

Critical Access Hospital Financial Management

December 3-4, 2007

Special One-Day Advanced Cost Reporting Program

December 5, 2007



**Flamingo Hilton
Las Vegas, Nevada**

Presented by:

HEALTH SERVICES PUBLISHING & MANAGEMENT

Fairmont, WV 26554 – 1-800-854-3485

www.healthspm.com

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DIXON HUGHES PLLC

Certified Public Accountants and Advisors

**Critical Access Hospital
Financial Management
December 3-4, 2007 - Program 703**

Critical Access Hospital Financial Management is a two-day program focusing on cost reporting and operating strategies to help ensure strong fiscal management. The program is continually updated for Medicare/Medicaid reimbursement issues of current importance. CEOs, CFOs, COOs, accounting personnel, and external consultants and advisors all benefit from this program, which includes background, basic, and more advanced information relating to the cost reporting requirements and third-party reimbursement management. Specific topical coverage includes:

Day One

- Medicare cost reporting requirements
- Actual cost report discussions including:
 - Reporting requirements
 - Allowable versus non-allowable costs
 - Related party transactions
 - Cost allocations
 - Determination of Medicare's portion of cost
 - Settlement issues
- Case studies of various cost report alternatives and issues including:
 - Emergency physician stand-by and call costs
 - Cost allocation to non-acute services such as nursing facilities
 - Time studies

Day Two

- Operating alternatives for CAHs
 - Primary care clinics – freestanding, provider-based clinics, RHCs
 - RHC reimbursement
 - Chargemaster review – compliance, financial vs. cost report mapping
 - Rate setting
 - Revenue cycle challenges
 - Inpatient psychiatric services
 - Evaluating new services
 - Strategic planning – services, finance, facility planning
 - Swing bed vs. nursing home
- Upcoming audit changes
 - Mandatory communications with management and those charged with governance
 - Control deficiencies, significant deficiencies, material weaknesses defined
 - Auditor independence and internal control issues

Attendance at the program is limited to facilitate discussion and participation by attendees on issues of importance and unique reporting matters. The two-day program provides 15 hours of CPE credit and is applicable toward meeting the twenty-four (24) governmental CPE requirement for CPAs.

**Special One-Day Advanced Cost Reporting Program
December 5, 2007 – Program 702**

Health Services Publishing & Management is pleased again to offer the one-day Advanced Cost Reporting Program. This program is case-study based and is intended to promote significant discussion regarding the specific topics discussed and cost reporting philosophy providing discussion flexibility. Topics on the agenda include:

- Reporting multiple services on the cost report, allocation of overhead costs to achieve improved cost finding and increased reimbursement where available
- Looking behind related parties and related party transactions to comply with cost reporting principles
- Home office organizations, when and how to do it right (multi-services and multi-entities)
- Non-reimbursable activities; should these be included on the cost report and how to control but remove from the cost report
- Multiple providers operated from a single entity
- Including costs of related and managed entities on the cost report
- Variable interest entities and supporting organizations, cost reporting implications
- Cost and statistical compatibility (cost reporting fatal error)
- Dealing with cost reporting inconsistency with GAAP
- Organization and cost reporting consistency



FLAMINGO LAS VEGAS:

All 3,565 guest rooms and suites at Flamingo Las Vegas are recently renovated and offer a welcome escape from a busy meeting day. Strip and pool view rooms are also available. Accommodations are comfortably furnished with a desk, couch, and oversized chair.

Trimmed in an understated, contemporary décor, each room is loaded with features that simplify your stay, including an in-room safe, iron/ironing board, and built-in hair dryer.



Take lush greenery, swaying palms, cascading waterfalls, blue lagoons and a menagerie of live flamingos and penguins and put it all amidst a glittering pink facade and you have the fabulous Flamingo, a 15-acre tropical paradise in the heart of the famed Las Vegas Strip.

MEETING & FUNCTION SPACE

The Flamingo Meeting and Convention Facilities offers 80,000 square feet of flexible ballrooms and boardrooms to ensure that we can accommodate a variety of functions.

MEETING SPACE



Toni Braxton



Six-time Grammy award-winning artist and superstar Toni Braxton brings her spectacular live show – Toni Braxton: Revealed – to Las Vegas for an extended engagement in the Flamingo Showroom.

Revealed will be a full-scale musical production that draws upon Ms. Braxton's experience as an accomplished musician, singer and Broadway performer, complete with her incredible band, amazing costumes, background singers and dancers.

Revealed promises an intimate look at the heart and soul of Toni Braxton, her music, her life and her loves.

George Wallace



George Wallace, who has been selling out comedy clubs and concert venues all over the country, derives his comedy from the everyday and simply shares moments of life. He finds humor everywhere he turns--from media to relationships to dialogue clichés. At all costs, he avoids standard opening lines and is known to be an ace at reading an audience. Among other comics, Wallace is known as "the guy who can roll the room over if it's dead."

The Second City



The show that inspired Saturday Night Live and turned improvisation into a true art form plays twice nightly at the Flamingo. The Second City started as a tiny theater in Chicago and grew into the top name in live, comedic entertainment. Having toured the world over, this group of talented performers now calls Las Vegas home. Thanks to its intimate seating, The Second City Theater is the perfect venue for the troupe's insightful, intelligent humor.



Tennis Courts - Perfect surroundings can lead to a perfect tennis game. Players can perfect their skills at any one of our four, lighted courts. Surrounded by the cooling mists of our four swimming pools and the lush foliage of our 15-acre tropical paradise, matches played on these courts have a way of rejuvenating exhausted athletes set after set. Adjacent to the court you will find our pro shop where both practical (racquets, clothing, and more) and peculiar (racquet-shaped stationary to tennis ball watches!) tennis-related items are available. Players in need of instruction can arrange for lessons from our staff of professional tennis players. Your game can only go up after playing on our courts.



Spa & Fitness Center - The Spa at the Flamingo accommodates those who want a good workout as well as those who seek a relaxing reward. The co-ed workout room is populated with a collection of the most advanced exercise machines available today. Free weights and resistance machines. Treadmills and free climbers. It's all available in this comfortable environment. After your workout (or instead of it!) we invite you to enjoy our Men's and Women's Spas, equipped with multi-temperature whirlpool tubs, wet and dry saunas, Eucalyptus steam rooms, showers, and lockers. Staffed with discrete, attentive servers, an endless supply of fresh towels, robes, and refreshments are available. While inside, treat yourself to a professional massage, or relax with an aroma therapy session. Whichever service you choose, our spa provides a soothing retreat after a day in the desert sun.



Wild Life Habitat - Appropriately enough, the Flamingo resort is home to a flock of live Chilean Flamingos! These birds, as well as a collection of other feathered-friends, fascinate our guests and populate our Wildlife Habitat. In addition to our namesake, you'll find African penguins, swans, ducks, Koi, and turtles populating these grounds. All of our animals are carefully tended by experts and live on islands and streams surrounded by sparkling waterfalls and lush foliage.



Pools - Our four separate pools are housed within a 15-acre tropical retreat, accenting our waters with brightly colored flowers and countless shade-producing palms. From Buggy's traditional oval-shaped pool to a sprawling, grotto-laced lagoon, we have a pool for every personality. Waterfalls and our seasonal waterslides provide nonstop refreshment while our two hot tubs deliver relaxation in a hurry. Complimentary towels and lounge chairs are provided and in abundance. We have full day rentals for our cabanas that include a television, a telephone and a changing room. The complex also features cocktail service and a seasonal poolside restaurant, The Beach Club. No guests need leave unsatisfied. A Portable Aquatic lift is also available for our guests who may need a little extra help getting in and out of our Flamingo Pool.

Hamada of Japan



For nearly a decade, Hamada of Japan has been a Las Vegas favorite for those seeking an authentic Japanese dining experience. Guests enjoy a variety of sushi selections, from the California roll to uni (sea urchin), at the sushi bar. Meat and seafood dishes can be cooked-to-order at a tableside grill in our steakhouse. Or you can choose from our extensive restaurant menu in yet a third seating section. In characteristic Japanese fashion, the

dishes are beautifully presented, serving as a feast for the eyes as well as the palate. If you're having trouble deciding, the chef recommends the beef sukiyaki, shabu-shabu, and seafood chicken as well as the udon noodles and tempura.

Ventuno



Ventuno Ristorante, Café and Bar offers modern Italian cuisine in a warm, intimate setting. Ventuno Café is open for breakfast, lunch and dinner seven days a week from 6a.m. Ventuno Ristorante is open for dinner from 5p.m. – 11p.m. and features fresh ingredients, homemade pastas, a variety of fresh seafood and light, flavorful sauces.

SteakHouse46

Steakhouse46 is proud to reflect the superlative standards of a true classic steakhouse. Enjoy the exceptional ambiance, the tradition of gracious hospitality, along with the impeccable personal service you expect and most certainly deserve. From the finest aged beef, the freshest seafood and the most sumptuous desserts all served in an atmosphere so seductive and elegant, you'll want to savor each and every second. We invite you to relax. Experience and enjoy the most memorable and delightful dining adventure in Steakhouse46.



Java Coast



Serving freshly brewed gourmet coffee, espresso and cappuccino, Java Coast also offers sandwiches, desserts and Nathan's Famous hot dogs (southwest casino location only). Both locales offer indoor and patio seating.

Tropical Breeze Café

- Our casual dining restaurant has an island cafe setting that overlooks the tropical habit of the Flamingo Las Vegas. Offering both hearty American fare and tropical specialties with a vast array of items such as hot and cold appetizers, pastas, soups, salads, oversized sandwiches, home style entrees and fresh breakfasts, this restaurant has something for every palate.



Beach Club –

During the summer months, guests can grab a light snack or relaxing lunch at the Beach Club, with a front-row seat on the sparkling blue waters of the Upper Pool. We offer classic American fare at reasonable prices. There's no better place to be during the sunny season.

Paradise Garden Buffet - Watch the playful antics of live penguins and flamingos while enjoying a fresh feast at the Paradise Garden Buffet. Enjoy a scrumptious salad and fresh fruit bar along with mounds of shrimp on ice, Alaskan crab legs and seafood salads.



The carving station serves prime rib of beef with Yorkshire pudding and slow-roasted breast of turkey. Prime Rib is available, along with honey-glazed duck, broiled pork chop cutlets with Maui onions, and baked Atlantic salmon. And if you're looking for something sweet, we offer a dessert bar that includes an ice cream sundae station along with freshly baked pies, cakes, puddings, and pastries.

For the early riser, the Sunrise Brunch includes more than 60 breakfast items: made-to-order omelets, honey-glazed ham, roasted New York strip loin, smoked Norwegian salmon, braised breakfast sausage, smokehouse bacon, buttermilk biscuits, made-to-order malted waffles, country-fried potatoes, and more.



Margaritaville - Margaritaville is as much a state of mind as it is a place." The multi-level Caribbean-themed entertainment venue offers two outdoor patios overlooking the Las Vegas Strip, a nautical-themed restaurant, five distinctive bars, live entertainment nightly (both indoors and outdoors) and a 3,000 square-foot retail store. The menu reflects the flavors of Jimmy Buffett's island travels. Entrees include a grilled sirloin steak topped with a pineapple-rum sauce, served with mashed potatoes and seasonal vegetables. For those who prefer seafood, fresh fish is offered daily including Mahi Mahi, Grouper, Salmon and

Tilapia. Fish may be grilled or blackened with a choice of sauces such as fresh pineapple salsa, Caribbean butter and Jerk barbecue.

Bugsy's Bar

You won't miss a beat in Bugsy's, located in the center of the casino at the heart of the action.



Garden Bar

The perfect rendezvous spot for afternoon and evening cocktails and views of the Flamingo Lagoon and waterfalls.

Island Bar



This tropical drink bar is located on the promenade but offers both indoor and outdoor seating-all looking out over the tranquil Flamingo Gardens.

GOLF:

Cascata Golf



Cascata Golf Club was created exclusively for the very best customers of Caesars. Mountains, breathtaking waterfalls, rivers, and incredible views combine with challenging holes and felt-like greens to produce a golfing experience unparalleled anywhere else in the world. No detail has been overlooked, from the opulent clubhouse and pro shop to the personal and attentive service extended to every guest of Cascata.

Rio Secco Golf

Designed by Rees Jones, *Golf World Magazine's* 1995 "Golf Architect of the Year" and mastermind behind over 100 of the world's most fabulous courses, the Rio Secco provides both stunning scenery and challenging play. With breathtaking surroundings and natural beauty all about, this course provides a golf experience that is simply unparalleled.



Set among the rolling foothills of the Black Mountain Range in Las Vegas, the Rio Secco Golf Club provides a world-class golf experience unlike any other. The 18-hole, championship course is designed primarily for guests of the Rio All-Suite Hotel & Casino and Harrah's and is located just 12 minutes south of the Las Vegas Strip.

TOURS AND LOCAL ATTRACTIONS



- Hoover Dam is 30 miles southeast of Las Vegas on U.S. Highway 93 at the Nevada/Arizona border.
- Lake Mead National Recreation Area is 25 miles east of Las Vegas. Enjoy swimming, water skiing, camping, boating, fishing and six marinas.
- Mt. Charleston is 35 miles from Las Vegas. Spend the day at Mt. Charleston and enjoy horseback riding, hiking, and picnicking.
- Red Rock Canyon is 15 miles away from Las Vegas. Take the short drive and enjoy hiking, mountain bike trails, and scenic rock formations and desert.
- Valley of Fire State Park is 55 miles away from Las Vegas. Enjoy scenic landscapes of hidden canyons and unique rock formations, petroglyphs and remains of ancient Indian civilization.
- The Grand Canyon is 300 miles away from Las Vegas and just a short flight by helicopter or airplane. See our Concierge for information on Grand Canyon tours from Las Vegas.

HARRAH'S ENTERTAINMENT, INC.



Guests that stay at a Harrah's Entertainment, Inc. property are able to enjoy the recreations of all five properties that include *Caesars Palace, Paris, Bally's, Flamingo, Rio, and Harrah's*. We make it easy for our guests to realize the benefits of staying at Harrah's Entertainment, Inc. properties by linking their individual guestroom folios. Guestroom charge cards will soon connect all five properties offering the convenience of charging restaurant, show, and spa charges to any guestroom from any Harrah's Entertainment, Inc. property.



GENERAL INFORMATION

Health Services Publishing & Management, a division of Dixon Hughes PLLC, has been offering quality education to healthcare providers and CPAs and consultants to healthcare providers since 1993. For additional information regarding the following programs or to be placed on our mailing list please contact us at (800)-854-3485 or email mpringle@dixon-hughes.com.

CONTINUING PROFESSIONAL EDUCATION

Dixon Hughes PLLC, is registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Comments regarding sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville TN 37219-2417. (615) 880-4200.

CONFERENCE CANCELLATIONS

Health Services Publishing & Management reserves the right to cancel any program due to circumstances that might arise. If such were to occur, all registration fees for that program would be refunded, however, any cancellation by an attendee must be received 15 days prior to the conference in order to receive a refund. Any cancellation received after that date will not be refunded. An administrative fee of \$35 is charged on all cancellations.

HOTEL RESERVATIONS

Special rates have been secured with the Flamingo Las Vegas, 3555 Las Vegas Boulevard South, Las Vegas, NV 89109, (800) 732-2111; however, to secure these reduced rates (\$119), you must inform the hotel that you are attending the Health Services Publishing & Management program when making reservations. Block rates are available through November 1, 2007.

REGISTRATION INFORMATION

Critical Access Hospital Financial Management fee is \$445 for both days. Early registrants (on or before November 1, 2007) can register for \$395.

Advanced Cost Reporting Registration fee is \$225; however, if attending the two-day CRITICAL Access Hospital Financial Management Program, the fee is set at \$195.

Multiple Registrants: Registrants may reduce the applicable rate by \$30 for each registrant after the first person from the same organization.

Registration and Continental Breakfast is from 8:00 – 8:30 am daily and the program hours are 8:30 am to 4:00 pm. Continental breakfast and lunch are included in the registration and will be provided both days.

ADDITIONAL INFORMATION

For additional information contact Health Services Publishing & Management, Inc., PO Box 307, Kingmont, West Virginia 26578 * 1-800-854-3485 * www.healthspm.com or mpringle@dixon-hughes.com.



TOMMY BARNHART, CPA

Tommy Barnhart, CPA is a Managing Member with extensive experience working with financial auditors, tax, human resource, legal and other advisors on a variety of issues, including appeals, audits, financing and organization structure. Tommy is a recognized local, regional and national speaker on many financial and operational topics affecting the healthcare industry. Tommy has over 30 years of experience in healthcare finance and operations, working with hospitals, long-term care providers, home health agencies, hospices, clinics and other healthcare entities.

JOE BARNES, CPA

Joe Barnes, CPA is a Senior Manager with significant knowledge in cost report issues for critical access hospitals. His areas of expertise include audits of healthcare providers, Medicare and Medicaid reimbursement for all types of healthcare entities including hospitals, nursing homes, home health agencies, and physicians and their practices. He has a comprehensive background in the organization of accounting departments and in the preparation of financial feasibility studies for healthcare providers. He has also provided assistance to financially-distressed facilities and has provided guidance on special consulting projects.

BONNIE PETERS, CPC, CPC-H, CCS-P

Bonnie Peters, CPC, CPC-H, CCS-P is a Senior Manager with the firm's healthcare consulting group. She has 35 years of healthcare experience working with physician groups and short term acute care hospitals. She specializes in implementation of Clinical Documentation Improvement in acute care hospitals and academic medical centers across the United States. She has also provided services related to physician coding/ abstracting, reimbursement issues and retrospective/concurrent audits. Bonnie has conducted education training sessions for physicians, residents, billing and coding staff and administrative staff. She has also provided a wide range of compliance advisory services to physician in both the private sector and in academic teaching hospitals.

JIM HAMILTON

Jim Hamilton, is a Director with over 30 years of experience in health care planning covering a broad range of projects from strategic plan development to CEO coaching. Jim leverages his experience through special assignments and quality control review while providing principal strategic support to other consultants at all levels of engagement. His areas of emphasis include strategic planning, project management and consensus building among key players.

WILLIAM T. (TED) CUPPETT, CPA

Ted Cuppett is the Managing Member of the Fairmont, WV office of Dixon Hughes PLLC. Dixon Hughes PLLC and Ted serves healthcare, including hospice clients across the country providing audit, tax, cost reporting, merger/acquisition, and a variety of consulting services. Ted has personally served healthcare clients for thirty (30) years. Ted's hospice clients serve between 15 patients and thousands of patients daily. Many provide extensive inpatient-based services in addition to home-based services. Ted speaks regularly to healthcare providers, including hospices, on financial issues. He has served as a member of the AICPA Health Care Expert Panel and the AICPA Health Care Audit and Accounting Guide Revision Task Force, and is presently a member of the American Health Lawyers Association, American College of Healthcare Executives, Health Care Compliance Association, and other health care-related organizations.

REGISTRATION FORM

To register, remit payment and this completed registration form to Health Services Publishing & Management, Inc., P.O. Box 307, Kingmont, WV 26578, or fax with credit card information to (304) 368-0406. **On-site registration will not be accepted.**

Program Name	Name of Attendee (As it should appear on name badge)	E-Mail	Program Cost

Organization Name _____ Telephone _____

Address _____

City _____ State _____ Zip _____

Please fill in amount enclosed:

Registration fee(s) \$ _____ Check enclosed Bill my credit card

Visa Card # _____ Master Card # _____

Name of Cardholder _____ Exp. Date _____

Signature of Cardholder _____ Date _____

Sorry – We cannot accept American Express



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