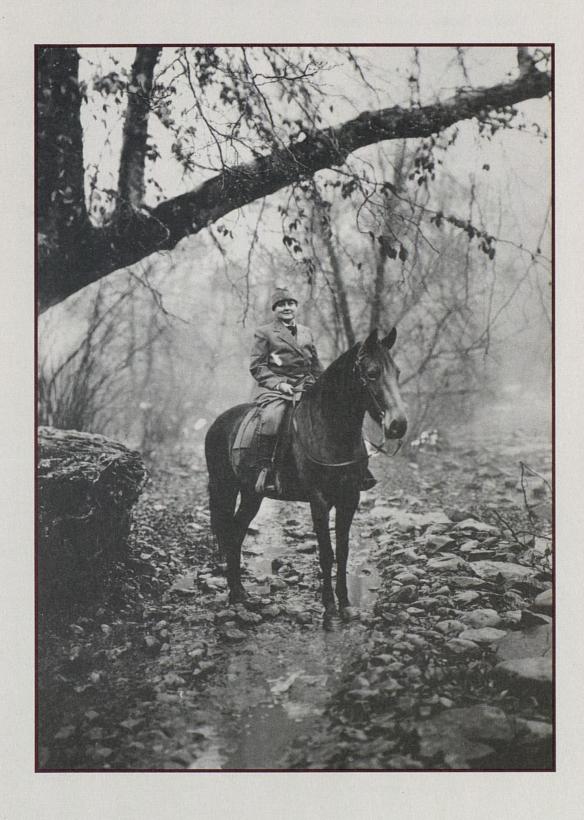


Number 1 Summer - September 1995



# SEVENTIETH ANNUAL REPORT



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*Cover:* Mary Breckinridge, founder of the Frontier Nursing Service. FNS celebrates 70 years of healthcare in Leslie County.

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# Notes from the Frontier School of Midwifery and Family Nursing - Katherine Camacho Carr, CNM, PhD

The past few months have been very busy at the Frontier School of Midwifery and Family Nursing. Major remodeling of Aunt Hattie's barn has transformed the space into a multipurpose classroom, where large groups



attending Midwifery Bound orientation Level III on-campus sessions can meet with faculty and staff. The Mardi Cottage classroom has also undergone renovation to accommodate the many CNEP students and faculty. It is sometimes hard to believe that in just six years CNEP has admitted over 700 nurses in the nurse-midwifery education program and over 260 have graduated with many more to come.

In August, CNEP Class 13 was admitted, numbering 46. The new classroom and meeting space was put to good use during Midwifery Bound weekend. All of the new students were housed on campus, while the faculty stayed at Wendover or in Hazard. The new students met the Level I faculty (including two faculty babies), FSMFN staff and student advisors. They also attended a wonderful reception at Wendover - always a highlight for new students, many of whom have read about Mary Breckinridge and her work and dreamed of visiting this historic site. Students also perfected their skills with logging onto the electronic bulletin board system, so they can stay in touch through e-mail and teleconferencing once they are back in their own communities. This eager group even got started on their Level I coursework before leaving campus. There was also some time for fun - a chance to sample the local crafts and the now traditional faculty skits. In September, another group of 42 new students in Class 14 will attend Midwifery Bound in Hyden.

Faculty and staff are looking forward to graduation this year on October 21, in the Richard Nixon Recreation Center. A record breaking number of 47 new graduates will be added to the

CNEP roster! With graduates, their families and faculty even the Nixon Center will be bursting at the seams! Suellen Miller, CNM, PhD will be the keynote speaker. Dr. Miller, whose background is in health care administration, is currently a PEW Postdoctoral Research Fellow at the Institute for Health Policy Studies, University of California at San Francisco. In addition to graduation, CNEP faculty will hold an all faculty meeting. This provides faculty from all over the United States with an opportunity to work together on curricular issues and keep FSMFN at the forefront of nurse-midwifery education.

Donna Black, SNM, CNEP Class 8 was wed to Sargeant Keith Wright, USAF on July 18 at 7 p.m. in the evening. The wedding took place in the chapel at the Frontier School of Midwifery and Family Nursing, Hyden, Kentucky. Charlotte Meeker, SNM, CNEP Class 9 was the matron of honor. Katherine Wright, age 8, and Jacquie Wright, age 10, daughters of the groom, were bridesmaids.

The bride wore a two piece white silk suit and carried a bouquet of red and white roses. The ceremony was conducted by County Judge Onzie Sizemore.

The bride is from Malone, New York and worked as a traveling labor and delivery nurse until entering the CNEP program in April 1994. The groom is from Oklahoma and is a biomedical technician in the US Air Force.

The couple will reside in Sumter, South Carolina.

-Ellen Edmondson



The Newlyweds

## **Field Notes**

This summer, life at Wendover has been rather hectic to say the very least. As reported in the last Quarterly Bulletin, Mother Nature surprised us with a large tree plopping over in the night. I guess she was just warming up for what was to come.



The first Saturday in July we were greeted with a huge oak tree down across the road just before the steps to the Big House. We are still wondering how Mother Nature managed this one so quietly since it did not go with a bang but a whimper. No one heard it fall which is amazing for a tree that was over six feet in diameter! Junior and Michael spent the entire day with chain saws and chains and, with the help of the Couriers, they were able to clear the road and remove most of the debris. A week later another one went down on the mountain across from the Barn. When the men had time that too was cut up for firewood. If it's true that things run in threes or sevens, I guess we're in for three more to go, as just this morning I heard a mighty crash way up in the woods!

When June arrived, Ronnie Caldwell - man of many talents - of our maintenance staff on Hospital Hill, resigned to get married so we hired Jerry Adams full time and Curly Bowling as part-time help.

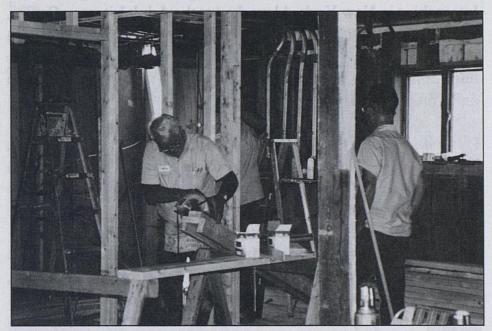
June also was the beginning of the major renovation projects at the Frontier School of Midwifery and Family Nursing. First was to create a large classroom at Mardi Cottage. J. G. Morgan was persuaded to supervise this and asked that Junior and Michael be his full time workers. Walls were removed, floors repaired, drywall and paint flew, new lights installed, rug laid and it was done in the nick of time for the July Level III students to use. This was a real concerted effort on the part of Wendover's maintenance team and the Hospital crew.



New classroom at Mardi Cottage

Immediately after that, work started at Aunt Hattie's Barn to create a large conference room in the old storage area to be ready for Midwifery Bound in August. Now this project is really involved - removing walls and ceilings, replacing a lot of the plumbing, framing, adding windows, installing a new heat pump system and the like. As I write, the pressure is on and we can only hope that the space will be usable in August if not completely finished. J. G. has been a godsend to us to agree to oversee and

coordinate the various parts of each of these projects along with the different talents needed. I guess we will just have to cease any and all extra projects so J. G. can get on with that retirement he's eagerly looked forward to!!



Renovation at Aunt Hattie's Barn of new multipurpose room

Along the way we have entertained two Level III classes, a number of overnight guests who came here to "kick back" and the Auditors. A writer from Oregon stopped by with his daughter for the better part of a week to research Mrs. Breckinridge and the FNS. So, we have been busy though at times I feel it's been hit and miss trying to keep Wendover at it's best.

As a final note, on August 1, I will celebrate five years of working for FNS. My Courier experience in the winter of 1990 certainly changed my entire life as it has many others. I feel extraordinarily fortunate that my path brought me here although I do wish someone could tell me just where those five years have flown to!

-Susie Hudgins

## Courier News

Albert Nguyen, Buffalo, New York was here from June 1- mid August. He heard of the Frontier Nursing Service through Barren's Internships in New York. Al worked at the Adult Literacy Center, tutored summer school kids, assisted nurse aides on home health rounds and shadowed practitioners at the Hyden Clinic. He will be returning to Cornell University to finish his senior year and then on to medical school.

Danielle Stanko, Lower Burrell, Pennsylvania was here from June 28 - mid August. She heard of us through The Princeton Review's Top 100 Internships in America. During her time here she gained knowledge from the radiologist team by working in the x-ray department at the hospital, tutored at the Adult Literacy Center, worked at the Hyden Manor Nursing Home and observed surgery. Danielle will be returning to Allegheny College, Meadville, Pennsylvania this fall and then plans to apply to medical school. (Danielle recently wrote and asked me to thank everyone she knew or worked with for such a memorable time at FNS. She especially wanted to thank all of those people in the hospital who signed the tee shirt given to her by the x-ray staff. She has wonderful memories of all the people she was able to get to know in Leslie County. We are all sure to miss her smiling face as well)."

**Kenneth Dunn**, Olmsted, Ohio was here from July 1- late August. He graduated from Stanford University in California. Ken worked at the Adult Literacy Center, tutored kids in summer school, and shadowed practitioners. Ken will be applying to medical school also.

Mitch McClure, Thayer, Kansas was here from June 1 - mid August. He heard of us through America's Top 100 Internships. Mitch worked at the Wooton Clinic with FNP Heidi Froemke, tutored at the Adult Literacy Center, shadowed providers and went on Home Health visits. He is planning a career in medicine.

Elizabeth Bird, Condado, Puerto Rico was here from May until July. She attended Bowdoin College and is planning to apply to medical school. Elizabeth shadowed practitioners and worked on a special project with midwife Marina Alzugaray during her time here.



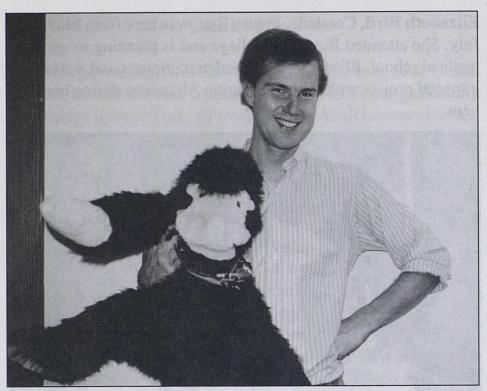
Couriers: back row - Kenneth Dunn and Danielle Stanko. Front row - Mitch McClure and Albert Nguyen (Elizabeth Bird not pictured).

Dan Eldridge, Ontario Canada, former courier of February '94 arrived July 28 to begin his responsibilities as Courier Coordinator. He has been traveling abroad since he left in February. Since his arrival, Dan has done a fantastic job. He plans to be with us for at least a year.

-Barb Gibson

After being away from Wendover for over a year it certainly is nice to come back. All the familiar faces are quickly making me feel right at home. This, in addition to the busy hum around Hyden, is sure to make for a wonderful stay here in Leslie County. I am really looking forward to working with the Courier Program and will be happy to answer your questions ro assist you in any way possible.

-Dan Eldridge



Dan and "Monkey Junk", a friend who rode with him from Canada

## **Former Courier News**

Amy Behrens, (courier, May '92) wrote during June, "I have been thinking about you all a lot throughout the spring as I always do when I see the trees budding and the leaves darkening into a deep green as the days grow longer. I 've been homesick for Wendover. I just returned from a teaching conference in Massachusetts where I had the opportunity to share my experiences in Kentucky. It was teaching and tutoring at Stinnett, Hyden and Beechfork elementary schools that hooked my heart into teaching. It felt so good to share some of my memories of living and working in Kentucky. I stopped in Providence, Rhode Island to see **Kristen Erikson** (courier during March '92) on my way back to Baltimore. We had a wonderful time catching up, reminiscing, and trying to figure out when we could come back to Wendover for a visit."

Kate Layman (courier, January '95) wrote during June, "I've been in Costa Rica for a month now and this really is the life. I just got back from a Caribbean reserve for the protected leather-back sea turtle. They look like miniature dinosaurs although their average size is four feet long and 1500 pounds! We patrolled the beaches at night to protect nests from poachers. I'm doing some other service projects; working in the Monteverde Cloud Forest Preserve. It is a rain forest preserve under the care of a Quaker establishment from Alabama. I hope everyone is well and happy in Hyden."

Jessica Rice (courier, June '94) wrote recently, "Having a great summer here in Estes Park, Colorado. Been scrubbing toilets at the YMCA and hiking the beautiful Rocky Mountains. I recently heard from Anne Kelsey (courier, June '94). She is working in Atlanta and sounds good."

**Timothy Bratton** (courier, July '91) exchanged marriage vows with Jennifer Ziegler July 8, 1995, at the Buechel United Methodist Church in Louisville. Tim always comes back to visit us and to help out during the Christmas holidays. Congratulations, Tim! We will expect two instead of one this Christmas.

# SEVENTIETH ANNUAL REPORT of the FRONTIER NURSING SERVICE, INC. for the Fiscal Year May 1, 1994 to April 30, 1995

## PREFACE

As has been our custom since we were one year old, we present our annual report of the fiscal affairs and of the field operations of the Frontier Nursing Service, Incorporated.

We have, as in previous years, divided our report into two sections. One section is about money, and one is about work.

## FISCAL REPORT

The figures that follow are taken from the Balance Sheet, the Exhibits and Schedules of the Audit for the fiscal year which ended April 30, 1995.

Phone: 502 585 1400 Fax: 502 584 4221

# Report of Independent Auditors

Board of Governors FNS, Inc.

We have audited the accompanying combined balance sheets of FNS, Inc. and affiliates (as listed in Note 1) as of April 30, 1995 and 1994, and the related combined statements of revenue and expenses, changes in fund balances and cash flows for the years then ended. These financial statements are the responsibility of FNS, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined financial position of FNS, Inc. and affiliates at April 30, 1995 and 1994, and the combined results of their operations, changes in their fund balances and their cash flows for the years then ended in conformity with generally accepted accounting principles.

Ernst + Young LLP

June 22, 1995

# Combined Balance Sheets

		April 30		
	1995	5	1994	
Assets				
General Funds				
Current assets:				
Cash and cash equivalents	\$ 1,712,	676	\$ 707,503	
Accounts receivable-patients-less allowances for uncollectible accounts of \$613,000 in 1995 and				
\$449,000 in 1994	1,758,	499	1,753,926	
Accounts receivable-students tuition	1,001,	154	1,406,327	
Due from third-party programs		(1-10)	33,000	
Inventories Inventories	203,	840	178,839	
Prepaid expenses and other current assets	907,	390	695,774	
Total current assets	5,583,	559	4,775,369	
Long-term portion of accounts receivable-students tuition	443,	551	566,250	
Property and equipment:				
Land	141,		141,163	
Buildings	3,672,		3,566,737	
Equipment	4,798,	801	4,468,274	
	8,612,	307	8,176,174	
Less accumulated depreciation	6,272,	805	5,913,429	
interests referred to show section that the all contents	2,339,	502	2,262,745	
Assets whose use is limited	9,802,	088	8,957,452	
Total general fund assets	\$ 18,168,	700	\$ 16,561,816	
Postricted Funds				
Restricted Funds				
Endowments:				
Cash and investments	\$ 2,614,	517	\$ 2,477,956	
Student loan receivables	59,	875	64,196	
Total restricted fund assets	\$ 2,674,	392	\$ 2,542,152	

	Apr	il 30
	1995	1994
Liabilities and fund balances		
General Funds		
Current liabilities:	2 4 4 4 4 4 7 7	
Accounts payable	\$ 1,216,497	\$ 1,144,030
Accrued salaries and withholdings	219,089	146,964
Accrued vacation expense	335,489	299,545
Deferred tuition-students	1,563,615	1,579,424
Unexpended special purpose funds	162,956	345,262
Payable to third-party programs	200,624	777.540
Other current liabilities	1,005,157	777,542
Total current liabilities	4,703,427	4,292,767
Long-term portion of deferred tuition-students	443,551	566,250
Fund Balance	13,021,722	11,702,799
Contingencies		
517,103 220,189		
Total general fund liabilities and fund balances	\$ 18,168,700	\$ 16,561,816
Restricted Funds		
Fund Balance	\$ 2,674,392	
Total restricted fund balances	\$ 2,674,392	\$ 2,542,152

FNS, Inc.

# Combined Statements of Revenue and Expenses

	Year end	ed April 30
	1995	1994
Net patient service revenue	\$ 13,188,576	\$ 11,250,654
Education revenues:	2	official topour
Tuition and educational fees	2,323,677	1,870,862
Federal grants	297,386	247,880
	2,621,063	2,118,742
Other revenue	267,571	292,646
Unrestricted donations	804,979	1,126,873
Total revenue	16,882,189	14,788,915
Expenses:	. 402.00	
Salaries and wages	7,821,024	7,003,768
Fringe benefits	1,394,010	1,336,080
Medical services, supplies and other expenses	4,747,794	4,159,930
Facility costs	1,373,880	1,252,890
Provider taxes	273,647	217,772
Provision for bad debts	754,731	598,286
Total expenses	16,365,086	14,568,726
Income from operations	517,103	220,189
Nonoperating gains:		
Investment income	413,746	301,155
Gain on sale of investments	248,033	446,234
	661,779	747,389
Excess of revenue and gains over expenses	\$ 1,178,882	\$ 967,578

FNS, Inc.

# Combined Statements of Changes in Fund Balances

	General Funds	Restricted Funds
Balances at April 30, 1993	\$ 10,667,162	\$1,834,739
Excess of revenue and gains over expenses	967,578	tevenue and grant Algustavents to
Restricted contributions used for purchase of property and equipment	68,059	ng Kato Bin bil <sup>o</sup>
Contributions restricted for specific purpose	health west [2]	663,042
Gain on sale of endowment fund investments	alignous as-	44,371
Balances at April 30, 1994	11,702,799	2,542,152
Excess of revenue and gains over expenses	1,178,882	er timboodik Side walki —
Restricted contributions used for purchase of property and		
equipment	140,041	Ar and the -
Contributions restricted for specific purpose	The state of the s	33,807
Gain on sale of endowment fund investments	_	98,433
Balances at April 30, 1995	\$ 13,021,722	\$ 2,674,392

FNS, Inc.

# Combined Statements of Cash Flows-General Funds

	Year ende	ed April 30 1994
Cash flow from operating activities and gains		
Revenue and gains over expenses	\$ 1,178,882	\$ 967,578
Adjustments to reconcile revenue and gains over expense	es a mini a bank but	
to net cash provided by operating activities and gains:		
Provision for bad debts	754,731	598,286
Depreciation	405,987	380,599
Gains on sale of equipment	(17,683)	o sing as mu
Accounts receivable—patients	(759,304)	(1,254,286)
Accounts receivable-students tuition	527,872	(425,515)
Other current assets	(236,617)	(264,742)
Accounts payable	72,467	(113,846)
Payable to third party programs	233,624	(274,500)
Deferred tuition-students	(138,508)	631,692
Other	153,378	158,691
Net cash provided by operating activities and gains	2,174,829	403,957
Cash flows from investing activities		
Purchases of property and equipment	(498,034)	(148,813)
Proceeds from sale of equipment	32,973	_
Restricted contributions	140,041	68,059
Cash (invested in) withdrawn from assets whose use is	2 TUTAN	101 151
limited	(844,636)	13,244
Net cash used in investing activities	(1,169,656)	(67,510)
Net increase in cash and cash equivalents	1,005,173	336,447
Cash and cash equivalents at beginning of year	707,503	371,056
Cash and cash equivalents at end of year	\$ 1,712,676	\$ 707,503

## Notes to Combined Financial Statements

April 30, 1995

## 1. Organization and Summary of Accounting Policies

## Organization

FNS, Inc. (the Service) was organized in 1925 as a nonprofit charitable organization. The Service's original purpose was to provide needed health services in the Appalachian area. During its early years, the Service was the only provider of health services in the area and it remains the largest provider of health services in Leslie County and the portion of surrounding counties comprising its service area. In 1939, the Service established a midwifery school. The Service currently operates an accredited midwifery and family nursing school, a home health agency, a hospital, and provides primary care services through the Hyden Clinic, the Kate Ireland Women's Health Care Center, and District Nursing Clinics. The Service has historically been dependent on charitable contributions to fund a significant portion of the costs of services and programs.

## Principles of Combination

The Service consists of the following nonprofit entities:

FNS, Inc.—Parent holding company of the Service.

Mary Breckinridge Healthcare, Inc.-Entity responsible for operating the hospital, home health agency and clinics.

<u>Frontier School of Midwifery and Family Nursing, Inc.</u>—Entity responsible for operating the midwifery and family nursing school.

<u>Frontier Nursing Service Foundation, Inc.</u>—Entity responsible for maintaining the investment portfolio of the Service.

FNS Real Estate, Inc.—Entity responsible for holding and managing the real estate and fixed assets owned by the Service.

The combined financial statements include the accounts and transactions of the above entities. Significant intercompany transactions and accounts have been eliminated in combination.

## Notes to Combined Financial Statements (continued)

## 1. Organization and Summary of Accounting Policies (continued)

## Cash and Cash Equivalents

Cash and cash equivalents consists of cash and highly liquid investments having a maturity at the date of acquisition of 90 days or less, excluding amounts whose use is limited by board designation.

# Inventories

Inventories, principally medical supplies, are stated at cost (first-in, first-out method) which is not in excess of market.

# Property and Equipment

Property and equipment is stated at cost, or fair market value at date of donation for items donated to the Service. Depreciation has been computed on the straight-line method over the estimated useful lives of the respective assets.

#### **Investments**

Investments in marketable equity securities are stated in the financial statements at the lower of their aggregate cost or market value. Investments, other than equity securities, are stated in the financial statements at cost, or if donated, at fair market value at the date of donation. Gain or loss from sale of investments is the difference between proceeds received and the carrying value of the investment sold.

#### Assets Whose Use is Limited

Unrestricted resources which are designated by the Service for special uses are reported as assets whose use is limited. The Board of Governors has designated the following funds to accumulate monies for the indicated purposes.

The Consolidated Fund accumulates funds for such operating and general purposes as the Board may determine.

The Education Fund includes all donations specified by the donor for this fund and unrestricted legacies and bequests received from May 1981 through April 1985. It accumulates funds until such time as they are needed for programs or activities that benefit nursing education.

## Notes to Combined Financial Statements (continued)

## 1. Organization and Summary of Accounting Policies (continued)

## Assets Whose Use is Limited (continued)

The Kate Ireland Women's Health Care Center Fund accumulates funds until such time as they are needed for the operation of the Kate Ireland Women's Health Care Center.

The David D. Knox Fund accumulates funds for such uses as the Board may determine.

The Mary Breckinridge Chair Fund provides income to fund the salary of a faculty member of the midwifery and family nursing school.

Income from the Education, Kate Ireland Women's Health Care Center, Mary Breckinridge Chair and David D. Knox Funds is retained with the funds until expended for the designated purposes.

#### Restricted Funds

Restricted funds represent several endowments received from donors, the principal of which cannot be expended. Income from such endowments is available for operating purposes and is reported as revenue when earned in accordance with the donor's instructions.

Resources restricted by donors for additions to property are recorded as increases to the general fund balance when expended for the purposes intended. Resources restricted by donors for specific operating purposes are credited to revenue when expended for the purposes intended.

#### Accounts Receivable-Students and Deferred Tuition-Students

The Service provides a midwifery training program to eligible students. The program generally takes 24 months to complete. The tuition for the midwifery program is due ratably every six months. The Service's policy is to recognize tuition revenue ratably over 24 months.

## 1. Organization and Summary of Accounting Policies (continued)

## Statement of Revenue and Expenses of General Funds

For purposes of presentation, transactions deemed by management to be ongoing, major or central to the provision of health and education services are reported as revenue and expenses. Peripheral or incidental transactions are reported as gains and losses.

# Charity Care

The Service provides care to patients who meet certain criteria under its charity care policy, without charge or at amounts less than its established rates. Because the Service does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue. Charges foregone based on established rates for charity care, determined at or near the time of service rendered by the Service were approximately \$897,000 and \$905,000 in 1995 and 1994, respectively. The Service recorded \$733,000 and \$581,000 of revenue in 1995 and 1994, respectively, from the Commonwealth of Kentucky for reimbursement of certain services provided to indigent patients. This amount is included in patient revenue. See Note 2 for further discussion of the program.

## Net Patient Service Revenue

Net patient service revenue is reported at the established net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors.

Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Net patient service rendered consists of the following:

	Year ended April 30		
	1995	1994	
Gross patient service revenue	\$ 18,502,992	\$ 14,221,547	
Less charity and contractual adjustments	5,314,416		
Net patient service revenue	\$ 13,188,576	\$ 11,250,654	

# Notes to Combined Financial Statements (continued)

# 1. Organization and Summary of Accounting Policies (continued)

#### **Unrestricted Donations and Grants**

Donations and grants which are not restricted by donors are reported as operating revenue. Bequests under wills are recorded when received by the Service.

## Tax Status

y 0 The Service has received a determination from the Internal Revenue Service (IRS) that each of the nonprofit entities qualifies as tax-exempt under applicable Internal Revenue Code (IRC) sections.

# New Pronouncements

During 1993, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards (SFAS) No. 116, Accounting for Contributions Received and Contributions Made and SFAS No. 117, Financial Statements of Not-for-Profit Organizations. SFAS No. 116 establishes accounting standards for contributions and applies to all entities that receive contributions. Contributions received are recorded at fair value in the period received or pledged. SFAS No. 117 requires that all not-for-profit organizations provide a statement of financial position, a statement of activities and a statement of cash flows. The statement of financial position shall report the amount of its total assets, liabilities and net assets for each of three classes of net assets—permanently restricted net assets, temporarily restricted net assets and unrestricted net assets—based on the existence or absence of donor-imposed restrictions. The Service is required to implement these statements for the year ending April 30, 1996, and is reviewing the impact these Statements may have on its financial statements.

## 2. Medicare and Medicaid Programs

The Service participates in the Medicare and Medicaid Programs. During 1995 approximately 33% and 27%, respectively, of the Service's net patient service revenue were derived from services to patients covered by these Programs. Comparable percentages for 1994 were 31% and 23%, respectively. The Hospital settled certain prior year Medicare and Medicaid cost reports during 1995 which resulted in an increase in net patient service revenue approximating \$432,000.

# Notes to Combined Financial Statements (continued)

# 2. Medicare and Medicaid Programs (continued)

#### Medicare

Medicare payments for inpatient services are made based upon the patient's diagnosis (DRG), irrespective of cost. The diagnosis upon which payment is based is subject to review by Program representatives. The Program reimburses the Hospital for certain outpatient services including rural health clinics and home health agency services based upon cost. Such reimbursable costs are determined from annual cost reports filed with the Program, which are subject to audit by the Program.

#### Medicaid

The Medicaid Program reimburses the Hospital on a prospectively determined rate per patient day for inpatient services and on the basis of cost for certain outpatient services including rural health clinics and home health agency services.

The Commonwealth of Kentucky implemented a program beginning July 1, 1993 to provide funds for indigent care provided by Kentucky Hospitals through a provider tax. Under the provider tax program, Kentucky hospitals are taxed at rates ranging from 2.0% to 2.5% of net collections from patient services and are eligible for reimbursement for certain services provided to indigent patients. The 1995 statement of revenue and expenses includes revenue of \$733,630 and expenses of \$273,647 related to this program. Comparable amounts were \$581,000 and \$217,772 in 1994. As of April 30, 1995, prepaid expenses and other assets includes approximately \$545,000 related to amounts receivable for such indigent patients. This receivable was determined based upon Medicaid regulations in effect as of the date of these financial statements. Such regulations are subject to revision by the Commonwealth of Kentucky.

FNS, Inc.

#### 3. Investments

The carrying value and approximate market value of investments at April 30, 1995 and 1994 are summarized as follows:

	19	95	199	94
	Carrying Value	Market	Carrying Value	Market
Investments recorded in:		789 007	California de la califo	HORING THE ACCO
Assets whose use is limited:				
Consolidated Fund:				
Cash and cash equivalents	\$ 608,280	\$ 608,280	\$ 1,481,053	\$ 1,481,053
U.S. Government obligations	1,044,121	1,041,017	592,961	583,420
Certificates of deposit	743,945	743,945	150,000	150,000
Corporate bonds	302,250	288,733	767,292	752,176
Common stocks	1,930,978	2,187,376	1,692,949	1,706,091
Common trust fund equities	21,755	24,612	19,160	17,903
Due to (from) Restricted Funds	3,057	3,057	(660,187)	(660,187)
	4,654,386	4,897,020	4,043,228	4,030,456
Education Fund:				
Cash and cash equivalents	431,016	431,016	327,866	327,866
Income bond investment fund				
Class B	_		2,071,603	2,072,953
Corporate bonds	301,197	309,296	A THURSDAY	1999, 101, 975
U.S. Government obligations	502,667	515,751	Brido mommo 40	2.4.0
Common trust funds bonds	597,004	608,900	De seul Basin	Magainter-
Common trust fund equities	50,000	53,375	10001 100 E	mary Colonia
Common stocks	1,562,836	1,726,006	886,671	905,775
USBA CORPORATION COMPANY OF THE PARK	3,444,720	3,644,344	3,286,140	3,306,594
		THE RESERVE OF THE PARTY OF THE		REPORT OF THE PARTY OF THE PART

FNS, Inc.

# 3. Investments (continued)

	arrying Value	N	/arket	(	Carrying Value	CER	Market
Kate Ireland Women's Health Care	The Lare		Property of	996			SALEST NAME OF
Center Fund:							
Cash and cash equivalents	\$ 147,769	\$	147,769	\$	15,652	\$	15,652
Corporate bonds	50,673		51,484				
Common trust fund bonds	158,634		161,929				
Income bond investment fund	SERVEL TELEVISION						
Class B	<b>建松子</b> (2)				339,939		342,328
Common stock	129,639		139,556		COLUMN STATES		ACK PROPERTY.
Common trust fund equities	24,982		24,982		125,337		127,620
127. 267,792 737,	511,697		525,720		480,928		485,600
David D. Knox Fund:							
Cash and cash equivalents	28,527		28,527		48,641		48,641
Common stock	491,943		592,678		483,933		519,475
Common trust fund equities	50,000		53,375				_
distribution of the contract of the contract of	570,470		674,,580		532,574		568,116
Mary Breckinridge Chair Fund:			Hosel				
Cash and cash equivalents	99,861		99,861		29,826		29,826
Corporate bonds	50,673		51,484		_		
U. S. Government obligations	50,047		51,672				
Common trust funds bonds	158,381		161,635		ALCOHOLD STATE OF THE PARTY OF		
Common stock	162,143		164,250		A STATE OF THE STA		
Income bond investment fund							
Class B	-		#5500 - a		286,207		280,560
Common trust fund equities _	99,710	TOTAL ST	109,626		298,549	101	299,463
	620,815		638,528		614,582		609,849
al assets whose use is limited	\$ 9,802,088	\$ 1	0,380,192	\$	8,957,452	\$	9,000,615

FNS, Inc.

## 3. Investments (continued)

	C	arrying		ap hely som	DE:	Carrying	(B)	genned
	ER IL	Value	273.0 3.56	Market	no.	Value		Market
Restricted Funds:								
Cash and cash equivalents	\$	239,976	\$	239,976	\$	220,867	\$	\$220,867
U.S. Government obligations		380,430		389,503		105,279		110,452
Income bond investment fund				<b>医腺素型加致</b> 意		rusa outragi		a ensibile.
Class B		_		_		309,473		304,095
Common trust funds bonds		549,280		574,352		barnouel ac		Millout L
Common stocks		567,133		620,538		manuare -		Marine Cont
Common trust fund equities	o produce	880,755		978,387		1,182,150		1,305,758
		2,617,574		2,802,756		1,817,769		1,941,172
Due (to) from assets whose use is								
limited-General Funds		(3,057)		(3,057)		660,187		660,187
Total investment of restricted funds	\$	2,614,517	\$	2,799,699	\$	2,477,956	\$	2,601,359
Total investments:								
Assets whose use is limited	\$	9,802,088	\$	10,380,192	\$	8,957,452	\$	9,000,615
Restricted funds		2,614,517		2,799,699		2,477,956		2,601,359
1000 1000 1000 1000 1000 1000 1000 100	\$ 1	2,416,605	\$	13,179,891	\$	11,435,408	\$	11,601,974

FNS, Inc. is also the income beneficiary of certain trust funds which are not administered or controlled by the Service. Accordingly, such funds are not included in the balance sheets at April 30, 1995 and 1994. Income received from such funds, which is included with unrestricted donations, was \$34,103 and \$34,085 for the years ended April 30, 1995 and 1994, respectively.

#### 4. Retirement Plans

The Frontier Nursing Service, Inc. Capital Accumulation Plan (Plan), a non-contributory defined contribution retirement plan, covers substantially all Service employees. Employer contributions are determined by the Board of Governors annually and are allocated among Plan participants on the basis of eligible employees' salaries. The Service recorded expense of \$172,000 and \$105,000 related to the retirement plan for the years ended April 30, 1995 and 1994, respectively.

## Notes to Combined Financial Statements (continued)

## 5. Contingencies

The Service insures for professional and general liability losses through claims-made policies, and records reserves for deductibles for potential claims, based on their best estimates. In the opinion of management, such insurance and estimated reserves for deductibles are adequate to cover significant losses, if any. Should the claims-made policies not be renewed or replaced with equivalent insurance, claims based upon occurrences during their terms but reported subsequently will be uninsured. The Service intends to continue carrying such insurance.

Liabilities for incurred but not reported losses at April 30, 1995 are not determinable; however, in management's opinion such liabilities, if any, will not have a material adverse impact on the Service's financial statements. Accordingly, no provision for adverse loss contingencies has been made in the accompanying financial statements.

# REPORT OF OPERATIONS

Comparative analysis of service provided on the two fiscal years 1994 and 1995.

	FY Ending	FY Ending
ALL DATIENTS (Evolution N	1994	1995
ALL PATIENTS (Excluding N		40.1
Percent of Occupancy Total Patient Days	35.7	40.1
Medical - Surgical Unit	5,982	6,473
Obstetrical Unit	4,519 700	4,979 869
Skilled Beds	763	625
Total Admissions	1,296	1,716
Medical - Surgical Unit	1,004	1,282
Obstetrical Unit	292	388
Skilled Beds	N/A	46
Average Daily Census	14.3	16.0
Average Length of Stay	4.2	3.5
Newborns Patient Days		inelinient .
Percent of Occupancy	10.7	13.0
Total Patient Days	390	470
Total Admissions	193	207
Average Daily Census	1.1	1.0
Average Length of Stay	2.0	2.0
<b>Total Deliveries</b>	193	207
<b>Total Operations</b>	582	719
Major	131	210
Minor	444	535
In-Patient	143	168
Out-Patient	437	551
C-Sections	64	78
Deaths		
Institutional (over 48 hours)	17	14
Institutional (under 48 hours)	6	Gathery same 4
Non-Institutional (Out-patient/EF	R) 13	18
Total X-Rays	9,803	11,979
In-Patient	1,276	1,596
Out-Patient	8,527	10,383

	1994	1995
CT Scans	602	713
In-Patient	132	187
Out-Patient	470	526
Ultrasound	1,016	1,584
In-Patient	112	209
Out-Patient	904	1,375
Mammograms	144	280
<b>Total Lab Procedures</b>	125,705	142,148
In-Patient	47,052	51,565
Out-Patient	52,139	59,146
Referred In	26,514	31,437
Referred Out (not in total)	7,644	7,511
District Clinics (not in total)	4,212	4,386
Physical Therapy	10,265	8,952
In-Patient Treatments	2,259	1,773
Out-Patient Treatments	8,006	7,179
EKG Procedures	3,403	3,884
In-Patient	1,088	1,549
Out-Patient	2,315	2,335
EEG Procedures	57	67
Respiratory Therapy	45,125	52,548
In-Patient	38,909	45,096
Out-Patient	6,216	7,452
<b>Total Home Health Visits</b>	26,979	36,060
<b>Total Clinic Visits</b>	ano	itanaqO futo'i
Hyden	17,699	18,497
Average Visits Per Day	69.0	72.0
Days of Operation	256	256
Kate Ireland Women's Center	4,261	3,912
Average Visits Per Day	17.0	14.0
Days of Operation	242	273
Emergency Room	9,020	9,017
Average Visits Per Day	24.0	24.0
Days of Operation	365	365
Emergency Room Admissions	650	1,111

Tatali hatashida akan I	1994	1995
Beechfork	6,073	5,881
Average Visits Per Day	24	23.0
Days of Operation	251	246
Community Health Center	3,411	3,519
Average Visits Per Day	18	17.0
Days of Operation	182	201
Wooton	3,646	3,391
Average Visits Per Day	18.0	18.0
Days of Operation	200	187
Courier Hours		
Total Number of Couriers: 21		
Clinics M Donato Holling	692	507
Clinic Rounds	826	757
Development Office	134	141
Home Health Visits	1,136	603
Kate Ireland Women's Center	211	170
Literacy Program	517	475
MBHC	1,047	821
Schools	973	671
Wendover - Miscellaneous	1,168	453
<b>Nursing Volunteer Hours</b>		
Total Number of Volunteers: 23		
MBHC	384	720
Kate Ireland Women's Clinic	48	72
Home Health	436	492
Clinics	32	192
Other Volunteer Hours - May 1, 199	94 to April 30, 1	995

542

1,318

Dr. Anne Wasson

# **Seventy Year Totals - Selected Data**

Because there continues to be interest in these figures, we have reconstructed the essential information necessary to cover FNS' seventy years of operation. These figures should not be understood as audit totals. They are reasonable close approximations as of the close of the fiscal year that ended April 30, 1995.

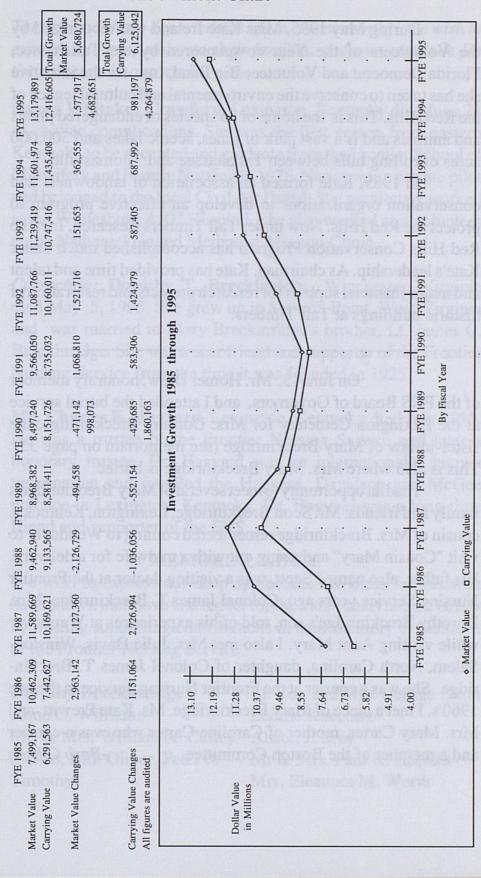
## **TOTAL CONTRIBUTIONS**

	YTD 1993-1994	YTD 1994-1995
Non -Restricted	879,409.89	673,744.00
Restricted	241,505.14	88,878.00
Derby Benefits Total	25,200.00 1,146,115.03	<u>17,098.00</u> 779,750.00

# Special thanks to our Committees YTD 1993-1994 YTD 1994-1995

Committ	ee Benefits			
Demokel	Boston	6,500.00	-0-otomeer Molecular	
STELL	Philadelphia	4,700.00	1,800.00	
America I	Washington	14,000.00	15,298.00	
I	Bluegrass	2,475.00	1,837.00	
Also, special thanks to The Daughters of Colonial Wars				
		8,439.57	9,573.67	

# **Endowment Chart**



## Miscellaneous

During May 1995, Miss Kate Ireland was recognized by the Volunteers of the Year co-sponsored by the Tallahassee, Florida Democrat and Volunteer Big Bend, Inc., for the initiative she has taken to conserve the environmental and cultural legacy of the Red Hills. This is the home of 85 species of endangered plants and animals and is a vast park of pines, scenic lakes and 300,000 acres of rolling hills between Tallahassee and Thomasville.

In 1989, Kate formed an association of landowners and conservation organizations to develop an effective program to protect the Red Hills. Now under Tall Timbers Research, Inc. the Red Hills Conservation Program has accomplished much under Kate's leadership. As chairman, Kate has provided time and talent and major financial support for research projects and restoration of historic buildings at Tall Timbers.

On June 13, Mr. Homer Drew, honorary member of the FNS Board of Governors, and I attended the burial service at the Lexington Cemetery for Mrs. Dorothy Breckinridge, the sister-in-law of Mary Breckinridge (see memoriam on page 33). This is also where Mrs. Mary Breckinridge is buried.

Ihad an opportunity to meet several of Mary Breckinridge's family and friends: Mr. Scott Breckinridge, Lexington, Kentucky, cousin of Mrs. Breckinridge remembered coming to Wendover to visit "Cousin Mary" and going out with a midwife for a delivery. His father, also named Scott, was a visiting doctor at the Frontier Nursing Service years ago. Colonel James T. Breckinridge, Mrs. Dorothy Breckinridge's son, told of his experiences at Wendover while visiting Aunt Mary. I also met Mrs. Julie Davis, Winston-Salem, North Carolina, daughter of Colonel James T. Breckinridge. She was a courier at the Frontier Nursing Service in the late 1960's. I met a niece of Mary Breckinridge, Ms. Kate Prewitt, and Mrs. Mary Carter, mother of Caroline Carter who was a courier and a member of the Boston Committee.

-Barb Gibson

## IN MEMORIAM

These friends have departed this life in recent months. We wish to express our sympathies to their families, and our gratitude for their interest in our work.

Nancy Whitaker Crawford, Lexington, Kentucky died June 21 of cardiac complications. She was the first person from eastern Kentucky to be accepted and graduate from the Frontier School of Midwifery and Family Nursing in 1976. Nancy was a private pilot and belonged to the local Civil Air Patrol. She previously worked at the Whitesburg ARH Hospital. She also worked as a volunteer at the Nathaniel United Methodist Mission Clinic.

Correction: Dorothy T. Breckinridge, Winchester, Virginia died May 5, 1995. She grew up in Summit Point, West Virginia and was married to Mary Breckinridge's brother, Lt. James C. Breckinridge. She was a dear friend and supporter of the Frontier Nursing Service from the time it was founded in 1925.

Mr. Charles E. Hagyard, Lexington, Kentucky died July 1995. He was a trustee of the Frontier Nursing Service and later a honorary trustee. Dr. Hagyard was an internationally known veterinarian and founded the Hagyard, Davidson and McGee practice in Lexington, Kentucky. Dr. Hagyard was a long time friend and supporter of the FNS.

## **MEMORIAL GIFTS**

We wish to express our deep appreciation to these friends who have shown their love and repect for the individuals named below by making supporting contributions in their memory to the work of the Frontier Nursing Service.

Anne C. Williams
Mr. & Mrs. William A. Culley
(Susan, Bill, Oliver, Peter & Timothy)

Lt. Col. and M
Lucille Knecht
Alison J. Bray
Mr & Mrs. Pat
Mrs. Eleanora

Lt. Col. and Mrs. George Dunn Lucille Knechtly Alison J. Bray Mr & Mrs. Paul K. Holmes Mrs. Eleanora M. Worth Dorothy M. Asher Dr. Anne Wasson **Prue Montague** Kate K. Beveridge Lucy B. Harvey Miss Ann Sayen **Edward Roberts** Alice K. Roberts Henry R. Heyburn Frances Heyburn Nola Blair Lucille Knechtly Marion S. Lewis Lucille Knechtly R. Livingston and Margaret Allen Ireland The Ireland Foundation

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## IN HONOR OF

Mary P. Chatfield Ms. Barbara St. Clare Post-Fiduciary Trust

## **OTHER HONORS**

\*Thanks to CNEP faculty who donated their honoriarm of \$700 for doing a workshop at the ACNM Convention this year to the Kitty Ernst Scholarship Fund.

## In Memoriam

If you wish to make a contribution to the Frontier Nursing Service in memory of a friend or loved one, please fill out and return this section to the Development Office at FNS.

In memory of:
Contributor's name:
Address:
Person(s) to whom you wish acknowledgments sent:.
Name:
Address:
In Honor of
If you wish to make a contribution to the Frontier Nursing Service in honor of someone's accomplishments or achievements, please fill out and return this section to the Development Office at FNS.
In honor of:
Contributor's name:
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Person(s) to whom you wish acknowledgments sent:
Name:
Address:

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Accounting/Fisal Services:
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Accounting Supervisor: Regina Phipps, BA

Director of Public Relations: Barb Gibson

Courier Coordinator: Dan Eldridge

Development Office: Mae Irvin, Secretary

Human Resources: Beulah Couch, Manager

Wendover Manager: Susie Hudgins

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President: Deanna Severance, BSN, MS

FRONTIER SCHOOL OF MIDWIFERY AND FAMILY NURSING President: Deanna Severance, BSN, MS

Director: Kate McHugh, CNM, MSN

MARY BRECKINRIDGE HEALTHCARE, INC. President: David Southern, BS, MBA Vice-President: A. Ray Branaman

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Nursing Volunteer Program: Glenna Combs, RN
Hyden Clinic: Linda Craft, RN
Med/Surg: Rebecca Jones, RN, Head Nurse
OB: Juanita Looney, RN, Head Nurse

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Karan Baucom, OB/GYN
Varkey Chacko, General Surgeon
Mohammed Al Harastani, ER-Peds
George C. Koppuzha, Internal Medicine
Albino Nunez, Emergency Medicine
Damodara Rajasekhar, Pediatrician
Horrell Townsend, OB/GYN, DO
Roy Varghese, Internal Medicine
Javier Vasquez, General Surgeon

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Home Health: Jackie Fugate, RN Roxzetta Fugate, RN Virginia Gross, RN, Director Shannon Hardy, RN Stacy Hearld, RN Leta Holden, RN Carol Honeycutt, RN Ruby Maggard, RN Vicki Milam, LPN Willa Morris, RN Janet Mosley, RN Sabrina Mullins, RN Barbara Pratt, LPN Sharon Salmons, RN Marilyn Simpson, RN Leann Stidham, LPN Lisa Terry, RN Phyliss Thompson, RN Lisa Watkins, RN Mary Watkins, RN Michele Williams, RN Peggy Williams, RN

Beechfork Clinic: Sr. Sonia Miley, RNP Beverly Mays, FNP

Virginia Williams, RN

Wooton Clinic: Heidi Froemke, FNP

Community Health Center: Susan Ziegler, FNP

Hyden Clinic: Jana Cuddy, PA

Frontier Nursing Service, Wendover, Kentucky 41775, 606-672-2317
Mary Breckinridge Healthcare, Hyden, Kentucky 41749, 606-672-2901
Frontier School of Midwifery and Family Nursing, Hyden, Kentucky 41749, 606-672-2312

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(the parent)

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# FORM OF BEQUEST

For the convenience of those who wish to remember the Frontier Nursing Service in their Wills, this form of bequest is suggested:

"I hereby give, devise and bequeath the sum of . . . dollars (or property properly described) to the Frontier Nursing Service, a corporation organized under the laws of the State of Kentucky."

## HOW ENDOWMENT GIFTS MAY BE MADE

The following are some of the ways of making gifts to the Endowment Funds of the Frontier Nursing Service:

- 1. By Specific Gift under Your Will. You may leave outright a sum of money, specified securities, real property, or a fraction or percentage of your estate.
- 2. By Gift of Residue under Your Will. You may leave all or a portion of your residuary estate to the Service.
- 3. By Life Insurance. You may have life insurance made payable direct to the Service.

The principal of the gifts will carry the donor's name unless other instructions are given. The income will be used for the work of the Service in the manner judged best by its Trustees.

Contributions to Frontier Nursing Service, Inc. are tax deductible under Section 501(c) (3) of the Internal Revenue Code of 1954.

Gifts of stock should be sent to:

FRONTIER NURSING SERVICE Mr. William Hall, Treasurer Fifth Third Bank 269 West Main Street Lexington, Kentucky 40507

## STAFF OPPORTUNITIES

Because text for the *Bulletin* must go to the printer several weeks before publication, it is not possible for any issue to contain an upto-date list of job opportunities. Instead, we list types of positions that are most likely to be available and invite anyone qualified and interested to write for current information.

**Staff Opportunities:** Family Nurse Practitioners, Registered Nurses, and Physicians. For current information or to apply for a position, contact Department of Human Resources, Wendover, KY 41775 (phone 606-672-2317).

Courier Program: This program has an ongoing need for all types of people, with all types of skills. The program is not limited to those interested in a health career. It encourages applications from anyone who is willing to volunteer for a minimum of 8 weeks and would like to be exposed to the work of the Frontier Nursing Service. For current information, write or call Courier Coordinator/Courier Program, FNS, Inc., Wendover, Kentucky 41775 (phone 672-2317).

Nursing Volunteer Program: This is a program that has been recently designed to meet the needs of nurses and nursing students who only have a short length of time in which to come to FNS and gain experience. In this program if accepted, there is no required amount of time. For current information, write or call Glenna Combs, Director of Nursing, Mary Breckinridge Healthcare, Inc., Hyden, Kentucky 41749 (phone 606-672-3162).

FNS has an urgent need for the items listed below and hopes that its friends will wish to contribute toward their purchase. Because of your generosity, we sometimes receive more gifts for a particular item than we need. In those instances, your gift will be applied toward another urgent need listed below. Donations should be sent to the Development Office, Frontier Nursing Service, Wendover, Kentucky 41775, where they will be gratefully received.

Beechfork Clinic:	Cost
Children's Toys for Lobby	100
Community Health Center:	
Ear Probe Thermometer	750
Emergency Room:	
Books	300
Electrocautery	800
FSMFN:	
10 Floor Lamps for Haggin Quarters	1,000
Home Health Agency:	
Centrifuges (3)	1,000
Infant Scales	300
Stethoscopes (10)	300
Blood Pressure Cuffs (10)	500
Glucometers (10)	600
Hyden Clinic:	
File Cabinet	400
Carpet	100
Blinds and Curtains	600
Kate Ireland Women's Center:	
Fetoscope Doppler	500
Gooseneck Lamp	200
Stetoscopes	175
Pessarys	200
Lab:	
Chairs	400
Obstetrics:	
Ear Thermometer	750
Baby Scales	600
Refrigerator x 2	400

# FRONTIER NURSING SERVICE, INC.

Its motto:

"He shall gather the lambs with his arm and carry them in his bosom, and shall gently lead those that are with young."

Isaiah 40:11

Its object:

To safeguard the lives and health of mothers and children by providing and preparing trained nurse-midwives for rural areas where there is inadequate medical service; to give skilled care to women in childbirth; to give nursing care to the sick of both sexes and all ages; to establish, own, maintain and operate hospitals, clinics, nursing centers, and midwife training schools for graduate nurses; to carry out preventive public health measures; to educate the rural population in the laws of health, and parents in baby hygiene and child care; to provide expert social service; to obtain medical, dental and surgical services for those who need them, at a price they can afford to pay; to promote the general welfare of the elderly and handicapped; to ameliorate economic conditions inimical to health and growth, and to conduct research toward that end; to do any and all other things in any way incident to, or connected with, these objects, and, in pursuit of them to cooperate with individuals and with organizations, private, state or federal; and through the fulfillment of these aims to advance the cause of health, social welfare and economic independence in rural districts with the help of their own leading citizens.

From the Articles of Incorporation of the Frontier Nursing Service, Article III as amended June 8, 1984

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