Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

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 reporting period being deemed overpayments (42 USC 1395g). FORM APPROVED OMB NO. 0938-0050

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet S Parts I-III Date/Time Prepared: 2/19/2015 2:54 pm

PART I - COST REPORT STATUS

Provider use only

1. [X] Electronically filed cost report — Date: 2/19/2015 Time: 2:54 pm
2. [ ] Manually submitted cost report
3. [0] If this is an amended report enter the number of times the provider resubmitted this cost report
4. [F] Medicare Utilization. Enter "F" for full or "L" for low.

Contractor use only

5. [1] Cost Report Status
   (1) As Submitted
   (2) Settled without Audit
   (3) Settled with Audit
   (4) Reopened
   (5) Amended
6. Date Received:
7. Contractor No.
8. [N] Initial Report for this Provider CCN
9. [N] Final Report for this Provider CCN
10. NPR Date:
11. Contractor's Vendor Code: 4
12. [0] If line 5, column 1 is 4: Enter number of times reopened = 0-9.

PART II - 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 IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE 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 certification 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 ROANE GENERAL HOSPITAL (511306) for the cost reporting period beginning 10/01/2013 and ending 09/30/2014 and to the best of my knowledge and belief, this report and statement are true, correct, complete and 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.

(Signed)_____
Officer or Administrator of Provider(s)

_____
Title

_____
Date

	Cost Center Description	Title V	Title XVIII Part A	Title XVIII Part B	HIT	Title XIX	
		1.00	2.00	3.00	4.00	5.00	
	PART III - SETTLEMENT SUMMARY						
1.00	Hospital	0	-107,525	-99,898	0	72,909	1.00
2.00	Subprovider - IPF	0	0	0		0	2.00
3.00	Subprovider - IRF	0	0	0		0	3.00
5.00	Swing bed - SNF	0	-70,683	0		0	5.00
6.00	Swing bed - NF	0				0	6.00
7.00	SKILLED NURSING FACILITY	0	5,017	0		0	7.00
10.00	RURAL HEALTH CLINIC I	0		136,832		134,273	10.00
11.00	FEDERALLY QUALIFIED HEALTH CENTER I	0		0		0	11.00
12.00	CMHC I	0		0		0	12.00
200.00	Total	0	-173,191	36,934	0	207,182	200.00

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 and review the information collection is estimated 673 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 the form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.
Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents , please contact 1-800-MEDICARE.

Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX IDENTIFICATION DATA | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet S-2 Part I | Date/Time Prepared: 2/19/2015 2:53 pm

	1.00	2.00	3.00	4.00	
	Hospital and Hospital Health Care Complex Address:				
1.00	Street: 200 HOSPITAL DRIVE	PO Box:			1.00
2.00	City: SPENCER	State: WV	Zip Code: 25276-1060	County: ROANE	2.00

		Component Name	CCN Number	CBSA Number	Provider Type	Date Certified	Payment System (P, T, O, or N) V	XVIII	XIX	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
	Hospital and Hospital-Based Component Identification:									
3.00	Hospital	ROANE GENERAL HOSPITAL	511306	99951	1	02/16/1999	N	O	O	3.00
4.00	Subprovider - IPF									4.00
5.00	Subprovider - IRF									5.00
6.00	Subprovider - (Other)									6.00
7.00	Swing Beds - SNF	ROANE GENERAL HOSPITAL	51Z306	99951		02/16/1999	N	O	N	7.00
8.00	Swing Beds - NF									8.00
9.00	Hospital-Based SNF	ROANE GENERAL HOSPITAL	515099	99951		02/16/1999	N	P	O	9.00
10.00	Hospital-Based NF									10.00
11.00	Hospital-Based OLTC									11.00
12.00	Hospital-Based HHA									12.00
13.00	Separately Certified ASC									13.00
14.00	Hospital-Based Hospice									14.00
15.00	Hospital-Based Health Clinic - RHC	ROANE GENERAL HOSPITAL	513990	99951		07/11/1996	N	O	O	15.00
16.00	Hospital-Based Health Clinic - FQHC									16.00
17.00	Hospital-Based (CMHC) I									17.00
17.10	Hospital-Based (CORF) I									17.10
18.00	Renal Dialysis									18.00
19.00	Other									19.00

		From: 1.00	To: 2.00	
20.00	Cost Reporting Period (mm/dd/yyyy)	10/01/2013	09/30/2014	20.00
21.00	Type of Control (see instructions)	2		21.00
	Inpatient PPS Information			
22.00	Does this facility qualify and is it currently receiving payments for disproportionate share hospital adjustment, in accordance with 42 CFR §412.106? In column 1, enter "Y" for yes or "N" for no. Is this facility subject to 42 CFR Section §412.06(c)(2)(Pickle amendment hospital?) In column 2, enter "Y" for yes or "N" for no.	N	N	22.00
22.01	Did this hospital receive interim uncompensated care payments for this cost reporting period? Enter in column 1, "Y" for yes or "N" for no for the portion of the cost reporting period occurring prior to October 1. Enter in column 2 "Y" for yes or "N" for no for the portion of the cost reporting period occurring on or after October 1. (see instructions)			22.01
23.00	Which method is used to determine Medicaid days on lines 24 and/or 25 below? In column 1, enter 1 if date of admission, 2 if census days, or 3 if date of discharge. Is the method of identifying the days in this cost reporting period different from the method used in the prior cost reporting period? In column 2, enter "Y" for yes or "N" for no.	3	N	23.00

		In-State Medicaid paid days	In-State Medicaid eligible unpaid days	Out-of State Medicaid paid days	Out-of State Medicaid eligible unpaid	Medicaid HMO days	Other Medicaid days	
		1.00	2.00	3.00	4.00	5.00	6.00	
24.00	If this provider is an IPPS hospital, enter the in-state Medicaid paid days in col. 1, in-state Medicaid eligible unpaid days in col. 2, out-of-state Medicaid paid days in col. 3, out-of-state Medicaid eligible unpaid days in col. 4, Medicaid HMO paid and eligible but unpaid days in column 5, and other Medicaid days in column 6.	0	0	0	0	0	0	24.00
25.00	If this provider is an IRF, enter the in-state Medicaid paid days in col. 1, the in-state Medicaid eligible unpaid days in col. 2, out-of-state Medicaid days in col. 3, out-of-state Medicaid eligible unpaid days in col. 4, Medicaid HMO paid and eligible but unpaid days in col. 5, and other Medicaid days in col. 6.	0	0	0	0	0		25.00

		Urban/Rural S 1.00	Date of Geogr 2.00	
26.00	Enter your standard geographic classification (not wage) status at the beginning of the cost reporting period. Enter "1" for urban or "2" for rural.	2		26.00
27.00	Enter your standard geographic classification (not wage) status at the end of the cost reporting period. Enter in column 1, "1" for urban or "2" for rural. If applicable, enter the effective date of the geographic reclassification in column 2.	2		27.00
35.00	If this is a sole community hospital (SCH), enter the number of periods SCH status in effect in the cost reporting period.	0		35.00

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet S-3 Part I Date/Time Prepared: 2/19/2015 2:53 pm

	Component	Worksheet A Line Number	No. of Beds	Bed Days Available	CAH Hours	I/P Days / O/P Visits / Trips Title V	
		1.00	2.00	3.00	4.00	5.00	
1.00	Hospital Adults & Peds. (columns 5, 6, 7 and 8 exclude Swing Bed, Observation Bed and Hospice days)(see instructions for col. 2 for the portion of LDP room available beds)	30.00	25	9,125	27,024.00	0	1.00
2.00	HMO and other (see instructions)						2.00
3.00	HMO IPF Subprovider						3.00
4.00	HMO IRF Subprovider						4.00
5.00	Hospital Adults & Peds. Swing Bed SNF					0	5.00
6.00	Hospital Adults & Peds. Swing Bed NF					0	6.00
7.00	Total Adults and Peds. (exclude observation beds) (see instructions)		25	9,125	27,024.00	0	7.00
8.00	INTENSIVE CARE UNIT						8.00
9.00	CORONARY CARE UNIT						9.00
10.00	BURN INTENSIVE CARE UNIT						10.00
11.00	SURGICAL INTENSIVE CARE UNIT						11.00
12.00	OTHER SPECIAL CARE (SPECIFY)						12.00
13.00	NURSERY						13.00
14.00	Total (see instructions)		25	9,125	27,024.00	0	14.00
15.00	CAH visits					0	15.00
16.00	SUBPROVIDER - IPF						16.00
17.00	SUBPROVIDER - IRF						17.00
18.00	SUBPROVIDER						18.00
19.00	SKILLED NURSING FACILITY	44.00	35	12,775		0	19.00
20.00	NURSING FACILITY						20.00
21.00	OTHER LONG TERM CARE						21.00
22.00	HOME HEALTH AGENCY						22.00
23.00	AMBULATORY SURGICAL CENTER (D.P.)						23.00
24.00	HOSPICE						24.00
24.10	HOSPICE (non-distinct part)	30.00					24.10
25.00	CMHC - CMHC	99.00				0	25.00
25.10	CMHC - CORF	99.10				0	25.10
26.00	RHC (Consolidated)	88.00				0	26.00
26.25	FEDERALLY QUALIFIED HEALTH CENTER	89.00				0	26.25
27.00	Total (sum of lines 14-26)		60				27.00
28.00	Observation Bed Days					0	28.00
29.00	Ambulance Trips						29.00
30.00	Employee discount days (see instruction)						30.00
31.00	Employee discount days - IRF						31.00
32.00	Labor & delivery days (see instructions)		0	0			32.00
32.01	Total ancillary labor & delivery room outpatient days (see instructions)						32.01
33.00	LTCH non-covered days						33.00

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet S-3 Part I | Date/Time Prepared: 2/19/2015 2:53 pm

	Component	I/P Days / O/P Visits / Trips			Full Time Equivalents		
		Title XVIII	Title XIX	Total All Patients	Total Interns & Residents	Employees On Payroll	
		6.00	7.00	8.00	9.00	10.00	
1.00	Hospital Adults & Peds. (columns 5, 6, 7 and 8 exclude Swing Bed, Observation Bed and Hospice days)(see instructions for col. 2 for the portion of LDP room available beds)	497	94	984			1.00
2.00	HMO and other (see instructions)	199	13				2.00
3.00	HMO IPF Subprovider	0	0				3.00
4.00	HMO IRF Subprovider	0	0				4.00
5.00	Hospital Adults & Peds. Swing Bed SNF	1,549	0	2,351			5.00
6.00	Hospital Adults & Peds. Swing Bed NF		0	61			6.00
7.00	Total Adults and Peds. (exclude observation beds) (see instructions)	2,046	94	3,396			7.00
8.00	INTENSIVE CARE UNIT						8.00
9.00	CORONARY CARE UNIT						9.00
10.00	BURN INTENSIVE CARE UNIT						10.00
11.00	SURGICAL INTENSIVE CARE UNIT						11.00
12.00	OTHER SPECIAL CARE (SPECIFY)						12.00
13.00	NURSERY						13.00
14.00	Total (see instructions)	2,046	94	3,396	0.00	205.81	14.00
15.00	CAH visits	0	0	0			15.00
16.00	SUBPROVIDER - IPF						16.00
17.00	SUBPROVIDER - IRF						17.00
18.00	SUBPROVIDER						18.00
19.00	SKILLED NURSING FACILITY	58	9,708	12,341	0.00	30.60	19.00
20.00	NURSING FACILITY						20.00
21.00	OTHER LONG TERM CARE						21.00
22.00	HOME HEALTH AGENCY						22.00
23.00	AMBULATORY SURGICAL CENTER (D.P.)						23.00
24.00	HOSPICE						24.00
24.10	HOSPICE (non-distinct part)	0	0	0			24.10
25.00	CMHC - CMHC	0	0	0	0.00	0.00	25.00
25.10	CMHC - CORF	0	0	0	0.00	0.00	25.10
26.00	RHC (Consolidated)	5,357	8,581	27,793	0.00	38.70	26.00
26.25	FEDERALLY QUALIFIED HEALTH CENTER	0	0	0	0.00	0.00	26.25
27.00	Total (sum of lines 14-26)				0.00	275.11	27.00
28.00	Observation Bed Days		187	559			28.00
29.00	Ambulance Trips	0					29.00
30.00	Employee discount days (see instruction)			1			30.00
31.00	Employee discount days - IRF			0			31.00
32.00	Labor & delivery days (see instructions)	0	0	0			32.00
32.01	Total ancillary labor & delivery room outpatient days (see instructions)			0			32.01
33.00	LTCH non-covered days	0					33.00

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HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX STATISTICAL DATA | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet S-3 Part I | Date/Time Prepared: 2/19/2015 2:53 pm

	Component	Full Time Equivalents	Discharges				
		Nonpaid Workers	Title V	Title XVIII	Title XIX	Total All Patients	
		11.00	12.00	13.00	14.00	15.00	
1.00	Hospital Adults & Peds. (columns 5, 6, 7 and 8 exclude Swing Bed, Observation Bed and Hospice days)(see instructions for col. 2 for the portion of LDP room available beds)		0	146	37	308	1.00
2.00	HMO and other (see instructions)			55	0		2.00
3.00	HMO IPF Subprovider						3.00
4.00	HMO IRF Subprovider						4.00
5.00	Hospital Adults & Peds. Swing Bed SNF						5.00
6.00	Hospital Adults & Peds. Swing Bed NF						6.00
7.00	Total Adults and Peds. (exclude observation beds) (see instructions)						7.00
8.00	INTENSIVE CARE UNIT						8.00
9.00	CORONARY CARE UNIT						9.00
10.00	BURN INTENSIVE CARE UNIT						10.00
11.00	SURGICAL INTENSIVE CARE UNIT						11.00
12.00	OTHER SPECIAL CARE (SPECIFY)						12.00
13.00	NURSERY						13.00
14.00	Total (see instructions)	0.00	0	146	37	308	14.00
15.00	CAH visits						15.00
16.00	SUBPROVIDER - IPF						16.00
17.00	SUBPROVIDER - IRF						17.00
18.00	SUBPROVIDER						18.00
19.00	SKILLED NURSING FACILITY	0.00					19.00
20.00	NURSING FACILITY						20.00
21.00	OTHER LONG TERM CARE						21.00
22.00	HOME HEALTH AGENCY						22.00
23.00	AMBULATORY SURGICAL CENTER (D.P.)						23.00
24.00	HOSPICE						24.00
24.10	HOSPICE (non-distinct part)						24.10
25.00	CMHC - CMHC	0.00					25.00
25.10	CMHC - CORF	0.00					25.10
26.00	RHC (Consolidated)	0.00					26.00
26.25	FEDERALLY QUALIFIED HEALTH CENTER	0.00					26.25
27.00	Total (sum of lines 14-26)	0.00					27.00
28.00	Observation Bed Days						28.00
29.00	Ambulance Trips						29.00
30.00	Employee discount days (see instruction)						30.00
31.00	Employee discount days - IRF						31.00
32.00	Labor & delivery days (see instructions)						32.00
32.01	Total ancillary labor & delivery room outpatient days (see instructions)						32.01
33.00	LTCH non-covered days						33.00

Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

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

Provider CCN: 511306 | Component CCN: 513990 | Period: From 10/01/2013 To 09/30/2014 | Worksheet S-8 | Date/Time Prepared: 2/19/2015 2:53 pm

			Rural Health Clinic (RHC) I	Cost
			1.00	
	Clinic Address and Identification			
1.00	Street		200 HOSPITAL DRIVE	1.00
		City	State	Zip Code
		1.00	2.00	3.00
2.00	City, State, Zip Code, County	SPENCER	WV	2527600000 2.00
				1.00
3.00	FQHCs ONLY: Designation - Enter "R" for rural or "U" for urban			0 3.00
			Grant Award	Date
			1.00	2.00
	Source of Federal Funds			
4.00	Community Health Center (Section 330(d), PHS Act)		0	4.00
5.00	Migrant Health Center (Section 329(d), PHS Act)		0	5.00
6.00	Health Services for the Homeless (Section 340(d), PHS Act)		0	6.00
7.00	Appalachian Regional Commission		0	7.00
8.00	Look-Alikes		0	8.00
9.00	OTHER (SPECIFY)		0	9.00
9.01			0	9.01
9.02			0	9.02
9.03			0	9.03
9.04			0	9.04
9.05			0	9.05
9.06			0	9.06
9.07			0	9.07
9.08			0	9.08
9.09			0	9.09
9.10			0	9.10
			1.00	2.00
10.00	Does this facility operate as other than an RHC or FQHC? Enter "Y" for yes or "N" for no in column 1. If yes, indicate number of other operations in column 2.(Enter in subscripts of line 11 the type of other operation(s) and the operating hours.)		N	0 10.00

		Sunday		Monday		Tuesday	
		from	to	from	to	from	
		1.00	2.00	3.00	4.00	5.00	
	Facility hours of operations (1)						
11.00	Clinic			08:00	20:00	08:00	11.00

		1.00	2.00
12.00	Have you received an approval for an exception to the productivity standard?	N	12.00
13.00	Is this a consolidated cost report as defined in CMS Pub. 100-04, chapter 9, section 30.8? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of providers included in this report. List the names of all providers and numbers below.	Y	4 13.00

		Provider name	CCN number	
		1.00	2.00	
14.00	Provider name, CCN number	ROANE GENERAL MEDICAL CENTER	513990	14.00
14.01		ROANE MEDICAL ASSOCIATES	513408	14.01
14.02		ROANE GENERAL HOSPITAL SR MEDICAL CL	513409	14.02
14.03		WALTON MEDICAL CLINIC RHC	513417	14.03

		Y/N	V	XVIII	XIX	Total Visits	
		1.00	2.00	3.00	4.00	5.00	
15.00	Have you provided all or substantially all GME cost? Enter "Y" for yes or "N" for no in column 1. If yes, enter in columns 2, 3 and 4 the number of program visits performed by Intern & Residents for titles V, XVIII, and XIX, as applicable. Enter in column 5 the number of total visits for this provider. (see instructions)	N	0	0	0	0	15.00

HOSPITAL UNCOMPENSATED AND INDIGENT CARE DATA | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet S-10 | Date/Time Prepared: 2/19/2015 2:53 pm

		1.00	
	Uncompensated and indigent care cost computation		
1.00	Cost to charge ratio (Worksheet C, Part I line 202 column 3 divided by line 202 column 8)	0.517529	1.00
	Medicaid (see instructions for each line)		
2.00	Net revenue from Medicaid	6,282,214	2.00
3.00	Did you receive DSH or supplemental payments from Medicaid?	Y	3.00
4.00	If line 3 is "yes", does line 2 include all DSH or supplemental payments from Medicaid?	N	4.00
5.00	If line 4 is "no", then enter DSH or supplemental payments from Medicaid	1,594,556	5.00
6.00	Medicaid charges	10,941,948	6.00
7.00	Medicaid cost (line 1 times line 6)	5,662,775	7.00
8.00	Difference between net revenue and costs for Medicaid program (line 7 minus sum of lines 2 and 5; if < zero then enter zero)	0	8.00
	State Children's Health Insurance Program (SCHIP) (see instructions for each line)		
9.00	Net revenue from stand-alone SCHIP	85,540	9.00
10.00	Stand-alone SCHIP charges	230,585	10.00
11.00	Stand-alone SCHIP cost (line 1 times line 10)	119,334	11.00
12.00	Difference between net revenue and costs for stand-alone SCHIP (line 11 minus line 9; if < zero then enter zero)	33,794	12.00
	Other state or local government indigent care program (see instructions for each line)		
13.00	Net revenue from state or local indigent care program (Not included on lines 2, 5 or 9)	0	13.00
14.00	Charges for patients covered under state or local indigent care program (Not included in lines 6 or 10)	0	14.00
15.00	State or local indigent care program cost (line 1 times line 14)	0	15.00
16.00	Difference between net revenue and costs for state or local indigent care program (line 15 minus line 13; if < zero then enter zero)	0	16.00
	Uncompensated care (see instructions for each line)		
17.00	Private grants, donations, or endowment income restricted to funding charity care	14,849	17.00
18.00	Government grants, appropriations or transfers for support of hospital operations	43,063	18.00
19.00	Total unreimbursed cost for Medicaid , SCHIP and state and local indigent care programs (sum of lines 8, 12 and 16)	33,794	19.00

		Uninsured patients	Insured patients	Total (col. 1 + col. 2)	
		1.00	2.00	3.00	
20.00	Total initial obligation of patients approved for charity care (at full charges excluding non-reimbursable cost centers) for the entire facility	689,759	0	689,759	20.00
21.00	Cost of initial obligation of patients approved for charity care (line 1 times line 20)	356,970	0	356,970	21.00
22.00	Partial payment by patients approved for charity care	0	0	0	22.00
23.00	Cost of charity care (line 21 minus line 22)	356,970	0	356,970	23.00

		1.00	
24.00	Does the amount in line 20 column 2 include charges for patient days beyond a length of stay limit imposed on patients covered by Medicaid or other indigent care program?	N	24.00
25.00	If line 24 is "yes," charges for patient days beyond an indigent care program's length of stay limit	0	25.00
26.00	Total bad debt expense for the entire hospital complex (see instructions)	2,248,118	26.00
27.00	Medicare bad debts for the entire hospital complex (see instructions)	142,396	27.00
28.00	Non-Medicare and non-reimbursable Medicare bad debt expense (line 26 minus line 27)	2,105,722	28.00
29.00	Cost of non-Medicare and non-reimbursable Medicare bad debt expense (line 1 times line 28)	1,089,772	29.00
30.00	Cost of uncompensated care (line 23 column 3 plus line 29)	1,446,742	30.00
31.00	Total unreimbursed and uncompensated care cost (line 19 plus line 30)	1,480,536	31.00

Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

RECLASSIFICATION AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet A | Date/Time Prepared: 2/19/2015 2:53 pm

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications (See A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	
			1.00	2.00	3.00	4.00	5.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	NEW CAP REL COSTS-BLDG & FIXT		1,526,559	1,526,559	88,724	1,615,283	1.00
2.00	00200	NEW CAP REL COSTS-MVBLE EQUIP		0	0	138,725	138,725	2.00
3.00	00300	OTHER CAPITAL RELATED COSTS		0	0	0	0	3.00
4.00	00400	EMPLOYEE BENEFITS DEPARTMENT	0	2,359,205	2,359,205	-245,113	2,114,092	4.00
4.01	00401	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	127,928	127,928	4.01
5.00	00500	ADMINISTRATIVE & GENERAL	1,823,923	3,426,574	5,250,497	-41	5,250,456	5.00
7.00	00700	OPERATION OF PLANT	253,213	666,250	919,463	-3,233	916,230	7.00
8.00	00800	LAUNDRY & LINEN SERVICE	44,611	43,116	87,727	0	87,727	8.00
9.00	00900	HOUSEKEEPING	346,852	103,019	449,871	0	449,871	9.00
10.00	01000	DIETARY	402,378	550,612	952,990	0	952,990	10.00
11.00	01100	CAFETERIA	0	0	0	0	0	11.00
13.00	01300	NURSING ADMINISTRATION	147,173	38,170	185,343	0	185,343	13.00
14.00	01400	CENTRAL SERVICES & SUPPLY	109,396	64,441	173,837	0	173,837	14.00
15.00	01500	PHARMACY	339,155	778,679	1,117,834	-632,387	485,447	15.00
16.00	01600	MEDICAL RECORDS & LIBRARY	192,609	112,899	305,508	0	305,508	16.00
17.00	01700	SOCIAL SERVICE	40,288	4,902	45,190	0	45,190	17.00
18.00	01850	WELLNESS CENTER	98,319	30,560	128,879	-128,879	0	18.00
19.00	01900	NONPHYSICIAN ANESTHETISTS	0	0	0	0	0	19.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	ADULTS & PEDIATRICS	1,103,589	292,759	1,396,348	-117,091	1,279,257	30.00
44.00	04400	SKILLED NURSING FACILITY	911,439	218,561	1,130,000	-50,988	1,079,012	44.00
		ANCILLARY SERVICE COST CENTERS						
50.00	05000	OPERATING ROOM	360,429	424,630	785,059	-185,410	599,649	50.00
53.00	05300	ANESTHESIOLOGY	189,566	41,085	230,651	15,479	246,130	53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	501,370	644,624	1,145,994	-115,896	1,030,098	54.00
60.00	06000	LABORATORY	471,161	925,453	1,396,614	-6,563	1,390,051	60.00
64.00	06400	INTRAVENOUS THERAPY	0	0	0	0	0	64.00
65.00	06500	RESPIRATORY THERAPY	299,934	79,720	379,654	-1,809	377,845	65.00
66.00	06600	PHYSICAL THERAPY	267,382	409,808	677,190	-179,705	497,485	66.00
67.00	06700	OCCUPATIONAL THERAPY	0	0	0	75,469	75,469	67.00
68.00	06800	SPEECH PATHOLOGY	18,329	1,402	19,731	89,478	109,209	68.00
69.00	06900	ELECTROCARDIOLOGY	0	118	118	12,122	12,240	69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	541,951	541,951	71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	0	0	0	98,265	98,265	72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	0	0	0	809,602	809,602	73.00
		OUTPATIENT SERVICE COST CENTERS						
88.00	08800	RURAL HEALTH CLINIC	2,538,028	622,877	3,160,905	-285,749	2,875,156	88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0	0	0	0	0	89.00
90.00	09000	CLINIC	0	0	0	0	0	90.00
90.01	09001	DIABETIC EDUCATION	26,676	7,451	34,127	0	34,127	90.01
90.02	04950	INFUSION THERAPY	52,561	16,077	68,638	-10,763	57,875	90.02
91.00	09100	EMERGENCY	1,673,548	671,602	2,345,150	95,578	2,440,728	91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)						92.00
93.00	04040	CLINIC	0	0	0	0	0	93.00
		OTHER REIMBURSABLE COST CENTERS						
99.00	09900	CMHC	0	0	0	0	0	99.00
99.10	09910	CORF	0	0	0	0	0	99.10
		SPECIAL PURPOSE COST CENTERS						
113.00	11300	INTEREST EXPENSE		129,694	129,694	-129,694	0	113.00
118.00		SUBTOTALS (SUM OF LINES 1-117)	12,211,929	14,190,847	26,402,776	0	26,402,776	118.00
		NONREIMBURSABLE COST CENTERS						
190.00	19000	GIFT, FLOWER, COFFEE SHOP & CANTEEN	0	0	0	0	0	190.00
191.00	19100	RESEARCH	0	0	0	0	0	191.00
192.00	19200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	192.00
194.00	07953	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.00
194.01	07950	WELLNESS CENTER NON EMPLOYEES	0	0	0	0	0	194.01
194.02	07951	SCHOOL BASED HEALTH	0	0	0	0	0	194.02
194.03	07955	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.03
194.04	07954	WALTON MEDICAL CLINIC	0	0	0	0	0	194.04
200.00		TOTAL (SUM OF LINES 118-199)	12,211,929	14,190,847	26,402,776	0	26,402,776	200.00

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RECLASSIFICATION AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet A | Date/Time Prepared: 2/19/2015 2:53 pm

		Cost Center Description	Adjustments (See A-8)	Net Expenses For Allocation		
			6.00	7.00		
		GENERAL SERVICE COST CENTERS				
1.00	00100	NEW CAP REL COSTS-BLDG & FIXT	-617,299	997,984		1.00
2.00	00200	NEW CAP REL COSTS-MVBLE EQUIP	0	138,725		2.00
3.00	00300	OTHER CAPITAL RELATED COSTS	0	0		3.00
4.00	00400	EMPLOYEE BENEFITS DEPARTMENT	-399,910	1,714,182		4.00
4.01	00401	EMPLOYEE BENEFITS DEPARTMENT	0	127,928		4.01
5.00	00500	ADMINISTRATIVE & GENERAL	-151,175	5,099,281		5.00
7.00	00700	OPERATION OF PLANT	-13,724	902,506		7.00
8.00	00800	LAUNDRY & LINEN SERVICE	0	87,727		8.00
9.00	00900	HOUSEKEEPING	0	449,871		9.00
10.00	01000	DIETARY	-176,772	776,218		10.00
11.00	01100	CAFETERIA	0	0		11.00
13.00	01300	NURSING ADMINISTRATION	0	185,343		13.00
14.00	01400	CENTRAL SERVICES & SUPPLY	-37,104	136,733		14.00
15.00	01500	PHARMACY	0	485,447		15.00
16.00	01600	MEDICAL RECORDS & LIBRARY	-4,699	300,809		16.00
17.00	01700	SOCIAL SERVICE	0	45,190		17.00
18.00	01850	WELLNESS CENTER	0	0		18.00
19.00	01900	NONPHYSICIAN ANESTHETISTS	0	0		19.00
		INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	ADULTS & PEDIATRICS	-169,088	1,110,169		30.00
44.00	04400	SKILLED NURSING FACILITY	0	1,079,012		44.00
		ANCILLARY SERVICE COST CENTERS				
50.00	05000	OPERATING ROOM	-155,680	443,969		50.00
53.00	05300	ANESTHESIOLOGY	-218,794	27,336		53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	0	1,030,098		54.00
60.00	06000	LABORATORY	-59,348	1,330,703		60.00
64.00	06400	INTRAVENOUS THERAPY	0	0		64.00
65.00	06500	RESPIRATORY THERAPY	0	377,845		65.00
66.00	06600	PHYSICAL THERAPY	0	497,485		66.00
67.00	06700	OCCUPATIONAL THERAPY	0	75,469		67.00
68.00	06800	SPEECH PATHOLOGY	-4,776	104,433		68.00
69.00	06900	ELECTROCARDIOLOGY	-7,810	4,430		69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	541,951		71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	0	98,265		72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	0	809,602		73.00
		OUTPATIENT SERVICE COST CENTERS				
88.00	08800	RURAL HEALTH CLINIC	0	2,875,156		88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0	0		89.00
90.00	09000	CLINIC	0	0		90.00
90.01	09001	DIABETIC EDUCATION	0	34,127		90.01
90.02	04950	INFUSION THERAPY	0	57,875		90.02
91.00	09100	EMERGENCY	-351,142	2,089,586		91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)				92.00
93.00	04040	CLINIC	0	0		93.00
		OTHER REIMBURSABLE COST CENTERS				
99.00	09900	CMHC	0	0		99.00
99.10	09910	CORF	0	0		99.10
		SPECIAL PURPOSE COST CENTERS				
113.00	11300	INTEREST EXPENSE	0	0		113.00
118.00		SUBTOTALS (SUM OF LINES 1-117)	-2,367,321	24,035,455		118.00
		NONREIMBURSABLE COST CENTERS				
190.00	19000	GIFT, FLOWER, COFFEE SHOP & CANTEEN	0	0		190.00
191.00	19100	RESEARCH	0	0		191.00
192.00	19200	PHYSICIANS' PRIVATE OFFICES	0	0		192.00
194.00	07953	OTHER NONREIMBURSABLE COST CENTERS	0	0		194.00
194.01	07950	WELLNESS CENTER NON EMPLOYEES	0	0		194.01
194.02	07951	SCHOOL BASED HEALTH	0	0		194.02
194.03	07955	OTHER NONREIMBURSABLE COST CENTERS	0	0		194.03
194.04	07954	WALTON MEDICAL CLINIC	0	0		194.04
200.00		TOTAL (SUM OF LINES 118-199)	-2,367,321	24,035,455		200.00

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RECLASSIFICATIONS | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet A-6 | Date/Time Prepared: 2/19/2015 2:53 pm

		Increases				
	Cost Center	Line #	Salary	Other		
	2.00	3.00	4.00	5.00		
	A - RECLASS INSURANCE EXPENSE					
1.00	NEW CAP REL COSTS-MVBLE EQUIP	2.00	0	2,974		1.00
	TOTALS		0	2,974		
	B - MSCP RECLASS					
1.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	71.00	0	555,654		1.00
2.00		0.00	0	0		2.00
3.00		0.00	0	0		3.00
4.00		0.00	0	0		4.00
5.00		0.00	0	0		5.00
6.00		0.00	0	0		6.00
7.00		0.00	0	0		7.00
8.00		0.00	0	0		8.00
9.00		0.00	0	0		9.00
10.00		0.00	0	0		10.00
11.00		0.00	0	0		11.00
12.00		0.00	0	0		12.00
	TOTALS		0	555,654		
	C - RECLASS RENTAL COSTS					
1.00	NEW CAP REL COSTS-MVBLE EQUIP	2.00	0	94,781		1.00
2.00		0.00	0	0		2.00
3.00		0.00	0	0		3.00
4.00		0.00	0	0		4.00
5.00		0.00	0	0		5.00
6.00		0.00	0	0		6.00
7.00		0.00	0	0		7.00
8.00		0.00	0	0		8.00
	TOTALS		0	94,781		
	D - RECLASS ER PHYSICIAN BENEFITS					
1.00	EMERGENCY	91.00	0	172,499		1.00
	TOTALS		0	172,499		
	E - RECLASS INTEREST EXPENSE					
1.00	NEW CAP REL COSTS-BLDG & FIXT	1.00	0	88,724		1.00
2.00	NEW CAP REL COSTS-MVBLE EQUIP	2.00	0	40,970		2.00
3.00		0.00	0	0		3.00
	TOTALS		0	129,694		
	F - RECLASS EKG COSTS					
1.00	ELECTROCARDIOLOGY	69.00	4,430	0		1.00
	TOTALS		4,430	0		
	G - RECLASS DCP					
1.00	DRUGS CHARGED TO PATIENTS	73.00	0	809,602		1.00
2.00		0.00	0	0		2.00
3.00		0.00	0	0		3.00
4.00		0.00	0	0		4.00
5.00		0.00	0	0		5.00
6.00		0.00	0	0		6.00
7.00		0.00	0	0		7.00
8.00		0.00	0	0		8.00
9.00		0.00	0	0		9.00
10.00		0.00	0	0		10.00
11.00		0.00	0	0		11.00
12.00		0.00	0	0		12.00
	TOTALS		0	809,602		
	J - RGMC SO ROANE RHC RECLASS					
1.00	ADULTS & PEDIATRICS	30.00	42,202	6,508		1.00
2.00		0.00	0	0		2.00
	TOTALS		42,202	6,508		
	K - RECLASS DR WATSON WAGES					
1.00	RURAL HEALTH CLINIC	88.00	58,455	0		1.00
2.00	SKILLED NURSING FACILITY	44.00	0	7,692		2.00
3.00	RESPIRATORY THERAPY	65.00	0	7,692		3.00
4.00	ELECTROCARDIOLOGY	69.00	0	7,692		4.00
5.00	ADMINISTRATIVE & GENERAL	5.00	0	19,231		5.00
	TOTALS		58,455	42,307		
	L - WELLNESS COST RECLASS					
1.00	EMPLOYEE BENEFITS DEPARTMENT	4.01	98,319	29,609		1.00
	TOTALS		98,319	29,609		

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RECLASSIFICATIONS | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet A-6 | Date/Time Prepared: 2/19/2015 2:53 pm

	Increases				
	Cost Center	Line #	Salary	Other	
	2.00	3.00	4.00	5.00	
	M - RECLASS CRNA BENEFITS				
1.00	ANESTHESIOLOGY	53.00	0	29,228	1.00
	TOTALS		0	29,228	
	N - RECLASS HOSPITALIST BENEFITS				
1.00	ADULTS & PEDIATRICS	30.00	0	16,081	1.00
	TOTALS		0	16,081	
	O - RECLASS RGMA RHC PHYSICIANS				
1.00	OPERATING ROOM	50.00	134,883	0	1.00
2.00	OPERATING ROOM	50.00	0	20,797	2.00
	TOTALS		134,883	20,797	
	P - RECLASS CONTRACTED THERAPY COSTS				
1.00	OCCUPATIONAL THERAPY	67.00	0	75,469	1.00
2.00	SPEECH PATHOLOGY	68.00	0	89,478	2.00
	TOTALS		0	164,947	
	Q - TO RECLASS IMPLANTABLE SUPPLY COST				
1.00	IMPL. DEV. CHARGED TO PATIENTS	72.00	0	98,265	1.00
2.00		0.00	0	0	2.00
	TOTALS		0	98,265	
	R - TO RECLASS ECHO COSTS				
1.00	RESPIRATORY THERAPY	65.00	12,891	17,344	1.00
	TOTALS		12,891	17,344	
500.00	Grand Total: Increases		351,180	2,190,290	500.00

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RECLASSIFICATIONS | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet A-6 | Date/Time Prepared: 2/19/2015 2:53 pm

		Decreases					
	Cost Center	Line #	Salary	Other	Wkst. A-7 Ref.		
	6.00	7.00	8.00	9.00	10.00		
	A - RECLASS INSURANCE EXPENSE						
1.00	ADMINISTRATIVE & GENERAL	5.00	0	2,974	11		1.00
	TOTALS		0	2,974			
	B - MSCP RECLASS						
1.00	WELLNESS CENTER	18.00	0	951	0		1.00
2.00	ADULTS & PEDIATRICS	30.00	0	54,171	0		2.00
3.00	SKILLED NURSING FACILITY	44.00	0	45,886	0		3.00
4.00	OPERATING ROOM	50.00	0	255,138	0		4.00
5.00	ANESTHESIOLOGY	53.00	0	12,946	0		5.00
6.00	RADIOLOGY-DIAGNOSTIC	54.00	0	22,453	0		6.00
7.00	RESPIRATORY THERAPY	65.00	0	27,403	0		7.00
8.00	PHYSICAL THERAPY	66.00	0	14,757	0		8.00
9.00	RURAL HEALTH CLINIC	88.00	0	50,094	0		9.00
10.00	INFUSION THERAPY	90.02	0	8,919	0		10.00
11.00	EMERGENCY	91.00	0	60,476	0		11.00
12.00	PHARMACY	15.00	0	2,460	0		12.00
	TOTALS		0	555,654			
	C - RECLASS RENTAL COSTS						
1.00	ADMINISTRATIVE & GENERAL	5.00	0	16,298	11		1.00
2.00	OPERATION OF PLANT	7.00	0	3,233	11		2.00
3.00	ADULTS & PEDIATRICS	30.00	0	22,526	11		3.00
4.00	SKILLED NURSING FACILITY	44.00	0	1,904	11		4.00
5.00	LABORATORY	60.00	0	6,125	11		5.00
6.00	RESPIRATORY THERAPY	65.00	0	7,873	11		6.00
7.00	RURAL HEALTH CLINIC	88.00	0	25,515	11		7.00
8.00	EMERGENCY	91.00	0	11,307	11		8.00
	TOTALS		0	94,781			
	D - RECLASS ER PHYSICIAN BENEFITS						
1.00	EMPLOYEE BENEFITS DEPARTMENT	4.00	0	172,499	0		1.00
	TOTALS		0	172,499			
	E - RECLASS INTEREST EXPENSE						
1.00	INTEREST EXPENSE	113.00	0	129,694	11		1.00
2.00		0.00	0	0	11		2.00
3.00		0.00	0	0	11		3.00
	TOTALS		0	129,694			
	F - RECLASS EKG COSTS						
1.00	RESPIRATORY THERAPY	65.00	4,430	0	0		1.00
	TOTALS		4,430	0			
	G - RECLASS DCP						
1.00	PHARMACY	15.00	0	629,927	0		1.00
2.00	ADULTS & PEDIATRICS	30.00	0	4,423	0		2.00
3.00	SKILLED NURSING FACILITY	44.00	0	10,890	0		3.00
4.00	OPERATING ROOM	50.00	0	1,390	0		4.00
5.00	ANESTHESIOLOGY	53.00	0	803	0		5.00
6.00	RADIOLOGY-DIAGNOSTIC	54.00	0	63,208	0		6.00
7.00	LABORATORY	60.00	0	438	0		7.00
8.00	RESPIRATORY THERAPY	65.00	0	30	0		8.00
9.00	PHYSICAL THERAPY	66.00	0	1	0		9.00
10.00	EMERGENCY	91.00	0	5,138	0		10.00
11.00	RURAL HEALTH CLINIC	88.00	0	91,510	0		11.00
12.00	INFUSION THERAPY	90.02	0	1,844	0		12.00
	TOTALS		0	809,602			
	J - RGMC SO ROANE RHC RECLASS						
1.00	RURAL HEALTH CLINIC	88.00	42,202	0	0		1.00
2.00	EMPLOYEE BENEFITS DEPARTMENT	4.00	0	6,508	0		2.00
	TOTALS		42,202	6,508			
	K - RECLASS DR WATSON WAGES						
1.00	ADULTS & PEDIATRICS	30.00	58,455	42,307	0		1.00
2.00		0.00	0	0	0		2.00
3.00		0.00	0	0	0		3.00
4.00		0.00	0	0	0		4.00
5.00		0.00	0	0	0		5.00
	TOTALS		58,455	42,307			
	L - WELLNESS COST RECLASS						
1.00	WELLNESS CENTER	18.00	98,319	29,609	0		1.00
	TOTALS		98,319	29,609			
	M - RECLASS CRNA BENEFITS						
1.00	EMPLOYEE BENEFITS DEPARTMENT	4.00	0	29,228	0		1.00
	TOTALS		0	29,228			
	N - RECLASS HOSPITALIST BENEFITS						
1.00	EMPLOYEE BENEFITS DEPARTMENT	4.00	0	16,081	0		1.00
	TOTALS		0	16,081			

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RECLASSIFICATIONS | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet A-6 | Date/Time Prepared: 2/19/2015 2:53 pm

	Decreases						
	Cost Center	Line #	Salary	Other	Wkst. A-7 Ref.		
	6.00	7.00	8.00	9.00	10.00		
	O - RECLASS RGMA RHC PHYSICIANS						
1.00	RURAL HEALTH CLINIC	88.00	134,883	0	0		1.00
2.00	EMPLOYEE BENEFITS DEPARTMENT	4.00	0	20,797	0		2.00
	TOTALS		134,883	20,797			
	P - RECLASS CONTRACTED THERAPY COSTS						
1.00	PHYSICAL THERAPY	66.00	0	164,947	0		1.00
2.00		0.00	0	0	0		2.00
	TOTALS		0	164,947			
	Q - TO RECLASS IMPLANTABLE SUPPLY COST						
1.00	OPERATING ROOM	50.00	0	84,562	0		1.00
2.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	71.00	0	13,703	0		2.00
	TOTALS		0	98,265			
	R - TO RECLASS ECHO COSTS						
1.00	RADIOLOGY-DIAGNOSTIC	54.00	12,891	17,344	0		1.00
	TOTALS		12,891	17,344			
500.00	Grand Total: Decreases		351,180	2,190,290			500.00

Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

ADJUSTMENTS TO EXPENSES | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet A-8 | Date/Time Prepared: 2/19/2015 2:53 pm

	Cost Center Description	Basis/Code (2)	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted: Cost Center	Line #	Wkst. A-7 Ref.	
		1.00	2.00	3.00	4.00	5.00	
1.00	Investment income - NEW CAP REL COSTS-BLDG & FIXT (chapter 2)		0	NEW CAP REL COSTS-BLDG & FIXT	1.00	0	1.00
2.00	Investment income - NEW CAP REL COSTS-MVBLE EQUIP (chapter 2)		0	NEW CAP REL COSTS-MVBLE EQUIP	2.00	0	2.00
3.00	Investment income - other (chapter 2)		0		0.00	0	3.00
4.00	Trade, quantity, and time discounts (chapter 8)	B	-37,104	CENTRAL SERVICES & SUPPLY	14.00	0	4.00
5.00	Refunds and rebates of expenses (chapter 8)		0		0.00	0	5.00
6.00	Rental of provider space by suppliers (chapter 8)	B	-1,310	ADMINISTRATIVE & GENERAL	5.00	0	6.00
7.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00	0	7.00
8.00	Television and radio service (chapter 21)		0		0.00	0	8.00
9.00	Parking lot (chapter 21)		0		0.00	0	9.00
10.00	Provider-based physician adjustment	A-8-2	-741,776			0	10.00
11.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	0	11.00
12.00	Related organization transactions (chapter 10)	A-8-1	0			0	12.00
13.00	Laundry and linen service		0		0.00	0	13.00
14.00	Cafeteria-employees and guests	B	-170,626	DIETARY	10.00	0	14.00
15.00	Rental of quarters to employee and others		0		0.00	0	15.00
16.00	Sale of medical and surgical supplies to other than patients		0		0.00	0	16.00
17.00	Sale of drugs to other than patients		0		0.00	0	17.00
18.00	Sale of medical records and abstracts	B	-4,699	MEDICAL RECORDS & LIBRARY	16.00	0	18.00
19.00	Nursing school (tuition, fees, books, etc.)		0		0.00	0	19.00
20.00	Vending machines	B	-6,146	DIETARY	10.00	0	20.00
21.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	0	21.00
22.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	0	22.00
23.00	Adjustment for respiratory therapy costs in excess of limitation (chapter 14)	A-8-3	0	RESPIRATORY THERAPY	65.00		23.00
24.00	Adjustment for physical therapy costs in excess of limitation (chapter 14)	A-8-3	0	PHYSICAL THERAPY	66.00		24.00
25.00	Utilization review - physicians' compensation (chapter 21)		0	*** Cost Center Deleted ***	114.00		25.00
26.00	Depreciation - NEW CAP REL COSTS-BLDG & FIXT		0	NEW CAP REL COSTS-BLDG & FIXT	1.00	0	26.00
27.00	Depreciation - NEW CAP REL COSTS-MVBLE EQUIP		0	NEW CAP REL COSTS-MVBLE EQUIP	2.00	0	27.00
28.00	Non-physician Anesthetist		0	NONPHYSICIAN ANESTHETISTS	19.00		28.00
29.00	Physicians' assistant		0		0.00	0	29.00
30.00	Adjustment for occupational therapy costs in excess of limitation (chapter 14)	A-8-3	0	OCCUPATIONAL THERAPY	67.00		30.00
30.99	Hospice (non-distinct) (see instructions)		0	ADULTS & PEDIATRICS	30.00		30.99
31.00	Adjustment for speech pathology costs in excess of limitation (chapter 14)	A-8-3	-4,776	SPEECH PATHOLOGY	68.00		31.00
32.00	CAH HIT Adjustment for Depreciation and Interest		0		0.00	0	32.00

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ADJUSTMENTS TO EXPENSES | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet A-8 | Date/Time Prepared: 2/19/2015 2:53 pm

	Cost Center Description	Basis/Code (2)	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted: Cost Center	Line #	Wkst. A-7 Ref.	
		1.00	2.00	3.00	4.00	5.00	
33.00			0		0.00	0	33.00
33.01	OFFSET HEALTH FAIR INCOME	B	-1,292	LABORATORY	60.00	0	33.01
33.02	CRNA OFFSET	A	-218,794	ANESTHESIOLOGY	53.00	0	33.02
33.04			0		0.00	0	33.04
33.05	MISC	B	-708	ADMINISTRATIVE & GENERAL	5.00	0	33.05
33.06	OFFSET OF LOBBYING EXPENSE	A	-5,685	ADMINISTRATIVE & GENERAL	5.00	0	33.06
33.07	OFFSET TELEPHONE COST	A	-1,007	ADMINISTRATIVE & GENERAL	5.00	0	33.07
33.08	OFFSET TV COSTS	A	-13,724	OPERATION OF PLANT	7.00	0	33.08
33.11	WELLNESS BENEFIT COSTS	A	-104,517	EMPLOYEE BENEFITS DEPARTMENT	4.00	0	33.11
33.12	MARKETING	A	-89,390	ADMINISTRATIVE & GENERAL	5.00	0	33.12
34.00	OFFSET OF EHR DEPRECIATION	A	-617,299	NEW CAP REL COSTS-BLDG & FIXT	1.00	9	34.00
35.00	OFFSET SELF INSURANCE COSTS	A	-295,393	EMPLOYEE BENEFITS DEPARTMENT	4.00	0	35.00
36.00	OFFSET OF CEO RETENTION COST	A	-25,420	ADMINISTRATIVE & GENERAL	5.00	0	36.00
37.00			0		0.00	0	37.00
38.00	OFFSET OF COLONIAL TAXES	A	-27,655	ADMINISTRATIVE & GENERAL	5.00	0	38.00
39.00	OTHER ADJUSTMENTS (SPECIFY)		0		0.00	0	39.00
40.00	OTHER ADJUSTMENTS (SPECIFY)		0		0.00	0	40.00
41.00	OTHER ADJUSTMENTS (SPECIFY)		0		0.00	0	41.00
42.00	OTHER ADJUSTMENTS (SPECIFY)		0		0.00	0	42.00
43.00	OTHER ADJUSTMENTS (SPECIFY)		0		0.00	0	43.00
44.00	OTHER ADJUSTMENTS (SPECIFY)		0		0.00	0	44.00
45.00	OTHER ADJUSTMENTS (SPECIFY)		0		0.00	0	45.00
50.00	TOTAL (sum of lines 1 thru 49) (Transfer to Worksheet A, column 6, line 200.)		-2,367,321				50.00

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1.
(2) Basis for adjustment (see instructions).
A. Costs - if cost, including applicable overhead, can be determined.
B. Amount Received - if cost cannot be determined.
(3) Additional adjustments may be made on lines 33 thru 49 and subscripts thereof.
Note: See instructions for column 5 referencing to Worksheet A-7.

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STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet A-8-1 | Date/Time Prepared: 9/29/2015 9:40 pm

	Line No.	Cost Center	Expense Items	Amount of Allowable Cost	Amount Included in Wks. A, column 5	
	1.00	2.00	3.00	4.00	5.00	
	A. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00	2.00	CAP REL COSTS-MVBLE EQUIP	ROANE MEDICAL ASSOC	17,003	17,003	1.00
2.00	0.00			0	0	2.00
3.00	0.00			0	0	3.00
4.00	0.00			0	0	4.00
5.00	TOTALS (sum of lines 1-4). Transfer column 6, line 5 to Worksheet A-8, column 2, line 12.			17,003	17,003	5.00

* The amounts on lines 1-4 (and subscripts as appropriate) are transferred in detail to Worksheet A, column 6, lines as appropriate.Positive amounts increase cost and negative amounts decrease cost.For related organization or home office cost which has not been posted to Worksheet A, columns 1 and/or 2, the amount allowable should be indicated in column 4 of this part.

				Related Organization(s) and/or Home Office		
	Symbol (1)	Name	Percentage of Ownership	Name	Percentage of Ownership	
	1.00	2.00	3.00	4.00	5.00	
	B. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:					

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B of this worksheet.

This information is used by the Centers for Medicare and Medicaid Services and its intermediaries/contractors in determining that the costs applicable to services, facilities, and supplies furnished by organizations related to you by common ownership or control represen reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

6.00	B	ROANE MEDICAL B	0.00	ROANE GENERAL HOSPITAL	0.00	6.00
7.00			0.00		0.00	7.00
8.00			0.00		0.00	8.00
9.00			0.00		0.00	9.00
10.00			0.00		0.00	10.00
100.00	G. Other (financial or non-financial) specify:					100.00

(1) Use the following symbols to indicate interrelationship to related organizations:

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or relative of such person has financial interest in related organization

E. Individual is director, officer, administrator, or key person of provider and related organization.
F. Director, officer, administrator, or key person of related organization or relative of such person has financial interest in provider

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PROVIDER BASED PHYSICIAN ADJUSTMENT | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet A-8-2 | Date/Time Prepared: 2/19/2015 2:53 pm

	Wkst. A Line #	Cost Center/Physician Identifier	Total Remuneration	Professional Component	Provider Component	RCE Amount	Physician/Provider Component Hours	
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	30.00	ADULTS & PEDIATRICS	120,378	120,378	0	0	0	1.00
2.00	91.00	EMERGENCY	1,315,742	351,142	964,600	0	0	2.00
3.00	30.00	ADULTS & PEDIATRICS	48,710	48,710	0	0	0	3.00
4.00	50.00	OPERATING ROOM	155,680	155,680	0	0	0	4.00
5.00	69.00	ELECTROCARDIOLOGY	118	118	0	0	0	5.00
6.00	60.00	LABORATORY	5,400	0	5,400	0	0	6.00
7.00	60.00	LABORATORY	58,056	58,056	0	0	0	7.00
8.00	69.00	ELECTROCARDIOLOGY	7,692	7,692	0	0	0	8.00
9.00	0.00		0	0	0	0	0	9.00
10.00	0.00		0	0	0	0	0	10.00
200.00			1,711,776	741,776	970,000		0	200.00

	Wkst. A Line #	Cost Center/Physician Identifier	Unadjusted RCE Limit	5 Percent of Unadjusted RCE Limit	Cost of Memberships & Continuing Education	Provider Component Share of col. 12	Physician Cost of Malpractice Insurance	
	1.00	2.00	8.00	9.00	12.00	13.00	14.00	
1.00	30.00	ADULTS & PEDIATRICS	0	0	0	0	0	1.00
2.00	91.00	EMERGENCY	0	0	0	0	0	2.00
3.00	30.00	ADULTS & PEDIATRICS	0	0	0	0	0	3.00
4.00	50.00	OPERATING ROOM	0	0	0	0	0	4.00
5.00	69.00	ELECTROCARDIOLOGY	0	0	0	0	0	5.00
6.00	60.00	LABORATORY	0	0	0	0	0	6.00
7.00	60.00	LABORATORY	0	0	0	0	0	7.00
8.00	69.00	ELECTROCARDIOLOGY	0	0	0	0	0	8.00
9.00	0.00		0	0	0	0	0	9.00
10.00	0.00		0	0	0	0	0	10.00
200.00			0	0	0	0	0	200.00

	Wkst. A Line #	Cost Center/Physician Identifier	Provider Component Share of col. 14	Adjusted RCE Limit	RCE Disallowance	Adjustment		
	1.00	2.00	15.00	16.00	17.00	18.00		
1.00	30.00	ADULTS & PEDIATRICS	0	0	0	120,378		1.00
2.00	91.00	EMERGENCY	0	0	0	351,142		2.00
3.00	30.00	ADULTS & PEDIATRICS	0	0	0	48,710		3.00
4.00	50.00	OPERATING ROOM	0	0	0	155,680		4.00
5.00	69.00	ELECTROCARDIOLOGY	0	0	0	118		5.00
6.00	60.00	LABORATORY	0	0	0	0		6.00
7.00	60.00	LABORATORY	0	0	0	58,056		7.00
8.00	69.00	ELECTROCARDIOLOGY	0	0	0	7,692		8.00
9.00	0.00		0	0	0	0		9.00
10.00	0.00		0	0	0	0		10.00
200.00			0	0	0	741,776		200.00

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REASONABLE COST DETERMINATION FOR THERAPY SERVICES FURNISHED BY OUTSIDE SUPPLIERS	Provider CCN: 511306	Period: From 10/01/2013 To 09/30/2014	Worksheet A-8-3 Parts I-VI Date/Time Prepared: 2/19/2015 2:53 pm

		Physical Therapy	Cost	
			1.00	
	PART I - GENERAL INFORMATION			
1.00	Total number of weeks worked (excluding aides) (see instructions)		52	1.00
2.00	Line 1 multiplied by 15 hours per week		780	2.00
3.00	Number of unduplicated days in which supervisor or therapist was on provider site (see instructions)		260	3.00
4.00	Number of unduplicated days in which therapy assistant was on provider site but neither supervisor nor therapist was on provider site (see instructions)		0	4.00
5.00	Number of unduplicated offsite visits - supervisors or therapists (see instructions)		2,255	5.00
6.00	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)		0	6.00
7.00	Standard travel expense rate		5.12	7.00
8.00	Optional travel expense rate per mile		0.00	8.00

		Supervisors	Therapists	Assistants	Aides	Trainees	
		1.00	2.00	3.00	4.00	5.00	
9.00	Total hours worked	0.00	1,822.00	0.00	0.00	0.00	9.00
10.00	AHSEA (see instructions)	0.00	76.72	0.00	0.00	0.00	10.00
11.00	Standard travel allowance (columns 1 and 2, one-half of column 2, line 10; column 3, one-half of column 3, line 10)	38.36	38.36	0.00			11.00
12.00	Number of travel hours (provider site)	0	0	0			12.00
12.01	Number of travel hours (offsite)	0	0	0			12.01
13.00	Number of miles driven (provider site)	0	0	0			13.00
13.01	Number of miles driven (offsite)	0	0	0			13.01

			1.00	
	Part II - SALARY EQUIVALENCY COMPUTATION			
14.00	Supervisors (column 1, line 9 times column 1, line 10)		0	14.00
15.00	Therapists (column 2, line 9 times column 2, line 10)		139,784	15.00
16.00	Assistants (column 3, line 9 times column 3, line10)		0	16.00
17.00	Subtotal allowance amount (sum of lines 14 and 15 for respiratory therapy or lines 14-16 for all others)		139,784	17.00
18.00	Aides (column 4, line 9 times column 4, line 10)		0	18.00
19.00	Trainees (column 5, line 9 times column 5, line 10)		0	19.00
20.00	Total allowance amount (sum of lines 17-19 for respiratory therapy or lines 17 and 18 for all others)		139,784	20.00
	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.			
21.00	Weighted average rate excluding aides and trainees (line 17 divided by sum of columns 1 and 2, line 9 for respiratory therapy or columns 1 thru 3, line 9 for all others)		0.00	21.00
22.00	Weighted allowance excluding aides and trainees (line 2 times line 21)		0	22.00
23.00	Total salary equivalency (see instructions)		139,784	23.00
	PART III - STANDARD AND OPTIONAL TRAVEL ALLOWANCE AND TRAVEL EXPENSE COMPUTATION - PROVIDER SITE			
	Standard Travel Allowance			
24.00	Therapists (line 3 times column 2, line 11)		9,974	24.00
25.00	Assistants (line 4 times column 3, line 11)		0	25.00
26.00	Subtotal (line 24 for respiratory therapy or sum of lines 24 and 25 for all others)		9,974	26.00
27.00	Standard travel expense (line 7 times line 3 for respiratory therapy or sum of lines 3 and 4 for all others)		1,331	27.00
28.00	Total standard travel allowance and standard travel expense at the provider site (sum of lines 26 and 27)		11,305	28.00
	Optional Travel Allowance and Optional Travel Expense			
29.00	Therapists (column 2, line 10 times the sum of columns 1 and 2, line 12)		0	29.00
30.00	Assistants (column 3, line 10 times column 3, line 12)		0	30.00
31.00	Subtotal (line 29 for respiratory therapy or sum of lines 29 and 30 for all others)		0	31.00
32.00	Optional travel expense (line 8 times columns 1 and 2, line 13 for respiratory therapy or sum of columns 1-3, line 13 for all others)		0	32.00
33.00	Standard travel allowance and standard travel expense (line 28)		11,385	33.00
34.00	Optional travel allowance and standard travel expense (sum of lines 27 and 31)		1,331	34.00
35.00	Optional travel allowance and optional travel expense (sum of lines 31 and 32)		0	35.00
	Part IV - STANDARD AND OPTIONAL TRAVEL ALLOWANCE AND TRAVEL EXPENSE COMPUTATION - SERVICES OUTSIDE PROVIDER SITE			
	Standard Travel Expense			
36.00	Therapists (line 5 times column 2, line 11)		86,502	36.00
37.00	Assistants (line 6 times column 3, line 11)		0	37.00
38.00	Subtotal (sum of lines 36 and 37)		86,502	38.00
39.00	Standard travel expense (line 7 times the sum of lines 5 and 6)		11,546	39.00
	Optional Travel Allowance and Optional Travel Expense			
40.00	Therapists (sum of columns 1 and 2, line 12.01 times column 2, line 10)		0	40.00
41.00	Assistants (column 3, line 12.01 times column 3, line 10)		0	41.00
42.00	Subtotal (sum of lines 40 and 41)		0	42.00
43.00	Optional travel expense (line 8 times the sum of columns 1-3, line 13.01)		0	43.00
	Total Travel Allowance and Travel Expense - Offsite Services; Complete one of the following three lines 44, 45, or 46, as appropriate.			
44.00	Standard travel allowance and standard travel expense (sum of lines 38 and 39 - see instructions)		98,048	44.00
45.00	Optional travel allowance and standard travel expense (sum of lines 39 and 42 - see instructions)		0	45.00

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REASONABLE COST DETERMINATION FOR THERAPY SERVICES FURNISHED BY OUTSIDE SUPPLIERS	Provider CCN: 511306	Period: From 10/01/2013 To 09/30/2014	Worksheet A-8-3 Parts I-VI Date/Time Prepared: 2/19/2015 2:53 pm

		Physical Therapy	Cost	
			1.00	
46.00	Optional travel allowance and optional travel expense (sum of lines 42 and 43 - see instructions)		0	46.00

		Therapists	Assistants	Aides	Trainees	Total	
		1.00	2.00	3.00	4.00	5.00	
	PART V - OVERTIME COMPUTATION						
47.00	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)	0.00	0.00	0.00	0.00	0.00	47.00
48.00	Overtime rate (see instructions)	0.00	0.00	0.00	0.00		48.00
49.00	Total overtime (including base and overtime allowance) (multiply line 47 times line 48)	0.00	0.00	0.00	0.00		49.00
	CALCULATION OF LIMIT						
50.00	Percentage of overtime hours by category (divide the hours in each column on line 47 by the total overtime worked - column 5, line 47)	0.00	0.00	0.00	0.00	0.00	50.00
51.00	Allocation of provider's standard work year for one full-time employee times the percentages on line 50) (see instructions)	0.00	0.00	0.00	0.00	0.00	51.00
	DETERMINATION OF OVERTIME ALLOWANCE						
52.00	Adjusted hourly salary equivalency amount (see instructions)	76.72	0.00	0.00	0.00		52.00
53.00	Overtime cost limitation (line 51 times line 52)	0	0	0	0		53.00
54.00	Maximum overtime cost (enter the lesser of line 49 or line 53)	0	0	0	0		54.00
55.00	Portion of overtime already included in hourly computation at the AHSEA (multiply line 47 times line 52)	0	0	0	0		55.00
56.00	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.)	0	0	0	0	0	56.00

			1.00	
	Part VI - COMPUTATION OF THERAPY LIMITATION AND EXCESS COST ADJUSTMENT			
57.00	Salary equivalency amount (from line 23)		139,784	57.00
58.00	Travel allowance and expense - provider site (from lines 33, 34, or 35))		11,385	58.00
59.00	Travel allowance and expense - Offsite services (from lines 44, 45, or 46)		98,048	59.00
60.00	Overtime allowance (from column 5, line 56)		0	60.00
61.00	Equipment cost (see instructions)		0	61.00
62.00	Supplies (see instructions)		0	62.00
63.00	Total allowance (sum of lines 57-62)		249,217	63.00
64.00	Total cost of outside supplier services (from your records)		153,186	64.00
65.00	Excess over limitation (line 64 minus line 63 - if negative, enter zero)		0	65.00
	LINE 33 CALCULATION			
100.00	Line 26 = line 24 for respiratory therapy or sum of lines 24 and 25 for all others		9,974	100.00
100.01	Line 27 = line 7 times line 3 for respiratory therapy or sum of lines 3 and 4 for all others		1,331	100.01
100.02	Line 33 = line 28 = sum of lines 26 and 27		11,305	100.02
	LINE 34 CALCULATION			
101.00	Line 27 = line 7 times line 3 for respiratory therapy or sum of lines 3 and 4 for all others		1,331	101.00
101.01	Line 31 = line 29 for respiratory therapy or sum of lines 29 and 30 for all others		0	101.01
101.02	Line 34 = sum of lines 27 and 31		1,331	101.02
	LINE 35 CALCULATION			
102.00	Line 31 = line 29 for respiratory therapy or sum of lines 29 and 30 for all others		0	102.00
102.01	Line 32 = line 8 times columns 1 and 2, line 13 for respiratory therapy or sum of columns 1-3, line 13 for all others		0	102.01
102.02	Line 35 = sum of lines 31 and 32		0	102.02

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COST ALLOCATION - GENERAL SERVICE COSTS | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet B Part I | Date/Time Prepared: 2/19/2015 2:53 pm

		Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS DEPARTMENT	EMPLOYEE BENEFITS DEPARTMENT	
				NEW BLDG & FIXT	NEW MVBLE EQUIP			
			0	1.00	2.00	4.00	4.01	
		GENERAL SERVICE COST CENTERS						
1.00	00100	NEW CAP REL COSTS-BLDG & FIXT	997,984	997,984				1.00
2.00	00200	NEW CAP REL COSTS-MVBLE EQUIP	138,725		138,725			2.00
4.00	00400	EMPLOYEE BENEFITS DEPARTMENT	1,714,182	0	0	1,714,182		4.00
4.01	00401	EMPLOYEE BENEFITS DEPARTMENT	127,928	41,814	5,812	15,873	191,427	4.01
5.00	00500	ADMINISTRATIVE & GENERAL	5,099,281	106,645	14,824	294,463	4,094	5.00
7.00	00700	OPERATION OF PLANT	902,506	113,277	15,746	40,880	865	7.00
8.00	00800	LAUNDRY & LINEN SERVICE	87,727	31,653	4,400	7,202	199	8.00
9.00	00900	HOUSEKEEPING	449,871	10,480	1,457	55,998	1,848	9.00
10.00	01000	DIETARY	776,218	42,896	5,963	64,962	1,711	10.00
11.00	01100	CAFETERIA	0	14,488	2,014	0	0	11.00
13.00	01300	NURSING ADMINISTRATION	185,343	5,231	727	23,760	199	13.00
14.00	01400	CENTRAL SERVICES & SUPPLY	136,733	30,022	4,173	17,661	311	14.00
15.00	01500	PHARMACY	485,447	10,640	1,479	54,755	392	15.00
16.00	01600	MEDICAL RECORDS & LIBRARY	300,809	27,007	3,754	31,096	572	16.00
17.00	01700	SOCIAL SERVICE	45,190	2,429	338	6,504	100	17.00
18.00	01850	WELLNESS CENTER	0	0	0	0	0	18.00
19.00	01900	NONPHYSICIAN ANESTHETISTS	0	0	0	0	0	19.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	ADULTS & PEDIATRICS	1,110,169	101,254	14,075	151,893	2,787	30.00
44.00	04400	SKILLED NURSING FACILITY	1,079,012	163,869	22,777	147,147	3,005	44.00
		ANCILLARY SERVICE COST CENTERS						
50.00	05000	OPERATING ROOM	443,969	50,645	7,040	58,189	1,406	50.00
53.00	05300	ANESTHESIOLOGY	27,336	3,086	429	0	149	53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	1,030,098	48,623	6,759	78,862	1,033	54.00
60.00	06000	LABORATORY	1,330,703	25,659	3,567	76,067	1,207	60.00
64.00	06400	INTRAVENOUS THERAPY	0	0	0	0	0	64.00
65.00	06500	RESPIRATORY THERAPY	377,845	21,474	2,985	49,789	647	65.00
66.00	06600	PHYSICAL THERAPY	497,485	30,500	4,240	43,167	529	66.00
67.00	06700	OCCUPATIONAL THERAPY	75,469	0	0	0	0	67.00
68.00	06800	SPEECH PATHOLOGY	104,433	0	0	2,959	12	68.00
69.00	06900	ELECTROCARDIOLOGY	4,430	1,543	214	0	0	69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	541,951	0	0	0	0	71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	98,265	0	0	0	0	72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	809,602	0	0	0	0	73.00
		OUTPATIENT SERVICE COST CENTERS						
88.00	08800	RURAL HEALTH CLINIC	2,875,156	61,958	8,613	390,601	3,801	88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0	0	0	0	0	89.00
90.00	09000	CLINIC	0	0	0	0	0	90.00
90.01	09001	DIABETIC EDUCATION	34,127	7,661	1,065	4,307	0	90.01
90.02	04950	INFUSION THERAPY	57,875	4,752	661	8,486	131	90.02
91.00	09100	EMERGENCY	2,089,586	36,565	5,083	89,561	1,562	91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)						92.00
93.00	04040	CLINIC	0	0	0	0	0	93.00
		OTHER REIMBURSABLE COST CENTERS						
99.00	09900	CMHC	0	0	0	0	0	99.00
99.10	09910	CORF	0	0	0	0	0	99.10
		SPECIAL PURPOSE COST CENTERS						
113.00	11300	INTEREST EXPENSE						113.00
118.00		SUBTOTALS (SUM OF LINES 1-117)	24,035,455	994,171	138,195	1,714,182	26,560	118.00
		NONREIMBURSABLE COST CENTERS						
190.00	19000	GIFT, FLOWER, COFFEE SHOP & CANTEEN	0	3,813	530	0	0	190.00
191.00	19100	RESEARCH	0	0	0	0	0	191.00
192.00	19200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	192.00
194.00	07953	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.00
194.01	07950	WELLNESS CENTER NON EMPLOYEES	0	0	0	0	164,867	194.01
194.02	07951	SCHOOL BASED HEALTH	0	0	0	0	0	194.02
194.03	07955	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.03
194.04	07954	WALTON MEDICAL CLINIC	0	0	0	0	0	194.04
200.00		Cross Foot Adjustments						200.00
201.00		Negative Cost Centers		0	0	0	0	201.00
202.00		TOTAL (sum lines 118-201)	24,035,455	997,984	138,725	1,714,182	191,427	202.00

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COST ALLOCATION - GENERAL SERVICE COSTS | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet B Part I Date/Time Prepared: 2/19/2015 2:53 pm

		Cost Center Description	Subtotal	ADMINISTRATIVE & GENERAL	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	
			4A.01	5.00	7.00	8.00	9.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	NEW CAP REL COSTS-BLDG & FIXT						1.00
2.00	00200	NEW CAP REL COSTS-MVBLE EQUIP						2.00
4.00	00400	EMPLOYEE BENEFITS DEPARTMENT						4.00
4.01	00401	EMPLOYEE BENEFITS DEPARTMENT						4.01
5.00	00500	ADMINISTRATIVE & GENERAL	5,519,307	5,519,307				5.00
7.00	00700	OPERATION OF PLANT	1,073,274	319,923	1,393,197			7.00
8.00	00800	LAUNDRY & LINEN SERVICE	131,181	39,103	59,897	230,181		8.00
9.00	00900	HOUSEKEEPING	519,654	154,899	19,831	0	694,384	9.00
10.00	01000	DIETARY	891,750	265,814	81,171	0	12,117	10.00
11.00	01100	CAFETERIA	16,502	4,919	27,415	0	0	11.00
13.00	01300	NURSING ADMINISTRATION	215,260	64,165	9,899	0	1,745	13.00
14.00	01400	CENTRAL SERVICES & SUPPLY	188,900	56,308	56,810	0	2,950	14.00
15.00	01500	PHARMACY	552,713	164,753	20,133	0	3,902	15.00
16.00	01600	MEDICAL RECORDS & LIBRARY	363,238	108,274	51,105	0	6,090	16.00
17.00	01700	SOCIAL SERVICE	54,561	16,264	4,597	0	3,870	17.00
18.00	01850	WELLNESS CENTER	0	0	0	0	0	18.00
19.00	01900	NONPHYSICIAN ANESTHETISTS	0	0	0	0	0	19.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	ADULTS & PEDIATRICS	1,380,178	411,405	191,603	45,659	288,995	30.00
44.00	04400	SKILLED NURSING FACILITY	1,415,810	422,026	310,088	101,022	145,126	44.00
		ANCILLARY SERVICE COST CENTERS						
50.00	05000	OPERATING ROOM	561,249	167,298	95,835	9,060	30,610	50.00
53.00	05300	ANESTHESIOLOGY	31,000	9,241	5,839	0	0	53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	1,165,375	347,376	92,010	24,144	20,745	54.00
60.00	06000	LABORATORY	1,437,203	428,403	48,555	0	13,005	60.00
64.00	06400	INTRAVENOUS THERAPY	0	0	0	0	0	64.00
65.00	06500	RESPIRATORY THERAPY	452,740	134,953	40,636	0	6,185	65.00
66.00	06600	PHYSICAL THERAPY	575,921	171,671	57,716	19,100	23,568	66.00
67.00	06700	OCCUPATIONAL THERAPY	75,469	22,496	0	0	0	67.00
68.00	06800	SPEECH PATHOLOGY	107,404	32,015	0	0	0	68.00
69.00	06900	ELECTROCARDIOLOGY	6,187	1,844	2,919	0	0	69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	541,951	161,545	0	0	0	71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	98,265	29,291	0	0	0	72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	809,602	241,327	0	0	0	73.00
		OUTPATIENT SERVICE COST CENTERS						
88.00	08800	RURAL HEALTH CLINIC	3,340,129	995,622	117,243	1,817	95,224	88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0	0	0	0	0	89.00
90.00	09000	CLINIC	0	0	0	0	0	90.00
90.01	09001	DIABETIC EDUCATION	47,160	14,057	14,496	0	1,649	90.01
90.02	04950	INFUSION THERAPY	71,905	21,434	8,993	0	0	90.02
91.00	09100	EMERGENCY	2,222,357	662,442	69,192	29,379	38,603	91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)	0					92.00
93.00	04040	CLINIC	0	0	0	0	0	93.00
		OTHER REIMBURSABLE COST CENTERS						
99.00	09900	CMHC	0	0	0	0	0	99.00
99.10	09910	CORF	0	0	0	0	0	99.10
		SPECIAL PURPOSE COST CENTERS						
113.00	11300	INTEREST EXPENSE						113.00
118.00		SUBTOTALS (SUM OF LINES 1-117)	23,866,245	5,468,868	1,385,983	230,181	694,384	118.00
		NONREIMBURSABLE COST CENTERS						
190.00	19000	GIFT, FLOWER, COFFEE SHOP & CANTEEN	4,343	1,295	7,214	0	0	190.00
191.00	19100	RESEARCH	0	0	0	0	0	191.00
192.00	19200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	192.00
194.00	07953	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.00
194.01	07950	WELLNESS CENTER NON EMPLOYEES	164,867	49,144	0	0	0	194.01
194.02	07951	SCHOOL BASED HEALTH	0	0	0	0	0	194.02
194.03	07955	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.03
194.04	07954	WALTON MEDICAL CLINIC	0	0	0	0	0	194.04
200.00		Cross Foot Adjustments	0					200.00
201.00		Negative Cost Centers	0	0	0	0	0	201.00
202.00		TOTAL (sum lines 118-201)	24,035,455	5,519,307	1,393,197	230,181	694,384	202.00

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COST ALLOCATION - GENERAL SERVICE COSTS | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet B Part I | Date/Time Prepared: 2/19/2015 2:53 pm

		Cost Center Description	DIETARY	CAFETERIA	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
			10.00	11.00	13.00	14.00	15.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	NEW CAP REL COSTS-BLDG & FIXT						1.00
2.00	00200	NEW CAP REL COSTS-MVBLE EQUIP						2.00
4.00	00400	EMPLOYEE BENEFITS DEPARTMENT						4.00
4.01	00401	EMPLOYEE BENEFITS DEPARTMENT						4.01
5.00	00500	ADMINISTRATIVE & GENERAL						5.00
7.00	00700	OPERATION OF PLANT						7.00
8.00	00800	LAUNDRY & LINEN SERVICE						8.00
9.00	00900	HOUSEKEEPING						9.00
10.00	01000	DIETARY	1,250,852					10.00
11.00	01100	CAFETERIA	737,437	786,273				11.00
13.00	01300	NURSING ADMINISTRATION	0	8,639	299,708			13.00
14.00	01400	CENTRAL SERVICES & SUPPLY	0	13,729	0	318,697		14.00
15.00	01500	PHARMACY	0	17,277	0	1,590	760,368	15.00
16.00	01600	MEDICAL RECORDS & LIBRARY	0	24,990	0	2,770	0	16.00
17.00	01700	SOCIAL SERVICE	0	4,319	0	143	0	17.00
18.00	01850	WELLNESS CENTER	0	0	0	0	0	18.00
19.00	01900	NONPHYSICIAN ANESTHETISTS	0	0	0	0	0	19.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	ADULTS & PEDIATRICS	112,662	122,330	175,298	6,300	0	30.00
44.00	04400	SKILLED NURSING FACILITY	400,753	131,740	23,048	6,281	0	44.00
		ANCILLARY SERVICE COST CENTERS						
50.00	05000	OPERATING ROOM	0	61,551	50,957	4,886	0	50.00
53.00	05300	ANESTHESIOLOGY	0	6,479	0	157	0	53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	0	45,199	0	7,228	0	54.00
60.00	06000	LABORATORY	0	52,912	0	16,323	0	60.00
64.00	06400	INTRAVENOUS THERAPY	0	0	0	0	0	64.00
65.00	06500	RESPIRATORY THERAPY	0	28,384	0	1,262	0	65.00
66.00	06600	PHYSICAL THERAPY	0	23,294	0	2,737	0	66.00
67.00	06700	OCCUPATIONAL THERAPY	0	0	0	0	0	67.00
68.00	06800	SPEECH PATHOLOGY	0	0	0	0	0	68.00
69.00	06900	ELECTROCARDIOLOGY	0	0	0	0	0	69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	248,132	0	71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	0	0	0	0	0	72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	0	0	0	0	760,368	73.00
		OUTPATIENT SERVICE COST CENTERS						
88.00	08800	RURAL HEALTH CLINIC	0	171,385	0	15,135	0	88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0	0	0	0	0	89.00
90.00	09000	CLINIC	0	0	0	0	0	90.00
90.01	09001	DIABETIC EDUCATION	0	0	0	0	0	90.01
90.02	04950	INFUSION THERAPY	0	5,553	0	109	0	90.02
91.00	09100	EMERGENCY	0	68,492	50,405	5,644	0	91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)						92.00
93.00	04040	CLINIC	0	0	0	0	0	93.00
		OTHER REIMBURSABLE COST CENTERS						
99.00	09900	CMHC	0	0	0	0	0	99.00
99.10	09910	CORF	0	0	0	0	0	99.10
		SPECIAL PURPOSE COST CENTERS						
113.00	11300	INTEREST EXPENSE						113.00
118.00		SUBTOTALS (SUM OF LINES 1-117)	1,250,852	786,273	299,708	318,697	760,368	118.00
		NONREIMBURSABLE COST CENTERS						
190.00	19000	GIFT, FLOWER, COFFEE SHOP & CANTEEN	0	0	0	0	0	190.00
191.00	19100	RESEARCH	0	0	0	0	0	191.00
192.00	19200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	192.00
194.00	07953	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.00
194.01	07950	WELLNESS CENTER NON EMPLOYEES	0	0	0	0	0	194.01
194.02	07951	SCHOOL BASED HEALTH	0	0	0	0	0	194.02
194.03	07955	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.03
194.04	07954	WALTON MEDICAL CLINIC	0	0	0	0	0	194.04
200.00		Cross Foot Adjustments						200.00
201.00		Negative Cost Centers	0	0	0	0	0	201.00
202.00		TOTAL (sum lines 118-201)	1,250,852	786,273	299,708	318,697	760,368	202.00

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COST ALLOCATION - GENERAL SERVICE COSTS | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet B Part I Date/Time Prepared: 2/19/2015 2:53 pm

		Cost Center Description	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE WELLNESS CENTER	NONPHYSICIAN ANESTHETISTS	Subtotal	
			16.00	17.00	18.00	19.00	24.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	NEW CAP REL COSTS-BLDG & FIXT						1.00
2.00	00200	NEW CAP REL COSTS-MVBLE EQUIP						2.00
4.00	00400	EMPLOYEE BENEFITS DEPARTMENT						4.00
4.01	00401	EMPLOYEE BENEFITS DEPARTMENT						4.01
5.00	00500	ADMINISTRATIVE & GENERAL						5.00
7.00	00700	OPERATION OF PLANT						7.00
8.00	00800	LAUNDRY & LINEN SERVICE						8.00
9.00	00900	HOUSEKEEPING						9.00
10.00	01000	DIETARY						10.00
11.00	01100	CAFETERIA						11.00
13.00	01300	NURSING ADMINISTRATION						13.00
14.00	01400	CENTRAL SERVICES & SUPPLY						14.00
15.00	01500	PHARMACY						15.00
16.00	01600	MEDICAL RECORDS & LIBRARY	556,467					16.00
17.00	01700	SOCIAL SERVICE	0	83,754				17.00
18.00	01850	WELLNESS CENTER	0	0	0			18.00
19.00	01900	NONPHYSICIAN ANESTHETISTS	0	0	0	0		19.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	ADULTS & PEDIATRICS	128,242	33,706	0	0	2,896,378	30.00
44.00	04400	SKILLED NURSING FACILITY	23,249	44,941	0	0	3,024,084	44.00
		ANCILLARY SERVICE COST CENTERS						
50.00	05000	OPERATING ROOM	50,247	0	0	0	1,031,693	50.00
53.00	05300	ANESTHESIOLOGY	0	0	0	0	52,716	53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	29,248	0	0	0	1,731,325	54.00
60.00	06000	LABORATORY	28,498	0	0	0	2,024,899	60.00
64.00	06400	INTRAVENOUS THERAPY	0	0	0	0	0	64.00
65.00	06500	RESPIRATORY THERAPY	0	0	0	0	664,160	65.00
66.00	06600	PHYSICAL THERAPY	38,248	0	0	0	912,255	66.00
67.00	06700	OCCUPATIONAL THERAPY	0	0	0	0	97,965	67.00
68.00	06800	SPEECH PATHOLOGY	0	0	0	0	139,419	68.00
69.00	06900	ELECTROCARDIOLOGY	0	0	0	0	10,950	69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	951,628	71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	0	0	0	0	127,556	72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	0	0	0	0	1,811,297	73.00
		OUTPATIENT SERVICE COST CENTERS						
88.00	08800	RURAL HEALTH CLINIC	155,991	0	0	0	4,892,546	88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0	0	0	0	0	89.00
90.00	09000	CLINIC	0	0	0	0	0	90.00
90.01	09001	DIABETIC EDUCATION	0	0	0	0	77,362	90.01
90.02	04950	INFUSION THERAPY	0	0	0	0	107,994	90.02
91.00	09100	EMERGENCY	102,744	5,107	0	0	3,254,365	91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)						92.00
93.00	04040	CLINIC	0	0	0	0	0	93.00
		OTHER REIMBURSABLE COST CENTERS						
99.00	09900	CMHC	0	0	0	0	0	99.00
99.10	09910	CORF	0	0	0	0	0	99.10
		SPECIAL PURPOSE COST CENTERS						
113.00	11300	INTEREST EXPENSE						113.00
118.00		SUBTOTALS (SUM OF LINES 1-117)	556,467	83,754	0	0	23,808,592	118.00
		NONREIMBURSABLE COST CENTERS						
190.00	19000	GIFT, FLOWER, COFFEE SHOP & CANTEEN	0	0	0	0	12,852	190.00
191.00	19100	RESEARCH	0	0	0	0	0	191.00
192.00	19200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	192.00
194.00	07953	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.00
194.01	07950	WELLNESS CENTER NON EMPLOYEES	0	0	0	0	214,011	194.01
194.02	07951	SCHOOL BASED HEALTH	0	0	0	0	0	194.02
194.03	07955	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.03
194.04	07954	WALTON MEDICAL CLINIC	0	0	0	0	0	194.04
200.00		Cross Foot Adjustments				0	0	200.00
201.00		Negative Cost Centers	0	0	0	0	0	201.00
202.00		TOTAL (sum lines 118-201)	556,467	83,754	0	0	24,035,455	202.00

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COST ALLOCATION - STATISTICAL BASIS | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet B-1 | Date/Time Prepared: 2/19/2015 2:53 pm

		Cost Center Description	CAPITAL RELATED COSTS NEW BLDG & FIXT (SQUARE FEET)	CAPITAL RELATED COSTS NEW MVBLE EQUIP (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	EMPLOYEE BENEFITS DEPARTMENT (MEMBERS)	Reconciliation	
			1.00	2.00	4.00	4.01	5A	
		GENERAL SERVICE COST CENTERS						
1.00	00100	NEW CAP REL COSTS-BLDG & FIXT	56,279					1.00
2.00	00200	NEW CAP REL COSTS-MVBLE EQUIP		56,279				2.00
4.00	00400	EMPLOYEE BENEFITS DEPARTMENT	0	0	10,617,748			4.00
4.01	00401	EMPLOYEE BENEFITS DEPARTMENT	2,358	2,358	98,319	30,768		4.01
5.00	00500	ADMINISTRATIVE & GENERAL	6,014	6,014	1,823,923	658	-5,519,307	5.00
7.00	00700	OPERATION OF PLANT	6,388	6,388	253,213	139	0	7.00
8.00	00800	LAUNDRY & LINEN SERVICE	1,785	1,785	44,611	32	0	8.00
9.00	00900	HOUSEKEEPING	591	591	346,852	297	0	9.00
10.00	01000	DIETARY	2,419	2,419	402,378	275	0	10.00
11.00	01100	CAFETERIA	817	817	0	0	0	11.00
13.00	01300	NURSING ADMINISTRATION	295	295	147,173	32	0	13.00
14.00	01400	CENTRAL SERVICES & SUPPLY	1,693	1,693	109,396	50	0	14.00
15.00	01500	PHARMACY	600	600	339,155	63	0	15.00
16.00	01600	MEDICAL RECORDS & LIBRARY	1,523	1,523	192,609	92	0	16.00
17.00	01700	SOCIAL SERVICE	137	137	40,288	16	0	17.00
18.00	01850	WELLNESS CENTER	0	0	0	0	0	18.00
19.00	01900	NONPHYSICIAN ANESTHETISTS	0	0	0	0	0	19.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	ADULTS & PEDIATRICS	5,710	5,710	940,837	448	0	30.00
44.00	04400	SKILLED NURSING FACILITY	9,241	9,241	911,439	483	0	44.00
		ANCILLARY SERVICE COST CENTERS						
50.00	05000	OPERATING ROOM	2,856	2,856	360,429	226	0	50.00
53.00	05300	ANESTHESIOLOGY	174	174	0	24	0	53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	2,742	2,742	488,479	166	0	54.00
60.00	06000	LABORATORY	1,447	1,447	471,161	194	0	60.00
64.00	06400	INTRAVENOUS THERAPY	0	0	0	0	0	64.00
65.00	06500	RESPIRATORY THERAPY	1,211	1,211	308,395	104	0	65.00
66.00	06600	PHYSICAL THERAPY	1,720	1,720	267,382	85	0	66.00
67.00	06700	OCCUPATIONAL THERAPY	0	0	0	0	0	67.00
68.00	06800	SPEECH PATHOLOGY	0	0	18,329	2	0	68.00
69.00	06900	ELECTROCARDIOLOGY	87	87	0	0	0	69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	0	0	0	0	0	72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	73.00
		OUTPATIENT SERVICE COST CENTERS						
88.00	08800	RURAL HEALTH CLINIC	3,494	3,494	2,419,398	611	0	88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0	0	0	0	0	89.00
90.00	09000	CLINIC	0	0	0	0	0	90.00
90.01	09001	DIABETIC EDUCATION	432	432	26,676	0	0	90.01
90.02	04950	INFUSION THERAPY	268	268	52,561	21	0	90.02
91.00	09100	EMERGENCY	2,062	2,062	554,745	251	0	91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)						92.00
93.00	04040	CLINIC	0	0	0	0	0	93.00
		OTHER REIMBURSABLE COST CENTERS						
99.00	09900	CMHC	0	0	0	0	0	99.00
99.10	09910	CORF	0	0	0	0	0	99.10
		SPECIAL PURPOSE COST CENTERS						
113.00	11300	INTEREST EXPENSE						113.00
118.00		SUBTOTALS (SUM OF LINES 1-117)	56,064	56,064	10,617,748	4,269	-5,519,307	118.00
		NONREIMBURSABLE COST CENTERS						
190.00	19000	GIFT, FLOWER, COFFEE SHOP & CANTEEN	215	215	0	0	0	190.00
191.00	19100	RESEARCH	0	0	0	0	0	191.00
192.00	19200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	192.00
194.00	07953	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.00
194.01	07950	WELLNESS CENTER NON EMPLOYEES	0	0	0	26,499	0	194.01
194.02	07951	SCHOOL BASED HEALTH	0	0	0	0	0	194.02
194.03	07955	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.03
194.04	07954	WALTON MEDICAL CLINIC	0	0	0	0	0	194.04
200.00		Cross Foot Adjustments						200.00
201.00		Negative Cost Centers						201.00
202.00		Cost to be allocated (per Wkst. B, Part I)	997,984	138,725	1,714,182	191,427		202.00
203.00		Unit cost multiplier (Wkst. B, Part I)	17.732796	2.464951	0.161445	6.221626		203.00
204.00		Cost to be allocated (per Wkst. B, Part II)			0	47,626		204.00
205.00		Unit cost multiplier (Wkst. B, Part II)			0.000000	1.547907		205.00

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COST ALLOCATION - STATISTICAL BASIS | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet B-1 | Date/Time Prepared: 2/19/2015 2:53 pm

		Cost Center Description	ADMINISTRATIVE & GENERAL (ACCUM. COST)	OPERATION OF PLANT (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	
			5.00	7.00	8.00	9.00	10.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	NEW CAP REL COSTS-BLDG & FIXT						1.00
2.00	00200	NEW CAP REL COSTS-MVBLE EQUIP						2.00
4.00	00400	EMPLOYEE BENEFITS DEPARTMENT						4.00
4.01	00401	EMPLOYEE BENEFITS DEPARTMENT						4.01
5.00	00500	ADMINISTRATIVE & GENERAL	18,516,148					5.00
7.00	00700	OPERATION OF PLANT	1,073,274	41,519				7.00
8.00	00800	LAUNDRY & LINEN SERVICE	131,181	1,785	9,629			8.00
9.00	00900	HOUSEKEEPING	519,654	591	0	109,455		9.00
10.00	01000	DIETARY	891,750	2,419	0	1,910	8,649	10.00
11.00	01100	CAFETERIA	16,502	817	0	0	5,099	11.00
13.00	01300	NURSING ADMINISTRATION	215,260	295	0	275	0	13.00
14.00	01400	CENTRAL SERVICES & SUPPLY	188,900	1,693	0	465	0	14.00
15.00	01500	PHARMACY	552,713	600	0	615	0	15.00
16.00	01600	MEDICAL RECORDS & LIBRARY	363,238	1,523	0	960	0	16.00
17.00	01700	SOCIAL SERVICE	54,561	137	0	610	0	17.00
18.00	01850	WELLNESS CENTER	0	0	0	0	0	18.00
19.00	01900	NONPHYSICIAN ANESTHETISTS	0	0	0	0	0	19.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	ADULTS & PEDIATRICS	1,380,178	5,710	1,910	45,554	779	30.00
44.00	04400	SKILLED NURSING FACILITY	1,415,810	9,241	4,226	22,876	2,771	44.00
		ANCILLARY SERVICE COST CENTERS						
50.00	05000	OPERATING ROOM	561,249	2,856	379	4,825	0	50.00
53.00	05300	ANESTHESIOLOGY	31,000	174	0	0	0	53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	1,165,375	2,742	1,010	3,270	0	54.00
60.00	06000	LABORATORY	1,437,203	1,447	0	2,050	0	60.00
64.00	06400	INTRAVENOUS THERAPY	0	0	0	0	0	64.00
65.00	06500	RESPIRATORY THERAPY	452,740	1,211	0	975	0	65.00
66.00	06600	PHYSICAL THERAPY	575,921	1,720	799	3,715	0	66.00
67.00	06700	OCCUPATIONAL THERAPY	75,469	0	0	0	0	67.00
68.00	06800	SPEECH PATHOLOGY	107,404	0	0	0	0	68.00
69.00	06900	ELECTROCARDIOLOGY	6,187	87	0	0	0	69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	541,951	0	0	0	0	71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	98,265	0	0	0	0	72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	809,602	0	0	0	0	73.00
		OUTPATIENT SERVICE COST CENTERS						
88.00	08800	RURAL HEALTH CLINIC	3,340,129	3,494	76	15,010	0	88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0	0	0	0	0	89.00
90.00	09000	CLINIC	0	0	0	0	0	90.00
90.01	09001	DIABETIC EDUCATION	47,160	432	0	260	0	90.01
90.02	04950	INFUSION THERAPY	71,905	268	0	0	0	90.02
91.00	09100	EMERGENCY	2,222,357	2,062	1,229	6,085	0	91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)						92.00
93.00	04040	CLINIC	0	0	0	0	0	93.00
		OTHER REIMBURSABLE COST CENTERS						
99.00	09900	CMHC	0	0	0	0	0	99.00
99.10	09910	CORF	0	0	0	0	0	99.10
		SPECIAL PURPOSE COST CENTERS						
113.00	11300	INTEREST EXPENSE						113.00
118.00		SUBTOTALS (SUM OF LINES 1-117)	18,346,938	41,304	9,629	109,455	8,649	118.00
		NONREIMBURSABLE COST CENTERS						
190.00	19000	GIFT, FLOWER, COFFEE SHOP & CANTEEN	4,343	215	0	0	0	190.00
191.00	19100	RESEARCH	0	0	0	0	0	191.00
192.00	19200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	192.00
194.00	07953	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.00
194.01	07950	WELLNESS CENTER NON EMPLOYEES	164,867	0	0	0	0	194.01
194.02	07951	SCHOOL BASED HEALTH	0	0	0	0	0	194.02
194.03	07955	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.03
194.04	07954	WALTON MEDICAL CLINIC	0	0	0	0	0	194.04
200.00		Cross Foot Adjustments						200.00
201.00		Negative Cost Centers						201.00
202.00		Cost to be allocated (per Wkst. B, Part I)	5,519,307	1,393,197	230,181	694,384	1,250,852	202.00
203.00		Unit cost multiplier (Wkst. B, Part I)	0.298081	33.555649	23.904975	6.344014	144.623887	203.00
204.00		Cost to be allocated (per Wkst. B, Part II)	122,488	136,338	42,832	17,776	63,437	204.00
205.00		Unit cost multiplier (Wkst. B, Part II)	0.006615	3.283750	4.448229	0.162405	7.334605	205.00

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COST ALLOCATION - STATISTICAL BASIS | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet B-1 | Date/Time Prepared: 2/19/2015 2:53 pm

		Cost Center Description	CAFETERIA (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NRSG HOURS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	
			11.00	13.00	14.00	15.00	16.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	NEW CAP REL COSTS-BLDG & FIXT						1.00
2.00	00200	NEW CAP REL COSTS-MVBLE EQUIP						2.00
4.00	00400	EMPLOYEE BENEFITS DEPARTMENT						4.00
4.01	00401	EMPLOYEE BENEFITS DEPARTMENT						4.01
5.00	00500	ADMINISTRATIVE & GENERAL						5.00
7.00	00700	OPERATION OF PLANT						7.00
8.00	00800	LAUNDRY & LINEN SERVICE						8.00
9.00	00900	HOUSEKEEPING						9.00
10.00	01000	DIETARY						10.00
11.00	01100	CAFETERIA	5,097					11.00
13.00	01300	NURSING ADMINISTRATION	56	87,282				13.00
14.00	01400	CENTRAL SERVICES & SUPPLY	89	0	713,676			14.00
15.00	01500	PHARMACY	112	0	3,560	100		15.00
16.00	01600	MEDICAL RECORDS & LIBRARY	162	0	6,204	0	742	16.00
17.00	01700	SOCIAL SERVICE	28	0	320	0	0	17.00
18.00	01850	WELLNESS CENTER	0	0	0	0	0	18.00
19.00	01900	NONPHYSICIAN ANESTHETISTS	0	0	0	0	0	19.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	ADULTS & PEDIATRICS	793	51,051	14,109	0	171	30.00
44.00	04400	SKILLED NURSING FACILITY	854	6,712	14,066	0	31	44.00
		ANCILLARY SERVICE COST CENTERS						
50.00	05000	OPERATING ROOM	399	14,840	10,942	0	67	50.00
53.00	05300	ANESTHESIOLOGY	42	0	352	0	0	53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	293	0	16,186	0	39	54.00
60.00	06000	LABORATORY	343	0	36,553	0	38	60.00
64.00	06400	INTRAVENOUS THERAPY	0	0	0	0	0	64.00
65.00	06500	RESPIRATORY THERAPY	184	0	2,826	0	0	65.00
66.00	06600	PHYSICAL THERAPY	151	0	6,128	0	51	66.00
67.00	06700	OCCUPATIONAL THERAPY	0	0	0	0	0	67.00
68.00	06800	SPEECH PATHOLOGY	0	0	0	0	0	68.00
69.00	06900	ELECTROCARDIOLOGY	0	0	0	0	0	69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	555,654	0	0	71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	0	0	0	0	0	72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	0	0	0	100	0	73.00
		OUTPATIENT SERVICE COST CENTERS						
88.00	08800	RURAL HEALTH CLINIC	1,111	0	33,893	0	208	88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0	0	0	0	0	89.00
90.00	09000	CLINIC	0	0	0	0	0	90.00
90.01	09001	DIABETIC EDUCATION	0	0	0	0	0	90.01
90.02	04950	INFUSION THERAPY	36	0	245	0	0	90.02
91.00	09100	EMERGENCY	444	14,679	12,638	0	137	91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)						92.00
93.00	04040	CLINIC	0	0	0	0	0	93.00
		OTHER REIMBURSABLE COST CENTERS						
99.00	09900	CMHC	0	0	0	0	0	99.00
99.10	09910	CORF	0	0	0	0	0	99.10
		SPECIAL PURPOSE COST CENTERS						
113.00	11300	INTEREST EXPENSE						113.00
118.00		SUBTOTALS (SUM OF LINES 1-117)	5,097	87,282	713,676	100	742	118.00
		NONREIMBURSABLE COST CENTERS						
190.00	19000	GIFT, FLOWER, COFFEE SHOP & CANTEEN	0	0	0	0	0	190.00
191.00	19100	RESEARCH	0	0	0	0	0	191.00
192.00	19200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	192.00
194.00	07953	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.00
194.01	07950	WELLNESS CENTER NON EMPLOYEES	0	0	0	0	0	194.01
194.02	07951	SCHOOL BASED HEALTH	0	0	0	0	0	194.02
194.03	07955	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	194.03
194.04	07954	WALTON MEDICAL CLINIC	0	0	0	0	0	194.04
200.00		Cross Foot Adjustments						200.00
201.00		Negative Cost Centers						201.00
202.00		Cost to be allocated (per Wkst. B, Part I)	786,273	299,708	318,697	760,368	556,467	202.00
203.00		Unit cost multiplier (Wkst. B, Part I)	154.261919	3.433789	0.446557	7,603.680000	749.955526	203.00
204.00		Cost to be allocated (per Wkst. B, Part II)	56,693	9,069	42,147	19,399	40,631	204.00
205.00		Unit cost multiplier (Wkst. B, Part II)	11.122817	0.103905	0.059056	193.990000	54.758760	205.00

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COST ALLOCATION - STATISTICAL BASIS | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet B-1 | Date/Time Prepared: 2/19/2015 2:53 pm

		Cost Center Description	SOCIAL SERVICE (TIME SPENT)	OTHER GENERAL SERVICE WELLNESS CENTER (NUMBER OF MEMBERS)	NONPHYSICIAN ANESTHETISTS (TIME SPENT)		
			17.00	18.00	19.00		
		GENERAL SERVICE COST CENTERS					
1.00	00100	NEW CAP REL COSTS-BLDG & FIXT					1.00
2.00	00200	NEW CAP REL COSTS-MVBLE EQUIP					2.00
4.00	00400	EMPLOYEE BENEFITS DEPARTMENT					4.00
4.01	00401	EMPLOYEE BENEFITS DEPARTMENT					4.01
5.00	00500	ADMINISTRATIVE & GENERAL					5.00
7.00	00700	OPERATION OF PLANT					7.00
8.00	00800	LAUNDRY & LINEN SERVICE					8.00
9.00	00900	HOUSEKEEPING					9.00
10.00	01000	DIETARY					10.00
11.00	01100	CAFETERIA					11.00
13.00	01300	NURSING ADMINISTRATION					13.00
14.00	01400	CENTRAL SERVICES & SUPPLY					14.00
15.00	01500	PHARMACY					15.00
16.00	01600	MEDICAL RECORDS & LIBRARY					16.00
17.00	01700	SOCIAL SERVICE	82				17.00
18.00	01850	WELLNESS CENTER	0	0			18.00
19.00	01900	NONPHYSICIAN ANESTHETISTS	0	0	0		19.00
		INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	ADULTS & PEDIATRICS	33	0			30.00
44.00	04400	SKILLED NURSING FACILITY	44	0			44.00
		ANCILLARY SERVICE COST CENTERS					
50.00	05000	OPERATING ROOM	0	0	0		50.00
53.00	05300	ANESTHESIOLOGY	0	0	0		53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	0	0	0		54.00
60.00	06000	LABORATORY	0	0	0		60.00
64.00	06400	INTRAVENOUS THERAPY	0	0	0		64.00
65.00	06500	RESPIRATORY THERAPY	0	0	0		65.00
66.00	06600	PHYSICAL THERAPY	0	0	0		66.00
67.00	06700	OCCUPATIONAL THERAPY	0	0	0		67.00
68.00	06800	SPEECH PATHOLOGY	0	0	0		68.00
69.00	06900	ELECTROCARDIOLOGY	0	0	0		69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0		71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	0	0	0		72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	0	0	0		73.00
		OUTPATIENT SERVICE COST CENTERS					
88.00	08800	RURAL HEALTH CLINIC	0	0	0		88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0	0	0		89.00
90.00	09000	CLINIC	0	0	0		90.00
90.01	09001	DIABETIC EDUCATION	0	0	0		90.01
90.02	04950	INFUSION THERAPY	0	0	0		90.02
91.00	09100	EMERGENCY	5	0	0		91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)					92.00
93.00	04040	CLINIC	0	0	0		93.00
		OTHER REIMBURSABLE COST CENTERS					
99.00	09900	CMHC	0	0	0		99.00
99.10	09910	CORF	0	0	0		99.10
		SPECIAL PURPOSE COST CENTERS					
113.00	11300	INTEREST EXPENSE					113.00
118.00		SUBTOTALS (SUM OF LINES 1-117)	82	0	0		118.00
		NONREIMBURSABLE COST CENTERS					
190.00	19000	GIFT, FLOWER, COFFEE SHOP & CANTEEN	0	0	0		190.00
191.00	19100	RESEARCH	0	0	0		191.00
192.00	19200	PHYSICIANS' PRIVATE OFFICES	0	0	0		192.00
194.00	07953	OTHER NONREIMBURSABLE COST CENTERS	0	0	0		194.00
194.01	07950	WELLNESS CENTER NON EMPLOYEES	0	0	0		194.01
194.02	07951	SCHOOL BASED HEALTH	0	0	0		194.02
194.03	07955	OTHER NONREIMBURSABLE COST CENTERS	0	0	0		194.03
194.04	07954	WALTON MEDICAL CLINIC	0	0	0		194.04
200.00		Cross Foot Adjustments					200.00
201.00		Negative Cost Centers					201.00
202.00		Cost to be allocated (per Wkst. B, Part I)	83,754	0	0		202.00
203.00		Unit cost multiplier (Wkst. B, Part I)	1,021.390244	0.000000	0.000000		203.00
204.00		Cost to be allocated (per Wkst. B, Part II)	4,032	0	0		204.00
205.00		Unit cost multiplier (Wkst. B, Part II)	49.170732	0.000000	0.000000		205.00

Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

COMPUTATION OF RATIO OF COSTS TO CHARGES | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet C Part I Date/Time Prepared: 2/19/2015 2:53 pm

Title XVIII | Hospital | Cost

		Cost Center Description	Total Cost (from Wkst. B, Part I, col. 26)	Therapy Limit Adj.	Costs Total Costs	RCE Disallowance	Total Costs	
			1.00	2.00	3.00	4.00	5.00	
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	ADULTS & PEDIATRICS	2,896,378		2,896,378	0	2,896,378	30.00
44.00	04400	SKILLED NURSING FACILITY	3,024,084		3,024,084	0	3,024,084	44.00
		ANCILLARY SERVICE COST CENTERS						
50.00	05000	OPERATING ROOM	1,031,693		1,031,693	0	1,031,693	50.00
53.00	05300	ANESTHESIOLOGY	52,716		52,716	0	52,716	53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	1,731,325		1,731,325	0	1,731,325	54.00
60.00	06000	LABORATORY	2,024,899		2,024,899	0	2,024,899	60.00
64.00	06400	INTRAVENOUS THERAPY	0		0	0	0	64.00
65.00	06500	RESPIRATORY THERAPY	664,160	0	664,160	0	664,160	65.00
66.00	06600	PHYSICAL THERAPY	912,255	0	912,255	0	912,255	66.00
67.00	06700	OCCUPATIONAL THERAPY	97,965	0	97,965	0	97,965	67.00
68.00	06800	SPEECH PATHOLOGY	139,419	0	139,419	0	139,419	68.00
69.00	06900	ELECTROCARDIOLOGY	10,950		10,950	0	10,950	69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	951,628		951,628	0	951,628	71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	127,556		127,556	0	127,556	72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	1,811,297		1,811,297	0	1,811,297	73.00
		OUTPATIENT SERVICE COST CENTERS						
88.00	08800	RURAL HEALTH CLINIC	4,892,546		4,892,546	0	4,892,546	88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0		0	0	0	89.00
90.00	09000	CLINIC	0		0	0	0	90.00
90.01	09001	DIABETIC EDUCATION	77,362		77,362	0	77,362	90.01
90.02	04950	INFUSION THERAPY	107,994		107,994	0	107,994	90.02
91.00	09100	EMERGENCY	3,254,365		3,254,365	0	3,254,365	91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)	414,007		414,007		414,007	92.00
93.00	04040	CLINIC	0		0	0	0	93.00
		OTHER REIMBURSABLE COST CENTERS						
99.00	09900	CMHC	0		0		0	99.00
99.10	09910	CORF	0		0		0	99.10
		SPECIAL PURPOSE COST CENTERS						
113.00	11300	INTEREST EXPENSE						113.00
200.00		Subtotal (see instructions)	24,222,599	0	24,222,599	0	24,222,599	200.00
201.00		Less Observation Beds	414,007		414,007		414,007	201.00
202.00		Total (see instructions)	23,808,592	0	23,808,592	0	23,808,592	202.00

Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

COMPUTATION OF RATIO OF COSTS TO CHARGES | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet C Part I Date/Time Prepared: 2/19/2015 2:53 pm

Title XVIII | Hospital | Cost

		Cost Center Description	Charges Inpatient	Charges Outpatient	Total (col. 6 + col. 7)	Cost or Other Ratio	TEFRA Inpatient Ratio	
			6.00	7.00	8.00	9.00	10.00	
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	ADULTS & PEDIATRICS	2,003,097		2,003,097			30.00
44.00	04400	SKILLED NURSING FACILITY	2,763,013		2,763,013			44.00
		ANCILLARY SERVICE COST CENTERS						
50.00	05000	OPERATING ROOM	141,868	2,208,408	2,350,276	0.438967	0.000000	50.00
53.00	05300	ANESTHESIOLOGY	23,950	257,619	281,569	0.187222	0.000000	53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	367,792	8,450,668	8,818,460	0.196330	0.000000	54.00
60.00	06000	LABORATORY	1,077,572	6,467,948	7,545,520	0.268358	0.000000	60.00
64.00	06400	INTRAVENOUS THERAPY	0	0	0	0.000000	0.000000	64.00
65.00	06500	RESPIRATORY THERAPY	311,007	454,373	765,380	0.867752	0.000000	65.00
66.00	06600	PHYSICAL THERAPY	476,533	1,198,091	1,674,624	0.544752	0.000000	66.00
67.00	06700	OCCUPATIONAL THERAPY	281,336	39,794	321,130	0.305063	0.000000	67.00
68.00	06800	SPEECH PATHOLOGY	273,884	241,180	515,064	0.270683	0.000000	68.00
69.00	06900	ELECTROCARDIOLOGY	36,146	421,548	457,694	0.023924	0.000000	69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	689,027	1,219,053	1,908,080	0.498736	0.000000	71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	114,021	122,000	236,021	0.540443	0.000000	72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	1,252,001	3,426,326	4,678,327	0.387168	0.000000	73.00
		OUTPATIENT SERVICE COST CENTERS						
88.00	08800	RURAL HEALTH CLINIC	0	4,681,983	4,681,983			88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0	0	0			89.00
90.00	09000	CLINIC	0	0	0	0.000000	0.000000	90.00
90.01	09001	DIABETIC EDUCATION	0	29,252	29,252	2.644674	0.000000	90.01
90.02	04950	INFUSION THERAPY	6,000	285,550	291,550	0.370413	0.000000	90.02
91.00	09100	EMERGENCY	60,273	6,127,208	6,187,481	0.525960	0.000000	91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)	38,124	457,674	495,798	0.835032	0.000000	92.00
93.00	04040	CLINIC	0	0	0	0.000000	0.000000	93.00
		OTHER REIMBURSABLE COST CENTERS						
99.00	09900	CMHC	0	0	0			99.00
99.10	09910	CORF	0	0	0			99.10
		SPECIAL PURPOSE COST CENTERS						
113.00	11300	INTEREST EXPENSE						113.00
200.00		Subtotal (see instructions)	9,915,644	36,088,675	46,004,319			200.00
201.00		Less Observation Beds						201.00
202.00		Total (see instructions)	9,915,644	36,088,675	46,004,319			202.00

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet D Part V Date/Time Prepared: 2/19/2015 2:53 pm

Title XVIII | Hospital | Cost

		Cost Center Description	Cost to Charge Ratio From Worksheet C, Part I, col. 9	Charges: PPS Reimbursed Services (see inst.)	Charges: Cost Reimbursed Services Subject To Ded. & Coins. (see inst.)	Charges: Cost Reimbursed Services Not Subject To Ded. & Coins. (see inst.)	Costs: PPS Services (see inst.)	
			1.00	2.00	3.00	4.00	5.00	
	ANCILLARY SERVICE COST CENTERS							
50.00	05000	OPERATING ROOM	0.438967	0	677,550	0	0	50.00
53.00	05300	ANESTHESIOLOGY	0.187222	0	73,120	0	0	53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	0.196330	0	2,459,221	0	0	54.00
60.00	06000	LABORATORY	0.268358	0	2,295,926	0	0	60.00
64.00	06400	INTRAVENOUS THERAPY	0.000000	0	0	0	0	64.00
65.00	06500	RESPIRATORY THERAPY	0.867752	0	191,343	0	0	65.00
66.00	06600	PHYSICAL THERAPY	0.544752	0	279,742	0	0	66.00
67.00	06700	OCCUPATIONAL THERAPY	0.305063	0	18,400	0	0	67.00
68.00	06800	SPEECH PATHOLOGY	0.270683	0	80,134	0	0	68.00
69.00	06900	ELECTROCARDIOLOGY	0.023924	0	147,639	0	0	69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.498736	0	247,542	0	0	71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	0.540443	0	113,492	0	0	72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	0.387168	0	786,218	6,178	0	73.00
	OUTPATIENT SERVICE COST CENTERS							
88.00	08800	RURAL HEALTH CLINIC	0.000000				0	88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0.000000				0	89.00
90.00	09000	CLINIC	0.000000	0	0	0	0	90.00
90.01	09001	DIABETIC EDUCATION	2.644674	0	6,498	0	0	90.01
90.02	04950	INFUSION THERAPY	0.370413	0	61,190	0	0	90.02
91.00	09100	EMERGENCY	0.525960	0	1,565,827	0	0	91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)	0.835032	0	296,352	0	0	92.00
93.00	04040	CLINIC	0.000000	0	0	0	0	93.00
200.00		Subtotal (see instructions)		0	9,300,194	6,178	0	200.00
201.00		Less PBP Clinic Lab. Services-Program Only Charges			0	0		201.00
202.00		Net Charges (line 200 +/- line 201)		0	9,300,194	6,178	0	202.00

APPORTIONMENT OF MEDICAL, OTHER HEALTH SERVICES AND VACCINE COST | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet D Part V Date/Time Prepared: 2/19/2015 2:53 pm

Title XVIII | Hospital | Cost

		Cost Center Description	Costs: Cost Reimbursed Services Subject To Ded. & Coins. (see inst.)	Costs: Cost Reimbursed Services Not Subject To Ded. & Coins. (see inst.)		
			6.00	7.00		
	ANCILLARY SERVICE COST CENTERS					
50.00	05000	OPERATING ROOM	297,422	0		50.00
53.00	05300	ANESTHESIOLOGY	13,690	0		53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	482,819	0		54.00
60.00	06000	LABORATORY	616,130	0		60.00
64.00	06400	INTRAVENOUS THERAPY	0	0		64.00
65.00	06500	RESPIRATORY THERAPY	166,038	0		65.00
66.00	06600	PHYSICAL THERAPY	152,390	0		66.00
67.00	06700	OCCUPATIONAL THERAPY	5,613	0		67.00
68.00	06800	SPEECH PATHOLOGY	21,691	0		68.00
69.00	06900	ELECTROCARDIOLOGY	3,532	0		69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	123,458	0		71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	61,336	0		72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	304,398	2,392		73.00
	OUTPATIENT SERVICE COST CENTERS					
88.00	08800	RURAL HEALTH CLINIC	0	0		88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0	0		89.00
90.00	09000	CLINIC	0	0		90.00
90.01	09001	DIABETIC EDUCATION	17,185	0		90.01
90.02	04950	INFUSION THERAPY	22,666	0		90.02
91.00	09100	EMERGENCY	823,562	0		91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)	247,463	0		92.00
93.00	04040	CLINIC	0	0		93.00
200.00		Subtotal (see instructions)	3,359,393	2,392		200.00
201.00		Less PBP Clinic Lab. Services-Program Only Charges	0			201.00
202.00		Net Charges (line 200 +/- line 201)	3,359,393	2,392		202.00

Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

COMPUTATION OF INPATIENT OPERATING COST | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet D-1 | Date/Time Prepared: 2/19/2015 2:53 pm

Title XVIII | Hospital | Cost

	Cost Center Description	1.00	
	PART I - ALL PROVIDER COMPONENTS		
	INPATIENT DAYS		
1.00	Inpatient days (including private room days and swing-bed days, excluding newborn)	3,955	1.00
2.00	Inpatient days (including private room days, excluding swing-bed and newborn days)	1,543	2.00
3.00	Private room days (excluding swing-bed and observation bed days). If you have only private room days, do not complete this line.	0	3.00
4.00	Semi-private room days (excluding swing-bed and observation bed days)	984	4.00
5.00	Total swing-bed SNF type inpatient days (including private room days) through December 31 of the cost reporting period	0	5.00
6.00	Total swing-bed SNF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)	2,351	6.00
7.00	Total swing-bed NF type inpatient days (including private room days) through December 31 of the cost reporting period	15	7.00
8.00	Total swing-bed NF type inpatient days (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)	46	8.00
9.00	Total inpatient days including private room days applicable to the Program (excluding swing-bed and newborn days)	497	9.00
10.00	Swing-bed SNF type inpatient days applicable to title XVIII only (including private room days) through December 31 of the cost reporting period (see instructions)	0	10.00
11.00	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)	1,549	11.00
12.00	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) through December 31 of the cost reporting period	0	12.00
13.00	Swing-bed NF type inpatient days applicable to titles V or XIX only (including private room days) after December 31 of the cost reporting period (if calendar year, enter 0 on this line)	0	13.00
14.00	Medically necessary private room days applicable to the Program (excluding swing-bed days)	0	14.00
15.00	Total nursery days (title V or XIX only)	0	15.00
16.00	Nursery days (title V or XIX only)	0	16.00
	SWING BED ADJUSTMENT		
17.00	Medicare rate for swing-bed SNF services applicable to services through December 31 of the cost reporting period		17.00
18.00	Medicare rate for swing-bed SNF services applicable to services after December 31 of the cost reporting period		18.00
19.00	Medicaid rate for swing-bed NF services applicable to services through December 31 of the cost reporting period	203.31	19.00
20.00	Medicaid rate for swing-bed NF services applicable to services after December 31 of the cost reporting period	203.31	20.00
21.00	Total general inpatient routine service cost (see instructions)	2,896,378	21.00
22.00	Swing-bed cost applicable to SNF type services through December 31 of the cost reporting period (line 5 x line 17)	0	22.00
23.00	Swing-bed cost applicable to SNF type services after December 31 of the cost reporting period (line 6 x line 18)	0	23.00
24.00	Swing-bed cost applicable to NF type services through December 31 of the cost reporting period (line 7 x line 19)	3,050	24.00
25.00	Swing-bed cost applicable to NF type services after December 31 of the cost reporting period (line 8 x line 20)	9,352	25.00
26.00	Total swing-bed cost (see instructions)	1,753,600	26.00
27.00	General inpatient routine service cost net of swing-bed cost (line 21 minus line 26)	1,142,778	27.00
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
28.00	General inpatient routine service charges (excluding swing-bed and observation bed charges)	0	28.00
29.00	Private room charges (excluding swing-bed charges)	0	29.00
30.00	Semi-private room charges (excluding swing-bed charges)	0	30.00
31.00	General inpatient routine service cost/charge ratio (line 27 ÷ line 28)	0.000000	31.00
32.00	Average private room per diem charge (line 29 ÷ line 3)	0.00	32.00
33.00	Average semi-private room per diem charge (line 30 ÷ line 4)	0.00	33.00
34.00	Average per diem private room charge differential (line 32 minus line 33)(see instructions)	0.00	34.00
35.00	Average per diem private room cost differential (line 34 x line 31)	0.00	35.00
36.00	Private room cost differential adjustment (line 3 x line 35)	0	36.00
37.00	General inpatient routine service cost net of swing-bed cost and private room cost differential (line 27 minus line 36)	1,142,778	37.00
	PART II - HOSPITAL AND SUBPROVIDERS ONLY		
	PROGRAM INPATIENT OPERATING COST BEFORE PASS THROUGH COST ADJUSTMENTS		
38.00	Adjusted general inpatient routine service cost per diem (see instructions)	740.62	38.00
39.00	Program general inpatient routine service cost (line 9 x line 38)	368,088	39.00
40.00	Medically necessary private room cost applicable to the Program (line 14 x line 35)	0	40.00
41.00	Total Program general inpatient routine service cost (line 39 + line 40)	368,088	41.00

Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

COMPUTATION OF INPATIENT OPERATING COST | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet D-1 | Date/Time Prepared: 2/19/2015 2:53 pm

Title XVIII | Hospital | Cost

	Cost Center Description	Total Inpatient Cost	Total Inpatient Days	Average Per Diem (col. 1 ÷ col. 2)	Program Days	Program Cost (col. 3 x col. 4)	
		1.00	2.00	3.00	4.00	5.00	
42.00	NURSERY (title V & XIX only)						42.00
	Intensive Care Type Inpatient Hospital Units						
43.00	INTENSIVE CARE UNIT						43.00
44.00	CORONARY CARE UNIT						44.00
45.00	BURN INTENSIVE CARE UNIT						45.00
46.00	SURGICAL INTENSIVE CARE UNIT						46.00
47.00	OTHER SPECIAL CARE (SPECIFY)						47.00

	Cost Center Description		
		1.00	
48.00	Program inpatient ancillary service cost (Wkst. D-3, col. 3, line 200)	337,064	48.00
49.00	Total Program inpatient costs (sum of lines 41 through 48)(see instructions)	705,152	49.00
	PASS THROUGH COST ADJUSTMENTS		
50.00	Pass through costs applicable to Program inpatient routine services (from Wkst. D, sum of Parts I and III)	0	50.00
51.00	Pass through costs applicable to Program inpatient ancillary services (from Wkst. D, sum of Parts II and IV)	0	51.00
52.00	Total Program excludable cost (sum of lines 50 and 51)	0	52.00
53.00	Total Program inpatient operating cost excluding capital related, non-physician anesthetist, and medical education costs (line 49 minus line 52)	0	53.00
	TARGET AMOUNT AND LIMIT COMPUTATION		
54.00	Program discharges	0	54.00
55.00	Target amount per discharge	0.00	55.00
56.00	Target amount (line 54 x line 55)	0	56.00
57.00	Difference between adjusted inpatient operating cost and target amount (line 56 minus line 53)	0	57.00
58.00	Bonus payment (see instructions)	0	58.00
59.00	Lesser of lines 53/54 or 55 from the cost reporting period ending 1996, updated and compounded by the market basket	0.00	59.00
60.00	Lesser of lines 53/54 or 55 from prior year cost report, updated by the market basket	0.00	60.00
61.00	If line 53/54 is less than the lower of lines 55, 59 or 60 enter the lesser of 50% of the amount by which operating costs (line 53) are less than expected costs (lines 54 x 60), or 1% of the target amount (line 56), otherwise enter zero (see instructions)	0	61.00
62.00	Relief payment (see instructions)	0	62.00
63.00	Allowable Inpatient cost plus incentive payment (see instructions)	0	63.00
	PROGRAM INPATIENT ROUTINE SWING BED COST		
64.00	Medicare swing-bed SNF inpatient routine costs through December 31 of the cost reporting period (See instructions)(title XVIII only)	0	64.00
65.00	Medicare swing-bed SNF inpatient routine costs after December 31 of the cost reporting period (See instructions)(title XVIII only)	1,147,220	65.00
66.00	Total Medicare swing-bed SNF inpatient routine costs (line 64 plus line 65)(title XVIII only). For CAH (see instructions)	1,147,220	66.00
67.00	Title V or XIX swing-bed NF inpatient routine costs through December 31 of the cost reporting period (line 12 x line 19)	0	67.00
68.00	Title V or XIX swing-bed NF inpatient routine costs after December 31 of the cost reporting period (line 13 x line 20)	0	68.00
69.00	Total title V or XIX swing-bed NF inpatient routine costs (line 67 + line 68)	0	69.00
	PART III - SKILLED NURSING FACILITY, OTHER NURSING FACILITY, AND ICF/MR ONLY		
70.00	Skilled nursing facility/other nursing facility/ICF/MR routine service cost (line 37)		70.00
71.00	Adjusted general inpatient routine service cost per diem (line 70 ÷ line 2)		71.00
72.00	Program routine service cost (line 9 x line 71)		72.00
73.00	Medically necessary private room cost applicable to Program (line 14 x line 35)		73.00
74.00	Total Program general inpatient routine service costs (line 72 + line 73)		74.00
75.00	Capital-related cost allocated to inpatient routine service costs (from Worksheet B, Part II, column 26, line 45)		75.00
76.00	Per diem capital-related costs (line 75 ÷ line 2)		76.00
77.00	Program capital-related costs (line 9 x line 76)		77.00
78.00	Inpatient routine service cost (line 74 minus line 77)		78.00
79.00	Aggregate charges to beneficiaries for excess costs (from provider records)		79.00
80.00	Total Program routine service costs for comparison to the cost limitation (line 78 minus line 79)		80.00
81.00	Inpatient routine service cost per diem limitation		81.00
82.00	Inpatient routine service cost limitation (line 9 x line 81)		82.00
83.00	Reasonable inpatient routine service costs (see instructions)		83.00
84.00	Program inpatient ancillary services (see instructions)		84.00
85.00	Utilization review - physician compensation (see instructions)		85.00
86.00	Total Program inpatient operating costs (sum of lines 83 through 85)		86.00
	PART IV - COMPUTATION OF OBSERVATION BED PASS THROUGH COST		
87.00	Total observation bed days (see instructions)	559	87.00
88.00	Adjusted general inpatient routine cost per diem (line 27 ÷ line 2)	740.62	88.00
89.00	Observation bed cost (line 87 x line 88) (see instructions)	414,007	89.00

Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

INPATIENT ANCILLARY SERVICE COST APPORTIONMENT | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet D-3 | Date/Time Prepared: 2/19/2015 2:53 pm

Title XVIII | Hospital | Cost

		Cost Center Description	Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
			1.00	2.00	3.00	
		INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	ADULTS & PEDIATRICS		326,032		30.00
		ANCILLARY SERVICE COST CENTERS				
50.00	05000	OPERATING ROOM	0.438967	30,335	13,316	50.00
53.00	05300	ANESTHESIOLOGY	0.187222	5,222	978	53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	0.196330	85,158	16,719	54.00
60.00	06000	LABORATORY	0.268358	187,145	50,222	60.00
64.00	06400	INTRAVENOUS THERAPY	0.000000	0	0	64.00
65.00	06500	RESPIRATORY THERAPY	0.867752	84,604	73,415	65.00
66.00	06600	PHYSICAL THERAPY	0.544752	4,919	2,680	66.00
67.00	06700	OCCUPATIONAL THERAPY	0.305063	971	296	67.00
68.00	06800	SPEECH PATHOLOGY	0.270683	12,868	3,483	68.00
69.00	06900	ELECTROCARDIOLOGY	0.023924	9,171	219	69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.498736	147,963	73,794	71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	0.540443	0	0	72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	0.387168	243,586	94,309	73.00
		OUTPATIENT SERVICE COST CENTERS				
88.00	08800	RURAL HEALTH CLINIC	0.000000		0	88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0.000000		0	89.00
90.00	09000	CLINIC	0.000000	0	0	90.00
90.01	09001	DIABETIC EDUCATION	2.644674	0	0	90.01
90.02	04950	INFUSION THERAPY	0.370413	0	0	90.02
91.00	09100	EMERGENCY	0.525960	3,460	1,820	91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)	0.835032	6,961	5,813	92.00
93.00	04040	CLINIC	0.000000	0	0	93.00
200.00		Total (sum of lines 50-94 and 96-98)		822,363	337,064	200.00
201.00		Less PBP Clinic Laboratory Services-Program only charges (line 61)		0		201.00
202.00		Net Charges (line 200 minus line 201)		822,363		202.00

INPATIENT ANCILLARY SERVICE COST APPORTIONMENT

Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet D-3

Component CCN: 51Z306 | Date/Time Prepared: 2/19/2015 2:53 pm

Title XVIII | Swing Beds - SNF | Cost

		Cost Center Description	Ratio of Cost To Charges	Inpatient Program Charges	Inpatient Program Costs (col. 1 x col. 2)	
			1.00	2.00	3.00	
		INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	ADULTS & PEDIATRICS		0		30.00
		ANCILLARY SERVICE COST CENTERS				
50.00	05000	OPERATING ROOM	0.438967	0	0	50.00
53.00	05300	ANESTHESIOLOGY	0.187222	0	0	53.00
54.00	05400	RADIOLOGY-DIAGNOSTIC	0.196330	43,905	8,620	54.00
60.00	06000	LABORATORY	0.268358	206,871	55,515	60.00
64.00	06400	INTRAVENOUS THERAPY	0.000000	0	0	64.00
65.00	06500	RESPIRATORY THERAPY	0.867752	95,258	82,660	65.00
66.00	06600	PHYSICAL THERAPY	0.544752	290,781	158,404	66.00
67.00	06700	OCCUPATIONAL THERAPY	0.305063	167,798	51,189	67.00
68.00	06800	SPEECH PATHOLOGY	0.270683	152,342	41,236	68.00
69.00	06900	ELECTROCARDIOLOGY	0.023924	3,519	84	69.00
71.00	07100	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.498736	192,436	95,975	71.00
72.00	07200	IMPL. DEV. CHARGED TO PATIENTS	0.540443	0	0	72.00
73.00	07300	DRUGS CHARGED TO PATIENTS	0.387168	467,553	181,022	73.00
		OUTPATIENT SERVICE COST CENTERS				
88.00	08800	RURAL HEALTH CLINIC	0.000000		0	88.00
89.00	08900	FEDERALLY QUALIFIED HEALTH CENTER	0.000000		0	89.00
90.00	09000	CLINIC	0.000000	0	0	90.00
90.01	09001	DIABETIC EDUCATION	2.644674	0	0	90.01
90.02	04950	INFUSION THERAPY	0.370413	0	0	90.02
91.00	09100	EMERGENCY	0.525960	0	0	91.00
92.00	09200	OBSERVATION BEDS (NON-DISTINCT PART)	0.835032	0	0	92.00
93.00	04040	CLINIC	0.000000	0	0	93.00
200.00		Total (sum of lines 50-94 and 96-98)		1,620,463	674,705	200.00
201.00		Less PBP Clinic Laboratory Services-Program only charges (line 61)		0		201.00
202.00		Net Charges (line 200 minus line 201)		1,620,463		202.00

CALCULATION OF REIMBURSEMENT SETTLEMENT	Provider CCN: 511306	Period: From 10/01/2013 To 09/30/2014	Worksheet E Part B Date/Time Prepared: 2/19/2015 2:53 pm
	Title XVIII	Hospital	Cost

		1.00	
	PART B - MEDICAL AND OTHER HEALTH SERVICES		
1.00	Medical and other services (see instructions)	3,361,785	1.00
2.00	Medical and other services reimbursed under OPPS (see instructions)	0	2.00
3.00	PPS payments	0	3.00
4.00	Outlier payment (see instructions)	0	4.00
5.00	Enter the hospital specific payment to cost ratio (see instructions)	0.000	5.00
6.00	Line 2 times line 5	0	6.00
7.00	Sum of line 3 plus line 4 divided by line 6	0.00	7.00
8.00	Transitional corridor payment (see instructions)	0	8.00
9.00	Ancillary service other pass through costs from Worksheet D, Part IV, column 13, line 200	0	9.00
10.00	Organ acquisitions	0	10.00
11.00	Total cost (sum of lines 1 and 10) (see instructions)	3,361,785	11.00
	COMPUTATION OF LESSER OF COST OR CHARGES		
	Reasonable charges		
12.00	Ancillary service charges	0	12.00
13.00	Organ acquisition charges (from Worksheet D-4, Part III, line 69, col. 4)	0	13.00
14.00	Total reasonable charges (sum of lines 12 and 13)	0	14.00
	Customary charges		
15.00	Aggregate amount actually collected from patients liable for payment for services on a charge basis	0	15.00
16.00	Amounts that would have been realized from patients liable for payment for services on a chargebasis had such payment been made in accordance with 42 CFR 413.13(e)	0	16.00
17.00	Ratio of line 15 to line 16 (not to exceed 1.000000)	0.000000	17.00
18.00	Total customary charges (see instructions)	0	18.00
19.00	Excess of customary charges over reasonable cost (complete only if line 18 exceeds line 11) (see instructions)	0	19.00
20.00	Excess of reasonable cost over customary charges (complete only if line 11 exceeds line 18) (see instructions)	0	20.00
21.00	Lesser of cost or charges (line 11 minus line 20) (for CAH see instructions)	3,395,403	21.00
22.00	Interns and residents (see instructions)	0	22.00
23.00	Cost of physicians' services in a teaching hospital (see instructions)	0	23.00
24.00	Total prospective payment (sum of lines 3, 4, 8 and 9)	0	24.00
	COMPUTATION OF REIMBURSEMENT SETTLEMENT		
25.00	Deductibles and coinsurance (for CAH, see instructions)	40,204	25.00
26.00	Deductibles and Coinsurance relating to amount on line 24 (for CAH, see instructions)	1,395,871	26.00
27.00	Subtotal {(lines 21 and 24 - the sum of lines 25 and 26) plus the sum of lines 22 and 23} (for CAH, see instructions)	1,959,328	27.00
28.00	Direct graduate medical education payments (from Worksheet E-4, line 50)	0	28.00
29.00	ESRD direct medical education costs (from Worksheet E-4, line 36)	0	29.00
30.00	Subtotal (sum of lines 27 through 29)	1,959,328	30.00
31.00	Primary payer payments	874	31.00
32.00	Subtotal (line 30 minus line 31)	1,958,454	32.00
	ALLOWABLE BAD DEBTS (EXCLUDE BAD DEBTS FOR PROFESSIONAL SERVICES)		
33.00	Composite rate ESRD (from Worksheet I-5, line 11)	0	33.00
34.00	Allowable bad debts (see instructions)	157,979	34.00
35.00	Adjusted reimbursable bad debts (see instructions)	120,064	35.00
36.00	Allowable bad debts for dual eligible beneficiaries (see instructions)	2,664	36.00
37.00	Subtotal (see instructions)	2,078,518	37.00
38.00	MSP-LCC reconciliation amount from PS&R	0	38.00
39.00	OTHER ADJUSTMENTS (SEE INSTRUCTIONS) (SPECIFY)	0	39.00
39.98	Partial or full credits received from manufacturers for replaced devices (see instructions)	0	39.98
39.99	RECOVERY OF ACCELERATED DEPRECIATION	0	39.99
40.00	Subtotal (see instructions)	2,078,518	40.00
40.01	Sequestration adjustment (see instructions)	41,570	40.01
41.00	Interim payments	2,136,846	41.00
42.00	Tentative settlement (for contractors use only)	0	42.00
43.00	Balance due provider/program (see instructions)	-99,898	43.00
44.00	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2	0	44.00
	TO BE COMPLETED BY CONTRACTOR		
90.00	Original outlier amount (see instructions)	0	90.00
91.00	Outlier reconciliation adjustment amount (see instructions)	0	91.00
92.00	The rate used to calculate the Time Value of Money	0.00	92.00
93.00	Time Value of Money (see instructions)	0	93.00
94.00	Total (sum of lines 91 and 93)	0	94.00

CALCULATION OF REIMBURSEMENT SETTLEMENT - SWING BEDS	Provider CCN: 511306 Component CCN: 51Z306	Period: From 10/01/2013 To 09/30/2014	Worksheet E-2 Date/Time Prepared: 2/19/2015 2:53 pm
	Title XVIII	Swing Beds - SNF	Cost

		Part A	Part B	
		1.00	2.00	
	COMPUTATION OF NET COST OF COVERED SERVICES			
1.00	Inpatient routine services - swing bed-SNF (see instructions)	1,158,692	0	1.00
2.00	Inpatient routine services - swing bed-NF (see instructions)			2.00
3.00	Ancillary services (from Wkst. D-3, column 3, line 200 for Part A, and sum of Wkst. D, Part V, columns 6 and 7, line 202 for Part B) (For CAH, see instructions)	681,452	0	3.00
4.00	Per diem cost for interns and residents not in approved teaching program (see instructions)		0.00	4.00
5.00	Program days	1,549	0	5.00
6.00	Interns and residents not in approved teaching program (see instructions)		0	6.00
7.00	Utilization review - physician compensation - SNF optional method only	0		7.00
8.00	Subtotal (sum of lines 1 through 3 plus lines 6 and 7)	1,840,144	0	8.00
9.00	Primary payer payments (see instructions)	0	0	9.00
10.00	Subtotal (line 8 minus line 9)	1,840,144	0	10.00
11.00	Deductibles billed to program patients (exclude amounts applicable to physician professional services)	0	0	11.00
12.00	Subtotal (line 10 minus line 11)	1,840,144	0	12.00
13.00	Coinsurance billed to program patients (from provider records) (exclude coinsurance for physician professional services)	100,840	0	13.00
14.00	80% of Part B costs (line 12 x 80%)		0	14.00
15.00	Subtotal (enter the lesser of line 12 minus line 13, or line 14)	1,739,304	0	15.00
16.00	OTHER ADJUSTMENTS (SEE INSTRUCTIONS) (SPECIFY)	0	0	16.00
16.50	RURAL DEMONSTRATION PROJECT	0		16.50
17.00	Allowable bad debts (see instructions)	5,639	0	17.00
17.01	Adjusted reimbursable bad debts (see instructions)	3,665	0	17.01
18.00	Allowable bad debts for dual eligible beneficiaries (see instructions)	0	0	18.00
19.00	Total (see instructions)	1,742,969	0	19.00
19.01	Sequestration adjustment (see instructions)	34,859	0	19.01
20.00	Interim payments	1,778,793	0	20.00
21.00	Tentative settlement (for contractor use only)	0	0	21.00
22.00	Balance due provider/program line 19 minus lines 19.01, 20 and 21	-70,683	0	22.00
23.00	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2	0	0	23.00

Health Financial Systems	ROANE GENERAL HOSPITAL	In Lieu of Form CMS-2552-10

CALCULATION OF REIMBURSEMENT SETTLEMENT	Provider CCN: 511306	Period: From 10/01/2013 To 09/30/2014	Worksheet E-3 Part V Date/Time Prepared: 2/19/2015 2:53 pm
	Title XVIII	Hospital	Cost

		1.00	
	PART V - CALCULATION OF REIMBURSEMENT SETTLEMENT FOR MEDICARE PART A SERVICES - COST REIMBURSEMENT		
1.00	Inpatient services	705,152	1.00
2.00	Nursing and Allied Health Managed Care payment (see instruction)	0	2.00
3.00	Organ acquisition	0	3.00
4.00	Subtotal (sum of lines 1 thru 3)	705,152	4.00
5.00	Primary payer payments	0	5.00
6.00	Total cost (line 4 less line 5). For CAH (see instructions)	712,204	6.00
	COMPUTATION OF LESSER OF COST OR CHARGES		
	Reasonable charges		
7.00	Routine service charges	0	7.00
8.00	Ancillary service charges	0	8.00
9.00	Organ acquisition charges, net of revenue	0	9.00
10.00	Total reasonable charges	0	10.00
	Customary charges		
11.00	Aggregate amount actually collected from patients liable for payment for services on a charge basis	0	11.00
12.00	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)	0	12.00
13.00	Ratio of line 11 to line 12 (not to exceed 1.000000)	0.000000	13.00
14.00	Total customary charges (see instructions)	0	14.00
15.00	Excess of customary charges over reasonable cost (complete only if line 14 exceeds line 6) (see instructions)	0	15.00
16.00	Excess of reasonable cost over customary charges (complete only if line 6 exceeds line 14) (see instructions)	0	16.00
17.00	Cost of physicians' services in a teaching hospital (see instructions)	0	17.00
	COMPUTATION OF REIMBURSEMENT SETTLEMENT		
18.00	Direct graduate medical education payments (from Worksheet E-4, line 49)	0	18.00
19.00	Cost of covered services (sum of lines 6, 17 and 18)	712,204	19.00
20.00	Deductibles (exclude professional component)	117,840	20.00
21.00	Excess reasonable cost (from line 16)	0	21.00
22.00	Subtotal (line 19 minus line 20 and 21)	594,364	22.00
23.00	Coinsurance	0	23.00
24.00	Subtotal (line 22 minus line 23)	594,364	24.00
25.00	Allowable bad debts (exclude bad debts for professional services) (see instructions)	17,825	25.00
26.00	Adjusted reimbursable bad debts (see instructions)	13,547	26.00
27.00	Allowable bad debts for dual eligible beneficiaries (see instructions)	0	27.00
28.00	Subtotal (sum of lines 24 and 25, or line 26)	607,911	28.00
29.00	OTHER ADJUSTMENTS (SEE INSTRUCTIONS) (SPECIFY)	0	29.00
29.99	Recovery of Accelerated Depreciation	0	29.99
30.00	Subtotal (line 28, plus or minus lines 29)	607,911	30.00
30.01	Sequestration adjustment (see instructions)	12,158	30.01
31.00	Interim payments	703,278	31.00
32.00	Tentative settlement (for contractor use only)	0	32.00
33.00	Balance due provider/program line 30 minus lines 30.01, 31, and 32	-107,525	33.00
34.00	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2	0	34.00

Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the General Fund column only) | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet G | Date/Time Prepared: 2/19/2015 2:53 pm

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
	CURRENT ASSETS					
1.00	Cash on hand in banks	2,123,866	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	2,963,796	0	0	0	4.00
5.00	Other receivable	299,096	0	0	0	5.00
6.00	Allowances for uncollectible notes and accounts receivable	0	0	0	0	6.00
7.00	Inventory	284,272	0	0	0	7.00
8.00	Prepaid expenses	74,196	0	0	0	8.00
9.00	Other current assets	0	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	Total current assets (sum of lines 1-10)	5,745,226	0	0	0	11.00
	FIXED ASSETS					
12.00	Land	125,809	0	0	0	12.00
13.00	Land improvements	54,163	0	0	0	13.00
14.00	Accumulated depreciation	-45,389	0	0	0	14.00
15.00	Buildings	4,841,889	0	0	0	15.00
16.00	Accumulated depreciation	-2,754,759	0	0	0	16.00
17.00	Leasehold improvements	0	0	0	0	17.00
18.00	Accumulated depreciation	0	0	0	0	18.00
19.00	Fixed equipment	3,514,984	0	0	0	19.00
20.00	Accumulated depreciation	-2,645,265	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	12,860,809	0	0	0	23.00
24.00	Accumulated depreciation	-8,066,631	0	0	0	24.00
25.00	Minor equipment depreciable	0	0	0	0	25.00
26.00	Accumulated depreciation	0	0	0	0	26.00
27.00	HIT designated Assets	0	0	0	0	27.00
28.00	Accumulated depreciation	0	0	0	0	28.00
29.00	Minor equipment-nondepreciable	0	0	0	0	29.00
30.00	Total fixed assets (sum of lines 12-29)	7,885,610	0	0	0	30.00
	OTHER ASSETS					
31.00	Investments	2,651,136	0	0	0	31.00
32.00	Deposits on leases	0	0	0	0	32.00
33.00	Due from owners/officers	0	0	0	0	33.00
34.00	Other assets	669,326	0	0	0	34.00
35.00	Total other assets (sum of lines 31-34)	3,320,462	0	0	0	35.00
36.00	Total assets (sum of lines 11, 30, and 35)	16,951,298	0	0	0	36.00
	CURRENT LIABILITIES					
37.00	Accounts payable	718,022	0	0	0	37.00
38.00	Salaries, wages, and fees payable	5,217,280	0	0	0	38.00
39.00	Payroll taxes payable	0	0	0	0	39.00
40.00	Notes and loans payable (short term)	0	0	0	0	40.00
41.00	Deferred income	0	0	0	0	41.00
42.00	Accelerated payments	0				42.00
43.00	Due to other funds	0	0	0	0	43.00
44.00	Other current liabilities	0	0	0	0	44.00
45.00	Total current liabilities (sum of lines 37 thru 44)	5,935,302	0	0	0	45.00
	LONG TERM LIABILITIES					
46.00	Mortgage payable	0	0	0	0	46.00
47.00	Notes payable	2,457,975	0	0	0	47.00
48.00	Unsecured loans	0	0	0	0	48.00
49.00	Other long term liabilities	0	0	0	0	49.00
50.00	Total long term liabilities (sum of lines 46 thru 49	2,457,975	0	0	0	50.00
51.00	Total liabilites (sum of lines 45 and 50)	8,393,277	0	0	0	51.00
	CAPITAL ACCOUNTS					
52.00	General fund balance	8,558,021				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	Total fund balances (sum of lines 52 thru 58)	8,558,021	0	0	0	59.00
60.00	Total liabilities and fund balances (sum of lines 51 and 59)	16,951,298	0	0	0	60.00

Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

STATEMENT OF CHANGES IN FUND BALANCES | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet G-1 | Date/Time Prepared: 2/19/2015 2:53 pm

		General Fund		Special Purpose Fund		Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period		7,895,966		0		1.00
2.00	Net income (loss) (from Wkst. G-3, line 29)		662,055				2.00
3.00	Total (sum of line 1 and line 2)		8,558,021		0		3.00
4.00	Additions (credit adjustments) (specify)	0		0		0	4.00
5.00		0		0		0	5.00
6.00		0		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 4-9)		0		0		10.00
11.00	Subtotal (line 3 plus line 10)		8,558,021		0		11.00
12.00	Deductions (debit adjustments) (specify)	0		0		0	12.00
13.00		0		0		0	13.00
14.00		0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 12-17)		0		0		18.00
19.00	Fund balance at end of period per balance sheet (line 11 minus line 18)		8,558,021		0		19.00

		Endowment Fund	Plant Fund		
		6.00	7.00	8.00	
1.00	Fund balances at beginning of period	0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 29)				2.00
3.00	Total (sum of line 1 and line 2)	0		0	3.00
4.00	Additions (credit adjustments) (specify)		0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00			0		8.00
9.00			0		9.00
10.00	Total additions (sum of line 4-9)	0		0	10.00
11.00	Subtotal (line 3 plus line 10)	0		0	11.00
12.00	Deductions (debit adjustments) (specify)		0		12.00
13.00			0		13.00
14.00			0		14.00
15.00			0		15.00
16.00			0		16.00
17.00			0		17.00
18.00	Total deductions (sum of lines 12-17)	0		0	18.00
19.00	Fund balance at end of period per balance sheet (line 11 minus line 18)	0		0	19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet G-2 Parts I & II Date/Time Prepared: 2/19/2015 2:53 pm

	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
	PART I - PATIENT REVENUES				
	General Inpatient Routine Services				
1.00	Hospital	2,003,097		2,003,097	1.00
2.00	SUBPROVIDER - IPF				2.00
3.00	SUBPROVIDER - IRF				3.00
4.00	SUBPROVIDER				4.00
5.00	Swing bed - SNF	0		0	5.00
6.00	Swing bed - NF	0		0	6.00
7.00	SKILLED NURSING FACILITY	2,763,013		2,763,013	7.00
8.00	NURSING FACILITY				8.00
9.00	OTHER LONG TERM CARE				9.00
10.00	Total general inpatient care services (sum of lines 1-9)	4,766,110		4,766,110	10.00
	Intensive Care Type Inpatient Hospital Services				
11.00	INTENSIVE CARE UNIT				11.00
12.00	CORONARY CARE UNIT				12.00
13.00	BURN INTENSIVE CARE UNIT				13.00
14.00	SURGICAL INTENSIVE CARE UNIT				14.00
15.00	OTHER SPECIAL CARE (SPECIFY)				15.00
16.00	Total intensive care type inpatient hospital services (sum of lines 11-15)	0		0	16.00
17.00	Total inpatient routine care services (sum of lines 10 and 16)	4,766,110		4,766,110	17.00
18.00	Ancillary services	5,175,400	25,690,891	30,866,291	18.00
19.00	Outpatient services	40,710	8,561,896	8,602,606	19.00
20.00	RURAL HEALTH CLINIC	0	4,811,243	4,811,243	20.00
21.00	FEDERALLY QUALIFIED HEALTH CENTER	0	0	0	21.00
22.00	HOME HEALTH AGENCY				22.00
23.00	AMBULANCE SERVICES				23.00
24.00	CMHC		0	0	24.00
24.10	CORF	0	0	0	24.10
25.00	AMBULATORY SURGICAL CENTER (D.P.)				25.00
26.00	HOSPICE				26.00
27.00	OTHER (SPECIFY)	0	0	0	27.00
28.00	Total patient revenues (sum of lines 17-27)(transfer column 3 to Wkst. G-3, line 1)	9,982,220	39,064,030	49,046,250	28.00
	PART II - OPERATING EXPENSES				
29.00	Operating expenses (per Wkst. A, column 3, line 200)		26,402,776		29.00
30.00	ADD (SPECIFY)	0			30.00
31.00		0			31.00
32.00		0			32.00
33.00		0			33.00
34.00		0			34.00
35.00		0			35.00
36.00	Total additions (sum of lines 30-35)		0		36.00
37.00	DEDUCT (SPECIFY)	0			37.00
38.00		0			38.00
39.00		0			39.00
40.00		0			40.00
41.00		0			41.00
42.00	Total deductions (sum of lines 37-41)		0		42.00
43.00	Total operating expenses (sum of lines 29 and 36 minus line 42)(transfer to Wkst. G-3, line 4)		26,402,776		43.00

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STATEMENT OF REVENUES AND EXPENSES | Provider CCN: 511306 | Period: From 10/01/2013 To 09/30/2014 | Worksheet G-3 | Date/Time Prepared: 2/19/2015 2:53 pm

		1.00	
1.00	Total patient revenues (from Wkst. G-2, Part I, column 3, line 28)	49,046,250	1.00
2.00	Less contractual allowances and discounts on patients' accounts	23,304,794	2.00
3.00	Net patient revenues (line 1 minus line 2)	25,741,456	3.00
4.00	Less total operating expenses (from Wkst. G-2, Part II, line 43)	26,402,776	4.00
5.00	Net income from service to patients (line 3 minus line 4)	-661,320	5.00
	OTHER INCOME		
6.00	Contributions, donations, bequests, etc	14,849	6.00
7.00	Income from investments	192,488	7.00
8.00	Revenues from telephone and other miscellaneous communication services	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	37,104	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	170,626	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	4,699	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flowers, coffee shops, and canteen	0	20.00
21.00	Rental of vending machines	6,146	21.00
22.00	Rental of hospital space	1,310	22.00
23.00	Governmental appropriations	0	23.00
24.00	MISCELLANEOUS	896,153	24.00
25.00	Total other income (sum of lines 6-24)	1,323,375	25.00
26.00	Total (line 5 plus line 25)	662,055	26.00
27.00	OTHER EXPENSES (SPECIFY)	0	27.00
28.00	Total other expenses (sum of line 27 and subscripts)	0	28.00
29.00	Net income (or loss) for the period (line 26 minus line 28)	662,055	29.00

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

Provider CCN: 511306 Component CCN: 513990

Period: From 10/01/2013 To 09/30/2014

Worksheet M-1

Date/Time Prepared: 2/19/2015 2:53 pm

Rural Health Clinic (RHC) I

Cost

		Compensation	Other Costs	Total (col. 1 + col. 2)	Reclassifications	Reclassified Trial Balance (col. 3 + col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	FACILITY HEALTH CARE STAFF COSTS						
1.00	Physician	1,133,260	0	1,133,260	-118,630	1,014,630	1.00
2.00	Physician Assistant	515,902	0	515,902	0	515,902	2.00
3.00	Nurse Practitioner	0	0	0	0	0	3.00
4.00	Visiting Nurse	0	0	0	0	0	4.00
5.00	Other Nurse	687,286	0	687,286	0	687,286	5.00
6.00	Clinical Psychologist	0	0	0	0	0	6.00
7.00	Clinical Social Worker	0	0	0	0	0	7.00
8.00	Laboratory Technician	0	0	0	0	0	8.00
9.00	Other Facility Health Care Staff Costs	0	0	0	0	0	9.00
10.00	Subtotal (sum of lines 1-9)	2,336,448	0	2,336,448	-118,630	2,217,818	10.00
11.00	Physician Services Under Agreement	0	0	0	0	0	11.00
12.00	Physician Supervision Under Agreement	0	0	0	0	0	12.00
13.00	Other Costs Under Agreement	0	0	0	0	0	13.00
14.00	Subtotal (sum of lines 11-13)	0	0	0	0	0	14.00
15.00	Medical Supplies	0	50,094	50,094	-50,094	0	15.00
16.00	Transportation (Health Care Staff)	0	0	0	0	0	16.00
17.00	Depreciation-Medical Equipment	0	0	0	0	0	17.00
18.00	Professional Liability Insurance	0	0	0	0	0	18.00
19.00	Other Health Care Costs	0	185,281	185,281	0	185,281	19.00
20.00	Allowable GME Costs	0	0	0	0	0	20.00
21.00	Subtotal (sum of lines 15-20)	0	235,375	235,375	-50,094	185,281	21.00
22.00	Total Cost of Health Care Services (sum of lines 10, 14, and 21)	2,336,448	235,375	2,571,823	-168,724	2,403,099	22.00
	COSTS OTHER THAN RHC/FQHC SERVICS						
23.00	Pharmacy	0	91,510	91,510	-91,510	0	23.00
24.00	Dental	0	0	0	0	0	24.00
25.00	Optometry	0	0	0	0	0	25.00
26.00	All other nonreimbursable costs	0	0	0	0	0	26.00
27.00	Nonallowable GME costs	0	0	0	0	0	27.00
28.00	Total Nonreimbursable Costs (sum of lines 23-27)	0	91,510	91,510	-91,510	0	28.00
	FACILITY OVERHEAD						
29.00	Facility Costs	0	42,430	42,430	-25,515	16,915	29.00
30.00	Administrative Costs	201,580	253,562	455,142	0	455,142	30.00
31.00	Total Facility Overhead (sum of lines 29 and 30)	201,580	295,992	497,572	-25,515	472,057	31.00
32.00	Total facility costs (sum of lines 22, 28 and 31)	2,538,028	622,877	3,160,905	-285,749	2,875,156	32.00

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

Provider CCN: 511306 Component CCN: 513990 | Period: From 10/01/2013 To 09/30/2014 | Worksheet M-1 | Date/Time Prepared: 2/19/2015 2:53 pm

Rural Health Clinic (RHC) I | Cost

		Adjustments	Net Expenses for Allocation (col. 5 + col. 6)		
		6.00	7.00		
	FACILITY HEALTH CARE STAFF COSTS				
1.00	Physician	0	1,014,630		1.00
2.00	Physician Assistant	0	515,902		2.00
3.00	Nurse Practitioner	0	0		3.00
4.00	Visiting Nurse	0	0		4.00
5.00	Other Nurse	0	687,286		5.00
6.00	Clinical Psychologist	0	0		6.00
7.00	Clinical Social Worker	0	0		7.00
8.00	Laboratory Technician	0	0		8.00
9.00	Other Facility Health Care Staff Costs	0	0		9.00
10.00	Subtotal (sum of lines 1-9)	0	2,217,818		10.00
11.00	Physician Services Under Agreement	0	0		11.00
12.00	Physician Supervision Under Agreement	0	0		12.00
13.00	Other Costs Under Agreement	0	0		13.00
14.00	Subtotal (sum of lines 11-13)	0	0		14.00
15.00	Medical Supplies	0	0		15.00
16.00	Transportation (Health Care Staff)	0	0		16.00
17.00	Depreciation-Medical Equipment	0	0		17.00
18.00	Professional Liability Insurance	0	0		18.00
19.00	Other Health Care Costs	0	185,281		19.00
20.00	Allowable GME Costs	0	0		20.00
21.00	Subtotal (sum of lines 15-20)	0	185,281		21.00
22.00	Total Cost of Health Care Services (sum of lines 10, 14, and 21)	0	2,403,099		22.00
	COSTS OTHER THAN RHC/FQHC SERVICS				
23.00	Pharmacy	0	0		23.00
24.00	Dental	0	0		24.00
25.00	Optometry	0	0		25.00
26.00	All other nonreimbursable costs	0	0		26.00
27.00	Nonallowable GME costs	0	0		27.00
28.00	Total Nonreimbursable Costs (sum of lines 23-27)	0	0		28.00
	FACILITY OVERHEAD				
29.00	Facility Costs	0	16,915		29.00
30.00	Administrative Costs	0	455,142		30.00
31.00	Total Facility Overhead (sum of lines 29 and 30)	0	472,057		31.00
32.00	Total facility costs (sum of lines 22, 28 and 31)	0	2,875,156		32.00

Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

ALLOCATION OF OVERHEAD TO RHC/FQHC SERVICES | Provider CCN: 511306 | Component CCN: 513990 | Period: From 10/01/2013 To 09/30/2014 | Worksheet M-2 | Date/Time Prepared: 2/19/2015 2:53 pm

Rural Health Clinic (RHC) I | Cost

		Number of FTE Personnel	Total Visits	Productivity Standard (1)	Minimum Visits (col. 1 x col. 3)	Greater of col. 2 or col. 4	
		1.00	2.00	3.00	4.00	5.00	
	VISITS AND PRODUCTIVITY						
	Positions						
1.00	Physician	3.81	14,137	4,200	16,002		1.00
2.00	Physician Assistant	4.15	13,656	2,100	8,715		2.00
3.00	Nurse Practitioner	0.00	0	2,100	0		3.00
4.00	Subtotal (sum of lines 1-3)	7.96	27,793		24,717	27,793	4.00
5.00	Visiting Nurse	0.00	0			0	5.00
6.00	Clinical Psychologist	0.00	0			0	6.00
7.00	Clinical Social Worker	0.00	0			0	7.00
7.01	Medical Nutrition Therapist (FQHC only)	0.00	0			0	7.01
7.02	Diabetes Self Management Training (FQHC only)	0.00	0			0	7.02
8.00	Total FTEs and Visits (sum of lines 4-7)	7.96	27,793			27,793	8.00
9.00	Physician Services Under Agreements		0			0	9.00
						1.00	
	DETERMINATION OF ALLOWABLE COST APPLICABLE TO RHC/FQHC SERVICES						
10.00	Total costs of health care services (from Worksheet M-1, column 7, line 22)					2,403,099	10.00
11.00	Total nonreimbursable costs (from Worksheet M-1, column 7, line 28)					0	11.00
12.00	Cost of all services (excluding overhead) (sum of lines 10 and 11)					2,403,099	12.00
13.00	Ratio of RHC/FQHC services (line 10 divided by line 12)					1.000000	13.00
14.00	Total facility overhead - (from Worksheet M-1, column 7, line 31)					472,057	14.00
15.00	Parent provider overhead allocated to facility (see instructions)					2,017,390	15.00
16.00	Total overhead (sum of lines 14 and 15)					2,489,447	16.00
17.00	Allowable GME overhead (see instructions)					0	17.00
18.00	Subtract line 17 from line 16					2,489,447	18.00
19.00	Overhead applicable to RHC/FQHC services (line 13 x line 18)					2,489,447	19.00
20.00	Total allowable cost of RHC/FQHC services (sum of lines 10 and 19)					4,892,546	20.00

Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR RHC/FQHC SERVICES | Provider CCN: 511306 Component CCN: 513990 | Period: From 10/01/2013 To 09/30/2014 | Worksheet M-3 Date/Time Prepared: 2/19/2015 2:53 pm

Title XVIII | Rural Health Clinic (RHC) I | Cost

			1.00	
	DETERMINATION OF RATE FOR RHC/FQHC SERVICES			
1.00	Total Allowable Cost of RHC/FQHC Services (from Worksheet M-2, line 20)		4,892,546	1.00
2.00	Cost of vaccines and their administration (from Worksheet M-4, line 15)		24,535	2.00
3.00	Total allowable cost excluding vaccine (line 1 minus line 2)		4,868,011	3.00
4.00	Total Visits (from Worksheet M-2, column 5, line 8)		27,793	4.00
5.00	Physicians visits under agreement (from Worksheet M-2, column 5, line 9)		0	5.00
6.00	Total adjusted visits (line 4 plus line 5)		27,793	6.00
7.00	Adjusted cost per visit (line 3 divided by line 6)		175.15	7.00
		Calculation of Limit (1)		
		Prior to January 1	On on After January 1	
		1.00	2.00	
8.00	Per visit payment limit (from CMS Pub. 100-04, chapter 9, §20.6 or your contractor)	79.17	79.80	8.00
9.00	Rate for Program covered visits (see instructions)	175.15	175.15	9.00
	CALCULATION OF SETTLEMENT			
10.00	Program covered visits excluding mental health services (from contractor records)	5,357	0	10.00
11.00	Program cost excluding costs for mental health services (line 9 x line 10)	938,279	0	11.00
12.00	Program covered visits for mental health services (from contractor records)	0	0	12.00
13.00	Program covered cost from mental health services (line 9 x line 12)	0	0	13.00
14.00	Limit adjustment for mental health services (see instructions)	0	0	14.00
15.00	Graduate Medical Education Pass Through Cost (see instructions)		0	15.00
16.00	Total Program cost (sum of lines 11, 14, and 15, columns 1, 2 and 3) *		938,279	16.00
16.01	Total program charges (see instructions)(from contractor's records)		834,760	16.01
16.02	Total program preventive charges (see instructions)(from provider's records)		0	16.02
16.03	Total program preventive costs ((line 16.02/line 16.01) times line 16)		0	16.03
16.04	Total Program non-preventive costs ((line 16 minus lines 16.03 and 18) times .80) (Titles V and XIX see instructions.)		675,478	16.04
16.05	Total program cost (see instructions)		675,478	16.05
17.00	Primary payer amounts		0	17.00
18.00	Less: Beneficiary deductible for RHC only (see instructions) (from contractor records)		93,932	18.00
19.00	Beneficiary coinsurance for RHC/FQHC services (see instructions) (from contractor records)		148,166	19.00
20.00	Net Medicare cost excluding vaccines (see instructions)		675,478	20.00
21.00	Program cost of vaccines and their administration (from Wkst. M-4, line 16)		8,465	21.00
22.00	Total reimbursable Program cost (line 20 plus line 21)		683,943	22.00
23.00	Allowable bad debts (see instructions)		0	23.00
23.01	Adjusted reimbursable bad debts (see instructions)		0	23.01
24.00	Allowable bad debts for dual eligible beneficiaries (see instructions)		0	24.00
25.00	OTHER ADJUSTMENTS (SEE INSTRUCTIONS) (SPECIFY)		0	25.00
26.00	Net reimbursable amount (see instructions)		683,943	26.00
26.01	Sequestration adjustment (see instructions)		13,679	26.01
27.00	Interim payments		533,432	27.00
28.00	Tentative settlement (for contractor use only)		0	28.00
29.00	Balance due component/program line 26 minus lines 26.01, 27 and 28		136,832	29.00
30.00	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-II, chapter I, section 115.2		0	30.00

Health Financial Systems | ROANE GENERAL HOSPITAL | In Lieu of Form CMS-2552-10

COMPUTATION OF PNEUMOCOCCAL AND INFLUENZA VACCINE COST

Provider CCN: 511306 | Component CCN: 513990 | Period: From 10/01/2013 To 09/30/2014 | Worksheet M-4 | Date/Time Prepared: 2/19/2015 2:53 pm

Title XVIII | Rural Health Clinic (RHC) I | Cost

		Pneumococcal	Influenza	
		1.00	2.00	
1.00	Health care staff cost (from Worksheet M-1, column 7, line 10)	2,217,818	2,217,818	1.00
2.00	Ratio of pneumococcal and influenza vaccine staff time to total health care staff time	0.000222	0.003635	2.00
3.00	Pneumococcal and influenza vaccine health care staff cost (line 1 x line 2)	492	8,062	3.00
4.00	Medical supplies cost - pneumococcal and influenza vaccine (from your records)	698	2,799	4.00
5.00	Direct cost of pneumococcal and influenza vaccine (line 3 plus line 4)	1,190	10,861	5.00
6.00	Total direct cost of the facility (from Worksheet M-1, column 7, line 22)	2,403,099	2,403,099	6.00
7.00	Total overhead (from Worksheet M-2, line 16)	2,489,447	2,489,447	7.00
8.00	Ratio of pneumococcal and influenza vaccine direct cost to total direct cost (line 5 divided by line 6)	0.000495	0.004520	8.00
9.00	Overhead cost - pneumococcal and influenza vaccine (line 7 x line 8)	1,232	11,252	9.00
10.00	Total pneumococcal and influenza vaccine cost and its (their) administration (sum of lines 5 and 9)	2,422	22,113	10.00
11.00	Total number of pneumococcal and influenza vaccine injections (from your records)	59	933	11.00
12.00	Cost per pneumococcal and influenza vaccine injection (line 10/line 11)	41.05	23.70	12.00
13.00	Number of pneumococcal and influenza vaccine injections administered to Program beneficiaries	18	326	13.00
14.00	Program cost of pneumococcal and influenza vaccine and its (their) administration (line 12 x line 13)	739	7,726	14.00
15.00	Total cost of pneumococcal and influenza vaccine and its (their) administration (sum of columns 1 and 2, line 10) (transfer this amount to Worksheet M-3, line 2)		24,535	15.00
16.00	Total Program cost of pneumococcal and influenza vaccine and its (their) administration (sum of columns 1 and 2, line 14) (transfer this amount to Worksheet M-3, line 21)		8,465	16.00