

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

FORM APPROVED
 OMB NO. 0938-0050

WORKSHEET S
 PARTS I & II

| | | | | | | | | |
|--|--|--------------|--|----------------|--|-------------------------|--|------------------|
| HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX | | PROVIDER NO: | | PERIOD | | INTERMEDIARY USE ONLY | | DATE RECEIVED: |
| COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY | | 14-1308 | | FROM 5/ 1/2009 | | --AUDITED --DESK REVIEW | | / / |
| | | | | TO 4/30/2010 | | --INITIAL --REOPENED | | INTERMEDIARY NO: |
| | | | | | | --FINAL 1-MCR CODE | | |
| | | | | | | 00 - # OF REOPENINGS | | |

ELECTRONICALLY FILED COST REPORT DATE: 9/24/2010 TIME 14:44

PART I - CERTIFICATION

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

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY: WASHINGTON COUNTY HOSPITAL 14-1308 FOR THE COST REPORTING PERIOD BEGINNING 5/ 1/2009 AND ENDING 4/30/2010 AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT, AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

 OFFICER OR ADMINISTRATOR OF PROVIDER(S)

 TITLE

 DATE

PART II - SETTLEMENT SUMMARY

| | TITLE V | A | TITLE XVIII | B | TITLE XIX | |
|-------------------|---------|---|-------------|---|-----------|---|
| | 1 | 2 | 3 | 4 | 5 | |
| 1 HOSPITAL | 0 | | -30,019 | | 3,242 | 0 |
| 3 SWING BED - SNF | 0 | | -119,212 | | 0 | 0 |
| 9 .02 RHC III | 0 | | 0 | | 18,530 | 0 |
| 100 TOTAL | 0 | | -149,231 | | 21,772 | 0 |

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

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

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS

1 STREET: 705 SOUTH GRAND AVENUE P. O. BOX:
 1.01 CITY: NASHVILLE STATE: IL ZIP CODE: 62263- COUNTY: WASHINGTON

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

| COMPONENT | COMPONENT NAME | PROVIDER NO. | NPI NUMBER | DATE CERTIFIED | PAYMENT SYSTEM (P, T, O OR N) | | |
|----------------------------|---------------------------------|--------------|------------|----------------|-------------------------------|------|-----|
| | | | | | V | XVII | XIX |
| 02.00 HOSPITAL | WASHINGTON COUNTY HOSPITAL | 14-1308 | 2.01 | 12/ 1/2000 | 4 | 5 | 6 |
| 04.00 SWING BED - SNF | WASHINGTON COUNTY SWING BED | 14-Z308 | | 8/18/2000 | N | 0 | 0 |
| 08.00 HOSPITAL-BASED OLTC | WASHINGTON COUNTY EXTENDED CARE | | | | N | 0 | 0 |
| 14.02 HOSPITAL-BASED RHC 3 | GRAND STREET RHC | 14-3472 | | 8/ 1/2005 | N | 0 | N |

17 COST REPORTING PERIOD (MM/DD/YYYY) FROM: 5/ 1/2009 TO: 4/30/2010

18 TYPE OF CONTROL 11 2

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? ENTER IN COLUMN 1 "Y" FOR YES OR "N" FOR NO. IS THIS FACILITY SUBJECT TO THE PROVISIONS OF 42 CFR 412.106(c)(2) (PICKLE AMENDMENT HOSPITALS)? ENTER IN COLUMN 2 "Y" FOR YES OR "N" FOR NO.

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

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

99914

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

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

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 \$5105 OR MIPPA \$147? (SEE INSTRUC) ENTER "Y" FOR YES, AND "N" FOR NO. N

21.07 DOES THIS HOSPITAL QUALIFY AS A SCH WITH 100 OR FEWER BEDS UNDER MIPPA \$147? ENTER "Y" FOR YES AND "N" FOR NO. (SEE INSTRUCTIONS) N

21.08 WHICH METHOD IS USED TO DETERMINE MEDICAID DAYS ON S-3, PART I, COL. 5 ENTER IN COLUMN 1, "1" IF IT IS BASED ON DATE OF ADMISSION, "2" IF IT IS BASED ON CENSUS DAYS, OR "3" IF IT IS BASED ON DATE OF DISCHARGE. IS THIS METHOD DIFFERENT THAN THE METHOD USED IN THE PRECEEDING COST REPORTING PERIOD? ENTER IN COLUMN 2, "Y" FOR YES OR "N" FOR NO.

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 DATE IN COL. 3. / / / /

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

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

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

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

24 IF THIS IS AN ORGAN PROCUREMENT ORGANIZATION (OPO), ENTER THE OPO NUMBER IN COLUMN 2 AND TERMINATION DATE IN COLUMN 3 (MM/DD/YYYY) / /

24.01 IF THIS IS A MEDICARE TRANSPLANT CENTER; ENTER THE CCN (PROVIDER NUMBER) IN COLUMN 2, THE CERTIFICATION DATE OR RECERTIFICATION DATE (AFTER 12/26/2007) IN COLUMN 3 (mm/dd/yyyy). / /

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

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

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. 15-1, SECTION 2148? IF YES, COMPLETE WORKSHEET D-9.

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. Y 8/18/2000

28 IF THIS FACILITY CONTAINS A HOSPITAL-BASED SNF, ARE ALL PATIENTS UNDER MANAGED CARE OR THERE WERE NO MEDICARE UTILIZATION ENTER "Y", IF "N" COMPLETE LINES 28.01 AND 28.02

28.01 IF HOSPITAL BASED SNF, ENTER APPROPRIATE TRANSITION PERIOD 1, 2, 3, OR 100 IN COLUMN 1. ENTER IN COLUMNS 2 AND 3 THE WAGE INDEX ADJUSTMENT FACTOR BEFORE AND ON OR AFTER THE OCTOBER 1ST (SEE INSTRUCTIONS)

| | 1 | 2 | 3 | 4 |
|-------|------|--------|--------|---|
| 28.02 | 0 | 0.0000 | 0.0000 | |
| 28.02 | 0.00 | 0 | | |

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

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% | |

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) Y

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). Y

31.01 IS THIS A RURAL SUBPROVIDER 1 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N

31.02 IS THIS A RURAL SUBPROVIDER 2 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N

31.03 IS THIS A RURAL SUBPROVIDER 3 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N

31.04 IS THIS A RURAL SUBPROVIDER 4 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N

31.05 IS THIS A RURAL SUBPROVIDER 5 QUALIFYING FOR AN EXCEPTION TO THE CRNA FEE SCHEDULE? SEE 42 CFR 412.113(c). N

MISCELLANEOUS COST REPORT INFORMATION

32 IS THIS AN ALL-INCLUSIVE PROVIDER? IF YES, ENTER THE METHOD USED (A, B, OR E ONLY) COL 2. N

33 IS THIS A NEW HOSPITAL UNDER 42 CFR 412.300 PPS CAPITAL? ENTER "Y" FOR YES AND "N" FOR NO IN COLUMN 1. IF YES, FOR COST REPORTING PERIODS BEGINNING ON OR AFTER OCTOBER 1, 2002, DO YOU ELECT TO BE REIMBURSED AT 100% FEDERAL CAPITAL PAYMENT? ENTER "Y" FOR YES AND "N" FOR NO IN COLUMN 2 N

34 IS THIS A NEW HOSPITAL UNDER 42 CFR 413.40 (f)(1)(i) TEFRA? N

35 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)? N

35.01 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)? N

35.02 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)? N

35.03 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)? N

35.04 HAVE YOU ESTABLISHED A NEW SUBPROVIDER (EXCLUDED UNIT) UNDER 42 CFR 413.40(f)(1)(i)? N

RHC 3

CLINIC ADDRESS AND IDENTIFICATION

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

SOURCE OF FEDERAL FUNDS:

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

PHYSICIAN INFORMATION:

9 PHYSICIAN(S) FURNISHING SERVICES AT THE CLINIC OR UNDER AGREEMENT
 PHYSICIAN NAME BILLING NUMBER
 10 SUPERVISORY PHYSICIAN(S) AND HOURS OF SUPERVISION DURING PERIOD
 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.) N

FACILITY HOURS OF OPERATIONS (1)

| TYPE OPERATION | SUNDAY | | MONDAY | | TUESDAY | | WEDNESDAY | | THURSDAY | | FRIDAY | | SATURDAY | |
|----------------|--------|----|--------|------|---------|------|-----------|------|----------|------|--------|------|----------|------|
| | FROM | TO | FROM | TO | FROM | TO | FROM | TO | FROM | TO | FROM | TO | FROM | TO |
| 12 CLINIC | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | 730 | 1900 | 730 | 1900 | 730 | 1900 | 730 | 1900 | 730 | 1900 | 800 | 1400 |

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

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

RECLASSIFICATION AND ADJUSTMENT OF
TRIAL BALANCE OF EXPENSES

| COST CENTER | COST CENTER DESCRIPTION | SALARIES | OTHER | TOTAL | RECLASS- IFICATIONS | RECLASSIFIED TRIAL BALANCE |
|-------------|--|-----------|-----------|------------|------------------------|-------------------------------|
| | | 1 | 2 | 3 | 4 | 5 |
| | GENERAL SERVICE COST CNTR | | | | | |
| 3 | 0300 NEW CAP REL COSTS-BLDG & FIXT | | 336,454 | 336,454 | | 336,454 |
| 4 | 0400 NEW CAP REL COSTS-MVBLE EQUIP | | 427,902 | 427,902 | | 427,902 |
| 5 | 0500 EMPLOYEE BENEFITS | 63,140 | 2,208,481 | 2,271,621 | | 2,271,621 |
| 6 | 0600 ADMINISTRATIVE & GENERAL | 964,401 | 809,506 | 1,773,907 | 112,888 | 1,886,795 |
| 7 | 0700 MAINTENANCE & REPAIRS | 120,670 | 395,596 | 516,266 | | 516,266 |
| 9 | 0900 LAUNDRY & LINEN SERVICE | | 81,975 | 81,975 | | 81,975 |
| 10 | 1000 HOUSEKEEPING | 210,385 | 37,546 | 247,931 | | 247,931 |
| 11 | 1100 DIETARY | 217,770 | 199,274 | 417,044 | -144,547 | 272,497 |
| 12 | 1200 CAFETERIA | | | | 144,547 | 144,547 |
| 14 | 1400 NURSING ADMINISTRATION | 76,849 | 861 | 77,710 | | 77,710 |
| 15 | 1500 CENTRAL SERVICES & SUPPLY | 59,176 | 203,151 | 262,327 | -189,764 | 72,563 |
| 16 | 1600 PHARMACY | 122,093 | 601,561 | 723,654 | -564,161 | 159,493 |
| 17 | 1700 MEDICAL RECORDS & LIBRARY | 178,496 | 20,690 | 199,186 | | 199,186 |
| 18 | 1800 SOCIAL SERVICE | | | | 3,925 | 3,925 |
| 20 | 2000 NONPHYSICIAN ANESTHETISTS INPAT ROUTINE SRVC CNTRS | 189,711 | | 189,711 | | 189,711 |
| 25 | 2500 ADULTS & PEDIATRICS | 752,624 | 57,508 | 810,132 | -3,925 | 806,207 |
| 36 | 3600 OTHER LONG TERM CARE ANCILLARY SRVC COST CNTRS | 517,276 | 24,787 | 542,063 | | 542,063 |
| 37 | 3700 OPERATING ROOM | 235,614 | 89,416 | 325,030 | | 325,030 |
| 38 | 3800 RECOVERY ROOM | | | | | |
| 40 | 4000 ANESTHESIOLOGY | | 100,485 | 100,485 | | 100,485 |
| 41 | 4100 RADIOLOGY-DIAGNOSTIC | 242,231 | 399,087 | 641,318 | 21,123 | 662,441 |
| 44 | 4400 LABORATORY | 303,739 | 442,323 | 746,062 | | 746,062 |
| 49 | 4900 RESPIRATORY THERAPY | 37,345 | 60,132 | 97,477 | | 97,477 |
| 50 | 5000 PHYSICAL THERAPY | 660,072 | 13,690 | 673,762 | | 673,762 |
| 51 | 5100 OCCUPATIONAL THERAPY | | | | | |
| 51.01 | 5101 CARDIAC REHAB | 14,174 | 682 | 14,856 | | 14,856 |
| 53 | 5300 ELECTROCARDIOLOGY | 8,767 | 14,247 | 23,014 | | 23,014 |
| 55 | 5500 MEDICAL SUPPLIES CHARGED TO PATIENTS | | | | 189,764 | 189,764 |
| 56 | 5600 DRUGS CHARGED TO PATIENTS | | | | 564,161 | 564,161 |
| 59 | 3550 OP GERO PSYCH OUTPAT SERVICE COST CNTRS | | 363,059 | 363,059 | | 363,059 |
| 61 | 6100 EMERGENCY | 324,055 | 1,003,303 | 1,327,358 | | 1,327,358 |
| 62 | 6200 OBSERVATION BEDS (NON-DISTINCT PART) | | | | | |
| 63 | 4950 OTHER OUTPATIENT SERVICE COST CENTER | | | | | |
| 63.50 | 6310 RURAL HEALTH CLINIC | | | | | |
| 63.51 | 6311 RURAL HEALTH CLINIC 2 | | | | | |
| 63.52 | 6312 RURAL HEALTH CLINIC 3 SPEC PURPOSE COST CENTERS | 1,452,242 | 204,633 | 1,656,875 | -134,011 | 1,522,864 |
| 95 | SUBTOTALS | 6,750,830 | 8,096,349 | 14,847,179 | -0- | 14,847,179 |
| | NONREIMBURS COST CENTERS | | | | | |
| 96 | 9600 GIFT, FLOWER, COFFEE SHOP & CANTEEN | | | | | |
| 96.02 | 9602 UNUSED SPACE | | | | | |
| 96.03 | 9603 NON-REIMBURSEABLE HOME HEALTH | | | | | |
| 96.04 | 9604 OUTPATIENT CLINIC | 9,116 | 6,495 | 15,611 | | 15,611 |
| 96.05 | 9605 NON-REIMBURSEABLE OUTPATIENT MEALS | | | | | |
| 98 | 9800 PHYSICIANS' PRIVATE OFFICES | | | | | |
| 98.01 | 9801 PHYSICIANS' CLINIC | | | | | |
| 98.02 | 9802 WASHINGTON COUNTY HEALTH CENTER | | | | | |
| 101 | TOTAL | 6,759,946 | 8,102,844 | 14,862,790 | -0- | 14,862,790 |

RECLASSIFICATION AND ADJUSTMENT OF
TRIAL BALANCE OF EXPENSES

I PROVIDER NO: I PERIOD: I PREPARED 9/24/2010
I 14-1308 I FROM 5/ 1/2009 I WORKSHEET A
I I TO 4/30/2010 I

| COST CENTER | COST CENTER DESCRIPTION | ADJUSTMENTS | NET EXPENSES FOR ALLOC |
|-------------|---|-------------|------------------------|
| | | 6 | 7 |
| | GENERAL SERVICE COST CNTR | | |
| 3 | 0300 NEW CAP REL COSTS-BLDG & FIXT | | 336,454 |
| 4 | 0400 NEW CAP REL COSTS-MVBLE EQUIP | | 427,902 |
| 5 | 0500 EMPLOYEE BENEFITS | -379,129 | 1,892,492 |
| 6 | 0600 ADMINISTRATIVE & GENERAL | -4,554 | 1,882,241 |
| 7 | 0700 MAINTENANCE & REPAIRS | | 516,266 |
| 9 | 0900 LAUNDRY & LINEN SERVICE | | 81,975 |
| 10 | 1000 HOUSEKEEPING | | 247,931 |
| 11 | 1100 DIETARY | | 272,497 |
| 12 | 1200 CAFETERIA | -28,668 | 115,879 |
| 14 | 1400 NURSING ADMINISTRATION | | 77,710 |
| 15 | 1500 CENTRAL SERVICES & SUPPLY | -4,651 | 67,912 |
| 16 | 1600 PHARMACY | | 159,493 |
| 17 | 1700 MEDICAL RECORDS & LIBRARY | -667 | 198,519 |
| 18 | 1800 SOCIAL SERVICE | | 3,925 |
| 20 | 2000 NONPHYSICIAN ANESTHETISTS | | 189,711 |
| | INPAT ROUTINE SRVC CNTRS | | |
| 25 | 2500 ADULTS & PEDIATRICS | | 806,207 |
| 36 | 3600 OTHER LONG TERM CARE | | 542,063 |
| | ANCILLARY SRVC COST CNTRS | | |
| 37 | 3700 OPERATING ROOM | | 325,030 |
| 38 | 3800 RECOVERY ROOM | | |
| 40 | 4000 ANESTHESIOLOGY | | 100,485 |
| 41 | 4100 RADIOLOGY-DIAGNOSTIC | -9,854 | 652,587 |
| 44 | 4400 LABORATORY | -19,064 | 726,998 |
| 49 | 4900 RESPIRATORY THERAPY | | 97,477 |
| 50 | 5000 PHYSICAL THERAPY | | 673,762 |
| 51 | 5100 OCCUPATIONAL THERAPY | | |
| 51.01 | 5101 CARDIAC REHAB | | 14,856 |
| 53 | 5300 ELECTROCARDIOLOGY | -12,931 | 10,083 |
| 55 | 5500 MEDICAL SUPPLIES CHARGED TO PATIENTS | | 189,764 |
| 56 | 5600 DRUGS CHARGED TO PATIENTS | | 564,161 |
| 59 | 3550 OP GERO PSYCH | | 363,059 |
| | OUTPAT SERVICE COST CNTRS | | |
| 61 | 6100 EMERGENCY | -302,209 | 1,025,149 |
| 62 | 6200 OBSERVATION BEDS (NON-DISTINCT PART) | | |
| 63 | 4950 OTHER OUTPATIENT SERVICE COST CENTER | | |
| 63.50 | 6310 RURAL HEALTH CLINIC | | |
| 63.51 | 6311 RURAL HEALTH CLINIC 2 | | |
| 63.52 | 6312 RURAL HEALTH CLINIC 3 | -80,696 | 1,442,168 |
| | SPEC PURPOSE COST CENTERS | | |
| 95 | SUBTOTALS | -842,423 | 14,004,756 |
| | NONREIMBURS COST CENTERS | | |
| 96 | 9600 GIFT, FLOWER, COFFEE SHOP & CANTEEN | | |
| 96.02 | 9602 UNUSED SPACE | | |
| 96.03 | 9603 NON-REIMBURSEABLE HOME HEALTH | | |
| 96.04 | 9604 OUTPATIENT CLINIC | | 15,611 |
| 96.05 | 9605 NON-REIMBURSEABLE OUTPATIENT MEALS | | |
| 98 | 9800 PHYSICIANS' PRIVATE OFFICES | | |
| 98.01 | 9801 PHYSICIANS' CLINIC | | |
| 98.02 | 9802 WASHINGTON COUNTY HEALTH CENTER | | |
| 101 | TOTAL | -842,423 | 14,020,367 |

COST CENTERS USED IN COST REPORT

PROVIDER NO: 14-1308
 PERIOD: FROM 5/1/2009 TO 4/30/2010
 PREPARED 9/24/2010
 NOT A CMS WORKSHEET

| LINE NO. | COST CENTER DESCRIPTION | CMS CODE | STANDARD LABEL FOR NON-STANDARD CODES |
|----------|--------------------------------------|----------|---------------------------------------|
| | GENERAL SERVICE COST | | |
| 3 | NEW CAP REL COSTS-BLDG & FIXT | 0300 | |
| 4 | NEW CAP REL COSTS-MVBLE EQUIP | 0400 | |
| 5 | EMPLOYEE BENEFITS | 0500 | |
| 6 | ADMINISTRATIVE & GENERAL | 0600 | |
| 7 | MAINTENANCE & REPAIRS | 0700 | |
| 9 | LAUNDRY & LINEN SERVICE | 0900 | |
| 10 | HOUSEKEEPING | 1000 | |
| 11 | DIETARY | 1100 | |
| 12 | CAFETERIA | 1200 | |
| 14 | NURSING ADMINISTRATION | 1400 | |
| 15 | CENTRAL SERVICES & SUPPLY | 1500 | |
| 16 | PHARMACY | 1600 | |
| 17 | MEDICAL RECORDS & LIBRARY | 1700 | |
| 18 | SOCIAL SERVICE | 1800 | |
| 20 | NONPHYSICIAN ANESTHETISTS | 2000 | |
| | INPAT ROUTINE SRVC C | | |
| 25 | ADULTS & PEDIATRICS | 2500 | |
| 36 | OTHER LONG TERM CARE | 3600 | |
| | ANCILLARY SRVC COST | | |
| 37 | OPERATING ROOM | 3700 | |
| 38 | RECOVERY ROOM | 3800 | |
| 40 | ANESTHESIOLOGY | 4000 | |
| 41 | RADIOLOGY-DIAGNOSTIC | 4100 | |
| 44 | LABORATORY | 4400 | |
| 49 | RESPIRATORY THERAPY | 4900 | |
| 50 | PHYSICAL THERAPY | 5000 | |
| 51 | OCCUPATIONAL THERAPY | 5100 | |
| 51.01 | CARDIAC REHAB | 5101 | OCCUPATIONAL THERAPY |
| 53 | ELECTROCARDIOLOGY | 5300 | |
| 55 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 5500 | |
| 56 | DRUGS CHARGED TO PATIENTS | 5600 | |
| 59 | OP GERO PSYCH | 3550 | PSYCHIATRIC/PSYCHOLOGICAL SERVICES |
| | OUTPAT SERVICE COST | | |
| 61 | EMERGENCY | 6100 | |
| 62 | OBSERVATION BEDS (NON-DISTINCT PART) | 6200 | |
| 63 | OTHER OUTPATIENT SERVICE COST CENTER | 4950 | OTHER OUTPATIENT SERVICE COST CENTER |
| 63.50 | RURAL HEALTH CLINIC | 6310 | RURAL HEALTH CLINIC ##### |
| 63.51 | RURAL HEALTH CLINIC 2 | 6311 | RURAL HEALTH CLINIC ##### |
| 63.52 | RURAL HEALTH CLINIC 3 | 6312 | RURAL HEALTH CLINIC ##### |
| | SPEC PURPOSE COST CE | | |
| 95 | SUBTOTALS | 0000 | |
| | NONREIMBURS COST CEN | | |
| 96 | GIFT, FLOWER, COFFEE SHOP & CANTEEN | 9600 | |
| 96.02 | UNUSED SPACE | 9602 | GIFT, FLOWER, COFFEE SHOP & CANTEEN |
| 96.03 | NON-REIMBURSEABLE HOME HEALTH | 9603 | GIFT, FLOWER, COFFEE SHOP & CANTEEN |
| 96.04 | OUTPATIENT CLINIC | 9604 | GIFT, FLOWER, COFFEE SHOP & CANTEEN |
| 96.05 | NON-REIMBURSEABLE OUTPATIENT MEALS | 9605 | GIFT, FLOWER, COFFEE SHOP & CANTEEN |
| 98 | PHYSICIANS' PRIVATE OFFICES | 9800 | |
| 98.01 | PHYSICIANS' CLINIC | 9801 | PHYSICIANS' PRIVATE OFFICES |
| 98.02 | WASHINGTON COUNTY HEALTH CENTER | 9802 | PHYSICIANS' PRIVATE OFFICES |
| 101 | TOTAL | 0000 | |

RECLASSIFICATIONS

PROVIDER NO:
141308

PERIOD:
FROM 5/ 1/2009
TO 4/30/2010

PREPARED 9/24/2010
WORKSHEET A-6

| EXPLANATION OF RECLASSIFICATION | ----- INCREASE ----- | | | | |
|---------------------------------------|----------------------|--------------------------------------|-----------------|-------------|------------|
| | CODE (1) 1 | COST CENTER 2 | LINE NO 3 | SALARY 4 | OTHER 5 |
| 1 RECLASSIFY DRUG COSTS | A | DRUGS CHARGED TO PATIENTS | 56 | | 564,161 |
| 2 RECLASSIFY MEDICAL SUPPLY COSTS | B | MEDICAL SUPPLIES CHARGED TO PATIENTS | 55 | | 189,764 |
| 3 RECLASSIFY CAFETERIA COSTS | C | CAFETERIA | 12 | 75,479 | 69,068 |
| 4 RECLASSIFY PROF LIABILITY INSURANCE | D | ADMINISTRATIVE & GENERAL | 6 | | 134,011 |
| 5 RECLASSIFY SOCIAL SERVICES COSTS | E | SOCIAL SERVICE | 18 | 3,925 | |
| 6 RECLASSIFY X-RAY DIRECTOR'S SALARY | F | RADIOLOGY-DIAGNOSTIC | 41 | 21,123 | |
| 36 TOTAL RECLASSIFICATIONS | | | | 100,527 | 957,004 |

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

RECLASSIFICATIONS

PROVIDER NO:
141308

PERIOD:
FROM 5/ 1/2009
TO 4/30/2010

PREPARED 9/24/2010
WORKSHEET A-6

| EXPLANATION OF RECLASSIFICATION | ----- DECREASE ----- | | | | A-7 REF 10 |
|---------------------------------------|----------------------|---------------------------|------------|---------|------------------|
| | CODE (1) | COST CENTER | LINE NO | SALARY | |
| | 1 | 6 | 7 | 8 | 9 |
| 1 RECLASSIFY DRUG COSTS | A | PHARMACY | 16 | | 564,161 |
| 2 RECLASSIFY MEDICAL SUPPLY COSTS | B | CENTRAL SERVICES & SUPPLY | 15 | | 189,764 |
| 3 RECLASSIFY CAFETERIA COSTS | C | DIETARY | 11 | 75,479 | 69,068 |
| 4 RECLASSIFY PROF LIABILITY INSURANCE | D | RURAL HEALTH CLINIC 3 | 63.52 | | 134,011 |
| 5 RECLASSIFY SOCIAL SERVICES COSTS | E | ADULTS & PEDIATRICS | 25 | 3,925 | |
| 6 RECLASSIFY X-RAY DIRECTOR'S SALARY | F | ADMINISTRATIVE & GENERAL | 6 | 21,123 | |
| 36 TOTAL RECLASSIFICATIONS | | | | 100,527 | 957,004 |

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

RECLASSIFICATIONS

PROVIDER NO:
141308

PERIOD:
FROM 5/1/2009
TO 4/30/2010

PREPARED 9/24/2010
WORKSHEET A-6
NOT A CMS WORKSHEET

RECLASS CODE: A
EXPLANATION : RECLASSIFY DRUG COSTS

| ----- INCREASE ----- | | | | ----- DECREASE ----- | | | |
|------------------------------------|---------------------------|------|---------|----------------------|------|---------|--|
| LINE | COST CENTER | LINE | AMOUNT | COST CENTER | LINE | AMOUNT | |
| 1.00 | DRUGS CHARGED TO PATIENTS | 56 | 564,161 | PHARMACY | 16 | 564,161 | |
| TOTAL RECLASSIFICATIONS FOR CODE A | | | 564,161 | | | | |

RECLASS CODE: B
EXPLANATION : RECLASSIFY MEDICAL SUPPLY COSTS

| ----- INCREASE ----- | | | | ----- DECREASE ----- | | | |
|------------------------------------|--------------------------------|------|---------|---------------------------|------|---------|--|
| LINE | COST CENTER | LINE | AMOUNT | COST CENTER | LINE | AMOUNT | |
| 1.00 | MEDICAL SUPPLIES CHARGED TO PA | 55 | 189,764 | CENTRAL SERVICES & SUPPLY | 15 | 189,764 | |
| TOTAL RECLASSIFICATIONS FOR CODE B | | | 189,764 | | | | |

RECLASS CODE: C
EXPLANATION : RECLASSIFY CAFETERIA COSTS

| ----- INCREASE ----- | | | | ----- DECREASE ----- | | | |
|------------------------------------|-------------|------|---------|----------------------|------|---------|--|
| LINE | COST CENTER | LINE | AMOUNT | COST CENTER | LINE | AMOUNT | |
| 1.00 | CAFETERIA | 12 | 144,547 | DIETARY | 11 | 144,547 | |
| TOTAL RECLASSIFICATIONS FOR CODE C | | | 144,547 | | | | |

RECLASS CODE: D
EXPLANATION : RECLASSIFY PROF LIABILITY INSURANCE

| ----- INCREASE ----- | | | | ----- DECREASE ----- | | | |
|------------------------------------|--------------------------|------|---------|-----------------------|-------|---------|--|
| LINE | COST CENTER | LINE | AMOUNT | COST CENTER | LINE | AMOUNT | |
| 1.00 | ADMINISTRATIVE & GENERAL | 6 | 134,011 | RURAL HEALTH CLINIC 3 | 63.52 | 134,011 | |
| TOTAL RECLASSIFICATIONS FOR CODE D | | | 134,011 | | | | |

RECLASS CODE: E
EXPLANATION : RECLASSIFY SOCIAL SERVICES COSTS

| ----- INCREASE ----- | | | | ----- DECREASE ----- | | | |
|------------------------------------|----------------|------|--------|----------------------|------|--------|--|
| LINE | COST CENTER | LINE | AMOUNT | COST CENTER | LINE | AMOUNT | |
| 1.00 | SOCIAL SERVICE | 18 | 3,925 | ADULTS & PEDIATRICS | 25 | 3,925 | |
| TOTAL RECLASSIFICATIONS FOR CODE E | | | 3,925 | | | | |

RECLASS CODE: F
EXPLANATION : RECLASSIFY X-RAY DIRECTOR'S SALARY

| ----- INCREASE ----- | | | | ----- DECREASE ----- | | | |
|------------------------------------|----------------------|------|--------|--------------------------|------|--------|--|
| LINE | COST CENTER | LINE | AMOUNT | COST CENTER | LINE | AMOUNT | |
| 1.00 | RADIOLOGY-DIAGNOSTIC | 41 | 21,123 | ADMINISTRATIVE & GENERAL | 6 | 21,123 | |
| TOTAL RECLASSIFICATIONS FOR CODE F | | | 21,123 | | | | |

PART I - ANALYSIS OF CHANGES IN OLD CAPITAL ASSET BALANCES

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

PART II - ANALYSIS OF CHANGES IN NEW CAPITAL ASSET BALANCES

| DESCRIPTION | BEGINNING BALANCES 1 | PURCHASES 2 | ACQUISITIONS DONATION 3 | TOTAL 4 | DI SPOSALS AND RETIREMENTS 5 | ENDING BALANCE 6 | FULLY DEPRECIATED ASSETS 7 |
|------------------------|-------------------------|----------------|-------------------------------|------------|---------------------------------|---------------------|-------------------------------|
| 1 LAND | 62,855 | | | | | 62,855 | |
| 2 LAND IMPROVEMENTS | 362,379 | 10,464 | | 10,464 | | 372,843 | |
| 3 BUILDINGS & FIXTURE | 9,050,027 | | | | | 9,050,027 | |
| 4 BUILDING IMPROVEMENT | | | | | | | |
| 5 FIXED EQUIPMENT | | | | | | | |
| 6 MOVABLE EQUIPMENT | 5,999,828 | 194,548 | | 194,548 | 23,615 | 6,170,761 | |
| 7 SUBTOTAL | 15,475,089 | 205,012 | | 205,012 | 23,615 | 15,656,486 | |
| 8 RECONCILING ITEMS | | | | | | | |
| 9 TOTAL | 15,475,089 | 205,012 | | 205,012 | 23,615 | 15,656,486 | |

ADJUSTMENTS TO EXPENSES

| DESCRPTION (1) | (2) BASIS/CODE 1 | AMOUNT 2 | EXPENSE CLASSIFICATION ON | LINE NO 4 | WKST. A-7 REF. 5 |
|---|------------------------|-------------|---|--------------|---------------------------|
| | | | WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED COST CENTER 3 | | |
| 1 INVST INCOME-OLD BLDGS AND FIXTURES | | | **COST CENTER DELETED** | 1 | |
| 2 INVESTMENT INCOME-OLD MOVABLE EQUIP | | | **COST CENTER DELETED** | 2 | |
| 3 INVST INCOME-NEW BLDGS AND FIXTURES | | | NEW CAP REL COSTS-BLDG & | 3 | |
| 4 INVESTMENT INCOME-NEW MOVABLE EQUIP | | | NEW CAP REL COSTS-MVBLE E | 4 | |
| 5 INVESTMENT INCOME-OTHER | B | -8,491 | ADMINISTRATIVE & GENERAL | 6 | |
| 6 TRADE, QUANTITY AND TIME DISCOUNTS | B | -4,651 | CENTRAL SERVICES & SUPPLY | 15 | |
| 7 REFUNDS AND REBATES OF EXPENSES | | | | | |
| 8 RENTAL OF PRVIDER SPACE BY SUPPLIERS | | | | | |
| 9 TELEPHONE SERVICES | A | -8,243 | ADMINISTRATIVE & GENERAL | 6 | |
| 10 TELEVISION AND RADIO SERVICE | | | | | |
| 11 PARKING LOT | | | | | |
| 12 PROVIDER BASED PHYSICIAN ADJUSTMENT | A-8-2 | -340,202 | | | |
| 13 SALE OF SCRAP, WASTE, ETC. | | | | | |
| 14 RELATED ORGANIZATION TRANSACTIONS | A-8-1 | | | | |
| 15 LAUNDRY AND LINEN SERVICE | | | | | |
| 16 CAFETERIA--EMPLOYEES AND GUESTS | B | -28,668 | CAFETERIA | 12 | |
| 17 RENTAL OF QTRS TO EMPLOYEE AND OTHRS | | | | | |
| 18 SALE OF MED AND SURG SUPPLIES | | | | | |
| 19 SALE OF DRUGS TO OTHER THAN PATIENTS | | | | | |
| 20 SALE OF MEDICAL RECORDS & ABSTRACTS | B | -667 | MEDICAL RECORDS & LIBRARY | 17 | |
| 21 NURSG SCHOOL(TUITN, FEES, BOOKS, ETC.) | | | | | |
| 22 VENDING MACHINES | | | | | |
| 23 INCOME FROM IMPOSITION OF INTEREST | | | | | |
| 24 INTRST EXP ON MEDICARE OVERPAYMENTS | | | | | |
| 25 ADJUSTMENT FOR RESPIRATORY THERAPY | A-8-3/A-8-4 | | RESPIRATORY THERAPY | 49 | |
| 26 ADJUSTMENT FOR PHYSICAL THERAPY | A-8-3/A-8-4 | | PHYSICAL THERAPY | 50 | |
| 27 ADJUSTMENT FOR HHA PHYSICAL THERAPY | A-8-3 | | | | |
| 28 UTILIZATION REVIEW-PHYSIAN COMP | | | **COST CENTER DELETED** | 89 | |
| 29 DEPRECIATION-OLD BLDGS AND FIXTURES | | | **COST CENTER DELETED** | 1 | |
| 30 DEPRECIATION-OLD MOVABLE EQUIP | | | **COST CENTER DELETED** | 2 | |
| 31 DEPRECIATION-NEW BLDGS AND FIXTURES | | | NEW CAP REL COSTS-BLDG & | 3 | |
| 32 DEPRECIATION-NEW MOVABLE EQUIP | | | NEW CAP REL COSTS-MVBLE E | 4 | |
| 33 NON-PHYSICIAN ANESTHETIST | | | NONPHYSICIAN ANESTHETISTS | 20 | |
| 34 PHYSICIANS' ASSISTANT | | | | | |
| 35 ADJUSTMENT FOR OCCUPATIONAL THERAPY | A-8-4 | | OCCUPATIONAL THERAPY | 51 | |
| 36 ADJUSTMENT FOR SPEECH PATHOLOGY | A-8-4 | | **COST CENTER DELETED** | 52 | |
| 37 MISCELLANEOUS REVENUE | B | -1,932 | ADMINISTRATIVE & GENERAL | 6 | |
| 38 LAB FEES | B | -3,856 | LABORATORY | 44 | |
| 39 EDUCATION FEES | B | -490 | ADMINISTRATIVE & GENERAL | 6 | |
| 40 NONALLOWABLE PUBLIC RELATIONS | A | -27,477 | ADMINISTRATIVE & GENERAL | 6 | |
| 41 HEALTHLINK ADMIN FEES | A | 59,519 | ADMINISTRATIVE & GENERAL | 6 | |
| 42 LOBBYING PORTION OF DUES | A | -12,555 | ADMINISTRATIVE & GENERAL | 6 | |
| 43 NON-RHC SERVICES | A | -80,696 | RURAL HEALTH CLINIC 3 | 63, 52 | |
| 44 NON-RHC BENEFITS | A | -24,991 | EMPLOYEE BENEFITS | 5 | |
| 45 FUND RAISING EXPENSES | A | -4,885 | ADMINISTRATIVE & GENERAL | 6 | |
| 46 EMPLOYEE SELF INSURANCE COST | A | -354,138 | EMPLOYEE BENEFITS | 5 | |
| 47 OTHER ADJUSTMENTS (SPECIFY) | | | | | |
| 48 OTHER ADJUSTMENTS (SPECIFY) | | | | | |
| 49 OTHER ADJUSTMENTS (SPECIFY) | | | | | |
| 50 TOTAL (SUM OF LINES 1 THRU 49) | | -842,423 | | | |

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

(2) Basis for adjustment (see instructions).

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

B. Amount Received - if cost cannot be determined.

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

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

PROVIDER BASED PHYSICIAN ADJUSTMENTS

PROVIDER NO: 14-1308
 PERIOD: FROM 5/1/2009 TO 4/30/2010
 PREPARED: 9/24/2010
 WORKSHEET A-8-2
 GROUP 1

| WKSHT A LINE NO. | COST CENTER/ PHYSICIAN IDENTIFIER | TOTAL REMUN- ERATION | PROFES- SIONAL COMPONENT | PROVIDER COMPONENT | RCE AMOUNT | PHYSICIAN/ PROVIDER COMPONENT HOURS | UNADJUSTED RCE LIMIT | 5 PERCENT OF UNADJUSTED RCE LIMIT |
|---------------------|---|----------------------------|--------------------------------|-----------------------|---------------|--|-------------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 41 | RADIOLOGY | 880 | 880 | | | | | |
| 2 41 | ULTRASOUND | 8,974 | 8,974 | | | | | |
| 3 44 | LABORATORY | 15,208 | 15,208 | | | | | |
| 4 53 | EKG | 12,931 | 12,931 | | | | | |
| 5 61 | EMERGENCY | 972,985 | 302,209 | 670,776 | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | | | | | |
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| 26 | | | | | | | | |
| 27 | | | | | | | | |
| 28 | | | | | | | | |
| 29 | | | | | | | | |
| 30 | | | | | | | | |
| 101 | TOTAL | 1,010,978 | 340,202 | 670,776 | | | | |

COST ALLOCATION STATISTICS

I PROVIDER NO: I PERIOD: I PREPARED 9/24/2010
 I 14-1308 I FROM 5/ 1/2009 I NOT A CMS WORKSHEET
 I I TO 4/30/2010 I

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

| COST CENTER DESCRIPTION | NET EXPENSES FOR COST ALLOCATION | NEW CAP REL C OSTS-BLDG & | NEW CAP REL C OSTS-MVBLE E | EMPLOYEE BENEFITS | SUBTOTAL | ADMINISTRATIVE & GENERAL | MAINTENANCE & REPAIRS |
|----------------------------------|----------------------------------|---------------------------|----------------------------|-------------------|------------|--------------------------|-----------------------|
| | 0 | 3 | 4 | 5 | | | |
| | 0 | 3 | 4 | 5 | 5a.00 | 6 | 7 |
| 003 GENERAL SERVICE COST CNTR | | | | | | | |
| 004 NEW CAP REL COSTS-BLDG & | 336,454 | 336,454 | | | | | |
| 005 NEW CAP REL COSTS-MVBLE E | 427,902 | | 427,902 | | | | |
| 006 EMPLOYEE BENEFITS | 1,892,492 | 649 | 226 | 1,893,367 | | | |
| 007 ADMINISTRATIVE & GENERAL | 1,882,241 | 78,406 | 120,483 | 269,409 | 2,350,539 | 2,350,539 | |
| 009 MAINTENANCE & REPAIRS | 516,266 | 47,162 | 11,686 | 34,519 | 609,633 | 122,792 | 732,425 |
| 010 LAUNDRY & LINEN SERVICE | 81,975 | 4,457 | 1,149 | | 87,581 | 17,641 | 15,527 |
| 011 HOUSEKEEPING | 247,931 | 2,042 | 220 | 60,182 | 310,375 | 62,516 | 7,112 |
| 012 DIETARY | 272,497 | 8,363 | 2,055 | 40,703 | 323,618 | 65,183 | 29,135 |
| 014 CAFETERIA | 115,879 | 4,108 | | 21,591 | 141,578 | 28,517 | 14,311 |
| 015 NURSING ADMINISTRATION | 77,710 | 649 | 158 | 21,983 | 100,500 | 20,243 | 2,262 |
| 016 CENTRAL SERVICES & SUPPLY | 67,912 | 3,739 | 3,492 | 16,928 | 92,071 | 18,545 | 13,025 |
| 017 PHARMACY | 159,493 | 4,575 | 13,124 | 34,926 | 212,118 | 42,725 | 15,939 |
| 018 MEDICAL RECORDS & LIBRARY | 198,519 | 4,792 | 3,172 | 51,060 | 257,543 | 51,874 | 16,693 |
| 020 SOCIAL SERVICE | 3,925 | 433 | | 1,123 | 5,481 | 1,104 | 1,508 |
| 025 NONPHYSICIAN ANESTHETISTS | 189,711 | | 4,110 | 54,268 | 248,089 | 49,970 | |
| 036 INPAT ROUTINE SRVC CNTRS | | | | | | | |
| ADULTS & PEDIATRICS | 806,207 | 25,069 | 12,960 | 214,171 | 1,058,407 | 213,184 | 87,337 |
| 038 OTHER LONG TERM CARE | 542,063 | 44,516 | 8,320 | 147,971 | 742,870 | 149,629 | 155,086 |
| 037 ANCILLARY SRVC COST CNTRS | | | | | | | |
| OPERATING ROOM | 325,030 | 15,403 | 20,310 | 67,399 | 428,142 | 86,236 | 53,660 |
| 038 RECOVERY ROOM | | 1,220 | | | 1,220 | 246 | 4,250 |
| 040 ANESTHESIOLOGY | 100,485 | | | | 100,485 | 20,240 | |
| 041 RADIOLOGY-DIAGNOSTIC | 652,587 | 23,028 | 200,504 | 75,335 | 951,454 | 191,642 | 80,225 |
| 044 LABORATORY | 726,998 | 9,927 | 11,590 | 86,887 | 835,402 | 168,267 | 34,585 |
| 049 RESPIRATORY THERAPY | 97,477 | 2,342 | 527 | 10,683 | 111,029 | 22,363 | 8,158 |
| 050 PHYSICAL THERAPY | 673,762 | 9,706 | 2,465 | 188,819 | 874,752 | 176,193 | 33,814 |
| 051 OCCUPATIONAL THERAPY | | | | | | | |
| 051 01 CARDIAC REHAB | 14,856 | 2,071 | 671 | 4,055 | 21,653 | 4,361 | 7,215 |
| 053 ELECTROCARDIOLOGY | 10,083 | 285 | 1,424 | 2,508 | 14,300 | 2,880 | 994 |
| 055 MEDICAL SUPPLIES CHARGED | 189,764 | | | | 189,764 | 38,222 | |
| 056 DRUGS CHARGED TO PATIENTS | 564,161 | | | | 564,161 | 113,633 | |
| 059 OP GERO PSYCH | 363,059 | 8,053 | 291 | | 371,403 | 74,808 | 28,055 |
| 061 OUTPAT SERVICE COST CNTRS | | | | | | | |
| EMERGENCY | 1,025,149 | 15,944 | 5,102 | 92,699 | 1,138,894 | 229,396 | 55,545 |
| 062 OBSERVATION BEDS (NON-DIS | | | | | | | |
| 063 OTHER OUTPATIENT SERVICE | | | | | | | |
| 063 50 RURAL HEALTH CLINIC | | | | | | | |
| 063 51 RURAL HEALTH CLINIC 2 | | | | | | | |
| 063 52 RURAL HEALTH CLINIC 3 | 1,442,168 | 11,861 | 1,507 | 393,540 | 1,849,076 | 372,443 | 41,321 |
| 095 SPEC PURPOSE COST CENTERS | | | | | | | |
| SUBTOTALS | 14,004,756 | 328,800 | 425,546 | 1,890,759 | 13,992,138 | 2,344,853 | 705,757 |
| 096 NONREIMBURS COST CENTERS | | | | | | | |
| GIFT, FLOWER, COFFEE SHOP | | 1,200 | | | 1,200 | 242 | 4,182 |
| 096 02 UNUSED SPACE | | | | | | | |
| 096 03 NON-REIMBURSEABLE HOME HE | | | | | | | |
| 096 04 OUTPATIENT CLINIC | 15,611 | 6,454 | 2,356 | 2,608 | 27,029 | 5,444 | 22,486 |
| 096 05 NON-REIMBURSEABLE OUTPATI | | | | | | | |
| 098 PHYSICIANS' PRIVATE OFFIC | | | | | | | |
| 098 01 PHYSICIANS' CLINIC | | | | | | | |
| 098 02 WASHINGTON COUNTY HEALTH | | | | | | | |
| 101 CROSS FOOT ADJUSTMENT | | | | | | | |
| 102 NEGATIVE COST CENTER | | | | | | | |
| 103 TOTAL | 14,020,367 | 336,454 | 427,902 | 1,893,367 | 14,020,367 | 2,350,539 | 732,425 |

| COST CENTER DESCRIPTION | LAUNDRY & LINEN SERVICE | | HOUSEKEEPING | DIETARY | CAFETERIA | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY |
|-----------------------------------|-------------------------|---------|--------------|---------|-----------|------------------------|---------------------------|----------|
| | 9 | 10 | | 11 | 12 | 14 | 15 | 16 |
| 003 GENERAL SERVICE COST CNTR | | | | | | | | |
| 004 NEW CAP REL COSTS-BLDG & | | | | | | | | |
| 005 NEW CAP REL COSTS-MVBLE E | | | | | | | | |
| 006 EMPLOYEE BENEFITS | | | | | | | | |
| 007 ADMINISTRATIVE & GENERAL | | | | | | | | |
| 009 MAINTENANCE & REPAIRS | | | | | | | | |
| 010 LAUNDRY & LINEN SERVICE | 120,749 | | | | | | | |
| 011 HOUSEKEEPING | | 380,003 | | | | | | |
| 012 DIETARY | | 15,598 | | 433,534 | | | | |
| 014 CAFETERIA | | 7,662 | | | 192,068 | | | |
| 015 NURSING ADMINISTRATION | | 1,211 | | | | 124,216 | | |
| 016 CENTRAL SERVICES & SUPPLY | | 6,973 | | | 3,927 | | 134,541 | |
| 017 PHARMACY | | 8,533 | | | 3,256 | | | 282,571 |
| 018 MEDICAL RECORDS & LIBRARY | | 8,937 | | | 11,228 | | 38 | |
| 020 SOCIAL SERVICE | | 807 | | | 197 | | 330 | |
| 025 NONPHYSICIAN ANESTHETISTS | | | | | 2,013 | | 696 | |
| 036 INPAT ROUTINE SRVC CNTRS | | | | | | | | |
| 037 ADULTS & PEDIATRICS | 22,686 | 46,758 | | 98,497 | 37,633 | 48,466 | 28,670 | 696 |
| 038 OTHER LONG TERM CARE | 64,484 | 83,031 | | 318,007 | 35,284 | 45,266 | 12,945 | |
| 040 ANCILLARY SRVC COST CNTRS | | | | | | | | |
| 041 OPERATING ROOM | 6,502 | 28,728 | | | 8,150 | 10,351 | 13,702 | 4 |
| 044 RECOVERY ROOM | 8 | 2,276 | | | | | | |
| 049 ANESTHESIOLOGY | | | | | | | | |
| 051 RADIOLOGY-DIAGNOSTIC | 5,200 | 42,950 | | | 11,742 | | 3,204 | 375 |
| 053 LABORATORY | | 18,516 | | | 13,853 | | 2,910 | |
| 055 RESPIRATORY THERAPY | | 4,368 | | | 2,092 | 2,591 | 1,220 | |
| 059 PHYSICAL THERAPY | 11,764 | 18,103 | | | 23,463 | | 1,559 | 123 |
| 061 OCCUPATIONAL THERAPY | | | | | | | | |
| 063 01 CARDIAC REHAB | | 3,863 | | | | | 384 | |
| 063 053 ELECTROCARDIOLOGY | | 532 | | | 414 | 575 | 1,158 | |
| 063 055 MEDICAL SUPPLIES CHARGED | | | | | | | 50,603 | |
| 063 056 DRUGS CHARGED TO PATIENTS | | | | | | | | 281,128 |
| 063 059 OP GERO PSYCH | 346 | 15,020 | | | | | 300 | |
| 063 061 OUTPAT SERVICE COST CNTRS | | | | | | | | |
| 063 062 EMERGENCY | 7,686 | 29,738 | | | 12,748 | 16,967 | 14,475 | 212 |
| 063 062 OBSERVATION BEDS (NON-DIS | | | | | | | | |
| 063 063 OTHER OUTPATIENT SERVICE | | | | | | | | |
| 063 50 RURAL HEALTH CLINIC | | | | | | | | |
| 063 51 RURAL HEALTH CLINIC 2 | | | | | | | | |
| 063 52 RURAL HEALTH CLINIC 3 | 1,875 | 22,122 | | | 25,476 | | 2,347 | 33 |
| 095 SPEC PURPOSE COST CENTERS | | | | | | | | |
| 096 SUBTOTALS | 120,551 | 365,726 | | 416,504 | 191,476 | 124,216 | 134,541 | 282,571 |
| 096 NONREIMBURS COST CENTERS | | | | | | | | |
| 096 02 GIFT, FLOWER, COFFEE SHOP | | 2,239 | | | | | | |
| 096 03 UNUSED SPACE | | | | | | | | |
| 096 04 NON-REIMBURSEABLE HOME HE | | | | | | | | |
| 096 05 OUTPATIENT CLINIC | 198 | 12,038 | | | 592 | | | |
| 098 01 NON-REIMBURSEABLE OUTPATI | | | | 17,030 | | | | |
| 098 02 PHYSICIANS' PRIVATE OFFIC | | | | | | | | |
| 101 01 PHYSICIANS' CLINIC | | | | | | | | |
| 102 02 WASHINGTON COUNTY HEALTH | | | | | | | | |
| 103 CROSS FOOT ADJUSTMENT | | | | | | | | |
| 103 NEGATIVE COST CENTER | | | | | | | | |
| TOTAL | 120,749 | 380,003 | | 433,534 | 192,068 | 124,216 | 134,541 | 282,571 |

| COST CENTER DESCRIPTION | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | NONPHYSICIAN ANESTHETISTS | SUBTOTAL | I&R COST POST STEP-DOWN ADJ | TOTAL |
|----------------------------------|---------------------------|----------------|---------------------------|------------|-----------------------------|------------|
| | 17 | 18 | 20 | 25 | 26 | 27 |
| 003 GENERAL SERVICE COST CNTR | | | | | | |
| 004 NEW CAP REL COSTS-BLDG & | | | | | | |
| 005 NEW CAP REL COSTS-MVBLE E | | | | | | |
| 006 EMPLOYEE BENEFITS | | | | | | |
| 007 ADMINISTRATIVE & GENERAL | | | | | | |
| 009 MAINTENANCE & REPAIRS | | | | | | |
| 010 LAUNDRY & LINEN SERVICE | | | | | | |
| 011 HOUSEKEEPING | | | | | | |
| 012 DIETARY | | | | | | |
| 014 CAFETERIA | | | | | | |
| 015 NURSING ADMINISTRATION | | | | | | |
| 016 CENTRAL SERVICES & SUPPLY | | | | | | |
| 017 PHARMACY | | | | | | |
| 018 MEDICAL RECORDS & LIBRARY | 346,313 | | | | | |
| 020 SOCIAL SERVICE | | 9,427 | | | | |
| 025 NONPHYSICIAN ANESTHETISTS | | | 300,768 | | | |
| 036 INPAT ROUTINE SRVC CNTRS | | | | | | |
| ADULTS & PEDIATRICS | 15,554 | 8,484 | | 1,666,372 | | 1,666,372 |
| OTHER LONG TERM CARE | 16,569 | 943 | | 1,624,114 | | 1,624,114 |
| ANCILLARY SRVC COST CNTRS | | | | | | |
| 037 OPERATING ROOM | 19,001 | | | 654,476 | | 654,476 |
| 038 RECOVERY ROOM | 771 | | | 8,771 | | 8,771 |
| 040 ANESTHESIOLOGY | 2,080 | | 300,768 | 423,573 | | 423,573 |
| 041 RADIOLOGY-DIAGNOSTIC | 80,867 | | | 1,367,659 | | 1,367,659 |
| 044 LABORATORY | 72,346 | | | 1,145,879 | | 1,145,879 |
| 049 RESPIRATORY THERAPY | 6,465 | | | 158,286 | | 158,286 |
| 050 PHYSICAL THERAPY | 29,425 | | | 1,169,196 | | 1,169,196 |
| 051 OCCUPATIONAL THERAPY | | | | | | |
| 051 01 CARDIAC REHAB | 1,084 | | | 38,560 | | 38,560 |
| 053 ELECTROCARDIOLOGY | 3,523 | | | 24,376 | | 24,376 |
| 055 MEDICAL SUPPLIES CHARGED | 13,877 | | | 292,466 | | 292,466 |
| 056 DRUGS CHARGED TO PATIENTS | 39,214 | | | 998,136 | | 998,136 |
| 059 OP GERO PSYCH | 10,269 | | | 500,201 | | 500,201 |
| 061 OUTPAT SERVICE COST CNTRS | | | | | | |
| 062 EMERGENCY | 19,588 | | | 1,525,249 | | 1,525,249 |
| 063 OBSERVATION BEDS (NON-DIS | | | | | | |
| 063 50 OTHER OUTPATIENT SERVICE | | | | | | |
| 063 51 RURAL HEALTH CLINIC | | | | | | |
| 063 52 RURAL HEALTH CLINIC 2 | | | | | | |
| 063 52 RURAL HEALTH CLINIC 3 | 15,680 | | | 2,330,373 | | 2,330,373 |
| 095 SPEC PURPOSE COST CENTERS | | | | | | |
| SUBTOTALS | 346,313 | 9,427 | 300,768 | 13,927,687 | | 13,927,687 |
| 096 NONREIMBURS COST CENTERS | | | | | | |
| 096 02 GIFT, FLOWER, COFFEE SHOP | | | | 7,863 | | 7,863 |
| 096 03 UNUSED SPACE | | | | | | |
| 096 04 NON-REIMBURSEABLE HOME HE | | | | | | |
| 096 04 OUTPATIENT CLINIC | | | | 67,787 | | 67,787 |
| 096 05 NON-REIMBURSEABLE OUTPATI | | | | 17,030 | | 17,030 |
| 098 PHYSICIANS' PRIVATE OFFIC | | | | | | |
| 098 01 PHYSICIANS' CLINIC | | | | | | |
| 098 02 WASHINGTON COUNTY HEALTH | | | | | | |
| 101 CROSS FOOT ADJUSTMENT | | | | | | |
| 102 NEGATIVE COST CENTER | | | | | | |
| 103 TOTAL | 346,313 | 9,427 | 300,768 | 14,020,367 | | 14,020,367 |

ALLOCATION OF NEW CAPITAL RELATED COSTS

PROVIDER NO:
14-1308

PERIOD:
FROM 5/1/2009
TO 4/30/2010

PREPARED 9/24/2010
WORKSHEET B
PART III

| COST CENTER DESCRIPTION | DIR ASSGND NEW CAPITAL REL COSTS | NEW CAP REL C OSTS-BLDG & | NEW CAP REL C OSTS-MVBLE E | SUBTOTAL | EMPLOYEE BENEFITS | ADMINISTRATIVE & GENERAL | MAINTENANCE & REPAIRS |
|----------------------------------|----------------------------------|---------------------------|----------------------------|----------|-------------------|--------------------------|-----------------------|
| | 0 | 3 | 4 | 4a | 5 | 6 | 7 |
| 003 GENERAL SERVICE COST CNTR | | | | | | | |
| 004 NEW CAP REL COSTS-BLDG & | | | | | | | |
| 005 NEW CAP REL COSTS-MVBLE E | | | | | | | |
| 005 EMPLOYEE BENEFITS | | 649 | 226 | 875 | 875 | | |
| 006 ADMINISTRATIVE & GENERAL | | 78,406 | 120,483 | 198,889 | 124 | 199,013 | |
| 007 MAINTENANCE & REPAIRS | | 47,162 | 11,686 | 58,848 | 16 | 10,397 | 69,261 |
| 009 LAUNDRY & LINEN SERVICE | | 4,457 | 1,149 | 5,606 | | 1,494 | 1,468 |
| 010 HOUSEKEEPING | | 2,042 | 220 | 2,262 | 28 | 5,293 | 673 |
| 011 DIETARY | | 8,363 | 2,055 | 10,418 | 19 | 5,519 | 2,755 |
| 012 CAFETERIA | | 4,108 | | 4,108 | 10 | 2,414 | 1,353 |
| 014 NURSING ADMINISTRATION | | 649 | 158 | 807 | 10 | 1,714 | 214 |
| 015 CENTRAL SERVICES & SUPPLY | | 3,739 | 3,492 | 7,231 | 8 | 1,570 | 1,232 |
| 016 PHARMACY | | 4,575 | 13,124 | 17,699 | 16 | 3,617 | 1,507 |
| 017 MEDICAL RECORDS & LIBRARY | | 4,792 | 3,172 | 7,964 | 24 | 4,392 | 1,579 |
| 018 SOCIAL SERVICE | | 433 | | 433 | 1 | 93 | 143 |
| 020 NONPHYSICIAN ANESTHETISTS | | | 4,110 | 4,110 | 25 | 4,231 | |
| 025 INPAT ROUTINE SRVC CNTRS | | | | | | | |
| 025 ADULTS & PEDIATRICS | | 25,069 | 12,960 | 38,029 | 99 | 18,050 | 8,259 |
| 036 OTHER LONG TERM CARE | | 44,516 | 8,320 | 52,836 | 68 | 12,669 | 14,666 |
| 037 ANCILLARY SRVC COST CNTRS | | | | | | | |
| 037 OPERATING ROOM | | 15,403 | 20,310 | 35,713 | 31 | 7,302 | 5,074 |
| 038 RECOVERY ROOM | | 1,220 | | 1,220 | | 21 | 402 |
| 040 ANESTHESIOLOGY | | | | | | 1,714 | |
| 041 RADIOLOGY-DIAGNOSTIC | | 23,028 | 200,504 | 223,532 | 35 | 16,226 | 7,586 |
| 044 LABORATORY | | 9,927 | 11,590 | 21,517 | 40 | 14,247 | 3,271 |
| 049 RESPIRATORY THERAPY | | 2,342 | 527 | 2,869 | 5 | 1,893 | 771 |
| 050 PHYSICAL THERAPY | | 9,706 | 2,465 | 12,171 | 87 | 14,918 | 3,198 |
| 051 OCCUPATIONAL THERAPY | | | | | | | |
| 051 01 CARDIAC REHAB | | 2,071 | 671 | 2,742 | 2 | 369 | 682 |
| 053 ELECTROCARDIOLOGY | | 285 | 1,424 | 1,709 | 1 | 244 | 94 |
| 055 MEDICAL SUPPLIES CHARGED | | | | | | 3,236 | |
| 056 DRUGS CHARGED TO PATIENTS | | | | | | 9,621 | |
| 059 OP GERO PSYCH | | 8,053 | 291 | 8,344 | | 6,334 | 2,653 |
| 061 OUTPAT SERVICE COST CNTRS | | | | | | | |
| 061 EMERGENCY | | 15,944 | 5,102 | 21,046 | 43 | 19,423 | 5,253 |
| 062 OBSERVATION BEDS (NON-DIS | | | | | | | |
| 063 OTHER OUTPATIENT SERVICE | | | | | | | |
| 063 50 RURAL HEALTH CLINIC | | | | | | | |
| 063 51 RURAL HEALTH CLINIC 2 | | | | | | | |
| 063 52 RURAL HEALTH CLINIC 3 | | 11,861 | 1,507 | 13,368 | 182 | 31,531 | 3,907 |
| 095 SPEC PURPOSE COST CENTERS | | | | | | | |
| 095 SUBTOTALS | | 328,800 | 425,546 | 754,346 | 874 | 198,532 | 66,740 |
| 096 NONREIMBURS COST CENTERS | | | | | | | |
| 096 GIFT, FLOWER, COFFEE SHOP | | 1,200 | | 1,200 | | 20 | 395 |
| 096 02 UNUSED SPACE | | | | | | | |
| 096 03 NON-REIMBURSEABLE HOME HE | | | | | | | |
| 096 04 OUTPATIENT CLINIC | | 6,454 | 2,356 | 8,810 | 1 | 461 | 2,126 |
| 096 05 NON-REIMBURSEABLE OUTPATI | | | | | | | |
| 098 PHYSICIANS' PRIVATE OFFIC | | | | | | | |
| 098 01 PHYSICIANS' CLINIC | | | | | | | |
| 098 02 WASHINGTON COUNTY HEALTH | | | | | | | |
| 101 CROSS FOOT ADJUSTMENTS | | | | | | | |
| 102 NEGATIVE COST CENTER | | | | | | | |
| 103 TOTAL | | 336,454 | 427,902 | 764,356 | 875 | 199,013 | 69,261 |

ALLOCATION OF NEW CAPITAL RELATED COSTS

| COST CENTER DESCRIPTION | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY | CAFETERIA | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY |
|----------------------------------|-------------------------|--------------|---------|-----------|------------------------|---------------------------|----------|
| | 9 | 10 | 11 | 12 | 14 | 15 | 16 |
| 003 GENERAL SERVICE COST CNTR | | | | | | | |
| 004 NEW CAP REL COSTS-BLDG & | | | | | | | |
| 005 NEW CAP REL COSTS-MVBLE E | | | | | | | |
| 006 EMPLOYEE BENEFITS | | | | | | | |
| 007 ADMINISTRATIVE & GENERAL | | | | | | | |
| 009 MAINTENANCE & REPAIRS | | | | | | | |
| 010 LAUNDRY & LINEN SERVICE | 8,568 | | | | | | |
| 011 HOUSEKEEPING | | 8,256 | | | | | |
| 012 DIETARY | | 339 | 19,050 | | | | |
| 014 CAFETERIA | | 166 | | 8,051 | | | |
| 015 NURSING ADMINISTRATION | | 26 | | | 2,771 | | |
| 016 CENTRAL SERVICES & SUPPLY | | 152 | | 165 | | 10,358 | |
| 017 PHARMACY | | 185 | | 136 | | | 23,160 |
| 018 MEDICAL RECORDS & LIBRARY | | 194 | | 471 | | 3 | |
| 020 SOCIAL SERVICE | | 18 | | 8 | | 25 | |
| 025 NONPHYSICIAN ANESTHETISTS | | | | 84 | | 54 | |
| 036 INPAT ROUTINE SRVC CNTRS | | | | | | | |
| 037 ADULTS & PEDIATRICS | 1,610 | 1,016 | 4,328 | 1,577 | 1,080 | 2,207 | 57 |
| 038 OTHER LONG TERM CARE | 4,575 | 1,804 | 13,974 | 1,479 | 1,010 | 997 | |
| 040 ANCILLARY SRVC COST CNTRS | | | | | | | |
| 041 OPERATING ROOM | 461 | 624 | | 342 | 231 | 1,055 | |
| 044 RECOVERY ROOM | 1 | 49 | | | | | |
| 049 ANESTHESIOLOGY | | | | | | | |
| 050 RADIOLOGY-DIAGNOSTIC | 369 | 933 | | 492 | | 247 | 31 |
| 051 LABORATORY | | 402 | | 581 | | 224 | |
| 053 RESPIRATORY THERAPY | | 95 | | 88 | 58 | 94 | |
| 055 PHYSICAL THERAPY | 835 | 393 | | 984 | | 120 | 10 |
| 059 OCCUPATIONAL THERAPY | | | | | | | |
| 061 01 CARDIAC REHAB | | 84 | | | | 30 | |
| 063 51 ELECTROCARDIOLOGY | | 12 | | 17 | 13 | 89 | |
| 063 52 MEDICAL SUPPLIES CHARGED | | | | | | 3,895 | |
| 095 DRUGS CHARGED TO PATIENTS | | | | | | | 23,042 |
| 096 OP GERO PSYCH | 25 | 326 | | | | 23 | |
| 096 02 OUTPAT SERVICE COST CNTRS | | | | | | | |
| 096 03 EMERGENCY | 545 | 646 | | 534 | 379 | 1,114 | 17 |
| 096 04 OBSERVATION BEDS (NON-DIS | | | | | | | |
| 096 05 OTHER OUTPATIENT SERVICE | | | | | | | |
| 096 50 RURAL HEALTH CLINIC | | | | | | | |
| 096 51 RURAL HEALTH CLINIC 2 | | | | | | | |
| 096 52 RURAL HEALTH CLINIC 3 | 133 | 481 | | 1,068 | | 181 | 3 |
| 095 SPEC PURPOSE COST CENTERS | | | | | | | |
| 095 SUBTOTALS | 8,554 | 7,945 | 18,302 | 8,026 | 2,771 | 10,358 | 23,160 |
| 096 NONREIMBURS COST CENTERS | | | | | | | |
| 096 02 GIFT, FLOWER, COFFEE SHOP | | 49 | | | | | |
| 096 03 UNUSED SPACE | | | | | | | |
| 096 04 NON-REIMBURSEABLE HOME HE | | | | | | | |
| 096 05 OUTPATIENT CLINIC | 14 | 262 | | 25 | | | |
| 096 01 NON-REIMBURSEABLE OUTPATI | | | 748 | | | | |
| 098 PHYSICIANS' PRIVATE OFFIC | | | | | | | |
| 098 01 PHYSICIANS' CLINIC | | | | | | | |
| 098 02 WASHINGTON COUNTY HEALTH | | | | | | | |
| 101 CROSS FOOT ADJUSTMENTS | | | | | | | |
| 102 NEGATIVE COST CENTER | | | | | | | |
| 103 TOTAL | 8,568 | 8,256 | 19,050 | 8,051 | 2,771 | 10,358 | 23,160 |

ALLOCATION OF NEW CAPITAL RELATED COSTS

14-1308

FROM 5/ 1/2009

WORKSHEET B

TO 4/30/2010

PART III

| COST CENTER DESCRIPTION | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | SERVICES | NONPHYSICIAN ANESTHETISTS | SUBTOTAL | POST STEPDOWN ADJUSTMENT | TOTAL |
|----------------------------------|---------------------------|----------------|----------|---------------------------|----------|--------------------------|---------|
| | 17 | 18 | | 20 | 25 | 26 | 27 |
| 003 GENERAL SERVICE COST CNTR | | | | | | | |
| 004 NEW CAP REL COSTS-BLDG & | | | | | | | |
| 005 NEW CAP REL COSTS-MVBLE E | | | | | | | |
| 006 EMPLOYEE BENEFITS | | | | | | | |
| 007 ADMINISTRATIVE & GENERAL | | | | | | | |
| 009 MAINTENANCE & REPAIRS | | | | | | | |
| 010 LAUNDRY & LINEN SERVICE | | | | | | | |
| 011 HOUSEKEEPING | | | | | | | |
| 012 DIETARY | | | | | | | |
| 014 CAFETERIA | | | | | | | |
| 015 NURSING ADMINISTRATION | | | | | | | |
| 016 CENTRAL SERVICES & SUPPLY | | | | | | | |
| 017 PHARMACY | | | | | | | |
| 018 MEDICAL RECORDS & LIBRARY | 14,627 | | | | | | |
| 019 SOCIAL SERVICE | | | 721 | | | | |
| 020 NONPHYSICIAN ANESTHETISTS | | | | 8,504 | | | |
| 025 INPAT ROUTINE SRVC CNTRS | | | | | | | |
| 026 ADULTS & PEDIATRICS | 657 | | 649 | | 77,618 | | 77,618 |
| 036 OTHER LONG TERM CARE | 700 | | 72 | | 104,850 | | 104,850 |
| 037 ANCILLARY SRVC COST CNTRS | | | | | | | |
| 038 OPERATING ROOM | 803 | | | | 51,636 | | 51,636 |
| 040 RECOVERY ROOM | 33 | | | | 1,726 | | 1,726 |
| 041 ANESTHESIOLOGY | 88 | | | | 1,802 | | 1,802 |
| 044 RADIOLOGY-DIAGNOSTIC | 3,412 | | | | 252,863 | | 252,863 |
| 049 LABORATORY | 3,056 | | | | 43,338 | | 43,338 |
| 050 RESPIRATORY THERAPY | 273 | | | | 6,146 | | 6,146 |
| 051 PHYSICAL THERAPY | 1,243 | | | | 33,959 | | 33,959 |
| 051 OCCUPATIONAL THERAPY | | | | | | | |
| 051 01 CARDIAC REHAB | 46 | | | | 3,955 | | 3,955 |
| 053 ELECTROCARDIOLOGY | 149 | | | | 2,328 | | 2,328 |
| 055 MEDICAL SUPPLIES CHARGED | 586 | | | | 7,717 | | 7,717 |
| 056 DRUGS CHARGED TO PATIENTS | 1,657 | | | | 34,320 | | 34,320 |
| 059 OP GERO PSYCH | 434 | | | | 18,139 | | 18,139 |
| 061 OUTPAT SERVICE COST CNTRS | | | | | | | |
| 062 EMERGENCY | 828 | | | | 49,828 | | 49,828 |
| 063 OBSERVATION BEDS (NON-DIS | | | | | | | |
| 063 50 OTHER OUTPATIENT SERVICE | | | | | | | |
| 063 51 RURAL HEALTH CLINIC | | | | | | | |
| 063 51 RURAL HEALTH CLINIC 2 | | | | | | | |
| 063 52 RURAL HEALTH CLINIC 3 | 662 | | | | 51,516 | | 51,516 |
| 095 SPEC PURPOSE COST CENTERS | | | | | | | |
| 095 SUBTOTALS | 14,627 | | 721 | | 741,741 | | 741,741 |
| 096 NONREIMBURS COST CENTERS | | | | | | | |
| 096 02 GIFT, FLOWER, COFFEE SHOP | | | | | 1,664 | | 1,664 |
| 096 03 UNUSED SPACE | | | | | | | |
| 096 03 NON-REIMBURSEABLE HOME HE | | | | | | | |
| 096 04 OUTPATIENT CLINIC | | | | | 11,699 | | 11,699 |
| 096 05 NON-REIMBURSEABLE OUTPATI | | | | | 748 | | 748 |
| 098 PHYSICIANS' PRIVATE OFFIC | | | | | | | |
| 098 01 PHYSICIANS' CLINIC | | | | | | | |
| 098 02 WASHINGTON COUNTY HEALTH | | | | | | | |
| 101 CROSS FOOT ADJUSTMENTS | | | | 8,504 | 8,504 | | 8,504 |
| 102 NEGATIVE COST CENTER | | | | | | | |
| 103 TOTAL | 14,627 | | 721 | 8,504 | 764,356 | | 764,356 |

COST ALLOCATION - STATISTICAL BASIS

PROVIDER NO:
14-1308

PERIOD:
FROM 5/ 1/2009
TO 4/30/2010

PREPARED 9/24/2010
WORKSHEET B-1

| COST CENTER DESCRIPTION | NEW CAP REL C | NEW CAP REL C | EMPLOYEE BENE | S RECONCILIATION | ADMINISTRATIVE MAINTENANCE & REPAIRS | |
|------------------------------|---------------|----------------|------------------|------------------|--------------------------------------|---------------|
| | OSTS-BLDG & | OSTS-MVBLE E | FITS | | E & GENERAL | REPAIRS |
| | (SQUARE FEET) | (DOLLAR VALUE) | (GROSS SALARIES) | | (ACCUM. COST) | (SQUARE FEET) |
| | 3 | 4 | 5 | 6a.00 | 6 | 7 |
| 003 GENERAL SERVICE COST | | | | | | |
| 004 NEW CAP REL COSTS-BLD | 68,393 | | | | | |
| 005 NEW CAP REL COSTS-MVB | | 425,777 | | | | |
| 006 EMPLOYEE BENEFITS | 132 | 225 | 6,618,831 | | | |
| 007 ADMINISTRATIVE & GENE | 15,938 | 119,885 | 941,797 | -2,350,539 | 11,669,828 | |
| 009 MAINTENANCE & REPAIRS | 9,587 | 11,628 | 120,670 | | 609,633 | 42,736 |
| 010 LAUNDRY & LINEN SERVI | 906 | 1,143 | | | 87,581 | 906 |
| 011 HOUSEKEEPING | 415 | 219 | 210,385 | | 310,375 | 415 |
| 012 DIETARY | 1,700 | 2,045 | 142,291 | | 323,618 | 1,700 |
| 014 CAFETERIA | 835 | | 75,479 | | 141,578 | 835 |
| 015 NURSING ADMINISTRATION | 132 | 157 | 76,849 | | 100,500 | 132 |
| 016 CENTRAL SERVICES & SU | 760 | 3,475 | 59,176 | | 92,071 | 760 |
| 017 PHARMACY | 930 | 13,059 | 122,093 | | 212,118 | 930 |
| 018 MEDICAL RECORDS & LIB | 974 | 3,156 | 178,496 | | 257,543 | 974 |
| 020 SOCIAL SERVICE | 88 | | 3,925 | | 5,481 | 88 |
| 025 NONPHYSICIAN ANESTHET | | 4,090 | 189,711 | | 248,089 | |
| 036 INPAT ROUTINE SRVC CN | 5,096 | 12,896 | 748,699 | | 1,058,407 | 5,096 |
| 037 ADULTS & PEDIATRICS | 9,049 | 8,279 | 517,276 | | 742,870 | 9,049 |
| 038 OTHER LONG TERM CARE | | | | | | |
| 040 ANCILLARY SRVC COST C | 3,131 | 20,209 | 235,614 | | 428,142 | 3,131 |
| 041 OPERATING ROOM | 248 | | | | 1,220 | 248 |
| 044 RECOVERY ROOM | | | | | 100,485 | |
| 049 ANESTHESIOLOGY | 4,681 | 199,506 | 263,354 | | 951,454 | 4,681 |
| 050 RADIOLOGY-DIAGNOSTIC | 2,018 | 11,532 | 303,739 | | 835,402 | 2,018 |
| 051 LABORATORY | 476 | 524 | 37,345 | | 111,029 | 476 |
| 053 RESPIRATORY THERAPY | 1,973 | 2,453 | 660,072 | | 874,752 | 1,973 |
| 055 PHYSICAL THERAPY | | | | | | |
| 059 OCCUPATIONAL THERAPY | | | | | | |
| 051 01 CARDIAC REHAB | 421 | 668 | 14,174 | | 21,653 | 421 |
| 053 ELECTROCARDIOLOGY | 58 | 1,417 | 8,767 | | 14,300 | 58 |
| 055 MEDICAL SUPPLIES CHAR | | | | | 189,764 | |
| 056 DRUGS CHARGED TO PATI | | | | | 564,161 | |
| 059 OP GERO PSYCH | 1,637 | 290 | | | 371,403 | 1,637 |
| 061 OUTPAT SERVICE COST C | | | | | | |
| 062 EMERGENCY | 3,241 | 5,077 | 324,055 | | 1,138,894 | 3,241 |
| 063 OBSERVATION BEDS (NON | | | | | | |
| 063 50 OTHER OUTPATIENT SERV | | | | | | |
| 063 51 RURAL HEALTH CLINIC | | | | | | |
| 063 52 RURAL HEALTH CLINIC 2 | | | | | | |
| 063 52 RURAL HEALTH CLINIC 3 | 2,411 | 1,500 | 1,375,748 | | 1,849,076 | 2,411 |
| 095 SPEC PURPOSE COST CEN | | | | | | |
| 095 SUBTOTALS | 66,837 | 423,433 | 6,609,715 | -2,350,539 | 11,641,599 | 41,180 |
| 096 NONREIMBURS COST CENT | | | | | | |
| 096 02 GIFT, FLOWER, COFFEE | 244 | | | | 1,200 | 244 |
| 096 03 UNUSED SPACE | | | | | | |
| 096 04 NON-REIMBURSEABLE HOM | | | | | | |
| 096 04 OUTPATIENT CLINIC | 1,312 | 2,344 | 9,116 | | 27,029 | 1,312 |
| 096 05 NON-REIMBURSEABLE OUT | | | | | | |
| 098 PHYSICIANS' PRIVATE O | | | | | | |
| 098 01 PHYSICIANS' CLINIC | | | | | | |
| 098 02 WASHINGTON COUNTY HEA | | | | | | |
| 101 CROSS FOOT ADJUSTMENT | | | | | | |
| 102 NEGATIVE COST CENTER | | | | | | |
| 103 COST TO BE ALLOCATED | 336,454 | 427,902 | 1,893,367 | | 2,350,539 | 732,425 |
| 104 (WRKSHT B, PART I) | | | | | | |
| 104 UNIT COST MULTIPLIER | 4.919422 | | .286058 | | .201420 | 17.138361 |
| 105 (WRKSHT B, PT I) | | 1.004991 | | | | |
| 105 COST TO BE ALLOCATED | | | | | | |
| 106 (WRKSHT B, PART II) | | | | | | |
| 106 UNIT COST MULTIPLIER | | | | | | |
| 106 (WRKSHT B, PT II) | | | | | | |
| 107 COST TO BE ALLOCATED | | | 875 | | 199,013 | 69,261 |
| 107 (WRKSHT B, PART III) | | | | | | |
| 108 UNIT COST MULTIPLIER | | | .000132 | | .017054 | 1.620671 |
| 108 (WRKSHT B, PT III) | | | | | | |

| COST CENTER DESCRIPTION | LAUNDRY & LINEN SERVICE | | HOUSEKEEPING | DIETARY | CAFETERIA | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | R |
|--|-------------------------|---------------|----------------|-----------|-------------------|------------------------|---------------------------|----------|---|
| | (POUNDS OF LAUNDRY) | (SQUARE FEET) | (MEALS SERVED) | (FTE'S) | (DIRECT SING HRS) | NR(COSTED)EQUI S. | R(COSTED)EQUI S. | R | |
| GENERAL SERVICE COST | 9 | 10 | 11 | 12 | 14 | 15 | 16 | | |
| 003 NEW CAP REL COSTS-BLD | | | | | | | | | |
| 004 NEW CAP REL COSTS-MVB | | | | | | | | | |
| 005 EMPLOYEE BENEFITS | | | | | | | | | |
| 006 ADMINISTRATIVE & GENERAL MAINTENANCE & REPAIRS | | | | | | | | | |
| 009 LAUNDRY & LINEN SERVICE | 28,657 | | | | | | | | |
| 010 HOUSEKEEPING | | 41,415 | | | | | | | |
| 011 DIETARY | | 1,700 | 48,267 | | | | | | |
| 012 CAFETERIA | | 835 | | 9,733 | | | | | |
| 014 NURSING ADMINISTRATION | | 132 | | | 93,569 | | | | |
| 015 CENTRAL SERVICES & SUPPLY | | 760 | | 199 | | 154,738 | | | |
| 016 PHARMACY | | 930 | | 165 | | | 567,056 | | |
| 017 MEDICAL RECORDS & LIBRARY | | 974 | | 569 | | 44 | | | |
| 018 SOCIAL SERVICE | | 88 | | 10 | | 379 | | | |
| 020 NONPHYSICIAN ANESTHETIC | | | | 102 | | 800 | | | |
| 025 INPATIENT ROUTINE SERVICE | | | | | | | | | |
| 036 ADULTS & PEDIATRICS | 5,384 | 5,096 | 10,966 | 1,907 | 36,508 | 32,974 | 1,396 | | |
| 037 OTHER LONG TERM CARE | 15,304 | 9,049 | 35,405 | 1,788 | 34,098 | 14,888 | | | |
| 038 ANCILLARY SERVICE COST CENTER | | | | | | | | | |
| 037 OPERATING ROOM | 1,543 | 3,131 | | 413 | 7,797 | 15,759 | 8 | | |
| 038 RECOVERY ROOM | 2 | 248 | | | | | | | |
| 040 ANESTHESIOLOGY | | | | | | | | | |
| 041 RADIOLOGY-DIAGNOSTIC | 1,234 | 4,681 | | 595 | | 3,685 | 752 | | |
| 044 LABORATORY | | 2,018 | | 702 | | 3,347 | | | |
| 049 RESPIRATORY THERAPY | | 476 | | 106 | 1,952 | 1,403 | | | |
| 050 PHYSICAL THERAPY | 2,792 | 1,973 | | 1,189 | | 1,793 | 247 | | |
| 051 OCCUPATIONAL THERAPY | | | | | | | | | |
| 051 01 CARDIAC REHAB | | 421 | | | | 442 | | | |
| 053 ELECTROCARDIOLOGY | | 58 | | 21 | 433 | 1,332 | | | |
| 055 MEDICAL SUPPLIES CHARGED TO PATIENT | | | | | | 58,200 | | | |
| 056 DRUGS CHARGED TO PATIENT | | | | | | | 564,161 | | |
| 059 OP GEROPSYCH | 82 | 1,637 | | | | 345 | | | |
| 061 OUTPATIENT SERVICE COST CENTER | | | | | | | | | |
| 062 EMERGENCY | 1,824 | 3,241 | | 646 | 12,781 | 16,648 | 426 | | |
| 062 OBSERVATION BEDS (NON) | | | | | | | | | |
| 063 OTHER OUTPATIENT SERVICE | | | | | | | | | |
| 063 50 RURAL HEALTH CLINIC | | | | | | | | | |
| 063 51 RURAL HEALTH CLINIC 2 | | | | | | | | | |
| 063 52 RURAL HEALTH CLINIC 3 | 445 | 2,411 | | 1,291 | | 2,699 | 66 | | |
| 095 SPEC PURPOSE COST CENTER | | | | | | | | | |
| 095 SUBTOTALS | 28,610 | 39,859 | 46,371 | 9,703 | 93,569 | 154,738 | 567,056 | | |
| 096 NONREIMBURSABLE COST CENTER | | | | | | | | | |
| 096 02 GIFT, FLOWER, COFFEE | | 244 | | | | | | | |
| 096 03 UNUSED SPACE | | | | | | | | | |
| 096 04 NON-REIMBURSEABLE HOME | | | | | | | | | |
| 096 04 OUTPATIENT CLINIC | 47 | 1,312 | | 30 | | | | | |
| 096 05 NON-REIMBURSEABLE OUTPATIENT | | | | | | | | | |
| 098 PHYSICIANS' PRIVATE OFFICE | | | 1,896 | | | | | | |
| 098 01 PHYSICIANS' CLINIC | | | | | | | | | |
| 098 02 WASHINGTON COUNTY HEALTH CENTER | | | | | | | | | |
| 101 CROSS FOOT ADJUSTMENT | | | | | | | | | |
| 102 NEGATIVE COST CENTER | | | | | | | | | |
| 103 COST TO BE ALLOCATED (WRKSHT B, PART I) | 120,749 | 380,003 | 433,534 | 192,068 | 124,216 | 134,541 | 282,571 | | |
| 104 UNIT COST MULTIPLIER (WRKSHT B, PT I) | 4.213595 | 9.175492 | 8.981996 | 19.733690 | 1.327534 | .869476 | .498312 | | |
| 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) | 8,568 | 8,256 | 19,050 | 8,051 | 2,771 | 10,358 | 23,160 | | |
| 108 UNIT COST MULTIPLIER (WRKSHT B, PT III) | .298985 | .199348 | .394680 | .827186 | .029615 | .066939 | .040843 | | |

| COST CENTER DESCRIPTION | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | NONPHYSICIAN ANESTHETISTS |
|---|---------------------------|----------------|---------------------------|
| | (GROSS CHARGES) | (TIME SPENT) | (ASSIGNED TIME) |
| | 17 | 18 | 20 |
| 003 GENERAL SERVICE COST | | | |
| 004 NEW CAP REL COSTS-BLD | | | |
| 005 NEW CAP REL COSTS-MVB | | | |
| 006 EMPLOYEE BENEFITS | | | |
| 007 ADMINISTRATIVE & GENERAL | | | |
| 009 MAINTENANCE & REPAIRS | | | |
| 010 LAUNDRY & LINEN SERVICE | | | |
| 011 HOUSEKEEPING | | | |
| 012 DIETARY | | | |
| 014 CAFETERIA | | | |
| 015 NURSING ADMINISTRATION | | | |
| 016 CENTRAL SERVICES & SUPPLY | | | |
| 017 PHARMACY | | | |
| 018 MEDICAL RECORDS & LIBRARY | 22,648,471 | | |
| 020 SOCIAL SERVICE | | 100 | |
| 025 NONPHYSICIAN ANESTHETISTS | | | 100 |
| 036 INPAT ROUTINE SRVC CN ADULTS & PEDIATRICS | 1,017,189 | 90 | |
| 037 OTHER LONG TERM CARE | 1,083,546 | 10 | |
| 038 ANCILLARY SRVC COST CENTER | | | |
| 040 OPERATING ROOM | 1,242,605 | | |
| 041 RECOVERY ROOM | 50,442 | | |
| 044 ANESTHESIOLOGY | 136,045 | | 100 |
| 049 RADIOLOGY-DIAGNOSTIC | 5,288,906 | | |
| 050 LABORATORY | 4,731,296 | | |
| 051 RESPIRATORY THERAPY | 422,768 | | |
| 052 PHYSICAL THERAPY | 1,924,362 | | |
| 053 OCCUPATIONAL THERAPY | | | |
| 055 01 CARDIAC REHAB | 70,908 | | |
| 056 ELECTROCARDIOLOGY | 230,371 | | |
| 059 MEDICAL SUPPLIES CHAR | 907,506 | | |
| 061 DRUGS CHARGED TO PATIENT | 2,564,516 | | |
| 062 OP GERO PSYCH | 671,580 | | |
| 063 OUTPAT SERVICE COST CENTER | | | |
| 063 EMERGENCY | 1,281,010 | | |
| 063 OBSERVATION BEDS (NON) | | | |
| 063 50 OTHER OUTPATIENT SERVICE | | | |
| 063 51 RURAL HEALTH CLINIC | | | |
| 063 52 RURAL HEALTH CLINIC 2 | | | |
| 063 52 RURAL HEALTH CLINIC 3 | 1,025,421 | | |
| 095 SPEC PURPOSE COST CENTER | | | |
| 095 SUBTOTALS | 22,648,471 | 100 | 100 |
| 096 NONREIMBURS COST CENTER | | | |
| 096 02 GIFT, FLOWER, COFFEE | | | |
| 096 03 UNUSED SPACE | | | |
| 096 04 NON-REIMBURSEABLE HOME | | | |
| 096 05 OUTPATIENT CLINIC | | | |
| 098 01 NON-REIMBURSEABLE OUTPATIENT | | | |
| 098 02 PHYSICIANS' PRIVATE OFFICE | | | |
| 101 01 PHYSICIANS' CLINIC | | | |
| 102 02 WASHINGTON COUNTY HEALTH CENTER | | | |
| 103 CROSS FOOT ADJUSTMENT | | | |
| 104 NEGATIVE COST CENTER | | | |
| 105 COST TO BE ALLOCATED (PER WRKSHT B, PART I) | 346,313 | 9,427 | 300,768 |
| 106 UNIT COST MULTIPLIER (WRKSHT B, PT I) | .015291 | 94.270000 | 3,007.680000 |
| 107 COST TO BE ALLOCATED (PER WRKSHT B, PART II) | | | |
| 108 UNIT COST MULTIPLIER (WRKSHT B, PT II) | 14,627 | 721 | 8,504 |
| 109 COST TO BE ALLOCATED (PER WRKSHT B, PART III) | | | |
| 110 UNIT COST MULTIPLIER (WRKSHT B, PT III) | .000646 | 7.210000 | 85.040000 |

| WKST A LINE NO. | COST CENTER DESCRIPTION | WKST B, PT I COL. 27 1 | THERAPY ADJUSTMENT 2 | TOTAL COSTS 3 | RCE DI ALLOWANCE 4 | TOTAL COSTS 5 |
|--------------------|---------------------------|------------------------------|----------------------------|---------------------|--------------------------|---------------------|
| | INPAT ROUTINE SRVC CNTRS | | | | | |
| 25 | ADULTS & PEDIATRICS | 1,666,372 | | 1,666,372 | | |
| 36 | OTHER LONG TERM CARE | 1,624,114 | | 1,624,114 | | |
| | ANCILLARY SRVC COST CNTRS | | | | | |
| 37 | OPERATING ROOM | 654,476 | | 654,476 | | |
| 38 | RECOVERY ROOM | 8,771 | | 8,771 | | |
| 40 | ANESTHESIOLOGY | 423,573 | | 423,573 | | |
| 41 | RADIOLOGY-DIAGNOSTIC | 1,367,659 | | 1,367,659 | | |
| 44 | LABORATORY | 1,145,879 | | 1,145,879 | | |
| 49 | RESPIRATORY THERAPY | 158,286 | | 158,286 | | |
| 50 | PHYSICAL THERAPY | 1,169,196 | | 1,169,196 | | |
| 51 | OCCUPATIONAL THERAPY | | | | | |
| 51 | 01 CARDIAC REHAB | 38,560 | | 38,560 | | |
| 53 | ELECTROCARDIOLOGY | 24,376 | | 24,376 | | |
| 55 | MEDICAL SUPPLIES CHARGED | 292,466 | | 292,466 | | |
| 56 | DRUGS CHARGED TO PATIENTS | 998,136 | | 998,136 | | |
| 59 | OP GERO PSYCH | 500,201 | | 500,201 | | |
| | OUTPAT SERVICE COST CNTRS | | | | | |
| 61 | EMERGENCY | 1,525,249 | | 1,525,249 | | |
| 62 | OBSERVATION BEDS (NON-DIS | 53,630 | | 53,630 | | |
| 63 | OTHER OUTPATIENT SERVICE | | | | | |
| 63 | 50 RURAL HEALTH CLINIC | | | | | |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | | | |
| 63 | 52 RURAL HEALTH CLINIC 3 | 2,330,373 | | 2,330,373 | | |
| | OTHER REIMBURS COST CNTRS | | | | | |
| 101 | SUBTOTAL | 13,981,317 | | 13,981,317 | | |
| 102 | LESS OBSERVATION BEDS | 53,630 | | 53,630 | | |
| 103 | TOTAL | 13,927,687 | | 13,927,687 | | |

COMPUTATION OF RATIO OF COSTS TO CHARGES

14-1308

FROM 5/ 1/2009

WORKSHEET C

1

TO 4/30/2010

PART I

| WKST A LINE NO. | COST CENTER DESCRIPTION | INPATIENT CHARGES 6 | OUTPATIENT CHARGES 7 | TOTAL CHARGES 8 | COST OR OTHER RATIO 9 | TEFRA INPAT- IENT RATIO 10 | PPS INPAT- IENT RATIO 11 |
|--------------------|---------------------------|---------------------------|----------------------------|-----------------------|-----------------------------|----------------------------------|--------------------------------|
| | INPAT ROUTINE SRVC CNTRS | | | | | | |
| 25 | ADULTS & PEDIATRICS | 958,854 | | 958,854 | | | |
| 36 | OTHER LONG TERM CARE | 1,083,546 | | 1,083,546 | | | |
| | ANCILLARY SRVC COST CNTRS | | | | | | |
| 37 | OPERATING ROOM | 18,063 | 1,224,542 | 1,242,605 | .526697 | .526697 | |
| 38 | RECOVERY ROOM | 2,130 | 48,312 | 50,442 | .173883 | .173883 | |
| 40 | ANESTHESIOLOGY | 10,371 | 125,674 | 136,045 | 3.113477 | 3.113477 | |
| 41 | RADIOLOGY-DIAGNOSTIC | 125,879 | 5,163,027 | 5,288,906 | .258590 | .258590 | |
| 44 | LABORATORY | 372,413 | 4,358,883 | 4,731,296 | .242191 | .242191 | |
| 49 | RESPIRATORY THERAPY | 192,815 | 229,953 | 422,768 | .374404 | .374404 | |
| 50 | PHYSICAL THERAPY | 415,242 | 1,509,120 | 1,924,362 | .607576 | .607576 | |
| 51 | OCCUPATIONAL THERAPY | | | | | | |
| 51 | 01 CARDIAC REHAB | | 70,908 | 70,908 | .543803 | .543803 | |
| 53 | ELECTROCARDIOLOGY | 15,912 | 214,459 | 230,371 | .105812 | .105812 | |
| 55 | MEDICAL SUPPLIES CHARGED | 48,849 | 858,657 | 907,506 | .322274 | .322274 | |
| 56 | DRUGS CHARGED TO PATIENTS | 864,679 | 1,699,837 | 2,564,516 | .389210 | .389210 | |
| 59 | OP GERO PSYCH | | 671,580 | 671,580 | .744812 | .744812 | |
| | OUTPAT SERVICE COST CNTRS | | | | | | |
| 61 | EMERGENCY | 1,258 | 1,279,752 | 1,281,010 | 1.190661 | 1.190661 | |
| 62 | OBSERVATION BEDS (NON-DIS | | 58,335 | 58,335 | .919345 | .919345 | |
| 63 | OTHER OUTPATIENT SERVICE | | | | | | |
| 63 | 50 RURAL HEALTH CLINIC | | | | | | |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | | | | |
| 63 | 52 RURAL HEALTH CLINIC 3 | 973 | 1,024,448 | 1,025,421 | 2.272601 | 2.272601 | |
| | OTHER REIMBURS COST CNTRS | | | | | | |
| 101 | SUBTOTAL | 4,110,984 | 18,537,487 | 22,648,471 | | | |
| 102 | LESS OBSERVATION BEDS | | | | | | |
| 103 | TOTAL | 4,110,984 | 18,537,487 | 22,648,471 | | | |

| WKST A LINE NO. | COST CENTER DESCRIPTION | TOTAL COST WKST B, PT I COL. 27 1 | CAPITAL COST WKST B PT II & III, COL. 27 2 | OPERATING COST NET OF CAPITAL COST 3 | CAPITAL REDUCTION 4 | OPERATING COST REDUCTION AMOUNT 5 | COST NET OF CAP AND OPER COST REDUCTION 6 |
|--------------------|---------------------------|--|---|---|---------------------------|--|--|
| 37 | ANCILLARY SRVC COST CNTRS | | | | | | |
| | OPERATING ROOM | 654,476 | 51,636 | 602,840 | | | 654,476 |
| 38 | RECOVERY ROOM | 8,771 | 1,726 | 7,045 | | | 8,771 |
| 40 | ANESTHESIOLOGY | 423,573 | 1,802 | 421,771 | | | 423,573 |
| 41 | RADIOLOGY-DIAGNOSTIC | 1,367,659 | 252,863 | 1,114,796 | | | 1,367,659 |
| 44 | LABORATORY | 1,145,879 | 43,338 | 1,102,541 | | | 1,145,879 |
| 49 | RESPIRATORY THERAPY | 158,286 | 6,146 | 152,140 | | | 158,286 |
| 50 | PHYSICAL THERAPY | 1,169,196 | 33,959 | 1,135,237 | | | 1,169,196 |
| 51 | OCCUPATIONAL THERAPY | | | | | | |
| 51 | 01 CARDIAC REHAB | 38,560 | 3,955 | 34,605 | | | 38,560 |
| 53 | ELECTROCARDIOLOGY | 24,376 | 2,328 | 22,048 | | | 24,376 |
| 55 | MEDICAL SUPPLIES CHARGED | 292,466 | 7,717 | 284,749 | | | 292,466 |
| 56 | DRUGS CHARGED TO PATIENTS | 998,136 | 34,320 | 963,816 | | | 998,136 |
| 59 | OP GERO PSYCH | 500,201 | 18,139 | 482,062 | | | 500,201 |
| | OUTPAT SERVICE COST CNTRS | | | | | | |
| 61 | EMERGENCY | 1,525,249 | 49,828 | 1,475,421 | | | 1,525,249 |
| 62 | OBSERVATION BEDS (NON-DIS | 53,630 | | 53,630 | | | 53,630 |
| 63 | OTHER OUTPATIENT SERVICE | | | | | | |
| 63 | 50 RURAL HEALTH CLINIC | | | | | | |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | | | | |
| 63 | 52 RURAL HEALTH CLINIC 3 | 2,330,373 | 51,516 | 2,278,857 | | | 2,330,373 |
| | OTHER REIMBURS COST CNTRS | | | | | | |
| 101 | SUBTOTAL | 10,690,831 | 559,273 | 10,131,558 | | | 10,690,831 |
| 102 | LESS OBSERVATION BEDS | 53,630 | | 53,630 | | | 53,630 |
| 103 | TOTAL | 10,637,201 | 559,273 | 10,077,928 | | | 10,637,201 |

| WKST A LINE NO. | COST CENTER DESCRIPTION | TOTAL COST WKST B, PT I COL. 27 1 | CAPITAL COST WKST B PT II & III, COL. 27 2 | OPERATING COST NET OF CAPITAL COST 3 | CAPITAL REDUCTION 4 | OPERATING COST REDUCTION AMOUNT 5 | COST NET OF CAP AND OPER COST REDUCTION 6 |
|--------------------|---------------------------|--|---|---|---------------------------|--|--|
| 37 | ANCILLARY SRVC COST CNTRS | | | | | | |
| | OPERATING ROOM | 654,476 | 51,636 | 602,840 | | | 654,476 |
| 38 | RECOVERY ROOM | 8,771 | 1,726 | 7,045 | | | 8,771 |
| 40 | ANESTHESIOLOGY | 423,573 | 1,802 | 421,771 | | | 423,573 |
| 41 | RADIOLOGY-DIAGNOSTIC | 1,367,659 | 252,863 | 1,114,796 | | | 1,367,659 |
| 44 | LABORATORY | 1,145,879 | 43,338 | 1,102,541 | | | 1,145,879 |
| 49 | RESPIRATORY THERAPY | 158,286 | 6,146 | 152,140 | | | 158,286 |
| 50 | PHYSICAL THERAPY | 1,169,196 | 33,959 | 1,135,237 | | | 1,169,196 |
| 51 | OCCUPATIONAL THERAPY | | | | | | |
| 51 | 01 CARDIAC REHAB | 38,560 | 3,955 | 34,605 | | | 38,560 |
| 53 | ELECTROCARDIOLOGY | 24,376 | 2,328 | 22,048 | | | 24,376 |
| 55 | MEDICAL SUPPLIES CHARGED | 292,466 | 7,717 | 284,749 | | | 292,466 |
| 56 | DRUGS CHARGED TO PATIENTS | 998,136 | 34,320 | 963,816 | | | 998,136 |
| 59 | OP GERO PSYCH | 500,201 | 18,139 | 482,062 | | | 500,201 |
| | OUTPAT SERVICE COST CNTRS | | | | | | |
| 61 | EMERGENCY | 1,525,249 | 49,828 | 1,475,421 | | | 1,525,249 |
| 62 | OBSERVATION BEDS (NON-DIS | 53,630 | | 53,630 | | | 53,630 |
| 63 | OTHER OUTPATIENT SERVICE | | | | | | |
| 63 | 50 RURAL HEALTH CLINIC | | | | | | |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | | | | |
| 63 | 52 RURAL HEALTH CLINIC 3 | 2,330,373 | 51,516 | 2,278,857 | | | 2,330,373 |
| | OTHER REIMBURS COST CNTRS | | | | | | |
| 101 | SUBTOTAL | 10,690,831 | 559,273 | 10,131,558 | | | 10,690,831 |
| 102 | LESS OBSERVATION BEDS | 53,630 | | 53,630 | | | 53,630 |
| 103 | TOTAL | 10,637,201 | 559,273 | 10,077,928 | | | 10,637,201 |

| 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 | 1,242,605 | .526697 | .526697 |
| 38 | RECOVERY ROOM | 50,442 | .173883 | .173883 |
| 40 | ANESTHESIOLOGY | 136,045 | 3.113477 | 3.113477 |
| 41 | RADIOLOGY-DIAGNOSTIC | 5,288,906 | .258590 | .258590 |
| 44 | LABORATORY | 4,731,296 | .242191 | .242191 |
| 49 | RESPIRATORY THERAPY | 422,768 | .374404 | .374404 |
| 50 | PHYSICAL THERAPY | 1,924,362 | .607576 | .607576 |
| 51 | OCCUPATIONAL THERAPY | | | |
| 51 | 01 CARDIAC REHAB | 70,908 | .543803 | .543803 |
| 53 | ELECTROCARDIOLOGY | 230,371 | .105812 | .105812 |
| 55 | MEDICAL SUPPLIES CHARGED | 907,506 | .322274 | .322274 |
| 56 | DRUGS CHARGED TO PATIENTS | 2,564,516 | .389210 | .389210 |
| 59 | OP GERO PSYCH | 671,580 | .744812 | .744812 |
| | OUTPAT SERVICE COST CNTRS | | | |
| 61 | EMERGENCY | 1,281,010 | 1.190661 | 1.190661 |
| 62 | OBSERVATION BEDS (NON-DIS | 58,335 | .919345 | .919345 |
| 63 | OTHER OUTPATIENT SERVICE | | | |
| 63 | 50 RURAL HEALTH CLINIC | | | |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | |
| 63 | 52 RURAL HEALTH CLINIC 3 | 1,025,421 | 2.272601 | 2.272601 |
| | OTHER REIMBURS COST CNTRS | | | |
| 101 | SUBTOTAL | 20,606,071 | | |
| 102 | LESS OBSERVATION BEDS | 58,335 | | |
| 103 | TOTAL | 20,547,736 | | |

COMPUTATION OF TOTAL RPCH INPATIENT ANCILLARY COSTS

| WKST A LINE NO. | COST CENTER DESCRIPTION | TOTAL COST WKST B, PT I COL. 27 1 | TOTAL ANCILLARY CHARGES 2 | TOTAL INP ANCILLARY CHARGES 3 | CHARGE TO CHARGE RATIO 4 | TOTAL INPATIENT COST 5 |
|--------------------|---------------------------|--|------------------------------------|--|-----------------------------------|---------------------------------|
| | ANCILLARY SRVC COST CNTRS | | | | | |
| 37 | OPERATING ROOM | 654,476 | 1,242,605 | | | |
| 38 | RECOVERY ROOM | 8,771 | 50,442 | | | |
| 40 | ANESTHESIOLOGY | 423,573 | 136,045 | | | |
| 41 | RADIOLOGY-DIAGNOSTIC | 1,367,659 | 5,288,906 | | | |
| 44 | LABORATORY | 1,145,879 | 4,731,296 | | | |
| 49 | RESPIRATORY THERAPY | 158,286 | 422,768 | | | |
| 50 | PHYSICAL THERAPY | 1,169,196 | 1,924,362 | | | |
| 51 | OCCUPATIONAL THERAPY | | | | | |
| 51 | 01 CARDIAC REHAB | 38,560 | 70,908 | | | |
| 53 | ELECTROCARDIOLOGY | 24,376 | 230,371 | | | |
| 55 | MEDICAL SUPPLIES CHARGED | 292,466 | 907,506 | | | |
| 56 | DRUGS CHARGED TO PATIENTS | 998,136 | 2,564,516 | | | |
| 59 | OP GERO PSYCH | 500,201 | 671,580 | | | |
| | OUTPAT SERVICE COST CNTRS | | | | | |
| 61 | EMERGENCY | 1,525,249 | 1,281,010 | | | |
| 62 | OBSERVATION BEDS (NON-DIS | 53,630 | 58,335 | | | |
| 63 | OTHER OUTPATIENT SERVICE | | | | | |
| 63 | 50 RURAL HEALTH CLINIC | | | | | |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | | | |
| 63 | 52 RURAL HEALTH CLINIC 3 | 2,330,373 | 1,025,421 | | | |
| | OTHER REIMBURS COST CNTRS | | | | | |
| 101 | TOTAL | 10,690,831 | 20,606,071 | | | |

| WKST A LINE NO. | COST CENTER DESCRIPTION | TOTAL COST WKST B, PT I COL. 27 1 | PROVIDER-BASED PHYSICIAN ADJUSTMENT 2 | TOTAL COSTS 3 | TOTAL ANCI LLARY CHARGES 4 | TOTAL OUTPATIENT CHARGES 5 | RATIO OF OUT- PATIENT CHRGS TO TTL CHARGES 6 | TOTAL OUT- PATIENT COSTS 7 |
|--------------------|----------------------------|--|--|---------------------|-------------------------------------|-------------------------------------|---|-------------------------------------|
| 37 | ANCI LLARY SRVC COST CNTRS | | | | | | | |
| | OPERATING ROOM | 654,476 | | 654,476 | 1,242,605 | | | |
| 38 | RECOVERY ROOM | 8,771 | | 8,771 | 50,442 | | | |
| 40 | ANESTHESIOLOGY | 423,573 | | 423,573 | 136,045 | | | |
| 41 | RADIOLOGY-DIAGNOSTIC | 1,367,659 | 9,854 | 1,377,513 | 5,288,906 | | | |
| 44 | LABORATORY | 1,145,879 | 15,208 | 1,161,087 | 4,731,296 | | | |
| 49 | RESPIRATORY THERAPY | 158,286 | | 158,286 | 422,768 | | | |
| 50 | PHYSICAL THERAPY | 1,169,196 | | 1,169,196 | 1,924,362 | | | |
| 51 | OCCUPATIONAL THERAPY | | | | | | | |
| 51 | 01 CARDIAC REHAB | 38,560 | | 38,560 | 70,908 | | | |
| 53 | ELECTROCARDIOLOGY | 24,376 | 12,931 | 37,307 | 230,371 | | | |
| 55 | MEDICAL SUPPLIES CHARGED | 292,466 | | 292,466 | 907,506 | | | |
| 56 | DRUGS CHARGED TO PATIENTS | 998,136 | | 998,136 | 2,564,516 | | | |
| 59 | OP GERO PSYCH | 500,201 | | 500,201 | 671,580 | | | |
| | OUTPAT SERVICE COST CNTRS | | | | | | | |
| 61 | EMERGENCY | 1,525,249 | 302,209 | 1,827,458 | 1,281,010 | | | |
| 62 | OBSERVATION BEDS (NON-DIS | 53,630 | | 53,630 | 58,335 | | | |
| 63 | OTHER OUTPATIENT SERVICE | | | | | | | |
| 63 | 50 RURAL HEALTH CLINIC | | | | | | | |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | | | | | |
| 63 | 52 RURAL HEALTH CLINIC 3 | | | | | | | |
| | OTHER REIMBURS COST CNTRS | | | | | | | |
| 101 | TOTAL | 8,360,458 | 340,202 | 8,700,660 | 19,580,650 | | | |
| 102 | TOTAL OUTPATIENT VISITS | | | | | | | |
| 103 | AGGREGATE COST PER VISIT | | | | | | | |
| 104 | TITLE V OUTPATIENT VISITS | | | | | | | |
| 105 | TITLE XVII I OUTPAT VISITS | | | | | | | |
| 106 | TITLE XIX OUTPAT VISITS | | | | | | | |
| 107 | TITLE V OUTPAT COSTS | | | | | | | |
| 108 | TITLE XVII I OUTPAT COSTS | | | | | | | |
| 109 | TITLE XIX OUTPAT COSTS | | | | | | | |

TITLE XVIII, PART B HOSPITAL

| Cost Center Description | Other Outpatient Diagnostic | All Other (1) | Outpatient Ambulatory Surgical Ctr | Outpatient Radiology | Other Outpatient Diagnostic |
|---|-----------------------------------|---------------|--|-------------------------|-----------------------------------|
| | 4 | 5 | 6 | 7 | 8 |
| (A) ANCILLARY SRVC COST CNTRS | | | | | |
| 37 OPERATING ROOM | | 611,482 | | | |
| 38 RECOVERY ROOM | | 13,286 | | | |
| 40 ANESTHESIOLOGY | | 58,342 | | | |
| 41 RADIOLOGY-DIAGNOSTIC | | 1,883,289 | | | |
| 44 LABORATORY | | 1,982,152 | | | |
| 49 RESPIRATORY THERAPY | | 111,064 | | | |
| 50 PHYSICAL THERAPY | | 609,061 | | | |
| 51 OCCUPATIONAL THERAPY | | | | | |
| 51 01 CARDIAC REHAB | | 47,789 | | | |
| 53 ELECTROCARDIOLOGY | | 123,313 | | | |
| 55 MEDICAL SUPPLIES CHARGED TO PATIENTS | | 424,512 | | | |
| 56 DRUGS CHARGED TO PATIENTS | | 1,006,581 | | | |
| 59 OP GERO PSYCH | | 663,124 | | | |
| 61 OUTPAT SERVICE COST CNTRS | | | | | |
| 61 EMERGENCY | | 462,946 | | | |
| 62 OBSERVATION BEDS (NON-DISTINCT PART) | | 44,597 | | | |
| 63 OTHER OUTPATIENT SERVICE COST CENTER | | | | | |
| 63 50 RURAL HEALTH CLINIC | | | | | |
| 63 51 RURAL HEALTH CLINIC 2 | | | | | |
| 63 52 RURAL HEALTH CLINIC 3 | | | | | |
| 101 SUBTOTAL | | 8,041,538 | | | |
| 102 CRNA CHARGES | | | | | |
| 103 LESS PBP CLINIC LAB SVCS- PROGRAM ONLY CHARGES | | | | | |
| 104 NET CHARGES | | 8,041,538 | | | |

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

TITLE XVIII PART A HOSPITAL OTHER

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

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

PART IV - COMPUTATION OF OBSERVATION BED COST

| | | |
|----|--|--------|
| 83 | TOTAL OBSERVATION BED DAYS | 79 |
| 84 | ADJUSTED GENERAL INPATIENT ROUTINE COST PER DIEM | 678.86 |
| 85 | OBSERVATION BED COST | 53,630 |

COMPUTATION OF OBSERVATION BED PASS THROUGH COST

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

| WKST A LINE NO. | COST CENTER DESCRIPTION | RATIO COST TO CHARGES 1 | INPATIENT CHARGES 2 | INPATIENT COST 3 |
|--------------------|---|-------------------------------|---------------------------|------------------------|
| 25 | INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS | | 353,500 | |
| 37 | ANCILLARY SRVC COST CNTRS | | | |
| 37 | OPERATING ROOM | .526697 | 5,086 | 2,679 |
| 38 | RECOVERY ROOM | .173883 | 279 | 49 |
| 40 | ANESTHESIOLOGY | 3.113477 | 291 | 906 |
| 41 | RADIOLOGY-DIAGNOSTIC | .258590 | 72,979 | 18,872 |
| 44 | LABORATORY | .242191 | 160,831 | 38,952 |
| 49 | RESPIRATORY THERAPY | .374404 | 63,788 | 23,882 |
| 50 | PHYSICAL THERAPY | .607576 | 28,758 | 17,473 |
| 51 | OCCUPATIONAL THERAPY | | | |
| 51 | 01 CARDIAC REHAB | .543803 | | |
| 53 | ELECTROCARDIOLOGY | .105812 | 11,132 | 1,178 |
| 55 | MEDICAL SUPPLIES CHARGED TO PATIENTS | .322274 | 9,282 | 2,991 |
| 56 | DRUGS CHARGED TO PATIENTS | .389210 | 211,076 | 82,153 |
| 59 | OP GERO PSYCH | .744812 | | |
| 61 | OUTPAT SERVICE COST CNTRS | | | |
| 61 | EMERGENCY | 1.190661 | | |
| 62 | OBSERVATION BEDS (NON-DISTINCT PART) | .919345 | | |
| 63 | OTHER OUTPATIENT SERVICE COST CENTER | | | |
| 63 | 50 RURAL HEALTH CLINIC | | | |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | |
| 63 | 52 RURAL HEALTH CLINIC 3 | | | |
| | OTHER REIMBURS COST CNTRS | | | |
| 101 | TOTAL | | 563,502 | 189,135 |
| 102 | LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES | | | |
| 103 | NET CHARGES | | 563,502 | |

INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

PROVIDER NO: 14-1308
 COMPONENT NO: 14-Z308
 PERIOD: FROM 5/1/2009 TO 4/30/2010
 PREPARED 9/24/2010
 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 |
|--------------------|---|-------------------------------|---------------------------|------------------------|
| 25 | INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS | | | |
| | ANCILLARY SRVC COST CNTRS | | | |
| 37 | OPERATING ROOM | .526697 | | |
| 38 | RECOVERY ROOM | .173883 | | |
| 40 | ANESTHESIOLOGY | 3.113477 | | |
| 41 | RADIOLOGY-DIAGNOSTIC | .258590 | 31,197 | 8,067 |
| 44 | LABORATORY | .242191 | 164,906 | 39,939 |
| 49 | RESPIRATORY THERAPY | .374404 | 125,840 | 47,115 |
| 50 | PHYSICAL THERAPY | .607576 | 348,441 | 211,704 |
| 51 | OCCUPATIONAL THERAPY | | | |
| 51 | 01 CARDIAC REHAB | .543803 | | |
| 53 | ELECTROCARDIOLOGY | .105812 | 3,936 | 416 |
| 55 | MEDICAL SUPPLIES CHARGED TO PATIENTS | .322274 | 19,363 | 6,240 |
| 56 | DRUGS CHARGED TO PATIENTS | .389210 | 544,973 | 212,109 |
| 59 | OP GERO PSYCH | .744812 | | |
| | OUTPAT SERVICE COST CNTRS | | | |
| 61 | EMERGENCY | 1.190661 | 637 | 758 |
| 62 | OBSERVATION BEDS (NON-DISTINCT PART) | .919345 | | |
| 63 | OTHER OUTPATIENT SERVICE COST CENTER | | | |
| 63 | 50 RURAL HEALTH CLINIC | | | |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | |
| 63 | 52 RURAL HEALTH CLINIC 3 | | | |
| | OTHER REIMBURS COST CNTRS | | | |
| 101 | TOTAL | | 1,239,293 | 526,348 |
| 102 | LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES | | | |
| 103 | NET CHARGES | | 1,239,293 | |

PART B - MEDICAL AND OTHER HEALTH SERVICES

HOSPITAL

| | | | |
|------|---|--|-----------|
| 1 | MEDICAL AND OTHER SERVICES (SEE INSTRUCTIONS) | | 3,539,147 |
| 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) | | 3,539,147 |

COMPUTATION OF LESSER OF COST OR CHARGES

| | | | |
|--------------------|---|--|-----------|
| REASONABLE CHARGES | | | |
| 6 | ANCILLARY SERVICE CHARGES | | |
| 7 | INTERNS AND RESIDENTS SERVICE CHARGES | | |
| 8 | ORGAN ACQUISITION CHARGES | | |
| 9 | CHARGES OF PROFESSIONAL SERVICES OF TEACHING PHYSICIANS. | | |
| 10 | TOTAL REASONABLE CHARGES | | |
| CUSTOMARY CHARGES | | | |
| 11 | AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS | | |
| 12 | AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e). | | |
| 13 | RATIO OF LINE 11 TO LINE 12 | | |
| 14 | TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS) | | |
| 15 | EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST | | |
| 16 | EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES | | |
| 17 | LESSER OF COST OR CHARGES (FOR CAH SEE INSTRUC) | | 3,574,538 |
| 17.01 | TOTAL PROSPECTIVE PAYMENT (SUM OF LINES 1.02, 1.06 AND 1.07) | | |

COMPUTATION OF REIMBURSEMENT SETTLEMENT

| | | | |
|-------|---|--|-----------|
| 18 | CAH DEDUCTIBLES | | 20,993 |
| 18.01 | CAH ACTUAL BILLED COINSURANCE | | 1,214,299 |
| | LINE 17.01 (SEE INSTRUCTIONS) | | |
| 19 | SUBTOTAL (SEE INSTRUCTIONS) | | 2,339,246 |
| 20 | SUM OF AMOUNTS FROM WORKSHEET E PARTS C, D & E (SEE INSTR.) | | |
| 21 | DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS | | |
| 22 | ESRD DIRECT MEDICAL EDUCATION COSTS | | |
| 23 | SUBTOTAL | | 2,339,246 |
| 24 | PRIMARY PAYER PAYMENTS | | 261 |
| 25 | SUBTOTAL | | 2,338,985 |

REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)

| | | | |
|-------|---|--|-----------|
| 26 | COMPOSITE RATE ESRD | | |
| 27 | BAD DEBTS (SEE INSTRUCTIONS) | | 195,226 |
| 27.01 | ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS) | | 195,226 |
| 27.02 | REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES | | 177,188 |
| 28 | SUBTOTAL | | 2,534,211 |
| 29 | RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION. | | |
| 30 | OTHER ADJUSTMENTS (SPECIFY) | | |
| 30.99 | OTHER ADJUSTMENTS (MSP-LCC RECONCILIATION AMOUNT) | | |
| 31 | AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS. | | |
| 32 | SUBTOTAL | | 2,534,211 |
| 33 | SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS) | | |
| 34 | INTERIM PAYMENTS | | 2,530,969 |
| 34.01 | TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY) | | |
| 35 | BALANCE DUE PROVIDER/PROGRAM | | 3,242 |
| 36 | PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2 | | |

TO BE COMPLETED BY CONTRACTOR

| | | | |
|----|--|--|--|
| 50 | ORIGINAL OUTLIER AMOUNT (SEE INSTRUCTIONS) | | |
| 51 | OUTLIER RECONCILIATION AMOUNT (SEE INSTRUCTIONS) | | |
| 52 | THE RATE USED TO CALCULATE THE TIME VALUE OF MONEY | | |
| 53 | TIME VALUE OF MONEY (SEE INSTRUCTIONS) | | |
| 54 | TOTAL (SUM OF LINES 51 AND 53) | | |

CALCULATION OF REIMBURSEMENT SETTLEMENT
SWING BEDS

| | | |
|---------------|----------------|--------------------|
| PROVIDER NO: | PERIOD: | PREPARED 9/24/2010 |
| 14-1308 | FROM 5/ 1/2009 | |
| COMPONENT NO: | TO 4/30/2010 | WORKSHEET E-2 |
| 14-Z308 | | |

TITLE XVIII SWING BED SNF

| COMPUTATION OF NET COST OF COVERED SERVICES | | PART A | PART B |
|---|--|-----------|--------|
| | | 1 | 2 |
| 1 | INPATIENT ROUTINE SERVICES - SWING BED-SNF (SEE INSTR) | 1,190,954 | |
| 2 | INPATIENT ROUTINE SERVICES - SWING BED-NF (SEE INSTR) | | |
| 3 | ANCILLARY SERVICES (SEE INSTRUCTIONS) | 531,611 | |
| 4 | PER DIEM COST FOR INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS) | | |
| 5 | PROGRAM DAYS | 1,737 | |
| 6 | INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS) | | |
| 7 | UTILIZATION REVIEW - PHYSICIAN COMPENSATION - SNF OPTIONAL METHOD ONLY | | |
| 8 | SUBTOTAL | 1,722,565 | |
| 9 | PRIMARY PAYER PAYMENTS (SEE INSTRUCTIONS) | | |
| 10 | SUBTOTAL | 1,722,565 | |
| 11 | DEDUCTIBLES BILLED TO PROGRAM PATIENTS (EXCLUDE AMOUNTS APPLICABLE TO PHYSICIAN PROFESSIONAL SERVICES) | | |
| 12 | SUBTOTAL | 1,722,565 | |
| 13 | COINSURANCE BILLED TO PROGRAM PATIENTS (FROM PROVIDER RECORDS) (EXCLUDE COINSURANCE FOR PHYSICIAN PROFESSIONAL SERVICES) | 48,251 | |
| 14 | 80% OF PART B COSTS | | |
| 15 | SUBTOTAL | 1,674,314 | |
| 16 | OTHER ADJUSTMENTS (SPECIFY) | | |
| 17 | REIMBURSABLE BAD DEBTS | | |
| 17.01 | REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS) | | |
| 18 | TOTAL | 1,674,314 | |
| 19 | SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS) | | |
| 20 | INTERIM PAYMENTS | 1,793,526 | |
| 20.01 | TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY) | | |
| 21 | BALANCE DUE PROVIDER/PROGRAM | -119,212 | |
| 22 | PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2. | | |

CALCULATION OF REIMBURSEMENT SETTLEMENT
SWING BEDS

| | | |
|---------------|----------------|--------------------|
| PROVIDER NO: | PERIOD: | PREPARED 9/24/2010 |
| 14-1308 | FROM 5/ 1/2009 | |
| COMPONENT NO: | TO 4/30/2010 | WORKSHEET E-2 |
| 14-Z308 | | |

TITLE XIX SWING BED SNF

COMPUTATION OF NET COST OF COVERED SERVICES

PART A
1

PART B
2

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

CALCULATION OF REIMBURSEMENT SETTLEMENT

| | | |
|---------------|----------------|--------------------|
| PROVIDER NO: | PERIOD: | PREPARED 9/24/2010 |
| 14-1308 | FROM 5/ 1/2009 | WORKSHEET E-3 |
| COMPONENT NO: | TO 4/30/2010 | PART II |
| 14-1308 | | |

PART II - MEDICARE PART A SERVICES - COST REIMBURSEMENT HOSPITAL

| | | |
|--|--|---------|
| 1 | INPATIENT SERVICES | 520,414 |
| 1.01 | NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT | |
| 2 | ORGAN ACQUISITION | |
| 3 | COST OF TEACHING PHYSICIANS | |
| 4 | SUBTOTAL | 520,414 |
| 5 | PRIMARY PAYER PAYMENTS | |
| 6 | TOTAL COST. FOR CAH (SEE INSTRUCTIONS) | 525,618 |
| COMPUTATION OF LESSER OF COST OR CHARGES | | |
| REASONABLE CHARGES | | |
| 7 | ROUTINE SERVICE CHARGES | |
| 8 | ANCI LLARY SERVICE CHARGES | |
| 9 | ORGAN ACQUISITION CHARGES, NET OF REVENUE | |
| 10 | TEACHING PHYSICIANS | |
| 11 | TOTAL REASONABLE CHARGES | |
| CUSTOMARY CHARGES | | |
| 12 | AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIA BLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS | |
| 13 | AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e) | |
| 14 | RATIO OF LINE 12 TO LINE 13 (NOT TO EXCEED 1.000000) | |
| 15 | TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS) | |
| 16 | EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST | |
| 17 | EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES | |
| COMPUTATION OF REIMBURSEMENT SETTLEMENT | | |
| 18 | DI RECT GRADUATE MEDICAL EDUCATION PAYMENTS | |
| 19 | COST OF COVERED SERVICES | 525,618 |
| 20 | DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT) | 115,431 |
| 21 | EXCESS REASONABLE COST | |
| 22 | SUBTOTAL | 410,187 |
| 23 | COI NSURANCE | 3,204 |
| 24 | SUBTOTAL | 406,983 |
| 25 | REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESS IONAL SERVICES (SEE INSTRUCTIONS) | 7,945 |
| 25.01 | ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS) | 7,945 |
| 25.02 | REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES | 7,519 |
| 26 | SUBTOTAL | 414,928 |
| 27 | RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVID ER TERMINATION OR A DECREASE IN PROGRAM UTI LIZATION | |
| 28 | OTHER ADJUSTMENTS (SPECIFY) | |
| 29 | AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DI SPOSITION OF DEPRECIABLE ASSETS | |
| 30 | SUBTOTAL | 414,928 |
| 31 | SEQUESTRATION ADJUSTMENT | |
| 32 | INTERIM PAYMENTS | 444,947 |
| 32.01 | TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY) | |
| 33 | BALANCE DUE PROVIDER/PROGRAM | -30,019 |
| 34 | PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2. | |

| | GENERAL FUND | SPECIFIC FUND PURPOSE | ENDOWMENT FUND | PLANT FUND |
|---|--------------|-----------------------|----------------|------------|
| ASSETS | 1 | 2 | 3 | 4 |
| CURRENT ASSETS | | | | |
| 1 CASH ON HAND AND IN BANKS | -84,493 | | | |
| 2 TEMPORARY INVESTMENTS | | | | |
| 3 NOTES RECEIVABLE | | | | |
| 4 ACCOUNTS RECEIVABLE | 3,825,603 | | | |
| 5 OTHER RECEIVABLES | 233,334 | | | |
| 6 LESS: ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE | -1,540,000 | | | |
| 7 INVENTORY | 257,953 | | | |
| 8 PREPAID EXPENSES | 204,116 | | | |
| 9 OTHER CURRENT ASSETS | | | | |
| 10 DUE FROM OTHER FUNDS | | | | |
| 11 TOTAL CURRENT ASSETS | 2,896,513 | | | |
| FIXED ASSETS | | | | |
| 12 LAND | 62,855 | | | |
| 12.01 LAND IMPROVEMENTS | 372,843 | | | |
| 13.01 LESS ACCUMULATED DEPRECIATION | -324,491 | | | |
| 14 BUILDINGS | 9,050,027 | | | |
| 14.01 LESS ACCUMULATED DEPRECIATION | -5,702,262 | | | |
| 15 LEASEHOLD IMPROVEMENTS | | | | |
| 15.01 LESS ACCUMULATED DEPRECIATION | | | | |
| 16 FIXED EQUIPMENT | | | | |
| 16.01 LESS ACCUMULATED DEPRECIATION | | | | |
| 17 AUTOMOBILES AND TRUCKS | | | | |
| 17.01 LESS ACCUMULATED DEPRECIATION | | | | |
| 18 MAJOR MOVABLE EQUIPMENT | 6,170,761 | | | |
| 18.01 LESS ACCUMULATED DEPRECIATION | -5,003,849 | | | |
| 19 MINOR EQUIPMENT DEPRECIABLE | | | | |
| 19.01 LESS ACCUMULATED DEPRECIATION | | | | |
| 20 MINOR EQUIPMENT-NONDEPRECIABLE | | | | |
| 21 TOTAL FIXED ASSETS | 4,625,884 | | | |
| OTHER ASSETS | | | | |
| 22 INVESTMENTS | 1,461,661 | | | |
| 23 DEPOSITS ON LEASES | | | | |
| 24 DUE FROM OWNERS/OFFICERS | | | | |
| 25 OTHER ASSETS | 236,737 | | | |
| 26 TOTAL OTHER ASSETS | 1,698,398 | | | |
| 27 TOTAL ASSETS | 9,220,795 | | | |

| | GENERAL FUND | SPECIFIC PURPOSE FUND | ENDOWMENT FUND | PLANT FUND |
|--|-----------------|-----------------------------|-------------------|---------------|
| LIABILITIES AND FUND BALANCE | 1 | 2 | 3 | 4 |
| CURRENT LIABILITIES | | | | |
| 28 ACCOUNTS PAYABLE | 162,770 | | | |
| 29 SALARIES, WAGES & FEES PAYABLE | 509,142 | | | |
| 30 PAYROLL TAXES PAYABLE | 264,168 | | | |
| 31 NOTES AND LOANS PAYABLE (SHORT TERM) | 224,996 | | | |
| 32 DEFERRED INCOME | | | | |
| 33 ACCELERATED PAYMENTS | | | | |
| 34 DUE TO OTHER FUNDS | | | | |
| 35 OTHER CURRENT LIABILITIES | 419,987 | | | |
| 36 TOTAL CURRENT LIABILITIES | 1,581,063 | | | |
| LONG TERM LIABILITIES | | | | |
| 37 MORTGAGE PAYABLE | | | | |
| 38 NOTES PAYABLE | 2,370,992 | | | |
| 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 | 2,370,992 | | | |
| 43 TOTAL LIABILITIES | 3,952,055 | | | |
| CAPITAL ACCOUNTS | | | | |
| 44 GENERAL FUND BALANCE | 5,268,740 | | | |
| 45 SPECIFIC PURPOSE FUND | | | | |
| 46 DONOR CREATED- ENDOWMENT FUND BALANCE- RESTRICTED | | | | |
| 47 DONOR CREATED- ENDOWMENT FUND BALANCE- UNRESTRICTED | | | | |
| 48 GOVERNING BODY CREATED- ENDOWMENT FUND BALANCE | | | | |
| 49 PLANT FUND BALANCE-INVESTED IN PLANT | | | | |
| 50 PLANT FUND BALANCE- RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION | | | | |
| 51 TOTAL FUND BALANCES | 5,268,740 | | | |
| 52 TOTAL LIABILITIES AND FUND BALANCES | 9,220,795 | | | |

| | | GENERAL FUND | | SPECIFIC PURPOSE FUND | |
|----|---|--------------|-----------|-----------------------|---|
| | | 1 | 2 | 3 | 4 |
| 1 | FUND BALANCE AT BEGINNING OF PERIOD | | 5,484,457 | | |
| 2 | NET INCOME (LOSS) | | -215,717 | | |
| 3 | TOTAL | | 5,268,740 | | |
| 4 | ADDITIONS (CREDIT ADJUSTMENTS) (SPECIFY) | | | | |
| 5 | ADDITIONS (CREDIT ADJUSTM | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | TOTAL ADDITIONS | | | | |
| 11 | SUBTOTAL | | 5,268,740 | | |
| 12 | DEDUCTIONS (DEBIT ADJUSTMENTS) (SPECIFY) | | | | |
| 13 | DEDUCTIONS (DEBIT ADJUSTM | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | TOTAL DEDUCTIONS | | | | |
| 19 | FUND BALANCE AT END OF PERIOD PER BALANCE SHEET | | 5,268,740 | | |

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

PART I - PATIENT REVENUES

| REVENUE CENTER | INPATIENT 1 | OUTPATIENT 2 | TOTAL 3 |
|---|----------------|-----------------|------------|
| GENERAL INPATIENT ROUTINE CARE SERVICES | | | |
| 1 00 HOSPITAL | 510,353 | | 510,353 |
| 4 00 SWING BED - SNF | 451,875 | | 451,875 |
| 5 00 SWING BED - NF | | | |
| 8 00 OTHER LONG TERM CARE | 1,083,546 | | 1,083,546 |
| 9 00 TOTAL GENERAL INPATIENT ROUTINE CARE | 2,045,774 | | 2,045,774 |
| INTENSIVE CARE TYPE INPATIENT HOSPITAL SVCS | | | |
| 15 00 TOTAL INTENSIVE CARE TYPE INPAT HOSP | | | |
| 16 00 TOTAL INPATIENT ROUTINE CARE SERVICE | 2,045,774 | | 2,045,774 |
| 17 00 ANCILLARY SERVICES | 2,075,523 | 16,649,341 | 18,724,864 |
| 18 00 OUTPATIENT SERVICES | 1,258 | 1,357,066 | 1,358,324 |
| 18 50 RURAL HEALTH CLINIC | | | |
| 18 51 RURAL HEALTH CLINIC 2 | | | |
| 18 52 RURAL HEALTH CLINIC 3 | 973 | 1,024,448 | 1,025,421 |
| 24 00 PHYSICIAN CHARGES | 7,472 | 1,603,008 | 1,610,480 |
| 24 01 OUTPATIENT CLINIC | | 502,901 | 502,901 |
| 25 00 TOTAL PATIENT REVENUES | 4,131,000 | 21,136,764 | 25,267,764 |

PART II - OPERATING EXPENSES

| | | | |
|--------------------------------|--|------------|--|
| 26 00 OPERATING EXPENSES | | 14,862,790 | |
| ADD (SPECIFY) | | | |
| 27 00 ADD (SPECIFY) | | | |
| 28 00 | | | |
| 29 00 | | | |
| 30 00 | | | |
| 31 00 | | | |
| 32 00 | | | |
| 33 00 TOTAL ADDITIONS | | | |
| DEDUCT (SPECIFY) | | | |
| 34 00 DEDUCT (SPECIFY) | | | |
| 35 00 | | | |
| 36 00 | | | |
| 37 00 | | | |
| 38 00 | | | |
| 39 00 TOTAL DEDUCTIONS | | | |
| 40 00 TOTAL OPERATING EXPENSES | | 14,862,790 | |

STATEMENT OF REVENUES AND EXPENSES

| DESCRIPTION | | |
|----------------|---|------------|
| 1 | TOTAL PATIENT REVENUES | 25,267,764 |
| 2 | LESS: ALLOWANCES AND DISCOUNTS ON PATIENT'S ACCTS | 11,188,833 |
| 3 | NET PATIENT REVENUES | 14,078,931 |
| 4 | LESS: TOTAL OPERATING EXPENSES | 14,862,790 |
| 5 | NET INCOME FROM SERVICE TO PATIENTS | -783,859 |
| OTHER INCOME | | |
| 6 | CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC. | 48,356 |
| 7 | INCOME FROM INVESTMENTS | 34,784 |
| 8 | REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE | |
| 9 | REVENUE FROM TELEVISION AND RADIO SERVICE | |
| 10 | PURCHASE DISCOUNTS | 4,651 |
| 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 | 28,668 |
| 15 | REVENUE FROM RENTAL OF LIVING QUARTERS | |
| 16 | REVENUE FROM SALE OF MEDICAL & SURGICAL SUPPLIES TO OTHER THAN PATIENTS | |
| 17 | REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS | |
| 18 | REVENUE FROM SALE OF MEDICAL RECORDS & ABSTRACTS | 667 |
| 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 | 316,144 |
| 24 | RENTAL INCOME | 9,335 |
| 24.01 | GRANT INCOME | 113,999 |
| 24.02 | OTHER OPERATING REVENUE | 11,538 |
| 25 | TOTAL OTHER INCOME | 568,142 |
| 26 | TOTAL | -215,717 |
| OTHER EXPENSES | | |
| 27 | OTHER EXPENSES (SPECIFY) | |
| 28 | | |
| 29 | | |
| 30 | TOTAL OTHER EXPENSES | |
| 31 | NET INCOME (OR LOSS) FOR THE PERIOD | -215,717 |

RHC 3

| | COMPENSATION 1 | OTHER COSTS 2 | TOTAL 3 | RECLASSIFI- CATION 4 |
|------------------------------------|-------------------|------------------|------------|----------------------------|
| FACILITY HEALTH CARE STAFF COSTS | | | | |
| 1 | 1,452,242 | | 1,452,242 | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | 1,452,242 | | 1,452,242 | |
| COSTS UNDER AGREEMENT | | | | |
| 11 | | 47,880 | 47,880 | |
| 12 | | | | |
| 13 | | 2,108 | 2,108 | |
| 14 | | 49,988 | 49,988 | |
| OTHER HEALTH CARE COSTS | | | | |
| 15 | | 6,898 | 6,898 | |
| 16 | | 2,337 | 2,337 | |
| 17 | | | | |
| 18 | | 134,011 | 134,011 | -134,011 |
| 19 | | | | |
| 20 | | | | |
| 21 | | 143,246 | 143,246 | -134,011 |
| 22 | 1,452,242 | 193,234 | 1,645,476 | -134,011 |
| COSTS OTHER THAN RHC/FQHC SERVICES | | | | |
| 23 | | 66 | 66 | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | 66 | 66 | |
| FACILITY OVERHEAD | | | | |
| 29 | | 3,631 | 3,631 | |
| 30 | | 7,702 | 7,702 | |
| 31 | | 11,333 | 11,333 | |
| 32 | 1,452,242 | 204,633 | 1,656,875 | -134,011 |

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

| | | |
|---------------|---------------|---------------|
| PROVIDER NO: | PERIOD: | PREPARED |
| 14-1308 | FROM 5/1/2009 | 9/24/2010 |
| COMPONENT NO: | TO 4/30/2010 | WORKSHEET M-1 |
| 14-3472 | | |

RHC 3

| | RECLASSIFIED TRIAL BALANCE 5 | ADJUSTMENTS 6 | NET EXPENSES FOR ALLOCATION 7 |
|--|---------------------------------------|------------------|--|
| FACILITY HEALTH CARE STAFF COSTS | | | |
| 1 PHYSICIAN | 1,452,242 | -76,494 | 1,375,748 |
| 2 PHYSICIAN ASSISTANT | | | |
| 3 NURSE PRACTITIONER | | | |
| 4 VISITING NURSE | | | |
| 5 OTHER NURSE | | | |
| 6 CLINICAL PSYCHOLOGIST | | | |
| 7 CLINICAL SOCIAL WORKER | | | |
| 8 LABORATORY TECHNICIAN | | | |
| 9 OTHER FACILITY HEALTH CARE STAFF COSTS | | | |
| 10 SUBTOTAL (SUM OF LINES 1-9) | 1,452,242 | -76,494 | 1,375,748 |
| COSTS UNDER AGREEMENT | | | |
| 11 PHYSICIAN SERVICES UNDER AGREEMENT | 47,880 | | 47,880 |
| 12 PHYSICIAN SUPERVISION UNDER AGREEMENT | | | |
| 13 OTHER COSTS UNDER AGREEMENT | 2,108 | -1,995 | 113 |
| 14 SUBTOTAL (SUM OF LINES 11-13) | 49,988 | -1,995 | 47,993 |
| OTHER HEALTH CARE COSTS | | | |
| 15 MEDICAL SUPPLIES | 6,898 | -169 | 6,729 |
| 16 TRANSPORTATION (HEALTH CARE STAFF) | 2,337 | | 2,337 |
| 17 DEPRECIATION-MEDICAL EQUIPMENT | | | |
| 18 PROFESSIONAL LIABILITY INSURANCE | | | |
| 19 OTHER HEALTH CARE COSTS | | | |
| 20 ALLOWABLE GME COSTS | | | |
| 21 SUBTOTAL (SUM OF LINES 15-20) | 9,235 | -169 | 9,066 |
| 22 TOTAL COST OF HEALTH CARE SERVICES (SUM OF LINES 10, 14, AND 21) | 1,511,465 | -78,658 | 1,432,807 |
| COSTS OTHER THAN RHC/FQHC SERVICES | | | |
| 23 PHARMACY | 66 | | 66 |
| 24 DENTAL | | | |
| 25 OPTOMETRY | | | |
| 26 ALL OTHER NONREIMBURSABLE COSTS | | | |
| 27 NONALLOWABLE GME COSTS | | | |
| 28 TOTAL NONREIMBURSABLE COSTS (SUM OF LINES 23-27) | 66 | | 66 |
| FACILITY OVERHEAD | | | |
| 29 FACILITY COSTS | 3,631 | -2,038 | 1,593 |
| 30 ADMINISTRATIVE COSTS | 7,702 | | 7,702 |
| 31 TOTAL FACILITY OVERHEAD (SUM OF LINES 29 AND 30) | 11,333 | -2,038 | 9,295 |
| 32 TOTAL FACILITY COSTS (SUM OF LINES 22, 28 AND 31) | 1,522,864 | -80,696 | 1,442,168 |

ALLOCATION OF OVERHEAD
TO RHC/FQHC SERVICES

| | | |
|---------------|----------------|---------------|
| PROVIDER NO: | PERIOD: | PREPARED |
| 14-1308 | FROM 5/ 1/2009 | 9/24/2010 |
| COMPONENT NO: | TO 4/30/2010 | WORKSHEET M-2 |
| 14-3472 | | |

RHC 3

VISITS AND PRODUCTIVITY

| | NUMBER OF FTE PERSONNEL 1 | TOTAL VISITS 2 | PRODUCTIVITY STANDARD(1) 3 | MINIMUM VISITS 4 |
|---|--|-------------------|--|------------------------|
| POSITIONS | | | | |
| 1 | PHYSICIANS | 3.08 | 7,450 | 4,200 |
| 2 | PHYSICIAN ASSISTANTS | | | 2,100 |
| 3 | NURSE PRACTITIONERS | .77 | 1,721 | 2,100 |
| 4 | SUBTOTAL (SUM OF LINES 1-3) | 3.85 | 9,171 | |
| 5 | VISITING NURSE | | | |
| 6 | CLINICAL PSYCHOLOGIST | | | |
| 7 | CLINICAL SOCIAL WORKER | | | |
| 8 | TOTAL FTEs AND VISITS (SUM OF LINES 4-7) | 3.85 | 9,171 | |
| 9 | PHYSICIAN SERVICES UNDER AGREEMENTS | | | 14,553 |
| DETERMINATION OF ALLOWABLE COST APPLICABLE TO RHC/FQHC SERVICES | | | | |
| 10 | TOTAL COSTS OF HEALTH CARE SERVICES (FROM WORKSHEET M-1, COLUMN 7, LINE 22) | 1,432,807 | | |
| 11 | TOTAL NONREIMBURSABLE COSTS (FROM WORKSHEET M-1, COLUMN 7, LINE 28) | 66 | | |
| 12 | COST OF ALL SERVICES (EXCLUDING OVERHEAD) (SUM OF LINES 10 AND 11) | 1,432,873 | | |
| 13 | RATIO OF RHC/FQHC SERVICES (LINE 10 DIVIDED BY LINE 12) | .999954 | | |
| 14 | TOTAL FACILITY OVERHEAD (FROM WORKSHEET M-1, COLUMN 7, LINE 31) | 9,295 | | |
| 15 | PARENT PROVIDER OVERHEAD ALLOCATED TO FACILITY (SEE INSTRUCTIONS) | 888,205 | | |
| 16 | TOTAL OVERHEAD (SUM OF LINES 14 AND 15) | 897,500 | | |
| 17 | ALLOWABLE GME OVERHEAD (SEE INSTRUCTIONS) | | | |
| 18 | SUBTRACT LINE 17 FROM LINE 16 | 897,500 | | |
| 19 | OVERHEAD APPLICABLE TO RHC/FQHC SERVICES (LINE 13 X LINE 18) | 897,459 | | |
| 20 | TOTAL ALLOWABLE COST OF RHC/FQHC SERVICES (SUM OF LINES 10 AND 19) | 2,330,266 | | |
| | | | GREATER OF COL. 2 OR COL. 4 5 | |
| POSITIONS | | | | |
| 1 | PHYSICIANS | | | |
| 2 | PHYSICIAN ASSISTANTS | | | |
| 3 | NURSE PRACTITIONERS | | | |
| 4 | SUBTOTAL (SUM OF LINES 1-3) | 14,553 | | |
| 5 | VISITING NURSE | | | |
| 6 | CLINICAL PSYCHOLOGIST | | | |
| 7 | CLINICAL SOCIAL WORKER | | | |
| 8 | TOTAL FTEs AND VISITS (SUM OF LINES 4-7) | 14,553 | | |
| 9 | PHYSICIAN SERVICES UNDER AGREEMENTS | | | |

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

COMPUTATION OF PNEUMOCOCCAL AND INFLUENZA VACCINE COST

PROVIDER NO: 14-1308
 COMPONENT NO: 14-3472
 PERIOD: FROM 5/1/2009 TO 4/30/2010
 PREPARED 9/24/2010
 WORKSHEET M-4

TITLE XVII I

RHC 3

| | PNEUMOCOCCAL 1 | INFLUENZA 2 | H1N1 ONLY 2. 1 | INFLUENZA AND H1N1 2. 2 |
|---|-------------------|----------------|-------------------|-------------------------------|
| 1 HEALTH CARE STAFF COST (FROM WORKSHEET M-1, COLUMN 7, LINE 10) | 1,375,748 | 1,375,748 | 1,375,748 | 1,375,748 |
| 2 RATIO OF PNEUMOCOCCAL AND INFLUENZA VACCINE STAFF TIME TO TOTAL HEALTH CARE STAFF TIME | .000437 | .001103 | .000187 | |
| 3 PNEUMOCOCCAL AND INFLUENZA VACCINE HEALTH CARE STAFF COST (LINE 1 X LINE 2) | 601 | 1,517 | 257 | |
| 4 MEDICAL SUPPLIES COST - PNEUMOCOCCAL AND INFLUENZA VACCINE (FROM YOUR RECORDS) | 642 | 2,512 | | |
| 5 DIRECT COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE (LINE 3 PLUS LINE 4) | 1,243 | 4,029 | 257 | |
| 6 TOTAL DIRECT COST OF THE FACILITY (FROM WORKSHEET M-1, COLUMN 7, LINE 22) | 1,432,807 | 1,432,807 | 1,432,807 | 1,432,807 |
| 7 TOTAL OVERHEAD (FROM WORKSHEET M-2, LINE 16) | 897,500 | 897,500 | 897,500 | 897,500 |
| 8 RATIO OF PNEUMOCOCCAL AND INFLUENZA VACCINE DIRECT COST TO TOTAL DIRECT COST (LINE 5 DIVIDED BY LINE 6) | .000868 | .002812 | .000179 | |
| 9 OVERHEAD COST - PNEUMOCOCCAL AND INFLUENZA VACCINE (LINE 7 X LINE 8) | 779 | 2,524 | 161 | |
| 10 TOTAL PNEUMOCOCCAL AND INFLUENZA VACCINE COST AND ITS (THEIR) ADMINISTRATION (SUM OF LINES 5 AND 9) | 2,022 | 6,553 | 418 | |
| 11 TOTAL NUMBER OF PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTIONS (FROM YOUR RECORDS) | 21 | 53 | 9 | |
| 12 COST PER PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTION (LINE 10 DIVIDED BY LINE 11) | 96.29 | 123.64 | 46.44 | |
| 13 NUMBER OF PNEUMOCOCCAL AND INFLUENZA VACCINE INJECTIONS ADMINISTERED TO PROGRAM BENEFICIARIES | 12 | 32 | 9 | |
| 14 PROGRAM COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (LINE 12 X LINE 13) | 1,155 | 3,956 | 418 | |
| 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) | | 8,993 | | |
| 16 TOTAL PROGRAM COST OF PNEUMOCOCCAL AND INFLUENZA VACCINE AND ITS (THEIR) ADMINISTRATION (SUM OF COLUMNS 1 AND 2, LINE 14) (TRANSFER THIS AMOUNT TO WORKSHEET M-3, LINE 20) | | 5,529 | | |

