Sparta Community Hospital

Title XVIII Medicare Cost Report
Provider Number 14-1349

For the year ended June 30, 2008

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL

IN LIEU OF FORM CMS-2552 96(04/2006)
PREPARED 11/ 4/2008 11:31
FORM APPROVED
OMB NO. 0938-0050

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).

WORKSHEET S
PARTS I & II

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	PROVIDER NO: 14-1349	PERIOD FROM 7/ 1/2007 TO 6/30/2008	INTERMEDIARY USE ONLY --AUDITED --DESK REVIEW --INITIAL - REOPENED FINAL T-MCR CODE 00 - # OF REOPENINGS

DATE RECEIVED: / /
INTERMEDIARY NO:

ELECTRONICALLY FILED COST REPORT DATE: 11/ 4/2008 TIME 11:31

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:
SPARTA COMMUNITY HOSPITAL 14-1349
FOR THE COST REPORTING PERIOD BEGINNING 7/ 1/2007 AND ENDING 6/30/2008 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.

ECR ENCRYPTION INFORMATION
DATE: 11/ 4/2008 TIME 11:31

Q.T7x1sdI77M4NnkMbq0d5XN0uoc80
e4BZJORS5xDB3c:PM1lvbv1c8Q05o9
B66l0CAH2F0oAkv4

PI ENCRYPTION INFORMATION
DATE: 11/ 4/2008 TIME 11:31

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ovVHvOBLNXrZ0L5y7cnqJ0/ATwn8eRq
GfBm4pGCjYOTV:5y

OFFICER OR ADMINISTRATOR OF PROVIDER(S)

TITLE

DATE

PART II - SETTLEMENT SUMMARY

		TITLE V	TITLE XVIII A	TITLE XVIII B	TITLE XIX	
		1	2	3	4	
1	HOSPITAL	0	103,224	232,626	0	
3	SWING BED - SNF	0	37,687	0	0	
7	HOSPITAL BASED HHA	0	0	0	0	
9	RHC	0	0	37,932	0	
9 .01	RHC II	0	0	0	0	
9 .02	RHC III	0	0	0	0	
9 .03	RHC IV	0	0	0	0	
9 .04	RHC V	0	0	0	0	
9 .05	RHC VI	0	0	0	0	
100	TOTAL	0	140,911	270,558	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.

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96 (05/2008)

HOSPITAL & HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 WORKSHEET S-2

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS

1 STREET: 818 EAST BROADWAY P.O. BOX:

1.01 CITY: SPARTA STATE: IL ZIP CODE: 62286 COUNTY: RANDOLPH

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

	COMPONENT	COMPONENT NAME	PROVIDER NO.	NPI NUMBER	DATE CERTIFIED	PAYMENT SYSTEM (P,T,O OR N) V	XVIII	XIX
	0	1	2	2.01	3	4	5	6
02.00	HOSPITAL	SPARTA COMMUNITY HOSPITAL	14-1349		11/ 1/2005	N	O	N
04.00	SWING BED - SNF	SPARTA COMMUNITY SWING BED	14-2349		11/ 1/2005	N	O	N
08.00	HOSPITAL-BASED HHA	SPARTA COMMUNITY HHA	14-7694		8/ 7/1998	N	P	N
14.00	HOSPITAL-BASED RHC	WOMEN'S HEALTH CLINIC NORTH CAMPUS	14-3464		10/ 6/2004	N	O	N
14.01	HOSPITAL-BASED RHC 2	COULTERVILLE MEDICAL CLINIC	14-3465		10/ 7/2004	N	O	N
14.02	HOSPITAL-BASED RHC 3	FAMILY HEALTH CLINIC	14-3466		10/ 6/2004	N	O	N
14.03	HOSPITAL-BASED RHC 4	STEELEVILLE CLINIC	14-3467		10/ 5/2004	N	O	N
14.04	HOSPITAL-BASED RHC 5	MARISSA MEDICAL CLINIC	14-3490		1/18/2007	N	O	N
14.05	HOSPITAL-BASED RHC 6	SPARTA MEDICAL OFFICE	14-3489		1/18/2007	N	O	N

17 COST REPORTING PERIOD (MM/DD/YYYY) FROM: 7/ 1/2007 TO: 6/30/2008 — 1 2

18 TYPE OF CONTROL — 11

TYPE OF HOSPITAL/SUBPROVIDER

19 HOSPITAL — 1

20 SUBPROVIDER

OTHER INFORMATION

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

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

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

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

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

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

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

22 ARE YOU CLASSIFIED AS A REFERRAL CENTER? — N

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25.06	HAS YOUR FACILITY RECEIVED ADDITIONAL DIRECT GME FTE RESIDENT CAP SLOTS OR IME FTE RESIDENTS CAP SLOTS UNDER 42 CFR 413.79(c)(4) OR 42 CFR 412.105(f)(1)(iv)(C)? ENTER "Y" FOR YES AND "N" FOR NO IN THE APPLICABLE COLUMNS (SEE INSTRUCTIONS)	
26	IF THIS IS A SOLE COMMUNITY HOSPITAL (SCH),ENTER THE NUMBER OF PERIODS SCH STATUS IN EFFECT IN THE C/R PERIOD. ENTER BEGINNING AND ENDING DATES OF SCH STATUS ON LINE 26.01. SUBSCRIPT LINE 26.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES.	0
26.01	ENTER THE APPLICABLE SCH DATES: BEGINNING: / / ENDING: / /	
26.02	ENTER THE APPLICABLE SCH DATES: BEGINNING: / / ENDING: / /	
27	DOES THIS HOSPITAL HAVE AN AGREEMENT UNDER EITHER SECTION 1883 OR SECTION 1913 FOR SWING BEDS. IF YES, ENTER THE AGREEMENT DATE (MM/DD/YYYY) IN COLUMN 2.	N 11/23/1993
28	IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, ARE ALL PATIENTS UNDER MANAGED CARE OR THERE WERE NO MEDICARE UTILIZATION ENTER "Y", IF "N" COMPLETE LINES 28.01 AND 28.02	
28.01	IF HOSPITAL BASED SNF, ENTER APPROPRIATE TRANSITION PERIOD 1, 2, 3, OR 100 IN COLUMN 1. ENTER IN COLUMNS 2 AND 3 THE WAGE INDEX ADJUSTMENT FACTOR BEFORE AND ON OR AFTER THE OCTOBER 1ST (SEE INSTRUCTIONS)	1: 0 2: 0.0000 3: 0.0000
28.02	ENTER IN COLUMN 1 THE HOSPITAL BASED SNF FACILITY SPECIFIC RATE(FROM YOUR FISCAL INTERMEDIARY) IF YOU HAVE NOT TRANSITIONED TO 100% PPS SNF PPS PAYMENT. IN COLUMN 2 ENTER THE FACILITY CLASSIFICATION URBAN(1) OR RURAL (2). IN COLUMN 3 ENTER THE SNF MSA CODE OR TWO CHARACTER STATE CODE IF A RURAL BASED FACILITY. IN COLUMN 4, ENTER THE SNF CBSA CODE OR TWO CHARACTER CODE IF RURAL BASED FACILITY	1: 0.00 2: 0
	A NOTICE PUBLISHED IN THE "FEDERAL REGISTER" VOL. 68, NO. 149 AUGUST 4, 2003 PROVIDED FOR AN INCREASE IN THE RUG PAYMENTS BEGINNING 10/01/2003. CONGRESS EXPECTED THIS INCREASE TO BE USED FOR DIRECT PATIENT CARE AND RELATED EXPENSES. ENTER IN COLUMN 1 THE PERCENTAGE OF TOTAL EXPENSES FOR EACH CATEGORY TO TOTAL SNF REVENUE FROM WORKSHEET G-2, PART I, LINE 6, COLUMN 3. INDICATE IN COLUMN 2 "Y" FOR YES OR "N" FOR NO IF THE SPENDING REFLECTS INCREASES ASSOCIATED WITH DIRECT PATIENT CARE AND RELATED EXPENSES FOR EACH CATEGORY. (SEE INSTR)	% Y/N
28.03	STAFFING	0.00%
28.04	RECRUITMENT	0.00%
28.05	RETENTION	0.00%
28.06	TRAINING	0.00%
28.07		0.00%
28.08		0.00%
28.09		0.00%
28.10		0.00%
28.11		0.00%
28.12		0.00%
28.13		0.00%
28.14		0.00%
28.15		0.00%
28.16		0.00%
28.17		0.00%
28.18		0.00%
28.19		0.00%
28.20		0.00%
29	IS THIS A RURAL HOSPITAL WITH A CERTIFIED SNF WHICH HAS FEWER THAN 50 BEDS IN THE AGGREGATE FOR BOTH COMPONENTS, USING THE SWING BED OPTIONAL METHOD OF REIMBURSEMENT?	N
30	DOES THIS HOSPITAL QUALIFY AS A RURAL PRIMARY CARE HOSPITAL (RPCH)/CRITICAL ACCESS HOSPITAL(CAH)? (SEE 42 CFR 485.606ff)	Y
30.01	IF SO, IS THIS THE INITIAL 12 MONTH PERIOD FOR THE FACILITY OPERATED AS AN RPCH/CAH? SEE 42 CFR 413.70	N
30.02	IF THIS FACILITY QUALIFIES AS AN RPCH/CAH, HAS IT ELECTED THE ALL-INCLUSIVE METHOD OF PAYMENT FOR OUTPATIENT SERVICES? (SEE INSTRUCTIONS)	N
30.03	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIBIBLE FOR COST REIMBURSEMENT FOR AMBULANCE SERVICES? IF YES, ENTER IN COLUMN 2 THE DATE OF ELIGIBILITY DETERMINATION (DATE MUST BE ON OR AFTER 12/21/2000).	N
30.04	IF THIS FACILITY QUALIFIES AS A CAH, IS IT ELIBIBLE FOR COST REIMBURSEMENT FOR I&R TRAINING PROGRAMS? ENTER "Y" FOR YES AND "N" FOR NO. IF YES, THE GME ELIMINATION WOULD NOT BE ON WORKSHEET B, PART I, COLUMN 26 AND THE PROGRAM WOULD BE COST REIMBURSED. IF YES COMPLETE WORKSHEET D-2, PART II	N
31	IS THIS A RURAL HOSPITAL QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	N
31.01	IS THIS A RURAL SUBPROVIDER 1 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	N
31.02	IS THIS A RURAL SUBPROVIDER 2 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	N
31.03	IS THIS A RURAL SUBPROVIDER 3 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	N
31.04	IS THIS A RURAL SUBPROVIDER 4 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	N
31.05	IS THIS A RURAL SUBPROVIDER 5 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c).	N
	MISCELLANEOUS COST REPORT INFORMATION	
32	IS THIS AN ALL-INCLUSIVE PROVIDER? IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) COL 2.	N
33	IS THIS A NEW HOSPITAL UNDER 42 CFR 412.300 PPS CAPITAL? ENTER "Y" FOR YES AND "N" FOR NO IN COLUMN 1. IF YES, FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2007, DO YOU ELECT TO BE REIMBURSED AT 100% FEDERAL CAPITAL PAYMENT? ENTER "Y" FOR YES AND "N" FOR NO IN COLUMN 2	N
34	IS THIS A NEW HOSPITAL UNDER 42 CFR 413.40 (f)(1)(i) TEFRA?	N
35	HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	N
35.01	HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	N
35.02	HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	
35.03	HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	
35.04	HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)?	
		V XVIII XIX
	PROSPECTIVE PAYMENT SYSTEM (PPS)-CAPITAL	1 2 3
36	DO YOU ELECT FULLY PROSPECTIVE PAYMENT METHODOLOGY FOR CAPITAL COSTS? (SEE INSTRUCTIONS)	N N N
36.01	DOES YOUR FACILITY QUALIFY AND RECEIVE PAYMENT FOR DISPROPORTIONATE SHARE IN ACCORDANCE	

WITH 42 CFR 412.320? (SEE INSTRUCTIONS) N N N
37 DO YOU ELECT HOLD HARMLESS PAYMENT METHODOLOGY FOR CAPITAL COSTS? (SEE INSTRUCTIONS) N N N
37.01 IF YOU ARE A HOLD HARMLESS PROVIDER, ARE YOU FILING ON THE BASIS OF 100% OF THE FED RATE?

TITLE XIX INPATIENT SERVICES
38 DO YOU HAVE TITLE XIX INPATIENT HOSPITAL SERVICES? Y
38.01 IS THIS HOSPITAL REIMBURSED FOR TITLE XIX THROUGH THE COST REPORT EITHER IN FULL OR IN PART? N
38.02 DOES THE TITLE XIX PROGRAM REDUCE CAPITAL FOLLOWING THE MEDICARE METHODOLOGY? Y
38.03 ARE TITLE XIX NF PATIENTS OCCUPYING TITLE XVIII SNF BEDS (DUAL CERTIFICATION)? N
38.04 DO YOU OPERATE AN ICF/MR FACILITY FOR PURPOSES OF TITLE XIX? N

40 ARE THERE ANY RELATED ORGANIZATION OR HOME OFFICE COSTS AS DEFINED IN CMS PUB 15-1, CHAP 10?
IF YES, AND THERE ARE HOME OFFICE COSTS, ENTER IN COL 2 THE HOME OFFICE PROVIDER NUMBER.
IF THIS FACILITY IS PART OF A CHAIN ORGANIZATION ENTER THE NAME AND ADDRESS OF THE HOME OFFICE N
40.01 NAME: FI/CONTRACTOR NAME FI/CONTRACTOR #
40.02 STREET: P.O. BOX:
40.03 CITY: STATE: ZIP CODE: -
41 ARE PROVIDER BASED PHYSICIANS' COSTS INCLUDED IN WORKSHEET A? Y
42 ARE PHYSICAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS? N
42.01 ARE OCCUPATIONAL THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS? N
42.02 ARE SPEECH PATHOLOGY SERVICES PROVIDED BY OUTSIDE SUPPLIERS? Y
43 ARE RESPIRATORY THERAPY SERVICES PROVIDED BY OUTSIDE SUPPLIERS? N
44 IF YOU ARE CLAIMING COST FOR RENAL SERVICES ON WORKSHEET A, ARE THEY INPATIENT SERVICES ONLY? N
45 HAVE YOU CHANGED YOUR COST ALLOCATION METHODOLOGY FROM THE PREVIOUSLY FILED COST REPORT? N 00/00/0000
SEE CMS PUB. 15-II, SECTION 3617. IF YES, ENTER THE APPROVAL DATE IN COLUMN 2.
45.01 WAS THERE A CHANGE IN THE STATISTICAL BASIS?
45.07 WAS THERE A CHANGE IN THE ORDER OF ALLOCATION?
45.03 WAS THE CHANGE TO THE SIMPLIFIED COST FINDING METHOD?
46 IF YOU ARE PARTICIPATING IN THE NHCMQ DEMONSTRATION PROJECT (MUST HAVE A HOSPITAL-BASED SNF)
DURING THIS COST REPORTING PERIOD, ENTER THE PHASE (SEE INSTRUCTIONS).

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

	PART A 1	PART B 2	OUTPATIENT ASC 3	OUTPATIENT RADIOLOGY 4	OUTPATIENT DIAGNOSTIC 5
47.00 HOSPITAL	N	N	N	N	N
50.00 HHA	N	N			

52 DOES THIS HOSPITAL CLAIM EXPENDITURES FOR EXTRAORDINARY CIRCUMSTANCES IN ACCORDANCE WITH 42 CFR 412.348(e)? (SEE INSTRUCTIONS) N
52.01 IF YOU ARE A FULLY PROSPECTIVE OR HOLD HARMLESS PROVIDER ARE YOU ELIGIBLE FOR THE SPECIAL EXCEPTIONS PAYMENT PURSUANT TO 42 CFR 412.348(g)? IF YES, COMPLETE WORKSHEET L, PART IV N
53 IF YOU ARE A MEDICARE DEPENDENT HOSPITAL (MDH), ENTER THE NUMBER OF PERIODS MDH STATUS IN EFFECT. ENTER BEGINNING AND ENDING DATES OF MDH STATUS ON LINE 53.01. SUBSCRIPT LINE 53.01 FOR NUMBER OF PERIODS IN EXCESS OF ONE AND ENTER SUBSEQUENT DATES. 0
53.01 MDH PERIOD: BEGINNING: / / ENDING: / /
54 LIST AMOUNTS OF MALPRACTICE PREMIUMS AND PAID LOSSES:
PREMIUMS: 454,480
PAID LOSSES: 0
AND/OR SELF INSURANCE: 0
54.01 ARE MALPRACTICE PREMIUMS AND PAID LOSSES REPORTED IN OTHER THAN THE ADMINISTRATIVE AND GENERAL COST CENTER? IF YES, SUBMIT SUPPORTING SCHEDULE LISTING COST CENTERS AND AMOUNTS CONTAINED THEREIN. N
55 DOES YOUR FACILITY QUALIFY FOR ADDITIONAL PROSPECTIVE PAYMENT IN ACCORDANCE WITH 42 CFR 412.107. ENTER "Y" FOR YES AND "N" FOR NO. N

	DATE 0	Y OR N 1	LIMIT 2	Y OR N 3	FEES 4
56 ARE YOU CLAIMING AMBULANCE COSTS? IF YES, ENTER IN COLUMN 2 THE PAYMENT LIMIT PROVIDED FROM YOUR FISCAL INTERMEDIARY AND THE APPLICABLE DATES FOR THOSE LIMITS IN COLUMN 0. IF THIS IS THE FIRST YEAR OF OPERATION NO ENTRY IS REQUIRED IN COLUMN 2. IF COLUMN 1 IS Y, ENTER Y OR N IN COLUMN 3 WHETHER THIS IS YOUR FIRST YEAR OF OPERATIONS FOR RENDERING AMBULANCE SERVICES. ENTER IN COLUMN 4, IF APPLICABLE, THE FEE SCHEDULES AMOUNTS FOR THE PERIOD BEGINNING ON OR AFTER 4/1/2002.		N	0.00		0
56.01 ENTER SUBSEQUENT AMBULANCE PAYMENT LIMIT AS REQUIRED. SUBSCRIPT IF MORE THAN 2 LIMITS APPLY. ENTER IN COLUMN 4 THE FEE SCHEDULES AMOUNTS FOR INITIAL OR SUBSEQUENT PERIOD AS APPLICABLE.			0.00		0
56.02 THIRD AMBULANCE LIMIT AND FEE SCHEDULE IF NECESSARY.			0.00		0
56.03 FOURTH AMBULANCE LIMIT AND FEE SCHEDULE IF NECESSARY.			0.00		0

57 ARE YOU CLAIMING NURSING AND ALLIED HEALTH COSTS? N
58 ARE YOU AN INPATIENT REHABILITATION FACILITY(IRF), OR DO YOU CONTAIN AN IRF SUBPROVIDER? ENTER IN COLUMN 1 "Y" FOR YES AND "N" FOR NO. IF YES HAVE YOU MADE THE ELECTION FOR 100% FEDERAL PPS REIMBURSEMENT? ENTER IN COLUMN 2 "Y" FOR YES AND "N" FOR NO. THIS OPTION IS ONLY AVAILABLE FOR COST REPORTING PERIODS BEGINNING ON OR AFTER 1/1/2002 AND BEFORE 10/1/2002. N
58.01 IF LINE 58 COLUMN 1 IS Y, DOES THE FACILITY HAVE A TEACHING PROGRAM IN THE MOST RECENT COST REPORTING PERIOD ENDING ON OR BEFORE NOVEMBER 15, 2004? ENTER "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
59 ARE YOU A LONG TERM CARE HOSPITAL (LTCH)? ENTER IN COLUMN 1 "Y" FOR YES AND "N" FOR NO. IF YES, HAVE YOU MADE THE ELECTION FOR 100% FEDERAL PPS REIMBURSEMENT? ENTER IN COLUMN 2 "Y" FOR YES AND "N" FOR NO. (SEE INSTRUCTIONS) N
60 ARE YOU AN INPATIENT PSYCHIATRIC FACILITY (IPF), OR DO YOU CONTAIN AN IPF SUBPROVIDER? ENTER IN COLUMN 1 "Y" FOR YES AND "N" FOR NO. IF YES, IS THE IPF OR IPF SUBPROVIDER A NEW FACILITY? ENTER IN COLUMN 2 "Y" FOR YES AND "N" FOR NO. (SEE INSTRUCTIONS) N

HOSPITAL & HOSPITAL HEALTH CARE COMPLEX
IDENTIFICATION DATA

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

MULTICAMPUS

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 COL1. 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						

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96 (04/2005)

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA

PROVIDER NO: 14 1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 WORKSHEET S-3 PART I

	COMPONENT	NO. OF BEDS 1	BED DAYS AVAILABLE 2	CAH HOURS 2.01	I/P DAYS TITLE V 3	I/P DAYS TITLE XVIII 4	O/P VISITS NOT LTCH N/A 4.01	TRIPS TOTAL TITLE XIX 5
1	ADULTS & PEDIATRICS	25	9,150	97,608.00		2,484		693
2	HMO							
2 01	HMO - (IRF PPS SUBPROVIDER)							
3	ADULTS & PED-SB SNF					644		
4	ADULTS & PED-SB NF							693
5	TOTAL ADULTS AND PEDS	25	9,150	97,608.00		3,128		258
11	NURSERY							951
12	TOTAL	25	9,150	97,608.00		3,128		
13	RPCH VISITS					4,830		
18	HOME HEALTH AGENCY					11,603		
24	RURAL HEALTH CLINIC							
25	TOTAL	25						194
26	OBSERVATION BED DAYS							
27	AMBULANCE TRIPS							
28	EMPLOYEE DISCOUNT DAYS							
28 01	EMP DISCOUNT DAYS -IRF							

	COMPONENT	I/P DAYS TITLE XIX ADMITTED 5.01	I/P DAYS OBSERVATION BEDS NOT ADMITTED 5.02	O/P VISITS TOTAL ALL PATS 6	TRIPS TOTAL ADMITTED 6.01	TRIPS OBSERVATION BEDS NOT ADMITTED 6.02	INTERNS & RES. FTES TOTAL 7	INTERNS & RES. FTES LESS I&R REPL NON-PHYS ANES 8
1	ADULTS & PEDIATRICS			4,067				
2	HMO							
2 01	HMO - (IRF PPS SUBPROVIDER)							
3	ADULTS & PED-SB SNF			644				
4	ADULTS & PED-SB NF			22				
5	TOTAL ADULTS AND PEDS			4,733				
11	NURSERY			381				
12	TOTAL			5,114				
13	RPCH VISITS							
18	HOME HEALTH AGENCY			6,428				
24	RURAL HEALTH CLINIC			46,958				
25	TOTAL							
26	OBSERVATION BED DAYS	22	172	756	79	677		
27	AMBULANCE TRIPS							
28	EMPLOYEE DISCOUNT DAYS			12				
28 01	EMP DISCOUNT DAYS -IRF							

	COMPONENT	I & R FTES NET 9	FULL TIME EQUIV EMPLOYEES ON PAYROLL 10	FULL TIME EQUIV NONPAID WORKERS 11	DISCHARGES TITLE V 12	DISCHARGES TITLE XVIII 13	DISCHARGES TITLE XIX 14	DISCHARGES TOTAL ALL PATIENTS 15
1	ADULTS & PEDIATRICS					601	267	1,177
2	HMO							
2 01	HMO - (IRF PPS SUBPROVIDER)							
3	ADULTS & PED-SB SNF							
4	ADULTS & PED-SB NF							
5	TOTAL ADULTS AND PEDS							
11	NURSERY							
12	TOTAL		189.85			601	267	1,177
13	RPCH VISITS							
18	HOME HEALTH AGENCY		8.26					
24	RURAL HEALTH CLINIC		53.59					
25	TOTAL		251.70					
26	OBSERVATION BED DAYS							
27	AMBULANCE TRIPS							
28	EMPLOYEE DISCOUNT DAYS							
28 01	EMP DISCOUNT DAYS -IRF							

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS 2552-96 S-4 (05/2008)

HOSPITAL-BASED HOME HEALTH AGENCY STATISTICAL DATA

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 | WORKSHEET S-4

HHA NO: 14-7694 | COUNTY: RANDOLPH

HOME HEALTH AGENCY STATISTICAL DATA

HHA 1

		TITLE V 1	TITLE XVIII 2	TITLE XIX 3	OTHER 4
1	HOME HEALTH AIDE HOURS	0	252	0	0
2	UNDUPLICATED CENSUS COUNT		268.00		277.00

		TOTAL 5
1	HOME HEALTH AIDE HOURS	252
2	UNDUPLICATED CENSUS COUNT	545.00

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)	1.00		1.00
4	DIRECTOR(S) AND ASSISTANT DIRECTOR(S)	1.25		1.25
5	OTHER ADMINISTRATIVE PERSONEL	4.36		4.36
6	DIRECTING NURSING SERVICE			
7	NURSING SUPERVISOR			
8	PHYSICAL THERAPY SERVICE	1.18		1.18
9	PHYSICAL THERAPY SUPERVISOR			
10	OCCUPATIONAL THERAPY SERVICE	.19		.19
11	OCCUPATIONAL THERAPY SUPERVISOR			
12	SPEECH PATHOLOGY SERVICE		.04	.04
13	SPEECH PATHOLOGY SUPERVISOR			
14	MEDICAL SOCIAL SERVICE	.03		.03
15	MEDICAL SOCIAL SERVICE SUPERVISOR			
16	HOME HEALTH AIDE	.25	.06	.31
17	HOME HEALTH AIDE SUPERVISOR			
18				

HOME HEALTH AGENCY MSA CODES

		1	1.01
19	HOW MANY MSAS IN COL. 1 OR CBSAS IN COL. 1.01 DID YOU PROVIDER SERVICES TO DURING THE C/R PERIOD?	1	0
20	LIST THOSE MSA CODE(S) IN COL. 1 & CBSA CODE(S) IN COL. 1.01 SERVICED DURING THIS C/R PERIOD (LINE 20 CONTAINS THE FIRST CODE).	9914	

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

		FULL EPISODES WITHOUT OUTLIERS 1	FULL EPISODES WITH OUTLIERS 2	LUPA EPISODES 3	PEP ONLY EPISODES 4
21	SKILLED NURSING VISITS	2,657	38	41	56
22	SKILLED NURSING VISIT CHARGES	470,856	6,626	7,761	10,126
23	PHYSICAL THERAPY VISITS	1,710	7	5	13
24	PHYSICAL THERAPY VISIT CHARGES	246,351	1,028	945	2,200
25	OCCUPATIONAL THERAPY VISITS	115	0	1	2
26	OCCUPATIONAL THERAPY VISIT CHARGES	20,040	0	166	352
27	SPEECH PATHOLOGY VISITS	52	0	0	0
28	SPEECH PATHOLOGY VISIT CHARGES	9,318	0	0	0
29	MEDICAL SOCIAL SERVICE VISITS	16	0	1	2
30	MEDICAL SOCIAL SERVICE VISIT CHARGES	4,077	0	256	517
31	HOME HEALTH AIDE VISITS	108	0	0	6
32	HOME HEALTH AIDE VISIT CHARGES	10,443	0	0	581
33	TOTAL VISITS (SUM OF LINES 21,23,25,27,29 & 31)	4,658	45	48	79
34	OTHER CHARGES	0	0	0	0
35	TOTAL CHARGES (SUM OF LNS 22,24,26,28,30,32 & 34)	761,085	7,654	9,128	13,771
36	TOTAL NUMBER OF EPISODES (STANDARD/NON OUTLIER)	311	0	18	11
37	TOTAL NUMBER OF OUTLIER EPISODES	0	1	0	0
38	TOTAL NON-ROUTINE MEDICAL SUPPLY CHARGES	24,847	978	774	461

HOSPITAL-BASED HOME HEALTH AGENCY
STATISTICAL DATA

PROVIDER NO:	14-1349	PERIOD: FROM // 1/2007 TO 6/30/2008	PREPARED 11/ 4/2008
HHA NO:	14-7694		WORKSHEET S 4
COUNTY:	RANDOLPH		

HOME HEALTH AGENCY STATISTICAL DATA

HHA 1

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

		SCIC WITHIN A PEP 5	SCIC ONLY EPISODES 6	TOTAL (COLS. 1 6) 7
21	SKILLED NURSING VISITS	0	0	2,792
22	SKILLED NURSING VISIT CHARGES	0	0	495,369
23	PHYSICAL THERAPY VISITS	0	0	1,735
24	PHYSICAL THERAPY VISIT CHARGES	0	0	250,524
25	OCCUPATIONAL THERAPY VISITS	0	0	118
26	OCCUPATIONAL THERAPY VISIT CHARGES	0	0	20,558
27	SPEECH PATHOLOGY VISITS	0	0	52
28	SPEECH PATHOLOGY VISIT CHARGES	0	0	9,318
29	MEDICAL SOCIAL SERVICE VISITS	0	0	19
30	MEDICAL SOCIAL SERVICE VISIT CHARGES	0	0	4,845
31	HOME HEALTH AIDE VISITS	0	0	114
32	HOME HEALTH AIDE VISIT CHARGES	0	0	11,024
33	TOTAL VISITS (SUM OF LINES 21,23,25,27,29 & 31)	0	0	4,830
34	OTHER CHARGES	0	0	0
35	TOTAL CHARGES (SUM OF LNS 22,24,26,28,30,32 & 34)	0	0	791,638
36	TOTAL NUMBER OF EPISODES (STANDARD/NON OUTLIER)	0	0	340
37	TOTAL NUMBER OF OUTLIER EPISODES	0	0	1
38	TOTAL NON-ROUTINE MEDICAL SUPPLY CHARGES	0	0	27,060

PROVIDER-BASED RURAL HEALTH CLINIC/FEDERALLY QUALIFIED HEALTH CENTER PROVIDER STATISTICAL DATA

HOME HEALTH AGENCY STATISTICAL DATA

PROVIDER NO: 14-1349
COMPONENT NO: 14-3464
PERIOD: FROM // 1/2007 TO 6/30/2008
COUNTY: RANDOLPH

PREPARED 11/ 4/2008
WORKSHEET S-8

RHC 1

CLINIC ADDRESS AND IDENTIFICATION

1 STREET: 1300 N MARKET
1.01 CITY: SPARTA STATE: IL ZIP CODE: 62286 COUNTY: RANDOLPH
2 DESIGNATION (FOR FQHCS ONLY) - ENTER "R" FOR RURAL OR "U" FOR URBAN

SOURCE OF FEDERAL FUNDS:

		GRANT AWARD 1	DATE 2
3	COMMUNITY HEALTH CENTER (SECTION 339(d), PHS ACT)		/ /
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	SHAWN BECKEMEYER	G81168
9.01	PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	ANGELA BARBER	F44961
9.02	PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	CHRIS MELCHER	Q73596
9.03	PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	CANDACE COOK	P85814
9.04	PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	DANA LAKATOS	R18818
9.05	PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	DEANNE RIECKENBERG	1003881244
9.06	PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	JENNIFER WILSON	1154502813
9.07	PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	VANASSA STULTS	1689869588
9.08	PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	ELVIRA SALARDA	L77279
9.09	PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	WILLIAM SOUTHWORTH	K00810
9.10	PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	SCOTT CORDTS	K16654
9.11	PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	RUSSELL COULTER	L77283
9.12	PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	DAVID CHUNG	L84602
9.13	PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	FRANKLIN JAMES	L81303
9.14	PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT	TINA VALENTINE	P13603

	PHYSICIAN NAME	HOURS OF SUPERVISION

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 0	SUNDAY FROM 1	SUNDAY TO 2	MONDAY FROM 3	MONDAY TO 4	TUESDAY FROM 5	TUESDAY TO 6	WEDNESDAY FROM 7	WEDNESDAY TO 8	THURSDAY FROM 9	THURSDAY TO 10	FRIDAY FROM 11	FRIDAY TO 12	SATURDAY FROM 13	SATURDAY TO 14
12	CLINIC														
12.01	NORTH CAMPUS	1300	1700	1130	1900	1130	1900	1130	1900	1130	1900	1130	1900	1000	1500
12.02	SPARTA MEDICAL OFFICE			830	1700	830	1700	830	1700	830	1700	830	1700		
12.03	MARISSA MEDICAL CLINIC			830	1700	830	1700	830	1700	830	1700	830	1600		
12.04	FAMILY HEALTH CENTER			830	1700	830	1700	830	1700	830	1700	830	1700		
12.05	COULTERVILLE MEDICAL CLINIC			830	1700	830	1700	830	1900	830	1700	830	1700		
12.06	STEELEVILLE CLINIC			830	1900	830	1700	830	1700	830	1900	830	1700		

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

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

14 IS THIS A CONSOLIDATED COST REPORT DEFINED IN THE RURAL HEALTH CLINIC MANUAL? IF YES, ENTER IN COLUMN 2 THE NUMBER OF PROVIDERS INCLUDED IN THIS REPORT, COMPLETE LINE 15 AND COMPLETE ONLY ONE WORKSHEET SERIES M FOR THE CONSOLIDATED GROUP. IF NO, COMPLETE A SEPARATE WORKSHEET S-8 FOR EACH COMPONENT ACCOMPANIED BY A CORRESPONDING WORKSHEET M SERIES. Y 6

15	PROVIDER NAME: NOTH CAMPUS	PROVIDER NUMBER:	143464
15.01	PROVIDER NAME: SPARTA MEDICAL OFFICE	PROVIDER NUMBER:	143489
15.02	PROVIDER NAME: MARISSA MEDICAL CLINIC	PROVIDER NUMBER:	143490
15.03	PROVIDER NAME: FAMILY HEALTH CENTER	PROVIDER NUMBER:	143466
15.04	PROVIDER NAME: COULTERVILLE MEDICAL CLINIC	PROVIDER NUMBER:	143465
15.05	PROVIDER NAME: STEELEVILLE CLINIC	PROVIDER NUMBER:	143467

		TITLE V	TITLE XVIII	TITLE XIX
16	HAVE YOU PROVIDED ALL OR SUBSTANTIALLY ALL GME COSTS. IF YES, ENTER IN COLUMNS 2, 3, AND 4 THE NUMBER OF PROGRAM VISITS PERFORMED BY INTERNS & RESIDENTS.			
17	HAS THE HOSPITALS' BED SIZE CHANGED TO LESS THAN 50 BEDS DURING THE YEAR FOR COST REPORTING PERIODS OVERLAPPING 7/1/2001? IF YES, SEE INSTRUCTIONS.			

DESCRIPTION

	UNCOMPENSATED CARE INFORMATION	
1	DO YOU HAVE A WRITTEN CHARITY CARE POLICY?	
2	ARE PATIENTS WRITE-OFFS IDENTIFIED AS CHARITY? IF YES ANSWER LINES 2.01 THRU 2.04	
2.01	IS IT AT THE TIME OF ADMISSION?	
2.02	IS IT AT THE TIME OF FIRST BILLING?	
2.03	IS IT AFTER SOME COLLECTION EFFORT HAS BEEN MADE?	
2.04		
3	ARE CHARITY WRITE-OFFS MADE FOR PARTIAL BILLS?	
4	ARE CHARITY DETERMINATIONS BASED UPON ADMINISTRATIVE JUDGMENT WITHOUT FINANCIAL DATA?	
5	ARE CHARITY DETERMINATIONS BASED UPON INCOME DATA ONLY?	
6	ARE CHARITY DETERMINATIONS BASED UPON NET WORTH (ASSETS) DATA?	
7	ARE CHARITY DETERMINATIONS BASED UPON INCOME AND NET WORTH DATA?	
8	DOES YOUR ACCOUNTING SYSTEM SEPARATELY IDENTIFY BAD DEBT AND CHARITY CARE? IF YES ANSWER 8.01	
8.01	DO YOU SEPARATELY ACCOUNT FOR INPATIENT AND OUTPATIENT SERVICES?	
9	IS DISCERNING CHARITY FROM BAD DEBT A HIGH PRIORITY IN YOUR INSTITUTION? IF NO ANSWER 9.01 THRU 9.04	
9.01	IS IT BECAUSE THERE IS NOT ENOUGH STAFF TO DETERMINE ELIGIBILITY?	
9.02	IS IT BECAUSE THERE IS NO FINANCIAL INCENTIVE TO SEPARATE CHARITY FROM BAD DEBT?	
9.03	IS IT BECAUSE THERE IS NO CLEAR DIRECTIVE POLICY ON CHARITY DETERMINATION?	
9.04	IS IT BECAUSE YOUR INSTITUTION DOES NOT DEEM THE DISTINCTION IMPORTANT?	
10	IF CHARITY DETERMINATIONS ARE MADE BASED UPON INCOME DATA, WHAT IS THE MAXIMUM INCOME THAT CAN BE EARNED BY PATIENTS (SINGLE WITHOUT DEPENDENT) AND STILL DETERMINED TO BE A CHARITY WRITE OFF?	
11	IF CHARITY DETERMINATIONS ARE MADE BASED UPON INCOME DATA, IS THE INCOME DIRECTLY TIED TO FEDERAL POVERTY LEVEL? IF YES ANSWER 11.01 THRU 11.04	
11.01	IS THE PERCENTAGE LEVEL USED LESS THAN 100% OF THE FEDERAL POVERTY LEVEL?	
11.02	IS THE PERCENTAGE LEVEL USED BETWEEN 100% AND 150% OF THE FEDERAL POVERTY LEVEL?	
11.03	IS THE PERCENTAGE LEVEL USED BETWEEN 150% AND 200% OF THE FEDERAL POVERTY LEVEL?	
11.04	IS THE PERCENTAGE LEVEL USED GREATER THAN 200% OF THE FEDERAL POVERTY LEVEL?	
12	ARE PARTIAL WRITE-OFFS GIVEN TO HIGHER INCOME PATIENTS ON A GRADUAL SCALE?	
13	IS THERE CHARITY CONSIDERATION GIVEN TO HIGH NET WORTH PATIENTS WHO HAVE CATASTROPHIC OR OTHER EXTRAORDINARY MEDICAL EXPENSES?	
14	IS YOUR HOSPITAL STATE OR LOCAL GOVERNMENT OWNED? IF YES ANSWER LINES 14.01 AND 14.02	
14.01	DO YOU RECEIVE DIRECT FINANCIAL SUPPORT FROM THAT GOVERNMENT ENTITY FOR THE PURPOSE OF PROVIDING COMPENSATED CARE?	
14.02	WHAT PERCENTAGE OF THE AMOUNT ON LINE 14.01 IS FROM GOVERNMENT FUNDING?	
15	DO YOU RECEIVE RESTRICTED GRANTS FOR RENDERING CARE TO CHARITY PATIENTS?	
16	ARE OTHER NON-RESTRICTED GRANTS USED TO SUBSIDIZE CHARITY CARE?	
	UNCOMPENSATED CARE REVENUES	
17	REVENUE FROM UNCOMPENSATED CARE	
17.01	GROSS MEDICAID REVENUES	
18	REVENUES FROM STATE AND LOCAL INDIGENT CARE PROGRAMS	
19	REVENUE RELATED TO SCHIP (SEE INSTRUCTIONS)	
20	RESTRICTED GRANTS	
21	NON-RESTRICTED GRANTS	
22	TOTAL GROSS UNCOMPENSATED CARE REVENUES	
	UNCOMPENSATED CARE COST	
23	TOTAL CHARGES FOR PATIENTS COVERED BY STATE AND LOCAL INDIGENT CARE PROGRAMS	
24	COST TO CHARGE RATIO (WKST C, PART I, COLUMN 3, LINE 103, DIVIDED BY COLUMN 8, LINE 103)	.507889
25	TOTAL STATE AND LOCAL INDIGENT CARE PROGRAM COST (LINE 23 * LINE 24)	
26	TOTAL SCHIP CHARGES FROM YOUR RECORDS	
27	TOTAL SCHIP COST, (LINE 24 * LINE 26)	
28	TOTAL GROSS MEDICAID CHARGES FROM YOUR RECORDS	6,556,889

HOSPITAL UNCOMPENSATED CARE DATA

	DESCRIPTION	
29	TOTAL GROSS MEDICAID COST (LINE 24 * LINE 28)	3,330,172
30	OTHER UNCOMPENSATED CARE CHARGES FROM YOUR RECORDS	406,898
31	UNCOMPENSATED CARE COST (LINE 24 - LINE 30)	206,659
32	TOTAL UNCOMPENSATED CARE COST TO THE HOSPITAL (SUM OF LINES 25, 27, AND 29)	3,330,172

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(9/1996)

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

I PROVIDER NO: 14-1349 I PERIOD: FROM 7/ 1/2007 TO 6/30/2008 I PREPARED 11/ 4/2008 I WORKSHEET A

	COST CENTER	COST CENTER DESCRIPTION	SALARIES	OTHER	TOTAL	RECLASSIFICATIONS	RECLASSIFIED TRIAL BALANCE
			1	2	3	4	5
		GENERAL SERVICE COST CNTR					
3	0300	NEW CAP REL COSTS-BLDG & FIXT		527,586	527,586	328,351	855,937
3.01	0301	NEW CAP REL COSTS NORTH CAMPUS BLDG		210,688	210,688	5,594	216,282
4	0400	NEW CAP REL COSTS-MVBLE EQUIP		692,740	692,740	52,447	745,187
5	0500	EMPLOYEE BENEFITS		2,232,274	2,232,274		2,232,274
6	0600	ADMINISTRATIVE & GENERAL	1,560,634	2,020,200	3,580,834	544,929	4,125,763
7	0700	MAINTENANCE & REPAIRS	205,314	6,005	211,319		211,319
8	0800	OPERATION OF PLANT		409,008	409,008		409,008
9	0900	LAUNDRY & LINEN SERVICE		35,305	35,305		35,305
10	1000	HOUSEKEEPING	236,837	37,747	274,584		274,584
11	1100	DIETARY	211,550	165,657	377,207		377,207
12	1200	CAFETERIA				130,161	130,161
14	1400	NURSING ADMINISTRATION					
15	1500	CENTRAL SERVICES & SUPPLY		963,272	963,272		963,272
16	1600	PHARMACY	118,974	41,548	160,522	-1,307	159,215
17	1700	MEDICAL RECORDS & LIBRARY	23,158	880	24,038		24,038
18	1800	SOCIAL SERVICE				486,360	486,360
20	2000	NONPHYSICIAN ANESTHETISTS					
		INPAT ROUTINE SRVC CNTRS					
25	2500	ADULTS & PEDIATRICS	1,452,871	621,430	2,074,301	-283,959	1,790,342
33	3300	NURSERY				100,947	100,947
		ANCILLARY SRVC COST CNTRS					
37	3700	OPERATING ROOM	375,831	529,031	904,862	-129,605	775,257
39	3900	DELIVERY ROOM & LABOR ROOM				52,415	52,415
40	4000	ANESTHESIOLOGY	486,360	97,053	583,413	-552,607	30,806
41	4100	RADIOLOGY-DIAGNOSTIC	441,423	1,076,476	1,517,899		1,517,899
44	4400	LABORATORY	515,259	884,282	1,399,541	-37,323	1,367,218
49	4900	RESPIRATORY THERAPY	67,273	34,904	102,177		102,177
50	5000	PHYSICAL THERAPY	372,626	104,467	477,093	-1,706	475,387
53	5300	ELECTROCARDIOLOGY	10,565	71,399	81,964	37,041	119,005
55	5500	MEDICAL SUPPLIES CHARGED TO PATIENTS				129,605	129,605
56	5600	DRUGS CHARGED TO PATIENTS					
59	3020	CHEMOTHERAPY					
59.01	3021	CARDIAC REHAB	35,442	8,291	43,733		43,733
		OUTPAT SERVICE COST CNTRS					
61	6100	EMERGENCY	226,514	1,143,027	1,369,541		1,369,541
62	6200	OBSERVATION BEDS (NON-DISTINCT PART)					
63	4950	OTHER OUTPATIENT SERVICE COST CENTER					
63.50	6310	RURAL HEALTH CLINIC	3,514,630	1,956,381	5,471,011	602,735	4,868,276
		OTHER REIMBURS COST CNTRS					
71	7100	HOME HEALTH AGENCY	418,795	112,868	531,663	-9,692	521,971
		SPEC PURPOSE COST CENTERS					
88	8800	INTEREST EXPENSE		308,310	308,310	-308,310	
90	9000	OTHER CAPITAL RELATED COSTS					
95		SUBTOTALS	10,274,056	14,290,829	24,564,885	-59,399	24,505,486
		NONREIMBURS COST CENTERS					
96	9600	GIFT, FLOWER, COFFEE SHOP & CANTEEN		8,559	8,559		8,559
98	9800	PHYSICIANS' PRIVATE OFFICES					
98.01	9801	CATERING MEALS	699,015	-423,233	275,782	59,399	335,181
100	7950	FREESTANDING CLINICS					
100.01	7951	UNUSED SPACE	10,973,071	13,876,155	24,849,226	-0-	24,849,226
101		TOTAL					

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(9/1996)

I PROVIDER NO: I PERIOD: I PREPARED 11/ 4/2008
I 14-1349 I FROM 7/ 1/2007 I WORKSHEET A
I I TO 6/30/2008 I

RECLASSIFICATION AND ADJUSTMENT OF
TRIAL BALANCE OF EXPENSES

	COST CENTER	COST CENTER DESCRIPTION	ADJUSTMENTS 6	NET EXPENSES FOR ALLOC 7
		GENERAL SERVICE COST CNTR		
3	0300	NEW CAP REL COSTS-BLDG & FIXT	-38,169	817,768
3.01	0301	NEW CAP REL COSTS NORTH CAMPUS BLDG		216,282
4	0400	NEW CAP REL COSTS-MVBLE EQUIP	-947	744,235
5	0500	EMPLOYEE BENEFITS	-121,914	2,110,360
6	0600	ADMINISTRATIVE & GENERAL	-207,252	3,918,511
7	0700	MAINTENANCE & REPAIRS		211,319
8	0800	OPERATION OF PLANT		409,008
9	0900	LAUNDRY & LINEN SERVICE		35,305
10	1000	HOUSEKEEPING		274,584
11	1100	DIETARY	-54,827	322,380
12	1200	CAFETERIA		
14	1400	NURSING ADMINISTRATION		130,161
15	1500	CENTRAL SERVICES & SUPPLY		
16	1600	PHARMACY		963,272
17	1700	MEDICAL RECORDS & LIBRARY	-18,212	141,003
18	1800	SOCIAL SERVICE		24,038
20	2000	NONPHYSICIAN ANESTHETISTS	-486,360	
		INPAT ROUTINE SRVC CNTRS		
25	2500	ADULTS & PEDIATRICS		1,790,342
33	3300	NURSERY		100,947
		ANCILLARY SRVC COST CNTRS		
37	3700	OPERATING ROOM		775,257
39	3900	DELIVERY ROOM & LABOR ROOM		52,415
40	4000	ANESTHESIOLOGY		30,806
41	4100	RADIOLOGY-DIAGNOSTIC	-918	1,516,981
44	4400	LABORATORY		1,362,218
49	4900	RESPIRATORY THERAPY		102,177
50	5000	PHYSICAL THERAPY		475,387
53	5300	ELECTROCARDIOLOGY		119,005
55	5500	MEDICAL SUPPLIES CHARGED TO PATIENTS	-4,931	124,674
56	5600	DRUGS CHARGED TO PATIENTS		
59	3020	CHEMOTHERAPY		43,733
59.01	3021	CARDIAC REHAB		
		OUTPAT SERVICE COST CNTRS		
61	6100	EMERGENCY	-425,628	943,913
62	6200	OBSERVATION BEDS (NON DISTINCT PART)		
63	4950	OTHER OUTPATIENT SERVICE COST CENTER		
63.50	6310	RURAL HEALTH CLINIC	-447,993	4,420,283
		OTHER REIMBURS COST CNTRS		
71	7100	HOME HEALTH AGENCY		521,971
		SPEC PURPOSE COST CENTERS		
88	8800	INTEREST EXPENSE		-0-
90	9000	OTHER CAPITAL RELATED COSTS		-0-
95		SUBTOTALS	-1,807,151	22,698,335
		NONREIMBURS COST CENTERS		
96	9600	GIFT, FLOWER, COFFEE SHOP & CANTEEN		8,559
98	9800	PHYSICIANS' PRIVATE OFFICES		
98.01	9801	CATERING MEALS		335,181
100	7950	FREESTANDING CLINICS		
100.01	7951	UNUSED SPACE		
101		TOTAL	-1,807,151	23,042,075

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(9/1996)

COST CENTERS USED IN COST REPORT

I PROVIDER NO: 14-1349 I PERIOD: I FROM 7/ 1/2007 I TO 6/30/2008 I PREPARED 11/ 4/2008 I NOT A CMS WORKSHEET 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 NORTH CAMPUS BLDG	0301	NEW CAP REL COSTS-BLDG & FIXT
4	NEW CAP REL COSTS-MVBLE EQUIP	0400	
5	EMPLOYEE BENEFITS	0500	
6	ADMINISTRATIVE & GENERAL	0600	
7	MAINTENANCE & REPAIRS	0700	
8	OPERATION OF PLANT	0800	
9	LAUNDRY & LINEN SERVICE	0900	
10	HOUSEKEEPING	1000	
11	DIETARY	1100	
12	CAFETERIA	1200	
14	NURSING ADMINISTRATION	1400	
15	CENTRAL SERVICES & SUPPLY	1500	
16	PHARMACY	1600	
17	MEDICAL RECORDS & LIBRARY	1700	
18	SOCIAL SERVICE	1800	
20	NONPHYSICIAN ANESTHETISTS	2000	
	INPAT ROUTINE SRVC C		
25	ADULTS & PEDIATRICS	2500	
33	NURSERY	3300	
	ANCILLARY SRVC COST		
37	OPERATING ROOM	3700	
39	DELIVERY ROOM & LABOR ROOM	3900	
40	ANESTHESIOLOGY	4000	
41	RADIOLOGY-DIAGNOSTIC	4100	
44	LABORATORY	4400	
49	RESPIRATORY THERAPY	4900	
50	PHYSICAL THERAPY	5000	
53	ELECTROCARDIOLOGY	5300	
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	5500	
56	DRUGS CHARGED TO PATIENTS	5600	
59	CHEMOTHERAPY	3020	ACUPUNCTURE
59.01	CARDIAC REHAB	3021	ACUPUNCTURE
	OUTPAT SERVICE COST		
61	EMERGENCY	6100	
62	OBSERVATION BEDS (NON-DISTINCT PART)	6200	
63	OTHER OUTPATIENT SERVICE COST CENTER	4950	OTHER OUTPATIENT SERVICE COST CENTER
63.50	RURAL HEALTH CLINIC	6310	RURAL HEALTH CLINIC ####
	OTHER REIMBURS COST		
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	
98.01	CATERING MEALS	9801	PHYSICIANS' PRIVATE OFFICES
100	FREESTANDING CLINICS	7950	OTHER NONREIMBURSABLE COST CENTERS
100.01	UNUSED SPACE	7951	OTHER NONREIMBURSABLE COST CENTERS
101	TOTAL		OLD CAP REL COSTS-BLDG & FIXT

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552 96 (09/1996)

PROVIDER NO:	PERIOD:	PREPARED 11/ 4/2008
141349	FROM 7/ 1/2007	WORKSHEET A-6
	TO 6/30/2008	

RECLASSIFICATIONS

	EXPLANATION OF RECLASSIFICATION	CODE (1)	COST CENTER	INCREASE LINE NO	SALARY	OTHER
		1	2	3	4	5
1	TO RECLASS COST OF SUPPLIES SOLD	A	MEDICAL SUPPLIES CHARGED TO PATIENTS	55		129,605
2	TO RECLASS NURSING ADMIN EXPENSE	B	NURSING ADMINISTRATION	14	109,897	20,264
3	TO RECLASS INTEREST EXPENSE	C	ADMINISTRATIVE & GENERAL	6		446
4			NEW CAP REL COSTS-BLDG & FIXT	3		305,555
5			NEW CAP REL COSTS-MVBLE EQUIP	4		2,309
6	TO RECLASS EKG SALARIES	D	ELECTROCARDIOLOGY	53	37,041	
7	TO RECLASS NURSERY AND LABOR SALARIE	E	NURSERY	33	88,460	12,487
8			DELIVERY ROOM & LABOR ROOM	39	45,931	6,484
9	TO RECLASS A&G SALARIES	F	FREESTANDING CLINICS	100		540,108
10			NEW CAP REL COSTS-MVBLE EQUIP	4		32,090
11			ADMINISTRATIVE & GENERAL	6	443,390	111,198
12	TO RECLASS CRNA SALARIES	G	NONPHYSICIAN ANESTHETISTS	20	486,360	
13	TO RECLASS PHYSICIAN RECRUITING EXP	H	RURAL HEALTH CLINIC	63.50		23,809
14	TO RECLASS PROPERTY INSURANCE COST	I	OTHER CAPITAL RELATED COSTS	90		46,433
15	TO RECLASS TELEPHONE EXPENSE	J	ADMINISTRATIVE & GENERAL	6		52,378
16						
17						
18						
19						
20						
21						
22	TO RECLASS HH BILLER SALARIES	K	ADMINISTRATIVE & GENERAL	6	7,759	
36	TOTAL RECLASSIFICATIONS				1,218,838	1,283,166

(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.

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552 96 (09/1996)

PROVIDER NO:	PERIOD:	PREPARED 11/ 4/2008
141349	FROM 7/ 1/2007	WORKSHEET A-6
	TO 6/30/2008	

RECLASSIFICATIONS

	EXPLANATION OF RECLASSIFICATION	CODE (1)	COST CENTER 6	-- DECREASE -- FTNE NO 7	SALARY 8	OTHER 9	A-7 REF 10
1	TO RECLASS COST OF SUPPLIES SOLD	A	OPERATING ROOM	37		129,605	
2	TO RECLASS NURSING ADMIN EXPENSE	B	ADULTS & PEDIATRICS	25	109,897	20,264	
3	TO RECLASS INTEREST EXPENSE	C	INTEREST EXPENSE	88		308,310	
4							11
5							11
6	TO RECLASS FKG SALARIES	D	LABORATORY	44	37,041		
7	TO RECLASS NURSERY AND LABOR SALARIE	E	ADULTS & PEDIATRICS	25	134,391	18,971	
8							
9	TO RECLASS A&G SALARIES	F	RURAL HEALTH CLINIC	63.50		585,059	
10			ANESTHESIOLOGY	40		66,247	9
11			FREESTANDING CLINICS	100	443,390	32,090	
12	TO RECLASS CRNA SALARIES	G	ANESTHESIOLOGY	40	486,360		
13	TO RECLASS PHYSICIAN RECRUITING EXP	H	ADMINISTRATIVE & GENERAL	6		23,809	
14	TO RECLASS PROPERTY INSURANCE COST	I	ADMINISTRATIVE & GENERAL	6		46,433	
15	TO RECLASS TELEPHONE EXPENSE	J	ADULTS & PEDIATRICS	25		436	
16			HOME HEALTH AGENCY	71		1,933	
17			LABORATORY	44		282	
18			PHYSICAL THERAPY	50		1,706	
19			MEDICAL RECORDS & LIBRARY	17		1,307	
20			RURAL HEALTH CLINIC	63.50		41,485	
21			FREESTANDING CLINICS	100		5,229	
22	TO RECLASS HH BILLER SALARIES	K	HOME HEALTH AGENCY	71	7,759		
36	TOTAL RECLASSIFICATIONS				1,218,838	1,283,166	

(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

RECLASS CODE: A
EXPLANATION : TO RECLASS COST OF SUPPLIES SOLD

INCREASE				DECREASE		
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT
1.00	MEDICAL SUPPLIES CHARGED TO PA	55	129,605	OPERATING ROOM	37	129,605
TOTAL RECLASSIFICATIONS FOR CODE A			129,605			129,605

RECLASS CODE: B
EXPLANATION : TO RECLASS NURSING ADMIN EXPENSE

INCREASE				DECREASE		
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT
1.00	NURSING ADMINISTRATION	14	130,161	ADULTS & PEDIATRICS	25	130,161
TOTAL RECLASSIFICATIONS FOR CODE B			130,161			130,161

RECLASS CODE: C
EXPLANATION : TO RECLASS INTEREST EXPENSE

INCREASE				DECREASE		
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT
1.00	ADMINISTRATIVE & GENERAL	6	446	INTEREST EXPENSE	88	308,310
2.00	NEW CAP REL COSTS-BLDG & FIXT	3	305,555			0
3.00	NEW CAP REL COSTS-MVBLE EQUIP	4	2,309			0
TOTAL RECLASSIFICATIONS FOR CODE C			308,310			308,310

RECLASS CODE: D
EXPLANATION : TO RECLASS EKG SALARIES

INCREASE				DECREASE		
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT
1.00	ELECTROCARDIOLOGY	53	37,041	LABORATORY	44	37,041
TOTAL RECLASSIFICATIONS FOR CODE D			37,041			37,041

RECLASS CODE: E
EXPLANATION : TO RECLASS NURSERY AND LABOR SALARIE

INCREASE				DECREASE		
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT
1.00	NURSERY	33	100,947	ADULTS & PEDIATRICS	25	153,362
2.00	DELIVERY ROOM & LABOR ROOM	39	52,415			0
TOTAL RECLASSIFICATIONS FOR CODE E			153,362			153,362

RECLASS CODE: F
EXPLANATION : TO RECLASS A&G SALARIES

INCREASE				DECREASE		
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT
1.00	FREESTANDING CLINICS	100	540,108	RURAL HEALTH CLINIC	63.50	585,059
2.00	NEW CAP REL COSTS-MVBLE EQUIP	4	32,090	ANESTHESIOLOGY	40	66,247
3.00	ADMINISTRATIVE & GENERAL	6	554,588	FREESTANDING CLINICS	100	475,480
TOTAL RECLASSIFICATIONS FOR CODE F			1,126,786			1,126,786

RECLASS CODE: G
EXPLANATION : TO RECLASS CRNA SALARIES

INCREASE				DECREASE		
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT
1.00	NONPHYSICIAN ANESTHETISTS	20	486,360	ANESTHESIOLOGY	40	486,360
TOTAL RECLASSIFICATIONS FOR CODE G			486,360			486,360

RECLASS CODE: H
EXPLANATION : TO RECLASS PHYSICIAN RECRUITING EXP

INCREASE				DECREASE		
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT
1.00	RURAL HEALTH CLINIC	63.50	23,809	ADMINISTRATIVE & GENERAL	6	23,809
TOTAL RECLASSIFICATIONS FOR CODE H			23,809			23,809

RECLASS CODE: J
EXPLANATION : TO RECLASS PROPERTY INSURANCE COST

INCREASE				DECREASE		
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT
1.00	OTHER CAPITAL RELATED COSTS	90	46,433	ADMINISTRATIVE & GENERAL	6	46,433
TOTAL RECLASSIFICATIONS FOR CODE I			46,433			46,433

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS 2552-96 (09/1996)

RECLASSIFICATIONS

PROVIDER NO:	PERIOD:	
141349	FROM 7/ 1/2007	PREPARED 11/ 4/2008
	TO 6/30/2008	WORKSHEET A-6
		NOT A CMS WORKSHEET

RECLASS CODE: J
EXPLANATION : TO RECLASS TELEPHONE EXPENSE

	INCREASE			DECREASE		
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT
1.00	ADMINISTRATIVE & GENERAL	6	52,378	ADULTS & PEDIATRICS	25	436
2.00			0	HOME HEALTH AGENCY	71	1,933
3.00			0	LABORATORY	44	282
4.00			0	PHYSICAL THERAPY	50	1,706
5.00			0	MEDICAL RECORDS & LIBRARY	17	1,307
6.00			0	RURAL HEALTH CLINIC	63.50	41,485
7.00			0	FREESTANDING CLINICS	100	5,229
TOTAL RECLASSIFICATIONS FOR CODE J			52,378			52,378

RECLASS CODE: K
EXPLANATION : TO RECLASS HH BILLER SALARIES

	INCREASE			DECREASE		
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT
1.00	ADMINISTRATIVE & GENERAL	6	7,759	HOME HEALTH AGENCY	71	7,759
TOTAL RECLASSIFICATIONS FOR CODE K			7,759			7,759

Health Financial Systems MCRTF32 FOR SPARTA COMMUNTTY HOSPITAL IN LIEU OF FORM CMS-2552-96(09/1996)

ANALYSIS OF CHANGES DURING COST REPORTING PERIOD IN CAPITAL I PROVIDER NO: I 14-1349 I PERIOD: I FROM 7/ 1/2007 I TO 6/30/2008 I PREPARED 11/ 4/2008 I WORKSHEET A 7 I PARTS I & II

ASSET BALANCES OF HOSPITAL AND HOSPITAL HEALTH CARE I

COMPLEX CERTIFIED TO PARTICIPATE IN HEALTH CARE PROGRAMS I

PART I - ANALYSIS OF CHANGES IN OLD CAPITAL ASSET BALANCES

	DESCRIPTION	BEGINNING BALANCES 1	ACQUISITIONS PURCHASES 2	DONATION 3	TOTAL 4	DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7
1	LAND							
2	LAND IMPROVEMENTS							
3	BUILDINGS & FIXTURE							
4	BUILDING IMPROVEMEN							
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	ACQUISITIONS PURCHASES 2	DONATION 3	TOTAL 4	DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6	FULLY DEPRECIATED ASSETS 7
1	LAND	85,673					85,673	
2	LAND IMPROVEMENTS	658,374	5,019		5,019		663,393	
3	BUILDINGS & FIXTURE	14,335,549	672,320		672,320		15,007,869	
4	BUILDING IMPROVEMEN							
5	FIXED EQUIPMENT							
6	MOVABLE EQUIPMENT	9,585,183	397,229		397,229	22,849	9,959,563	
7	SUBTOTAL	24,664,779	1,074,568		1,074,568	22,849	25,716,498	
8	RECONCILING ITEMS							
9	TOTAL	24,664,779	1,074,568		1,074,568	22,849	25,716,498	

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(12/1999)
RECONCILIATION OF CAPITAL COSTS CENTERS

I PROVIDER NO: 14-1349 I PERIOD: I FROM 7/ 1/2007 I TO 6/30/2008 I PREPARED 11/ 4/2008 I WORKSHEET A-7 I PARTS III & IV

PART III - RECONCILIATION OF CAPITAL COST CENTERS

	DESCRIPTION	COMPUTATION OF RATIOS CAPITALIZED GROSS ASSETS GROSS ASSETS	LEASES	FOR RATIO	RATIO	ALLOCATION OF OTHER CAPITAL INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL
*		1	2	3	4	5	6	7	8
3	NEW CAP REL COSTS-BL	12,583,340		12,583,340	.490945	22,796			22,796
3 01	NEW CAP REL COSTS-NO	3,087,922		3,087,922	.120477	5,594			5,594
4	NEW CAP REL COSTS-MV	9,959,563		9,959,563	.388578	18,043			18,043
5	TOTAL	25,630,825		25,630,825	1.000000	46,433			46,433

	DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COST	TOTAL (1)
*		9	10	11	12	13	14	15
3	NEW CAP REL COSTS-BL	527,586		267,386	22,796			817,768
3 01	NEW CAP REL COSTS-NO	210,688			5,594			216,282
4	NEW CAP REL COSTS-MV	724,172		2,020	18,043			744,235
5	TOTAL	1,462,446		269,406	46,433			1,778,285

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

	DESCRIPTION	SUMMARY OF OLD AND NEW CAPITAL DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COST	TOTAL (1)
*		9	10	11	12	13	14	15
3	NEW CAP REL COSTS-BL	527,586						527,586
3 01	NEW CAP REL COSTS-NO	210,688						210,688
4	NEW CAP REL COSTS-MV	692,740						692,740
5	TOTAL	1,431,014						1,431,014

* 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).

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 | WORKSHEET A-8

ADJUSTMENTS TO EXPENSES

	DESCRIPTION (1)	(2) BASIS/CODE 1	AMOUNT 2	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED COST CENTER 3	LINE NO 4	WKST. A-7 REF. 5
1	INVST INCOME-OLD BLDGS AND FIXTURES			**COST CENTER DELETED**	1	
2	INVESTMENT INCOME-OLD MOVABLE EQUIP			**COST CENTER DELETED**	2	
3	INVST INCOME-NEW BLDGS AND FIXTURES	B	-38,169	NEW CAP REL COSTS-BLDG &	3	11
4	INVESTMENT INCOME-NEW MOVABLE EQUIP	B	-289	NEW CAP REL COSTS-MVBLE E	4	11
5	INVESTMENT INCOME-OTHER	B	-54	ADMINISTRATIVE & GENERAL	6	
6	TRADE, QUANTITY AND TIME DISCOUNTS	B	-17,454	ADMINISTRATIVE & GENERAL	6	
7	REFUNDS AND REBATES OF EXPENSES					
8	RENTAL OF PROVIDER SPACE BY SUPPLIERS					
9	TELEPHONE SERVICES					
10	TELEVISION AND RADIO SERVICE					
11	PARKING LOT					
12	PROVIDER BASED PHYSICIAN ADJUSTMENT	A-8-2	-874,539			
13	SALE OF SCRAP, WASTE, ETC.					
14	RELATED ORGANIZATION TRANSACTIONS	A-8-1				
15	LAUNDRY AND LINEN SERVICE					
16	CAFETERIA--EMPLOYEES AND GUESTS	B	-54,036	DIETARY	11	
17	RENTAL OF QTRS TO EMPLYEE AND OTHRS					
18	SALE OF MED AND SURG SUPPLIES	B	-4,931	MEDICAL SUPPLIES CHARGED	55	
19	SALE OF DRUGS TO OTHER THAN PATIENTS					
20	SALE OF MEDICAL RECORDS & ABSTRACTS	B	-18,212	MEDICAL RECORDS & LIBRARY	17	
21	NURSG SCHOOL(TUITN,FEES,BOOKS, ETC.)					
22	VENDING MACHINES					
23	INCOME FROM IMPOSITION OF INTEREST					
24	INTRST EXP ON MEDICARE OVERPAYMENTS					
25	ADJUSTMENT FOR RESPIRATORY THERAPY	A-8-3/A-8-4		RESPIRATORY THERAPY	49	
26	ADJUSTMENT FOR PHYSICAL THERAPY	A-8-3/A-8-4		PHYSICAL THERAPY	50	
27	ADJUSTMENT FOR HHA PHYSICAL THERAPY	A-8-3				
28	UTILIZATION REVIEW-PHYSTAN 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	A	-486,360	NONPHYSICIAN ANESTHETISTS	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	PHOTO COMMISSION	B	2,474	ADMINISTRATIVE & GENERAL	6	
38	BILL COPY CHARGES	B	-3,154	ADMINISTRATIVE & GENERAL	6	
39	MISCELLANEOUS INCOME	B	524	ADMINISTRATIVE & GENERAL	6	
40	TRANSMED SERVICE REVENUE	B	-2,786	ADMINISTRATIVE & GENERAL	6	
41	CALL CARE REVENUE	B	-1,667	ADMINISTRATIVE & GENERAL	6	
42	PHYSICIAN RECRUITMENT COSTS	A	-12,895	ADMINISTRATIVE & GENERAL	6	
43	PERSONAL USE OF VEHICLE	A	-7,307	ADMINISTRATIVE & GENERAL	6	
44	CRNA BENEFITS	A	-47,976	EMPLOYEE BENEFITS	5	
45	MARKETING SALARY EXPENSE	A	-35,109	ADMINISTRATIVE & GENERAL	6	
46	MARKETING EXPENSE	A	-100,016	ADMINISTRATIVE & GENERAL	6	
47	MARKETING EMPLOYEE BENEFITS	A	-12,111	EMPLOYEE BENEFITS	5	
48	MARKETING CAPITAL EXPENSE	A	-658	NEW CAP REL COSTS-MVBLE E	4	9
49	LOBBYING EXPENSE	A	-10,937	ADMINISTRATIVE & GENERAL	6	
49.01	SALES TAX	A	-791	DIETARY	11	
49.02	FINES & PENALTIES	A	-941	ADMINISTRATIVE & GENERAL	6	
49.03	ADMINISTRATOR EXPENSE	A	-11,934	ADMINISTRATIVE & GENERAL	6	
49.04	PHYSCIAN EMPLOYEE BENEFITS	A	-61,827	EMPLOYEE BENEFITS	5	
50	TOTAL (SUM OF LINES 1 THRU 49)		-1,807,151			

(1) Description - all chapter references in this columnpertain to CMS Pub. 15-I.
(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

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(9/1996)

PROVIDER BASED PHYSICIAN ADJUSTMENTS

I PROVIDER NO: I 14-1349 T

I PERIOD: I FROM 7/ 1/2007 I TO 6/30/2008

I PREPARED 11/ 4/2008 I WORKSHEET A 8-2 I GROUP 1

	WKSHT A LINE NO. 1	COST CENTER/ PHYSICIAN IDENTIFIER 2	TOTAL REMUN-ERATION 3	PROFES-SIONAL COMPONENT 4	PROVIDER COMPONENT 5	RCE AMOUNT 6	PHYSICIAN/ PROVIDER COMPONENT HOURS 7	UNADJUSTED RCE LIMIT 8	5 PERCENT OF UNADJUSTED RCE LIMIT 9
1	44	PATHOLOGTST	13,800		13,800				
2	61	EMERGENCY ROOM	654,309	425,628	228,681				
3	41	RADIOLOGY DIAGNOSTIC	918	918					
4	63 50	RURAL HEALTH CLINIC	447,993	447,993					
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	1,117,020	874,539	242,481				

Health Financial Systems MCR1F37 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(9/1996)

PROVIDER BASED PHYSICIAN ADJUSTMENTS

I PROVIDER NO: I 14-1349 I
I PERIOD: I FROM 7/ 1/2007 I TO 6/30/2008 I
I PREPARED 11/ 4/2008 I WORKSHEET A-8-2 I GROUP 1

	WKSHT A LINE NO. 10	COST CENTER/ PHYSICIAN IDENTIFIER 11	COST OF MEMBERSHIPS & CONTINUING EDUCATION 12	PROVIDER COMPONENT SHARE OF COL 12 13	PHYSICIAN COST OF MALPRACTICE INSURANCE 14	PROVIDER COMPONENT SHARE OF COL 14 15	ADJUSTED RCE LIMIT 16	RCE DIS-ALLOWANCE 17	ADJUSTMENT 18
1	44	PATHOLOGIST							425,628
2	61	EMERGENCY ROOM							918
3	41	RADIOLOGY DIAGNOSTIC							447,993
4	63.50	RURAL HEALTH CLINIC							
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							874,539

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

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 | WORKSHEET A-8-4 PARTS I - VII

PHYSICAL THERAPY

PART I - GENERAL INFORMATION

1	TOTAL NUMBER OF WEEKS WORKED (EXCLUDING AIDES) (SEE INSTRUCTIONS)	34
2	LINE 1 MULTIPLIED BY 15 HOURS PER WEEK	510
3	NUMBER OF UNDUPLICATED DAYS IN WHICH SUPERVISOR OR THERAPIST WAS ON PROVIDER SITE (SEE INSTRUCTIONS)	
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	
8	OPTIONAL TRAVEL EXPENSE RATE PER MILE	3.45

		SUPERVISORS 1	THERAPISTS 2	ASSISTANTS 3	AIDES 4	TRAINEES 5
9	TOTAL HOURS WORKED		495.00			
10	AHSEA (SEE INSTRUCTIONS)		65.71			
11	STANDARD TRAVEL ALLOWANCE (COLUMNS 1 AND 2, ONE-HALF OF COLUMN 2, LINE 10; COLUMN 3, ONE-HALF OF COLUMN 3, LINE 10)	32.86	32.86			
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)	32,526
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)	32,526
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)	32,526

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)	65.71
22	WEIGHTED ALLOWANCE EXCLUDING AIDES AND TRAINEES (SEE INSTRUCTIONS)	33,512
23	TOTAL SALARY EQUIVALENCY (SEE INSTRUCTIONS)	33,512

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

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 (LN8 TIMES COLUMNS 1 & 2, LN 13 FOR RT OR SUM OF COLS 1-3, LN 13 ALL OTHERS)

33 STANDARD TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE (LINE 28)
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
		1	2	3	4	5
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)					
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)	33,512
58	TRAVEL ALLOWANCE AND EXPENSE - PROVIDER SITE (FROM PART III, LINE 33, 34, OR 35)	
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)	33,512
64	TOTAL COST OF OUTSIDE SUPPLIER SERVICES (FROM YOUR RECORDS)	32,744

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)	32,744
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)	32,744
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)	

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

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 | WORKSHEET A-8-4 PARTS I - VII

SPEECH PATHOLOGY

PART I - GENERAL INFORMATION

1	TOTAL NUMBER OF WEEKS WORKED (EXCLUDING AIDES) (SEE INSTRUCTIONS)	11
2	LINE 1 MULTIPLIED BY 15 HOURS PER WEEK	165
3	NUMBER OF UNDUPLICATED DAYS IN WHICH SUPERVISOR OR THERAPIST WAS ON PROVIDER SITE (SEE INSTRUCTIONS)	
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	
8	OPTIONAL TRAVEL EXPENSE RATE PER MILE	3.45

		SUPERVISORS 1	THERAPISTS 2	ASSISTANTS 3	AIDES 4	TRAINEES 5
9	TOTAL HOURS WORKED		174.25			
10	AHSEA (SEE INSTRUCTIONS)		59.86			
11	STANDARD TRAVEL ALLOWANCE (COLUMNS 1 AND 2, ONE-HALF OF COLUMN 2, LINE 10; COLUMN 3, ONE-HALF OF COLUMN 3, LINE 10)	29.93	29.93			
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)	10,431
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)	10,431
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)	10,431

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)	
22	WEIGHTED ALLOWANCE EXCLUDING AIDES AND TRAINEES (SEE INSTRUCTIONS)	
23	TOTAL SALARY EQUIVALENCY (SEE INSTRUCTIONS)	10,431

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

OPTIONAL TRAVEL ALLOWANCE AND OPTIONAL TRAVEL EXPENSE

29	THERAPISTS (COLUMN 2, LINE 10 TIMES THE SUM OF COLUMNS 1 AND 2, LINE 17)
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 (LN8 TIMES COLUMNS 1 & 2, LN 13 FOR RT OR SUM OF COLS 1-3, LN 13 ALL OTHERS)

SPEECH PATHOLOGY

33 STANDARD TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE (LINE 28)
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
		1	2	3	4	5
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)					
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)	10,431
58	TRAVEL ALLOWANCE AND EXPENSE - PROVIDER SITE (FROM PART III, LINE 33, 34, OR 35)	
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)	10,431
64	TOTAL COST OF OUTSIDE SUPPLIER SERVICES (FROM YOUR RECORDS)	9,497

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)	9,497
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)	9,497
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)	

Health Financial Systems MCR1F32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(9/1997)

COST ALLOCATION STATISTICS

I PROVIDER NO: 14-1349 I PERIOD: I FROM 7/ 1/2007 I TO 6/30/2008 I PREPARED 11/ 4/2008 I NOT A CMS WORKSHEET

LINE NO.	COST CENTER DESCRIPTION	STATISTICS CODE	STATISTICS DESCRIPTION	
	GENERAL SERVICE COST			
3	NEW CAP REL COSTS-BLDG & FIXT	23	SQUARE FEET	ENTERED
3.01	NEW CAP REL COSTS-NORTH CAMPUS BLDG	2	SQUARE FEET	ENTERED
4	NEW CAP REL COSTS-MVBLE EQUIP	4	DOLLAR VALUE	ENTERED
5	EMPLOYEE BENEFITS	5	GROSS SALARIES	ENTERED
6	ADMINISTRATIVE & GENERAL	#	ACCUM. COST	NOT ENTERED
7	MAINTENANCE & REPAIRS	24	SQUARE FEET	ENTERED
8	OPERATION OF PLANT	7	SQUARE FEET	ENTERED
9	LAUNDRY & LINEN SERVICE	8	POUNDS OF LAUNDRY	ENTERED
10	HOUSEKEEPING	9	HOURS OF SERVICE	ENTERED
11	DIETARY	10	MEALS SERVED	ENTERED
12	CAFETERIA	11	MEALS SERVED	ENTERED
14	NURSING ADMINISTRATION	13	DIRECT NRSING HRS	ENTERED
15	CENTRAL SERVICES & SUPPLY	14	COSTED REQUIS.	ENTERED
16	PHARMACY	15	COSTED REQUIS.	ENTERED
17	MEDICAL RECORDS & LIBRARY	16	TIME SPENT	ENTERED
18	SOCIAL SERVICE	17	PATIENT DAYS	ENTERED
20	NONPHYSICIAN ANESTHETISTS	18	ASSIGNED TIME	ENTERED

Health Financial Systems NCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS 2552-96(9/1997)

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 | WORKSHEET B PART I

		COST CENTER DESCRIPTION	NET EXPENSES FOR COST ALLOCATION	NEW CAP REL COSTS-BLDG &	NEW CAP REL COSTS-NORTH C	NEW CAP REL COSTS-MVBLE E	EMPLOYEE BENEFITS	SUBTOTAL	ADMINISTRATIVE & GENERAL
			0	3	3.01	4	5	5a.00	6
		GENERAL SERVICE COST CNTR							
003		NEW CAP REL COSTS-BLDG &	817,768	817,768					
003	01	NEW CAP REL COSTS-NORTH C	216,282		216,282				
004		NEW CAP REL COSTS-MVBLE E	744,235			744,235			
005		EMPLOYEE BENEFITS	2,110,360				2,110,360		
006		ADMINISTRATIVE & GENERAL	3,918,511	133,072		125,894	416,999	4,594,476	4,594,476
007		MAINTENANCE & REPAIRS	711,319	19,993		544	43,313	775,169	68,532
008		OPERATION OF PLANT	409,008	48,578		54,648		512,234	127,575
009		LAUNDRY & LINEN SERVICE	35,305	9,600				44,905	11,184
010		HOUSEKEEPING	274,584	7,987		1,944	49,963	334,478	83,304
011		DIETARY	322,380	19,300		4,686	44,629	390,995	97,380
012		CAFETERIA		11,603				11,603	2,890
014		NURSING ADMINISTRATION	130,161	6,223		160	23,184	159,728	39,781
015		CENTRAL SERVICES & SUPPLY		13,581				13,581	3,382
016		PHARMACY	963,272	2,620		3,097		968,989	241,333
017		MEDICAL RECORDS & LIBRARY	141,003	4,573		19,791	25,099	190,466	47,437
018		SOCIAL SERVICE	24,038				4,885	28,923	7,203
020		NONPHYSICIAN ANESTHETISTS							
		INPAT ROUTINE SRVC CNTRS							
025		ADULTS & PEDIATRICS	1,790,342	94,043		53,919	254,963	2,193,267	546,246
033		NURSERY	100,947	4,938		3,639	18,662	128,186	31,925
		ANCILLARY SRVC COST CNTRS							
037		OPERATING ROOM	775,257	86,119		96,888	79,285	1,037,549	258,408
039		DELIVERY ROOM & LABOR ROO	52,415	9,486		1,890	9,690	73,481	18,301
040		ANESTHESIOLOGY	30,806	1,096		19,030		50,932	12,685
041		RADIOLOGY-DIAGNOSTIC	1,516,981	41,913		148,563	93,123	1,800,580	448,445
044		LABORATORY	1,362,218	20,459		79,127	100,885	1,562,689	389,197
049		RESPIRATORY THERAPY	102,177	2,116		6,251	14,192	124,736	31,066
050		PHYSICAL THERAPY	475,387		141,732	32,779	78,609	728,507	181,439
053		ELECTROCARDIOLOGY	119,005	6,047		7,323	10,043	142,418	35,470
055		MEDICAL SUPPLIES CHARGED	124,674					124,674	31,051
056		DRUGS CHARGED TO PATIENTS							
059		CHEMOTHERAPY							
059	01	CARDIAC REHAB	43,733	27,274		227	7,477	78,711	19,603
		OUTPAT SERVICE COST CNTRS							
061		EMERGENCY	943,913	47,670		21,404	47,785	1,060,722	264,179
062		OBSERVATION BEDS (NON-DIS							
063		OTHER OUTPATIENT SERVICE							
063	50	RURAL HEALTH CLINIC	4,420,283	193,606	74,550	51,877	646,935	5,387,251	1,341,718
		OTHER REIMBURS COST CNTRS							
071		HOME HEALTH AGENCY	521,971	3,401		10,554	86,712	622,638	155,072
095		SPEC PURPOSE COST CENTERS SUBTOTALS	22,698,335	815,248	216,282	744,235	2,056,433	22,641,888	4,494,806
		NONREIMBURS COST CENTERS							
096		GIFT, FLOWER, COFFEE SHOP		2,520				2,520	628
098		PHYSICIANS' PRIVATE OFFIC	8,559					8,559	2,132
098	01	CATERING MEALS							
100		FREESTANDING CLINICS	335,181				53,927	389,108	96,910
100	01	UNUSED SPACE							
101		CROSS FOOT ADJUSTMENT							
102		NEGATIVE COST CENTER							
103		TOTAL	23,042,075	817,768	216,282	744,235	2,110,360	23,042,075	4,594,476

Health Financial Systems MCR1F37 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS 2552-96(9/1997)CONTD

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER NO: 14 1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 | WORKSHEET B PART I

		COST CENTER DESCRIPTION	MAINTENANCE & REPAIRS	OPERATION OF PLANT	LAUNDRY & LIN EN SERVICE	HOUSEKEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION
			7	8	9	10	11	12	14
		GENERAL SERVICE COST CNTR							
003		NEW CAP REL COSTS-BLDG &							
003	01	NEW CAP REL COSTS-NORTH C							
004		NEW CAP REL COSTS MVBLE F							
005		EMPLOYEE BENEFITS							
006		ADMINISTRATIVE & GENERAL							
007		MAINTENANCE & REPAIRS	343,701						
008		OPERATION OF PLANT	17,639	657,448					
009		LAUNDRY & LINEN SERVICE	3,486	16,106	75,681				
010		HOUSEKEEPING	2,900	13,401	86	434,169			
011		DIETARY	7,008	32,382	1,197	3,831	532,793		
012		CAFETERIA	4,213	19,467		14,510	365,226	417,909	
014		NURSING ADMINISTRATION	2,760	10,442				4,546	216,757
015		CENTRAL SERVICES & SUPPLY	4,931	22,786					
016		PHARMACY	951	4,397		3,614			
017		MEDICAL RECORDS & LIBRARY	1,661	7,673		4,918		22,833	
018		SOCIAL SERVICE						3,616	
020		NONPHYSICIAN ANESTHETISTS							
		INPAT ROUTINE SRVC CNTRS							
025		ADULTS & PEDIATRICS	34,149	157,788	43,264	210,735	149,951	132,967	147,446
033		NURSERY	1,793	8,286	791	5,011		7,232	7,670
		ANCILLARY SRVC COST CNTRS							
037		OPERATING ROOM	31,271	144,493	6,633	51,411		28,308	36,716
039		DELIVERY ROOM & LABOR ROO	3,445	15,916	412	9,657		3,719	3,982
040		ANESTHESIOLOGY	398	1,839				8,685	
041		RADIOLOGY-DIAGNOSTIC	15,219	70,323	6,895	22,553		39,570	
044		LABORATORY	7,429	34,327		27,417		55,583	
049		RESPIRATORY THERAPY	769	3,551				5,579	
050		PHYSICAL THERAPY	67,062		4,789	136			
053		ELECTROCARDIOLOGY	2,196	10,146	48	136			
055		MEDICAL SUPPLIES CHARGED							
056		DRUGS CHARGED TO PATIENTS							
059		CHEMOTHERAPY							
059	01	CARDIAC REHAB	9,904		27			2,480	
		OUTPAT SERVICE COST CNTRS							
061		EMERGENCY	17,292	79,898	10,048	79,262		18,803	20,943
062		OBSERVATION BEDS (NON-DIS							
063		OTHER OUTPATIENT SERVICE							
063	50	RURAL HEALTH CLINIC	105,575		1,363			44,012	
		OTHER REIMBURS COST CNTRS							
071		HOME HEALTH AGENCY	1,235					35,127	
095		SUBTOTALS SPEC PURPOSE COST CENTERS	342,786	653,221	75,553	433,191	515,177	413,260	216,757
		NONREIMBURS COST CENTERS							
096		GIFT, FLOWER, COFFEE SHOP	915	4,227					
098		PHYSICIANS' PRIVATE OFFIC					17,616		
098	01	CATERING MEALS			128	978		4,649	
100		FREESTANDING CLINICS							
100	01	UNUSED SPACE							
101		CROSS FOOT ADJUSTMENT							
102		NEGATIVE COST CENTER							
103		TOTAL	343,701	657,448	75,681	434,169	532,793	417,909	216,757

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(9/1997)CONTD

COST ALLOCATION GENERAL SERVICE COSTS | PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 WORKSHEET B PART I

	COST CENTER DESCRIPTION	CENTRAL SERVICES & SUPPLY 15	PHARMACY 16	MEDICAL RECORDS & LIBRARY 17	SOCIAL SERVICE 18	NONPHYSICIAN ANESTHETISTS 20	SUBTOTAL 25	I&R COST POST STEP DOWN ADJ 26
	GENERAL SERVICE COST CNTR							
003	NEW CAP REL COSTS BLDG &							
003 01	NEW CAP REL COSTS-NORTH C							
004	NEW CAP REL COSTS-MVBLE E							
005	EMPLOYEE BENEFITS							
006	ADMINISTRATIVE & GENERAL							
007	MAINTENANCE & REPAIRS							
008	OPERATION OF PLANT							
009	LAUNDRY & LINEN SERVICE							
010	HOUSEKEEPING							
011	DIETARY							
012	CAFETERIA							
014	NURSING ADMINISTRATION							
015	CENTRAL SERVICES & SUPPLY	44,680						
016	PHARMACY		1,219,284					
017	MEDICAL RECORDS & LIBRARY			274,988				
018	SOCIAL SERVICE				39,742			
020	NONPHYSICIAN ANESTHETISTS							
	INPAT ROUTINE SRVC CNTRS							
025	ADULTS & PEDIATRICS			46,615	37,162		3,699,590	
033	NURSERY				2,580		193,474	
	ANCILLARY SRVC COST CNTRS							
037	OPERATING ROOM			19,459			1,614,248	
039	DELIVERY ROOM & LABOR ROO						128,913	
040	ANESTHESIOLOGY						74,739	
041	RADIOLOGY-DIAGNOSTIC			104,991			2,508,576	
044	LABORATORY			50,037			2,126,679	
049	RESPIRATORY THERAPY						165,701	
050	PHYSICAL THERAPY						981,933	
053	ELECTROCARDIOLOGY						190,414	
055	MEDICAL SUPPLIES CHARGED	44,680					200,405	
056	DRUGS CHARGED TO PATIENTS		1,219,284				1,219,284	
059	CHEMOTHERAPY						110,725	
059 01	CARDIAC REHAB							
	OUTPAT SERVICE COST CNTRS							
061	EMERGENCY			42,339			1,593,486	
062	OBSERVATION BEDS (NON-DIS							
063	OTHER OUTPATIENT SERVICE			11,547			6,891,466	
063 50	RURAL HEALTH CLINIC							
	OTHER REIMBURS COST CNTRS							
071	HOME HEALTH AGENCY						814,072	
	SPEC PURPOSE COST CENTERS							
095	SUBTOTALS	44,680	1,219,284	274,988	39,742		22,513,705	
	NONREIMBURS COST CENTERS							
096	GIFT, FLOWER, COFFEE SHOP						8,290	
098	PHYSICIANS' PRIVATE OFFIC						10,691	
098 01	CATERING MEALS						17,616	
100	FREESTANDING CLINICS						491,773	
100 01	UNUSED SPACE							
101	CROSS FOOT ADJUSTMENT							
102	NEGATIVE COST CENTER							
103	TOTAL	44,680	1,219,284	274,988	39,742		23,042,075	

		COST CENTER DESCRIPTION	TOTAL 27
		GENERAL SERVICE COST CNTR	
003		NEW CAP REL COSTS-BLDG &	
003	01	NEW CAP REL COSTS-NORTH C	
004		NEW CAP REL COSTS-MVBLE E	
005		EMPLOYEE BENEFITS	
006		ADMINISTRATIVE & GENERAL	
007		MAINTENANCE & REPAIRS	
008		OPERATION OF PLANT	
009		LAUNDRY & LINEN SERVICE	
010		HOUSEKEEPING	
011		DIETARY	
012		CAFETERIA	
014		NURSING ADMINISTRATION	
015		CENTRAL SERVICES & SUPPLY	
016		PHARMACY	
017		MEDICAL RECORDS & LIBRARY	
018		SOCIAL SERVICE	
020		NONPHYSICIAN ANESTHETISTS	
		INPAT ROUTINE SRVC CNTRS	
025		ADULTS & PEDIATRICS	3,699,590
033		NURSERY	193,474
		ANCILLARY SRVC COST CNTRS	
037		OPERATING ROOM	1,614,248
039		DELIVERY ROOM & LABOR ROO	128,913
040		ANESTHESIOLOGY	74,739
041		RADIOLOGY-DIAGNOSTIC	2,508,576
044		LABORATORY	2,126,679
049		RESPIRATORY THERAPY	165,701
050		PHYSICAL THERAPY	981,933
053		ELECTROCARDIOLOGY	190,414
055		MEDICAL SUPPLIES CHARGED	200,405
056		DRUGS CHARGED TO PATIENTS	1,219,784
059		CHEMOTHERAPY	
059	01	CARDIAC REHAB	110,725
		OUTPAT SERVICE COST CNTRS	
061		EMERGENCY	1,593,486
062		OBSERVATION BEDS (NON-DIS	
063		OTHER OUTPATIENT SERVICE	
063	50	RURAL HEALTH CLINIC	6,891,466
		OTHER REIMBURS COST CNTRS	
071		HOME HEALTH AGENCY	814,072
		SPEC PURPOSE COST CENTERS	
095		SUBTOTALS	22,513,705
		NONREIMBURS COST CENTERS	
096		GIFT, FLOWER, COFFEE SHOP	8,290
098		PHYSICIANS' PRIVATE OFFIC	10,691
098	01	CATERING MEALS	17,616
100		FREESTANDING CLINICS	491,773
100	01	UNUSED SPACE	
101		CROSS FOOT ADJUSTMENT	
102		NEGATIVE COST CENTER	
103		TOTAL	23,042,075

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(9/1996)

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO: 14 1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 | WORKSHEET B PART III

		COST CENTER DESCRIPTION	DIR ASSGNED NEW CAPITAL REL COSTS	NEW CAP REL C OSTS-BLDG &	NEW CAP REL C OSTS-NORTH C	NEW CAP REL C OSTS-MVBLE E	SUBTOTAL	EMPLOYEE BENE FITS	ADMINISTRATIV E & GENERAL
			0	3	3.01	4	4a	5	6
		GENERAL SERVICE COST CNTR							
003		NEW CAP REL COSTS-BLDG &							
003	01	NEW CAP REL COSTS-NORTH C							
004		NEW CAP REL COSTS MVBLE E							
005		EMPLOYEE BENEFITS							
006		ADMINISTRATIVE & GENERAL	33,753	133,072		125,894	292,719		292,719
007		MAINTENANCE & REPAIRS	242	19,993		544	20,779		4,366
008		OPERATION OF PLANT	1,504	48,578		54,648	104,730		8,128
009		LAUNDRY & LINEN SERVICE		9,600			9,600		713
010		HOUSEKEEPING		7,987		1,944	9,931		5,307
011		DIETARY		19,300		4,686	23,986		6,204
012		CAFETERIA		11,603			11,603		184
014		NURSING ADMINISTRATION	265	6,223		160	6,648		2,535
015		CENTRAL SERVICES & SUPPLY		13,581			13,581		216
016		PHARMACY	48	2,620		3,097	5,765		15,376
017		MEDICAL RECORDS & LIBRARY		4,573		19,791	24,364		3,022
018		SOCIAL SERVICE							459
020		NONPHYSICIAN ANESTHETISTS							
		INPAT ROUTINE SRVC CNTRS							
025		ADULTS & PEDIATRICS	33,229	94,043		53,919	181,191		34,803
033		NURSERY		4,938		3,639	8,577		2,034
		ANCILLARY SRVC COST CNTRS							
037		OPERATING ROOM	11,618	86,119		96,888	194,625		16,464
039		DELIVERY ROOM & LABOR ROO		9,486		1,890	11,376		1,166
040		ANESTHESIOLOGY	169	1,096		19,030	20,295		808
041		RADIOLOGY-DIAGNOSTIC	20,681	41,913		148,563	211,157		28,572
044		LABORATORY	48	20,459		79,127	99,634		24,797
049		RESPIRATORY THERAPY	13,394	2,116		6,251	21,761		1,979
050		PHYSICAL THERAPY	36		141,732	32,779	174,547		11,560
053		ELECTROCARDIOLOGY		6,047		7,323	13,370		2,260
055		MEDICAL SUPPLIES CHARGED							1,978
056		DRUGS CHARGED TO PATIENTS							
059		CHEMOTHERAPY							
059	01	CARDIAC REHAB		27,274		227	27,501		1,249
		OUTPAT SERVICE COST CNTRS							
061		EMERGENCY	48	47,620		21,404	69,072		16,832
062		OBSERVATION BEDS (NON-DIS							
063		OTHER OUTPATIENT SERVICE							
063	50	RURAL HEALTH CLINIC	9,746	193,606	74,550	51,877	329,779		85,477
		OTHER REIMBURS COST CNTRS							
071		HOME HEALTH AGENCY		3,401		10,554	13,955		9,880
		SPEC PURPOSE COST CENTERS							
095		SUBTOTALS	124,781	815,248	216,282	744,235	1,900,546		286,369
		NONREIMBURS COST CENTERS							
096		GIFT, FLOWER, COFFEE SHOP		2,520			2,520		40
098		PHYSICIANS' PRIVATE OFFIC							136
098	01	CATERING MEALS							
100		FREESTANDING CLINICS	12,664				12,664		6,174
100	01	UNUSED SPACE							
101		CROSS FOOT ADJUSTMENTS							
102		NEGATIVE COST CENTER							
103		TOTAL	137,445	817,768	216,282	744,235	1,915,730		292,719

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(9/1996)CONTD

ALLOCATION OF NEW CAPITAL RELATED COSTS | PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 | WORKSHEET B PART III

		COST CENTER DESCRIPTION	MAINTENANCE & REPAIRS	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	CAFETERIA	NURSING ADMINISTRATION
			7	8	9	10	11	12	14
		GENERAL SERVICE COST CNTR							
003		NEW CAP REL COSTS-BLDG &							
003	01	NEW CAP REL COSTS-NORTH C							
004		NEW CAP REL COSTS-MVBLE E							
005		EMPLOYEE BENEFITS							
006		ADMINISTRATIVE & GENERAL							
007		MAINTENANCE & REPAIRS	25,145						
008		OPERATION OF PLANT	1,290	114,148					
009		LAUNDRY & LINEN SERVICE	255	2,796	13,364				
010		HOUSEKEEPING	212	2,327	15	17,792			
011		DIETARY	513	5,622	211	157	36,693		
012		CAFETERIA	308	3,380		595	25,153	41,223	
014		NURSING ADMINISTRATION	165	1,813				448	11,609
015		CENTRAL SERVICES & SUPPLY	361	3,956					
016		PHARMACY	70	763		148			
017		MEDICAL RECORDS & LIBRARY	121	1,332		202		2,252	
018		SOCIAL SERVICE						357	
020		NONPHYSICIAN ANESTHETISTS							
		INPAT ROUTINE SRVC CNTRS							
025		ADULTS & PEDIATRICS	2,498	27,396	7,640	8,634	10,327	13,117	7,897
033		NURSERY	131	1,439	140	205		713	411
		ANCILLARY SRVC COST CNTRS							
037		OPERATING ROOM	2,288	25,087	1,171	2,107		2,792	1,966
039		DELIVERY ROOM & LABOR ROO	252	2,763	73	396		367	213
040		ANESTHESIOLOGY	29	319				876	
041		RADIOLOGY-DIAGNOSTIC	1,113	12,210	1,217	924		3,903	
044		LABORATORY	544	5,960		1,124		5,483	
049		RESPIRATORY THERAPY	56	617				550	
050		PHYSICAL THERAPY	4,906		846	6			
053		ELECTROCARDIOLOGY	161	1,762	8	6			
055		MEDICAL SUPPLIES CHARGED							
056		DRUGS CHARGED TO PATIENTS							
059		CHEMOTHERAPY							
059	01	CARDIAC REHAB	725		5			245	
		OUTPAT SERVICE COST CNTRS							
061		EMERGENCY	1,265	13,872	1,774	3,248		1,855	1,122
062		OBSERVATION BEDS (NON-DIS							
063		OTHER OUTPATIENT SERVICE							
063	50	RURAL HEALTH CLINIC	7,725		241			4,341	
		OTHER REIMBURS COST CNTRS							
071		HOME HEALTH AGENCY	90					3,465	
		SPEC PURPOSE COST CENTERS							
095		SUBTOTALS	25,078	113,414	13,341	17,752	35,480	40,764	11,609
		NONREIMBURS COST CENTERS							
096		GIFT, FLOWER, COFFEE SHOP	67	734					
098		PHYSICIANS' PRIVATE OFFIC							
098	01	CATERING MEALS					1,213		
100		FREESTANDING CLINICS			23	40		459	
100	01	UNUSED SPACE							
101		CROSS FOOT ADJUSTMENTS							
102		NEGATIVE COST CENTER							
103		TOTAL	25,145	114,148	13,364	17,792	36,693	41,223	11,609

Health Financial Systems MCRIF32 TOR SPARTA COMMUNITY HOSPITAL

IN LIEU OF FORM CMS-2552-96(9/1996)CONTD

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008

ALLOCATION OF NEW CAPITAL RELATED COSTS

WORKSHEET B PART III

		COST CENTER DESCRIPTION	CENTRAL SERVICES & SUPPLY 15	PHARMACY 16	MEDICAL RECORDS & LIBRARY 17	SOCIAL SERVICE 18	NONPHYSICIAN ANESTHETISTS 20	SUBTOTAL 25	POST STEPDOWN ADJUSTMENT 26
		GENERAL SERVICE COST CNTR							
003		NEW CAP REL COSTS-BLDG &							
003	01	NEW CAP REL COSTS-NORTH C							
004		NEW CAP REL COSTS-MVBLE E							
005		EMPLOYEE BENEFITS							
006		ADMINISTRATIVE & GENERAL							
007		MAINTENANCE & REPAIRS							
008		OPERATION OF PLANT							
009		LAUNDRY & LINEN SERVICE							
010		HOUSEKEEPING							
011		DIETARY							
012		CAFETERIA							
014		NURSING ADMINISTRATION							
015		CENTRAL SERVICES & SUPPLY	18,114						
016		PHARMACY		22,122					
017		MEDICAL RECORDS & LIBRARY			31,293				
018		SOCIAL SERVICE				816			
020		NONPHYSICIAN ANESTHETISTS							
		INPAT ROUTINE SRVC CNTRS			5,305	763		299,571	
025		ADULTS & PEDIATRICS				53		13,703	
033		NURSERY							
		ANCILLARY SRVC COST CNTRS			2,214			248,714	
037		OPERATING ROOM						16,606	
039		DELIVERY ROOM & LABOR ROO						22,327	
040		ANESTHESIOLOGY			11,948			271,044	
041		RADIOLOGY-DIAGNOSTIC			5,694			143,236	
044		LABORATORY						24,963	
049		RESPIRATORY THERAPY						191,865	
050		PHYSICAL THERAPY						17,567	
053		ELECTROCARDIOLOGY						20,092	
055		MEDICAL SUPPLIES CHARGED	18,114					22,122	
056		DRUGS CHARGED TO PATIENTS		22,122					
059		CHEMOTHERAPY						29,725	
059	01	CARDIAC REHAB							
		OUTPAT SERVICE COST CNTRS			4,818			113,858	
061		EMERGENCY							
062		OBSERVATION BEDS (NON-DIS							
063		OTHER OUTPATIENT SERVICE			1,314			428,877	
063	50	RURAL HEALTH CLINIC							
		OTHER REIMBURS COST CNTRS						27,390	
071		HOME HEALTH AGENCY							
		SPEC PURPOSE COST CENTERS						1,891,660	
095		SUBTOTALS	18,114	22,122	31,293	816			
		NONREIMBURS COST CENTERS						3,361	
096		GIFT, FLOWER, COFFEE SHOP						136	
098		PHYSICIANS' PRIVATE OFFIC						1,213	
098	01	CATERING MEALS						19,360	
100		FREESTANDING CLINICS							
100	01	UNUSED SPACE							
101		CROSS FOOT ADJUSTMENTS							
102		NEGATIVE COST CENTER							
103		TOTAL	18,114	22,122	31,293	816		1,915,730	

ALLOCATION OF NEW CAPITAL RELATED COSTS

		COST CENTER DESCRIPTION	TOTAL
			27
		GENERAL SERVICE COST CNTR	
003		NEW CAP REL COSTS-BLDG &	
003	01	NEW CAP REL COSTS-NORTH C	
004		NEW CAP REL COSTS-MVBLE E	
005		EMPLOYEE BENEFITS	
006		ADMINISTRATIVE & GENERAL	
007		MAINTENANCE & REPAIRS	
008		OPERATION OF PLANT	
009		LAUNDRY & LINEN SERVICE	
010		HOUSEKEEPING	
011		DIETARY	
012		CAFETERIA	
014		NURSING ADMINISTRATION	
015		CENTRAL SERVICES & SUPPLY	
016		PHARMACY	
017		MEDICAL RECORDS & LIBRARY	
018		SOCIAL SERVICE	
020		NONPHYSICIAN ANESTHETISTS	
		INPAT ROUTINE SRVC CNTRS	
025		ADULTS & PEDIATRICS	299,571
033		NURSERY	13,703
		ANCILLARY SRVC COST CNTRS	
037		OPERATING ROOM	248,714
039		DELIVERY ROOM & LABOR ROO	16,606
040		ANESTHESIOLOGY	22,327
041		RADIOLOGY-DIAGNOSTIC	271,044
044		LABORATORY	143,236
049		RESPIRATORY THERAPY	24,963
050		PHYSICAL THERAPY	191,865
053		ELECTROCARDIOLOGY	17,567
055		MEDICAL SUPPLIES CHARGED	70,092
056		DRUGS CHARGED TO PATIENTS	22,122
059		CHEMOTHERAPY	
059	01	CARDIAC REHAB	29,725
		OUTPAT SERVICE COST CNTRS	
061		EMERGENCY	113,858
062		OBSERVATION BEDS (NON-DIS	
063		OTHER OUTPATIENT SERVICE	
063	50	RURAL HEALTH CLINIC	428,877
		OTHER REIMBURS COST CNTRS	
071		HOME HEALTH AGENCY	27,390
		SPEC PURPOSE COST CENTERS	
095		SUBTOTALS	1,891,660
		NONREIMBURS COST CENTERS	
096		GIFT, FLOWER, COFFEE SHOP	3,361
098		PHYSICIANS' PRIVATE OFFIC	136
098	01	CATERING MEALS	1,213
100		FREESTANDING CLINICS	19,360
100	01	UNUSED SPACE	
101		CROSS FOOT ADJUSTMENTS	
102		NEGATIVE COST CENTER	
103		TOTAL	1,915,730

	COST CENTER DESCRIPTION	NEW CAP REL COSTS-BLDG &	NEW CAP REL COSTS-NORTH	NEW CAP REL COSTS-MVBLE	EMPLOYEE BENEFITS		ADMINISTRATIVE & GENERAL
		(SQUARE FEET)	(SQUARE FEET)	(DOLLAR VALUE)	(GROSS SALARIES)	RECONCIL-IATION	(ACCUM. COST)
		3	3.01	4	5	6a.00	6
	GENERAL SERVICE COST						
003	NEW CAP REL COSTS-BLD	64,913					
003 01	NEW CAP REL COSTS-NOR		22,371				
004	NEW CAP REL COSTS-MVB			723,486			
005	EMPLOYEE BENEFITS				10,003,609		
006	ADMINISTRATIVE & GENE	10,563		122,384	1,976,674	-4,594,476	18,447,599
007	MAINTENANCE & REPAIRS	1,587		529	205,314		275,169
008	OPERATION OF PLANT	3,856		53,124			512,234
009	LAUNDRY & LINEN SERVI	762					44,905
010	HOUSEKEEPING	634		1,890	236,837		334,478
011	DIETARY	1,532		4,555	211,550		390,995
012	CAFETERIA	921					11,603
014	NURSING ADMINISTRATIO	494		156	109,897		159,728
015	CENTRAL SERVICES & SU	1,078					13,581
016	PHARMACY	208		3,011			966,989
017	MEDICAL RECORDS & LIB	363		19,239	118,974		190,466
018	SOCIAL SERVICE				23,158		28,923
020	NONPHYSICIAN ANESTHET						
	INPAT ROUTINE SRVC CN						
025	ADULTS & PEDIATRICS	7,465		52,416	1,208,583		2,193,267
033	NURSERY	397		3,538	88,460		128,186
	ANCILLARY SRVC COST C						
037	OPERATING ROOM	6,836		94,187	375,831		1,037,549
039	DELIVERY ROOM & LABOR	753		1,837	45,931		73,481
040	ANESTHESIOLOGY	87		18,499			50,932
041	RADIOLOGY-DIAGNOSTIC	3,327		144,420	441,423		1,800,580
044	LABORATORY	1,624		76,921	478,218		1,562,689
049	RESPIRATORY THERAPY	168		6,077	67,273		124,736
050	PHYSICAL THERAPY		14,660	31,865	372,626		728,507
053	ELECTROCARDIOLOGY	480		7,119	47,606		142,418
055	MEDICAL SUPPLIES CHAR						124,674
056	DRUGS CHARGED TO PATI						
059	CHEMOTHERAPY						
059 01	CARDIAC REHAB	2,165		221	35,442		78,711
	OUTPAT SERVICE COST C						
061	EMERGENCY	3,780		20,807	226,514		1,060,722
062	OBSERVATION BEDS (NON						
063	OTHER OUTPATIENT SERV						
063 50	RURAL HEALTH CLINIC	15,368	7,711	50,431	3,066,637		5,387,251
	OTHER REIMBURS COST C						
071	HOME HEALTH AGENCY	270		10,260	411,036		622,638
	SPEC PURPOSE COST CEN						
095	SUBTOTALS	64,713	22,371	723,486	9,747,984	-4,594,476	18,047,412
	NONREIMBURS COST CENT						
096	GIFT, FLOWER, COFFEE	200					2,520
098	PHYSICIANS' PRIVATE O						8,559
098 01	CATERING MEALS						
100	FREESTANDING CLINICS				255,625		389,108
100 01	UNUSED SPACE						
101	CROSS FOOT ADJUSTMENT						
102	NEGATIVE COST CENTER						
103	COST TO BE ALLOCATED (WRKSHT B, PART I)	817,768	216,282	744,235	2,110,380		4,594,476
104	UNIT COST MULTIPLIER (WRKSHT B, PT I)	12.597908	9.667963	1.028679	.210860		.249056
105	COST TO BE ALLOCATED (WRKSHT B, PART II)						
106	UNIT COST MULTIPLIER (WRKSHT B, PT II)						292.719
107	COST TO BE ALLOCATED (WRKSHT B, PART III						
108	UNIT COST MULTIPLIER (WRKSHT B, PT III)						.015868

	COST CENTER DESCRIPTION	MAINTENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NRSING HRS)
		7	8	9	10	11	12	14
	GENERAL SERVICE COST							
003	NEW CAP REL COSTS-BLD							
003 01	NEW CAP REL COSTS-NOR							
004	NEW CAP REL COSTS-MVB							
005	EMPLOYEE BENEFITS							
006	ADMINISTRATIVE & GENE							
007	MAINTENANCE & REPAIRS	75,134						
008	OPERATION OF PLANT	3,856	31,104					
009	LAUNDRY & LINEN SERVI	762	762	14,160				
010	HOUSEKEEPING	634	634	16	79,891			
011	DIETARY	1,532	1,532	224	705	58,374		
012	CAFETERIA	921	921		2,670	40,015	4,045	
014	NURSING ADMINISTRATIO	494	494				44	97,610
015	CENTRAL SERVICES & SU	1,078	1,078					
016	PHARMACY	208	208		665			
017	MEDICAL RECORDS & LIB	363	363		905		221	
018	SOCIAL SERVICE						35	
020	NONPHYSICIAN ANESTHET							
	INPAT ROUTINE SRVC CN							
025	ADULTS & PEDIATRICS	7,465	7,465	8,095	38,777	16,429	1,287	66,398
033	NURSERY	392	392	148	922		70	3,454
	ANCILLARY SRVC COST C							
037	OPERATING ROOM	6,836	6,836	1,241	9,460		274	16,534
039	DELIVERY ROOM & LABOR	753	753	77	1,777		36	1,793
040	ANESTHESIOLOGY	87	87				86	
041	RADIOLOGY-DIAGNOSTIC	3,327	3,327	1,290	4,150		383	
044	LABORATORY	1,624	1,624		5,045		538	
049	RESPIRATORY THERAPY	168	168				54	
050	PHYSICAL THERAPY	14,660		896	25			
053	ELECTROCARDIOLOGY	480	480	9	25			
055	MEDICAL SUPPLIES CHAR							
056	DRUGS CHARGED TO PATI							
059	CHEMOTHERAPY							
059 01	CARDIAC REHAB	2,165		5			24	
	OUTPAT SERVICE COST C							
061	EMERGENCY	3,780	3,780	1,880	14,585		182	9,431
062	OBSERVATION BEDS (NON							
063	OTHER OUTPATIENT SERV							
063 50	RURAL HEALTH CLINIC	23,079		255			426	
	OTHER REIMBURS COST C							
071	HOME HEALTH AGENCY	270					340	
	SPEC PURPOSE COST CEN							
095	SUBTOTALS	74,934	30,904	14,136	79,711	56,444	4,000	97,610
	NONREIMBURS COST CENT							
096	GIFT, FLOWER, COFFEE	200	200					
098	PHYSICIANS' PRIVATE O							
098 01	CATERING MEALS					1,930		
100	FREESTANDING CLINICS			24	180		45	
100 01	UNUSED SPACE							
101	CROSS FOOT ADJUSTMENT							
102	NEGATIVE COST CENTER							
103	COST TO BE ALLOCATED (WRKSHT B, PART I)	343,701	657,448	75,681	434,169	532,793	417,909	216,757
104	UNIT COST MULTIPLIER (WRKSHT B, PT I)	4.574507	21.137088	5.344703	5.434517	9.127231	103.314957	2.220643
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	25,145	114,148	13,364	17,792	36,693	41,223	11,609
108	UNIT COST MULTIPLIER (WRKSHT B, PT III)	.334669	3.669882	.943785	.222703	.628585	10.191100	.118932

	COST CENTER DESCRIPTION	CENTRAL SERVICES & SUPPLY (COSTED EQUIS. 15	PHARMACY R(COSTED)EQUTS. 16	MEDICAL RECORDS & LIBRARY R(TIME)SPENT 17	SOCIAL SERVICE (PATIENT)AYS 18	NONPHYSICIAN ANESTHETISTS D(ASSIGNED) TIME) 20
	GENERAL SERVICE COST					
003	NEW CAP REL COSTS-BLD					
003 01	NEW CAP REL COSTS NOR					
004	NEW CAP REL COSTS-MVB					
005	EMPLOYEE BENEFITS					
006	ADMINISTRATIVE & GENE					
007	MAINTENANCE & REPAIRS					
008	OPERATION OF PLANT					
009	LAUNDRY & LINEN SERVI					
010	HOUSEKEEPING					
011	DIETARY					
012	CAFETERIA					
014	NURSING ADMINISTRATIO					
015	CENTRAL SERVICES & SU	100				
016	PHARMACY		100			
017	MEDICAL RECORDS & LIB			1,286		
018	SOCIAL SERVICE				5,870	
020	NONPHYSICIAN ANESTHET					100
	INPAT ROUTINE SRVC CN					
025	ADULTS & PEDIATRICS			218	5,489	
033	NURSERY				381	
	ANCILLARY SRVC COST C					
037	OPERATING ROOM			91		
039	DELIVERY ROOM & LABOR					
040	ANESTHESIOLOGY					100
041	RADIOLOGY-DIAGNOSTIC			491		
044	LABORATORY			234		
045	RESPIRATORY THERAPY					
050	PHYSICAL THERAPY					
053	ELECTROCARDIOLOGY					
055	MEDICAL SUPPLIES CHAR	100				
056	DRUGS CHARGED TO PATI		100			
059	CHEMOTHERAPY					
059 01	CARDIAC REHAB					
	OUTPAT SERVICE COST C					
061	EMERGENCY			198		
062	OBSERVATION BEDS (NON					
063	OTHER OUTPATIENT SERV					
063 50	RURAL HEALTH CLINIC			54		
	OTHER REIMBURS COST C					
071	HOME HEALTH AGENCY					
	SPEC PURPOSE COST CEN					
095	SUBTOTALS	100	100	1,286	5,870	100
	NONREIMBURS COST CENT					
096	GIFT, FLOWER, COFFEE					
098	PHYSICIANS' PRIVATE O					
098 01	CATERING MEALS					
100	FREESTANDING CLINICS					
100 01	UNUSED SPACE					
101	CROSS FOOT ADJUSTMENT					
102	NEGATIVE COST CENTER					
103	COST TO BE ALLOCATED (PER WRKSHT B, PART	44,680	1,219,284	274,988	39,742	
104	UNIT COST MULTIPLIER (WRKSHT B, PT I)	446.800000	12,192.840000	213.832037	6.770358	
105	COST TO BE ALLOCATED (PER WRKSHT B, PART					
106	UNIT COST MULTIPLIER (WRKSHT B, PT II)					
107	COST TO BE ALLOCATED (PER WRKSHT B, PART	18,114	22,122	31,293	816	
108	UNIT COST MULTIPLIER (WRKSHT B, PT III)	181.140000	221.220000	24.333593	.139012	

COMPUTATION OF RATIO OF COSTS TO CHARGES

PROVIDER NO: 14-1349

PERIOD: FROM 7/ 1/2007 TO 6/30/2008

PREPARED 11/ 4/2008

WORKSHEET C PART I

WKST A LINE NO.	COST CENTER DESCRIPTION	WKST B, PT 1 COL. 27 1	THERAPY ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5
	INPAT ROUTINE SRVC CNTRS					
25	ADULTS & PEDIATRICS	3,699,590		3,699,590		3,699,590
33	NURSERY	193,474		193,474		193,474
	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	1,614,248		1,614,248		1,614,248
39	DELIVERY ROOM & LABOR ROO	128,913		128,913		128,913
40	ANESTHESIOLOGY	74,739		74,739		74,739
41	RADIOLOGY-DIAGNOSTIC	2,508,576		2,508,576		2,508,576
44	LABORATORY	2,126,679		2,126,679		2,126,679
49	RESPIRATORY THERAPY	165,701		165,701		165,701
50	PHYSICAL THERAPY	981,933		981,933		981,933
53	ELECTROCARDIOLOGY	190,414		190,414		190,414
55	MEDICAL SUPPLIES CHARGED	200,405		200,405		200,405
56	DRUGS CHARGED TO PATIENTS	1,219,284		1,219,284		1,219,284
59	CHEMOTHERAPY					
59 01	CARDIAC REHAB	110,725		110,725		110,725
	OUTPAT SERVICE COST CNTRS					
61	EMERGENCY	1,593,486		1,593,486		1,593,486
62	OBSERVATION BEDS (NON-DIS	511,290		511,290		511,290
63	OTHER OUTPATIENT SERVICE					
63 50	RURAL HEALTH CLINIC	6,891,466		6,891,466		6,891,466
	OTHER REIMBURS COST CNTRS					
101	SUBTOTAL	22,210,923		22,210,923		22,210,923
102	LESS OBSERVATION BEDS	511,290		511,290		511,290
103	TOTAL	21,699,633		21,699,633		21,699,633

Health Financial Systems MCR/F32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(05/1999)

COMPUTATION OF RATIO OF COSTS TO CHARGES

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 | 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 INPATIENT RATIO 10	PPS INPATIENT RATIO 11
	INPAT ROUTINE SRVC CNTRS						
25	ADULTS & PEDIATRICS	2,466,641		2,466,641			
33	NURSERY	121,808		121,808			
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	953,414	1,791,712	2,745,126	.588041	.588041	.588041
39	DELIVERY ROOM & LABOR ROO	138,610		138,610	.930041	.930041	.930041
40	ANESTHESIOLOGY	30,573	465,919	496,492	.150534	.150534	.150534
41	RADIOLOGY-DIAGNOSTIC	1,392,750	12,273,324	13,666,074	.183562	.183562	.183562
44	LABORATORY	1,181,464	5,191,768	6,373,232	.333689	.333689	.333689
49	RESPIRATORY THERAPY	179,453	178,993	358,446	.462276	.462276	.462276
50	PHYSICAL THERAPY	265,086	1,979,155	2,244,241	.437535	.437535	.437535
53	ELECTROCARDIOLOGY	44,540	634,878	679,418	.280260	.280260	.280260
55	MEDICAL SUPPLIES CHARGED	358,346	333,890	692,236	.289504	.289504	.289504
56	DRUGS CHARGED TO PATIENTS	2,361,942	2,321,872	4,683,814	.260319	.260319	.260319
59	CHEMOTHERAPY						
59 01	CARDIAC REHAB		104,867	104,867	1.055861	1.055861	1.055861
	OUTPAT SERVICE COST CNTRS						
61	EMERGENCY	99,064	1,859,025	1,958,089	.813797	.813797	.813797
62	OBSERVATION BEDS (NON-DIS	39,405	344,244	383,649	1.332703	1.332703	1.332703
63	OTHER OUTPATIENT SERVICE						
63 50	RURAL HEALTH CLINIC		5,612,367	5,612,367	1.227907	1.227907	1.227907
	OTHER REIMBURS COST CNTRS						
101	SUBTOTAL	9,633,096	33,092,014	42,725,110			
102	LESS OBSERVATION BEDS						
103	TOTAL	9,633,096	33,092,014	42,725,110			

COMPUTATION OF RATIO OF COSTS TO CHARGES
SPECIAL TITLE XTX WORKSHEET

WKST A LINE NO.	COST CENTER DESCRIPTION	WKST B, PT 1 COL. 27 1	THERAPY ADJUSTMENT 2	TOTAL COSTS 3	RCE DISALLOWANCE 4	TOTAL COSTS 5
	INPAT ROUTINE SRVC CNTRS					
25	ADULTS & PEDIATRICS	3,699,590		3,699,590		3,699,590
33	NURSERY	193,474		193,474		193,474
	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	1,614,248		1,614,248		1,614,248
39	DELIVERY ROOM & LABOR ROO	128,913		128,913		128,913
40	ANESTHESIOLOGY	74,739		74,739		74,739
41	RADIOLOGY-DIAGNOSTIC	2,508,576		2,508,576		2,508,576
44	LABORATORY	2,126,679		2,126,679		2,126,679
49	RESPIRATORY THERAPY	165,701		165,701		165,701
50	PHYSICAL THERAPY	981,933		981,933		981,933
53	ELECTROCARDIOLOGY	190,414		190,414		190,414
55	MEDICAL SUPPLIES CHARGED	200,405		200,405		200,405
56	DRUGS CHARGED TO PATIENTS	1,219,284		1,219,284		1,219,284
59	CHEMOTHERAPY					
59 01	CARDIAC REHAB	110,725		110,725		110,725
	OUTPAT SERVICE COST CNTRS					
61	EMERGENCY	1,593,486		1,593,486		1,593,486
62	OBSERVATION BEDS (NON-DTS	511,290		511,290		511,290
63	OTHER OUTPATIENT SERVICE					
63 50	RURAL HEALTH CLINIC	6,891,466		6,891,466		6,891,466
	OTHER REIMBURS COST CNTRS					
101	SUBTOTAL	22,210,923		22,210,923		22,210,923
102	LESS OBSERVATION BEDS	511,290		511,290		511,290
103	TOTAL	21,699,633		21,699,633		21,699,633

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL **NOT A CMS WORKSHEET ** (05/1999)

COMPUTATION OF RATIO OF COSTS TO CHARGES
SPECIAL TITLE XIX WORKSHEET

PROVIDER NO: 14 1349
PERIOD: FROM 7/ 1/2007 TO 6/30/2008
PREPARED 11/ 4/2008
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 INPATIENT RATIO 10	PPS INPATIENT RATIO 11
	INPAT ROUTINE SRVC CNTRS						
25	ADULTS & PEDIATRICS	2,466,641		2,466,641			
33	NURSERY	121,808		121,808			
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	953,414	1,791,712	2,745,126	.588041	.588041	.588041
39	DELIVERY ROOM & LABOR ROO	138,610		138,610	.930041	.930041	.930041
40	ANESTHESIOLOGY	30,573	465,919	496,492	.150534	.150534	.150534
41	RADIOLOGY-DIAGNOSTIC	1,392,750	12,273,324	13,666,074	.183562	.183562	.183562
44	LABORATORY	1,181,464	5,191,768	6,373,232	.333689	.333689	.333689
49	RESPIRATORY THERAPY	179,453	178,993	358,446	.462276	.462276	.462276
50	PHYSICAL THERAPY	265,086	1,979,155	2,244,241	.437535	.437535	.437535
53	ELECTROCARDIOLOGY	44,540	634,878	679,418	.280260	.280260	.280260
55	MEDICAL SUPPLIES CHARGED	358,346	333,890	692,236	.289504	.289504	.289504
56	DRUGS CHARGED TO PATIENTS	2,361,942	2,321,872	4,683,814	.260319	.260319	.260319
59	CHEMOTHERAPY						
59 01	CARDIAC REHAB		104,867	104,867	1.055861	1.055861	1.055861
	OUTPAT SERVICE COST CNTRS						
61	EMERGENCY	99,064	1,859,025	1,958,089	.813797	.813797	.813797
62	OBSERVATION BEDS (NON-DIS	39,405	344,244	383,649	1.332703	1.332703	1.332703
63	OTHER OUTPATIENT SERVICE						
63 50	RURAL HEALTH CLINIC		5,612,367	5,612,367	1.227907	1.227907	1.227907
	OTHER REIMBURS COST CNTRS						
101	SUBTOTAL	9,633,096	33,092,014	42,725,110			
102	LESS OBSERVATION BEDS						
103	TOTAL	9,633,096	33,092,014	42,725,110			

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(09/2000)

CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS

PROVIDER NO: 14-1349

PERIOD: FROM 7/ 1/2007 TO 6/30/2008

PREPARED 11/ 4/2008

WORKSHEET C PART II

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
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	1,614,248	248,714	1,365,534			1,614,248
39	DELIVERY ROOM & LABOR ROO	128,913	16,606	112,307			128,913
40	ANESTHESIOLOGY	74,739	22,322	52,417			74,739
41	RADIOLOGY-DIAGNOSTIC	2,508,576	271,044	2,237,532			2,508,576
44	LABORATORY	2,126,679	143,236	1,983,443			2,126,679
49	RESPIRATORY THERAPY	165,701	24,963	140,738			165,701
50	PHYSICAL THERAPY	981,933	191,865	790,068			981,933
53	ELECTROCARDIOLOGY	190,414	17,567	172,847			190,414
55	MEDICAL SUPPLIES CHARGED	200,405	20,092	180,313			200,405
56	DRUGS CHARGED TO PATIENTS	1,219,284	22,122	1,197,162			1,219,284
59	CHEMOTHERAPY						
59 01	CARDIAC REHAB	110,725	29,725	81,000			110,725
	OUTPAT SERVICE COST CNTRS						
61	EMERGENCY	1,593,486	113,858	1,479,628			1,593,486
62	OBSERVATION BEDS (NON-DIS	511,290		511,290			511,290
63	OTHER OUTPATIENT SERVICE						
63 50	RURAL HEALTH CLINIC	6,891,466	428,877	6,462,589			6,891,466
	OTHER REIMBURS COST CNTRS						
101	SUBTOTAL	18,317,859	1,550,996	16,766,863			18,317,859
102	LESS OBSERVATION BEDS	511,290		511,290			511,290
103	TOTAL	17,806,569	1,550,996	16,255,573			17,806,569

Health Financial Systems MCRTF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(09/2000)

CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 | WORKSHEET C PART II

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
	ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	2,745,126	.588041	.588041
39	DELIVERY ROOM & LABOR ROO	138,610	.930041	.930041
40	ANESTHESIOLOGY	496,492	.150534	.150534
41	RADIOLOGY-DIAGNOSTIC	13,666,074	.183562	.183562
44	LABORATORY	6,373,732	.333689	.333689
49	RESPIRATORY THERAPY	358,446	.462276	.462276
50	PHYSICAL THERAPY	2,244,241	.437535	.437535
53	ELECTROCARDIOLOGY	679,418	.280260	.280260
55	MEDICAL SUPPLIES CHARGED	692,236	.289504	.289504
56	DRUGS CHARGED TO PATIENTS	4,683,814	.260319	.260319
59	CHEMOTHERAPY			
59 01	CARDIAC REHAB	104,867	1.055861	1.055861
	OUTPAT SERVICE COST CNTRS			
61	EMERGENCY	1,958,089	.813797	.813797
62	OBSERVATION BEDS (NON-DIS	383,649	1.332703	1.332703
63	OTHER OUTPATIENT SERVICE			
63 50	RURAL HEALTH CLINIC	5,612,367	1.227907	1.227907
	OTHER REIMBURS COST CNTRS			
101	SUBTOTAL	40,136,661		
102	LESS OBSERVATION BEDS	383,649		
103	TOTAL	39,753,012		

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL **NOT A CMS WORKSHEET ** (09/2000)

CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS SPECIAL TITLE XIX WORKSHEET

PROVIDER NO: 14-1349

PERIOD: FROM 7/ 1/2007 TO 6/30/2008

PREPARED 11/ 4/2008

WORKSHEET C PART II

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
	ANCILLARY SRVC COST CNTRS						
37	OPERATING ROOM	1,614,248	248,714	1,365,534			1,614,248
39	DELIVERY ROOM & LABOR ROO	128,913	16,606	112,307			128,913
40	ANESTHESIOLOGY	74,739	22,327	52,412			74,739
41	RADIOLOGY-DIAGNOSTIC	2,508,576	271,044	2,237,532			2,508,576
44	LABORATORY	2,126,679	143,236	1,983,443			2,126,679
49	RESPIRATORY THERAPY	165,701	24,963	140,738			165,701
50	PHYSICAL THERAPY	981,933	191,865	790,068			981,933
53	ELECTROCARDIOLOGY	190,414	17,567	172,847			190,414
55	MEDICAL SUPPLIES CHARGED	200,405	20,092	180,313			200,405
56	DRUGS CHARGED TO PATIENTS	1,219,284	22,122	1,197,162			1,219,284
59	CHEMOTHERAPY						
59 01	CARDIAC REHAB	110,725	29,725	81,000			110,725
	OUTPAT SERVICE COST CNTRS						
61	EMERGENCY	1,593,486	113,858	1,479,628			1,593,486
62	OBSERVATION BEDS (NON-DIS	511,290		511,290			511,290
63	OTHER OUTPATIENT SERVICE						
63 50	RURAL HEALTH CLINIC	6,891,466	428,877	6,462,589			6,891,466
	OTHER REIMBURS COST CNTRS						
101	SUBTOTAL	18,317,859	1,550,996	16,766,863			18,317,859
102	LESS OBSERVATION BEDS	511,290		511,290			511,290
103	TOTAL	17,806,569	1,550,996	16,255,573			17,806,569

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL **NOT A CMS WORKSHEET ** (09/2000)

CALCULATION OF OUTPATIENT SERVICE COST TO CHARGE RATIOS NET OF REDUCTIONS SPECIAL TITLE XIX WORKSHEET

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 WORKSHEET C PART II

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
	ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	2,745,126	.588041	.588041
39	DELIVERY ROOM & LABOR ROO	138,610	.930041	.930041
40	ANESTHESIOLOGY	496,492	.150534	.150534
41	RADIOLOGY DIAGNOSTIC	13,666,074	.183562	.183562
44	LABORATORY	6,373,232	.333689	.333689
49	RESPIRATORY THERAPY	358,446	.462276	.462276
50	PHYSICAL THERAPY	2,244,241	.437535	.437535
53	ELECTROCARDIOLOGY	679,418	.280260	.280260
55	MEDICAL SUPPLIES CHARGED	692,236	.289504	.289504
56	DRUGS CHARGED TO PATIENTS	4,683,814	.260319	.260319
59	CHEMOTHERAPY			
59 01	CARDIAC REHAB	104,867	1.055861	1.055861
	OUTPAT SERVICE COST CNTRS			
61	EMERGENCY	1,958,089	.813797	.813797
62	OBSERVATION BEDS (NON-DIS	383,649	1.332703	1.332703
63	OTHER OUTPATIENT SERVICE			
63 50	RURAL HEALTH CLINIC	5,612,367	1.227907	1.227907
	OTHER REIMBURS COST CNTRS			
101	SUBTOTAL	40,136,661		
102	LESS OBSERVATION BEDS	383,649		
103	TOTAL	39,753,012		

PROVIDER NO: 14-1349 PERIOD: FROM 7/ 1/2007 TO 6/30/2008 PREPARED 11/ 4/2008

WORKSHEET C PART III

COMPUTATION OF TOTAL RPCH INPATIENT ANCILLARY COSTS

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COST WKST B, PT I COL. 77 1	TOTAL ANCILLARY CHARGES 2	TOTAL INP ANCILLARY CHARGES 3	CHARGE TO CHARGE RATIO 4	TOTAL INPATIENT COST 5
	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	1,614,248	2,745,126			
39	DELIVERY ROOM & LABOR ROO	128,913	138,610			
40	ANESTHESIOLOGY	74,739	496,492			
41	RADIOLOGY-DIAGNOSTIC	2,508,576	13,666,074			
44	LABORATORY	2,126,679	6,373,232			
49	RESPIRATORY THERAPY	165,701	358,446			
50	PHYSICAL THERAPY	981,933	2,244,241			
53	ELECTROCARDIOLOGY	190,414	679,418			
55	MEDICAL SUPPLIES CHARGED	200,405	692,236			
56	DRUGS CHARGED TO PATIENTS	1,219,284	4,683,814			
59	CHEMOTHERAPY					
59 01	CARDIAC REHAB	110,725	104,867			
	OUTPAT SERVICE COST CNTRS					
61	EMERGENCY	1,593,486	1,958,089			
62	OBSERVATION BEDS (NON-DIS	511,290	383,649			
63	OTHER OUTPATIENT SERVICE					
63 50	RURAL HEALTH CLINIC	6,891,466	5,612,367			
	OTHER REIMBURS COST CNTRS					
101	TOTAL	18,317,859	40,136,661			

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552 96(09/1996)

COMPUTATION OF OUTPATIENT COST PER VISIT - RURAL PRIMARY CARE HOSPITAL

PROVIDER NO: 14-1349 PERIOD: FROM 7/ 1/2007 TO 6/30/2008 PREPARED 11/ 4/2008 WORKSHEET C PART V

WKST A LINE NO.	COST CENTER DESCRIPTION	TOTAL COST WKST B, PT I COL. 27 1	PROVIDER-BASED PHYSICIAN ADJUSTMENT 2	TOTAL COSTS 3	TOTAL ANCILLARY CHARGES 4	TOTAL OUTPATIENT CHARGES 5	RATIO OF OUT-PATIENT CHRGS TO TTL CHARGES 6	TOTAL OUT-PATIENT COSTS 7
	ANCILLARY SRVC COST CNTRS							
37	OPERATING ROOM	1,614,248		1,614,248	2,745,126			
39	DELIVERY ROOM & LABOR ROO	128,913		128,913	138,610			
40	ANESTHESIOLOGY	74,739		74,739	496,492			
41	RADIOLOGY-DIAGNOSTIC	2,508,576	918	2,509,494	13,666,074			
44	LABORATORY	2,126,679		2,126,679	6,373,732			
49	RESPIRATORY THERAPY	165,701		165,701	358,446			
50	PHYSICAL THERAPY	981,933		981,933	2,244,241			
53	ELECTROCARDIOLOGY	190,414		190,414	679,418			
55	MEDICAL SUPPLIES CHARGED	200,405		200,405	692,236			
56	DRUGS CHARGED TO PATIENTS	1,219,284		1,219,284	4,683,814			
59	CHEMOTHERAPY							
59 01	CARDIAC REHAB	110,725		110,725	104,867			
	OUTPAT SERVICE COST CNTRS							
61	EMERGENCY	1,593,486	425,628	2,019,114	1,958,089			
62	OBSERVATION BEDS (NON-DIS	511,290		511,290	383,649			
63	OTHER OUTPATIENT SERVICE							
63 50	RURAL HEALTH CLINIC							
	OTHER REIMBURS COST CNTRS							
101	TOTAL	11,426,393	426,546	11,852,939	34,524,294			
102	TOTAL OUTPATIENT VISITS							
103	AGGREGATE COST PER VISIT							
104	TITLE V OUTPATIENT VISITS							
105	TITLE XVIII OUTPAT VISITS							
106	TITLE XIX OUTPAT VISITS							
107	TITLE V OUTPAT COSTS							
108	TITLE XVIII OUTPAT COSTS							
109	TITLE XIX OUTPAT COSTS							

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES & VACCINE COSTS

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008
COMPONENT NO: 14-1349 | WORKSHEET D PART V

TITLE XVIII, PART B HOSPITAL

	Cost Center Description	Cost/Charge Ratio (C, Pt I, col. 9)	Cost/Charge Ratio (C, Pt I, col. 9)	Cost/Charge Ratio (C, Pt II, col. 9)	Outpatient Ambulatory Surgical Ctr	Outpatient Radiology
		1	1.01	1.02	2	3
(A)	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM	.588041		.588041		
39	DELIVERY ROOM & LABOR ROOM	.930041		.930041		
40	ANESTHESIOLOGY	.150534		.150534		
41	RADIOLOGY-DIAGNOSTIC	.183562		.183562		
44	LABORATORY	.333689		.333689		
49	RESPIRATORY THERAPY	.462276		.462276		
50	PHYSICAL THERAPY	.437535		.437535		
53	ELECTROCARDIOLOGY	.280260		.280260		
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	.289504		.289504		
56	DRUGS CHARGED TO PATIENTS	.260319		.260319		
59	CHEMOTHERAPY					
59 01	CARDIAC REHAB	1.055861		1.055861		
	OUTPAT SERVICE COST CNTRS					
61	EMERGENCY	.813797		.813797		
62	OBSERVATION BEDS (NON-DISTINCT PART)	1.332703		1.332703		
63	OTHER OUTPATIENT SERVICE COST CENTER					
63 50	RURAL HEALTH CLINIC					
101	SUBTOTAL					
102	CRNA CHARGES					
103	LESS PBP CLINIC LAB SVCS- PROGRAM ONLY CHARGES					
104	NET CHARGES					

(A) WORKSHEET A LINE NUMBERS
(1) REPORT NON HOSPITAL AND NON SUBPROVIDER COMPONENTS COST FOR THE PERIOD HERE (SEE INSTRUCTIONS)

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES & VACCINE COSTS

PROVIDER NO: 14-1349
COMPONENT NO: 14 1349
PERIOD: FROM 7/ 1/2007 TO 6/30/2008

TITLE XVIII, PART B HOSPITAL

	Cost Center Description	Other Outpatient Diagnostic 4	All Other (1) 5	Outpatient Ambulatory Surgical Ctr 6	Outpatient Radiology 7	Other Outpatient Diagnostic 8
(A)	ANCILLARY SRVC COST CNTRS					
37	OPERATING ROOM		819,944			
39	DELIVERY ROOM & LABOR ROOM					
40	ANESTHESIOLOGY		13,268			
41	RADIOLOGY-DIAGNOSTIC		4,114,803			
44	LABORATORY		1,970,201			
49	RESPIRATORY THERAPY		77,531			
50	PHYSICAL THERAPY		656,658			
53	ELECTROCARDIOLOGY		137,860			
55	MEDICAL SUPPLIES CHARGED TO PATIENTS		137,575			
56	DRUGS CHARGED TO PATIENTS		817,280			
59	CHEMOTHERAPY					
59 01	CARDIAC REHAB		62,711			
	OUTPAT SERVICE COST CNTRS					
61	EMERGENCY		528,751			
62	OBSERVATION BEDS (NON-DISTINCT PART)		155,020			
63	OTHER OUTPATIENT SERVICE COST CENTER					
63 50	RURAL HEALTH CLINIC					
101	SUBTOTAL		9,491,602			
102	CRNA CHARGES					
103	LESS PBP CLINIC LAB SVCS-PROGRAM ONLY CHARGES					
104	NET CHARGES		9,491,602			

(A) WORKSHEET A LINE NUMBERS
(1) REPORT NON HOSPITAL AND NON SUBPROVIDER COMPONENTS COST FOR THE PERIOD HERE (SEE INSTRUCTIONS)

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES & VACCINE COSTS

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008

COMPONENT NO: 14-1349 | WORKSHEET D PART V

TITLE XVIII, PART B HOSPITAL

	Cost Center Description	All Other	Hospital I/P Part B Charges	Hospital I/P Part B Costs
		9	10	11
(A)	ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	482,161		
39	DELIVERY ROOM & LABOR ROOM	1,997		
40	ANESTHESIOLOGY	755,321		
41	RADIOLOGY-DIAGNOSTIC	657,434		
44	LABORATORY	35,841		
49	RESPIRATORY THERAPY	287,311		
50	PHYSICAL THERAPY	38,637		
53	ELECTROCARDIOLOGY	39,829		
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	212,754		
56	DRUGS CHARGED TO PATIENTS			
59	CHEMOTHERAPY	66,214		
59 01	CARDIAC REHAB			
	OUTPAT SERVICE COST CNTRS			
61	EMERGENCY	430,296		
62	OBSERVATION BEDS (NON-DISTINCT PART)	206,596		
63	OTHER OUTPATIENT SERVICE COST CENTER			
63 50	RURAL HEALTH CLINIC			
101	SUBTOTAL	3,214,391		
102	CRNA CHARGES			
103	LESS PBP CLINIC LAB SVCS- PROGRAM ONLY CHARGES			
104	NET CHARGES	3,214,391		

(A) WORKSHEET A LINE NUMBERS
(1) REPORT NON HOSPITAL AND NON SUBPROVIDER COMPONENTS COST FOR THE PERIOD HERE (SEE INSTRUCTIONS)

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES & VACCINE COST

TITLE XVIII, PART B HOSPITAL

PART VI - VACCINE COST APPORTIONMENT

		1
1	DRUGS CHARGED TO PATIENTS-RATIO OF COST TO CHARGES	.760319
2	PROGRAM VACCINE CHARGES	2,415
3	PROGRAM COSTS	629

TITLE XVIII PART A HOSPITAL OTHER

PART I - ALL PROVIDER COMPONENTS 1

INPATIENT DAYS

1	INPATIENT DAYS (INCLUDING PRIVATE ROOM AND SWING BED DAYS, EXCLUDING NEWBORN)	5,489
2	INPATIENT DAYS (INCLUDING PRIVATE ROOM, EXCLUDING SWING-BED AND NEWBORN DAYS)	4,823
3	PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	4,823
4	SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS)	261
5	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	383
6	TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	2
7	TOTAL SWING-BED NF TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	20
8	TOTAL SWING-BED NF TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	2,484
9	TOTAL INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS)	261
10	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	383
11	SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
12	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V & XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
13	SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLE V & XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE)	
14	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS)	
15	TOTAL NURSERY DAYS (TITLE V OR XIX ONLY)	
16	NURSERY DAYS (TITLE V OR XIX ONLY)	

SWING-BED ADJUSTMENT

17	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
18	MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	100.00
19	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	100.00
20	MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	3,699,590
21	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	
22	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
23	SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	200
24	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	2,000
25	SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	437,744
26	TOTAL SWING-BED COST (SEE INSTRUCTIONS)	3,261,846
27	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST	

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28	GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES)	1,913,386
29	PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	1,913,386
30	SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES)	1.704751
31	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	
32	AVERAGE PRIVATE ROOM PER DIEM CHARGE	396.72
33	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	
34	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	
35	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	
36	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	3,261,846
37	GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL	

TITLE XVIII PART A HOSPITAL OTHER

PART II - HOSPITAL AND SUBPROVIDERS ONLY 1

PROGRAM INPATIENT OPERATING COST BEFORE PASS THROUGH COST ADJUSTMENTS

38	ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM	676.31
39	PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1,679,954
40	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM	
41	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1,679,954

		TOTAL I/P COST 1	TOTAL I/P DAYS 2	AVERAGE PER DIEM 3	PROGRAM DAYS 4	PROGRAM COST 5
42	NURSERY (TITLE V & XIX ONLY)					
	INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS					
43	INTENSIVE CARE UNIT					
44	CORONARY CARE UNIT					
45	BURN INTENSIVE CARE UNIT					
46	SURGICAL INTENSIVE CARE UNIT					
47	OTHER SPECIAL CARE					1
48	PROGRAM INPATIENT ANCILLARY SERVICE COST					1,237,025
49	TOTAL PROGRAM INPATIENT COSTS					2,916,979

PASS THROUGH COST ADJUSTMENTS

50	PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ROUTINE SERVICES	
51	PASS THROUGH COSTS APPLICABLE TO PROGRAM INPATIENT ANCILLARY SERVICES	
52	TOTAL PROGRAM EXCLUDABLE COST	
53	TOTAL PROGRAM INPATIENT OPERATING COST EXCLUDING CAPITAL RELATED, NONPHYSICIAN ANESTHETIST, AND MEDICAL EDUCATION COSTS	

TARGET AMOUNT AND LIMIT COMPUTATION

54	PROGRAM DISCHARGES	
55	TARGET AMOUNT PER DISCHARGE	
56	TARGET AMOUNT	
57	DIFFERENCE BETWEEN ADJUSTED INPATIENT OPERATING COST AND TARGET AMOUNT	
58	BONUS PAYMENT	
58.01	LESSER OF LINES 53/54 OR 55 FROM THE COST REPORTING PERIOD ENDING 1996, UPDATED AND COMPOUNDED BY THE MARKET BASKET	
58.02	LESSER OF LINES 53/54 OR 55 FROM PRIOR YEAR COST REPORT, UPDATED BY THE MARKET BASKET	
58.03	IF LINES 53/54 IS LESS THAN THE LOWER OF LINES 55, 58.01 OR 58.02 ENTER THE LESSER OF 50% OF THE AMOUNT BY WHICH OPERATING COSTS (LINE 53) ARE LESS THAN EXPECTED COSTS (LINES 54 X 58.02), OR 1 PERCENT OF THE TARGET AMOUNT (LINE 56) OTHERWISE ENTER ZERO.	
58.04	RELIEF PAYMENT	
59	ALLOWABLE INPATIENT COST PLUS INCENTIVE PAYMENT	
59.01	ALLOWABLE INPATIENT COST PER DISCHARGE (LINE 59 / LINE 54) (LTCH ONLY)	
59.02	PROGRAM DISCHARGES PRIOR TO JULY 1	
59.03	PROGRAM DISCHARGES AFTER JULY 1	
59.04	PROGRAM DISCHARGES (SEE INSTRUCTIONS)	
59.05	REDUCED INPATIENT COST PER DISCHARGE FOR DISCHARGES PRIOR TO JULY 1 (SEE INSTRUCTIONS) (LTCH ONLY)	
59.06	REDUCED INPATIENT COST PER DISCHARGE FOR DISCHARGES AFTER JULY 1 (SEE INSTRUCTIONS) (LTCH ONLY)	
59.07	REDUCED INPATIENT COST PER DISCHARGE (SEE INSTRUCTIONS) (LTCH ONLY)	
59.08	REDUCED INPATIENT COST PLUS INCENTIVE PAYMENT (SEE INSTRUCTIONS)	

PROGRAM INPATIENT ROUTINE SWING BED COST

60	MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS)	176,517
61	MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (SEE INSTRUCTIONS)	259,027
62	TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS	435,544
63	TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD	
64	TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST REPORTING PERIOD	
65	TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS	

	TITLE XVIII PART A	HOSPITAL	OTHER
PART III - SKILLED NURSING FACILITY, NURSINGFACILITY & ICF/MR ONLY			1
66	SKILLED NURSING FACILITY/OTHER NURSING FACILITY/ICF/MR ROUTINE SERVICE COST		
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		756
84	ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM		676.31
85	OBSERVATION BED COST		511,290

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					

Health Financial Systems MCR1F32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS 2552-96(05/2004)

INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008
COMPONENT NO: 14-1349 | WORKSHEET D-4

TITLE XVIII, PART A HOSPITAL OTHER

WKST A LINE NO.	COST CENTER DESCRIPTION	RATIO COST TO CHARGES 1	INPATIENT CHARGES 2	INPATIENT COST 3
	INPAT ROUTINE SRVC CNTRS			
25	ADULTS & PEDIATRICS		1,244,835	
	ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	.588041	634,466	373,092
39	DELIVERY ROOM & LABOR ROOM	.930041		
40	ANESTHESIOLOGY	.150534	8,590	1,293
41	RADIOLOGY-DIAGNOSTIC	.183562	590,926	108,472
44	LABORATORY	.333689	702,460	234,403
49	RESPIRATORY THERAPY	.462276	107,713	49,562
50	PHYSICAL THERAPY	.437535	130,451	57,077
53	ELECTROCARDIOLOGY	.280260	26,593	7,453
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	.289504	218,089	63,138
56	DRUGS CHARGED TO PATIENTS	.260319	1,304,806	339,666
59	CHEMOTHERAPY			
59 01	CARDIAC REHAB	1.055861		
	OUTPAT SERVICE COST CNTRS			
61	EMERGENCY	.813797	1,138	926
62	OBSERVATION BEDS (NON-DISTINCT PART)	1.332703	1,458	1,943
63	OTHER OUTPATIENT SERVICE COST CENTER			
63 50	RURAL HEALTH CLINIC			
	OTHER REIMBURS COST CNTRS			
101	TOTAL		3,726,190	1,237,025
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		3,726,190	

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(05/2004)

INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

PROVIDER NO: 14-1349
COMPONENT NO: 14-2349
PERIOD: FROM 7/ 1/2007 TO 6/30/2008
PREPARED 11/ 4/2008
WORKSHEET D-4

TITLE XVIII, PART A SWING BED SNF OTHER

WKST A LINE NO.	COST CENTER DESCRIPTION	RATIO COST TO CHARGES 1	INPATIENT CHARGES 2	INPATIENT COST 3
	INPAT ROUTINE SRVC CNTRS			
25	ADULTS & PEDIATRICS			
	ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	.588041	6,120	3,599
39	DELIVERY ROOM & LABOR ROOM	.930041		
40	ANESTHESIOLOGY	.150534		
41	RADIOLOGY-DIAGNOSTIC	.183562	30,291	5,560
44	LABORATORY	.333689	92,498	30,866
49	RESPIRATORY THERAPY	.462276	25,430	11,756
50	PHYSICAL THERAPY	.437535	108,560	47,499
53	ELECTROCARDIOLOGY	.280260	1,519	426
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	.289504	6,611	1,914
56	DRUGS CHARGED TO PATIENTS	.260319	214,852	55,930
59	CHEMOTHERAPY			
59 01	CARDIAC REHAB	1.055861		
	OUTPAT SERVICE COST CNTRS			
61	EMERGENCY	.813797		
62	OBSERVATION BEDS (NON-DISTINCT PART)	1.332703		
63	OTHER OUTPATIENT SERVICE COST CENTER			
63 50	RURAL HEALTH CLINIC			
	OTHER REIMBURS COST CNTRS			
101	TOTAL		485,881	157,550
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES		485,881	
103	NET CHARGES			

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96(05/2004)

INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008

COMPONENT NO: 14-1349 | WORKSHEET D-4

TITLE XIX HOSPITAL OTHER

WKST A LINE NO.	COST CENTER DESCRIPTION	RATIO COST TO CHARGES 1	INPATIENT CHARGES 2	INPATIENT COST 3
	INPAT ROUTINE SRVC CNTRS			
25	ADULTS & PEDIATRICS		278,300	
	ANCILLARY SRVC COST CNTRS			
37	OPERATING ROOM	.588041	193,977	114,066
39	DELIVERY ROOM & LABOR ROOM	.930041	69,500	64,638
40	ANESTHESTOLOGY	.150534	3,672	553
41	RADIOLOGY-DIAGNOSTIC	.183562	160,158	29,399
44	LABORATORY	.333689	196,802	65,671
49	RESPIRATORY THERAPY	.462776	19,534	9,030
50	PHYSICAL THERAPY	.437535	5,939	2,599
53	ELECTROCARDIOLOGY	.280260	5,564	1,559
55	MEDICAL SUPPLIES CHARGED TO PATIENTS	.289504	49,476	14,323
56	DRUGS CHARGED TO PATIENTS	.260319	276,258	71,915
59	CHEMOTHERAPY			
59 01	CARDIAC REHAB	1.055861		
	OUTPAT SERVICE COST CNTRS			
61	EMERGENCY	.813797	28,695	23,352
62	OBSERVATION BEDS (NON DISTINCT PART)	1.332703	1,270	1,693
63	OTHER OUTPATIENT SERVICE COST CENTER			
63 50	RURAL HEALTH CLINIC	1.227907		
	OTHER REIMBURS COST CNTRS			
101	TOTAL		1,010,845	398,798
102	LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES			
103	NET CHARGES		1,010,845	

CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER NO:	PERIOD:	PREPARED 11/ 4/2008
14 1349	FROM 7/ 1/2007	WORKSHEET F
COMPONENT NO:	TO 6/30/2008	PART B
14-1349		

PART B - MEDICAL AND OTHER HEALTH SERVICES

		HOSPITAL
1	MEDICAL AND OTHER SERVICES (SEE INSTRUCTIONS)	3,215,020
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)	3,215,020
	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 PROFFSSIONAL 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)	3,247,170
17.01	TOTAL PROSPECTIVE PAYMENT (SUM OF LINES 1.02, 1.06 AND 1.07)	
	COMPUTATION OF REIMBURSEMENT SETTLEMENT	
18	CAH DEDUCTIBLES	29,675
18.01	CAH ACTUAL BILLED COINSURANCE	1,507,368
	LINE 17.01 (SEE INSTRUCTIONS)	
19	SUBTOTAL (SEE INSTRUCTIONS)	1,710,127
20	SUM OF AMOUNTS FROM WORKSHEET E PARTS C, D & E (SEE INSTR.)	
21	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS	
22	ESRD DIRECT MEDICAL EDUCATION COSTS	
23	SUBTOTAL	1,710,127
24	PRIMARY PAYER PAYMENTS	254
25	SUBTOTAL	1,709,873
	REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)	
26	COMPOSITE RATE ESRD	
27	BAD DEBTS (SEE INSTRUCTIONS)	232,083
27.01	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	232,083
27.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	221,426
28	SUBTOTAL	1,941,956
29	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION.	
30	OTHER ADJUSTMENTS (SPECIFY)	
30.99	OTHER ADJUSTMENTS (MSP-ICC RECONCILIATION AMOUNT)	
31	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS.	
32	SUBTOTAL	1,941,956
33	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)	
34	INTERIM PAYMENTS	1,709,330
34.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)	
35	BALANCE DUE PROVIDER/PROGRAM	232,626
36	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2	

Health Financial Systems MCR1F32 FOR SPARTA COMMUNITY HOSPITAL

IN LIEU OF FORM CMS-2552-96 (11/1998)

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

PROVIDER NO: 14-1349
COMPONENT NO: 14-1349
PERIOD: FROM 7/ 1/2007 TO 6/30/2008
PREPARED 11/ 4/2008
WORKSHEET E-1

TITLE XVIII HOSPITAL

DESCRIPTION		INPATIENT-PART A MM/DD/YYYY 1	AMOUNT 2	PART B MM/DD/YYYY 3	AMOUNT 4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER			2,323,795		1,709,330
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	1/23/2008	185,000		
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		185,000		NONE
4 TOTAL INTERIM PAYMENTS			2,506,795		1,709,330
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.

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL

IN LIEU OF FORM CMS-2552-96 (11/1998)

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

PROVIDER NO: 14-1349
COMPONENT NO: 14-7349
PERIOD: FROM 7/ 1/2007 TO 6/30/2008
PREPARED 11/ 4/2008
WORKSHEET E-1

TITLE XVIII SWING BED SNF

DESCRIPTION		INPATIENT-PART A MM/DD/YYYY 1	AMOUNT 2	PART B MM/DD/YYYY 3	AMOUNT 4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER			550,990		
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				
	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		NONE		NONE
4 TOTAL INTERIM PAYMENTS			550,990		
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 11/ 4/2008
14-1349	FROM 7/ 1/2007	
COMPONENT NO:	TO 6/30/2008	WORKSHEET E-2
14-2349		

TITLE XVIII SWING BED SNF

	COMPUTATION OF NET COST OF COVERED SERVICES	PART A 1	PART B 2
1	INPATIENT ROUTINE SERVICES - SWING BED-SNF (SEE INSTR)	439,899	
2	INPATIENT ROUTINE SERVICES - SWING BED-NF (SEE INSTR)	159,126	
3	ANCILLARY SERVICES (SEE INSTRUCTIONS)		
4	PER DIEM COST FOR INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS)	644	
5	PROGRAM DAYS		
6	INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS)		
7	UTILIZATION REVIEW - PHYSICIAN COMPENSATION - SNF OPTIONAL METHOD ONLY	598,025	
8	SUBTOTAL		
9	PRIMARY PAYER PAYMENTS (SEE INSTRUCTIONS)	598,025	
10	SUBTOTAL		
11	DEDUCTIBLES BILLED TO PROGRAM PATIENTS (EXCLUDE AMOUNTS APPLICABLE TO PHYSICIAN PROFESSIONAL SERVICES)	598,025	
12	SUBTOTAL	10,348	
13	COINSURANCE BILLED TO PROGRAM PATIENTS (FROM PROVIDER RECORDS)(EXCLUDE COINSURANCE FOR PHYSICIAN PROFESSIONAL SERVICES)		
14	80% OF PART B COSTS	588,677	
15	SUBTOTAL		
16	OTHER ADJUSTMENTS (SPECIFY)		
17	REIMBURSABLE BAD DEBTS		
17.01	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	588,677	
18	TOTAL		
19	SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS)	550,990	
20	INTERIM PAYMENTS		
20.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)	37,687	
21	BALANCE DUE PROVIDER/PROGRAM		
22	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2.		

CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER NO:	PERIOD:	PREPARED 11/ 4/2008
14-1349	FROM // 1/2007	WORKSHEET E-3
COMPONENT NO:	TO 6/30/2008	PART II
14-1349		

PART II - MEDICARE PART A SERVICES - COST REIMBURSEMENT

		HOSPITAL
1	INPATIENT SERVICES	2,916,979
1.01	NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT	
2	ORGAN ACQUISITION	
3	COST OF TEACHING PHYSICIANS	2,916,979
4	SUBTOTAL	3,013
5	PRIMARY PAYER PAYMENTS	2,943,106
6	TOTAL COST. FOR CAH (SEE INSTRUCTIONS)	
	COMPUTATION OF LESSER OF COST OR CHARGES	
	REASONABLE CHARGES	
7	ROUTINE SERVICE CHARGES	
8	ANCILLARY SERVICE CHARGES	
9	ORGAN ACQUISITION CHARGES, NET OF REVENUE	
10	TEACHING PHYSICIANS	
11	TOTAL REASONABLE CHARGES	
	CUSTOMARY CHARGES	
12	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	
13	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)	
14	RATIO OF LINE 12 TO LINE 13 (NOT TO EXCEED 1.000000)	
15	TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS)	
16	EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST	
17	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES	
	COMPUTATION OF REIMBURSEMENT SETTLEMENT	
18	DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS	2,943,106
19	COST OF COVERED SERVICES	395,754
20	DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT)	
21	EXCESS REASONABLE COST	2,547,352
22	SUBTOTAL	8,448
23	COINSURANCE	2,538,904
24	SUBTOTAL	71,115
25	REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES (SEE INSTRUCTIONS)	71,115
25.01	ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS)	65,163
25.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	2,610,019
26	SUBTOTAL	
27	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION	
28	OTHER ADJUSTMENTS (SPECIFY)	
29	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS	2,610,019
30	SUBTOTAL	2,506,795
31	SEQUESTRATION ADJUSTMENT	
32	INTERIM PAYMENTS	103,224
32.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)	
33	BALANCE DUE PROVIDER/PROGRAM	
34	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2.	

Health Financial Systems NCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96 (06/2003)

BALANCE SHEET

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008

WORKSHEET G

	ASSETS	GENERAL FUND 1	SPECIFIC PURPOSE FUND 2	ENDOWMENT FUND 3	PLANT FUND 4
	CURRENT ASSETS				
1	CASH ON HAND AND IN BANKS	3,394,578			
2	TEMPORARY INVESTMENTS				
3	NOTES RECEIVABLE				
4	ACCOUNTS RECEIVABLE	7,724,009			
5	OTHER RECEIVABLES	200,000			
6	LESS: ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE	-4,711,986			
7	INVENTORY	422,063			
8	PREPAID EXPENSES	410,648			
9	OTHER CURRENT ASSETS				
10	DUE FROM OTHER FUNDS	435,000			
11	TOTAL CURRENT ASSETS	7,874,312			
	FIXED ASSETS				
12	LAND	85,673			
12.01					
13	LAND IMPROVEMENTS	663,393			
13.01	LESS ACCUMULATED DEPRECIATION	-461,702			
14	BUILDINGS	14,689,759			
14.01	LESS ACCUMULATED DEPRECIATION	-6,342,345			
15	LEASEHOLD IMPROVEMENTS	4,270			
15.01	LESS ACCUMULATED DEPRECIATION	-3,767			
16	FIXED EQUIPMENT				
16.01	LESS ACCUMULATED DEPRECIATION				
17	AUTOMOBILES AND TRUCKS				
17.01	LESS ACCUMULATED DEPRECIATION				
18	MAJOR MOVABLE EQUIPMENT	9,959,563			
18.01	LESS ACCUMULATED DEPRECIATION	-7,634,398			
19	MINOR EQUIPMENT DEPRECIABLE				
19.01	LESS ACCUMULATED DEPRECIATION				
20	MINOR EQUIPMENT-NONDEPRECIABLE	313,840			
21	TOTAL FIXED ASSETS	11,274,286			
	OTHER ASSETS				
22	INVESTMENTS	1,483,026			
23	DEPOSITS ON LEASES				
24	DUE FROM OWNERS/OFFICERS				
25	OTHER ASSETS	170,214			
26	TOTAL OTHER ASSETS	1,653,240			
27	TOTAL ASSETS	20,801,838			

	LIABILITIES AND FUND BALANCE	GENERAL FUND 1	SPECIFIC PURPOSE FUND 2	ENDOWMENT FUND 3	PLANT FUND 4
	CURRENT LIABILITIES				
28	ACCOUNTS PAYABLE	833,015			
29	SALARIES, WAGES & FEES PAYABLE	847,075			
30	PAYROLL TAXES PAYABLE	675,696			
31	NOTES AND LOANS PAYABLE (SHORT TERM)				
32	DEFERRED INCOME	573			
33	ACCELERATED PAYMENTS				
34	DUE TO OTHER FUNDS				
35	OTHER CURRENT LIABILITIES				
36	TOTAL CURRENT LIABILITIES	2,156,259			
	LONG TERM LIABILITIES				
37	MORTGAGE PAYABLE				
38	NOTES PAYABLE	6,038,700			
39	UNSECURED LOANS				
40.01	LOANS PRIOR TO 7/1/66				
40.02	ON OR AFTER 7/1/66				
41	OTHER LONG TERM LIABILITIES				
42	TOTAL LONG-TERM LIABILITIES	6,038,700			
43	TOTAL LIABILITIES	8,194,959			
	CAPITAL ACCOUNTS				
44	GENERAL FUND BALANCE	12,606,879			
45	SPECIFIC PURPOSE FUND				
46	DONOR CREATED- ENDOWMENT FUND BALANCE- RESTRICTED				
47	DONOR CREATED- ENDOWMENT FUND BALANCE- UNRESTRICT				
48	GOVERNING BODY CREATED- ENDOWMENT FUND BALANCE				
49	PLANT FUND BALANCE-INVESTED IN PLANT				
50	PLANT FUND BALANCE- RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				
51	TOTAL FUND BALANCES	12,606,879			
52	TOTAL LIABILITIES AND FUND BALANCES	20,801,838			

Health Financial Systems MCRTF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96 (09/1996)

STATEMENT OF CHANGES IN FUND BALANCES

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 WORKSHEET G-1

		GENERAL FUND 1	2	SPECIFIC PURPOSE FUND 3	4
1	FUND BALANCE AT BEGINNING OF PERIOD		12,784,873		
2	NET INCOME (LOSS)		-177,994		
3	TOTAL		12,606,879		
	ADDITIONS (CREDIT ADJUSTMENTS) (SPECIFY)				
4	ADDITIONS (CREDIT ADJUSTM				
5					
6					
7					
8					
9					
10	TOTAL ADDITIONS				
11	SUBTOTAL		12,606,879		
	DEDUCTIONS (DEBIT ADJUSTMENTS) (SPECIFY)				
12	DEDUCTIONS (DEBIT ADJUSTM				
13					
14					
15					
16					
17					
18	TOTAL DEDUCTIONS				
19	FUND BALANCE AT END OF PERIOD PER BALANCE SHEET		12,606,879		

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

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS 2552-96 (09/1996)

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 WORKSHEET G-2 PARTS I & II

PART I PATIENT REVENUES

	REVENUE CENTER	INPATIENT 1	OUTPATIENT 2	TOTAL 3
	GENERAL INPATIENT ROUTINE CARE SERVICES			
1 00	HOSPITAL	1,913,386		1,913,386
4 00	SWING BED - SNF	94,873		94,873
5 00	SWING BED NF	10,877		10,877
9 00	TOTAL GENERAL INPATIENT ROUTINE CARE	2,019,136		2,019,136
	INTENSIVE CARE TYPE INPATIENT HOSPITAL SVCS			
15 00	TOTAL INTENSIVE CARE TYPE INPAT HOSP	2,019,136		2,019,136
16 00	TOTAL INPATIENT ROUTINE CARE SERVICE	7,450,392	28,200,084	35,650,476
17 00	ANCILLARY SERVICES		321,899	321,899
18 00	OUTPATIENT SERVICES		5,519,195	5,519,195
18 50	RURAL HEALTH CLINIC		1,039,033	1,039,033
19 00	HOME HEALTH AGENCY			
24 00				
25 00	TOTAL PATIENT REVENUES	9,469,528	35,080,211	44,549,739

PART II-OPERATING EXPENSES

26 00	OPERATING EXPENSES		24,849,226
	ADD (SPECIFY)		
27 00	ALLOWANCE FOR DOUBTFUL ACCOUNTS	2,223,411	
28 00			
29 00			
30 00			
31 00			
32 00			
33 00	TOTAL ADDITIONS		2,223,411
	DEDUCT (SPECIFY)		
34 00	DEDUCT (SPECIFY)		
35 00			
36 00			
37 00			
38 00			
39 00	TOTAL DEDUCTIONS		
40 00	TOTAL OPERATING EXPENSES		27,072,637

Health Financial Systems MCRI132 FOR SPARTA COMMUNITY HOSPITAL

IN LIEU OF FORM CMS-2552-96 (09/1996)

STATEMENT OF REVENUES AND EXPENSES

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 WORKSHEET G 3

	DESCRIPTION	
1	TOTAL PATIENT REVENUES	44,549,739
2	LESS: ALLOWANCES AND DISCOUNTS ON PATIENT'S ACCTS	18,338,931
3	NET PATIENT REVENUES	26,210,808
4	LESS: TOTAL OPERATING EXPENSES	27,072,637
5	NET INCOME FROM SERVICE TO PATIENTS	-861,829
	OTHER INCOME	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	69,898
7	INCOME FROM INVESTMENTS	132,006
8	REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE	
9	REVENUE FROM TELEVISION AND RADIO SERVICE	
10	PURCHASE DISCOUNTS	17,454
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	67,367
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 OTHR THAN PATIENTS	
18	REVENUE FROM SALE OF MEDICAL RECORDS & ABSTRACTS	18,212
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	
23	GOVERNMENTAL APPROPRIATIONS	251,452
24	OTHER (SPECIFY)	
24.01	THE CENTER INCOME	83,309
24.02	MEDICAL OFFICE BUILDING RENTAL INC	27,900
24.03	MISCELLANEOUS INCOME	16,237
25	TOTAL OTHER INCOME	683,835
26	TOTAL	-177,994
	OTHER EXPENSES	
27	OTHER EXPENSES (SPECIFY)	
28		
29		
30	TOTAL OTHER EXPENSES	
31	NET INCOME (OR LOSS) FOR THE PERIOD	-177,994

Health Financial Systems MCRIF32
ANALYSIS OF PROVIDER-BASED
HOME HEALTH AGENCY COSTS

FOR SPARTA COMMUNITY HOSPITAL

PROVIDER NO: 14-1349
HHA NO: 14-7694

IN LIEU OF FORM CMS-2552 96 (05/2007)
PERIOD:
FROM 7/ 1/2007
TO 6/30/2008

PREPARED 11/ 4/2008
WORKSHEET H

HHA 1

		SALARIES 1	EMPLOYEE BENEFITS 2	TRANSPORTATION 3	CONTRACTED/ PURCHASED SVCS 4	OTHER COSTS 5	TOTAL 6
	GENERAL SERVICE COST CENTERS						
1	CAP-REL COST-BLDG & FIX						
2	CAP-REL COST-MOV EQUIP						
3	PLANT OPER & MAINT						
4	TRANSPORTATION					56,999	171,165
5	ADMIN & GENERAL	114,166					
	HHA REIMBURSABLE SERVICES						
6	SKILLED NURSING CARE	220,663		49,115	3		269,781
7	PHYSICAL THERAPY	59,802					59,802
8	OCCUPATIONAL THERAPY	9,382					9,382
9	SPEECH PATHOLOGY				6,751		6,751
10	MEDICAL SOCIAL SERVICES	1,759					1,759
11	HOME HEALTH AIDE	13,023					13,023
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 OTHER						
23.50	TELEMEDICINE						
24	TOTAL (SUM OF LINES 1-23)	418,795		49,115	6,754	56,999	531,663

		RECLASSIFI-CATIONS 7	RECLASSIFIED TRIAL BALANCE 8	ADJUSTMENTS 9	NET EXPENSES FOR ALLOCATION 10
	GENERAL SERVICE COST CENTERS				
1	CAP-REL COST-BLDG & FIX				
2	CAP-REL COST-MOV EQUIP				
3	PLANT OPER & MAINT				
4	TRANSPORTATION	-9,692	161,473		161,473
5	ADMIN & GENERAL				
	HHA REIMBURSABLE SERVICES				
6	SKILLED NURSING CARE		269,781		269,781
7	PHYSICAL THERAPY		59,802		59,802
8	OCCUPATIONAL THERAPY		9,382		9,382
9	SPEECH PATHOLOGY		6,751		6,751
10	MEDICAL SOCIAL SERVICES		1,759		1,759
11	HOME HEALTH AIDE		13,023		13,023
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 OTHER				
23.50	TELEMEDICINE				
24	TOTAL (SUM OF LINES 1-23)	-9,692	521,971		521,971

Health Financial Systems MCRTF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552 96 (05/2007)

COST ALLOCATION - HHA GENERAL SERVICE COST

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 | WORKSHEET H-4 PART I

HHA NO: 14-7694

HHA 1

		NET EXPENSES FOR COST ALLOCATION 0	CAP-REL COST-BLDG & FIX 1	CAP-REL COST-MOV EQUIP 2	PLANT OPER & MAINT 3	TRANSPORTATION 4	SUBTOTAL 4A	ADMINISTRATIVE & GENERAL 5
	GENERAL SERVICE COST CENTERS							
1	CAP-REL COST-BLDG & FIX							
2	CAP-REL COST-MOV EQUIP							
3	PLANT OPER & MAINT							
4	TRANSPORTATION						161,473	161,473
5	ADMINISTRATIVE & GENERAL	161,473						
	HHA REIMBURSABLE SERVICES						269,781	120,840
6	SKILLED NURSING CARE	269,781					59,802	26,786
7	PHYSICAL THERAPY	59,802					9,382	4,202
8	OCCUPATIONAL THERAPY	9,382					6,751	3,024
9	SPEECH PATHOLOGY	6,751					1,759	788
10	MEDICAL SOCIAL SERVICES	1,759					13,023	5,833
11	HOME HEALTH AIDE	13,023						
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)	521,971					521,971	

		TOTAL 6
	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	
6	SKILLED NURSING CARE	390,621
7	PHYSICAL THERAPY	86,588
8	OCCUPATIONAL THERAPY	13,584
9	SPEECH PATHOLOGY	9,775
10	MEDICAL SOCIAL SERVICES	2,547
11	HOME HEALTH AIDE	18,856
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)	521,971

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96 (05/2007)

COST ALLOCATION - HHA STATISTICAL BASIS

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008 | WORKSHEET H-4 PART II

HHA NO: 14-7694

HHA 1

		CAP-REL COST-BLDG & FIX (SQUARE FEET) 1	CAP-REL COST-MOV EQUIP (DOLLAR VALUE) 2	PLANT OPER & MAINT (SQUARE FEET) 3	TRANSPORTATION (MILEAGE) 4	RECONCILIATION 5A	ADMINISTRATIVE & GENERAL (ACCUM. COST) 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					-161,473	360,498
	HHA REIMBURSABLE SERVICES						269,781
6	SKILLED NURSING CARE						59,802
7	PHYSICAL THERAPY						9,382
8	OCCUPATIONAL THERAPY						6,751
9	SPEECH PATHOLOGY						1,759
10	MEDICAL SOCIAL SERVICES						13,023
11	HOME HEALTH AIDE						
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					-161,473	360,498
24	TOTAL (SUM OF LINES 1-23)						161,473
25	COST TO BE ALLOCATED						.447916
26	UNIT COST MULIPLIER						

Health Financial Systems MCRIF32
ALLOCATION OF GENERAL SERVICE
COSTS TO HHA COST CENTERS

FOX SPARTA COMMUNITY HOSPITAL

IN LIEU OF FORM CMS-2552-96 (05/2007)

PROVIDER NO: 14-1349
HHA NO: 14-7694

PERIOD: FROM 7/ 1/2007 TO 6/30/2008

PREPARED 11/ 4/2008
WORKSHEET H-5
PART I

HHA 1

	HHA COST CENTER	HHA TRIAL BALANCE (1) 0	NEW CAP REL COSTS-BLDG & 3	NEW CAP REL COSTS-NORTH 3.01	NEW CAP REL COSTS-MVBLE 4	EMPLOYEE BENEFITS 5	SUBTOTAL 5A
1	ADMIN & GENERAL		3,401		10,554	22,448	36,403
2	SKILLED NURSING CARE	390,621				46,551	437,172
3	PHYSICAL THERAPY	86,588				12,616	99,204
4	OCCUPATIONAL THERAPY	13,584				1,979	15,563
5	SPEECH PATHOLOGY	9,775					9,775
6	MEDICAL SOCIAL SERVICES	2,547				371	2,918
7	HOME HEALTH AIDE	18,856				2,747	21,603
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)	521,971	3,401		10,554	86,712	622,638
21	UNIT COST MULIPLIER						

(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	ADMINISTRATIVE & GENERAL 6	MAINTENANCE & REPAIRS 7	OPERATION OF PLANT 8	LAUNDRY & LINEN SERVICE 9	HOUSEKEEPING 10	DIETARY 11
1	ADMIN & GENERAL	9,066	1,235				
2	SKILLED NURSING CARE	108,881					
3	PHYSICAL THERAPY	24,707					
4	OCCUPATIONAL THERAPY	3,876					
5	SPEECH PATHOLOGY	2,435					
6	MEDICAL SOCIAL SERVICES	727					
7	HOME HEALTH AIDE	5,380					
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)	155,072	1,235				
21	UNIT COST MULIPLIER						

(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.

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS 2552-96 (05/2007)

ALLOCATION OF GENERAL SERVICE COSTS TO HHA COST CENTERS

PROVIDER NO: 14-1349 | PERIOD: FROM 7/ 1/2007 TO 6/30/2008 | PREPARED 11/ 4/2008

HHA NO: 14-7694 | WORKSHEET H-5 PART I

HHA 1

HHA COST CENTER	CAFETERIA 12	NURSING ADMINISTRATION 14	CENTRAL SERVICES & SUPPL 15	PHARMACY 16	MEDICAL RECORDS & LIBRARY 17	SOCIAL SERVICE 18
1 ADMIN & GENERAL	35,127					
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)	35,127					
21 UNIT COST MULIPLIER						

(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	NONPHYSICIAN ANESTHETIST 20	SUBTOTAL 25	POST STEP DOWN ADJUST 26	SUBTOTAL 27	ALLOCATED HHA A & G 28	TOTAL HHA COSTS 29
1 ADMIN & GENERAL		81,831		81,831		
2 SKILLED NURSING CARE		546,053		546,053	61,024	607,077
3 PHYSICAL THERAPY		123,911		123,911	13,848	137,759
4 OCCUPATIONAL THERAPY		19,439		19,439	2,172	21,611
5 SPEECH PATHOLOGY		12,210		12,210	1,365	13,575
6 MEDICAL SOCIAL SERVICES		3,645		3,645	407	4,052
7 HOME HEALTH AIDE		26,983		26,983	3,015	29,998
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)		814,072		814,072	81,831	814,072
21 UNIT COST MULIPLIER					0.111754	

(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.

Health Financial Systems MKRIF32
ALLOCATION OF GENERAL SERVICE
COSTS TO HHA COST CENTERS
STATISTICAL BASIS

FOR SPARTA COMMUNITY HOSPITAL

IN LIEU OF FORM CMS-2552-96 (05/2007)

PROVIDER NO:	PERIOD:	PREPARED 11/ 4/2008
14-1349	FROM 7/ 1/2007	WORKSHEET H-5
HHA NO:	TO 6/30/2008	PART II
14-7694		

HHA 1

HHA COST CENTER	NEW CAP REL COSTS-BLDG & (SQUARE FEET)	NEW CAP REL COSTS-NONTH (SQUARE FEET)	NEW CAP REL COSTS-MVBLE (DOLLAR VALUE)	EMPLOYEE BENEFITS (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACCUM. COST)
	3	3.01	4	5	6A	6
1 ADMIN & GENERAL	270		10,260	106,407		36,403
2 SKILLED NURSING CARE				220,663		437,172
3 PHYSICAL THERAPY				59,802		99,204
4 OCCUPATIONAL THERAPY				9,382		15,563
5 SPEECH PATHOLOGY						9,775
6 MEDICAL SOCIAL SERVICES				1,759		2,918
7 HOME HEALTH AIDE				13,023		21,603
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)	270		10,260	411,036		622,638
21 COST TO BE ALLOCATED	3,401		10,554	86,712		155,072
22 UNIT COST MULIPLIER	12.596296		1.028655	0.210960		0.249056

HHA COST CENTER	MAINTENANCE & REPAIRS (SQUARE FEET)	OPERATION OF PLANT (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)
	7	8	9	10	11	12
1 ADMIN & GENERAL	270					340
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)	270					340
21 COST TO BE ALLOCATED	1,235					35,127
22 UNIT COST MULIPLIER	4.574074					103.314706

Health Financial Systems MCRIF32
ALLOCATION OF GENERAL SERVICE
COSTS TO HHA COST CENTERS
STATISTICAL BASIS

FOR SPARTA COMMUNITY HOSPITAL

IN LIEU OF FORM CMS 2552-96 (05/2007)

PROVIDER NO:	PERIOD:	PREPARED 11/ 4/2008
14-1349	FROM 7/ 1/2007	WORKSHEET H 5
HHA NO:	TO 6/30/2008	PART II
14-7694		

HHA 1

HHA COST CENTER	NURSING ADMINISTRATION (DIRECT SING HRS) NR 14	CENTRAL SERVICES & SUPPL (COSTED EQUIS.) R 15	PHARMACY (COSTED EQUIS.) R 16	MEDICAL RECORDS & LIBRAR (TIME SPENT) R 17	SOCIAL SERVICE (PATIENT DAYS) D 18	NONPHYSICIAN ANESTHETIST (ASSIGNED TIME) 20
1 ADMIN & GENERAL						
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)						
21 COST TO BE ALLOCATED						
22 UNIT COST MULIPLIER						

Health Financial Systems MCRTF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96 (05/2008)
APPORTIONMENT OF PATIENT SERVICE COSTS

PROVIDER NO: 14-1349	PERIOD: FROM 7/ 1/2007	PREPARED 11/ 4/2008	
HHA NO: 14-7694	TO 6/30/2008	WORKSHEET H-6	
		PARTS I II & III	
		HHA 1	

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

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

	COST PER VISIT COMPUTATION / PATIENT SERVICES	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 VISITS	AVERAGE COST PER VISIT	PROGRAM VISITS PART A
			1	2	3	4	5	6
1	SKILLED NURSING	2	607,077		607,077	3,898	155.74	1,653
2	PHYSICAL THERAPY	3	137,759		137,759	2,129	64.71	1,074
3	OCCUPATIONAL THERAPY	4	21,611		21,611	163	132.58	92
4	SPEECH PATHOLOGY	5	13,575		13,575	85	159.71	42
5	MEDICAL SOCIAL SERVICES	6	4,052		4,052	38	106.63	10
6	HOME HEALTH AIDE SERVICE	7	29,998		29,998	115	260.85	96
7	TOTAL		814,072		814,072	6,428		2,967

		PROGRAM VISITS PART B NOT SUBJECT TO DEDUCT & COINSUR	PROGRAM VISITS PART B SUBJECT TO DEDUCT & COINSUR	COST OF SERVICES PART A	COST OF SERVICES PART B NOT SUBJECT TO DEDUCT & COINSUR	COST OF SERVICES PART B SUBJECT TO DEDUCT & COINSUR	TOTAL PROGRAM COST
		7	8	9	10	11	12
1	SKILLED NURSING	1,139		257,438	177,388		434,826
2	PHYSICAL THERAPY	661		69,499	42,773		112,272
3	OCCUPATIONAL THERAPY	26		12,197	3,447		15,644
4	SPEECH PATHOLOGY	10		6,708	1,597		8,305
5	MEDICAL SOCIAL SERVICES	9		1,066	960		2,026
6	HOME HEALTH AIDE SERVICES	18		25,042	4,695		29,737
7	TOTAL	1,863		371,950	230,860		602,810

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

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

Health Financial Systems MCRIF32 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2552-96 (05/2008)
APPORTIONMENT OF PATIENT SERVICE COSTS

PROVIDER NO:	PERIOD:	PREPARED 11/ 4/2008
14-1349	FROM 7/ 1/2007	WORKSHEET H-6
HHA NO:	TO 6/30/2008	PARTS I II & III
14-7694		HHA 1

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

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

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

		PROGRAM COVERED CHARGES PART B NOT SUBJECT TO DEDUCT & COINSUR 7	PROGRAM COVERED CHARGES PART B SUBJECT TO DEDUCT & COINSUR 8	COST OF SERVICES PART A 9	COST OF SERVICES PART B NOT SUBJECT TO DEDUCT & COINSUR 10	COST OF SERVICES PART B SUBJECT TO DEDUCT & COINSUR 11
15	COST OF MEDICAL SUPPLIES					
16	COST OF DRUGS					
16.20	COST OF DRUGS					

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

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

		FROM WKST C PT I, COL 9	COST TO CHARGE RATIO 1	TOTAL HHA CHARGES 2	HHA SHARED ANCILLARY COSTS 3	TRANSFER TO PART I AS INDICATED 4
1	PHYSICAL THERAPY	50	.437535			COL 2, LN 2
2	OCCUPATIONAL THERAPY	51				COL 2, LN 3
3	SPEECH PATHOLOGY	57				COL 2, LN 4
4	MEDICAL SUPPLIES CHARGED TO PATIENT	55	.289504			COL 2, LN 15
5	DRUGS CHARGED TO PATIENTS	56	.260319			COL 2, LN 16

PART III - OUTPATIENT THERAPY REDUCTION COMPUTATION

		FROM PART I, COL 5 1	COST PER VISIT 2	PART B SERVICES SUBJECT TO DEDUCTIBLES AND COINSURANCE: PROGRAM VISITS PRIOR 1/1/1998 2.01	PROGRAM VISITS 1/1/1998 TO 12/31/1998 3	PROGRAM COSTS PRIOR 1/1/1998 3.01	PROGRAM COSTS 1/1/1998 TO 12/31/1998 4	PROG VISITS ON OR AFTER 1/1/1999 5
1	PHYSICAL THERAPY	2	64.71					
2	OCCUPATIONAL THERAPY	3	132.58					
3	SPEECH PATHOLOGY	4	159.71					
4	TOTAL (SUM OF LINES 1-3)							

CALCULATION OF HHA REIMBURSEMENT SETTLEMENT

PROVIDER NO:	PERIOD:		PREPARED 11/ 4/2008
14-1349	FROM 7/ 1/2007		WORKSHEET H 7
HHA NO:	TO 6/30/2008		PARTS I & II
14-7694			

TITLE XVIII HHA 1

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

		PART A 1	PART B NOT SUBJECT TO DED & COINS 2	PART B SUBJECT TO DED & COINS 3
1	REASONABLE COST OF SERVICES			
2	TOTAL CHARGES			
	CUSTOMARY CHARGES			
3	AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS			
4	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)			
5	RATIO OF LINE 3 TO 4 (NOT TO EXCEED 1.000000)			
6	TOTAL CUSTOMARY CHARGES			
7	EXCESS OF TOTAL CUSTOMARY CHARGES OVER TOTAL REASONABLE COST			
8	EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES			
9	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 EPISODES WITHOUT OUTLIERS	433,714	282,531
10.02	TOTAL PPS REIMBURSEMENT-FULL EPISODES WITH OUTLIERS		2,027
10.03	TOTAL PPS REIMBURSEMENT-LUPA EPISODES	1,178	3,252
10.04	TOTAL PPS REIMBURSEMENT-PEP EPISODES	2,021	19,993
10.05	TOTAL PPS REIMBURSEMENT-SCIC WITHIN A PEP EPISODE		
10.06	TOTAL PPS REIMBURSEMENT-SCIC EPISODES		
10.07	TOTAL PPS OUTLIER REIMBURSEMENT-FULL EPISODES WITH OUTLIERS		535
10.08	TOTAL PPS OUTLIER REIMBURSEMENT-PEP EPISODES		
10.09	TOTAL PPS OUTLIER REIMBURSEMENT-SCIC WITHIN A PEP EPISODE		
10.10	TOTAL PPS OUTLIER REIMBURSEMENT-SCIC EPISODES		
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	436,913	308,338
13	EXCESS REASONABLE COST		
14	SUBTOTAL	436,913	308,338
15	COINSURANCE BILLED TO PROGRAM PATIENTS		
16	NET COST	436,913	308,338
17	REIMBURSABLE BAD DEBTS		
17.01	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)		
18	TOTAL COSTS - CURRENT COST REPORTING PERIOD	436,913	308,338
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	436,913	308,338
23	SEQUESTRATION ADJUSTMENT		
24	SUBTOTAL	436,913	308,338
25	INTERIM PAYMENTS	436,913	308,338
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-II SECTION 115.2		

Health Financial Systems MCKIF37 FOR SPARTA COMMUNITY HOSPITAL IN LIEU OF FORM CMS-2557-96 (11/1998)

ANALYSIS OF PAYMENTS TO PROVIDER-BASED HHAS FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES

PROVIDER NO:	PERIOD:	PREPARED 11/ 4/2008
14-1349	FROM 7/ 1/2007	WORKSHEET H-8
HHA NO:	TO 6/30/2008	
14-7694		

TITLE XVIII HHA 1

DESCRIPTION		PART A MM/DD/YYYY 1	PART A AMOUNT 2	PART B MM/DD/YYYY 3	PART B AMOUNT 4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER			436,913		308,338
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			
	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	NONE		NONE
4 TOTAL INTERIM PAYMENTS			436,913		308,338
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.

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

PROVIDER NO:	14-1349
COMPONENT NO:	14-3464
PERIOD:	
FROM	7/ 1/2007
TO	6/30/2008
PREPARED	11/ 4/2008
WORKSHEET	M-1

RHC 1

		COMPENSATION 1	OTHER COSTS 2	TOTAL 3	RECLASSIFI-CATION 4
	FACILITY HEALTH CARE STAFF COSTS				
1	PHYSICIAN	2,112,576		2,112,576	
2	PHYSICIAN ASSISTANT	261,516		261,516	
3	NURSE PRACTITIONER	132,087		132,087	
4	VISITING NURSE				
5	OTHER NURSE	628,549		628,549	
6	CLINICAL PSYCHOLOGIST				
7	CLINICAL SOCIAL WORKER				
8	LABORATORY TECHNICIAN				
9	OTHER FACILITY HEALTH CARE STAFF COSTS				
10	SUBTOTAL (SUM OF LINES 1-9)	3,134,728		3,134,728	
	COSTS UNDER AGREEMENT				
11	PHYSICIAN SERVICES UNDER AGREEMENT		162,068	162,068	
12	PHYSICIAN SUPERVISION UNDER AGREEMENT				
13	OTHER COSTS UNDER AGREEMENT				
14	SUBTOTAL (SUM OF LINES 11-13)		162,068	162,068	
	OTHER HEALTH CARE COSTS				
15	MEDICAL SUPPLIES		38,142	38,142	
16	TRANSPORTATION (HEALTH CARE STAFF)				
17	DEPRECIATION-MEDICAL EQUIPMENT				
18	PROFESSIONAL LIABILITY INSURANCE		498,592	498,592	
19	OTHER HEALTH CARE COSTS				23,809
20	ALLOWABLE GME COSTS				
21	SUBTOTAL (SUM OF LINES 15-20)		536,734	536,734	23,809
22	TOTAL COST OF HEALTH CARE SERVICES (SUM OF LINES 10, 14, AND 21)	3,134,728	698,802	3,833,530	23,809
	COSTS OTHER THAN RHC/FQHC SERVICES				
23	PHARMACY		235,407	235,407	
24	DENTAL				
25	OPTOMETRY				
26	ALL OTHER NONREIMBURSABLE COSTS				
27	NONALLOWABLE GME COSTS				
28	TOTAL NONREIMBURSABLE COSTS (SUM OF LINES 23-27)		235,407	235,407	
	FACILITY OVERHEAD				
29	FACILITY COSTS				
30	ADMINISTRATIVE COSTS	379,902	1,022,172	1,402,074	-626,544
31	TOTAL FACILITY OVERHEAD (SUM OF LINES 29 AND 30)	379,902	1,022,172	1,402,074	-626,544
32	TOTAL FACILITY COSTS (SUM OF LINES 22, 28 AND 31)	3,514,630	1,956,381	5,471,011	-602,735

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

PROVIDER NO: 14-1349
COMPONENT NO: 14-3464
PERIOD: FROM 7/ 1/2007 TO 6/30/2008
PREPARED 11/ 4/2008
WORKSHEET M-1

RHC 1

		RECLASSIFIED TRIAL BALANCE 5	ADJUSTMENTS 6	NET EXPENSES FOR ALLOCATION 7
	FACILITY HEALTH CARE STAFF COSTS			
1	PHYSICIAN	2,112,576	-447,993	1,664,583
2	PHYSICIAN ASSISTANT	261,516		261,516
3	NURSE PRACTITIONER	132,087		132,087
4	VISITING NURSE			
5	OTHER NURSE	628,549		628,549
6	CLINICAL PSYCHOLOGIST			
7	CLINICAL SOCIAL WORKER			
8	LABORATORY TECHNICIAN			
9	OTHER FACILITY HEALTH CARE STAFF COSTS			
10	SUBTOTAL (SUM OF LINES 1-9)	3,134,728	-447,993	2,686,735
	COSTS UNDER AGREEMENT			
11	PHYSICIAN SERVICES UNDER AGREEMENT	162,068		162,068
12	PHYSICIAN SUPERVISION UNDER AGREEMENT			
13	OTHER COSTS UNDER AGREEMENT			
14	SUBTOTAL (SUM OF LINES 11-13)	162,068		162,068
	OTHER HEALTH CARE COSTS			
15	MEDICAL SUPPLIES	38,142		38,142
16	TRANSPORTATION (HEALTH CARE STAFF)			
17	DEPRECIATION-MEDICAL EQUIPMENT			
18	PROFESSIONAL LIABILITY INSURANCE	498,592		498,592
19	OTHER HEALTH CARE COSTS	23,809		23,809
20	ALLOWABLE GME COSTS			
21	SUBTOTAL (SUM OF LINES 15-20)	560,543		560,543
22	TOTAL COST OF HEALTH CARE SERVICES (SUM OF LINES 10, 14, AND 21)	3,857,339	-447,993	3,409,346
	COSTS OTHER THAN RHC/FQHC SERVICES			
23	PHARMACY	235,407		235,407
24	DENTAL			
25	OPTOMETRY			
26	ALL OTHER NONREIMBURSABLE COSTS			
27	NONALLOWABLE GME COSTS			
28	TOTAL NONREIMBURSABLE COSTS (SUM OF LINES 23-27)	235,407		235,407
	FACILITY OVERHEAD			
29	FACILITY COSTS			
30	ADMINISTRATIVE COSTS	775,530		775,530
31	TOTAL FACILITY OVERHEAD (SUM OF LINES 29 AND 30)	775,530		775,530
32	TOTAL FACILITY COSTS (SUM OF LINES 22, 28 AND 31)	4,868,276	-447,993	4,420,283

ALLOCATION OF OVERHEAD
TO RHC/FQHC SERVICES

PROVIDER NO: 14-1349
COMPONENT NO: 14-3464
PERIOD: FROM // 1/2007 TO 6/30/2008
PREPARED 11/ 4/2008
WORKSHEET M-2

RHC 1

VISITS AND PRODUCTIVITY

		NUMBER OF FTE PERSONNEL 1	TOTAL VISITS 2	PRODUCTIVITY STANDARD(1) 3	MINIMUM VISITS 4
	POSITIONS				
1	PHYSICIANS	7.15	29,938	4,200	30,030
2	PHYSICIAN ASSISTANTS	2.47	11,006	2,100	5,187
3	NURSE PRACTITIONERS	1.81	6,014	2,100	3,801
4	SUBTOTAL (SUM OF LINES 1 3)	11.43	46,958		39,018
5	VISITING NURSE				
6	CLINICAL PSYCHOLOGIST				
7	CLINICAL SOCIAL WORKER				
8	TOTAL FTES AND VISITS (SUM OF LINES 4-7)	11.43	46,958		
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)	3,409,346
11	TOTAL NONREIMBURSABLE COSTS (FROM WORKSHEET M-1, COLUMN 7, LINE 28)	235,407
12	COST OF ALL SERVICES (EXCLUDING OVERHEAD) (SUM OF LINES 10 AND 11)	3,644,753
13	RATIO OF RHC/FQHC SERVICES (LINE 10 DIVIDED BY LINE 12)	.935412
14	TOTAL FACILITY OVERHEAD (FROM WORKSHEET M-1, COLUMN 7, LINE 31)	775,530
15	PARENT PROVIDER OVERHEAD ALLOCATED TO FACILITY (SEE INSTRUCTIONS)	2,471,183
16	TOTAL OVERHEAD (SUM OF LINES 14 AND 15)	3,246,713
17	ALLOWABLE GME OVERHEAD (SEE INSTRUCTIONS)	
18	SUBTRACT LINE 17 FROM LINE 16	3,246,713
19	OVERHEAD APPLICABLE TO RHC/FQHC SERVICES (LINE 13 X LINE 18)	3,037,014
20	TOTAL ALLOWABLE COST OF RHC/FQHC SERVICES (SUM OF LINES 10 AND 19)	6,446,360

		GREATER OF COL. 2 OR COL. 4 5
	POSITIONS	
1	PHYSICIANS	
2	PHYSICIAN ASSISTANTS	
3	NURSE PRACTITIONERS	
4	SUBTOTAL (SUM OF LINES 1-3)	46,958
5	VISITING NURSE	
6	CLINICAL PSYCHOLOGIST	
7	CLINICAL SOCIAL WORKER	
8	TOTAL FTES AND VISITS (SUM OF LINES 4-7)	46,958
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

PROVIDER NO: 14 1349
COMPONENT NO: 14-3464
PERIOD: FROM 7/ 1/2007 TO 6/30/2008
PREPARED 11/ 4/2008
WORKSHEET M-3

TITLE XVIII RHC 1

	DETERMINATION OF RATE FOR RHC/FQHC SERVICES	
1	TOTAL ALLOWABLE COST OF RHC/FQHC SERVICES (FROM WORKSHEET M-2, LINE 20)	6,446,360
2	COST OF VACCINES AND THEIR ADMINISTRATION (FROM WORKSHEET M-4, LINE 15)	43,650
3	TOTAL ALLOWABLE COST EXCLUDING VACCINE (LINE 1 MINUS LINE 2)	6,402,710
4	TOTAL VISITS (FROM WORKSHEET M-2, COLUMN 5, LINE 8)	46,958
5	PHYSICIANS VISITS UNDER AGREEMENT (FROM WORKSHEET M-2, COLUMN 5, LINE 9)	
6	TOTAL ADJUSTED VISITS (LINE 4 PLUS LINE 5)	46,958
7	ADJUSTED COST PER VISIT (LINE 3 DIVIDED BY LINE 6)	136.35

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)	136.35	136.35
	CALCULATION OF SETTLEMENT		
10	PROGRAM COVERED VISITS EXCLUDING MENTAL HEALTH SERVICES (FROM INTERMEDIARY RECORDS)	11,603	
11	PROGRAM COST EXCLUDING COSTS FOR MENTAL HEALTH SERVICES (LINE 9 X LINE 10)	1,582,069	
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)*		1,582,069
16.01	PRIMARY PAYER AMOUNT		
17	LESS: BENEFICIARY DEDUCTIBLE (FROM INTERMEDIARY RECORDS)		132,460
18	NET PROGRAM COST EXCLUDING VACCINES (LINE 16 MINUS SUM OF LINES 16.01 AND 17)		1,449,609
19	REIMBURSABLE COST OF RHC/FQHC SERVICES, EXCLUDING VACCINE (80% OF LINE 18)		1,159,687
20	PROGRAM COST OF VACCINES AND THEIR ADMINISTRATION (FROM WORKSHEET M-4, LINE 16)		26,391
21	TOTAL REIMBURSABLE PROGRAM COST (LINE 19 PLUS LINE 20)		1,186,078
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)		1,186,078
25	INTERIM PAYMENTS		1,148,146
25.01	TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY)		
26	BALANCE DUE COMPONENT/PROGRAM (LINE 24 MINUS LINES 25 AND 25.01)		37,932
27	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-IT, 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.

COMPUTATION OF PNEUMOCOCCAL AND INFLUENZA VACCINE COST

PROVIDER NO: 14-1349	PERIOD: FROM 7/ 1/2007	PREPARED 11/ 4/2008
COMPONENT NO: 14-3464	TO 6/30/2008	WORKSHEET M 4

TITLE XVIII RHC 1

		PNEUMOCOCCAL 1	INFLUENZA 2
1	HEALTH CARE STAFF COST (FROM WORKSHEET M-1, COLUMN 7, LINE 10)	2,686,735	2,686,735
2	RATIO OF PNEUMOCOCCAL AND INFLUENZA VACCINE STAFF TIME TO TOTAL HEALTH CARE STAFF TIME	.000128	.001487
3	PNEUMOCOCCAL AND INFLUENZA VACCINE HEALTH CARE STAFF COST (LINE 1 X LINE 2)	344	3,995
4	MEDICAL SUPPLIES COST - PNEUMOCOCCAL AND INFLUENZA VACCINE (FROM YOUR RECORDS)	3,196	14,823
5	DIRECT COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE (LINE 3 PLUS LINE 4)	3,540	18,818
6	TOTAL DIRECT COST OF THE FACILITY (FROM WORKSHEET M-1, COLUMN 7, LINE 22)	3,409,346	3,409,346
7	TOTAL OVERHEAD (FROM WORKSHEET M-2, LINE 16)	3,246,713	3,246,713
8	RATIO OF PNEUMOCOCCAL AND INFLUENZA VACCINE DIRECT COST TO TOTAL DIRECT COST (LINE 5 DIVIDED BY LINE 6)	.001038	.005520
9	OVERHEAD COST - PNEUMOCOCCAL AND INFLUENZA VACCINE (LINE 7 X LINE 8)	3,370	17,922
10	TOTAL PNEUMOCOCCAL AND INFLUENZA VACCINE COST AND ITS (THEIR) ADMINISTRATION (SUM OF LINES 5 AND 9)	6,910	36,740
11	TOTAL NUMBER OF PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTIONS (FROM YOUR RECORDS)	91	1,054
12	COST PER PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTION (LINE 10 DIVIDED BY LINE 11)	75.93	34.86
13	NUMBER OF PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTIONS ADMINISTERED TO PROGRAM BENEFICIARIES	62	622
14	PROGRAM COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (LINE 12 X LINE 13)	4,708	21,683
15	TOTAL COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (SUM OF COLUMNS 1 AND 2, LINE 10)(TRANSFER THIS AMOUNT TO WORKSHEET M-3, LINE 2)		43,650
16	TOTAL PROGRAM COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (SUM OF COLUMNS 1 AND 2, LINE 14)(TRANSFER THIS AMOUNT TO WORKSHEET M-3, LINE 20)		26,391

ANALYSIS OF PAYMENTS TO HOSPITAL-BASED RHC/FQHC PROVIDER FOR SERVICES RENDERED TO PROGRAM BENEFICIARIES
[X] RHC [ ] FQHC

PROVIDER NO: 14-1349
COMPONENT NO: 14-3464
PERIOD: FROM 7/ 1/2007 TO 6/30/2008
PREPARED 11/ 4/2008
WORKSHEET M-5

RHC 1

	DESCRIPTION		PART B MM/DD/YYYY 1	AMOUNT 2
1	TOTAL INTERIM PAYMENTS PAID TO PROVIDER			1,048,146
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
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	1/23/2008	100,000
	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		100,000
4	TOTAL INTERIM PAYMENTS			1,148,146
	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
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.