

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	I	PROVIDER NO:	I	PERIOD	I	INTERMEDIARY USE ONLY	I	DATE RECEIVED:
COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	I	14-1313	I	FROM 10/ 1/2007	I	--AUDITED --DESK REVIEW	I	/ /
	I		I	TO 9/30/2008	I	--INITIAL --REOPENED	I	INTERMEDIARY NO:
	I		I		I	--FINAL 1-MCR CODE	I	
	I		I		I	00 - # OF REOPENINGS	I	

ELECTRONICALLY FILED COST REPORT DATE: 2/13/2009 TIME 8:36

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:
 MASON DISTRICT HOSPITAL 14-1313

FOR THE COST REPORTING PERIOD BEGINNING 10/ 1/2007 AND ENDING 9/30/2008 AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT, AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

 OFFICER OR ADMINISTRATOR OF PROVIDER(S)

 TITLE

 DATE

PART II - SETTLEMENT SUMMARY

	TITLE V	A	TITLE XVIII	B	TITLE XIX	
	1	2	3	4		
1	HOSPITAL	0	102,691	-234,553		0
3	SWING BED - SNF	0	59,499	0		0
7	HOSPITAL-BASED HHA	0	0	0		0
9	RHC	0	0	-31,330		0
9 .01	RHC II	0	0	-1,426		0
100	TOTAL	0	162,190	-267,309		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.

60.01 IF LINE 60 COLUMN 1 IS Y, DOES THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE NOVEMBER 15, 2004? ENTER "Y" FOR YES OR "N" FOR NO. IS THE FACILITY TRAINING RESIDENTS IN A NEW TEACHING PROGRAM IN ACCORDANCE WITH 42 CFR SEC. 412.424(d)(1)(iii)(2)? ENTER IN COLUMN 2 "Y" FOR YES OR "N" FOR NO. IF COLUMN 2 IS Y, ENTER 1, 2 OR 3 RESPECTIVELY IN COLUMN 3 (SEE INSTRUCTIONS). IF THE CURRENT COST REPORTING PERIOD COVERS THE BEGINNING OF THE FOURTH ENTER 4 IN COLUMN 3, OR IF THE SUBSEQUENT ACADEMIC YEARS OF THE NEW TEACHING PROGRAM IN EXISTENCE, ENTER 5. (SEE INSTR). 0

MULTI CAMPUS

61.00 DOES THE HOSPITAL HAVE A MULTICAMPUS? ENTER "Y" FOR YES AND "N" FOR NO.

IF LINE 61 IS YES, ENTER THE NAME IN COL. 0, COUNTY IN COL. 1, STATE IN COL. 2, ZIP IN COL 3, CBSA IN COL. 4 AND FTE/CAMPUS IN COL. 5.

NAME	COUNTY	STATE	ZIP CODE	CBSA	FTE/CAMPUS
62.00					0.00
62.01					0.00
62.02					0.00
62.03					0.00
62.04					0.00
62.05					0.00
62.06					0.00
62.07					0.00
62.08					0.00
62.09					0.00

HHA 1

	TITLE V 1	TITLE XVIII 2	TITLE XIX 3	OTHER 4
1 HOME HEALTH AIDE HOURS	0	1,563	0	16
2 UNDUPLICATED CENSUS COUNT		169.00	7.00	31.00
TOTAL	5			

1 HOME HEALTH AIDE HOURS	1,579
2 UNDUPLICATED CENSUS COUNT	200.00

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

ENTER THE NUMBER OF HOURS IN YOUR NORMAL WORK WEEK 40.00

HHA NO. OF FTE EMPLOYEES (2080 HRS)

	STAFF 1	CONTRACT 2	TOTAL 3
3 ADMINISTRATOR AND ASSISTANT ADMINISTRATOR(S)	.98		.98
4 DIRECTOR(S) AND ASSISTANT DIRECTOR(S)			
5 OTHER ADMINISTRATIVE PERSONEL	1.02		1.02
6 DIRECTING NURSING SERVICE	6.96		6.96
7 NURSING SUPERVISOR			
8 PHYSICAL THERAPY SERVICE			
9 PHYSICAL THERAPY SUPERVISOR			
10 OCCUPATIONAL THERAPY SERVICE			
11 OCCUPATIONAL THERAPY SUPERVISOR			
12 SPEECH PATHOLOGY SERVICE			
13 SPEECH PATHOLOGY SUPERVISOR			
14 MEDICAL SOCIAL SERVICE			
15 MEDICAL SOCIAL SERVICE SUPERVISOR			
16 HOME HEALTH AIDE	.76		.76
17 HOME HEALTH AIDE SUPERVISOR			
18			
HOME HEALTH AGENCY MSA CODES	1	1.01	
19 HOW MANY MSAs IN COL. 1 OR CBSAs IN COL. 1.01 DID YOU PROVIDER SERVICES TO DURING THE C/R PERIOD?	2	0	
20 LIST THOSE MSA CODE(S) IN COL. 1 & CBSA CODE(S) IN COL. 1.01 SERVICED DURING THIS C/R PERIOD (LINE 20 CONTAINS THE FIRST CODE).	9914		
20.01	5003		

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

	WITHOUT OUTLIERS 1	FULL EPIISODES WITH OUTLIERS 2	LUPA EPIISODES 3	PEP ONLY EPIISODES 4
21 SKILLED NURSING VISITS	1,580	71	56	13
22 SKILLED NURSING VISIT CHARGES	269,875	12,073	9,658	2,249
23 PHYSICAL THERAPY VISITS	463	0	0	3
24 PHYSICAL THERAPY VISIT CHARGES	87,774	0	0	576
25 OCCUPATIONAL THERAPY VISITS	114	0	0	0
26 OCCUPATIONAL THERAPY VISIT CHARGES	21,582	0	0	0
27 SPEECH PATHOLOGY VISITS	2	0	0	0
28 SPEECH PATHOLOGY VISIT CHARGES	384	0	0	0
29 MEDICAL SOCIAL SERVICE VISITS	0	0	0	0
30 MEDICAL SOCIAL SERVICE VISIT CHARGES	0	0	0	0
31 HOME HEALTH AIDE VISITS	109	0	0	1
32 HOME HEALTH AIDE VISIT CHARGES	10,299	0	0	95
33 TOTAL VISITS (SUM OF LINES 21, 23, 25, 27, 29 & 31)	2,268	71	56	17
34 OTHER CHARGES	0	0	0	0
35 TOTAL CHARGES (SUM OF LNS 22, 24, 26, 28, 30, 32 & 34)	389,914	12,073	9,658	2,920
36 TOTAL NUMBER OF EPIISODES (STANDARD/NON OUTLIER)	128	0	26	3
37 TOTAL NUMBER OF OUTLIER EPIISODES	0	2	0	0
38 TOTAL NON-ROUTINE MEDICAL SUPPLY CHARGES	2,176	2	221	3

HHA 1

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

	SCIC WITHIN A PEP 5	SCIC ONLY EPIISODES 6	TOTAL (COLS. 1-6) 7
21 SKILLED NURSING VISITS	0	0	1,720
22 SKILLED NURSING VISIT CHARGES	0	0	293,855
23 PHYSICAL THERAPY VISITS	0	0	466
24 PHYSICAL THERAPY VISIT CHARGES	0	0	88,350
25 OCCUPATIONAL THERAPY VISITS	0	0	114
26 OCCUPATIONAL THERAPY VISIT CHARGES	0	0	21,582
27 SPEECH PATHOLOGY VISITS	0	0	2
28 SPEECH PATHOLOGY VISIT CHARGES	0	0	384
29 MEDICAL SOCIAL SERVICE VISITS	0	0	0
30 MEDICAL SOCIAL SERVICE VISIT CHARGES	0	0	0
31 HOME HEALTH AIDE VISITS	0	0	110
32 HOME HEALTH AIDE VISIT CHARGES	0	0	10,394
33 TOTAL VISITS (SUM OF LINES 21, 23, 25, 27, 29 & 31)	0	0	2,412
34 OTHER CHARGES	0	0	0
35 TOTAL CHARGES (SUM OF LNS 22, 24, 26, 28, 30, 32 & 34)	0	0	414,565
36 TOTAL NUMBER OF EPIISODES (STANDARD/NON OUTLIER)	0	0	157
37 TOTAL NUMBER OF OUTLIER EPIISODES	0	0	2
38 TOTAL NON-ROUTINE MEDICAL SUPPLY CHARGES	0	0	2,402

RHC 1

CLINIC ADDRESS AND IDENTIFICATION

1 STREET: 615 N PROMENADE BOX 530
 1.01 CITY: HAVANA STATE: IL ZIP CODE: 6264405300 COUNTY: MASON
 2 DESIGNATION (FOR FQHCs 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	TAD A. YETTER	808730
9.01 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	MICHAEL MARKLEY	808730
9.02 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	RI CHARD WAGONER	808730
9.03 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	BRUCE SHULTZ	808730

	PHYSICIAN NAME	HOURS OF SUPERVISION
10 SUPERVISORY PHYSICIAN(S) AND HOURS OF SUPERVISION DURING PERIOD	TAD A. YETTER	46.80
10.01 SUPERVISORY PHYSICIAN(S) AND HOURS OF SUPERVISION DURING PERIOD	MICHAEL MARKLEY	51.20
10.02 SUPERVISORY PHYSICIAN(S) AND HOURS OF SUPERVISION DURING PERIOD	RI CHARD WAGONER	83.90
10.03 SUPERVISORY PHYSICIAN(S) AND HOURS OF SUPERVISION DURING PERIOD	BRUCE SHULTZ	74.30

11 DOES THIS FACILITY OPERATE AS OTHER THAN AN RHC OR FQHC? IF YES, INDICATE NUMBER OF OTHER OPERATIONS IN COLUMN 2 (ENTER IN SUBSCRIPTS OF LINE 12 THE TYPE OF OTHER OPERATION(S) AND THE OPERATING HOURS.)

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

(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 XVIII 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

RHC 2

CLINIC ADDRESS AND IDENTIFICATION

1 STREET: 615 N. PROMENADE
 1.01 CITY: HAVANA STATE: IL ZIP CODE: 62644 COUNTY: MASON
 2 DESIGNATION (FOR FQHCs 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	TAD A. YETTER	808730
9.01 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	MICHAEL MARKLEY	808730
9.02 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	RI CHARD WAGONER	808730
9.03 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	BRUCE SHULTZ	808730

	PHYSICIAN NAME	HOURS OF SUPERVISION
10 SUPERVISORY PHYSICIAN(S) AND HOURS OF SUPERVISION DURING PERIOD	TAD A. YETTER	.10
10.01 SUPERVISORY PHYSICIAN(S) AND HOURS OF SUPERVISION DURING PERIOD	MICHAEL MARKLEY	12.80
10.02 SUPERVISORY PHYSICIAN(S) AND HOURS OF SUPERVISION DURING PERIOD	RI CHARD WAGONER	.50
10.03 SUPERVISORY PHYSICIAN(S) AND HOURS OF SUPERVISION DURING PERIOD	BRUCE SHULTZ	10.50

11 DOES THIS FACILITY OPERATE AS OTHER THAN AN RHC OR FQHC? IF YES, INDICATE NUMBER OF OTHER OPERATIONS IN COLUMN 2 (ENTER IN SUBSCRIPTS OF LINE 12 THE TYPE OF OTHER OPERATION(S) AND THE OPERATING HOURS.)

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
			800	1700	800	1700	800	1700			800	1700		

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

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

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

PROVIDER NO: 14-1313
PERIOD: FROM 10/1/2007 TO 9/30/2008
PREPARED 2/13/2009
WORKSHEET A

COST CENTER	COST CENTER DESCRIPTION	SALARIES 1	OTHER 2	TOTAL 3	RECLASS- IFICATIONS 4	RECLASSIFIED TRIAL BALANCE 5
	GENERAL SERVICE COST CNTR					
3	0300 NEW CAP REL COSTS-BLDG & FIXT		22,906	22,906	246,489	269,395
3.01	0301 NEW CAP REL COSTS-CLINIC BUILDING				71,449	71,449
3.02	0302 NEW CAP REL COSTS-NEW MED SURG				211,571	211,571
4	0400 NEW CAP REL COSTS-MVBLE EQUIP		461,134	461,134	-243,092	218,042
5	0500 EMPLOYEE BENEFITS		1,580,682	1,580,682		1,580,682
6.01	0610 ADMINISTRATIVE & GENERAL	400,253	599,375	999,628		999,628
6.02	0661 ADMIN & GENERAL-HOSPITAL	519,959	303,495	823,454		823,454
7	0700 MAINTENANCE & REPAIRS	197,623	147,485	345,108		345,108
8	0800 OPERATION OF PLANT		283,832	283,832		283,832
8.01	0801 OPERATION OF PLANT-CLINIC		26,044	26,044		26,044
9	0900 LAUNDRY & LINEN SERVICE	26,298	17,500	43,798		43,798
10	1000 HOUSEKEEPING	209,218	71,379	280,597		280,597
11	1100 DIETARY	202,412	142,107	344,519		344,519
12	1200 CAFETERIA					
14	1400 NURSING ADMINISTRATION	134,795	17,857	152,652		152,652
15	1500 CENTRAL SERVICES & SUPPLY	65,816	8,843	74,659		74,659
16	1600 PHARMACY					
17	1700 MEDICAL RECORDS & LIBRARY	147,300	30,285	177,585		177,585
	INPAT ROUTINE SRVC CNTRS					
25	2500 ADULTS & PEDIATRICS	836,009	186,895	1,022,904		1,022,904
26	2600 INTENSIVE CARE UNIT					
	ANCILLARY SRVC COST CNTRS					
37	3700 OPERATING ROOM	174,352	50,421	224,773		224,773
40	4000 ANESTHESIOLOGY	171,709	143,438	315,147		315,147
41	4100 RADIOLOGY-DIAGNOSTIC	493,724	363,220	856,944		856,944
41.01	4101 RADIOLOGY-ULTRASOUND	23,279	10,002	33,281		33,281
44	4400 LABORATORY	590,815	490,275	1,081,090		1,081,090
46	4600 WHOLE BLOOD & PACKED RED BLOOD CELLS		32,589	32,589		32,589
48	4800 INTRAVENOUS THERAPY		6,511	6,511		6,511
50	5000 PHYSICAL THERAPY	323,904	106,159	430,063		430,063
53	5300 ELECTROCARDIOLOGY					
53.01	3160 CARDIOPULMONARY	245,671	194,908	440,579		440,579
55	5500 MEDICAL SUPPLIES CHARGED TO PATIENTS		221,138	221,138		221,138
56	5600 DRUGS CHARGED TO PATIENTS	252,071	358,487	610,558		610,558
59	3950 OTHER ANCILLARY (SPECIFY)					
	OUTPAT SERVICE COST CNTRS					
61	6100 EMERGENCY	333,833	934,472	1,268,305	429,701	1,698,006
62	6200 OBSERVATION BEDS (NON-DISTINCT PART)					
63	4950 OTHER OUTPATIENT SERVICE COST CENTER					
63.50	6310 HAVANA MEDICAL ASSOC	1,681,468	317,267	1,998,735	-247,586	1,751,149
63.51	6311 MASON CITY MEDICAL ASSOC	162,173	42,867	205,040		205,040
	OTHER REIMBURS COST CNTRS					
65	6500 AMBULANCE SERVICES	630,139	111,391	741,530	-429,701	311,829
71	7100 HOME HEALTH AGENCY	319,156	92,899	412,055		412,055
	SPEC PURPOSE COST CENTERS					
88	8800 INTEREST EXPENSE		286,417	286,417	-286,417	
90	9000 OTHER CAPITAL RELATED COSTS					
95	SUBTOTALS	8,141,977	7,662,280	15,804,257	-247,586	15,556,671
	NONREIMBURS COST CENTERS					
96	9600 GIFT, FLOWER, COFFEE SHOP & CANTEEN					
98	9800 PHYSICIANS' PRIVATE OFFICES	16,118	1,202	17,320	247,586	264,906
100	7950 HOSPICE		9	9		9
100.01	7951 FAMILY MEDICAL CENTER					
100.02	7952 MEALS ON WHEELS					
100.04	7954 OTHER NONREIMBURSABLE COST CENTERS					
101	TOTAL	8,158,095	7,663,491	15,821,586	-0-	15,821,586

RECLASSIFICATION AND ADJUSTMENT OF
TRIAL BALANCE OF EXPENSES

PROVIDER NO: 14-1313
PERIOD: FROM 10/1/2007 TO 9/30/2008
PREPARED 2/13/2009
WORKSHEET A

COST CENTER	COST CENTER DESCRIPTION	ADJUSTMENTS	NET EXPENSES FOR ALLOC
		6	7
	GENERAL SERVICE COST CNTR		
3	0300 NEW CAP REL COSTS-BLDG & FIXT	-13,722	255,673
3.01	0301 NEW CAP REL COSTS-CLINIC BUILDING		71,449
3.02	0302 NEW CAP REL COSTS-NEW MED SURG	-12,775	198,796
4	0400 NEW CAP REL COSTS-MVBLE EQUIP		218,042
5	0500 EMPLOYEE BENEFITS	-78	1,580,604
6.01	0610 ADMINISTRATIVE & GENERAL	-14,474	985,154
6.02	0661 ADMIN & GENERAL-HOSPITAL		823,454
7	0700 MAINTENANCE & REPAIRS		345,108
8	0800 OPERATION OF PLANT	-493	283,339
8.01	0801 OPERATION OF PLANT-CLINIC		26,044
9	0900 LAUNDRY & LINEN SERVICE		43,798
10	1000 HOUSEKEEPING		280,597
11	1100 DIETARY	-89,441	255,078
12	1200 CAFETERIA		
14	1400 NURSING ADMINISTRATION		152,652
15	1500 CENTRAL SERVICES & SUPPLY		74,659
16	1600 PHARMACY		
17	1700 MEDICAL RECORDS & LIBRARY	-5,794	171,791
	INPAT ROUTINE SRVC CNTRS		
25	2500 ADULTS & PEDIATRICS		1,022,904
26	2600 INTENSIVE CARE UNIT		
	ANCILLARY SRVC COST CNTRS		
37	3700 OPERATING ROOM		224,773
40	4000 ANESTHESIOLOGY		315,147
41	4100 RADIOLOGY-DIAGNOSTIC		856,944
41.01	4101 RADIOLOGY-ULTRASOUND		33,281
44	4400 LABORATORY	-6,434	1,074,656
46	4600 WHOLE BLOOD & PACKED RED BLOOD CELLS		32,589
48	4800 INTRAVENOUS THERAPY		6,511
50	5000 PHYSICAL THERAPY		430,063
53	5300 ELECTROCARDIOLOGY		
53.01	3160 CARDIOPULMONARY	-60,865	379,714
55	5500 MEDICAL SUPPLIES CHARGED TO PATIENTS		221,138
56	5600 DRUGS CHARGED TO PATIENTS	-1,193	609,365
59	3950 OTHER ANCILLARY (SPECIFY)		
	OUTPAT SERVICE COST CNTRS		
61	6100 EMERGENCY	-223,488	1,474,518
62	6200 OBSERVATION BEDS (NON-DISTINCT PART)		
63	4950 OTHER OUTPATIENT SERVICE COST CENTER		
63.50	6310 HAVANA MEDICAL ASSOC		1,751,149
63.51	6311 MASON CITY MEDICAL ASSOC		205,040
	OTHER REIMBURS COST CNTRS		
65	6500 AMBULANCE SERVICES		311,829
71	7100 HOME HEALTH AGENCY		412,055
	SPEC PURPOSE COST CENTERS		
88	8800 INTEREST EXPENSE		-0-
90	9000 OTHER CAPITAL RELATED COSTS		-0-
95	SUBTOTALS	-428,757	15,127,914
	NONREIMBURS COST CENTERS		
96	9600 GIFT, FLOWER, COFFEE SHOP & CANTEEN		
98	9800 PHYSICIANS' PRIVATE OFFICES		264,906
100	7950 HOSPICE		9
100.01	7951 FAMILY MEDICAL CENTER		
100.02	7952 MEALS ON WHEELS		
100.04	7954 OTHER NONREIMBURSABLE COST CENTERS		
101	TOTAL	-428,757	15,392,829

COST CENTERS USED IN COST REPORT

I PROVIDER NO: I PERIOD: I PREPARED 2/13/2009
 I 14-1313 I FROM 10/ 1/2007 I NOT A CMS WORKSHEET
 I I TO 9/30/2008 I

LINE NO.	COST CENTER DESCRIPTION	CMS CODE	STANDARD LABEL FOR NON-STANDARD CODES
	GENERAL SERVICE COST		
3	NEW CAP REL COSTS-BLDG & FIXT	0300	
3.01	NEW CAP REL COSTS-CLINIC BUILDING	0301	NEW CAP REL COSTS-BLDG & FIXT
3.02	NEW CAP REL COSTS-NEW MED SURG	0302	NEW CAP REL COSTS-BLDG & FIXT
4	NEW CAP REL COSTS-MVBLE EQUIP	0400	
5	EMPLOYEE BENEFITS	0500	
6.01	ADMINISTRATIVE & GENERAL	0610	NONPATIENT TELEPHONES
6.02	ADMIN & GENERAL-HOSPITAL	0661	OTHER ADMINISTRATIVE AND GENERAL
7	MAINTENANCE & REPAIRS	0700	
8	OPERATION OF PLANT	0800	
8.01	OPERATION OF PLANT-CLINIC	0801	OPERATION OF PLANT
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	
	INPAT ROUTINE SRVC C		
25	ADULTS & PEDIATRICS	2500	
26	INTENSIVE CARE UNIT	2600	
	ANCILLARY SRVC COST		
37	OPERATING ROOM	3700	
40	ANESTHESIOLOGY	4000	
41	RADIOLOGY-DIAGNOSTIC	4100	
41.01	RADIOLOGY-ULTRASOUND	4101	RADIOLOGY-DIAGNOSTIC
44	LABORATORY	4400	
46	WHOLE BLOOD & PACKED RED BLOOD CELLS	4600	
48	INTRAVENOUS THERAPY	4800	
50	PHYSICAL THERAPY	5000	
53	ELECTROCARDIOLOGY	5300	
53.01	CARDIOPULMONARY	3160	CARDIOPULMONARY
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	5500	
56	DRUGS CHARGED TO PATIENTS	5600	
59	OTHER ANCILLARY (SPECIFY)	3950	OTHER ANCILLARY SERVICE COST CENTERS
	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	HAVANA MEDICAL ASSOC	6310	RURAL HEALTH CLINIC #####
63.51	MASON CITY MEDICAL ASSOC	6311	RURAL HEALTH CLINIC #####
	OTHER REIMBURS COST		
65	AMBULANCE SERVICES	6500	
71	HOME HEALTH AGENCY	7100	
	SPEC PURPOSE COST CE		
88	INTEREST EXPENSE	8800	
90	OTHER CAPITAL RELATED COSTS	9000	
95	SUBTOTALS		OLD CAP REL COSTS-BLDG & FIXT
	NONREIMBURS COST CEN		
96	GIFT, FLOWER, COFFEE SHOP & CANTEEN	9600	
98	PHYSICIANS' PRIVATE OFFICES	9800	
100	HOSPICE	7950	OTHER NONREIMBURSABLE COST CENTERS
100.01	FAMILY MEDICAL CENTER	7951	OTHER NONREIMBURSABLE COST CENTERS
100.02	MEALS ON WHEELS	7952	OTHER NONREIMBURSABLE COST CENTERS
100.04	OTHER NONREIMBURSABLE COST CENTERS	7954	OTHER NONREIMBURSABLE COST CENTERS
101	TOTAL		OLD CAP REL COSTS-BLDG & FIXT

RECLASSIFICATIONS

PROVIDER NO:
141313

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

PREPARED 2/13/2009
WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION	INCREASE				
	CODE (1) 1	COST CENTER 2	LINE NO 3	SALARY 4	OTHER 5
1 INTEREST EXPENSE	A	NEW CAP REL COSTS-BLDG & FIXT	3		150,719
2		NEW CAP REL COSTS-NEW MED SURG	3.02		135,698
3 EMS SALARIES	B	EMERGENCY	61	429,701	
4 BLDG DEPRECIATION	C	NEW CAP REL COSTS-BLDG & FIXT	3		95,770
5		NEW CAP REL COSTS-CLINIC BUILDING	3.01		71,449
6		NEW CAP REL COSTS-NEW MED SURG	3.02		75,873
7 RHC PHYSICIAN	D	PHYSICIANS' PRIVATE OFFICES	98	247,586	
36 TOTAL RECLASSIFICATIONS				677,287	529,509

(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:
141313

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

PREPARED 2/13/2009
WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION	----- DECREASE -----				A-7 REF 10
	CODE (1)	COST CENTER	LINE NO	SALARY OTHER	
	1	6	7	8 9	
1 INTEREST EXPENSE	A	INTEREST EXPENSE	88	286,417	11
2					11
3 EMS SALARIES	B	AMBULANCE SERVICES	65	429,701	
4 BLDG DEPRECIATION	C	NEW CAP REL COSTS-MVBLE EQUIP	4	243,092	9
5					9
6					9
7 RHC PHYSICIAN	D	HAVANA MEDICAL ASSOC	63.50	247,586	
36 TOTAL RECLASSIFICATIONS				677,287	529,509

(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:
141313

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

PREPARED 2/13/2009
WORKSHEET A-6
NOT A CMS WORKSHEET

RECLASS CODE: A
EXPLANATION : INTEREST EXPENSE

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	NEW CAP REL COSTS-BLDG & FIXT	3	150,719	INTEREST EXPENSE	88	286,417	
2.00	NEW CAP REL COSTS-NEW MED SURG	3.02	135,698			0	
TOTAL RECLASSIFICATIONS FOR CODE A			286,417			286,417	

RECLASS CODE: B
EXPLANATION : EMS SALARIES

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	EMERGENCY	61	429,701	AMBULANCE SERVICES	65	429,701	
TOTAL RECLASSIFICATIONS FOR CODE B			429,701			429,701	

RECLASS CODE: C
EXPLANATION : BLDG DEPRECIATION

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	NEW CAP REL COSTS-BLDG & FIXT	3	95,770	NEW CAP REL COSTS-MVBLE EQUIP	4	243,092	
2.00	NEW CAP REL COSTS-CLINIC BUI LD	3.01	71,449			0	
3.00	NEW CAP REL COSTS-NEW MED SURG	3.02	75,873			0	
TOTAL RECLASSIFICATIONS FOR CODE C			243,092			243,092	

RECLASS CODE: D
EXPLANATION : RHC PHYSICIAN

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	PHYSICIANS' PRIVATE OFFICES	98	247,586	HAVANA MEDICAL ASSOC	63.50	247,586	
TOTAL RECLASSIFICATIONS FOR CODE D			247,586			247,586	

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	4,604,730	2,888,631		2,888,631	6,860,443	632,918	
2 LAND IMPROVEMENTS	559,643					559,643	
3 BUILDINGS & FIXTURE	11,637,007	11,179		11,179		11,648,186	
4 BUILDING IMPROVEMENT							
5 FIXED EQUIPMENT	2,131,347					2,131,347	
6 MOVABLE EQUIPMENT	5,673,740	427,552		427,552	49,999	6,051,293	
7 SUBTOTAL	24,606,467	3,327,362		3,327,362	6,910,442	21,023,387	
8 RECONCILING ITEMS							
9 TOTAL	24,606,467	3,327,362		3,327,362	6,910,442	21,023,387	

PART III - RECONCILIATION OF CAPITAL COST CENTERS
 DESCRIPTION

	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
3	NEW CAP REL COSTS-BL	14,972,094		14,972,094	.712164				
3 01	NEW CAP REL COSTS-CL								
3 02	NEW CAP REL COSTS-NE								
4	NEW CAP REL COSTS-MV	6,051,293		6,051,293	.287836				
5	TOTAL	21,023,387		21,023,387	1.000000				

DESCRIPTION

SUMMARY OF OLD AND NEW CAPITAL

	DESCRIPTION	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COST	TOTAL (1)
*		9	10	11	12	13	14	15
3	NEW CAP REL COSTS-BL	118,676	-478	137,475				255,673
3 01	NEW CAP REL COSTS-CL	71,449						71,449
3 02	NEW CAP REL COSTS-NE	75,272		123,524				198,796
4	NEW CAP REL COSTS-MV	218,042						218,042
5	TOTAL	483,439	-478	260,999				743,960

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

SUMMARY OF OLD AND NEW CAPITAL

	DESCRIPTION	DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COST	TOTAL (1)
*		9	10	11	12	13	14	15
3	NEW CAP REL COSTS-BL	22,906						22,906
3 01	NEW CAP REL COSTS-CL							
3 02	NEW CAP REL COSTS-NE							
4	NEW CAP REL COSTS-MV	461,134						461,134
5	TOTAL	484,040						484,040

* 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

I PROVIDER NO: I
I 14-1313 I
I I

I PERIOD: I PREPARED 2/13/2009
I FROM 10/ 1/2007 I WORKSHEET A-8
I TO 9/30/2008 I

DESCRIPTION (1)	(2) BASIS/CODE 1	AMOUNT 2	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		WKST. A-7 REF. 5
			COST CENTER 3	LINE NO 4	
1 INVST INCOME-OLD BLDGS AND FIXTURES			**COST CENTER DELETED**	1	
2 INVESTMENT INCOME-OLD MOVABLE EQUIP			**COST CENTER DELETED**	2	
3 INVST INCOME-NEW BLDGS AND FIXTURES			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					
10 TELEVISION AND RADIO SERVICE					
11 PARKING LOT					
12 PROVIDER BASED PHYSICIAN ADJUSTMENT	A-8-2	-287,297			
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		**COST CENTER DELETED**	49	
26 ADJUSTMENT FOR PHYSICAL THERAPY	A-8-3/A-8-4		PHYSICAL THERAPY	50	
27 ADJUSTMENT FOR HHA PHYSICAL THERAPY	A-8-3				
28 UTILIZATION REVIEW-PHYSIAN COMP			**COST CENTER DELETED**	89	
29 DEPRECIATION-OLD BLDGS AND FIXTURES			**COST CENTER DELETED**	1	
30 DEPRECIATION-OLD MOVABLE EQUIP			**COST CENTER DELETED**	2	
31 DEPRECIATION-NEW BLDGS AND FIXTURES			NEW CAP REL COSTS-BLDG &	3	
32 DEPRECIATION-NEW MOVABLE EQUIP			NEW CAP REL COSTS-MVBLE E	4	
33 NON-PHYSICIAN ANESTHETIST			**COST CENTER DELETED**	20	
34 PHYSICIANS' ASSISTANT					
35 ADJUSTMENT FOR OCCUPATIONAL THERAPY	A-8-4		**COST CENTER DELETED**	51	
36 ADJUSTMENT FOR SPEECH PATHOLOGY	A-8-4		**COST CENTER DELETED**	52	
37 INTEREST INCOME	B	-13,244	NEW CAP REL COSTS-BLDG &	3	11
37.01 INTEREST INCOME	B	-12,174	NEW CAP REL COSTS-NEW MED	3.02	11
37.02 PROF BUILDING RENT -OTHER OP	B	-478	NEW CAP REL COSTS-BLDG &	3	10
37.04 MISCELLANEOUS	B	-489	ADMINISTRATIVE & GENERAL	6.01	
37.06 SALE OF NON-PAT SUPP-OTHER OP	B	2,961	ADMINISTRATIVE & GENERAL	6.01	
37.09 CAFETERIA SALES	B	-89,441	DIETARY	11	
37.12 MEDICAL RECORD FEES -OTHER OP	B	-4,034	MEDICAL RECORDS & LIBRARY	17	
37.13 HMA MED REC FEES	B	-1,760	MEDICAL RECORDS & LIBRARY	17	
37.18 TELEPHONE OFFSET - OPERATIONS	A	-493	OPERATION OF PLANT	8	
38 TELEPHONE OFFSET - SALARIES	A	-137	ADMINISTRATIVE & GENERAL	6.01	
39 TELEPHONE OFFSET - BENEFITS	A	-27	EMPLOYEE BENEFITS	5	
40 MEDICAR - EXPENSES	A	-277	ADMINISTRATIVE & GENERAL	6.01	
41 MEDICAR - BENEFITS	A	-51	EMPLOYEE BENEFITS	5	
42 LOBBYING DUES	A	-9,370	ADMINISTRATIVE & GENERAL	6.01	
43 ADVERTISING	A	-6,340	ADMINISTRATIVE & GENERAL	6.01	
44 REBATES & REFUNDS	A	-1,260	ADMINISTRATIVE & GENERAL	6.01	
45 PHARMACY REIM	B	-1,193	DRUGS CHARGED TO PATIENTS	56	
46 SALE OF TEXTBOOKS	B	438	ADMINISTRATIVE & GENERAL	6.01	
47 RESPIRATORY THERAPY SERVI	B	-960	CARDIOPULMONARY	53.01	
48 LAB OUTREACH	B	-2,530	LABORATORY	44	
49 TELEVISIONS	A	-601	NEW CAP REL COSTS-NEW MED	3.02	9
50 TOTAL (SUM OF LINES 1 THRU 49)		-428,757			

(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: 14-1313
 PERIOD: FROM 10/1/2007 TO 9/30/2008
 PREPARED: 2/13/2009
 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	RADIOLOGY	6,000		6,000				
2 44	LAB	80,004	3,904	76,100				
3 53 1	CARDIOPULMONARY	59,905	59,905					
4 61	EMERGENCY ROOM	892,280	223,488	668,792				
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
101	TOTAL	1,038,189	287,297	750,892				

REASONABLE COST DETERMINATION FOR THERAPY SERVICES FURNISHED BY OUTSIDE SUPPLIERS ON OR AFTER APRIL 10, 1998

PROVIDER NO: 14-1313
 PERIOD: FROM 10/1/2007 TO 9/30/2008
 PREPARED 2/13/2009
 WORKSHEET A-8-4
 PARTS I - VII

PHYSICAL THERAPY

PART I - GENERAL INFORMATION

1	TOTAL NUMBER OF WEEKS WORKED (EXCLUDING AIDES) (SEE INSTRUCTIONS)	1
2	LINE 1 MULTIPLIED BY 15 HOURS PER WEEK	15
3	NUMBER OF UNDUPLICATED DAYS IN WHICH SUPERVISOR OR THERAPIST WAS ON PROVIDER SITE (SEE INSTRUCTIONS)	1
4	NUMBER OF UNDUPLICATED DAYS IN WHICH THERAPY ASSISTANT WAS ON PROVIDER SITE BUT NEITHER SUPERVISOR NOR THERAPIST WAS ON PROVIDER SITE (SEE INSTRUCTIONS)	
5	NUMBER OF UNDUPLICATED OFFSITE VISITS - SUPERVISORS OR THERAPISTS (SEE INSTRUCTIONS)	
6	NUMBER OF UNDUPLICATED OFFSITE VISITS - THERAPY ASSISTANTS (INCLUDE ONLY VISITS MADE BY THERAPY ASSISTANT AND ON WHICH SUPERVISOR AND/OR THERAPIST WAS NOT PRESENT DURING THE VISIT(S)) (SEE INSTRUCTIONS)	
7	STANDARD TRAVEL EXPENSE RATE	3.25
8	OPTIONAL TRAVEL EXPENSE RATE PER MILE	3.25

	SUPERVISORS	THERAPISTS	ASSISTANTS	AIDES	TRAINEES
	1	2	3	4	5

9	TOTAL HOURS WORKED		6.20		
10	AHSEA (SEE INSTRUCTIONS)		68.42	51.32	34.21
11	STANDARD TRAVEL ALLOWANCE (COLUMNS 1 AND 2, ONE- HALF OF COLUMN 2, LINE 10; COLUMN 3, ONE-HALF OF COLUMN 3, LINE 10)	34.21	34.21	25.66	
12	NUMBER OF TRAVEL HOURS (SEE INSTRUCTIONS)				
12.01	NUMBER OF TRAVEL HOURS OFFSITE (SEE INSTRUCTIONS)				
13	NUMBER OF MILES DRIVEN (SEE INSTRUCTIONS)				
13.01	NUMBER OF MILES DRIVEN OFFSITE (SEE INSTRUCTIONS)				

PART II - SALARY EQUIVALENCY COMPUTATION

14	SUPERVISORS (COLUMN 1, LINE 9 TIMES COLUMN 1, LINE 10)	
15	THERAPISTS (COLUMN 2, LINE 9 TIMES COLUMN 2, LINE 10)	424
16	ASSISTANTS (COLUMN 3, LINE 9 TIMES COLUMN 3, LINE 10)	
17	SUBTOTAL ALLOWANCE AMOUNT (SUM LNS 14 & 15 FOR RT OR LINES 14-16 FOR ALL OTHERS)	424
18	AIDES (COLUMN 4, LINE 9 TIMES COLUMN 4, LINE 10)	
19	TRAINEES (COLUMN 5, LINE 9 TIMES COLUMN 5, LINE 10)	
20	TOTAL ALLOWANCE AMOUNT (SUM OF LNS 17-19 FOR RT OR LINES 17 AND 18 FOR ALL OTHERS)	424

IF THE SUM OF COLUMNS 1 AND 2 FOR RESPIRATORY THERAPY OR COLUMNS 1-3 FOR PHYSICAL THERAPY, SPEECH PATHOLOGY OR OCCUPATIONAL THERAPY, LINE 9, IS GREATER THAN LINE 2, MAKE NO ENTRIES ON LINES 21 AND 22 AND ENTER ON LINE 23 THE AMOUNT FROM LINE 20. OTHERWISE COMPLETE LINES 21-23.

21	WEIGHTED AVERAGE RATE EXCLUDING AIDES AND TRAINEES (SEE INSTRUCTIONS)	68.39
22	WEIGHTED ALLOWANCE EXCLUDING AIDES AND TRAINEES (SEE INSTRUCTIONS)	1,026
23	TOTAL SALARY EQUIVALENCY (SEE INSTRUCTIONS)	1,026

PART III - SALARY AND OPTIONAL TRAVEL ALLOWANCE AND TRAVEL EXPENSE COMPUTATION - PROVIDER SITE
 STANDARD TRAVEL ALLOWANCE

24	THERAPISTS (LINE 3 TIMES COLUMN 2, LINE 11)	34
25	ASSISTANTS (LINE 4 TIMES COLUMN 3, LINE 11)	
26	SUBTOTAL (LN 24 FOR RT OR SUM LN 24&25 ALL OTHERS)	34
27	STANDARD TRAVEL EXPENSE (LINE 7 TIMES SUM OF LINES 3 AND 4)	3
28	TOTAL STANDARD TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE AT THE PROVIDER SITE (SUM OF LINES 26 AND 27)	37

OPTIONAL TRAVEL ALLOWANCE AND OPTIONAL TRAVEL EXPENSE

29	THERAPISTS (COLUMN 2, LINE 10 TIMES THE SUM OF COLUMNS 1 AND 2, LINE 12)	
30	ASSISTANTS (COLUMN 3, LINE 10 TIMES COLUMN 3, LINE 12)	
31	SUBTOTAL (LN 29 FOR RT OR SUM LN 29&30 ALL OTHERS)	
32	OPTIONAL TRAVEL EXPENSE (LN 8 TIMES COLUMNS 1 & 2, LN 13 FOR RT OR SUM OF COLS 1-3, LN 13 ALL OTHERS)	

REASONABLE COST DETERMINATION FOR THERAPY SERVICES FURNISHED BY OUTSIDE SUPPLIERS ON OR AFTER APRIL 10, 1998

PROVIDER NO: 14-1313

PERIOD: FROM 10/1/2007 TO 9/30/2008
 PREPARED 2/13/2009
 WORKSHEET A-8-4
 PARTS I - VII

PHYSICAL THERAPY

- 33 STANDARD TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE (LINE 28) 37
- 34 OPTIONAL TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE (SUM OF LINES 27 AND 30)
- 35 OPTIONAL TRAVEL ALLOWANCE AND OPTIONAL TRAVEL EXPENSE (SUM OF LINES 31 AND 32)

PART IV - STANDARD AND OPTIONAL TRAVEL ALLOWANCE AND TRAVEL EXPENSE COMPUTATION - SERVICES OUTSIDE PROVIDER SITE

- STANDARD TRAVEL EXPENSE
- 36 THERAPISTS (LINE 5 TIMES COLUMN 2, LINE 11)
 - 37 ASSISTANTS (LINE 6 TIMES COLUMN 3, LINE 11)
 - 38 SUBTOTAL (SUM OF LINES 36 AND 37)
 - 39 STANDARD TRAVEL EXPENSE (LINE 7 TIMES THE SUM OF LINES 5 AND 6)
 - 40 THERAPISTS (SUM OF COLUMNS 1 AND 2, LINE 12 TIMES COLUMN 2, LINE 10)
 - 41 ASSISTANTS (COLUMN 3, LINE 12 TIMES COLUMN 3, LINE 10)
 - 42 SUBTOTAL (SUM OF LINES 40 AND 41)
 - 43 OPTIONAL TRAVEL EXPENSE (LINE 8 TIMES THE SUM OF COLUMNS 1-3, LINE 13)
- TOTAL TRAVEL ALLOWANCE AND TRAVEL EXPENSE - OFFSITE SERVICES;
 COMPLETE ONE OF THE FOLLOWING THREE LINES 44, 45, OR 46 AS APPROPRIATE
- 44 STANDARD TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE (SUM OF LINES 38 AND 39 - SEE INSTRUCTIONS)
 - 45 OPTIONAL TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE (SUM OF LINES 39 AND 42 - SEE INSTRUCTIONS)
 - 46 OPTIONAL TRAVEL ALLOWANCE AND OPTIONAL TRAVEL EXPENSE (SUM OF LINES 42 AND 43 - SEE INSTRUCTIONS)

PART V - OVERTIME COMPUTATION

	THERAPISTS	ASSISTANTS	AIDES	TRAINEES	TOTAL
47 OVERTIME HOURS WORKED DURING REPORTING PERIOD (IF COLUMN 5, LINE 47, IS ZERO OR EQUAL TO OR GREATER THAN 2,080, DO NOT COMPLETE LINES 48-55 AND ENTER ZERO IN EACH COLUMN OF LINE 56)	1	2	3	4	5
48 OVERTIME RATE (SEE INSTRUCTIONS)					
CALCULATION OF LIMIT					
49 TOTAL OVERTIME (INCLUDING BASE AND OVERTIME ALLOWANCE) (MULTIPLY LINE 47 TIMES LINE 48)					
50 PERCENTAGE OF OVERTIME HOURS BY CATEGORY (DIVIDE THE HOURS IN EACH COLUMN ON LINE 47 BY THE TOTAL OVERTIME WORKED - COLUMN 5, LINE 47)	100.00				100.00
51 ALLOCATION OF PROVIDER'S STANDARD WORKYEAR FOR ONE FULL-TIME EMPLOYEE TIME THE PERCENTAGES ON LINE 50 (SEE INSTRUCTIONS)					
DETERMINATION OF OVERTIME ALLOWANCE					
52 ADJUSTED HOURLY SALARY EQUIVALENCY AMOUNT (SEE INSTRUCTIONS)					
53 OVERTIME COST LIMITATION (LINE 51 TIMES LINE 52)					
54 MAXIMUM OVERTIME COST (ENTER THE LESSOR OF LINE 49 OR LINE 53)					
55 PORTION OF OVERTIME ALREADY INCLUDED IN HOURLY COMPUTATION AT THE AHSEA (MULTIPLY LINE 47 TIMES LINE 52)					
56 OVERTIME ALLOWANCE (LINE 54 MINUS LINE 55 - IF NEGATIVE ENTER ZERO) (ENTER IN COLUMN 5 THE SUM OF COLUMNS 1, 3, AND 4 FOR RESPIRATORY THERAPY AND COLUMNS 1 THROUGH 3 FOR ALL OTHERS.)					

PART VI - COMPUTATION OF THERAPY LIMITATION AND EXCESS COST ADJUSTMENT

57 SALARY EQUIVALENCY AMOUNT (FROM PART II, LINE 23)	1,026
58 TRAVEL ALLOWANCE AND EXPENSE - PROVIDER SITE (FROM PART III, LINE 33, 34, OR 35)	37
59 TRAVEL ALLOWANCE AND EXPENSE - OFFSITE SERVICES (FROM PART IV, LINES 44, 45, OR 46)	
60 OVERTIME ALLOWANCE (FROM COLUMN 5, LINE 56)	
61 EQUIPMENT COST (SEE INSTRUCTIONS)	
62 SUPPLIES (SEE INSTRUCTIONS)	
63 TOTAL ALLOWANCE (SUM OF LINES 57-62)	1,063
64 TOTAL COST OF OUTSIDE SUPPLIER SERVICES (FROM YOUR RECORDS)	434

REASONABLE COST DETERMINATION FOR THERAPY
 SERVICES FURNISHED BY OUTSIDE SUPPLIERS
 ON OR AFTER APRIL 10, 1998

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 PREPARED 2/13/2009
 WORKSHEET A-8-4
 PARTS I - VII

PHYSICAL THERAPY

65 EXCESS OVER LIMITATION (LINE 64 MINUS LINE 63 - IF
 NEGATIVE, ENTER ZERO -- SEE INSTRUCTIONS)

PART VII - ALLOCATION OF THERAPY EXCESS COST OVER LIMITATION FOR NONSHARED THERAPY DEPARTMENT SERVICES

66	COST OF OUTSIDE SUPPLIER SERVICES - (SEE INSTRUCTIONS)(FROM YOUR RECORDS)	434
66.01	COST OF OUTSIDE SUPPLIER SERVICES - CORF I (SEE INSTRUCTIONS)(FROM YOUR RECORDS)	
66.31	COST OF OUTSIDE SUPPLIER SERVICES - HHA I (SEE INSTRUCTIONS)(FROM YOUR RECORDS)	
67	TOTAL COST (SUM OF LINE 66 AND SUBSCRIPTS)(THIS LINE MUST AGREE WITH LINE 64)	434
68	RATIO OF COST OF OUTSIDE SUPPLIER SERVICES TO TOTAL COST- (LINE 66 DIVIDED BY LINE 67)	1.000000
68.01	RATIO OF COST OF OUTSIDE SUPPLIER SERVICES TO TOTAL COST-CORF I (LINE 66 DIVIDED BY LINE 67)	
68.31	RATIO OF COST OF OUTSIDE SUPPLIER SERVICES TO TOTAL COST- HHA I (LINE 66 DIVIDED BY LINE 67)	
69	EXCESS COST OVER LIMITATION- (SEE INSTRUCTIONS)(TRANSFER TO WKST. A-8, LINES AS INDICATED IN INSTRUCTIONS)	
69.01	EXCESS COST OVER LIMITATION-CORF I (SEE INSTRUCTIONS)(TRANSFER TO WKST. A-8, LINES AS INDICATED IN INSTRUCTIONS)	
69.31	EXCESS COST OVER LIMITATION- HHA I (SEE INSTRUCTIONS)(TRANSFER TO WKST. A-8, LINES AS INDICATED IN INSTRUCTIONS)	
70	TOTAL EXCESS OF COST OVER LIMITATION (SUM OF LINE 69 AND SUBSCRIPTS OF LINE 69)(THIS LINE MUST AGREE WITH LINE 65)	

COST ALLOCATION STATISTICS

I PROVIDER NO: I PERIOD: I PREPARED 2/13/2009
 I 14-1313 I FROM 10/ 1/2007 I NOT A CMS WORKSHEET
 I I TO 9/30/2008 I

LINE NO.	COST CENTER DESCRIPTION	STATISTICS CODE	STATISTICS DESCRIPTION		
	GENERAL SERVICE COST				
3	NEW CAP REL COSTS-BLDG & FIXT	1	SQUARE	FEET	ENTERED
3.01	NEW CAP REL COSTS-CLINIC BUILDING	2	SQUARE	FEET	ENTERED
3.02	NEW CAP REL COSTS-NEW MED SURG	93	SQUARE	FEET	ENTERED
4	NEW CAP REL COSTS-MVBLE EQUIP	3	DOLLAR	VALUE	ENTERED
5	EMPLOYEE BENEFITS	4	GROSS	SALARIES	ENTERED
6.01	ADMINISTRATIVE & GENERAL	-5	ACCUM.	COST	NOT ENTERED
6.02	ADMIN & GENERAL-HOSPITAL	-6	ACCUM.	COST	NOT ENTERED
7	MAINTENANCE & REPAIRS	7	SQUARE	FEET	ENTERED
8	OPERATION OF PLANT	8	SQUARE	FEET	ENTERED
8.01	OPERATION OF PLANT-CLINIC	92	SQUARE	FEET	ENTERED
9	LAUNDRY & LINEN SERVICE	9	POUNDS OF	LAUNDRY	ENTERED
10	HOUSEKEEPING	7	SQUARE	FEET	ENTERED
11	DIETARY	11	MEALS	SERVED	ENTERED
12	CAFETERIA	12	FTE'S		ENTERED
14	NURSING ADMINISTRATION	13	HOURS OF	SERVICE	ENTERED
15	CENTRAL SERVICES & SUPPLY	14	COSTED	REQUISITION	ENTERED
16	PHARMACY	15	COSTED	REQUISITION	ENTERED
17	MEDICAL RECORDS & LIBRARY	16	GROSS	REVENUE	ENTERED

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER NO: 14-1313
 PERIOD: FROM 10/1/2007 TO 9/30/2008
 PREPARED 2/13/2009
 WORKSHEET B
 PART I

COST CENTER DESCRIPTION		NET EXPENSES FOR COST ALLOCATION	NEW CAP REL C OSTS-BLDG &	NEW CAP REL C OSTS-CLINIC	NEW CAP REL C OSTS-NEW MED	NEW CAP REL C OSTS-MVBLE E	EMPLOYEE BENE FITS	SUBTOTAL
		0	3	3.01	3.02	4	5	6a.00
003	GENERAL SERVICE COST CNTR							
	NEW CAP REL COSTS-BLDG &	255,673	255,673					
003 01	NEW CAP REL COSTS-CLINIC	71,449		71,449				
003 02	NEW CAP REL COSTS-NEW MED	198,796			198,796			
004	NEW CAP REL COSTS-MVBLE E	218,042				218,042		
005	EMPLOYEE BENEFITS	1,580,604					1,580,604	
006 01	ADMINISTRATIVE & GENERAL	985,154	12,793	6,594	27,526	42,898	77,475	1,152,440
006 02	ADMIN & GENERAL-HOSPITAL	823,454	2,302	4,668	1,647		100,745	932,816
007	MAINTENANCE & REPAIRS	345,108					38,291	383,399
008	OPERATION OF PLANT	283,339	29,668	598	4,352	579		318,536
008 01	OPERATION OF PLANT-CLINIC	26,044						26,044
009	LAUNDRY & LINEN SERVICE	43,798	8,738		1,588	1,111	5,095	60,330
010	HOUSEKEEPING	280,597	1,047		941		40,537	323,122
011	DIETARY	255,078	14,848			493	39,219	309,638
012	CAFETERIA		6,038		1,117			7,155
014	NURSING ADMINISTRATION	152,652	2,985		2,353	1,417	26,117	185,524
015	CENTRAL SERVICES & SUPPLY	74,659	7,752				12,752	95,163
016	PHARMACY							
017	MEDICAL RECORDS & LIBRARY	171,791	7,169	726		3,220	28,540	211,446
	INPAT ROUTINE SRVC CNTRS							
025	ADULTS & PEDIATRICS	1,022,904	16,411		154,978	19,714	161,982	1,375,989
026	INTENSIVE CARE UNIT							
	ANCILLARY SRVC COST CNTRS							
037	OPERATING ROOM	224,773	34,961			31,694	33,782	325,210
040	ANESTHESIOLOGY	315,147				876	33,270	349,293
041	RADIOLOGY-DIAGNOSTIC	856,944	29,276			27,054	95,662	1,008,936
041 01	RADIOLOGY-ULTRASOUND	33,281	1,361				4,510	39,152
044	LABORATORY	1,074,656	15,162			29,582	114,474	1,233,874
046	WHOLE BLOOD & PACKED RED	32,589						32,589
048	INTRAVENOUS THERAPY	6,511				100		6,611
050	PHYSICAL THERAPY	430,063	10,715			6,053	62,758	509,589
053	ELECTROCARDIOLOGY							
053 01	CARDIOPULMONARY	379,714	27,254			11,927	47,600	466,495
055	MEDICAL SUPPLIES CHARGED	221,138						221,138
056	DRUGS CHARGED TO PATIENTS	609,365	4,302			3,798	48,840	666,305
059	OTHER ANCILLARY (SPECIFY)							
	OUTPAT SERVICE COST CNTRS							
061	EMERGENCY	1,474,518	22,891			1,764	147,939	1,647,112
062	OBSERVATION BEDS (NON-DIS							
063	OTHER OUTPATIENT SERVICE							
063 50	HAVANA MEDICAL ASSOC	1,751,149		52,436		2,601	277,826	2,084,012
063 51	MASON CITY MEDICAL ASSOC	205,040					31,422	236,462
	OTHER REIMBURS COST CNTRS							
065	AMBULANCE SERVICES	311,829				32,514	38,836	383,179
071	HOME HEALTH AGENCY	412,055		6,190		33	61,838	480,116
	SPEC PURPOSE COST CENTERS							
095	SUBTOTALS	15,127,914	255,673	71,212	194,502	217,428	1,529,510	15,071,675
	NONREIMBURS COST CENTERS							
096	GIFT, FLOWER, COFFEE SHOP			237	4,294			4,531
098	PHYSICIANS' PRIVATE OFFIC	264,906				614	51,094	316,614
100	HOSPICE	9						9
100 01	FAMILY MEDICAL CENTER							
100 02	MEALS ON WHEELS							
100 04	OTHER NONREIMBURSABLE COS							
101	CROSS FOOT ADJUSTMENT							
102	NEGATIVE COST CENTER							
103	TOTAL	15,392,829	255,673	71,449	198,796	218,042	1,580,604	15,392,829

COST CENTER DESCRIPTION	ADMINISTRATIVE & GENERAL	SUBTOTAL	ADMIN & GENERAL-HOSPITAL	MAINTENANCE & REPAIRS	OPERATION OF PLANT	OPERATION OF PLANT-CLINIC	LAUNDRY & LINEN SERVICE
	6.01	6a.01	6.02	7	8	8.01	9
003 GENERAL SERVICE COST CNTR							
003 01 NEW CAP REL COSTS-BLDG &							
003 02 NEW CAP REL COSTS-CLINIC							
004 NEW CAP REL COSTS-MVBLE E							
005 EMPLOYEE BENEFITS							
006 01 ADMINISTRATIVE & GENERAL	1,152,440						
006 02 ADMIN & GENERAL-HOSPITAL	75,491	1,008,307	1,008,307				
007 MAINTENANCE & REPAIRS	31,028	414,427	29,050	443,477			
008 OPERATION OF PLANT	25,778	344,314	24,135	39,947	408,396		
008 01 OPERATION OF PLANT-CLINIC	2,108	28,152	1,973			30,125	
009 LAUNDRY & LINEN SERVICE	4,882	65,212	4,571	11,474	15,971		97,228
010 HOUSEKEEPING	26,150	349,272	24,483	1,475	2,053		
011 DIETARY	25,058	334,696	23,461	19,167	26,679		
012 CAFETERIA	579	7,734	542	7,932	11,040		
014 NURSING ADMINISTRATION	15,014	200,538	14,057	4,143	5,767		
015 CENTRAL SERVICES & SUPPLY	7,701	102,864	7,210	10,007	13,928		
016 PHARMACY							
017 MEDICAL RECORDS & LIBRARY	17,112	228,558	16,021	10,607	14,763	410	
025 INPAT ROUTINE SRVC CNTRS							
026 ADULTS & PEDIATRICS	111,356	1,487,345	104,258	40,237	56,005		45,507
026 INTENSIVE CARE UNIT							
037 ANCILLARY SRVC COST CNTRS							
040 OPERATING ROOM	26,319	351,529	24,641	45,131	62,818		13,330
041 ANESTHESIOLOGY	28,268	377,561	26,466				
041 RADIOLOGY-DIAGNOSTIC	81,651	1,090,587	76,447	37,793	52,603		9,202
041 01 RADIOLOGY-ULTRASOUND	3,168	42,320	2,967	1,757	2,445		
044 LABORATORY	99,855	1,333,729	93,490	19,572	27,243		132
046 WHOLE BLOOD & PACKED RED	2,637	35,226	2,469				
048 INTRAVENOUS THERAPY	535	7,146	501				
050 PHYSICAL THERAPY	41,240	550,829	38,611	13,832	19,252		4,823
053 ELECTROCARDIOLOGY							
053 01 CARDIOPULMONARY	37,753	504,248	35,346	35,183	48,970		
055 MEDICAL SUPPLIES CHARGED	17,896	239,034	16,756				
056 DRUGS CHARGED TO PATIENTS	53,923	720,228	50,486	5,553	7,729		
059 OTHER ANCILLARY (SPECIFY)							
061 OUTPAT SERVICE COST CNTRS							
062 EMERGENCY	133,297	1,780,409	124,801	29,550	41,130		19,131
062 OBSERVATION BEDS (NON-DIS							
063 OTHER OUTPATIENT SERVICE							
063 50 HAVANA MEDICAL ASSOC	168,649	2,252,661	157,903	97,623		29,581	1,099
063 51 MASON CITY MEDICAL ASSOC	19,136	255,598	17,917				94
065 OTHER REIMBURS COST CNTRS							
071 AMBULANCE SERVICES	31,010	414,189	29,033				3,882
071 HOME HEALTH AGENCY	38,855	518,971	36,378	11,525			
095 SPEC PURPOSE COST CENTERS							
095 SUBTOTALS	1,126,449	15,045,684	983,973	442,508	408,396	29,991	97,200
096 NONREIMBURS COST CENTERS							
096 GIFT, FLOWER, COFFEE SHOP	367	4,898	343	969		134	
098 PHYSICIANS' PRIVATE OFFICE	25,623	342,237	23,990				28
100 HOSPICE	1	10	1				
100 01 FAMILY MEDICAL CENTER							
100 02 MEALS ON WHEELS							
100 04 OTHER NONREIMBURSABLE COS							
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 TOTAL	1,152,440	15,392,829	1,008,307	443,477	408,396	30,125	97,228

COST ALLOCATION - GENERAL SERVICE COSTS

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 PREPARED 2/13/2009
 WORKSHEET B
 PART I

COST CENTER DESCRIPTION	HOUSEKEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY
	10	11	12	14	15	16	17
003 GENERAL SERVICE COST CNTR							
003 01 NEW CAP REL COSTS-BLDG &							
003 02 NEW CAP REL COSTS-CLINIC							
004 NEW CAP REL COSTS-MVBLE E							
005 EMPLOYEE BENEFITS							
006 01 ADMINISTRATIVE & GENERAL							
006 02 ADMIN & GENERAL-HOSPITAL							
007 MAINTENANCE & REPAIRS							
008 OPERATION OF PLANT							
008 01 OPERATION OF PLANT-CLINIC							
009 LAUNDRY & LINEN SERVICE							
010 HOUSEKEEPING	377,283						
011 DIETARY	18,515	422,518					
012 CAFETERIA	7,662	327,921	362,831				
014 NURSING ADMINISTRATION	4,002		6,856	235,363			
015 CENTRAL SERVICES & SUPPLY	9,666		8,680		152,355		
016 PHARMACY							
017 MEDICAL RECORDS & LIBRARY	10,246		18,490				299,095
025 INPAT ROUTINE SRVC CNTRS							
026 ADULTS & PEDIATRICS	38,867	90,567	75,309	156,284			23,362
026 INTENSIVE CARE UNIT							
037 ANCILLARY SRVC COST CNTRS							
040 OPERATING ROOM	43,595	3,541	11,451	23,761	133		12,408
041 ANESTHESIOLOGY			3,647		59		9,189
041 RADIOLOGY-DIAGNOSTIC	36,506		29,905		28,075		59,199
041 01 RADIOLOGY-ULTRASOUND	1,697				98		4,414
044 LABORATORY	18,906		38,147		53,412		59,004
046 WHOLE BLOOD & PACKED RED					5,739		637
048 INTRAVENOUS THERAPY					1,732		3,298
050 PHYSICAL THERAPY	13,361		21,809				13,030
053 ELECTROCARDIOLOGY							
053 01 CARDIOPULMONARY	33,985		19,547		2,502		19,222
055 MEDICAL SUPPLIES CHARGED					59,342		6,026
056 DRUGS CHARGED TO PATIENTS	5,364		14,150				14,782
059 OTHER ANCILLARY (SPECIFY)							
061 OUTPAT SERVICE COST CNTRS							
061 EMERGENCY	28,544	489	26,659	55,318			15,314
062 OBSERVATION BEDS (NON-DIS)							
063 OTHER OUTPATIENT SERVICE							
063 50 HAVANA MEDICAL ASSOC	94,298		86,759				31,743
063 51 MASON CITY MEDICAL ASSOC							2,171
065 OTHER REIMBURS COST CNTRS							
071 AMBULANCE SERVICES					1,263		12,579
071 HOME HEALTH AGENCY	11,133						12,717
095 SPEC PURPOSE COST CENTERS							
095 SUBTOTALS	376,347	422,518	361,409	235,363	152,355		299,095
096 NONREIMBURS COST CENTERS							
096 GIFT, FLOWER, COFFEE SHOP	936						
098 PHYSICIANS' PRIVATE OFFICE			1,422				
100 HOSPICE							
100 01 FAMILY MEDICAL CENTER							
100 02 MEALS ON WHEELS							
100 04 OTHER NONREIMBURSABLE COS							
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 TOTAL	377,283	422,518	362,831	235,363	152,355		299,095

COST CENTER DESCRIPTION	SUBTOTAL	I&R COST POST STEP-DOWN ADJ	TOTAL
	25	26	27
003 GENERAL SERVICE COST CNTR			
003 01 NEW CAP REL COSTS-BLDG &			
003 02 NEW CAP REL COSTS-CLINIC			
004 NEW CAP REL COSTS-MVBLE E			
005 EMPLOYEE BENEFITS			
006 01 ADMINISTRATIVE & GENERAL			
006 02 ADMIN & GENERAL-HOSPITAL			
007 MAINTENANCE & REPAIRS			
008 OPERATION OF PLANT			
008 01 OPERATION OF PLANT-CLINIC			
009 LAUNDRY & LINEN SERVICE			
010 HOUSEKEEPING			
011 DIETARY			
012 CAFETERIA			
014 NURSING ADMINISTRATION			
015 CENTRAL SERVICES & SUPPLY			
016 PHARMACY			
017 MEDICAL RECORDS & LIBRARY			
025 INPAT ROUTINE SRVC CNTRS			
026 ADULTS & PEDIATRICS	2,117,741		2,117,741
026 INTENSIVE CARE UNIT			
037 ANCILLARY SRVC COST CNTRS			
040 OPERATING ROOM	592,338		592,338
041 ANESTHESIOLOGY	416,922		416,922
041 RADIOLOGY-DIAGNOSTIC	1,420,317		1,420,317
041 01 RADIOLOGY-ULTRASOUND	55,698		55,698
044 LABORATORY	1,643,635		1,643,635
046 WHOLE BLOOD & PACKED RED	44,071		44,071
048 INTRAVENOUS THERAPY	12,677		12,677
050 PHYSICAL THERAPY	675,547		675,547
053 ELECTROCARDIOLOGY			
053 01 CARDIOPULMONARY	699,003		699,003
055 MEDICAL SUPPLIES CHARGED	321,158		321,158
056 DRUGS CHARGED TO PATIENTS	818,292		818,292
059 OTHER ANCILLARY (SPECIFY)			
061 OUTPAT SERVICE COST CNTRS			
061 EMERGENCY	2,121,345		2,121,345
062 OBSERVATION BEDS (NON-DIS)			
063 OTHER OUTPATIENT SERVICE			
063 50 HAVANA MEDICAL ASSOC	2,751,667		2,751,667
063 51 MASON CITY MEDICAL ASSOC	275,780		275,780
065 OTHER REIMBURS COST CNTRS			
065 AMBULANCE SERVICES	460,946		460,946
071 HOME HEALTH AGENCY	590,724		590,724
095 SPEC PURPOSE COST CENTERS			
095 SUBTOTALS	15,017,861		15,017,861
096 NONREIMBURS COST CENTERS			
096 GIFT, FLOWER, COFFEE SHOP	7,280		7,280
098 PHYSICIANS' PRIVATE OFFICE	367,677		367,677
100 HOSPICE	11		11
100 01 FAMILY MEDICAL CENTER			
100 02 MEALS ON WHEELS			
100 04 OTHER NONREIMBURSABLE COS			
101 CROSS FOOT ADJUSTMENT			
102 NEGATIVE COST CENTER			
103 TOTAL	15,392,829		15,392,829

ALLOCATION OF NEW CAPITAL RELATED COSTS

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 PREPARED 2/13/2009
 WORKSHEET B
 PART III

COST CENTER DESCRIPTION	DIR ASSGND NEW CAPITAL REL COSTS	NEW CAP REL C OSTS-BLDG &	NEW CAP REL C OSTS-CLINIC	NEW CAP REL C OSTS-NEW MED	NEW CAP REL C OSTS-MVBLE E	SUBTOTAL	EMPLOYEE BENEFITS
	0	3	3.01	3.02	4	4a	5
003 GENERAL SERVICE COST CNTR							
003 01 NEW CAP REL COSTS-BLDG &							
003 02 NEW CAP REL COSTS-CLINIC							
004 NEW CAP REL COSTS-NEW MED							
005 NEW CAP REL COSTS-MVBLE E							
006 EMPLOYEE BENEFITS							
006 01 ADMIN STRATIVE & GENERAL		12,793	6,594	27,526	42,898	89,811	
006 02 ADMIN & GENERAL-HOSPITAL		2,302	4,668	1,647		8,617	
007 MAINTENANCE & REPAIRS							
008 OPERATION OF PLANT		29,668	598	4,352	579	35,197	
008 01 OPERATION OF PLANT-CLINIC							
009 LAUNDRY & LINEN SERVICE		8,738		1,588	1,111	11,437	
010 HOUSEKEEPING		1,047		941		1,988	
011 DIETARY		14,848			493	15,341	
012 CAFETERIA		6,038		1,117		7,155	
014 NURSING ADMINISTRATION		2,985		2,353	1,417	6,755	
015 CENTRAL SERVICES & SUPPLY		7,752				7,752	
016 PHARMACY							
017 MEDICAL RECORDS & LIBRARY		7,169	726		3,220	11,115	
025 INPAT ROUTINE SRVC CNTRS							
026 ADULTS & PEDIATRICS		16,411		154,978	19,714	191,103	
026 INTENSIVE CARE UNIT							
037 ANCILLARY SRVC COST CNTRS							
040 OPERATING ROOM		34,961			31,694	66,655	
041 ANESTHESIOLOGY					876	876	
041 RADIOLOGY-DIAGNOSTIC		29,276			27,054	56,330	
041 01 RADIOLOGY-ULTRASOUND		1,361				1,361	
044 LABORATORY		15,162			29,582	44,744	
046 WHOLE BLOOD & PACKED RED							
048 INTRAVENOUS THERAPY					100	100	
050 PHYSICAL THERAPY		10,715			6,053	16,768	
053 ELECTROCARDIOLOGY							
053 01 CARDIOPULMONARY		27,254			11,927	39,181	
055 MEDICAL SUPPLIES CHARGED							
056 DRUGS CHARGED TO PATIENTS		4,302			3,798	8,100	
059 OTHER ANCILLARY (SPECIFY)							
061 OUTPAT SERVICE COST CNTRS							
061 EMERGENCY		22,891			1,764	24,655	
062 OBSERVATION BEDS (NON-DIS							
063 OTHER OUTPATIENT SERVICE							
063 50 HAVANA MEDICAL ASSOC			52,436		2,601	55,037	
063 51 MASON CITY MEDICAL ASSOC							
065 OTHER REIMBURS COST CNTRS							
071 AMBULANCE SERVICES					32,514	32,514	
071 HOME HEALTH AGENCY			6,190		33	6,223	
095 SPEC PURPOSE COST CENTERS							
095 SUBTOTALS		255,673	71,212	194,502	217,428	738,815	
096 NONREIMBURS COST CENTERS							
096 GIFT, FLOWER, COFFEE SHOP			237	4,294		4,531	
098 PHYSICIANS' PRIVATE OFFIC					614	614	
100 HOSPICE							
100 01 FAMILY MEDICAL CENTER							
100 02 MEALS ON WHEELS							
100 04 OTHER NONREIMBURSABLE COS							
101 CROSS FOOT ADJUSTMENTS							
102 NEGATIVE COST CENTER							
103 TOTAL		255,673	71,449	198,796	218,042	743,960	

ALLOCATION OF NEW CAPITAL RELATED COSTS

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 PERIOD: FROM 10/1/2007 TO 9/30/2008
 PREPARED 2/13/2009
 WORKSHEET B
 PART III

COST CENTER DESCRIPTION	ADMINISTRATIVE & GENERAL	ADMIN & GENERAL-HOSPITAL	MAINTENANCE & REPAIRS	OPERATION OF PLANT	OPERATION OF PLANT-CLINIC	LAUNDRY & LINEN SERVICE	HOUSEKEEPING
	6.01	6.02	7	8	8.01	9	10
003 GENERAL SERVICE COST CNTR							
003 01 NEW CAP REL COSTS-BLDG &							
003 02 NEW CAP REL COSTS-CLINIC							
004 NEW CAP REL COSTS-MVBLE E							
005 EMPLOYEE BENEFITS							
006 01 ADMINISTRATIVE & GENERAL	89,811						
006 02 ADMIN & GENERAL-HOSPITAL	5,883	14,500					
007 MAINTENANCE & REPAIRS	2,418	418	2,836				
008 OPERATION OF PLANT	2,009	347	255	37,808			
008 01 OPERATION OF PLANT-CLINIC	164	28			192		
009 LAUNDRY & LINEN SERVICE	381	66	73	1,479		13,436	
010 HOUSEKEEPING	2,038	352	9	190			4,577
011 DIETARY	1,953	337	123	2,470			225
012 CAFETERIA	45	8	51	1,022			93
014 NURSING ADMINISTRATION	1,170	202	26	534			49
015 CENTRAL SERVICES & SUPPLY	600	104	64	1,289			117
016 PHARMACY							
017 MEDICAL RECORDS & LIBRARY	1,334	230	68	1,367	3		124
025 INPAT ROUTINE SRVC CNTRS							
025 ADULTS & PEDIATRICS	8,678	1,499	257	5,185		6,288	472
026 INTENSIVE CARE UNIT							
037 ANCILLARY SRVC COST CNTRS							
040 OPERATING ROOM	2,051	354	289	5,815		1,842	529
040 ANESTHESIOLOGY	2,203	381					
041 RADIOLOGY-DIAGNOSTIC	6,363	1,099	242	4,870		1,272	443
041 01 RADIOLOGY-ULTRASOUND	247	43	11	226			21
044 LABORATORY	7,782	1,344	125	2,522		18	229
046 WHOLE BLOOD & PACKED RED	206	36					
048 INTRAVENOUS THERAPY	42	7					
050 PHYSICAL THERAPY	3,214	555	88	1,782		667	162
053 ELECTROCARDIOLOGY							
053 01 CARDIOPULMONARY	2,942	508	225	4,533			412
055 MEDICAL SUPPLIES CHARGED	1,395	241					
056 DRUGS CHARGED TO PATIENTS	4,202	726	36	716			65
059 OTHER ANCILLARY (SPECIFY)							
061 OUTPAT SERVICE COST CNTRS							
061 EMERGENCY	10,388	1,795	189	3,808		2,644	346
062 OBSERVATION BEDS (NON-DIS							
063 OTHER OUTPATIENT SERVICE							
063 50 HAVANA MEDICAL ASSOC	13,141	2,271	625		188	152	1,144
063 51 MASON CITY MEDICAL ASSOC	1,491	258				13	
065 OTHER REIMBURS COST CNTRS							
065 AMBULANCE SERVICES	2,417	418				536	
071 HOME HEALTH AGENCY	3,028	523	74				135
095 SPEC PURPOSE COST CENTERS							
095 SUBTOTALS	87,785	14,150	2,830	37,808	191	13,432	4,566
096 NONREIMBURS COST CENTERS							
096 GIFT, FLOWER, COFFEE SHOP	29	5	6		1		11
098 PHYSICIANS' PRIVATE OFFICE	1,997	345				4	
100 HOSPICE							
100 01 FAMILY MEDICAL CENTER							
100 02 MEALS ON WHEELS							
100 04 OTHER NONREIMBURSABLE COS							
101 CROSS FOOT ADJUSTMENTS							
102 NEGATIVE COST CENTER							
103 TOTAL	89,811	14,500	2,836	37,808	192	13,436	4,577

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO: 14-1313
 PERIOD: FROM 10/1/2007 TO 9/30/2008
 PREPARED 2/13/2009
 WORKSHEET B
 PART III

COST CENTER DESCRIPTION	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SUBTOTAL
	11	12	14	15	16	17	25
003 GENERAL SERVICE COST CNTR							
003 01 NEW CAP REL COSTS-BLDG &							
003 02 NEW CAP REL COSTS-CLINIC							
004 NEW CAP REL COSTS-MVBLE E							
005 EMPLOYEE BENEFITS							
006 01 ADMINISTRATIVE & GENERAL							
006 02 ADMIN & GENERAL-HOSPITAL							
007 MAINTENANCE & REPAIRS							
008 OPERATION OF PLANT							
008 01 OPERATION OF PLANT-CLINIC							
009 LAUNDRY & LINEN SERVICE							
010 HOUSEKEEPING							
011 DIETARY	20,449						
012 CAFETERIA	15,871	24,245					
014 NURSING ADMINISTRATION		458	9,194				
015 CENTRAL SERVICES & SUPPLY		580		10,506			
016 PHARMACY							
017 MEDICAL RECORDS & LIBRARY		1,236				15,477	
025 INPAT ROUTINE SRVC CNTRS							
025 ADULTS & PEDIATRICS	4,383	5,032	6,105			1,209	230,211
026 INTENSIVE CARE UNIT							
037 ANCILLARY SRVC COST CNTRS							
037 OPERATING ROOM	171	765	928	9		642	80,050
040 ANESTHESIOLOGY		244		4		476	4,184
041 RADIOLOGY-DIAGNOSTIC		1,998		1,936		3,061	77,614
041 01 RADIOLOGY-ULTRASOUND				7		228	2,144
044 LABORATORY		2,549		3,683		3,054	66,050
046 WHOLE BLOOD & PACKED RED				396		33	671
048 INTRAVENOUS THERAPY				119		171	439
050 PHYSICAL THERAPY		1,457				674	25,367
053 ELECTROCARDIOLOGY							
053 01 CARDIOPULMONARY		1,306		173		995	50,275
055 MEDICAL SUPPLIES CHARGED				4,092		312	6,040
056 DRUGS CHARGED TO PATIENTS		946				765	15,556
059 OTHER ANCILLARY (SPECIFY)							
061 OUTPAT SERVICE COST CNTRS							
061 EMERGENCY	24	1,781	2,161			793	48,584
062 OBSERVATION BEDS (NON-DIS							
063 OTHER OUTPATIENT SERVICE							
063 50 HAVANA MEDICAL ASSOC		5,798				1,643	79,999
063 51 MASON CITY MEDICAL ASSOC						112	1,874
065 OTHER REIMBURS COST CNTRS							
065 AMBULANCE SERVICES				87		651	36,623
071 HOME HEALTH AGENCY						658	10,641
095 SPEC PURPOSE COST CENTERS							
095 SUBTOTALS	20,449	24,150	9,194	10,506		15,477	736,322
096 NONREIMBURS COST CENTERS							
096 GIFT, FLOWER, COFFEE SHOP							4,583
098 PHYSICIANS' PRIVATE OFFICE		95					3,055
100 HOSPICE							
100 01 FAMILY MEDICAL CENTER							
100 02 MEALS ON WHEELS							
100 04 OTHER NONREIMBURSABLE COS							
101 CROSS FOOT ADJUSTMENTS							
102 NEGATIVE COST CENTER							
103 TOTAL	20,449	24,245	9,194	10,506		15,477	743,960

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO: 14-1313
 PERIOD: FROM 10/1/2007 TO 9/30/2008
 PREPARED 2/13/2009
 WORKSHEET B
 PART III

COST CENTER DESCRIPTION	POST STEPDOWN ADJUSTMENT 26	TOTAL 27
003 GENERAL SERVICE COST CNTR		
003 01 NEW CAP REL COSTS-BLDG &		
003 02 NEW CAP REL COSTS-CLINIC		
004 NEW CAP REL COSTS-MVBLE E		
005 EMPLOYEE BENEFITS		
006 01 ADMINISTRATIVE & GENERAL		
006 02 ADMIN & GENERAL-HOSPITAL		
007 MAINTENANCE & REPAIRS		
008 OPERATION OF PLANT		
008 01 OPERATION OF PLANT-CLINIC		
009 LAUNDRY & LINEN SERVICE		
010 HOUSEKEEPING		
011 DIETARY		
012 CAFETERIA		
014 NURSING ADMINISTRATION		
015 CENTRAL SERVICES & SUPPLY		
016 PHARMACY		
017 MEDICAL RECORDS & LIBRARY		
025 INPAT ROUTINE SRVC CNTRS		
026 ADULTS & PEDIATRICS		230,211
026 INTENSIVE CARE UNIT		
037 ANCILLARY SRVC COST CNTRS		
040 OPERATING ROOM		80,050
041 ANESTHESIOLOGY		4,184
041 RADIOLOGY-DIAGNOSTIC		77,614
041 01 RADIOLOGY-ULTRASOUND		2,144
044 LABORATORY		66,050
046 WHOLE BLOOD & PACKED RED		671
048 INTRAVENOUS THERAPY		439
050 PHYSICAL THERAPY		25,367
053 ELECTROCARDIOLOGY		
053 01 CARDIOPULMONARY		50,275
055 MEDICAL SUPPLIES CHARGED		6,040
056 DRUGS CHARGED TO PATIENTS		15,556
059 OTHER ANCILLARY (SPECIFY)		
061 OUTPAT SERVICE COST CNTRS		
061 EMERGENCY		48,584
062 OBSERVATION BEDS (NON-DIS		
063 OTHER OUTPATIENT SERVICE		
063 50 HAVANA MEDICAL ASSOC		79,999
063 51 MASON CITY MEDICAL ASSOC		1,874
065 OTHER REIMBURS COST CNTRS		
065 AMBULANCE SERVICES		36,623
071 HOME HEALTH AGENCY		10,641
095 SPEC PURPOSE COST CENTERS		
095 SUBTOTALS		736,322
096 NONREIMBURS COST CENTERS		
096 GIFT, FLOWER, COFFEE SHOP		4,583
098 PHYSICIANS' PRIVATE OFFICE		3,055
100 HOSPICE		
100 01 FAMILY MEDICAL CENTER		
100 02 MEALS ON WHEELS		
100 04 OTHER NONREIMBURSABLE COS		
101 CROSS FOOT ADJUSTMENTS		
102 NEGATIVE COST CENTER		
103 TOTAL		743,960

COST CENTER DESCRIPTION	NEW CAP REL C OSTS-BLDG & (SQUARE FEET)	NEW CAP REL C OSTS-CLINIC (SQUARE FEET)	NEW CAP REL C OSTS-NEW MED (SQUARE FEET)	NEW CAP REL C OSTS-MVBLE E (DOLLAR VALUE)	EMPLOYEE BENE FITS (GROSS SALARIES)	RECONCILIATION
	3	3.01	3.02	4	5	6a.01
003 GENERAL SERVICE COST						
003 01 NEW CAP REL COSTS-BLD	45,648					
003 02 NEW CAP REL COSTS-CLI		18,398				
004 NEW CAP REL COSTS-NEW			3,380			
005 NEW CAP REL COSTS-MVB				218,040		
006 EMPLOYEE BENEFITS					8,157,700	
006 01 ADMIN STRATIVE & GENE	2,284	1,698	468	42,896	399,859	-1,152,440
006 02 ADMIN & GENERAL-HOSPI	411	1,202	28		519,959	
007 MAINTENANCE & REPAIRS					197,623	
008 OPERATION OF PLANT	5,297	154	74	579		
008 01 OPERATION OF PLANT-CL						
009 LAUNDRY & LINEN SERVI	1,560		27	1,111	26,298	
010 HOUSEKEEPING	187		16		209,218	
011 DIETARY	2,651			493	202,412	
012 CAFETERIA	1,078		19			
014 NURSING ADMINISTRATION	533		40	1,417	134,795	
015 CENTRAL SERVICES & SU	1,384				65,816	
016 PHARMACY						
017 MEDICAL RECORDS & LIB	1,280	187		3,220	147,300	
INPAT ROUTINE SRVC CN						
025 ADULTS & PEDIATRICS	2,930		2,635	19,714	836,009	
026 INTENSIVE CARE UNIT						
ANCILLARY SRVC COST C						
037 OPERATING ROOM	6,242			31,694	174,352	
040 ANESTHESIOLOGY				876	171,709	
041 RADIOLOGY-DIAGNOSTIC	5,227			27,054	493,724	
041 01 RADIOLOGY-ULTRASOUND	243				23,279	
044 LABORATORY	2,707			29,582	590,815	
046 WHOLE BLOOD & PACKED						
048 INTRAVENOUS THERAPY				100		
050 PHYSICAL THERAPY	1,913			6,053	323,904	
053 ELECTROCARDIOLOGY						
053 01 CARDIOPULMONARY	4,866			11,927	245,671	
055 MEDICAL SUPPLIES CHAR						
056 DRUGS CHARGED TO PATI	768			3,798	252,071	
059 OTHER ANCILLARY (SPEC						
OUTPAT SERVICE COST C						
061 EMERGENCY	4,087			1,764	763,534	
062 OBSERVATION BEDS (NON						
063 OTHER OUTPATIENT SERV						
063 50 HAVANA MEDICAL ASSOC		13,502		2,601	1,433,881	
063 51 MASON CITY MEDICAL AS					162,173	
OTHER REIMBURS COST C						
065 AMBULANCE SERVICES				32,514	200,438	
071 HOME HEALTH AGENCY		1,594		33	319,156	
SPEC PURPOSE COST CEN						
095 SUBTOTALS	45,648	18,337	3,307	217,426	7,893,996	-1,152,440
NONREIMBURS COST CENT						
096 GIFT, FLOWER, COFFEE		61	73			
098 PHYSICIANS' PRIVATE O				614	263,704	
100 HOSPICE						
100 01 FAMILY MEDICAL CENTER						
100 02 MEALS ON WHEELS						
100 04 OTHER NONREIMBURSABLE						
101 CROSS FOOT ADJUSTMENT						
102 NEGATIVE COST CENTER						
103 COST TO BE ALLOCATED	255,673	71,449	198,796	218,042	1,580,604	
(WRKSHT B, PART I)						
104 UNIT COST MULTIPLIER	5.600968		58.815385		193756	
(WRKSHT B, PT I)		3.883520		1.000009		
105 COST TO BE ALLOCATED						
(WRKSHT B, PART II)						
106 UNIT COST MULTIPLIER						
(WRKSHT B, PT II)						
107 COST TO BE ALLOCATED						
(WRKSHT B, PART III)						
108 UNIT COST MULTIPLIER						
(WRKSHT B, PT III)						

COST ALLOCATION - STATISTICAL BASIS

PROVIDER NO: 14-1313
 PERIOD: FROM 10/1/2007 TO 9/30/2008
 PREPARED 2/13/2009
 WORKSHEET B-1

COST CENTER DESCRIPTION	ADMINISTRATIVE & GENERAL		ADMIN & GENERAL MAINTENANCE & OPERATION OF AL-HOSPITAL REPAIRS		OPERATION OF PLANT		OPERATION OF PLANT-CLINIC		LAUNDRY & LINEN SERVICE	
	(ACCUM. COST)	RECONCILIATION	(ACCUM. COST)	(SQUARE FEET)	(SQUARE FEET)	(SQUARE FEET)	(SQUARE FEET)	(POUNDS OF LAUNDRY)		
GENERAL SERVICE COST	6.01	6a.02	6.02	7	8	8.01	9			
003 NEW CAP REL COSTS-BLD										
003 01 NEW CAP REL COSTS-CLI										
003 02 NEW CAP REL COSTS-NEW										
004 NEW CAP REL COSTS-MVB										
005 EMPLOYEE BENEFITS										
006 01 ADMIN STRATIVE & GENE	14,240,389									
006 02 ADMIN & GENERAL-HOSPI	932,816	-1,008,307	14,384,522							
007 MAINTENANCE & REPAIRS	383,399		414,427	61,336						
008 OPERATION OF PLANT	318,536		344,314	5,525	40,581					
008 01 OPERATION OF PLANT-CL	26,044		28,152			13,750				
009 LAUNDRY & LINEN SERVI	60,330		65,212	1,587	1,587			69,185		
010 HOUSEKEEPING	323,122		349,272	204	204					
011 DIETARY	309,638		334,696	2,651	2,651					
012 CAFETERIA	7,155		7,734	1,097	1,097					
014 NURSING ADMINISTRATION	185,524		200,538	573	573					
015 CENTRAL SERVICES & SU	95,163		102,864	1,384	1,384					
016 PHARMACY										
017 MEDICAL RECORDS & LIB	211,446		228,558	1,467	1,467	187				
INPAT ROUTINE SRVC CN										
025 ADULTS & PEDIATRICS	1,375,989		1,487,345	5,565	5,565			32,382		
026 INTENSIVE CARE UNIT										
ANCILLARY SRVC COST C										
037 OPERATING ROOM	325,210		351,529	6,242	6,242			9,485		
040 ANESTHESIOLOGY	349,293		377,561							
041 RADIOLOGY-DIAGNOSTIC	1,008,936		1,090,587	5,227	5,227			6,548		
041 01 RADIOLOGY-ULTRASOUND	39,152		42,320	243	243					
044 LABORATORY	1,233,874		1,333,729	2,707	2,707			94		
046 WHOLE BLOOD & PACKED	32,589		35,226							
048 INTRAVENOUS THERAPY	6,611		7,146							
050 PHYSICAL THERAPY	509,589		550,829	1,913	1,913			3,432		
053 ELECTROCARDIOLOGY										
053 01 CARDIOPULMONARY	466,495		504,248	4,866	4,866					
055 MEDICAL SUPPLIES CHAR	221,138		239,034							
056 DRUGS CHARGED TO PATI	666,305		720,228	768	768					
059 OTHER ANCILLARY (SPEC										
OUTPAT SERVICE COST C										
EMERGENCY	1,647,112		1,780,409	4,087	4,087			13,613		
062 OBSERVATION BEDS (NON										
063 OTHER OUTPATIENT SERV										
063 50 HAVANA MEDICAL ASSOC	2,084,012		2,252,661	13,502		13,502		782		
063 51 MASON CITY MEDICAL AS	236,462		255,598					67		
065 OTHER REIMBURS COST C										
AMBULANCE SERVICES	383,179		414,189					2,762		
071 HOME HEALTH AGENCY	480,116		518,971	1,594						
SPEC PURPOSE COST CEN										
095 SUBTOTALS	13,919,235	-1,008,307	14,037,377	61,202	40,581	13,689		69,165		
NONREIMBURS COST CENT										
096 GIFT, FLOWER, COFFEE	4,531		4,898	134		61				
098 PHYSICIANS' PRIVATE O	316,614		342,237					20		
100 HOSPICE	9		10							
100 01 FAMILY MEDICAL CENTER										
100 02 MEALS ON WHEELS										
100 04 OTHER NONREIMBURSABLE										
101 CROSS FOOT ADJUSTMENT										
102 NEGATIVE COST CENTER										
103 COST TO BE ALLOCATED	1,152,440		1,008,307	443,477	408,396	30,125		97,228		
(WRKSHT B, PART I)										
104 UNIT COST MULTIPLIER				7.230289		2.190909		1.405334		
(WRKSHT B, PT I)	.080928		.070097		10.063724					
105 COST TO BE ALLOCATED										
(WRKSHT B, PART II)										
106 UNIT COST MULTIPLIER										
(WRKSHT B, PT II)										
107 COST TO BE ALLOCATED	89,811		14,500	2,836	37,808	192		13,436		
(WRKSHT B, PART III)										
108 UNIT COST MULTIPLIER				.046237		.013964				
(WRKSHT B, PT III)	.006307		.001008		.931668			.194204		

COST ALLOCATION - STATISTICAL BASIS

COST CENTER DESCRIPTION	HOUSEKEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY
	(SQUARE FEET)	(MEALS SERVED)	(FTE'S)	(HOURS OF SERVICE)	(COSTED)REQUISITION	(COSTED)REQUISITION	(GROSS)REVENUE
GENERAL SERVICE COST	10	11	12	14	15	16	17
003 NEW CAP REL COSTS-BLD							
003 01 NEW CAP REL COSTS-CLI							
003 02 NEW CAP REL COSTS-NEW							
004 NEW CAP REL COSTS-MVB							
005 EMPLOYEE BENEFITS							
006 01 ADMIN STRATIVE & GENE							
006 02 ADMIN & GENERAL-HOSPI							
007 MAINTENANCE & REPAIRS							
008 OPERATION OF PLANT							
008 01 OPERATION OF PLANT-CL							
009 LAUNDRY & LINEN SERVI							
010 HOUSEKEEPING	54,020						
011 DIETARY	2,651	25,057					
012 CAFETERIA	1,097	19,447	9,949				
014 NURSING ADMINISTRATION	573		188	64,693			
015 CENTRAL SERVICES & SU	1,384		238		572,873		
016 PHARMACY						100	
017 MEDICAL RECORDS & LIB	1,467		507				22,536,063
INPAT ROUTINE SRVC CN							
025 ADULTS & PEDIATRCS	5,565	5,371	2,065	42,957			1,760,233
026 INTENSIVE CARE UNIT							
ANCILLARY SRVC COST C							
037 OPERATING ROOM	6,242	210	314	6,531	499		934,875
040 ANESTHESIOLOGY			100		221		692,326
041 RADIOLOGY-DIAGNOSTIC	5,227		820		105,564		4,460,708
041 01 RADIOLOGY-ULTRASOUND	243				367		332,583
044 LABORATORY	2,707		1,046		200,835		4,445,783
046 WHOLE BLOOD & PACKED					21,581		48,015
048 INTRAVENOUS THERAPY					6,511		248,516
050 PHYSICAL THERAPY	1,913		598				981,745
053 ELECTROCARDIOLOGY							
053 01 CARDIOPULMONARY	4,866		536		9,408		1,448,312
055 MEDICAL SUPPLIES CHAR					223,137		454,006
056 DRUGS CHARGED TO PATI	768		388			100	1,113,802
059 OTHER ANCILLARY (SPEC							
OUTPAT SERVICE COST C							
061 EMERGENCY	4,087	29	731	15,205			1,153,876
062 OBSERVATION BEDS (NON							
063 OTHER OUTPATIENT SERV							
063 50 HAVANA MEDICAL ASSOC	13,502		2,379				2,391,721
063 51 MASON CITY MEDICAL AS							163,611
OTHER REIMBURS COST C							
065 AMBULANCE SERVICES					4,750		947,804
071 HOME HEALTH AGENCY	1,594						958,147
SPEC PURPOSE COST CEN							
095 SUBTOTALS	53,886	25,057	9,910	64,693	572,873	100	22,536,063
NONREIMBURS COST CENT							
096 GIFT, FLOWER, COFFEE	134						
098 PHYSICIANS' PRIVATE O			39				
100 HOSPICE							
100 01 FAMILY MEDICAL CENTER							
100 02 MEALS ON WHEELS							
100 04 OTHER NONREIMBURSABLE							
101 CROSS FOOT ADJUSTMENT							
102 NEGATIVE COST CENTER							
103 COST TO BE ALLOCATED	377,283	422,518	362,831	235,363	152,355		299,095
(WRKSHT B, PART I)							
104 UNIT COST MULTIPLIER	6.984136	16.862274	36.469092	3.638153	.265949		.013272
(WRKSHT B, PT I)							
105 COST TO BE ALLOCATED							
(WRKSHT B, PART II)							
106 UNIT COST MULTIPLIER							
(WRKSHT B, PT II)							
107 COST TO BE ALLOCATED	4,577	20,449	24,245	9,194	10,506		15,477
(WRKSHT B, PART III							
108 UNIT COST MULTIPLIER	.084728	.816099	2.436928	.142117	.018339		.000687
(WRKSHT B, PT III)							

COMPUTATION OF RATIO OF COSTS TO CHARGES

WKST A LINE NO.	COST CENTER DESCRIPTION	WKST B, PT I COL. 27 1	THERAPY ADJUSTMENT 2	TOTAL COSTS 3	RCE DI ALLOWANCE 4	TOTAL COSTS 5
	INPAT ROUTINE SRVC CNTRS					
25	ADULTS & PEDIATRICS	2, 117, 741		2, 117, 741		2, 117, 741
26	INTENSIVE CARE UNIT					
	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	592, 338		592, 338		592, 338
40	ANESTHESIOLOGY	416, 922		416, 922		416, 922
41	RADIOLOGY-DIAGNOSTIC	1, 420, 317		1, 420, 317		1, 420, 317
41	01 RADIOLOGY-ULTRASOUND	55, 698		55, 698		55, 698
44	LABORATORY	1, 643, 635		1, 643, 635		1, 643, 635
46	WHOLE BLOOD & PACKED RED	44, 071		44, 071		44, 071
48	INTRAVENOUS THERAPY	12, 677		12, 677		12, 677
50	PHYSICAL THERAPY	675, 547		675, 547		675, 547
53	ELECTROCARDIOLOGY					
53	01 CARDIOPULMONARY	699, 003		699, 003		699, 003
55	MEDICAL SUPPLIES CHARGED	321, 158		321, 158		321, 158
56	DRUGS CHARGED TO PATIENTS	818, 292		818, 292		818, 292
59	OTHER ANCILLARY (SPECIFY)					
	OUTPAT SERVICE COST CNTRS					
61	EMERGENCY	2, 121, 345		2, 121, 345		2, 121, 345
62	OBSERVATION BEDS (NON-DIS	162, 967		162, 967		162, 967
63	OTHER OUTPATIENT SERVICE					
63	50 HAVANA MEDICAL ASSOC	2, 751, 667		2, 751, 667		2, 751, 667
63	51 MASON CITY MEDICAL ASSOC	275, 780		275, 780		275, 780
	OTHER REIMBURS COST CNTRS					
65	AMBULANCE SERVICES	460, 946		460, 946		460, 946
101	SUBTOTAL	14, 590, 104		14, 590, 104		14, 590, 104
102	LESS OBSERVATION BEDS	162, 967		162, 967		162, 967
103	TOTAL	14, 427, 137		14, 427, 137		14, 427, 137

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	1,620,712		1,620,712			
26	INTENSIVE CARE UNIT						
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	195,218	739,657	934,875	.633601	.633601	.633601
40	ANESTHESIOLOGY	137,927	554,399	692,326	.602205	.602205	.602205
41	RADIOLOGY-DIAGNOSTIC	358,276	4,102,431	4,460,707	.318406	.318406	.318406
41 01	RADIOLOGY-ULTRASOUND	36,147	296,436	332,583	.167471	.167471	.167471
44	LABORATORY	615,158	3,830,625	4,445,783	.369707	.369707	.369707
46	WHOLE BLOOD & PACKED RED	29,899	18,116	48,015	.917859	.917859	.917859
48	INTRAVENOUS THERAPY	59,451	189,064	248,515	.051011	.051011	.051011
50	PHYSICAL THERAPY	184,500	797,245	981,745	.688108	.688108	.688108
53	ELECTROCARDIOLOGY						
53 01	CARDIOPULMONARY	468,290	980,023	1,448,313	.482633	.482633	.482633
55	MEDICAL SUPPLIES CHARGED	247,397	206,609	454,006	.707387	.707387	.707387
56	DRUGS CHARGED TO PATIENTS	439,647	674,156	1,113,803	.734683	.734683	.734683
59	OTHER ANCILLARY (SPECIFY)						
	OUTPAT SERVICE COST CNTRS						
61	EMERGENCY	28,906	1,124,970	1,153,876	1.838451	1.838451	1.838451
62	OBSERVATION BEDS (NON-DIS	1,661	137,860	139,521	1.168046	1.168046	1.168046
63	OTHER OUTPATIENT SERVICE						
63 50	HAVANA MEDICAL ASSOC		2,391,721	2,391,721	1.150497	1.150497	1.150497
63 51	MASON CITY MEDICAL ASSOC		163,611	163,611	1.685583	1.685583	1.685583
	OTHER REIMBURS COST CNTRS						
65	AMBULANCE SERVICES		947,804	947,804	.486331	.486331	.486331
101	SUBTOTAL	4,423,189	17,154,727	21,577,916			
102	LESS OBSERVATION BEDS						
103	TOTAL	4,423,189	17,154,727	21,577,916			

COMPUTATION OF RATIO OF COSTS TO CHARGES
SPECIAL TITLE XIX WORKSHEET

PROVIDER NO: 14-1313
PERIOD: FROM 10/1/2007 TO 9/30/2008
PREPARED 2/13/2009
WORKSHEET C
PART I

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	1,620,712		1,620,712			
26	INTENSIVE CARE UNIT						
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	195,218	739,657	934,875	.633601	.633601	.633601
40	ANESTHESIOLOGY	137,927	554,399	692,326	.602205	.602205	.602205
41	RADIOLOGY-DIAGNOSTIC	358,276	4,102,431	4,460,707	.318406	.318406	.318406
41 01	RADIOLOGY-ULTRASOUND	36,147	296,436	332,583	.167471	.167471	.167471
44	LABORATORY	615,158	3,830,625	4,445,783	.369707	.369707	.369707
46	WHOLE BLOOD & PACKED RED	29,899	18,116	48,015	.917859	.917859	.917859
48	INTRAVENOUS THERAPY	59,451	189,064	248,515	.051011	.051011	.051011
50	PHYSICAL THERAPY	184,500	797,245	981,745	.688108	.688108	.688108
53	ELECTROCARDIOLOGY						
53 01	CARDIOPULMONARY	468,290	980,023	1,448,313	.482633	.482633	.482633
55	MEDICAL SUPPLIES CHARGED	247,397	206,609	454,006	.707387	.707387	.707387
56	DRUGS CHARGED TO PATIENTS	439,647	674,156	1,113,803	.734683	.734683	.734683
59	OTHER ANCILLARY (SPECIFY)						
	OUTPAT SERVICE COST CNTRS						
61	EMERGENCY	28,906	1,124,970	1,153,876	1.838451	1.838451	1.838451
62	OBSERVATION BEDS (NON-DIS	1,661	137,860	139,521	1.168046	1.168046	1.168046
63	OTHER OUTPATIENT SERVICE						
63 50	HAVANA MEDICAL ASSOC		2,391,721	2,391,721	1.150497	1.150497	1.150497
63 51	MASON CITY MEDICAL ASSOC		163,611	163,611	1.685583	1.685583	1.685583
	OTHER REIMBURS COST CNTRS						
65	AMBULANCE SERVICES		947,804	947,804	.486331	.486331	.486331
101	SUBTOTAL	4,423,189	17,154,727	21,577,916			
102	LESS OBSERVATION BEDS						
103	TOTAL	4,423,189	17,154,727	21,577,916			

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	592,338	80,050	512,288			592,338
40	ANESTHESIOLOGY	416,922	4,184	412,738			416,922
41	RADIOLOGY-DIAGNOSTIC	1,420,317	77,614	1,342,703			1,420,317
41 01	RADIOLOGY-ULTRASOUND	55,698	2,144	53,554			55,698
44	LABORATORY	1,643,635	66,050	1,577,585			1,643,635
46	WHOLE BLOOD & PACKED RED	44,071	671	43,400			44,071
48	INTRAVENOUS THERAPY	12,677	439	12,238			12,677
50	PHYSICAL THERAPY	675,547	25,367	650,180			675,547
53	ELECTROCARDIOLOGY						
53 01	CARDIOPULMONARY	699,003	50,275	648,728			699,003
55	MEDICAL SUPPLIES CHARGED	321,158	6,040	315,118			321,158
56	DRUGS CHARGED TO PATIENTS	818,292	15,556	802,736			818,292
59	OTHER ANCILLARY (SPECIFY OUTPAT SERVICE COST CNTRS						
61	EMERGENCY	2,121,345	48,584	2,072,761			2,121,345
62	OBSERVATION BEDS (NON-DIS	162,967		162,967			162,967
63	OTHER OUTPATIENT SERVICE						
63 50	HAVANA MEDICAL ASSOC	2,751,667	79,999	2,671,668			2,751,667
63 51	MASON CITY MEDICAL ASSOC	275,780	1,874	273,906			275,780
	OTHER REIMBURS COST CNTRS						
65	AMBULANCE SERVICES	460,946	36,623	424,323			460,946
101	SUBTOTAL	12,472,363	495,470	11,976,893			12,472,363
102	LESS OBSERVATION BEDS	162,967		162,967			162,967
103	TOTAL	12,309,396	495,470	11,813,926			12,309,396

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	934,875	.633601	.633601
40	ANESTHESIOLOGY	692,326	.602205	.602205
41	RADIOLOGY-DIAGNOSTIC	4,460,707	.318406	.318406
41 01	RADIOLOGY-ULTRASOUND	332,583	.167471	.167471
44	LABORATORY	4,445,783	.369707	.369707
46	WHOLE BLOOD & PACKED RED	48,015	.917859	.917859
48	INTRAVENOUS THERAPY	248,515	.051011	.051011
50	PHYSICAL THERAPY	981,745	.688108	.688108
53	ELECTROCARDIOLOGY			
53 01	CARDIOPULMONARY	1,448,313	.482633	.482633
55	MEDICAL SUPPLIES CHARGED	454,006	.707387	.707387
56	DRUGS CHARGED TO PATIENTS	1,113,803	.734683	.734683
59	OTHER ANCILLARY (SPECIFY) OUTPAT SERVICE COST CNTRS			
61	EMERGENCY	1,153,876	1.838451	1.838451
62	OBSERVATION BEDS (NON-DIS	139,521	1.168046	1.168046
63	OTHER OUTPATIENT SERVICE			
63 50	HAVANA MEDICAL ASSOC	2,391,721	1.150497	1.150497
63 51	MASON CITY MEDICAL ASSOC	163,611	1.685583	1.685583
	OTHER REIMBURS COST CNTRS			
65	AMBULANCE SERVICES	947,804	.486331	.486331
101	SUBTOTAL	19,957,204		
102	LESS OBSERVATION BEDS	139,521		
103	TOTAL	19,817,683		

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	592,338	80,050	512,288			592,338
40	ANESTHESIOLOGY	416,922	4,184	412,738			416,922
41	RADIOLOGY-DIAGNOSTIC	1,420,317	77,614	1,342,703			1,420,317
41 01	RADIOLOGY-ULTRASOUND	55,698	2,144	53,554			55,698
44	LABORATORY	1,643,635	66,050	1,577,585			1,643,635
46	WHOLE BLOOD & PACKED RED	44,071	671	43,400			44,071
48	INTRAVENOUS THERAPY	12,677	439	12,238			12,677
50	PHYSICAL THERAPY	675,547	25,367	650,180			675,547
53	ELECTROCARDIOLOGY						
53 01	CARDIOPULMONARY	699,003	50,275	648,728			699,003
55	MEDICAL SUPPLIES CHARGED	321,158	6,040	315,118			321,158
56	DRUGS CHARGED TO PATIENTS	818,292	15,556	802,736			818,292
59	OTHER ANCILLARY (SPECIFY) OUTPAT SERVICE COST CNTRS						
61	EMERGENCY	2,121,345	48,584	2,072,761			2,121,345
62	OBSERVATION BEDS (NON-DIS	162,967		162,967			162,967
63	OTHER OUTPATIENT SERVICE						
63 50	HAVANA MEDICAL ASSOC	2,751,667	79,999	2,671,668			2,751,667
63 51	MASON CITY MEDICAL ASSOC	275,780	1,874	273,906			275,780
	OTHER REIMBURS COST CNTRS						
65	AMBULANCE SERVICES	460,946	36,623	424,323			460,946
101	SUBTOTAL	12,472,363	495,470	11,976,893			12,472,363
102	LESS OBSERVATION BEDS	162,967		162,967			162,967
103	TOTAL	12,309,396	495,470	11,813,926			12,309,396

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	934,875	.633601	.633601
40	ANESTHESIOLOGY	692,326	.602205	.602205
41	RADIOLOGY-DIAGNOSTIC	4,460,707	.318406	.318406
41 01	RADIOLOGY-ULTRASOUND	332,583	.167471	.167471
44	LABORATORY	4,445,783	.369707	.369707
46	WHOLE BLOOD & PACKED RED	48,015	.917859	.917859
48	INTRAVENOUS THERAPY	248,515	.051011	.051011
50	PHYSICAL THERAPY	981,745	.688108	.688108
53	ELECTROCARDIOLOGY			
53 01	CARDIOPULMONARY	1,448,313	.482633	.482633
55	MEDICAL SUPPLIES CHARGED	454,006	.707387	.707387
56	DRUGS CHARGED TO PATIENTS	1,113,803	.734683	.734683
59	OTHER ANCILLARY (SPECIFY) OUTPAT SERVICE COST CNTRS			
61	EMERGENCY	1,153,876	1.838451	1.838451
62	OBSERVATION BEDS (NON-DIS	139,521	1.168046	1.168046
63	OTHER OUTPATIENT SERVICE			
63 50	HAVANA MEDICAL ASSOC	2,391,721	1.150497	1.150497
63 51	MASON CITY MEDICAL ASSOC	163,611	1.685583	1.685583
	OTHER REIMBURS COST CNTRS			
65	AMBULANCE SERVICES	947,804	.486331	.486331
101	SUBTOTAL	19,957,204		
102	LESS OBSERVATION BEDS	139,521		
103	TOTAL	19,817,683		

COMPUTATION OF TOTAL RPCH INPATIENT ANCILLARY COSTS

PROVIDER NO: 14-1313
 PERIOD: FROM 10/1/2007 TO 9/30/2008
 PREPARED 2/13/2009
 WORKSHEET C
 PART III

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 RATIO 4	TOTAL INPATIENT COST 5
	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	592,338	934,875			
40	ANESTHESIOLOGY	416,922	692,326			
41	RADIOLOGY-DIAGNOSTIC	1,420,317	4,460,707			
41 01	RADIOLOGY-ULTRASOUND	55,698	332,583			
44	LABORATORY	1,643,635	4,445,783			
46	WHOLE BLOOD & PACKED RED	44,071	48,015			
48	INTRAVENOUS THERAPY	12,677	248,515			
50	PHYSICAL THERAPY	675,547	981,745			
53	ELECTROCARDIOLOGY					
53 01	CARDIOPULMONARY	699,003	1,448,313			
55	MEDICAL SUPPLIES CHARGED	321,158	454,006			
56	DRUGS CHARGED TO PATIENTS	818,292	1,113,803			
59	OTHER ANCILLARY (SPECIFY) OUTPAT SERVICE COST CNTRS					
61	EMERGENCY	2,121,345	1,153,876			
62	OBSERVATION BEDS (NON-DIS)	162,967	139,521			
63	OTHER OUTPATIENT SERVICE					
63 50	HAVANA MEDICAL ASSOC	2,751,667	2,391,721			
63 51	MASON CITY MEDICAL ASSOC	275,780	163,611			
	OTHER REIMBURS COST CNTRS					
65	AMBULANCE SERVICES	460,946	947,804			
101	TOTAL	12,472,363	19,957,204			

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	ANCI LLARY SRVC COST CNTRS							
	OPERATING ROOM	592,338		592,338		934,875		
40	ANESTHESIOLOGY	416,922		416,922		692,326		
41	RADIOLOGY-DIAGNOSTIC	1,420,317		1,420,317		4,460,707		
41	01 RADIOLOGY-ULTRASOUND	55,698		55,698		332,583		
44	LABORATORY	1,643,635	3,904	1,647,539		4,445,783		
46	WHOLE BLOOD & PACKED RED	44,071		44,071		48,015		
48	INTRAVENOUS THERAPY	12,677		12,677		248,515		
50	PHYSICAL THERAPY	675,547		675,547		981,745		
53	ELECTROCARDIOLOGY							
53	01 CARDIOPULMONARY	699,003	59,905	758,908		1,448,313		
55	MEDICAL SUPPLIES CHARGED	321,158		321,158		454,006		
56	DRUGS CHARGED TO PATIENTS	818,292		818,292		1,113,803		
59	OTHER ANCI LLARY (SPECIFY) OUTPAT SERVICE COST CNTRS							
61	EMERGENCY	2,121,345	223,488	2,344,833		1,153,876		
62	OBSERVATION BEDS (NON-DIS	162,967		162,967		139,521		
63	OTHER OUTPATIENT SERVICE							
63	50 HAVANA MEDICAL ASSOC							
63	51 MASON CITY MEDICAL ASSOC							
	OTHER REIMBURS COST CNTRS							
65	AMBULANCE SERVICES	460,946		460,946		947,804		
101	TOTAL	9,444,916	287,297	9,732,213		17,401,872		
102	TOTAL OUTPATIENT VISITS							
103	AGGREGATE COST PER VISIT							
104	TITLE V OUTPATIENT VISITS							
105	TITLE XVII I OUTPAT VISITS							
106	TITLE XIX OUTPAT VISITS							
107	TITLE V OUTPAT COSTS							
108	TITLE XVII I OUTPAT COSTS							
109	TITLE XIX OUTPAT COSTS							

TITLE XIX - I/P HOSPITAL OTHER

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

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

PART IV - COMPUTATION OF OBSERVATION BED COST

83	TOTAL OBSERVATION BED DAYS	148
84	ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM	1,101.06
85	OBSERVATION BED COST	162,957

COMPUTATION OF OBSERVATION BED PASS THROUGH COST

	COST	ROUTINE COST	COLUMN 1 DIVIDED BY COLUMN 2	TOTAL OBSERVATION BED COST	OBSERVATION BED PASS THROUGH COST
	1	2	3	4	5
86	OLD CAPITAL-RELATED COST				
87	NEW CAPITAL-RELATED COST				
88	NON PHYSICIAN ANESTHETIST				
89	MEDICAL EDUCATION				
89.01	MEDICAL EDUCATION - ALLIED HEA				
89.02	MEDICAL EDUCATION - ALL OTHER				

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		928,167	
26	INTENSIVE CARE UNIT ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	.633601	84,331	53,432
40	ANESTHESIOLOGY	.602205	74,633	44,944
41	RADIOLOGY-DIAGNOSTIC	.318406	209,926	66,842
41 01	RADIOLOGY-ULTRASOUND	.167471	11,963	2,003
44	LABORATORY	.369707	405,715	149,996
46	WHOLE BLOOD & PACKED RED BLOOD CELLS	.917859	24,311	22,314
48	INTRAVENOUS THERAPY	.051011	39,488	2,014
50	PHYSICAL THERAPY	.688108	55,902	38,467
53	ELECTROCARDIOLOGY			
53 01	CARDIOPULMONARY	.482633	240,059	115,860
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	.707387	211,199	149,399
56	DRUGS CHARGED TO PATIENTS	.734683	262,559	192,898
59	OTHER ANCILLARY (SPECIFY) OUTPAT SERVICE COST CNTRS			
61	EMERGENCY	1.838451	1,112	2,044
62	OBSERVATION BEDS (NON-DISTINCT PART)	1.168046		
63	OTHER OUTPATIENT SERVICE COST CENTER			
63 50	HAVANA MEDICAL ASSOC			
63 51	MASON CITY MEDICAL ASSOC			
	OTHER REIMBURS COST CNTRS			
65	AMBULANCE SERVICES			
101	TOTAL		1,621,198	840,213
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		1,621,198	

CALCULATION OF REIMBURSEMENT SETTLEMENT

PART B - MEDICAL AND OTHER HEALTH SERVICES

HOSPITAL

1	MEDICAL AND OTHER SERVICES (SEE INSTRUCTIONS)	2,910,166
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)	2,910,166

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)	2,939,268
17.01	TOTAL PROSPECTIVE PAYMENT (SUM OF LINES 1.02, 1.06 AND 1.07)	

COMPUTATION OF REIMBURSEMENT SETTLEMENT

18	CAH DEDUCTIBLES	31,462
18.01	CAH ACTUAL BILLED COINSURANCE	766,535
	LINE 17.01 (SEE INSTRUCTIONS)	
19	SUBTOTAL (SEE INSTRUCTIONS)	2,141,271
20	SUM OF AMOUNTS FROM WORKSHEET E PARTS C, D & E (SEE INSTR.)	
21	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS	
22	ESRD DIRECT MEDICAL EDUCATION COSTS	
23	SUBTOTAL	2,141,271
24	PRIMARY PAYER PAYMENTS	3,042
25	SUBTOTAL	2,138,229

REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)

26	COMPOSITE RATE ESRD	
27	BAD DEBTS (SEE INSTRUCTIONS)	142,419
27.01	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	142,419
27.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	136,115
28	SUBTOTAL	2,280,648
29	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION.	
30	OTHER ADJUSTMENTS (SPECIFY)	
30.99	OTHER ADJUSTMENTS (MSP-LCC RECONCILIATION AMOUNT)	
31	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS.	
32	SUBTOTAL	2,280,648
33	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)	
34	INTERIM PAYMENTS	2,515,201
34.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)	
35	BALANCE DUE PROVIDER/PROGRAM	-234,553
36	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2	

TITLE XVII SWING BED SNF

DESCRIPTION	INPATIENT-PART A		PART B	
	MM/DD/YYYY	AMOUNT	MM/DD/YYYY	AMOUNT
	1	2	3	4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		699,237		
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS, EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY, FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE "NONE" OR ENTER A ZERO.		NONE		NONE
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE "NONE" OR ENTER A ZERO. (1)				
ADJUSTMENTS TO PROVIDER .01	4/22/2008	16,500		
ADJUSTMENTS TO PROVIDER .02				
ADJUSTMENTS TO PROVIDER .03				
ADJUSTMENTS TO PROVIDER .04				
ADJUSTMENTS TO PROVIDER .05				
ADJUSTMENTS TO PROGRAM .50				
ADJUSTMENTS TO PROGRAM .51				
ADJUSTMENTS TO PROGRAM .52				
ADJUSTMENTS TO PROGRAM .53				
ADJUSTMENTS TO PROGRAM .54				
SUBTOTAL .99		16,500		NONE
4 TOTAL INTERIM PAYMENTS		715,737		
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT PAYMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE "NONE" OR ENTER A ZERO. (1)				
TENTATIVE TO PROVIDER .01				
TENTATIVE TO PROVIDER .02				
TENTATIVE TO PROVIDER .03				
TENTATIVE TO PROGRAM .50				
TENTATIVE TO PROGRAM .51				
TENTATIVE TO PROGRAM .52				
SUBTOTAL .99		NONE		NONE
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON COST REPORT (1)				
SETTLEMENT TO PROVIDER .01				
SETTLEMENT TO PROGRAM .02				
7 TOTAL MEDICARE PROGRAM LIABILITY				

NAME OF INTERMEDIARY:
 INTERMEDIARY NO:

SIGNATURE OF AUTHORIZED PERSON: _____

DATE: ___/___/___

(1) ON LINES 3, 5 AND 6, WHERE AN AMOUNT IS DUE PROVIDER TO PROGRAM, SHOW THE AMOUNT AND DATE ON WHICH THE PROVIDER AGREES TO THE AMOUNT OF REPAYMENT, EVEN THOUGH TOTAL REPAYMENT IS NOT ACCOMPLISHED UNTIL A LATER DATE.

CALCULATION OF REIMBURSEMENT SETTLEMENT
SWING BEDS

PROVIDER NO:	PERIOD:	PREPARED
14-1313	FROM 10/ 1/2007	2/13/2009
COMPONENT NO:	TO	WORKSHEET E-2
14-2313	9/30/2008	

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)	568,305	
2	INPATIENT ROUTINE SERVICES - SWING BED-NF (SEE INSTR)		
3	ANCILLARY SERVICES (SEE INSTRUCTIONS)	218,011	
4	PER DIEM COST FOR INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS)		
5	PROGRAM DAYS	511	
6	INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS)		
7	UTILIZATION REVIEW - PHYSICIAN COMPENSATION - SNF OPTIONAL METHOD ONLY		
8	SUBTOTAL	786,316	
9	PRIMARY PAYER PAYMENTS (SEE INSTRUCTIONS)	1,000	
10	SUBTOTAL	785,316	
11	DEDUCTIBLES BILLED TO PROGRAM PATIENTS (EXCLUDE AMOUNTS APPLICABLE TO PHYSICIAN PROFESSIONAL SERVICES)		
12	SUBTOTAL	785,316	
13	COINSURANCE BILLED TO PROGRAM PATIENTS (FROM PROVIDER RECORDS) (EXCLUDE COINSURANCE FOR PHYSICIAN PROFESSIONAL SERVICES)	10,080	
14	80% OF PART B COSTS		
15	SUBTOTAL	775,236	
16	OTHER ADJUSTMENTS (SPECIFY)		
17	REIMBURSABLE BAD DEBTS		
17.01	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		
18	TOTAL	775,236	
19	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)		
20	INTERIM PAYMENTS	715,737	
20.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)		
21	BALANCE DUE PROVIDER/PROGRAM	59,499	
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
14-1313	FROM 10/ 1/2007	2/13/2009
COMPONENT NO:	TO 9/30/2008	WORKSHEET E-3
14-1313		PART II

PART II - MEDICARE PART A SERVICES - COST REIMBURSEMENT HOSPITAL

1	INPATIENT SERVICES	1,898,399
1.01	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT	
2	ORGAN ACQUISITION	
3	COST OF TEACHING PHYSICIANS	
4	SUBTOTAL	1,898,399
5	PRIMARY PAYER PAYMENTS	
6	TOTAL COST. FOR CAH (SEE INSTRUCTIONS)	1,917,383

COMPUTATION OF LESSER OF COST OR CHARGES

7	REASONABLE CHARGES	
7	ROUTINE SERVICE CHARGES	
8	ANCI LLARY SERVICE CHARGES	
9	ORGAN ACQUISITION CHARGES, NET OF REVENUE	
10	TEACHING PHYSICIANS	
11	TOTAL REASONABLE CHARGES	
12	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	DI RECT GRADUATE MEDICAL EDUCATION PAYMENTS	
19	COST OF COVERED SERVICES	1,917,383
20	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)	217,615
21	EXCESS REASONABLE COST	
22	SUBTOTAL	1,699,768
23	COI NSURANCE	
24	SUBTOTAL	1,699,768
25	REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESS IONAL SERVICES (SEE INSTRUCTIONS)	36,551
25.01	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	36,551
25.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	33,304
26	SUBTOTAL	1,736,319
27	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVID ER TERMINATION OR A DECREASE IN PROGRAM UTI LIZATION	
28	OTHER ADJUSTMENTS (SPECIFY)	
29	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DI SPOSITION OF DEPRECIABLE ASSETS	
30	SUBTOTAL	1,736,319
31	SEQUESTRATION ADJUSTMENT	
32	INTERIM PAYMENTS	1,633,628
32.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)	
33	BALANCE DUE PROVIDER/PROGRAM	102,691
34	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2.	

		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
ASSETS		1	2	3	4
CURRENT ASSETS					
1	CASH ON HAND AND IN BANKS	2,105,945	182,836		
2	TEMPORARY INVESTMENTS	431,942	1,345,206		
3	NOTES RECEIVABLE				
4	ACCOUNTS RECEIVABLE	3,410,326			
5	OTHER RECEIVABLES				
6	LESS: ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE				
7	INVENTORY	342,223			
8	PREPAID EXPENSES	111,097			
9	OTHER CURRENT ASSETS				
10	DUE FROM OTHER FUNDS				
11	TOTAL CURRENT ASSETS	6,401,533	1,528,042		
FIXED ASSETS					
12	LAND	164,000			
12.01					
13	LAND IMPROVEMENTS	129,000			
13.01	LESS ACCUMULATED DEPRECIATION				
14	BUILDINGS	8,358,044			
14.01	LESS ACCUMULATED DEPRECIATION				
15	LEASEHOLD IMPROVEMENTS				
15.01	LESS ACCUMULATED DEPRECIATION				
16	FIXED EQUIPMENT	150,000			
16.01	LESS ACCUMULATED DEPRECIATION				
17	AUTOMOBILES AND TRUCKS	76,000			
17.01	LESS ACCUMULATED DEPRECIATION				
18	MAJOR MOVABLE EQUIPMENT	803,000			
18.01	LESS ACCUMULATED DEPRECIATION				
19	MINOR EQUIPMENT DEPRECIABLE				
19.01	LESS ACCUMULATED DEPRECIATION				
20	MINOR EQUIPMENT-NONDEPRECIABLE	469,000			
21	TOTAL FIXED ASSETS	10,149,044			
OTHER ASSETS					
22	INVESTMENTS	1,252,707	353,252		
23	DEPOSITS ON LEASES				
24	DUE FROM OWNERS/OFFICERS				
25	OTHER ASSETS	583,298			
26	TOTAL OTHER ASSETS	1,836,005	353,252		
27	TOTAL ASSETS	18,386,582	1,881,294		

BALANCE SHEET

	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
LIABILITIES AND FUND BALANCE	1	2	3	4
CURRENT LIABILITIES				
28 ACCOUNTS PAYABLE	463,755			
29 SALARIES, WAGES & FEES PAYABLE	1,060,530			
30 PAYROLL TAXES PAYABLE				
31 NOTES AND LOANS PAYABLE (SHORT TERM)	395,483			
32 DEFERRED INCOME	630,000			
33 ACCELERATED PAYMENTS				
34 DUE TO OTHER FUNDS	519,045			
35 OTHER CURRENT LIABILITIES	476,711			
36 TOTAL CURRENT LIABILITIES	3,545,524			
LONG TERM LIABILITIES				
37 MORTGAGE PAYABLE				
38 NOTES PAYABLE	9,236,304			
39 UNSECURED LOANS				
40.01 LOANS PRIOR TO 7/1/66				
40.02 ON OR AFTER 7/1/66				
41 OTHER LONG TERM LIABILITIES	39,000			
42 TOTAL LONG-TERM LIABILITIES	9,275,304			
43 TOTAL LIABILITIES	12,820,828			
CAPITAL ACCOUNTS				
44 GENERAL FUND BALANCE	5,565,754			
45 SPECIFIC PURPOSE FUND		1,881,294		
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	5,565,754	1,881,294		
52 TOTAL LIABILITIES AND FUND BALANCES	18,386,582	1,881,294		

PART I - PATIENT REVENUES

REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3
GENERAL INPATIENT ROUTINE CARE SERVICES			
1 00 HOSPITAL	1,388,290		1,388,290
4 00 SWING BED - SNF	371,943		371,943
5 00 SWING BED - NF			
9 00 TOTAL GENERAL INPATIENT ROUTINE CARE	1,760,233		1,760,233
INTENSIVE CARE TYPE INPATIENT HOSPITAL SVCS			
10 00 INTENSIVE CARE UNIT			
15 00 TOTAL INTENSIVE CARE TYPE INPAT HOSP			
16 00 TOTAL INPATIENT ROUTINE CARE SERVICE	1,760,233		1,760,233
17 00 ANCILLARY SERVICES	2,774,852	14,496,726	17,271,578
18 00 OUTPATIENT SERVICES			
18 50 HAVANA MEDICAL ASSOC		2,391,721	2,391,721
18 51 MASON CITY MEDICAL ASSOC		163,611	163,611
19 00 HOME HEALTH AGENCY		958,147	958,147
20 00 AMBULANCE SERVICES		947,804	947,804
24 00			
25 00 TOTAL PATIENT REVENUES	4,535,085	18,958,009	23,493,094

PART II - OPERATING EXPENSES

26 00 OPERATING EXPENSES		15,821,586	
ADD (SPECIFY)			
27 00 ADD (SPECIFY)			
28 00			
29 00			
30 00			
31 00			
32 00			
33 00 TOTAL ADDITIONS			
DEDUCT (SPECIFY)			
34 00 EMPLOYEE PHYSICALS	4,323		
35 00 PHARMACIST REIMBURSEMENT	152		
36 00 ROUNDING	3		
37 00			
38 00			
39 00 TOTAL DEDUCTIONS		4,478	
40 00 TOTAL OPERATING EXPENSES		15,817,108	

STATEMENT OF REVENUES AND EXPENSES

PROVIDER NO: 14-1313
 PERIOD: FROM 10/1/2007 TO 9/30/2008
 PREPARED 2/13/2009
 WORKSHEET G-3

DESCRIPTION

1	TOTAL PATIENT REVENUES	23,493,094
2	LESS: ALLOWANCES AND DISCOUNTS ON PATIENT'S ACCTS	8,645,907
3	NET PATIENT REVENUES	14,847,187
4	LESS: TOTAL OPERATING EXPENSES	15,817,108
5	NET INCOME FROM SERVICE TO PATIENTS	-969,921
	OTHER INCOME	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	
7	INCOME FROM INVESTMENTS	
8	REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE	
9	REVENUE FROM TELEVISION AND RADIO SERVICE	
10	PURCHASE DISCOUNTS	
11	REBATES AND REFUNDS OF EXPENSES	
12	PARKING LOT RECEIPTS	
13	REVENUE FROM LAUNDRY AND LINEN SERVICE	
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	89,441
15	REVENUE FROM RENTAL OF LIVING QUARTERS	
16	REVENUE FROM SALE OF MEDICAL & SURGICAL SUPPLIES TO OTHER THAN PATIENTS	
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	
18	REVENUE FROM SALE OF MEDICAL RECORDS & ABSTRACTS	5,794
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC)	
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOP & CANTEEN	
21	RENTAL OF VENDING MACHINES	
22	RENTAL OF HOSPITAL SPACE	478
23	GOVERNMENTAL APPROPRIATIONS	
24	TAX REVENUE	366,770
24.01	MISCELLANEOUS	
25	TOTAL OTHER INCOME	462,483
26	TOTAL	-507,438
	OTHER EXPENSES	
27	OTHER EXPENSES (SPECIFY)	
28		
29		
30	TOTAL OTHER EXPENSES	
31	NET INCOME (OR LOSS) FOR THE PERIOD	-507,438

HHA 1

	SALARIES	EMPLOYEE BENEFITS	TRANSPORTATION	CONTRACTED/PURCHASED SVCS	OTHER COSTS	TOTAL
	1	2	3	4	5	6
GENERAL SERVICE COST CENTERS						
1						
2						
3						
4						
5						
	77,492	5,610	31,133		38,660	152,895
HHA REIMBURSABLE SERVICES						
6	207,033	14,988				222,021
7						
8						
9						
10						
11	34,631	2,507				37,138
12						
13						
13.20						
14						
HHA NONREIMBURSABLE SERVICES						
15						
16						
17						
18						
19						
20						
21						
22						
23						
23.50						
24	319,156	23,105	31,133		38,660	412,054

	RECLASSIFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION
	7	8	9	10
GENERAL SERVICE COST CENTERS				
1				
2				
3				
4				
5		152,895	1	152,896
HHA REIMBURSABLE SERVICES				
6		222,021		222,021
7				
8				
9				
10				
11		37,138		37,138
12				
13				
13.20				
14				
HHA NONREIMBURSABLE SERVICES				
15				
16				
17				
18				
19				
20				
21				
22				
23				
23.50				
24		412,054	1	412,055

HHA 1

	NET EXPENSES FOR COST ALLOCATION	CAP-REL COST-BLDG & FIX	CAP-REL COST-MOV EQUIP	PLANT OPER & MAINT	TRANSPORTATION	SUBTOTAL	ADMINISTRATIVE & GENERAL
	0	1	2	3	4	4A	5
GENERAL SERVICE COST CENTERS							
1							
2							
3							
4							
5		152,896				152,896	152,896
HHA REIMBURSABLE SERVICES							
6	222,021					222,021	130,986
7							
8							
9							
10							
11	37,138					37,138	21,910
12							
13							
13.20							
14							
HHA NONREIMBURSABLE SERVICES							
15							
16							
17							
18							
19							
20							
21							
22							
23							
23.50							
24	412,055					412,055	

TOTAL

6

GENERAL SERVICE COST CENTERS							
1							
2							
3							
4							
5							
HHA REIMBURSABLE SERVICES							
6	353,007						
7							
8							
9							
10							
11	59,048						
12							
13							
13.20							
14							
HHA NONREIMBURSABLE SERVICES							
15							
16							
17							
18							
19							
20							
21							
22							
23							
23.50							
24	412,055						

HHA 1

	CAP-REL COST-BLDG & FIX (SQUARE FEET)	CAP-REL COST-MOV EQUIP (DOLLAR VALUE)	PLANT OPER & MAINT (SQUARE FEET)	TRANSPORTATIO N (MI LEAGE)	RECONCILIATIO N (ADMINISTRATIV E & GENERAL (ACCUM. COST)
	1	2	3	4	5A	5
GENERAL SERVICE COST CENTERS						
1	CAP-REL COST-BLDG & FIX					
2	CAP-REL COST-MOV EQUIP					
3	PLANT OPER & MAINT					
4	TRANSPORTATION					
5	ADMINISTRATIVE & GENERAL					
	HHA REIMBURSABLE SERVICES				-152,896	259,159
6	SKILLED NURSING CARE					222,021
7	PHYSICAL THERAPY					
8	OCCUPATIONAL THERAPY					
9	SPEECH PATHOLOGY					
10	MEDICAL SOCIAL SERVICES					
11	HOME HEALTH AIDE					37,138
12	SUPPLIES					
13	DRUGS					
13. 20	COST ADMINISTERING DRUGS					
14	DME					
	HHA NONREIMBURSABLE SERVICES					
15	HOME DIALYSIS AIDE SVCS					
16	RESPIRATORY THERAPY					
17	PRIVATE DUTY NURSING					
18	CLINIC					
19	HEALTH PROM ACTIVITIES					
20	DAY CARE PROGRAM					
21	HOME DEL MEALS PROGRAM					
22	HOMEMAKER SERVICE					
23	ALL OTHERS					
23. 50	TELEMEDICINE					
24	TOTAL (SUM OF LINES 1-23)				-152,896	259,159
25	COST TO BE ALLOCATED					152,896
26	UNIT COST MULTIPLIER					.589970

HHA 1

HHA COST CENTER	HHA TRIAL BALANCE (1) 0	NEW CAP REL COSTS-BLDG & 3	NEW CAP REL COSTS-CLINIC 3.01	NEW CAP REL COSTS-NEW ME 3.02	NEW CAP REL COSTS-MVBLE 4	EMPLOYEE BENEFITS 5
1 ADMIN & GENERAL			6,190		33	61,838
2 SKILLED NURSING CARE	353,007					
3 PHYSICAL THERAPY						
4 OCCUPATIONAL THERAPY						
5 SPEECH PATHOLOGY						
6 MEDICAL SOCIAL SERVICES						
7 HOME HEALTH AIDE	59,048					
8 SUPPLIES						
9 DRUGS						
9.20 COST ADMINISTERING DRUGS						
10 DME						
11 HOME DIALYSIS AIDE SVCS						
12 RESPIRATORY THERAPY						
13 PRIVATE DUTY NURSING						
14 CLINIC						
15 HEALTH PROM ACTIVITIES						
16 DAY CARE PROGRAM						
17 HOME DEL MEALS PROGRAM						
18 HOMEMAKER SERVICE						
19 ALL OTHER						
19.50 TELEMEDICINE						
20 TOTAL (SUM OF 1-19) (2)	412,055		6,190		33	61,838
21 UNIT COST MULTIPLIER						

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

HHA COST CENTER	SUBTOTAL 5A	ADMINISTRATIVE & GENERAL 6.01	SUBTOTAL 6A.01	ADMIN & GENERAL-HOSPITAL 6.02	MAINTENANCE & REPAIRS 7	OPERATION OF PLANT 8
1 ADMIN & GENERAL	68,061	5,508	73,569	5,157	11,525	
2 SKILLED NURSING CARE	353,007	28,568	381,575	26,747		
3 PHYSICAL THERAPY						
4 OCCUPATIONAL THERAPY						
5 SPEECH PATHOLOGY						
6 MEDICAL SOCIAL SERVICES						
7 HOME HEALTH AIDE	59,048	4,779	63,827	4,474		
8 SUPPLIES						
9 DRUGS						
9.20 COST ADMINISTERING DRUGS						
10 DME						
11 HOME DIALYSIS AIDE SVCS						
12 RESPIRATORY THERAPY						
13 PRIVATE DUTY NURSING						
14 CLINIC						
15 HEALTH PROM ACTIVITIES						
16 DAY CARE PROGRAM						
17 HOME DEL MEALS PROGRAM						
18 HOMEMAKER SERVICE						
19 ALL OTHER						
19.50 TELEMEDICINE						
20 TOTAL (SUM OF 1-19) (2)	480,116	38,855	518,971	36,378	11,525	
21 UNIT COST MULTIPLIER						

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

HHA 1

HHA COST CENTER	OPERATION OF PLANT-CLINIC 8.01	LAUNDRY & LINEN SERVICE 9	HOUSEKEEPING 10	DIETARY 11	CAFETERIA 12	NURSING ADMINISTRATION 14
1 ADMIN & GENERAL			11,133			
2 SKILLED NURSING CARE						
3 PHYSICAL THERAPY						
4 OCCUPATIONAL THERAPY						
5 SPEECH PATHOLOGY						
6 MEDICAL SOCIAL SERVICES						
7 HOME HEALTH AIDE						
8 SUPPLIES						
9 DRUGS						
9.20 COST ADMINISTERING DRUGS						
10 DME						
11 HOME DIALYSIS AIDE SVCS						
12 RESPIRATORY THERAPY						
13 PRIVATE DUTY NURSING						
14 CLINIC						
15 HEALTH PROM ACTIVITIES						
16 DAY CARE PROGRAM						
17 HOME DEL MEALS PROGRAM						
18 HOMEMAKER SERVICE						
19 ALL OTHER						
19.50 TELEMEDICINE						
20 TOTAL (SUM OF 1-19) (2)			11,133			
21 UNIT COST MULTIPLIER						

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

HHA COST CENTER	CENTRAL SERVICES & SUPPLIES 15	PHARMACY 16	MEDICAL RECORDS & LIBRARY 17	SUBTOTAL 25	POST STEP DOWN ADJUST 26	SUBTOTAL 27
1 ADMIN & GENERAL			12,717	114,101		114,101
2 SKILLED NURSING CARE				408,322		408,322
3 PHYSICAL THERAPY						
4 OCCUPATIONAL THERAPY						
5 SPEECH PATHOLOGY						
6 MEDICAL SOCIAL SERVICES						
7 HOME HEALTH AIDE				68,301		68,301
8 SUPPLIES						
9 DRUGS						
9.20 COST ADMINISTERING DRUGS						
10 DME						
11 HOME DIALYSIS AIDE SVCS						
12 RESPIRATORY THERAPY						
13 PRIVATE DUTY NURSING						
14 CLINIC						
15 HEALTH PROM ACTIVITIES						
16 DAY CARE PROGRAM						
17 HOME DEL MEALS PROGRAM						
18 HOMEMAKER SERVICE						
19 ALL OTHER						
19.50 TELEMEDICINE						
20 TOTAL (SUM OF 1-19) (2)			12,717	590,724		590,724
21 UNIT COST MULTIPLIER						

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

HHA 1

HHA COST CENTER	ALLOCATED HHA A & G 28	TOTAL HHA COSTS 29
1 ADMIN & GENERAL		
2 SKILLED NURSING CARE	97,750	506,072
3 PHYSICAL THERAPY		
4 OCCUPATIONAL THERAPY		
5 SPEECH PATHOLOGY		
6 MEDICAL SOCIAL SERVICES		
7 HOME HEALTH AIDE	16,351	84,652
8 SUPPLIES		
9 DRUGS		
9.20 COST ADMINISTERING DRUGS		
10 DME		
11 HOME DIALYSIS AIDE SVCS		
12 RESPIRATORY THERAPY		
13 PRIVATE DUTY NURSING		
14 CLINIC		
15 HEALTH PROM ACTIVITIES		
16 DAY CARE PROGRAM		
17 HOME DEL MEALS PROGRAM		
18 HOMEMAKER SERVICE		
19 ALL OTHER		
19.50 TELEMEDICINE		
20 TOTAL (SUM OF 1-19) (2)	114,101	590,724
21 UNIT COST MULTIPLIER	0.239395	

(1) COLUMN 0, LINE 20 MUST AGREE WITH WKST. A, COLUMN 7, LINE 71.

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

HHA 1

HHA COST CENTER	NEW CAP REL COSTS-BLDG & (SQUARE FEET)	NEW CAP REL COSTS-CLINIC (SQUARE FEET)	NEW CAP REL COSTS-NEW ME (SQUARE FEET)	NEW CAP REL COSTS-MVBLE (DOLLAR VALUE)	EMPLOYEE BEN EFITS (GROSS SALARIES)	RECONCILIATION
	3	3.01	3.02	4	5	6A.01
1 ADMIN & GENERAL		1,594		33	319,156	
2 SKILLED NURSING CARE						
3 PHYSICAL THERAPY						
4 OCCUPATIONAL THERAPY						
5 SPEECH PATHOLOGY						
6 MEDICAL SOCIAL SERVICES						
7 HOME HEALTH AIDE						
8 SUPPLIES						
9 DRUGS						
9.20 COST ADMINISTERING DRUGS						
10 DME						
11 HOME DIALYSIS AIDE SVCS						
12 RESPIRATORY THERAPY						
13 PRIVATE DUTY NURSING						
14 CLINIC						
15 HEALTH PROM ACTIVITIES						
16 DAY CARE PROGRAM						
17 HOME DEL MEALS PROGRAM						
18 HOMEMAKER SERVICE						
19 ALL OTHER						
19.50 TELEMEDICINE						
20 TOTAL (SUM OF 1-19)		1,594		33	319,156	
21 COST TO BE ALLOCATED		6,190		33	61,838	
22 UNIT COST MULTIPLIER		3.883312		1.000000	0.193755	

HHA COST CENTER	ADMINISTRATIVE & GENERAL (ACCUM. COST)	RECONCILIATION	ADMIN & GENERAL-HOSPITAL (ACCUM. COST)	MAINTENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)	OPERATION OF PLANT-CLINIC (SQUARE FEET)
	6.01	6A.02	6.02	7	8	8.01
1 ADMIN & GENERAL	68,061		73,569	1,594		
2 SKILLED NURSING CARE	353,007		381,575			
3 PHYSICAL THERAPY						
4 OCCUPATIONAL THERAPY						
5 SPEECH PATHOLOGY						
6 MEDICAL SOCIAL SERVICES						
7 HOME HEALTH AIDE	59,048		63,827			
8 SUPPLIES						
9 DRUGS						
9.20 COST ADMINISTERING DRUGS						
10 DME						
11 HOME DIALYSIS AIDE SVCS						
12 RESPIRATORY THERAPY						
13 PRIVATE DUTY NURSING						
14 CLINIC						
15 HEALTH PROM ACTIVITIES						
16 DAY CARE PROGRAM						
17 HOME DEL MEALS PROGRAM						
18 HOMEMAKER SERVICE						
19 ALL OTHER						
19.50 TELEMEDICINE						
20 TOTAL (SUM OF 1-19)	480,116		518,971	1,594		
21 COST TO BE ALLOCATED	38,855		36,378	11,525		
22 UNIT COST MULTIPLIER	0.080928		0.070096	7.230238		

HHA 1

HHA COST CENTER	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	CAFETERIA (FTE'S)	NURSING ADMINISTRATION (HOURS OF SERVICE)	CENTRAL SERVICES & SUPPLIES (COSTED REQUISITION)
	9	10	11	12	14	15
1 ADMIN & GENERAL		1,594				
2 SKILLED NURSING CARE						
3 PHYSICAL THERAPY						
4 OCCUPATIONAL THERAPY						
5 SPEECH PATHOLOGY						
6 MEDICAL SOCIAL SERVICES						
7 HOME HEALTH AIDE						
8 SUPPLIES						
9 DRUGS						
9.20 COST ADMINISTERING DRUGS						
10 DME						
11 HOME DIALYSIS AIDE SVCS						
12 RESPIRATORY THERAPY						
13 PRIVATE DUTY NURSING						
14 CLINIC						
15 HEALTH PROM ACTIVITIES						
16 DAY CARE PROGRAM						
17 HOME DEL MEALS PROGRAM						
18 HOMEMAKER SERVICE						
19 ALL OTHER						
19.50 TELEMEDICINE						
20 TOTAL (SUM OF 1-19)		1,594				
21 COST TO BE ALLOCATED		11,133				
22 UNIT COST MULTIPLIER		6.984316				

HHA COST CENTER	PHARMACY (COSTED REQUISITION)	MEDICAL RECORDS & LIBRARY (GROSS REVENUE)
	16	17
1 ADMIN & GENERAL		958,147
2 SKILLED NURSING CARE		
3 PHYSICAL THERAPY		
4 OCCUPATIONAL THERAPY		
5 SPEECH PATHOLOGY		
6 MEDICAL SOCIAL SERVICES		
7 HOME HEALTH AIDE		
8 SUPPLIES		
9 DRUGS		
9.20 COST ADMINISTERING DRUGS		
10 DME		
11 HOME DIALYSIS AIDE SVCS		
12 RESPIRATORY THERAPY		
13 PRIVATE DUTY NURSING		
14 CLINIC		
15 HEALTH PROM ACTIVITIES		
16 DAY CARE PROGRAM		
17 HOME DEL MEALS PROGRAM		
18 HOMEMAKER SERVICE		
19 ALL OTHER		
19.50 TELEMEDICINE		
20 TOTAL (SUM OF 1-19)		958,147
21 COST TO BE ALLOCATED		12,717
22 UNIT COST MULTIPLIER		0.013272

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

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

COST PER VISIT COMPUTATION	FROM WKST H-5 PART I COL. 29, LINE:	FACILITY COSTS (FROM PART I)	SHARED ANCILLARY COSTS (FROM PART II)	TOTAL HHA COSTS	TOTAL VISITS	AVERAGE COST PER VISIT	PROGRAM VISITS
							PART A
PATIENT SERVICES							
1 SKILLED NURSING	2	506,072	2	506,072	3,676	137.67	1,119
2 PHYSICAL THERAPY	3				1,010		328
3 OCCUPATIONAL THERAPY	4				320		81
4 SPEECH PATHOLOGY	5				3		1
5 MEDICAL SOCIAL SERVICES	6						
6 HOME HEALTH AIDE SERVICE	7	84,652		84,652	297	285.02	85
7 TOTAL		590,724		590,724	5,306		1,614

PATIENT SERVICES	-----PROGRAM VISITS-----		-----COST OF SERVICES-----		TOTAL PROGRAM COST
	NOT SUBJECT TO DEDUCT & COINSUR	SUBJECT TO DEDUCT & COINSUR	PART A	NOT SUBJECT TO DEDUCT & COINSUR	
1 SKILLED NURSING	7	601	154,053	82,740	236,793
2 PHYSICAL THERAPY		138			
3 OCCUPATIONAL THERAPY		33			
4 SPEECH PATHOLOGY		1			
5 MEDICAL SOCIAL SERVICES					
6 HOME HEALTH AIDE SERVICES		25	24,227	7,126	31,353
7 TOTAL		798	178,280	89,866	268,146

LIMITATION COST COMPUTATION	PATIENT SERVICES	1	2	3	4	PROGRAM COST LIMITS	PROGRAM VISITS
						5	PART A
8 SKILLED NURSING		9914					6
8.01 SKILLED NURSING		5003					
9 PHYSICAL THERAPY		9914					
9.01 PHYSICAL THERAPY		5003					
10 OCCUPATIONAL THERAPY		9914					
10.01 OCCUPATIONAL THERAPY		5003					
11 SPEECH PATHOLOGY		9914					
11.01 SPEECH PATHOLOGY		5003					
12 MEDICAL SOCIAL SERVICES		9914					
12.01 MEDICAL SOCIAL SERVICES		5003					
13 HOME HEALTH AIDE SERVICE		9914					
13.01 HOME HEALTH AIDE SERVICE		5003					
14 TOTAL							

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

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

PART I - APPORTIONMENT OF HHA COST CENTERS:

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

SUPPLIES AND EQUIPMENT COST COMPUTATION	FROM WKST H-5 PART I COL. 29, LINE:	FACILITY COSTS (FROM WKST H-5 PART I)	SHARED ANCILLARY COSTS (FROM PART II)	TOTAL HHA COSTS	TOTAL CHARGES	RATIO	PROGRAM COVERED CHARGES PART A
OTHER PATIENT SERVICES		1	2	3	4	5	6
15 COST OF MEDICAL SUPPLIES	8.00				7,123		1,495
16 COST OF DRUGS	9.00						
16.20 COST OF DRUGS	9.20						

	PROGRAM COVERED CHARGES -----PART B-----		-----COST OF SERVICES-----	
	NOT SUBJECT TO DEDUCT & COINSUR	SUBJECT TO DEDUCT & COINSUR	NOT SUBJECT TO DEDUCT & COINSUR	SUBJECT TO DEDUCT & COINSUR
	7	8	PART A 9	10
15 COST OF MEDICAL SUPPLIES		907		
16 COST OF DRUGS				
16.20 COST OF DRUGS				

PER BENEFICIARY COST LIMITATION:	MSA NUMBER	AMOUNT
	1	2
162 PROGRAM UNDUP CENSUS FROM WRKST S-4	9914	
16.01 PROGRAM UNDUP CENSUS FROM WRKST S-4	5003	
17 PER BENE COST LIMITATION (FRM FI)	9914	
17.01 PER BENE COST LIMITATION (FRM FI)	5003	
18 PER BENE COST LIMITATION (LN 17*18)		

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

	FROM WKST C PT I, COL 9	COST TO CHARGE RATIO	TOTAL HHA CHARGES	HHA SHARED ANCILLARY COSTS	TRANSFER TO PART I AS INDICATED
		1	2	3	4
1 PHYSICAL THERAPY	50	.688108			COL 2, LN 2
2 OCCUPATIONAL THERAPY	51				COL 2, LN 3
3 SPEECH PATHOLOGY	52				COL 2, LN 4
4 MEDICAL SUPPLIES CHARGED TO PATIENT	55	.707387			COL 2, LN 15
5 DRUGS CHARGED TO PATIENTS	56	.734683			COL 2, LN 16

PART III - OUTPATIENT THERAPY REDUCTION COMPUTATION

	FROM PART I, COL 5	COST PER VISIT	PART B SERVICES SUBJECT TO DEDUCTIBLES AND COINSURANCE		PROGRAM COSTS		PROG VISITS ON OR AFTER 1/1/1999
			PROGRAM VISITS PRIOR 1/1/1998	PROGRAM VISITS 1/1/1998 TO 12/31/1998	PRIOR 1/1/1998	PROGRAM COSTS 1/1/1998 TO 12/31/1998	
	1	2	3	4	5	6	7
1 PHYSICAL THERAPY			2.01	3	3.01	4	5
2 OCCUPATIONAL THERAPY							
3 SPEECH PATHOLOGY							
4 TOTAL (SUM OF LINES 1-3)							

CALCULATION OF HHA REIMBURSEMENT SETTLEMENT

PROVIDER NO:	PERIOD:	PREPARED
14-1313	FROM 10/ 1/2007	2/13/2009
HHA NO:	TO 9/30/2008	WORKSHEET H-7
14-7202		PARTS I & II

TITLE XVII I

HHA 1

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

PART A

PART B
NOT SUBJECT TO
DED & COINS
2

PART B
SUBJECT TO
DED & COINS
3

1

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

PART II - COMPUTATION OF HHA REIMBURSEMENT SETTLEMENT

PART A
SERVICES
1

PART B
SERVICES
2

10	TOTAL REASONABLE COST		
10.01	TOTAL PPS REIMBURSEMENT-FULL EPIISODES WITHOUT OUTLIERS	180,566	93,349
10.02	TOTAL PPS REIMBURSEMENT-FULL EPIISODES WITH OUTLIERS	2,926	
10.03	TOTAL PPS REIMBURSEMENT-LUPA EPIISODES	1,357	3,717
10.04	TOTAL PPS REIMBURSEMENT-PEP EPIISODES	644	
10.05	TOTAL PPS REIMBURSEMENT-SCIC WITHIN A PEP EPIISODE		
10.06	TOTAL PPS REIMBURSEMENT-SCIC EPIISODES		
10.07	TOTAL PPS OUTLIER REIMBURSEMENT-FULL EPIISODES WITH OUTLIERS	288	
10.08	TOTAL PPS OUTLIER REIMBURSEMENT-PEP EPIISODES		
10.09	TOTAL PPS OUTLIER REIMBURSEMENT-SCIC WITHIN A PEP EPIISODE		
10.10	TOTAL PPS OUTLIER REIMBURSEMENT-SCIC EPIISODES		
10.11	TOTAL OTHER PAYMENTS		
10.12	DME PAYMENTS		
10.13	OXYGEN PAYMENTS		
10.14	PROSTHETIC AND ORTHOTIC PAYMENTS		
11	PART B DEDUCTIBLES BILLED TO MEDICARE PATIENTS (EXCLUDE COINSURANCE)		
12	SUBTOTAL	185,781	97,066
13	EXCESS REASONABLE COST		
14	SUBTOTAL	185,781	97,066
15	COINSURANCE BILLED TO PROGRAM PATIENTS		
16	NET COST	185,781	97,066
17	REIMBURSABLE BAD DEBTS		
17.01	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		
18	TOTAL COSTS - CURRENT COST REPORTING PERIOD	185,781	97,066
19	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS		
20	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM AGENCIES' TERMINATION OR DECREASE IN MEDICARE UTILIZATION		
21	OTHER ADJUSTMENTS (SPECIFY)		
22	SUBTOTAL	185,781	97,066
23	SEQUESTRATION ADJUSTMENT		
24	SUBTOTAL	185,781	97,066
25	INTERIM PAYMENTS	185,781	97,066
25.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)		
26	BALANCE DUE PROVIDER/PROGRAM		
27	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11 SECTION 115.2		

RHC 1

	COMPENSATION 1	OTHER COSTS 2	TOTAL 3	RECLASSIFI- CATION 4
FACILITY HEALTH CARE STAFF COSTS				
1	PHYSICIAN	969,506	969,506	70,709
2	PHYSICIAN ASSISTANT			
3	NURSE PRACTITIONER	190,168	190,168	13,870
4	VISITING NURSE			
5	OTHER NURSE	309,827	309,827	22,597
6	CLINICAL PSYCHOLOGIST			
7	CLINICAL SOCIAL WORKER			
8	LABORATORY TECHNICIAN			
9	OTHER FACILITY HEALTH CARE STAFF COSTS			
10	SUBTOTAL (SUM OF LINES 1-9)	1,469,501	1,469,501	107,176
COSTS UNDER AGREEMENT				
11	PHYSICIAN SERVICES UNDER AGREEMENT			
12	PHYSICIAN SUPERVISION UNDER AGREEMENT			
13	OTHER COSTS UNDER AGREEMENT		22,325	
14	SUBTOTAL (SUM OF LINES 11-13)		22,325	
OTHER HEALTH CARE COSTS				
15	MEDICAL SUPPLIES		19,383	
16	TRANSPORTATION (HEALTH CARE STAFF)		617	
17	DEPRECIATION-MEDICAL EQUIPMENT			
18	PROFESSIONAL LIABILITY INSURANCE		69,554	
19	OTHER HEALTH CARE COSTS			
20	ALLOWABLE GME COSTS			
21	SUBTOTAL (SUM OF LINES 15-20)		89,554	
22	TOTAL COST OF HEALTH CARE SERVICES (SUM OF LINES 10, 14, AND 21)	1,469,501	1,581,380	107,176
COSTS OTHER THAN RHC/FQHC SERVICES				
23	PHARMACY			
24	DENTAL			
25	OPTOMETRY			
26	ALL OTHER NONREIMBURSABLE COSTS			
27	NONALLOWABLE GME COSTS			
28	TOTAL NONREIMBURSABLE COSTS (SUM OF LINES 23-27)			
FACILITY OVERHEAD				
29	FACILITY COSTS		124	
30	ADMINISTRATIVE COSTS	211,966	205,264	-107,175
31	TOTAL FACILITY OVERHEAD (SUM OF LINES 29 AND 30)	211,966	417,354	-107,175
32	TOTAL FACILITY COSTS (SUM OF LINES 22, 28 AND 31)	1,681,467	317,267	1

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

PROVIDER NO:	PERIOD:	PREPARED
14-1313	FROM 10/ 1/2007	2/13/2009
COMPONENT NO:	TO	WORKSHEET M-1
14-3457	9/30/2008	

RHC 1

	RECLASSIFIED TRIAL BALANCE 5	ADJUSTMENTS 6	NET EXPENSES FOR ALLOCATION 7
FACILITY HEALTH CARE STAFF COSTS			
1 PHYSICIAN	1,040,215	-247,586	792,629
2 PHYSICIAN ASSISTANT			
3 NURSE PRACTITIONER	204,038		204,038
4 VISITING NURSE			
5 OTHER NURSE	332,424		332,424
6 CLINICAL PSYCHOLOGIST			
7 CLINICAL SOCIAL WORKER			
8 LABORATORY TECHNICIAN			
9 OTHER FACILITY HEALTH CARE STAFF COSTS			
10 SUBTOTAL (SUM OF LINES 1-9)	1,576,677	-247,586	1,329,091
COSTS UNDER AGREEMENT			
11 PHYSICIAN SERVICES UNDER AGREEMENT			
12 PHYSICIAN SUPERVISION UNDER AGREEMENT			
13 OTHER COSTS UNDER AGREEMENT	22,325		22,325
14 SUBTOTAL (SUM OF LINES 11-13)	22,325		22,325
OTHER HEALTH CARE COSTS			
15 MEDICAL SUPPLIES	19,383		19,383
16 TRANSPORTATION (HEALTH CARE STAFF)	617		617
17 DEPRECIATION-MEDICAL EQUIPMENT			
18 PROFESSIONAL LIABILITY INSURANCE	69,554		69,554
19 OTHER HEALTH CARE COSTS			
20 ALLOWABLE GME COSTS			
21 SUBTOTAL (SUM OF LINES 15-20)	89,554		89,554
22 TOTAL COST OF HEALTH CARE SERVICES (SUM OF LINES 10, 14, AND 21)	1,688,556	-247,586	1,440,970
COSTS OTHER THAN RHC/FQHC SERVICES			
23 PHARMACY			
24 DENTAL			
25 OPTOMETRY			
26 ALL OTHER NONREIMBURSABLE COSTS			
27 NONALLOWABLE GME COSTS			
28 TOTAL NONREIMBURSABLE COSTS (SUM OF LINES 23-27)			
FACILITY OVERHEAD			
29 FACILITY COSTS	124		124
30 ADMINISTRATIVE COSTS	310,055		310,055
31 TOTAL FACILITY OVERHEAD (SUM OF LINES 29 AND 30)	310,179		310,179
32 TOTAL FACILITY COSTS (SUM OF LINES 22, 28 AND 31)	1,998,735	-247,586	1,751,149

RHC 2

	COMPENSATION 1	OTHER COSTS 2	TOTAL 3	RECLASSIFI- CATION 4
FACILITY HEALTH CARE STAFF COSTS				
1	PHYSICIAN	52,122	52,122	1,430
2	PHYSICIAN ASSISTANT			
3	NURSE PRACTITIONER	41,296	41,296	1,133
4	VISITING NURSE			
5	OTHER NURSE	63,507	63,507	1,743
6	CLINICAL PSYCHOLOGIST			
7	CLINICAL SOCIAL WORKER			
8	LABORATORY TECHNICIAN			
9	OTHER FACILITY HEALTH CARE STAFF COSTS			
10	SUBTOTAL (SUM OF LINES 1-9)	156,925	156,925	4,306
COSTS UNDER AGREEMENT				
11	PHYSICIAN SERVICES UNDER AGREEMENT			
12	PHYSICIAN SUPERVISION UNDER AGREEMENT			
13	OTHER COSTS UNDER AGREEMENT		7,731	
14	SUBTOTAL (SUM OF LINES 11-13)		7,731	
OTHER HEALTH CARE COSTS				
15	MEDICAL SUPPLIES		1,215	
16	TRANSPORTATION (HEALTH CARE STAFF)		5,295	
17	DEPRECIATION-MEDICAL EQUIPMENT			
18	PROFESSIONAL LIABILITY INSURANCE			
19	OTHER HEALTH CARE COSTS			
20	ALLOWABLE GME COSTS			
21	SUBTOTAL (SUM OF LINES 15-20)		6,510	
22	TOTAL COST OF HEALTH CARE SERVICES (SUM OF LINES 10, 14, AND 21)	156,925	171,166	4,306
COSTS OTHER THAN RHC/FQHC SERVICES				
23	PHARMACY			
24	DENTAL			
25	OPTOMETRY			
26	ALL OTHER NONREIMBURSABLE COSTS			
27	NONALLOWABLE GME COSTS			
28	TOTAL NONREIMBURSABLE COSTS (SUM OF LINES 23-27)			
FACILITY OVERHEAD				
29	FACILITY COSTS		11,960	
30	ADMINISTRATIVE COSTS	5,248	16,666	-4,307
31	TOTAL FACILITY OVERHEAD (SUM OF LINES 29 AND 30)	5,248	28,626	-4,307
32	TOTAL FACILITY COSTS (SUM OF LINES 22, 28 AND 31)	162,173	205,040	-1

RHC 2

	RECLASSIFIED TRIAL BALANCE 5	ADJUSTMENTS 6	NET EXPENSES FOR ALLOCATION 7
FACILITY HEALTH CARE STAFF COSTS			
1 PHYSICIAN	53,552		53,552
2 PHYSICIAN ASSISTANT			
3 NURSE PRACTITIONER	42,429		42,429
4 VISITING NURSE			
5 OTHER NURSE	65,250		65,250
6 CLINICAL PSYCHOLOGIST			
7 CLINICAL SOCIAL WORKER			
8 LABORATORY TECHNICIAN			
9 OTHER FACILITY HEALTH CARE STAFF COSTS			
10 SUBTOTAL (SUM OF LINES 1-9)	161,231		161,231
COSTS UNDER AGREEMENT			
11 PHYSICIAN SERVICES UNDER AGREEMENT			
12 PHYSICIAN SUPERVISION UNDER AGREEMENT			
13 OTHER COSTS UNDER AGREEMENT	7,731		7,731
14 SUBTOTAL (SUM OF LINES 11-13)	7,731		7,731
OTHER HEALTH CARE COSTS			
15 MEDICAL SUPPLIES	1,215		1,215
16 TRANSPORTATION (HEALTH CARE STAFF)	5,295		5,295
17 DEPRECIATION-MEDICAL EQUIPMENT			
18 PROFESSIONAL LIABILITY INSURANCE			
19 OTHER HEALTH CARE COSTS			
20 ALLOWABLE GME COSTS			
21 SUBTOTAL (SUM OF LINES 15-20)	6,510		6,510
22 TOTAL COST OF HEALTH CARE SERVICES (SUM OF LINES 10, 14, AND 21)	175,472		175,472
COSTS OTHER THAN RHC/FQHC SERVICES			
23 PHARMACY			
24 DENTAL			
25 OPTOMETRY			
26 ALL OTHER NONREIMBURSABLE COSTS			
27 NONALLOWABLE GME COSTS			
28 TOTAL NONREIMBURSABLE COSTS (SUM OF LINES 23-27)			
FACILITY OVERHEAD			
29 FACILITY COSTS	11,960		11,960
30 ADMINISTRATIVE COSTS	17,607	1	17,608
31 TOTAL FACILITY OVERHEAD (SUM OF LINES 29 AND 30)	29,567	1	29,568
32 TOTAL FACILITY COSTS (SUM OF LINES 22, 28 AND 31)	205,039	1	205,040

ALLOCATION OF OVERHEAD
TO RHC/FQHC SERVICES

PROVIDER NO:	PERIOD:	PREPARED
14-1313	FROM 10/ 1/2007	2/13/2009
COMPONENT NO:	TO 9/30/2008	WORKSHEET M-2
14-3457		

RHC 1

VISITS AND PRODUCTIVITY

	NUMBER OF FTE PERSONNEL 1	TOTAL VISITS 2	PRODUCTIVITY STANDARD(1) 3	MINIMUM VISITS 4
POSITIONS				
1	PHYSICIANS	2.70	10,185	4,200
2	PHYSICIAN ASSISTANTS			2,100
3	NURSE PRACTITIONERS	2.40	4,098	2,100
4	SUBTOTAL (SUM OF LINES 1-3)	5.10	14,283	
5	VISITING NURSE			
6	CLINICAL PSYCHOLOGIST			
7	CLINICAL SOCIAL WORKER			
8	TOTAL FTEs AND VISITS (SUM OF LINES 4-7)	5.10	14,283	
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)	1,440,970		
11	TOTAL NONREIMBURSABLE COSTS (FROM WORKSHEET M-1, COLUMN 7, LINE 28)			
12	COST OF ALL SERVICES (EXCLUDING OVERHEAD) (SUM OF LINES 10 AND 11)	1,440,970		
13	RATIO OF RHC/FQHC SERVICES (LINE 10 DIVIDED BY LINE 12)	1.000000		
14	TOTAL FACILITY OVERHEAD (FROM WORKSHEET M-1, COLUMN 7, LINE 31)	310,179		
15	PARENT PROVIDER OVERHEAD ALLOCATED TO FACILITY (SEE INSTRUCTIONS)	1,000,518		
16	TOTAL OVERHEAD (SUM OF LINES 14 AND 15)	1,310,697		
17	ALLOWABLE GME OVERHEAD (SEE INSTRUCTIONS)			
18	SUBTRACT LINE 17 FROM LINE 16	1,310,697		
19	OVERHEAD APPLICABLE TO RHC/FQHC SERVICES (LINE 13 X LINE 18)	1,310,697		
20	TOTAL ALLOWABLE COST OF RHC/FQHC SERVICES (SUM OF LINES 10 AND 19)	2,751,667		
			GREATER OF COL. 2 OR COL. 4 5	
POSITIONS				
1	PHYSICIANS			
2	PHYSICIAN ASSISTANTS			
3	NURSE PRACTITIONERS			
4	SUBTOTAL (SUM OF LINES 1-3)	16,380		
5	VISITING NURSE			
6	CLINICAL PSYCHOLOGIST			
7	CLINICAL SOCIAL WORKER			
8	TOTAL FTEs AND VISITS (SUM OF LINES 4-7)	16,380		
9	PHYSICIAN SERVICES UNDER AGREEMENTS			

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

ALLOCATION OF OVERHEAD
TO RHC/FQHC SERVICES

PROVIDER NO:	PERIOD:	PREPARED
14-1313	FROM 10/ 1/2007	2/13/2009
COMPONENT NO:	TO 9/30/2008	WORKSHEET M-2
14-3462		

RHC 2

VISITS AND PRODUCTIVITY

	NUMBER OF FTE PERSONNEL 1	TOTAL VISITS 2	PRODUCTIVITY STANDARD(1) 3	MINIMUM VISITS 4
POSITIONS				
1	PHYSICIANS	.40	381	4,200
2	PHYSICIAN ASSISTANTS			2,100
3	NURSE PRACTITIONERS	.53	1,085	2,100
4	SUBTOTAL (SUM OF LINES 1-3)	.93	1,466	
5	VISITING NURSE			
6	CLINICAL PSYCHOLOGIST			
7	CLINICAL SOCIAL WORKER			
8	TOTAL FTEs AND VISITS (SUM OF LINES 4-7)	.93	1,466	
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)	175,472		
11	TOTAL NONREIMBURSABLE COSTS (FROM WORKSHEET M-1, COLUMN 7, LINE 28)			
12	COST OF ALL SERVICES (EXCLUDING OVERHEAD) (SUM OF LINES 10 AND 11)	175,472		
13	RATIO OF RHC/FQHC SERVICES (LINE 10 DIVIDED BY LINE 12)	1.000000		
14	TOTAL FACILITY OVERHEAD (FROM WORKSHEET M-1, COLUMN 7, LINE 31)	29,568		
15	PARENT PROVIDER OVERHEAD ALLOCATED TO FACILITY (SEE INSTRUCTIONS)	70,740		
16	TOTAL OVERHEAD (SUM OF LINES 14 AND 15)	100,308		
17	ALLOWABLE GME OVERHEAD (SEE INSTRUCTIONS)			
18	SUBTRACT LINE 17 FROM LINE 16	100,308		
19	OVERHEAD APPLICABLE TO RHC/FQHC SERVICES (LINE 13 X LINE 18)	100,308		
20	TOTAL ALLOWABLE COST OF RHC/FQHC SERVICES (SUM OF LINES 10 AND 19)	275,780		
			GREATER OF COL. 2 OR COL. 4 5	
POSITIONS				
1	PHYSICIANS			
2	PHYSICIAN ASSISTANTS			
3	NURSE PRACTITIONERS			
4	SUBTOTAL (SUM OF LINES 1-3)	2,793		
5	VISITING NURSE			
6	CLINICAL PSYCHOLOGIST			
7	CLINICAL SOCIAL WORKER			
8	TOTAL FTEs AND VISITS (SUM OF LINES 4-7)	2,793		
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.

CALCULATION OF REIMBURSEMENT SETTLEMENT
FOR RHC/FQHC SERVICES

TITLE XVII I RHC 2

* FOR DETERMINATION OF RATE FOR RHC/FQHC SERVICES	UCATION PASS THROUGH COST.
1 TOTAL ALLOWABLE COST OF RHC/FQHC SERVICES (FROM WORKSHEET M-2, LINE 20)	275,780
2 COST OF VACCINES AND THEIR ADMINISTRATION (FROM WORKSHEET M-4, LINE 15)	
3 TOTAL ALLOWABLE COST EXCLUDING VACCINE (LINE 1 MINUS LINE 2)	275,780
4 TOTAL VISITS (FROM WORKSHEET M-2, COLUMN 5, LINE 8)	2,793
5 PHYSICIANS VISITS UNDER AGREEMENT (FROM WORKSHEET M-2, COLUMN 5, LINE 9)	
6 TOTAL ADJUSTED VISITS (LINE 4 PLUS LINE 5)	2,793
7 ADJUSTED COST PER VISIT (LINE 3 DIVIDED BY LINE 6)	98.74

CALCULATION OF LIMIT (1)

	PRIOR TO JANUARY 1 1	ON OR AFTER JANUARY 1 2
8 PER VISIT PAYMENT LIMIT (FROM CMS PUB. 27, SEC. 505 OR YOUR INTERMEDIARY)	74.29	75.63
9 RATE FOR PROGRAM COVERED VISITS (SEE INSTRUCTIONS)	98.74	98.74
10 CALCULATION OF SETTLEMENT PROGRAM COVERED VISITS EXCLUDING MENTAL HEALTH SERVICES (FROM INTERMEDIARY RECORDS)	57	147
11 PROGRAM COST EXCLUDING COSTS FOR MENTAL HEALTH SERVICES (LINE 9 X LINE 10)	5,628	14,515
12 PROGRAM COVERED VISITS FOR MENTAL HEALTH SERVICES (FROM INTERMEDIARY RECORDS)		
13 PROGRAM COVERED COSTS FROM MENTAL HEALTH SERVICES (LINE 9 X LINE 12)		
14 LIMIT ADJUSTMENT FOR MENTAL HEALTH SERVICES (LINE 13 X 62.5%)		
15 GRADUATE MEDICAL EDUCATION PASS THROUGH COST (SEE INSTRUCTIONS)		
16 TOTAL PROGRAM COST (SUM OF LINES 11, 14, AND 15, COLUMNS 1, 2 AND 3)*		20,143
16.01 PRIMARY PAYER AMOUNT		
17 LESS: BENEFICIARY DEDUCTIBLE (FROM INTERMEDIARY RECORDS)		2,589
18 NET PROGRAM COST EXCLUDING VACCINES (LINE 16 MINUS SUM OF LINES 16.01 AND 17)		17,554
19 REIMBURSABLE COST OF RHC/FQHC SERVICES, EXCLUDING VACCINE (80% OF LINE 18)		14,043
20 PROGRAM COST OF VACCINES AND THEIR ADMINISTRATION (FROM WORKSHEET M-4, LINE 16)		
21 TOTAL REIMBURSABLE PROGRAM COST (LINE 19 PLUS LINE 20)		14,043
22 REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)		
22.01 REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		
23 OTHER ADJUSTMENTS (SPECIFY)		
24 NET REIMBURSABLE AMOUNT (LINES 21 PLUS 22 PLUS OR MINUS LINE 23)		14,043
25 INTERIM PAYMENTS		15,469
25.01 TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)		
26 BALANCE DUE COMPONENT/PROGRAM (LINE 24 MINUS LINES 25 AND 25.01)		-1,426
27 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, CHAPTER I, SECTION 115.2		

(1) LINES 8 THROUGH 14: FISCAL YEAR PROVIDERS USE COLUMNS 1 & 2, CALENDER YEAR PROVIDERS USE COLUMN 2 ONLY.

* FOR LINE 15, USE COLUMN 2 ONLY FOR GRADUATE MEDICAL EDUCATION PASS THROUGH COST.

