

	<b>7% Worksheet</b>	<b>Self-Pay</b>	<b>Medicaid</b>	<b>Total</b>
<b>A</b>	# of Surgical Cases	40.00	582.00	622.00
<b>B</b>	Average Medicare Allowable Amount per Surgical Case	1,112.41	1,090.11	
<b>C</b>	Revenue (A x B)	44,496.40	634,444.02	
<b>D</b>	Revenue Collected (net revenue by payor category)	10,883.97	390,385.89	
<b>E</b>	Difference (C - D)	33,612.43	244,058.13	277,670.56
<b>F</b>	Total Net Revenue (all payors combined)			2,246,057.84
<b>G</b>	Percentage (E / F)			12.36%

R1210 -NOI RPT ANALYSIS  
 PIEDMONT OUTPATIENT RT  
 USER - ccf001

D ATE 3/22/13  
 T TIME 11:00  
 P AGE 1

	CHARGES	PERSONAL RECEIPTS	INSURANCE RECEIPTS	CHARGE ADJUST	INSURANCE WRITE-OFF	RECEIPT ADJUST	MISC CHARGES	TOTAL CHG	TOTAL RCPT
2 -SELF PAY	51126.5	-11145.57	0	(36,793.56)		271.6	25	51,151.50	10,873.97
80 -DOCTORS CARE	15172	-10	0	0	(15,162.00)	0	0	15,172.00	10.00
TOTAL SELF/CHAR								66,323.50	10,883.97
3 -COMMERCIAL INSL	5904.5	0	0	0		0	0	5,904.50	
15 -HEALTH SAVINGS	292720.48	-72956.48	-117096.88	-32.5	(68,925.73)	13793.35	0	292,687.98	176,260.01
52 -PPO	2541207.05	-622230.83	-1062270.1	-4686.93	(395,097.31)	67214.9	0.38	2,536,520.50	1,617,286.03
85 -AETNA RJR	6737.75	-853.78	-4436.42	0	(1,647.55)	200	0	6,737.75	5,090.20
TOTAL MNG CARE					(465,670.59)			2,841,850.73	1,798,636.24
20 -MEDICARE	206194.5	-1050	0	0	(569.50)	0	0	206,194.50	1,050.00
21 -MEDICARE PARTN	84465	-2258.88	-15861.46	0	(39,683.27)	0	0	84,465.00	18,120.34
22 -MEDICARE OTHEI	75852.5	-4677.6	-18067.01	0	(48,664.00)	2426.71	0.79	75,853.29	20,317.90
TOTAL MEDICARE					(88,916.77)			366,512.79	39,488.24
30 -MEDICAID	1774307.25	-1372.61	-389033.28	-1325	(1,248,103.64)	20	0	1,772,982.25	390,385.89
60 -WORKMENS COM	14124	0	0	0		0	0	14,124.00	
10 -TRICARE	33418	-3011	-5426.53	0	(16,298.50)	2697	0.03	33,418.03	5,740.53
1 -QUICK CHART	2490	-381.6	-646.08	0	(1,567.03)	104.71	0	2,490.00	922.97
TOTAL OTHER					(17,865.53)			50,032.03	6,663.50
**** GRAND TOTALS ****	5,104,145.53	-719,948.35	-1,612,941.62	-42,837.99	(1,836,014.70)	86,728.27	26.2		2,246,057.84

R1210 -NOI RPT ANALYSIS  
 PIEDMONT OUTPATIENTERT  
 USER - ccf001

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ATE 3/22/13  
 IME 11:00  
 AGE 3

1) Level 1	31	6) Date	by	M	13) Sort	date	B
2) Level 2	0	7) Attac	h rcpts	N	14) Pat d	etail	N
3) Level 3	0	8) NOI S	tatus	A	15) Visit	detail	N
4) Level 4	0	9) V/R S	tatus	A	16) 2nd/3	rd ins	2
5) Level 5	0	10) Summ.	totals	Y	17) Debit	as chg	N
		11) Servi	ce date	B	18) Non-i	ns by ins	Y
		12) Page	breaks	N	19) Pat a	ge in	Y

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Start	Stop		Sta	rt	St	op	
20) Charge date	0301	22813	38)*Modifie	r		999	99
21) Date of serv.	0301	22813	39)*Diagnos	is	~~~~	~~~~	
22) Receipt date	0301	22813	40) Patient	age		999	99
23) Alloc date	10179	123178	41) Patient	sex	Z		
24) File date	010179	123178	42)*Employee	r		999	99
25) Refile date	01017	123178					
26)*Patient #	~~~~~						
27)*Visit #	9	9999999999					
28)*Receipt #		9999999999					
29)*Doctor		99999	47)*SURGEON		0	999	9999
30)*Location		99999					
31)*NOI pat type		99999					
32)*Curr pat type		99999					
33)*Trans. type		9999999	51)*Coll. a	gency		999	99
34)*Referring dr.		9999999	52) Coll. I	evel		1	20
35)*Ins. co.		9999999	53) Level d	ate	123	178	
36)*Department		99999	54)*Patient	race		999	99
37)*Procedure	~~~~~		55)*Marital	Stat		999	99

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Start	Stop
56)*Bill Cycle	99999

**Revenue and Expense Statement**

From 3 / 1 / 12  
To 2 / 28 / 13

# of Surgical Cases		1566
	<b>REVENUE</b>	
<b>Gross Patient Revenue</b>		
Self Pay/ Indigent/ Charity		62839.53
Medicare / Medicare Managed Care		128405.01
Medicaid		1638489.53
Commercial Insurance		0
Managed Care		2264306.83
Other (Specify) Workers Comp, Tricare		24529.03
<b>Total</b>	\$	4,118,569.93
<b>Deductions from Gross Patient Revenue</b>		
Charity Care		51955.56
Bad Debt		0
Medicare Contractual Adjustment		88916.77
Medicaid Contractual Adjustment		1248103.64
Other Contractual Adjustments		483536.12
<b>Total Deductions from Patient Revenue</b>	\$	1,872,512.09
<b>Net Patient Revenue</b>	\$	2,246,057.84
Other Revenue		0
<b>Total Revenue</b>	\$	2,246,057.84
	<b>EXPENSES</b>	
	<b>Direct Expenses</b>	
Salaries - Clinical Personnel		640951.53
Salaries - Other Personnel		219078.42
<b>Total Salaries</b>	\$	860,029.95
Payroll Taxes and Benefits		118311.51
Medical Supplies		519004.25
Other Supplies		20470.17
Raw Food		4397.2
Other Direct Expenses (specify) Lab fees		2654
<b>Total Direct Expenses</b>	\$	1,524,867.08
	<b>Indirect Expenses</b>	
Housekeeping/Laundry		55585.86
Equipment Maintenance		14733.76
Building & Grounds Maintenance		5740.1
Utilities		60165.12
Insurance		6482.64
Professional Fees		43849.31
Interest Expense		76815.8
Rental Expense		256944
Property and other Taxes (except Income)		29750.71
Depreciation - Buildings		18954.41
Depreciation - Equipment		228963.27
Other Indirect Expenses (specify) see below		59603.14
<b>Total Indirect Expenses</b>	\$	857,588.12
<b>Total Expenses</b>	\$	2,382,455.20
<b>Net Income</b>	\$	(136,397.36)
Federal & State Income Taxes		

Other Indirect Expenses  
amortization expenses  
electronic data filing (insurance filing)  
promotion/marketing  
loss on sale of assets  
equipment rental  
computer repair & maintenance  
security services  
waste disposal  
postage & freight  
bank service charges  
meals & entertainment  
flowers & gifts

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Revenue & Expense Statement  
CON Annual Report (3/1/12-2/28/13)

Gross Patient Revenue	
Self Pay/Indigent/Charity	62,839.53
Medicare/Medicare Managed Care	128,405.01
Medicaid	1,638,489.53
Commercial Insurance	-
Managed Care	2,264,306.83
Other (Specify)	
Workers comp	-
Tricare	22,039.03
Other	2,490.00
<b>Total</b>	<b>4,118,569.93</b>

<b>Deductions from Gross Patient Revenue</b>	
Charity Care	51,955.56
Bad Debt	-
Medicare Contractual Adjustment	88,916.77
Medicaid Contractual Adjustment	1,248,103.64
Other Contractual Adjustments	483,536.12
<b>Total Deductions from Patient Revenue</b>	<b>1,872,512.09</b>

<b>Net Patient Revenue</b>	<b>2,246,057.84</b>
Other Revenue	-
<b>Total Revenue</b>	<b>2,246,057.84</b>

	EOY	Jan/Feb 2012	Jan/Feb 2013	Total
<b>EXPENSES</b>				
<b>Direct Expenses</b>				
Salaries - clinical personnel	593,322.75	52,533.97	100,162.75	640,951.53
Salaries - other personnel	200,249.12	23,253.80	42,083.10	219,078.42
Total Salaries	<b>793,571.87</b>	<b>75,787.77</b>	<b>142,245.85</b>	<b>860,029.95</b>
Payroll Taxes & Benefits	123,152.68	8,016.57	3,175.40	118,311.51
Medical supplies	458,030.06	35,348.89	96,323.08	519,004.25
Other supplies	25,199.80	7,566.62	2,836.99	20,470.17
Raw food				4,397.20
Other direct expenses (specify)				
Lab fees	774.00	305.00	2,185.00	2,654.00
<b>Total Direct Expenses</b>				<b>1,524,867.08</b>
<b>Indirect Expenses</b>				
Housekeeping/Laundry	47,203.89	1,820.81	10,202.78	55,585.86
Equipment maintenance	15,715.88	3,133.00	2,150.88	14,733.76
Building & Grounds maintenance	3,908.22		1,831.88	5,740.10
Utilities	55,088.48	6,241.60	11,318.24	60,165.12
Insurance	9,520.00	4,760.00	1,722.64	6,482.64
Professional fees	47,243.64	7,171.66	3,777.33	43,849.31
Interest expense	66,211.98	4,746.63	15,350.45	76,815.80
rental expense	233,200.00	21,200.00	44,944.00	256,944.00
Property & other taxes (except income)	751.57		28,999.14	29,750.71
Depreciation - building				18,954.41
Depreciation - equipment				228,963.27
Other indirect expenses (specify)				-
Amortization expenses				8,915.37
Electronic data filing (insurance claims)	210.00			210.00
Promotion/Marketing	5,240.00	4,640.00		600.00
Loss on sale of assets	692.04			692.04
Misc. expense	183.95	23.95		160.00
Equipment rental	1,675.74	750.00		925.74
Computer repair & maintenance	23,249.24	1,029.29	3,422.04	25,641.99
Security services	1,340.29	1,340.29		-
Waste disposal	4,124.87	253.94	1,142.13	5,013.06
Service contract				-
Postage & freight	3,474.27	193.29	338.74	3,619.72
Bank service charges	10,155.64	671.48	2,272.18	11,756.34
Meals & entertainment	1,956.58	176.33	85.40	1,865.65
Flowers & gifts	232.48	29.25		203.23
<b>Total indirect expenses</b>				<b>857,588.12</b>
<b>Total expenses</b>				<b>2,382,455.20</b>
<b>Net Income</b>				<b>(136,397.36)</b>
Federal & state income taxes				-

## POSC CON - Amortization and Depreciation 3/1/12 - 2/28/13

### 2012 Amortization Expenses:

CON Expenses	871.93
Loan Fees	1,002.60
Start Up Expenses	5,669.25
	<u>\$ 7,543.78</u>

### 2013 Amortization Expenses:

NON Expense	158.53
Loan Fees	182.29
Start Up Expenses	1,030.77
	<u>\$ 1,371.59</u>

### Totals 3/1/12 - 2/28/13

	1,030.46
	1,184.89
	6,700.02
	<u>\$ 8,915.37</u>

### 2012 Depreciation Expenses

Computer	8,117.70
Furniture & Fixtures	7,673.83
Leasehold Improvements (BLDG)	14,938.87
Medical Equipment	158,090.81
Office Equipment	6,742.43
	<u>\$ 195,563.64</u>

### 2013 Depreciation Expenses:

Computer	2,164.72
Furniture & Fixtures	2,192.52
Leasehold Improvements	4,015.54
Medical Equipment	42,157.54
Office Equipment	1,823.72
	<u>\$ 52,354.04</u>

	10,282.42
	9,866.35
	18,954.41
	200,248.35
	8,566.15
	<u>\$ 247,917.68</u>

\$ 256,833.05