

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER CCN:

PERIOD:

WORKSHEET B,

11-0034

FROM: 07/01/2020

PART I

TO: 06/30/2021

COST CENTER DESCRIPTIONS	NET EXPENSES	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL (cols. 0-4)	ADMINISTRATIVE & GENERAL	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY
	FOR COST ALLOCATION	BLDG & FIXTURES	MOVABLE EQUIPMENT										
	(from WS A, col 7)	1	2										
GENERAL SERVICE COST CENTERS													
1	Capital Related Costs-Buildings and Fixtures	14,356,331	14,356,331										
2	Capital Related Costs-Movable Equipment	20,317,097		20,317,097									
4	Employee Benefits	51,784,329	127,357	49,262	51,960,948								
5	Administrative and General	174,823,379	1,785,716	6,164,864	3,590,689	186,364,648	186,364,648						
7	Operation of Plant	19,342,572	2,168,698	344,870	804,814	22,660,954	6,274,592	28,935,546					
8	Laundry and Linen Service	1,916,570	22,866	105,868		2,045,304	566,324	64,397	2,676,025				
9	Housekeeping	8,425,905	85,872		974,906	9,486,683	2,626,768	241,835		12,355,286			
10	Dietary	4,997,848	402,820	9,779	465,456	5,875,903	1,626,979	1,134,435	489,590	9,126,907			
13	Nursing Administration	8,513,445	39,789	163,143	1,515,784	10,232,161	2,833,183	112,054	48,360		13,225,758		
14	Central Services and Supply	27,890,569	521,905		199,259	28,611,733	7,922,303	1,469,806		634,333		38,638,175	
15	Pharmacy	47,171,621	138,264	803,117	2,343,996	50,456,998	13,971,038	389,384		168,055			64,985,475
16	Medical Records & Medical Records Library	301,218	164,313		2,567	468,098	129,612	462,744		199,716			
17	Social Service	2,166,321	18,086		241,608	2,426,015	671,739	50,933		21,960			
21	Intern & Res. Service-Salary & Fringes (Approved)	27,459,206				27,459,206	7,603,180						
22	Intern & Res. Other Program Costs (Approved)	13,482,065	158,327			13,640,392	3,776,888	445,885		192,428			
23	Paramedical Ed. Program (specify)	282,996	2,468		55,579	341,043	94,431	6,949		2,992			
INPATIENT ROUTINE SERVICE COST CENTERS													
30	Adults and Pediatrics (General Routine Care)	72,318,926	1,905,516	695,399	10,741,394	85,661,235	23,718,830	5,366,375	1,108,278	2,315,946	6,549,186	3,976,360	
31	Intensive Care Unit	13,857,612	125,156	115,829	2,360,937	16,459,534	4,557,480	352,468	171,231	152,128	1,122,813	1,060,821	
31.01	02080PEDIATRIC INTENSIVE CARE UNIT	3,811,322	105,290	112,874	724,062	4,753,548	1,316,210	296,520	36,265	127,948	195,127	346,688	
32	Coronary Care Unit	2,589,633	28,979	52,527	494,718	3,165,857	876,594	81,612	34,494	35,233	275,614	233,589	
34	Surgical Intensive Care Unit	4,273,341	53,963	106,791	737,886	5,171,981	1,432,070	151,971	41,148	65,591	220,575	324,247	
34.01	02180TRAUMA INTENSIVE CARE UNIT	3,925,837	82,002	17,503	701,148	4,726,490	1,308,718	230,938	44,081	99,665	257,268	334,770	
34.02	02060NEONATAL INTENSIVE CARE UNIT	10,071,645	157,864	151,361	1,588,527	11,969,397	3,314,206	444,582	22,849	191,849	506,324	846,892	
ANCILLARY SERVICE COST CENTERS													
50	Operating Room	72,715,931	1,055,321	3,158,774	5,710,705	82,640,731	22,882,392	2,972,028	397,568	1,282,615		1,885,340	
52	Labor Room and Delivery Room	3,744,296	140,620	114,956	676,936	4,676,808	1,294,961	396,018	39,988	170,903		323,544	
53	Anesthesiology	1,813,062	63,356	38,300	228,385	2,143,103	593,404	178,425	8,102	76,981		104,180	
54	Radiology-Diagnostic	17,211,146	518,821	1,702,849	1,666,646	21,099,462	5,842,230	1,461,120	159,054	630,569		196,105	
55	Radiology-Therapeutic	6,249,613	302,704	663,623	715,015	7,930,955	2,196,002	852,484		367,916		163,744	
56	Radioisotope	3,162,220	9,407	342,537	120,020	3,634,184	1,006,269	26,493	47,526	11,439		57	
57	Computed Tomography (CT) Scan	1,569,014	15,969	460,847	237,285	2,283,115	632,172	44,971	69,528	19,402			
58	Magnetic Resonance Imaging (MRI)	2,496,407	87,540		269,784	2,853,731	790,170	246,534	8,092	106,374			
59	Cardiac Catheterization	4,684,685	78,399	112,330	302,699	5,178,113	1,433,768	220,791	23,228	95,273		102,136	
60	Laboratory	33,754,650	544,884	1,793,379	2,399,937	38,492,841	10,658,283	1,534,519	195	662,230		45,178	
62	Whole Blood & Packed Red Blood Cells	4,318,805	7,164	109,720		4,435,698	1,228,200	20,176		8,688			
65	Respiratory Therapy	9,752,880	86,377	261,347	1,602,918	11,703,522	3,240,588	243,257	7,703	104,974		20,910	
66	Physical Therapy	3,717,791	155,242	25,420	664,177	4,562,630	1,263,347	437,199		188,664			
67	Occupational Therapy	1,758,084	169,304	5,700	339,599	2,272,687	629,284	476,801		205,749			
68	Speech Pathology	1,126,174	5,384	10,560	228,561	1,370,679	379,527	15,162		6,564			
69	Electrocardiology	11,025,084	225,230	683,488	723,358	12,657,160	3,504,641	634,299	96,680	273,753		191,463	

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER CCN:

11-0034

PERIOD:
FROM: 07/01/2020
TO: 06/30/2021

WORKSHEET B,
PART I

COST CENTER DESCRIPTIONS	NET EXPENSES FOR COST ALLOCATION <small>(from WS A, col 7)</small>	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL <small>(cols. 0-4)</small>	ADMINIS- TRATIVE & GENERAL	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
		BLDG & FIXTURES	MOVABLE EQUIPMENT											
		0	1											2
70	Electroencephalography	1,102,853	100,803	215,080	212,486	1,631,222	451,669	283,885		122,494	2,763			
71	Medical Supplies Charged to Patients	3,958,670				3,958,670	1,096,116					19,750,960		
72	Implantable Devices Charged to Patients	22,978,154				22,978,154	6,362,421					18,887,215		
73	Drugs Charged to Patients	58,415,717			332,359	58,748,076	16,266,755						64,985,475	
74	Renal Dialysis	2,169,112	32,218	22,298	10,633	2,234,261	618,645	90,733	27,526	39,142				
	OUTPATIENT SERVICE COST CENTERS													
90	Clinic	26,774,061	2,321,177	1,150,315	4,049,525	34,295,078	9,495,964	6,536,976	135,845	2,821,127	1,479,472			
91	Emergency	24,473,000	269,210	352,369	3,443,456	28,538,035	7,901,897	758,159	196,644	327,181	1,346,538			
	OTHER REIMBURSABLE COST CENTERS													
	SPECIAL PURPOSE COST CENTERS													
105	Kidney Acquisition	5,016,936	43,840	93,364	267,949	5,422,089	1,501,322	123,464		53,283	144,824			
109	Pancreas Acquisition	41,000				41,000	11,352							
118	SUBTOTALS (sum of lines 1-117)	858,109,133	14,328,221	20,210,443	51,745,763	857,759,184	185,902,524	28,856,382	2,676,025	12,321,115	9,126,907	13,129,621	38,638,175	64,985,475
	NONREIMBURSABLE COST CENTERS													
190	Gift, Flower, Coffee Shop, & Canteen	86,716	28,110		11,339	126,165	34,934	79,164		34,171				
190.01	19001PATIENT TRANSPORT	1,232,315		106,654	203,846	1,542,815	427,190				96,137			
202	Total (sum lines 118 through 201)	859,428,164	14,356,331	20,317,097	51,960,948	859,428,164	186,364,648	28,935,546	2,676,025	12,355,286	9,126,907	13,225,758	38,638,175	64,985,475

AU MEDICAL CENTER INC

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER CCN:
11-0034

PERIOD:
FROM: 07/01/2020
TO: 06/30/2021

WORKSHEET B,
PART I

COST CENTER DESCRIPTIONS	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	I&R SALARY & FRINGES	I&R PROGRAM COSTS	PARAMED EDUCATION	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJ	TOTAL	
	16	17	21	22	23	24	25	26	
GENERAL SERVICE COST CENTERS									
1	Capital Related Costs-Buildings and Fixtures								1
2	Capital Related Costs-Movable Equipment								2
4	Employee Benefits								4
5	Administrative and General								5
7	Operation of Plant								7
8	Laundry and Linen Service								8
9	Housekeeping								9
10	Dietary								10
13	Nursing Administration								13
14	Central Services and Supply								14
15	Pharmacy								15
16	Medical Records & Medical Records Library	1,260,170							16
17	Social Service		3,170,647						17
21	Intern & Res. Service-Salary & Fringes (Approved)			35,062,386					21
22	Intern & Res. Other Program Costs (Approved)				18,055,593				22
23	Paramedical Ed. Program (specify)					445,415			23
INPATIENT ROUTINE SERVICE COST CENTERS									
30	Adults and Pediatrics (General Routine Care)	49,383	229,192	16,188,542	8,336,390	153,499,717	(24,524,932)	128,974,785	30
31	Intensive Care Unit	18,721	39,942			23,935,138		23,935,138	31
31.01	02080PEDIATRIC INTENSIVE CARE UNIT	5,502	6,974			7,084,782		7,084,782	31.01
32	Coronary Care Unit	2,148	9,827			4,714,968		4,714,968	32
34	Surgical Intensive Care Unit	2,217	7,925			7,417,725		7,417,725	34
34.01	02180TRAUMA INTENSIVE CARE UNIT	5,642	9,193			7,016,765		7,016,765	34.01
34.02	02060NEONATAL INTENSIVE CARE UNIT	13,656	18,069	383,615	197,545	17,908,984	(581,160)	17,327,824	34.02
ANCILLARY SERVICE COST CENTERS									
50	Operating Room	81,308		4,756,823	2,449,555	119,348,360	(7,206,378)	112,141,982	50
52	Labor Room and Delivery Room	2,323		1,611,182	829,688	9,345,415	(2,440,870)	6,904,545	52
53	Anesthesiology	29,935		3,912,870	2,014,957	9,061,957	(5,927,827)	3,134,130	53
54	Radiology-Diagnostic	60,011		1,764,628	908,706	32,121,885	(2,673,334)	29,448,551	54
55	Radiology-Therapeutic	23,736				11,534,837		11,534,837	55
56	Radioisotope	12,891				4,738,859		4,738,859	56
57	Computed Tomography (CT) Scan	50,720				3,099,908		3,099,908	57
58	Magnetic Resonance Imaging (MRI)	19,883				4,024,784		4,024,784	58
59	Cardiac Catheterization	16,508				7,069,817		7,069,817	59
60	Laboratory	172,641		843,952	434,599	52,844,438	(1,278,551)	51,565,887	60
62	Whole Blood & Packed Red Blood Cells	7,434				5,700,196		5,700,196	62
65	Respiratory Therapy	41,495				15,362,449		15,362,449	65
66	Physical Therapy	7,166				6,459,006		6,459,006	66
67	Occupational Therapy	3,237				3,587,758		3,587,758	67
68	Speech Pathology	2,969				1,774,901		1,774,901	68
69	Electrocardiology	26,561		1,074,121	553,125	19,011,803	(1,627,246)	17,384,557	69

AU MEDICAL CENTER INC

COST ALLOCATION - GENERAL SERVICE COSTS

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FROM: 07/01/2020
TO: 06/30/2021

WORKSHEET B,
PART I

	COST CENTER DESCRIPTIONS	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	I&R SALARY & FRINGES	I&R PROGRAM COSTS	PARAMED EDUCATION	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJ	TOTAL	
		16	17	21	22	23	24	25	26	
70	Electroencephalography	9,412					2,501,445		2,501,445	70
71	Medical Supplies Charged to Patients	49,943					24,855,689		24,855,689	71
72	Implantable Devices Charged to Patients	68,420					48,296,210		48,296,210	72
73	Drugs Charged to Patients	357,655				445,415	140,803,376		140,803,376	73
74	Renal Dialysis	1,593					3,011,900		3,011,900	74
	OUTPATIENT SERVICE COST CENTERS									
90	Clinic	51,335	2,366,415	997,398	513,616		58,693,226	(1,511,014)	57,182,212	90
91	Emergency	61,754	483,110	3,529,255	1,817,412		44,959,985	(5,346,667)	39,613,318	91
	OTHER REIMBURSABLE COST CENTERS									
	SPECIAL PURPOSE COST CENTERS									
105	Kidney Acquisition	3,971					7,248,953		7,248,953	105
109	Pancreas Acquisition						52,352		52,352	109
118	SUBTOTALS (sum of lines 1-117)	1,260,170	3,170,647	35,062,386	18,055,593	445,415	857,087,588	(53,117,979)	803,969,609	118
	NONREIMBURSABLE COST CENTERS									
190	Gift, Flower, Coffee Shop, & Canteen						274,434		274,434	190
190.01	19001PATIENT TRANSPORT						2,066,142		2,066,142	190.01
202	Total (sum lines 118 through 201)	1,260,170	3,170,647	35,062,386	18,055,593	445,415	859,428,164	(53,117,979)	806,310,185	202

ALLOCATION OF CAPITAL-RELATED COSTS

								PROVIDER CCN:		PERIOD:		WORKSHEET B.											
								11-0034		FROM: 07/01/2020 TO: 06/30/2021		PART II											
COST CENTER DESCRIPTIONS	DIRECTLY ASSIGNED NEW CAPITAL RELATED COSTS	CAPITAL RELATED COSTS		SUBTOTAL (sum of cols 0-2)	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE & GENERAL	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY										
	0	BLDG & FIXTURES	MOVABLE EQUIPMENT											2A	4	5	7	8	9	10	13	14	15
		1	2																				
GENERAL SERVICE COST CENTERS																							
1	Capital Related Costs-Buildings and Fixtures																						
2	Capital Related Costs-Movable Equipment																						
4	Employee Benefits		127,357	49,262	176,619	176,619																	
5	Administrative and General		1,785,716	6,164,864	7,950,580	12,206	7,962,786																
7	Operation of Plant		2,168,698	344,870	2,513,568	2,736	268,102	2,784,406															
8	Laundry and Linen Service		22,866	105,868	128,734		24,198	6,197	159,129														
9	Housekeeping		85,872		85,872	3,314	112,237	23,271	224,694														
10	Dietary		402,820	9,779	412,599	1,582	69,518	109,164	8,904	601,767													
13	Nursing Administration		39,789	163,143	202,932	5,153	121,057	10,783	879		340,804												
14	Central Services and Supply		521,905		521,905	677	338,505	141,436	11,536			1,014,059											
15	Pharmacy		138,264	803,117	941,381	7,968	596,957	37,470	3,056				1,586,832										
16	Medical Records & Medical Records Library		164,313		164,313	9	5,538	44,529	3,632														
17	Social Service		18,086		18,086	821	28,702	4,901	399														
21	Intern & Res. Service-Salary & Fringes (Approved)						324,870																
22	Intern & Res. Other Program Costs (Approved)		158,327		158,327		161,379	42,907	3,500														
23	Paramedical Ed. Program (specify)		2,468		2,468	189	4,035	669	54														
30	Adults and Pediatrics (General Routine Care)		1,905,516	695,399	2,600,915	36,501	1,013,230	516,395	65,905	42,118	431,809	102,477											
31	Intensive Care Unit		125,156	115,829	240,985	8,026	194,733	33,917	10,182	2,767	74,031	27,334											
31.01	02080PEDIATRIC INTENSIVE CARE UNIT		105,290	112,874	218,164	2,461	56,239	28,533	2,156	2,327	12,865	8,933											
32	Coronary Care Unit		28,979	52,527	81,506	1,682	37,455	7,853	2,051	641	18,172	6,019											
34	Surgical Intensive Care Unit		53,963	106,791	160,754	2,508	61,190	14,624	2,447	1,193	14,543	8,355											
34.01	02180TRAUMA INTENSIVE CARE UNIT		82,002	17,503	99,505	2,383	55,919	22,223	2,621	1,813	16,963	8,626											
34.02	02060NEONATAL INTENSIVE CARE UNIT		157,864	151,361	309,225	5,400	141,610	42,781	1,359	3,489	33,384	21,822											
50	Operating Room		1,055,321	3,158,774	4,214,095	19,412	977,722	285,992	23,641	23,326		48,579											
52	Labor Room and Delivery Room		140,620	114,956	255,576	2,301	55,331	38,108	2,378	3,108		8,337											
53	Anesthesiology		63,356	38,300	101,656	776	25,355	17,169	482	1,400		2,684											
54	Radiology-Diagnostic		518,821	1,702,849	2,221,670	5,665	249,628	140,600	9,458	11,468		5,053											
55	Radiology-Therapeutic		302,704	663,623	966,327	2,431	93,831	82,033		6,691		4,219											
56	Radioisotope		9,407	342,537	351,944	408	42,996	2,549	2,826	208		1											
57	Computed Tomography (CT) Scan		15,969	460,847	476,816	807	27,012	4,328	4,134	353													
58	Magnetic Resonance Imaging (MRI)		87,540		87,540	917	33,762	23,723	481	1,935													
59	Cardiac Catheterization		78,399	112,330	190,729	1,029	61,262	21,246	1,381	1,733		2,632											
60	Laboratory		544,884	1,793,370	2,338,254	8,158	455,409	147,664	12	12,043		1,164											
62	Whole Blood & Packed Red Blood Cells		7,164	109,729	116,893		52,479	1,941		158													
65	Respiratory Therapy		86,377	261,347	347,724	5,449	138,464	23,408	458	1,909		539											
66	Physical Therapy		155,242	25,420	180,662	2,258	53,980	42,071		3,431													
67	Occupational Therapy		169,304	5,700	175,004	1,154	26,888	45,882		3,742													
68	Speech Pathology		5,384	10,560	15,944	777	16,217	1,459		119													
69	Electrocardiology		225,230	683,488	908,718	2,459	149,747	61,037	5,749	4,978		4,933											
70	Electroencephalography		100,803	215,080	315,883	722	19,299	27,318		2,228		71											
71	Medical Supplies Charged to Patients						46,835						518,374										

ALLOCATION OF CAPITAL-RELATED COSTS

ALLOCATION OF CAPITAL-RELATED COSTS								PROVIDER CCN:		PERIOD:		WORKSHEET B.											
								11-0034		FROM: 07/01/2020 TO: 06/30/2021		PART II											
COST CENTER DESCRIPTIONS	DIRECTLY ASSIGNED NEW CAPITAL RELATED COSTS	CAPITAL RELATED COSTS		SUBTOTAL (sum of cols 0-2)	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE & GENERAL	OPERATION OF PLANT	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY										
	0	BLDG & FIXTURES	MOVABLE EQUIPMENT											2A	4	5	7	8	9	10	13	14	15
		1	2																				
72	Implantable Devices Charged to Patients					271,855						495,685											
73	Drugs Charged to Patients				1,130	695,048							1,586,832										
74	Renal Dialysis		32,218	22,298	54,516	36	26,434	8,731	1,637	712													
90	Clinic		2,321,177	1,150,315	3,471,492	13,766	405,745	629,039	8,078	51,304		38,121											
91	Emergency		269,210	352,369	621,579	11,705	337,633	72,956	11,693	5,950		34,696											
105	Kidney Acquisition		43,840	93,364	137,204	911	64,149	11,881		969		3,732											
109	Pancreas Acquisition					485																	
118	SUBTOTALS (sum of lines 1-117)		14,328,221	20,210,443	34,538,664	175,887	7,943,040	2,776,788	159,129	224,073	601,767	338,327	1,014,059	1,586,832									
190	Gift, Flower, Coffee Shop, & Canteen		28,110		28,110	39	1,493	7,618		621													
190.01	19001PATIENT TRANSPORT			106,654	106,654	693	18,253					2,477											
200	Crossfoot Adjustments																						
202	Total (sum lines 118 through 201)		14,356,331	20,317,097	34,673,428	176,619	7,962,786	2,784,406	159,129	224,694	601,767	340,804	1,014,059	1,586,832									

AU MEDICAL CENTER INC

ALLOCATION OF CAPITAL-RELATED COSTS

ALLOCATION OF CAPITAL-RELATED COSTS				PROVIDER CCN: 11-0034		PERIOD: FROM: 07/01/2020 TO: 06/30/2021		WORKSHEET B, PART II	
COST CENTER DESCRIPTIONS	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	I&R SALARY & FRINGES	I&R PROGRAM COSTS	PARAMED EDUCATION	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJ	TOTAL	
	16	17	21	22	23	24	25	26	
GENERAL SERVICE COST CENTERS									
1	Capital Related Costs-Buildings and Fixtures								1
2	Capital Related Costs-Movable Equipment								2
4	Employee Benefits								4
5	Administrative and General								5
7	Operation of Plant								7
8	Laundry and Linen Service								8
9	Housekeeping								9
10	Dietary								10
13	Nursing Administration								13
14	Central Services and Supply								14
15	Pharmacy								15
16	Medical Records & Medical Records Library	218,021							16
17	Social Service		52,909						17
21	Intern & Res. Service-Salary & Fringes (Approved)			324,870					21
22	Intern & Res. Other Program Costs (Approved)				366,113				22
23	Paramedical Ed. Program (specify)					7,415			23
30	Adults and Pediatrics (General Routine Care)	8,571	3,825			4,821,746		4,821,746	30
31	Intensive Care Unit	3,249	667			595,891		595,891	31
31.01	02080PEDIATRIC INTENSIVE CARE UNIT	955	116			332,749		332,749	31.01
32	Coronary Care Unit	373	164			155,916		155,916	32
34	Surgical Intensive Care Unit	385	132			266,131		266,131	34
34.01	02180TRAUMA INTENSIVE CARE UNIT	979	153			211,185		211,185	34.01
34.02	02060NEONATAL INTENSIVE CARE UNIT	2,370	302			561,742		561,742	34.02
50	Operating Room	14,111				5,606,878		5,606,878	50
52	Labor Room and Delivery Room	403				365,542		365,542	52
53	Anesthesiology	5,195				154,717		154,717	53
54	Radiology-Diagnostic	10,415				2,653,957		2,653,957	54
55	Radiology-Therapeutic	4,119				1,159,651		1,159,651	55
56	Radioisotope	2,237				403,169		403,169	56
57	Computed Tomography (CT) Scan	8,803				522,253		522,253	57
58	Magnetic Resonance Imaging (MRI)	3,451				151,809		151,809	58
59	Cardiac Catheterization	2,865				282,877		282,877	59
60	Laboratory	29,962				2,992,666		2,992,666	60
62	Whole Blood & Packed Red Blood Cells	1,290				172,761		172,761	62
65	Respiratory Therapy	7,202				525,153		525,153	65
66	Physical Therapy	1,244				283,646		283,646	66
67	Occupational Therapy	562				253,232		253,232	67
68	Speech Pathology	515				35,031		35,031	68
69	Electrocardiology	4,610				1,142,231		1,142,231	69
70	Electroencephalography	1,633				367,154		367,154	70
71	Medical Supplies Charged to Patients	8,668				573,877		573,877	71

AU MEDICAL CENTER INC

ALLOCATION OF CAPITAL-RELATED COSTS

PROVIDER CCN:

11-0034

PERIOD:

FROM: 07/01/2020

TO: 06/30/2021

WORKSHEET B,

PART II

COST CENTER DESCRIPTIONS	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	I&R SALARY & FRINGES	I&R PROGRAM COSTS	PARAMED EDUCATION	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJ	TOTAL	
	16	17	21	22	23		25		
	24	25	26						
72 Implantable Devices Charged to Patients	11,875					779,415		779,415	72
73 Drugs Charged to Patients	61,387					2,344,397		2,344,397	73
74 Renal Dialysis	276					92,342		92,342	74
90 Clinic	8,909	39,488				4,665,942		4,665,942	90
91 Emergency	10,718	8,062				1,114,992		1,114,992	91
105 Kidney Acquisition	689					219,535		219,535	105
109 Pancreas Acquisition						485		485	109
118 SUBTOTALS (sum of lines 1-117)	218,021	52,909				33,809,072		33,809,072	118
190 Gift, Flower, Coffee Shop, & Canteen						37,881		37,881	190
190.01 19001PATIENT TRANSPORT						128,077		128,077	190.01
200 Crossfoot Adjustments			324,870	366,113	7,415	698,398		698,398	200
202 Total (sum lines 118 through 201)	218,021	52,909	324,870	366,113	7,415	34,673,428		34,673,428	202

COST ALLOCATION - STATISTICAL BASIS

COST CENTER DESCRIPTIONS		CAPITAL RELATED COSTS		EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	RECONCILIATION	ADMINISTRATIVE & GENERAL ACCUM. COST	OPERATION OF PLANT SQUARE FEET	LAUNDRY & LINEN SERVICE POUNDS OF	HOUSE-KEEPING HOURS OF SERVICE	DIETARY MEALS SERVED	NURSING ADMINISTRATION DIRECT NURS. SALARY	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.
		BLDGS & FIXTURES SQUARE FEET	MOVABLE EQUIPMENT DOLLAR VALUE										
		1	2	4	5A	5	7	8	9	10	13	14	15
GENERAL SERVICE COST CENTERS													
1	Capital Related Costs-Buildings and Fixtures	1,023,996											
2	Capital Related Costs-Movable Equipment		20,317,099										
4	Employee Benefits	9,084	49,262	238,369,266									
5	Administrative and General	127,370	6,164,866	16,472,185	(186,364,648)	673,063,516							
7	Operation of Plant	154,687	344,870	3,692,062		22,660,954	732,855						
8	Laundry and Linen Service	1,631	105,868			2,045,304	1,631	2,860,623					
9	Housekeeping	6,125		4,472,354		9,486,683	6,125		255,994				
10	Dietary	28,732	9,779	2,135,268		5,875,903	28,732		10,144	740,248			
13	Nursing Administration	2,838	163,143	6,953,616		10,232,161	2,838		1,002		95,941,244		
14	Central Services and Supply	37,226		914,093		28,611,733	37,226		13,143			47,007,128	
15	Pharmacy	9,862	803,117	10,753,017		50,456,998	9,862		3,482				100
16	Medical Records & Medical Records Library	11,720		11,777		468,098	11,720		4,138				
17	Social Service	1,290		1,108,372		2,426,015	1,290		455				
21	Intern & Res. Service-Salary & Fringes (Approved)					27,459,206							
22	Intern & Res. Other Program Costs (Approved)	11,293				13,640,392	11,293		3,987				
23	Paramedical Ed. Program (specify)	176		254,969		341,043	176		62				
30	Adults and Pediatrics (General Routine Care)	135,915	695,399	49,275,730		85,661,235	135,915	1,184,730	47,985	531,179	28,845,168		
31	Intensive Care Unit	8,927	115,829	10,830,733		16,459,534	8,927	183,043	3,152	91,067	7,695,307		
31.01	02080PEDIATRIC INTENSIVE CARE UNIT	7,510	112,874	3,321,615		4,753,548	7,510	38,767	2,651	15,826	2,514,911		
32	Coronary Care Unit	2,067	52,527	2,269,504		3,165,857	2,067	36,874	730	22,354	1,694,478		
34	Surgical Intensive Care Unit	3,849	106,791	3,385,030		5,171,981	3,849	43,987	1,359	17,890	2,352,122		
34.01	02180TRAUMA INTENSIVE CARE UNIT	5,849	17,503	3,216,496		4,726,490	5,849	47,122	2,065	20,866	2,428,458		
34.02	02060NEONATAL INTENSIVE CARE UNIT	11,260	151,361	7,287,322		11,969,397	11,260	24,425	3,975	41,066	6,143,441		
50	Operating Room	75,273	3,158,774	26,197,695		82,640,731	75,273	424,993	26,575		13,676,451		
52	Labor Room and Delivery Room	10,030	114,956	3,105,425		4,676,808	10,030	42,746	3,541		2,347,019		
53	Anesthesiology	4,519	38,300	1,047,709		2,143,103	4,519	8,661	1,595		755,733		
54	Radiology-Diagnostic	37,006	1,702,849	7,645,690		21,099,462	37,006	170,026	13,065		1,422,565		
55	Radiology-Therapeutic	21,591	663,623	3,280,113		7,930,955	21,591		7,623		1,187,814		
56	Radioisotope	671	342,537	550,589		3,634,184	671	50,804	237		410		
57	Computed Tomography (CT) Scan	1,139	460,847	1,088,538		2,283,115	1,139	74,324	402				
58	Magnetic Resonance Imaging (MRI)	6,244		1,237,625		2,853,731	6,244	8,650	2,204				
59	Cardiac Catheterization	5,592	112,330	1,388,624		5,178,113	5,592	24,830	1,974		740,904		
60	Laboratory	38,865	1,793,370	11,009,642		38,492,841	38,865	208	13,721		327,726		
62	Whole Blood & Packed Red Blood Cells	511	109,729			4,435,698	511		180				
65	Respiratory Therapy	6,161	261,347	7,353,341		11,703,522	6,161	8,234	2,175		151,685		
66	Physical Therapy	11,073	25,420	3,046,892		4,562,630	11,073		3,909				
67	Occupational Therapy	12,076	5,700	1,557,901		2,272,687	12,076		4,263				
68	Speech Pathology	384	10,560	1,048,518		1,370,679	384		136				

COST ALLOCATION - STATISTICAL BASIS

COST CENTER DESCRIPTIONS		CAPITAL RELATED COSTS		EMPLOYEE BENEFITS DEPARTMENT GROSS SALARIES	RECONCILIATION	ADMINISTRATIVE & GENERAL ACCUM. COST	OPERATION OF PLANT SQUARE FEET	LAUNDRY & LINEN SERVICE POUNDS OF LAUNDRY	HOUSE-KEEPING HOURS OF SERVICE	DIETARY MEALS SERVED	NURSING ADMINISTRATION DIRECT NURS. SALARY	CENTRAL SERVICES & SUPPLY COSTED REQUIS.	PHARMACY COSTED REQUIS.
		BLDGS & FIXTURES SQUARE FEET	MOVABLE EQUIPMENT DOLLAR VALUE										
		1	2	4	5A	5	7	8	9	10	13	14	15
69	Electrocardiology	16,065	683,488	3,318,383		12,657,160	16,065	103,349	5,672		1,388,890		
70	Electroencephalography	7,190	215,080	974,772		1,631,222	7,190		2,538		20,044		
71	Medical Supplies Charged to Patients					3,958,670						24,028,974	
72	Implantable Devices Charged to Patients					22,978,154						22,978,154	
73	Drugs Charged to Patients			1,524,689		58,748,076							100
74	Renal Dialysis	2,298	22,298	48,780		2,234,261	2,298	29,425	811				
90	Clinic	165,563	1,150,315	18,577,079		34,295,078	165,563	145,216	58,452		10,732,243		
91	Emergency	19,202	352,369	15,796,755		28,538,035	19,202	210,209	6,779		9,767,925		
105	Kidney Acquisition	3,127	93,364	1,229,209		5,422,089	3,127		1,104		1,050,565		
109	Pancreas Acquisition					41,000							
118	SUBTOTALS (sum of lines 1-117)	1,021,991	20,210,445	237,382,112	(186,364,648)	671,394,536	730,850	2,860,623	255,286	740,248	95,243,859	47,007,128	100
190	Gift, Flower, Coffee Shop, & Canteen	2,005		52,016		126,165	2,005		708				
190.01	19001PATIENT TRANSPORT		106,654	935,138		1,542,815					697,385		
202	Cost to be allocated (per Worksheet B, Part I)	14,356,331	20,317,097	51,960,948		186,364,648	28,935,546	2,676,025	12,355,286	9,126,907	13,225,758	38,638,175	64,985,475
203	Unit cost multiplier (Worksheet B, Part I)	14.019909	1.000000	0.217985		0.276890	39.483317	0.935469	48.263967	12.329526	0.137853	0.821964	649,854.750000
204	Cost to be allocated (per Worksheet B, Part II)			176,619		7,962,786	2,784,406	159,129	224,694	601,767	340,804	1,014,059	1,586,832
205	Unit cost multiplier (Worksheet B, Part II)			0.000741		0.011831	3.799396	0.055627	0.877732	0.812926	0.003552	0.021572	15,868.320000

AU MEDICAL CENTER INC

COST ALLOCATION - STATISTICAL BASIS

PROVIDER CCN:

PERIOD:

WORKSHEET B-1

11-0034

FROM: 07/01/2020

TO: 06/30/2021

COST CENTER DESCRIPTIONS	MEDICAL RECORDS & LIBRARY GROSS CHAR GES	SOCIAL SERVICE TIME SPENT	I&R SALARY & FRINGES ASSIGNED TIME	I&R PROGRAM COSTS ASSIGNED TIME	PARAMED EDUCATION ASSIGNED TIME	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENT	TOTAL
	16	17	21	22	23	24	25	26
GENERAL SERVICE COST CENTERS								
1 Capital Related Costs-Buildings and Fixtures								1
2 Capital Related Costs-Movable Equipment								2
4 Employee Benefits								4
5 Administrative and General								5
7 Operation of Plant								7
8 Laundry and Linen Service								8
9 Housekeeping								9
10 Dietary								10
13 Nursing Administration								13
14 Central Services and Supply								14
15 Pharmacy								15
16 Medical Records & Medical Records Library	3,472,047,478							16
17 Social Service		10,002						17
21 Intern & Res. Service-Salary & Fringes (Approved)			457					21
22 Intern & Res. Other Program Costs (Approved)				457				22
23 Paramedical Ed. Program (specify)					100			23
30 Adults and Pediatrics (General Routine Care)	136,040,964	723	211	211				30
31 Intensive Care Unit	51,571,645	126						31
31.01 02080PEDIATRIC INTENSIVE CARE UNIT	15,158,186	22						31.01
32 Coronary Care Unit	5,918,564	31						32
34 Surgical Intensive Care Unit	6,106,187	25						34
34.01 02180TRAUMA INTENSIVE CARE UNIT	15,544,073	29						34.01
34.02 02060NEONATAL INTENSIVE CARE UNIT	37,619,189	57	5	5				34.02
50 Operating Room	223,988,118		62	62				50
52 Labor Room and Delivery Room	6,400,674		21	21				52
53 Anesthesiology	82,466,116		51	51				53
54 Radiology-Diagnostic	165,319,066		23	23				54
55 Radiology-Therapeutic	65,387,088							55
56 Radioisotope	35,511,737							56
57 Computed Tomography (CT) Scan	139,724,241							57
58 Magnetic Resonance Imaging (MRI)	54,774,391							58
59 Cardiac Catheterization	45,477,369							59
60 Laboratory	475,594,889		11	11				60
62 Whole Blood & Packed Red Blood Cells	20,479,653							62
65 Respiratory Therapy	114,312,113							65
66 Physical Therapy	19,739,989							66
67 Occupational Therapy	8,918,595							67
68 Speech Pathology	8,178,314							68

AU MEDICAL CENTER INC

COST ALLOCATION - STATISTICAL BASIS

COST CENTER DESCRIPTIONS		PROVIDER CCN:			PERIOD:		WORKSHEET B-1		
		11-0034			FROM: 07/01/2020				
					TO: 06/30/2021				
	MEDICAL RECORDS & LIBRARY GROSS CHAR GES	SOCIAL SERVICE TIME SPENT	I&R SALARY & FRINGES ASSIGNED TIME	I&R PROGRAM COSTS ASSIGNED TIME	PARAMED EDUCATION ASSIGNED TIME	SUBTOTAL	INTERN & RESIDENT COST & POST STEPDOWN ADJUSTMENT	TOTAL	
	16	17	21	22	23	24	25	26	
69	Electrocardiology	73,170,898		14	14				69
70	Electroencephalography	25,927,431							70
71	Medical Supplies Charged to Patients	137,585,299							71
72	Implantable Devices Charged to Patients	188,486,225							72
73	Drugs Charged to Patients	985,779,431				100			73
74	Renal Dialysis	4,388,234							74
90	Clinic	141,419,279	7,465	13	13				90
91	Emergency	170,120,057	1,524	46	46				91
105	Kidney Acquisition	10,939,463							105
109	Pancreas Acquisition								109
118	SUBTOTALS (sum of lines 1-117)	3,472,047,478	10,002	457	457	100			118
190	Gift, Flower, Coffee Shop, & Canteen								190
190.01	19001PATIENT TRANSPORT								190.01
202	Cost to be allocated (per Worksheet B, Part I)	1,260,170	3,170,647	35,062,386	18,055,593	445,415			202
203	Unit cost multiplier (Worksheet B, Part I)	0.000363	317.001300	76,722.945295	39,508.956236	4,454.150000			203
204	Cost to be allocated (per Worksheet B, Part II)	218,021	52,909	324,870	366,113	7,415			204
205	Unit cost multiplier (Worksheet B, Part II)	0.000063	5.289842	710.875274	801.122538	74.150000			205