

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		14-1308		FROM 5/ 1/2007		--AUDITED --DESK REVIEW		/ /
				TO 4/30/2008		--INITIAL --REOPENED		INTERMEDIARY NO:
						--FINAL 1-MCR CODE		
						00 - # OF REOPENINGS		

ELECTRONICALLY FILED COST REPORT DATE: 9/24/2008 TIME 11:53

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: WASHINGTON COUNTY HOSPITAL 14-1308 FOR THE COST REPORTING PERIOD BEGINNING 5/ 1/2007 AND ENDING 4/30/2008 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	5	
1 HOSPITAL	0	14,416	-69,594	0	0	
3 SWING BED - SNF	0	50,271	0	0	0	
9 RHC	0	0	0	0	0	
9 .02 RHC III	0	0	77,297	0	0	
100 TOTAL	0	64,687	7,703	0	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.

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.	0			
26.01	ENTER THE APPLICABLE SCH DATES: BEGINNING: / / ENDING: / /				
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.	Y	8/18/2000		
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. ENTER IN COLUMNS 2 AND 3 THE WAGE INDEX ADJUSTMENT FACTOR BEFORE AND ON OR AFTER THE OCTOBER 1ST (SEE INSTRUCTIONS)	1	2	3	4
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	0		
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)					
28.03	STAFFING	%	Y/N		
28.04	RECRUITMENT	0.00%			
28.05	RETENTION	0.00%			
28.06	TRAINING	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			
30	DOES THIS HOSPITAL QUALIFY AS A RURAL PRIMARY CARE HOSPITAL (RPCH)/CRITICAL ACCESS HOSPITAL(CAH)? (SEE 42 CFR 485.606ff)	Y			
30.01	IF SO, IS THIS THE INITIAL 12 MONTH PERIOD FOR THE FACILITY OPERATED AS AN RPCH/CAH? SEE 42 CFR 413.70	N			
30.02	IF THIS FACILITY QUALIFIES AS AN RPCH/CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES? (SEE INSTRUCTIONS)	N			
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).	Y			
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)?	N			
35.03	HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	N			
35.04	HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	N			
PROSPECTIVE PAYMENT SYSTEM (PPS)-CAPITAL					
36	DO YOU ELECT FULLY PROSPECTIVE PAYMENT METHODOLOGY FOR CAPITAL COSTS? (SEE INSTRUCTIONS)	N	N	N	
36.01	DOES YOUR FACILITY QUALIFY AND RECEIVE PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE WITH 42 CFR 412.320? (SEE INSTRUCTIONS)	N	N	N	
37	DO YOU ELECT HOLD HARMLESS PAYMENT METHODOLOGY FOR CAPITAL COSTS? (SEE INSTRUCTIONS)	N	N	N	
37.01	IF YOU ARE A HOLD HARMLESS PROVIDER, ARE YOU FILING ON THE BASIS OF 100% OF THE FED RATE?	N	N	N	

V XVIII XIX
 1 2 3

COMPONENT	NO. OF BEDS 1	BED DAYS AVAILABLE 2	CAH HOURS 2.01	TITLE V 3	I/P DAYS / TITLE XVII 4	O/P VISITS / NOT LTCH N/A 4.01	TRIPS TOTAL TITLE XIX 5
1 ADULTS & PEDIATRICS	25	9,150	41,878.00			465	46
2 HMO							
2 01 HMO - (IRF PPS SUBPROVIDER)							
3 ADULTS & PED-SB SNF						1,348	
4 ADULTS & PED-SB NF							
5 TOTAL ADULTS AND PEDS	25	9,150	41,878.00			1,813	46
11 NURSERY							17
12 TOTAL	25	9,150	41,878.00			1,813	63
13 RPCH VISITS							
17 OTHER LONG TERM CARE	33	12,045					
18 HOME HEALTH AGENCY							
20 AMBULATORY SURGICAL CENTER (
21 HOSPICE							
23 CORF							
24 RURAL HEALTH CLINIC							
24 01 RURAL HEALTH CLINIC 2							
24 02 RURAL HEALTH CLINIC 3						2,534	
25 TOTAL	58						
26 OBSERVATION BED DAYS							7
27 AMBULANCE TRIPS							
28 EMPLOYEE DISCOUNT DAYS							
28 01 EMP DISCOUNT DAYS -IRF							

COMPONENT	TITLE XIX ADMITTED 5.01	OBSERVATION BEDS NOT ADMITTED 5.02	O/P VISITS TOTAL ALL PATS 6	TRIPS TOTAL ADMITTED 6.01	OBSERVATION BEDS NOT ADMITTED 6.02	INTERNS & RES. TOTAL 7	FTES LESS I&R REPL NON-PHYS ANES 8
1 ADULTS & PEDIATRICS			638				
2 HMO							
2 01 HMO - (IRF PPS SUBPROVIDER)							
3 ADULTS & PED-SB SNF			1,392				
4 ADULTS & PED-SB NF			155				
5 TOTAL ADULTS AND PEDS			2,185				
11 NURSERY			38				
12 TOTAL			2,223				
13 RPCH VISITS							
17 OTHER LONG TERM CARE			10,097				
18 HOME HEALTH AGENCY							
20 AMBULATORY SURGICAL CENTER (
21 HOSPICE							
23 CORF							
24 RURAL HEALTH CLINIC							
24 01 RURAL HEALTH CLINIC 2							
24 02 RURAL HEALTH CLINIC 3			8,280				
25 TOTAL							
26 OBSERVATION BED DAYS		7	105		105		
27 AMBULANCE TRIPS							
28 EMPLOYEE DISCOUNT DAYS							
28 01 EMP DISCOUNT DAYS -IRF							

COMPONENT	I & R FTES NET 9	FULL TIME EMPLOYEES ON PAYROLL 10	EQUIV NONPAID WORKERS 11	DISCHARGES TITLE V 12	DISCHARGES TITLE XVII 13	DISCHARGES TITLE XIX 14	TOTAL ALL PATIENTS 15
1 ADULTS & PEDIATRICS					151	25	233
2 HMO							
2 01 HMO - (IRF PPS SUBPROVIDER)							
3 ADULTS & PED-SB SNF							
4 ADULTS & PED-SB NF							
5 TOTAL ADULTS AND PEDS							
11 NURSERY							
12 TOTAL		114.33			151	25	233
13 RPCH VISITS							
17 OTHER LONG TERM CARE		17.28					38
18 HOME HEALTH AGENCY							
20 AMBULATORY SURGICAL CENTER (
21 HOSPICE							
23 CORF							
24 RURAL HEALTH CLINIC							
24 01 RURAL HEALTH CLINIC 2							
24 02 RURAL HEALTH CLINIC 3		12.80					
25 TOTAL		144.41					
26 OBSERVATION BED DAYS							
27 AMBULANCE TRIPS							
28 EMPLOYEE DISCOUNT DAYS							
28 01 EMP DISCOUNT DAYS -IRF							

RHC 3

CLINIC ADDRESS AND IDENTIFICATION

1 STREET: 705 SOUTH GRAND AVENUE
 1.01 CITY: NASHVILLE STATE: IL ZIP CODE: 62263 COUNTY: WASHINGTON
 2 DESIGNATION (FOR FOHCS ONLY) - ENTER "R" FOR RURAL OR "U" FOR URBAN

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	DR. ALFONSO URDANETA	L79586
9.01 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	DR. MOHAMMED SIDDIQUI	K01625
9.02 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	DR. KEITH JENKINS	K37095
9.03 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	DR. MARC ZERBE	L87043
9.04 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	KAREN KLEBBER	K14455
9.05 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	DEB HOLMAN	K38911

PHYSICIAN NAME HOURS OF SUPERVISION

11 DOES THIS FACILITY OPERATE AS OTHER THAN AN RHC OR FOHC? 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
			730	1900	730	1900	730	1900	730	1900	730	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. N

15 PROVIDER NAME: PROVIDER NUMBER:

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. N TITLE V TITLE XVII TITLE XIX

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. N

RECLASSIFICATION AND ADJUSTMENT OF
TRIAL BALANCE OF EXPENSES

	COST CENTER	COST CENTER DESCRIPTION	SALARIES 1	OTHER 2	TOTAL 3	RECLASS- IFICATIONS 4	RECLASSIFIED TRIAL BALANCE 5
		GENERAL SERVICE COST CNTR					
1	0100	OLD CAP REL COSTS-BLDG & FIXT					
2	0200	OLD CAP REL COSTS-MVBLE EQUIP					
3	0300	NEW CAP REL COSTS-BLDG & FIXT		346,034	346,034		346,034
4	0400	NEW CAP REL COSTS-MVBLE EQUIP		306,742	306,742		306,742
5	0500	EMPLOYEE BENEFITS	55,169	1,420,508	1,475,677		1,475,677
6	0600	ADMINISTRATIVE & GENERAL	860,881	798,054	1,658,935	111,837	1,770,772
7	0700	MAINTENANCE & REPAIRS	110,809	415,179	525,988		525,988
9	0900	LAUNDRY & LINEN SERVICE		78,858	78,858		78,858
10	1000	HOUSEKEEPING	181,853	36,444	218,297		218,297
11	1100	DIETARY	204,158	168,518	372,676	-130,436	242,240
12	1200	CAFETERIA				130,436	130,436
14	1400	NURSING ADMINISTRATION	73,764	1,848	75,612		75,612
15	1500	CENTRAL SERVICES & SUPPLY	55,410	206,318	261,728	-196,253	65,475
16	1600	PHARMACY	115,562	332,372	447,934	-301,026	146,908
17	1700	MEDICAL RECORDS & LIBRARY	183,076	35,039	218,115		218,115
18	1800	SOCIAL SERVICE				3,553	3,553
20	2000	NONPHYSICIAN ANESTHETISTS INPAT ROUTINE SRVC CNTRS	177,678		177,678		177,678
25	2500	ADULTS & PEDIATRICS	762,465	23,545	786,010	-3,553	782,457
33	3300	NURSERY	37,985	632	38,617		38,617
36	3600	OTHER LONG TERM CARE ANCILLARY SRVC COST CNTRS	462,618	25,157	487,775		487,775
37	3700	OPERATING ROOM	232,871	92,134	325,005		325,005
38	3800	RECOVERY ROOM					
39	3900	DELIVERY ROOM & LABOR ROOM	49,157	577	49,734		49,734
40	4000	ANESTHESIOLOGY		135,740	135,740		135,740
41	4100	RADIOLOGY-DIAGNOSTIC	232,975	390,844	623,819	19,500	643,319
42	4200	RADIOLOGY-THERAPEUTIC					
42.01	4201	ONCOLOGY					
44	4400	LABORATORY	257,642	402,215	659,857		659,857
49	4900	RESPIRATORY THERAPY	30,115	78,212	108,327		108,327
50	5000	PHYSICAL THERAPY	538,443	11,510	549,953		549,953
51	5100	OCCUPATIONAL THERAPY					
51.01	5101	CARDIAC REHAB	10,265	1,166	11,431		11,431
53	5300	ELECTROCARDIOLOGY	6,655	12,017	18,672		18,672
55	5500	MEDICAL SUPPLIES CHARGED TO PATIENTS				196,253	196,253
56	5600	DRUGS CHARGED TO PATIENTS OUTPAT SERVICE COST CNTRS				301,026	301,026
61	6100	EMERGENCY	245,760	836,397	1,082,157		1,082,157
62	6200	OBSERVATION BEDS (NON-DISTINCT PART)					
63	4950	OTHER OUTPATIENT SERVICE COST CENTER					
63.50	6310	RURAL HEALTH CLINIC					
63.51	6311	RURAL HEALTH CLINIC 2					
63.52	6312	RURAL HEALTH CLINIC 3	1,381,771	253,338	1,635,109	-131,337	1,503,772
64	6400	OTHER REIMBURS COST CNTRS HOME PROGRAM DIALYSIS					
65	6500	AMBULANCE SERVICES					
66	6600	DURABLE MEDICAL EQUIP-RENTED					
67	6700	DURABLE MEDICAL EQUIP-SOLD					
69	6900	CORF					
70	7000	I & R SERVICES-NOT APPRVD PRGM					
71	7100	HOME HEALTH AGENCY SPEC PURPOSE COST CENTERS					
82	8200	LUNG ACQUISITION					
83	8300	KIDNEY ACQUISITION					
84	8400	LIVER ACQUISITION					
85	8500	HEART ACQUISITION					
85.01	8510	PANCREAS ACQUISITION					
86	8600	OTHER ORGAN ACQUISITION					
88	8800	INTEREST EXPENSE					
89	8900	UTILIZATION REVIEW-SNF					
90	9000	OTHER CAPITAL RELATED COSTS					
92	9200	AMBULATORY SURGICAL CENTER (D. P.)					
93	9300	HOSPICE					
95		SUBTOTALS	6,267,082	6,409,398	12,676,480	-0-	12,676,480
96	9600	NONREIMBURS COST CENTERS GIT, FLOWER, COFFEE SHOP & CANTEEN					
96.02	9602	UNUSED SPACE					
96.03	9603	NON-REIMBURSABLE HOME HEALTH					
96.04	9604	OUTPATIENT CLINIC	22,278	7,790	30,068		30,068
97	9700	RESEARCH					
98	9800	PHYSICIANS' PRIVATE OFFICES					
98.01	9801	PHYSICIANS' CLINIC					
98.02	9802	WASHINGTON COUNTY HEALTH CENT					
99	9900	NONPAID WORKERS					
101		TOTAL	6,289,360	6,417,188	12,706,548	-0-	12,706,548

RECLASSIFICATION AND ADJUSTMENT OF
TRIAL BALANCE OF EXPENSES

I PROVIDER NO: I PERIOD: I PREPARED 9/24/2008
I 14-1308 I FROM 5/ 1/2007 I WORKSHEET A
I I TO 4/30/2008 I

COST CENTER	COST CENTER DESCRIPTION	ADJUSTMENTS	NET EXPENSES FOR ALLOC
		6	7
	GENERAL SERVICE COST CNTR		
1	0100 OLD CAP REL COSTS-BLDG & FIXT		
2	0200 OLD CAP REL COSTS-MVBLE EQUIP		
3	0300 NEW CAP REL COSTS-BLDG & FIXT		346,034
4	0400 NEW CAP REL COSTS-MVBLE EQUIP		306,742
5	0500 EMPLOYEE BENEFITS	-74,419	1,401,258
6	0600 ADMINISTRATIVE & GENERAL	-13,286	1,757,486
7	0700 MAINTENANCE & REPAIRS		525,988
9	0900 LAUNDRY & LINEN SERVICE		78,858
10	1000 HOUSEKEEPING		218,297
11	1100 DIETARY	-9	242,231
12	1200 CAFETERIA	-26,777	103,659
14	1400 NURSING ADMINISTRATION		75,612
15	1500 CENTRAL SERVICES & SUPPLY		65,475
16	1600 PHARMACY		146,908
17	1700 MEDICAL RECORDS & LIBRARY	-1,087	217,028
18	1800 SOCIAL SERVICE		3,553
20	2000 NONPHYSICIAN ANESTHETISTS INPAT ROUTINE SRVC CNTRS		177,678
25	2500 ADULTS & PEDIATRICS		782,457
33	3300 NURSERY	-45	38,572
36	3600 OTHER LONG TERM CARE ANCILLARY SRVC COST CNTRS		487,775
37	3700 OPERATING ROOM		325,005
38	3800 RECOVERY ROOM		
39	3900 DELIVERY ROOM & LABOR ROOM		49,734
40	4000 ANESTHESIOLOGY		135,740
41	4100 RADIOLOGY-DIAGNOSTIC	-12,423	630,896
42	4200 RADIOLOGY-THERAPEUTIC		
42.01	4201 ONCOLOGY		
44	4400 LABORATORY	-24,223	635,634
49	4900 RESPIRATORY THERAPY		108,327
50	5000 PHYSICAL THERAPY		549,953
51	5100 OCCUPATIONAL THERAPY		
51.01	5101 CARDIAC REHAB		11,431
53	5300 ELECTROCARDIOLOGY	-11,448	7,224
55	5500 MEDICAL SUPPLIES CHARGED TO PATIENTS		196,253
56	5600 DRUGS CHARGED TO PATIENTS OUTPAT SERVICE COST CNTRS		301,026
61	6100 EMERGENCY	-134,363	947,794
62	6200 OBSERVATION BEDS (NON-DISTINCT PART)		
63	4950 OTHER OUTPATIENT SERVICE COST CENTER		
63.50	6310 RURAL HEALTH CLINIC		
63.51	6311 RURAL HEALTH CLINIC 2		
63.52	6312 RURAL HEALTH CLINIC 3	-111,823	1,391,949
64	6400 HOME PROGRAM DIALYSIS		
65	6500 AMBULANCE SERVICES		
66	6600 DURABLE MEDICAL EQUIP-RENTED		
67	6700 DURABLE MEDICAL EQUIP-SOLD		
69	6900 CORF		
70	7000 I&R SERVICES-NOT APPRVD PRGM		
71	7100 HOME HEALTH AGENCY SPEC PURPOSE COST CENTERS		
82	8200 LUNG ACQUISITION		
83	8300 KIDNEY ACQUISITION		
84	8400 LIVER ACQUISITION		
85	8500 HEART ACQUISITION		
85.01	8510 PANCREAS ACQUISITION		
86	8600 OTHER ORGAN ACQUISITION		
88	8800 INTEREST EXPENSE		-0-
89	8900 UTILIZATION REVIEW-SNF		-0-
90	9000 OTHER CAPITAL RELATED COSTS		-0-
92	9200 AMBULATORY SURGICAL CENTER (D. P.)		
93	9300 HOSPICE		
95	SUBTOTALS	-409,903	12,266,577
	NONREIMBURS COST CENTERS		
96	9600 GIFT, FLOWER, COFFEE SHOP & CANTEEN		
96.02	9602 UNUSED SPACE		
96.03	9603 NON-REIMBURSABLE HOME HEALTH		
96.04	9604 OUTPATIENT CLINIC		30,068
97	9700 RESEARCH		
98	9800 PHYSICIANS' PRIVATE OFFICES		
98.01	9801 PHYSICIANS' CLINIC		
98.02	9802 WASHINGTON COUNTY HEALTH CENT		
99	9900 NONPAID WORKERS		
101	TOTAL	-409,903	12,296,645

COST CENTERS USED IN COST REPORT

PROVIDER NO: 14-1308
 PERIOD: FROM 5/1/2007 TO 4/30/2008
 PREPARED 9/24/2008
 NOT A CMS WORKSHEET

LINE NO.	COST CENTER DESCRIPTION	CMS CODE	STANDARD LABEL FOR NON-STANDARD CODES
	GENERAL SERVICE COST		
1	OLD CAP REL COSTS-BLDG & FIXT	0100	
2	OLD CAP REL COSTS-MVBLE EQUIP	0200	
3	NEW CAP REL COSTS-BLDG & FIXT	0300	
4	NEW CAP REL COSTS-MVBLE EQUIP	0400	
5	EMPLOYEE BENEFITS	0500	
6	ADMINISTRATIVE & GENERAL	0600	
7	MAINTENANCE & REPAIRS	0700	
9	LAUNDRY & LINEN SERVICE	0900	
10	HOUSEKEEPING	1000	
11	DIETARY	1100	
12	CAFETERIA	1200	
14	NURSING ADMINISTRATION	1400	
15	CENTRAL SERVICES & SUPPLY	1500	
16	PHARMACY	1600	
17	MEDICAL RECORDS & LIBRARY	1700	
18	SOCIAL SERVICE	1800	
20	NONPHYSICIAN ANESTHETISTS	2000	
	INPAT ROUTINE SRVC C		
25	ADULTS & PEDIATRICS	2500	
33	NURSERY	3300	
36	OTHER LONG TERM CARE	3600	
	ANCILLARY SRVC COST		
37	OPERATING ROOM	3700	
38	RECOVERY ROOM	3800	
39	DELIVERY ROOM & LABOR ROOM	3900	
40	ANESTHESIOLOGY	4000	
41	RADIOLOGY-DIAGNOSTIC	4100	
42	RADIOLOGY-THERAPEUTIC	4200	
42.01	ONCOLOGY	4201	RADIOLOGY-THERAPEUTIC
44	LABORATORY	4400	
49	RESPIRATORY THERAPY	4900	
50	PHYSICAL THERAPY	5000	
51	OCCUPATIONAL THERAPY	5100	
51.01	CARDIAC REHAB	5101	OCCUPATIONAL THERAPY
53	ELECTROCARDIOLOGY	5300	
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	5500	
56	DRUGS CHARGED TO PATIENTS	5600	
	OUTPAT SERVICE COST		
61	EMERGENCY	6100	
62	OBSERVATION BEDS (NON-DISTINCT PART)	6200	
63	OTHER OUTPATIENT SERVICE COST CENTER	4950	OTHER OUTPATIENT SERVICE COST CENTER
63.50	RURAL HEALTH CLINIC	6310	RURAL HEALTH CLINIC #####
63.51	RURAL HEALTH CLINIC 2	6311	RURAL HEALTH CLINIC #####
63.52	RURAL HEALTH CLINIC 3	6312	RURAL HEALTH CLINIC #####
	OTHER REIMBURS COST		
64	HOME PROGRAM DIALYSIS	6400	
65	AMBULANCE SERVICES	6500	
66	DURABLE MEDICAL EQUIP-RENTED	6600	
67	DURABLE MEDICAL EQUIP-SOLD	6700	
69	CORF	6900	
70	I&R SERVICES-NOT APPRVD PRGM	7000	
71	HOME HEALTH AGENCY	7100	
	SPEC PURPOSE COST CE		
82	LUNG ACQUISITION	8200	
83	KIDNEY ACQUISITION	8300	
84	LIVER ACQUISITION	8400	
85	HEART ACQUISITION	8500	
85.01	PANCREAS ACQUISITION	8510	
86	OTHER ORGAN ACQUISITION	8600	
88	INTEREST EXPENSE	8800	
89	UTILIZATION REVIEW-SNF	8900	
90	OTHER CAPITAL RELATED COSTS	9000	
92	AMBULATORY SURGICAL CENTER (D.P.)	9200	
93	HOSPICE	9300	
95	SUBTOTALS	0000	
	NONREIMBURS COST CEN		
96	GI FT, FLOWER, COFFEE SHOP & CANTEEN	9600	
96.02	UNUSED SPACE	9602	GI FT, FLOWER, COFFEE SHOP & CANTEEN
96.03	NON-REIMBURSABLE HOME HEALTH	9603	GI FT, FLOWER, COFFEE SHOP & CANTEEN
96.04	OUTPATIENT CLINIC	9604	GI FT, FLOWER, COFFEE SHOP & CANTEEN
97	RESEARCH	9700	
98	PHYSICIANS' PRIVATE OFFICES	9800	
98.01	PHYSICIANS' CLINIC	9801	PHYSICIANS' PRIVATE OFFICES
98.02	WASHINGTON COUNTY HEALTH CENT	9802	PHYSICIANS' PRIVATE OFFICES
99	NONPAID WORKERS	9900	
101	TOTAL	0000	

RECLASSIFICATIONS

PROVIDER NO:
141308

PERIOD:
FROM 5/1/2007
TO 4/30/2008

PREPARED 9/24/2008
WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION	INCREASE				
	CODE (1) 1	COST CENTER 2	LINE NO 3	SALARY 4	OTHER 5
1 TO RECLASS DRUG COST	A	DRUGS CHARGED TO PATIENTS	56		301,026
2 TO RECLASS MED SUPPLY	B	MEDICAL SUPPLIES CHARGED TO PATIENTS	55		196,253
3 TO RECLASS CAFE COST	C	CAFETERIA	12	71,455	58,981
4 TO RECLASS SOCIAL SVC	D	SOCIAL SERVICE	18	3,553	
5 TO RECLASS DIRECTOR'S SALARY	E	RADIOLOGY-DIAGNOSTIC	41	19,500	
6 TO RECLASS PROF LIABILITY INSURANCE	F	ADMINISTRATIVE & GENERAL	6		131,337
36 TOTAL RECLASSIFICATIONS				94,508	687,597

(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:
141308

PERIOD:
FROM 5/ 1/2007
TO 4/30/2008

PREPARED 9/24/2008
WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION	----- DECREASE -----				A-7 REF 10
	CODE (1)	COST CENTER	LINE NO	SALARY	
	1	6	7	8	9
1 TO RECLASS DRUG COST	A	PHARMACY	16		301,026
2 TO RECLASS MED SUPPLY	B	CENTRAL SERVICES & SUPPLY	15		196,253
3 TO RECLASS CAFE COST	C	DIETARY	11	71,455	58,981
4 TO RECLASS SOCIAL SVC	D	ADULTS & PEDIATRICS	25	3,553	
5 TO RECLASS DIRECTOR'S SALARY	E	ADMINISTRATIVE & GENERAL	6	19,500	
6 TO RECLASS PROF LIABILITY INSURANCE	F	RURAL HEALTH CLINIC 3	63.52		131,337
36 TOTAL RECLASSIFICATIONS				94,508	687,597

(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:
141308

PERIOD:
FROM 5/1/2007
TO 4/30/2008

PREPARED 9/24/2008
WORKSHEET A-6
NOT A CMS WORKSHEET

RECLASS CODE: A
EXPLANATION : TO RECLASS DRUG COST

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	DRUGS CHARGED TO PATIENTS	56	301,026	PHARMACY	16	301,026	
TOTAL RECLASSIFICATIONS FOR CODE A			301,026				301,026

RECLASS CODE: B
EXPLANATION : TO RECLASS MED SUPPLY

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	MEDICAL SUPPLIES CHARGED TO PA	55	196,253	CENTRAL SERVICES & SUPPLY	15	196,253	
TOTAL RECLASSIFICATIONS FOR CODE B			196,253				196,253

RECLASS CODE: C
EXPLANATION : TO RECLASS CAFE COST

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	CAFETERIA	12	130,436	DIETARY	11	130,436	
TOTAL RECLASSIFICATIONS FOR CODE C			130,436				130,436

RECLASS CODE: D
EXPLANATION : TO RECLASS SOCIAL SVC

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	SOCIAL SERVICE	18	3,553	ADULTS & PEDIATRICS	25	3,553	
TOTAL RECLASSIFICATIONS FOR CODE D			3,553				3,553

RECLASS CODE: E
EXPLANATION : TO RECLASS DIRECTOR'S SALARY

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	RADIOLOGY-DIAGNOSTIC	41	19,500	ADMINISTRATIVE & GENERAL	6	19,500	
TOTAL RECLASSIFICATIONS FOR CODE E			19,500				19,500

RECLASS CODE: F
EXPLANATION : TO RECLASS PROF LIABILITY INSURANCE

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	ADMINISTRATIVE & GENERAL	6	131,337	RURAL HEALTH CLINIC 3	63.52	131,337	
TOTAL RECLASSIFICATIONS FOR CODE F			131,337				131,337

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	62,855					62,855	
2 LAND IMPROVEMENTS	362,379					362,379	
3 BUILDINGS & FIXTURE	8,923,151	2,881		2,881		8,926,032	
4 BUILDING IMPROVEMENT							
5 FIXED EQUIPMENT	304,578	19,458		19,458		324,036	
6 MOVABLE EQUIPMENT	5,081,386	407,635		407,635	8,755	5,480,266	
7 SUBTOTAL	14,734,349	429,974		429,974	8,755	15,155,568	
8 RECONCILING ITEMS							
9 TOTAL	14,734,349	429,974		429,974	8,755	15,155,568	

PART III - RECONCILIATION OF CAPITAL COST CENTERS
 DESCRIPTION

		COMPUTATION OF RATIOS			ALLOCATION OF OTHER CAPITAL			TOTAL	
		GROSS ASSETS	CAPITALIZED LEASES	GROSS ASSETS FOR RATIO	RATIO	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	
*		1	2	3	4	5	6	7	8
1	OLD CAP REL COSTS-BL								
2	OLD CAP REL COSTS-MV								
3	NEW CAP REL COSTS-BL	9,227,729		9,227,729	.644885				
4	NEW CAP REL COSTS-MV	5,081,386		5,081,386	.355115				
5	TOTAL	14,309,115		14,309,115	1.000000				

DESCRIPTION

SUMMARY OF OLD AND NEW CAPITAL

		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COST	TOTAL (1)
*		9	10	11	12	13	14	15
1	OLD CAP REL COSTS-BL							
2	OLD CAP REL COSTS-MV							
3	NEW CAP REL COSTS-BL	346,034						346,034
4	NEW CAP REL COSTS-MV	306,742						306,742
5	TOTAL	652,776						652,776

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

SUMMARY OF OLD AND NEW CAPITAL

		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COST	TOTAL (1)
*		9	10	11	12	13	14	15
1	OLD CAP REL COSTS-BL							
2	OLD CAP REL COSTS-MV							
3	NEW CAP REL COSTS-BL	346,034						346,034
4	NEW CAP REL COSTS-MV	306,742						306,742
5	TOTAL	652,776						652,776

* All lines numbers except line 5 are to be consistent with Worksheet 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

DESCRPTION (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			OLD CAP REL COSTS-BLDG &	1	
2 INVESTMENT INCOME-OLD MOVABLE EQUIP			OLD CAP REL COSTS-MVBLE E	2	
3 INVST INCOME-NEW BLDGS AND FIXTURES			NEW CAP REL COSTS-BLDG &	3	
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	A	-6,988	ADMINISTRATIVE & GENERAL	6	
10 TELEVISION AND RADIO SERVICE					
11 PARKING LOT					
12 PROVIDER BASED PHYSICIAN ADJUSTMENT	A-8-2	-174,877			
13 SALE OF SCRAP, WASTE, ETC.					
14 RELATED ORGANIZATION TRANSACTIONS	A-8-1				
15 LAUNDRY AND LINEN SERVICE					
16 CAFETERIA--EMPLOYEES AND GUESTS					
17 RENTAL OF QTRS TO EMPLOYEE AND OTHRS					
18 SALE OF MED AND SURG SUPPLIES					
19 SALE OF DRUGS TO OTHER THAN PATIENTS					
20 SALE OF MEDICAL RECORDS & ABSTRACTS					
21 NURSG SCHOOL(TUITN, FEES, BOOKS, ETC.)					
22 VENDING MACHINES					
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			UTILIZATION REVIEW-SNF	89	
29 DEPRECIATION-OLD BLDGS AND FIXTURES			OLD CAP REL COSTS-BLDG &	1	
30 DEPRECIATION-OLD MOVABLE EQUIP			OLD CAP REL COSTS-MVBLE E	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			NONPHYSICIAN ANESTHETISTS	20	
34 PHYSICIANS' ASSISTANT					
35 ADJUSTMENT FOR OCCUPATIONAL THERAPY	A-8-4		OCCUPATIONAL THERAPY	51	
36 ADJUSTMENT FOR SPEECH PATHOLOGY	A-8-4		**COST CENTER DELETED**	52	
37 CAFETERIA REVENUE	B	-26,777	CAFETERIA	12	
38 MED RECORDS REVENUE	B	-1,087	MEDICAL RECORDS & LIBRARY	17	
39 CASH DISCOUNT	B	-2,509	ADMINISTRATIVE & GENERAL	6	
40 NURSERY PHOTOS	B	-45	NURSERY	33	
41 MISC REVENUE	B	-6,370	ADMINISTRATIVE & GENERAL	6	
42 LAB FEES	B	-7,580	LABORATORY	44	
43 EDUCATION FEE	B	-1,085	ADMINISTRATIVE & GENERAL	6	
44 VENDING	B	-9	DIETARY	11	
45 PUBLIC RELATIONS	A	-28,182	ADMINISTRATIVE & GENERAL	6	
46 HEALTHLINK ADMIN FEES	A	74,091	ADMINISTRATIVE & GENERAL	6	
47 LOBBYING PORTION OF DUES	A	-12,727	ADMINISTRATIVE & GENERAL	6	
48 NON-RHC SERVICES	A	-111,823	RURAL HEALTH CLINIC 3	63, 52	
49 NON-RHC BENEFITS	A	-18,959	EMPLOYEE BENEFITS	5	
49.01 PHYSICIAN RECRUITING COST	A	-2,652	ADMINISTRATIVE & GENERAL	6	
49.02 MISC SUPP & DRUG REVENUE	A	-55,460	EMPLOYEE BENEFITS	5	
49.03 LI FELINE REVENUE	A	-20,075	ADMINISTRATIVE & GENERAL	6	
49.04 INTEREST INCOME	B	-6,789	ADMINISTRATIVE & GENERAL	6	
49.05					
49.06					
50 TOTAL (SUM OF LINES 1 THRU 49)		-409,903			

(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

PROVIDER NO: 14-1308
 PERIOD: FROM 5/1/2007 TO 4/30/2008
 PREPARED: 9/24/2008
 WORKSHEET A-8-2
 GROUP 1

WKSHT A LINE NO.	COST CENTER/ PHYSICIAN IDENTIFIER	TOTAL REMUN- ERATION	PROFES- SIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	PHYSICIAN/ PROVIDER COMPONENT HOURS	UNADJUSTED RCE LIMIT	5 PERCENT OF UNADJUSTED RCE LIMIT
1	2	3	4	5	6	7	8	9
1 41	ULTRASOUND	9,968	9,968					
2 41	RADIOLOGY-DIAGNOSTIC	2,455	2,455					
3 44	LABORATORY	16,643	16,643					
4 53	ELECTROCARDIOLOGY	11,448	11,448					
5 61	EMERGENCY	820,158	134,363	685,795				
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	860,672	174,877	685,795				

COST ALLOCATION STATISTICS

I PROVIDER NO: I PERIOD: I PREPARED 9/24/2008
 I 14-1308 I FROM 5/ 1/2007 I NOT A CMS WORKSHEET
 I I TO 4/30/2008 I

LINE NO.	COST CENTER DESCRIPTION	STATISTICS CODE	STATISTICS DESCRIPTION		
	GENERAL SERVICE COST				
1	OLD CAP REL COSTS-BLDG & FIXT	1	SQUARE	FEET	NOT ENTERED
2	OLD CAP REL COSTS-MVBLE EQUIP	2	DOLLAR	VALUE	NOT ENTERED
3	NEW CAP REL COSTS-BLDG & FIXT	3	SQUARE	FEET	ENTERED
4	NEW CAP REL COSTS-MVBLE EQUIP	4	DOLLAR	VALUE	ENTERED
5	EMPLOYEE BENEFITS	S	GROSS	SALARIES	ENTERED
6	ADMINISTRATIVE & GENERAL	#	ACCUM.	COST	NOT ENTERED
7	MAINTENANCE & REPAIRS	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	FTES		ENTERED
14	NURSING ADMINISTRATION	13	DIRECT	NRSING HRS	ENTERED
15	CENTRAL SERVICES & SUPPLY	14	COSTED	REQUIS.	ENTERED
16	PHARMACY	15	COSTED	REQUIS.	ENTERED
17	MEDICAL RECORDS & LIBRARY	16	GROSS	CHARGES	ENTERED
18	SOCIAL SERVICE	17	TIME	SPENT	ENTERED
20	NONPHYSICIAN ANESTHETISTS	18	ASSIGNED	TIME	ENTERED

COST CENTER DESCRIPTION	NET EXPENSES FOR COST ALLOCATION	OLD CAP REL C OSTS-BLDG &	OLD CAP REL C OSTS-MVBLE E	NEW CAP REL C OSTS-BLDG &	NEW CAP REL C OSTS-MVBLE E	EMPLOYEE BENE FITS	SUBTOTAL
	0	1	2	3	4	5	5a.00
001 GENERAL SERVICE COST CNTR							
002 OLD CAP REL COSTS-BLDG &							
003 OLD CAP REL COSTS-MVBLE E							
004 NEW CAP REL COSTS-BLDG &	346,034			346,034			
005 NEW CAP REL COSTS-MVBLE E	306,742				306,742		
006 EMPLOYEE BENEFITS	1,401,258			669	176	1,402,103	
007 ADMINISTRATIVE & GENERAL	1,757,486			81,760	107,332	189,231	2,135,809
009 MAINTENANCE & REPAIRS	525,988			48,561	2,071	24,921	601,541
010 LAUNDRY & LINEN SERVICE	78,858			4,589	1,244		84,691
011 HOUSEKEEPING	218,297			2,102	806	40,900	262,105
012 DIETARY	242,231			8,611	3,256	29,846	283,944
014 CAFETERIA	103,659			4,230		16,071	123,960
015 NURSING ADMINISTRATION	75,612			669	200	16,590	93,071
016 CENTRAL SERVICES & SUPPLY	65,475			3,850	4,077	12,462	85,864
017 PHARMACY	146,908			2,654	10,514	25,990	186,066
018 MEDICAL RECORDS & LIBRARY	217,028			4,934	4,096	41,175	267,233
020 SOCIAL SERVICE	3,553			446		799	4,798
025 NONPHYSICIAN ANESTHETISTS	177,678					39,961	217,639
033 INPAT ROUTINE SRVC CNTRS							
036 ADULTS & PEDIATRICS	782,457			33,689	13,167	170,683	999,996
037 NURSERY	38,572			2,057	1,082	8,543	50,254
038 OTHER LONG TERM CARE	487,775			46,251	8,632	104,045	646,703
039 ANCILLARY SRVC COST CNTRS							
040 OPERATING ROOM	325,005			15,859	25,156	52,374	418,394
041 RECOVERY ROOM				1,256			1,256
042 DELIVERY ROOM & LABOR ROO	49,734			4,432	868	11,056	66,090
044 ANESTHESIOLOGY	135,740				4,837		140,577
049 RADIOLOGY-DIAGNOSTIC	630,896			25,843	88,382	56,783	801,904
050 RADIOLOGY-THERAPEUTIC							
051 01 ONCOLOGY							
053 LABORATORY	635,634			10,222	3,678	57,945	707,479
055 RESPIRATORY THERAPY	108,327			436	4,509	6,773	120,045
056 PHYSICAL THERAPY	549,953			9,994	3,157	121,099	684,203
061 OCCUPATIONAL THERAPY							
062 01 CARDIAC REHAB	11,431					2,309	13,740
063 ELECTROCARDIOLOGY	7,224			294	1,567	1,497	10,582
064 MEDICAL SUPPLIES CHARGED	196,253						196,253
065 DRUGS CHARGED TO PATIENTS	301,026						301,026
066 OUTPAT SERVICE COST CNTRS							
067 EMERGENCY	947,794			16,417	7,260	55,273	1,026,744
068 OBSERVATION BEDS (NON-DIS							
069 OTHER OUTPATIENT SERVICE							
070 50 RURAL HEALTH CLINIC							
071 51 RURAL HEALTH CLINIC 2							
072 52 RURAL HEALTH CLINIC 3	1,391,949			12,212	3,038	310,767	1,717,966
073 OTHER REIMBURS COST CNTRS							
074 HOME PROGRAM DIALYSIS							
075 AMBULANCE SERVICES							
076 DURABLE MEDICAL EQUIP-REN							
077 DURABLE MEDICAL EQUIP-SOL							
078 CORF							
079 I&R SERVICES-NOT APPRVD P							
080 HOME HEALTH AGENCY							
081 LUNG ACQUISITION							
082 SPEC PURPOSE COST CENTERS							
083 KIDNEY ACQUISITION							
084 LIVER ACQUISITION							
085 HEART ACQUISITION							
086 01 PANCREAS ACQUISITION							
087 OTHER ORGAN ACQUISITION							
088 AMBULATORY SURGICAL CENTE							
089 HOSPICE							
090 SUBTOTALS	12,266,577			342,037	299,105	1,397,093	12,249,933
091 NONREIMBURS COST CENTERS							
092 GIFT, FLOWER, COFFEE SHOP				1,236			1,236
093 02 UNUSED SPACE							
094 03 NON-REIMBURSABLE HOME HEA				547			547
095 04 OUTPATIENT CLINIC	30,068			2,214	6,394	5,010	43,686
096 RESEARCH							
097 PHYSICIANS' PRIVATE OFFIC							
098 01 PHYSICIANS' CLINIC							
099 02 WASHINGTON COUNTY HEALTH					1,243		1,243
100 NONPAID WORKERS							
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 TOTAL	12,296,645			346,034	306,742	1,402,103	12,296,645

COST CENTER DESCRIPTION	ADMINISTRATIVE MAINTENANCE & LAUNDRY & LINEN HOUSEKEEPING DIETARY CAFETERIA NURSING ADMINISTRATION							
	6	7	9	10	11	12	14	
001 GENERAL SERVICE COST CNTR								
002 OLD CAP REL COSTS-BLDG &								
003 OLD CAP REL COSTS-MVBLE E								
004 NEW CAP REL COSTS-BLDG &								
005 NEW CAP REL COSTS-MVBLE E								
006 EMPLOYEE BENEFITS								
007 ADMINISTRATIVE & GENERAL	2,135,809							
009 MAINTENANCE & REPAIRS	126,444	727,985						
010 LAUNDRY & LINEN SERVICE	17,802	15,536	118,029					
011 HOUSEKEEPING	55,094	7,116		324,315				
012 DIETARY	59,685	29,151		13,404	386,184			
014 CAFETERIA	26,056	14,318		6,584	135,129	306,047		
015 NURSING ADMINISTRATION	19,564	2,263		1,041		3,472	119,411	
016 CENTRAL SERVICES & SUPPLY	18,049	13,032		5,992		6,287		
017 PHARMACY	39,111	8,985		4,132		4,973		
018 MEDICAL RECORDS & LIBRARY	56,172	16,702		7,680		20,017		
020 SOCIAL SERVICE	1,009	1,509		694		250		
025 NONPHYSICIAN ANESTHETISTS	45,748							
033 INPAT ROUTINE SRVC CNTRS								
036 ADULTS & PEDIATRICS	210,199	114,049	22,505	52,440	51,076	67,684	40,562	
037 NURSERY	10,563	6,962	15	3,201			6,942	
038 OTHER LONG TERM CARE	135,937	156,575	64,295	71,991	197,153	54,047	21,795	
039 ANCILLARY SRVC COST CNTRS								
040 OPERATING ROOM	87,946	53,689	5,752	24,687	2,826	12,792	14,780	
041 RECOVERY ROOM	264	4,253		1,955				
042 DELIVERY ROOM & LABOR ROO	13,892	15,004	2,011	6,899			8,981	
044 ANESTHESIOLOGY	29,549					3,159		
049 RADIOLOGY-DIAGNOSTIC	168,560	87,487	5,255	40,227		16,577		
050 RADIOLOGY-THERAPEUTIC								
051 ONCOLOGY								
053 LABORATORY	148,712	34,604		15,911		20,236		
055 RESPIRATORY THERAPY	25,233	1,475		678		3,128	3,714	
056 PHYSICAL THERAPY	143,819	33,832	10,016	15,556		33,998		
058 OCCUPATIONAL THERAPY								
061 CARDIAC REHAB	2,888						967	
063 ELECTROCARDIOLOGY	2,224	995		457		594	703	
065 MEDICAL SUPPLIES CHARGED	41,252							
066 DRUGS CHARGED TO PATIENTS	63,276							
062 OUTPAT SERVICE COST CNTRS								
063 EMERGENCY	215,822	55,575	6,381	25,554		15,795	18,706	
064 OBSERVATION BEDS (NON-DIS								
063 OTHER OUTPATIENT SERVICE								
063 50 RURAL HEALTH CLINIC								
063 51 RURAL HEALTH CLINIC 2								
063 52 RURAL HEALTH CLINIC 3	361,120	41,343	1,229	19,010		40,035		
064 OTHER REIMBURS COST CNTRS								
065 HOME PROGRAM DIALYSIS								
066 AMBULANCE SERVICES								
067 DURABLE MEDICAL EQUIP-REN								
069 DURABLE MEDICAL EQUIP-SOL								
070 CORF								
071 I&R SERVICES-NOT APPRVD P								
072 HOME HEALTH AGENCY								
082 LUNG ACQUISITION								
083 SPEC PURPOSE COST CENTERS								
084 KIDNEY ACQUISITION								
085 LIVER ACQUISITION								
085 01 HEART ACQUISITION								
086 PANCREAS ACQUISITION								
088 OTHER ORGAN ACQUISITION								
092 AMBULATORY SURGICAL CENTE								
093 HOSPICE								
095 SUBTOTALS	2,125,990	714,455	117,459	318,093	386,184	303,044	117,150	
096 NONREIMBURS COST CENTERS								
096 02 GIFT, FLOWER, COFFEE SHOP	260	4,184		1,924				
096 03 UNUSED SPACE								
096 04 NON-REIMBURSABLE HOME HEA	115	1,852		852				
097 OUTPATIENT CLINIC	9,183	7,494	570	3,446		3,003	2,261	
098 RESEARCH								
098 01 PHYSICIANS' PRIVATE OFFIC								
098 02 PHYSICIANS' CLINIC								
099 WASHINGTON COUNTY HEALTH	261							
101 NONPAID WORKERS								
102 CROSS FOOT ADJUSTMENT								
103 NEGATIVE COST CENTER								
TOTAL	2,135,809	727,985	118,029	324,315	386,184	306,047	119,411	

COST CENTER DESCRIPTION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NONPHYSICIAN ANESTHETISTS	SUBTOTAL	I&R COST POST STEP-DOWN ADJ 26
	15	16	17	18	20	25	
001 GENERAL SERVICE COST CNTR							
002 OLD CAP REL COSTS-BLDG &							
003 OLD CAP REL COSTS-MVBLE E							
004 NEW CAP REL COSTS-BLDG &							
005 NEW CAP REL COSTS-MVBLE E							
006 EMPLOYEE BENEFITS							
007 ADMINISTRATIVE & GENERAL							
009 MAINTENANCE & REPAIRS							
010 LAUNDRY & LINEN SERVICE							
011 HOUSEKEEPING							
012 DIETARY							
014 CAFETERIA							
015 NURSING ADMINISTRATION							
016 CENTRAL SERVICES & SUPPLY	129,224						
017 PHARMACY		243,267					
018 MEDICAL RECORDS & LIBRARY	88		367,892				
020 SOCIAL SERVICE				8,260			
025 NONPHYSICIAN ANESTHETISTS					263,387		
033 INPAT ROUTINE SRVC CNTRS							
036 ADULTS & PEDIATRICS	13,456	416	7,589	7,021		1,586,993	
037 NURSERY	247		223	496		78,903	
038 OTHER LONG TERM CARE	14,846		20,256	743		1,384,341	
039 ANCILLARY SRVC COST CNTRS							
040 OPERATING ROOM	10,089	199	15,047			646,201	
041 RECOVERY ROOM			128			7,856	
042 DELIVERY ROOM & LABOR ROO	230		673			113,780	
044 ANESTHESIOLOGY	582	376	8,622		263,387	446,252	
049 RADIOLOGY-DIAGNOSTIC	5,103	651	87,571			1,213,335	
050 RADIOLOGY-THERAPEUTIC							
051 01 ONCOLOGY							
053 LABORATORY	2,744	263	67,111			997,060	
055 RESPIRATORY THERAPY	1,310		9,031			164,614	
056 PHYSICAL THERAPY	1,433	257	30,310			953,424	
061 OCCUPATIONAL THERAPY							
062 01 CARDIAC REHAB			1,140			18,735	
063 ELECTROCARDIOLOGY	573		4,077			20,205	
064 MEDICAL SUPPLIES CHARGED	69,987		25,674			333,166	
065 DRUGS CHARGED TO PATIENTS	230	239,889	32,683			637,104	
066 OUTPAT SERVICE COST CNTRS							
067 EMERGENCY	5,698	418	40,046			1,410,739	
068 OBSERVATION BEDS (NON-DIS							
069 OTHER OUTPATIENT SERVICE							
070 50 RURAL HEALTH CLINIC							
071 51 RURAL HEALTH CLINIC 2							
072 52 RURAL HEALTH CLINIC 3	1,922	342	17,711			2,200,678	
073 OTHER REIMBURS COST CNTRS							
074 HOME PROGRAM DIALYSIS							
075 AMBULANCE SERVICES							
076 DURABLE MEDICAL EQUIP-REN							
077 DURABLE MEDICAL EQUIP-SOL							
078 CORF							
079 I&R SERVICES-NOT APPRVD P							
080 HOME HEALTH AGENCY							
081 LUNG ACQUISITION							
082 SPEC PURPOSE COST CENTERS							
083 KIDNEY ACQUISITION							
084 LIVER ACQUISITION							
085 HEART ACQUISITION							
086 01 PANCREAS ACQUISITION							
087 OTHER ORGAN ACQUISITION							
088 AMBULATORY SURGICAL CENTE							
089 HOSPICE							
090 SUBTOTALS	128,538	242,811	367,892	8,260	263,387	12,213,386	
091 NONREIMBURS COST CENTERS							
092 GIFT, FLOWER, COFFEE SHOP						7,604	
093 02 UNUSED SPACE							
094 03 NON-REIMBURSABLE HOME HEA						3,366	
095 04 OUTPATIENT CLINIC	686	456				70,785	
096 RESEARCH							
097 PHYSICIANS' PRIVATE OFFIC							
098 01 PHYSICIANS' CLINIC							
099 02 WASHINGTON COUNTY HEALTH						1,504	
100 NONPAID WORKERS							
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 TOTAL	129,224	243,267	367,892	8,260	263,387	12,296,645	

COST CENTER DESCRIPTION		TOTAL
		27
001	GENERAL SERVICE COST CNTR	
002	OLD CAP REL COSTS-BLDG &	
003	OLD CAP REL COSTS-MVBLE E	
004	NEW CAP REL COSTS-BLDG &	
005	NEW CAP REL COSTS-MVBLE E	
006	EMPLOYEE BENEFITS	
007	ADMINISTRATIVE & GENERAL	
009	MAINTENANCE & REPAIRS	
010	LAUNDRY & LINEN SERVICE	
011	HOUSEKEEPING	
012	DIETARY	
014	CAFETERIA	
015	NURSING ADMINISTRATION	
016	CENTRAL SERVICES & SUPPLY	
017	PHARMACY	
018	MEDICAL RECORDS & LIBRARY	
020	SOCIAL SERVICE	
025	NONPHYSICIAN ANESTHETISTS	
033	INPAT ROUTINE SRVC CNTRS	
036	ADULTS & PEDIATRICS	1,586,993
037	NURSERY	78,903
038	OTHER LONG TERM CARE	1,384,341
039	ANCILLARY SRVC COST CNTRS	
040	OPERATING ROOM	646,201
041	RECOVERY ROOM	7,856
042	DELIVERY ROOM & LABOR ROO	113,780
044	ANESTHESIOLOGY	446,252
049	RADIOLOGY-DIAGNOSTIC	1,213,335
050	RADIOLOGY-THERAPEUTIC	
051	01 ONCOLOGY	
053	LABORATORY	997,060
055	RESPIRATORY THERAPY	164,614
056	PHYSICAL THERAPY	953,424
057	OCCUPATIONAL THERAPY	
058	01 CARDIAC REHAB	18,735
059	ELECTROCARDIOLOGY	20,205
060	MEDICAL SUPPLIES CHARGED	333,166
061	DRUGS CHARGED TO PATIENTS	637,104
062	OUTPAT SERVICE COST CNTRS	
063	EMERGENCY	1,410,739
064	OBSERVATION BEDS (NON-DIS	
065	OTHER OUTPATIENT SERVICE	
066	50 RURAL HEALTH CLINIC	
067	51 RURAL HEALTH CLINIC 2	
068	52 RURAL HEALTH CLINIC 3	2,200,678
069	OTHER REIMBURS COST CNTRS	
070	HOME PROGRAM DIALYSIS	
071	AMBULANCE SERVICES	
072	DURABLE MEDICAL EQUIP-REN	
073	DURABLE MEDICAL EQUIP-SOL	
074	CORF	
075	I&R SERVICES-NOT APPRVD P	
076	HOME HEALTH AGENCY	
077	LUNG ACQUISITION	
078	SPEC PURPOSE COST CENTERS	
079	KIDNEY ACQUISITION	
080	LIVER ACQUISITION	
081	HEART ACQUISITION	
082	01 PANCREAS ACQUISITION	
083	OTHER ORGAN ACQUISITION	
084	AMBULATORY SURGICAL CENTE	
085	HOSPICE	
086	SUBTOTALS	12,213,386
087	NONREIMBURS COST CENTERS	
088	GIFT, FLOWER, COFFEE SHOP	7,604
089	02 UNUSED SPACE	
090	03 NON-REIMBURSABLE HOME HEA	3,366
091	04 OUTPATIENT CLINIC	70,785
092	RESEARCH	
093	PHYSICIANS' PRIVATE OFFIC	
094	01 PHYSICIANS' CLINIC	
095	02 WASHINGTON COUNTY HEALTH	1,504
096	NONPAID WORKERS	
097	CROSS FOOT ADJUSTMENT	
098	NEGATIVE COST CENTER	
099	TOTAL	12,296,645

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO: 14-1308
 PERIOD: FROM 5/1/2007 TO 4/30/2008
 PREPARED 9/24/2008
 WORKSHEET B
 PART III

COST CENTER DESCRIPTION	DIR ASSGND NEW CAPITAL REL COSTS	OLD CAP REL C OSTS-BLDG &	OLD CAP REL C OSTS-MVBLE E	NEW CAP REL C OSTS-BLDG &	NEW CAP REL C OSTS-MVBLE E	SUBTOTAL	EMPLOYEE BENEFITS
	0	1	2	3	4	4a	5
001 GENERAL SERVICE COST CNTR							
002 OLD CAP REL COSTS-BLDG &							
003 OLD CAP REL COSTS-MVBLE E							
004 NEW CAP REL COSTS-BLDG &							
005 NEW CAP REL COSTS-MVBLE E							
006 EMPLOYEE BENEFITS				669	176	845	845
007 ADMINISTRATIVE & GENERAL				81,760	107,332	189,092	114
009 MAINTENANCE & REPAIRS				48,561	2,071	50,632	15
010 LAUNDRY & LINEN SERVICE				4,589	1,244	5,833	
011 HOUSEKEEPING				2,102	806	2,908	25
012 DIETARY				8,611	3,256	11,867	18
014 CAFETERIA				4,230		4,230	10
015 NURSING ADMINISTRATION				669	200	869	10
016 CENTRAL SERVICES & SUPPLY				3,850	4,077	7,927	8
017 PHARMACY				2,654	10,514	13,168	16
018 MEDICAL RECORDS & LIBRARY				4,934	4,096	9,030	25
020 SOCIAL SERVICE				446		446	
025 NONPHYSICIAN ANESTHETISTS							24
033 INPAT ROUTINE SRVC CNTRS							
036 ADULTS & PEDIATRICS				33,689	13,167	46,856	103
037 NURSERY				2,057	1,082	3,139	5
038 OTHER LONG TERM CARE				46,251	8,632	54,883	63
039 ANCILLARY SRVC COST CNTRS							
040 OPERATING ROOM				15,859	25,156	41,015	32
041 RECOVERY ROOM				1,256		1,256	
042 DELIVERY ROOM & LABOR ROO				4,432	868	5,300	7
044 ANESTHESIOLOGY					4,837	4,837	
049 RADIOLOGY-DIAGNOSTIC				25,843	88,382	114,225	34
050 RADIOLOGY-THERAPEUTIC							
051 01 ONCOLOGY							
053 LABORATORY				10,222	3,678	13,900	35
055 RESPIRATORY THERAPY				436	4,509	4,945	4
056 PHYSICAL THERAPY				9,994	3,157	13,151	73
051 01 OCCUPATIONAL THERAPY							
053 01 CARDIAC REHAB							1
055 ELECTROCARDIOLOGY				294	1,567	1,861	1
056 MEDICAL SUPPLIES CHARGED							
061 DRUGS CHARGED TO PATIENTS							
062 OUTPAT SERVICE COST CNTRS							
063 EMERGENCY				16,417	7,260	23,677	33
063 50 OBSERVATION BEDS (NON-DIS							
063 51 OTHER OUTPATIENT SERVICE							
063 52 RURAL HEALTH CLINIC							
063 51 RURAL HEALTH CLINIC 2							
063 52 RURAL HEALTH CLINIC 3				12,212	3,038	15,250	186
064 OTHER REIMBURS COST CNTRS							
065 HOME PROGRAM DIALYSIS							
066 AMBULANCE SERVICES							
067 DURABLE MEDICAL EQUIP-REN							
069 DURABLE MEDICAL EQUIP-SOL							
070 CORF							
071 I&R SERVICES-NOT APPRVD P							
071 HOME HEALTH AGENCY							
082 LUNG ACQUISITION							
083 SPEC PURPOSE COST CENTERS							
084 KIDNEY ACQUISITION							
085 LIVER ACQUISITION							
085 01 HEART ACQUISITION							
086 PANCREAS ACQUISITION							
092 OTHER ORGAN ACQUISITION							
093 AMBULATORY SURGICAL CENTE							
095 HOSPICE							
095 SUBTOTALS				342,037	299,105	641,142	842
096 NONREIMBURS COST CENTERS							
096 02 GIFT, FLOWER, COFFEE SHOP				1,236		1,236	
096 03 UNUSED SPACE							
096 04 NON-REIMBURSABLE HOME HEA				547		547	
097 OUTPATIENT CLINIC				2,214	6,394	8,608	3
098 RESEARCH							
098 01 PHYSICIANS' PRIVATE OFFIC							
098 02 PHYSICIANS' CLINIC					1,243	1,243	
099 WASHINGTON COUNTY HEALTH							
101 NONPAID WORKERS							
102 CROSS FOOT ADJUSTMENTS							
103 NEGATIVE COST CENTER							
103 TOTAL				346,034	306,742	652,776	845

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO:
14-1308

PERIOD:
FROM 5/ 1/2007
TO 4/30/2008

PREPARED 9/24/2008
WORKSHEET B
PART III

COST CENTER DESCRIPTION	ADMINISTRATIVE & GENERAL	MAINTENANCE & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION
	6	7	9	10	11	12	14
001 GENERAL SERVICE COST CNTR							
002 OLD CAP REL COSTS-BLDG &							
003 OLD CAP REL COSTS-MVBLE E							
004 NEW CAP REL COSTS-BLDG &							
005 NEW CAP REL COSTS-MVBLE E							
006 EMPLOYEE BENEFITS							
007 ADMINISTRATIVE & GENERAL	189,206						
009 MAINTENANCE & REPAIRS	11,201	61,848					
010 LAUNDRY & LINEN SERVICE	1,577	1,320	8,730				
011 HOUSEKEEPING	4,881	605		8,419			
012 DIETARY	5,287	2,477		348	19,997		
014 CAFETERIA	2,308	1,216		171	6,997	14,932	
015 NURSING ADMINISTRATION	1,733	192		27		169	3,000
016 CENTRAL SERVICES & SUPPLY	1,599	1,107		156		307	
017 PHARMACY	3,465	763		107		243	
018 MEDICAL RECORDS & LIBRARY	4,976	1,419		199		977	
020 SOCIAL SERVICE	89	128		18		12	
025 NONPHYSICIAN ANESTHETISTS	4,053						
033 INPAT ROUTINE SRVC CNTRS							
036 ADULTS & PEDIATRICS	18,621	9,689	1,665	1,361	2,645	3,302	1,019
037 NURSERY	936	591	1	83			174
038 OTHER LONG TERM CARE	12,042	13,305	4,755	1,870	10,209	2,637	548
039 ANCILLARY SRVC COST CNTRS							
040 OPERATING ROOM	7,791	4,561	425	641	146	624	371
041 RECOVERY ROOM	23	361		51			
042 DELIVERY ROOM & LABOR ROO	1,231	1,275	149	179			226
044 ANESTHESIOLOGY	2,618					154	
049 RADIOLOGY-DIAGNOSTIC	14,932	7,433	389	1,044		809	
050 RADIOLOGY-THERAPEUTIC							
051 ONCOLOGY							
053 LABORATORY	13,174	2,940		413		987	
055 RESPIRATORY THERAPY	2,235	125		18		153	93
056 PHYSICAL THERAPY	12,741	2,874	741	404		1,659	
061 OCCUPATIONAL THERAPY							
062 01 CARDIAC REHAB	256						24
063 01 ELECTROCARDIOLOGY	197	84		12		29	18
064 01 MEDICAL SUPPLIES CHARGED	3,654						
065 01 DRUGS CHARGED TO PATIENTS	5,605						
066 OUTPAT SERVICE COST CNTRS							
067 EMERGENCY	19,119	4,722	472	663		771	470
068 OBSERVATION BEDS (NON-DIS							
069 50 OTHER OUTPATIENT SERVICE							
070 51 RURAL HEALTH CLINIC							
071 51 RURAL HEALTH CLINIC 2							
072 52 RURAL HEALTH CLINIC 3	31,993	3,512	91	493		1,953	
073 52 OTHER REIMBURS COST CNTRS							
074 01 HOME PROGRAM DIALYSIS							
075 01 AMBULANCE SERVICES							
076 01 DURABLE MEDICAL EQUIP-REN							
077 01 DURABLE MEDICAL EQUIP-SOL							
078 01 CORF							
079 01 I&R SERVICES-NOT APPRVD P							
080 01 HOME HEALTH AGENCY							
081 01 LUNG ACQUISITION							
082 01 SPEC PURPOSE COST CENTERS							
083 01 KIDNEY ACQUISITION							
084 01 LIVER ACQUISITION							
085 01 HEART ACQUISITION							
086 01 PANCREAS ACQUISITION							
087 01 OTHER ORGAN ACQUISITION							
088 01 AMBULATORY SURGICAL CENTE							
089 01 HOSPICE							
090 01 SUBTOTALS	188,337	60,699	8,688	8,258	19,997	14,786	2,943
091 01 NONREIMBURS COST CENTERS							
092 02 GIFT, FLOWER, COFFEE SHOP	23	355		50			
093 02 UNUSED SPACE							
094 03 NON-REIMBURSABLE HOME HEA	10	157		22			
095 04 OUTPATIENT CLINIC	813	637	42	89		146	57
096 04 RESEARCH							
097 01 PHYSICIANS' PRIVATE OFFIC							
098 01 PHYSICIANS' CLINIC							
099 02 WASHINGTON COUNTY HEALTH	23						
100 02 NONPAID WORKERS							
101 02 CROSS FOOT ADJUSTMENTS							
102 02 NEGATIVE COST CENTER							
103 02 TOTAL	189,206	61,848	8,730	8,419	19,997	14,932	3,000

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO: 14-1308
 PERIOD: FROM 5/1/2007 TO 4/30/2008
 PREPARED 9/24/2008
 WORKSHEET B
 PART III

COST CENTER DESCRIPTION	CENTRAL SERVICES & SUPPLY 15	PHARMACY 16	MEDICAL RECORDS & LIBRARY 17	SOCIAL SERVICE 18	NONPHYSICIAN ANESTHETISTS 20	SUBTOTAL 25	POST STEPDOWN ADJUSTMENT 26
001	GENERAL SERVICE COST CNTR						
002	OLD CAP REL COSTS-BLDG &						
003	OLD CAP REL COSTS-MVBLE E						
004	NEW CAP REL COSTS-BLDG &						
005	NEW CAP REL COSTS-MVBLE E						
006	EMPLOYEE BENEFITS						
007	ADMINISTRATIVE & GENERAL						
009	MAINTENANCE & REPAIRS						
010	LAUNDRY & LINEN SERVICE						
011	HOUSEKEEPING						
012	DIETARY						
014	CAFETERIA						
015	NURSING ADMINISTRATION						
016	CENTRAL SERVICES & SUPPLY	11,104					
017	PHARMACY		17,762				
018	MEDICAL RECORDS & LIBRARY	8		16,634			
020	SOCIAL SERVICE				693		
025	NONPHYSICIAN ANESTHETISTS					4,077	
025	INPAT ROUTINE SRVC CNTRS						
033	ADULTS & PEDIATRICS	1,156	30	343	589	87,379	
036	NURSERY	21		10	42	5,002	
037	OTHER LONG TERM CARE	1,276		916	62	102,566	
038	ANCILLARY SRVC COST CNTRS						
039	OPERATING ROOM	867	15	681		57,169	
040	RECOVERY ROOM			6		1,697	
041	DELIVERY ROOM & LABOR ROO	20		30		8,417	
042	ANESTHESIOLOGY	50	27	390		8,076	
044	RADIOLOGY-DIAGNOSTIC	439	48	3,957		143,310	
049	RADIOLOGY-THERAPEUTIC						
050	01 ONCOLOGY						
051	LABORATORY	236	19	3,035		34,739	
053	RESPIRATORY THERAPY	113		408		8,094	
055	PHYSICAL THERAPY	123	19	1,371		33,156	
056	OCCUPATIONAL THERAPY						
056	01 CARDIAC REHAB			52		333	
061	ELECTROCARDIOLOGY	49		184		2,435	
062	MEDICAL SUPPLIES CHARGED	6,012		1,161		10,827	
063	DRUGS CHARGED TO PATIENTS	20	17,516	1,478		24,619	
064	OUTPAT SERVICE COST CNTRS						
065	EMERGENCY	490	30	1,811		52,258	
066	OBSERVATION BEDS (NON-DIS						
067	OTHER OUTPATIENT SERVICE						
068	50 RURAL HEALTH CLINIC						
069	51 RURAL HEALTH CLINIC 2						
070	52 RURAL HEALTH CLINIC 3	165	25	801		54,469	
071	OTHER REIMBURS COST CNTRS						
072	HOME PROGRAM DIALYSIS						
073	AMBULANCE SERVICES						
074	DURABLE MEDICAL EQUIP-REN						
075	DURABLE MEDICAL EQUIP-SOL						
076	CORF						
077	I&R SERVICES-NOT APPRVD P						
078	HOME HEALTH AGENCY						
079	LUNG ACQUISITION						
080	SPEC PURPOSE COST CENTERS						
081	KIDNEY ACQUISITION						
082	LIVER ACQUISITION						
083	HEART ACQUISITION						
084	01 PANCREAS ACQUISITION						
085	OTHER ORGAN ACQUISITION						
086	AMBULATORY SURGICAL CENTE						
087	HOSPICE						
088	SUBTOTALS	11,045	17,729	16,634	693	634,546	
089	NONREIMBURS COST CENTERS						
090	GIFT, FLOWER, COFFEE SHOP					1,664	
091	02 UNUSED SPACE						
092	03 NON-REIMBURSABLE HOME HEA					736	
093	04 OUTPATIENT CLINIC	59	33			10,487	
094	RESEARCH						
095	PHYSICIANS' PRIVATE OFFIC						
096	01 PHYSICIANS' CLINIC						
097	02 WASHINGTON COUNTY HEALTH					1,266	
098	NONPAID WORKERS						
099	CROSS FOOT ADJUSTMENTS				4,077	4,077	
100	NEGATIVE COST CENTER						
101	TOTAL	11,104	17,762	16,634	693	4,077	652,776

ALLOCATION OF NEW CAPITAL RELATED COSTS

14-1308

FROM 5/ 1/2007

WORKSHEET B

TO 4/30/2008

PART III

COST CENTER DESCRIPTION		TOTAL
		27
001	GENERAL SERVICE COST CNTR	
002	OLD CAP REL COSTS-BLDG &	
003	OLD CAP REL COSTS-MVBLE E	
004	NEW CAP REL COSTS-BLDG &	
005	NEW CAP REL COSTS-MVBLE E	
006	EMPLOYEE BENEFITS	
007	ADMINISTRATIVE & GENERAL	
009	MAINTENANCE & REPAIRS	
010	LAUNDRY & LINEN SERVICE	
011	HOUSEKEEPING	
012	DIETARY	
014	CAFETERIA	
015	NURSING ADMINISTRATION	
016	CENTRAL SERVICES & SUPPLY	
017	PHARMACY	
018	MEDICAL RECORDS & LIBRARY	
020	SOCIAL SERVICE	
025	NONPHYSICIAN ANESTHETISTS	
033	INPAT ROUTINE SRVC CNTRS	
036	ADULTS & PEDIATRICS	87,379
	NURSERY	5,002
	OTHER LONG TERM CARE	102,566
037	ANCILLARY SRVC COST CNTRS	
038	OPERATING ROOM	57,169
039	RECOVERY ROOM	1,697
040	DELIVERY ROOM & LABOR ROO	8,417
041	ANESTHESIOLOGY	8,076
042	RADIOLOGY-DIAGNOSTIC	143,310
042	RADIOLOGY-THERAPEUTIC	
044	01 ONCOLOGY	
049	LABORATORY	34,739
050	RESPIRATORY THERAPY	8,094
051	PHYSICAL THERAPY	33,156
051	OCCUPATIONAL THERAPY	
053	01 CARDIAC REHAB	333
055	ELECTROCARDIOLOGY	2,435
056	MEDICAL SUPPLIES CHARGED	10,827
	DRUGS CHARGED TO PATIENTS	24,619
061	OUTPAT SERVICE COST CNTRS	
062	EMERGENCY	52,258
063	OBSERVATION BEDS (NON-DIS	
063	OTHER OUTPATIENT SERVICE	
063	50 RURAL HEALTH CLINIC	
063	51 RURAL HEALTH CLINIC 2	
063	52 RURAL HEALTH CLINIC 3	54,469
	OTHER REIMBURS COST CNTRS	
064	HOME PROGRAM DIALYSIS	
066	AMBULANCE SERVICES	
067	DURABLE MEDICAL EQUIP-REN	
069	DURABLE MEDICAL EQUIP-SOL	
070	CORF	
071	I&R SERVICES-NOT APPRVD P	
071	HOME HEALTH AGENCY	
082	LUNG ACQUISITION	
	SPEC PURPOSE COST CENTERS	
083	KIDNEY ACQUISITION	
084	LIVER ACQUISITION	
085	HEART ACQUISITION	
085	01 PANCREAS ACQUISITION	
086	OTHER ORGAN ACQUISITION	
092	AMBULATORY SURGICAL CENTE	
093	HOSPICE	
095	SUBTOTALS	634,546
	NONREIMBURS COST CENTERS	
096	GIFT, FLOWER, COFFEE SHOP	1,664
096	02 UNUSED SPACE	
096	03 NON-REIMBURSABLE HOME HEA	736
096	04 OUTPATIENT CLINIC	10,487
097	RESEARCH	
098	PHYSICIANS' PRIVATE OFFIC	
098	01 PHYSICIANS' CLINIC	
098	02 WASHINGTON COUNTY HEALTH	1,266
099	NONPAID WORKERS	
101	CROSS FOOT ADJUSTMENTS	4,077
102	NEGATIVE COST CENTER	
103	TOTAL	652,776

COST CENTER DESCRIPTION	OLD CAP REL C	OLD CAP REL C	NEW CAP REL C	NEW CAP REL C	EMPLOYEE BENE	RECONCILIATION
	OSTS-BLDG &	OSTS-MVBLE E	OSTS-BLDG &	OSTS-MVBLE E	FITS	
	(SQUARE FEET)	(DOLLAR VALUE)	(SQUARE FEET)	(DOLLAR VALUE)	(GROSS SALARIES)	
	1	2	3	4	5	6a. 00
001 GENERAL SERVICE COST						
002 OLD CAP REL COSTS-BLD						
003 OLD CAP REL COSTS-MVB						
004 NEW CAP REL COSTS-BLD			68,315			
005 NEW CAP REL COSTS-MVB				303,276		
006 EMPLOYEE BENEFITS			132	174	6,234,191	
007 ADMINISTRATIVE & GENE			16,142	106,120	841,381	-2,135,809
008 MAINTENANCE & REPAIRS			9,587	2,048	110,809	
009 LAUNDRY & LINEN SERVI			906	1,230		
010 HOUSEKEEPING			415	797	181,853	
011 DIETARY			1,700	3,219	132,703	
012 CAFETERIA			835		71,455	
014 NURSING ADMINISTRATION			132	198	73,764	
015 CENTRAL SERVICES & SU			760	4,031	55,410	
016 PHARMACY			524	10,395	115,562	
017 MEDICAL RECORDS & LIB			974	4,050	183,076	
018 SOCIAL SERVICE			88		3,553	
020 NONPHYSICIAN ANESTHET					177,678	
025 INPAT ROUTINE SRVC CN						
033 ADULTS & PEDIATRICS			6,651	13,018	758,912	
036 NURSERY			406	1,070	37,985	
037 OTHER LONG TERM CARE			9,131	8,534	462,618	
038 ANCILLARY SRVC COST C						
039 OPERATING ROOM			3,131	24,872	232,871	
040 RECOVERY ROOM			248			
041 DELIVERY ROOM & LABOR			875	858	49,157	
042 ANESTHESIOLOGY				4,782		
044 RADIOLOGY-DIAGNOSTIC			5,102	87,383	252,475	
049 RADIOLOGY-THERAPEUTIC						
050 ONCOLOGY						
051 LABORATORY			2,018	3,636	257,642	
053 RESPIRATORY THERAPY			86	4,458	30,115	
056 PHYSICAL THERAPY			1,973	3,121	538,443	
061 OCCUPATIONAL THERAPY						
062 01 CARDIAC REHAB					10,265	
063 ELECTROCARDIOLOGY			58	1,549	6,655	
064 MEDICAL SUPPLIES CHAR						
065 DRUGS CHARGED TO PATI						
066 OUTPAT SERVICE COST C						
067 EMERGENCY			3,241	7,178	245,760	
068 OBSERVATION BEDS (NON						
069 OTHER OUTPATIENT SERV						
070 50 RURAL HEALTH CLINIC						
071 51 RURAL HEALTH CLINIC 2						
072 52 RURAL HEALTH CLINIC 3			2,411	3,004	1,381,771	
073 OTHER REIMBURS COST C						
074 HOME PROGRAM DIALYSIS						
075 AMBULANCE SERVICES						
076 DURABLE MEDICAL EQUIP						
077 DURABLE MEDICAL EQUIP						
078 CORF						
079 I&R SERVICES-NOT APPR						
080 HOME HEALTH AGENCY						
081 LUNG ACQUISITION						
082 SPEC PURPOSE COST CEN						
083 KIDNEY ACQUISITION						
084 LIVER ACQUISITION						
085 HEART ACQUISITION						
086 01 PANCREAS ACQUISITION						
087 OTHER ORGAN ACQUISITI						
088 AMBULATORY SURGICAL C						
089 HOSPICE						
090 SUBTOTALS			67,526	295,725	6,211,913	-2,135,809
091 NONREIMBURS COST CENT						
092 GIFT, FLOWER, COFFEE			244			
093 02 UNUSED SPACE						
094 03 NON-REIMBURSABLE HOME			108			
095 04 OUTPATIENT CLINIC			437	6,322	22,278	
096 RESEARCH						
097 PHYSICIANS' PRIVATE O						
098 01 PHYSICIANS' CLINIC						
099 02 WASHINGTON COUNTY HEA				1,229		
100 NONPAID WORKERS						
101 CROSS FOOT ADJUSTMENT						
102 NEGATIVE COST CENTER						
103 COST TO BE ALLOCATED			346,034	306,742	1,402,103	
104 (WRKSH B, PART I)						
105 UNIT COST MULTIPLIER			5.065271		.224905	
106 (WRKSH B, PT I)				1.011429		
107 COST TO BE ALLOCATED						
108 (WRKSH B, PART II)						
109 UNIT COST MULTIPLIER						

COST ALLOCATION - STATISTICAL BASIS

PROVIDER NO:	PERIOD:	PREPARED
14-1308	FROM 5/ 1/2007	9/24/2008
	TO 4/30/2008	WORKSHEET B-1

COST CENTER DESCRIPTION	OLD CAP REL C	OLD CAP REL C	NEW CAP REL C	NEW CAP REL C	EMPLOYEE BENE	RECONCI L- IATION
	OSTS-BLDG &	OSTS-MVBLE E	OSTS-BLDG &	OSTS-MVBLE E	FITS	
	(SQUARE FEET	(DOLLAR)VALUE	(SQUARE) FEET	(DOLLAR)VALUE	(GROSS) SALARIES	
	1	2	3	4	5	6a.00
NONREIMBURS COST CENT (WRKSHT B, PT I I)						
107 COST TO BE ALLOCATED (WRKSHT B, PART I I I					845	
108 UNIT COST MULTIPLIER (WRKSHT B, PT I I I)					.000136	

	COST CENTER DESCRIPTION	ADMINISTRATIVE & GENERAL	MAINTENANCE & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION
		(ACCUM. COST)	(SQUARE FEET)	(POUNDS OF LAUNDRY)	(SQUARE FEET)	(MEALS SERVED)	(FTE'S)	(DIRECT HRS)
		6	7	9	10	11	12	14
001	GENERAL SERVICE COST							
002	OLD CAP REL COSTS-BLD							
003	OLD CAP REL COSTS-MVB							
004	NEW CAP REL COSTS-BLD							
005	NEW CAP REL COSTS-MVB							
006	EMPLOYEE BENEFITS							
007	ADMINISTRATIVE & GENERAL	10,160,836						
009	MAINTENANCE & REPAIRS	601,541	42,454					
010	LAUNDRY & LINEN SERVICE	84,691	906	32,275				
011	HOUSEKEEPING	262,105	415		41,133			
012	DIETARY	283,944	1,700		1,700	68,192		
014	CAFETERIA	123,960	835		835	23,861	9,785	
015	NURSING ADMINISTRATION	93,071	132		132		111	66,556
016	CENTRAL SERVICES & SUPPLIES	85,864	760		760		201	
017	PHARMACY	186,066	524		524		159	
018	MEDICAL RECORDS & LIBRARY	267,233	974		974		640	
020	SOCIAL SERVICE	4,798	88		88		8	
025	NONPHYSICIAN ANESTHETIC	217,639						
025	INPAT ROUTINE SRVC CNTR							
025	ADULTS & PEDIATRICS	999,996	6,651	6,154	6,651	9,019	2,164	22,608
033	NURSERY	50,254	406	4	406			3,869
036	OTHER LONG TERM CARE	646,703	9,131	17,581	9,131	34,813	1,728	12,148
037	ANCILLARY SRVC COST CTR							
037	OPERATING ROOM	418,394	3,131	1,573	3,131	499	409	8,238
038	RECOVERY ROOM	1,256	248		248			
039	DELIVERY ROOM & LABOR	66,090	875	550	875			5,006
040	ANESTHESIOLOGY	140,577					101	
041	RADIOLOGY-DIAGNOSTIC	801,904	5,102	1,437	5,102		530	
042	RADIOLOGY-THERAPEUTIC							
042	01 ONCOLOGY							
044	LABORATORY	707,479	2,018		2,018		647	
049	RESPIRATORY THERAPY	120,045	86		86		100	2,070
050	PHYSICAL THERAPY	684,203	1,973	2,739	1,973		1,087	
051	OCCUPATIONAL THERAPY							
051	01 CARDIAC REHAB	13,740						539
053	ELECTROCARDIOLOGY	10,582	58		58		19	392
055	MEDICAL SUPPLIES CHARGED TO PATIENT	196,253						
056	DRUGS CHARGED TO PATIENT	301,026						
061	OUTPAT SERVICE COST CENTER							
061	EMERGENCY	1,026,744	3,241	1,745	3,241		505	10,426
062	OBSERVATION BEDS (NON)							
063	OTHER OUTPATIENT SERVICE							
063	50 RURAL HEALTH CLINIC							
063	51 RURAL HEALTH CLINIC 2							
063	52 RURAL HEALTH CLINIC 3	1,717,966	2,411	336	2,411		1,280	
064	OTHER REIMBURS COST CENTER							
064	HOME PROGRAM DIALYSIS							
065	AMBULANCE SERVICES							
066	DURABLE MEDICAL EQUIPMENT							
067	DURABLE MEDICAL EQUIPMENT							
069	CORF							
070	I&R SERVICES-NOT APPROPRIATE							
071	HOME HEALTH AGENCY							
082	LUNG ACQUISITION							
083	SPEC PURPOSE COST CENTER							
083	KIDNEY ACQUISITION							
084	LIVER ACQUISITION							
085	HEART ACQUISITION							
085	01 PANCREAS ACQUISITION							
086	OTHER ORGAN ACQUISITION							
092	AMBULATORY SURGICAL CENTER							
093	HOSPICE							
095	SUBTOTALS	10,114,124	41,665	32,119	40,344	68,192	9,689	65,296
096	NONREIMBURS COST CENTER							
096	GIFT, FLOWER, COFFEE	1,236	244		244			
096	02 UNUSED SPACE							
096	03 NON-REIMBURSABLE HOME	547	108		108			
096	04 OUTPATIENT CLINIC	43,686	437	156	437		96	1,260
097	RESEARCH							
098	PHYSICIANS' PRIVATE OFFICE							
098	01 PHYSICIANS' CLINIC							
098	02 WASHINGTON COUNTY HEALTH	1,243						
099	NONPAID WORKERS							
101	CROSS FOOT ADJUSTMENT							
102	NEGATIVE COST CENTER							
103	COST TO BE ALLOCATED (WRKSHT B, PART I)	2,135,809	727,985	118,029	324,315	386,184	306,047	119,411
104	UNIT COST MULTIPLIER (WRKSHT B, PT I)	.210200	17.147619	3.656979	7.884545	5.663186	31.277159	1.794143
105	COST TO BE ALLOCATED (WRKSHT B, PART II)							
106	UNIT COST MULTIPLIER							

	COST CENTER DESCRIPTION	ADMINISTRATIVE & GENERAL	MAINTENANCE & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION
		(ACCUM. COST)	(SQUARE FEET)	(POUNDS OF LAUNDRY)	(SQUARE FEET)	(MEALS SERVED)	(FTES)	(DIRECT)
		6	7	9	10	11	12	14
107	NONREIMBURS COST CENT (WRKSHT B, PT I I) COST TO BE ALLOCATED (WRKSHT B, PART I I I)	189,206	61,848	8,730	8,419	19,997	14,932	3,000
108	UNIT COST MULTIPLIER (WRKSHT B, PT I I I)	.018621	1.456824	.270488	.204678	.293246	1.526009	.045075

COST CENTER DESCRIPTION	CENTRAL SERVICES & SUPPLY (COSTED EQUI S.	PHARMACY (COSTED) EQUI S.	MEDICAL RECORDS & LIBRARY (GROSS) ARGES	SOCIAL SERVICE (TIME) SPENT	NONPHYSICIAN ANESTHETISTS (ASSIGNED) TIME
	15	16	17	18	20
001	GENERAL SERVICE COST				
002	OLD CAP REL COSTS-BLD				
003	OLD CAP REL COSTS-MVB				
004	NEW CAP REL COSTS-BLD				
005	NEW CAP REL COSTS-MVB				
006	EMPLOYEE BENEFITS				
007	ADMINISTRATIVE & GENERAL				
009	MAINTENANCE & REPAIRS				
010	LAUNDRY & LINEN SERVICE				
011	HOUSEKEEPING				
012	DIETARY				
014	CAFETERIA				
015	NURSING ADMINISTRATIVE				
016	CENTRAL SERVICES & SUPPLY	128,428			
017	PHARMACY		305,264		
018	MEDICAL RECORDS & LIBRARY	87		18,800,710	
020	SOCIAL SERVICE			100	
025	NONPHYSICIAN ANESTHETIST				100
033	INPAT ROUTINE SERVICE				
036	ADULTS & PEDIATRICS	13,373	522	387,804	85
037	NURSERY	245		11,400	6
038	OTHER LONG TERM CARE	14,755		1,035,153	9
039	ANCILLARY SERVICE COST				
040	OPERATING ROOM	10,027	250	768,955	
041	RECOVERY ROOM			6,541	
042	DELIVERY ROOM & LABOR	229		34,369	
043	ANESTHESIOLOGY	578	472	440,642	100
044	RADIOLOGY-DIAGNOSTIC	5,072	817	4,475,311	
045	RADIOLOGY-THERAPEUTIC				
046	ONCOLOGY				
047	LABORATORY	2,727	330	3,429,615	
048	RESPIRATORY THERAPY	1,302		461,512	
049	PHYSICAL THERAPY	1,424	322	1,548,937	
050	OCCUPATIONAL THERAPY				
051	CARDIAC REHAB			58,251	
052	ELECTROCARDIOLOGY	569		208,328	
053	MEDICAL SUPPLIES CHARGED TO PATIENT	69,556		1,312,035	
054	DRUGS CHARGED TO PATIENT	229	301,026	1,670,224	
055	OUTPAT SERVICE COST				
056	EMERGENCY	5,663	524	2,046,530	
061	OBSERVATION BEDS (NON)				
062	OTHER OUTPATIENT SERVICE				
063	50 RURAL HEALTH CLINIC				
063	51 RURAL HEALTH CLINIC 2				
063	52 RURAL HEALTH CLINIC 3	1,910	429	905,103	
064	OTHER REIMBURS COST				
065	HOME PROGRAM DIALYSIS				
066	AMBULANCE SERVICES				
067	DURABLE MEDICAL EQUIPMENT				
068	DURABLE MEDICAL EQUIPMENT				
069	CORF				
070	I&R SERVICES-NOT APPROPRIATE				
071	HOME HEALTH AGENCY				
072	LUNG ACQUISITION				
073	SPEC PURPOSE COST CENTER				
074	KIDNEY ACQUISITION				
075	LIVER ACQUISITION				
076	HEART ACQUISITION				
077	01 PANCREAS ACQUISITION				
078	OTHER ORGAN ACQUISITION				
079	AMBULATORY SURGICAL CENTER				
080	HOSPICE				
081	SUBTOTALS	127,746	304,692	18,800,710	100
082	NONREIMBURS COST CENTER				100
083	GIFT, FLOWER, COFFEE				
084	02 UNUSED SPACE				
085	03 NON-REIMBURSABLE HOME				
086	04 OUTPATIENT CLINIC	682	572		
087	RESEARCH				
088	PHYSICIANS' PRIVATE OFFICE				
089	01 PHYSICIANS' CLINIC				
090	02 WASHINGTON COUNTY HEALTH DEPARTMENT				
091	NONPAID WORKERS				
092	CROSS FOOT ADJUSTMENT				
093	NEGATIVE COST CENTER				
094	COST TO BE ALLOCATED	129,224	243,267	367,892	8,260
095	(PER WORKSHEET B, PART I)				263,387
096	UNIT COST MULTIPLIER		.796907		82.600000
097	(WORKSHEET B, PART I)	1.006198		.019568	2,633.870000
098	COST TO BE ALLOCATED				
099	(PER WORKSHEET B, PART I)				
100	UNIT COST MULTIPLIER				

COST ALLOCATION - STATISTICAL BASIS

	COST CENTER DESCRIPTION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NONPHYSICIAN ANESTHETISTS
		(COSTED EQUI S.	R(COSTED)EQUI S.	R(GROSS)ARGES	CH(TIME)SPENT	(ASSIGNED) TIME
		15	16	17	18	20
107	NONREIMBURS COST CENT (WRKSHT B, PT I I) COST TO BE ALLOCATED (PER WRKSHT B, PART	11,104	17,762	16,634	693	4,077
108	UNIT COST MULTIPLIER (WRKSHT B, PT I I I)	.086461	.058186	.000885	6.930000	40.770000

COMPUTATION OF RATIO OF COSTS TO CHARGES

14-1308

FROM 5/ 1/2007

WORKSHEET C

|

TO 4/30/2008

PART I

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	1,586,993		1,586,993		
33	NURSERY	78,903		78,903		
36	OTHER LONG TERM CARE	1,384,341		1,384,341		
	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	646,201		646,201		
38	RECOVERY ROOM	7,856		7,856		
39	DELIVERY ROOM & LABOR ROO	113,780		113,780		
40	ANESTHESIOLOGY	446,252		446,252		
41	RADIOLOGY-DIAGNOSTIC	1,213,335		1,213,335		
42	RADIOLOGY-THERAPEUTIC					
01	ONCOLOGY					
44	LABORATORY	997,060		997,060		
49	RESPIRATORY THERAPY	164,614		164,614		
50	PHYSICAL THERAPY	953,424		953,424		
51	OCCUPATIONAL THERAPY					
01	CARDIAC REHAB	18,735		18,735		
53	ELECTROCARDIOLOGY	20,205		20,205		
55	MEDICAL SUPPLIES CHARGED	333,166		333,166		
56	DRUGS CHARGED TO PATIENTS	637,104		637,104		
	OUTPAT SERVICE COST CNTRS					
61	EMERGENCY	1,410,739		1,410,739		
62	OBSERVATION BEDS (NON-DIS	77,286		77,286		
63	OTHER OUTPATIENT SERVICE					
50	RURAL HEALTH CLINIC					
51	RURAL HEALTH CLINIC 2					
52	RURAL HEALTH CLINIC 3	2,200,678		2,200,678		
	OTHER REIMBURS COST CNTRS					
64	HOME PROGRAM DIALYSIS					
65	AMBULANCE SERVICES					
66	DURABLE MEDICAL EQUIP-REN					
67	DURABLE MEDICAL EQUIP-SOL					
101	SUBTOTAL	12,290,672		12,290,672		
102	LESS OBSERVATION BEDS	77,286		77,286		
103	TOTAL	12,213,386		12,213,386		

COMPUTATION OF RATIO OF COSTS TO CHARGES

WKST A LINE NO.	COST CENTER DESCRIPTION	INPATIENT CHARGES 6	OUTPATIENT CHARGES 7	TOTAL CHARGES 8	COST OR OTHER RATIO 9	TEFRA INPAT- IENT RATIO 10	PPS INPAT- IENT RATIO 11
	INPAT ROUTINE SRVC CNTRS						
25	ADULTS & PEDIATRICS	383,491		383,491			
33	NURSERY	11,400		11,400			
36	OTHER LONG TERM CARE	1,035,153		1,035,153			
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	26,431	725,523	751,954	.859362	.859362	
38	RECOVERY ROOM	844	5,697	6,541	1.201040	1.201040	
39	DELIVERY ROOM & LABOR ROO	29,175	2,510	31,685	3.590974	3.590974	
40	ANESTHESIOLOGY	53,431	387,211	440,642	1.012731	1.012731	
41	RADIOLOGY-DIAGNOSTIC	137,509	4,105,713	4,243,222	.285947	.285947	
42	RADIOLOGY-THERAPEUTIC						
42	01 ONCOLOGY						
44	LABORATORY	284,290	3,051,031	3,335,321	.298940	.298940	
49	RESPIRATORY THERAPY	205,525	242,551	448,076	.367380	.367380	
50	PHYSICAL THERAPY	279,601	1,212,168	1,491,769	.639123	.639123	
51	OCCUPATIONAL THERAPY						
51	01 CARDIAC REHAB		58,251	58,251	.321625	.321625	
53	ELECTROCARDIOLOGY	16,408	187,449	203,857	.099114	.099114	
55	MEDICAL SUPPLIES CHARGED	130,033	1,169,392	1,299,425	.256395	.256395	
56	DRUGS CHARGED TO PATIENTS	654,596	848,623	1,503,219	.423826	.423826	
	OUTPAT SERVICE COST CNTRS						
61	EMERGENCY		936,527	936,527	1.506352	1.506352	
62	OBSERVATION BEDS (NON-DIS		60,049	60,049	1.287049	1.287049	
63	OTHER OUTPATIENT SERVICE						
63	50 RURAL HEALTH CLINIC						
63	51 RURAL HEALTH CLINIC 2						
63	52 RURAL HEALTH CLINIC 3		828,668	828,668	2.655681	2.655681	
	OTHER REIMBURS COST CNTRS						
64	HOME PROGRAM DIALYSIS						
65	AMBULANCE SERVICES						
66	DURABLE MEDICAL EQUIP-REN						
67	DURABLE MEDICAL EQUIP-SOL						
101	SUBTOTAL	3,247,887	13,821,363	17,069,250			
102	LESS OBSERVATION BEDS						
103	TOTAL	3,247,887	13,821,363	17,069,250			

COMPUTATION OF RATIO OF COSTS TO CHARGES
SPECIAL TITLE XIX WORKSHEET

PROVIDER NO:
14-1308

PERIOD:
FROM 5/ 1/2007
TO 4/30/2008

PREPARED 9/24/2008
WORKSHEET C
PART I

WKST A LINE NO.	COST CENTER DESCRIPTION	WKST B, PT I COL. 27 1	THERAPY ADJUSTMENT 2	TOTAL COSTS 3	RCE DI ALLOWANCE 4	TOTAL COSTS 5
	INPAT ROUTINE SRVC CNTRS					
25	ADULTS & PEDIATRICS	1,586,993		1,586,993		
33	NURSERY	78,903		78,903		
36	OTHER LONG TERM CARE	1,384,341		1,384,341		
	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	646,201		646,201		
38	RECOVERY ROOM	7,856		7,856		
39	DELIVERY ROOM & LABOR ROO	113,780		113,780		
40	ANESTHESIOLOGY	446,252		446,252		
41	RADIOLOGY-DIAGNOSTIC	1,213,335		1,213,335		
42	RADIOLOGY-THERAPEUTIC					
01	ONCOLOGY					
44	LABORATORY	997,060		997,060		
49	RESPIRATORY THERAPY	164,614		164,614		
50	PHYSICAL THERAPY	953,424		953,424		
51	OCCUPATIONAL THERAPY					
01	CARDIAC REHAB	18,735		18,735		
53	ELECTROCARDIOLOGY	20,205		20,205		
55	MEDICAL SUPPLIES CHARGED	333,166		333,166		
56	DRUGS CHARGED TO PATIENTS	637,104		637,104		
	OUTPAT SERVICE COST CNTRS					
61	EMERGENCY	1,410,739		1,410,739		
62	OBSERVATION BEDS (NON-DIS	77,286		77,286		
63	OTHER OUTPATIENT SERVICE					
50	RURAL HEALTH CLINIC					
51	RURAL HEALTH CLINIC 2					
52	RURAL HEALTH CLINIC 3	2,200,678		2,200,678		
	OTHER REIMBURS COST CNTRS					
64	HOME PROGRAM DIALYSIS					
65	AMBULANCE SERVICES					
66	DURABLE MEDICAL EQUIP-REN					
67	DURABLE MEDICAL EQUIP-SOL					
101	SUBTOTAL	12,290,672		12,290,672		
102	LESS OBSERVATION BEDS	77,286		77,286		
103	TOTAL	12,213,386		12,213,386		

COMPUTATION OF RATIO OF COSTS TO CHARGES
SPECIAL TITLE XIX WORKSHEET

WKST A LINE NO.	COST CENTER DESCRIPTION	INPATIENT CHARGES 6	OUTPATIENT CHARGES 7	TOTAL CHARGES 8	COST OR OTHER RATIO 9	TEFRA INPAT- IENT RATIO 10	PPS INPAT- IENT RATIO 11
	INPAT ROUTINE SRVC CNTRS						
25	ADULTS & PEDIATRICS	383,491		383,491			
33	NURSERY	11,400		11,400			
36	OTHER LONG TERM CARE	1,035,153		1,035,153			
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	26,431	725,523	751,954	.859362	.859362	
38	RECOVERY ROOM	844	5,697	6,541	1.201040	1.201040	
39	DELIVERY ROOM & LABOR ROO	29,175	2,510	31,685	3.590974	3.590974	
40	ANESTHESIOLOGY	53,431	387,211	440,642	1.012731	1.012731	
41	RADIOLOGY-DIAGNOSTIC	137,509	4,105,713	4,243,222	.285947	.285947	
42	RADIOLOGY-THERAPEUTIC						
42	01 ONCOLOGY						
44	LABORATORY	284,290	3,051,031	3,335,321	.298940	.298940	
49	RESPIRATORY THERAPY	205,525	242,551	448,076	.367380	.367380	
50	PHYSICAL THERAPY	279,601	1,212,168	1,491,769	.639123	.639123	
51	OCCUPATIONAL THERAPY						
51	01 CARDIAC REHAB		58,251	58,251	.321625	.321625	
53	ELECTROCARDIOLOGY	16,408	187,449	203,857	.099114	.099114	
55	MEDICAL SUPPLIES CHARGED	130,033	1,169,392	1,299,425	.256395	.256395	
56	DRUGS CHARGED TO PATIENTS	654,596	848,623	1,503,219	.423826	.423826	
	OUTPAT SERVICE COST CNTRS						
61	EMERGENCY		936,527	936,527	1.506352	1.506352	
62	OBSERVATION BEDS (NON-DIS		60,049	60,049	1.287049	1.287049	
63	OTHER OUTPATIENT SERVICE						
63	50 RURAL HEALTH CLINIC						
63	51 RURAL HEALTH CLINIC 2						
63	52 RURAL HEALTH CLINIC 3		828,668	828,668	2.655681	2.655681	
	OTHER REIMBURS COST CNTRS						
64	HOME PROGRAM DIALYSIS						
65	AMBULANCE SERVICES						
66	DURABLE MEDICAL EQUIP-REN						
67	DURABLE MEDICAL EQUIP-SOL						
101	SUBTOTAL	3,247,887	13,821,363	17,069,250			
102	LESS OBSERVATION BEDS						
103	TOTAL	3,247,887	13,821,363	17,069,250			

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	646,201	57,169	589,032			646,201
38	RECOVERY ROOM	7,856	1,697	6,159			7,856
39	DELIVERY ROOM & LABOR ROO	113,780	8,417	105,363			113,780
40	ANESTHESIOLOGY	446,252	8,076	438,176			446,252
41	RADIOLOGY-DIAGNOSTIC	1,213,335	143,310	1,070,025			1,213,335
42	RADIOLOGY-THERAPEUTIC						
42	01 ONCOLOGY						
44	LABORATORY	997,060	34,739	962,321			997,060
49	RESPIRATORY THERAPY	164,614	8,094	156,520			164,614
50	PHYSICAL THERAPY	953,424	33,156	920,268			953,424
51	OCCUPATIONAL THERAPY						
51	01 CARDIAC REHAB	18,735	333	18,402			18,735
53	ELECTROCARDIOLOGY	20,205	2,435	17,770			20,205
55	MEDICAL SUPPLIES CHARGED	333,166	10,827	322,339			333,166
56	DRUGS CHARGED TO PATIENTS	637,104	24,619	612,485			637,104
	OUTPAT SERVICE COST CNTRS						
61	EMERGENCY	1,410,739	52,258	1,358,481			1,410,739
62	OBSERVATION BEDS (NON-DIS	77,286		77,286			77,286
63	OTHER OUTPATIENT SERVICE						
63	50 RURAL HEALTH CLINIC						
63	51 RURAL HEALTH CLINIC 2						
63	52 RURAL HEALTH CLINIC 3	2,200,678	54,469	2,146,209			2,200,678
	OTHER REIMBURS COST CNTRS						
64	HOME PROGRAM DIALYSIS						
65	AMBULANCE SERVICES						
66	DURABLE MEDICAL EQUIP-REN						
67	DURABLE MEDICAL EQUIP-SOL						
101	SUBTOTAL	9,240,435	439,599	8,800,836			9,240,435
102	LESS OBSERVATION BEDS	77,286		77,286			77,286
103	TOTAL	9,163,149	439,599	8,723,550			9,163,149

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	751,954	.859362	.859362
38	RECOVERY ROOM	6,541	1.201040	1.201040
39	DELIVERY ROOM & LABOR ROO	31,685	3.590974	3.590974
40	ANESTHESIOLOGY	440,642	1.012731	1.012731
41	RADIOLOGY-DIAGNOSTIC	4,243,222	.285947	.285947
42	RADIOLOGY-THERAPEUTIC			
42	01 ONCOLOGY			
44	LABORATORY	3,335,321	.298940	.298940
49	RESPIRATORY THERAPY	448,076	.367380	.367380
50	PHYSICAL THERAPY	1,491,769	.639123	.639123
51	OCCUPATIONAL THERAPY			
51	01 CARDIAC REHAB	58,251	.321625	.321625
53	ELECTROCARDIOLOGY	203,857	.099114	.099114
55	MEDICAL SUPPLIES CHARGED	1,299,425	.256395	.256395
56	DRUGS CHARGED TO PATIENTS	1,503,219	.423826	.423826
	OUTPAT SERVICE COST CNTRS			
61	EMERGENCY	936,527	1.506352	1.506352
62	OBSERVATION BEDS (NON-DIS	60,049	1.287049	1.287049
63	OTHER OUTPATIENT SERVICE			
63	50 RURAL HEALTH CLINIC			
63	51 RURAL HEALTH CLINIC 2			
63	52 RURAL HEALTH CLINIC 3	828,668	2.655681	2.655681
	OTHER REIMBURS COST CNTRS			
64	HOME PROGRAM DIALYSIS			
65	AMBULANCE SERVICES			
66	DURABLE MEDICAL EQUIP-REN			
67	DURABLE MEDICAL EQUIP-SOL			
101	SUBTOTAL	15,639,206		
102	LESS OBSERVATION BEDS	60,049		
103	TOTAL	15,579,157		

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	646,201	57,169	589,032			646,201
38	RECOVERY ROOM	7,856	1,697	6,159			7,856
39	DELIVERY ROOM & LABOR ROO	113,780	8,417	105,363			113,780
40	ANESTHESIOLOGY	446,252	8,076	438,176			446,252
41	RADIOLOGY-DIAGNOSTIC	1,213,335	143,310	1,070,025			1,213,335
42	RADIOLOGY-THERAPEUTIC						
42	01 ONCOLOGY						
44	LABORATORY	997,060	34,739	962,321			997,060
49	RESPIRATORY THERAPY	164,614	8,094	156,520			164,614
50	PHYSICAL THERAPY	953,424	33,156	920,268			953,424
51	OCCUPATIONAL THERAPY						
51	01 CARDIAC REHAB	18,735	333	18,402			18,735
53	ELECTROCARDIOLOGY	20,205	2,435	17,770			20,205
55	MEDICAL SUPPLIES CHARGED	333,166	10,827	322,339			333,166
56	DRUGS CHARGED TO PATIENTS	637,104	24,619	612,485			637,104
	OUTPAT SERVICE COST CNTRS						
61	EMERGENCY	1,410,739	52,258	1,358,481			1,410,739
62	OBSERVATION BEDS (NON-DIS	77,286		77,286			77,286
63	OTHER OUTPATIENT SERVICE						
63	50 RURAL HEALTH CLINIC						
63	51 RURAL HEALTH CLINIC 2						
63	52 RURAL HEALTH CLINIC 3	2,200,678	54,469	2,146,209			2,200,678
	OTHER REIMBURS COST CNTRS						
64	HOME PROGRAM DIALYSIS						
65	AMBULANCE SERVICES						
66	DURABLE MEDICAL EQUIP-REN						
67	DURABLE MEDICAL EQUIP-SOL						
101	SUBTOTAL	9,240,435	439,599	8,800,836			9,240,435
102	LESS OBSERVATION BEDS	77,286		77,286			77,286
103	TOTAL	9,163,149	439,599	8,723,550			9,163,149

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	751,954	.859362	.859362
38	RECOVERY ROOM	6,541	1.201040	1.201040
39	DELIVERY ROOM & LABOR ROO	31,685	3.590974	3.590974
40	ANESTHESIOLOGY	440,642	1.012731	1.012731
41	RADIOLOGY-DIAGNOSTIC	4,243,222	.285947	.285947
42	RADIOLOGY-THERAPEUTIC			
	01 ONCOLOGY			
44	LABORATORY	3,335,321	.298940	.298940
49	RESPIRATORY THERAPY	448,076	.367380	.367380
50	PHYSICAL THERAPY	1,491,769	.639123	.639123
51	OCCUPATIONAL THERAPY			
	01 CARDIAC REHAB			
51	CARDIAC REHAB	58,251	.321625	.321625
53	ELECTROCARDIOLOGY	203,857	.099114	.099114
55	MEDICAL SUPPLIES CHARGED	1,299,425	.256395	.256395
56	DRUGS CHARGED TO PATIENTS	1,503,219	.423826	.423826
	OUTPAT SERVICE COST CNTRS			
61	EMERGENCY	936,527	1.506352	1.506352
62	OBSERVATION BEDS (NON-DIS	60,049	1.287049	1.287049
63	OTHER OUTPATIENT SERVICE			
63	50 RURAL HEALTH CLINIC			
63	51 RURAL HEALTH CLINIC 2			
63	52 RURAL HEALTH CLINIC 3	828,668	2.655681	2.655681
	OTHER REIMBURS COST CNTRS			
64	HOME PROGRAM DIALYSIS			
65	AMBULANCE SERVICES			
66	DURABLE MEDICAL EQUIP-REN			
67	DURABLE MEDICAL EQUIP-SOL			
101	SUBTOTAL	15,639,206		
102	LESS OBSERVATION BEDS	60,049		
103	TOTAL	15,579,157		

COMPUTATION OF TOTAL RPCH INPATIENT ANCILLARY COSTS

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COST WKST B, PT I COL. 27 1	TOTAL ANCILLARY CHARGES 2	TOTAL INP ANCILLARY CHARGES 3	CHARGE TO CHARGE RATIO 4	TOTAL INPATIENT COST 5
37	ANCILLARY SRVC COST CNTRS					
	OPERATING ROOM	646,201	751,954			
38	RECOVERY ROOM	7,856	6,541			
39	DELIVERY ROOM & LABOR ROO	113,780	31,685			
40	ANESTHESIOLOGY	446,252	440,642			
41	RADIOLOGY-DIAGNOSTIC	1,213,335	4,243,222			
42	RADIOLOGY-THERAPEUTIC					
42	01 ONCOLOGY					
44	LABORATORY	997,060	3,335,321			
49	RESPIRATORY THERAPY	164,614	448,076			
50	PHYSICAL THERAPY	953,424	1,491,769			
51	OCCUPATIONAL THERAPY					
51	01 CARDIAC REHAB	18,735	58,251			
53	ELECTROCARDIOLOGY	20,205	203,857			
55	MEDICAL SUPPLIES CHARGED	333,166	1,299,425			
56	DRUGS CHARGED TO PATIENTS	637,104	1,503,219			
	OUTPAT SERVICE COST CNTRS					
61	EMERGENCY	1,410,739	936,527			
62	OBSERVATION BEDS (NON-DIS	77,286	60,049			
63	OTHER OUTPATIENT SERVICE					
63	50 RURAL HEALTH CLINIC					
63	51 RURAL HEALTH CLINIC 2					
63	52 RURAL HEALTH CLINIC 3	2,200,678	828,668			
	OTHER REIMBURS COST CNTRS					
64	HOME PROGRAM DIALYSIS					
65	AMBULANCE SERVICES					
66	DURABLE MEDICAL EQUIP-REN					
67	DURABLE MEDICAL EQUIP-SOL					
101	TOTAL	9,240,435	15,639,206			

COMPUTATION OF OUTPATIENT COST PER VISIT -
RURAL PRIMARY CARE HOSPITAL

PROVIDER NO:
14-1308

PERIOD:
FROM 5/ 1/2007
TO 4/30/2008

PREPARED 9/24/2008
WORKSHEET C
PART V

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COST WKST B, PT I COL. 27 1	PROVIDER-BASED PHYSICIAN ADJUSTMENT 2	TOTAL COSTS 3	TOTAL ANCI LLARY CHARGES 4	TOTAL OUTPATIENT CHARGES 5	RATIO OF OUT- PATIENT CHRGS TO TTL CHARGES 6	TOTAL OUT- PATIENT COSTS 7
37	ANCILLARY SRVC COST CNTRS							
	OPERATING ROOM	646,201		646,201		751,954		
38	RECOVERY ROOM	7,856		7,856		6,541		
39	DELIVERY ROOM & LABOR ROO	113,780		113,780		31,685		
40	ANESTHESIOLOGY	446,252		446,252		440,642		
41	RADIOLOGY-DIAGNOSTIC	1,213,335	12,423	1,225,758		4,243,222		
42	RADIOLOGY-THERAPEUTIC							
42	01 ONCOLOGY							
44	LABORATORY	997,060	16,643	1,013,703		3,335,321		
49	RESPIRATORY THERAPY	164,614		164,614		448,076		
50	PHYSICAL THERAPY	953,424		953,424		1,491,769		
51	OCCUPATIONAL THERAPY							
51	01 CARDIAC REHAB	18,735		18,735		58,251		
53	ELECTROCARDIOLOGY	20,205	11,448	31,653		203,857		
55	MEDICAL SUPPLIES CHARGED	333,166		333,166		1,299,425		
56	DRUGS CHARGED TO PATIENTS	637,104		637,104		1,503,219		
	OUTPAT SERVICE COST CNTRS							
61	EMERGENCY	1,410,739	134,363	1,545,102		936,527		
62	OBSERVATION BEDS (NON-DIS	77,286		77,286		60,049		
63	OTHER OUTPATIENT SERVICE							
63	50 RURAL HEALTH CLINIC							
63	51 RURAL HEALTH CLINIC 2							
63	52 RURAL HEALTH CLINIC 3							
	OTHER REIMBURS COST CNTRS							
64	HOME PROGRAM DIALYSIS							
65	AMBULANCE SERVICES							
66	DURABLE MEDICAL EQUIP-REN							
67	DURABLE MEDICAL EQUIP-SOL							
101	TOTAL	7,039,757	174,877	7,214,634		14,810,538		
102	TOTAL OUTPATIENT VISITS							
103	AGGREGATE COST PER VISIT							
104	TITLE V OUTPATIENT VISITS							
105	TITLE XVIII OUTPAT VISITS							
106	TITLE XIX OUTPAT VISITS							
107	TITLE V OUTPAT COSTS							
108	TITLE XVIII OUTPAT COSTS							
109	TITLE XIX OUTPAT COSTS							

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 ANCILLARY SRVC COST CNTRS		265,412	
37	OPERATING ROOM	.859362	1,824	1,567
38	RECOVERY ROOM	1.201040		
39	DELIVERY ROOM & LABOR ROOM	3.590974		
40	ANESTHESIOLOGY	1.012731	615	623
41	RADIOLOGY-DIAGNOSTIC	.285947	76,323	21,824
42	RADIOLOGY-THERAPEUTIC			
42	01 ONCOLOGY			
44	LABORATORY	.298940	114,966	34,368
49	RESPIRATORY THERAPY	.367380	45,513	16,721
50	PHYSICAL THERAPY	.639123	18,809	12,021
51	OCCUPATIONAL THERAPY			
51	01 CARDIAC REHAB	.321625		
53	ELECTROCARDIOLOGY	.099114	9,563	948
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	.256395	52,098	13,358
56	DRUGS CHARGED TO PATIENTS	.423826	197,837	83,848
	OUTPAT SERVICE COST CNTRS			
61	EMERGENCY	1.506352		
62	OBSERVATION BEDS (NON-DISTINCT PART)	1.287049		
63	OTHER OUTPATIENT SERVICE COST CENTER			
63	50 RURAL HEALTH CLINIC			
63	51 RURAL HEALTH CLINIC 2			
63	52 RURAL HEALTH CLINIC 3			
	OTHER REIMBURS COST CNTRS			
64	HOME PROGRAM DIALYSIS			
65	AMBULANCE SERVICES			
66	DURABLE MEDICAL EQUIP-RENTED			
67	DURABLE MEDICAL EQUIP-SOLD			
101	TOTAL		517,548	185,278
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		517,548	

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			
37	ANCILLARY SRVC COST CNTRS OPERATING ROOM	.859362		
38	RECOVERY ROOM	1.201040		
39	DELIVERY ROOM & LABOR ROOM	3.590974		
40	ANESTHESIOLOGY	1.012731		
41	RADIOLOGY-DIAGNOSTIC	.285947	33,429	9,559
42	RADIOLOGY-THERAPEUTIC			
44	01 ONCOLOGY LABORATORY	.298940	104,177	31,143
49	RESPIRATORY THERAPY	.367380	53,383	19,612
50	PHYSICAL THERAPY	.639123	221,944	141,850
51	OCCUPATIONAL THERAPY			
51	01 CARDIAC REHAB	.321625		
53	ELECTROCARDIOLOGY	.099114		
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	.256395	77,935	19,982
56	DRUGS CHARGED TO PATIENTS	.423826	322,949	136,874
61	OUTPAT SERVICE COST CNTRS EMERGENCY	1.506352		
62	OBSERVATION BEDS (NON-DISTINCT PART)	1.287049		
63	OTHER OUTPATIENT SERVICE COST CENTER			
63	50 RURAL HEALTH CLINIC			
63	51 RURAL HEALTH CLINIC 2			
63	52 RURAL HEALTH CLINIC 3			
	OTHER REIMBURS COST CNTRS			
64	HOME PROGRAM DIALYSIS			
65	AMBULANCE SERVICES			
66	DURABLE MEDICAL EQUIP-RENTED			
67	DURABLE MEDICAL EQUIP-SOLD			
101	TOTAL		813,817	359,020
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		813,817	

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			
	ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	.859362		
38	RECOVERY ROOM	1.201040		
39	DELIVERY ROOM & LABOR ROOM	3.590974		
40	ANESTHESIOLOGY	1.012731		
41	RADIOLOGY-DIAGNOSTIC	.285947		
42	RADIOLOGY-THERAPEUTIC			
42	01 ONCOLOGY			
44	LABORATORY	.298940		
49	RESPIRATORY THERAPY	.367380		
50	PHYSICAL THERAPY	.639123		
51	OCCUPATIONAL THERAPY			
51	01 CARDIAC REHAB	.321625		
53	ELECTROCARDIOLOGY	.099114		
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	.256395		
56	DRUGS CHARGED TO PATIENTS	.423826		
	OUTPAT SERVICE COST CNTRS			
61	EMERGENCY	1.506352		
62	OBSERVATION BEDS (NON-DISTINCT PART)	1.287049		
63	OTHER OUTPATIENT SERVICE COST CENTER			
63	50 RURAL HEALTH CLINIC			
63	51 RURAL HEALTH CLINIC 2			
63	52 RURAL HEALTH CLINIC 3	2.655681		
	OTHER REIMBURS COST CNTRS			
64	HOME PROGRAM DIALYSIS			
65	AMBULANCE SERVICES			
66	DURABLE MEDICAL EQUIP-RENTED			
67	DURABLE MEDICAL EQUIP-SOLD			
101	TOTAL			
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES			

PART B - MEDICAL AND OTHER HEALTH SERVICES

HOSPITAL

1	MEDICAL AND OTHER SERVICES (SEE INSTRUCTIONS)	2,524,183
1.01	MEDICAL AND OTHER SERVICES RENDERED ON OR AFTER APRIL 1, 2001 (SEE INSTRUCTIONS).	
1.02	PPS PAYMENTS RECEIVED INCLUDING OUTLIERS.	
1.03	ENTER THE HOSPITAL SPECIFIC PAYMENT TO COST RATIO.	
1.04	LINE 1.01 TIMES LINE 1.03.	
1.05	LINE 1.02 DIVIDED BY LINE 1.04.	
1.06	TRANSITIONAL CORRIDOR PAYMENT (SEE INSTRUCTIONS)	
1.07	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)	2,524,183

COMPUTATION OF LESSER OF COST OR CHARGES

REASONABLE CHARGES		
6	ANCILLARY SERVICE CHARGES	
7	INTERNS AND RESIDENTS SERVICE CHARGES	
8	ORGAN ACQUISITION CHARGES	
9	CHARGES OF PROFESSIONAL SERVICES OF TEACHING PHYSICIANS.	
10	TOTAL REASONABLE CHARGES	
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)	
15	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	
16	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES	
17	LESSER OF COST OR CHARGES (FOR CAH SEE INSTRUC)	2,549,425
17.01	TOTAL PROSPECTIVE PAYMENT (SUM OF LINES 1.02, 1.06 AND 1.07)	

COMPUTATION OF REIMBURSEMENT SETTLEMENT

18	CAH DEDUCTIBLES	14,335
18.01	CAH ACTUAL BILLED COINSURANCE	826,794
	LINE 17.01 (SEE INSTRUCTIONS)	
19	SUBTOTAL (SEE INSTRUCTIONS)	1,708,296
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	1,708,296
24	PRIMARY PAYER PAYMENTS	3,217
25	SUBTOTAL	1,705,079

REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)

26	COMPOSITE RATE ESRD	
27	BAD DEBTS (SEE INSTRUCTIONS)	81,910
27.01	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	81,910
27.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	
28	SUBTOTAL	1,786,989
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	1,786,989
33	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)	
34	INTERIM PAYMENTS	1,856,583
34.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)	
35	BALANCE DUE PROVIDER/PROGRAM	-69,594
36	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2	

CALCULATION OF REIMBURSEMENT SETTLEMENT
SWING BEDS

PROVIDER NO:	PERIOD:	PREPARED 9/24/2008
14-1308	FROM 5/ 1/2007	
COMPONENT NO:	TO 4/30/2008	WORKSHEET E-2
14-Z308		

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)	998,238	
2	INPATIENT ROUTINE SERVICES - SWING BED-NF (SEE INSTR)		
3	ANCILLARY SERVICES (SEE INSTRUCTIONS)	362,610	
4	PER DIEM COST FOR INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS)		
5	PROGRAM DAYS	1,348	
6	INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS)		
7	UTILIZATION REVIEW - PHYSICIAN COMPENSATION - SNF OPTIONAL METHOD ONLY		
8	SUBTOTAL	1,360,848	
9	PRIMARY PAYER PAYMENTS (SEE INSTRUCTIONS)		
10	SUBTOTAL	1,360,848	
11	DEDUCTIBLES BILLED TO PROGRAM PATIENTS (EXCLUDE AMOUNTS APPLICABLE TO PHYSICIAN PROFESSIONAL SERVICES)		
12	SUBTOTAL	1,360,848	
13	COINSURANCE BILLED TO PROGRAM PATIENTS (FROM PROVIDER RECORDS) (EXCLUDE COINSURANCE FOR PHYSICIAN PROFESSIONAL SERVICES)	39,524	
14	80% OF PART B COSTS		
15	SUBTOTAL	1,321,324	
16	OTHER ADJUSTMENTS (SPECIFY)		
17	REIMBURSABLE BAD DEBTS		
17.01	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		
18	TOTAL	1,321,324	
19	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)		
20	INTERIM PAYMENTS	1,271,053	
20.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)		
21	BALANCE DUE PROVIDER/PROGRAM	50,271	
22	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2.		

CALCULATION OF REIMBURSEMENT SETTLEMENT
SWING BEDS

PROVIDER NO:	PERIOD:	PREPARED 9/24/2008
14-1308	FROM 5/ 1/2007	
COMPONENT NO:	TO 4/30/2008	WORKSHEET E-2
14-Z308		

TITLE XIX SWING BED SNF

COMPUTATION OF NET COST OF COVERED SERVICES

PART A
1

PART B
2

- 1 INPATIENT ROUTINE SERVICES - SWING BED-SNF (SEE INSTR)
- 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
- 6 INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM
(SEE INSTRUCTIONS)
- 7 UTILIZATION REVIEW - PHYSICIAN COMPENSATION - SNF OPTIONAL
METHOD ONLY
- 8 SUBTOTAL
- 9 PRIMARY PAYER PAYMENTS (SEE INSTRUCTIONS)
- 10 SUBTOTAL
- 11 DEDUCTIBLES BILLED TO PROGRAM PATIENTS (EXCLUDE AMOUNTS
APPLICABLE TO PHYSICIAN PROFESSIONAL SERVICES)
- 12 SUBTOTAL
- 13 COINSURANCE BILLED TO PROGRAM PATIENTS (FROM PROVIDER
RECORDS) (EXCLUDE COINSURANCE FOR PHYSICIAN
PROFESSIONAL SERVICES)
- 14 80% OF PART B COSTS
- 15 SUBTOTAL
- 16 OTHER ADJUSTMENTS (SPECIFY)
- 17 REIMBURSABLE BAD DEBTS
- 17.01 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES
(SEE INSTRUCTIONS)
- 18 TOTAL
- 19 SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)
- 20 INTERIM PAYMENTS
- 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

PROVIDER NO:	PERIOD:	PREPARED
14-1308	FROM 5/ 1/2007	9/24/2008
COMPONENT NO:	TO 4/30/2008	WORKSHEET E-3
14-1308		PART II

PART II - MEDICARE PART A SERVICES - COST REIMBURSEMENT HOSPITAL

1	INPATIENT SERVICES	526,216
1.01	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT	
2	ORGAN ACQUISITION	
3	COST OF TEACHING PHYSICIANS	
4	SUBTOTAL	526,216
5	PRIMARY PAYER PAYMENTS	
6	TOTAL COST. FOR CAH (SEE INSTRUCTIONS)	531,478
COMPUTATION OF LESSER OF COST OR CHARGES		
REASONABLE CHARGES		
7	ROUTINE SERVICE CHARGES	
8	ANCILLARY SERVICE CHARGES	
9	ORGAN ACQUISITION CHARGES, NET OF REVENUE	
10	TEACHING PHYSICIANS	
11	TOTAL REASONABLE CHARGES	
CUSTOMARY CHARGES		
12	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIA BLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	
13	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)	
14	RATIO OF LINE 12 TO LINE 13 (NOT TO EXCEED 1.000000)	
15	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)	
16	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	
17	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES	
COMPUTATION OF REIMBURSEMENT SETTLEMENT		
18	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS	
19	COST OF COVERED SERVICES	531,478
20	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)	95,204
21	EXCESS REASONABLE COST	
22	SUBTOTAL	436,274
23	COINSURANCE	
24	SUBTOTAL	436,274
25	REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES (SEE INSTRUCTIONS))	2,558
25.01	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	2,558
25.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	
26	SUBTOTAL	438,832
27	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION	
28	OTHER ADJUSTMENTS (SPECIFY)	
29	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS	
30	SUBTOTAL	438,832
31	SEQUESTRATION ADJUSTMENT	
32	INTERIM PAYMENTS	424,416
32.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)	
33	BALANCE DUE PROVIDER/PROGRAM	14,416
34	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 XIX	HOSPITAL	OTHER TITLE V OR TITLE XIX 1	TITLE XVIII SNF PPS 2
	COMPUTATION OF NET COST OF COVERED SERVICE			
1	INPATIENT HOSPITAL/SNF/NF SERVICES			
2	MEDICAL AND OTHER SERVICES			
3	INTERNS AND RESIDENTS (SEE INSTRUCTIONS)			
4	ORGAN ACQUISITION (CERT TRANSPLANT CENTERS ONLY)			
5	COST OF TEACHING PHYSICIANS (SEE INSTRUCTIONS)			
6	SUBTOTAL			
7	INPATIENT PRIMARY PAYER PAYMENTS			
8	OUTPATIENT PRIMARY PAYER PAYMENTS			
9	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 PAYMENT FOR SERVICES ON A CHARGE BASIS			
18	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)			
19	RATIO OF LINE 17 TO LINE 18			
20	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)			
21	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST			
22	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES			
23	COST OF COVERED SERVICES			
	PROSPECTIVE PAYMENT AMOUNT			
24	OTHER THAN OUTLIER PAYMENTS			
25	OUTLIER PAYMENTS			
26	PROGRAM CAPITAL PAYMENTS			
27	CAPITAL EXCEPTION PAYMENTS (SEE INSTRUCTIONS)			
28	ROUTINE SERVICE OTHER PASS THROUGH COSTS			
29	ANCILLARY SERVICE OTHER PASS THROUGH COSTS			
30	SUBTOTAL			
31	CUSTOMARY CHARGES (TITLE XIX PPS COVERED SERVICES ONLY)			
32	TITLES V OR XIX PPS, LESSER OF LNS 30 OR 31; NON PPS & TITLE XVIII ENTER AMOUNT FROM LINE 30			
33	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)			
	COMPUTATION OF REIMBURSEMENT SETTLEMENT			
34	EXCESS OF REASONABLE COST			
35	SUBTOTAL			
36	COINSURANCE			
37	SUM OF AMOUNTS FROM WKST. E, PARTS C, D & E, LN 19			
38	REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)			
38.01	ADJUSTED REIMBURSABLE BAD DEBTS FOR PERIODS ENDING BEFORE 10/01/05 (SEE INSTRUCTIONS)			
38.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES			
38.03	ADJUSTED REIMBURSABLE BAD DEBTS FOR PERIODS BEGINNING ON OR AFTER 10/01/05 (SEE INSTRUCTIONS)			
39	UTILIZATION REVIEW			
40	SUBTOTAL (SEE INSTRUCTIONS)			
41	INPATIENT ROUTINE SERVICE COST			
42	MEDICARE INPATIENT ROUTINE CHARGES			
43	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS			
44	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT OF PART A SERVICES			
45	RATIO OF LINE 43 TO 44			
46	TOTAL CUSTOMARY CHARGES			
47	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST			
48	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES			
49	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION OTHER ADJUSTMENTS (SPECIFY)			
50	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS			
51	SUBTOTAL			
52	INDIRECT MEDICAL EDUCATION ADJUSTMENT (PPS ONLY)			
53	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS			
54	TOTAL AMOUNT PAYABLE TO THE PROVIDER			
55	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)			
56	INTERIM PAYMENTS			
57	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)			
57.01	BALANCE DUE PROVIDER/PROGRAM			
58	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS)			
59				

CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER NO:	PERIOD:	PREPARED
14-1308	FROM 5/1/2007	9/24/2008
COMPONENT NO:	TO 4/30/2008	WORKSHEET E-3
-		PART III

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

TITLE XIX

HOSPITAL

OTHER
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	503,586			
2 TEMPORARY INVESTMENTS				
3 NOTES RECEIVABLE				
4 ACCOUNTS RECEIVABLE	2,424,601			
5 OTHER RECEIVABLES	74,945			
6 LESS: ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE	-425,000			
7 INVENTORY	240,911			
8 PREPAID EXPENSES	181,201			
9 OTHER CURRENT ASSETS	57,813			
10 DUE FROM OTHER FUNDS				
11 TOTAL CURRENT ASSETS	3,058,057			
FIXED ASSETS				
12 LAND	62,855			
12.01 LAND IMPROVEMENTS				
13.01 LESS ACCUMULATED DEPRECIATION				
14 BUILDINGS	5,133,279			
14.01 LESS ACCUMULATED DEPRECIATION				
15 LEASEHOLD IMPROVEMENTS				
15.01 LESS ACCUMULATED DEPRECIATION				
16 FIXED EQUIPMENT				
16.01 LESS ACCUMULATED DEPRECIATION				
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	5,196,134			
OTHER ASSETS				
22 INVESTMENTS	1,022,243			
23 DEPOSITS ON LEASES				
24 DUE FROM OWNERS/OFFICERS				
25 OTHER ASSETS				
26 TOTAL OTHER ASSETS	1,022,243			
27 TOTAL ASSETS	9,276,434			

	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
LIABILITIES AND FUND BALANCE	1	2	3	4
CURRENT LIABILITIES				
28 ACCOUNTS PAYABLE	265,014			
29 SALARIES, WAGES & FEES PAYABLE	802,551			
30 PAYROLL TAXES PAYABLE				
31 NOTES AND LOANS PAYABLE (SHORT TERM)	103,520			
32 DEFERRED INCOME				
33 ACCELERATED PAYMENTS				
34 DUE TO OTHER FUNDS				
35 OTHER CURRENT LIABILITIES	105,000			
36 TOTAL CURRENT LIABILITIES	1,276,085			
LONG TERM LIABILITIES				
37 MORTGAGE PAYABLE				
38 NOTES PAYABLE	2,410,000			
39 UNSECURED LOANS				
40.01 LOANS PRIOR TO 7/1/66				
40.02 ON OR AFTER 7/1/66				
41 OTHER LONG TERM LIABILITIES	184,524			
42 TOTAL LONG-TERM LIABILITIES	2,594,524			
43 TOTAL LIABILITIES	3,870,609			
CAPITAL ACCOUNTS				
44 GENERAL FUND BALANCE	5,405,825			
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	5,405,825			
52 TOTAL LIABILITIES AND FUND BALANCES	9,276,434			

		GENERAL FUND		SPECIFIC PURPOSE FUND	
		1	2	3	4
1	FUND BALANCE AT BEGINNING OF PERIOD		5,520,385		
2	NET INCOME (LOSS)		-114,560		
3	TOTAL		5,405,825		
4	ADDITIONS (CREDIT ADJUSTMENTS) (SPECIFY)				
5	ADDITIONS (CREDIT ADJUSTM				
6					
7					
8					
9					
10	TOTAL ADDITIONS				
11	SUBTOTAL		5,405,825		
12	DEDUCTIONS (DEBIT ADJUSTMENTS) (SPECIFY)				
13	DEDUCTIONS (DEBIT ADJUSTM				
14					
15					
16					
17					
18	TOTAL DEDUCTIONS				
19	FUND BALANCE AT END OF PERIOD PER BALANCE SHEET		5,405,825		

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

PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3
GENERAL INPATIENT ROUTINE CARE SERVICES			
1 00 HOSPITAL	383,491		383,491
4 00 SWING BED - SNF	372,586		372,586
5 00 SWING BED - NF			
8 00 OTHER LONG TERM CARE	1,035,153		1,035,153
9 00 TOTAL GENERAL INPATIENT ROUTINE CARE	1,791,230		1,791,230
INTENSIVE CARE TYPE INPATIENT HOSPITAL SVCS			
15 00 TOTAL INTENSIVE CARE TYPE INPAT HOSP			
16 00 TOTAL INPATIENT ROUTINE CARE SERVICE	1,791,230		1,791,230
17 00 ANCILLARY SERVICES	1,781,854	12,570,085	14,351,939
18 00 OUTPATIENT SERVICES		2,700,345	2,700,345
18 50 RURAL HEALTH CLINIC			
18 51 RURAL HEALTH CLINIC 2			
18 52 RURAL HEALTH CLINIC 3		905,103	905,103
19 00 HOME HEALTH AGENCY			
20 00 AMBULANCE SERVICES			
21 00 CORF			
22 00 AMBULATORY SURGICAL CENTER (D. P.)			
23 00 HOSPICE			
24 00 OTHER OPERATING	132,827		132,827
24 01 NURSERY	15,731		15,731
25 00 TOTAL PATIENT REVENUES	3,721,642	16,175,533	19,897,175

PART II - OPERATING EXPENSES

26 00 OPERATING EXPENSES		12,706,548	
ADD (SPECIFY)			
27 00 INTEREST	105,963		
28 00 BAD DEBT	313,029		
29 00			
30 00			
31 00			
32 00			
33 00 TOTAL ADDITIONS		418,992	
DEDUCT (SPECIFY)			
34 00 DEDUCT (SPECIFY)			
35 00			
36 00			
37 00			
38 00			
39 00 TOTAL DEDUCTIONS			
40 00 TOTAL OPERATING EXPENSES		13,125,540	

STATEMENT OF REVENUES AND EXPENSES

DESCRIPTION		
1	TOTAL PATIENT REVENUES	19,897,175
2	LESS: ALLOWANCES AND DISCOUNTS ON	7,723,717
3	NET PATIENT REVENUES	12,173,458
4	LESS: TOTAL OPERATING EXPENSES	13,125,540
5	NET INCOME FROM SERVICE TO PATIENT OTHER INCOME	-952,082
6	CONTRIBUTIONS, DONATIONS, BEQUES	73,810
7	INCOME FROM INVESTMENTS	56,367
8	REVENUE FROM TELEPHONE AND TELEG	
9	REVENUE FROM TELEVISION AND RADI	
10	PURCHASE DISCOUNTS	
11	REBATES AND REFUNDS OF EXPENSES	
12	PARKING LOT RECEIPTS	
13	REVENUE FROM LAUNDRY AND LINEN S	
14	REVENUE FROM MEALS SOLD TO EMPLO	
15	REVENUE FROM RENTAL OF LIVING QU	
16	REVENUE FROM SALE OF MEDICAL & S TO OTHER THAN PATIENTS	
17	REVENUE FROM SALE OF DRUGS TO OT	
18	REVENUE FROM SALE OF MEDICAL REC	
19	TUITION (FEES, SALE OF TEXTBOOKS	
20	REVENUE FROM GIFTS, FLOWER, COFFE	
21	RENTAL OF VENDING MACHINES	
22	RENTAL OF HOSPITAL SPACE	
23	GOVERNMENTAL APPROPRIATIONS	294,365
24	MISCELLANEOUS	
24.01	GRANT REVENUE	412,155
24.02	GAIN OR DISPOSAL	825
25	TOTAL OTHER INCOME	837,522
26	TOTAL	-114,560
	OTHER EXPENSES	
27	DIRECT NON ALLOWABLE EXPENSES	
28		
29		
30	TOTAL OTHER EXPENSES	
31	NET INCOME (OR LOSS) FOR THE PERIO	-114,560

RHC 3

	COMPENSATION 1	OTHER COSTS 2	TOTAL 3	RECLASSIFI- CATION 4
FACILITY HEALTH CARE STAFF COSTS				
1	PHYSICIAN	1,084,780	1,084,780	
2	PHYSICIAN ASSISTANT	69,258	69,258	
3	NURSE PRACTITIONER			
4	VISITING NURSE			
5	OTHER NURSE	100,020	100,020	
6	CLINICAL PSYCHOLOGIST			
7	CLINICAL SOCIAL WORKER			
8	LABORATORY TECHNICIAN			
9	OTHER FACILITY HEALTH CARE STAFF COSTS			
10	SUBTOTAL (SUM OF LINES 1-9)	1,254,058	1,254,058	
COSTS UNDER AGREEMENT				
11	PHYSICIAN SERVICES UNDER AGREEMENT			
12	PHYSICIAN SUPERVISION UNDER AGREEMENT		54,764	54,764
13	OTHER COSTS UNDER AGREEMENT			
14	SUBTOTAL (SUM OF LINES 11-13)		54,764	54,764
OTHER HEALTH CARE COSTS				
15	MEDICAL SUPPLIES		7,322	7,322
16	TRANSPORTATION (HEALTH CARE STAFF)		16,055	16,055
17	DEPRECIATION-MEDICAL EQUIPMENT			
18	PROFESSIONAL LIABILITY INSURANCE			
19	OTHER HEALTH CARE COSTS			
20	ALLOWABLE GME COSTS			
21	SUBTOTAL (SUM OF LINES 15-20)		23,377	23,377
22	TOTAL COST OF HEALTH CARE SERVICES (SUM OF LINES 10, 14, AND 21)	1,254,058	78,141	1,332,199
COSTS OTHER THAN RHC/FQHC SERVICES				
23	PHARMACY		429	429
24	DENTAL			
25	OPTOMETRY			
26	ALL OTHER NONREIMBURSABLE COSTS			
27	NONALLOWABLE GME COSTS			
28	TOTAL NONREIMBURSABLE COSTS (SUM OF LINES 23-27)		429	429
FACILITY OVERHEAD				
29	FACILITY COSTS		5,754	5,754
30	ADMINISTRATIVE COSTS	43,770	9,797	53,567
31	TOTAL FACILITY OVERHEAD (SUM OF LINES 29 AND 30)	43,770	15,551	59,321
32	TOTAL FACILITY COSTS (SUM OF LINES 22, 28 AND 31)	1,297,828	94,121	1,391,949

ANALYSIS OF PROVIDER-BASED RURAL HEALTH CLINIC/
FEDERALLY QUALIFIED HEALTH CENTER COSTS

PROVIDER NO:	PERIOD:	PREPARED
14-1308	FROM 5/ 1/2007	9/24/2008
COMPONENT NO:	TO 4/30/2008	WORKSHEET M-1
14-3472		

RHC 3

	RECLASSIFIED TRIAL BALANCE 5	ADJUSTMENTS 6	NET EXPENSES FOR ALLOCATION 7
FACILITY HEALTH CARE STAFF COSTS			
1 PHYSICIAN	1,084,780		1,084,780
2 PHYSICIAN ASSISTANT	69,258		69,258
3 NURSE PRACTITIONER			
4 VISITING NURSE			
5 OTHER NURSE	100,020		100,020
6 CLINICAL PSYCHOLOGIST			
7 CLINICAL SOCIAL WORKER			
8 LABORATORY TECHNICIAN			
9 OTHER FACILITY HEALTH CARE STAFF COSTS			
10 SUBTOTAL (SUM OF LINES 1-9)	1,254,058		1,254,058
COSTS UNDER AGREEMENT			
11 PHYSICIAN SERVICES UNDER AGREEMENT	54,764		54,764
12 PHYSICIAN SUPERVISION UNDER AGREEMENT			
13 OTHER COSTS UNDER AGREEMENT			
14 SUBTOTAL (SUM OF LINES 11-13)	54,764		54,764
OTHER HEALTH CARE COSTS			
15 MEDICAL SUPPLIES	7,322		7,322
16 TRANSPORTATION (HEALTH CARE STAFF)	16,055		16,055
17 DEPRECIATION-MEDICAL EQUIPMENT			
18 PROFESSIONAL LIABILITY INSURANCE			
19 OTHER HEALTH CARE COSTS			
20 ALLOWABLE GME COSTS			
21 SUBTOTAL (SUM OF LINES 15-20)	23,377		23,377
22 TOTAL COST OF HEALTH CARE SERVICES (SUM OF LINES 10, 14, AND 21)	1,332,199		1,332,199
COSTS OTHER THAN RHC/FQHC SERVICES			
23 PHARMACY	429		429
24 DENTAL			
25 OPTOMETRY			
26 ALL OTHER NONREIMBURSABLE COSTS			
27 NONALLOWABLE GME COSTS			
28 TOTAL NONREIMBURSABLE COSTS (SUM OF LINES 23-27)	429		429
FACILITY OVERHEAD			
29 FACILITY COSTS	5,754		5,754
30 ADMINISTRATIVE COSTS	53,567		53,567
31 TOTAL FACILITY OVERHEAD (SUM OF LINES 29 AND 30)	59,321		59,321
32 TOTAL FACILITY COSTS (SUM OF LINES 22, 28 AND 31)	1,391,949		1,391,949

ALLOCATION OF OVERHEAD
TO RHC/FQHC SERVICES

PROVIDER NO:	PERIOD:	PREPARED
14-1308	FROM 5/ 1/2007	9/24/2008
COMPONENT NO:	TO 4/30/2008	WORKSHEET M-2
14-3472		

RHC 3

VISITS AND PRODUCTIVITY

	NUMBER OF FTE PERSONNEL 1	TOTAL VISITS 2	PRODUCTIVITY STANDARD(1) 3	MINIMUM VISITS 4	
POSITIONS					
1	PHYSICIANS	2.92	6,337	4,200	12,264
2	PHYSICIAN ASSISTANTS	.95	1,943	2,100	1,995
3	NURSE PRACTITIONERS			2,100	
4	SUBTOTAL (SUM OF LINES 1-3)	3.87	8,280		14,259
5	VISITING NURSE				
6	CLINICAL PSYCHOLOGIST				
7	CLINICAL SOCIAL WORKER				
8	TOTAL FTEs AND VISITS (SUM OF LINES 4-7)	3.87	8,280		
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)	1,332,199			
11	TOTAL NONREIMBURSABLE COSTS (FROM WORKSHEET M-1, COLUMN 7, LINE 28)	429			
12	COST OF ALL SERVICES (EXCLUDING OVERHEAD) (SUM OF LINES 10 AND 11)	1,332,628			
13	RATIO OF RHC/FQHC SERVICES (LINE 10 DIVIDED BY LINE 12)	.999678			
14	TOTAL FACILITY OVERHEAD (FROM WORKSHEET M-1, COLUMN 7, LINE 31)	59,321			
15	PARENT PROVIDER OVERHEAD ALLOCATED TO FACILITY (SEE INSTRUCTIONS)	808,729			
16	TOTAL OVERHEAD (SUM OF LINES 14 AND 15)	868,050			
17	ALLOWABLE GME OVERHEAD (SEE INSTRUCTIONS)				
18	SUBTRACT LINE 17 FROM LINE 16	868,050			
19	OVERHEAD APPLICABLE TO RHC/FQHC SERVICES (LINE 13 X LINE 18)	867,770			
20	TOTAL ALLOWABLE COST OF RHC/FQHC SERVICES (SUM OF LINES 10 AND 19)	2,199,969			
		GREATER OF COL. 2 OR COL. 4 5			
POSITIONS					
1	PHYSICIANS				
2	PHYSICIAN ASSISTANTS				
3	NURSE PRACTITIONERS				
4	SUBTOTAL (SUM OF LINES 1-3)	14,259			
5	VISITING NURSE				
6	CLINICAL PSYCHOLOGIST				
7	CLINICAL SOCIAL WORKER				
8	TOTAL FTEs AND VISITS (SUM OF LINES 4-7)	14,259			
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 9/24/2008
14-1308	FROM 5/ 1/2007	WORKSHEET M-4
COMPONENT NO:	TO 4/30/2008	
14-3472		

TITLE XVII I

RHC 3

	PNEUMOCOCCAL 1	INFLUENZA 2
1 HEALTH CARE STAFF COST (FROM WORKSHEET M-1, COLUMN 7, LINE 10)	1,254,058	1,254,058
2 RATIO OF PNEUMOCOCCAL AND INFLUENZA VACCINE STAFF TIME TO TOTAL HEALTH CARE STAFF TIME		.000430
3 PNEUMOCOCCAL AND INFLUENZA VACCINE HEALTH CARE STAFF COST (LINE 1 X LINE 2)		539
4 MEDICAL SUPPLIES COST - PNEUMOCOCCAL AND INFLUENZA VACCINE (FROM YOUR RECORDS)		433
5 DIRECT COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE (LINE 3 PLUS LINE 4)		972
6 TOTAL DIRECT COST OF THE FACILITY (FROM WORKSHEET M-1, COLUMN 7, LINE 22)	1,332,199	1,332,199
7 TOTAL OVERHEAD (FROM WORKSHEET M-2, LINE 16)	868,050	868,050
8 RATIO OF PNEUMOCOCCAL AND INFLUENZA VACCINE DIRECT COST TO TOTAL DIRECT COST (LINE 5 DIVIDED BY LINE 6)		.000730
9 OVERHEAD COST - PNEUMOCOCCAL AND INFLUENZA VACCINE (LINE 7 X LINE 8)		634
10 TOTAL PNEUMOCOCCAL AND INFLUENZA VACCINE COST AND ITS (THEIR) ADMINISTRATION (SUM OF LINES 5 AND 9)		1,606
11 TOTAL NUMBER OF PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTIONS (FROM YOUR RECORDS)		29
12 COST PER PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTION (LINE 10 DIVIDED BY LINE 11)		55.38
13 NUMBER OF PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTIONS ADMINISTERED TO PROGRAM BENEFICIARIES		29
14 PROGRAM COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (LINE 12 X LINE 13)		1,606
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)		1,606
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)		1,606

