

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

PROVIDER CCN: | PERIOD: | PREPARED 9/ 3/2015  
 | FROM 10/ 1/2015 | WORKSHEET A  
 | TO 9/30/2016 |

*DISCREET COSTING*

COST CENTER	COMPEN- SATION 1	OTHER 2	TOTAL 3	RECLASS- IFICATIONS 4	RECLASSIFIED TRIAL BALNCE 5
<b>FACILITY HC STAFF COSTS</b>					
1 PHYSICIAN					
2 PHYSICIAN ASSISTANT					
3 NURSE PRACTITIONER					
4 VISITING NURSE					
5 OTHER NURSE					
6 CLINICAL PSYCHOLOGIST					
7 CLINICAL SOCIAL WORKER					
8 LABORATORY TECHNICIAN					
9 CRISIS MENTAL HEALTH SERVICES	1,000,000		1,000,000		1,000,000
9 01 SCREENING; ASSESSMENT; DIAGNOSIS INC	500,000		500,000		500,000
9 02 PATIENT CENTERED TREATMENT PLANNING					
9 03 OUTPATIENT MENTAL HEALTH AND SUBSTAN	8,000,000		8,000,000		8,000,000
9 04 PRIMARY CARE SCREENING AND MONITORIN	500,000		500,000		500,000
9 05 TARGETED CASE MANAGEMENT	5,000,000		5,000,000		5,000,000
9 06 PSYCHIATRIC REHABILITATION SERVICES	1,000,000		1,000,000		1,000,000
10 OTHER BEHAVIORAL HEALTH PROGRAMS	8,000,000		8,000,000		8,000,000
11 OTHER					
12 SUBTOTAL-FAC HEALTH CARE STAFF COSTS	24,000,000		24,000,000	-0-	24,000,000
<b>COSTS UNDER AGREEMENT</b>					
13 PHYSICIAN SERVICES UNDER AGREEMENT					
14 PHYSICIAN SUPERV UNDER AGREEMENT					
15 OTR COSTS UNDER ARRANGEMENT(SPECIFY)					
16 SUBTOTAL UNDER AGREEMENT				-0-	
<b>OTHER HEALTH CARE COSTS</b>					
17 MEDICAL SUPPLIES					
18 TRANSPORTATION (HEALTH CARE STAFF)		12,000	12,000		12,000
19 DEPRECIATION-MEDICAL EQUIPMENT					
20 PROFESSIONAL LIABILITY INSURANCE					
20 50 ALLOWABLE GME PASS THROUGH COSTS					
21 OTHER HEALTH CARE COSTS (SPECIFY)					
22 OTHER HEALTH CARE COSTS (SPECIFY)					
23 OTHER HEALTH CARE COSTS (SPECIFY)					
24 SUBTOTAL-OTHER HEALTH CARE COSTS		12,000	12,000	-0-	12,000
25 TOTAL COST OF SERVICES	24,000,000	12,000	24,012,000	-0-	24,012,000
<b>FAC OH - FACILITY COSTS</b>					
26 RENT					
27 INSURANCE					
28 INTEREST ON MORTGAGE OR LOANS		10,000	10,000		10,000
29 UTILITIES		60,000	60,000		60,000
30 DEPRECIATION-BUILDINGS AND FIXTURES		90,000	90,000		90,000
31 DEPRECIATION-EQUIPMENT		35,000	35,000		35,000
32 HOUSEKEEPING AND MAINTENANCE	60,000	10,000	70,000		70,000
33 PROPERTY TAX		10,000	10,000		10,000
34 OTHER FAC OVH FAC COSTS (SPECIFY)					
35 OTHER FAC OVH FAC COSTS (SPECIFY)					
36 OTHER FAC OVH FAC COSTS (SPECIFY)					
37 SUBTOTAL-FACILITY COSTS	60,000	215,000	275,000	-0-	275,000
<b>FAC OH - ADMINISTRATIVE COST</b>					
38 OFFICE SALARIES	1,000,000		1,000,000		1,000,000
39 DEPRECIATION-OFFICE EQUIPMENT					
40 OFFICE SUPPLIES		10,000	10,000		10,000
41 LEGAL		15,000	15,000		15,000
42 ACCOUNTING		5,000	5,000		5,000
43 INSURANCE		10,000	10,000		10,000
44 TELEPHONE		5,000	5,000		5,000
45 FRINGE BENEFITS AND PAYROLL TAXES		280,000	280,000		280,000
46 OTHER FAC OVH ADMIN COSTS (SPECIFY)					
47 OTHER FAC OVH ADMIN COSTS (SPECIFY)					
48 OTHER FAC OVH ADMIN COSTS (SPECIFY)					
49 SUBTOTAL-ADMINISTRATIVE COST	1,000,000	325,000	1,325,000	-0-	1,325,000
50 TOTAL OVERHEAD	1,060,000	540,000	1,600,000	-0-	1,600,000
<b>COST OTHER THAN RHC/FQHC</b>					
51 PHARMACY					
52 DENTAL					
53 OPTOMETRY					
53 50 NON-ALLOWABLE GME PASS THROUGH COSTS					
54 OTHER THAN RHC/FQHC SVS CST(SPECIFY)					
55 OTHER THAN RHC/FQHC SVS CST(SPECIFY)					
56 OTHER THAN RHC/FQHC SVS CST(SPECIFY)					
57 SUBTOTAL-COST OTHER THAN RHC/FQHC				-0-	
<b>NON-REIMBURSABLE COSTS</b>					
58 INPATIENT CAPF					

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

IN LIEU OF FORM CMS-222-92 (5/2013)  
 PROVIDER CCN: | PERIOD: | PREPARED 9/ 3/2015  
 - | FROM 10/ 1/2015 | WORKSHEET A  
 | TO 9/30/2016 |

	COST CENTER	COMPEN- SATION 1	OTHER 2	TOTAL 3	RECLASS- IFICATIONS 4	RECLASSIFIED TRIAL BALNCE 5
59	RESIDENTIAL TREATMENT	16,000,000		16,000,000		16,000,000
60	NON-AMBULATORY SERVICES					
61	SUBTOTAL NON-REIMBURSABLE COSTS	16,000,000		16,000,000	-0-	16,000,000
62	TOTAL COSTS	41,060,000	552,000	41,612,000	-0-	41,612,000

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COST CENTER		ADJUSTMENTS NET EXPENSES	
		6	7
59	RESIDENTIAL TREATMENT	-16,000,000	
60	NON-AMBULATORY SERVICES		
61	SUBTOTAL NON-REIMBURSABLE COSTS	-16,000,000	
62	TOTAL COSTS	-16,011,000	25,601,000

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RECLASSIFICATIONS

IN LIEU OF FORM CMS-222-92 (3/1993)		
PROVIDER CCN:	PERIOD:	PREPARED 9/ 3/2015
	FROM 10/ 1/2015	WORKSHEET A-1
	TO 9/30/2016	

EXPLANATION OF RECLASSIFICATION	INCREASE		
	CODE (1) COST CENTER	LINE NO	AMOUNT (2)
	1	2	3
30 TOTAL RECLASSIFICATIONS			4

(1) A letter (A, B, etc) must be entered on each line to identify each reclassification entry.  
(2) Transfer to worksheet A column 4, line as appropriate.

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RECLASSIFICATIONS

IN LIEU OF FORM CMS-222-92 (3/1993)  
PROVIDER CCN: | PERIOD: | PREPARED 9/ 3/2015  
| FROM 10/ 1/2015 | WORKSHEET A-1  
| TO 9/30/2016 |

EXPLANATION OF RECLASSIFICATION	CODE	DECREASE		LINE
	(1) COST CENTER			NO
	1	5		6
				AMOUNT (2)
				7
30 TOTAL RECLASSIFICATIONS				

(1) A letter (A, B, etc) must be entered on each line to identify each reclassification entry.  
(2) Transfer to worksheet A column 4, line as appropriate.

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ADJUSTMENTS TO EXPENSES

IN LIEU OF FORM CMS-222-92 (3/1993)  
 PROVIDER CCN: | PERIOD: | PREPARED 9/ 3/2015  
 - | FROM 10/ 1/2015 | WORKSHEET A-2  
 | TO 9/30/2016 |

DESCRIPTION	BASIS	AMOUNT	EXPENSE CLASS ON WORKSHEET A FROM WHICH THE AMOUNT IS TO BE ADJUSTED OR TO BE ADDED	
			COST CENTER	LINE NO
	1	2	3	4
001 INVST INCOME-COMMINGLED FUNDS CHAP2	B	-1,000	INTEREST ON MORTGAGE OR L	28
002 TRADE, QUANTITY & TIME DISC (CHAP 8)	B			
003 REBATES&REFUNDS OF EXPENSES (CHAP 8)	B			
004 RENTAL OF BLDG/OFFICE SPC TO OTHERS	A		DEPRECIATION-BUILDINGS AN	30
005 HOME OFFICE COSTS (CHAP 21)				
006 ADJ - TRANS W/RELATED ORGANZ. CHAP10	A-2-1			
007 VENDING MACHINES				
008 PRACTITIONER ASSIGNED BY NHSC				
009 DEPRECIATION-BUILDING & FIXTURES			DEPRECIATION-BUILDINGS AN	30
010 DEPRECIATION-EQUIPMENT			DEPRECIATION-EQUIPMENT	31
011 ELIMINATE DIRECT AND INDIRECT RESID	A	-16,000,000	RESIDENTIAL TREATMENT	59
011 01 BAD DEBT EXPENSE	A	-5,000	ACCOUNTING	42
011 02 FUND RAISING	A	-5,000	ACCOUNTING	42
012 TOTAL		-16,011,000		

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VISITS AND OVERHEAD COST FOR RHC/FQHC SERVICES

PART I - VISITS AND PRODUCTIVITY

	# OF FTE PERSONNEL 1	TOTAL VISITS 2	PRODUCTIVITY STANDARD(1) 3	MINIMUM VISITS 4	GREATER OF COL2 OR COL4 5
1	PHYSICIANS				
2	PHYSICIAN ASSISTANTS				
3	NURSE PRACTITIONERS				
4	SUBTOTAL (SUM LINES 1-3)				
5	VISITING NURSE				
6	CLINICAL PSYCHOLOGIST	200,000			200,000
7	CLINICAL SOCIAL WORKER				
7 . 1	MED. NUTRITION THERAPIST (FQHC ONLY)				
7 . 2	DIABETES SELF MNGMT TRNG (FQHC ONLY)				
8	TOTAL STAFF (SUM LINES 4-7)	200,000			200,000
9	PHYSICIAN SERVICES UNDER AGREEMENT				

(1) Productivity standards established by CMS are: 4200 visits for each physician and 2100 visits for each nonphysician practitioner. If an exception to the productivity standard has been granted (wkst. S, line 8.51 equals "Y"), input in col. 3, lines 1 through 3, the productivity standards derived by the contractor.

PART II - DETERMINATION OF TOTAL ALLOWABLE COST APPLICABLE TO RHC/FQHC SERVICES

	AMOUNT	
10	COST OF RHC/FQHC SERVICES - EXCLUDING OVERHEAD	24,012,000
11	COST OTHER THAN RHC/FQHC SERVICES - EXCLUDING OVERHEAD	
12	COST OF ALL SERVICES - EXCLUDING OVERHEAD - SUM LINES 10 & 11)	24,012,000
13	PERCENTAGE OF RHC/FQHC SERVICES - EXCLUDING OVERHEAD (LINE 10 / LINE 12)	1.000000
14	TOTAL OVERHEAD	1,589,000
14 . 1	ALLOWABLE GME OVERHEAD (SEE INSTRUCTIONS)	
14 . 2	NET FACILITY OVERHEAD COSTS	1,589,000
15	OVERHEAD APPLICABLE TO RHC/FQHC SERVICES (SEE INSTRUCTIONS)	1,589,000
16	TOTAL ALLOWABLE COST OF RHC/FQHC SERVICES (SUM LINES 10 & 15)	25,601,000

ALLOWABLE COSTS \$ 25,601,000  
 TOTAL VISITS 200,000  
 COST / VISIT \$ 128.01

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