



Essential Consulting LLC

"Providing IT Solutions to the Business of Healthcare"

Introduction to Cost Reports (Data and Data Manipulations)

Agenda

- Introduction
- Introduction to the cost report
 - Basic Flow of Reimbursement
 - Reimbursement Mechanisms
- Cost Report Worksheets
 - WS A Series, WS B Series, WS C, WS D Series, WS E Series, WS G Series, Specialty Pages
- Data Sources for the Cost Report
 - General Ledger (TB)
 - Payroll
 - Volume Reports (CDM with Volumes), Revenue and Usage files
 - Statistical Data (B-1 Statistics, Days/Discharges, Visits, etc.)
 - PS&R
 - Other General Data Elements (AP File, I&R FTE, Medicaid Eligibility, Bad Debts, Organs, Etc)



Agenda (cont.)

- Processing Data for Specific Cost Report Pages
 - Financial Data
 - Detailed Analytical Workpapers
 - Statistical Data
 - Payroll Data
 - Settlement Data
 - Specialty Pages
- Electronic Data Processing vs. Manual Processing
 - Excel
 - Access
 - Data Import to Cost Report Systems
 - Other Solutions



Introduction

- Medicare Cost Reports – Why are they important?
 - Reimbursement
 - CMS Analysis/Rate Setting
 - Public Uses (FOI)
 - Congressional Data for Policy Planning
 - Medicare Healthcare Cost Report Information System (HCRIS)
 - Medicare Provider Analysis and Review (MedPar)
- Accuracy, Efficiency, Consistency and Full Documentation
 - Reconciliation is **Critical**, always be able to document how information was derived and where every value came from.
- Electronic Data Manipulation vs. Manual Data Manipulation
 - Electronic vs. Paper



Introduction to the Cost Report

- Part A vs. Part B – Defined

Medicare Program Part A		Medicare Program Part B			
IP Services		Hospital Based Outpatient Services	Clinic Services		Physician Services
IP Ancillary Services	Outpatient Services	Onsite/Offsite Clinics	Clinics and MD Offices		
Medicare Part A intermediary			Medicare Part B Carrier		
Medicare Cost Reports (UB-92 Bills)			CMS-1500 Bills		
Cost Report Part A (IP)		Cost Report Part B (OP)			



Introduction to the Cost Report

- Reimbursement Mechanisms for Hospital Units/Entities
 - IP Acute Care – DRG (Diagnostic Related Groups)
 - A system to classify hospital cases into one of approximately 500+ payment categories expected to have similar hospital resource use, developed for Medicare as part of the prospective payment system. DRGs are assigned by a "grouper" program based on ICD diagnoses, procedures, age, sex, discharge status, and the presence of complications or comorbidities.
 - Hospital Based Outpatient Services – APC
 - Payments made under the Outpatient Prospective Payment System (OPPS) are based on the ambulatory payment classification system, which divides all outpatient services included in the payment schedule into groups.
 - Hospital Based Clinics – APC or Cost Reimbursement (Based on Designation)
 - Skilled Nursing Facility/Unit – RUGS (Resource Utilization Groups)
 - SNFs are paid a comprehensive per diem under a PPS. This SNF PPS per diem represents Medicare's payment for all costs of furnishing covered Part A SNF services (routine, ancillary, and capital-related costs), excluding costs associated with operating approved educational activities and costs of those services that are excluded from SNF Consolidated Billing (CB) . The RUGS are measures of staffing intensity and are used to categorize residents for Medicare payment under the skilled nursing facility prospective payment system.
 - IP Rehab Services – IRFPPS (IP Rehabilitation Facility Prospective Payment System)
 - The IRF PPS payment for each patient is based on information found in the IRF patient assessment instrument (PAI), which contains patient clinical, demographic, and other information, and classifies the patient into distinct groups based on clinical characteristics and expected resource needs.



Introduction to the Cost Report

- Reimbursement Mechanisms for Hospital Units/Entities (Cont.)
 - IP Psychiatric Services – IPFPPS (IP Psychiatric Facility Prospective Payment System)
 - Under the IPF PPS, Federal per diem rates include inpatient operating and capital-related costs (including routine and ancillary services) and are determined based on geographic factors, patient and facility characteristics.
 - Home Health Agency – HHAPPS (Home Health Prospective Payment System)
 - The unit of payment under the HH PPS is a 60-day episode of care. The HHA receives approximately half of the estimated case-mix and wage-adjusted payment for the full 60 days when the Medicare Contractor receives the Request for Anticipated Payment (RAP) and the residual half at the close of the 60-day episode unless there is an applicable adjustment to that amount.
- Reimbursement Mechanisms for “Special Services”
 - IME/GME (Medical Education) – Intern/Residents FTE and Per Resident Amounts
 - Disproportionate Share Hospitals (DSH) – Indigence Percentage
 - Medicare Bad Debs – Portion of the Un-paid Medicare Coinsurance and Deductibles
 - Organ Acquisition – Cost Reimbursement



Cost Report Worksheets

WS A Series – General Ledger or Trial Balance information by functional department

WS B Series – Allocation of Overhead costs to Patient Treatment and Other Operating Departments

WS C Series – Revenue by patient treatment department to determine the cost/charge ratio

(for every dollar billed how much did it cost to provide the service to the patient)

WS D Series – Determine the Cost of Treating the Medicare/Medicaid Patients by Reimbursement Mechanism

WS E Series – Determine the Due to/from Medicare Program based on the Reimbursement Mechanism/Cost/Interim Payments

WS G Series – Financial Statements

WS S Series – Statistical information and Wage Index

WS L Series – Inpatient Capital Payments

WS H Series – Home Health Services

WS J, K, M Series – Clinics and Freestanding Components

WS I – End Stage Renal Dialysis (ESRD)



Data Sources used in the Cost Report

General Ledger (T/B) – This is the MAIN source of data that is used in the cost report. It identifies all the expense and income for the activities performed at the facility. The GL will be used in MOST worksheets throughout the cost report. This data should ALWAYS be reconciled to the Financial Statements. Remember that Medicare Auditors think differently than Financial Auditors.

Payroll Data – This data will be used for several purposes. The most important use is for the Wage Index reporting, but it can also be used for FTEs and Hours (WS S-3 Part I and B-1), MDs (WS A-8-2), Benefits Analysis (WS S-3 Part 4), etc. This file should be reconciled to the GL.

Volume Reports (CDM with Volumes) – These files are used for several purposes. The most important use is for adjustments to WS C Charges, but it can also be used for Analytical workpapers related to WS A-6 reclassifications, Adjustments for WS A-8, etc. This file should be reconciled to the GL.

Revenue and Usage files – These files are used to allocate the Medicare PSR revenues, supporting data behind Title 19 and 5 data, etc. These files should be reconciled to the Volume Report.

Statistical Data – Statistics can be comprised of a variety of information from the WS B-1 Overhead allocation Statistics (Sq Ft, Laundry, Meals, Time Studies, etc.) to specific statistics used in analytical workpapers. These files should be reviewed for consistency and reasonableness.

PSR – This is the Payment Summary report from Medicare. This file will be used for the Settlement process (WS D, E and L). There are some minor data items from the PSR that end up in other cost report worksheets as well.



Processing Data for Specific Cost Report Pages

Financial Pages

- WS A (Costs by Medicare Cost Center)
- WS A-6 (Reclassifications)
- WS A-8 (Adjustments)
- WS A-8-1 (Related Party Transactions)
- WS A-8-2 (MD Compensation)
- WS C (Revenues)
- WS S-3 Part 2 (Wage Index)
- WS S-3 Part 4 (Benefits) – (old CMS 339 Exhibit 6)
- WS G (Financial Statements)
- Reconciliations!



Processing Data for Specific Cost Report Pages

Detailed Analytical Workpapers

- WS A-6 Analysis
- WS A-8 Analysis
- WS C Revenue Adjustments
- Analysis to confirm treatment of costs
- Analysis to identify how to treat costs
- Analysis in lieu of actual costs numbers
- Combining multiple data sources into a workspace
- Reconcile to original data sources



WS A (Summary)

WS A - Adjusted Expenses (Summary)
General Hospital (07/01/2005 - 06/30/2006)

CR Line	Acct	Acct Desc	Salaries	Salary Adj	Adjusted Sal	Other Expense	Other Exp Adj	Adjusted Othr Exp	Total	Audit Flag
	5	20560	EMPLOYEE HEALTH CLINIC	209,198.34		209,198.34	66,946.87	66,946.87	276,145.21	
	5	80412	OCCUPATIONAL INJURY LD PROGRA	0		0	.73	.73	.73	
	5	80413	ALL SAFE CHOICE	0		0	32,234.82	32,234.82	32,234.82	
	5	81120	BASMC BUSINESS OPERATIONS HR	0		0	12,648,561.41	12,648,561.41	12,648,561.41	
	5	81245	WELLNESS	317,162.03		317,162.03	55,900.08	55,900.08	373,062.11	
	5	83390	SCHOOL FOR CHILDREN	455,020.65		455,020.65	422,025.42	422,025.42	877,046.07	
CR Line: 5				981,381.02	0	981,381.02	13,225,669.33	13,225,669.33	14,207,050.35	
	5.01	81205	CONTINUING EDUCATION	576,611.43		576,611.43	388,859.37	388,859.37	965,470.8	
	5.01	81255	NURSING EDUCATION	125,138.31		125,138.31	30,109.23	30,109.23	155,247.54	
CR Line: 5.01				701,749.74	0	701,749.74	418,968.6	418,968.6	1,120,718.34	
	6	10661	HEART & VASCULAR CENTER	17,676.62		17,676.62	(4,443.85)	(4,443.85)	13,232.77	
	6	11876	MCSH STAFFING	6,634.8		6,634.8	492.63	492.63	7,127.43	
	6	20581	BEHAVIORAL HEALTH SVCS ACCESS	358,523.73		358,523.73	53,512.31	53,512.31	412,036.04	
	6	80102	ADMINISTRATION	1,503,604.01		1,503,604.01	2,191,929.14	2,191,929.14	3,695,533.15	
	6	80105	ADMINISTRATION - OTHER	0		0	237,964.92	237,964.92	237,964.92	
	6	80138	SAFETY DEPARTMENT	0		0	1,589.1	1,589.1	1,589.1	
	6	80140	SECURITY SVCS	0		0	1,896,309.39	1,896,309.39	1,896,309.39	
	6	80250	NON ALLOCABLE OVERHEAD	2,584.01		2,584.01	54,929,943.43	54,929,943.43	54,932,527.44	
	6	80340	ACCESS SERVICES	1,610,507.51		1,610,507.51	561,410.44	561,410.44	2,171,917.95	
	6	80505	ADMINISTRATION-COMPUTER SVCS	0		0	.6	.6	.6	
	6	80525	TECH SUPPORT	0		0	(259.95)	(259.95)	(259.95)	
	6	80730	JCAHO COMPLIANCE	0		0	11,228.13	11,228.13	11,228.13	
	6	80905	PASTORAL CARE & COUNSE	208,495.09		208,495.09	35,396.8	35,396.8	243,891.89	
	6	80917	PHYSICIAN RELATIONS	0		0	14,647.96	14,647.96	14,647.96	
	6	80930	VOLUNTEER SERVICES	133,773.46		133,773.46	133,834.9	133,834.9	267,608.36	
	6	80935	GUEST RELATIONS	0		0	(24.46)	(24.46)	(24.46)	
	6	81115	CUSTOMER SERVICE	74,682.24		74,682.24	273,117.05	273,117.05	347,799.29	
	6	81305	MEDICAL STAFF ADMINISTRATION	0		0	51,533.86	51,533.86	51,533.86	
	6	81351	MEDICAL STAFF SERVICES	81,946.73		81,946.73	38,118.81	38,118.81	120,065.54	
	6	83311	COMMUNITY CARE	0		0	84,330.07	84,330.07	84,330.07	
CR Line: 6				3,998,428.2	0	3,998,428.2	60,510,631.28	60,510,631.28	64,509,059.48	
	8	81906	TC - ENGINEERING EVS	0		0	7,710,522.49	7,710,522.49	7,710,522.49	
CR Line: 8				0	0	0	7,710,522.49	7,710,522.49	7,710,522.49	
	9	81560	LINEN & LAUNDRY	0		0	204,331.66	204,331.66	204,331.66	
CR Line: 9				0	0	0	204,331.66	204,331.66	204,331.66	
	10	81710	ENVIRONMENTAL SVCS	0		0	3,573,957.42	3,573,957.42	3,573,957.42	
CR Line: 10				0	0	0	3,573,957.42	3,573,957.42	3,573,957.42	
	11	82110	NUTRITIONAL SVCS	308		308	4,397,801.48	4,397,801.48	4,398,109.48	
CR Line: 11				308	0	308	4,397,801.48	4,397,801.48	4,398,109.48	



WS A (Summary - Adjustment)

WS A - Adjusted Expenses (Summary)
General Hospital (07/01/2005 - 06/30/2006)

CR Line	Acct	Acct Desc	Salaries	Salary Adj	Adjusted Sal	Other Expense	Other Exp Adj	Adjusted Othr Exp	Total	Audit Flag
	25	80107 AWH - ADMINISTRATION	580,103.77		580,103.77	106,763.46		106,763.46	686,867.23	
	25	80114 NURSE STAFFING OFFICE	1,061,594.38		1,061,594.38	481,820.97		481,820.97	1,563,415.35	
	25	80931 TRANSPORTERS	261.11		261.11	258,245.08		258,245.08	258,506.19	
CR Line: 25			28,159,124.83	0	28,159,124.83	8,322,172.78	0	8,322,172.78	36,481,297.61	
	26	12551 ICU #1	4,306,113.58		4,306,113.58	1,383,305.95		1,383,305.95	5,689,419.53	
CR Line: 26			4,306,113.58	0	4,306,113.58	1,383,305.95	0	1,383,305.95	5,689,419.53	
	30	11130 NURSERY SPECIAL CARE	3,352,369.11		3,352,369.11	872,508.49		872,508.49	4,224,877.6	
	30	11135 NEONATOLOGY	0		0	147,896.3		147,896.3	147,896.3	
CR Line: 30			3,352,369.11	0	3,352,369.11	1,020,404.79	0	1,020,404.79	4,372,773.9	
	31	12586 BEHAVIORAL HEALTH	1,646,314.81		1,646,314.81	329,542.07		329,542.07	1,975,856.88	
CR Line: 31			1,646,314.81	0	1,646,314.81	329,542.07	0	329,542.07	1,975,856.88	
	31.01	12502 NURSING REHAB	1,054,058.13		1,054,058.13	193,869.91		193,869.91	1,247,928.04	
CR Line: 31.01			1,054,058.13	0	1,054,058.13	193,869.91	0	193,869.91	1,247,928.04	
	33	11125 NEW FAMILY UNIT	1,365,951.83		1,365,951.83	691,182.68		691,182.68	2,057,134.51	
CR Line: 33			1,365,951.83	0	1,365,951.83	691,182.68	0	691,182.68	2,057,134.51	
	37	10301 SURGERY	4,768,572.27		4,768,572.27	24,054,241.1	0	24,054,241.1	28,822,813.37	
	37	10310 DAY SURGERY	1,245,727.04		1,245,727.04	511,555.84		511,555.84	1,757,282.88	
	37	10363 STERILE PROCESSING	584,747.53		584,747.53	433,401.5		433,401.5	1,018,149.03	
	37	10385 RECOVERY ROOM	1,362,778.41		1,362,778.41	319,006.28		319,006.28	1,681,784.69	
	37	20725 A.M. ADMITS	702,294.97		702,294.97	134,282.89		134,282.89	836,577.86	
CR Line: 37			8,664,120.22	0	8,664,120.22	25,452,487.61	0	25,452,487.61	34,116,607.83	
	37.01	10510 INVASIVE CARDIOLOGY	1,304,689.58		1,304,689.58	7,082,361.78		7,082,361.78	8,387,051.36	
CR Line: 37.01			1,304,689.58	0	1,304,689.58	7,082,361.78	0	7,082,361.78	8,387,051.36	
	40	10101 ANESTHESIA SERVICES	197,667.05	1,000	198,667.05	2,821,387.59	500,000	3,321,387.59	3,520,054.64	1
CR Line: 40			197,667.05	1,000	198,667.05	2,821,387.59	500,000	3,321,387.59	3,520,054.64	
	41	20305 IMAGING SERVICES ADMIN	764,404.2		764,404.2	157,466.03		157,466.03	921,870.23	
	41	20315 RADIOLOGY	1,497,546.17		1,497,546.17	496,216.26		496,216.26	1,993,762.43	
	41	20318 SPECIAL RADIOLOGY	549,485.65		549,485.65	1,155,990.43		1,155,990.43	1,705,476.08	
	41	20345 CT SCANNER	558,385.61		558,385.61	233,582.44		233,582.44	791,968.05	
	41	20350 ULTRASOUND	519,341.65		519,341.65	373,330.34		373,330.34	892,671.99	
	41	20355 NUCLEAR MEDICINE	192,310.69		192,310.69	611,113.04		611,113.04	803,423.73	
	41	20360 MAGNETIC RESONANCE IMAGING	334,377.81		334,377.81	46,472.59		46,472.59	380,850.4	
CR Line: 41			4,415,851.78	0	4,415,851.78	3,074,171.13	0	3,074,171.13	7,490,022.91	
	41.01	20331 ADI-RADIOLOGY ADMINISTRATION	122,165.34		122,165.34	37,483.16		37,483.16	159,648.5	
	41.01	20332 OP - RADIOLOGY DIAGNOSTIC	227,033.59		227,033.59	45,591.51		45,591.51	272,625.1	



WS A (Summary - Footnotes)

WS A - Adjusted Expenses (Summary)
General Hospital (07/01/2005 - 06/30/2006)

CR Line	Acct	Acct Desc	Salaries	Salary Adj	Adjusted Sal	Other Expense	Other Exp Adj	Adjusted Othr Exp	Total	Audit Flag
CR Line: 96.04			1,795.41	0	1,795.41	1,971.71	0	1,971.71	3,767.12	
	98 81907	TC - POB	0		0	608,655.62		608,655.62	608,655.62	
	98 85045	PROFESSIONAL OFF BLDG.	0		0	155		155	155	
CR Line: 98			0	0	0	608,810.62	0	608,810.62	608,810.62	
Total Rpt			91,466,490.03	1,000	91,467,490.03	180,991,513.58	700,000	181,691,513.58	273,159,003.61	

Audit Tag Descriptions

1 Last Minute CPA Adjustment

Comments

Purpose:

To identify the General Ledger Salary and Other Costs to their correct cost center for inclusion on WS A Columns 1 and 2

Sources:

General Ledger
 Prior Year Grouping

Comments:

General Ledger expenses were assigned to the correct cost center based on PY Groupings, no new Accounts/Departments exist in the CY. No Change to Grouping based on review.



WS A (Detail)

WS A - Adjusted Expenses (Detail)
General Hospital (07/01/2005 - 06/30/2006)

CR Line	Acct	Acct Desc	SubAccount	SubAccountDesc	Salaries	Salary Adj	Adjusted Sal	Other Expense	Other Exp Adj	Adjusted Othr Exp	Total	Audit Flag
				Department Summary			209,156.34			66,946.67	276,145.21	
5	20560	EMPLOYEE HEALTH CLINIC		IC EXP- BUMC	0			612.83				
5	20560	EMPLOYEE HEALTH CLINIC	525100	IC EXP MEDCO	0			1,942.73				
5	20560	EMPLOYEE HEALTH CLINIC	610100	REGULAR PRODUCTIVE SALARIES	166,461.41			0				
5	20560	EMPLOYEE HEALTH CLINIC	610300	PREMIUM PAY PRODUCTIVE SALARY	176.11			0				
5	20560	EMPLOYEE HEALTH CLINIC	610400	OVERTIME PRODUCTIVE SALARY	567.64			0				
5	20560	EMPLOYEE HEALTH CLINIC	620100	REGULAR NON-PRODUCTIVE SALARY	19,243.33			0				
5	20560	EMPLOYEE HEALTH CLINIC	631100	EDUC/ORIENT REGULAR	1,470.11			0				
5	20560	EMPLOYEE HEALTH CLINIC	632100	PTO SELL BACK	971.74			0				
5	20560	EMPLOYEE HEALTH CLINIC	649110	BONUS	300			0				
5	20560	EMPLOYEE HEALTH CLINIC	649130	CONTRACT LABOR - HR/LY	0			212.5				
5	20560	EMPLOYEE HEALTH CLINIC	650100	FICA	0			15,074.5				
5	20560	EMPLOYEE HEALTH CLINIC	650200	401K RETIREMENT	0			4,796.29				
5	20560	EMPLOYEE HEALTH CLINIC	700030	MEDICAL SUPPLIES	0			38.87				
5	20560	EMPLOYEE HEALTH CLINIC	700212	SUPPLY REBATES	0			(.29)				
5	20560	EMPLOYEE HEALTH CLINIC	700400	MEDICAL INVENTORY SUPPLIES	0			2,209.37				
5	20560	EMPLOYEE HEALTH CLINIC	701100	NON MEDICAL SUPPLIES	0			1,350.94				
5	20560	EMPLOYEE HEALTH CLINIC	701800	SUPPLIES FREIGHT	0			34				
5	20560	EMPLOYEE HEALTH CLINIC	711250	PURCH SVC RADIOLOGY	0			32				
5	20560	EMPLOYEE HEALTH CLINIC	711270	PURCH SVC LAB	0			10,234				
5	20560	EMPLOYEE HEALTH CLINIC	711775	HIPAA - SHREDDING	0			237.6				
5	20560	EMPLOYEE HEALTH CLINIC	711790	PURCH SVC OTHER	0			5,417.02				
5	20560	EMPLOYEE HEALTH CLINIC	712190	REPAIRS GENERAL	0			117.45				
5	20560	EMPLOYEE HEALTH CLINIC	713100	LODGING	0			592.46				
5	20560	EMPLOYEE HEALTH CLINIC	713300	MILEAGE REIMBURSEMENT	0			243.9				
5	20560	EMPLOYEE HEALTH CLINIC	713500	SPECIAL FUNCTIONS	0			35.81				
5	20560	EMPLOYEE HEALTH CLINIC	713700	TRANSPORTATION	0			224.1				
5	20560	EMPLOYEE HEALTH CLINIC	718410	CHGS OTH OTHER ENTI PASS THRU	0			17,293.62				
5	20560	EMPLOYEE HEALTH CLINIC	718411	CHRGs OTHER ENTITIES PASS THRU	0			431.88				
5	20560	EMPLOYEE HEALTH CLINIC	719502	LAB DIRECTOR FEES	0			952				
5	20560	EMPLOYEE HEALTH CLINIC	720040	EQUIP LEASE/RESALE	0			87.45				
5	20560	EMPLOYEE HEALTH CLINIC	723410	EQUIPMENT RENTAL	0			954.81				
5	20560	EMPLOYEE HEALTH CLINIC	723980	SOFTWARE LICENSE	0			91.01				
5	20560	EMPLOYEE HEALTH CLINIC	724630	TELEPHONE CHARGES	0			130				
5	80412	OCCUPATIONAL INJURY LD PROGRAM		Department Summary			0			.73	.73	
5	80412	OCCUPATIONAL INJURY LD PROGRAM	650100	FICA	0			.73				
5	80413	ALL SAFE CHOICE		Department Summary			0			32,234.62	32,234.62	
5	80413	ALL SAFE CHOICE	652400	WORKERS COMP	0			32,314.6				
5	80413	ALL SAFE CHOICE	718411	CHRGs OTHER ENTITIES PASS THRU	0			(79.96)				
5	81110	PERSONNEL SERVICES		CHRGs OTHER ENTITIES PASS THRU	0			(.11)				
5	81110	PERSONNEL SERVICES	723410	EQUIPMENT RENTAL	0			.11				
5	81120	BASMC BUSINESS OPERATIONS HR		Department Summary			0			12,640,561.41	12,640,561.41	
5	81120	BASMC BUSINESS OPERATIONS HR	650400	HEALTH INSURANCE	0			12,267,107.71				
5	81120	BASMC BUSINESS OPERATIONS HR	650910	EMPLOYEE LIFE INSURANCE	0			48,588.59				
5	81120	BASMC BUSINESS OPERATIONS HR	650915	SHORT TERM DISABILITY	0			56,976.72				
5	81120	BASMC BUSINESS OPERATIONS HR	650920	LTD INSURANCE	0			123,257.56				
5	81120	BASMC BUSINESS OPERATIONS HR	650930	ADD&D INSURANCE	0			5,583.43				
5	81120	BASMC BUSINESS OPERATIONS HR	650935	EAP BENEFITS	0			35,310.59				
5	81120	BASMC BUSINESS OPERATIONS HR	651000	PUTASUTA	0			106,735.81				
5	81120	BASMC BUSINESS OPERATIONS HR	713300	MEALS ENTERTAINMENT	0			.6				
5	81245	WELLNESS		Department Summary			317,162.03			55,900.08	373,062.11	
5	81245	WELLNESS	525100	IC EXP- BUMC	0			44.5				
5	81245	WELLNESS	610100	REGULAR PRODUCTIVE SALARIES	268,729.64			0				
5	81245	WELLNESS	610200	PHYSICIAN PRODUCTIVE SALARIES	6,080.79			0				
5	81245	WELLNESS	610300	PREMIUM PAY PRODUCTIVE SALARY	140.83			0				
5	81245	WELLNESS	610400	OVERTIME PRODUCTIVE SALARY	14,626.89			0				
5	81245	WELLNESS	620100	REGULAR NON-PRODUCTIVE SALARY	21,719.66			0				
5	81245	WELLNESS	631100	EDUC/ORIENT REGULAR	6,857.54			0				
5	81245	WELLNESS	632100	PTO SELL BACK	1,049.06			0				
5	81245	WELLNESS	633100	SPECIAL PAYS REGULAR	(2,042.4)			0				
5	81245	WELLNESS	650100	FICA	0			23,189.45				
5	81245	WELLNESS	650200	401K RETIREMENT	0			5,772.49				



WS A-6 (Simple Reclassification)

WS A-6 Equipment Rent Reclass (Reclass A)
General Hospital (07/01/2005 - 06/30/2006)

Line	Account	Description	Sub-Account	Sub-Account Description	Eq Rent	Prior Reclass	Adjustment	Adjusted To	Increase	Decrease	Inc Page Line	Dec Page Line	Audit Tag
Line: 4	4	4 COST CENTER #4 (CRC-EQUIP)		Department Summary			2,417,551.34	2,417,551.34				1.01	
							2,417,551.34	2,417,551.34	2,417,551				
	5	20560 EMPLOYEE HEALTH CLINIC	720040	EQUIP LEASED/RESALE	(87.45)			(87.45)					
	5	20560 EMPLOYEE HEALTH CLINIC	723410	EQUIPMENT RENTAL	(954.81)			(954.81)					
	5	81110 PERSONNEL SERVICES	723410	EQUIPMENT RENTAL	(.11)			(.11)					
	5	81245 WELLNESS	720040	EQUIP LEASED/RESALE	(121.93)			(121.93)					
	5	81245 WELLNESS	723410	EQUIPMENT RENTAL	(1,007.99)			(1,007.99)					
	5	83390 SCHOOL FOR CHILDREN	723410	EQUIPMENT RENTAL	(1,467.14)			(1,467.14)					
Line: 5					(3,839.43)			(3,839.43)		3,839			1.05
	5.01	81205 CONTINUING EDUCATION	720040	EQUIP LEASED/RESALE	(442.28)			(442.28)					
	5.01	81205 CONTINUING EDUCATION	723410	EQUIPMENT RENTAL	(17,472.29)			(17,472.29)					
	5.01	81255 NURSING EDUCATION	720040	EQUIP LEASED/RESALE	(15.3)			(15.3)					
Line: 5.01					(17,930.37)			(17,930.37)		17,930			1.04
	6	20581 BEHAVIORAL HEALTH SVCS ACCESS	723410	EQUIPMENT RENTAL	(782.52)			(782.52)					
	6	80102 ADMINISTRATION	720040	EQUIP LEASED/RESALE	(32,580.74)			(32,580.74)					
	6	80102 ADMINISTRATION	723410	EQUIPMENT RENTAL	(34,218.82)			(34,218.82)					
	6	80140 SECURITY SVCS	720040	EQUIP LEASED/RESALE	(768.4)			(768.4)					
	6	80140 SECURITY SVCS	723410	EQUIPMENT RENTAL	(85.75)			(85.75)					
	6	80250 NON ALLOCABLE OVERHEAD	723980	SPACE RENTAL	(2,933.64)			(2,933.64)					
	6	80340 ACCESS SERVICES	720040	EQUIP LEASED/RESALE	(450.09)			(450.09)					
	6	80340 ACCESS SERVICES	723410	EQUIPMENT RENTAL	(42,638.49)			(42,638.49)					
	6	80730 JCAHO COMPLIANCE	723410	EQUIPMENT RENTAL	(83.1)			(83.1)					
	6	80905 PASTORAL CARE & COUNSEL	720040	EQUIP LEASED/RESALE	(435.05)			(435.05)					
	6	80905 PASTORAL CARE & COUNSEL	723410	EQUIPMENT RENTAL	(571.12)			(571.12)					
	6	80930 VOLUNTEER SERVICES	720040	EQUIP LEASED/RESALE	(196.9)			(196.9)					
	6	80930 VOLUNTEER SERVICES	723410	EQUIPMENT RENTAL	(17.9)			(17.9)					
	6	81115 CUSTOMER SERVICE	723410	EQUIPMENT RENTAL	(3,502.34)			(3,502.34)					
	6	81351 MEDICAL STAFF SERVICES	723410	EQUIPMENT RENTAL	(195,007.1)			(195,007.1)			195,007		1.06
Line: 8													
	9	81580 LINEN & LAUNDRY	720040	EQUIP LEASED/RESALE	(44)			(44)					
	9	81580 LINEN & LAUNDRY	723410	EQUIPMENT RENTAL	(778.91)			(778.91)					
Line: 9					(820.91)			(820.91)		820			1.08
	10	81710 ENVIRONMENTAL SVCS	720040	EQUIP LEASED/RESALE	(43.45)			(43.45)					
	10	81710 ENVIRONMENTAL SVCS	723410	EQUIPMENT RENTAL	(2,316.92)			(2,316.92)					
Line: 10					(2,360.37)			(2,360.37)		2,360			1.07
	11	82110 NUTRITIONAL SVCS	720040	EQUIP LEASED/RESALE	(714.21)			(714.21)					
	11	82110 NUTRITIONAL SVCS	723410	EQUIPMENT RENTAL	(8,616.88)			(8,616.88)					
Line: 11					(9,331.07)			(9,331.07)		9,331			1.09
	14	80110 NURSING ADMIN	720040	EQUIP LEASED/RESALE	(15,349.17)			(15,349.17)					
	14	80110 NURSING ADMIN	723410	EQUIPMENT RENTAL	(10,431.24)			(10,431.24)					
	14	83350 INFECTION CONTROL	720040	EQUIP LEASED/RESALE	(92.9)			(92.9)					
	14	83350 INFECTION CONTROL	723410	EQUIPMENT RENTAL	(7.9)			(7.9)					
Line: 14					(25,881.21)			(25,881.21)		25,881			1.09
	15	81510 MATERIALS MANAGEMENT	720040	EQUIP LEASED/RESALE	(89,407.19)			(89,407.19)					
	15	81510 MATERIALS MANAGEMENT	723410	EQUIPMENT RENTAL	(808,564.45)			(808,564.45)					
Line: 15					(898,971.65)			(898,971.65)		898,972			1.1
	16	20510 PHARMACY	720040	EQUIP LEASED/RESALE	(333,556.02)			(333,556.02)					
	16	20510 PHARMACY	723410	EQUIPMENT RENTAL	(142.48)			(142.48)					
Line: 16					(333,698.5)			(333,698.5)		333,699			1.11



WS A-6 (Complex Reclassification Page 1)

WS A-6 - L&D, OB, Nursery Salary (Reclass H)
 University of Minnesota Medical Center (01/01/2007 - 12/31/2007)

Line	Account	Description	Sal Exp	Prior Reclass	Adjustment	Adjusted To	Increase	Decrease	Inc Page.Line	Dec Page.Line	Audit Tag
Line: 25	25	101104400 DELIVERY ROOMS	(5,225,588)		4,182,839	4,182,839					
			(7,747,187)		4,182,839	(3,564,349)		3,564,349			1.03
Line: 33	33	101104410 NURSERY	(237,575)		1,119,687	1,119,687					
			(237,575)		1,119,687	882,112	882,112			1.01	
Line: 39	39	3900 Cost Center #39 (Labor & Delivery)			2,682,236	2,682,236					
					2,682,236	2,682,236	2,682,236			1.02	
Total Rpt			(7,984,762)		7,984,762		3,564,349	3,564,349			



WS A-6 (Complex Reclassification Page 2)

L&D, Ob, Nursery Allocation Analysis and Support
General Hospital (07/01/2005 - 06/30/2006)

Description	Value	Adjustment	Adjusted To
OB Room and Board	19,736,535.		19,736,535.
L&D Services	12,656,010.25		12,656,010.25
Nursery	5,283,194.		5,283,194.
Total Rev Stat	37,675,739.25		37,675,739.25
OB Room % to Total	.52		.52
L&D Services % to Total	.34		.34
Nursery % to Total	.14		.14
Salaries for Reclass	-		-
OB Room Salaries	4,182,838.66		4,182,838.66
L&D Services Salaries	2,682,236.22		2,682,236.22
Nursery Salaries	1,119,687.33		1,119,687.33
Other Exp for Reclass	-		-
OB Room Other Exp	1,780,253.19		1,780,253.19
L&D Services Other Exp	1,141,583.5		1,141,583.5
Nursery Other Exp	476,548.85		476,548.85



WS A-8 Adjustments

WS A-8 Patient Phone Expense Offset
 General Hospital (07/01/2005 - 06/30/2006)

Line	Account	Description	Sub-Account	Sub-Account Description	Patient Telephone offset	A8Line	Audit Tag
	6	3600 ADMINISTRATION		Department Summary	(20,896)	9.	
A8Line: 9					(20,896)		
Total Rpt					(20,896)		

Comments:

Purpose: To identify and offset properly the expense related to Non-Patient Phone Expense.

Sources: General Ledger Detail
 PY A-8 Adjustment
 Phone Study
 Email from PBX Department

PATIENT PHONE OFFSET CALCULATION	
Number of patient telephones	102.
Total number of telephones	530.
% of patient phones	.1925
Adjustment for annual increase	1.7954
Operator Hourly Rate	6.63
Update Factor (3% per year)	1.7954
Hours per Day	24.
Days per year	365.
Operator Salary (24hrs/day x 365 days)	104,275
Total Switchboard costs related to patient phones	20,068
Natural Class 8300 Total Telephone Exp	4,302
Total Phone expense related to patient phones	828
Total Cost to be adjusted	20,896

Conclusion: To offset calculated patient phone expense based on the above calculation.



WS A-8-1 Related Party Transactions

WS A-8-1 Related Organization Costs - Home Office
General Hospital (07/01/2005 - 06/30/2006)

WS A-8-1 Line #	Description	Value	Adjustment	Adjusted To	WS A Line #
1	Purchase Service	2,394,263		2,394,263	6 (i)
2	IT Assessment	15,516,705		15,516,705	(ii)
	Total Home Office Expense	17,910,968		17,910,968	6

Account	Description	SubAccount	SDescription	Formula Total
86102	Home Office Direct Allocation	66100	PS Medical	47,748
86102	Home Office Direct Allocation	66200	PS Repairs	22,688
86102	Home Office Direct Allocation	66210	PS Maintenance Contracts	1,631
86102	Home Office Direct Allocation	66230	PS Repairs & Maint-IT Hardware	41,287
86102	Home Office Direct Allocation	66240	PS Repairs & Maint-IT Software	21,649
86102	Home Office Direct Allocation	66410	Interco-Corp Assessment	19,203
86102	Home Office Direct Allocation	66490	Interco-Purch Svcs Other	20,489
86102	Home Office Direct Allocation	66500	PS Collection Agencies	1,432,492
86102	Home Office Direct Allocation	66900	PS Other	786,828
86102	Home Office Direct Allocation	66910	PS Security	247
				2,394,263 (i)
84860	Home Office IT Allocation	66440	Interco-IT Assessment	15,516,705 (ii)

Purpose: To identify related organization costs for reporting on WS A-8-1.

Sources: General Ledger
Home Office Cost Statement

Comments: The following Account and SubAccounts have been identified as related organization home office costs identified on the General Ledger.

Amounts reported here will be compared to the as filed home office cost and be adjusted accordingly.



WS A-8-1 Home Office As Filed Expense

FYE 06/30/2006 As- Filed Home Office Totals:						
Home Office Cost Description	Direct Allocation (Sch E & E-1)	Functional Allocation (Sch F & F-1)	Pooled Allocation (Sch G)	Total Home Office Allocation		
Home Office - New Capital	50,000			50,000		
Total New Capital - Bldg & Fix	50,000	-	-	50,000		
Home Office - New Capital	100,000			100,000		
Total New Capital - Movable Equipment	100,000	-	-	100,000		
Home Office - Other Capital	-			-		
Total Other Capital	-	-	-	-		
Non-Capital Related Costs	1,500,000		16,000,000	17,500,000		
Total Non-Capital Related Costs	1,500,000	-	16,000,000	17,500,000		
Grand Total	1,650,000	-	16,000,000	17,650,000		
Home Office Interest Income			\$0	\$0		
Grand Total (Net of Interest Income)	1,650,000	-	16,000,000	17,650,000		
Check Total	1,650,000		16,000,000	17,650,000		
Schedule H HO Report						
Difference	-		-	-		



WS A-8-2 MD Compensations

WS A-8-2 Provider Based Physician Detail
General Hospital (07/01/2005 - 06/30/2006)

A-8-2 CR					Net MD	Adj		RCE	Adj	Audit	
Line	Line	Account	Acct Descr	SubAccount	SubAccountDesc	Costs	Part A \$\$	Part B \$\$	Amount	Part A Hrs	Tag
	1	6	848140 CARECONNECT (ECIS)		Department Summary	56,400	56,400		177,200	470	1
	1	6	848140 CARECONNECT (ECIS)	62010	Medical Fees Phys Admin Fees						
	1	6	861000 HOSPITALADMINISTRATION		Department Summary	270,581	94,217	176,364	177,200	562	
	1	6	861000 HOSPITALADMINISTRATION	62010	Medical Fees Phys Admin Fees						
	1	6	861000 HOSPITALADMINISTRATION	62090	Medical Fees Other						
	1	6	861000 HOSPITALADMINISTRATION	62091	Physician Loan Forgiveness						
	1	6	861020 System Direct Allocation		Department Summary	17,963		17,963			
	1	6	861020 System Direct Allocation	62010	Medical Fees Phys Admin Fees						
	1	6	861020 System Direct Allocation	62020	Medical Fees Phys Clin Fees						
	1	6	861020 System Direct Allocation	62090	Medical Fees Other						
	1	6	875300 Infection Control		Department Summary	1,621		1,621			
	1	6	875300 Infection Control	62020	Medical Fees Phys Clin Fees						
A-8-2 Line: 1						346,565	150,617	195,948		1,032	
	4	25	640000 FAMILY BIRTH CENTER		Department Summary	750,578		750,578			
	4	25	640000 FAMILY BIRTH CENTER	62020	Medical Fees Phys Clin Fees						
	4	25	640000 FAMILY BIRTH CENTER	62030	Medical Fees Call Panel Cover						
A-8-2 Line: 4						750,578		750,578			
	10	53	759100 Electrocardiology		Department Summary	79,602		79,602			
	10	53	759100 Electrocardiology	62020	Medical Fees Phys Clin Fees						
A-8-2 Line: 10						79,602		79,602			
	11	61	701000 EMERGENCY SERVICES		Department Summary	3,282,892	148,500	3,134,392	177,200	803	
	11	61	701000 EMERGENCY SERVICES	62010	Medical Fees Phys Admin Fees						
	11	61	701000 EMERGENCY SERVICES	62020	Medical Fees Phys Clin Fees						
	11	61	701000 EMERGENCY SERVICES	62030	Medical Fees Call Panel Cover						
A-8-2 Line: 11						3,282,892	148,500	3,134,392		803	
Total Rpt						4,459,637	299,117	4,160,521		1,835	

Audit Tag Descriptions

1 Credit balance due to accruals. Adjusted expense to remove credit balance.

Comments

Purpose:

To identify and report provider based physician costs for W/S A-8-2 RCE Equivalent calculation

Sources:

PBP Electronic General Ledger

PBP MD Fees Part A Dollars and Hours Summary

Comments:

This schedule provides the cost report grouping of provider based physicians and the individual cost report line treatment of Part A and Part B remuneration.

Where applicable Part A Dollars and Hours have been identified based on the records provided by reimbursement staff based on AP Distribution and Physician invoices.

PBP determined not to have part A were treated as 100% Part B and eliminated on WS A-8-2.



WS C (Summary)

WS C Adjusted Inpatient Revenue
General Hospital (07/01/2005 - 06/30/2006)

	C/R Line	Acct Unit	AU Desc	IP Revenue	IP Rev Rcls Adj	Supply Rev Rcls	Pharm Rev Rcls	Adjustment	Adj IP Rev	Audit Tag
C/R Line: 6	6	1101000	Deductions-Hosp	42,823				(42,823.)	.	4
				42,823				(42,823.)	.	
C/R Line: 15	15	1128100	Supply Chain Mgmt-Hosp	565,924	(564,259.4)	(1,664.6)			(.)	2
				565,924	(564,259.4)	(1,664.6)			(.)	
C/R Line: 16	16	1122100	Pharmacy-Hosp	1,566,859	(38.)		(1,566,821.)		.	2
				1,566,859	(38.)		(1,566,821.)		.	
	25	1102110	ICU-T12A/11A	202,310				(2,150.)	200,160.	1
	25	1104105	Med/Surg-Hosp	2,842,631	(4,806.9)			16,874.5	2,854,698.6	1
	25	1105200	Women's Svcs-Hosp	277,901				28,747.	306,648.	1
C/R Line: 25	25	1109210	Swing Bed-Hosp	65,750					65,750.	
				3,388,592	(4,806.9)			43,471.5	3,427,256.6	
	37	1112150	Surg-Hosp	957,003					957,003.	
	37	1126200	Endoscopy-Hosp	78,980					78,980.	
C/R Line: 37	37	1126300	Amb Care-Hosp	668					668.	
				1,036,651					1,036,651.	
C/R Line: 40	40	1112130	Anesthesiology-Main OR	533,647					533,647.	
				533,647					533,647.	
	41	1123100	Radiology-Diagnostic-Hosp	171,417					171,417.	
	41	1123180	Ultrasound - Hosp	57,875					57,875.	
	41	1123240	CT Scanning-Hosp	662,060					662,060.	
	41	1123250	MRI-Hosp	63,284	(2,160.)				61,124.	
	41	1123310	Outpatient Infusion-Hosp	822					822.	
C/R Line: 41	41	1123445	Radiology Pro Fees	51,064	(51,455.2)				(391.2)	3
				1,006,522	(53,615.2)				952,906.8	



WS C (Summary - Footnotes)

Audit Tag Descriptions

- 1 To reclassify OP routine revenue to inpatient routine revenue
- 2 To reclassify supply and pharmacy revenue from OH lines to ancillary cr lines for WS C reporting purposes.
- 3 Elimination of physician professional fees.
- 4 Revenue reported to revenue deduction is reversed by like amount reported in outpatient revenue.

Comments

Purpose:

To reflect the Worksheet C revenues based on cost report grouping and electronic TB.

Sources:

PBP Electronic TB
Support Schedules (As Referenced)

Comments:

Reconciliation of W/S C to Revenue TB and F/S

Inpatient Revenue	\$10,596,056
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Adjustments to W/S C Revenue

Inpatient Revenue	\$10,596,056
ER Professional Fees Net Down	<\$131,815>
Rad Professional Fees Net Down	<\$51455>
OP Routine Revenue Reclassification	\$43,472
CRNA Professional Revenue Net Down	<\$0>

Total IP Reportable Revenue	\$10,456,258
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The following revenue adjustments were made to report revenues appropriately in the cost report.

The following changes were made to report Worksheet C revenue.

- Patient Revenue reported in the overhead account for Central Service and Supply was adjusted to reflect revenue in line 55, Med Supplies Charged
- Patient Revenue reported in the overhead account for Pharmacy was adjusted to reflect revenue in line 56, Drugs Charged to Patients.
- Outpatient routine revenue was reported as inpatient revenue consistent with cost report instructions and input parameters. Outpatient routine

Revenue Reclassifications:

Cost report grouping Women Services revenue was split based on services identified on the provider's revenue & usage report (see accompanying schedules)

Cost report grouping Med Supply revenue is reclassified to line 55 based on services identified on the provider's revenue & usage report (see accompanying schedule)



WS C (Reclassification/Adjustment - Detail)

WS C Reclassifications and Adjustments Detail
General Hospital (07/01/2005 - 06/30/2006)

C/R Line	Acct Unit	AU Desc	Revenue Code	SubAccountDesc	Radiology Prof Adj	IP Low Supply Dec	IP Low Supply Inc	IP High Supply Dec	IP High Supply Inc	Net Rcls_Adj Rev
	15	1128100	Supply Chain Mgmt-Hosp	Department Summary						(564,259)
	15	1128100	Supply Chain Mgmt-Hosp	271 Medical/Surgical Supplies: Nonsterile supplies		(50,000.8)				
	15	1128100	Supply Chain Mgmt-Hosp	272 Medical/Surgical Supplies: Sterile supplies		(295,659.8)				
	15	1128100	Supply Chain Mgmt-Hosp	278 Medical/Surgical Supplies: Other Implants				(218,598.8)		
C/R Line: 15						(345,660.6)		(218,598.8)		(564,259)
	16	1122100	Pharmacy-Hosp	Department Summary						(38)
	16	1122100	Pharmacy-Hosp	272 Medical/Surgical Supplies: Sterile supplies		(38.)				
C/R Line: 16						(38.)				(38)
	25	1104105	Med/Surg-Hosp	Department Summary						(4,807)
	25	1104105	Med/Surg-Hosp	762 Treatment/Observation Room: Observation room						
C/R Line: 25										(4,807)
	41	1123250	MRI-Hosp	Department Summary						(2,160)
	41	1123250	MRI-Hosp	636 Drugs Require Specific ID: Drugs requiring detail coding						
	41	1123445	Radiology Pro Fees	Department Summary						(51,455)
	41	1123445	Radiology Pro Fees	972 Professional fees (096x) Radiology-Diagnostic	(51,455.2)					
C/R Line: 41					(51,455.2)					(53,615)



WS S-3 Part 2 (Wage Index)

WS S-3, Part II Wage Index Support
General Hospital (07/01/2005 - 06/30/2006)

WS-S-2	C/R Line	Account	Acct Descrip	A Salary	A-6 Reclass	S3 col 3 Salary	Adj PR Wages	Adj PR Hours	AHW	S-3 Adj Hours
S-3-2: 25	25.	9	835900 Linen Delivery	128,656	(7,192)	121,464	127,624	6,476	19.71	6,528
				128,656	(7,192)	121,464	127,624	6,476	19.71	6,528
S-3-2: 26	26.	10	844000 ENVIRONMENTAL SERVICES	3,150,166	(176,581)	2,973,585	3,133,570	149,406	20.97	150,197
				3,150,166	(176,581)	2,973,585	3,133,570	149,406	20.97	150,197
S-3-2: 27	27.	11	834000 NUTRITION SERVICES	2,667,941	(149,648)	2,518,293	2,655,617	104,868	25.32	105,355
				2,667,941	(149,648)	2,518,293	2,655,617	104,868	25.32	105,355
S-3-2: 30	30.	14	872000 NURSING ADMINISTRATION	1,532,416	(85,207)	1,447,209	1,512,067	32,581	46.41	33,019
				836	(47)	789	836	12	69.67	12
				829,528	(46,523)	783,005	825,591	15,173	54.41	15,245
				114,195	(6,408)	107,787	113,721	2,028	56.08	2,036
S-3-2: 30	30.	14	879060 Palliative Care IP Program	2,476,975	(138,186)	2,338,789	2,452,215	49,793	226.57	50,313
S-3-2: 31	31.	15	838000 CENTRAL SERVICES AND SUPPLIES	1,644,715	(92,325)	1,552,390	1,638,379	71,101	23.04	71,376
				1,644,715	(92,325)	1,552,390	1,638,379	71,101	23.04	71,376
S-3-2: 32	32.	16	839000 Pharmacy	4,987,995	(279,703)	4,708,292	4,963,552	98,086	50.6	98,569
				4,987,995	(279,703)	4,708,292	4,963,552	98,086	50.6	98,569
S-3-2: 33	33.	17	870000 HEALTH INFORMATION MGMT	1,382,699	(78,112)	1,304,588	1,386,150	56,283	24.63	56,143
				785,819	(43,699)	742,120	775,472	28,928	28.8	27,288
				2,168,518	(121,810)	2,046,707	2,161,622	83,211	53.43	83,430
S-3-2: 34	34.	18	836000 SOCIAL WORK SERVICES	863,445	(48,496)	814,950	860,596	19,875	43.3	19,941
				863,445	(48,496)	814,950	860,596	19,875	43.3	19,941
Total Rpt				175,584,372	(0)	175,584,372	170,839,915	3,957,453	6,298.9	3,991,999

Comments

Purpose:

To accurately report hours related to Salaries on w/s S-3 part 2

Source:

Payroll Data
General Ledger Data

Comments:

The hours reported on WS S3-II are computed as follows:

- Hospital Payroll dollars from payroll report are reviewed and adjusted to remove any dollars related to non-salary transactions.
- Hospital Payroll hours from payroll report are reviewed and adjusted to remove those hours not included in the definition of a Full Time Equivalent (FTE) as defined in the Medicare
- These adjusted payroll dollars and hours are utilized to calculate the average hourly rate by department and is then used as the basis for calculating accrued hours.
- Per review of trial balance expenses, balance sheet accrued payroll liabilities and payroll reports, it appears that the entire bonus expenses included in Employee Benefits is an accrued amount. Therefore, no hours should be accrued for the Bonus accrual. These bonus dollars will be removed from S-3 Salary prior to calculating the paid hours.
- Hours should not be accrued for the hospital's PTO accrued dollars as this would overstate the number of FTE. Therefore, PTO accrual dollars are removed from S-3 Salary prior to calculating the paid hours.
- All A-6 reclasses that affect salary are all accounted for.
- The adjusted S-3 Salaries are divided into the payroll AHW's to calculate the actual paid hours necessary to reflect the AHW as reported on the payroll register.



WS S-3 Part 4 (Benefits)

CMS 339 - Exhibit 6 - Core Benefits Summary
 General Hospital (07/01/2005 - 06/30/2006)

CR Line	Acct	Acct Desc	SubAccount	SubAccountDesc	401K	Retire Annuity	Health Ins	Life Ins	AD&D Ins	Disability Ins	Work Comp	FICA	FUTA/SUTA	Tuition	Grand Total
	84	10930 PRE-LIVER TRANSPLANT	660100	FICA	0	0	0	0	0	0	0	34,230.77	0	0	34,230.77
	84	10930 PRE-LIVER TRANSPLANT	660200	401K RETIREMENT	13,151.46	0	0	0	0	0	0	0	0	0	13,151.46
	84	10930 PRE-LIVER TRANSPLANT	660915	SHORT TERM DISABILITY	0	0	0	0	0	1,099.52	0	0	0	0	1,099.52
	84	10930 PRE-LIVER TRANSPLANT	662200	TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	0	350	350
CR Line: 84					13,151.46	0	0	0	0	1,099.52	0	34,230.77	0	350	48,631.75
	95.01	80910 MARKETING		Department Summary											
	95.01	80910 MARKETING	660100	FICA	0	0	0	0	0	0	0	26,553.89	0	0	26,553.89
	95.01	80910 MARKETING	660200	401K RETIREMENT	15,951.85	0	0	0	0	0	0	0	0	0	15,951.85
	95.01	80910 MARKETING	662200	TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	0	7,304.78	7,304.78
CR Line: 95.01					15,951.85	0	0	0	0	0	0	26,553.89	0	7,304.78	49,810.52
	95.04	12120 TWICE BLESS HOUSE - FORTH WOR1		Department Summary											
	95.04	12120 TWICE BLESS HOUSE - FORTH WOR1	660100	FICA	0	0	0	0	0	0	0	125.48	0	0	125.48
CR Line: 95.04					0	0	0	0	0	0	0	125.48	0	0	125.48
Total Rpt					2,771,509.51	54,420	12,267,107.71	48,588.99	8,583.43	1,124,711.36	32,823.5	6,931,428.84	108,737.88	157,088.8	23,504,979.92



WS G (Summary)

WS G - Balance Sheet
General Hospital (07/01/2005 - 06/30/2006)

Description	Value	Adjustment	Adjusted To	Line
CASH ON HAND AND IN BANKS	(677,490)		(677,490)	1
TEMPORARY INVESTMENTS				
NOTES RECEIVABLE	805,755		805,755	3
ACCOUNTS RECEIVABLE	65,150,953		65,150,953	4
OTHER RECEIVABLES	16,705,226		16,705,226	5
ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE	(26,091,781)		(26,091,781)	6
INVENTORY	6,038,511		6,038,511	7
PREPAID EXPENSES	502,606		502,606	8
OTHER CURRENT ASSETS				
DUE FROM OTHER FUNDS				
LAND	12,261,562		12,261,562	12
ACCUMULATED DEPRECIATION - LAND				
LAND IMPROVEMENTS				
ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS				
BUILDINGS	167,504,737		167,504,737	14
ACCUMULATED DEPRECIATION - BUILDINGS	(85,531,767)		(85,531,767)	14.01
LEASEHOLD IMPROVEMENTS				
ACCUMULATED AMORTIZATION - LEASEHOLD IMPROVEMENTS				
FIXED EQUIPMENT				
ACCUMULATED DEPRECIATION - FIXED EQUIPMENT				
AUTOMOBILES AND TRUCKS	302,025		302,025	17
ACCUMULATED DEPRECIATION - AUTOMOBILES AND TRUCKS	(302,025)		(302,025)	17.01
MAJOR MOVABLE EQUIPMENT	129,140,733		129,140,733	18
ACCUMULATED DEPRECIATION - MAJOR MOVABLE EQUIPMENT	(97,599,505)		(97,599,505)	18.01
MINOR EQUIPMENT DEPRECIABLE				
ACCUMULATED DEPRECIATION - MINOR EQUIPMENT				
MINOR EQUIPMENT-NONDEPRECIABLE				
INVESTMENTS	1,162,939		1,162,939	22
DEPOSITS ON LEASES				
DUE FROM OWNERS/OFFICERS				
OTHER ASSETS	92,901,874		92,901,874	25
Total Assets	282,274,353		282,274,353	27
ACCOUNTS PAYABLE	29,674,692		29,674,692	28
SALARIES, WAGES & FEES PAYABLE	70,234		70,234	29
PAYROLL TAXES PAYABLE	455,273		455,273	30
NOTES & LOANS PAYABLE (SHORT TERM)				
DEFERRED INCOME	167,925		167,925	32
ACCELERATED PAYMENTS				
DUE TO OTHER FUNDS				
OTHER CURRENT LIABILITIES	7,825,319		7,825,319	35
MORTGAGE PAYABLE				
NOTES PAYABLE	130,008,320		130,008,320	38
UNSECURED LOANS				
LOANS FROM OWNERS				
OTHER LONG TERM LIABILITIES				



WS G (Detail)

WS G - Balance Sheet: CASH ON HAND AND IN BANKS - Drill Down Report

General Hospital (07/01/2005 - 06/30/2006)

Account	Description	SubAccount	SDescription	BS_Cash	Formula Total
1000	BALANCE SHEET	101060	CASH DEPOSITORY #	(682,482)	(682,482)
1000	BALANCE SHEET	101930	CASH PETTY	850	850
1000	BALANCE SHEET	101935	CHANGE FUND	4,142	4,142
Totals				(677,490)	(677,490)



GL/TB Recon to Financial Statements

**Trial Balance Reconciliation
General Hospital (07/01/2005 - 06/30/2006)**

Description	Value	Adjustment	Adjusted To
Hospital I/P Revenues	554,152,754.25		554,152,754.25
Hospital O/P Revenues	273,616,289.48		273,616,289.48
Other Revenue	3,457,625.57		3,457,625.57
Intercompany Revenue	962,625.58		962,625.58
Total Operating Revenue	832,189,294.88		832,189,294.88
Contractual Government	325,634,517.42		325,634,517.42
Contractual Non-Government	176,193,043.97		176,193,043.97
Charity	15,538,954.73		15,538,954.73
Medical Practice Adj	9,194,759.75		9,194,759.75
Administrative Writeoffs	2,696,493.		2,696,493.
Total Deductions From Revenues	529,257,768.87		529,257,768.87
Net Operating Revenues	302,931,526.01		302,931,526.01
Salaries and Benefits	124,501,871.39		124,501,871.39
Professional Fees	3,458,570.75		3,458,570.75
Supplies	57,157,269.95		57,157,269.95
Depreciation	14,981,065.65		14,981,065.65
Interest	4,554,146.93		4,554,146.93
Intercompany Exp	40,523,252.		40,523,252.
Bad Debt Expense	21,721,516.52		21,721,516.52
Other	27,281,826.94		27,281,826.94
Total Operating Expenses	294,179,520.13		294,179,520.13
Gain (Loss) Operating Rev/Exp	8,752,005.88		8,752,005.88
Unrealized Gain/Loss on Investments			
Investment Income			
Contributions	13,256,057.3		13,256,057.3
Extraordinary Items			
Taxes			
Other	(1,116,619.77)		(1,116,619.77)
Total Non-Operating Rev/Exp	12,139,437.53		12,139,437.53
Gain (Loss) Revenue Over Exp	20,891,443.41		20,891,443.41



CR Recon to Financial Statements

Cost Report to IS Reconciliation
General Hospital (07/01/2005 - 06/30/2006)

Description	Value	Adjustment	Adjusted To
Gross IP Revenues	(554,152,754.25)		(554,152,754.25)
Gross OP Revenues	(273,616,289.48)		(273,616,289.48)
Total WS C Revenues	(827,769,043.73)		(827,769,043.73)
Other Operating Revenues	(3,457,625.57)		(3,457,625.57)
Intercompany Revenues	(962,625.58)		(962,625.58)
Total Gross Revenues	(832,189,294.88)		(832,189,294.88)
Deductions From Revenues	529,257,768.87		529,257,768.87
Bad Debt Expense	21,721,516.52		21,721,516.52
Net Revenues	(281,210,009.49)		(281,210,009.49)
WS A Salaries	91,466,490.03		91,466,490.03
WS A Other Expenses	180,991,513.58		180,991,513.58
WS A Total Expenses	272,458,003.61		272,458,003.61
Net (Gain)/Loss from Operations	(8,752,005.88)		(8,752,005.88)
Total Non-Operating (Rev) / Expense	(12,139,437.53)		(12,139,437.53)
Foundation and Contribution Salaries			
Net (Gain)/Loss	(20,891,443.41)		(20,891,443.41)



WS A-8 Recon

WS A-8 Reconciliation
General Hospital (07/01/2005 - 06/30/2006)

Description	Value	Adjustment	Adjusted To
Sale of Drugs to Non Patients		7,719	
Supplies Sold to Non Patients	(7,719)		
Café Revenue	(882,091)	882,091	()
Cash Discounts	(32,495)	32,495	
Laundry Revenue			
Rebates and Refunds			
Parking Revenue	(518,475)	518,475	
Sale of Scrap	(1,137)	1,137	()
Television Revenue			
Telephone Revenue	(18,381)	18,381	()
Vending Machine Revenue	(2,045)	2,045	
Medical Education Tuition Revenues	(36,660)	36,660	
Nursing School Revenue			
Physician Pro Fees Rev			
MOB Revenue	(394,326)		(394,326)
Office and Other Rentals			
Rental of Quarters	(110)	110	
Other Operating Revenue	(4,804,448)	860,918	(3,943,530)
Medical Records Abstracting Revenues	(4,506)	4,506	()
Transfer of Funds			
Misc. Other OP & Non OP Revenue	(510,730)		(510,730)
Donations and Contributions	(487,286)		(487,286)
Gain/Loss on Sale of Fixed Assets	(1,252)		(1,252)
Grant Revenues	(421,988)		(421,988)
Total Other Operating Revenues	(8,123,648)		(8,123,648)
Other Operating Revenue per CR to IS Recon	(8,123,648)		(8,123,648)
Variance			
Investment Expenses	1,210		1,210
Investment income	(7,908,231)		(7,908,231)
Other Non-Operating Rev/Exp (Check for proper offset)			
Total Non-Operating Rev/Exp	(7,907,021)		(7,907,021)
Total Non-Operating Rev/Exp per CR to IS Recon	(7,907,021)		(7,907,021)
Variance			

Comments

Remaining Balances not offset disposition.

MOB Revenue not offset as this is shown as NRCC on W/S A .

Other Misc: OP & Non OP Revenue not offset as this is shown as NRCC on W/S A .

Other Operating Revenue not offset as this is shown as NRCC on W/S A .

Donations, Gain/Loss on disposal of assets, and Grant Revenues were not offset as per Medicare Regulations.

Note :Interest Income & Expense were reviewed on a separate A - 8 Schedule.



Sample A-8 Other Operating Revenue

WS A-8 - Other Operating Revenue Offset
General Hospital (07/01/2005 - 06/30/2006)

A8Line	Line	Account Description	Sub-Account	Sub-Account Description	Other Operating Revenue	Adjustment	Adjusted Total	Audit Tag
	97	759050 Cardiovascular Disease Mgmt		Department Summary		159,380		1
	97	759050 Cardiovascular Disease Mgmt	57800	Other Operating Rev	(159,380)			
	97	759060 Vascular Healthscreen		Department Summary		21,252		1
	97	759060 Vascular Healthscreen	57800	Other Operating Rev	(21,252)			
	97	801010 Heart Inst. Research		Department Summary		1,650		1
	97	801010 Heart Inst. Research	57800	Other Operating Rev	(1,650)			
	97	801030 Heart Institute		Department Summary		15,610		1
	97	801030 Heart Institute	57800	Other Operating Rev	(15,610)			
	100.01	955030 Pharmacy- MOB		Department Summary		3,722,526		1
	100.01	955030 Pharmacy- MOB	79294	Retail Sales	(3,722,526)			
	100.03	879240 Home of Mercy		Department Summary		23,112		1
	100.03	879240 Home of Mercy	57800	Other Operating Rev	(23,112)			
A8Line:					(3,943,530)	3,943,530		
	37.04	6.03	560000 MISCELLANEOUS REV & EXP	Department Summary			(2,292)	
	37.04	6.03	560000 MISCELLANEOUS REV & EXP	57800 Other Operating Rev	(2,292)			
	37.04	6.03	861000 HOSPITAL ADMINISTRATION	Department Summary			(222,543)	
	37.04	6.03	861000 HOSPITAL ADMINISTRATION	55200 Patient A/R Finance Charges	(219,354)			
	37.04	6.03	861000 HOSPITAL ADMINISTRATION	57800 Other Operating Rev	(3,190)			
	37.04	6.03	861020 System Direct Allocation	Department Summary			(154,863)	
	37.04	6.03	861020 System Direct Allocation	57800 Other Operating Rev	(153,226)			
	37.04	6.03	861020 System Direct Allocation	57802 Receipt Write-Off	(1,637)			
	37.04	6.03	871000 MEDICAL STAFF ADMINISTRATION	Department Summary			(130,117)	
	37.04	6.03	871000 MEDICAL STAFF ADMINISTRATION	57800 Other Operating Rev	(130,117)			
	37.04	6.03	889000 OTHER UNASSIGNED COSTS	Department Summary			9,719	
	37.04	6.03	889000 OTHER UNASSIGNED COSTS	57802 Receipt Write-Off	9,719			
A8Line: 37.04					(500,096)		(500,096)	
	37.06	10	844000 ENVIRONMENTAL SERVICES	Department Summary			(140,328)	
	37.06	10	844000 ENVIRONMENTAL SERVICES	57800 Other Operating Rev	(140,328)			
A8Line: 37.06					(140,328)		(140,328)	
Total Rpt					(4,804,448)	3,943,530	(860,918)	

Audit Tag Descriptions

1 Non Reimbursable Cost Center - Not Offset

Comments

Purpose:

To determine the cost report treatment of Other Operating and Non Operating Revenue on the cost report.

Sources:

A-8 Lead Schedule

P/Y A-8 Adjustments

Comments:

Other Operating Revenue was reconciled to the internal financial statements w/o exception.

Other Operating Revenue will be offset on W/S A-8.



Processing Data for Specific Cost Report Pages

Statistical Data

- WS B-1 Statistics (Sq Ft, Laundry, FTEs, Meals, Time Studies)
 - Reconcile or check for reasonableness
- WS S-3 Part 1 (Patient Days/Discharges/Treatments/Visits)
- Minor Statistics throughout the cost report
 - Document the source and how value was generated



WS B-1 Statistics (Sq Ft)

WS B-1 - Square Feet Statistic (Summary)
 Duke University Hospital (DUH) Working File (07/01/2009 - 06/30/2010)

CR Line	Dept #	Dept Description	Sq Feet	A-S Impact	Adjustments	Adjusted Sq Ft Statistic	Audit Tag
	6.02	301010052 OPERATIONS ADMINISTRATION	373			373	
	6.02	301050004 PATIENT TRANSPORT	1,010.5			1,010.5	
	6.02	301050005 TRANSFER CENTER/BED CONTROL	540			540	
	6.02	301050006 PATIENT & VISITOR REPRES	838			838	
	6.02	301050067 PATIENT INFORMATION SERVICES	441			441	
CR Line: 6.02			3,202.5			3,202.5	
	6.03	6 COST CENTER #6.03 (ADMIN & GENERAL)			(21,946)	(21,946)	5
	6.03	301010000 CHIEF OPERATING OFFICER	46,775.7			46,775.7	
	6.03	301010021 AOO TRANSPLANT SERVICES	4,292		(3,592.51)	699.49	4
	6.03	301010022 HEART CENTER ADMINISTRATION	2,599			2,599	
	6.03	301010024 AOO-CHILDRENS	3,225.9			3,225.9	
	6.03	301010026 ADMIN CODE FOR NEW AVP FOR CARDIOVASCUL	2,960.2			2,960.2	
	6.03	301010031 AOO-EMERGENCY MEDICAL SVCS	3,088.1			3,088.1	
	6.03	301010033 AOO-NEUROSCIENCE/ORTHOPEDECS/IPT/IOT	730			730	
	6.03	301010037 MS RECORDS RETENTION/RECYCLING	21,353.8			21,353.8	
	6.03	301010038 AMBULATORY SURGERY	3,589			3,589	
	6.03	301010041 AOO OUTPATIENT	106			106	
	6.03	301010042 EMERGENCY MANAGEMENT-DISASTER PLANNING	462			462	
	6.03	301010046 DUH PATIENT SAFETY	1,290			1,290	
	6.03	301010070 DIRECTOR OF HUMAN RESOURCES	4,132			4,132	
	6.03	301010073 CENTER OF EXCELLENCE	2,291.9			2,291.9	
	6.03	301010074 HEART COMMUNICATION CENTER	1,620			1,620	
	6.03	301010075 HEART IT	206.4			206.4	
	6.03	301010101 DUHS HOSPITAL MED	366			366	
	6.03	301010102 DUH HOSPITAL MEDICINE	808			808	
	6.03	301040001 DUH FINANCE, CFO	852.6			852.6	
	6.03	301040002 DUH FINANCE	2,362.7			2,362.7	
	6.03	301040005 PERFORMANCE SERVICES	8,408.1			8,408.1	
	6.03	301040012 DUH FINANCE - REVENUE MANAGEMENT	617.7			617.7	
	6.03	301050025 VOLUNTEER SERVICES	832			832	
	6.03	301050027 INTERNATIONAL PATIENT CENTER	793			793	
	6.03	301050068 COMMUNICATIONS	879			879	
	6.03	301080000 HEALTH ARTS NETWORK AT DUKE (HAND)	1,124			1,124	
	6.03	301080006 FELLOWSHIP PROGRAM	189			189	
	6.03	301090002 OFFICE OF OUTREACH AND EDUCATION	6,891			6,891	
	6.03	301090003 CHILDREN'S SERVICES - OUTREACH	111			111	
	6.03	307060002 FAMILY CARE PROGRAM	1,226			1,226	
CR Line: 6.03			124,184.1		(25,538.51)	98,645.59	
	8	303017547 DN ANCILLARY	6,735			6,735	
	8	303017572 DN PRT SYSTEM	2,857			2,857	
	8	303017583 LENOX BAKER HOSPITAL	127			127	
CR Line: 8			9,719			9,719	
CR Line: 9	9	9 COST CENTER #9 (LAUNDRY)			21,946	21,946	5
					21,946	21,946	



WS B-1 Statistics (Meals)

WS B-1 Meals Served (Line 11)
Christus Hospital (07/01/2009 - 06/30/2010)

	CR Line	Acct	Description	Square Feet	Adjustments	Total	Audit Tag
	25	310101	500 SOUTHEAST	330,315		330,315	
CR Line: 25				330,315		330,315	
	26	301101	ICU/MICU	22,019		22,019	
CR Line: 26				22,019		22,019	
	28.01	304101	PEDIATRIC ICU	324		324	
CR Line: 28.01				324		324	
	61	400101	EMERGENCY ROOM	4,371		4,371	
CR Line: 61				4,371		4,371	
	96.03	96	PHYSICIAN MEALS	114,455		114,455	
CR Line: 96.03				114,455		114,455	
Total Rpt				471,484		471,484	

Comments

Purpose:
Provider Summary of Patient and Non-Patient Meal Counts

Comments:
Since Dietary Services includes all patient and non-patient related operating costs it has been the Provider's practice to allocate the costs from line 11 Dietary to user departments using meals as the statistical basis.



WS S-3 Part 1 (Days/Discharges)

WS S-3 - Total Patient Days (Summary)
 Duke University Hospital (DUH) Working File (07/01/2009 - 06/30/2010)

S-3 Line	CR Line	Dept #	Dept Description	Patient Days	Nursery Days	Adjustment	Net Patient Days	Audit Tag
		97	304110000 RANKIN	7			7	
S-3 Line:				7			7	
	1	25	304020001 MEDICAL UNIT - 4300	9,570			9,570	
	1	25	304020002 N-63 INTERMEDIATE CARE UROLOGY/PLAST	9,634			9,634	
	1	25	304020005 MEDICAL UNIT - 8100	10,815			10,815	
	1	25	304020006 MEDICAL UNIT - 8300	10,772			10,772	
	1	25	304020008 N-78 INTERMEDIATE CARE -	9,700			9,700	
	1	25	304030000 SURGICAL UNIT - 2100	10,717			10,717	
	1	25	304030001 SURGICAL UNIT - 2300	10,943			10,943	
	1	25	304030003 SURGICAL UNIT - 4100	10,100			10,100	
	1	25	304030005 SURGICAL UNIT - 6100	9,544			9,544	
	1	25	304040000 SURGICAL UNIT - 3100	10,018			10,018	
	1	25	304040003 7100 CARDIOLOGY UNIT	9,762			9,762	
	1	25	304040004 7300 CARDIOLOGY UNIT	10,163			10,163	
	1	25	304050000 MEDICAL UNIT - 9100	10,685			10,685	
	1	25	304050001 MEDICAL UNIT - 9300	9,505			9,505	
	1	25	304050001 LABOR/DELIVERY/RECOVERY/POST PAR	15,282			15,282	
	1	25	304060004 N-77 GYNCOLOGY UNIT	2,690	(6,000)		2,690	
	1	25	304070000 PEDIATRIC UNIT - 5100	8,764			8,764	
	1	25	304070001 PEDIATRIC UNIT - 5300	9,020			9,020	
	1	25	304070007 N 77 PEDIATRIC UNIT	2,236			2,236	
	1	39	306030009 PERIANESTHESIA	832			832	
	1	59.01	306020011 HEART INVASIVE HO	38			38	
S-3 Line: 1				180,790	(6,000)		174,790	
S-3 Line: 6	6	26	304040002 ACUTE INTENSIVE CARE-32	5,715			5,715	
				6,716			6,716	
S-3 Line: 7	7	27	304040005 7200 MEDICAL CARDIAC CARE	5,112			5,112	
				6,112			6,112	
S-3 Line: 8	8	28	304030002 SURG UNITS-GEN-FLOOR 2	4,824			4,824	
				4,824			4,824	
S-3 Line: 9	9	29	304040001 SURGICAL UNIT - 3300	10,140			10,140	
				10,140			10,140	
S-3 Line: 9.01	9.01	29.01	304030004 SURGICAL/MEDICAL 42A	5,333			5,333	
				6,333			6,333	
S-3 Line: 9.02	9.02	29.02	304070003 NEONATAL UNIT-FLOOR 5	19,813			19,813	
				19,813			19,813	
	9.03	29.03	304070004 PEDIATRIC ACU-FLOOR 5	3,745			3,745	
S-3 Line: 9.03	9.03	29.03	304070006 PICU - PEDI CARDIAC INTENSIVE CARE UNIF	3,515			3,515	
				7,280			7,280	
S-3 Line: 9.04	9.04	29.04	304020007 MEDICAL INTENSIVE CARE	5,300			5,300	
				6,300			6,300	
S-3 Line: 9.05	9.05	29.05	304050002 BONE MARROW TRANSPLANT	3,614			3,614	
				3,614			3,614	
S-3 Line: 9.06	9.06	29.06	304070002 PEDIATRIC BONE MARROW	4,972			4,972	
				4,972			4,972	
S-3 Line: 11	11	33	33 COST CENTER #33 (NURSERY)		6,000		6,000	
					6,000		6,000	
S-3 Line: 14	14	31	304080000 WILLIAMS	5,272			5,272	
				6,272			6,272	
Total Rpt				268,162			268,162	



Processing Data for Specific Cost Report Pages

Payroll Data

- WS S-3 Part 2 (Wage Index)
 - Pay Code vs. Job Description Usage
- WS S-3 Part 4 (Benefits)
- WS B-1 Statistics
 - FTEs
 - Nursing FTEs



WS S-3 Part 2 (Wage Index)

WS S-3, Part II Wage Index Support
General Hospital (07/01/2005 - 06/30/2006)

WS-S-2	C/R Line	Account	Acct Descrip	A Salary	A-6 Reclass	SS col 3 Salary	Adj PR Wages	Adj PR Hours	AHW	S-3 Adj Hours
S-3-2: 25	25.	9	835900 Linen Delivery	128,656	(7,192)	121,464	127,624	6,476	19.71	6,528
				128,656	(7,192)	121,464	127,624	6,476	19.71	6,528
S-3-2: 26	26.	10	844000 ENVIRONMENTAL SERVICES	3,150,166	(176,581)	2,973,585	3,133,570	149,406	20.97	150,197
				3,150,166	(176,581)	2,973,585	3,133,570	149,406	20.97	150,197
S-3-2: 27	27.	11	834000 NUTRITION SERVICES	2,667,941	(149,648)	2,518,293	2,655,617	104,968	25.32	105,355
				2,667,941	(149,648)	2,518,293	2,655,617	104,968	25.32	105,355
	30.	14	872000 NURSING ADMINISTRATION	1,532,416	(85,207)	1,447,209	1,512,067	32,581	46.41	33,019
	30.	14	873000 NURSING FLOAT PERSONNEL	836	(47)	789	836	12	69.67	12
	30.	14	874010 Nursing Educators (Clin Specialists)	829,528	(46,523)	783,005	825,591	15,173	54.41	15,245
	30.	14	879060 Palliative Care IP Program	114,195	(6,408)	107,787	113,721	2,028	56.08	2,036
S-3-2: 30				2,476,975	(139,186)	2,338,789	2,452,215	49,793	226.57	50,313
S-3-2: 31	31.	15	838000 CENTRAL SERVICES AND SUPPLIES	1,644,715	(92,325)	1,552,390	1,638,379	71,101	23.04	71,376
				1,644,715	(92,325)	1,552,390	1,638,379	71,101	23.04	71,376
S-3-2: 32	32.	16	839000 Pharmacy	4,987,995	(279,703)	4,708,292	4,963,552	98,086	50.6	98,569
				4,987,995	(279,703)	4,708,292	4,963,552	98,086	50.6	98,569
	33.	17	870000 HEALTH INFORMATION MGMT	1,382,699	(78,112)	1,304,588	1,386,150	56,283	24.63	56,143
	33.	17	870040 HIM CODING	785,819	(43,699)	742,120	775,472	26,928	26.8	27,288
S-3-2: 33				2,168,518	(121,810)	2,046,707	2,161,622	83,211	53.43	83,430
S-3-2: 34	34.	18	836000 SOCIAL WORK SERVICES	863,445	(48,496)	814,950	860,596	19,875	43.3	19,941
				863,445	(48,496)	814,950	860,596	19,875	43.3	19,941
Total Rpt				175,584,372	0	175,584,372	170,839,915	3,957,453	6,298.9	3,991,999

Comments

Purpose:
To accurately report hours related to Salaries on w/s S-3 part 2

Source:
Payroll Data
General Ledger Data

Comments:
The hours reported on W S S3-II are computed as follows:

- Hospital Payroll dollars from payroll report are reviewed and adjusted to remove any dollars related to non-salary transactions.
- Hospital Payroll hours from payroll report are reviewed and adjusted to remove those hours not included in the definition of a Full Time Equivalent (FTE) as defined in the Medicare
- These adjusted payroll dollars and hours are utilized to calculate the average hourly rate by department and is then used as the basis for calculating accrued hours.
- Per review of trial balance expenses, balance sheet accrued payroll liabilities and payroll reports, it appears that the entire bonus expenses included in Employee Benefits is an accrued amount. Therefore, no hours should be accrued for the Bonus accrual. These bonus dollars will be remove from S-3 Salary prior to calculating the paid hours.
- Hours should not be accrued for the hospital's PTO accrued dollars as this would overstate the number of FTE. Therefore, PTO accrual dollars are removed from S-3 Salary prior to calculating the paid hours.
- All A-6 reclasses that affect salary are all accounted for.
- The adjusted S-3 Salaries are divided into the payroll AHW's to calculate the actual paid hours necessary to reflect the AHW as reported on the payroll register.



CMS 339 Exhibit 6 Support Workpaper

Description	Value	Adjustment	Adjusted To Line	
RETIREMENT COSTS:				
401K Employer Contributions				
Tax Sheltered Annuity (TSA) Employer Contributions	1,797,405	(136,348)	1,661,057	
Qualified and Non-Qualified Pension Plan Costs	14,536,368	(1,102,700)	13,433,668	
PLAN ADMINISTRATIVE COSTS:				
401K/TSA Plan Administrative Fees				
Legal/Accounting/Management Fees - Pension Plan				
Employee Managed Care Program Administration Fees				
HEALTH AND INSURANCE COSTS:				
Health Insurance (Purchased or Self-Funded)	20,190,536	(1,531,614)	18,658,922	
Prescription Drug Plan				
Dental, Hearing & Vision Plans	1,852,839	(140,553)	1,712,286	
Life Insurance	163,108	(12,373)	150,735	
Accident Insurance	18,824	(1,428)	17,396	
Disability Insurance	329,679	(25,009)	304,670	
Long-Term Care Insurance				
Workmen's Compensation Insurance	2,369,989	(179,783)	2,190,206	
Retiree Health Care Costs	762,000	(57,804)	704,196	
Employee Assistance Program (EAP)	91,236	(6,921)	84,315	
TAXES:				
FICA-Employers Portion Only	11,747,387	(891,133)	10,856,254	
Medicare Taxes - Employers Portion Only				
Unemployment Insurance				
State or Federal Unemployment Taxes	248,177	(18,824)	229,353	
OTHER:				
Executive Deferred Compensation				
Day Care Cost and Allowance				
Tuition Reimbursement				
Total Wage Related Costs (Core)	54,107,547	(4,104,490)	50,003,057	13.
Total Wage Related Costs (Other)				14.
Excluded Areas		3,681,881	3,681,881	15.
Non-Physician Anesthetist Part A				16.
Non-Physician Anesthetist Part B				17.
Physician Part A				18.
Part A Teaching Physicians		232,815	232,815	18.01
Physician Part B				19.
Wage Related Costs (RHC/FOHC)				19.01
Interns & Residents (In Approved Program)		189,794	189,794	20.
OTHER BENEFITS:				
Other Benefits				
Employee Gifts & Awards	203,584		203,584	
Benefit Transfers	(394,882)		(394,882)	
TOTAL EMPLOYEE BENEFITS	53,916,249		53,916,249	
TOTAL EMPLOYEE BENEFITS per F/S	57,047,860		57,047,860	
Variance	(3,131,611)		(3,131,611)	
Home Office Benefits	3,131,611		3,131,611	
Net Variance				



WS S-3 Part 4 (Benefits)

CMS 339 - Exhibit 6 - Core Benefits Summary
General Hospital (07/01/2005 - 06/30/2006)

CR Line	Acct	Acct Desc	SubAccount	SubAccountDesc	401K	Retire Annuity	Health Ins	Life Ins	AD&D Ins	Disability Ins	Work Comp	FICA	FUTA/SUTA	Tuition	Grand Total
84	10930	PRE-LIVER TRANSPLANT	660100	FICA	0	0	0	0	0	0	0	34,230.77	0	0	34,230.77
84	10930	PRE-LIVER TRANSPLANT	660200	401K RETIREMENT	13,151.46	0	0	0	0	0	0	0	0	0	13,151.46
84	10930	PRE-LIVER TRANSPLANT	660915	SHORT TERM DISABILITY	0	0	0	0	0	1,899.52	0	0	0	0	1,899.52
84	10930	PRE-LIVER TRANSPLANT	662200	TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	0	350	350
CR Line: 84					13,151.46	0	0	0	0	1,899.52	0	34,230.77	0	350	49,431.75
95.01	80910	MARKETING		Department Summary											
95.01	80910	MARKETING	660100	FICA	0	0	0	0	0	0	0	26,553.89	0	0	26,553.89
95.01	80910	MARKETING	660200	401K RETIREMENT	15,951.95	0	0	0	0	0	0	0	0	0	15,951.95
95.01	80910	MARKETING	662200	TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	0	7,304.78	7,304.78
CR Line: 95.01					15,951.95	0	0	0	0	0	0	26,553.89	0	7,304.78	49,810.52
95.04	12120	TWICE BLESS HOUSE - FORTH WORT		Department Summary											
95.04	12120	TWICE BLESS HOUSE - FORTH WORT	660100	FICA	0	0	0	0	0	0	0	125.48	0	0	125.48
CR Line: 95.04					0	0	0	0	0	0	0	125.48	0	0	125.48
Total Rpt					2,771,508.51	54,420	12,267,167.71	48,688.99	8,583.43	1,124,711.36	32,825.5	6,951,428.94	106,797.88	157,066.8	23,604,879.82



WS B-1 Statistics (FTEs and Nursing FTEs)

WS B-1 - Total Staff FTEs (Summary)
Duke University Hospital (DUH) Working File (07/01/2009 - 06/30/2010)

CR Line	Dept #	Dept Description	Staff Hours	A-S Impact	Adjustments	Adjusted Hrs Statistic	FTEs (Times 100)	Audit Tag
	6.02	301010052 OPERATIONS ADMINISTRATION	12,522			12,522	602	
	6.02	301050004 PATIENT TRANSPORT	131,359			131,359	6,315	
	6.02	301050005 TRANSFER CENTER/BED CONTROL	31,578			31,578	1,518	
	6.02	301050006 PATIENT & VISITOR REPRES	20,785			20,785	999	
	6.02	301050067 PATIENT INFORMATION SERVICES	43,502			43,502	2,091	
CR Line: 6.02			239,746			239,746	11,526	
	6.03	301010000 CHIEF OPERATING OFFICER	35,380			35,380	1,701	
	6.03	301010001 AOO-FACILITY SERVICES	5,331			5,331	256	
	6.03	301010021 AOO TRANSPLANT SERVICES	16,400		(8,320)	8,080	388	1
	6.03	301010022 HEART CENTER ADMINISTRATION	5,451			5,451	262	
	6.03	301010023 JCAHO ACCREDITATION	4,209			4,209	202	
	6.03	301010024 AOO-CHILDRENS	43,168			43,168	2,075	
	6.03	301010026 ADMIN CODE FOR NEW AVP FOR CARDIOVASCUL	10,283			10,283	494	
	6.03	301010031 AOO-EMERGENCY MEDICAL SVCS	26,152			26,152	1,257	
	6.03	301010033 AOO-NEUROSCIENCE/ORTHOPEDICS/IPT/OT	11,803			11,803	567	
	6.03	301010037 MS RECORDS RETENTION/RECYCLING	13,376			13,376	643	
	6.03	301010038 AMBULATORY SURGERY	11,263			11,263	541	
	6.03	301010041 AOO OUTPATIENT	5,644			5,644	271	
	6.03	301010046 DUH PATIENT SAFETY	5,512			5,512	265	
	6.03	301010066 HEART FAILURE PROGRAM	4,579		(208)	4,371	210	8
	6.03	301010070 DIRECTOR OF HUMAN RESOURCES	6,417			6,417	309	
	6.03	301010073 CENTER OF EXCELLENCE	34,005			34,005	1,635	
	6.03	301010074 HEART COMMUNICATION CENTER	12,145		(1,518.4)	10,626.6	511	8
	6.03	301010075 HEART IT	3,750			3,750	180	
	6.03	301010076 HEART CENTER FINANCIAL ADMINISTRATION	13,764			13,764	662	
	6.03	301010090 CHIEF EXECUTIVE OFFICER	10,751			10,751	517	
	6.03	301010101 DUHS HOSPITAL MED	6,600			6,600	317	
	6.03	301010102 DUH HOSPITAL MEDICINE	36,468			36,468	1,753	
	6.03	301040001 DUH FINANCE, CFO	10,389			10,389	499	
	6.03	301040002 DUH FINANCE	28,422			28,422	1,366	
	6.03	301040005 PERFORMANCE SERVICES	69,001			69,001	3,317	
	6.03	301040012 DUH FINANCE - REVENUE MANAGEMENT	6,765			6,765	325	
	6.03	301050025 VOLUNTEER SERVICES	3,542			3,542	170	
	6.03	301050027 INTERNATIONAL PATIENT CENTER	34,937			34,937	1,680	
	6.03	301050068 COMMUNICATIONS	680			680	33	
	6.03	301080000 HEALTH ARTS NETWORK AT DUKE (HAND)	5,014			5,014	241	
	6.03	301080006 FELLOWSHIP PROGRAM	8,453			8,453	406	
	6.03	301090002 OFFICE OF OUTREACH AND EDUCATION	3,646			3,646	175	
	6.03	307010002 CANCER CTR SUPPORT PROGRAM	14,325			14,325	689	
	6.03	307060002 FAMILY CARE PROGRAM	11,516		(5,512)	6,006	289	8
CR Line: 6.03			519,143		(15,558.4)	503,584.6	24,211	
CR Line: 9	9	305070001 LINEN DISTRIBUTION PROGRAM	17,037			17,037	819	
			17,037			17,037	819	
CR Line: 10	10	302010002 SERVICE RESPONSE CENTER	15,933			15,933	766	
			15,933			15,933	766	



Processing Data for Specific Cost Report Pages

Settlement Data

- Report Types to include (Do not include MSP and Fee Reimbursed)
- Columns to include (4 columns of potential data – time)
- Program Charges (Revenue Codes 100-999)
 - WS D-4 IP Program Charges
 - WS D Part 5 OP Program Charges
- Program Payment Information
 - WS E Series (PPS Amount, Deductible, Co-Insurance, Payments, etc.)



Most Common PS&R Report Types

Most Common PSR Report Types										
Report Type	Description	IP/OP	Cost Report Applicable	Charge Grouping						
110	I/P Part A	IP	Y	D-4						
118	Inpatient - Part A Managed Care	IP	Y							
119	I/P PPS Interim Bills	IP	Y	D-4						
11R	I/P Rehab	IP	Y	D-4						
11U	I/P Psych	IP	Y	D-4						
120	Inpatient - Part B	OP	Y	D, Part V						
122	I/P Part B Vac	OP	Y	D, Part VI						
12P	I/P Part B - OPSS	OP	Y	D, Part V						
12Z	Ambulance Blend	OP	Y	D, Part V						
130	O/P All Other / Ambulance	OP	Y	D, Part V						
132	O/P Part B Vaccines	OP	Y	D, Part VI						
13P	O/P OPSS	OP	Y	D, Part V						
13Z	Ambulance Blend	OP	Y	D, Part V						
140	O/P All Other	OP	Y	D, Part V						
142	O/P Clinical Lab Non Patient Vac	OP	Y	D, Part VI						
14P	O/P Other OPSS	OP	Y	D, Part V						
210	SNF I/P Part A	IP	Y	D, Part V						
220	SNF I/P Part B 100%	OP	Y	D, Part V						
222	SNF I/P Part B Vac	OP	Y	D, Part VI						
230	SNF O/P	OP	Y	D, Part V						
232	SNF O/P Vac	OP	Y	D, Part VI						



WS D-4 Program charges (by RecCode)

Settlement Revenue Assignment by RevCode
General Hospital (07/01/2005 - 06/30/2006)

	Unit Number	Report Type	Worksheet	Column	Revenue Code	Description	PBR Charges	Adjustment	Adjusted PBR Charges	Allocation Method	Cost Center	Charges Allocated	Percent Allocated	Audit Tag
Revenue Code: 0100	450021	110	D-4		2 0100	RM BD STATE FAC	2,364	1,000	3,364	Direct/Percent	25	3,364	100.00	
												3,364	100.00	
	450021	110	D-4		2 0110	RM/BO PRIVATE	30,377,772.25		30,377,772.25	Acute RevUsage I/P	25	30,257,047	99.60	
	450021	110	D-4		2 0110	RM/BO PRIVATE	30,377,772.25		30,377,772.25	Acute RevUsage I/P	26	36,041	.13	
	450021	110	D-4		2 0110	RM/BO PRIVATE	30,377,772.25		30,377,772.25	Acute RevUsage I/P	62	82,685	.27	
Revenue Code: 0110												30,377,772	100.00	
Revenue Code: 0111	450021	110	D-4		2 0111	RM BC PRIVATE	52,599		52,599	Direct/Percent	25	52,599	100.00	
												62,689	100.00	
Revenue Code: 0120	450021	110	D-4		2 0120	RM BO SEMI	751,752		751,752	Direct/Percent	25	723,710	96.27	
	450021	110	D-4		2 0120	RM BO SEMI	751,752		751,752	Direct/Percent	62	28,042	3.73	
Revenue Code: 0140	450021	110	D-4		2 0140	RM BO DELUXE	9,456		9,456	Direct/Percent	25	9,456	100.00	
												9,456	100.00	
Revenue Code: 0200	450021	110	D-4		2 0200	ICU	16,174,634		16,174,634	Direct/Percent	26	16,174,634	100.00	
												18,174,834	100.00	
Revenue Code: 0202	450021	110	D-4		2 0202	MICU	13,555,256		13,555,256	Direct/Percent	26	13,555,256	100.00	
												13,666,268	100.00	
Revenue Code: 0206	450021	110	D-4		2 0206	POST ICU	905,616		905,616	Acute RevUsage I/P	25	887,503	98.00	
	450021	110	D-4		2 0206	POST ICU	905,616		905,616	Acute RevUsage I/P	26	16,415	1.81	
	450021	110	D-4		2 0206	POST ICU	905,616		905,616	Acute RevUsage I/P	61	1,698	.19	
Revenue Code: 0209	450021	110	D-4		2 0209	ICU OTHER	155,257		155,257	Direct/Percent	26	155,257	100.00	
												166,267	100.00	
Revenue Code: 0210	450021	110	D-4		2 0210	OCU	3,172,839.75		3,172,839.75	Acute RevUsage I/P	61	3,172,840	100.00	
												3,172,840	100.00	
Revenue Code: 0250	450021	110	D-4		2 0250	PHARMACY	111,899,398.71		111,899,398.71	Acute RevUsage I/P	25	1,722	.00	
	450021	110	D-4		2 0250	PHARMACY	111,899,398.71		111,899,398.71	Acute RevUsage I/P	41	12,898	.01	
	450021	110	D-4		2 0250	PHARMACY	111,899,398.71		111,899,398.71	Acute RevUsage I/P	56	111,883,385	99.99	
	450021	110	D-4		2 0250	PHARMACY	111,899,398.71		111,899,398.71	Acute RevUsage I/P	58.08	1,393	.00	
Revenue Code: 0251	450021	110	D-4		2 0251	GENERIC DRUGS	29.22		29.22	Direct/Percent	56	29	100.00	
												29	100.00	
Revenue Code: 0255	450021	110	D-4		2 0255	DRUGS INCIDENT TO RAD				Acute RevUsage I/P	41		.52	
	450021	110	D-4		2 0255	DRUGS INCIDENT TO RAD				Acute RevUsage I/P	41.01		.12	
	450021	110	D-4		2 0255	DRUGS INCIDENT TO RAD				Acute RevUsage I/P	56		99.25	
	450021	110	D-4		2 0255	DRUGS INCIDENT TO RAD				Acute RevUsage I/P	58.02		.10	
Revenue Code: 0257	450021	110	D-4		2 0257	DRUGS/NONPRESCRIPTION	341.8		341.8	Direct/Percent	56	342	100.00	



WS D-4 Program Charges (by CC#)

Settlement Revenue Assignment by RevCode by CC
General Hospital (07/01/2005 - 06/30/2006)

Unit Number	Report Type	Worksheet	Column	Revenue Code	Description	P&R Charges	Adjustment	Adjusted P&R Charges	Allocation Method	Cost Center	Charges Allocated	Percent Allocated	Audit Tag
450021	110	D-4	2	0100	RM BD STATE FAC	2,364	1,000	3,364	Direct/Percent	25	3,364	100.00	
450021	110	D-4	2	0110	RM/BD PRIVATE	30,377,772.25		30,377,772.25	Acute RevUsage I/P	25	30,257,047	99.60	
450021	110	D-4	2	0111	RM BC PRIVATE	52,599		52,599	Direct/Percent	25	52,599	100.00	
450021	110	D-4	2	0120	RM BD SEMI	751,752		751,752	Direct/Percent	25	723,710	96.27	
450021	110	D-4	2	0140	RM BD DELUXE	9,456		9,456	Direct/Percent	25	9,456	100.00	
450021	110	D-4	2	0206	POST ICU	905,616		905,616	Acute RevUsage I/P	25	887,503	98.00	
450021	110	D-4	2	0250	PHARMACY	111,899,398.71		111,899,398.71	Acute RevUsage I/P	25	1,722	.00	
450021	110	D-4	2	0272	STERILE SUPPLY	6,481,924.89		6,481,924.89	Acute RevUsage I/P	25	8,841	.14	
450021	110	D-4	2	0333	RADIATION THERAPY	348,278.32		348,278.32	Acute RevUsage I/P	25	2,069	.59	
450021	110	D-4	2	0335	CHEMOTHER - IV				Acute RevUsage I/P	25		100.00	
450021	110	D-4	2	0402	ULTRASOUND	853,685.22		853,685.22	Acute RevUsage I/P	25	2,405	.28	
450021	110	D-4	2	0480	CARDIOLOGY	4,074,180.67		4,074,180.67	Acute RevUsage I/P	25	2,498	.06	
450021	110	D-4	2	0636	TOT	1,791.33		1,791.33	Acute RevUsage I/P	25		.01	
450021	110	D-4	2	0710	RECOVERY ROOM	6,834,932.82		6,834,932.82	Acute RevUsage I/P	25	77,062	1.13	
450021	110	D-4	2	0760	TREATMENT ROOM	3,325		3,325	Acute RevUsage I/P	25	3,325	100.00	
450021	110	D-4	2	0761	TREATMENT ROOM	1,214.92		1,214.92	Acute RevUsage I/P	25	888	73.11	
450021	110	D-4	2	0920	OTHER DIAGNOSTIC	5,637.53		5,637.53	Acute RevUsage I/P	25		.00	
450021	110	D-4	2	0940	OTHER THERAPEUTIC	1,553,133.25		1,553,133.25	Acute RevUsage I/P	25	1,237,307	79.67	
Cost Center: 25											33,288,798		
450021	110	D-4	2	0110	RM/BD PRIVATE	30,377,772.25		30,377,772.25	Acute RevUsage I/P	26	38,041	.13	
450021	110	D-4	2	0200	ICU	16,174,634		16,174,634	Direct/Percent	26	16,174,634	100.00	
450021	110	D-4	2	0202	MICU	13,555,256		13,555,256	Direct/Percent	26	13,555,256	100.00	
450021	110	D-4	2	0206	POST ICU	905,616		905,616	Acute RevUsage I/P	26	16,415	1.81	
450021	110	D-4	2	0209	ICU OTHER	155,257		155,257	Direct/Percent	26	155,257	100.00	
450021	110	D-4	2	0272	STERILE SUPPLY	6,481,924.89		6,481,924.89	Acute RevUsage I/P	26	2,480	.04	
450021	110	D-4	2	0480	CARDIOLOGY	4,074,180.67		4,074,180.67	Acute RevUsage I/P	26	1,854	.05	
450021	110	D-4	2	0710	RECOVERY ROOM	6,834,932.82		6,834,932.82	Acute RevUsage I/P	26	88,917	1.30	
450021	110	D-4	2	0761	TREATMENT ROOM	1,214.92		1,214.92	Acute RevUsage I/P	26	327	26.89	
450021	110	D-4	2	0940	OTHER THERAPEUTIC	1,553,133.25		1,553,133.25	Acute RevUsage I/P	26	313,511	20.19	
Cost Center: 26											30,348,891		
450021	110	D-4	2	0430	OCCUPATIONAL THERAPY	1,965,127.62		1,965,127.62	Acute RevUsage I/P	31	282,471	14.37	
450021	110	D-4	2	0900	BEHAVIORAL HEALTH TRMT	346.04		346.04	Acute RevUsage I/P	31	346	100.00	
450021	110	D-4	2	0915	GROUP THERAPY	149.43		149.43	Acute RevUsage I/P	31	148	98.92	
Cost Center: 31											282,866		
450021	110	D-4	2	0272	STERILE SUPPLY	6,481,924.89		6,481,924.89	Acute RevUsage I/P	31.01	73	.00	
450021	110	D-4	2	0402	ULTRASOUND	853,685.22		853,685.22	Acute RevUsage I/P	31.01	14,580	1.71	
Cost Center: 31.01											14,653		
450021	110	D-4	2	0272	STERILE SUPPLY	6,481,924.89		6,481,924.89	Acute RevUsage I/P	37	548,657	8.46	
450021	110	D-4	2	0274	PROSTORTHODIC DEVICES	409,191.65		409,191.65	Acute RevUsage I/P	37	67,297	16.45	
450021	110	D-4	2	0275	PACEMAKER	2,174,950.14		2,174,950.14	Acute RevUsage I/P	37		.00	
450021	110	D-4	2	0278	CENTRAL SUPPLY IMPLANTS	29,379,930.31		29,379,930.31	Acute RevUsage I/P	37	24,953,972	84.94	
450021	110	D-4	2	0360	OPERATING ROOM	56,037,747		56,037,747	Direct/Percent	37	53,182,685	94.91	
450021	110	D-4	2	0361	ORIMINOR	1,418,431.73		1,418,431.73	Direct/Percent	37	1,786	.13	
450021	110	D-4	2	0402	ULTRASOUND	853,685.22		853,685.22	Acute RevUsage I/P	37	4,814	.56	
450021	110	D-4	2	0761	TREATMENT ROOM	1,214.92		1,214.92	Acute RevUsage I/P	37		.00	
450021	110	D-4	2	0920	OTHER DIAGNOSTIC	5,637.53		5,637.53	Acute RevUsage I/P	37		.00	
450021	110	D-4	2	0940	OTHER THERAPEUTIC	1,553,133.25		1,553,133.25	Acute RevUsage I/P	37	177	.01	



WS D Part 5 Program Charges (by RevCode)

Settlement Revenue Assignment by RevCode
General Hospital (07/01/2005 - 06/30/2006)

Unit Number	Report Type	Worksheet	Column	Revenue Code	Description	P&R Charges	Adjustment	Adjusted P&R Charges	Allocation Method	Cost Center	Charges Allocated	Percent Allocated	Audit Tag
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	25		.14	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	26		.04	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	31.01		.00	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	37	10	8.46	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	37.01	17	14.07	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	40	6	4.79	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	41	10	8.48	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	41.01		.00	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	44		.06	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	49	69	58.94	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	55	3	2.72	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	56		.26	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	57	2	1.38	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	58.02	1	.64	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	58.08		.01	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	58.09		.00	
450021	12P	D-Part5	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage I/P	61		.01	
450021	13P	D-Part5	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage O/P	37	445,997	23.08	
450021	13P	D-Part5	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage O/P	37.01	581,420	30.09	
450021	13P	D-Part5	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage O/P	40	50,664	2.62	
450021	13P	D-Part5	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage O/P	41	474,336	24.54	
450021	13P	D-Part5	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage O/P	41.01	7,517	.39	
450021	13P	D-Part5	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage O/P	44	4,474	.23	
450021	13P	D-Part5	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage O/P	49	104,061	5.38	
450021	13P	D-Part5	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage O/P	55	65,328	3.38	
450021	13P	D-Part5	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage O/P	56	9,739	.50	
450021	13P	D-Part5	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage O/P	57		.00	
450021	13P	D-Part5	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage O/P	58.02	57,989	3.00	
450021	13P	D-Part5	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage O/P	58.08	108,880	5.63	
450021	13P	D-Part5	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage O/P	58.09	19,227	.99	
450021	13P	D-Part5	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage O/P	61	2,903	.15	
Revenue Code: 0272											1,882,864	200.00	
450021	13P	D-Part5	5.01	0273	CENTRAL SUPPLY TAKE				Acute RevUsage O/P	50		36.64	
450021	13P	D-Part5	5.01	0273	CENTRAL SUPPLY TAKE				Acute RevUsage O/P	58.08		63.36	
Revenue Code: 0273												100.00	
450021	13P	D-Part5	5.01	0274	PROST/ORTHO DEVICES	60,415.93		60,415.93	Acute RevUsage O/P	37	1,663	2.75	
450021	13P	D-Part5	5.01	0274	PROST/ORTHO DEVICES	60,415.93		60,415.93	Acute RevUsage O/P	50	55,902	92.53	
450021	13P	D-Part5	5.01	0274	PROST/ORTHO DEVICES	60,415.93		60,415.93	Acute RevUsage O/P	55	2,851	4.72	
Revenue Code: 0274											60,418	100.00	
450021	12P	D-Part5	5.01	0275	PACEMAKER	67,940.4		67,940.4	Acute RevUsage I/P	37		.00	
450021	12P	D-Part5	5.01	0275	PACEMAKER	67,940.4		67,940.4	Acute RevUsage I/P	37.01	67,940	100.00	
Revenue Code: 0275											67,940	100.00	
450021	12P	D-Part5	5.01	0278	CENTRAL SUPPLY IMPLANTS	157,931.14		157,931.14	Acute RevUsage I/P	37	134,140	84.94	
450021	12P	D-Part5	5.01	0278	CENTRAL SUPPLY IMPLANTS	157,931.14		157,931.14	Acute RevUsage I/P	37.01	14,351	9.09	
450021	12P	D-Part5	5.01	0278	CENTRAL SUPPLY IMPLANTS	157,931.14		157,931.14	Acute RevUsage I/P	41	2,041	1.29	
450021	12P	D-Part5	5.01	0278	CENTRAL SUPPLY IMPLANTS	157,931.14		157,931.14	Acute RevUsage I/P	49	49	.03	



WS D Part 5 Program Charges (by CC#)

Settlement Revenue Assignment by RevCode by CC
General Hospital (07/01/2005 - 06/30/2006)

	Unit Number	Report Type	Worksheet	Column	Revenue Code	Description	PSR Charges	Adjustment	Adjusted PSR Charges	Allocation Method	Cost Center	Charges Allocated	Percent Allocated	Audit Tag
Cost Center: 37	450021	13P	D-Parts	5.01	0940	OTHER THERAPEUTIC	797,012.75		797,012.75	Acute RevUsage OVP	37	17,799	2.23	
												20,882,418		
	450021	13P	D-Parts	5.01	0270	CENTRAL SUPPLY	962,531.8		962,531.8	Acute RevUsage OVP	37.01	10,119	1.05	
	450021	12P	D-Parts	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage IIP	37.01	17	14.07	
	450021	13P	D-Parts	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage OVP	37.01	581,420	30.09	
	450021	12P	D-Parts	5.01	0275	PACEMAKER	67,940.4		67,940.4	Acute RevUsage IIP	37.01	67,940	100.00	
	450021	12P	D-Parts	5.01	0278	CENTRAL SUPPLY IMPLANTS	157,931.14		157,931.14	Acute RevUsage IIP	37.01	14,351	9.09	
	450021	13P	D-Parts	5.01	0278	CENTRAL SUPPLY IMPLANTS	2,782,405.92		2,782,405.92	Acute RevUsage OVP	37.01	398,965	14.34	
	450021	12P	D-Parts	5.01	0320	RADIOLOGY	79,067.99		79,067.99	Acute RevUsage IIP	37.01	5,157	6.52	
	450021	13P	D-Parts	5.01	0320	RADIOLOGY	6,155,550.89		6,155,550.89	Acute RevUsage OVP	37.01	544,713	8.85	
	450021	14P	D-Parts	5.01	0320	RADIOLOGY	340.16		340.16	Acute RevUsage OVP	37.01	30	8.85	
	450021	13P	D-Parts	5.01	0361	ORIMINOR	2,438,347.04		2,438,347.04	Acute RevUsage OVP	37.01	261	.01	
	450021	12P	D-Parts	5.01	0402	ULTRASOUND	2,692.47		2,692.47	Acute RevUsage IIP	37.01	44	1.63	
	450021	13P	D-Parts	5.01	0402	ULTRASOUND	422,696.6		422,696.6	Acute RevUsage OVP	37.01	1,435	.34	
	450021	12P	D-Parts	5.01	0480	CARDIOLOGY	56,054.69		56,054.69	Acute RevUsage IIP	37.01	1,483	2.65	
	450021	13P	D-Parts	5.01	0480	CARDIOLOGY	344,824.24		344,824.24	Acute RevUsage OVP	37.01	15,776	4.58	
	450021	12P	D-Parts	5.01	0481	CARDIAC CATH LAB	57,006.2		57,006.2	Acute RevUsage IIP	37.01	56,993	99.98	
	450021	13P	D-Parts	5.01	0481	CARDIAC CATH LAB	741,675.21		741,675.21	Acute RevUsage OVP	37.01	741,675	100.00	
Cost Center: 37.01												2,440,878		
	450021	13P	D-Parts	5.01	0270	CENTRAL SUPPLY	962,531.8		962,531.8	Acute RevUsage OVP	38	118	.01	
	450021	13P	D-Parts	5.01	0710	RECOVERY ROOM	2,797,704.63		2,797,704.63	Acute RevUsage OVP	38	2,793,538	99.85	
Cost Center: 38	450021	13P	D-Parts	5.01	0940	OTHER THERAPEUTIC	797,012.75		797,012.75	Acute RevUsage OVP	38	168,884	21.19	
												2,882,688		
Cost Center: 39	450021	13P	D-Parts	5.01	0720	LABOR DELIVERY	1,247.08		1,247.08	Direct/Percent	39	1,247	100.00	
												1,247		
	450021	13P	D-Parts	5.01	0270	CENTRAL SUPPLY	962,531.8		962,531.8	Acute RevUsage OVP	40	248,703	25.84	
	450021	12P	D-Parts	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage IIP	40	6	4.79	
	450021	13P	D-Parts	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage OVP	40	50,664	2.62	
Cost Center: 40	450021	13P	D-Parts	5.01	0370	ANESTHESIA	3,436,791.39		3,436,791.39	Acute RevUsage OVP	40	3,436,791	100.00	
												3,738,184		
	450021	13P	D-Parts	5.01	0250	PHARMACY	3,117,767.17		3,117,767.17	Acute RevUsage OVP	41	1,862	.06	
	450021	13P	D-Parts	5.01	0270	CENTRAL SUPPLY	962,531.8		962,531.8	Acute RevUsage OVP	41	19,574	2.03	
	450021	12P	D-Parts	5.01	0272	STERILE SUPPLY	117.3		117.3	Acute RevUsage IIP	41	10	8.48	
	450021	13P	D-Parts	5.01	0272	STERILE SUPPLY	1,932,536.91		1,932,536.91	Acute RevUsage OVP	41	474,336	24.54	
	450021	12P	D-Parts	5.01	0278	CENTRAL SUPPLY IMPLANTS	157,931.14		157,931.14	Acute RevUsage IIP	41	2,041	1.29	
	450021	13P	D-Parts	5.01	0278	CENTRAL SUPPLY IMPLANTS	2,782,405.92		2,782,405.92	Acute RevUsage OVP	41	269,995	9.70	
	450021	12P	D-Parts	5.01	0320	RADIOLOGY	79,067.99		79,067.99	Acute RevUsage IIP	41	73,242	92.63	
	450021	13P	D-Parts	5.01	0320	RADIOLOGY	6,155,550.89		6,155,550.89	Acute RevUsage OVP	41	3,802,451	61.77	
	450021	14P	D-Parts	5.01	0320	RADIOLOGY	340.16		340.16	Acute RevUsage OVP	41	210	61.77	
	450021	13P	D-Parts	5.01	0333	RADIATION THERAPY	6,529,734.44		6,529,734.44	Acute RevUsage OVP	41	115,066	1.76	
	450021	12P	D-Parts	5.01	0341	NUCLEAR MED/DX	7,290.39		7,290.39	Acute RevUsage IIP	41	7,290	100.00	
	450021	13P	D-Parts	5.01	0341	NUCLEAR MED/DX	1,268,085.35		1,268,085.35	Acute RevUsage OVP	41	1,268,085	100.00	
	450021	12P	D-Parts	5.01	0343	NUC MED/DX RADIOPHARM	5,832.18		5,832.18	Acute RevUsage IIP	41	5,832	100.00	
	450021	13P	D-Parts	5.01	0343	NUC MED/DX RADIOPHARM	764,157.08		764,157.08	Acute RevUsage OVP	41	764,157	100.00	
	450021	12P	D-Parts	5.01	0350	CT SCAN	279,159.18		279,159.18	Acute RevUsage IIP	41	279,159	100.00	
	450021	13P	D-Parts	5.01	0350	CT SCAN	17,700,970.51		17,700,970.51	Acute RevUsage OVP	41	17,700,971	100.00	



WS E Series - Program Payment Information

PSR Settlement Data by W/S by Column
General Hospital (07/01/2005 - 06/30/2006)

Unit Number	Report Type	RevCode	Revenue Description	Period Start	Period End	Units	Charges	Units Adjustment	Charges Adjustment	Adjusted Units	Adjusted Charges	Include	Worksheet	Part	Line	Column	Audit Tag
450021	110	FSP	FEDERAL SPECIFIC	20060701	20060930		29,044,846.82				29,044,846.82	Yes	E	A	1.02	1	
450021	110	FSP	FEDERAL SPECIFIC	20060701	20061231		28,955,173.89				28,955,173.89	Yes	E	A	1.02	1	
450021	110	FSP	FEDERAL SPECIFIC	20060701	20070630		58,020,352.24				58,020,352.24	Yes	E	A	1.02	1	
C/R							116,020,372.96				116,020,372.96						
450021	110	COO	COST OUTLIER	20060701	20070630		5,721,694.6				5,721,694.6	Yes	E	A	2.01	1	
450021	110	COO	COST OUTLIER	20060701	20060930		1,991,221.63				1,991,221.63	Yes	E	A	2.01	1	
450021	110	COO	COST OUTLIER	20060701	20061231		1,643,929.68				1,643,929.68	Yes	E	A	2.01	1	
C/R							9,368,846.91				9,368,846.91						
450021	110	NWT	NEW TECHNOLOGY	20060701	20060930		3,848.75				3,848.75	Yes	E	A	11.02	1	
450021	110	NWT	NEW TECHNOLOGY	20060701	20061231		7,701.47				7,701.47	Yes	E	A	11.02	1	
450021	110	NWT	NEW TECHNOLOGY	20060701	20070630		21,198				21,198	Yes	E	A	11.02	1	
C/R							32,748.22				32,748.22						
450021	110	MSP	PAYMENTS MADE UNDER MSF	20060701	20060930		136,258.95				136,258.95	Yes	E	A	17	1	
450021	110	MSP	PAYMENTS MADE UNDER MSF	20060701	20061231		62,347.46				62,347.46	Yes	E	A	17	1	
450021	110	MSP	PAYMENTS MADE UNDER MSF	20060701	20070630		202,655.17				202,655.17	Yes	E	A	17	1	
C/R							401,261.68				401,261.68						
450021	110	BDE	BLOOD DEDUCTIBLE	20060701	20060930							Yes	E	A	19	1	
450021	110	BDE	BLOOD DEDUCTIBLE	20060701	20061231							Yes	E	A	19	1	
450021	110	BDE	BLOOD DEDUCTIBLE	20060701	20070630							Yes	E	A	19	1	
450021	110	CDE	CASH DEDUCTIBLE	20060701	20070630		4,471,056				4,471,056	Yes	E	A	19	1	
450021	110	CDE	CASH DEDUCTIBLE	20060701	20060930		2,175,320				2,175,320	Yes	E	A	19	1	
450021	110	CDE	CASH DEDUCTIBLE	20060701	20061231		2,084,880				2,084,880	Yes	E	A	19	1	
C/R							8,731,268				8,731,268						
450021	110	COI	COINSURANCE	20060701	20060930		218,246				218,246	Yes	E	A	20	1	
450021	110	COI	COINSURANCE	20060701	20061231		306,306				306,306	Yes	E	A	20	1	
450021	110	COI	COINSURANCE	20060701	20070630		631,064				631,064	Yes	E	A	20	1	
C/R							1,166,818				1,166,818						
450021	12P	APC	APC PAYMENT	20060701	20060930		62,550.42				62,550.42	Yes	E	B	1.02	1	
450021	12P	APC	APC PAYMENT	20060701	20061231		72,761.58				72,761.58	Yes	E	B	1.02	1	
450021	12P	APC	APC PAYMENT	20060701	20070630		41,988.05				41,988.05	Yes	E	B	1.02	1	
450021	12P	OUT	OUTLIER PAYMENT	20060701	20060930		7,571.93				7,571.93	Yes	E	B	1.02	1	
450021	12P	OUT	OUTLIER PAYMENT	20060701	20061231		1,242.87				1,242.87	Yes	E	B	1.02	1	
450021	12P	OUT	OUTLIER PAYMENT	20060701	20070630		4,098.38				4,098.38	Yes	E	B	1.02	1	
450021	13P	APC	APC PAYMENT	20060701	20070630		13,522,120.97				13,522,120.97	Yes	E	B	1.02	1	
450021	13P	APC	APC PAYMENT	20060701	20060930		6,407,748.06				6,407,748.06	Yes	E	B	1.02	1	
450021	13P	APC	APC PAYMENT	20060701	20061231		6,540,434.37				6,540,434.37	Yes	E	B	1.02	1	
450021	13P	OUT	OUTLIER PAYMENT	20060701	20060930		341,407.1				341,407.1	Yes	E	B	1.02	1	
450021	13P	OUT	OUTLIER PAYMENT	20060701	20061231		342,048.05				342,048.05	Yes	E	B	1.02	1	
450021	13P	OUT	OUTLIER PAYMENT	20060701	20070630		364,117.92				364,117.92	Yes	E	B	1.02	1	
450021	14P	APC	APC PAYMENT	20060701	20060930		1,358.91				1,358.91	Yes	E	B	1.02	1	
450021	14P	APC	APC PAYMENT	20060701	20061231		1,425.19				1,425.19	Yes	E	B	1.02	1	
450021	14P	APC	APC PAYMENT	20060701	20070630		1,374.34				1,374.34	Yes	E	B	1.02	1	
450021	14P	OUT	OUTLIER PAYMENT	20060701	20060930							Yes	E	B	1.02	1	
450021	14P	OUT	OUTLIER PAYMENT	20060701	20061231							Yes	E	B	1.02	1	
450021	14P	OUT	OUTLIER PAYMENT	20060701	20070630							Yes	E	B	1.02	1	
C/R							27,712,248.14				27,712,248.14						



Processing Data for Specific Cost Report Pages

Specialty Pages

- WS H Series (Home Health)
- WS I Series (Renal Dialysis)
- WS J Series (CMHC, OP Rehab)
- WS K Series (Hospice)
- WS M Series (RHC/FQHC)
- WS D-6 (Organ Acquisition)



Electronic Data Processing vs. Manual Processing

Voluminous data: processed and re-processed many times to achieve analyses

Critical: Accuracy and Efficiency

Manual processing: system and data/analysis changes yearly (e.g. new system), Non Standard Processing, one time adjustments

Electronic processing: data/analysis consistent or with minimal changes yearly (e.g. new cost centers, new accounts)

Ways for electronic processing:

- Excel
- Access
- KPMG GL Download Import
- HFS AAI Import
- Other products that can help
 - Monarch
- Easy WP
- Decision Support Systems



Questions and Answers

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