLUNTEER SERVICE COORDINATION				
6 ADMINISTRATIVE AND GENERAL	234,705	374,945		374,945
INPATIENT CARE SERVICE				
7 INPATIENT - GENERAL CARE				
8 INPATIENT - RESPIRE CARE				
VISITING SERVICES				
9 PHYSICIAN SERVICES				
10 NURSING CARE	217,870	758,197		758,197
10.20 NURSING CARE-CONTINUOUS HOME CARE				
11 PHYSICAL THERAPY				
12 OCCUPATIONAL THERAPY				
13 SPEECH/LANGUAGE PATHOLOGY				
14 MEDICAL SOCIAL SERVICES				
15 SPIRITUAL COUNSELING				
16 DIETARY COUNSELING				
17 COUNSELING - OTHER				
18 HOME HEALTH AIDE AND HOME MAKER				
18.20 HH AIDE & HOME MAKER-CONT. HOME CARE				
OTHER HOSPICE SERVICE COSTS				
19 OTHER		63,941		63,941
20 DRUGS BIOLOGICAL AND INFUSION THERAPY				
20.30 ANALGESICS				
20.31 SEDATIVES / HYPNOTICS				
20.32 OTHER - SPECIFY				
21 DURABLE MEDICAL EQUIPMENT/OXYGEN				
22 PATIENT TRANSPORTATION				
23 IMAGING SERVICES				
24 LABS AND DIAGNOSTICS				
25 MEDICAL SUPPLIES				
26 OUTPATIENT SERVICES (INCL. E/R DEPT.)				
27 RADIATION THERAPY				
28 CHEMOTHERAPY				
29 OTHER				
30 BEREAVEMENT PROGRAM COSTS				
31 VOLUNTEER PROGRAM COSTS				
32 FUNDRAISING				
33 OTHER PROGRAM COSTS				
34 TOTAL (SUM OF LINES 1 THRU 33)	454,196	1,198,704	-1,621	1,197,083

RECLASSIFICATION AND ADJUSTMENT
OF TRIAL BALANCE EXPENSES

	PROVIDER NO:		PERIOD:		PREPARED 2/26/2009
	14-0167		FROM 10/ 1/2007		WORKSHEET K
	HOSPICE NO:		TO 9/30/2008		
	14-1616				

HOSPICE 1

	ADJUSTMENTS	TOTAL (COL. 8 + COL. 9)
	9	10
1 GENERAL SERVICE COST CENTERS		
2 CAPITAL RELATED COSTS-BLDG AND FIXT.		
3 CAPITAL RELATED COSTS-MOVABLE EQUIP.		
4 PLANT OPERATION AND MAINTENANCE		
5 TRANSPORTATION - STAFF		
6 VOLUNTEER SERVICE COORDINATION		
7 ADMINISTRATIVE AND GENERAL		374,945
8 INPATIENT CARE SERVICE		
9 INPATIENT - GENERAL CARE		
10 INPATIENT - RESPIRE CARE		
11 VISITING SERVICES		
12 PHYSICIAN SERVICES		
13 NURSING CARE		758,197
14.20 NURSING CARE-CONTINUOUS HOME CARE		
15 PHYSICAL THERAPY		
16 OCCUPATIONAL THERAPY		
17 SPEECH/LANGUAGE PATHOLOGY		
18 MEDICAL SOCIAL SERVICES		
19 SPIRITUAL COUNSELING		
20 DIETARY COUNSELING		
21 COUNSELING - OTHER		
22 HOME HEALTH AIDE AND HOMEMAKER		
23.20 HH AIDE & HOMEMAKER-CONT. HOME CARE		
24 OTHER HOSPICE SERVICE COSTS		
25 OTHER		63,941
26 DRUGS BIOLOGICAL AND INFUSION THERAPY		
27.30 ANALGESICS		
28.31 SEDATIVES / HYPNOTICS		
29.32 OTHER - SPECIFY		
30 DURABLE MEDICAL EQUIPMENT/OXYGEN		
31 PATIENT TRANSPORTATION		
32 IMAGING SERVICES		
33 LABS AND DIAGNOSTICS		
34 MEDICAL SUPPLIES		
35 OUTPATIENT SERVICES (INCL. E/R DEPT.)		
36 RADIATION THERAPY		
37 CHEMOTHERAPY		
38 OTHER		
39 BEREAVEMENT PROGRAM COSTS		
40 VOLUNTEER PROGRAM COSTS		
41 FUNDRAISING		
42 OTHER PROGRAM COSTS		
43 TOTAL (SUM OF LINES 1 THRU 33)		1,197,083

COMPENSATION ANALYSIS
SALARIES AND WAGES

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
HOSPICE NO:	TO 9/30/2008	WORKSHEET K-1
14-1616		

HOSPICE 1

ADMINISTRATOR	DIRECTOR	SOCIAL SERVICES	SUPERVISORS
1	2	3	4

1	GENERAL SERVICE COST CENTERS			
2	CAPITAL RELATED COSTS-BLDG AND FIXT.			
3	CAPITAL RELATED COSTS-MOVABLE EQUIP.			
4	PLANT OPERATION AND MAINTENANCE			
5	TRANSPORTATION - STAFF			
6	VOLUNTEER SERVICE COORDINATION			
6	ADMINISTRATIVE AND GENERAL	56,325		
	INPATIENT CARE SERVICE			
7	INPATIENT - GENERAL CARE			
8	INPATIENT - RESPIRE CARE			
	VISITING SERVICES			
9	PHYSICIAN SERVICES			
10	NURSING CARE			
10.20	NURSING CARE-CONTINUOUS HOME CARE			
11	PHYSICAL THERAPY			
12	OCCUPATIONAL THERAPY			
13	SPEECH/LANGUAGE PATHOLOGY			
14	MEDICAL SOCIAL SERVICES			
15	SPIRITUAL COUNSELING			
16	DIETARY COUNSELING			
17	COUNSELING - OTHER			
18	HOME HEALTH AIDE AND HOMEMAKER			
18.20	HH AIDE & HOMEMAKER-CONT. HOME CARE			
	OTHER HOSPICE SERVICE COSTS			
19	OTHER			
20	DRUGS BIOLOGICAL AND INFUSION THERAPY			
20.30	ANALGESICS			
20.31	SEDATIVES / HYPNOTICS			
20.32	OTHER - SPECIFY			
21	DURABLE MEDICAL EQUIPMENT/OXYGEN			
22	PATIENT TRANSPORTATION			
23	IMAGING SERVICES			
24	LABS AND DIAGNOSTICS			
25	MEDICAL SUPPLIES			
26	OUTPATIENT SERVICES (INCL. E/R DEPT.)			
27	RADIATION THERAPY			
28	CHEMOTHERAPY			
29	OTHER			
30	BEREAVEMENT PROGRAM COSTS			
31	VOLUNTEER PROGRAM COSTS			
32	FUNDRAISING			
33	OTHER PROGRAM COSTS			
34	TOTAL (SUM OF LINES 1 THRU 33)	56,325		

COMPENSATION ANALYSIS
SALARIES AND WAGES

PROVIDER NO:	14-0167	PERIOD:	FROM 10/1/2007	TO 9/30/2008	PREPARED 2/26/2009	WORKSHEET K-1
HOSPICE NO:	14-1616					

HOSPICE 1

	NURSES 5	TOTAL THERAPISTS 6	AIDES 7	ALL OTHER 8
GENERAL SERVICE COST CENTERS				
1 CAPITAL RELATED COSTS-BLDG AND FIXT.				
2 CAPITAL RELATED COSTS-MOVABLE EQUIP.				
3 PLANT OPERATION AND MAINTENANCE				
4 TRANSPORTATION - STAFF				
5 VOLUNTEER SERVICE COORDINATION				
6 ADMINISTRATIVE AND GENERAL				72,217
INPATIENT CARE SERVICE				
7 INPATIENT - GENERAL CARE				
8 INPATIENT - RESPIRE CARE				
VISITING SERVICES				
9 PHYSICIAN SERVICES				
10 NURSING CARE	460,422		34,833	
10.20 NURSING CARE-CONTINUOUS HOME CARE				
11 PHYSICAL THERAPY				
12 OCCUPATIONAL THERAPY				
13 SPEECH/LANGUAGE PATHOLOGY				
14 MEDICAL SOCIAL SERVICES				
15 SPIRITUAL COUNSELING				
16 DIETARY COUNSELING				
17 COUNSELING - OTHER				
18 HOME HEALTH AIDE AND HOME MAKER				
18.20 HH AIDE & HOME MAKER-CONT. HOME CARE				
OTHER HOSPICE SERVICE COSTS				
19 OTHER				57,197
20 DRUGS BIOLOGICAL AND INFUSION THERAPY				
20.30 ANALGESICS				
20.31 SEDATIVES / HYPNOTICS				
20.32 OTHER - SPECIFY				
21 DURABLE MEDICAL EQUIPMENT/OXYGEN				
22 PATIENT TRANSPORTATION				
23 IMAGING SERVICES				
24 LABS AND DIAGNOSTICS				
25 MEDICAL SUPPLIES				
26 OUTPATIENT SERVICES (INCL. E/R DEPT.)				
27 RADIATION THERAPY				
28 CHEMOTHERAPY				
29 OTHER				
30 BEREAVEMENT PROGRAM COSTS				
31 VOLUNTEER PROGRAM COSTS				
32 FUNDRAISING				
33 OTHER PROGRAM COSTS				
34 TOTAL (SUM OF LINES 1 THRU 33)	460,422		34,833	129,414

COMPENSATION ANALYSIS
SALARIES AND WAGES

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
HOSPICE NO:	TO 9/30/2008	WORKSHEET K-1
14-1616		

HOSPICE 1

TOTAL (1)
9

GENERAL SERVICE COST CENTERS		
1	CAPITAL RELATED COSTS-BLDG AND FIXT.	
2	CAPITAL RELATED COSTS-MOVABLE EQUIP.	
3	PLANT OPERATION AND MAINTENANCE	
4	TRANSPORTATION - STAFF	
5	VOLUNTEER SERVICE COORDINATION	
6	ADMINISTRATIVE AND GENERAL	128,542
	INPATIENT CARE SERVICE	
7	INPATIENT - GENERAL CARE	
8	INPATIENT - RESPIRE CARE	
	VISITING SERVICES	
9	PHYSICIAN SERVICES	
10	NURSING CARE	495,255
10.20	NURSING CARE-CONTINUOUS HOME CARE	
11	PHYSICAL THERAPY	
12	OCCUPATIONAL THERAPY	
13	SPEECH/LANGUAGE PATHOLOGY	
14	MEDICAL SOCIAL SERVICES	
15	SPIRITUAL COUNSELING	
16	DIETARY COUNSELING	
17	COUNSELING - OTHER	
18	HOME HEALTH AIDE AND HOMEMAKER	
18.20	HH AIDE & HOMEMAKER-CONT. HOME CARE	
	OTHER HOSPICE SERVICE COSTS	
19	OTHER	57,197
20	DRUGS BIOLOGICAL AND INFUSION THERAPY	
20.30	ANALGESICS	
20.31	SEDATIVES / HYPNOTICS	
20.32	OTHER - SPECIFY	
21	DURABLE MEDICAL EQUIPMENT/OXYGEN	
22	PATIENT TRANSPORTATION	
23	IMAGING SERVICES	
24	LABS AND DIAGNOSTICS	
25	MEDICAL SUPPLIES	
26	OUTPATIENT SERVICES (INCL. E/R DEPT.)	
27	RADIATION THERAPY	
28	CHEMOTHERAPY	
29	OTHER	
30	BEREAVEMENT PROGRAM COSTS	
31	VOLUNTEER PROGRAM COSTS	
32	FUNDRAISING	
33	OTHER PROGRAM COSTS	
34	TOTAL (SUM OF LINES 1 THRU 33)	680,994

(1) TRANSFER THE AMOUNT IN COLUMN 9 TO WKST K, COLUMN 1

COMPENSATION ANALYSIS
SALARIES AND WAGES

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
HOSPICE NO:	TO 9/30/2008	WORKSHEET K-2
14-1616		

HOSPICE 1

ADMINISTRATOR	DIRECTOR	SOCIAL SERVICES	SUPERVISORS
1	2	3	4

1	GENERAL SERVICE COST CENTERS	
2	CAPITAL RELATED COSTS-BLDG AND FIXT.	
3	CAPITAL RELATED COSTS-MOVABLE EQUIP.	
4	PLANT OPERATION AND MAINTENANCE	
5	TRANSPORTATION - STAFF	
6	VOLUNTEER SERVICE COORDINATION	
6	ADMINISTRATIVE AND GENERAL	5, 126
	INPATIENT CARE SERVICE	
7	INPATIENT - GENERAL CARE	
8	INPATIENT - RESPI TE CARE	
	VISITING SERVICES	
9	PHYSICIAN SERVICES	
10	NURSING CARE	
10. 20	NURSING CARE-CONTINUOUS HOME CARE	
11	PHYSICAL THERAPY	
12	OCCUPATIONAL THERAPY	
13	SPEECH/LANGUAGE PATHOLOGY	
14	MEDICAL SOCIAL SERVICES	
15	SPIRITUAL COUNSELING	
16	DIETARY COUNSELING	
17	COUNSELING - OTHER	
18	HOME HEALTH AIDE AND HOMEMAKER	
18. 20	HH AIDE & HOMEMAKER-CONT. HOME CARE	
	OTHER HOSPICE SERVICE COSTS	
19	OTHER	
20	DRUGS BIOLOGICAL AND INFUSION THERAPY	
20. 30	ANALGESICS	
20. 31	SEDATIVES / HYPNOTICS	
20. 32	OTHER - SPECIFY	
21	DURABLE MEDICAL EQUIPMENT/OXYGEN	
22	PATIENT TRANSPORTATION	
23	IMAGING SERVICES	
24	LABS AND DIAGNOSTICS	
25	MEDICAL SUPPLIES	
26	OUTPATIENT SERVICES (INCL. E/R DEPT.)	
27	RADIATION THERAPY	
28	CHEMOTHERAPY	
29	OTHER	
30	BEREAVEMENT PROGRAM COSTS	
31	VOLUNTEER PROGRAM COSTS	
32	FUNDRAISING	
33	OTHER PROGRAM COSTS	
34	TOTAL (SUM OF LINES 1 THRU 33)	5, 126

COMPENSATION ANALYSIS
SALARIES AND WAGES

PROVIDER NO:	14-0167	PERIOD:	FROM 10/1/2007	TO 9/30/2008	PREPARED 2/26/2009
HOSPICE NO:	14-1616				WORKSHEET K-2

HOSPICE 1

	NURSES 5	TOTAL THERAPISTS 6	AIDES 7	ALL OTHER 8
GENERAL SERVICE COST CENTERS				
1 CAPITAL RELATED COSTS-BLDG AND FIXT.				
2 CAPITAL RELATED COSTS-MOVABLE EQUIP.				
3 PLANT OPERATION AND MAINTENANCE				
4 TRANSPORTATION - STAFF				
5 VOLUNTEER SERVICE COORDINATION				
6 ADMINISTRATIVE AND GENERAL				6,572
INPATIENT CARE SERVICE				
7 INPATIENT - GENERAL CARE				
8 INPATIENT - RESPIRE CARE				
VISITING SERVICES				
9 PHYSICIAN SERVICES				
10 NURSING CARE	41,902		3,170	
10.20 NURSING CARE-CONTINUOUS HOME CARE				
11 PHYSICAL THERAPY				
12 OCCUPATIONAL THERAPY				
13 SPEECH/LANGUAGE PATHOLOGY				
14 MEDICAL SOCIAL SERVICES				
15 SPIRITUAL COUNSELING				
16 DIETARY COUNSELING				
17 COUNSELING - OTHER				
18 HOME HEALTH AIDE AND HOME MAKER				
18.20 HH AIDE & HOME MAKER-CONT. HOME CARE				
OTHER HOSPICE SERVICE COSTS				
19 OTHER				5,206
20 DRUGS BIOLOGICAL AND INFUSION THERAPY				
20.30 ANALGESICS				
20.31 SEDATIVES / HYPNOTICS				
20.32 OTHER - SPECIFY				
21 DURABLE MEDICAL EQUIPMENT/OXYGEN				
22 PATIENT TRANSPORTATION				
23 IMAGING SERVICES				
24 LABS AND DIAGNOSTICS				
25 MEDICAL SUPPLIES				
26 OUTPATIENT SERVICES (INCL. E/R DEPT.)				
27 RADIATION THERAPY				
28 CHEMOTHERAPY				
29 OTHER				
30 BEREAVEMENT PROGRAM COSTS				
31 VOLUNTEER PROGRAM COSTS				
32 FUNDRAISING				
33 OTHER PROGRAM COSTS				
34 TOTAL (SUM OF LINES 1 THRU 33)	41,902		3,170	11,778

COMPENSATION ANALYSIS
SALARIES AND WAGES

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
HOSPICE NO:	TO 9/30/2008	WORKSHEET K-2
14-1616		

HOSPICE 1

TOTAL (1)
9

1	GENERAL SERVICE COST CENTERS	
2	CAPITAL RELATED COSTS-BLDG AND FIXT.	
3	CAPITAL RELATED COSTS-MOVABLE EQUIP.	
4	PLANT OPERATION AND MAINTENANCE	
5	TRANSPORTATION - STAFF	
6	VOLUNTEER SERVICE COORDINATION	
6	ADMINISTRATIVE AND GENERAL	11,698
	INPATIENT CARE SERVICE	
7	INPATIENT - GENERAL CARE	
8	INPATIENT - RESPIRE CARE	
	VISITING SERVICES	
9	PHYSICIAN SERVICES	
10	NURSING CARE	45,072
10.20	NURSING CARE-CONTINUOUS HOME CARE	
11	PHYSICAL THERAPY	
12	OCCUPATIONAL THERAPY	
13	SPEECH/LANGUAGE PATHOLOGY	
14	MEDICAL SOCIAL SERVICES	
15	SPIRITUAL COUNSELING	
16	DIETARY COUNSELING	
17	COUNSELING - OTHER	
18	HOME HEALTH AIDE AND HOMEMAKER	
18.20	HH AIDE & HOMEMAKER-CONT. HOME CARE	
	OTHER HOSPICE SERVICE COSTS	
19	OTHER	5,206
20	DRUGS BIOLOGICAL AND INFUSION THERAPY	
20.30	ANALGESICS	
20.31	SEDATIVES / HYPNOTICS	
20.32	OTHER - SPECIFY	
21	DURABLE MEDICAL EQUIPMENT/OXYGEN	
22	PATIENT TRANSPORTATION	
23	IMAGING SERVICES	
24	LABS AND DIAGNOSTICS	
25	MEDICAL SUPPLIES	
26	OUTPATIENT SERVICES (INCL. E/R DEPT.)	
27	RADIATION THERAPY	
28	CHEMOTHERAPY	
29	OTHER	
30	BEREAVEMENT PROGRAM COSTS	
31	VOLUNTEER PROGRAM COSTS	
32	FUNDRAISING	
33	OTHER PROGRAM COSTS	
34	TOTAL (SUM OF LINES 1 THRU 33)	61,976

(1) TRANSFER THE AMOUNT IN COLUMN 9 TO WKST K, COLUMN 2

COMPENSATION ANALYSIS
SALARIES AND WAGES

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
HOSPICE NO:	TO 9/30/2008	WORKSHEET K-3
14-1616		

HOSPICE 1

ADMINISTRATOR
1

DIRECTOR
2

SOCIAL
SERVICES
3

SUPERVISORS
4

- GENERAL SERVICE COST CENTERS
- 1 CAPITAL RELATED COSTS-BLDG AND FIXT.
- 2 CAPITAL RELATED COSTS-MOVABLE EQUIP.
- 3 PLANT OPERATION AND MAINTENANCE
- 4 TRANSPORTATION - STAFF
- 5 VOLUNTEER SERVICE COORDINATION
- 6 ADMINISTRATIVE AND GENERAL
- INPATIENT CARE SERVICE
- 7 INPATIENT - GENERAL CARE
- 8 INPATIENT - RESPIRE CARE
- VISITING SERVICES
- 9 PHYSICIAN SERVICES
- 10 NURSING CARE
- 10.20 NURSING CARE-CONTINUOUS HOME CARE
- 11 PHYSICAL THERAPY
- 12 OCCUPATIONAL THERAPY
- 13 SPEECH/LANGUAGE PATHOLOGY
- 14 MEDICAL SOCIAL SERVICES
- 15 SPIRITUAL COUNSELING
- 16 DIETARY COUNSELING
- 17 COUNSELING - OTHER
- 18 HOME HEALTH AIDE AND HOMEMAKER
- 18.20 HH AIDE & HOMEMAKER-CONT. HOME CARE
- OTHER HOSPICE SERVICE COSTS
- 19 OTHER
- 20 DRUGS BIOLOGICAL AND INFUSION THERAPY
- 20.30 ANALGESICS
- 20.31 SEDATIVES / HYPNOTICS
- 20.32 OTHER - SPECIFY
- 21 DURABLE MEDICAL EQUIPMENT/OXYGEN
- 22 PATIENT TRANSPORTATION
- 23 IMAGING SERVICES
- 24 LABS AND DIAGNOSTICS
- 25 MEDICAL SUPPLIES
- 26 OUTPATIENT SERVICES (INCL. E/R DEPT.)
- 27 RADIATION THERAPY
- 28 CHEMOTHERAPY
- 29 OTHER
- 30 BEREAVEMENT PROGRAM COSTS
- 31 VOLUNTEER PROGRAM COSTS
- 32 FUNDRAISING
- 33 OTHER PROGRAM COSTS
- 34 TOTAL (SUM OF LINES 1 THRU 33)

COMPENSATION ANALYSIS
SALARIES AND WAGES

PROVIDER NO:	14-0167	PERIOD:	FROM 10/ 1/2007	PREPARED	2/26/2009
HOSPICE NO:	14-1616	TO	9/30/2008	WORKSHEET	K-3

HOSPICE 1

	NURSES 5	TOTAL THERAPISTS 6	AIDES 7	ALL OTHER 8
GENERAL SERVICE COST CENTERS				
1 CAPITAL RELATED COSTS-BLDG AND FIXT.				
2 CAPITAL RELATED COSTS-MOVABLE EQUIP.				
3 PLANT OPERATION AND MAINTENANCE				
4 TRANSPORTATION - STAFF				
5 VOLUNTEER SERVICE COORDINATION				
6 ADMINISTRATIVE AND GENERAL				
INPATIENT CARE SERVICE				
7 INPATIENT - GENERAL CARE				
8 INPATIENT - RESPIRE CARE				
VISITING SERVICES				
9 PHYSICIAN SERVICES				
10 NURSING CARE				
10.20 NURSING CARE-CONTINUOUS HOME CARE				
11 PHYSICAL THERAPY				
12 OCCUPATIONAL THERAPY				
13 SPEECH/LANGUAGE PATHOLOGY				
14 MEDICAL SOCIAL SERVICES				
15 SPIRITUAL COUNSELING				
16 DIETARY COUNSELING				
17 COUNSELING - OTHER				
18 HOME HEALTH AIDE AND HOMEMAKER				
18.20 HH AIDE & HOMEMAKER-CONT. HOME CARE				
OTHER HOSPICE SERVICE COSTS				
19 OTHER				1,538
20 DRUGS BIOLOGICAL AND INFUSION THERAPY				
20.30 ANALGESICS				
20.31 SEDATIVES / HYPNOTICS				
20.32 OTHER - SPECIFY				
21 DURABLE MEDICAL EQUIPMENT/OXYGEN				
22 PATIENT TRANSPORTATION				
23 IMAGING SERVICES				
24 LABS AND DIAGNOSTICS				
25 MEDICAL SUPPLIES				
26 OUTPATIENT SERVICES (INCL. E/R DEPT.)				
27 RADIATION THERAPY				
28 CHEMOTHERAPY				
29 OTHER				
30 BEREAVEMENT PROGRAM COSTS				
31 VOLUNTEER PROGRAM COSTS				
32 FUNDRAISING				
33 OTHER PROGRAM COSTS				
34 TOTAL (SUM OF LINES 1 THRU 33)				1,538

COMPENSATION ANALYSIS
SALARIES AND WAGES

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
HOSPICE NO:	TO 9/30/2008	WORKSHEET K-3
14-1616		

HOSPICE 1

TOTAL (1)
9

1	GENERAL SERVICE COST CENTERS	
2	CAPITAL RELATED COSTS-BLDG AND FIXT.	
3	CAPITAL RELATED COSTS-MOVABLE EQUIP.	
4	PLANT OPERATION AND MAINTENANCE	
5	TRANSPORTATION - STAFF	
6	VOLUNTEER SERVICE COORDINATION	
7	ADMINISTRATIVE AND GENERAL	
8	INPATIENT CARE SERVICE	
9	INPATIENT - GENERAL CARE	
10	INPATIENT - RESPIRE CARE	
11	VISITING SERVICES	
12	PHYSICIAN SERVICES	
13	NURSING CARE	
14	NURSING CARE-CONTINUOUS HOME CARE	
15	PHYSICAL THERAPY	
16	OCCUPATIONAL THERAPY	
17	SPEECH/LANGUAGE PATHOLOGY	
18	MEDICAL SOCIAL SERVICES	
19	SPIRITUAL COUNSELING	
20	DIETARY COUNSELING	
21	COUNSELING - OTHER	
22	HOME HEALTH AIDE AND HOMEMAKER	
23	HH AIDE & HOMEMAKER-CONT. HOME CARE	
24	OTHER HOSPICE SERVICE COSTS	
25	OTHER	1,538
26	DRUGS BIOLOGICAL AND INFUSION THERAPY	
27	ANALGESICS	
28	SEDATIVES / HYPNOTICS	
29	OTHER - SPECIFY	
30	DURABLE MEDICAL EQUIPMENT/OXYGEN	
31	PATIENT TRANSPORTATION	
32	IMAGING SERVICES	
33	LABS AND DIAGNOSTICS	
34	MEDICAL SUPPLIES	
35	OUTPATIENT SERVICES (INCL. E/R DEPT.)	
36	RADIATION THERAPY	
37	CHEMOTHERAPY	
38	OTHER	
39	BEREAVEMENT PROGRAM COSTS	
40	VOLUNTEER PROGRAM COSTS	
41	FUNDRAISING	
42	OTHER PROGRAM COSTS	
43	TOTAL (SUM OF LINES 1 THRU 33)	1,538

(1) TRANSFER THE AMOUNT IN COLUMN 9 TO WKST K, COLUMN 4

COST ALLOCATION -
HOSPICE GENERAL SERVICE COST

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	WORKSHEET K-4
HOSPICE NO:	TO 9/30/2008	PART I
14-1616		

HOSPICE 1

NET EXPENSES FOR COST ALLOC. (FROM K, COL. 10)	CAP. REL. COST BUI LDINGS & FIXTURES	CAP. REL. COST MOVABLE EQUIPMENT	PLANT OPERATION & MAINT.
--	--	--	--------------------------------

0	1	2	3
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1	GENERAL SERVICE COST CENTERS			
2	CAPITAL RELATED COSTS-BLDG AND FIXT.			
3	CAPITAL RELATED COSTS-MOVABLE EQUIP.			
4	PLANT OPERATION AND MAINTENANCE			
5	TRANSPORTATION - STAFF			
6	VOLUNTEER SERVICE COORDINATION			
7	ADMINISTRATIVE AND GENERAL	374,945		
8	INPATIENT CARE SERVICE			
9	INPATIENT - GENERAL CARE			
10	INPATIENT - RESPIRE CARE			
11	VISITING SERVICES			
12	PHYSICIAN SERVICES			
13	NURSING CARE	758,197		
14	NURSING CARE-CONTINUOUS HOME CARE			
15	PHYSICAL THERAPY			
16	OCCUPATIONAL THERAPY			
17	SPEECH/LANGUAGE PATHOLOGY			
18	MEDICAL SOCIAL SERVICES			
19	SPIRITUAL COUNSELING			
20	DIETARY COUNSELING			
21	COUNSELING - OTHER			
22	HOME HEALTH AIDE AND HOMEMAKER			
23	HH AIDE & HOMEMAKER-CONT. HOME CARE			
24	OTHER HOSPICE SERVICE COSTS			
25	OTHER	63,941		
26	DRUGS BIOLOGICAL AND INFUSION THERAPY			
27	ANALGESICS			
28	SEDATIVES / HYPNOTICS			
29	OTHER - SPECIFY			
30	DURABLE MEDICAL EQUIPMENT/OXYGEN			
31	PATIENT TRANSPORTATION			
32	IMAGING SERVICES			
33	LABS AND DIAGNOSTICS			
34	MEDICAL SUPPLIES			
35	OUTPATIENT SERVICES (INCL. E/R DEPT.)			
36	RADIATION THERAPY			
37	CHEMOTHERAPY			
38	OTHER			
39	BEREAVEMENT PROGRAM COSTS			
40	VOLUNTEER PROGRAM COSTS			
41	FUNDRAISING			
42	OTHER PROGRAM COSTS			
43	TOTAL (SUM OF LINES 1 THRU 33)	1,197,083		

COST ALLOCATION -
HOSPICE GENERAL SERVICE COST

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
HOSPICE NO:	TO 9/30/2008	WORKSHEET K-4
14-1616		PART I

HOSPICE 1

	TRANSPORTATION	VOLUNTEER SERVICES COORDINATOR	SUBTOTAL (COL. 0-5)	ADMINISTRATIVE & GENERAL
	4	5	5A	6
GENERAL SERVICE COST CENTERS				
1 CAPITAL RELATED COSTS-BLDG AND FIXT.				
2 CAPITAL RELATED COSTS-MOVABLE EQUIP.				
3 PLANT OPERATION AND MAINTENANCE				
4 TRANSPORTATION - STAFF				
5 VOLUNTEER SERVICE COORDINATION				
6 ADMINISTRATIVE AND GENERAL			374,945	374,945
INPATIENT CARE SERVICE				
7 INPATIENT - GENERAL CARE				
8 INPATIENT - RESPIRE CARE				
VISITING SERVICES				
9 PHYSICIAN SERVICES				
10 NURSING CARE			758,197	345,784
10.20 NURSING CARE-CONTINUOUS HOME CARE				
11 PHYSICAL THERAPY				
12 OCCUPATIONAL THERAPY				
13 SPEECH/LANGUAGE PATHOLOGY				
14 MEDICAL SOCIAL SERVICES				
15 SPIRITUAL COUNSELING				
16 DIETARY COUNSELING				
17 COUNSELING - OTHER				
18 HOME HEALTH AIDE AND HOMEMAKER				
18.20 HH AIDE & HOMEMAKER-CONT. HOME CARE				
OTHER HOSPICE SERVICE COSTS				
19 OTHER			63,941	29,161
20 DRUGS BIOLOGICAL AND INFUSION THERAPY				
20.30 ANALGESICS				
20.31 SEDATIVES / HYPNOTICS				
20.32 OTHER - SPECIFY				
21 DURABLE MEDICAL EQUIPMENT/OXYGEN				
22 PATIENT TRANSPORTATION				
23 IMAGING SERVICES				
24 LABS AND DIAGNOSTICS				
25 MEDICAL SUPPLIES				
26 OUTPATIENT SERVICES (INCL. E/R DEPT.)				
27 RADIATION THERAPY				
28 CHEMOTHERAPY				
29 OTHER				
30 BEREAVEMENT PROGRAM COSTS				
31 VOLUNTEER PROGRAM COSTS				
32 FUNDRAISING				
33 OTHER PROGRAM COSTS				
34 TOTAL (SUM OF LINES 1 THRU 33)			822,138	374,945

COST ALLOCATION -
 HOSPICE GENERAL SERVICE COST

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
HOSPICE NO:	TO 9/30/2008	WORKSHEET K-4
14-1616		PART I

HOSPICE 1

TOTAL
 (COL. 5A
 + COL. 6)

7

1	GENERAL SERVICE COST CENTERS	
2	CAPITAL RELATED COSTS-BLDG AND FIXT.	
3	CAPITAL RELATED COSTS-MOVABLE EQUIP.	
4	PLANT OPERATION AND MAINTENANCE	
5	TRANSPORTATION - STAFF	
6	VOLUNTEER SERVICE COORDINATION	
7	ADMINISTRATIVE AND GENERAL	
8	INPATIENT CARE SERVICE	
9	INPATIENT - GENERAL CARE	
10	INPATIENT - RESPIRE CARE	
10.20	VISITING SERVICES	
11	PHYSICIAN SERVICES	
12	NURSING CARE	1, 103, 981
13	NURSING CARE-CONTINUOUS HOME CARE	
14	PHYSICAL THERAPY	
15	OCCUPATIONAL THERAPY	
16	SPEECH/LANGUAGE PATHOLOGY	
17	MEDICAL SOCIAL SERVICES	
18	SPIRITUAL COUNSELING	
19	DIETARY COUNSELING	
20	COUNSELING - OTHER	
20.30	HOME HEALTH AIDE AND HOMEMAKER	
20.31	HH AIDE & HOMEMAKER-CONT. HOME CARE	
20.32	OTHER HOSPICE SERVICE COSTS	
21	OTHER	93, 102
22	DRUGS BIOLOGICAL AND INFUSION THERAPY	
23	ANALGESICS	
24	SEDATIVES / HYPNOTICS	
25	OTHER - SPECIFY	
26	DURABLE MEDICAL EQUIPMENT/OXYGEN	
27	PATIENT TRANSPORTATION	
28	IMAGING SERVICES	
29	LABS AND DIAGNOSTICS	
30	MEDICAL SUPPLIES	
31	OUTPATIENT SERVICES (INCL. E/R DEPT.)	
32	RADIATION THERAPY	
33	CHEMOTHERAPY	
34	OTHER	
35	BEREAVEMENT PROGRAM COSTS	
36	VOLUNTEER PROGRAM COSTS	
37	FUNDRAISING	
38	OTHER PROGRAM COSTS	
39	TOTAL (SUM OF LINES 1 THRU 33)	1, 197, 083

COST ALLOCATION -
HOSPICE STATISTICAL BASIS

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
HOSPICE NO:	TO 9/30/2008	WORKSHEET K-4
14-1616		PART 11

HOSPICE 1

CAP. REL. COST BUILDINGS & FIXTURES (SQUARE FEET)	CAP. REL. COST MOVABLE EQUIPMENT (DOLLAR VALUE)	PLANT OPERATION & MAINT. (SQUARE FEET)	TRANSPORTATION (MILEAGE)
1	2	3	4

1	GENERAL SERVICE COST CENTERS			
2	CAPITAL RELATED COSTS-BLDG AND FIXT.			
3	CAPITAL RELATED COSTS-MOVABLE EQUIP.			
4	PLANT OPERATION AND MAINTENANCE			
5	TRANSPORTATION - STAFF			
6	VOLUNTEER SERVICE COORDINATION			
7	ADMINISTRATIVE AND GENERAL			
8	INPATIENT CARE SERVICE			
9	INPATIENT - GENERAL CARE			
10	INPATIENT - RESPIRE CARE			
11	VISITING SERVICES			
12	PHYSICIAN SERVICES			
13	NURSING CARE			
14	NURSING CARE-CONTINUOUS HOME CARE			
15	PHYSICAL THERAPY			
16	OCCUPATIONAL THERAPY			
17	SPEECH/LANGUAGE PATHOLOGY			
18	MEDICAL SOCIAL SERVICES			
19	SPIRITUAL COUNSELING			
20	DIETARY COUNSELING			
21	COUNSELING - OTHER			
22	HOME HEALTH AIDE AND HOMEMAKER			
23	HH AIDE & HOMEMAKER-CONT. HOME CARE			
24	OTHER HOSPICE SERVICE COSTS			
25	OTHER			
26	DRUGS BIOLOGICAL AND INFUSION THERAPY			
27	ANALGESICS			
28	SEDATIVES / HYPNOTICS			
29	OTHER - SPECIFY			
30	DURABLE MEDICAL EQUIPMENT/OXYGEN			
31	PATIENT TRANSPORTATION			
32	IMAGING SERVICES			
33	LABS AND DIAGNOSTICS			
34	MEDICAL SUPPLIES			
35	OUTPATIENT SERVICES (INCL. E/R DEPT.)			
36	RADIATION THERAPY			
37	CHEMOTHERAPY			
38	OTHER			
39				
40				
41				
42				
43	FUNDRAISING			
44	OTHER PROGRAM COSTS			
45	COST TO BE ALLOCATED (PER WKST K-4, PART 1)			
46	UNIT COST MULTIPLIER	.000000	.000000	.000000
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COST ALLOCATION -
HOSPICE STATISTICAL BASIS

PROVIDER NO: 14-0167
HOSPICE NO: 14-1616
PERIOD: FROM 10/1/2007 TO 9/30/2008
PREPARED 2/26/2009
WORKSHEET K-4
PART II

HOSPICE 1

VOLUNTEER SERVICES COORDINATOR (HOURS) 5	RECONCILIATION 6A	ADMINISTRATIVE & GENERAL (ACCUM. COST) 6
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1	GENERAL SERVICE COST CENTERS		
2	CAPITAL RELATED COSTS-BLDG AND FIXT.		
3	CAPITAL RELATED COSTS-MOVABLE EQUIP.		
4	PLANT OPERATION AND MAINTENANCE		
5	TRANSPORTATION - STAFF		
6	VOLUNTEER SERVICE COORDINATION		
6	ADMINISTRATIVE AND GENERAL	-374,945	822,138
7	INPATIENT CARE SERVICE		
7	INPATIENT - GENERAL CARE		
8	INPATIENT - RESPIRE CARE		
	VISITING SERVICES		
9	PHYSICIAN SERVICES		
10	NURSING CARE		758,197
10.20	NURSING CARE-CONTINUOUS HOME CARE		
11	PHYSICAL THERAPY		
12	OCCUPATIONAL THERAPY		
13	SPEECH/LANGUAGE PATHOLOGY		
14	MEDICAL SOCIAL SERVICES		
15	SPIRITUAL COUNSELING		
16	DIETARY COUNSELING		
17	COUNSELING - OTHER		
18	HOME HEALTH AIDE AND HOMEMAKER		
18.20	HH AIDE & HOMEMAKER-CONT. HOME CARE		
	OTHER HOSPICE SERVICE COSTS		
19	OTHER		63,941
20	DRUGS BIOLOGICAL AND INFUSION THERAPY		
20.30	ANALGESICS		
20.31	SEDATIVES / HYPNOTICS		
20.32	OTHER - SPECIFY		
21	DURABLE MEDICAL EQUIPMENT/OXYGEN		
22	PATIENT TRANSPORTATION		
23	IMAGING SERVICES		
24	LABS AND DIAGNOSTICS		
25	MEDICAL SUPPLIES		
26	OUTPATIENT SERVICES (INCL. E/R DEPT.)		
27	RADIATION THERAPY		
28	CHEMOTHERAPY		
29	OTHER		
30			
31			
32	FUNDRAISING		
33	OTHER PROGRAM COSTS		
34	COST TO BE ALLOCATED (PER WKST K-4, PART I)		374,945
35	UNIT COST MULTIPLIER	.000000	.456061

HOSPICE 1

HOSPICE COST CENTER	FROM K-4, PART 1, COLUMN 7, LINE	HOSPICE TRIAL BALANCE (1)	NEW CAP REL COSTS-BLDG & FIXT	NEW CAP REL COSTS-MVBLE EQUIP	EMPLOYEE BENEFITS
		0	3	4	5
1.00 ADMINISTRATIVE AND GENERAL	6		17,599	628	19,330
2.00 INPATIENT - GENERAL CARE	7				
3.00 INPATIENT - RESPIRE CARE	8				
4.00 PHYSICIAN SERVICES	9				
5.00 NURSING CARE	10	1,103,981			74,476
5.20 NURSING CARE-CONTINUOUS HOME CARE	10.20				
6.00 PHYSICAL THERAPY	11				
7.00 OCCUPATIONAL THERAPY	12				
8.00 SPEECH/LANGUAGE PATHOLOGY	13				
9.00 MEDICAL SOCIAL SERVICES	14				
10.00 SPIRITUAL COUNSELING	15				
11.00 DIETARY COUNSELING	16				
12.00 COUNSELING - OTHER	17				
13.00 HOME HEALTH AIDE AND HOMEMAKER	18				
13.20 HH AIDE&HOMEMAKER- CONT. HOME CARE	18.20				
14.00	19	93,102			
15.00 DRUGS BIOLOGICAL AND INFUSION THERAPY	20				
15.30 ANALGESICS	20.30				
15.31 SEDATIVES / HYPNOTICS	20.31				
15.32 OTHER	20.32				8,601
16.00 DURABLE MEDICAL EQUIPMENT/OXYGEN	21				
17.00 PATIENT TRANSPORTATION	22				
18.00 IMAGING SERVICES	23				
19.00 LABS AND DIAGNOSTICS	24				
20.00 MEDICAL SUPPLIES	25				
21.00 OUTPATIENT SERVICES (INCL. E/R DEPT.)	26				
22.00 RADIATION THERAPY	27				
23.00 CHEMOTHERAPY	28				
24.00	29				
25.00 BEREAVEMENT PROGRAM COSTS	30				
26.00 VOLUNTEER PROGRAM COSTS	31				
27.00 FUNDRAISING	32				
28.00 OTHER PROGRAM COSTS	33				
29.00 TOTAL (SUM OF LINE 1 THRU 28) (2)		1,197,083	17,599	628	102,407
30.00 UNIT COST MULTIPLIER					

HOSPICE COST CENTER	ADMINITTING	PURCHASING, RECEIVING AND STORES	DATA PROCESSING	COMMUNICATIONS
	6.01	6.02	6.03	6.04

1.00 ADMINISTRATIVE AND GENERAL		1,025		
2.00 INPATIENT - GENERAL CARE				
3.00 INPATIENT - RESPIRE CARE				
4.00 PHYSICIAN SERVICES				
5.00 NURSING CARE				
5.20 NURSING CARE-CONTINUOUS HOME CARE				
6.00 PHYSICAL THERAPY				
7.00 OCCUPATIONAL THERAPY				
8.00 SPEECH/LANGUAGE PATHOLOGY				
9.00 MEDICAL SOCIAL SERVICES				
10.00 SPIRITUAL COUNSELING				
11.00 DIETARY COUNSELING				
12.00 COUNSELING - OTHER				
13.00 HOME HEALTH AIDE AND HOMEMAKER				
13.20 HH AIDE&HOMEMAKER- CONT. HOME CARE				
14.00				
15.00 DRUGS BIOLOGICAL AND INFUSION THERAPY				
15.30 ANALGESICS				
15.31 SEDATIVES / HYPNOTICS				
15.32 OTHER				
16.00 DURABLE MEDICAL EQUIPMENT/OXYGEN				
17.00 PATIENT TRANSPORTATION				
18.00 IMAGING SERVICES				
19.00 LABS AND DIAGNOSTICS				
20.00 MEDICAL SUPPLIES				
21.00 OUTPATIENT SERVICES (INCL. E/R DEPT.)				
22.00 RADIATION THERAPY				
23.00 CHEMOTHERAPY				
24.00				
25.00 BEREAVEMENT PROGRAM COSTS				
26.00 VOLUNTEER PROGRAM COSTS				
27.00 FUNDRAISING				
28.00 OTHER PROGRAM COSTS				
29.00 TOTAL (SUM OF LINE 1 THRU 28) (2)		1,025		
30.00 UNIT COST MULTIPLIER				

HOSPICE 1

	BUSINESS OFFICE	SUBTOTAL	OTHER ADMIN & GENERAL	OPERATION OF PLANT
HOSPICE COST CENTER	6.05	6A.05	6.06	8
1.00 ADMINISTRATIVE AND GENERAL		38,582	2,827	
2.00 INPATIENT - GENERAL CARE				
3.00 INPATIENT - RESPIRE CARE				
4.00 PHYSICIAN SERVICES				
5.00 NURSING CARE		1,178,457	86,341	
5.20 NURSING CARE-CONTINUOUS HOME CARE				
6.00 PHYSICAL THERAPY				
7.00 OCCUPATIONAL THERAPY				
8.00 SPEECH/LANGUAGE PATHOLOGY				
9.00 MEDICAL SOCIAL SERVICES				
10.00 SPIRITUAL COUNSELING				
11.00 DIETARY COUNSELING				
12.00 COUNSELING - OTHER				
13.00 HOME HEALTH AIDE AND HOMEMAKER				
13.20 HH AIDE&HOMEMAKER- CONT. HOME CARE				
14.00		93,102	6,821	
15.00 DRUGS BIOLOGICAL AND INFUSION THERAPY				
15.30 ANALGESICS				
15.31 SEDATIVES / HYPNOTICS				
15.32 OTHER		8,601	630	
16.00 DURABLE MEDICAL EQUIPMENT/OXYGEN				
17.00 PATIENT TRANSPORTATION				
18.00 IMAGING SERVICES				
19.00 LABS AND DIAGNOSTICS				
20.00 MEDICAL SUPPLIES				
21.00 OUTPATIENT SERVICES (INCL. E/R DEPT.)				
22.00 RADIATION THERAPY				
23.00 CHEMOTHERAPY				
24.00				
25.00 BEREAVEMENT PROGRAM COSTS				
26.00 VOLUNTEER PROGRAM COSTS				
27.00 FUNDRAISING				
28.00 OTHER PROGRAM COSTS				
29.00 TOTAL (SUM OF LINE 1 THRU 28) (2)		1,318,742	96,619	
30.00 UNIT COST MULTIPLIER				

	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	CAFETERIA
HOSPICE COST CENTER	9	10	11	12
1.00 ADMINISTRATIVE AND GENERAL				
2.00 INPATIENT - GENERAL CARE				
3.00 INPATIENT - RESPIRE CARE				
4.00 PHYSICIAN SERVICES				
5.00 NURSING CARE				
5.20 NURSING CARE-CONTINUOUS HOME CARE				
6.00 PHYSICAL THERAPY				
7.00 OCCUPATIONAL THERAPY				
8.00 SPEECH/LANGUAGE PATHOLOGY				
9.00 MEDICAL SOCIAL SERVICES				
10.00 SPIRITUAL COUNSELING				
11.00 DIETARY COUNSELING				
12.00 COUNSELING - OTHER				
13.00 HOME HEALTH AIDE AND HOMEMAKER				
13.20 HH AIDE&HOMEMAKER- CONT. HOME CARE				
14.00				
15.00 DRUGS BIOLOGICAL AND INFUSION THERAPY				
15.30 ANALGESICS				
15.31 SEDATIVES / HYPNOTICS				
15.32 OTHER				
16.00 DURABLE MEDICAL EQUIPMENT/OXYGEN				
17.00 PATIENT TRANSPORTATION				
18.00 IMAGING SERVICES				
19.00 LABS AND DIAGNOSTICS				
20.00 MEDICAL SUPPLIES				
21.00 OUTPATIENT SERVICES (INCL. E/R DEPT.)				
22.00 RADIATION THERAPY				
23.00 CHEMOTHERAPY				
24.00				
25.00 BEREAVEMENT PROGRAM COSTS				
26.00 VOLUNTEER PROGRAM COSTS				
27.00 FUNDRAISING				
28.00 OTHER PROGRAM COSTS				
29.00 TOTAL (SUM OF LINE 1 THRU 28) (2)				
30.00 UNIT COST MULTIPLIER				

HOSPICE 1

HOSPICE COST CENTER	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SUBTOTAL
	14	15	17	25
1.00 ADMINISTRATIVE AND GENERAL				41,409
2.00 INPATIENT - GENERAL CARE				
3.00 INPATIENT - RESPIRE CARE				
4.00 PHYSICIAN SERVICES				
5.00 NURSING CARE	29,647			1,294,445
5.20 NURSING CARE-CONTINUOUS HOME CARE				
6.00 PHYSICAL THERAPY				
7.00 OCCUPATIONAL THERAPY				
8.00 SPEECH/LANGUAGE PATHOLOGY				
9.00 MEDICAL SOCIAL SERVICES				
10.00 SPIRITUAL COUNSELING				
11.00 DIETARY COUNSELING				
12.00 COUNSELING - OTHER				
13.00 HOME HEALTH AIDE AND HOMEMAKER				
13.20 HH AIDE&HOMEMAKER- CONT. HOME CARE				
14.00				99,923
15.00 DRUGS BIOLOGICAL AND INFUSION THERAPY				
15.30 ANALGESICS				
15.31 SEDATIVES / HYPNOTICS				
15.32 OTHER				9,231
16.00 DURABLE MEDICAL EQUIPMENT/OXYGEN				
17.00 PATIENT TRANSPORTATION				
18.00 IMAGING SERVICES				
19.00 LABS AND DIAGNOSTICS				
20.00 MEDICAL SUPPLIES				
21.00 OUTPATIENT SERVICES (INCL. E/R DEPT.)				
22.00 RADIATION THERAPY				
23.00 CHEMOTHERAPY				
24.00				
25.00 BEREAVEMENT PROGRAM COSTS				
26.00 VOLUNTEER PROGRAM COSTS				
27.00 FUNDRAISING				
28.00 OTHER PROGRAM COSTS				
29.00 TOTAL (SUM OF LINE 1 THRU 28) (2)	29,647			1,445,008
30.00 UNIT COST MULTIPLIER				

HOSPICE COST CENTER	INTRN & RSDNT COST & POST STEPDOWN AD	SUBTOTAL	ALLOCATED HOSPICE A & G	TOTAL HOSPICE COSTS
	26	27	28	29
1.00 ADMINISTRATIVE AND GENERAL		41,409		
2.00 INPATIENT - GENERAL CARE				
3.00 INPATIENT - RESPIRE CARE				
4.00 PHYSICIAN SERVICES				
5.00 NURSING CARE		1,294,445	38,189	1,332,634
5.20 NURSING CARE-CONTINUOUS HOME CARE				
6.00 PHYSICAL THERAPY				
7.00 OCCUPATIONAL THERAPY				
8.00 SPEECH/LANGUAGE PATHOLOGY				
9.00 MEDICAL SOCIAL SERVICES				
10.00 SPIRITUAL COUNSELING				
11.00 DIETARY COUNSELING				
12.00 COUNSELING - OTHER				
13.00 HOME HEALTH AIDE AND HOMEMAKER				
13.20 HH AIDE&HOMEMAKER- CONT. HOME CARE				
14.00		99,923	2,948	102,871
15.00 DRUGS BIOLOGICAL AND INFUSION THERAPY				
15.30 ANALGESICS				
15.31 SEDATIVES / HYPNOTICS				
15.32 OTHER		9,231	272	9,503
16.00 DURABLE MEDICAL EQUIPMENT/OXYGEN				
17.00 PATIENT TRANSPORTATION				
18.00 IMAGING SERVICES				
19.00 LABS AND DIAGNOSTICS				
20.00 MEDICAL SUPPLIES				
21.00 OUTPATIENT SERVICES (INCL. E/R DEPT.)				
22.00 RADIATION THERAPY				
23.00 CHEMOTHERAPY				
24.00				
25.00 BEREAVEMENT PROGRAM COSTS				
26.00 VOLUNTEER PROGRAM COSTS				
27.00 FUNDRAISING				
28.00 OTHER PROGRAM COSTS				
29.00 TOTAL (SUM OF LINE 1 THRU 28) (2)		1,445,008	.029502	1,445,008
30.00 UNIT COST MULTIPLIER				

(1) COLUMN 0, LINE 29 MUST AGREE WITH WKST. A, COLUMN 7, LINE 93.

ALLOCATION OF GENERAL SERVICES COSTS TO HOSPICE		PROVIDER NO:		PERIOD:		PREPARED	2/26/2009
COST CENTERS		14-0167		FROM 10/ 1/2007		WORKSHEET	K-5
		HOSPICE NO:		TO 9/30/2008		PART I	
		14-1616					

HOSPICE 1

HOSPICE COST CENTER	INTRN & RSDNT COST & POST STEPDWN AD	SUBTOTAL	ALLOCATED HOSPICE A & G	TOTAL HOSPICE COSTS
	26	27	28	29

(2) COLUMNS 0 THROUGH 27, LINE 29 MUST AGREE WITH THE CORRESPONDING COLUMNS OF WKST. B, LINE 93.

HOSPICE 1

HOSPICE COST CENTER	NEW CAP REL COSTS-BLDG & FIXT (SQUARE FEET)	NEW CAP REL COSTS-MVBLE EQUIP (DOLLAR VALUE)	EMPLOYEE BENEFITS (GROSS SALARIES)	ADMINING (GROSS CHARGES)
	3	4	5	6.01
1.00 ADMINISTRATIVE AND GENERAL	1,954	628	128,542	
2.00 INPATIENT - GENERAL CARE				
3.00 INPATIENT - RESPIRE CARE				
4.00 PHYSICIAN SERVICES				
5.00 NURSING CARE			495,255	
5.20 NURSING CARE-CONTINUOUS HOME CARE				
6.00 PHYSICAL THERAPY				
7.00 OCCUPATIONAL THERAPY				
8.00 SPEECH/LANGUAGE PATHOLOGY				
9.00 MEDICAL SOCIAL SERVICES				
10.00 SPIRITUAL COUNSELING				
11.00 DIETARY COUNSELING				
12.00 COUNSELING - OTHER				
13.00 HOME HEALTH AIDE AND HOMEMAKER				
13.20 HH AIDE&HOMEMAKER- CONT. HOME CARE				
14.00				
15.00 DRUGS BIOLOGICAL AND INFUSION THERAPY				
15.30 ANALGESICS				
15.31 SEDATIVES / HYPNOTICS				
15.32 OTHER			57,197	
16.00 DURABLE MEDICAL EQUIPMENT/OXYGEN				
17.00 PATIENT TRANSPORTATION				
18.00 IMAGING SERVICES				
19.00 LABS AND DIAGNOSTICS				
20.00 MEDICAL SUPPLIES				
21.00 OUTPATIENT SERVICES (INCL. E/R DEPT.)				
22.00 RADIATION THERAPY				
23.00 CHEMOTHERAPY				
24.00				
25.00 BEREAVEMENT PROGRAM COSTS				
26.00 VOLUNTEER PROGRAM COSTS				
27.00 FUNDRAISING				
28.00 OTHER PROGRAM COSTS				
29.00 TOTAL (SUM OF LINE 1 THRU 28)	1,954	628	680,994	
30.00 TOTAL COST TO BE ALLOCATED	17,599	628	102,407	
31.00 UNIT COST MULTIPLIER	9.006653	1.000000	150379	.000000

HOSPICE COST CENTER	PURCHASING, RECEIVING AND STORES (COST REQUISITION)	DATA PROCESSING (TIME SPENT)	COMMUNICATIONS (# OF PHONES)	BUSINESS OFFICE (GROSS CHARGES)
	6.02	6.03	6.04	6.05
1.00 ADMINISTRATIVE AND GENERAL	18,926			
2.00 INPATIENT - GENERAL CARE				
3.00 INPATIENT - RESPIRE CARE				
4.00 PHYSICIAN SERVICES				
5.00 NURSING CARE				
5.20 NURSING CARE-CONTINUOUS HOME CARE				
6.00 PHYSICAL THERAPY				
7.00 OCCUPATIONAL THERAPY				
8.00 SPEECH/LANGUAGE PATHOLOGY				
9.00 MEDICAL SOCIAL SERVICES				
10.00 SPIRITUAL COUNSELING				
11.00 DIETARY COUNSELING				
12.00 COUNSELING - OTHER				
13.00 HOME HEALTH AIDE AND HOMEMAKER				
13.20 HH AIDE&HOMEMAKER- CONT. HOME CARE				
14.00				
15.00 DRUGS BIOLOGICAL AND INFUSION THERAPY				
15.30 ANALGESICS				
15.31 SEDATIVES / HYPNOTICS				
15.32 OTHER				
16.00 DURABLE MEDICAL EQUIPMENT/OXYGEN				
17.00 PATIENT TRANSPORTATION				
18.00 IMAGING SERVICES				
19.00 LABS AND DIAGNOSTICS				
20.00 MEDICAL SUPPLIES				
21.00 OUTPATIENT SERVICES (INCL. E/R DEPT.)				
22.00 RADIATION THERAPY				
23.00 CHEMOTHERAPY				
24.00				
25.00 BEREAVEMENT PROGRAM COSTS				
26.00 VOLUNTEER PROGRAM COSTS				
27.00 FUNDRAISING				
28.00 OTHER PROGRAM COSTS				

HOSPICE 1

HOSPICE COST CENTER	PURCHASING, RECEIVING AND STORES	DATA PROCESSING	COMMUNICATIONS	BUSINESS OFFICE
	6.02	6.03	6.04	6.05
29.00 TOTAL (SUM OF LINE 1 THRU 28)	18,926			
30.00 TOTAL COST TO BE ALLOCATED	1,025			
31.00 UNIT COST MULTIPLIER	.054158	.000000	.000000	.000000

HOSPICE COST CENTER	RECONCILIATION	OTHER ADMIN & GENERAL	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE
		(ACCUMULATED COST)	(SQUARE FEET)	(POUNDS OF LAUNDRY)
	6A.06	6.06	8	9
1.00 ADMINISTRATIVE AND GENERAL		38,582		
2.00 INPATIENT - GENERAL CARE				
3.00 INPATIENT - RESPIRE CARE				
4.00 PHYSICIAN SERVICES				
5.00 NURSING CARE		1,178,457		
5.20 NURSING CARE-CONTINUOUS HOME CARE				
6.00 PHYSICAL THERAPY				
7.00 OCCUPATIONAL THERAPY				
8.00 SPEECH/LANGUAGE PATHOLOGY				
9.00 MEDICAL SOCIAL SERVICES				
10.00 SPIRITUAL COUNSELING				
11.00 DIETARY COUNSELING				
12.00 COUNSELING - OTHER				
13.00 HOME HEALTH AIDE AND HOMEMAKER				
13.20 HH AIDE&HOMEMAKER- CONT. HOME CARE				
14.00		93,102		
15.00 DRUGS BIOLOGICAL AND INFUSION THERAPY				
15.30 ANALGESICS				
15.31 SEDATIVES / HYPNOTICS				
15.32 OTHER		8,601		
16.00 DURABLE MEDICAL EQUIPMENT/OXYGEN				
17.00 PATIENT TRANSPORTATION				
18.00 IMAGING SERVICES				
19.00 LABS AND DIAGNOSTICS				
20.00 MEDICAL SUPPLIES				
21.00 OUTPATIENT SERVICES (INCL. E/R DEPT.)				
22.00 RADIATION THERAPY				
23.00 CHEMOTHERAPY				
24.00				
25.00 BEREAVEMENT PROGRAM COSTS				
26.00 VOLUNTEER PROGRAM COSTS				
27.00 FUNDRAISING				
28.00 OTHER PROGRAM COSTS				
29.00 TOTAL (SUM OF LINE 1 THRU 28)		1,318,742		
30.00 TOTAL COST TO BE ALLOCATED		96,619		
31.00 UNIT COST MULTIPLIER		.073266	.000000	.000000

HOSPICE 1

CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY
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HOSPICE COST CENTER

15	17
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29.00 TOTAL (SUM OF LINE 1 THRU 28)
 30.00 TOTAL COST TO BE ALLOCATED
 31.00 UNIT COST MULTIPLIER

.000000	.000000
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ALLOCATION OF GENERAL SERVICES COSTS TO HOSPICE
 COST CENTERS - STATISTICAL BASIS

PROVIDER NO: 14-0167
 HOSPICE NO: 14-1616
 PERIOD: FROM 10/1/2007 TO 9/30/2008
 PREPARED 2/26/2009
 WORKSHEET K-5
 PART III

HOSPICE 1

	WKSHT C, PART I COLUMN 9 LINE:	COST TO CHARGE RATIO 1	TOTAL HOSPICE CHARGES 2	HOSPICE SHARED ANCI LLARY COSTS 3
1	PHYSICAL THERAPY	50	.631646	
2	OCCUPATIONAL THERAPY	51		
3	SPEECH PATHOLOGY	52		
4	DRUGS CHARGED TO PATIENTS	56	.371012	
5	DURABLE MEDICAL EQUIP-SOLD	67		
6	LABORATORY	44	.262313	
7	MEDICAL SUPPLIES CHARGED TO PATIENTS	55	.519837	
8	EMERGENCY	61	.493329	
9	RADIOLOGY-DIAGNOSTIC	41	.252191	
10	OTHER ANCI LLARY	59		
11	TOTAL (SUM OF LINES 1-10)			

CALCULATION OF PER DIEM COST

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
HOSPICE NO:	TO 9/30/2008	WORKSHEET K-6
14-1616		

HOSPICE 1

COMPUTATION OF PER DIEM COST

	TITLE XVIII	TITLE XIX	OTHER	TOTAL(1)
	1	2	3	4
1 TOTAL COST (WORKSHEET K-5, PART I, COL. 29, LINE 29 LESS COL. 29, LINE 28 PLUS WORKSHEET K-5, PART III, COL. 4, LINE 11) (SEE INSTRUCTIONS)				1,445,008
2 TOTAL UNDUPLICATED DAYS (S-9, LINE 9, COL. 4)				12,347
3 AVERAGE COST PER DIEM (LINE 1 DIVIDED BY LINE 2)				117.03
4 UNDUPLICATED MEDICARE DAYS (S-9, LINE 9, COL. 1)	11,292			
5 AGGREGATE MEDICARE COST (LINE 3 TIMES LINE 4)	1,321,503			
6 UNDUPLICATED MEDICAID DAYS		320		
7 AGGREGATE MEDICAID COST		37,450		
8 UNDUPLICATED SNF DAYS (S-9, LINE 9, COL. 2)	4,695			
9 AGGREGATE SNF COST (LINE 3 TIMES LINE 8)	549,456			
10 UNDUPLICATED NF DAYS				
11 AGGREGATE NF COST				
12 OTHER UNDUPLICATED DAYS (S-9, LINE 9, COL. 3)			735	
13 AGGREGATE COST FOR OTHER DAYS (LN 3 TIMES LN 12)			86,017	

NOTE: THE DATA FOR THE SNF AND NF LINES 8 THROUGH 11 ARE INCLUDED IN THE MEDICARE AND MEDICAID LINES 4 THROUGH 7.

CALCULATION OF CAPITAL PAYMENT

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
COMPONENT NO:	TO 9/30/2008	WORKSHEET L
14-0167		PARTS I-IV

TITLE XVIII, PART A

HOSPITAL

FULLY PROSPECTIVE METHOD

PART I - FULLY PROSPECTIVE METHOD

1	CAPITAL HOSPITAL SPECIFIC RATE PAYMENTS	
	CAPITAL FEDERAL AMOUNT	
2	CAPITAL DRG OTHER THAN OUTLIER	574,972
3	CAPITAL DRG OUTLIER PAYMENTS PRIOR TO 10/01/1997	
3.01	CAPITAL DRG OUTLIER PAYMENTS AFTER 10/01/1997	740
	INDIRECT MEDICAL EDUCATION ADJUSTMENT	
4	TOTAL INPATIENT DAYS DIVIDED BY NUMBER OF DAYS	18.93
	IN THE COST REPORTING PERIOD	
4.01	NUMBER OF INTERNS AND RESIDENTS	.00
	(SEE INSTRUCTIONS)	
4.02	INDIRECT MEDICAL EDUCATION PERCENTAGE	.00
4.03	INDIRECT MEDICAL EDUCATION ADJUSTMENT	
	(SEE INSTRUCTIONS)	
5	PERCENTAGE OF SSI RECEIPT PATIENT DAYS TO	.00
	MEDI CARE PART A PATIENT DAYS	
5.01	PERCENTAGE OF MEDICAID PATIENT DAYS TO TOTAL	.00
	DAYS REPORTED ON S-3, PART I	
5.02	SUM OF 5 AND 5.01	.00
5.03	ALLOWABLE DISPROPORTIONATE SHARE PERCENTAGE	.00
5.04	DISPROPORTIONATE SHARE ADJUSTMENT	
6	TOTAL PROSPECTIVE CAPITAL PAYMENTS	575,712

PART II - HOLD HARMLESS METHOD

1	NEW CAPITAL	
2	OLD CAPITAL	
3	TOTAL CAPITAL	
4	RATIO OF NEW CAPITAL TO OLD CAPITAL	.000000
5	TOTAL CAPITAL PAYMENTS UNDER 100% FEDERAL RATE	
6	REDUCTION FACTOR FOR HOLD HARMLESS PAYMENT	
7	REDUCED OLD CAPITAL AMOUNT	
8	HOLD HARMLESS PAYMENT FOR NEW CAPITAL	
9	SUBTOTAL	
10	PAYMENT UNDER HOLD HARMLESS	

PART III - PAYMENT UNDER REASONABLE COST

1	PROGRAM INPATIENT ROUTINE CAPITAL COST	
2	PROGRAM INPATIENT ANCILLARY CAPITAL COST	
3	TOTAL INPATIENT PROGRAM CAPITAL COST	
4	CAPITAL COST PAYMENT FACTOR	
5	TOTAL INPATIENT PROGRAM CAPITAL COST	

PART IV - COMPUTATION OF EXCEPTION PAYMENTS

1	PROGRAM INPATIENT CAPITAL COSTS	
2	PROGRAM INPATIENT CAPITAL COSTS FOR EXTRAORDINARY	
	CIRCUMSTANCES	
3	NET PROGRAM INPATIENT CAPITAL COSTS	
4	APPLICABLE EXCEPTION PERCENTAGE	.00
5	CAPITAL COST FOR COMPARISON TO PAYMENTS	
6	PERCENTAGE ADJUSTMENT FOR EXTRAORDINARY	.00
	CIRCUMSTANCES	
7	ADJUSTMENT TO CAPITAL MINIMUM PAYMENT LEVEL	
	FOR EXTRAORDINARY CIRCUMSTANCES	
8	CAPITAL MINIMUM PAYMENT LEVEL	
9	CURRENT YEAR CAPITAL PAYMENTS	
10	CURRENT YEAR COMPARISON OF CAPITAL MINIMUM PAYMENT	
	LEVEL TO CAPITAL PAYMENTS	
11	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT	
	LEVEL OVER CAPITAL PAYMENT	
12	NET COMPARISON OF CAPITAL MINIMUM PAYMENT LEVEL	
	TO CAPITAL PAYMENTS	
13	CURRENT YEAR EXCEPTION PAYMENT	
14	CARRYOVER OF ACCUMULATED CAPITAL MINIMUM PAYMENT	
	LEVEL OVER CAPITAL PAYMENT FOR FOLLOWING PERIOD	
15	CUR YEAR ALLOWABLE OPERATING AND CAPITAL PAYMENT	
16	CURRENT YEAR OPERATING AND CAPITAL COSTS	
17	CURRENT YEAR EXCEPTION OFFSET AMOUNT	
	(SEE INSTRUCTIONS)	

RHC 1

	COMPENSATION 1	OTHER COSTS 2	TOTAL 3	RECLASSIFI- CATION 4
FACILITY HEALTH CARE STAFF COSTS				
1				
2				
3				
4				
5				
6	75,997		75,997	
7				
8				
9	248,157		248,157	
10	324,154		324,154	
COSTS UNDER AGREEMENT				
11				
12				
13				
14				
OTHER HEALTH CARE COSTS				
15				
16		4,751	4,751	
17				
18				
19		10,045	10,045	
20				
21				
22	324,154	14,796	338,950	
COSTS OTHER THAN RHC/FQHC SERVICES				
23				
24				
25				
26				
27				
28				
FACILITY OVERHEAD				
29		31,196	31,196	-24,975
30		147,571	147,571	
31		178,767	178,767	-24,975
32	324,154	193,563	517,717	-24,975

RHC 1

	RECLASSIFIED TRIAL BALANCE 5	ADJUSTMENTS 6	NET EXPENSES FOR ALLOCATION 7
FACILITY HEALTH CARE STAFF COSTS			
1			
2			
3			
4			
5			
6	75,997		75,997
7			
8			
9	248,157		248,157
10	324,154		324,154
SUBTOTAL (SUM OF LINES 1-9)			
COSTS UNDER AGREEMENT			
11			
12			
13			
14			
SUBTOTAL (SUM OF LINES 11-13)			
OTHER HEALTH CARE COSTS			
15			
16	4,751		4,751
17			
18			
19	10,045		10,045
20			
21	14,796		14,796
22	338,950		338,950
SUBTOTAL (SUM OF LINES 15-20)			
TOTAL COST OF HEALTH CARE SERVICES (SUM OF LINES 10, 14, AND 21)			
COSTS OTHER THAN RHC/FQHC SERVICES			
23			
24			
25			
26			
27			
28			
TOTAL NONREIMBURSABLE COSTS (SUM OF LINES 23-27)			
FACILITY OVERHEAD			
29	6,221		6,221
30	147,571		147,571
31	153,792		153,792
32	492,742		492,742
TOTAL FACILITY COSTS (SUM OF LINES 22, 28 AND 31)			

RHC 2

	COMPENSATION 1	OTHER COSTS 2	TOTAL 3	RECLASSIFI- CATION 4
FACILITY HEALTH CARE STAFF COSTS				
1 PHYSICIAN	98,104		98,104	
2 PHYSICIAN ASSISTANT				
3 NURSE PRACTITIONER				
4 VISITING NURSE				
5 OTHER NURSE	32,824		32,824	
6 CLINICAL PSYCHOLOGIST				
7 CLINICAL SOCIAL WORKER				
8 LABORATORY TECHNICIAN				
9 OTHER FACILITY HEALTH CARE STAFF COSTS	81,586		81,586	
10 SUBTOTAL (SUM OF LINES 1-9)	212,514		212,514	
COSTS UNDER AGREEMENT				
11 PHYSICIAN SERVICES UNDER AGREEMENT				
12 PHYSICIAN SUPERVISION UNDER AGREEMENT				
13 OTHER COSTS UNDER AGREEMENT				
14 SUBTOTAL (SUM OF LINES 11-13)				
OTHER HEALTH CARE COSTS				
15 MEDICAL SUPPLIES		2,851	2,851	
16 TRANSPORTATION (HEALTH CARE STAFF)				
17 DEPRECIATION-MEDICAL EQUIPMENT				
18 PROFESSIONAL LIABILITY INSURANCE				
19 OTHER HEALTH CARE COSTS		9,375	9,375	
20 ALLOWABLE GME COSTS				
21 SUBTOTAL (SUM OF LINES 15-20)		12,226	12,226	
22 TOTAL COST OF HEALTH CARE SERVICES (SUM OF LINES 10, 14, AND 21)	212,514	12,226	224,740	
COSTS OTHER THAN RHC/FQHC SERVICES				
23 PHARMACY				
24 DENTAL				
25 OPTOMETRY				
26 ALL OTHER NONREIMBURSABLE COSTS				
27 NONALLOWABLE GME COSTS				
28 TOTAL NONREIMBURSABLE COSTS (SUM OF LINES 23-27)				
FACILITY OVERHEAD				
29 FACILITY COSTS		15,574	15,574	-13,807
30 ADMINISTRATIVE COSTS		133,873	133,873	
31 TOTAL FACILITY OVERHEAD (SUM OF LINES 29 AND 30)		149,447	149,447	-13,807
32 TOTAL FACILITY COSTS (SUM OF LINES 22, 28 AND 31)	212,514	161,673	374,187	-13,807

RHC 2

	RECLASSIFIED TRIAL BALANCE 5	ADJUSTMENTS 6	NET EXPENSES FOR ALLOCATION 7
FACILITY HEALTH CARE STAFF COSTS			
1 PHYSICIAN	98,104		98,104
2 PHYSICIAN ASSISTANT			
3 NURSE PRACTITIONER			
4 VISITING NURSE			
5 OTHER NURSE	32,824		32,824
6 CLINICAL PSYCHOLOGIST			
7 CLINICAL SOCIAL WORKER			
8 LABORATORY TECHNICIAN			
9 OTHER FACILITY HEALTH CARE STAFF COSTS	81,586		81,586
10 SUBTOTAL (SUM OF LINES 1-9)	212,514		212,514
COSTS UNDER AGREEMENT			
11 PHYSICIAN SERVICES UNDER AGREEMENT			
12 PHYSICIAN SUPERVISION UNDER AGREEMENT			
13 OTHER COSTS UNDER AGREEMENT			
14 SUBTOTAL (SUM OF LINES 11-13)			
OTHER HEALTH CARE COSTS			
15 MEDICAL SUPPLIES	2,851		2,851
16 TRANSPORTATION (HEALTH CARE STAFF)			
17 DEPRECIATION-MEDICAL EQUIPMENT			
18 PROFESSIONAL LIABILITY INSURANCE			
19 OTHER HEALTH CARE COSTS	9,375		9,375
20 ALLOWABLE GME COSTS			
21 SUBTOTAL (SUM OF LINES 15-20)	12,226		12,226
22 TOTAL COST OF HEALTH CARE SERVICES (SUM OF LINES 10, 14, AND 21)	224,740		224,740
COSTS OTHER THAN RHC/FQHC SERVICES			
23 PHARMACY			
24 DENTAL			
25 OPTOMETRY			
26 ALL OTHER NONREIMBURSABLE COSTS			
27 NONALLOWABLE GME COSTS			
28 TOTAL NONREIMBURSABLE COSTS (SUM OF LINES 23-27)			
FACILITY OVERHEAD			
29 FACILITY COSTS	1,767		1,767
30 ADMINISTRATIVE COSTS	133,873		133,873
31 TOTAL FACILITY OVERHEAD (SUM OF LINES 29 AND 30)	135,640		135,640
32 TOTAL FACILITY COSTS (SUM OF LINES 22, 28 AND 31)	360,380		360,380

RHC 3

	COMPENSATION 1	OTHER COSTS 2	TOTAL 3	RECLASSIFI- CATION 4
1 FACILITY HEALTH CARE STAFF COSTS				
2 PHYSICIAN	201,091		201,091	
3 PHYSICIAN ASSISTANT				
4 NURSE PRACTITIONER				
5 VISITING NURSE				
6 OTHER NURSE	180,372		180,372	
7 CLINICAL PSYCHOLOGIST				
8 CLINICAL SOCIAL WORKER				
9 LABORATORY TECHNICIAN				
10 OTHER FACILITY HEALTH CARE STAFF COSTS	357,705		357,705	
11 SUBTOTAL (SUM OF LINES 1-9)	739,168		739,168	
12 COSTS UNDER AGREEMENT				
13 PHYSICIAN SERVICES UNDER AGREEMENT				
14 PHYSICIAN SUPERVISION UNDER AGREEMENT				
15 OTHER COSTS UNDER AGREEMENT				
16 SUBTOTAL (SUM OF LINES 11-13)				
17 OTHER HEALTH CARE COSTS				
18 MEDICAL SUPPLIES		8,489	8,489	
19 TRANSPORTATION (HEALTH CARE STAFF)				
20 DEPRECIATION-MEDICAL EQUIPMENT				
21 PROFESSIONAL LIABILITY INSURANCE				
22 OTHER HEALTH CARE COSTS		16,453	16,453	
23 ALLOWABLE GME COSTS				
24 SUBTOTAL (SUM OF LINES 15-20)		24,942	24,942	
25 TOTAL COST OF HEALTH CARE SERVICES (SUM OF LINES 10, 14, AND 21)	739,168	24,942	764,110	
26 COSTS OTHER THAN RHC/FQHC SERVICES				
27 PHARMACY				
28 DENTAL				
29 OPTOMETRY				
30 ALL OTHER NONREIMBURSABLE COSTS				
31 NONALLOWABLE GME COSTS				
32 TOTAL NONREIMBURSABLE COSTS (SUM OF LINES 23-27)				
33 FACILITY OVERHEAD				
34 FACILITY COSTS		47,634	47,634	-44,787
35 ADMINISTRATIVE COSTS		327,623	327,623	
36 TOTAL FACILITY OVERHEAD (SUM OF LINES 29 AND 30)		375,257	375,257	-44,787
37 TOTAL FACILITY COSTS (SUM OF LINES 22, 28 AND 31)	739,168	400,199	1,139,367	-44,787

RHC 3

	RECLASSIFIED TRIAL BALANCE 5	ADJUSTMENTS 6	NET EXPENSES FOR ALLOCATION 7
1 FACILITY HEALTH CARE STAFF COSTS			
2 PHYSICIAN	201,091		201,091
3 PHYSICIAN ASSISTANT			
4 NURSE PRACTITIONER			
5 VISITING NURSE			
6 OTHER NURSE	180,372		180,372
7 CLINICAL PSYCHOLOGIST			
8 CLINICAL SOCIAL WORKER			
9 LABORATORY TECHNICIAN			
10 OTHER FACILITY HEALTH CARE STAFF COSTS	357,705		357,705
11 SUBTOTAL (SUM OF LINES 1-9)	739,168		739,168
12 COSTS UNDER AGREEMENT			
13 PHYSICIAN SERVICES UNDER AGREEMENT			
14 PHYSICIAN SUPERVISION UNDER AGREEMENT			
15 OTHER COSTS UNDER AGREEMENT			
16 SUBTOTAL (SUM OF LINES 11-13)			
17 OTHER HEALTH CARE COSTS			
18 MEDICAL SUPPLIES	8,489		8,489
19 TRANSPORTATION (HEALTH CARE STAFF)			
20 DEPRECIATION-MEDICAL EQUIPMENT			
21 PROFESSIONAL LIABILITY INSURANCE			
22 OTHER HEALTH CARE COSTS	16,453		16,453
23 ALLOWABLE GME COSTS			
24 SUBTOTAL (SUM OF LINES 15-20)	24,942		24,942
25 TOTAL COST OF HEALTH CARE SERVICES (SUM OF LINES 10, 14, AND 21)	764,110		764,110
26 COSTS OTHER THAN RHC/FQHC SERVICES			
27 PHARMACY			
28 DENTAL			
29 OPTOMETRY			
30 ALL OTHER NONREIMBURSABLE COSTS			
31 NONALLOWABLE GME COSTS			
32 TOTAL NONREIMBURSABLE COSTS (SUM OF LINES 23-27)			
33 FACILITY OVERHEAD			
34 FACILITY COSTS	2,847		2,847
35 ADMINISTRATIVE COSTS	327,623		327,623
36 TOTAL FACILITY OVERHEAD (SUM OF LINES 29 AND 30)	330,470		330,470
37 TOTAL FACILITY COSTS (SUM OF LINES 22, 28 AND 31)	1,094,580		1,094,580

ALLOCATION OF OVERHEAD
TO RHC/FQHC SERVICES

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
COMPONENT NO:	TO 9/30/2008	WORKSHEET M-2
14-3424		

RHC 1

VISITS AND PRODUCTIVITY

	NUMBER OF FTE PERSONNEL 1	TOTAL VISITS 2	PRODUCTIVITY STANDARD(1) 3	MINIMUM VISITS 4	
POSITIONS					
1	PHYSICIANS	.43	1,761	4,200	1,806
2	PHYSICIAN ASSISTANTS	.21	528	2,100	441
3	NURSE PRACTITIONERS	.93	2,156	2,100	1,953
4	SUBTOTAL (SUM OF LINES 1-3)	1.57	4,445		4,200
5	VISITING NURSE				
6	CLINICAL PSYCHOLOGIST				
7	CLINICAL SOCIAL WORKER				
8	TOTAL FTEs AND VISITS (SUM OF LINES 4-7)	1.57	4,445		
9	PHYSICIAN SERVICES UNDER AGREEMENTS				
DETERMINATION OF ALLOWABLE COST APPLICABLE TO RHC/FQHC SERVICES					
10	TOTAL COSTS OF HEALTH CARE SERVICES (FROM WORKSHEET M-1, COLUMN 7, LINE 22)	338,950			
11	TOTAL NONREIMBURSABLE COSTS (FROM WORKSHEET M-1, COLUMN 7, LINE 28)				
12	COST OF ALL SERVICES (EXCLUDING OVERHEAD) (SUM OF LINES 10 AND 11)	338,950			
13	RATIO OF RHC/FQHC SERVICES (LINE 10 DIVIDED BY LINE 12)	1.000000			
14	TOTAL FACILITY OVERHEAD (FROM WORKSHEET M-1, COLUMN 7, LINE 31)	153,792			
15	PARENT PROVIDER OVERHEAD ALLOCATED TO FACILITY (SEE INSTRUCTIONS)	124,898			
16	TOTAL OVERHEAD (SUM OF LINES 14 AND 15)	278,690			
17	ALLOWABLE GME OVERHEAD (SEE INSTRUCTIONS)				
18	SUBTRACT LINE 17 FROM LINE 16	278,690			
19	OVERHEAD APPLICABLE TO RHC/FQHC SERVICES (LINE 13 X LINE 18)	278,690			
20	TOTAL ALLOWABLE COST OF RHC/FQHC SERVICES (SUM OF LINES 10 AND 19)	617,640			
		GREATER OF COL. 2 OR COL. 4 5			
POSITIONS					
1	PHYSICIANS				
2	PHYSICIAN ASSISTANTS				
3	NURSE PRACTITIONERS				
4	SUBTOTAL (SUM OF LINES 1-3)	4,445			
5	VISITING NURSE				
6	CLINICAL PSYCHOLOGIST				
7	CLINICAL SOCIAL WORKER				
8	TOTAL FTEs AND VISITS (SUM OF LINES 4-7)	4,445			
9	PHYSICIAN SERVICES UNDER AGREEMENTS				

(1) THE PRODUCTIVITY STANDARD FOR PHYSICIANS IS 4,200 AND 2,100 FOR ALL OTHERS. IF AN EXCEPTION TO THE STANDARD HAS BEEN GRANTED (WORKSHEET S-8, LINE 13 EQUALS "Y"), COLUMN 3, LINES 1 THRU 3 OF THIS WORKSHEET SHOULD BE BLANK. THIS APPLIES TO RHC ONLY.

ALLOCATION OF OVERHEAD
TO RHC/FQHC SERVICES

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
COMPONENT NO:	TO 9/30/2008	WORKSHEET M-2
14-3425		

RHC 2

VISITS AND PRODUCTIVITY

	NUMBER OF FTE PERSONNEL 1	TOTAL VISITS 2	PRODUCTIVITY STANDARD(1) 3	MINIMUM VISITS 4	
POSITIONS					
1	PHYSICIANS	.46	2,081	4,200	1,932
2	PHYSICIAN ASSISTANTS	.41	871	2,100	861
3	NURSE PRACTITIONERS	.03	108	2,100	63
4	SUBTOTAL (SUM OF LINES 1-3)	.90	3,060		2,856
5	VISITING NURSE				
6	CLINICAL PSYCHOLOGIST				
7	CLINICAL SOCIAL WORKER				
8	TOTAL FTEs AND VISITS (SUM OF LINES 4-7)	.90	3,060		
9	PHYSICIAN SERVICES UNDER AGREEMENTS				
DETERMINATION OF ALLOWABLE COST APPLICABLE TO RHC/FQHC SERVICES					
10	TOTAL COSTS OF HEALTH CARE SERVICES (FROM WORKSHEET M-1, COLUMN 7, LINE 22)	224,740			
11	TOTAL NONREIMBURSABLE COSTS (FROM WORKSHEET M-1, COLUMN 7, LINE 28)				
12	COST OF ALL SERVICES (EXCLUDING OVERHEAD) (SUM OF LINES 10 AND 11)	224,740			
13	RATIO OF RHC/FQHC SERVICES (LINE 10 DIVIDED BY LINE 12)	1.000000			
14	TOTAL FACILITY OVERHEAD (FROM WORKSHEET M-1, COLUMN 7, LINE 31)	135,640			
15	PARENT PROVIDER OVERHEAD ALLOCATED TO FACILITY (SEE INSTRUCTIONS)	114,647			
16	TOTAL OVERHEAD (SUM OF LINES 14 AND 15)	250,287			
17	ALLOWABLE GME OVERHEAD (SEE INSTRUCTIONS)				
18	SUBTRACT LINE 17 FROM LINE 16	250,287			
19	OVERHEAD APPLICABLE TO RHC/FQHC SERVICES (LINE 13 X LINE 18)	250,287			
20	TOTAL ALLOWABLE COST OF RHC/FQHC SERVICES (SUM OF LINES 10 AND 19)	475,027			
			GREATER OF COL. 2 OR COL. 4 5		
POSITIONS					
1	PHYSICIANS				
2	PHYSICIAN ASSISTANTS				
3	NURSE PRACTITIONERS				
4	SUBTOTAL (SUM OF LINES 1-3)	3,060			
5	VISITING NURSE				
6	CLINICAL PSYCHOLOGIST				
7	CLINICAL SOCIAL WORKER				
8	TOTAL FTEs AND VISITS (SUM OF LINES 4-7)	3,060			
9	PHYSICIAN SERVICES UNDER AGREEMENTS				

(1) THE PRODUCTIVITY STANDARD FOR PHYSICIANS IS 4,200 AND 2,100 FOR ALL OTHERS. IF AN EXCEPTION TO THE STANDARD HAS BEEN GRANTED (WORKSHEET S-8, LINE 13 EQUALS "Y"), COLUMN 3, LINES 1 THRU 3 OF THIS WORKSHEET SHOULD BE BLANK. THIS APPLIES TO RHC ONLY.

ALLOCATION OF OVERHEAD
TO RHC/FQHC SERVICES

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
COMPONENT NO:	TO 9/30/2008	WORKSHEET M-2
15-3979		

RHC 3

VISITS AND PRODUCTIVITY

	NUMBER OF FTE PERSONNEL 1	TOTAL VISITS 2	PRODUCTIVITY STANDARD(1) 3	MINIMUM VISITS 4
POSITIONS				
1	PHYSICIANS	.56	2,619	4,200
2	PHYSICIAN ASSISTANTS			2,100
3	NURSE PRACTITIONERS	2.40	5,656	2,100
4	SUBTOTAL (SUM OF LINES 1-3)	2.96	8,275	7,392
5	VISITING NURSE			
6	CLINICAL PSYCHOLOGIST			
7	CLINICAL SOCIAL WORKER			
8	TOTAL FTEs AND VISITS (SUM OF LINES 4-7)	2.96	8,275	
9	PHYSICIAN SERVICES UNDER AGREEMENTS			
DETERMINATION OF ALLOWABLE COST APPLICABLE TO RHC/FQHC SERVICES				
10	TOTAL COSTS OF HEALTH CARE SERVICES (FROM WORKSHEET M-1, COLUMN 7, LINE 22)	764,110		
11	TOTAL NONREIMBURSABLE COSTS (FROM WORKSHEET M-1, COLUMN 7, LINE 28)			
12	COST OF ALL SERVICES (EXCLUDING OVERHEAD) (SUM OF LINES 10 AND 11)	764,110		
13	RATIO OF RHC/FQHC SERVICES (LINE 10 DIVIDED BY LINE 12)	1.000000		
14	TOTAL FACILITY OVERHEAD (FROM WORKSHEET M-1, COLUMN 7, LINE 31)	330,470		
15	PARENT PROVIDER OVERHEAD ALLOCATED TO FACILITY (SEE INSTRUCTIONS)	256,619		
16	TOTAL OVERHEAD (SUM OF LINES 14 AND 15)	587,089		
17	ALLOWABLE GME OVERHEAD (SEE INSTRUCTIONS)			
18	SUBTRACT LINE 17 FROM LINE 16	587,089		
19	OVERHEAD APPLICABLE TO RHC/FQHC SERVICES (LINE 13 X LINE 18)	587,089		
20	TOTAL ALLOWABLE COST OF RHC/FQHC SERVICES (SUM OF LINES 10 AND 19)	1,351,199		
			GREATER OF COL. 2 OR COL. 4 5	
POSITIONS				
1	PHYSICIANS			
2	PHYSICIAN ASSISTANTS			
3	NURSE PRACTITIONERS			
4	SUBTOTAL (SUM OF LINES 1-3)	8,275		
5	VISITING NURSE			
6	CLINICAL PSYCHOLOGIST			
7	CLINICAL SOCIAL WORKER			
8	TOTAL FTEs AND VISITS (SUM OF LINES 4-7)	8,275		
9	PHYSICIAN SERVICES UNDER AGREEMENTS			

(1) THE PRODUCTIVITY STANDARD FOR PHYSICIANS IS 4,200 AND 2,100 FOR ALL OTHERS. IF AN EXCEPTION TO THE STANDARD HAS BEEN GRANTED (WORKSHEET S-8, LINE 13 EQUALS "Y"), COLUMN 3, LINES 1 THRU 3 OF THIS WORKSHEET SHOULD BE BLANK. THIS APPLIES TO RHC ONLY.

COMPUTATION OF PNEUMOCOCCAL AND INFLUENZA VACCINE COST

PROVIDER NO:	PERIOD:	PREPARED 2/26/2009
14-0167	FROM 10/ 1/2007	WORKSHEET M-4
COMPONENT NO:	TO 9/30/2008	
14-3424		

TITLE XVII I

RHC 1

	PNEUMOCOCCAL 1	INFLUENZA 2
1 HEALTH CARE STAFF COST (FROM WORKSHEET M-1, COLUMN 7, LINE 10)	324,154	324,154
2 RATIO OF PNEUMOCOCCAL AND INFLUENZA VACCINE STAFF TIME TO TOTAL HEALTH CARE STAFF TIME	.000031	.000779
3 PNEUMOCOCCAL AND INFLUENZA VACCINE HEALTH CARE STAFF COST (LINE 1 X LINE 2)	10	253
4 MEDICAL SUPPLIES COST - PNEUMOCOCCAL AND INFLUENZA VACCINE (FROM YOUR RECORDS)	112	1,473
5 DIRECT COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE (LINE 3 PLUS LINE 4)	122	1,726
6 TOTAL DIRECT COST OF THE FACILITY (FROM WORKSHEET M-1, COLUMN 7, LINE 22)	338,950	338,950
7 TOTAL OVERHEAD (FROM WORKSHEET M-2, LINE 16)	278,690	278,690
8 RATIO OF PNEUMOCOCCAL AND INFLUENZA VACCINE DIRECT COST TO TOTAL DIRECT COST (LINE 5 DIVIDED BY LINE 6)	.000360	.005092
9 OVERHEAD COST - PNEUMOCOCCAL AND INFLUENZA VACCINE (LINE 7 X LINE 8)	100	1,419
10 TOTAL PNEUMOCOCCAL AND INFLUENZA VACCINE COST AND ITS (THEIR) ADMINISTRATION (SUM OF LINES 5 AND 9)	222	3,145
11 TOTAL NUMBER OF PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTIONS (FROM YOUR RECORDS)	4	101
12 COST PER PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTION (LINE 10 DIVIDED BY LINE 11)	55.50	31.14
13 NUMBER OF PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTIONS ADMINISTERED TO PROGRAM BENEFICIARIES	2	57
14 PROGRAM COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (LINE 12 X LINE 13)	111	1,775
15 TOTAL COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (SUM OF COLUMNS 1 AND 2, LINE 10) (TRANSFER THIS AMOUNT TO WORKSHEET M-3, LINE 2)		3,367
16 TOTAL PROGRAM COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (SUM OF COLUMNS 1 AND 2, LINE 14) (TRANSFER THIS AMOUNT TO WORKSHEET M-3, LINE 20)		1,886

COMPUTATION OF PNEUMOCOCCAL AND INFLUENZA VACCINE COST

PROVIDER NO:	PERIOD:	PREPARED
14-0167	FROM 10/ 1/2007	2/26/2009
COMPONENT NO:	TO 9/30/2008	WORKSHEET M-4
14-3425		

TITLE XVII I

RHC 2

	PNEUMOCOCCAL 1	INFLUENZA 2
1 HEALTH CARE STAFF COST (FROM WORKSHEET M-1, COLUMN 7, LINE 10)	212,514	212,514
2 RATIO OF PNEUMOCOCCAL AND INFLUENZA VACCINE STAFF TIME TO TOTAL HEALTH CARE STAFF TIME	.000270	.001659
3 PNEUMOCOCCAL AND INFLUENZA VACCINE HEALTH CARE STAFF COST (LINE 1 X LINE 2)	57	353
4 MEDICAL SUPPLIES COST - PNEUMOCOCCAL AND INFLUENZA VACCINE (FROM YOUR RECORDS)	643	2,056
5 DIRECT COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE (LINE 3 PLUS LINE 4)	700	2,409
6 TOTAL DIRECT COST OF THE FACILITY (FROM WORKSHEET M-1, COLUMN 7, LINE 22)	224,740	224,740
7 TOTAL OVERHEAD (FROM WORKSHEET M-2, LINE 16)	250,287	250,287
8 RATIO OF PNEUMOCOCCAL AND INFLUENZA VACCINE DIRECT COST TO TOTAL DIRECT COST (LINE 5 DIVIDED BY LINE 6)	.003115	.010719
9 OVERHEAD COST - PNEUMOCOCCAL AND INFLUENZA VACCINE (LINE 7 X LINE 8)	780	2,683
10 TOTAL PNEUMOCOCCAL AND INFLUENZA VACCINE COST AND ITS (THEIR) ADMINISTRATION (SUM OF LINES 5 AND 9)	1,480	5,092
11 TOTAL NUMBER OF PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTIONS (FROM YOUR RECORDS)	23	141
12 COST PER PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTION (LINE 10 DIVIDED BY LINE 11)	64.35	36.11
13 NUMBER OF PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTIONS ADMINISTERED TO PROGRAM BENEFICIARIES	19	115
14 PROGRAM COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (LINE 12 X LINE 13)	1,223	4,153
15 TOTAL COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (SUM OF COLUMNS 1 AND 2, LINE 10) (TRANSFER THIS AMOUNT TO WORKSHEET M-3, LINE 2)		6,572
16 TOTAL PROGRAM COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (SUM OF COLUMNS 1 AND 2, LINE 14) (TRANSFER THIS AMOUNT TO WORKSHEET M-3, LINE 20)		5,376

COMPUTATION OF PNEUMOCOCCAL AND INFLUENZA VACCINE COST

PROVIDER NO:	PERIOD:	PREPARED 2/26/2009
14-0167	FROM 10/ 1/2007	WORKSHEET M-4
COMPONENT NO:	TO 9/30/2008	
15-3979		

TITLE XVII I

RHC 3

	PNEUMOCOCCAL 1	INFLUENZA 2
1 HEALTH CARE STAFF COST (FROM WORKSHEET M-1, COLUMN 7, LINE 10)	739,168	739,168
2 RATIO OF PNEUMOCOCCAL AND INFLUENZA VACCINE STAFF TIME TO TOTAL HEALTH CARE STAFF TIME	.000076	.000700
3 PNEUMOCOCCAL AND INFLUENZA VACCINE HEALTH CARE STAFF COST (LINE 1 X LINE 2)	56	517
4 MEDICAL SUPPLIES COST - PNEUMOCOCCAL AND INFLUENZA VACCINE (FROM YOUR RECORDS)	671	3,019
5 DIRECT COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE (LINE 3 PLUS LINE 4)	727	3,536
6 TOTAL DIRECT COST OF THE FACILITY (FROM WORKSHEET M-1, COLUMN 7, LINE 22)	764,110	764,110
7 TOTAL OVERHEAD (FROM WORKSHEET M-2, LINE 16)	587,089	587,089
8 RATIO OF PNEUMOCOCCAL AND INFLUENZA VACCINE DIRECT COST TO TOTAL DIRECT COST (LINE 5 DIVIDED BY LINE 6)	.000951	.004628
9 OVERHEAD COST - PNEUMOCOCCAL AND INFLUENZA VACCINE (LINE 7 X LINE 8)	558	2,717
10 TOTAL PNEUMOCOCCAL AND INFLUENZA VACCINE COST AND ITS (THEIR) ADMINISTRATION (SUM OF LINES 5 AND 9)	1,285	6,253
11 TOTAL NUMBER OF PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTIONS (FROM YOUR RECORDS)	24	207
12 COST PER PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTION (LINE 10 DIVIDED BY LINE 11)	53.54	30.21
13 NUMBER OF PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTIONS ADMINISTERED TO PROGRAM BENEFICIARIES	10	120
14 PROGRAM COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (LINE 12 X LINE 13)	535	3,625
15 TOTAL COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (SUM OF COLUMNS 1 AND 2, LINE 10) (TRANSFER THIS AMOUNT TO WORKSHEET M-3, LINE 2)		7,538
16 TOTAL PROGRAM COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (SUM OF COLUMNS 1 AND 2, LINE 14) (TRANSFER THIS AMOUNT TO WORKSHEET M-3, LINE 20)		4,160

