



DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF MEDICAL ASSISTANCE

ROY COOPER
GOVERNOR

MANDY COHEN, MD, MPH
SECRETARY

DAVE RICHARD
DEPUTY SECRETARY FOR MEDICAL ASSISTANCE

November 6, 2017

Brunswick County Health Dept.
Attn: Administrator
25 Courthouse Drive
Bolivia, NC 28422

RE: Reconsideration Review
Provider: Brunswick County Health Dept.
Provider NPI: 1841248622
Provider #: 34-4476
FYE: June 30, 2013

Dear Administrator:

We have revised the Medicaid Cost Report identified above based on adjustments as agreed to in your email dated October 24, 2017. This Revised Cost Report is enclosed with accompanying Attachment A's. Completion of the transaction identified below will effectively resolve and close this appeal.

The enclosed Attachment A summarizes the settlement. If Line 7 of the Attachment A indicates an amount due the Medicaid Program, please remit that amount to: DHHS Office of the Controller, Accounts Receivable - Medical Assistance, 2022 Mail Service Center, Raleigh, North Carolina 27699-2022. In accordance with N.C.G.S. Section 105.241.21 and as required by N.C.G.S. Section 147-86.23, a late penalty will be assessed and monthly interest will begin to accrue thirty (30) days from the date this overpayment becomes final. In accordance with such authority, if this letter reflects a revision of a previously determined settlement amount, penalties and interest shall be recalculated on the revised settlement amount, penalties and interest shall be recalculated on the revised settlement amount and interest will be charged from the original due date of the account. If line 7 indicates an amount due to your facility, payment for this amount will be forthcoming. For questions regarding payments call Donna Deans, DHHS Controller's Office at (919) 527-6213.

Payment plans can be requested by contacting the DMA Budget Management Office at (919) 855-4140. Payment plans, if approved may not exceed 24 months. Please contact DMA Budget Management Office for payment plan qualification requirements.

PLEASE NOTE: The Department is not required to approve requests for payment plans.

Sincerely,

A handwritten signature in black ink that reads "Katherine Cardenas". The script is cursive and fluid.

Katherine Cardenas, CPA
Audit Manager
DMA Audit Section

Enclosures

Cc: Perm File
Susan Bryan

ATTACHMENT A

NPI: 1841248622

Type: LHD Medicaid Medical Services Cost Settlement/Clinic
Statement of Status For Settlement

Status:

(Revised Desk Settlement)

Date: 11/01/17 FYE: 06/30/13

Provider Name: BRUNSWICK COUNTY HEALTH DEPARTMENT
Provider Number: 3404476
DMA C.S. Account #: -----

	Desk Settlement	Revised Desk Settlement	Adjustment Amount
1. Cost in Excess of Reimbursement	\$ 510,179.00	\$ 616,460.00	106,281.00
2. State & Local Portion Not to be Reimbursed	\$ 176,267.00	\$ 212,987.00	\$ 36,720.00
FMAP Used 0.6545	\$ 176,267.00	\$ 212,987.00	\$ 36,720.00
3. ADJUSTMENTS			
10% Withholding from Tentative Settlement	\$ 0.00	\$ 0.00	\$ 0.00
	0.00	0.00	0.00
4. Gross Amount Due The Medicaid Program	\$ 0.00	\$ 0.00	\$ 0.00
5. Gross Amount Due The Provider (Federal Portion to be Reimbursed)	\$ 333,912.00	\$ 403,473.00	\$ 69,561.00
6. COST SETTLEMENT TRANSACTION HISTORY			
Number of Transactions	Date	Item Number	Amount
(1)	07/02/14	1306T55686AP	\$ (561,864.00)
(2)	07/08/14	1306T55762PJ	\$ -
(3)	08/14/14	CK# 10590890 PAID	\$ 561,864.00
(4)	07/26/17	1306D67323PJ	\$ 227,952.00
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)	11/01/17		(69,561.00)
			\$ 158,391.00
7. Balance Due To / (From) The Medicaid Program			

Financial Operations
DMA-4088a 9/90

Attention DHHS Controllers Office: Payables are federal share only and must be grossed up. Receivables are whole dollar amounts and are not grossed up.

Approved by:

Date

EC
11/6/17

NOV 11 11:16 AM '17

NPI : 1841248622

Status: (Revised Desk Settlement)

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BRUNSWICK COUNTY HEALTH DEPARTMENT
Provider Name: -----
Provider Number: 3404476 -----
DMA C.S. Account #: -----

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	Desk Settlement	Revised Desk Settlement	Adjustment Amount
1. Cost in Excess of Reimbursement	\$ 42,250.00	\$ 52,439.00	10,189.00
2. State & Local Portion Not to be Reimbursed	\$ 4,225.00	\$ 5,244.00	\$ 1,019.00
<div style="border: 1px solid black; display: inline-block; padding: 2px;"> FMAP Used </div> <div style="border: 1px solid black; display: inline-block; padding: 2px; margin-left: 10px;"> 0.9000 </div>			
	\$ 4,225.00	\$ 5,244.00	\$ 1,019.00
3. ADJUSTMENTS			
10% Withholding from Tentative Settlement	\$ 0.00	\$ 0.00	\$ 0.00
	0.00	0.00	0.00
4. Gross Amount Due The Medicaid Program	\$ 0.00	\$ 0.00	\$ 0.00
5. Gross Amount Due The Provider	\$ 38,025.00	\$ 47,195.00	\$ 9,170.00
(Federal Portion to be Reimbursed)			

Number of Transactions	Date	Item Number	Amount
(1)	07/02/14	1306T55687AP	\$ (73,206.00)
(2)	07/08/14	1306T55763PJ	\$ -
(3)	08/14/14	CK# 10590890 PAID	\$ 73,206.00
(4)	07/26/17	1306D67324PJ	\$ 35,181.00
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)	10/30/17		(9,170.00)

\$ 26,011.00

Attention DHHS Controllers Office: Payables are federal share only at 90% FMAP and must be grossed up. Receivables are whole dollar amounts and are not grossed up.

Date _____

Division

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NC
11/6/17

	B	C	D	E	F	G	H	I	J	K	L	M	N
1													
2	North Carolina Division of Public Health												
3	Local Health Department Cost Report												
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5													
6	SECTION I - COST REPORT ATTESTATION												
7													
8													
9													
10	1. Governmental Provider Name and Address:												
11	Brunswick County Health Department										NPI Number:		1841248622
12	25 Courthouse Drive										Medicaid Provider Number:		3404476
13	Bolivia, NC 28422										Federal Employer Identification Number:		56-6000278
14													
15	Type of Submission:												
16	<input checked="" type="checkbox"/> Original Cost Report												
17	<input type="checkbox"/> Amended Cost Report - Reason:												
18													
19	2a. Reporting Period (Medicaid State Plan Rate Year):												
20													
21	From: 7/1/2012												
22													
23	To: 6/30/2013												
24													
25	2b. Type of Provider (Check One)												
26	<input checked="" type="checkbox"/> Local Health Department												
27	<input type="checkbox"/> CDSA												
28	<input type="checkbox"/> Other												
29													
30													
31	3 a. Type of Report:												
32	[] Partial Period Report												
33	[] Quarterly Cost Report												
34	[X] Full Year Cost Report												
35	b. Cost by Component:												
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PART I CERTIFICATION

CERTIFICATION BY OFFICER OF THE PROVIDER

I HEREBY CERTIFY that:

- I have examined this statement, the accompanying Supporting Schedules, the allocation of expenses and services, and the attached Worksheets for the period from 7/1/2012 to 6/30/2013 and that to the best of my knowledge and belief they are true and correct statements prepared from the books and records of the provider in accordance with applicable instructions.
- The expenditures included in this statement are based on the actual total cost of recorded expenditures including the federal and non-federal share.
- The required amount of state and/or local funds were available and used to pay for total computable allowable expenditures included in this statement, and as such state and/or local funds were in accordance with all applicable federal requirements for the non-federal share match of expenditures (including that the funds were not Federal funds in origin, or are Federal funds authorized by Federal law to be used to match other Federal funds, and that the claimed expenditures were not used to meet matching requirements under other Federally funded programs).
- Federal matching funds are being claimed on this report in accordance with the Cost Report instructions provided by the NC Department of Health & Human Services effective for the above reporting period.
- I am the officer authorized by the referenced government agency to submit this form and I have made a good faith effort to assure that all information reported is true and accurate.
- I understand that this information will be used as a basis for claims for federal funds, and possibly state funds, and that falsification and concealment of a material fact may be prosecuted under federal or state civil or criminal law.

SIGNATURE (Officer of the Government Agency)

 Health Director

 TITLE

DATE

 PHONE NUMBER

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
3	North Carolina Division of Public Health																		
4	Local Health Department Cost Report																		
5	COST REPORT SUMMARY																		
6																			
7																			
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10																			
11	1. Governmental Provider Name and Address:																		
12	Brunswick County Health Department																		
13	25 Courthouse Drive																		
14	Bolvia, NC 28422																		
15																			
16																			
17																			
18	2. Reporting Period and Approval:																		
19																			
20	From: 7/1/2012																		
21	To: 6/30/2013																		
22																			
23																			
24	Approved For Submittal to DMA By: David Stanley																		
25	Name of Officer Authorized to Sign Cost Report																		
26	Health Director																		
27	1/0/1900																		
28	Date																		
29	Name of Contact Person David Stanley																		
30	Telephone No.: 888-428-4429																		
31	Email Address: dstanley@brunscos.net																		
32	Fax No.: 910-253-2387																		
33																			
34	3a. Type of Report:																		
35	[] Partial Period Report																		
36	[] Quarterly Cost Report																		
37	[X] Full Year Cost Report																		
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	A	B	C	D	E
1	North Carolina Division of Public Health				
2	Local Health Department Cost Report				
3	Brunswick County Health Department			Medicaid Provider Number	3404476
4				NPI Number	1841248622
5	STATISTICAL INFORMATION				
6	Period for Statistics				
7	Fiscal Year Start Date			7/1/2012	
8	Fiscal Year End Date			6/30/2013	
9					
10					
11					
12					
13	Charges Count			Total Number	
14	Total Medicaid Charges - Applicable Period			705,582	
15	Total Charges - Applicable Period			2,126,053	
16	Total Medicaid Charges to Total Charges			33.19%	
17					
18	Medicaid Charges			Total Amount	Percent of Total
19	Total Family Planning Medicaid Charges - Applicable Period			58,706	8.3%
20	Total Family Planning Waiver Medicaid Charges - Applicable Period			34,469	4.9%
21	Total Clinical Medicaid Charges - Applicable Period			612,407	86.8%
22	TOTAL			\$ 705,582	100%
23					
24					
25	Time Reporting Information				
26	Type of Time Report			Actual Time Reporting	
27	Period of Time Reporting			07/01/2012 - 06/30/2013	
28					

A	B	C	D	E	F	G	H	I	J
1	North Carolina Division of Public Health								
2	Local Health Department Cost Report							Medicaid Provider Number	3404476
3	Actual Time Study Results & Reallocation of General Administrative Time							NPI Number	1841248622
4	Brunswick County Health Department						Reporting Period	From:	7/1/2012
5								To:	6/30/2013
8	LOCAL HEALTH DEPARTMENT ACTUAL TIME RESULTS - APPLICABLE GROUPING								
9	Nurses Actual Time Grouping								
11	Time Study Data	Enter ** Type Activity	Activity % from Actual Time	After Reallocation of Gen. Admin.	Direct Medical %	Administrative %			
12						Direct Administrative %	Discounted Rate (From Exhibit 2)	Medicaid Administrative (Col. G x Col. H)	
16	Direct Clinical Service Activity	1	80.48%	99.90%	99.90%	0.00%		0.00%	
17	Behavioral Health Direct Clinical Service Activity	1	0.00%			0.00%		0.00%	
18	Non Clinical Service Activity	4	0.08%	0.10%		0.00%		0.00%	
19	Laboratory Direct Service Activity	4	0.00%			0.00%		0.00%	
20	Referral and Coordination of Care Coordination for Children (CC4C)	4	0.00%			0.00%		0.00%	
21	Referral and Coordination of Pregnancy Care Management (PCM)	4	0.00%			0.00%		0.00%	
22	Paid Time Off (Vacation, Paid Leave, etc.)	3	16.95%		0.00%	0.00%		0.00%	
23	General Administration - Clinical Related (Meetings, Training and Development)	3	2.49%		0.00%	0.00%		0.00%	
24									
25	Total Allocation Percentage		100.00%	100.00%	99.90%			0.00%	
27	Enter code (1-4) for type of activity **								
28	Enter if activity is for Direct Medical 1								
29	Enter if Medicaid activity is for Direct Administrative 2								
30	Enter if activity is General Administration for reallocation 3								
31	Enter if activity is Non-Medicaid 4								
32									
33	Social Workers Actual Time Grouping								
35	Time Study Data	Enter ** Type Activity	Activity % from Actual Time	After Reallocation of Gen. Admin.	Direct Medical %	Administrative %			
36						Direct Administrative %	Discounted Rate (From Exhibit 2)	Medicaid Administrative (Col. G x Col. H)	
40	Direct Clinical Service Activity	1	0.08%	0.10%	0.10%	0.00%		0.00%	
41	Behavioral Health Direct Clinical Service Activity	1	0.00%			0.00%		0.00%	
42	Non Clinical Service Activity	4	0.39%	0.48%		0.00%		0.00%	
43	Laboratory Direct Service Activity	4	0.00%			0.00%		0.00%	
44	Referral and Coordination of Care Coordination for Children (CC4C)	4	45.71%	56.99%		0.00%		0.00%	
45	Referral and Coordination of Pregnancy Care Management (PCM)	4	34.03%	42.42%		0.00%		0.00%	
46	Paid Time Off (Vacation, Paid Leave, etc.)	3	18.41%			0.00%		0.00%	
47	General Administration - Clinical Related (Meetings, Training and Development)	3	1.39%			0.00%		0.00%	
48									
49	Total Allocation Percentage		100.00%	100.00%	0.10%			0.00%	
51	Enter code (1-4) for type of activity **								
52	Enter if activity is for Direct Medical 1								
53	Enter if Medicaid activity is for Direct Administrative 2								
54	Enter if activity is General Administration for reallocation 3								
55	Enter if activity is Non-Medicaid 4								
56									
57	Health Educators & Nutritionists Actual Time Grouping								
59	Time Study Data	Enter ** Type Activity	Activity % from Actual Time	After Reallocation of Gen. Admin.	Direct Medical %	Administrative %			
60						Direct Administrative %	Discounted Rate (From Exhibit 2)	Medicaid Administrative (Col. G x Col. H)	
64	Direct Clinical Service Activity	1	2.11%	2.49%	2.49%	0.00%		0.00%	
65	Behavioral Health Direct Clinical Service Activity	1	0.00%			0.00%		0.00%	
66	Non Clinical Service Activity	4	82.54%	97.51%		0.00%		0.00%	
67	Laboratory Direct Service Activity	4	0.00%			0.00%		0.00%	
68	Referral and Coordination of Care Coordination for Children (CC4C)	4	0.00%			0.00%		0.00%	
69	Referral and Coordination of Pregnancy Care Management (PCM)	4	0.00%			0.00%		0.00%	
70	Paid Time Off (Vacation, Paid Leave, etc.)	3	15.20%			0.00%		0.00%	
71	General Administration - Clinical Related (Meetings, Training and Development)	3	0.15%			0.00%		0.00%	
72									
73	Total Allocation Percentage		100.00%	100.00%	2.49%			0.00%	
75	Enter code (1-4) for type of activity **								
76	Enter if activity is for Direct Medical 1								
77	Enter if Medicaid activity is for Direct Administrative 2								
78	Enter if activity is General Administration for reallocation 3								
79	Enter if activity is Non-Medicaid 4								
80									
81									

Page 5 of 23

1	A	B	C	D	E	F	G	H	I	J	K	L	M
2	North Carolina Division of Public Health												
3	Local Health Department Cost Report												
4	LHD Administration / Support Costs by Discipline												
5	Brunswick County Health Department												
6	Period for Expenditures												
7	Fiscal Year Start Date		7/1/2012		Medicaid Provider Number		3404476						
8	Fiscal Year End Date		6/30/2013		NPI Number		1841248622						
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119	SECTION III. Adjustments/Transfers to Trial Balance												
120	Cost Center Information												
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11	Fiscal Year End Date		6/30/2013		NPI Number		1841248622																																																																																										
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14	SECTION I. Personnel / Staff Expenditures																																																																																																
15	Personnel Cost Center Information																																																																																																
16	<table border="1"> <thead> <tr> <th>Cost Center Name</th> <th colspan="6">Salary and Benefits</th> </tr> </thead> <tbody> <tr> <td>210XX Nursing Director's Office and Clinical Supervisor</td> <td>Total Gross Salary</td> <td>21000</td> <td>Employee Benefits</td> <td>21010</td> <td>Employer- FICA (if not covered under employee benefits)</td> <td>21015</td> <td>Medicare Tax -Employer - (if not listed under employee benefits)</td> <td>21020</td> <td>Other Benefits / Vendor or Contractor Payments</td> <td>21025</td> <td>TOTAL SALARY AND BENEFITS</td> </tr> <tr> <td>Trial Balance Amount (From Financial Statements)</td> <td>\$265,036.75</td> <td></td> <td>\$0.00</td> <td></td> <td>\$19,959.97</td> <td></td> <td>\$0.00</td> <td></td> <td>\$72,555.10</td> <td></td> <td>\$357,551.82</td> </tr> <tr> <td>Reductions to Trial Balance</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>													Cost Center Name	Salary and Benefits						210XX Nursing Director's Office and Clinical Supervisor	Total Gross Salary	21000	Employee Benefits	21010	Employer- FICA (if not covered under employee benefits)	21015	Medicare Tax -Employer - (if not listed under employee benefits)	21020	Other Benefits / Vendor or Contractor Payments	21025	TOTAL SALARY AND BENEFITS	Trial Balance Amount (From Financial Statements)	\$265,036.75		\$0.00		\$19,959.97		\$0.00		\$72,555.10		\$357,551.82	Reductions to Trial Balance																																																				
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2	North Carolina Division of Public Health												
3	Local Health Department Cost Report												
4	Clinical Administration / Support Costs by Discipline												
5	Brunswick County Health Department												
6	Period for Expenditures												
7	Fiscal Year Start Date 7/1/2012 Medicaid Provider Number 3404476												
8	Fiscal Year End Date 6/30/2013 NPI Number 1841248622												
9	SECTION II. Operating Expenditures												
10	Operating Cost Center Information												
11	Cost Center Name												
12	24800 Supplies - Clinic Admin												
13	TOTAL EXPENDITURES												
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19							\$0.00	Select from Dropdown Menu	Select from Dropdown Menu				
20							\$0.00						
21							\$0.00						
22							\$0.00						
23								\$0.00					
24	Cost Center Name												
25	25000 Capital Expenditures - Clinic Admin												
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33							\$0.00						
34							\$0.00						
35							\$0.00						
36								\$0.00					
37	Cost Center Name												
38	26000 Contracted Services - Clinic Admin												
39	TOTAL EXPENDITURES												
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47							\$0.00						
48							\$0.00						
49								\$0.00					
50	Cost Center Name												
51	27000 Other Operating Expenditures - Clinic Admin												
52	TOTAL EXPENDITURES												
53	Trial Balance Amount (From Financial Statements)												
54	Reductions to Trial Balance												
55	Expenditure Information												
56	Operating Expenditure Reductions - Amount to be Removed from Cost Center												
57	Trial Balance Account Number	Account Description	Is expenditure funded by Federal funds? Yes or No	Enter Amount of Operating Expenditure to be Removed from Cost Center	Add: State/Local Match required for Federal Funds	Other amounts to be removed	TOTAL Amount to be Reduced from Cost Center	Identify COST CENTER Where Reduction Amount Will Be Moved	Identify ACCOUNT Detail Where Reduction Will Appear for Exhibit 5				
58							\$0.00	Select from Dropdown Menu	Select from Dropdown Menu				
59							\$0.00						
60							\$0.00						
61							\$0.00						
62								\$0.00					
63	SECTION III. Adjustments/Transfers to Trial Balance												
64	Cost Center Information												
65	Expenditure Information												
66	Adjustment / Transfer												
67	Expenditure Reductions - Amount to be Removed from Cost Center												
68	Trial Balance Account Number	Account Description	TOTAL Amount to be Transferred to Trial Balance	Enter Amount of Expenditure to be Removed from Cost Center	Add: State/Local Match required for Federal Funds	Other amounts to be removed	TOTAL Amount to be Reduced from Cost Center	Identify COST CENTER Where Reduction Amount Will Be Moved	Identify ACCOUNT Detail Where Reduction Will Appear for Exhibit 5				
69		29500 Depreciation Expense					\$0.00	Select from Dropdown Menu	Select from Dropdown Menu				
70								\$0.00					
71	Page 8 of 23												

	A	B	C	D	E	F	G	H	I	J	K	L	M			
1	North Carolina Division of Public Health															
2	Local Health Department Cost Report															
3	Direct Medical / Clinic Costs by Discipline															
4	Brunswick County Health Department															
9	Period for Expenditures															
10	Fiscal Year Start Date		7/1/2012		Medicaid Provider Number		3404476									
11	Fiscal Year End Date		6/30/2013		NPI Number		1841248622									
12																
14	SECTION I. Personnel / Staff Expenditures															
15	Personnel Cost Center Information															
16	Cost Center Name					Salary and Benefits										
17	310XX - Physicians (MD, PA, Nurse Practitioner)					Total Gross Salary	31000	Employee Benefits	31010	Employer- FICA (if not covered under employee benefits)	31015	Medicare Tax -Employer - (if not listed under employee benefits)	31020	Other Benefits / Vendor or Contractor Payments	31025	TOTAL SALARY AND BENEFITS
18	Trial Balance Amount (From Financial Statements)					\$175,153.54		\$0.00		\$13,262.43		\$0.00		\$29,550.63		\$218,066.60
19	Reductions to Trial Balance															
20	Personnel Information					Salary and Benefit Reductions - Salary and Benefits to be Removed from Cost Center										
21	Position Number / Employee ID	Last Name	First Name	Job Title	Vendor/ Employee	Is position funded by Federal funds? Yes or No	Enter Amount of Salary to be Removed from Cost Center	Enter Amount of Benefits to be Removed from Cost Center	Enter Amount of Employer - FICA to be Removed from Cost Center	Enter Amount of Medicare Tax to be Removed from Cost Center	Enter Amount of Other Benefits to be Removed from Cost Center	Total Reduction to Salary and Benefits				
22																
23																
24																
25																
26																
27																
28	TOTAL REDUCTIONS					\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
29																
30	Cost Center Name					Salary and Benefits										
31	320XX Nurses (PHN, RN, Enhanced Role Nurse)					Total Gross Salary	32000	Employee Benefits	32010	Employer- FICA (if not covered under employee benefits)	32015	Medicare Tax -Employer - (if not listed under employee benefits)	32020	Other Benefits / Vendor or Contractor Payments	32025	TOTAL SALARY AND BENEFITS
32	Trial Balance Amount (From Financial Statements)					\$494,223.37		\$0.00		\$36,233.13		\$0.00		\$149,911.68		\$680,368.18
33	Reductions to Trial Balance															
34	Personnel Information					Salary and Benefit Reductions - Salary and Benefits to be Removed from Cost Center										
35	Position Number / Employee ID	Last Name	First Name	Job Title	Vendor/ Employee	Is position funded by Federal funds? Yes or No	Enter Amount of Salary to be Removed from Cost Center	Enter Amount of Benefits to be Removed from Cost Center	Enter Amount of Employer - FICA to be Removed from Cost Center	Enter Amount of Medicare Tax to be Removed from Cost Center	Enter Amount of Other Benefits to be Removed from Cost Center	Total Reduction to Salary and Benefits				
36																
37																
38																
39																
40																
41																
42	TOTAL REDUCTIONS					\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
43																
44	Cost Center Name					Salary and Benefits										
45	330XX Social Workers					Total Gross Salary	33000	Employee Benefits	33010	Employer- FICA (if not covered under employee benefits)	33015	Medicare Tax -Employer - (if not listed under employee benefits)	33020	Other Benefits / Vendor or Contractor Payments	33025	TOTAL SALARY AND BENEFITS
46	Trial Balance Amount (From Financial Statements)					\$299,669.47		\$0.00		\$22,820.26		\$0.00		\$87,873.97		\$410,363.70
47	Reductions to Trial Balance															
48	Personnel Information					Salary and Benefit Reductions - Salary and Benefits to be Removed from Cost Center										
49	Position Number / Employee ID	Last Name	First Name	Job Title	Vendor/ Employee	Is position funded by Federal funds? Yes or No	Enter Amount of Salary to be Removed from Cost Center	Enter Amount of Benefits to be Removed from Cost Center	Enter Amount of Employer - FICA to be Removed from Cost Center	Enter Amount of Medicare Tax to be Removed from Cost Center	Enter Amount of Other Benefits to be Removed from Cost Center	Total Reduction to Salary and Benefits				
50																
51																
52																
53																
54																
55																
56	TOTAL REDUCTIONS					\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
57																
58	Cost Center Name					Salary and Benefits										
59	340XX Health Educators & Nutritionists					Total Gross Salary	34000	Employee Benefits	34010	Employer- FICA (if not covered under employee benefits)	34015	Medicare Tax -Employer - (if not listed under employee benefits)	34020	Other Benefits / Vendor or Contractor Payments	34025	TOTAL SALARY AND BENEFITS
60	Trial Balance Amount (From Financial Statements)					\$269,823.99		\$0.00		\$19,877.65		\$0.00		\$88,962.83		\$378,664.47
61	Reductions to Trial Balance															
62	Personnel Information					Salary and Benefit Reductions - Salary and Benefits to be Removed from Cost Center										
63	Position Number / Employee ID	Last Name	First Name	Job Title	Vendor/ Employee	Is position funded by Federal funds? Yes or No	Enter Amount of Salary to be Removed from Cost Center	Enter Amount of Benefits to be Removed from Cost Center	Enter Amount of Employer - FICA to be Removed from Cost Center	Enter Amount of Medicare Tax to be Removed from Cost Center	Enter Amount of Other Benefits to be Removed from Cost Center	Total Reduction to Salary and Benefits				
64																
65																
66																
67																
68																
69																
70	TOTAL REDUCTIONS					\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00

	A	B	C	D	E	F	G	H	I	J	K	L	M				
1	North Carolina Division of Public Health																
2	Local Health Department Cost Report																
3	Direct Medical / Clinic Costs by Discipline																
4	Brunswick County Health Department																
9	Period for Expenditures																
10	Fiscal Year Start Date	7/1/2012	Medicaid Provider Number		3404476												
11	Fiscal Year End Date	6/30/2013	NPI Number		1841248622												
12																	
135																	
136	Cost Center Name																
137	36000 Contracted Services - Medical / Clinic																
138	TOTAL EXPENDITURES																
139	Trial Balance Amount (From Financial Statements) \$450,349.27																
140	Reductions to Trial Balance																
141	Expenditure Information																
142	Trial Balance Account Number	Account Description	Is expenditure funded by Federal funds? Yes or No	Enter Amount of Operating Expenditure to be Removed from Cost Center	Add: State/Local Match required for Federal Funds	Other amounts to be removed	TOTAL Amount to be Reduced from Cost Center	Identify COST CENTER Where Reduction Amount Will Be Moved	Identify ACCOUNT Detail Where Reduction Will Appear for Exhibit 5								
143		Reference Lab (see lab fees form)	No	\$187,961.15			\$187,961.15	Select from Dropdown Menu	Select from Dropdown Menu								
144		Contract Interpreter	No	\$44,843.37			\$44,843.37	Non Reimbursable Expenditures	Non-Reimbursable - Reference Lab								
145		Contract Medical Director	No	\$2,034.52			\$2,034.52	Clinical Administration/Support	Clinical Admin - Contracted Services								
146							\$0.00	Clinical Administration/Support	Clinical Admin - Contracted Services								
147							\$0.00										
148							\$0.00										
149							\$0.00										
150							\$0.00										
151							\$0.00										
152							\$0.00										
153	<table border="1"> <tr> <td>\$234,839.04</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$234,839.04</td> </tr> </table>													\$234,839.04	\$0.00	\$0.00	\$234,839.04
\$234,839.04	\$0.00	\$0.00	\$234,839.04														
154																	
155	Cost Center Name																
156	36900 Laboratory Expenditures																
157	TOTAL EXPENDITURES																
158	Trial Balance Amount (From Financial Statements)																
159	Reductions to Trial Balance																
160	Expenditure Information																
161	Trial Balance Account Number	Account Description	Is expenditure funded by Federal funds? Yes or No	Enter Amount of Operating Expenditure to be Removed from Cost Center	Add: State/Local Match required for Federal Funds	Other amounts to be removed	TOTAL Amount to be Reduced from Cost Center	Identify COST CENTER Where Reduction Amount Will Be Moved	Identify ACCOUNT Detail Where Reduction Will Appear for Exhibit 5								
162							\$0.00	Select from Dropdown Menu	Select from Dropdown Menu								
163							\$0.00										
164							\$0.00										
165							\$0.00										
166							\$0.00										
167	<table border="1"> <tr> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> </tr> </table>													\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00														
168																	
169	Cost Center Name																
170	37000 Other Operating Expenditures - Medical / Clinic																
171	TOTAL EXPENDITURES																
172	Trial Balance Amount (From Financial Statements) \$113,433.79																
173	Reductions to Trial Balance																
174	Expenditure Information																
175	Trial Balance Account Number	Account Description	Is expenditure funded by Federal funds? Yes or No	Enter Amount of Operating Expenditure to be Removed from Cost Center	Add: State/Local Match required for Federal Funds	Other amounts to be removed	TOTAL Amount to be Reduced from Cost Center	Identify COST CENTER Where Reduction Amount Will Be Moved	Identify ACCOUNT Detail Where Reduction Will Appear for Exhibit 5								
176		Clinic Lab	No	\$2,055.27			\$2,055.27	Select from Dropdown Menu	Select from Dropdown Menu								
177		Non Allowable Cost	No	\$8,420.00			\$8,420.00	Direct Medical / Clinic Exp.	Direct Medical / Clinic - Laboratory Expenditures								
178							\$0.00	Non Reimbursable Expenditures	Non-Reimbursable - Other Non-Reimbursable								
179							\$0.00										
180							\$0.00										
181							\$0.00										
182							\$0.00										
183							\$0.00										
184							\$0.00										
185							\$0.00										
186	<table border="1"> <tr> <td>\$10,475.27</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$10,475.27</td> </tr> </table>													\$10,475.27	\$0.00	\$0.00	\$10,475.27
\$10,475.27	\$0.00	\$0.00	\$10,475.27														
187																	
190	SECTION III. Adjustments/Transfers to Trial Balance																
191	Cost Center Information																
192	Expenditure Information																
193	Trial Balance Account Number	Account Description	Adjustment / Transfer	TOTAL Amount to be Transferred to Trial Balance	Enter Amount of Expenditure to be Removed from Cost Center	Add: State/Local Match required for Federal Funds	Other amounts to be removed	TOTAL Amount to be Reduced from Cost Center	Identify COST CENTER Where Reduction Amount Will Be Moved	Identify ACCOUNT Detail Where Reduction Will Appear for Exhibit 5							
194		39500 Depreciation Expense		\$44,035.34				\$0.00	Select from Dropdown Menu	Select from Dropdown Menu							
195				\$44,035.34				\$0.00									
196								\$0.00									
197								\$0.00									
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1	North Carolina Division of Public Health													
2	Local Health Department Cost Report													
3	Non-Reimbursable Expenditures													
4	Brunswick County Health Department													
9	Period for Expenditures:													
10	Fiscal Year Start Date	7/1/2012	Medicaid Provider Number		3404476									
11	Fiscal Year End Date	6/30/2013	NPI Number		1841248622									
12														
14	SECTION I. Personnel / Staff Expenditures													
15	Personnel Cost Center Information													
16	Cost Center Name			Salary and Benefits										
17	510XX Non Clinical/Medical Personnel Cost (Environmental Health, Home Health, Bioterrorism, etc)			Total Gross Salary	51000	Employee Benefits	51010	Employer- FICA (if not covered under employee benefits)	51016	Medicare Tax -Employer - (if not listed under employee benefits)	51020	Other Benefits / Vendor or Contractor Payments	51025	TOTAL SALARY AND BENEFITS
18	Trial Balance Amount (From Financial Statements)			\$754,779.37		\$0.00		\$56,738.31		\$0.00		\$229,933.40		\$1,041,451.08
19	Reductions to Trial Balance													
20	Personnel Information			Salary and Benefit Reductions - Salary and Benefits to be Removed from Cost Center										
21	Position Number / Employee ID	Last Name	First Name	Job Title	Vendor/ Employee	Is position funded by Federal funds? Yes or No	Enter Amount of Salary to be Removed from Cost Center	Enter Amount of Benefits to be Removed from Cost Center	Enter Amount of Employer - FICA to be Removed from Cost Center	Enter Amount of Medicare Tax to be Removed from Cost Center	Enter Amount of Other Benefits to be Removed from Cost Center	Total Reduction to Salary and Benefits		
22														
23												\$0.00		
24												\$0.00		
25												\$0.00		
26												\$0.00		
27														
28	TOTAL REDUCTIONS			\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
29														
30	SECTION II. Non-Reimbursable Expenditures													
32	Operating Cost Center Information													
33	Expenditure Information			Total Expenditure	Expenditure Reductions - Amount to be Removed from Cost Center									
34	Trial Balance Account Number	Account Description		Total Trial Balance Amount	Enter Amount of Expenditure to be Removed from Cost Center	Add: State/Local Match required for Federal Funds	Other amounts to be removed	TOTAL Amount to be Reduced from Cost Center	Identify COST CENTER Where Reduction Amount Will Be Moved	Identify ACCOUNT Detail Where Reduction Will Appear for Exhibit 5				
35									Select from Dropdown Menu	Select from Dropdown Menu				
36		51100 Environmental Health		\$166,589.46				\$0.00						
37		51200 Home Health						\$0.00						
38		51300 CC4C (Community Care 4 Child)		\$25,727.25				\$0.00						
39		51400 PCM (Pregnancy Case Management)		\$10,099.35				\$0.00						
40		51500 WIC (Women Infant Children)		\$88,884.12				\$0.00						
41		55000 Capital Expenditures		\$18,886.55				\$0.00						
42		51600 Reference Lab						\$0.00						
43		51700 Other Non-Reimbursable Expenditures		\$315,180.16				\$0.00						
44														
45				\$625,366.89	\$0.00	\$0.00	\$0.00	\$0.00						
46														
48	SECTION III. Adjustments/Transfers to Trial Balance													
49	Cost Center Information													
50	Expenditure Information			Adjustment / Transfer	Expenditure Reductions - Amount to be Removed from Cost Center									
51	Trial Balance Account Number	Account Description		TOTAL Amount to be Transferred to Trial Balance	Enter Amount of Expenditure to be Removed from Cost Center	Add: State/Local Match required for Federal Funds	Other amounts to be removed	TOTAL Amount to be Reduced from Cost Center	Identify COST CENTER Where Reduction Amount Will Be Moved	Identify ACCOUNT Detail Where Reduction Will Appear for Exhibit 5				
52									Select from Dropdown Menu	Select from Dropdown Menu				
53		59500 Depreciation Expense - Non-Reimbursable		\$15,352.91				\$0.00						
54														
55				\$15,352.91	\$0.00	\$0.00	\$0.00	\$0.00						
56														

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North Carolina Division of Public Health
Local Health Department Cost Report
Brunswick County Health Department
Allocations

Period for Expenditures
Fiscal Year Start Date 7/1/2012
Fiscal Year End Date 6/30/2013

Medicaid Provider Number 3404476
NPI Number 1841248622

Allocations:
1 To Nursing Cost Pool
2 To Social Worker Cost Pool
3 To Health Educator / Nutritionist Cost Pool
4 To Allocated Administration/Support Cost Pools
5 To Allocated Clinical Admin Cost Pool
6 To Direct Medical Cost Pool
7 To Laboratory Services Cost Pool (Non-Reimbursable Cost Pool)
8 To Non-Reimbursable Cost Pool

Reference	(1) Total Expenditure	(2) Allocation	(3) Nursing Cost Pool	(4) Social Worker Cost Pool	(5) Health Educator & Nutritionist Cost Pool	(6) Allocated Admin Support Cost Pool	(7) Allocated Clinical Admin Cost Pool	(8) Direct Medical Cost Pool	(9) Laboratory Services Cost Pool	(10) Non-Reimbursable Cost Pool
TOTAL EXPENDITURES										
SECTION II. Operating Expenditures										
34800 Supplies - Medical / Clinic	\$383,593.07	6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$383,593.07	\$0.00	\$0.00
35000 Capital Expenditures - Medical / Clinic	\$0.00	8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
36000 Contracted Services - Medical / Clinic	\$215,510.23	6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$215,510.23	\$0.00	\$0.00
36900 Laboratory Expenditures	\$38,090.75	7	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,090.75	\$0.00
37000 Other Operating Expenditures - Medical / Clinic	\$102,958.52	6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102,958.52	\$0.00	\$0.00
TOTAL (From Exhibit 5)	\$740,152.57		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$702,061.82	\$38,090.75	\$0.00
SECTION III. Adjustments/Transfers to Trial Balance										
39500 Depreciation Expense	\$44,035.34	6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,035.34	\$0.00	\$0.00
TOTAL (From Exhibit 5)	\$44,035.34		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,035.34	\$0.00	\$0.00
Non-Reimbursable Expenditures										
SECTION I. Personnel / Staff Expenditures										
510XX Non Clinical/Medical Personnel Cost (Environmental Health, Home Health)	\$1,041,451.08	8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,041,451.08
TOTAL (From Exhibit 5)	\$1,041,451.08		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,041,451.08
SECTION II. Non-Reimbursable Expenditures										
51100 Environmental Health	\$166,589.46	8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$166,589.46
51200 Home Health	\$0.00	8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51300 CC4C (Community Care 4 Child)	\$25,727.25	8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,727.25
51400 PCM (Pregnancy Case Management)	\$10,099.35	8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,099.35
51500 WIC (Women Infant Children)	\$88,884.12	8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88,884.12
55000 Capital Expenditures	\$18,886.55	8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,886.55
51600 Reference Lab	\$214,706.36	8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,706.36
51700 Other Non-Reimbursable Expenditures	\$329,087.11	8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$329,087.11
TOTAL (From Exhibit 5)	\$853,980.20		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$853,980.20
SECTION III. Adjustments/Transfers to Trial Balance										
59500 Depreciation Expense - Non-Reimbursable	\$15,352.91	8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,352.91
TOTAL (From Exhibit 5)	\$15,352.91		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,352.91
TOTAL COST										
	\$7,428,437.93		\$680,368.18	\$410,363.70	\$378,664.47	\$1,511,980.15	\$1,119,369.81	\$1,223,635.01	\$193,272.42	\$1,910,784.19
LOCAL HEALTH DEPARTMENT CALCULATED COST POOLS										
Subtotal Nursing Cost Pool	\$	680,368								
Subtotal Social Worker Cost Pool	\$	410,364								
Subtotal Health Educator & Nutritionist Cost Pool	\$	378,664								
Subtotal Allocated Admin Support Cost Pool	\$	1,511,980	Admin Support Cost Pool Allocated in Section 1. Below							
Subtotal Allocated Clinical Admin Cost Pool	\$	1,119,370	Clinical Admin Support Cost Pool Allocated in Section 2. Below							
Subtotal Direct Medical Cost Pool	\$	1,223,635								
Subtotal Laboratory Cost Pool (Non-Reimbursable Cost Pool)	\$	193,272								
Subtotal Non-Reimbursable Cost Pool	\$	1,910,784								
TOTAL EXPENDITURES	\$	7,428,438								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD
2																	North Carolina Division of Public Health Local Health Department Cost Report Brunswick County Health Department													
3																	Allocations													
4																														
5																														
9																														
10	Period for Expenditures																													
11	Fiscal Year Start Date																7/1/2012													
12	Fiscal Year End Date																6/30/2013													
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2	North Carolina Division of Public Health						
3	Local Health Department Cost Report						
4	Expenditures for Settlement						
5	Brunswick County Health Department						
7							
8							
9	Period for Expenditures						
10	Fiscal Year Start Date	7/1/2012	Medicaid Provider Number	3404476			
11	Fiscal Year End Date	6/30/2013	NPI Number	1841248622			
12							
13							
15	Nursing Cost Pool for Settlement						
16							
17	From Exhibit 6 - Allocations						
18			Col. C * Col. D %	Col. C * Col. E %	Col. C * Col. F %	Col. D + E + F	
19							
20	Cost Pool	Total Adjusted Expenditures from Allocation	Apply Direct Medical Time Study Alloc. % from Actual Time Results	Apply Medicaid Administrative Time Study Alloc. % from Actual Time Results MEDICAID COSTS (Medicaid Utilization Already Applied)	Non-Reimbursable Costs	Total Expenditures	
21			99.90%	0.00%	0.10%		
22							
23	Nurses	\$1,185,532	\$1,184,319	\$0	\$1,213	\$1,185,532	
24							
25							
26	Total - All Disciplines	\$1,185,532	\$1,184,319	\$0	\$1,213	\$1,185,532	
27							
29							
30	Social Worker Cost Pool for Settlement						
31							
32	From Exhibit 6 - Allocations						
33			Col. C * Col. D %	Col. C * Col. E %	Col. C * Col. F %	Col. D + E + F	
34							
35	Cost Pool	Total Adjusted Expenditures from Allocation	Apply Direct Medical Time Study Alloc. % from Actual Time Results	Apply Medicaid Administrative Time Study Alloc. % from Actual Time Results MEDICAID COSTS (Medicaid Utilization Already Applied)	Non-Reimbursable Costs	Total Expenditures	
36			0.10%	0.00%	99.90%		
37							
38	Social Workers	\$715,053	\$707	\$0	\$714,346	\$715,053	
39							
40							
41	Total - All Disciplines	\$715,053	\$707	\$0	\$714,346	\$715,053	
42							
43							
44	Health Educator & Nutritionist Cost Pool for Settlement						
45							
46	From Exhibit 6 - Allocations						
47			Col. C * Col. D %	Col. C * Col. E %	Col. C * Col. F %	Col. D + E + F	
48							
49	Cost Pool	Total Adjusted Expenditures from Allocation	Apply Direct Medical Time Study Alloc. % from Actual Time Results	Apply Medicaid Administrative Time Study Alloc. % from Actual Time Results MEDICAID COSTS (Medicaid Utilization Already Applied)	Non-Reimbursable Costs	Total Expenditures	
50			2.49%	0.00%	97.51%		
51							
52	Health Educators & Nutritionists	\$659,817	\$16,434	\$0	\$643,383	\$659,817	
53							
54							
55	Total - All Disciplines	\$659,817	\$16,434	\$0	\$643,383	\$659,817	
56							
57							
58	Direct Medical Costs Pool for Settlement (Physicians / Physicians Assistance/Nurse Practitioner/Nurse Midwife)						
59							
60	From Exhibit 6 - Allocations						
61			Col. C * Col. D %	Col. C * Col. E %	Col. C * Col. F %	Col. D + E + F	
62							
63	Cost Pool	Total Adjusted Expenditures from Allocation	N / A (Apply Direct Medical Percentage from Actual Time Results) - 100%	N / A (Apply Medicaid Administrative Time Study Alloc. % from Actual Time Results MEDICAID COSTS (Medicaid Utilization Already Applied))	N / A Non-Reimbursable Costs	Total Expenditures	
64			100.00%	0.00%	0.00%		
65							
66	Direct Medical	\$2,132,167	\$2,132,167	\$0	\$0	\$2,132,167	
67							
68							
69	Total - All Disciplines	\$2,132,167	\$2,132,167	\$0	\$0	\$2,132,167	
70							
71							

	A	B	C	D	E	F	G
1							
2	North Carolina Division of Public Health						
3	Local Health Department Cost Report						
4	Medicaid Payments						
5	Brunswick County Health Department						
6				Medicaid Provider Number	3404476		
7				NPI Number	1841248622		
8							
9	Period for Transactions						
10				Fiscal Year Start Date	7/1/2012		
11				Fiscal Year End Date	6/30/2013		
12							
13							
14	Section I. Payments and Transactions - MEDICAID						
15							
16	Description of Payment/Transaction		Total Amount	MEDICAID CLINIC SERVICES RELATED	MEDICAID FAMILY PLANNING SERVICES RELATED	MEDICAID ADMINISTRATIVE CLAIMING RELATED	
17	Medicaid Interim Payments - Clinic Services		\$343,787	\$343,787	\$0	\$0	
18	Medicaid Interim Payments - Family Planning		\$39,612	\$0	\$39,612	\$0	
19	MAC Payment - Q1		\$0	\$0	\$0	\$0	
20	MAC Payment - Q2		\$0	\$0	\$0	\$0	
21	MAC Payment - Q3		\$0	\$0	\$0	\$0	
22	MAC Payment - Q4		\$0	\$0	\$0	\$0	
23	Total - All Disciplines		\$383,399	\$343,787	\$39,612	\$0	
24							
25							

A	B	C	D	E	F	G	H	I
1	North Carolina Division of Public Health							
2	Local Health Department Cost Report							
3	Direct Medical Costs for Settlement							
4	Brunswick County Health Department							
5								
6							Medicaid Provider Number	3404476
7							NPI Number	1841248622
8	Period for Expenditures and Payments							
9			Fiscal Year Start Date	7/1/2012				
10			Fiscal Year End Date	6/30/2013				
11								
12	Direct Medical Settlement							
13								
14		From Exhibit 7	Col. C * Col. D %	Col. D * Col. E %	Col. D * Col. F %	Col. D * Col. G %	Col. E + F + G	
15								
16								
17	I. Direct Medical Costs	Total Expenditures	MEDICAID COSTS Apply Medicaid Utilization % from Exhibit 2-Statistical Information	MEDICAID CLINIC SERVICES COSTS Apply Medicaid Other Clinic Paid Claims % From Exhibit 2-Statistical Information	MEDICAID FAMILY PLANNING COSTS Apply Medicaid Family Planning Paid Claims % From Exhibit 2-Statistical Information	MEDICAID FAMILY PLANNING WAIVER COSTS - Non- Reimbursable Apply Medicaid FP Waiver Paid Claims % From Exhibit 2- Statistical Information	Medicaid Total Expenditures	
18			33.19%	86.79%	8.32%	4.89%		
19	Costs							
20	Nurses	\$1,184,319	\$393,045	\$341,142	\$32,702	\$19,201	\$393,045	
21	Social Workers	\$707	\$235	\$204	\$20	\$11	\$235	
22	Health Educators & Nutritionists	\$16,434	\$5,454	\$4,734	\$454	\$266	\$5,454	
23	Direct Medical	\$2,132,167	\$707,610	\$614,168	\$58,875	\$34,568	\$707,610	
24								
25	Total - All Disciplines	\$3,333,627	\$1,106,344	\$960,247	\$92,051	\$54,046	\$1,106,344	
26	TOTAL MEDICAID INTERIM PAYMENTS (From Exhibit 8)			(\$343,787)	(\$39,612)	NA		
27	NET MEDICAID COMPUTABLE COSTS			\$616,460	\$52,439	NA		
28	FMAP (Blended)			65.45%	90.00%	NA		
29	NET SETTLEMENT AMOUNT			\$ 403,473	\$ 47,195			
30								
31	"When the provider files a cost report indicating that an overpayment has occurred, full refund is to be remitted with the cost report." CMS Publication 15-1, Section 2409.1(A)(2)							
32								
33	This refund shall be remitted under a separate cover with a copy of Exhibit 9a to:							
34								
35	DHHS Accounts Receivable							
36	Division of Medical Assistance							
37	2022 Mail Service Center							
38	Raleigh, North Carolina 27699-2022							
39								

	A	B	C	D
1	North Carolina Division of Public Health			
2	Local Health Department Cost Report			
3	Medicaid Administrative Claiming Costs for Settlement			
4	Brunswick County Health Department			
5				Medicaid Provider Number
6				3404476
7				NPI Number
8				1841248622
9	Period for Expenditures and Payments			
10	Fiscal Year Start Date			7/1/2012
11	Fiscal Year End Date			6/30/2013
12	Medicaid Administrative Claiming Settlement			
13				
14				
15				
16	I. Medicaid Administrative Costs		MEDICAID ADMINISTRATIVE CLAIMING COSTS	
17			From Exhibit 7	
18	Nurses		\$0.00	
19	Social Workers		\$0.00	
20	Health Educators & Nutritionists		\$0.00	
21	Direct Medical (Physicians/Billing/Intake)		\$0.00	
22				
23	COMPUTABLE MEDICAID ADMINISTRATIVE COSTS		\$0.00	
24	FFP		50.00%	
25	MEDICAID ADMINISTRATIVE CLAIMING AMOUNT		\$0.00	
26	TOTAL MEDICAID MAC PAYMENTS FOR FISCAL YEAR (From Exhibit 8)		\$0.00	
27	NET MEDICAID SETTLEMENT AMOUNT		\$0.00	
28				

	A	B	C	D	E	F	G
1	North Carolina Division of Public Health						
2	Local Health Department Cost Report						
3	Financial Report Summary						
4	Brunswick County Health Department						
5							Medicaid Provider Number
6							3404476
7							NPI Number
8							1841248622
9	Period for Expenditures						
10			Fiscal Year Start Date	7/1/2012			
11			Fiscal Year End Date	6/30/2013			
12	LHD FINANCIAL SUMMARY						
13							
14	*Please see accompanying audited financial report for more information.						
15							
16	Gross Expenditures from LHD Financials						\$6,458,158.33
17							
18	Adjustments						
19	Depreciation						\$98,746.60
20	Indirect Costs						\$871,533.00
21	Other						
22	Net Expenditures from Financials						\$7,428,437.93
23							
24	Total Expenditures per Cost Report (From Exhibit 5)						\$7,428,437.93
25							
26	Variance						\$0.00
27							

	A	B	C	D	E
1	North Carolina Division of Public Health				
2	Local Health Department Cost Report				
3	Brunswick County Health Department				
4	Variance Report - QC				
5					
6				Medicaid Provider Number	3404476
7				NPI Number	1841248622
8					
9	Period for Expenditures and Payments				
10			Fiscal Year Start Date	7/1/2012	
11			Fiscal Year End Date	6/30/2013	
12	Differences Between Exhibits - ALL DIFFERENCES SHOULD EQUAL \$0				
13					
14					
15	Total Expenditure Comparison - Exhibit 5 vs. LHD Financials		Exhibit 5 Total Expenditures	LHD Financials (Exhibit 10)	Diff
16	Total Expenditures		\$7,428,437.93	\$7,428,437.93	\$0.00
17					
18	Administration and Support Comparison - Exhibits 5 vs. 4a		Total Expenditures Exhibit 5	Total Expenditures Exhibit 4a	Diff
19	Total Expenditures		\$1,539,122.22	\$1,539,122.22	\$0.00
20					
21	Clinical Administration Comparison - Exhibits 5 vs. 4b		Total Expenditures Exhibit 5	Total Expenditures Exhibit 4b	Diff
22	Total Expenditures		\$1,072,346.61	\$1,072,346.61	\$0.00
23					
24	Direct Medical Comparison - Exhibits 5 vs. 4c		Total Expenditures Exhibit 5	Total Expenditures Exhibit 4c	Diff
25	Total Expenditures		\$3,134,798.22	\$3,134,798.22	\$0.00
26					
27	Non-Reimbursable Comparison - Exhibits 5 vs. 4d		Total Expenditures Exhibit 5	Total Expenditures Exhibit 4d	Diff
28	Total Expenditures		\$640,719.80	\$640,719.80	\$0.00
29					
30	Adjustments / Transfers to Trial Balance Comparison - Exhibits 5 vs. LHD Financials		Adjustments/Transfers Exhibit 5	LHD Financials Exhibit 10	Diff
31	Total Reclassifications		\$970,279.60	\$970,279.60	\$0.00
32					
33	Allocations and Total Expenditures Comparison - Exhibits 5 vs. 6		Total Expenditures Exhibit 5	Total Expenditures Exhibit 6	Diff
34	Total Expenditures		\$7,428,437.93	\$7,428,437.93	\$0.00
35					
36	Total Allocated Expenditures and Settlement Cost Comparison - Exhibits 6 vs. 7		Total Allocated Adj. Expenditures - Exhibit 6	Total Expenditures for Settlement - Exhibit 7	Diff
37	Nurses Cost Pool		\$1,185,531.89	\$1,185,531.89	\$0.00
38	Social Worker Cost Pool		\$715,052.92	\$715,052.92	\$0.00
39	Health Educator & Nutritionist Cost Pool		\$659,817.46	\$659,817.46	\$0.00
40	Direct Medical Cost Pool		\$2,132,166.63	\$2,132,166.63	\$0.00
41					
42	Summary Settlement Comparison - Exhibits 1a vs. 9a, 9b, 9c		Summary of Settlement Amounts - Exhibit 1a	Total Calculated Summary - Exhibits 9a-c	Diff
43	Medical Settlement		\$403,473.00	\$403,473.17	(\$0.17)
44	Family Planning Settlement		\$47,195.00	\$47,194.78	\$0.22
45	Medicaid Administrative Claiming Settlement		\$0.00	\$0.00	\$0.00
46					
47	Summary Expenditure Comparison - Exhibits 1c and 5		Total on Cover - Exhibit 1c	Total Expenditures - Exhibit 5	Diff
48	Admin Support		\$1,511,980.15	\$1,511,980.15	\$0.00
49	Medical Support		\$1,119,369.81	\$1,119,369.81	\$0.00
50	Direct Medical		\$2,886,303.78	\$2,886,303.78	\$0.00
51	Non Reimbursable		\$1,910,784.19	\$1,910,784.19	\$0.00
52	Total Expenditure		\$7,428,437.93	\$7,428,437.93	\$0.00
55					

**BRUNSWICK COUNTY HEALTH DEPARTMENT
SCHEDULE OF ADJUSTMENTS
FISCAL YEAR ENDED JUNE 30, 2013**

Adjustment Number	Exhibit	Description	Cost Center	Desk Review	Adjustment	Revised Desk Review	Work paper Reference	Criteria
1	2	To adjust Total Charges to agree with Revised Charge Report total charges	Total Charges	2,390,654	(264,601)	2,126,053	RR B-1	NC Medicaid State Plan Attachment 4.19-B Section 9, Item 9a, Part D