

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

FORM APPROVED
 OMB NO. 0938-0050

WORKSHEET S
 PARTS I & II

| | | | | | | | | |
|--|---|--------------|---|----------------|---|-------------------------|---|------------------|
| HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX | I | PROVIDER NO: | I | PERIOD | I | INTERMEDIARY USE ONLY | I | DATE RECEIVED: |
| COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY | I | 14-1329 | I | FROM 7/ 1/2009 | I | --AUDITED --DESK REVIEW | I | / / |
| | I | | I | TO 6/30/2010 | I | --INITIAL --REOPENED | I | INTERMEDIARY NO: |
| | I | | I | | I | --FINAL 1-MCR CODE | I | |
| | I | | I | | I | OO - # OF REOPENINGS | I | |

ELECTRONICALLY FILED COST REPORT DATE: 11/24/2010 TIME 13:21

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:
 MORRISON COMMUNITY HOSPITAL 14-1329
 FOR THE COST REPORTING PERIOD BEGINNING 7/ 1/2009 AND ENDING 6/30/2010 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 | 20,648 | 155,710 | 0 | 0 |
| 3 | SWING BED - SNF | 0 | 141,630 | 0 | 0 | 0 |
| 5 | HOSPITAL-BASED SNF | 0 | 0 | 0 | 0 | 0 |
| 9 | RHC | 0 | 0 | 21,944 | 0 | 0 |
| 9 .01 | RHC II | 0 | 0 | 0 | 0 | 0 |
| 100 | TOTAL | 0 | 162,278 | 177,654 | 0 | 0 |

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

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

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX ADDRESS

1 STREET: 303 JACKSON P. O. BOX:
 1.01 CITY: MORRISON STATE: IL ZIP CODE: 61270- COUNTY: WHITESIDE

HOSPITAL AND HOSPITAL-BASED COMPONENT IDENTIFICATION:

| COMPONENT | COMPONENT NAME | PROVIDER NO. | NPI NUMBER | DATE CERTIFIED | PAYMENT SYSTEM (P, T, O OR N) | | |
|----------------------------|------------------------------------|--------------|------------|----------------|-------------------------------|------|-----|
| 0 | 1 | 2 | 2.01 | 3 | V | XVII | XIX |
| 02.00 HOSPITAL | MORRISON COMMUNITY HOSPITAL | 14-1329 | | 8/1/2003 | N | O | O |
| 04.00 SWING BED - SNF | MORRISON SWING BED | 14-Z329 | | 8/1/2003 | N | O | N |
| 06.00 HOSPITAL-BASED SNF | MORRISON SNF | 14-5274 | | 8/13/1974 | N | P | O |
| 14.00 HOSPITAL-BASED RHC | MORRISON COMMUNITY HOSPITAL CLINIC | 14-3981 | | 7/1/1996 | N | O | O |
| 14.01 HOSPITAL-BASED RHC 2 | MERCY CLINIC OF SAVANNA | 14-3481 | | 7/25/2006 | N | O | O |

17 COST REPORTING PERIOD (MM/DD/YYYY) FROM: 7/1/2009 TO: 6/30/2010

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. N
- 21.02 HAS YOUR FACILITY RECEIVED A NEW GEOGRAPHIC RECLASSIFICATION STATUS CHANGE AFTER THE FIRST DAY OF THE COST REPORTING PERIOD FROM RURAL TO URBAN AND VICE VERSA? ENTER "Y" FOR YES AND "N" FOR NO. IF YES, ENTER IN COLUMN 2 THE EFFECTIVE DATE (MM/DD/YYYY) (SEE INSTRUCTIONS).
- 21.03 ENTER IN COLUMN 1 YOUR GEOGRAPHIC LOCATION EITHER (1)URBAN OR (2)RURAL. IF YOU ANSWERED URBAN IN COLUMN 1 INDICATE IF YOU RECEIVED EITHER A WAGE OR STANDARD GEOGRAPHICAL RECLASSIFICATION TO A RURAL LOCATION, ENTER IN COLUMN 2 "Y" FOR YES AND "N" FOR NO. IF COLUMN 2 IS YES, ENTER IN COLUMN 3 THE EFFECTIVE DATE (MM/DD/YYYY) (SEE INSTRUCTIONS) DOES YOUR FACILITY CONTAIN 100 OR FEWER BEDS IN ACCORDANCE WITH 42 CFR 412.105? ENTER IN COLUMN 4 "Y" OR "N". ENTER IN COLUMN 5 THE PROVIDERS ACTUAL MSA OR CBSA. 2 Y
- 21.04 FOR STANDARD GEOGRAPHIC CLASSIFICATION (NOT WAGE), WHAT IS YOUR STATUS AT THE BEGINNING OF THE COST REPORTING PERIOD. ENTER (1)URBAN OR (2)RURAL
- 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). IS THIS A SCH OR EACH THAT QUALIFIES FOR THE OUTPATIENT HOLD HARMLESS PROVISION IN ACA SECTION 3121? ENTER IN COLUMN 2 "Y" FOR YES OR "N" FOR NO. (SEE INSTRUCTIONS) N 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). / /

HOSPITAL AND HOSPITAL HEALTH CARE
COMPLEX STATISTICAL DATA

PROVIDER NO:
14-1329

PERIOD:
FROM 7/1/2009
TO 6/30/2010

PREPARED 11/24/2010
WORKSHEET S-3
PART I

| COMPONENT | NO. OF BEDS 1 | BED DAYS AVAILABLE 2 | CAH HOURS 2.01 | TITLE V 3 | I/P DAYS / TITLE XVII 4 | O/P VISITS / NOT LTCH N/A 4.01 | TRIPS TOTAL TITLE XIX 5 |
|----------------------------------|------------------|-------------------------|-------------------|--------------|----------------------------|--------------------------------------|----------------------------------|
| 1 ADULTS & PEDIATRICS | 25 | 9,125 | 11,256.00 | | | 255 | 34 |
| 2 HMO | | | | | | 6 | |
| 2 01 HMO - (IRF PPS SUBPROVIDER) | | | | | | | |
| 3 ADULTS & PED-SB SNF | | | | | | 1,760 | |
| 4 ADULTS & PED-SB NF | | | | | | | |
| 5 TOTAL ADULTS AND PEDS | 25 | 9,125 | 11,256.00 | | | 2,015 | 34 |
| 12 TOTAL | 25 | 9,125 | 11,256.00 | | | 2,015 | 34 |
| 13 RPCH VISITS | | | | | | | |
| 15 SKILLED NURSING FACILITY | 38 | 13,870 | | | | | 5,120 |
| 24 RURAL HEALTH CLINIC | | | | | | 1,846 | 5,571 |
| 24 01 RURAL HEALTH CLINIC 2 | | | | | | | |
| 25 TOTAL | 63 | | | | | | |
| 26 OBSERVATION BED DAYS | | | | | | | 6 |
| 27 AMBULANCE TRIPS | | | | | | 183 | |
| 28 EMPLOYEE DISCOUNT DAYS | | | | | | | |
| 28 01 EMP DISCOUNT DAYS -IRF | | | | | | | |
| 29 LABOR & DELIVERY DAYS | | | | | | | |

| COMPONENT | TITLE XIX ADMITTED 5.01 | I/P DAYS / OBSERVATION BEDS NOT ADMITTED 5.02 | O/P VISITS / TOTAL ALL PATS 6 | TRIPS / TOTAL OBSERVATION BEDS ADMITTED 6.01 | INTERNS & RES. FTES -- LESS I&R REPL NON-PHYS ANES 7 |
|----------------------------------|----------------------------|--|----------------------------------|---|---|
| 1 ADULTS & PEDIATRICS | | | 469 | | 8 |
| 2 HMO | | | | | |
| 2 01 HMO - (IRF PPS SUBPROVIDER) | | | | | |
| 3 ADULTS & PED-SB SNF | | | 1,815 | | |
| 4 ADULTS & PED-SB NF | | | 770 | | |
| 5 TOTAL ADULTS AND PEDS | | | 3,054 | | |
| 12 TOTAL | | | 3,054 | | |
| 13 RPCH VISITS | | | | | |
| 15 SKILLED NURSING FACILITY | | | 10,264 | | |
| 24 RURAL HEALTH CLINIC | | | 19,273 | | |
| 24 01 RURAL HEALTH CLINIC 2 | | | | | |
| 25 TOTAL | | | | | |
| 26 OBSERVATION BED DAYS | 5 | 1 | 31 | 31 | |
| 27 AMBULANCE TRIPS | | | | | |
| 28 EMPLOYEE DISCOUNT DAYS | | | 2 | | |
| 28 01 EMP DISCOUNT DAYS -IRF | | | | | |
| 29 LABOR & DELIVERY DAYS | | | | | |

| COMPONENT | I & R FTES NET 9 | --- FULL TIME EMPLOYEES ON PAYROLL 10 | EQUIV --- NONPAID WORKERS 11 | TITLE V 12 | DISCHARGES TITLE XVIII 13 | TITLE XIX 14 | TOTAL ALL PATIENTS 15 |
|----------------------------------|------------------------|--|---------------------------------|---------------|---------------------------------|-----------------|--------------------------|
| 1 ADULTS & PEDIATRICS | | | | | 96 | 26 | 185 |
| 2 HMO | | | | | | | |
| 2 01 HMO - (IRF PPS SUBPROVIDER) | | | | | | | |
| 3 ADULTS & PED-SB SNF | | | | | | | |
| 4 ADULTS & PED-SB NF | | | | | | | |
| 5 TOTAL ADULTS AND PEDS | | | | | | | |
| 12 TOTAL | | 98.24 | | | 96 | 26 | 185 |
| 13 RPCH VISITS | | | | | | | |
| 15 SKILLED NURSING FACILITY | | 21.13 | | | | | |
| 24 RURAL HEALTH CLINIC | | 8.96 | | | | | |
| 24 01 RURAL HEALTH CLINIC 2 | | | | | | | |
| 25 TOTAL | | 128.33 | | | | | |
| 26 OBSERVATION BED DAYS | | | | | | | |
| 27 AMBULANCE TRIPS | | | | | | | |
| 28 EMPLOYEE DISCOUNT DAYS | | | | | | | |
| 28 01 EMP DISCOUNT DAYS -IRF | | | | | | | |
| 29 LABOR & DELIVERY DAYS | | | | | | | |

RHC 1

CLINIC ADDRESS AND IDENTIFICATION

1 STREET: 300 NORTH JACKSON STREET
 1.01 CITY: MORRISON STATE: IL ZIP CODE: 61270 COUNTY: WHITESIDE
 2 DESIGNATION (FOR FQHCs ONLY) - ENTER "R" FOR RURAL OR "U" FOR URBAN

SOURCE OF FEDERAL FUNDS:

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

PHYSICIAN INFORMATION:

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

FACILITY HOURS OF OPERATIONS (1)

| TYPE OPERATION | SUNDAY | | MONDAY | | TUESDAY | | WEDNESDAY | | THURSDAY | | FRIDAY | | SATURDAY | |
|----------------|--------|------|--------|------|---------|------|-----------|------|----------|------|--------|------|----------|------|
| | FROM | TO | FROM | TO | FROM | TO | FROM | TO | FROM | TO | FROM | TO | FROM | TO |
| 0 CLINIC | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | 800 | 2000 | 800 | 2000 | 800 | 2000 | 800 | 2000 | 800 | 2000 | 800 | 2000 | 800 | 2000 |

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

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

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

15 PROVIDER NAME: PROVIDER NUMBER: TITLE V TITLE XVIII TITLE XIX

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

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

RECLASSIFICATION AND ADJUSTMENT OF
TRIAL BALANCE OF EXPENSES

PROVIDER NO:
14-1329

PERIOD:
FROM 7/ 1/2009
TO 6/30/2010

PREPARED 11/24/2010
WORKSHEET A

| COST CENTER | COST CENTER DESCRIPTION | SALARIES 1 | OTHER 2 | TOTAL 3 | RECLASS- IFICATIONS 4 | RECLASSIFIED TRIAL BALANCE 5 |
|-------------|---|---------------|------------|------------|-----------------------------|------------------------------------|
| | GENERAL SERVICE COST CNTR | | | | | |
| 3 | 0300 NEW CAP REL COSTS-BLDG & FIXT | | 497,475 | 497,475 | -256,213 | 241,262 |
| 3.01 | 0301 NEW CAP REL COSTS-BLDG & FIXT | | | | | |
| 4 | 0400 NEW CAP REL COSTS-MVBLE EQUIP | | | | 360,254 | 360,254 |
| 5 | 0500 EMPLOYEE BENEFITS | | 939,599 | 939,599 | | 939,599 |
| 6.01 | 0611 PURCHASING | 24,881 | 2,670 | 27,551 | | 27,551 |
| 6.02 | 0614 PERSONNEL | 97,670 | 33,834 | 131,504 | | 131,504 |
| 6.03 | 0612 HOSPITAL BILLING | 221,661 | 128,668 | 350,329 | | 350,329 |
| 6.04 | 0613 NURSING HOME BILLING | 336 | 196 | 532 | | 532 |
| 6.05 | 0660 OTHER ADMINISTRATIVE AND GENERAL | 274,596 | 594,513 | 869,109 | 145,097 | 1,014,206 |
| 8 | 0800 OPERATION OF PLANT | 130,171 | 379,097 | 509,268 | | 509,268 |
| 9 | 0900 LAUNDRY & LINEN SERVICE | | 54,693 | 54,693 | | 54,693 |
| 10 | 1000 HOUSEKEEPING | 139,965 | 40,832 | 180,797 | | 180,797 |
| 11 | 1100 DIETARY | 186,926 | 100,807 | 287,733 | | 287,733 |
| 12 | 1200 CAFETERIA | | | | | |
| 14 | 1400 NURSING ADMINISTRATION | 151,573 | 3,546 | 155,119 | | 155,119 |
| 15 | 1500 CENTRAL SERVICES & SUPPLY | 11,358 | | 11,358 | | 11,358 |
| 17 | 1700 MEDICAL RECORDS & LIBRARY | 169,934 | 22,777 | 192,711 | | 192,711 |
| 17.01 | 1702 NURSING HOME MEDICAL RECORDS & LIBRA | 6,375 | 854 | 7,229 | | 7,229 |
| 18 | 1800 SOCIAL SERVICE | 53,377 | 1,195 | 54,572 | | 54,572 |
| | INPAT ROUTINE SRVC CNTRS | | | | | |
| 25 | 2500 ADULTS & PEDIATRICS | 920,922 | 146,322 | 1,067,244 | 115 | 1,067,359 |
| 34 | 3400 SKILLED NURSING FACILITY | 664,483 | 96,173 | 760,656 | | 760,656 |
| | ANCILLARY SRVC COST CNTRS | | | | | |
| 37 | 3700 OPERATING ROOM | 93,559 | 87,302 | 180,861 | | 180,861 |
| 40 | 4000 ANESTHESIOLOGY | | 10,472 | 10,472 | | 10,472 |
| 41 | 4100 RADIOLOGY-DIAGNOSTIC | 176,073 | 64,361 | 240,434 | 1,302 | 241,736 |
| 44 | 4400 LABORATORY | 259,248 | 224,093 | 483,341 | 1,240 | 484,581 |
| 49 | 4900 RESPIRATORY THERAPY | | 31,549 | 31,549 | | 31,549 |
| 50 | 5000 PHYSICAL THERAPY | 204,370 | 12,536 | 216,906 | | 216,906 |
| 51 | 5100 OCCUPATIONAL THERAPY | 117,658 | 3,584 | 121,242 | | 121,242 |
| 52 | 5200 SPEECH PATHOLOGY | | 1,470 | 1,470 | | 1,470 |
| 53 | 5300 ELECTROCARDIOLOGY | 3,681 | 5,606 | 9,287 | | 9,287 |
| 55 | 5500 MEDICAL SUPPLIES CHARGED TO PATIENTS | | 14,433 | 14,433 | | 14,433 |
| 56 | 5600 DRUGS CHARGED TO PATIENTS | 120,509 | 209,152 | 329,661 | | 329,661 |
| | OUTPAT SERVICE COST CNTRS | | | | | |
| 60 | 6000 CLINIC | | | | | |
| 61 | 6100 EMERGENCY | 335,629 | 545,221 | 880,850 | -79,285 | 801,565 |
| 62 | 6200 OBSERVATION BEDS (NON-DISTINCT PART) | | | | | |
| 63 | 4950 OTHER OUTPATIENT SERVICE COST CENTER | | | | | |
| 63.50 | 6310 RURAL HEALTH CLINIC | 586,790 | 652,666 | 1,239,456 | -100,327 | 1,139,129 |
| 63.51 | 6311 RURAL HEALTH CLINIC 2 | | | | | |
| | OTHER REIMBURS COST CNTRS | | | | | |
| 65 | 6500 AMBULANCE SERVICES | 107,314 | 65,413 | 172,727 | -7,575 | 165,152 |
| | SPEC PURPOSE COST CENTERS | | | | | |
| 88 | 8800 INTEREST EXPENSE | | 64,608 | 64,608 | -64,608 | |
| 90 | 9000 OTHER CAPITAL RELATED COSTS | | | | | |
| 95 | SUBTOTALS | 5,059,059 | 5,035,717 | 10,094,776 | -0- | 10,094,776 |
| | NONREIMBURS COST CENTERS | | | | | |
| 96 | 9600 GIFT, FLOWER, COFFEE SHOP & CANTEEN | | | | | |
| 100 | 7950 RENTAL HOUSE | | | | | |
| 100.01 | 7951 RENTAL SPACE | | | | | |
| 100.02 | 7952 OTHER NONREIMBURSABLE COST CENTERS | | | | | |
| 101 | TOTAL | 5,059,059 | 5,035,717 | 10,094,776 | -0- | 10,094,776 |

RECLASSIFICATION AND ADJUSTMENT OF
TRIAL BALANCE OF EXPENSES

PROVIDER NO:
14-1329

PERIOD:
FROM 7/ 1/2009
TO 6/30/2010

PREPARED 11/24/2010
WORKSHEET A

| COST CENTER | COST CENTER DESCRIPTION | ADJUSTMENTS | NET EXPENSES FOR ALLOC |
|-------------|---|-------------|------------------------|
| | | 6 | 7 |
| | GENERAL SERVICE COST CNTR | | |
| 3 | 0300 NEW CAP REL COSTS-BLDG & FIXT | -34,903 | 206,359 |
| 3.01 | 0301 NEW CAP REL COSTS-BLDG & FIXT | | |
| 4 | 0400 NEW CAP REL COSTS-MVBLE EQUIP | -2,926 | 357,328 |
| 5 | 0500 EMPLOYEE BENEFITS | -1,892 | 937,707 |
| 6.01 | 0611 PURCHASING | | 27,551 |
| 6.02 | 0614 PERSONNEL | | 131,504 |
| 6.03 | 0612 HOSPITAL BILLING | -4,288 | 346,041 |
| 6.04 | 0613 NURSING HOME BILLING | | 532 |
| 6.05 | 0660 OTHER ADMINISTRATIVE AND GENERAL | -63,354 | 950,852 |
| 8 | 0800 OPERATION OF PLANT | | 509,268 |
| 9 | 0900 LAUNDRY & LINEN SERVICE | | 54,693 |
| 10 | 1000 HOUSEKEEPING | | 180,797 |
| 11 | 1100 DIETARY | -33,677 | 254,056 |
| 12 | 1200 CAFETERIA | | |
| 14 | 1400 NURSING ADMINISTRATION | | 155,119 |
| 15 | 1500 CENTRAL SERVICES & SUPPLY | | 11,358 |
| 17 | 1700 MEDICAL RECORDS & LIBRARY | -3,852 | 188,859 |
| 17.01 | 1702 NURSING HOME MEDICAL RECORDS & LIBRA | | 7,229 |
| 18 | 1800 SOCIAL SERVICE | | 54,572 |
| | INPAT ROUTINE SRVC CNTRS | | |
| 25 | 2500 ADULTS & PEDIATRICS | -4,826 | 1,062,533 |
| 34 | 3400 SKILLED NURSING FACILITY | | 760,656 |
| | ANCILLARY SRVC COST CNTRS | | |
| 37 | 3700 OPERATING ROOM | | 180,861 |
| 40 | 4000 ANESTHESIOLOGY | | 10,472 |
| 41 | 4100 RADIOLOGY-DIAGNOSTIC | -9,322 | 232,414 |
| 44 | 4400 LABORATORY | -32,108 | 452,473 |
| 49 | 4900 RESPIRATORY THERAPY | -129 | 31,420 |
| 50 | 5000 PHYSICAL THERAPY | -4,405 | 212,501 |
| 51 | 5100 OCCUPATIONAL THERAPY | -568 | 120,674 |
| 52 | 5200 SPEECH PATHOLOGY | | 1,470 |
| 53 | 5300 ELECTROCARDIOLOGY | -5,682 | 3,605 |
| 55 | 5500 MEDICAL SUPPLIES CHARGED TO PATIENTS | -765 | 13,668 |
| 56 | 5600 DRUGS CHARGED TO PATIENTS | -2,933 | 326,728 |
| | OUTPAT SERVICE COST CNTRS | | |
| 60 | 6000 CLINIC | | |
| 61 | 6100 EMERGENCY | -116,318 | 685,247 |
| 62 | 6200 OBSERVATION BEDS (NON-DISTINCT PART) | | |
| 63 | 4950 OTHER OUTPATIENT SERVICE COST CENTER | | |
| 63.50 | 6310 RURAL HEALTH CLINIC | -33,207 | 1,105,922 |
| 63.51 | 6311 RURAL HEALTH CLINIC 2 | | |
| | OTHER REIMBURS COST CNTRS | | |
| 65 | 6500 AMBULANCE SERVICES | -3,066 | 162,086 |
| | SPEC PURPOSE COST CENTERS | | |
| 88 | 8800 INTEREST EXPENSE | | -0- |
| 90 | 9000 OTHER CAPITAL RELATED COSTS | | -0- |
| 95 | SUBTOTALS | -358,221 | 9,736,555 |
| | NONREIMBURS COST CENTERS | | |
| 96 | 9600 GIFT, FLOWER, COFFEE SHOP & CANTEEN | | |
| 100 | 7950 RENTAL HOUSE | | |
| 100.01 | 7951 RENTAL SPACE | | |
| 100.02 | 7952 OTHER NONREIMBURSABLE COST CENTERS | | |
| 101 | TOTAL | -358,221 | 9,736,555 |

COST CENTERS USED IN COST REPORT

| LINE NO. | COST CENTER DESCRIPTION | CMS CODE | STANDARD LABEL FOR NON-STANDARD CODES |
|----------|--------------------------------------|----------|---------------------------------------|
| | GENERAL SERVICE COST | | |
| 3 | NEW CAP REL COSTS-BLDG & FIXT | 0300 | |
| 3.01 | NEW CAP REL COSTS-BLDG & FIXT | 0301 | NEW CAP REL COSTS-BLDG & FIXT |
| 4 | NEW CAP REL COSTS-MVBLE EQUIP | 0400 | |
| 5 | EMPLOYEE BENEFITS | 0500 | |
| 6.01 | PURCHASING | 0611 | NONPATIENT TELEPHONES |
| 6.02 | PERSONNEL | 0614 | NONPATIENT TELEPHONES |
| 6.03 | HOSPITAL BILLING | 0612 | NONPATIENT TELEPHONES |
| 6.04 | NURSING HOME BILLING | 0613 | NONPATIENT TELEPHONES |
| 6.05 | OTHER ADMINISTRATIVE AND GENERAL | 0660 | OTHER ADMINISTRATIVE AND GENERAL |
| 8 | OPERATION OF PLANT | 0800 | |
| 9 | LAUNDRY & LINEN SERVICE | 0900 | |
| 10 | HOUSEKEEPING | 1000 | |
| 11 | DIETARY | 1100 | |
| 12 | CAFETERIA | 1200 | |
| 14 | NURSING ADMINISTRATION | 1400 | |
| 15 | CENTRAL SERVICES & SUPPLY | 1500 | |
| 17 | MEDICAL RECORDS & LIBRARY | 1700 | |
| 17.01 | NURSING HOME MEDICAL RECORDS & LIBRA | 1702 | MEDICAL RECORDS & LIBRARY |
| 18 | SOCIAL SERVICE | 1800 | |
| | INPAT ROUTINE SRVC C | | |
| 25 | ADULTS & PEDIATRICS | 2500 | |
| 34 | SKILLED NURSING FACILITY | 3400 | |
| | ANCILLARY SRVC COST | | |
| 37 | OPERATING ROOM | 3700 | |
| 40 | ANESTHESIOLOGY | 4000 | |
| 41 | RADIOLOGY-DIAGNOSTIC | 4100 | |
| 44 | LABORATORY | 4400 | |
| 49 | RESPIRATORY THERAPY | 4900 | |
| 50 | PHYSICAL THERAPY | 5000 | |
| 51 | OCCUPATIONAL THERAPY | 5100 | |
| 52 | SPEECH PATHOLOGY | 5200 | |
| 53 | ELECTROCARDIOLOGY | 5300 | |
| 55 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 5500 | |
| 56 | DRUGS CHARGED TO PATIENTS | 5600 | |
| | OUTPAT SERVICE COST | | |
| 60 | CLINIC | 6000 | |
| 61 | EMERGENCY | 6100 | |
| 62 | OBSERVATION BEDS (NON-DISTINCT PART) | 6200 | |
| 63 | 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 ##### |
| | OTHER REIMBURS COST | | |
| 65 | AMBULANCE SERVICES | 6500 | |
| | SPEC PURPOSE COST CE | | |
| 88 | INTEREST EXPENSE | 8800 | |
| 90 | OTHER CAPITAL RELATED COSTS | 9000 | |
| 95 | SUBTOTALS | 0000 | |
| | NONREIMBURS COST CEN | | |
| 96 | GIFT, FLOWER, COFFEE SHOP & CANTEEN | 9600 | |
| 100 | RENTAL HOUSE | 7950 | OTHER NONREIMBURSABLE COST CENTERS |
| 100.01 | RENTAL SPACE | 7951 | OTHER NONREIMBURSABLE COST CENTERS |
| 100.02 | OTHER NONREIMBURSABLE COST CENTERS | 7952 | OTHER NONREIMBURSABLE COST CENTERS |
| 101 | TOTAL | 0000 | |

RECLASSIFICATIONS

PROVIDER NO:
141329

PERIOD:
FROM 7/ 1/2009
TO 6/30/2010

PREPARED 11/24/2010
WORKSHEET A-6

| EXPLANATION OF RECLASSIFICATION | ----- INCREASE ----- | | | | |
|---------------------------------|------------------------------|----------------------------------|-----------------|-------------|------------|
| | CODE (1) COST CENTER 1 | COST CENTER 2 | LINE NO 3 | SALARY 4 | OTHER 5 |
| 1 INTEREST EXPENSE | A | NEW CAP REL COSTS-BLDG & FIXT | 3 | | 58,593 |
| 2 | | OTHER ADMINISTRATIVE AND GENERAL | 6.05 | | 3,358 |
| 3 | | ADULTS & PEDIATRICS | 25 | | 115 |
| 4 | | RADIOLOGY-DIAGNOSTIC | 41 | | 1,302 |
| 5 | | LABORATORY | 44 | | 1,240 |
| 6 INSURANCE | B | NEW CAP REL COSTS-BLDG & FIXT | 3 | | 37,604 |
| 7 | | NEW CAP REL COSTS-MVBLE EQUIP | 4 | | 7,844 |
| 8 | | OTHER ADMINISTRATIVE AND GENERAL | 6.05 | | 141,739 |
| 9 DEPRECIATION | C | NEW CAP REL COSTS-MVBLE EQUIP | 4 | | 352,410 |
| 36 TOTAL RECLASSIFICATIONS | | | | | 604,205 |

(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:
141329

PERIOD:
FROM 7/1/2009
TO 6/30/2010

PREPARED 11/24/2010
WORKSHEET A-6

| EXPLANATION OF RECLASSIFICATION | CODE (1) COST CENTER | DECREASE | | | | A-7 REF 10 |
|---------------------------------|---------------------------------|------------|-------------|------------|----|------------------|
| | | LINE NO | SALARY 8 | OTHER 9 | | |
| 1 INTEREST EXPENSE | A INTEREST EXPENSE | 88 | | 64,608 | 11 | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 INSURANCE | B EMERGENCY | 61 | | 79,285 | 12 | |
| 7 | RURAL HEALTH CLINIC | 63.50 | | 100,327 | 12 | |
| 8 | AMBULANCE SERVICES | 65 | | 7,575 | | |
| 9 DEPRECIATION | C NEW CAP REL COSTS-BLDG & FIXT | 3 | | 352,410 | 9 | |
| 36 TOTAL RECLASSIFICATIONS | | | | 604,205 | | |

(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:
141329

PERIOD:
FROM 7/ 1/2009
TO 6/30/2010

PREPARED 11/24/2010
WORKSHEET A-6
NOT A CMS WORKSHEET

RECLASS CODE: A
EXPLANATION : INTEREST EXPENSE

| ----- INCREASE ----- | | | | ----- DECREASE ----- | | | |
|------------------------------------|--------------------------------|------|--------|----------------------|------|--------|--|
| LINE | COST CENTER | LINE | AMOUNT | COST CENTER | LINE | AMOUNT | |
| 1.00 | NEW CAP REL COSTS-BLDG & FIXT | 3 | 58,593 | INTEREST EXPENSE | 88 | 64,608 | |
| 2.00 | OTHER ADMINISTRATIVE AND GENER | 6.05 | 3,358 | | | 0 | |
| 3.00 | ADULTS & PEDIATRICS | 25 | 115 | | | 0 | |
| 4.00 | RADIOLOGY-DIAGNOSTIC | 41 | 1,302 | | | 0 | |
| 5.00 | LABORATORY | 44 | 1,240 | | | 0 | |
| TOTAL RECLASSIFICATIONS FOR CODE A | | | 64,608 | | | 64,608 | |

RECLASS CODE: B
EXPLANATION : INSURANCE

| ----- INCREASE ----- | | | | ----- DECREASE ----- | | | |
|------------------------------------|--------------------------------|------|---------|----------------------|-------|---------|--|
| LINE | COST CENTER | LINE | AMOUNT | COST CENTER | LINE | AMOUNT | |
| 1.00 | NEW CAP REL COSTS-BLDG & FIXT | 3 | 37,604 | EMERGENCY | 61 | 79,285 | |
| 2.00 | NEW CAP REL COSTS-MVBLE EQUIP | 4 | 7,844 | RURAL HEALTH CLINIC | 63.50 | 100,327 | |
| 3.00 | OTHER ADMINISTRATIVE AND GENER | 6.05 | 141,739 | AMBULANCE SERVICES | 65 | 7,575 | |
| TOTAL RECLASSIFICATIONS FOR CODE B | | | 187,187 | | | 187,187 | |

RECLASS CODE: C
EXPLANATION : DEPRECIATION

| ----- INCREASE ----- | | | | ----- DECREASE ----- | | | |
|------------------------------------|-------------------------------|------|---------|-------------------------------|------|---------|--|
| LINE | COST CENTER | LINE | AMOUNT | COST CENTER | LINE | AMOUNT | |
| 1.00 | NEW CAP REL COSTS-MVBLE EQUIP | 4 | 352,410 | NEW CAP REL COSTS-BLDG & FIXT | 3 | 352,410 | |
| TOTAL RECLASSIFICATIONS FOR CODE C | | | 352,410 | | | 352,410 | |

PART I - ANALYSIS OF CHANGES IN OLD CAPITAL ASSET BALANCES

| | DESCR IPTION | BEG I N N I N G BALANCES 1 | PURCHASES 2 | ACQUI S I T I O N S | | TOTAL 4 | DI SPOSALS AND RETI REMENTS 5 | END I N G BALANCE 6 | FULLY DEPRECI ATED ASSETS 7 |
|---|---------------------------|----------------------------------|----------------|---------------------|--|------------|--|---------------------------|--------------------------------------|
| | | | | DONATI ON 3 | | | | | |
| 1 | LAND | | | | | | | | |
| 2 | LAND I MPROVEMENTS | | | | | | | | |
| 3 | BUI LD I N G S & FI XTURE | | | | | | | | |
| 4 | BUI LD I N G I MPROVEMEN | | | | | | | | |
| 5 | FI XED EQUI PMENT | | | | | | | | |
| 6 | MOVABLE EQUI PMENT | | | | | | | | |
| 7 | SUBTOTAL | | | | | | | | |
| 8 | RECONCI LI N G I T E M S | | | | | | | | |
| 9 | TOTAL | | | | | | | | |

PART II - ANALYSIS OF CHANGES IN NEW CAPITAL ASSET BALANCES

| | DESCR IPTION | BEG I N N I N G BALANCES 1 | PURCHASES 2 | ACQUI S I T I O N S | | TOTAL 4 | DI SPOSALS AND RETI REMENTS 5 | END I N G BALANCE 6 | FULLY DEPRECI ATED ASSETS 7 |
|---|---------------------------|----------------------------------|----------------|---------------------|--|------------|--|---------------------------|--------------------------------------|
| | | | | DONATI ON 3 | | | | | |
| 1 | LAND | 21,657 | | | | | | 21,657 | |
| 2 | LAND I MPROVEMENTS | 622,205 | 2,033,138 | | | 2,033,138 | 2,267,223 | 388,120 | |
| 3 | BUI LD I N G S & FI XTURE | 5,309,708 | 2,447,784 | | | 2,447,784 | 277,157 | 7,480,335 | |
| 4 | BUI LD I N G I MPROVEMEN | | | | | | | | |
| 5 | FI XED EQUI PMENT | 363,624 | | | | | 35,350 | 328,274 | |
| 6 | MOVABLE EQUI PMENT | 3,204,149 | 665,338 | | | 665,338 | 381,699 | 3,487,788 | |
| 7 | SUBTOTAL | 9,521,343 | 5,146,260 | | | 5,146,260 | 2,961,429 | 11,706,174 | |
| 8 | RECONCI LI N G I T E M S | | | | | | | | |
| 9 | TOTAL | 9,521,343 | 5,146,260 | | | 5,146,260 | 2,961,429 | 11,706,174 | |

PART III - RECONCILIATION OF CAPITAL COST CENTERS
 DESCRIPTION

| * | DESCRIPTION | COMPUTATION OF RATIOS | | | ALLOCATION OF OTHER CAPITAL | | | TOTAL |
|------|----------------------|-----------------------|-------------------------|-----------------------------|-----------------------------|----------------|------------|-------|
| | | GROSS ASSETS 1 | CAPITALIZED LEASES 2 | GROSS ASSETS FOR RATIO 3 | RATIO 4 | INSURANCE 5 | TAXES 6 | |
| 3 | NEW CAP REL COSTS-BL | 8,218,386 | | 8,218,386 | .702056 | | | |
| 3 01 | NEW CAP REL COSTS-BL | | | | | | | |
| 4 | NEW CAP REL COSTS-MV | 3,487,788 | | 3,487,788 | .297944 | | | |
| 5 | TOTAL | 11,706,174 | | 11,706,174 | 1.000000 | | | |

DESCRIPTION

SUMMARY OF OLD AND NEW CAPITAL

| * | DESCRIPTION | DEPRECIATION | LEASE | INTEREST | INSURANCE | TAXES | OTHER CAPITAL RELATED COST | TOTAL (1) |
|------|----------------------|--------------|-------|----------|-----------|-------|----------------------------|-----------|
| | | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 3 | NEW CAP REL COSTS-BL | 145,065 | | 23,690 | 37,604 | | | 206,359 |
| 3 01 | NEW CAP REL COSTS-BL | | | | | | | |
| 4 | NEW CAP REL COSTS-MV | 349,484 | | | 7,844 | | | 357,328 |
| 5 | TOTAL | 494,549 | | 23,690 | 45,448 | | | 563,687 |

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

SUMMARY OF OLD AND NEW CAPITAL

| * | DESCRIPTION | DEPRECIATION | LEASE | INTEREST | INSURANCE | TAXES | OTHER CAPITAL RELATED COST | TOTAL (1) |
|------|----------------------|--------------|-------|----------|-----------|-------|----------------------------|-----------|
| | | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 3 | NEW CAP REL COSTS-BL | 497,475 | | | | | | 497,475 |
| 3 01 | NEW CAP REL COSTS-BL | | | | | | | |
| 4 | NEW CAP REL COSTS-MV | | | | | | | |
| 5 | TOTAL | 497,475 | | | | | | 497,475 |

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

ADJUSTMENTS TO EXPENSES

| DESCRIPTION (1) | (2) BASIS/CODE | AMOUNT | EXPENSE CLASSIFICATION ON | LINE NO | WKST. A-7 REF. 5 |
|---|-------------------|----------|--|---------|---------------------------|
| | | | WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED COST CENTER | | |
| 1 INVST INCOME-OLD BLDGS AND FIXTURES | | | **COST CENTER DELETED** | 1 | |
| 2 INVESTMENT INCOME-OLD MOVABLE EQUIP | | | **COST CENTER DELETED** | 2 | |
| 3 INVST INCOME-NEW BLDGS AND FIXTURES | B | -34,903 | NEW CAP REL COSTS-BLDG & | 3 | 11 |
| 4 INVESTMENT INCOME-NEW MOVABLE EQUIP | | | NEW CAP REL COSTS-MVBLE E | 4 | |
| 5 INVESTMENT INCOME-OTHER | | | | | |
| 6 TRADE, QUANTITY AND TIME DISCOUNTS | | | | | |
| 7 REFUNDS AND REBATES OF EXPENSES | | | | | |
| 8 RENTAL OF PRVIDER SPACE BY SUPPLIERS | | | | | |
| 9 TELEPHONE SERVICES | A | -3,492 | OTHER ADMINISTRATIVE AND | 6.05 | |
| 10 TELEVISION AND RADIO SERVICE | A | -2,926 | NEW CAP REL COSTS-MVBLE E | 4 | 9 |
| 11 PARKING LOT | | | | | |
| 12 PROVIDER BASED PHYSICIAN ADJUSTMENT | A-8-2 | -123,023 | | | |
| 13 SALE OF SCRAP, WASTE, ETC. | | | | | |
| 14 RELATED ORGANIZATION TRANSACTIONS | A-8-1 | | | | |
| 15 LAUNDRY AND LINEN SERVICE | | | | | |
| 16 CAFETERIA--EMPLOYEES AND GUESTS | B | -31,706 | DIETARY | 11 | |
| 17 RENTAL OF QTRS TO EMPLOYEE AND OTHERS | | | | | |
| 18 SALE OF MED AND SURG SUPPLIES | B | -750 | MEDICAL SUPPLIES CHARGED | 55 | |
| 19 SALE OF DRUGS TO OTHER THAN PATIENTS | | | | | |
| 20 SALE OF MEDICAL RECORDS & ABSTRACTS | B | -3,852 | MEDICAL RECORDS & LIBRARY | 17 | |
| 21 NURSG SCHOOL(TUITN, FEES, BOOKS, ETC.) | | | | | |
| 22 VENDING MACHINES | | | | | |
| 23 INCOME FROM IMPOSITION OF INTEREST | | | | | |
| 24 INTRST EXP ON MEDICARE OVERPAYMENTS | | | | | |
| 25 ADJUSTMENT FOR RESPIRATORY THERAPY | A-8-3/A-8-4 | | RESPIRATORY THERAPY | 49 | |
| 26 ADJUSTMENT FOR PHYSICAL THERAPY | A-8-3/A-8-4 | | PHYSICAL THERAPY | 50 | |
| 27 ADJUSTMENT FOR HHA PHYSICAL THERAPY | A-8-3 | | | | |
| 28 UTILIZATION REVIEW-PHYSIAN COMP | | | **COST CENTER DELETED** | 89 | |
| 29 DEPRECIATION-OLD BLDGS AND FIXTURES | | | **COST CENTER DELETED** | 1 | |
| 30 DEPRECIATION-OLD MOVABLE EQUIP | | | **COST CENTER DELETED** | 2 | |
| 31 DEPRECIATION-NEW BLDGS AND FIXTURES | | | NEW CAP REL COSTS-BLDG & | 3 | |
| 32 DEPRECIATION-NEW MOVABLE EQUIP | | | NEW CAP REL COSTS-MVBLE E | 4 | |
| 33 NON-PHYSICIAN ANESTHETIST | | | **COST CENTER DELETED** | 20 | |
| 34 PHYSICIANS' ASSISTANT | | | | | |
| 35 ADJUSTMENT FOR OCCUPATIONAL THERAPY | A-8-4 | | OCCUPATIONAL THERAPY | 51 | |
| 36 ADJUSTMENT FOR SPEECH PATHOLOGY | A-8-4 | | SPEECH PATHOLOGY | 52 | |
| 37 LAB OTHER REVENUE | B | -22,688 | LABORATORY | 44 | |
| 38 RADIOLOGY OTHER REVENUE | B | -131 | RADIOLOGY-DIAGNOSTIC | 41 | |
| 39 PV MEDICAL DIRECTOR INCOME | B | -10,000 | RURAL HEALTH CLINIC | 63.50 | |
| 40 INVESTMENT INCOME-OTHER | B | -2,000 | OTHER ADMINISTRATIVE AND | 6.05 | |
| 41 INVESTMENT INCOME-OTHER | B | -69 | ADULTS & PEDIATRICS | 25 | |
| 42 INVESTMENT INCOME-OTHER | B | -776 | RADIOLOGY-DIAGNOSTIC | 41 | |
| 43 INVESTMENT INCOME-OTHER | B | -739 | LABORATORY | 44 | |
| 44 OTHER REV -A&G | B | -1,411 | OTHER ADMINISTRATIVE AND | 6.05 | |
| 45 OTHER REV - DIETARY | B | -1,971 | DIETARY | 11 | |
| 46 OTHER REV -DRUGS | B | -427 | DRUGS CHARGED TO PATIENTS | 56 | |
| 47 OTHER REV - AMBULANCE | B | -3,066 | AMBULANCE SERVICES | 65 | |
| 48 NONALLOWABLE DUES | A | -2,461 | OTHER ADMINISTRATIVE AND | 6.05 | |
| 49 PATIENT TELEPHONE - SALARIES | A | -5,904 | OTHER ADMINISTRATIVE AND | 6.05 | |
| 49.01 PATIENT TELEPHONE - BENEFITS | A | -1,096 | EMPLOYEE BENEFITS | 5 | |
| 49.02 PHYSICIAN BILLING SALARIES | A | -4,288 | HOSPITAL BILLING | 6.03 | |
| 49.03 PHYSICIAN BILLING EMPLOYEE BENEFITS | A | -796 | EMPLOYEE BENEFITS | 5 | |
| 49.04 ADVERTISING | A | -48,086 | OTHER ADMINISTRATIVE AND | 6.05 | |
| 49.05 SELF INSURANCE EXPENSE | A | -4,757 | ADULTS & PEDIATRICS | 25 | |
| 49.06 SELF INSURANCE EXPENSE | A | -8,415 | RADIOLOGY-DIAGNOSTIC | 41 | |
| 49.07 SELF INSURANCE EXPENSE | A | -8,681 | LABORATORY | 44 | |
| 49.08 SELF INSURANCE EXPENSE | A | -129 | RESPIRATORY THERAPY | 49 | |
| 49.09 SELF INSURANCE EXPENSE | A | -4,405 | PHYSICAL THERAPY | 50 | |
| 49.10 SELF INSURANCE EXPENSE | A | -568 | OCCUPATIONAL THERAPY | 51 | |
| 49.11 SELF INSURANCE EXPENSE | A | -76 | ELECTROCARDIOLOGY | 53 | |
| 49.12 SELF INSURANCE EXPENSE | A | -15 | MEDICAL SUPPLIES CHARGED | 55 | |
| 49.13 SELF INSURANCE EXPENSE | A | -2,506 | DRUGS CHARGED TO PATIENTS | 56 | |
| 49.14 SELF INSURANCE EXPENSE | A | -9,718 | EMERGENCY | 61 | |
| 49.15 SELF INSURANCE EXPENSE | A | -12,390 | RURAL HEALTH CLINIC | 63.50 | |
| 50 TOTAL (SUM OF LINES 1 THRU 49) | | -358,221 | | | |

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

(2) Basis for adjustment (see instructions).

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

B. Amount Received - if cost cannot be determined.

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

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

PROVIDER BASED PHYSICIAN ADJUSTMENTS

PROVIDER NO:
14-1329

PERIOD:
FROM 7/1/2009
TO 6/30/2010

PREPARED 11/24/2010
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 | 61 ER PHYSICIAN FEES | 426,623 | 106,600 | 320,023 | | | | |
| 2 | 61 ER MEDICAL DIRECTOR | 3,000 | | 3,000 | | | | |
| 3 | 53 EKG FEES | 5,606 | 5,606 | | | | | |
| 4 | 63 50 ER/ACUTE FEES | 10,817 | 10,817 | | | | | |
| 5 | | | | | | | | |
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| 29 | | | | | | | | |
| 30 | | | | | | | | |
| 101 | TOTAL | 446,046 | 123,023 | 323,023 | | | | |

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

PROVIDER NO:
14-1329

PERIOD:
FROM 7/ 1/2009
TO 6/30/2010

PREPARED 11/24/2010
WORKSHEET A-8-4
PARTS I - VII

PHYSICAL THERAPY

PART I - GENERAL INFORMATION

| | | | | | | |
|-------|--|-------|-------------|------------|------------|-------|
| 1 | TOTAL NUMBER OF WEEKS WORKED (EXCLUDING AIDES) (SEE INSTRUCTIONS) | 2 | | | | |
| 2 | LINE 1 MULTIPLIED BY 15 HOURS PER WEEK | 30 | | | | |
| 3 | NUMBER OF UNDUPLICATED DAYS IN WHICH SUPERVISOR OR THERAPIST WAS ON PROVIDER SITE (SEE INSTRUCTIONS) | 2 | | | | |
| 4 | NUMBER OF UNDUPLICATED DAYS IN WHICH THERAPY ASSISTANT WAS ON PROVIDER SITE BUT NEITHER SUPERVISOR NOR THERAPIST WAS ON PROVIDER SITE (SEE INSTRUCTIONS) | | | | | |
| 5 | NUMBER OF UNDUPLICATED OFFSITE VISITS - SUPERVISORS OR THERAPISTS (SEE INSTRUCTIONS) | | | | | |
| 6 | NUMBER OF UNDUPLICATED OFFSITE VISITS - THERAPY ASSISTANTS (INCLUDE ONLY VISITS MADE BY THERAPY ASSISTANT AND ON WHICH SUPERVISOR AND/OR THERAPIST WAS NOT PRESENT DURING THE VISIT(S)) (SEE INSTRUCTIONS) | | | | | |
| 7 | STANDARD TRAVEL EXPENSE RATE | 5.50 | | | | |
| 8 | OPTIONAL TRAVEL EXPENSE RATE PER MILE | .55 | | | | |
| | | | SUPERVISORS | THERAPISTS | ASSISTANTS | AIDES |
| | | | 1 | 2 | 3 | 4 |
| 9 | TOTAL HOURS WORKED | | | 14.00 | | |
| 10 | AHSEA (SEE INSTRUCTIONS) | | | 72.58 | | |
| 11 | STANDARD TRAVEL ALLOWANCE (COLUMNS 1 AND 2, ONE- HALF OF COLUMN 2, LINE 10; COLUMN 3, ONE-HALF OF COLUMN 3, LINE 10) | 36.29 | | 36.29 | | |
| 12 | NUMBER OF TRAVEL HOURS (SEE INSTRUCTIONS) | | | | | |
| 12.01 | NUMBER OF TRAVEL HOURS OFFSITE (SEE INSTRUCTIONS) | | | | | |
| 13 | NUMBER OF MILES DRIVEN (SEE INSTRUCTIONS) | | | | | |
| 13.01 | NUMBER OF MILES DRIVEN OFFSITE (SEE INSTRUCTIONS) | | | | | |

PART II - SALARY EQUIVALENCY COMPUTATION

| | | |
|----|---|-------|
| 14 | SUPERVISORS (COLUMN 1, LINE 9 TIMES COLUMN 1, LINE 10) | |
| 15 | THERAPISTS (COLUMN 2, LINE 9 TIMES COLUMN 2, LINE 10) | 1,016 |
| 16 | ASSISTANTS (COLUMN 3, LINE 9 TIMES COLUMN 3, LINE 10) | |
| 17 | SUBTOTAL ALLOWANCE AMOUNT (SUM LNS 14 & 15 FOR RT OR LINES 14-16 FOR ALL OTHERS) | 1,016 |
| 18 | AIDES (COLUMN 4, LINE 9 TIMES COLUMN 4, LINE 10) | |
| 19 | TRAINEES (COLUMN 5, LINE 9 TIMES COLUMN 5, LINE 10) | |
| 20 | TOTAL ALLOWANCE AMOUNT (SUM OF LNS 17-19 FOR RT OR LINES 17 AND 18 FOR ALL OTHERS) | 1,016 |

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

| | | |
|----|--|-------|
| 21 | WEIGHTED AVERAGE RATE EXCLUDING AIDES AND TRAINEES (SEE INSTRUCTIONS) | 72.57 |
| 22 | WEIGHTED ALLOWANCE EXCLUDING AIDES AND TRAINEES (SEE INSTRUCTIONS) | 2,177 |
| 23 | TOTAL SALARY EQUIVALENCY (SEE INSTRUCTIONS) | 2,177 |

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

| | | |
|---|---|----|
| STANDARD TRAVEL ALLOWANCE | | |
| 24 | THERAPISTS (LINE 3 TIMES COLUMN 2, LINE 11) | 73 |
| 25 | ASSISTANTS (LINE 4 TIMES COLUMN 3, LINE 11) | |
| 26 | SUBTOTAL (LN 24 FOR RT OR SUM LN 24&25 ALL OTHERS) | 73 |
| 27 | STANDARD TRAVEL EXPENSE (LINE 7 TIMES SUM OF LINES 3 AND 4) | 11 |
| 28 | TOTAL STANDARD TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE AT THE PROVIDER SITE (SUM OF LINES 26 AND 27) | 84 |
| OPTIONAL TRAVEL ALLOWANCE AND OPTIONAL TRAVEL EXPENSE | | |
| 29 | THERAPISTS (COLUMN 2, LINE 10 TIMES THE SUM OF COLUMNS 1 AND 2, LINE 12) | |
| 30 | ASSISTANTS (COLUMN 3, LINE 10 TIMES COLUMN 3, LINE 12) | |

REASONABLE COST DETERMINATION FOR THERAPY
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PHYSICAL THERAPY

31 SUBTOTAL (LN 29 FOR RT OR SUM LN 29&30 ALL OTHERS)
 32 OPTIONAL TRAVEL EXPENSE (LN8 TIMES COLUMNS 1 & 2,
 LN 13 FOR RT OR SUM OF COLS 1-3, LN 13 ALL OTHERS)
 33 STANDARD TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE (LINE 28) 84
 34 OPTIONAL TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE (SUM OF LINES 27 AND 30)
 35 OPTIONAL TRAVEL ALLOWANCE AND OPTIONAL TRAVEL EXPENSE (SUM OF LINES 31 AND 32)

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

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

PART V - OVERTIME COMPUTATION

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

PART VI - COMPUTATION OF THERAPY LIMITATION AND EXCESS COST ADJUSTMENT

57 SALARY EQUIVALENCY AMOUNT (FROM PART II, LINE 23) 2,177
 58 TRAVEL ALLOWANCE AND EXPENSE - PROVIDER SITE (FROM PART III, LINE 33, 34, OR 35) 84
 59 TRAVEL ALLOWANCE AND EXPENSE - OFFSITE SERVICES (FROM PART IV, LINES 44, 45, OR 46)
 60 OVERTIME ALLOWANCE (FROM COLUMN 5, LINE 56)

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PHYSICAL THERAPY

| | | |
|----|--|-------|
| 61 | EQUIPMENT COST (SEE INSTRUCTIONS) | |
| 62 | SUPPLIES (SEE INSTRUCTIONS) | |
| 63 | TOTAL ALLOWANCE (SUM OF LINES 57-62) | 2,261 |
| 64 | TOTAL COST OF OUTSIDE SUPPLIER SERVICES (FROM YOUR RECORDS) | 900 |
| 65 | EXCESS OVER LIMITATION (LINE 64 MINUS LINE 63 - IF NEGATIVE, ENTER ZERO -- SEE INSTRUCTIONS) | |

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

| | | |
|-------|---|----------|
| 66 | COST OF OUTSIDE SUPPLIER SERVICES - (SEE INSTRUCTIONS) (FROM YOUR RECORDS) | 900 |
| 66.01 | COST OF OUTSIDE SUPPLIER SERVICES - CORF I (SEE INSTRUCTIONS) (FROM YOUR RECORDS) | |
| 66.31 | COST OF OUTSIDE SUPPLIER SERVICES - HHA I (SEE INSTRUCTIONS) (FROM YOUR RECORDS) | |
| 67 | TOTAL COST (SUM OF LINE 66 AND SUBSCRIPTS) (THIS LINE MUST AGREE WITH LINE 64) | 900 |
| 68 | RATIO OF COST OF OUTSIDE SUPPLIER SERVICES TO TOTAL COST- (LINE 66 DIVIDED BY LINE 67) | 1.000000 |
| 68.01 | RATIO OF COST OF OUTSIDE SUPPLIER SERVICES TO TOTAL COST-CORF I (LINE 66 DIVIDED BY LINE 67) | |
| 68.31 | RATIO OF COST OF OUTSIDE SUPPLIER SERVICES TO TOTAL COST- HHA I (LINE 66 DIVIDED BY LINE 67) | |
| 69 | EXCESS COST OVER LIMITATION- (SEE INSTRUCTIONS) (TRANSFER TO WKST. A-8, LINES AS INDICATED IN INSTRUCTIONS) | |
| 69.01 | EXCESS COST OVER LIMITATION-CORF I (SEE INSTRUCTIONS) (TRANSFER TO WKST. A-8, LINES AS INDICATED IN INSTRUCTIONS) | |
| 69.31 | EXCESS COST OVER LIMITATION- HHA I (SEE INSTRUCTIONS) (TRANSFER TO WKST. A-8, LINES AS INDICATED IN INSTRUCTIONS) | |
| 70 | TOTAL EXCESS OF COST OVER LIMITATION (SUM OF LINE 69 AND SUBSCRIPTS OF LINE 69) (THIS LINE MUST AGREE WITH LINE 65) | |

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

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OCCUPATIONAL THERAPY

PART I - GENERAL INFORMATION

| | | |
|---|--|------|
| 1 | TOTAL NUMBER OF WEEKS WORKED (EXCLUDING AIDES) (SEE INSTRUCTIONS) | 3 |
| 2 | LINE 1 MULTIPLIED BY 15 HOURS PER WEEK | 45 |
| 3 | NUMBER OF UNDUPLICATED DAYS IN WHICH SUPERVISOR OR THERAPIST WAS ON PROVIDER SITE (SEE INSTRUCTIONS) | 3 |
| 4 | NUMBER OF UNDUPLICATED DAYS IN WHICH THERAPY ASSISTANT WAS ON PROVIDER SITE BUT NEITHER SUPERVISOR NOR THERAPIST WAS ON PROVIDER SITE (SEE INSTRUCTIONS) | |
| 5 | NUMBER OF UNDUPLICATED OFFSITE VISITS - SUPERVISORS OR THERAPISTS (SEE INSTRUCTIONS) | |
| 6 | NUMBER OF UNDUPLICATED OFFSITE VISITS - THERAPY ASSISTANTS (INCLUDE ONLY VISITS MADE BY THERAPY ASSISTANT AND ON WHICH SUPERVISOR AND/OR THERAPIST WAS NOT PRESENT DURING THE VISIT(S)) (SEE INSTRUCTIONS) | |
| 7 | STANDARD TRAVEL EXPENSE RATE | 5.50 |
| 8 | OPTIONAL TRAVEL EXPENSE RATE PER MILE | .55 |

| | | | | | |
|--|-------------|------------|------------|-------|----------|
| | SUPERVISORS | THERAPISTS | ASSISTANTS | AIDES | TRAINEES |
| | 1 | 2 | 3 | 4 | 5 |

| | | | | | |
|-------|--|-------|-------|--|--|
| 9 | TOTAL HOURS WORKED | | 8.00 | | |
| 10 | AHSEA (SEE INSTRUCTIONS) | | 68.79 | | |
| 11 | STANDARD TRAVEL ALLOWANCE (COLUMNS 1 AND 2, ONE- HALF OF COLUMN 2, LINE 10; COLUMN 3, ONE-HALF OF COLUMN 3, LINE 10) | 34.40 | 34.40 | | |
| 12 | NUMBER OF TRAVEL HOURS (SEE INSTRUCTIONS) | | | | |
| 12.01 | NUMBER OF TRAVEL HOURS OFFSITE (SEE INSTRUCTIONS) | | | | |
| 13 | NUMBER OF MILES DRIVEN (SEE INSTRUCTIONS) | | | | |
| 13.01 | NUMBER OF MILES DRIVEN OFFSITE (SEE INSTRUCTIONS) | | | | |

PART II - SALARY EQUIVALENCY COMPUTATION

| | | |
|----|---|-----|
| 14 | SUPERVISORS (COLUMN 1, LINE 9 TIMES COLUMN 1, LINE 10) | |
| 15 | THERAPISTS (COLUMN 2, LINE 9 TIMES COLUMN 2, LINE 10) | 550 |
| 16 | ASSISTANTS (COLUMN 3, LINE 9 TIMES COLUMN 3, LINE 10) | |
| 17 | SUBTOTAL ALLOWANCE AMOUNT (SUM LNS 14 & 15 FOR RT OR LINES 14-16 FOR ALL OTHERS) | 550 |
| 18 | AIDES (COLUMN 4, LINE 9 TIMES COLUMN 4, LINE 10) | |
| 19 | TRAINEES (COLUMN 5, LINE 9 TIMES COLUMN 5, LINE 10) | |
| 20 | TOTAL ALLOWANCE AMOUNT (SUM OF LNS 17-19 FOR RT OR LINES 17 AND 18 FOR ALL OTHERS) | 550 |

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

| | | |
|----|--|-------|
| 21 | WEIGHTED AVERAGE RATE EXCLUDING AIDES AND TRAINEES (SEE INSTRUCTIONS) | 68.75 |
| 22 | WEIGHTED ALLOWANCE EXCLUDING AIDES AND TRAINEES (SEE INSTRUCTIONS) | 3,094 |
| 23 | TOTAL SALARY EQUIVALENCY (SEE INSTRUCTIONS) | 3,094 |

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

| | | |
|---|---|-----|
| STANDARD TRAVEL ALLOWANCE | | |
| 24 | THERAPISTS (LINE 3 TIMES COLUMN 2, LINE 11) | 103 |
| 25 | ASSISTANTS (LINE 4 TIMES COLUMN 3, LINE 11) | |
| 26 | SUBTOTAL (LN 24 FOR RT OR SUM LN 24&25 ALL OTHERS) | 103 |
| 27 | STANDARD TRAVEL EXPENSE (LINE 7 TIMES SUM OF LINES 3 AND 4) | 17 |
| 28 | TOTAL STANDARD TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE AT THE PROVIDER SITE (SUM OF LINES 26 AND 27) | 120 |
| OPTIONAL TRAVEL ALLOWANCE AND OPTIONAL TRAVEL EXPENSE | | |
| 29 | THERAPISTS (COLUMN 2, LINE 10 TIMES THE SUM OF COLUMNS 1 AND 2, LINE 12) | |
| 30 | ASSISTANTS (COLUMN 3, LINE 10 TIMES COLUMN 3, LINE 12) | |

REASONABLE COST DETERMINATION FOR THERAPY
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OCCUPATIONAL THERAPY

31 SUBTOTAL (LN 29 FOR RT OR SUM LN 29&30 ALL OTHERS)
 32 OPTIONAL TRAVEL EXPENSE (LN8 TIMES COLUMNS 1 & 2,
 LN 13 FOR RT OR SUM OF COLS 1-3, LN 13 ALL OTHERS)
 33 STANDARD TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE (LINE 28) 120
 34 OPTIONAL TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE (SUM OF LINES 27 AND 30)
 35 OPTIONAL TRAVEL ALLOWANCE AND OPTIONAL TRAVEL EXPENSE (SUM OF LINES 31 AND 32)

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

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

PART V - OVERTIME COMPUTATION

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

PART VI - COMPUTATION OF THERAPY LIMITATION AND EXCESS COST ADJUSTMENT

57 SALARY EQUIVALENCY AMOUNT (FROM PART II, LINE 23) 3,094
 58 TRAVEL ALLOWANCE AND EXPENSE - PROVIDER SITE (FROM PART III, LINE 33, 34, OR 35) 120
 59 TRAVEL ALLOWANCE AND EXPENSE - OFFSITE SERVICES (FROM PART IV, LINES 44, 45, OR 46)
 60 OVERTIME ALLOWANCE (FROM COLUMN 5, LINE 56)

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OCCUPATIONAL THERAPY

| | | |
|----|--|-------|
| 61 | EQUIPMENT COST (SEE INSTRUCTIONS) | |
| 62 | SUPPLIES (SEE INSTRUCTIONS) | |
| 63 | TOTAL ALLOWANCE (SUM OF LINES 57-62) | 3,214 |
| 64 | TOTAL COST OF OUTSIDE SUPPLIER SERVICES (FROM YOUR RECORDS) | 563 |
| 65 | EXCESS OVER LIMITATION (LINE 64 MINUS LINE 63 - IF NEGATIVE, ENTER ZERO -- SEE INSTRUCTIONS) | |

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

| | | |
|-------|---|----------|
| 66 | COST OF OUTSIDE SUPPLIER SERVICES - (SEE INSTRUCTIONS) (FROM YOUR RECORDS) | 563 |
| 66.01 | COST OF OUTSIDE SUPPLIER SERVICES - CORF I (SEE INSTRUCTIONS) (FROM YOUR RECORDS) | |
| 66.31 | COST OF OUTSIDE SUPPLIER SERVICES - HHA I (SEE INSTRUCTIONS) (FROM YOUR RECORDS) | |
| 67 | TOTAL COST (SUM OF LINE 66 AND SUBSCRIPTS) (THIS LINE MUST AGREE WITH LINE 64) | 563 |
| 68 | RATIO OF COST OF OUTSIDE SUPPLIER SERVICES TO TOTAL COST- (LINE 66 DIVIDED BY LINE 67) | 1.000000 |
| 68.01 | RATIO OF COST OF OUTSIDE SUPPLIER SERVICES TO TOTAL COST-CORF I (LINE 66 DIVIDED BY LINE 67) | |
| 68.31 | RATIO OF COST OF OUTSIDE SUPPLIER SERVICES TO TOTAL COST- HHA I (LINE 66 DIVIDED BY LINE 67) | |
| 69 | EXCESS COST OVER LIMITATION- (SEE INSTRUCTIONS) (TRANSFER TO WKST. A-8, LINES AS INDICATED IN INSTRUCTIONS) | |
| 69.01 | EXCESS COST OVER LIMITATION-CORF I (SEE INSTRUCTIONS) (TRANSFER TO WKST. A-8, LINES AS INDICATED IN INSTRUCTIONS) | |
| 69.31 | EXCESS COST OVER LIMITATION- HHA I (SEE INSTRUCTIONS) (TRANSFER TO WKST. A-8, LINES AS INDICATED IN INSTRUCTIONS) | |
| 70 | TOTAL EXCESS OF COST OVER LIMITATION (SUM OF LINE 69 AND SUBSCRIPTS OF LINE 69) (THIS LINE MUST AGREE WITH LINE 65) | |

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SPEECH PATHOLOGY

PART I - GENERAL INFORMATION

| | | | | | | |
|-------|--|-------|------------------|-----------------|-----------------|------------|
| 1 | TOTAL NUMBER OF WEEKS WORKED (EXCLUDING AIDES) (SEE INSTRUCTIONS) | 14 | | | | |
| 2 | LINE 1 MULTIPLIED BY 15 HOURS PER WEEK | 210 | | | | |
| 3 | NUMBER OF UNDUPLICATED DAYS IN WHICH SUPERVISOR OR THERAPIST WAS ON PROVIDER SITE (SEE INSTRUCTIONS) | 32 | | | | |
| 4 | NUMBER OF UNDUPLICATED DAYS IN WHICH THERAPY ASSISTANT WAS ON PROVIDER SITE BUT NEITHER SUPERVISOR NOR THERAPIST WAS ON PROVIDER SITE (SEE INSTRUCTIONS) | | | | | |
| 5 | NUMBER OF UNDUPLICATED OFFSITE VISITS - SUPERVISORS OR THERAPISTS (SEE INSTRUCTIONS) | | | | | |
| 6 | NUMBER OF UNDUPLICATED OFFSITE VISITS - THERAPY ASSISTANTS (INCLUDE ONLY VISITS MADE BY THERAPY ASSISTANT AND ON WHICH SUPERVISOR AND/OR THERAPIST WAS NOT PRESENT DURING THE VISIT(S)) (SEE INSTRUCTIONS) | | | | | |
| 7 | STANDARD TRAVEL EXPENSE RATE | 5.50 | | | | |
| 8 | OPTIONAL TRAVEL EXPENSE RATE PER MILE | .55 | | | | |
| | | | SUPERVISORS 1 | THERAPISTS 2 | ASSISTANTS 3 | AIDES 4 |
| 9 | TOTAL HOURS WORKED | | | 27.00 | | |
| 10 | AHSEA (SEE INSTRUCTIONS) | | | 66.10 | | |
| 11 | STANDARD TRAVEL ALLOWANCE (COLUMNS 1 AND 2, ONE- HALF OF COLUMN 2, LINE 10; COLUMN 3, ONE-HALF OF COLUMN 3, LINE 10) | 33.05 | | 33.05 | | |
| 12 | NUMBER OF TRAVEL HOURS (SEE INSTRUCTIONS) | | | | | |
| 12.01 | NUMBER OF TRAVEL HOURS OFFSITE (SEE INSTRUCTIONS) | | | | | |
| 13 | NUMBER OF MILES DRIVEN (SEE INSTRUCTIONS) | | | | | |
| 13.01 | NUMBER OF MILES DRIVEN OFFSITE (SEE INSTRUCTIONS) | | | | | |

PART II - SALARY EQUIVALENCY COMPUTATION

| | | |
|----|---|-------|
| 14 | SUPERVISORS (COLUMN 1, LINE 9 TIMES COLUMN 1, LINE 10) | |
| 15 | THERAPISTS (COLUMN 2, LINE 9 TIMES COLUMN 2, LINE 10) | 1,785 |
| 16 | ASSISTANTS (COLUMN 3, LINE 9 TIMES COLUMN 3, LINE 10) | |
| 17 | SUBTOTAL ALLOWANCE AMOUNT (SUM LNS 14 & 15 FOR RT OR LINES 14-16 FOR ALL OTHERS) | 1,785 |
| 18 | AIDES (COLUMN 4, LINE 9 TIMES COLUMN 4, LINE 10) | |
| 19 | TRAINEES (COLUMN 5, LINE 9 TIMES COLUMN 5, LINE 10) | |
| 20 | TOTAL ALLOWANCE AMOUNT (SUM OF LNS 17-19 FOR RT OR LINES 17 AND 18 FOR ALL OTHERS) | 1,785 |

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

| | | |
|----|--|--------|
| 21 | WEIGHTED AVERAGE RATE EXCLUDING AIDES AND TRAINEES (SEE INSTRUCTIONS) | 66.11 |
| 22 | WEIGHTED ALLOWANCE EXCLUDING AIDES AND TRAINEES (SEE INSTRUCTIONS) | 13,883 |
| 23 | TOTAL SALARY EQUIVALENCY (SEE INSTRUCTIONS) | 13,883 |

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

| | | |
|---|---|-------|
| STANDARD TRAVEL ALLOWANCE | | |
| 24 | THERAPISTS (LINE 3 TIMES COLUMN 2, LINE 11) | 1,058 |
| 25 | ASSISTANTS (LINE 4 TIMES COLUMN 3, LINE 11) | |
| 26 | SUBTOTAL (LN 24 FOR RT OR SUM LN 24&25 ALL OTHERS) | 1,058 |
| 27 | STANDARD TRAVEL EXPENSE (LINE 7 TIMES SUM OF LINES 3 AND 4) | 176 |
| 28 | TOTAL STANDARD TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE AT THE PROVIDER SITE (SUM OF LINES 26 AND 27) | 1,234 |
| OPTIONAL TRAVEL ALLOWANCE AND OPTIONAL TRAVEL EXPENSE | | |
| 29 | THERAPISTS (COLUMN 2, LINE 10 TIMES THE SUM OF COLUMNS 1 AND 2, LINE 12) | |
| 30 | ASSISTANTS (COLUMN 3, LINE 10 TIMES COLUMN 3, LINE 12) | |

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

PROVIDER NO:
 14-1329

PERIOD:
 FROM 7/ 1/2009
 TO 6/30/2010

PREPARED 11/24/2010
 WORKSHEET A-8-4
 PARTS I - VII

SPEECH PATHOLOGY

31 SUBTOTAL (LN 29 FOR RT OR SUM LN 29&30 ALL OTHERS)
 32 OPTIONAL TRAVEL EXPENSE (LN8 TIMES COLUMNS 1 & 2,
 LN 13 FOR RT OR SUM OF COLS 1-3, LN 13 ALL OTHERS)
 33 STANDARD TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE (LINE 28) 1,234
 34 OPTIONAL TRAVEL ALLOWANCE AND STANDARD TRAVEL EXPENSE (SUM OF LINES 27 AND 30)
 35 OPTIONAL TRAVEL ALLOWANCE AND OPTIONAL TRAVEL EXPENSE (SUM OF LINES 31 AND 32)

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

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

PART V - OVERTIME COMPUTATION

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

PART VI - COMPUTATION OF THERAPY LIMITATION AND EXCESS COST ADJUSTMENT

57 SALARY EQUIVALENCY AMOUNT (FROM PART II, LINE 23) 13,883
 58 TRAVEL ALLOWANCE AND EXPENSE - PROVIDER SITE (FROM PART III, LINE 33, 34, OR 35) 1,234
 59 TRAVEL ALLOWANCE AND EXPENSE - OFFSITE SERVICES (FROM PART IV, LINES 44, 45, OR 46)
 60 OVERTIME ALLOWANCE (FROM COLUMN 5, LINE 56)

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

PROVIDER NO:
14-1329

PERIOD:
FROM 7/ 1/2009
TO 6/30/2010

PREPARED 11/24/2010
WORKSHEET A-8-4
PARTS I - VII

SPEECH PATHOLOGY

| | | |
|----|--|--------|
| 61 | EQUIPMENT COST (SEE INSTRUCTIONS) | |
| 62 | SUPPLIES (SEE INSTRUCTIONS) | |
| 63 | TOTAL ALLOWANCE (SUM OF LINES 57-62) | 15,117 |
| 64 | TOTAL COST OF OUTSIDE SUPPLIER SERVICES (FROM YOUR RECORDS) | 1,470 |
| 65 | EXCESS OVER LIMITATION (LINE 64 MINUS LINE 63 - IF NEGATIVE, ENTER ZERO -- SEE INSTRUCTIONS) | |

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

| | | |
|-------|---|----------|
| 66 | COST OF OUTSIDE SUPPLIER SERVICES - (SEE INSTRUCTIONS) (FROM YOUR RECORDS) | 1,470 |
| 66.01 | COST OF OUTSIDE SUPPLIER SERVICES - CORF I (SEE INSTRUCTIONS) (FROM YOUR RECORDS) | |
| 66.31 | COST OF OUTSIDE SUPPLIER SERVICES - HHA I (SEE INSTRUCTIONS) (FROM YOUR RECORDS) | |
| 67 | TOTAL COST (SUM OF LINE 66 AND SUBSCRIPTS) (THIS LINE MUST AGREE WITH LINE 64) | 1,470 |
| 68 | RATIO OF COST OF OUTSIDE SUPPLIER SERVICES TO TOTAL COST- (LINE 66 DIVIDED BY LINE 67) | 1.000000 |
| 68.01 | RATIO OF COST OF OUTSIDE SUPPLIER SERVICES TO TOTAL COST-CORF I (LINE 66 DIVIDED BY LINE 67) | |
| 68.31 | RATIO OF COST OF OUTSIDE SUPPLIER SERVICES TO TOTAL COST- HHA I (LINE 66 DIVIDED BY LINE 67) | |
| 69 | EXCESS COST OVER LIMITATION- (SEE INSTRUCTIONS) (TRANSFER TO WKST. A-8, LINES AS INDICATED IN INSTRUCTIONS) | |
| 69.01 | EXCESS COST OVER LIMITATION-CORF I (SEE INSTRUCTIONS) (TRANSFER TO WKST. A-8, LINES AS INDICATED IN INSTRUCTIONS) | |
| 69.31 | EXCESS COST OVER LIMITATION- HHA I (SEE INSTRUCTIONS) (TRANSFER TO WKST. A-8, LINES AS INDICATED IN INSTRUCTIONS) | |
| 70 | TOTAL EXCESS OF COST OVER LIMITATION (SUM OF LINE 69 AND SUBSCRIPTS OF LINE 69) (THIS LINE MUST AGREE WITH LINE 65) | |

COST ALLOCATION STATISTICS

| LINE NO. | COST CENTER DESCRIPTION | STATISTICS CODE | STATISTICS DESCRIPTION | | |
|----------|--------------------------------------|-----------------|--------------------------|----------|-------------|
| | GENERAL SERVICE COST | | | | |
| 3 | NEW CAP REL COSTS-BLDG & FIXT | 3 | SQUARE | FEET | ENTERED |
| 3.01 | NEW CAP REL COSTS-BLDG & FIXT | 3 | SQUARE | FEET | ENTERED |
| 4 | NEW CAP REL COSTS-MVBLE EQUIP | 4 | DOLLAR | VALUE | ENTERED |
| 5 | EMPLOYEE BENEFITS | S | GROSS | SALARIES | NOT ENTERED |
| 6.01 | PURCHASING | 21 | PURCHASE ORDERS | | ENTERED |
| 6.02 | PERSONNEL | S | GROSS | SALARIES | NOT ENTERED |
| 6.03 | HOSPITAL BILLING | 23 | NON-NURSING HOME CHARGES | | ENTERED |
| 6.04 | NURSING HOME BILLING | 22 | NURSING HOME CHARGES | | ENTERED |
| 6.05 | OTHER ADMINISTRATIVE AND GENERAL | -6 | ACCUM. | COST | NOT ENTERED |
| 8 | OPERATION OF PLANT | 3 | SQUARE | FEET | ENTERED |
| 9 | LAUNDRY & LINEN SERVICE | 9 | POUNDS OF | LAUNDRY | ENTERED |
| 10 | HOUSEKEEPING | 5 | SQUARE | FEET | ENTERED |
| 11 | DIETARY | 11 | MEALS | SERVED | ENTERED |
| 12 | CAFETERIA | 12 | FTE'S | | ENTERED |
| 14 | NURSING ADMINISTRATION | 14 | COSTED | REQUIS. | ENTERED |
| 15 | CENTRAL SERVICES & SUPPLY | 15 | COSTED | REQUIS. | ENTERED |
| 17 | MEDICAL RECORDS & LIBRARY | 23 | NON-NURSING HOME CHARGES | | ENTERED |
| 17.01 | NURSING HOME MEDICAL RECORDS & LIBRA | 22 | NURSING HOME CHARGES | | ENTERED |
| 18 | SOCIAL SERVICE | 18 | TIME | SPENT | ENTERED |

COST ALLOCATION - GENERAL SERVICE COSTS

| COST CENTER DESCRIPTION | NET EXPENSES FOR COST ALLOCATION | NEW CAP REL C OSTS-BLDG & 3 | NEW CAP REL C OSTS-BLDG & 3.01 | NEW CAP REL C OSTS-MVBLE E 4 | EMPLOYEE BENE FITS 5 | PURCHASING 6.01 | PERSONNEL 6.02 |
|----------------------------------|----------------------------------|-----------------------------|--------------------------------|------------------------------|----------------------|-----------------|----------------|
| 003 GENERAL SERVICE COST CNTR | | | | | | | |
| 003 01 NEW CAP REL COSTS-BLDG & | 206,359 | 206,359 | | | | | |
| 004 NEW CAP REL COSTS-MVBLE E | 357,328 | | | 357,328 | | | |
| 005 EMPLOYEE BENEFITS | 937,707 | | | | 937,707 | | |
| 006 01 PURCHASING | 27,551 | 6,182 | | | 4,612 | 38,345 | |
| 006 02 PERSONNEL | 131,504 | 1,966 | | 1,024 | 18,103 | 413 | 153,010 |
| 006 03 HOSPITAL BILLING | 346,041 | 3,394 | | 4,531 | 41,085 | 741 | 6,871 |
| 006 04 NURSING HOME BILLING | 532 | 343 | | | 62 | 17 | 10 |
| 006 05 OTHER ADMINISTRATIVE AND | 950,852 | 10,242 | | 24,991 | 50,897 | 1,826 | 8,511 |
| 008 OPERATION OF PLANT | 509,268 | 38,219 | | 3,628 | 24,127 | 1,085 | 4,035 |
| 009 LAUNDRY & LINEN SERVICE | 54,693 | 4,867 | | | | | |
| 010 HOUSEKEEPING | 180,797 | 2,032 | | | 25,943 | 1,171 | 4,338 |
| 011 DIETARY | 254,056 | 5,630 | | 657 | 34,647 | 1,068 | 5,794 |
| 012 CAFETERIA | | 2,167 | | | | | |
| 014 NURSING ADMINISTRATION | 155,119 | 2,876 | | | 28,094 | 620 | 4,698 |
| 015 CENTRAL SERVICES & SUPPLY | 11,358 | 1,900 | | | 2,105 | 17 | 352 |
| 017 MEDICAL RECORDS & LIBRARY | 188,859 | 4,472 | | 4,555 | 31,498 | 913 | 5,267 |
| 017 01 NURSING HOME MEDICAL RECO | 7,229 | 365 | | | 1,182 | 52 | 198 |
| 018 SOCIAL SERVICE | 54,572 | 559 | | | 9,894 | 17 | 1,654 |
| 025 INPAT ROUTINE SRVC CNTRS | | | | | | | |
| 025 ADULTS & PEDIATRICS | 1,062,533 | 34,200 | | 61,407 | 170,696 | 3,772 | 28,544 |
| 034 SKILLED NURSING FACILITY | 760,656 | 32,226 | | 1,743 | 123,163 | 3,066 | 20,596 |
| 034 ANCILLARY SRVC COST CNTRS | | | | | | | |
| 037 OPERATING ROOM | 180,861 | 6,686 | | 70,287 | 17,341 | 2,946 | 2,900 |
| 040 ANESTHESIOLOGY | 10,472 | | | | | 17 | |
| 041 RADIOLOGY-DIAGNOSTIC | 232,414 | 5,090 | | 83,075 | 32,635 | 1,654 | 5,458 |
| 044 LABORATORY | 452,473 | 5,137 | | 34,628 | 48,052 | 2,704 | 8,036 |
| 049 RESPIRATORY THERAPY | 31,420 | | | | | | |
| 050 PHYSICAL THERAPY | 212,501 | 5,294 | | 1,403 | 37,880 | 689 | 6,335 |
| 051 OCCUPATIONAL THERAPY | 120,674 | 1,809 | | | 21,808 | | 3,647 |
| 052 SPEECH PATHOLOGY | 1,470 | | | | | | |
| 053 ELECTROCARDIOLOGY | 3,605 | | | | 682 | | 114 |
| 055 MEDICAL SUPPLIES CHARGED | 13,668 | | | | | 5,841 | |
| 056 DRUGS CHARGED TO PATIENTS | 326,728 | 1,768 | | 12,789 | 22,337 | 362 | 3,735 |
| 060 OUTPAT SERVICE COST CNTRS | | | | | | | |
| 060 CLINIC | | | | | | | |
| 061 EMERGENCY | 685,247 | 4,571 | | 6,983 | 62,210 | 3,359 | 10,403 |
| 062 OBSERVATION BEDS (NON-DIS | | | | | | | |
| 063 OTHER OUTPATIENT SERVICE | | | | | | | |
| 063 50 RURAL HEALTH CLINIC | 1,105,922 | 14,060 | | 33,520 | 108,763 | 3,669 | 18,188 |
| 063 51 RURAL HEALTH CLINIC 2 | | | | | | | |
| 063 OTHER REIMBURS COST CNTRS | | | | | | | |
| 065 AMBULANCE SERVICES | 162,086 | 10,304 | | 12,107 | 19,891 | 2,326 | 3,326 |
| 065 SPEC PURPOSE COST CENTERS | | | | | | | |
| 095 SUBTOTALS | 9,736,555 | 206,359 | | 357,328 | 937,707 | 38,345 | 153,010 |
| 096 NONREIMBURS COST CENTERS | | | | | | | |
| 100 GIFT, FLOWER, COFFEE SHOP | | | | | | | |
| 100 RENTAL HOUSE | | | | | | | |
| 100 01 RENTAL SPACE | | | | | | | |
| 100 02 OTHER NONREIMBURSABLE COS | | | | | | | |
| 101 CROSS FOOT ADJUSTMENT | | | | | | | |
| 102 NEGATIVE COST CENTER | | | | | | | |
| 103 TOTAL | 9,736,555 | 206,359 | | 357,328 | 937,707 | 38,345 | 153,010 |

| COST CENTER DESCRIPTION | HOSPITAL BILLING | NURSING HOME BILLING | SUBTOTAL | OTHER ADMINISTRATIVE AND | OPERATION OF PLANT | LAUNDRY & LINEN SERVICE | HOUSEKEEPING |
|----------------------------------|------------------|----------------------|-----------|--------------------------|--------------------|-------------------------|--------------|
| | 6.03 | 6.04 | 6a.04 | 6.05 | 8 | 9 | 10 |
| 003 GENERAL SERVICE COST CNTR | | | | | | | |
| 003 01 NEW CAP REL COSTS-BLDG & | | | | | | | |
| 004 NEW CAP REL COSTS-MVBLE E | | | | | | | |
| 005 EMPLOYEE BENEFITS | | | | | | | |
| 006 01 PURCHASING | | | | | | | |
| 006 02 PERSONNEL | | | | | | | |
| 006 03 HOSPITAL BILLING | 402,663 | | | | | | |
| 006 04 NURSING HOME BILLING | | 964 | | | | | |
| 006 05 OTHER ADMINISTRATIVE AND | | | 1,047,319 | 1,047,319 | | | |
| 008 OPERATION OF PLANT | | | 580,362 | 69,952 | 650,314 | | |
| 009 LAUNDRY & LINEN SERVICE | | | 59,560 | 7,179 | 21,676 | 88,415 | |
| 010 HOUSEKEEPING | | | 214,281 | 25,828 | 9,048 | | 249,157 |
| 011 DIETARY | | | 301,852 | 36,383 | 25,077 | | 1,341 |
| 012 CAFETERIA | | | 2,167 | 261 | 9,650 | | |
| 014 NURSING ADMINISTRATION | | | 191,407 | 23,070 | 12,807 | | 2,910 |
| 015 CENTRAL SERVICES & SUPPLY | | | 15,732 | 1,896 | 8,462 | | 4,227 |
| 017 MEDICAL RECORDS & LIBRARY | | | 235,564 | 28,393 | 19,919 | | 4,527 |
| 017 01 NURSING HOME MEDICAL RECO | | | 9,026 | 1,088 | 1,627 | | 813 |
| 018 SOCIAL SERVICE | | | 66,696 | 8,039 | 2,490 | | 1,244 |
| 025 INPAT ROUTINE SRVC CNTRS | | | | | | | |
| 034 ADULTS & PEDIATRICS | 54,731 | | 1,415,883 | 170,657 | 152,318 | 23,298 | 74,770 |
| 034 SKILLED NURSING FACILITY | | 964 | 942,414 | 113,590 | 143,531 | 57,330 | 69,023 |
| 034 ANCILLARY SRVC COST CNTRS | | | | | | | |
| 037 OPERATING ROOM | 6,514 | | 287,535 | 34,657 | 29,780 | 177 | 11,241 |
| 040 ANESTHESIOLOGY | 1,096 | | 11,585 | 1,396 | | | |
| 041 RADIOLOGY-DIAGNOSTIC | 58,989 | | 419,315 | 50,540 | 22,669 | 1,547 | 10,022 |
| 044 LABORATORY | 51,803 | | 602,833 | 72,660 | 22,880 | | 11,428 |
| 049 RESPIRATORY THERAPY | 8,614 | | 40,034 | 4,825 | | | |
| 050 PHYSICAL THERAPY | 39,814 | | 303,916 | 36,631 | 23,580 | 1,291 | 11,778 |
| 051 OCCUPATIONAL THERAPY | 18,923 | | 166,861 | 20,112 | 8,055 | | 4,023 |
| 052 SPEECH PATHOLOGY | 212 | | 1,682 | 203 | | | |
| 053 ELECTROCARDIOLOGY | 2,713 | | 7,114 | 857 | | | |
| 055 MEDICAL SUPPLIES CHARGED | 1,276 | | 20,785 | 2,505 | | | |
| 056 DRUGS CHARGED TO PATIENTS | 46,725 | | 414,444 | 49,953 | 7,876 | | 3,300 |
| 060 OUTPAT SERVICE COST CNTRS | | | | | | | |
| 061 CLINIC | | | | | | | |
| 061 EMERGENCY | 17,849 | | 790,622 | 95,294 | 20,358 | 3,929 | 10,168 |
| 062 OBSERVATION BEDS (NON-DIS | | | | | | | |
| 063 OTHER OUTPATIENT SERVICE | | | | | | | |
| 063 50 RURAL HEALTH CLINIC | 81,273 | | 1,365,395 | 164,572 | 62,620 | 546 | 28,342 |
| 063 51 RURAL HEALTH CLINIC 2 | | | | | | | |
| 063 OTHER REIMBURS COST CNTRS | | | | | | | |
| 065 AMBULANCE SERVICES | 12,131 | | 222,171 | 26,778 | 45,891 | 297 | |
| 065 SPEC PURPOSE COST CENTERS | | | | | | | |
| 095 SUBTOTALS | 402,663 | 964 | 9,736,555 | 1,047,319 | 650,314 | 88,415 | 249,157 |
| 096 NONREIMBURS COST CENTERS | | | | | | | |
| 100 GIFT, FLOWER, COFFEE SHOP | | | | | | | |
| 100 RENTAL HOUSE | | | | | | | |
| 100 01 RENTAL SPACE | | | | | | | |
| 100 02 OTHER NONREIMBURSABLE COS | | | | | | | |
| 101 CROSS FOOT ADJUSTMENT | | | | | | | |
| 102 NEGATIVE COST CENTER | | | | | | | |
| 103 TOTAL | 402,663 | 964 | 9,736,555 | 1,047,319 | 650,314 | 88,415 | 249,157 |

COST ALLOCATION - GENERAL SERVICE COSTS

14-1329

FROM 7/ 1/2009

WORKSHEET B

TO 6/30/2010

PART I

| COST CENTER DESCRIPTION | | DIETARY | CAFETERIA | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | MEDICAL RECORDS & LIBRARY | NURSING HOME MEDICAL RECORDS | SOCIAL SERVICE |
|-------------------------|------------------------------|---------|-----------|------------------------|---------------------------|---------------------------|------------------------------|----------------|
| | | 11 | 12 | 14 | 15 | 17 | 17.01 | 18 |
| 003 | GENERAL SERVICE COST CNTR | | | | | | | |
| 003 | 01 NEW CAP REL COSTS-BLDG & | | | | | | | |
| 004 | NEW CAP REL COSTS-MVBLE E | | | | | | | |
| 005 | EMPLOYEE BENEFITS | | | | | | | |
| 006 | 01 PURCHASING | | | | | | | |
| 006 | 02 PERSONNEL | | | | | | | |
| 006 | 03 HOSPITAL BILLING | | | | | | | |
| 006 | 04 NURSING HOME BILLING | | | | | | | |
| 006 | 05 OTHER ADMINISTRATIVE AND | | | | | | | |
| 008 | OPERATION OF PLANT | | | | | | | |
| 009 | LAUNDRY & LINEN SERVICE | | | | | | | |
| 010 | HOUSEKEEPING | | | | | | | |
| 011 | DIETARY | 364,653 | | | | | | |
| 012 | CAFETERIA | 74,090 | 86,168 | | | | | |
| 014 | NURSING ADMINISTRATION | | 2,438 | 232,632 | | | | |
| 015 | CENTRAL SERVICES & SUPPLY | | 301 | | 30,618 | | | |
| 017 | MEDICAL RECORDS & LIBRARY | | 5,111 | | | 293,514 | | |
| 017 | 01 NURSING HOME MEDICAL RECO | | 207 | | | | 12,761 | |
| 018 | SOCIAL SERVICE | | 951 | 5,387 | | | | 84,807 |
| 025 | INPAT ROUTINE SRVC CNTRS | | | | | | | |
| 034 | ADULTS & PEDIATRICS | 66,276 | 21,095 | 119,185 | | 39,896 | | 64,992 |
| 034 | SKILLED NURSING FACILITY | 224,040 | 19,890 | | | | 12,761 | 19,815 |
| 037 | ANCILLARY SRVC COST CNTRS | | | | | | | |
| 040 | OPERATING ROOM | | 2,382 | 13,449 | 14,382 | 4,748 | | |
| 041 | ANESTHESIOLOGY | | | | | 799 | | |
| 044 | RADIOLOGY-DIAGNOSTIC | | 3,332 | | | 42,999 | | |
| 049 | LABORATORY | | 5,281 | | | 37,761 | | |
| 050 | RESPIRATORY THERAPY | | | | | 6,279 | | |
| 051 | PHYSICAL THERAPY | | 3,163 | 17,882 | | 29,022 | | |
| 052 | OCCUPATIONAL THERAPY | | 1,101 | 6,228 | | 13,793 | | |
| 053 | SPEECH PATHOLOGY | | | | | 155 | | |
| 055 | ELECTROCARDIOLOGY | | | | | 1,977 | | |
| 056 | MEDICAL SUPPLIES CHARGED | | | | | 930 | | |
| 060 | DRUGS CHARGED TO PATIENTS | | 1,666 | 9,389 | | 34,059 | | |
| 061 | OUTPAT SERVICE COST CNTRS | | | | | | | |
| 062 | CLINIC | | | | | | | |
| 063 | EMERGENCY | | 8,274 | 46,748 | 229 | 13,011 | | |
| 063 | OBSERVATION BEDS (NON-DIS | | | | | | | |
| 063 | OTHER OUTPATIENT SERVICE | | | | | | | |
| 063 | 50 RURAL HEALTH CLINIC | | 8,434 | | 16,007 | 59,242 | | |
| 063 | 51 RURAL HEALTH CLINIC 2 | | | | | | | |
| 065 | OTHER REIMBURS COST CNTRS | | | | | | | |
| 095 | AMBULANCE SERVICES | | 2,542 | 14,364 | | 8,843 | | |
| 095 | SPEC PURPOSE COST CENTERS | | | | | | | |
| 095 | SUBTOTALS | 364,406 | 86,168 | 232,632 | 30,618 | 293,514 | 12,761 | 84,807 |
| 096 | NONREIMBURS COST CENTERS | | | | | | | |
| 100 | GIFT, FLOWER, COFFEE SHOP | | | | | | | |
| 100 | RENTAL HOUSE | | | | | | | |
| 100 | 01 RENTAL SPACE | | | | | | | |
| 100 | 02 OTHER NONREIMBURSABLE COS | 247 | | | | | | |
| 101 | CROSS FOOT ADJUSTMENT | | | | | | | |
| 102 | NEGATIVE COST CENTER | | | | | | | |
| 103 | TOTAL | 364,653 | 86,168 | 232,632 | 30,618 | 293,514 | 12,761 | 84,807 |

COST ALLOCATION - GENERAL SERVICE COSTS

| COST CENTER DESCRIPTION | SUBTOTAL | I&R COST POST STEP-DOWN ADJ | TOTAL |
|----------------------------------|-----------|-----------------------------|-----------|
| | 25 | 26 | 27 |
| 003 GENERAL SERVICE COST CNTR | | | |
| 003 01 NEW CAP REL COSTS-BLDG & | | | |
| 004 NEW CAP REL COSTS-MVBLE E | | | |
| 005 EMPLOYEE BENEFITS | | | |
| 006 01 PURCHASING | | | |
| 006 02 PERSONNEL | | | |
| 006 03 HOSPITAL BILLING | | | |
| 006 04 NURSING HOME BILLING | | | |
| 006 05 OTHER ADMINISTRATIVE AND | | | |
| 008 OPERATION OF PLANT | | | |
| 009 LAUNDRY & LINEN SERVICE | | | |
| 010 HOUSEKEEPING | | | |
| 011 DIETARY | | | |
| 012 CAFETERIA | | | |
| 014 NURSING ADMINISTRATION | | | |
| 015 CENTRAL SERVICES & SUPPLY | | | |
| 017 MEDICAL RECORDS & LIBRARY | | | |
| 017 01 NURSING HOME MEDICAL RECO | | | |
| 018 SOCIAL SERVICE | | | |
| INPAT ROUTINE SRVC CNTRS | | | |
| ADULTS & PEDIATRICS | 2,148,370 | | 2,148,370 |
| 034 SKILLED NURSING FACILITY | 1,602,394 | | 1,602,394 |
| ANCILLARY SRVC COST CNTRS | | | |
| 037 OPERATING ROOM | 398,351 | | 398,351 |
| 040 ANESTHESIOLOGY | 13,780 | | 13,780 |
| 041 RADIOLOGY-DIAGNOSTIC | 550,424 | | 550,424 |
| 044 LABORATORY | 752,843 | | 752,843 |
| 049 RESPIRATORY THERAPY | 51,138 | | 51,138 |
| 050 PHYSICAL THERAPY | 427,263 | | 427,263 |
| 051 OCCUPATIONAL THERAPY | 220,173 | | 220,173 |
| 052 SPEECH PATHOLOGY | 2,040 | | 2,040 |
| 053 ELECTROCARDIOLOGY | 9,948 | | 9,948 |
| 055 MEDICAL SUPPLIES CHARGED | 24,220 | | 24,220 |
| 056 DRUGS CHARGED TO PATIENTS | 520,687 | | 520,687 |
| OUTPAT SERVICE COST CNTRS | | | |
| 060 CLINIC | | | |
| 061 EMERGENCY | 988,633 | | 988,633 |
| 062 OBSERVATION BEDS (NON-DIS | | | |
| 063 OTHER OUTPATIENT SERVICE | | | |
| 063 50 RURAL HEALTH CLINIC | 1,705,158 | | 1,705,158 |
| 063 51 RURAL HEALTH CLINIC 2 | | | |
| OTHER REIMBURS COST CNTRS | | | |
| 065 AMBULANCE SERVICES | 320,886 | | 320,886 |
| SPEC PURPOSE COST CENTERS | | | |
| 095 SUBTOTALS | 9,736,308 | | 9,736,308 |
| NONREIMBURS COST CENTERS | | | |
| 096 GIFT, FLOWER, COFFEE SHOP | | | |
| 100 RENTAL HOUSE | | | |
| 100 01 RENTAL SPACE | | | |
| 100 02 OTHER NONREIMBURSABLE COS | 247 | | 247 |
| 101 CROSS FOOT ADJUSTMENT | | | |
| 102 NEGATIVE COST CENTER | | | |
| 103 TOTAL | 9,736,555 | | 9,736,555 |

ALLOCATION OF NEW CAPITAL RELATED COSTS

| COST CENTER DESCRIPTION | DIR ASSGND | NEW CAP REL C | NEW CAP REL C | NEW CAP REL C | SUBTOTAL | EMPLOYEE BENE | PURCHASING |
|----------------------------------|-----------------------|---------------|---------------|---------------|----------|---------------|------------|
| | NEW CAPITAL REL COSTS | OSTS-BLDG & | OSTS-BLDG & | OSTS-MVBLE E | | FITS | |
| | 0 | 3 | 3.01 | 4 | 4a | 5 | 6.01 |
| 003 GENERAL SERVICE COST CNTR | | | | | | | |
| 003 01 NEW CAP REL COSTS-BLDG & | | | | | | | |
| 004 NEW CAP REL COSTS-MVBLE E | | | | | | | |
| 005 EMPLOYEE BENEFITS | | | | | | | |
| 006 01 PURCHASING | | 6,182 | | | 6,182 | | 6,182 |
| 006 02 PERSONNEL | | 1,966 | | 1,024 | 2,990 | | 67 |
| 006 03 HOSPITAL BILLING | 506 | 3,394 | | 4,531 | 8,431 | | 119 |
| 006 04 NURSING HOME BILLING | 1 | 343 | | | 344 | | 3 |
| 006 05 OTHER ADMINISTRATIVE AND | | 10,242 | | 24,991 | 35,233 | | 294 |
| 008 OPERATION OF PLANT | 286 | 38,219 | | 3,628 | 42,133 | | 175 |
| 009 LAUNDRY & LINEN SERVICE | | 4,867 | | | 4,867 | | |
| 010 HOUSEKEEPING | | 2,032 | | | 2,032 | | 189 |
| 011 DIETARY | 720 | 5,630 | | 657 | 7,007 | | 172 |
| 012 CAFETERIA | | 2,167 | | | 2,167 | | |
| 014 NURSING ADMINISTRATION | | 2,876 | | | 2,876 | | 100 |
| 015 CENTRAL SERVICES & SUPPLY | | 1,900 | | | 1,900 | | 3 |
| 017 MEDICAL RECORDS & LIBRARY | 1,356 | 4,472 | | 4,555 | 10,383 | | 147 |
| 017 01 NURSING HOME MEDICAL RECO | 51 | 365 | | | 416 | | 8 |
| 018 SOCIAL SERVICE | | 559 | | | 559 | | 3 |
| 025 INPAT ROUTINE SRVC CNTRS | | | | | | | |
| 034 ADULTS & PEDIATRICS | 15,995 | 34,200 | | 61,407 | 111,602 | | 608 |
| 037 SKILLED NURSING FACILITY | 200 | 32,226 | | 1,743 | 34,169 | | 494 |
| 040 ANCILLARY SRVC COST CNTRS | | | | | | | |
| 041 OPERATING ROOM | 19,399 | 6,686 | | 70,287 | 96,372 | | 475 |
| 044 ANESTHESIOLOGY | | | | | | | 3 |
| 049 RADIOLOGY-DIAGNOSTIC | | 5,090 | | 83,075 | 88,165 | | 267 |
| 050 LABORATORY | | 5,137 | | 34,628 | 39,765 | | 436 |
| 051 RESPIRATORY THERAPY | 9,358 | | | | 9,358 | | |
| 052 PHYSICAL THERAPY | 1,152 | 5,294 | | 1,403 | 7,849 | | 111 |
| 053 OCCUPATIONAL THERAPY | | 1,809 | | | 1,809 | | |
| 055 SPEECH PATHOLOGY | | | | | | | |
| 056 ELECTROCARDIOLOGY | | | | | | | |
| 060 MEDICAL SUPPLIES CHARGED | | | | | | | 941 |
| 061 DRUGS CHARGED TO PATIENTS | 3,984 | 1,768 | | 12,789 | 18,541 | | 58 |
| 062 OUTPAT SERVICE COST CNTRS | | | | | | | |
| 063 CLINIC | | | | | | | |
| 063 50 EMERGENCY | 6,840 | 4,571 | | 6,983 | 18,394 | | 542 |
| 063 51 OBSERVATION BEDS (NON-DIS | | | | | | | |
| 065 OTHER OUTPATIENT SERVICE | | | | | | | |
| 063 50 RURAL HEALTH CLINIC | 1,408 | 14,060 | | 33,520 | 48,988 | | 592 |
| 063 51 RURAL HEALTH CLINIC 2 | | | | | | | |
| 065 OTHER REIMBURS COST CNTRS | | | | | | | |
| 095 AMBULANCE SERVICES | | 10,304 | | 12,107 | 22,411 | | 375 |
| 096 SPEC PURPOSE COST CENTERS | | | | | | | |
| 100 SUBTOTALS | 61,256 | 206,359 | | 357,328 | 624,943 | | 6,182 |
| 100 01 NONREIMBURS COST CENTERS | | | | | | | |
| 100 02 GIFT, FLOWER, COFFEE SHOP | | | | | | | |
| 101 RENTAL HOUSE | | | | | | | |
| 101 01 RENTAL SPACE | | | | | | | |
| 101 02 OTHER NONREIMBURSABLE COS | | | | | | | |
| 102 CROSS FOOT ADJUSTMENTS | | | | | | | |
| 102 NEGATIVE COST CENTER | | | | | | | |
| 103 TOTAL | 61,256 | 206,359 | | 357,328 | 624,943 | | 6,182 |

ALLOCATION OF NEW CAPITAL RELATED COSTS

| COST CENTER DESCRIPTION | | PERSONNEL | HOSPITAL BILLING | NURSING HOME BILLING | OTHER ADMINISTRATIVE AND | OPERATION OF PLANT | LAUNDRY & LINEN SERVICE | HOUSEKEEPING |
|-------------------------|-------------------------------|-----------|------------------|----------------------|--------------------------|--------------------|-------------------------|--------------|
| | | 6.02 | 6.03 | 6.04 | 6.05 | 8 | 9 | 10 |
| 003 | GENERAL SERVICE COST CNTR | | | | | | | |
| 003 | 01 NEW CAP REL COSTS-BLDG & | | | | | | | |
| 004 | 004 NEW CAP REL COSTS-MVBLE E | | | | | | | |
| 005 | EMPLOYEE BENEFITS | | | | | | | |
| 006 | 01 PURCHASING | | | | | | | |
| 006 | 02 PERSONNEL | 3,057 | | | | | | |
| 006 | 03 HOSPITAL BILLING | 137 | 8,687 | | | | | |
| 006 | 04 NURSING HOME BILLING | | | 347 | | | | |
| 006 | 05 OTHER ADMINISTRATION AND | 170 | | | 35,697 | | | |
| 008 | OPERATION OF PLANT | 81 | | | 2,384 | 44,773 | | |
| 009 | LAUNDRY & LINEN SERVICE | | | | 245 | 1,492 | 6,604 | |
| 010 | HOUSEKEEPING | 87 | | | 880 | 623 | | 3,811 |
| 011 | DIETARY | 116 | | | 1,240 | 1,727 | | 21 |
| 012 | CAFETERIA | | | | 9 | 664 | | |
| 014 | NURSING ADMINISTRATION | 94 | | | 786 | 882 | | 45 |
| 015 | CENTRAL SERVICES & SUPPLY | 7 | | | 65 | 583 | | 65 |
| 017 | MEDICAL RECORDS & LIBRARY | 105 | | | 968 | 1,371 | | 69 |
| 017 | 01 NURSING HOME MEDICAL RECO | 4 | | | 37 | 112 | | 12 |
| 018 | SOCIAL SERVICE | 33 | | | 274 | 171 | | 19 |
| 025 | INPAT ROUTINE SRVC CNTRS | | | | | | | |
| 034 | ADULTS & PEDIATRICS | 571 | 1,181 | | 5,819 | 10,488 | 1,740 | 1,142 |
| 034 | SKILLED NURSING FACILITY | 411 | | 347 | 3,871 | 9,882 | 4,283 | 1,056 |
| 037 | ANCILLARY SRVC COST CNTRS | | | | | | | |
| 040 | OPERATING ROOM | 58 | 141 | | 1,181 | 2,050 | 13 | 172 |
| 040 | ANESTHESIOLOGY | | 24 | | 48 | | | |
| 041 | RADIOLOGY-DIAGNOSTIC | 109 | 1,273 | | 1,723 | 1,561 | 116 | 153 |
| 044 | LABORATORY | 160 | 1,118 | | 2,476 | 1,575 | | 175 |
| 049 | RESPIRATORY THERAPY | | 186 | | 164 | | | |
| 050 | PHYSICAL THERAPY | 127 | 859 | | 1,248 | 1,623 | 96 | 180 |
| 051 | OCCUPATIONAL THERAPY | 73 | 408 | | 685 | 555 | | 62 |
| 052 | SPEECH PATHOLOGY | | 5 | | 7 | | | |
| 053 | ELECTROCARDIOLOGY | 2 | 59 | | 29 | | | |
| 055 | MEDICAL SUPPLIES CHARGED | | 28 | | 85 | | | |
| 056 | DRUGS CHARGED TO PATIENTS | 75 | 1,009 | | 1,703 | 542 | | 50 |
| 060 | OUTPAT SERVICE COST CNTRS | | | | | | | |
| 061 | CLINIC | | | | | | | |
| 061 | EMERGENCY | 208 | 385 | | 3,248 | 1,402 | 293 | 156 |
| 062 | OBSERVATION BEDS (NON-DIS | | | | | | | |
| 063 | OTHER OUTPATIENT SERVICE | | | | | | | |
| 063 | 50 RURAL HEALTH CLINIC | 363 | 1,749 | | 5,609 | 4,311 | 41 | 434 |
| 063 | 51 RURAL HEALTH CLINIC 2 | | | | | | | |
| 065 | OTHER REIMBURS COST CNTRS | | | | | | | |
| 065 | AMBULANCE SERVICES | 66 | 262 | | 913 | 3,159 | 22 | |
| 095 | SPEC PURPOSE COST CENTERS | | | | | | | |
| 095 | SUBTOTALS | 3,057 | 8,687 | 347 | 35,697 | 44,773 | 6,604 | 3,811 |
| 096 | NONREIMBURS COST CENTERS | | | | | | | |
| 100 | GIFT, FLOWER, COFFEE SHOP | | | | | | | |
| 100 | RENTAL HOUSE | | | | | | | |
| 100 | 01 RENTAL SPACE | | | | | | | |
| 100 | 02 OTHER NONREIMBURSABLE COS | | | | | | | |
| 101 | CROSS FOOT ADJUSTMENTS | | | | | | | |
| 102 | NEGATIVE COST CENTER | | | | | | | |
| 103 | TOTAL | 3,057 | 8,687 | 347 | 35,697 | 44,773 | 6,604 | 3,811 |

ALLOCATION OF NEW CAPITAL RELATED COSTS

| COST CENTER DESCRIPTION | | DIETARY | CAFETERIA | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | MEDICAL RECORDS & LIBRARY | NURSING HOME MEDICAL RECORDS | SOCIAL SERVICE |
|-------------------------|------------------------------|---------|-----------|------------------------|---------------------------|---------------------------|------------------------------|----------------|
| | | 11 | 12 | 14 | 15 | 17 | 17.01 | 18 |
| 003 | GENERAL SERVICE COST CNTR | | | | | | | |
| 003 | 01 NEW CAP REL COSTS-BLDG & | | | | | | | |
| 004 | NEW CAP REL COSTS-MVBLE E | | | | | | | |
| 005 | EMPLOYEE BENEFITS | | | | | | | |
| 006 | 01 PURCHASING | | | | | | | |
| 006 | 02 PERSONNEL | | | | | | | |
| 006 | 03 HOSPITAL BILLING | | | | | | | |
| 006 | 04 NURSING HOME BILLING | | | | | | | |
| 006 | 05 OTHER ADMINISTRATIVE AND | | | | | | | |
| 008 | OPERATION OF PLANT | | | | | | | |
| 009 | LAUNDRY & LINEN SERVICE | | | | | | | |
| 010 | HOUSEKEEPING | | | | | | | |
| 011 | DIETARY | 10,283 | | | | | | |
| 012 | CAFETERIA | 2,089 | 4,929 | | | | | |
| 014 | NURSING ADMINISTRATION | | 139 | 4,922 | | | | |
| 015 | CENTRAL SERVICES & SUPPLY | | 17 | | 2,640 | | | |
| 017 | MEDICAL RECORDS & LIBRARY | | 292 | | | 13,335 | | |
| 017 | 01 NURSING HOME MEDICAL RECO | | 12 | | | | 601 | |
| 018 | SOCIAL SERVICE | | 54 | 114 | | | | 1,227 |
| | INPAT ROUTINE SRVC CNTRS | | | | | | | |
| 025 | ADULTS & PEDIATRICS | 1,869 | 1,209 | 2,521 | | 1,812 | | 940 |
| 034 | SKILLED NURSING FACILITY | 6,318 | 1,138 | | | | 601 | 287 |
| | ANCILLARY SRVC COST CNTRS | | | | | | | |
| 037 | OPERATING ROOM | | 136 | 285 | 1,240 | 216 | | |
| 040 | ANESTHESIOLOGY | | | | | 36 | | |
| 041 | RADIOLOGY-DIAGNOSTIC | | 191 | | | 1,953 | | |
| 044 | LABORATORY | | 302 | | | 1,715 | | |
| 049 | RESPIRATORY THERAPY | | | | | 285 | | |
| 050 | PHYSICAL THERAPY | | 181 | 378 | | 1,318 | | |
| 051 | OCCUPATIONAL THERAPY | | 63 | 132 | | 627 | | |
| 052 | SPEECH PATHOLOGY | | | | | 7 | | |
| 053 | ELECTROCARDIOLOGY | | | | | 90 | | |
| 055 | MEDICAL SUPPLIES CHARGED | | | | | 42 | | |
| 056 | DRUGS CHARGED TO PATIENTS | | 95 | 199 | | 1,547 | | |
| | OUTPAT SERVICE COST CNTRS | | | | | | | |
| 060 | CLINIC | | | | | | | |
| 061 | EMERGENCY | | 473 | 989 | 20 | 591 | | |
| 062 | OBSERVATION BEDS (NON-DIS | | | | | | | |
| 063 | OTHER OUTPATIENT SERVICE | | | | | | | |
| 063 | 50 RURAL HEALTH CLINIC | | 482 | | 1,380 | 2,694 | | |
| 063 | 51 RURAL HEALTH CLINIC 2 | | | | | | | |
| | OTHER REIMBURS COST CNTRS | | | | | | | |
| 065 | AMBULANCE SERVICES | | 145 | 304 | | 402 | | |
| | SPEC PURPOSE COST CENTERS | | | | | | | |
| 095 | SUBTOTALS | 10,276 | 4,929 | 4,922 | 2,640 | 13,335 | 601 | 1,227 |
| | NONREIMBURS COST CENTERS | | | | | | | |
| 096 | GIFT, FLOWER, COFFEE SHOP | | | | | | | |
| 100 | RENTAL HOUSE | | | | | | | |
| 100 | 01 RENTAL SPACE | | | | | | | |
| 100 | 02 OTHER NONREIMBURSABLE COS | 7 | | | | | | |
| 101 | CROSS FOOT ADJUSTMENTS | | | | | | | |
| 102 | NEGATIVE COST CENTER | | | | | | | |
| 103 | TOTAL | 10,283 | 4,929 | 4,922 | 2,640 | 13,335 | 601 | 1,227 |

ALLOCATION OF NEW CAPITAL RELATED COSTS

| COST CENTER DESCRIPTION | | SUBTOTAL | POST STEPDOWN ADJUSTMENT | TOTAL |
|-------------------------|------------------------------|----------|--------------------------|---------|
| | | 25 | 26 | 27 |
| 003 | GENERAL SERVICE COST CNTR | | | |
| 003 | 01 NEW CAP REL COSTS-BLDG & | | | |
| 004 | NEW CAP REL COSTS-MVBLE E | | | |
| 005 | EMPLOYEE BENEFITS | | | |
| 006 | 01 PURCHASING | | | |
| 006 | 02 PERSONNEL | | | |
| 006 | 03 HOSPITAL BILLING | | | |
| 006 | 04 NURSING HOME BILLING | | | |
| 006 | 05 OTHER ADMINISTRATIVE AND | | | |
| 008 | OPERATION OF PLANT | | | |
| 009 | LAUNDRY & LINEN SERVICE | | | |
| 010 | HOUSEKEEPING | | | |
| 011 | DIETARY | | | |
| 012 | CAFETERIA | | | |
| 014 | NURSING ADMINISTRATION | | | |
| 015 | CENTRAL SERVICES & SUPPLY | | | |
| 017 | MEDICAL RECORDS & LIBRARY | | | |
| 017 | 01 NURSING HOME MEDICAL RECO | | | |
| 018 | SOCIAL SERVICE | | | |
| | INPAT ROUTINE SRVC CNTRS | | | |
| 025 | ADULTS & PEDIATRICS | 141,502 | | 141,502 |
| 034 | SKILLED NURSING FACILITY | 62,857 | | 62,857 |
| | ANCILLARY SRVC COST CNTRS | | | |
| 037 | OPERATING ROOM | 102,339 | | 102,339 |
| 040 | ANESTHESIOLOGY | 111 | | 111 |
| 041 | RADIOLOGY-DIAGNOSTIC | 95,511 | | 95,511 |
| 044 | LABORATORY | 47,722 | | 47,722 |
| 049 | RESPIRATORY THERAPY | 9,993 | | 9,993 |
| 050 | PHYSICAL THERAPY | 13,970 | | 13,970 |
| 051 | OCCUPATIONAL THERAPY | 4,414 | | 4,414 |
| 052 | SPEECH PATHOLOGY | 19 | | 19 |
| 053 | ELECTROCARDIOLOGY | 180 | | 180 |
| 055 | MEDICAL SUPPLIES CHARGED | 1,096 | | 1,096 |
| 056 | DRUGS CHARGED TO PATIENTS | 23,819 | | 23,819 |
| | OUTPAT SERVICE COST CNTRS | | | |
| 060 | CLINIC | | | |
| 061 | EMERGENCY | 26,701 | | 26,701 |
| 062 | OBSERVATION BEDS (NON-DIS | | | |
| 063 | OTHER OUTPATIENT SERVICE | | | |
| 063 | 50 RURAL HEALTH CLINIC | 66,643 | | 66,643 |
| 063 | 51 RURAL HEALTH CLINIC 2 | | | |
| | OTHER REIMBURS COST CNTRS | | | |
| 065 | AMBULANCE SERVICES | 28,059 | | 28,059 |
| | SPEC PURPOSE COST CENTERS | | | |
| 095 | SUBTOTALS | 624,936 | | 624,936 |
| | NONREIMBURS COST CENTERS | | | |
| 096 | GIFT, FLOWER, COFFEE SHOP | | | |
| 100 | RENTAL HOUSE | | | |
| 100 | 01 RENTAL SPACE | | | |
| 100 | 02 OTHER NONREIMBURSABLE COS | 7 | | 7 |
| 101 | CROSS FOOT ADJUSTMENTS | | | |
| 102 | NEGATIVE COST CENTER | | | |
| 103 | TOTAL | 624,943 | | 624,943 |

| COST CENTER DESCRIPTION | NEW CAP REL C OSTS-BLDG & (SQUARE FEET | NEW CAP REL C OSTS-BLDG & (SQUARE FEET | NEW CAP REL C OSTS-MVBLE E (DOLLAR)VALUE | EMPLOYEE BENE PURCHASING PERSONNEL (GROSS SALARIES) (PURCHASE ORDE () GROSS SALARIES) |
|------------------------------|--|--|---|--|
| | 3 | 3.01 | 4 | 5 6.01 6.02 |
| 003 GENERAL SERVICE COST | | | | |
| 003 01 NEW CAP REL COSTS-BLD | 56,478 | | | |
| 004 NEW CAP REL COSTS-MVB | | 56,478 | | |
| 005 EMPLOYEE BENEFITS | | | 352,400 | 5,059,059 |
| 006 01 PURCHASING | 1,692 | 1,692 | | 24,881 2,226 |
| 006 02 PERSONNEL | 538 | 538 | 1,010 | 97,670 24 4,936,508 |
| 006 03 HOSPITAL BILLING | 929 | 929 | 4,469 | 221,661 43 221,661 |
| 006 04 NURSING HOME BILLING | 94 | 94 | | 336 1 336 |
| 006 05 OTHER ADMIN STRATIVE | 2,803 | 2,803 | 24,646 | 274,596 106 274,596 |
| 008 OPERATION OF PLANT | 10,460 | 10,460 | 3,578 | 130,171 63 130,171 |
| 009 LAUNDRY & LINEN SERVI | 1,332 | 1,332 | | |
| 010 HOUSEKEEPING | 556 | 556 | | 139,965 68 139,965 |
| 011 DIETARY | 1,541 | 1,541 | 648 | 186,926 62 186,926 |
| 012 CAFETERIA | 593 | 593 | | |
| 014 NURSING ADMIN STRATIO | 787 | 787 | | 151,573 36 151,573 |
| 015 CENTRAL SERVICES & SU | 520 | 520 | | 11,358 1 11,358 |
| 017 MEDICAL RECORDS & LIB | 1,224 | 1,224 | 4,492 | 169,934 53 169,934 |
| 017 01 NURSING HOME MEDICAL | 100 | 100 | | 6,375 3 6,375 |
| 018 SOCIAL SERVICE | 153 | 153 | | 53,377 1 53,377 |
| 025 INPAT ROUTINE SRVC CN | | | | |
| 034 ADULTS & PEDIATRICS | 9,360 | 9,360 | 60,560 | 920,922 219 920,922 |
| 034 SKILLED NURSING FACIL | 8,820 | 8,820 | 1,719 | 664,483 178 664,483 |
| 037 ANCILLARY SRVC COST C | | | | |
| 040 OPERATING ROOM | 1,830 | 1,830 | 69,318 | 93,559 171 93,559 |
| 041 ANESTHESIOLOGY | | | | 1 |
| 041 RADIOLOGY-DIAGNOSTIC | 1,393 | 1,393 | 81,928 | 176,073 96 176,073 |
| 044 LABORATORY | 1,406 | 1,406 | 34,150 | 259,248 157 259,248 |
| 049 RESPIRATORY THERAPY | | | | |
| 050 PHYSICAL THERAPY | 1,449 | 1,449 | 1,384 | 204,370 40 204,370 |
| 051 OCCUPATIONAL THERAPY | 495 | 495 | | 117,658 117,658 |
| 052 SPEECH PATHOLOGY | | | | |
| 053 ELECTROCARDIOLOGY | | | | 3,681 3,681 |
| 055 MEDICAL SUPPLIES CHAR | | | | 339 339 |
| 056 DRUGS CHARGED TO PATI | 484 | 484 | 12,613 | 120,509 21 120,509 |
| 060 OUTPAT SERVICE COST C | | | | |
| 061 CLINIC | | | | |
| 061 EMERGENCY | 1,251 | 1,251 | 6,887 | 335,629 195 335,629 |
| 062 OBSERVATION BEDS (NON | | | | |
| 063 OTHER OUTPATIENT SERV | | | | |
| 063 50 RURAL HEALTH CLINIC | 3,848 | 3,848 | 33,058 | 586,790 213 586,790 |
| 063 51 RURAL HEALTH CLINIC 2 | | | | |
| 065 OTHER REIMBURS COST C | | | | |
| 065 AMBULANCE SERVICES | 2,820 | 2,820 | 11,940 | 107,314 135 107,314 |
| 095 SPEC PURPOSE COST CEN | | | | |
| 095 SUBTOTALS | 56,478 | 56,478 | 352,400 | 5,059,059 2,226 4,936,508 |
| 096 NONREIMBURS COST CENT | | | | |
| 100 GIFT, FLOWER, COFFEE | | | | |
| 100 RENTAL HOUSE | | | | |
| 100 01 RENTAL SPACE | | | | |
| 100 02 OTHER NONREIMBURSABLE | | | | |
| 101 CROSS FOOT ADJUSTMENT | | | | |
| 102 NEGATIVE COST CENTER | | | | |
| 103 COST TO BE ALLOCATED | 206,359 | | 357,328 | 937,707 38,345 153,010 |
| 104 (WRKSHT B, PART I) | | | | |
| 104 UNIT COST MULTIPLIER | 3.653794 | | 1.013984 | 17.225966 .030996 |
| 105 (WRKSHT B, PT I) | | | | .185352 |
| 105 COST TO BE ALLOCATED | | | | |
| 106 (WRKSHT B, PART II) | | | | |
| 106 UNIT COST MULTIPLIER | | | | |
| 107 (WRKSHT B, PT II) | | | | |
| 107 COST TO BE ALLOCATED | | | | 6,182 3,057 |
| 108 (WRKSHT B, PART III) | | | | |
| 108 UNIT COST MULTIPLIER | | | | 2.777179 .000619 |
| 108 (WRKSHT B, PT III) | | | | |

COST ALLOCATION - STATISTICAL BASIS

14-1329

FROM 7/ 1/2009

WORKSHEET B-1

TO 6/30/2010

| COST CENTER DESCRIPTION | HOSPITAL BILLING | NURSING HOME BILLING | RECONCILIATION | OTHER ADMINISTRATIVE AND | OPERATION OF PLANT | LAUNDRY & LINEN SERVICE | HOUSEKEEPING |
|------------------------------|----------------------------|------------------------|----------------|--------------------------|--------------------|-------------------------|---------------|
| | (NON-NURSING HOME CHARGES) | (NURSING HOME CHARGES) | | (ACCUM. COST) | (SQUARE FEET) | (POUNDS OF LAUNDRY) | (SQUARE FEET) |
| | 6.03 | 6.04 | 6a.05 | 6.05 | 8 | 9 | 10 |
| GENERAL SERVICE COST | | | | | | | |
| 003 NEW CAP REL COSTS-BLD | | | | | | | |
| 003 01 NEW CAP REL COSTS-BLD | | | | | | | |
| 004 NEW CAP REL COSTS-MVB | | | | | | | |
| 005 EMPLOYEE BENEFITS | | | | | | | |
| 006 01 PURCHASING | | | | | | | |
| 006 02 PERSONNEL | | | | | | | |
| 006 03 HOSPITAL BILLING | 10,547,437 | | | | | | |
| 006 04 NURSING HOME BILLING | | 1,583,504 | | | | | |
| 006 05 OTHER ADMINISTRATIVE | | | -1,047,319 | 8,689,236 | | | |
| 008 OPERATION OF PLANT | | | | 580,362 | 39,962 | | |
| 009 LAUNDRY & LINEN SERVICE | | | | 59,560 | 1,332 | 32,405 | |
| 010 HOUSEKEEPING | | | | 214,281 | 556 | | 30,654 |
| 011 DIETARY | | | | 301,852 | 1,541 | | 165 |
| 012 CAFETERIA | | | | 2,167 | 593 | | |
| 014 NURSING ADMINISTRATION | | | | 191,407 | 787 | | 358 |
| 015 CENTRAL SERVICES & SU | | | | 15,732 | 520 | | 520 |
| 017 MEDICAL RECORDS & LIB | | | | 235,564 | 1,224 | | 557 |
| 017 01 NURSING HOME MEDICAL | | | | 9,026 | 100 | | 100 |
| 018 SOCIAL SERVICE | | | | 66,696 | 153 | | 153 |
| INPAT ROUTINE SRVC CN | | | | | | | |
| 025 ADULTS & PEDIATRICS | 1,433,654 | | | 1,415,883 | 9,360 | 8,539 | 9,199 |
| 034 SKILLED NURSING FACIL | | 1,583,504 | | 942,414 | 8,820 | 21,012 | 8,492 |
| ANCILLARY SRVC COST C | | | | | | | |
| 037 OPERATING ROOM | 170,630 | | | 287,535 | 1,830 | 65 | 1,383 |
| 040 ANESTHESIOLOGY | 28,715 | | | 11,585 | | | |
| 041 RADIOLOGY-DIAGNOSTIC | 1,545,182 | | | 419,315 | 1,393 | 567 | 1,233 |
| 044 LABORATORY | 1,356,954 | | | 602,833 | 1,406 | | 1,406 |
| 049 RESPIRATORY THERAPY | 225,650 | | | 40,034 | | | |
| 050 PHYSICAL THERAPY | 1,042,894 | | | 303,916 | 1,449 | 473 | 1,449 |
| 051 OCCUPATIONAL THERAPY | 495,667 | | | 166,861 | 495 | | 495 |
| 052 SPEECH PATHOLOGY | 5,558 | | | 1,682 | | | |
| 053 ELECTROCARDIOLOGY | 71,053 | | | 7,114 | | | |
| 055 MEDICAL SUPPLIES CHAR | 33,424 | | | 20,785 | | | |
| 056 DRUGS CHARGED TO PATI | 1,223,924 | | | 414,444 | 484 | | 406 |
| OUTPAT SERVICE COST C | | | | | | | |
| 060 CLINIC | | | | | | | |
| 061 EMERGENCY | 467,556 | | | 790,622 | 1,251 | 1,440 | 1,251 |
| 062 OBSERVATION BEDS (NON | | | | | | | |
| 063 OTHER OUTPATIENT SERV | | | | | | | |
| 063 50 RURAL HEALTH CLINIC | 2,128,814 | | | 1,365,395 | 3,848 | 200 | 3,487 |
| 063 51 RURAL HEALTH CLINIC 2 | | | | | | | |
| OTHER REIMBURS COST C | | | | | | | |
| 065 AMBULANCE SERVICES | 317,762 | | | 222,171 | 2,820 | 109 | |
| SPEC PURPOSE COST CEN | | | | | | | |
| 095 SUBTOTALS | 10,547,437 | 1,583,504 | -1,047,319 | 8,689,236 | 39,962 | 32,405 | 30,654 |
| NONREIMBURS COST CENT | | | | | | | |
| 096 GIFT, FLOWER, COFFEE | | | | | | | |
| 100 RENTAL HOUSE | | | | | | | |
| 100 01 RENTAL SPACE | | | | | | | |
| 100 02 OTHER NONREIMBURSABLE | | | | | | | |
| 101 CROSS FOOT ADJUSTMENT | | | | | | | |
| 102 NEGATIVE COST CENTER | | | | | | | |
| 103 COST TO BE ALLOCATED | 402,663 | 964 | | 1,047,319 | 650,314 | 88,415 | 249,157 |
| (WRKSHT B, PART I) | | | | | | | |
| 104 UNIT COST MULTIPLIER | | .000609 | | .120531 | | 2.728437 | |
| (WRKSHT B, PT I) | .038176 | | | | 16.273310 | | 8.128042 |
| 105 COST TO BE ALLOCATED | | | | | | | |
| (WRKSHT B, PART II) | | | | | | | |
| 106 UNIT COST MULTIPLIER | | | | | | | |
| (WRKSHT B, PT II) | | | | | | | |
| 107 COST TO BE ALLOCATED | 8,687 | 347 | | 35,697 | 44,773 | 6,604 | 3,811 |
| (WRKSHT B, PART III) | | | | | | | |
| 108 UNIT COST MULTIPLIER | | .000219 | | .004108 | | .203796 | |
| (WRKSHT B, PT III) | .000824 | | | | 1.120389 | | .124323 |

COST ALLOCATION - STATISTICAL BASIS

14-1329

FROM 7/ 1/2009

WORKSHEET B-1

TO 6/30/2010

| COST CENTER DESCRIPTION | DIETARY (MEALS SERVED) | CAFETERIA (FTE'S) | NURSING ADMINISTRATION (COSTED) EQUI S. | CENTRAL SERVICES & SUPPLY (COSTED) EQUI S. | MEDICAL RECORDS & LIBRARY (NON-NURSING HOME CHARGES) | NURSING HOME MEDICAL RECORDS (NURSING HOME CHARGES) | SOCIAL SERVICE (TIME SPENT) |
|-------------------------------|---------------------------|----------------------|--|---|---|--|--------------------------------|
| | 11 | 12 | 14 | 15 | 17 | 17.01 | 18 |
| GENERAL SERVICE COST | | | | | | | |
| 003 NEW CAP REL COSTS-BLD | | | | | | | |
| 003 01 NEW CAP REL COSTS-BLD | | | | | | | |
| 004 NEW CAP REL COSTS-MVB | | | | | | | |
| 005 EMPLOYEE BENEFITS | | | | | | | |
| 006 01 PURCHASING | | | | | | | |
| 006 02 PERSONNEL | | | | | | | |
| 006 03 HOSPITAL BILLING | | | | | | | |
| 006 04 NURSING HOME BILLING | | | | | | | |
| 006 05 OTHER ADMINISTRATIVE | | | | | | | |
| 008 OPERATION OF PLANT | | | | | | | |
| 009 LAUNDRY & LINEN SERVICE | | | | | | | |
| 010 HOUSEKEEPING | | | | | | | |
| 011 DIETARY | 48,627 | | | | | | |
| 012 CAFETERIA | 9,880 | 9,154 | | | | | |
| 014 NURSING ADMINISTRATION | | 259 | 90,986 | | | | |
| 015 CENTRAL SERVICES & SUPPLY | | 32 | | 1,205 | | | |
| 017 MEDICAL RECORDS & LIB | | 543 | | | 10,547,437 | | |
| 017 01 NURSING HOME MEDICAL | | 22 | | | | 1,583,504 | |
| 018 SOCIAL SERVICE | | 101 | 2,107 | | | | 321 |
| INPAT ROUTINE SRVC CN | | | | | | | |
| 025 ADULTS & PEDIATRICS | 8,838 | 2,241 | 46,615 | | 1,433,654 | | 246 |
| 034 SKILLED NURSING FACIL | 29,876 | 2,113 | | | | 1,583,504 | 75 |
| ANCILLARY SRVC COST C | | | | | | | |
| 037 OPERATING ROOM | | 253 | 5,260 | 566 | 170,630 | | |
| 040 ANESTHESIOLOGY | | | | | 28,715 | | |
| 041 RADIOLOGY-DIAGNOSTIC | | 354 | | | 1,545,182 | | |
| 044 LABORATORY | | 561 | | | 1,356,954 | | |
| 049 RESPIRATORY THERAPY | | | | | 225,650 | | |
| 050 PHYSICAL THERAPY | | 336 | 6,994 | | 1,042,894 | | |
| 051 OCCUPATIONAL THERAPY | | 117 | 2,436 | | 495,667 | | |
| 052 SPEECH PATHOLOGY | | | | | 5,558 | | |
| 053 ELECTROCARDIOLOGY | | | | | 71,053 | | |
| 055 MEDICAL SUPPLIES CHAR | | | | | 33,424 | | |
| 056 DRUGS CHARGED TO PATI | | 177 | 3,672 | | 1,223,924 | | |
| OUTPAT SERVICE COST C | | | | | | | |
| 060 CLINIC | | | | | | | |
| 061 EMERGENCY | | 879 | 18,284 | 9 | 467,556 | | |
| 062 OBSERVATION BEDS (NON | | | | | | | |
| 063 OTHER OUTPATIENT SERV | | | | | | | |
| 063 50 RURAL HEALTH CLINIC | | 896 | | 630 | 2,128,814 | | |
| 063 51 RURAL HEALTH CLINIC 2 | | | | | | | |
| OTHER REIMBURS COST C | | | | | | | |
| 065 AMBULANCE SERVICES | | 270 | 5,618 | | 317,762 | | |
| SPEC PURPOSE COST CEN | | | | | | | |
| 095 SUBTOTALS | 48,594 | 9,154 | 90,986 | 1,205 | 10,547,437 | 1,583,504 | 321 |
| NONREIMBURS COST CENT | | | | | | | |
| 096 GIFT, FLOWER, COFFEE | | | | | | | |
| 100 RENTAL HOUSE | | | | | | | |
| 100 01 RENTAL SPACE | | | | | | | |
| 100 02 OTHER NONREIMBURSABLE | 33 | | | | | | |
| 101 CROSS FOOT ADJUSTMENT | | | | | | | |
| 102 NEGATIVE COST CENTER | | | | | | | |
| 103 COST TO BE ALLOCATED | 364,653 | 86,168 | 232,632 | 30,618 | 293,514 | 12,761 | 84,807 |
| (WRKSHT B, PART I) | | | | | | | |
| 104 UNIT COST MULTIPLIER | 7.498982 | 9.413153 | 2.556789 | 25.409129 | .027828 | .008059 | 264.196262 |
| (WRKSHT B, PT I) | | | | | | | |
| 105 COST TO BE ALLOCATED | | | | | | | |
| (WRKSHT B, PART II) | | | | | | | |
| 106 UNIT COST MULTIPLIER | | | | | | | |
| (WRKSHT B, PT II) | | | | | | | |
| 107 COST TO BE ALLOCATED | 10,283 | 4,929 | 4,922 | 2,640 | 13,335 | 601 | 1,227 |
| (WRKSHT B, PART III) | | | | | | | |
| 108 UNIT COST MULTIPLIER | .211467 | .538453 | .054096 | 2.190871 | .001264 | .000380 | 3.822430 |
| (WRKSHT B, PT III) | | | | | | | |

COMPUTATION OF RATIO OF COSTS TO CHARGES

| WKST A LINE NO. | COST CENTER DESCRIPTION | WKST B, PT I COL. 27 1 | THERAPY ADJUSTMENT 2 | TOTAL COSTS 3 | RCE DISALLOWANCE 4 | TOTAL COSTS 5 |
|--------------------|---------------------------|------------------------------|----------------------------|---------------------|--------------------------|---------------------|
| | INPAT ROUTINE SRVC CNTRS | | | | | |
| 25 | ADULTS & PEDIATRICS | 2,148,370 | | 2,148,370 | | 2,148,370 |
| 34 | SKILLED NURSING FACILITY | 1,602,394 | | 1,602,394 | | 1,602,394 |
| | ANCILLARY SRVC COST CNTRS | | | | | |
| 37 | OPERATING ROOM | 398,351 | | 398,351 | | 398,351 |
| 40 | ANESTHESIOLOGY | 13,780 | | 13,780 | | 13,780 |
| 41 | RADIOLOGY-DIAGNOSTIC | 550,424 | | 550,424 | | 550,424 |
| 44 | LABORATORY | 752,843 | | 752,843 | | 752,843 |
| 49 | RESPIRATORY THERAPY | 51,138 | | 51,138 | | 51,138 |
| 50 | PHYSICAL THERAPY | 427,263 | | 427,263 | | 427,263 |
| 51 | OCCUPATIONAL THERAPY | 220,173 | | 220,173 | | 220,173 |
| 52 | SPEECH PATHOLOGY | 2,040 | | 2,040 | | 2,040 |
| 53 | ELECTROCARDIOLOGY | 9,948 | | 9,948 | | 9,948 |
| 55 | MEDICAL SUPPLIES CHARGED | 24,220 | | 24,220 | | 24,220 |
| 56 | DRUGS CHARGED TO PATIENTS | 520,687 | | 520,687 | | 520,687 |
| | OUTPAT SERVICE COST CNTRS | | | | | |
| 60 | CLINIC | | | | | |
| 61 | EMERGENCY | 988,633 | | 988,633 | | 988,633 |
| 62 | OBSERVATION BEDS (NON-DIS | 27,570 | | 27,570 | | 27,570 |
| 63 | OTHER OUTPATIENT SERVICE | | | | | |
| 63 | 50 RURAL HEALTH CLINIC | 1,705,158 | | 1,705,158 | | 1,705,158 |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | | | |
| | OTHER REIMBURS COST CNTRS | | | | | |
| 65 | AMBULANCE SERVICES | 320,886 | | 320,886 | | 320,886 |
| 101 | SUBTOTAL | 9,763,878 | | 9,763,878 | | 9,763,878 |
| 102 | LESS OBSERVATION BEDS | 27,570 | | 27,570 | | 27,570 |
| 103 | TOTAL | 9,736,308 | | 9,736,308 | | 9,736,308 |

COMPUTATION OF RATIO OF COSTS TO CHARGES

| WKST A LINE NO. | COST CENTER DESCRIPTION | INPATIENT CHARGES 6 | OUTPATIENT CHARGES 7 | TOTAL CHARGES 8 | COST OR OTHER RATIO 9 | TEFRA INPAT- IENT RATIO 10 | PPS INPAT- IENT RATIO 11 |
|--------------------|---------------------------|---------------------------|----------------------------|-----------------------|-----------------------------|----------------------------------|--------------------------------|
| | INPAT ROUTINE SRVC CNTRS | | | | | | |
| 25 | ADULTS & PEDIATRICS | 1,361,143 | | 1,361,143 | | | |
| 34 | SKILLED NURSING FACILITY | 1,583,504 | | 1,583,504 | | | |
| | ANCILLARY SRVC COST CNTRS | | | | | | |
| 37 | OPERATING ROOM | | 170,630 | 170,630 | 2.334589 | 2.334589 | 2.334589 |
| 40 | ANESTHESIOLOGY | | 28,715 | 28,715 | .479889 | .479889 | .479889 |
| 41 | RADIOLOGY-DIAGNOSTIC | 49,618 | 1,495,564 | 1,545,182 | .356220 | .356220 | .356220 |
| 44 | LABORATORY | 180,325 | 1,176,629 | 1,356,954 | .554804 | .554804 | .554804 |
| 49 | RESPIRATORY THERAPY | 121,834 | 103,816 | 225,650 | .226625 | .226625 | .226625 |
| 50 | PHYSICAL THERAPY | 556,398 | 486,496 | 1,042,894 | .409690 | .409690 | .409690 |
| 51 | OCCUPATIONAL THERAPY | 391,587 | 104,080 | 495,667 | .444195 | .444195 | .444195 |
| 52 | SPEECH PATHOLOGY | 5,128 | 430 | 5,558 | .367039 | .367039 | .367039 |
| 53 | ELECTROCARDIOLOGY | 5,004 | 66,049 | 71,053 | .140008 | .140008 | .140008 |
| 55 | MEDICAL SUPPLIES CHARGED | 2,836 | 30,588 | 33,424 | .724629 | .724629 | .724629 |
| 56 | DRUGS CHARGED TO PATIENTS | 674,195 | 549,730 | 1,223,925 | .425424 | .425424 | .425424 |
| | OUTPAT SERVICE COST CNTRS | | | | | | |
| | CLINIC | | | | | | |
| 60 | EMERGENCY | 1,947 | 465,609 | 467,556 | 2.114470 | 2.114470 | 2.114470 |
| 62 | OBSERVATION BEDS (NON-DIS | | 72,511 | 72,511 | .380218 | .380218 | .380218 |
| 63 | OTHER OUTPATIENT SERVICE | | | | | | |
| 63 | 50 RURAL HEALTH CLINIC | | 2,128,814 | 2,128,814 | .800990 | .800990 | .800990 |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | | | | |
| | OTHER REIMBURS COST CNTRS | | | | | | |
| 65 | AMBULANCE SERVICES | | 317,762 | 317,762 | 1.009831 | 1.009831 | 1.009831 |
| 101 | SUBTOTAL | 4,933,519 | 7,197,423 | 12,130,942 | | | |
| 102 | LESS OBSERVATION BEDS | | | | | | |
| 103 | TOTAL | 4,933,519 | 7,197,423 | 12,130,942 | | | |

COMPUTATION OF RATIO OF COSTS TO CHARGES
SPECIAL TITLE XIX WORKSHEET

| WKST A LINE NO. | COST CENTER DESCRIPTION | WKST B, PT I COL. 27 1 | THERAPY ADJUSTMENT 2 | TOTAL COSTS 3 | RCE DISALLOWANCE 4 | TOTAL COSTS 5 |
|--------------------|---|------------------------------|----------------------------|---------------------|--------------------------|---------------------|
| | INPAT ROUTINE SRVC CNTRS | | | | | |
| 25 | ADULTS & PEDIATRICS | 2,148,370 | | 2,148,370 | | 2,148,370 |
| 34 | SKILLED NURSING FACILITY ANCILLARY SRVC COST CNTRS | 1,602,394 | | 1,602,394 | | 1,602,394 |
| 37 | OPERATING ROOM | 398,351 | | 398,351 | | 398,351 |
| 40 | ANESTHESIOLOGY | 13,780 | | 13,780 | | 13,780 |
| 41 | RADIOLOGY-DIAGNOSTIC | 550,424 | | 550,424 | | 550,424 |
| 44 | LABORATORY | 752,843 | | 752,843 | | 752,843 |
| 49 | RESPIRATORY THERAPY | 51,138 | | 51,138 | | 51,138 |
| 50 | PHYSICAL THERAPY | 427,263 | | 427,263 | | 427,263 |
| 51 | OCCUPATIONAL THERAPY | 220,173 | | 220,173 | | 220,173 |
| 52 | SPEECH PATHOLOGY | 2,040 | | 2,040 | | 2,040 |
| 53 | ELECTROCARDIOLOGY | 9,948 | | 9,948 | | 9,948 |
| 55 | MEDICAL SUPPLIES CHARGED | 24,220 | | 24,220 | | 24,220 |
| 56 | DRUGS CHARGED TO PATIENTS | 520,687 | | 520,687 | | 520,687 |
| | OUTPAT SERVICE COST CNTRS CLINIC | | | | | |
| 60 | EMERGENCY | 988,633 | | 988,633 | | 988,633 |
| 62 | OBSERVATION BEDS (NON-DIS | 27,570 | | 27,570 | | 27,570 |
| 63 | OTHER OUTPATIENT SERVICE | | | | | |
| 63 | 50 RURAL HEALTH CLINIC | 1,705,158 | | 1,705,158 | | 1,705,158 |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | | | |
| | OTHER REIMBURS COST CNTRS | | | | | |
| 65 | AMBULANCE SERVICES | 320,886 | | 320,886 | | 320,886 |
| 101 | SUBTOTAL | 9,763,878 | | 9,763,878 | | 9,763,878 |
| 102 | LESS OBSERVATION BEDS | 27,570 | | 27,570 | | 27,570 |
| 103 | TOTAL | 9,736,308 | | 9,736,308 | | 9,736,308 |

COMPUTATION OF RATIO OF COSTS TO CHARGES
SPECIAL TITLE XIX WORKSHEET

| WKST A LINE NO. | COST CENTER DESCRIPTION | INPATIENT CHARGES 6 | OUTPATIENT CHARGES 7 | TOTAL CHARGES 8 | COST OR OTHER RATIO 9 | TEFRA INPAT- IENT RATIO 10 | PPS INPAT- IENT RATIO 11 |
|--------------------|---------------------------|---------------------------|----------------------------|-----------------------|-----------------------------|----------------------------------|--------------------------------|
| | INPAT ROUTINE SRVC CNTRS | | | | | | |
| 25 | ADULTS & PEDIATRICS | 1,361,143 | | 1,361,143 | | | |
| 34 | SKILLED NURSING FACILITY | 1,583,504 | | 1,583,504 | | | |
| | ANCILLARY SRVC COST CNTRS | | | | | | |
| 37 | OPERATING ROOM | | 170,630 | 170,630 | 2.334589 | 2.334589 | 2.334589 |
| 40 | ANESTHESIOLOGY | | 28,715 | 28,715 | .479889 | .479889 | .479889 |
| 41 | RADIOLOGY-DIAGNOSTIC | 49,618 | 1,495,564 | 1,545,182 | .356220 | .356220 | .356220 |
| 44 | LABORATORY | 180,325 | 1,176,629 | 1,356,954 | .554804 | .554804 | .554804 |
| 49 | RESPIRATORY THERAPY | 121,834 | 103,816 | 225,650 | .226625 | .226625 | .226625 |
| 50 | PHYSICAL THERAPY | 556,398 | 486,496 | 1,042,894 | .409690 | .409690 | .409690 |
| 51 | OCCUPATIONAL THERAPY | 391,587 | 104,080 | 495,667 | .444195 | .444195 | .444195 |
| 52 | SPEECH PATHOLOGY | 5,128 | 430 | 5,558 | .367039 | .367039 | .367039 |
| 53 | ELECTROCARDIOLOGY | 5,004 | 66,049 | 71,053 | .140008 | .140008 | .140008 |
| 55 | MEDICAL SUPPLIES CHARGED | 2,836 | 30,588 | 33,424 | .724629 | .724629 | .724629 |
| 56 | DRUGS CHARGED TO PATIENTS | 674,195 | 549,730 | 1,223,925 | .425424 | .425424 | .425424 |
| | OUTPAT SERVICE COST CNTRS | | | | | | |
| 60 | CLINIC | | | | | | |
| 61 | EMERGENCY | 1,947 | 465,609 | 467,556 | 2.114470 | 2.114470 | 2.114470 |
| 62 | OBSERVATION BEDS (NON-DIS | | 72,511 | 72,511 | .380218 | .380218 | .380218 |
| 63 | OTHER OUTPATIENT SERVICE | | | | | | |
| 63 | 50 RURAL HEALTH CLINIC | | 2,128,814 | 2,128,814 | .800990 | .800990 | .800990 |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | | | | |
| | OTHER REIMBURS COST CNTRS | | | | | | |
| 65 | AMBULANCE SERVICES | | 317,762 | 317,762 | 1.009831 | 1.009831 | 1.009831 |
| 101 | SUBTOTAL | 4,933,519 | 7,197,423 | 12,130,942 | | | |
| 102 | LESS OBSERVATION BEDS | | | | | | |
| 103 | TOTAL | 4,933,519 | 7,197,423 | 12,130,942 | | | |

| 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 | 398,351 | 102,339 | 296,012 | | | 398,351 |
| 40 | ANESTHESIOLOGY | 13,780 | 111 | 13,669 | | | 13,780 |
| 41 | RADIOLOGY-DIAGNOSTIC | 550,424 | 95,511 | 454,913 | | | 550,424 |
| 44 | LABORATORY | 752,843 | 47,722 | 705,121 | | | 752,843 |
| 49 | RESPIRATORY THERAPY | 51,138 | 9,993 | 41,145 | | | 51,138 |
| 50 | PHYSICAL THERAPY | 427,263 | 13,970 | 413,293 | | | 427,263 |
| 51 | OCCUPATIONAL THERAPY | 220,173 | 4,414 | 215,759 | | | 220,173 |
| 52 | SPEECH PATHOLOGY | 2,040 | 19 | 2,021 | | | 2,040 |
| 53 | ELECTROCARDIOLOGY | 9,948 | 180 | 9,768 | | | 9,948 |
| 55 | MEDICAL SUPPLIES CHARGED | 24,220 | 1,096 | 23,124 | | | 24,220 |
| 56 | DRUGS CHARGED TO PATIENTS | 520,687 | 23,819 | 496,868 | | | 520,687 |
| | OUTPAT SERVICE COST CNTRS | | | | | | |
| | CLINIC | | | | | | |
| 60 | EMERGENCY | 988,633 | 26,701 | 961,932 | | | 988,633 |
| 62 | OBSERVATION BEDS (NON-DIS | 27,570 | | 27,570 | | | 27,570 |
| 63 | OTHER OUTPATIENT SERVICE | | | | | | |
| 63 | 50 RURAL HEALTH CLINIC | 1,705,158 | 66,643 | 1,638,515 | | | 1,705,158 |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | | | | |
| | OTHER REIMBURS COST CNTRS | | | | | | |
| 65 | AMBULANCE SERVICES | 320,886 | 28,059 | 292,827 | | | 320,886 |
| 101 | SUBTOTAL | 6,013,114 | 420,577 | 5,592,537 | | | 6,013,114 |
| 102 | LESS OBSERVATION BEDS | 27,570 | | 27,570 | | | 27,570 |
| 103 | TOTAL | 5,985,544 | 420,577 | 5,564,967 | | | 5,985,544 |

| 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 | 170,630 | 2.334589 | 2.334589 |
| 40 | ANESTHESIOLOGY | 28,715 | .479889 | .479889 |
| 41 | RADIOLOGY-DIAGNOSTIC | 1,545,182 | .356220 | .356220 |
| 44 | LABORATORY | 1,356,954 | .554804 | .554804 |
| 49 | RESPIRATORY THERAPY | 225,650 | .226625 | .226625 |
| 50 | PHYSICAL THERAPY | 1,042,894 | .409690 | .409690 |
| 51 | OCCUPATIONAL THERAPY | 495,667 | .444195 | .444195 |
| 52 | SPEECH PATHOLOGY | 5,558 | .367039 | .367039 |
| 53 | ELECTROCARDIOLOGY | 71,053 | .140008 | .140008 |
| 55 | MEDICAL SUPPLIES CHARGED | 33,424 | .724629 | .724629 |
| 56 | DRUGS CHARGED TO PATIENTS | 1,223,925 | .425424 | .425424 |
| | OUTPAT SERVICE COST CNTRS | | | |
| | CLINIC | | | |
| 60 | EMERGENCY | 467,556 | 2.114470 | 2.114470 |
| 62 | OBSERVATION BEDS (NON-DIS | 72,511 | .380218 | .380218 |
| 63 | OTHER OUTPATIENT SERVICE | | | |
| 63 | 50 RURAL HEALTH CLINIC | 2,128,814 | .800990 | .800990 |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | |
| | OTHER REIMBURS COST CNTRS | | | |
| 65 | AMBULANCE SERVICES | 317,762 | 1.009831 | 1.009831 |
| 101 | SUBTOTAL | 9,186,295 | | |
| 102 | LESS OBSERVATION BEDS | 72,511 | | |
| 103 | TOTAL | 9,113,784 | | |

| 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 | 398,351 | 102,339 | 296,012 | | | 398,351 |
| 40 | ANESTHESIOLOGY | 13,780 | 111 | 13,669 | | | 13,780 |
| 41 | RADIOLOGY-DIAGNOSTIC | 550,424 | 95,511 | 454,913 | | | 550,424 |
| 44 | LABORATORY | 752,843 | 47,722 | 705,121 | | | 752,843 |
| 49 | RESPIRATORY THERAPY | 51,138 | 9,993 | 41,145 | | | 51,138 |
| 50 | PHYSICAL THERAPY | 427,263 | 13,970 | 413,293 | | | 427,263 |
| 51 | OCCUPATIONAL THERAPY | 220,173 | 4,414 | 215,759 | | | 220,173 |
| 52 | SPEECH PATHOLOGY | 2,040 | 19 | 2,021 | | | 2,040 |
| 53 | ELECTROCARDIOLOGY | 9,948 | 180 | 9,768 | | | 9,948 |
| 55 | MEDICAL SUPPLIES CHARGED | 24,220 | 1,096 | 23,124 | | | 24,220 |
| 56 | DRUGS CHARGED TO PATIENTS | 520,687 | 23,819 | 496,868 | | | 520,687 |
| | OUTPAT SERVICE COST CNTRS | | | | | | |
| | CLINIC | | | | | | |
| 60 | EMERGENCY | 988,633 | 26,701 | 961,932 | | | 988,633 |
| 61 | OBSERVATION BEDS (NON-DIS | 27,570 | | 27,570 | | | 27,570 |
| 62 | OTHER OUTPATIENT SERVICE | | | | | | |
| 63 | 50 RURAL HEALTH CLINIC | 1,705,158 | 66,643 | 1,638,515 | | | 1,705,158 |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | | | | |
| | OTHER REIMBURS COST CNTRS | | | | | | |
| 65 | AMBULANCE SERVICES | 320,886 | 28,059 | 292,827 | | | 320,886 |
| 101 | SUBTOTAL | 6,013,114 | 420,577 | 5,592,537 | | | 6,013,114 |
| 102 | LESS OBSERVATION BEDS | 27,570 | | 27,570 | | | 27,570 |
| 103 | TOTAL | 5,985,544 | 420,577 | 5,564,967 | | | 5,985,544 |

| 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 | 170,630 | 2.334589 | 2.334589 |
| 40 | ANESTHESIOLOGY | 28,715 | .479889 | .479889 |
| 41 | RADIOLOGY-DIAGNOSTIC | 1,545,182 | .356220 | .356220 |
| 44 | LABORATORY | 1,356,954 | .554804 | .554804 |
| 49 | RESPIRATORY THERAPY | 225,650 | .226625 | .226625 |
| 50 | PHYSICAL THERAPY | 1,042,894 | .409690 | .409690 |
| 51 | OCCUPATIONAL THERAPY | 495,667 | .444195 | .444195 |
| 52 | SPEECH PATHOLOGY | 5,558 | .367039 | .367039 |
| 53 | ELECTROCARDIOLOGY | 71,053 | .140008 | .140008 |
| 55 | MEDICAL SUPPLIES CHARGED | 33,424 | .724629 | .724629 |
| 56 | DRUGS CHARGED TO PATIENTS | 1,223,925 | .425424 | .425424 |
| | OUTPAT SERVICE COST CNTRS | | | |
| | CLINIC | | | |
| 60 | EMERGENCY | 467,556 | 2.114470 | 2.114470 |
| 62 | OBSERVATION BEDS (NON-DIS | 72,511 | .380218 | .380218 |
| 63 | OTHER OUTPATIENT SERVICE | | | |
| 63 | 50 RURAL HEALTH CLINIC | 2,128,814 | .800990 | .800990 |
| 63 | 51 RURAL HEALTH CLINIC 2 | | | |
| | OTHER REIMBURS COST CNTRS | | | |
| 65 | AMBULANCE SERVICES | 317,762 | 1.009831 | 1.009831 |
| 101 | SUBTOTAL | 9,186,295 | | |
| 102 | LESS OBSERVATION BEDS | 72,511 | | |
| 103 | TOTAL | 9,113,784 | | |

COMPUTATION OF INPATIENT OPERATING COST

| | | |
|---------------|----------------|---------------------|
| PROVIDER NO: | PERIOD: | PREPARED 11/24/2010 |
| 14-1329 | FROM 7/ 1/2009 | WORKSHEET D-1 |
| COMPONENT NO: | TO 6/30/2010 | PART I |
| 14-1329 | | |

TITLE XVIII PART A

HOSPITAL

OTHER

PART I - ALL PROVIDER COMPONENTS

1

INPATIENT DAYS

| | | |
|----|---|-------|
| 1 | INPATIENT DAYS (INCLUDING PRIVATE ROOM AND SWING BED DAYS, EXCLUDING NEWBORN) | 3,085 |
| 2 | INPATIENT DAYS (INCLUDING PRIVATE ROOM, EXCLUDING SWING-BED AND NEWBORN DAYS) | 500 |
| 3 | PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS) | |
| 4 | SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS) | 500 |
| 5 | TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | 880 |
| 6 | TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE) | 935 |
| 7 | TOTAL SWING-BED NF TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | 331 |
| 8 | TOTAL SWING-BED NF TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE) | 439 |
| 9 | TOTAL INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS) | 255 |
| 10 | SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | 845 |
| 11 | SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE) | 915 |
| 12 | SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V & XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 13 | SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLE V & XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE) | |
| 14 | MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS) | |
| 15 | TOTAL NURSERY DAYS (TITLE V OR XIX ONLY) | |
| 16 | NURSERY DAYS (TITLE V OR XIX ONLY) | |

SWING-BED ADJUSTMENT

| | | |
|----|--|-----------|
| 17 | MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 18 | MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 19 | MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | 116.26 |
| 20 | MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD | 116.26 |
| 21 | TOTAL GENERAL INPATIENT ROUTINE SERVICE COST | 2,148,370 |
| 22 | SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 23 | SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 24 | SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | 38,482 |
| 25 | SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD | 51,038 |
| 26 | TOTAL SWING-BED COST (SEE INSTRUCTIONS) | 1,703,690 |
| 27 | GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST | 444,680 |

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

| | | |
|----|---|----------|
| 28 | GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES) | 389,868 |
| 29 | PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES) | |
| 30 | SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES) | 389,868 |
| 31 | GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO | 1.140591 |
| 32 | AVERAGE PRIVATE ROOM PER DIEM CHARGE | |
| 33 | AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE | 779.74 |
| 34 | AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL | |
| 35 | AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL | |
| 36 | PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT | |
| 37 | GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL | 444,680 |

TITLE XVIII PART A HOSPITAL OTHER

PART II - HOSPITAL AND SUBPROVIDERS ONLY

1

PROGRAM INPATIENT OPERATING COST BEFORE
PASS THROUGH COST ADJUSTMENTS

38 ADJUSTED GENERAL INPATIENT ROUTINE SERVICE COST PER DIEM 889.35
 39 PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST 226,784
 40 MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO THE PROGRAM
 41 TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST 226,784

| | TOTAL I/P COST 1 | TOTAL I/P DAYS 2 | AVERAGE PER DIEM 3 | PROGRAM DAYS 4 | PROGRAM COST 5 |
|---|------------------------|------------------------|--------------------------|----------------------|----------------------|
| 42 NURSERY (TITLE V & XIX ONLY) | | | | | |
| INTENSIVE CARE TYPE INPATIENT HOSPITAL UNITS | | | | | |
| 43 INTENSIVE CARE UNIT | | | | | |
| 44 CORONARY CARE UNIT | | | | | |
| 45 BURN INTENSIVE CARE UNIT | | | | | |
| 46 SURGICAL INTENSIVE CARE UNIT | | | | | |
| 47 OTHER SPECIAL CARE | | | | | 1 |
| 48 PROGRAM INPATIENT ANCILLARY SERVICE COST | | | | | 125,300 |
| 49 TOTAL PROGRAM INPATIENT COSTS | | | | | 352,084 |

PASS THROUGH COST ADJUSTMENTS

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

TARGET AMOUNT AND LIMIT COMPUTATION

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

PROGRAM INPATIENT ROUTINE SWING BED COST

60 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE COST
 REPORTING PERIOD (SEE INSTRUCTIONS) 751,501
 61 MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE COST
 REPORTING PERIOD (SEE INSTRUCTIONS) 813,755
 62 TOTAL MEDICARE SWING-BED SNF INPATIENT ROUTINE COSTS 1,565,256
 63 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS THROUGH DECEMBER 31 OF THE
 COST REPORTING PERIOD
 64 TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS AFTER DECEMBER 31 OF THE
 COST REPORTING PERIOD
 65 TOTAL TITLE V OR XIX SWING-BED NF INPATIENT ROUTINE COSTS

COMPUTATION OF INPATIENT OPERATING COST

PROVIDER NO:

PERIOD:

PREPARED 11/24/2010

14-1329

FROM 7/ 1/2009

WORKSHEET D-1

COMPONENT NO:

TO 6/30/2010

PART I

14-5274

TITLE XIX - I/P

SNF

OTHER

PART I - ALL PROVIDER COMPONENTS

1

INPATIENT DAYS

| | | |
|----|---|--------|
| 1 | INPATIENT DAYS (INCLUDING PRIVATE ROOM AND SWING BED DAYS, EXCLUDING NEWBORN) | 10,264 |
| 2 | INPATIENT DAYS (INCLUDING PRIVATE ROOM, EXCLUDING SWING-BED AND NEWBORN DAYS) | 10,264 |
| 3 | PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS) | |
| 4 | SEMI-PRIVATE ROOM DAYS (EXCLUDING SWING-BED PRIVATE ROOM DAYS) | 10,264 |
| 5 | TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 6 | TOTAL SWING-BED SNF-TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE) | |
| 7 | TOTAL SWING-BED NF TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 8 | TOTAL SWING-BED NF TYPE INPATIENT DAYS (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE) | |
| 9 | TOTAL INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED AND NEWBORN DAYS) | 5,120 |
| 10 | SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 11 | SWING-BED SNF-TYPE INPATIENT DAYS APPLICABLE TO TITLE XVIII ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE) | |
| 12 | SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLES V & XIX ONLY (INCLUDING PRIVATE ROOM DAYS) THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 13 | SWING-BED NF-TYPE INPATIENT DAYS APPLICABLE TO TITLE V & XIX ONLY (INCLUDING PRIVATE ROOM DAYS) AFTER DECEMBER 31 OF THE COST REPORTING PERIOD (IF CALENDAR YEAR, ENTER 0 ON THIS LINE) | |
| 14 | MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM (EXCLUDING SWING-BED DAYS) | |
| 15 | TOTAL NURSERY DAYS (TITLE V OR XIX ONLY) | |
| 16 | NURSERY DAYS (TITLE V OR XIX ONLY) | |

SWING-BED ADJUSTMENT

| | | |
|----|--|-----------|
| 17 | MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 18 | MEDICARE RATE FOR SWING-BED SNF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 19 | MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 20 | MEDICAID RATE FOR SWING-BED NF SERVICES APPLICABLE TO SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 21 | TOTAL GENERAL INPATIENT ROUTINE SERVICE COST | 1,602,394 |
| 22 | SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 23 | SWING-BED COST APPLICABLE TO SNF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 24 | SWING-BED COST APPLICABLE TO NF-TYPE SERVICES THROUGH DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 25 | SWING-BED COST APPLICABLE TO NF-TYPE SERVICES AFTER DECEMBER 31 OF THE COST REPORTING PERIOD | |
| 26 | TOTAL SWING-BED COST (SEE INSTRUCTIONS) | |
| 27 | GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST | 1,602,394 |

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

| | | |
|----|---|-----------|
| 28 | GENERAL INPATIENT ROUTINE SERVICE CHARGES (EXCLUDING SWING-BED CHARGES) | 1,583,504 |
| 29 | PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES) | |
| 30 | SEMI-PRIVATE ROOM CHARGES (EXCLUDING SWING-BED CHARGES) | 1,583,504 |
| 31 | GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO | 1.011929 |
| 32 | AVERAGE PRIVATE ROOM PER DIEM CHARGE | |
| 33 | AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE | 154.28 |
| 34 | AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL | |
| 35 | AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL | |
| 36 | PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT | |
| 37 | GENERAL INPATIENT ROUTINE SERVICE COST NET OF SWING-BED COST AND PRIVATE ROOM COST DIFFERENTIAL | 1,602,394 |

| 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 | | 222,121 | |
| 37 | OPERATING ROOM | 2.334589 | | |
| 40 | ANESTHESIOLOGY | .479889 | | |
| 41 | RADIOLOGY-DIAGNOSTIC | .356220 | 22,155 | 7,892 |
| 44 | LABORATORY | .554804 | 69,254 | 38,422 |
| 49 | RESPIRATORY THERAPY | .226625 | 64,858 | 14,698 |
| 50 | PHYSICAL THERAPY | .409690 | 5,061 | 2,073 |
| 51 | OCCUPATIONAL THERAPY | .444195 | 3,182 | 1,413 |
| 52 | SPEECH PATHOLOGY | .367039 | | |
| 53 | ELECTROCARDIOLOGY | .140008 | 2,638 | 369 |
| 55 | MEDICAL SUPPLIES CHARGED TO PATIENTS | .724629 | 266 | 193 |
| 56 | DRUGS CHARGED TO PATIENTS | .425424 | 141,599 | 60,240 |
| 60 | OUTPAT SERVICE COST CNTRS CLINIC | | | |
| 61 | EMERGENCY | 2.114470 | | |
| 62 | OBSERVATION BEDS (NON-DISTINCT PART) | .380218 | | |
| 63 | OTHER OUTPATIENT SERVICE COST CENTER | | | |
| 63 50 | RURAL HEALTH CLINIC | | | |
| 63 51 | RURAL HEALTH CLINIC 2 | | | |
| 65 | OTHER REIMBURS COST CNTRS AMBULANCE SERVICES | | | |
| 101 | TOTAL | | 309,013 | 125,300 |
| 102 | LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES | | | |
| 103 | NET CHARGES | | 309,013 | |

| WKST A LINE NO. | COST CENTER DESCRIPTION | RATIO COST TO CHARGES 1 | INPATIENT CHARGES 2 | INPATIENT COST 3 |
|--------------------|---|-------------------------------|---------------------------|------------------------|
| 25 | INPAT ROUTINE SRVC CNTRS ADULTS & PEDIATRICS | | | |
| 37 | ANCILLARY SRVC COST CNTRS OPERATING ROOM | 2.334589 | | |
| 40 | ANESTHESIOLOGY | .479889 | | |
| 41 | RADIOLOGY-DIAGNOSTIC | .356220 | 7,460 | 2,657 |
| 44 | LABORATORY | .554804 | 58,872 | 32,662 |
| 49 | RESPIRATORY THERAPY | .226625 | 30,752 | 6,969 |
| 50 | PHYSICAL THERAPY | .409690 | 469,044 | 192,163 |
| 51 | OCCUPATIONAL THERAPY | .444195 | 333,507 | 148,142 |
| 52 | SPEECH PATHOLOGY | .367039 | 3,713 | 1,363 |
| 53 | ELECTROCARDIOLOGY | .140008 | 887 | 124 |
| 55 | MEDICAL SUPPLIES CHARGED TO PATIENTS | .724629 | 2,166 | 1,570 |
| 56 | DRUGS CHARGED TO PATIENTS | .425424 | 375,993 | 159,956 |
| 60 | OUTPAT SERVICE COST CNTRS CLINIC | | | |
| 61 | EMERGENCY | 2.114470 | | |
| 62 | OBSERVATION BEDS (NON-DISTINCT PART) | .380218 | | |
| 63 | OTHER OUTPATIENT SERVICE COST CENTER | | | |
| 63 50 | RURAL HEALTH CLINIC | | | |
| 63 51 | RURAL HEALTH CLINIC 2 | | | |
| | OTHER REIMBURS COST CNTRS | | | |
| 65 | AMBULANCE SERVICES | | | |
| 101 | TOTAL | | 1,282,394 | 545,606 |
| 102 | LESS PBP CLINIC LABORATORY SERVICES - PROGRAM ONLY CHARGES | | | |
| 103 | NET CHARGES | | 1,282,394 | |

CALCULATION OF REIMBURSEMENT SETTLEMENT
SWING BEDS

TITLE XVIII SWING BED SNF

| COMPUTATION OF NET COST OF COVERED SERVICES | | PART A 1 | PART B 2 |
|---|--|-------------|-------------|
| 1 | INPATIENT ROUTINE SERVICES - SWING BED-SNF (SEE INSTR) | 1,580,909 | |
| 2 | INPATIENT ROUTINE SERVICES - SWING BED-NF (SEE INSTR) | | |
| 3 | ANCILLARY SERVICES (SEE INSTRUCTIONS) | 551,062 | |
| 4 | PER DIEM COST FOR INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS) | | |
| 5 | PROGRAM DAYS | 1,760 | |
| 6 | INTERNS AND RESIDENTS NOT IN APPROVED TEACHING PROGRAM (SEE INSTRUCTIONS) | | |
| 7 | UTILIZATION REVIEW - PHYSICIAN COMPENSATION - SNF OPTIONAL METHOD ONLY | | |
| 8 | SUBTOTAL | 2,131,971 | |
| 9 | PRIMARY PAYER PAYMENTS (SEE INSTRUCTIONS) | | |
| 10 | SUBTOTAL | 2,131,971 | |
| 11 | DEDUCTIBLES BILLED TO PROGRAM PATIENTS (EXCLUDE AMOUNTS APPLICABLE TO PHYSICIAN PROFESSIONAL SERVICES) | | |
| 12 | SUBTOTAL | 2,131,971 | |
| 13 | COINSURANCE BILLED TO PROGRAM PATIENTS (FROM PROVIDER RECORDS) (EXCLUDE COINSURANCE FOR PHYSICIAN PROFESSIONAL SERVICES) | 54,041 | |
| 14 | 80% OF PART B COSTS | | |
| 15 | SUBTOTAL | 2,077,930 | |
| 16 | OTHER ADJUSTMENTS (SPECIFY) | | |
| 17 | REIMBURSABLE BAD DEBTS | 5,399 | |
| 17.01 | REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS) | 5,399 | |
| 18 | TOTAL | 2,083,329 | |
| 19 | SEQUESTRATION ADJUSTMENT (SEE INSTRUCTIONS) | | |
| 20 | INTERIM PAYMENTS | 1,941,699 | |
| 20.01 | TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY) | | |
| 21 | BALANCE DUE PROVIDER/PROGRAM | 141,630 | |
| 22 | PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2. | | |

PART II - MEDICARE PART A SERVICES - COST REIMBURSEMENT HOSPITAL

| | | |
|------|--|---------|
| 1 | INPATIENT SERVICES | 352,084 |
| 1.01 | NURSING AND ALLIED HEALTH MANAGED CARE PAYMENT | |
| 2 | ORGAN ACQUISITION | |
| 3 | COST OF TEACHING PHYSICIANS | |
| 4 | SUBTOTAL | 352,084 |
| 5 | PRIMARY PAYER PAYMENTS | |
| 6 | TOTAL COST. FOR CAH (SEE INSTRUCTIONS) | 355,605 |

COMPUTATION OF LESSER OF COST OR CHARGES

| | | |
|--------------------|--|--|
| REASONABLE CHARGES | | |
| 7 | ROUTINE SERVICE CHARGES | |
| 8 | ANCILLARY SERVICE CHARGES | |
| 9 | ORGAN ACQUISITION CHARGES, NET OF REVENUE | |
| 10 | TEACHING PHYSICIANS | |
| 11 | TOTAL REASONABLE CHARGES | |
| CUSTOMARY CHARGES | | |
| 12 | AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS | |
| 13 | AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e) | |
| 14 | RATIO OF LINE 12 TO LINE 13 (NOT TO EXCEED 1.000000) | |
| 15 | TOTAL CUSTOMARY CHARGES (SEE INSTRUCTIONS) | |
| 16 | EXCESS OF CUSTOMARY CHARGES OVER REASONABLE COST | |
| 17 | EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES | |

| | | |
|---|--|---------|
| COMPUTATION OF REIMBURSEMENT SETTLEMENT | | |
| 18 | DIRECT GRADUATE MEDICAL EDUCATION PAYMENTS | |
| 19 | COST OF COVERED SERVICES | 355,605 |
| 20 | DEDUCTIBLES (EXCLUDE PROFESSIONAL COMPONENT) | 84,288 |
| 21 | EXCESS REASONABLE COST | |
| 22 | SUBTOTAL | 271,317 |
| 23 | COINSURANCE | |
| 24 | SUBTOTAL | 271,317 |
| 25 | REIMBURSABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES (SEE INSTRUCTIONS)) | 7,562 |
| 25.01 | ADJUSTED REIMBURSABLE BAD DEBTS (SEE INSTRUCTIONS) | 7,562 |
| 25.02 | REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES | 7,562 |
| 26 | SUBTOTAL | 278,879 |
| 27 | RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION | |
| 28 | OTHER ADJUSTMENTS (SPECIFY) | |
| 29 | AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS | |
| 30 | SUBTOTAL | 278,879 |
| 31 | SEQUESTRATION ADJUSTMENT | |
| 32 | INTERIM PAYMENTS | 258,231 |
| 32.01 | TENTATIVE SETTLEMENT (FOR FISCAL INTERMEDIARY USE ONLY) | |
| 33 | BALANCE DUE PROVIDER/PROGRAM | 20,648 |
| 34 | PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2. | |

BALANCE SHEET

| ASSETS | | GENERAL FUND 1 | SPECIFIC PURPOSE FUND 2 | ENDOWMENT FUND 3 | PLANT FUND 4 |
|----------------|--|----------------------|----------------------------------|------------------------|--------------------|
| CURRENT ASSETS | | | | | |
| 1 | CASH ON HAND AND IN BANKS | 858,278 | | | |
| 2 | TEMPORARY INVESTMENTS | | | | |
| 3 | NOTES RECEIVABLE | | | | |
| 4 | ACCOUNTS RECEIVABLE | 1,768,632 | | | |
| 5 | OTHER RECEIVABLES | 841,858 | | | |
| 6 | LESS: ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE | | | | |
| 7 | INVENTORY | 150,736 | | | |
| 8 | PREPAID EXPENSES | 80,465 | | | |
| 9 | OTHER CURRENT ASSETS | 236,986 | | | |
| 10 | DUE FROM OTHER FUNDS | | | | |
| 11 | TOTAL CURRENT ASSETS | 3,936,955 | | | |
| FIXED ASSETS | | | | | |
| 12 | LAND | 21,657 | | | |
| 12.01 | LAND IMPROVEMENTS | 388,120 | | | |
| 13 | LESS ACCUMULATED DEPRECIATION | -219,113 | | | |
| 13.01 | BUILDINGS | 7,480,335 | | | |
| 14 | LESS ACCUMULATED DEPRECIATION | -3,894,967 | | | |
| 14.01 | LEASEHOLD IMPROVEMENTS | | | | |
| 15 | LESS ACCUMULATED DEPRECIATION | | | | |
| 15.01 | FIXED EQUIPMENT | 328,274 | | | |
| 16 | LESS ACCUMULATED DEPRECIATION | -322,711 | | | |
| 16.01 | AUTOMOBILES AND TRUCKS | | | | |
| 17 | LESS ACCUMULATED DEPRECIATION | | | | |
| 17.01 | MAJOR MOVABLE EQUIPMENT | 3,487,788 | | | |
| 18 | LESS ACCUMULATED DEPRECIATION | -2,193,035 | | | |
| 18.01 | MINOR EQUIPMENT DEPRECIABLE | | | | |
| 19 | LESS ACCUMULATED DEPRECIATION | | | | |
| 19.01 | MINOR EQUIPMENT-NONDEPRECIABLE | | | | |
| 20 | TOTAL FIXED ASSETS | 5,076,348 | | | |
| 21 | OTHER ASSETS | | | | |
| 22 | INVESTMENTS | 496,935 | | | |
| 23 | DEPOSITS ON LEASES | | | | |
| 24 | DUE FROM OWNERS/OFFICERS | | | | |
| 25 | OTHER ASSETS | | | | |
| 26 | TOTAL OTHER ASSETS | 496,935 | | | |
| 27 | TOTAL ASSETS | 9,510,238 | | | |

| | GENERAL FUND | SPECIFIC PURPOSE FUND | ENDOWMENT FUND | PLANT FUND |
|--|-----------------|-----------------------------|-------------------|---------------|
| LIABILITIES AND FUND BALANCE | 1 | 2 | 3 | 4 |
| CURRENT LIABILITIES | | | | |
| 28 ACCOUNTS PAYABLE | 284,760 | | | |
| 29 SALARIES, WAGES & FEES PAYABLE | 296,045 | | | |
| 30 PAYROLL TAXES PAYABLE | 92,915 | | | |
| 31 NOTES AND LOANS PAYABLE (SHORT TERM) | 169,402 | | | |
| 32 DEFERRED INCOME | 411,000 | | | |
| 33 ACCELERATED PAYMENTS | | | | |
| 34 DUE TO OTHER FUNDS | | | | |
| 35 OTHER CURRENT LIABILITIES | | | | |
| 36 TOTAL CURRENT LIABILITIES | 1,254,122 | | | |
| LONG TERM LIABILITIES | | | | |
| 37 MORTGAGE PAYABLE | | | | |
| 38 NOTES PAYABLE | 3,394,971 | | | |
| 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 | 3,394,971 | | | |
| 43 TOTAL LIABILITIES | 4,649,093 | | | |
| CAPITAL ACCOUNTS | | | | |
| 44 GENERAL FUND BALANCE | 4,861,145 | | | |
| 45 SPECIFIC PURPOSE FUND | | | | |
| 46 DONOR CREATED- ENDOWMENT FUND BALANCE- RESTRICTED | | | | |
| 47 DONOR CREATED- ENDOWMENT FUND BALANCE- UNRESTRICT | | | | |
| 48 GOVERNING BODY CREATED- ENDOWMENT FUND BALANCE | | | | |
| 49 PLANT FUND BALANCE-INVESTED IN PLANT | | | | |
| 50 PLANT FUND BALANCE- RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION | | | | |
| 51 TOTAL FUND BALANCES | 4,861,145 | | | |
| 52 TOTAL LIABILITIES AND FUND BALANCES | 9,510,238 | | | |

STATEMENT OF CHANGES IN FUND BALANCES

| | GENERAL FUND | | SPECIFIC PURPOSE FUND | |
|--|--------------|-----------|-----------------------|---|
| | 1 | 2 | 3 | 4 |
| 1 FUND BALANCE AT BEGINNING OF PERIOD | | 4,591,089 | | |
| 2 NET INCOME (LOSS) | | 270,056 | | |
| 3 TOTAL | | 4,861,145 | | |
| 4 ADDITIONS (CREDIT ADJUSTMENTS) (SPECIFY) | | | | |
| 5 ADDITIONS (CREDIT ADJUSTM | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 TOTAL ADDITIONS | | | | |
| 11 SUBTOTAL | | 4,861,145 | | |
| 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 | | 4,861,145 | | |

| | 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 | 389,867 | | 389,867 |
| 4 00 SWING BED - SNF | 973,571 | | 973,571 |
| 5 00 SWING BED - NF | | | |
| 6 00 SKILLED NURSING FACILITY | 1,583,504 | | 1,583,504 |
| 9 00 TOTAL GENERAL INPATIENT ROUTINE CARE INTENSIVE CARE TYPE INPATIENT HOSPITAL SVCS | 2,946,942 | | 2,946,942 |
| 15 00 TOTAL INTENSIVE CARE TYPE INPAT HOSP | | | |
| 16 00 TOTAL INPATIENT ROUTINE CARE SERVICE | 2,946,942 | | 2,946,942 |
| 17 00 ANCILLARY SERVICES | 1,991,973 | 4,280,717 | 6,272,690 |
| 18 00 OUTPATIENT SERVICES | 2,764 | 762,571 | 765,335 |
| 18 50 RURAL HEALTH CLINIC | | 2,152,483 | 2,152,483 |
| 18 51 RURAL HEALTH CLINIC 2 | | | |
| 20 00 AMBULANCE SERVICES | | 317,762 | 317,762 |
| 24 00 | | | |
| 25 00 TOTAL PATIENT REVENUES | 4,941,679 | 7,513,533 | 12,455,212 |

PART II - OPERATING EXPENSES

| | | | |
|--------------------------------|--|------------|--|
| 26 00 OPERATING EXPENSES | | 10,094,776 | |
| 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 | | 10,094,776 | |

DESCRIPTION

| | | |
|-------|---|------------|
| 1 | TOTAL PATIENT REVENUES | 12,455,212 |
| 2 | LESS: ALLOWANCES AND DISCOUNTS ON PATIENT'S ACCTS | 2,400,489 |
| 3 | NET PATIENT REVENUES | 10,054,723 |
| 4 | LESS: TOTAL OPERATING EXPENSES | 10,094,776 |
| 5 | NET INCOME FROM SERVICE TO PATIENTS | -40,053 |
| | OTHER INCOME | |
| 6 | CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC. | 37,604 |
| 7 | INCOME FROM INVESTMENTS | 38,486 |
| 8 | REVENUE FROM TELEPHONE AND TELEGRAPH SERVICE | |
| 9 | REVENUE FROM TELEVISION AND RADIO SERVICE | |
| 10 | PURCHASE DISCOUNTS | |
| 11 | REBATES AND REFUNDS OF EXPENSES | |
| 12 | PARKING LOT RECEIPTS | |
| 13 | REVENUE FROM LAUNDRY AND LINEN SERVICE | |
| 14 | REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS | 31,706 |
| 15 | REVENUE FROM RENTAL OF LIVING QUARTERS | |
| 16 | REVENUE FROM SALE OF MEDICAL & SURGICAL SUPPLIES TO OTHER THAN PATIENTS | 750 |
| 17 | REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS | |
| 18 | REVENUE FROM SALE OF MEDICAL RECORDS & ABSTRACTS | |
| 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 | 6,366 |
| 23 | GOVERNMENTAL APPROPRIATIONS | |
| 24 | OTHER OPERATING REVENUE | 107,784 |
| 24.01 | COUNTY TAX REVENUE | 786,588 |
| 24.02 | STATE TAX REVENUE | 73,809 |
| 24.03 | ROUNDING | 6 |
| 25 | TOTAL OTHER INCOME | 1,083,099 |
| 26 | TOTAL OTHER EXPENSES | 1,043,046 |
| 27 | BAD DEBTS | 740,855 |
| 28 | CHARITY CARE | 32,135 |
| 29 | | |
| 30 | TOTAL OTHER EXPENSES | 772,990 |
| 31 | NET INCOME (OR LOSS) FOR THE PERIOD | 270,056 |

ALLOCATION OF OVERHEAD
TO RHC/FOHC SERVICES

| | | |
|---------------|----------------|---------------|
| PROVIDER NO: | PERIOD: | PREPARED |
| 14-1329 | FROM 7/ 1/2009 | 11/24/2010 |
| COMPONENT NO: | TO 6/30/2010 | WORKSHEET M-2 |
| 14-3981 | | |

RHC 1

VISITS AND PRODUCTIVITY

| | NUMBER OF FTE PERSONNEL 1 | TOTAL VISITS 2 | PRODUCTIVITY STANDARD(1) 3 | MINIMUM VISITS 4 | |
|---|--|-------------------|----------------------------------|------------------------|--------|
| POSITIONS | | | | | |
| 1 | PHYSICIANS | 3.08 | 15,683 | 4,200 | 12,936 |
| 2 | PHYSICIAN ASSISTANTS | 1.05 | 3,590 | 2,100 | 2,205 |
| 3 | NURSE PRACTITIONERS | | | 2,100 | |
| 4 | SUBTOTAL (SUM OF LINES 1-3) | 4.13 | 19,273 | | 15,141 |
| 5 | VISITING NURSE | | | | |
| 6 | CLINICAL PSYCHOLOGIST | | | | |
| 7 | CLINICAL SOCIAL WORKER | | | | |
| 8 | TOTAL FTEs AND VISITS (SUM OF LINES 4-7) | 4.13 | 19,273 | | |
| 9 | PHYSICIAN SERVICES UNDER AGREEMENTS | | | | |
| DETERMINATION OF ALLOWABLE COST APPLICABLE TO RHC/FOHC SERVICES | | | | | |
| 10 | TOTAL COSTS OF HEALTH CARE SERVICES (FROM WORKSHEET M-1, COLUMN 7, LINE 22) | 1,189,414 | | | |
| 11 | TOTAL NONREIMBURSABLE COSTS (FROM WORKSHEET M-1, COLUMN 7, LINE 28) | | | | |
| 12 | COST OF ALL SERVICES (EXCLUDING OVERHEAD) (SUM OF LINES 10 AND 11) | 1,189,414 | | | |
| 13 | RATIO OF RHC/FOHC SERVICES (LINE 10 DIVIDED BY LINE 12) | 1.000000 | | | |
| 14 | TOTAL FACILITY OVERHEAD (FROM WORKSHEET M-1, COLUMN 7, LINE 31) | -83,492 | | | |
| 15 | PARENT PROVIDER OVERHEAD ALLOCATED TO FACILITY (SEE INSTRUCTIONS) | 599,236 | | | |
| 16 | TOTAL OVERHEAD (SUM OF LINES 14 AND 15) | 515,744 | | | |
| 17 | ALLOWABLE GME OVERHEAD (SEE INSTRUCTIONS) | | | | |
| 18 | SUBTRACT LINE 17 FROM LINE 16 | 515,744 | | | |
| 19 | OVERHEAD APPLICABLE TO RHC/FOHC SERVICES (LINE 13 X LINE 18) | 515,744 | | | |
| 20 | TOTAL ALLOWABLE COST OF RHC/FOHC SERVICES (SUM OF LINES 10 AND 19) | 1,705,158 | | | |

ALLOCATION OF OVERHEAD
TO RHC/FQHC SERVICES

| | | |
|---------------|----------------|---------------------|
| PROVIDER NO: | PERIOD: | PREPARED 11/24/2010 |
| 14-1329 | FROM 7/ 1/2009 | WORKSHEET M-2 |
| COMPONENT NO: | TO 6/30/2010 | |
| 14-3981 | | |

RHC 1

VISITS AND PRODUCTIVITY

GREATER OF
COL. 2 OR
COL. 4
5

| POSITIONS | |
|--|--------|
| 1 PHYSICIANS | |
| 2 PHYSICIAN ASSISTANTS | |
| 3 NURSE PRACTITIONERS | |
| 4 SUBTOTAL (SUM OF LINES 1-3) | 19,273 |
| 5 VISITING NURSE | |
| 6 CLINICAL PSYCHOLOGIST | |
| 7 CLINICAL SOCIAL WORKER | |
| 8 TOTAL FTEs AND VISITS (SUM OF LINES 4-7) | 19,273 |
| 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.

