

AMENDED FINANCIAL REPORT
(Medical Assistance Program of the
Department of Human Services,
Commonwealth of Pennsylvania)

The Western Pennsylvania
Hospital
Report Period July 1, 2010 – June 30, 2011

May 2019



Commonwealth of Pennsylvania
Department of the Auditor General
Eugene A. DePasquale • Auditor General

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Department of the Auditor General
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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

April 2, 2019

Mr. Andrew Tisch
Manager of Reimbursement
Allegheny Health Network
30 Isabella Street, Suite 300
Pittsburgh, Pennsylvania 15212

Dear Mr. Tisch:

At the request of the Department of Human Services (DHS), we have performed the procedures enumerated below on the submitted cost report (Form MA-336) of The Western Pennsylvania Hospital for the fiscal year ended June 30, 2011. The purpose of these procedures was to certify the costs detailed in the facility's submitted MA-336 cost report. The results of these procedures are detailed below and in the adjustments section of the final amended MA-336 cost report. The DHS will use our final amended MA-336 cost report to set the Medical Assistance reimbursement rate for this facility which includes a new Medical Rehab Unit.

Our engagement was limited to the procedures outlined below and was not conducted, nor was it required to be, in accordance with auditing or attestation standards issued by the American Institute of Certified Public Accountants (AICPA) or the Comptroller General of the United States.

The Western Pennsylvania Hospital (the facility) is responsible for maintaining financial records supporting the costs, charges, and days included in the facility's submitted MA-336 cost report. The DHS is responsible for the reliability of the data generated from the Provider Reimbursement and Operations Management Information System (PROMISe™).¹

¹ PROMISe™ is a Web-based application for registered providers. PROMISe™ is a HIPAA-compliant claims processing and management information system. PROMISe™ is a single system that processes human services claims and manages information for numerous commonwealth human services programs. PROMISe™ incorporates claims processing and information management activities of the DHS' Office of Medical Assistance Programs, Mental Health and Substance Abuse Services and Developmental Programs. In addition, PROMISe™ processes some claims for the Departments of Aging and Education. Source: <http://dhs.pa.gov/learnaboutdhs/dpwonlineservices/> accessed 2/13/19.

We performed the following DHS-requested procedures which resulted in the associated adjustments and/or no adjustments, as noted.

1. Compared total paid MA days, MA charges, and MA discharges for the Diagnostic Related Groupings (DRG) and the Medical Rehab Unit (MRU) detailed on The Western Pennsylvania Hospital's submitted MA-336 Cost Report to the actual data supplied in the Cost Settlement Report dated February 1, 2019 and provided by the DHS from the Provider Reimbursement and Operations Management Information System (PROMISe™).
 - We determined adjustments were warranted as a result of this procedure; therefore, the final amended cost report includes the actual paid MA days, MA charges, and MA discharges for the DRG and Medical Rehab Unit detailed in the Cost Settlement Report dated February 1, 2019, as provided by the DHS from the Provider Reimbursement and Operations Management Information System (PROMISe™). (See adjustments #1, #2, #6, and #7 on the Amended Adjustment Report pg. 4.)
2. Compared total costs and total charges included in the facility's submitted MA-336 Cost Report to the total costs and total charges included in the facility's trial balance.
 - No adjustments were warranted as a result of this procedure.
3. Compared the number of beds available, number of bed days, and total inpatient days included in the facility's submitted MA-336 Cost Report to the corresponding numbers included in the facility's final accepted Medicare Cost Report.
 - No adjustments were warranted as a result of this procedure.
4. Compared the cost allocation statistics for the new Medical Rehab Unit, and in total, included on the facility's submitted MA-336 Cost Report to the cost allocation statistics included in the facility's final accepted Medicare Cost Report and the facility's documentation on statistics.
 - We determined differences existed in the Square Footage Statistic and the Employee Benefit Statistic as a result of this procedure, and our final amended MA-336 cost report includes the numbers as detailed in the facility's supporting statistic documentation. (See adjustments #3 and #4 on the Amended Adjustment Report pg. 4.)
5. Determined whether any costs were included in the facility's submitted MA-336 Cost Report "Capital Costs-Bldg" cost center for the new Medical Rehab Unit. Such costs are nonallowable per Chapter 1163, Subchapter B, 1163.453.
 - We determined such nonallowable costs were included in the facility's submitted MA-336 Cost Report "Capital Costs-Bldg" cost center for the new Medical Rehab Unit as a result of this procedure; therefore, these costs were excluded from our final amended MA-336 Cost Report. (See adjustment # 5 on the Amended Adjustment Report pg. 4.)

We also performed procedures in addition to those requested by the DHS to attempt to determine the reliability of paid MA days, MA charges, and MA discharges data included in the DHS' PROMISe™ Cost Settlement Reports. We considered the evaluation of this data to be necessary to certify the costs detailed in the facility's submitted MA-336 cost report.

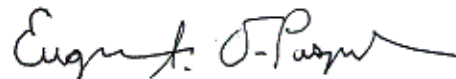
Based on the results of those procedures, and as communicated to DHS management, while we concluded that data related to paid MA charges as detailed in PROMISe™ were reliable, we concluded that the actual paid MA days and MA discharges data detailed in the PROMISe™ Cost Settlement Report, dated February 1, 2019, is of undetermined reliability. However, the DHS confirmed that, for their purposes and use of our issued amended MA-336 cost reports, it was not necessary for us to conduct any further procedures to attempt to determine the reliability of that data, such as comparing data in the PROMISe™ system to supporting source documents at the facility. Therefore, users of this report should take into consideration that the evidence upon which we relied, at the DHS' request to calculate paid MA days and MA discharges, is of undetermined reliability.

Based on the results of the procedures noted above, except for the effects, if any, of the matter described in the preceding paragraph, we certify that the facility's reasonable costs of providing inpatient hospital care under the Commonwealth's Medical Assistance Program as detailed in the final amended MA-336 cost report are accurately stated in all material respects.

This report is intended solely for the information and use of the DHS to set the Medical Assistance reimbursement rate for this facility with a new Medical Rehab Unit, and is not intended to be, and should not be, used by anyone other than the specified party.

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Allegheny Health Network.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

Eugene A. DePasquale
Auditor General

AMENDED ADJUSTMENT REPORT

PROVIDER NAME AND ADDRESS:

The Western Pennsylvania Hospital
4800 Friendship Avenue
Pittsburgh, Pennsylvania 15224

PROVIDER NO.:

1007277200061
1007277200108

PERIOD:

7/1/10 to 6/30/11

REPORT REFERENCE				ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED PER SUBMITTED COST REPORT	INCREASE (DECREASE)	ADJUSTED TOTAL PER AMENDED COST REPORT
FORM	SCHEDULE	LINE	COLUMN					
MA-336	S-2	4	1	1	<p>Inpatient Statistics MA Days</p> <p>General Care Unit MRU</p> <p>To adjust the reported MA Days to the paid MA Days per the Cost Settlement Report, dated 2/1/19.</p> <p>DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451</p>	1,009.0	1,089.0	2,098.0
			12			528.0	297.0	825.0
MA-336	S-2	10	9	2	<p>MA Discharges</p> <p>PA MA Discharges - DRG PA MA Discharges - MRU</p> <p>To adjust the reported MA Discharges to the MA Discharges per the Cost Settlement Report, dated 2/1/19.</p> <p>DHS 1163, Subchapter A, 1163.51 DHS 1163, Subchapter B, 1163.451</p>	353.0	172.0	525.0
			12			37.0	19.0	56.0
MA-336	B-1	1	39	3	<p>B-1 Stat Adjustment</p> <p>Delivery Room</p> <p>To adjust the Square Footage statistic for Delivery Room for proper cost reporting.</p> <p>DHS 1163, Subchapter A, 1163.51</p>	5,184.0	46,700.0	51,884.0
MA-336	B-1	3	52 74	4	<p>B-1 Stat Adjustment</p> <p>Occupational Therapy Continuity Clinic</p> <p>To adjust the Employee Benefit statistics for Occupational Therapy and Continuity Clinic for proper cost reporting.</p> <p>DHS 1163, Subchapter A, 1163.51</p>	\$43,782 \$13,962	\$390,000 \$100,000	\$433,782 \$113,962
MA-336	C-2	34	1	5	<p>C-2 Cost Adjustment</p> <p>Medical Rehab Unit</p> <p>To delete non allowable Capital Costs on Buildings for new Medical Rehab Unit.</p> <p>DHS 1163, Subchapter B, 1163.453</p>	\$6,399,834	(\$189,862)	\$6,209,972

AMENDED ADJUSTMENT REPORT

PROVIDER NAME AND ADDRESS: The Western Pennsylvania Hospital
4800 Friendship Avenue
Pittsburgh, Pennsylvania 15224

PROVIDER NO.: 1007277200061
1007277200108

PERIOD: 7/1/10 to 6/30/11

REPORT REFERENCE				ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED PER SUBMITTED COST REPORT	INCREASE (DECREASE)	ADJUSTED TOTAL PER AMENDED COST REPORT
FORM	SCHEDULE	LINE	COLUMN					
MA-336	C-2	26	9	6	Charge Adjustment DRG MA Charges			
		28			General Routine Care	\$1,481,984	\$565,597	\$2,047,581
		29			ICU	\$712,744	\$272,018	\$984,762
		30			NICU	\$4,686,444	\$1,788,574	\$6,475,018
		31			CCU	\$120,044	\$45,815	\$165,859
		32			Burn Intensive Care Unit	\$821,330	\$313,459	\$1,134,789
		33			Bone Marrow Transplants	\$862,032	\$328,993	\$1,191,025
		34			Operating Room	\$813,593	\$310,507	\$1,124,100
		35			Recovery Room	\$55,812	\$21,301	\$77,113
		36			Delivery Room	\$742,937	\$283,541	\$1,026,478
		37			Anesthesiology	\$171,258	\$65,360	\$236,618
		38			Radiology-Diagnostic	\$523,429	\$199,766	\$723,195
		39			CT Scanning	\$345,349	\$131,802	\$477,151
		40			MRI	\$179,290	\$68,426	\$247,716
		41			Ultrasound	\$87,615	\$33,438	\$121,053
		42			Radiology-Therapeutic	\$105,756	\$40,362	\$146,118
		43			Radioisotope	\$30,877	\$11,784	\$42,661
		44			Laboratory	\$1,279,869	\$488,460	\$1,768,329
		45			Blood Stor Proc Trans	\$761,366	\$290,574	\$1,051,940
		46			Intravenous Therapy	\$43,416	\$16,570	\$59,986
		47			Respiratory Therapy	\$481,984	\$183,948	\$665,932
		48			Physical Therapy	\$19,402	\$7,405	\$26,807
		49			Occupational Therapy	\$20,319	\$7,755	\$28,074
		50			Speech Therapy	\$31,869	\$12,163	\$44,032
		51			Electrocardiology	\$1,866	\$712	\$2,578
		52			Echocardiography	\$108,216	\$41,300	\$149,516
		53			Cardiac Rehab	\$3,344	\$1,276	\$4,620
54	Electroencephalography	\$19,250	\$7,347	\$26,597				
55	Medical Supplies	\$55,783	\$21,289	\$77,072				
56	Drugs Charged to Patients	\$2,378,365	\$907,699	\$3,286,064				
57	Renal Dialysis	\$2,823	\$1,077	\$3,900				
58	Gastroenterology	\$35,338	\$13,487	\$48,825				
59	Cardiac Cath Lab	\$475,537	\$181,488	\$657,025				
60	Pulmonary Function	\$483,441	\$184,505	\$667,946				
61	Medical Genetics	\$41,130	\$15,697	\$56,827				
62	Bone Marrow Registry	\$65,318	\$24,929	\$90,247				
63	Joslin Diabetes Center	\$4,004	\$1,528	\$5,532				
64	Emergency Room	\$128,271	\$48,954	\$177,225				
65	Medical Short Stay	\$9,189	\$3,507	\$12,696				
Total						\$18,190,594	\$6,942,413	\$25,133,007
To adjust the MA Inpatient Charges to the paid MA Inpatient Charges per the Cost Settlement Report, dated 2/1/19. The MA Inpatient Charges are allocated on a proportionate basis as developed from the submitted MA Inpatient Charges.								
DHS 1163, Subchapter A, 1163.51								

AMENDED ADJUSTMENT REPORT

PROVIDER NAME AND ADDRESS:

The Western Pennsylvania Hospital
4800 Friendship Avenue
Pittsburgh, Pennsylvania 15224

PROVIDER NO.:

1007277200061
1007277200108

PERIOD:

7/1/10 to 6/30/11

REPORT REFERENCE				ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED PER SUBMITTED COST REPORT	INCREASE (DECREASE)	ADJUSTED TOTAL PER AMENDED COST REPORT
FORM	SCHEDULE	LINE	COLUMN					
MA-336	C-7	34	3	7	Charge Adjustment MRU MA Charges			
		38			Medical Rehab. Unit	\$571,810	\$194,925	\$766,735
		40			Recovery Room	\$2,340	\$798	\$3,138
		41			Anesthesiology	\$1,188	\$405	\$1,593
		42			Radiology Diagnostic	\$76,128	\$25,951	\$102,079
		43			CT Scanning	\$51,867	\$17,681	\$69,548
		44			MRI	\$29,994	\$10,225	\$40,219
		47			Ultrasound	\$10,720	\$3,654	\$14,374
		48			Laboratory	\$138,578	\$47,240	\$185,818
		49			Blood Stor Proc Trans	\$8,303	\$2,830	\$11,133
		50			Intravenous Therapy	\$15,869	\$5,410	\$21,279
		51			Respiratory Therapy	\$146,895	\$50,075	\$196,970
		52			Physical Therapy	\$145,140	\$49,477	\$194,617
		53			Occupational Therapy	\$167,430	\$57,076	\$224,506
		54			Speech Therapy	\$66,266	\$22,590	\$88,856
		55			Electrocardiology	\$918	\$313	\$1,231
		57			Echocardiography	\$5,620	\$1,916	\$7,536
		58			Electroencephalography	\$2,821	\$962	\$3,783
		60			Medical Supplies	\$22,563	\$7,692	\$30,255
		63			Drugs Charged to Patients	\$331,948	\$113,159	\$445,107
		65			Gastroenterology	\$9,920	\$3,382	\$13,302
		66			Cardiac Cath Lab	\$1,359	\$463	\$1,822
		67			Pulmonary Function	\$2,143	\$731	\$2,874
		72			Medical Genetics	\$61	\$21	\$82
		76			Joslin Diabetes Center	\$2,002	\$682	\$2,684
					Emergency Room	\$9,192	\$3,133	\$12,325
					Total			\$1,821,075
				To adjust the MA Medical Rehab Inpatient Charges to the paid MA Medical Rehab Inpatient Charges per the Cost Settlement Report, dated 2/1/19. The MA Medical Rehab Inpatient Charges are allocated on a proportionate basis as developed from the submitted MA Medical Rehab Inpatient Charges. DHS 1163, Subchapter B, 1163.451				

The Western Pennsylvania Hospital
AMENDED WORKSHEET S-1
DETERMINATION OF PENNSYLVANIA M.A. REIMBURSABLE COST
(Excluding SNF, ICF and RTF Data)

		<u>PROVIDER NUMBER</u>		<u>PERIOD</u>
		1007277200061		7/01/2010 to 6/30/2011
PART I ACUTE CARE AND FREESTANDING COST - REIMBURSED HOSPITALS	INPATIENT DAYS (FROM AUDITABLE RECORDS)		AVERAGE COST PER DIEM	PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST
	TOTAL DAYS ALL PATIENTS	PA M.A. PROGRAM PATIENT DAYS	(From Wkst. C-2, Col. 10) (2 decimal places)	(Col. 2 x Col. 3) (Round To Nearest \$)
	(1)	(2)	(3)	(4)
1. GENERAL ROUTINE CARE	28,874	2,098.0	\$914.50	\$1,918,621
2. NURSERY	6,090	170.0	\$63.09	\$10,725
3. INTENSIVE CARE UNIT	2,088	150.0	\$2,394.79	\$359,219
4. NEONATE INTENSIVE CARE UNIT	10,553	744.0	\$962.29	\$715,944
5. CORONARY CARE UNIT	399	24.0	\$4,735.76	\$113,658
6. BURN INTENSIVE CARE UNIT	1,701	115.0	\$2,246.23	\$258,316
7. BONE MARROW TRANSPLANTS	5,867	290.0	\$928.21	\$269,181
8. EXTENDED CARE PSYCHIATRIC UNIT				
9. SUB-TOTAL (1-8)	55,572	3,591.0		\$3,645,664
PA M.A. ANCILLARY 10. SERVICE COST (From Wkst. C-2, Line 80, Col. 11)				\$2,946,611
TOTAL PA M.A. 11. REIMBURSABLE COST (Sum of Lines 9 & 10, Col. 4)				\$6,592,275
12. NET GAIN (OR LOSS) FROM DISPOSAL OF CAPITAL ASSETS IN A PRIOR YEAR (SEE PAGE 38 OF INSTRUCTIONS FOR CLARIFICATION)				
13. OTHER ADJUSTMENT (SPECIFY)				
14. OTHER ADJUSTMENT (SPECIFY)				
15. TOTAL ADJUSTMENTS (SUM OF LINES 12 - 14)				
16. ADJUSTED PA M.A. REIMBURSABLE COST (LINE 11 PLUS OR MINUS LINE 15)				\$6,592,275

		<u>PROVIDER NUMBER</u>		<u>PERIOD</u>
				7/01/2010 to 6/30/2011
PART II PSYCHIATRIC UNIT	INPATIENT DAYS (FROM AUDITABLE RECORDS)		AVERAGE COST PER DIEM	PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST
	TOTAL DAYS ALL PATIENTS	PA M.A. PROGRAM PATIENT DAYS	(From Wkst C-3, Col. 4, Line 35) (2 decimal places)	(Col. 2 x Col. 3) (Round To Nearest \$)
	(1)	(2)	(3)	(4)
1. PSYCHIATRIC UNIT INPATIENT SERVICES				
2. PSYCHIATRIC UNIT PA M.A. ANCILLARY COSTS (From Worksheet C-3, Line 80, Col. 5)				
3. TOTAL PA M.A. PSYCHIATRIC UNIT REIMBURSABLE COST (Sum of Line 1 & 2, Col. 4)				
4. APPLICABLE ADJUSTMENT (Specify)				
5. ADJUSTED PA M.A. PSYCHIATRIC UNIT REIMBURSABLE COST (Line 3 Plus or Minus Line 4)				

The Western Pennsylvania Hospital
AMENDED WORKSHEET S-1
DETERMINATION OF PENNSYLVANIA M.A. REIMBURSABLE COST
(Excluding SNF, ICF and RTF Data)

		<u>PROVIDER NUMBER</u>		<u>PERIOD</u>
				7/01/2010 to 6/30/2011
PART III DRUG AND ALCOHOL REHABILITATION UNIT	INPATIENT DAYS (FROM AUDITABLE RECORDS)		AVERAGE COST PER DIEM (From Wkst C-4, Col. 4, Line 36) (2 decimal places)	PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST (Col. 2 x Col. 3) (Round To Nearest \$)
	TOTAL DAYS ALL PATIENTS	PA M.A. PROGRAM PATIENT DAYS		
	(1)	(2)	(3)	(4)
1. DRUG & ALCOHOL REHAB. UNIT INPATIENT SERVICES				
2. DRUG & ALCOHOL REHAB. UNIT PA M.A. ANCILLARY COSTS (From Worksheet C-4, Line 80, Col. 5)				
3. TOTAL PA M.A. DRUG & ALCOHOL REHAB. UNIT REIMBURSABLE COST (Sum of Line 1 & 2, Col. 4)				
4. APPLICABLE ADJUSTMENT (Specify)				
5. ADJUSTED PA M.A. D & A REHAB. UNIT REIMBURSABLE COST (Line 3 Plus or Minus Line 4)				

		<u>PROVIDER NUMBER</u>		<u>PERIOD</u>
		1007277200108		7/01/2010 to 6/30/2011
PART IV MEDICAL REHABILITATION UNIT	INPATIENT DAYS (FROM AUDITABLE RECORDS)		AVERAGE COST PER DIEM (From Wkst. C-7, Col. 4, Line 34) (2 decimal places)	PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST (Col. 2 x Col. 3) (Round To Nearest \$)
	TOTAL DAYS ALL PATIENTS	PA M.A. PROGRAM PATIENT DAYS		
	(1)	(2)	(3)	(4)
1. MEDICAL REHABILITATION UNIT INPATIENT SERVICES	8,344	825.0	\$744.24	\$613,998
2. MEDICAL REHABILITATION UNIT PA M.A. ANCILLARY COSTS (From Worksheet C-7, Line 80, Col. 5)				\$357,968
3. TOTAL PA M.A. MEDICAL REHAB. UNIT REIMBURSABLE COST (Sum of Line 1 & 2, Col. 4)				\$971,966
4. APPLICABLE ADJUSTMENT (Specify)				
5. ADJUSTED PA M.A. MEDICAL REHAB. UNIT REIMBURSABLE COST (Line 3 Plus or Minus Line 4)				

PART V PA M.A. CAPITAL FOR ACUTE CARE & FREESTANDING HOSPITALS; MED. ED. & NURSING SCHOOL COSTS FOR ACUTE CARE HOSPITAL ONLY	CAPITAL	MEDICAL EDUCATION (Incl. Nursing School)	NURSING SCHOOL
	(Round To Nearest \$)	(Round To Nearest \$)	(Round To Nearest \$)
	(1)	(2)	(3)
1. TOTAL PA M.A. REIMBURSABLE COSTS	\$254,665	\$852,195	\$157,226
	From Wkst. C-5, Line 81, Col. 6	From Wkst. C-6, Part I Line 81, Col. 6	From Wkst. C-8, Line 81, Col. 6
2. NET GAIN (or) LOSS FROM DISPOSAL OF CAPITAL ASSETS IN A PRIOR YEAR (See Instructions)			
3. OTHER ADJUSTMENTS (Specify)			
4. TOTAL ADJUSTMENTS (Sum of Lines 2 & 3)			
5. ADJUSTED PA M.A. REIMBURSABLE COST (Line 1 Plus or Minus Line 4)	\$254,665	\$852,195	\$157,226

PART VI GENERAL HOSPITAL EXCLUDED UNITS & FREESTANDING SPECIALTY HOSPITALS PA M.A. MEDICAL EDUCATION COSTS	PSYCHIATRIC UNIT (From Wkst C-6, Part II, Line 81, Column 6)	D & A REHAB. UNIT (From Wkst C-6, Part III, Line 81, Column 6)	MED. REHAB. UNIT (From Wkst C-6, Part IV, Line 81, Column 6)	FREESTANDING HOSP (From Wkst C-6, Part V, Line 81, Column 6)
	(Round To Nearest \$)	(Round To Nearest \$)	(Round To Nearest \$)	(Round To Nearest \$)
	(1)	(2)	(3)	(4)
				\$17,649

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
1007277200108
FOR THE PERIOD: 7/01/2010 TO 6/30/2011
HOSPITAL AND HOSPITAL - HEALTH
CARE COMPLEX STATISTICAL DATA
 (Excluding SNF and ICF facility Data)
AMENDED WORKSHEET S-2

INPATIENT BED COMPLEMENT AND OCCUPANCY	GENERAL ROUTINE CARE (1)	NURSERY (2)	INTENSIVE CARE UNIT (3)	NEONATE INTENSIVE CARE UNIT (4)	CORONARY CARE UNIT (5)	BURN INTENSIV E CARE UNIT (6)	BONE MARROW TRANSPL ANTS (7)	EXTENDE D CARE PSYCHIA TRIC (8)
1. BEDS AVAILABLE (SET UP & STAFFED AT THE END OF THE PERIOD)	216	42	8	45	3	14	20	
2. TOTAL BED DAYS AND BASSINET DAYS SET-UP AND STAFFED FOR THE REPORTING PERIOD	78,724	15,330	2,754	16,425	1,224	5,110	7,300	
3. TOTAL INPATIENT DAYS USED FOR THE PERIOD	28,874	6,090	2,088	10,553	399	1,701	5,867	
4. PA MEDICAL ASSISTANCE INPATIENT DAYS USED FOR THE PERIOD (SEE INSTRUCTIONS)	2,098.0	170.0	150.0	744.0	24.0	115.0	290.0	
5. TOTAL ADMINISTRATIVE DAYS USED FOR THE PERIOD	COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF NONE, ENTER 0)							
6. PA MEDICAL ASSISTANCE ADMINISTRATIVE DAYS USED FOR THE PERIOD	COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF NONE, ENTER 0)							
7. TOTAL HOSPITAL ADMISSIONS FOR THE PERIOD	COMPLETE COLUMNS 9, 10, 11, 12 and 13							
8. PA MEDICAL ASSISTANCE HOSPITAL ADMISSIONS FOR THE PERIOD	COMPLETE COLUMNS 9, 10, 11, 12 and 13							
9. TOTAL HOSPITAL DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF BABY & MOTHER COUNT AS 2)							
10. PA MEDICAL ASSISTANCE DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF BABY & MOTHER COUNT AS 2)							

STATISTICAL	
11. PA MEDICAL ASSISTANCE INPATIENT RATIOS (Line 4, Col. 9 ÷ Line 3, Col. 9, etc.)	
12. OCCUPANCY RATIOS (Line 3, Col. 9 ÷ Line 2, Col. 9, etc.)	
13. AVERAGE LENGTH OF STAY (Line 3, Col. 9 ÷ Line 9, Col. 9, etc.)	
14. AVERAGE NUMBER OF FTE EMPLOYEES FOR THE PERIOD (CARRY TO 1 DECIMAL) (EXAMPLE: IF 150 SHOW 150.0)	

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
1007277200108
FOR THE PERIOD: 7/01/2010 TO 6/30/2011
HOSPITAL AND HOSPITAL - HEALTH
CARE COMPLEX STATISTICAL DATA
(Excluding SNF and ICF facility Data)
AMENDED WORKSHEET S-2

INPATIENT BED COMPLEMENT AND OCCUPANCY	SUBTOTAL (SUM OF COLS. 1-8) (9)	PSYCH. UNIT (10)	DRUG AND ALCOHOL UNIT (11)	MEDICAL REHAB UNIT (12)	HOSPITAL TOTALS (Cols.9+ 10+11+12) (13)
1. BEDS AVAILABLE (SET UP & STAFFED AT THE END OF THE PERIOD)	348			51	399
2. TOTAL BED DAYS AND BASSINET DAYS SET-UP AND STAFFED FOR THE REPORTING PERIOD	126,867			18,615	145,482
3. TOTAL INPATIENT DAYS USED FOR THE PERIOD	55,572			8,344	63,916
4. PA MEDICAL ASSISTANCE INPATIENT DAYS USED FOR THE PERIOD (SEE INSTRUCTIONS)	3,591.0			825.0	4,416.0
5. TOTAL ADMINISTRATIVE DAYS USED FOR THE PERIOD					
6. PA MEDICAL ASSISTANCE ADMINISTRATIVE DAYS USED FOR THE PERIOD					
7. TOTAL HOSPITAL ADMISSIONS FOR THE PERIOD	7,988			650	8,638
8. PA MEDICAL ASSISTANCE HOSPITAL ADMISSIONS FOR THE PERIOD	353			37	390
9. TOTAL HOSPITAL DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	8,845			666	9,511
10. PA MEDICAL ASSISTANCE DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	525			56	581

STATISTICAL					
11. PA MEDICAL ASSISTANCE INPATIENT RATIOS (Line 4, Col. 9 ÷ Line 3, Col. 9, etc.)	0.0646			0.0989	0.0691
12. OCCUPANCY RATIOS (Line 3, Col. 9 ÷ Line 2, Col. 9, etc.)	0.4380			0.4482	0.4393
13. AVERAGE LENGTH OF STAY (Line 3, Col. 9 ÷ Line 9, Col. 9, etc.)	6.2829			12.5285	6.7202
14. AVERAGE NUMBER OF FTE EMPLOYEES FOR THE PERIOD (CARRY TO 1 DECIMAL) (EXAMPLE: IF 150 SHOW 150.0)	1,271.1			37.1	1,308.2

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
FOR THE PERIOD: 7/01/2010 TO 6/30/2011
RECLASSIFICATION AND ADJUSTMENT
OF TRIAL BALANCE OF EXPENSES
AMENDED WORKSHEET A-1

COST CENTER DESCRIPTION (OMIT CENTS)	DIRECT EXPENSES PER BOOKS			RECLASSI- FICATIONS INCREASES (DECREASES) (4)	RECLASSIFIED TRIAL BALANCE (Col. 3 +/- 4) (5)
	SALARIES (1)	OTHER (2)	TOTAL (Col. 1 + 2) (3)		
GENERAL SERVICE					
1. CAPITAL COSTS-BLDG & FIXTURES				\$6,688,320	\$6,688,320
1.1. CAPITAL COSTS-NEW BLDG					
1.2. CAPITAL COSTS-NEW BLDG					
1.3. CAPITAL COSTS-NEW BLDG					
1.4. CAPITAL COSTS-NEW BLDG					
1.5. CAPITAL COSTS-NEW BLDG					
1.6. CAPITAL COSTS-NEW BLDG					
1.7. CAPITAL COSTS-NEW BLDG					
2.1. CAPITAL COSTS-EQUIPMENT					
2.2. CAPITAL COSTS-EQUIPMENT				4,747,288	4,747,288
3. EMPLOYEE BENEFITS	187,279	9,230,814	9,418,093	7,467,065	16,885,158
4.1. NON-PATIENT TELEPHONE					
4.2. DATA PROCESSING					
4.3. PURCHASING					
4.4. ADMISSIONS					
4.5. BILLING/ COLLECTIONS					
4.6. OTHER ADMIN. AND GENERAL	5,037,368	84,075,400	89,112,768	(20,180,488)	68,932,280
5. MAINTENANCE AND REPAIRS	(2)	1,788,556	1,788,554		1,788,554
6. OPERATION OF PLANT	2,926,188	8,462,205	11,388,393		11,388,393
7. LAUNDRY & LINEN SERVICES	44,888	721,955	766,843		766,843
8. HOUSEKEEPING	1,862,318	860,151	2,722,469		2,722,469
9. DIETARY	1,510,642	1,399,744	2,910,386	(2,140,831)	769,555
10. CAFETERIA				2,140,831	2,140,831
11. MAINTENANCE OF PERSONNEL					
12. NURSING ADMINISTRATION	999,633	188,912	1,188,545	(4,846)	1,183,699
13. INSERVICE EDUCATION					
14. CENTRAL SERVICE & SUPPLY	542,646	1,330,053	1,872,699	(291,990)	1,580,709
15. PHARMACY	2,221,635	10,337,303	12,558,938	(9,884,567)	2,674,371
16. MEDICAL RECORDS LIBRARY	(64)	1,190	1,126	1,277,815	1,278,941
17. SOCIAL SERVICE	412,242	56,463	468,705		468,705
18. TEMPLE UNIVERSITY MED STUDENTS	51,880	137,440	189,320		189,320
19. OTHER (SPECIFY)					
20. OTHER (SPECIFY)					
21. NURSING SCHOOL	1,486,785	188,371	1,675,156		1,675,156
22. INTERN RESIDENT APPROVED PROG	5,996,048	1,392,441	7,388,489	44,606	7,433,095
23. INTERN/RES SALARY & FRINGES					
24. SCHOOL OF RESPIRATORY THERAPY	392,649	25,109	417,758		417,758
25. SCHOOL OF RADIOLOGY	1,660	122	1,782		1,782
INPATIENT ROUTINE SERVICE					
26. GENERAL ROUTINE CARE	9,374,072	1,436,665	10,810,737	(1,566,917)	9,243,820
27. NURSERY					
28. ICU	1,309,126	308,164	1,617,290		1,617,290
29. NICU	5,114,522	1,030,795	6,145,317	(599,788)	5,545,529
30. CCU	224,138	45,913	270,051		270,051
31. BURN INTENSIVE CARE UNIT	1,046,944	213,543	1,260,487		1,260,487
32. BONE MARROW TRANSPLANTS	1,959,376	468,948	2,428,324	(44,077)	2,384,247
33. EXTENDED CARE PSYCHIATRIC UNIT					
34. MED REHAB UNIT	2,029,062	1,566,201	3,595,263	(75,639)	3,519,624
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
ANCILLARY SERVICES					
37. OPERATING ROOM	4,053,119	8,900,869	12,953,988	(5,894,995)	7,058,993
38. RECOVERY ROOM	510,615	90,153	600,768	34,945	635,713
39. DELIVERY ROOM	4,516,735	1,416,580	5,933,315	(828,925)	5,104,390
40. ANESTHESIOLOGY	257,925	564,272	822,197	79,301	901,498
41. RADIOLOGY-DIAGNOSTIC	2,129,345	1,800,465	3,929,810	(1,359,935)	2,569,875
42. CT SCANNING	392,466	177,504	569,970	(99,769)	470,201
43. MRI	198,880	96,576	295,456	(70,273)	225,183
44. ULTRASOUND	188,566	18,190	206,756	(9,330)	197,426
45. RADIOLOGY-THERAPEUTIC	603,531	320,708	924,239	(456,840)	467,399
46. RADIOISOTOPE	162,938	994,538	1,157,476		1,157,476
47. LABORATORY	3,129,373	3,381,534	6,510,907		6,510,907
48. BLOOD STOR PROC TRANS		4,443,483	4,443,483		4,443,483

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
FOR THE PERIOD: 7/01/2010 TO 6/30/2011
RECLASSIFICATION AND ADJUSTMENT
OF TRIAL BALANCE OF EXPENSES
AMENDED WORKSHEET A-1

COST CENTER DESCRIPTION (OMIT CENTS)	DIRECT EXPENSES PER BOOKS			RECLASSI- FICATIONS INCREASES (DECREASES) (4)	RECLASSIFIED TRIAL BALANCE (Col. 3 +/- 4) (5)
	SALARIES (1)	OTHER (2)	TOTAL (Col. 1 + 2) (3)		
49. INTRAVENOUS THERAPY	198,910	98,278	297,188	(79,875)	217,313
50. RESPIRATORY THERAPY	1,181,594	217,039	1,398,633	75,937	1,474,570
51. PHYSICAL THERAPY	494,537	52,184	546,721	25,213	571,934
52. OCCUPATIONAL THERAPY	432,823	156,551	589,374	21,853	611,227
53. SPEECH THERAPY	172,363	34,780	207,143	24,880	232,023
54. ELECTROCARDIOLOGY	69,689	167,398	237,087		237,087
55. ECHOCARDIOGRAPHY	184,140	189,484	373,624		373,624
56. CARDIAC REHAB	40,007	4,303	44,310		44,310
57. ELECTROENCEPHALOGRAPHY	129,472	15,521	144,993		144,993
58. MEDICAL SUPPLIES				7,082,507	7,082,507
59. IMPLANTABLE DEVICES CHARGED TO I				5,428,539	5,428,539
60. DRUGS CHARGED TO PATIENTS	45,942	307,915	353,857	9,803,214	10,157,071
61. RENAL DIALYSIS					
62. AUDIOLOGY					
63. GASTROENTEROLOGY	561,943	386,889	948,832	(351,299)	597,533
64. MANOMETRY CENTER		16,278	16,278		16,278
65. CARDIAC CATH LAB	703,982	3,087,528	3,791,510	(2,300,328)	1,491,182
66. PULMONARY FUNCTION	367,266	294,596	661,862		661,862
67. MEDICAL GENETICS	953,539	(58,053)	895,486		895,486
68. BONE MARROW REGISTRY	323,631	1,089,649	1,413,280		1,413,280
OUTPATIENT SERVICES					
69. CLINIC					
70. OUTPATIENT BURN CLINIC	42,642	11,798	54,440	(6,401)	48,039
71. ANTICOAGULATION CLINIC	91,498	18,101	109,599		109,599
72. JOSLIN DIABETES CENTER	406,567	233,029	639,596	126,569	766,165
73. INFUSION CENTERS	4,414,025	53,738,907	58,152,932		58,152,932
74. CONTINUITY CLINIC	113,962	24,327	138,289		138,289
75. PAIN MANAGEMENT CENTER	522,931	204,285	727,216	164,393	891,609
76. EMERGENCY ROOM	941,786	286,172	1,227,958	(102,361)	1,125,597
77. MEDICAL SHORT STAY	769,083	160,443	929,526		929,526
78. SURGICAL SHORT STAY					
79. PARTIAL HOSPITALIZATION					
80. AMBULANCE SERVICES					
81. HOME PROGRAM DIALYSIS					
82. HOME HEALTH AGENCY					
83. SHORT PROCEDURE UNIT					
84. OBSERVATION BEDS				1,436,471	1,436,471
85. OTHER (SPECIFY)					
OTHER INPATIENT					
86. SKILLED NURSING FACILITY					
87. INTERMEDIATE CARE FACILITY					
88. RESIDENTIAL TREATMENT FACILITY					
89. OTHER (SPECIFY)					
90. OTHER (SPECIFY)					
91. SUBTOTAL	74,036,860	208,208,732	282,245,592	320,273	282,565,865
NON-REIMBURSABLE COST					
92. GIFT COFFEE SHOPS & CANTEEN					
93. INVESTMENT PROPERTY					
94. RESEARCH	113,915	25,801	139,716		139,716
95. HEARING AID CENTER					
96. PHYS PRIVATE OFFICES	4,805,438	3,101,780	7,907,218		7,907,218
97. INTERN/RES NON APP PRG					
98. NON-PAID WORKER					
99. RENTAL PROPERTIES		784,948	784,948	(320,273)	464,675
100. NON REIMBURSABLE CLINICS	15,633	2,020	17,653		17,653
101. OUTPATIENT PHARMACY	113,953	136,941	250,894		250,894
102. OCCUPATIONAL MEDICINE					
103. PARKING GARAGE	141,763	434,136	575,899		575,899
104. OTHER (SPECIFY)					
105. TOTAL	\$79,227,562	\$212,694,358	\$291,921,920		\$291,921,920

The Western Pennsylvania Hospital
PROVIDER NUMBER: 100727720061
FOR THE PERIOD: 7/01/2010 TO 6/30/2011
RECLASSIFICATION AND ADJUSTMENT
OF TRIAL BALANCE OF EXPENSES
AMENDED WORKSHEET A-1

COST CENTER DESCRIPTION (OMIT CENTS)	ADJUSTMENTS TO EXPENSES INCREASES (DECREASES) (6)	NET EXPENSES FOR ALLOCATION (7)	AUDIT ADJUSTMENTS (8)	NET EXPENSES FOR ALLOCATION (9)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES	\$1,993,772	\$8,682,092		\$8,682,092
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT	(711,937)	4,035,351		4,035,351
3. EMPLOYEE BENEFITS	6,791,346	23,676,504		23,676,504
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL	(30,239,079)	38,693,201		38,693,201
5. MAINTENANCE AND REPAIRS		1,788,554		1,788,554
6. OPERATION OF PLANT	(88,507)	11,299,886		11,299,886
7. LAUNDRY & LINEN SERVICES	(994)	765,849		765,849
8. HOUSEKEEPING		2,722,469		2,722,469
9. DIETARY	(34,093)	735,462		735,462
10. CAFETERIA	(1,277,872)	862,959		862,959
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	(190)	1,183,509		1,183,509
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY		1,580,709		1,580,709
15. PHARMACY	(11,031)	2,663,340		2,663,340
16. MEDICAL RECORDS LIBRARY	(882)	1,278,059		1,278,059
17. SOCIAL SERVICE		468,705		468,705
18. TEMPLE UNIVERSITY MED STUDENTS	(136,176)	53,144		53,144
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL	(1,537,444)	137,712		137,712
22. INTERN RESIDENT APPROVED PROG	4,035,780	11,468,875		11,468,875
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY	(434,465)	(16,707)		(16,707)
25. SCHOOL OF RADIOLOGY	(4,637)	(2,855)		(2,855)
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE	(328,563)	8,915,257		8,915,257
27. NURSERY				
28. ICU		1,617,290		1,617,290
29. NICU	(52,141)	5,493,388		5,493,388
30. CCU		270,051		270,051
31. BURN INTENSIVE CARE UNIT		1,260,487		1,260,487
32. BONE MARROW TRANSPLANTS		2,384,247		2,384,247
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT		3,519,624		3,519,624
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM	(534,186)	6,524,807		6,524,807
38. RECOVERY ROOM		635,713		635,713
39. DELIVERY ROOM	709,494	5,813,884		5,813,884
40. ANESTHESIOLOGY	484,148	1,385,646		1,385,646
41. RADIOLOGY-DIAGNOSTIC	(121,008)	2,448,867		2,448,867
42. CT SCANNING		470,201		470,201
43. MRI		225,183		225,183
44. ULTRASOUND		197,426		197,426
45. RADIOLOGY-THERAPEUTIC	102,521	569,920		569,920
46. RADIOISOTOPE		1,157,476		1,157,476
47. LABORATORY	283,966	6,794,873		6,794,873
48. BLOOD STOR PROC TRANS		4,443,483		4,443,483

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
FOR THE PERIOD: 7/01/2010 TO 6/30/2011
RECLASSIFICATION AND ADJUSTMENT
OF TRIAL BALANCE OF EXPENSES
AMENDED WORKSHEET A-1

COST CENTER DESCRIPTION (OMIT CENTS)	ADJUSTMENTS TO EXPENSES INCREASES (DECREASES) (6)	NET EXPENSES FOR ALLOCATION (7)	AUDIT ADJUSTMENTS (8)	NET EXPENSES FOR ALLOCATION (9)
49. INTRAVENOUS THERAPY		217,313		217,313
50. RESPIRATORY THERAPY	(45,893)	1,428,677		1,428,677
51. PHYSICAL THERAPY		571,934		571,934
52. OCCUPATIONAL THERAPY		611,227		611,227
53. SPEECH THERAPY		232,023		232,023
54. ELECTROCARDIOLOGY	(157,403)	79,684		79,684
55. ECHOCARDIOGRAPHY		373,624		373,624
56. CARDIAC REHAB		44,310		44,310
57. ELECTROENCEPHALOGRAPHY		144,993		144,993
58. MEDICAL SUPPLIES		7,082,507		7,082,507
59. IMPLANTABLE DEVICES CHARGED TO I		5,428,539		5,428,539
60. DRUGS CHARGED TO PATIENTS		10,157,071		10,157,071
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. GASTROENTEROLOGY	54,132	651,665		651,665
64. MANOMETRY CENTER		16,278		16,278
65. CARDIAC CATH LAB	(1,876)	1,489,306		1,489,306
66. PULMONARY FUNCTION		661,862		661,862
67. MEDICAL GENETICS		895,486		895,486
68. BONE MARROW REGISTRY	(69,316)	1,343,964		1,343,964
<u>OUTPATIENT SERVICES</u>				
69. CLINIC				
70. OUTPATIENT BURN CLINIC		48,039		48,039
71. ANTICOAGULATION CLINIC	(83,973)	25,626		25,626
72. JOSLIN DIABETES CENTER	(104,461)	661,704		661,704
73. INFUSION CENTERS	(486,706)	57,666,226		57,666,226
74. CONTINUITY CLINIC		138,289		138,289
75. PAIN MANAGEMENT CENTER	90,839	982,448		982,448
76. EMERGENCY ROOM	374,695	1,500,292		1,500,292
77. MEDICAL SHORT STAY		929,526		929,526
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS		1,436,471		1,436,471
85. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL	(21,542,140)	261,023,725		261,023,725
<u>NON-REIMBURSABLE COST</u>				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH		139,716		139,716
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES	(3,284,155)	4,623,063		4,623,063
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES		464,675		464,675
100. NON REIMBURSABLE CLINICS		17,653		17,653
101. OUTPATIENT PHARMACY		250,894		250,894
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE		575,899		575,899
104. OTHER (SPECIFY)				
105. TOTAL	(\$24,826,295)	\$267,095,625		\$267,095,625

The Western Pennsylvania Hospital
 PROVIDER NUMBER: 1007277200061
 FOR THE PERIOD: 7/01/2010 TO 6/30/2011

COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES (SQ FT) (1)	CAPITAL COSTS- NEW BLDG (SQ FT) (1.1)	CAPITAL COSTS- NEW BLDG (SQ FT) (1.2)	CAPITAL COSTS- NEW BLDG (SQ FT) (1.3)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES	1,230,138			
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS	7,885			
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL	169,002			
5. MAINTENANCE AND REPAIRS	5,038			
6. OPERATION OF PLANT	388,908			
7. LAUNDRY & LINEN SERVICES	1,422			
8. HOUSEKEEPING	17,933			
9. DIETARY	13,260			
10. CAFETERIA	8,500			
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	7,858			
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY	9,164			
15. PHARMACY	6,158			
16. MEDICAL RECORDS LIBRARY	8,040			
17. SOCIAL SERVICE	293			
18. TEMPLE UNIVERSITY MED STUDENT	933			
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL	45,656			
22. INTERN RESIDENT APPROVED PROG	21,911			
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY	2,872			
25. SCHOOL OF RADIOLOGY	360			
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE	51,534			
27. NURSERY	5,214			
28. ICU	18,205			
29. NICU	13,834			
30. CCU	6,979			
31. BURN INTENSIVE CARE UNIT	13,615			
32. BONE MARROW TRANSPLANTS	16,943			
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	26,901			
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM	41,551			
38. RECOVERY ROOM	5,993			
39. DELIVERY ROOM	51,884			
40. ANESTHESIOLOGY	5,057			
41. RADIOLOGY-DIAGNOSTIC	29,420			
42. CT SCANNING	445			
43. MRI	6,520			
44. ULTRASOUND	4,286			
45. RADIOLOGY-THERAPEUTIC	8,679			
46. RADIOISOTOPE	7,300			
47. LABORATORY	25,753			
48. BLOOD STOR PROC TRANS	1,369			

The Western Pennsylvania Hospital
 PROVIDER NUMBER: 1007277200061
 FOR THE PERIOD: 7/01/2010 TO 6/30/2011

COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES (SQ FT) (1)	CAPITAL COSTS- NEW BLDG (SQ FT) (1.1)	CAPITAL COSTS- NEW BLDG (SQ FT) (1.2)	CAPITAL COSTS- NEW BLDG (SQ FT) (1.3)
49. INTRAVENOUS THERAPY				
50. RESPIRATORY THERAPY	2,337			
51. PHYSICAL THERAPY	1,998			
52. OCCUPATIONAL THERAPY	1,998			
53. SPEECH THERAPY				
54. ELECTROCARDIOLOGY	2,242			
55. ECHOCARDIOGRAPHY	18			
56. CARDIAC REHAB	2,365			
57. ELECTROENCEPHALOGRAPHY	1,481			
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS	1,067			
62. AUDIOLOGY				
63. GASTROENTEROLOGY	10,528			
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB	2,501			
66. PULMONARY FUNCTION	2,326			
67. MEDICAL GENETICS	5,975			
68. BONE MARROW REGISTRY				
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER				
73. INFUSION CENTERS				
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER				
76. EMERGENCY ROOM	14,946			
77. MEDICAL SHORT STAY	15,558			
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL	1,122,015			
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN	2,444			
93. INVESTMENT PROPERTY				
94. RESEARCH	8,997			
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES	96,455			
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				
101. OUTPATIENT PHARMACY				
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE	227			
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL STATISTIC	1,230,138			
108. COST TO BE ALLOCATED(B-2)	8,682,092			
109. UNIT COST MULTIPLIER (B-2)	7.057820			
110. COST TO BE ALLOCATED(B-3)				
111. UNIT COST MULTIPLIER (B-3)				

The Western Pennsylvania Hospital
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COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	CAPITAL COSTS- NEW BLDG (SQ FT) (1.4)	CAPITAL COSTS- NEW BLDG (SQ FT) (1.5)	CAPITAL COSTS- NEW BLDG (SQ FT) (1.6)	CAPITAL COSTS- NEW BLDG (SQ FT) (1.7)
----------------------------	--	--	--	--

GENERAL SERVICE

1. CAPITAL COSTS-BLDG & FIXTURES
 - 1.1. CAPITAL COSTS-NEW BLDG
 - 1.2. CAPITAL COSTS-NEW BLDG
 - 1.3. CAPITAL COSTS-NEW BLDG
 - 1.4. CAPITAL COSTS-NEW BLDG
 - 1.5. CAPITAL COSTS-NEW BLDG
 - 1.6. CAPITAL COSTS-NEW BLDG
 - 1.7. CAPITAL COSTS-NEW BLDG
- 2.1. CAPITAL COSTS-EQUIPMENT
- 2.2. CAPITAL COSTS-EQUIPMENT
3. EMPLOYEE BENEFITS
 - 4.1. NON-PATIENT TELEPHONE
 - 4.2. DATA PROCESSING
 - 4.3. PURCHASING
 - 4.4. ADMISSIONS
 - 4.5. BILLING/ COLLECTIONS
- 4.6. OTHER ADMIN. AND GENERAL
5. MAINTENANCE AND REPAIRS
6. OPERATION OF PLANT
7. LAUNDRY & LINEN SERVICES
8. HOUSEKEEPING
9. DIETARY
10. CAFETERIA
11. MAINTENANCE OF PERSONNEL
12. NURSING ADMINISTRATION
13. INSERVICE EDUCATION
14. CENTRAL SERVICE & SUPPLY
15. PHARMACY
16. MEDICAL RECORDS LIBRARY
17. SOCIAL SERVICE
18. TEMPLE UNIVERSITY MED STUDENT
19. OTHER (SPECIFY)
20. OTHER (SPECIFY)
21. NURSING SCHOOL
22. INTERN RESIDENT APPROVED PROG
23. INTERN/RES SALARY & FRINGES
24. SCHOOL OF RESPIRATORY THERAPY
25. SCHOOL OF RADIOLOGY

INPATIENT ROUTINE SERVICE

26. GENERAL ROUTINE CARE
27. NURSERY
28. ICU
29. NICU
30. CCU
31. BURN INTENSIVE CARE UNIT
32. BONE MARROW TRANSPLANTS
33. EXTENDED CARE PSYCHIATRIC UNIT
34. MED REHAB UNIT
35. PSYCH UNIT
36. DRUG & ALCOHOL REHAB UNIT

ANCILLARY SERVICES

37. OPERATING ROOM
38. RECOVERY ROOM
39. DELIVERY ROOM
40. ANESTHESIOLOGY
41. RADIOLOGY-DIAGNOSTIC
42. CT SCANNING
43. MRI
44. ULTRASOUND
45. RADIOLOGY-THERAPEUTIC
46. RADIOISOTOPE
47. LABORATORY
48. BLOOD STOR PROC TRANS

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 STATISTICAL BASIS
 AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	CAPITAL COSTS- NEW BLDG (SQ FT) (1.4)	CAPITAL COSTS- NEW BLDG (SQ FT) (1.5)	CAPITAL COSTS- NEW BLDG (SQ FT) (1.6)	CAPITAL COSTS- NEW BLDG (SQ FT) (1.7)
49. INTRAVENOUS THERAPY				
50. RESPIRATORY THERAPY				
51. PHYSICAL THERAPY				
52. OCCUPATIONAL THERAPY				
53. SPEECH THERAPY				
54. ELECTROCARDIOLOGY				
55. ECHOCARDIOGRAPHY				
56. CARDIAC REHAB				
57. ELECTROENCEPHALOGRAPHY				
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. GASTROENTEROLOGY				
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB				
66. PULMONARY FUNCTION				
67. MEDICAL GENETICS				
68. BONE MARROW REGISTRY				
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER				
73. INFUSION CENTERS				
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER				
76. EMERGENCY ROOM				
77. MEDICAL SHORT STAY				
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL				
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH				
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES				
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				
101. OUTPATIENT PHARMACY				
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE				
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL STATISTIC				
108. COST TO BE ALLOCATED(B-2)				
109. UNIT COST MULTIPLIER (B-2)				
110. COST TO BE ALLOCATED(B-3)				
111. UNIT COST MULTIPLIER (B-3)				

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COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	CAPITAL COSTS-EQUIPMENT (SQ FT) (2.1)	CAPITAL COSTS-EQUIPMENT (DOLLAR VALUE) (2.2)	EMPLOYEE BENEFITS (GROSS SAL) (3)	NON-PATIENT TELEPHONE (# LINES) (4.1)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT		1,326,320		
3. EMPLOYEE BENEFITS		595	80,983,184	
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL		212,227	6,942,384	
5. MAINTENANCE AND REPAIRS		1,370		
6. OPERATION OF PLANT		33,360	2,926,188	
7. LAUNDRY & LINEN SERVICES		60	44,888	
8. HOUSEKEEPING		677	1,862,318	
9. DIETARY		8,246	399,439	
10. CAFETERIA			1,111,203	
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		11,032	999,633	
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY		26,419	542,646	
15. PHARMACY		604	2,221,635	
16. MEDICAL RECORDS LIBRARY		1,082		
17. SOCIAL SERVICE		20	412,242	
18. TEMPLE UNIVERSITY MED STUDENT		16	51,880	
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL		34,870	1,486,785	
22. INTERN RESIDENT APPROVED PROG		1,357	6,037,755	
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY		35	392,649	
25. SCHOOL OF RADIOLOGY			1,660	
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE		48,853	9,346,104	
27. NURSERY				
28. ICU		9,947	1,309,126	
29. NICU		22,832	4,922,732	
30. CCU		878	224,138	
31. BURN INTENSIVE CARE UNIT		4,175	1,046,944	
32. BONE MARROW TRANSPLANTS		2,175	1,918,162	
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT		9,287	2,026,185	
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM		222,581	3,971,012	
38. RECOVERY ROOM		232	542,242	
39. DELIVERY ROOM		178,949	4,516,735	
40. ANESTHESIOLOGY		36,521	331,528	
41. RADIOLOGY-DIAGNOSTIC		113,306	2,129,345	
42. CT SCANNING		73,212	392,466	
43. MRI		2,760	198,880	
44. ULTRASOUND		7,948	188,566	
45. RADIOLOGY-THERAPEUTIC		83,183	603,531	
46. RADIOISOTOPE		22,647	162,938	
47. LABORATORY		17,847	3,167,392	
48. BLOOD STOR PROC TRANS		43		

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 STATISTICAL BASIS
 AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	CAPITAL COSTS-EQUIPMENT (SQ FT) (2.1)	CAPITAL COSTS-EQUIPMENT (DOLLAR VALUE) (2.2)	EMPLOYEE BENEFITS (GROSS SAL) (3)	NON-PATIENT TELEPHONE (# LINES) (4.1)
49. INTRAVENOUS THERAPY		146	198,910	
50. RESPIRATORY THERAPY		8,288	1,373,384	
51. PHYSICAL THERAPY		69	495,496	
52. OCCUPATIONAL THERAPY		50	433,782	
53. SPEECH THERAPY		15	173,322	
54. ELECTROCARDIOLOGY		5,203	69,689	
55. ECHOCARDIOGRAPHY		2,470	184,140	
56. CARDIAC REHAB		834	40,007	
57. ELECTROENCEPHALOGRAPHY		4,390	129,472	
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS			45,942	
61. RENAL DIALYSIS		29		
62. AUDIOLOGY				
63. GASTROENTEROLOGY		20,654	561,943	
64. MANOMETRY CENTER		1,255		
65. CARDIAC CATH LAB		31,947	703,982	
66. PULMONARY FUNCTION		14,507	367,266	
67. MEDICAL GENETICS		102	953,539	
68. BONE MARROW REGISTRY			323,631	
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC			42,642	
71. ANTICOAGULATION CLINIC			91,498	
72. JOSLIN DIABETES CENTER		162	406,567	
73. INFUSION CENTERS		16,882	4,414,025	
74. CONTINUITY CLINIC		122	113,962	
75. PAIN MANAGEMENT CENTER		4,584	527,083	
76. EMERGENCY ROOM		4,357	941,786	
77. MEDICAL SHORT STAY		1,242	769,083	
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL		1,306,654	75,792,482	
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH		557	113,915	
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES		18,226	4,805,438	
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS			15,633	
101. OUTPATIENT PHARMACY		883	113,953	
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE			141,763	
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL STATISTIC		1,326,320	80,983,184	
108. COST TO BE ALLOCATED(B-2)		4,035,351	23,733,965	
109. UNIT COST MULTIPLIER (B-2)		3.042517	0.293073	
110. COST TO BE ALLOCATED(B-3)			55,651	
111. UNIT COST MULTIPLIER (B-3)			0.000687	

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COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	DATA PROCESSING (MACH TIME) (4.2)	PURCHASING (COST OF) (4.3)	ADMISSIONS (GROSS I/P) (4.4)	BILLING/ COLLECTIONS (CHARGES) (4.5)
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GENERAL SERVICE

1. CAPITAL COSTS-BLDG & FIXTURES
 - 1.1. CAPITAL COSTS-NEW BLDG
 - 1.2. CAPITAL COSTS-NEW BLDG
 - 1.3. CAPITAL COSTS-NEW BLDG
 - 1.4. CAPITAL COSTS-NEW BLDG
 - 1.5. CAPITAL COSTS-NEW BLDG
 - 1.6. CAPITAL COSTS-NEW BLDG
 - 1.7. CAPITAL COSTS-NEW BLDG
- 2.1. CAPITAL COSTS-EQUIPMENT
- 2.2. CAPITAL COSTS-EQUIPMENT
3. EMPLOYEE BENEFITS
 - 4.1. NON-PATIENT TELEPHONE
- 4.2. DATA PROCESSING
- 4.3. PURCHASING
- 4.4. ADMISSIONS
- 4.5. BILLING/ COLLECTIONS
- 4.6. OTHER ADMIN. AND GENERAL
5. MAINTENANCE AND REPAIRS
6. OPERATION OF PLANT
7. LAUNDRY & LINEN SERVICES
8. HOUSEKEEPING
9. DIETARY
10. CAFETERIA
11. MAINTENANCE OF PERSONNEL
12. NURSING ADMINISTRATION
13. INSERVICE EDUCATION
14. CENTRAL SERVICE & SUPPLY
15. PHARMACY
16. MEDICAL RECORDS LIBRARY
17. SOCIAL SERVICE
18. TEMPLE UNIVERSITY MED STUDENT
19. OTHER (SPECIFY)
20. OTHER (SPECIFY)
21. NURSING SCHOOL
22. INTERN RESIDENT APPROVED PROG
23. INTERN/RES SALARY & FRINGES
24. SCHOOL OF RESPIRATORY THERAPY
25. SCHOOL OF RADIOLOGY

INPATIENT ROUTINE SERVICE

26. GENERAL ROUTINE CARE
27. NURSERY
28. ICU
29. NICU
30. CCU
31. BURN INTENSIVE CARE UNIT
32. BONE MARROW TRANSPLANTS
33. EXTENDED CARE PSYCHIATRIC UNIT
34. MED REHAB UNIT
35. PSYCH UNIT
36. DRUG & ALCOHOL REHAB UNIT

ANCILLARY SERVICES

37. OPERATING ROOM
38. RECOVERY ROOM
39. DELIVERY ROOM
40. ANESTHESIOLOGY
41. RADIOLOGY-DIAGNOSTIC
42. CT SCANNING
43. MRI
44. ULTRASOUND
45. RADIOLOGY-THERAPEUTIC
46. RADIOISOTOPE
47. LABORATORY
48. BLOOD STOR PROC TRANS

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COST CENTER DESCRIPTION	DATA PROCESSING (MACH TIME) (4.2)	PURCHASING (COST OF) (4.3)	ADMISSIONS (GROSS I/P) (4.4)	BILLING/ COLLECTIONS (CHARGES) (4.5)
49. INTRAVENOUS THERAPY				
50. RESPIRATORY THERAPY				
51. PHYSICAL THERAPY				
52. OCCUPATIONAL THERAPY				
53. SPEECH THERAPY				
54. ELECTROCARDIOLOGY				
55. ECHOCARDIOGRAPHY				
56. CARDIAC REHAB				
57. ELECTROENCEPHALOGRAPHY				
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. GASTROENTEROLOGY				
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB				
66. PULMONARY FUNCTION				
67. MEDICAL GENETICS				
68. BONE MARROW REGISTRY				
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER				
73. INFUSION CENTERS				
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER				
76. EMERGENCY ROOM				
77. MEDICAL SHORT STAY				
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL				
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH				
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES				
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				
101. OUTPATIENT PHARMACY				
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE				
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL STATISTIC				
108. COST TO BE ALLOCATED(B-2)				
109. UNIT COST MULTIPLIER (B-2)				
110. COST TO BE ALLOCATED(B-3)				
111. UNIT COST MULTIPLIER (B-3)				

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 STATISTICAL BASIS
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COST CENTER DESCRIPTION	OTHER ADMIN. AND GENERAL (ACCUM.COST) (4.6)	MAINTENANCE AND REPAIRS (5)	OPERATION OF PLANT (6)	LAUNDRY & LINEN SERVICES (LBS OF LA) (7)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL	224,529,309			
5. MAINTENANCE AND REPAIRS	1,828,279	1,127,546		
6. OPERATION OF PLANT	15,003,814	396,263	731,283	
7. LAUNDRY & LINEN SERVICES	789,223	2,821	2,821	1,004,651
8. HOUSEKEEPING	3,396,892	18,023	18,023	
9. DIETARY	971,203	13,260	13,260	
10. CAFETERIA	1,248,614	8,500	8,500	
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	1,565,499	7,708	7,708	
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY	1,884,802	9,164	9,164	831
15. PHARMACY	3,359,741	6,158	6,158	143
16. MEDICAL RECORDS LIBRARY	1,338,096	8,040	8,040	
17. SOCIAL SERVICE	591,651	293	293	
18. TEMPLE UNIVERSITY MED STUDENT	74,983	933	933	
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL	1,001,774	45,656	45,656	
22. INTERN RESIDENT APPROVED PROG	13,397,151	23,507	23,507	
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY	118,744	4,192	4,192	
25. SCHOOL OF RADIOLOGY	173	360	360	
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE	12,166,678	123,329	123,329	249,676
27. NURSERY	36,799	5,214	5,214	61,961
28. ICU	2,159,711	24,468	24,468	51,614
29. NICU	7,103,213	13,834	13,834	125,036
30. CCU	387,668	13,958	13,958	14,643
31. BURN INTENSIVE CARE UNIT	1,676,113	13,615	13,615	109,544
32. BONE MARROW TRANSPLANTS	3,072,606	16,943	16,943	88,949
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	4,331,562	14,270	14,270	72,684
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM	8,659,068	41,551	41,551	65,073
38. RECOVERY ROOM	837,633	5,993	5,993	9,230
39. DELIVERY ROOM	8,048,260	38,830	38,830	54,454
40. ANESTHESIOLOGY	1,629,615	5,057	5,057	9,230
41. RADIOLOGY-DIAGNOSTIC	3,625,297	29,420	29,420	10,614
42. CT SCANNING	811,112	445	445	1,384
43. MRI	337,883	6,520	6,520	1,615
44. ULTRASOUND	307,122	4,286	4,286	785
45. RADIOLOGY-THERAPEUTIC	1,061,140	8,679	8,679	808
46. RADIOISOTOPE	1,325,655	7,300	7,300	1,477
47. LABORATORY	7,959,210	25,753	25,753	
48. BLOOD STOR PROC TRANS	4,453,276	1,369	1,369	

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COST ALLOCATION
 STATISTICAL BASIS
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COST CENTER DESCRIPTION	OTHER ADMIN. AND GENERAL	MAINTENANCE AND REPAIRS	OPERATION OF PLANT	LAUNDRY & LINEN SERVICES
	(ACCUM.COST) (4.6)	() (5)	() (6)	(LBS OF LA) (7)
49. INTRAVENOUS THERAPY	276,052			
50. RESPIRATORY THERAPY	1,872,889	2,337	2,337	
51. PHYSICAL THERAPY	731,462	1,998	1,998	1,154
52. OCCUPATIONAL THERAPY	752,611	1,998	1,998	1,154
53. SPEECH THERAPY	282,865			
54. ELECTROCARDIOLOGY	131,762	428	428	831
55. ECHOCARDIOGRAPHY	435,232	1,378	1,378	1,015
56. CARDIAC REHAB	75,264	2,866	2,866	
57. ELECTROENCEPHALOGRAPHY	206,748	1,481	1,481	1,384
58. MEDICAL SUPPLIES	7,082,507			
59. IMPLANTABLE DEVICES CHARGED T	5,428,539			
60. DRUGS CHARGED TO PATIENTS	10,170,535			
61. RENAL DIALYSIS	7,619	1,067	1,067	
62. AUDIOLOGY				
63. GASTROENTEROLOGY	953,500	10,528	10,528	3,923
64. MANOMETRY CENTER	20,096			
65. CARDIAC CATH LAB	1,810,475	11,996	11,996	21,690
66. PULMONARY FUNCTION	830,052	2,326	2,326	1,846
67. MEDICAL GENETICS	1,217,423	5,975	5,975	
68. BONE MARROW REGISTRY	1,438,812			
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC	60,536			
71. ANTICOAGULATION CLINIC	52,442			
72. JOSLIN DIABETES CENTER	781,351			
73. INFUSION CENTERS	59,011,222			
74. CONTINUITY CLINIC	172,059			
75. PAIN MANAGEMENT CENTER	1,150,869			2,077
76. EMERGENCY ROOM	1,895,046	14,946	14,946	34,611
77. MEDICAL SHORT STAY	1,268,508	15,838	15,838	3,923
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS	1,436,471			
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL	216,113,207	1,020,874	624,611	1,003,359
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN	17,249	2,444	2,444	
93. INVESTMENT PROPERTY				
94. RESEARCH	238,295	8,101	8,101	
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES	6,767,622	95,900	95,900	1,292
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES	464,675			
100. NON REIMBURSABLE CLINICS	22,235			
101. OUTPATIENT PHARMACY	286,978			
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE	619,048	227	227	
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL STATISTIC	224,529,309	1,127,546	731,283	1,004,651
108. COST TO BE ALLOCATED(B-2)	42,566,316	2,174,884	18,612,575	1,016,085
109. UNIT COST MULTIPLIER (B-2)	0.189580	1.928865	25.451945	1.011381
110. COST TO BE ALLOCATED(B-3)	1,894,250	50,982	2,891,357	28,008
111. UNIT COST MULTIPLIER (B-3)	0.008437	0.045215	3.953814	0.027878

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COST CENTER DESCRIPTION	HOUSEKEEPING (HSKPG HRS) (8)	DIETARY (MEALS SER) (9)	CAFETERIA (MEALS SER) (10)	MAINTENANCE OF PERSONNEL (NO. HOUSED) (11)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING	151,838			
9. DIETARY	675	177,873		
10. CAFETERIA			389,885	
11. MAINTENANCE OF PERSONNEL				1,843
12. NURSING ADMINISTRATION	1,470		4,743	
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY	518		5,520	
15. PHARMACY	685		11,617	
16. MEDICAL RECORDS LIBRARY	838		30	
17. SOCIAL SERVICE	409		2,496	
18. TEMPLE UNIVERSITY MED STUDENT			385	
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL	4,420		8,751	
22. INTERN RESIDENT APPROVED PROG	1,608		54,607	
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY			2,288	
25. SCHOOL OF RADIOLOGY				
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE	32,583	108,643	61,157	
27. NURSERY				
28. ICU	4,368	7,857	7,303	
29. NICU	2,912		28,832	
30. CCU	1,456	1,501	1,264	
31. BURN INTENSIVE CARE UNIT	1,877	6,400	6,520	
32. BONE MARROW TRANSPLANTS	3,183	22,076	13,457	
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	2,912	31,396	14,579	
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM	11,134		22,340	
38. RECOVERY ROOM	480		2,627	
39. DELIVERY ROOM	5,637		28,512	
40. ANESTHESIOLOGY	345		2,212	
41. RADIOLOGY-DIAGNOSTIC	2,824		14,385	
42. CT SCANNING	348		2,186	
43. MRI	474		1,131	
44. ULTRASOUND	669		1,558	
45. RADIOLOGY-THERAPEUTIC	1,022		3,344	
46. RADIOISOTOPE	440		960	
47. LABORATORY	5,685		21,716	
48. BLOOD STOR PROC TRANS	572			

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 STATISTICAL BASIS
 AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	HOUSEKEEPING	DIETARY	CAFETERIA	MAINTENANCE OF PERSONNEL
	(HSKPG HRS) (8)	(MEALS SER) (9)	(MEALS SER) (10)	(NO. HOUSED) (11)
49. INTRAVENOUS THERAPY	276		1,042	
50. RESPIRATORY THERAPY	39		9,314	
51. PHYSICAL THERAPY	592		3,603	
52. OCCUPATIONAL THERAPY	592		3,760	
53. SPEECH THERAPY	480		1,172	
54. ELECTROCARDIOLOGY	419		594	
55. ECHOCARDIOGRAPHY	419		1,111	
56. CARDIAC REHAB	444		200	
57. ELECTROENCEPHALOGRAPHY	419		797	
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS	360		236	1,843
62. AUDIOLOGY				
63. GASTROENTEROLOGY	419		3,223	
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB	1,922		4,523	
66. PULMONARY FUNCTION	764		3,361	
67. MEDICAL GENETICS	1,018		5,643	
68. BONE MARROW REGISTRY	288			
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC			372	
71. ANTICOAGULATION CLINIC			381	
72. JOSLIN DIABETES CENTER			3,496	
73. INFUSION CENTERS				
74. CONTINUITY CLINIC	518		740	
75. PAIN MANAGEMENT CENTER				
76. EMERGENCY ROOM	10,102		5,902	
77. MEDICAL SHORT STAY	4,922		5,296	
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL	113,537	177,873	379,286	1,843
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN	45			
93. INVESTMENT PROPERTY				
94. RESEARCH	410		821	
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES	37,586		7,166	
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS			64	
101. OUTPATIENT PHARMACY			430	
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE	260		2,118	
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL STATISTIC	151,838	177,873	389,885	1,843
108. COST TO BE ALLOCATED(B-2)	4,534,359	1,538,552	1,718,063	
109. UNIT COST MULTIPLIER (B-2)	29.863137	8.649722	4.406589	
110. COST TO BE ALLOCATED(B-3)	228,582	156,099	105,280	
111. UNIT COST MULTIPLIER (B-3)	1.505433	0.877587	0.270028	

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COST ALLOCATION
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 AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	NURSING ADMINISTRATION (HOURS OF) (12)	INSERVICE EDUCATION (COST REQ) (13)	CENTRAL SERVICE & SUPPLY (COST REQ) (14)	PHARMACY (TIME) (15)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	611,536			
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY			297,034	
15. PHARMACY				640,913
16. MEDICAL RECORDS LIBRARY				
17. SOCIAL SERVICE				
18. TEMPLE UNIVERSITY MED STUDENT				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL	2,007			76
22. INTERN RESIDENT APPROVED PROG				
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY				
25. SCHOOL OF RADIOLOGY				
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE	169,142		12	1,824
27. NURSERY				
28. ICU	38,658			61
29. NICU	125,506			9,385
30. CCU	6,420			17
31. BURN INTENSIVE CARE UNIT	29,676			29
32. BONE MARROW TRANSPLANTS	50,282		11	28
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	45,890			49
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM			7,126	1,242
38. RECOVERY ROOM				4
39. DELIVERY ROOM	117,219		128	9,938
40. ANESTHESIOLOGY				206
41. RADIOLOGY-DIAGNOSTIC			18	25,984
42. CT SCANNING				230
43. MRI				6
44. ULTRASOUND				
45. RADIOLOGY-THERAPEUTIC			105	834
46. RADIOISOTOPE				8
47. LABORATORY				10,941
48. BLOOD STOR PROC TRANS				

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**COST ALLOCATION
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 AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	NURSING ADMINISTRATION (HOURS OF) (12)	INSERVICE EDUCATION (COST REQ) (13)	CENTRAL SERVICE & SUPPLY (COST REQ) (14)	PHARMACY (TIME) (15)
49. INTRAVENOUS THERAPY	5,939			
50. RESPIRATORY THERAPY				223
51. PHYSICAL THERAPY				
52. OCCUPATIONAL THERAPY				
53. SPEECH THERAPY				170
54. ELECTROCARDIOLOGY				
55. ECHOCARDIOGRAPHY				58
56. CARDIAC REHAB				
57. ELECTROENCEPHALOGRAPHY				65
58. MEDICAL SUPPLIES			287,144	
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. GASTROENTEROLOGY			352	917
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB				993
66. PULMONARY FUNCTION	154		497	141
67. MEDICAL GENETICS				158
68. BONE MARROW REGISTRY				
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC	1,184			
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER				58
73. INFUSION CENTERS			344	573,151
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER				12
76. EMERGENCY ROOM			1,122	1,063
77. MEDICAL SHORT STAY	19,459			49
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL	611,536		296,859	637,920
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH				
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES			175	2,993
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				
101. OUTPATIENT PHARMACY				
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE				
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL STATISTIC	611,536		297,034	640,913
108. COST TO BE ALLOCATED(B-2)	2,138,137		2,533,674	4,237,084
109. UNIT COST MULTIPLIER (B-2)	3.496339		8.529912	6.611013
110. COST TO BE ALLOCATED(B-3)	103,674		119,894	102,132
111. UNIT COST MULTIPLIER (B-3)	0.169530		0.403637	0.159354

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COST CENTER DESCRIPTION	MEDICAL RECORDS (TIME) (16)	SOCIAL SERVICE (SPECIFY) (17)	TEMPLE UNIVERSITY MED (SPECIFY) (18)	OTHER (SPECIFY) (SPECIFY) (19)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY				
15. PHARMACY				
16. MEDICAL RECORDS LIBRARY	41,082			
17. SOCIAL SERVICE		8,880		
18. TEMPLE UNIVERSITY MED STUDENT			56,755	
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG				
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY				
25. SCHOOL OF RADIOLOGY				
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE	12,991	4,988		30,057
27. NURSERY	2,740			6,090
28. ICU	939	618		2,088
29. NICU	4,748	879		10,553
30. CCU	180	530		399
31. BURN INTENSIVE CARE UNIT	765	520		1,701
32. BONE MARROW TRANSPLANTS	2,640	743		5,867
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	3,754			
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM	2,262			
38. RECOVERY ROOM				
39. DELIVERY ROOM		208		
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. CT SCANNING				
43. MRI				
44. ULTRASOUND				
45. RADIOLOGY-THERAPEUTIC				
46. RADIOISOTOPE				
47. LABORATORY				
48. BLOOD STOR PROC TRANS				

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COST CENTER DESCRIPTION	MEDICAL RECORDS (TIME) (16)	SOCIAL SERVICE (SPECIFY) (17)	TEMPLE UNIVERSITY MED (SPECIFY) (18)	OTHER (SPECIFY) (SPECIFY) (19)
49. INTRAVENOUS THERAPY				
50. RESPIRATORY THERAPY				
51. PHYSICAL THERAPY				
52. OCCUPATIONAL THERAPY				
53. SPEECH THERAPY				
54. ELECTROCARDIOLOGY				
55. ECHOCARDIOGRAPHY				
56. CARDIAC REHAB				
57. ELECTROENCEPHALOGRAPHY				
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. GASTROENTEROLOGY	1,548			
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB	351			
66. PULMONARY FUNCTION				
67. MEDICAL GENETICS				
68. BONE MARROW REGISTRY				
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER				
73. INFUSION CENTERS				
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER				
76. EMERGENCY ROOM	3,568	190		
77. MEDICAL SHORT STAY	4,596	204		
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL	41,082	8,880	56,755	
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH				
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES				
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				
101. OUTPATIENT PHARMACY				
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE				
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL STATISTIC	41,082	8,880	56,755	
108. COST TO BE ALLOCATED(B-2)	1,837,071	735,051	116,442	
109. UNIT COST MULTIPLIER (B-2)	44.717175	82.776014	2.051661	
110. COST TO BE ALLOCATED(B-3)	101,458	9,804	11,089	
111. UNIT COST MULTIPLIER (B-3)	2.469646	1.104054	0.195384	

The Western Pennsylvania Hospital
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COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	OTHER (SPECIFY) (SPECIFY) (20)	NURSING SCHOOL (TIME) (21)	INTERN RESIDENT APPROVED PROG (TIME) (22)
GENERAL SERVICE			
1. CAPITAL COSTS-BLDG & FIXTURES			
1.1. CAPITAL COSTS-NEW BLDG			
1.2. CAPITAL COSTS-NEW BLDG			
1.3. CAPITAL COSTS-NEW BLDG			
1.4. CAPITAL COSTS-NEW BLDG			
1.5. CAPITAL COSTS-NEW BLDG			
1.6. CAPITAL COSTS-NEW BLDG			
1.7. CAPITAL COSTS-NEW BLDG			
2.1. CAPITAL COSTS-EQUIPMENT			
2.2. CAPITAL COSTS-EQUIPMENT			
3. EMPLOYEE BENEFITS			
4.1. NON-PATIENT TELEPHONE			
4.2. DATA PROCESSING			
4.3. PURCHASING			
4.4. ADMISSIONS			
4.5. BILLING/ COLLECTIONS			
4.6. OTHER ADMIN. AND GENERAL			
5. MAINTENANCE AND REPAIRS			
6. OPERATION OF PLANT			
7. LAUNDRY & LINEN SERVICES			
8. HOUSEKEEPING			
9. DIETARY			
10. CAFETERIA			
11. MAINTENANCE OF PERSONNEL			
12. NURSING ADMINISTRATION			
13. INSERVICE EDUCATION			
14. CENTRAL SERVICE & SUPPLY			
15. PHARMACY			
16. MEDICAL RECORDS LIBRARY			
17. SOCIAL SERVICE			
18. TEMPLE UNIVERSITY MED STUDENT			
19. OTHER (SPECIFY)			
20. OTHER (SPECIFY)			
21. NURSING SCHOOL		17,328	
22. INTERN RESIDENT APPROVED PROG			280,934
23. INTERN/RES SALARY & FRINGES			
24. SCHOOL OF RESPIRATORY THERAPY			
25. SCHOOL OF RADIOLOGY			
INPATIENT ROUTINE SERVICE			
26. GENERAL ROUTINE CARE		7,650	55,034
27. NURSERY			
28. ICU		738	18,883
29. NICU		1,056	312
30. CCU		656	13,238
31. BURN INTENSIVE CARE UNIT		1,812	12,400
32. BONE MARROW TRANSPLANTS		2,432	2,600
33. EXTENDED CARE PSYCHIATRIC UNIT			
34. MED REHAB UNIT		208	
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			
ANCILLARY SERVICES			
37. OPERATING ROOM			52,306
38. RECOVERY ROOM			1,206
39. DELIVERY ROOM		2,048	11,874
40. ANESTHESIOLOGY			15,700
41. RADIOLOGY-DIAGNOSTIC			12,807
42. CT SCANNING			2,160
43. MRI			2,520
44. ULTRASOUND			3,200
45. RADIOLOGY-THERAPEUTIC			166
46. RADIOISOTOPE			3,745
47. LABORATORY			1,136
48. BLOOD STOR PROC TRANS			

The Western Pennsylvania Hospital
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COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	OTHER (SPECIFY) (20)	NURSING SCHOOL (TIME) (21)	INTERN RESIDENT APPROVED PROG (TIME) (22)
49. INTRAVENOUS THERAPY			
50. RESPIRATORY THERAPY			
51. PHYSICAL THERAPY			
52. OCCUPATIONAL THERAPY			
53. SPEECH THERAPY			
54. ELECTROCARDIOLOGY			2,600
55. ECHOCARDIOGRAPHY			1,726
56. CARDIAC REHAB			
57. ELECTROENCEPHALOGRAPHY			
58. MEDICAL SUPPLIES			
59. IMPLANTABLE DEVICES CHARGED T			
60. DRUGS CHARGED TO PATIENTS			
61. RENAL DIALYSIS			
62. AUDIOLOGY			
63. GASTROENTEROLOGY			5,740
64. MANOMETRY CENTER			
65. CARDIAC CATH LAB			14,799
66. PULMONARY FUNCTION			5,207
67. MEDICAL GENETICS			
68. BONE MARROW REGISTRY			
OUTPATIENT SERVICES			
69. CLINIC			
70. OUTPATIENT BURN CLINIC			
71. ANTICOAGULATION CLINIC			
72. JOSLIN DIABETES CENTER		376	4,037
73. INFUSION CENTERS			
74. CONTINUITY CLINIC			
75. PAIN MANAGEMENT CENTER			3,770
76. EMERGENCY ROOM			27,480
77. MEDICAL SHORT STAY		352	6,288
78. SURGICAL SHORT STAY			
79. PARTIAL HOSPITALIZATION			
80. AMBULANCE SERVICES			
81. HOME PROGRAM DIALYSIS			
82. HOME HEALTH AGENCY			
83. SHORT PROCEDURE UNIT			
84. OBSERVATION BEDS			
85. OTHER (SPECIFY)			
OTHER INPATIENT			
86. SKILLED NURSING FACILITY			
87. INTERMEDIATE CARE FACILITY			
88. RESIDENTIAL TREATMENT FACILITY			
89. OTHER (SPECIFY)			
90. OTHER (SPECIFY)			
91. SUBTOTAL		17,328	280,934
NON-REIMBURSABLE COST			
92. GIFT COFFEE SHOPS & CANTEEN			
93. INVESTMENT PROPERTY			
94. RESEARCH			
95. HEARING AID CENTER			
96. PHYS PRIVATE OFFICES			
97. INTERN/RES NON APP PRG			
98. NON-PAID WORKER			
99. RENTAL PROPERTIES			
100. NON REIMBURSABLE CLINICS			
101. OUTPATIENT PHARMACY			
102. OCCUPATIONAL MEDICINE			
103. PARKING GARAGE			
104. OTHER (SPECIFY)			
105. CROSSFOOT ADJUSTMENT			
106. NEGATIVE COST CENTER			
107. TOTAL STATISTIC		17,328	280,934
108. COST TO BE ALLOCATED(B-2)		2,619,864	16,869,275
109. UNIT COST MULTIPLIER (B-2)		151.192521	60.047111
110. COST TO BE ALLOCATED(B-3)		523,653	389,583
111. UNIT COST MULTIPLIER (B-3)		30.220048	1.386742

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COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	INTERN/RES SALARY & FRINGES (TIME) (23)	SCHOOL OF RESPIRATORY THERAPY (TIME) (24)	SCHOOL OF RADIOLOGY (TIME) (25)
GENERAL SERVICE			
1. CAPITAL COSTS-BLDG & FIXTURES			
1.1. CAPITAL COSTS-NEW BLDG			
1.2. CAPITAL COSTS-NEW BLDG			
1.3. CAPITAL COSTS-NEW BLDG			
1.4. CAPITAL COSTS-NEW BLDG			
1.5. CAPITAL COSTS-NEW BLDG			
1.6. CAPITAL COSTS-NEW BLDG			
1.7. CAPITAL COSTS-NEW BLDG			
2.1. CAPITAL COSTS-EQUIPMENT			
2.2. CAPITAL COSTS-EQUIPMENT			
3. EMPLOYEE BENEFITS			
4.1. NON-PATIENT TELEPHONE			
4.2. DATA PROCESSING			
4.3. PURCHASING			
4.4. ADMISSIONS			
4.5. BILLING/ COLLECTIONS			
4.6. OTHER ADMIN. AND GENERAL			
5. MAINTENANCE AND REPAIRS			
6. OPERATION OF PLANT			
7. LAUNDRY & LINEN SERVICES			
8. HOUSEKEEPING			
9. DIETARY			
10. CAFETERIA			
11. MAINTENANCE OF PERSONNEL			
12. NURSING ADMINISTRATION			
13. INSERVICE EDUCATION			
14. CENTRAL SERVICE & SUPPLY			
15. PHARMACY			
16. MEDICAL RECORDS LIBRARY			
17. SOCIAL SERVICE			
18. TEMPLE UNIVERSITY MED STUDENT			
19. OTHER (SPECIFY)			
20. OTHER (SPECIFY)			
21. NURSING SCHOOL			
22. INTERN RESIDENT APPROVED PROG			
23. INTERN/RES SALARY & FRINGES	280,934		
24. SCHOOL OF RESPIRATORY THERAPY		100	
25. SCHOOL OF RADIOLOGY			100
INPATIENT ROUTINE SERVICE			
26. GENERAL ROUTINE CARE	55,034		
27. NURSERY			
28. ICU	18,883		
29. NICU	312		
30. CCU	13,238		
31. BURN INTENSIVE CARE UNIT	12,400		
32. BONE MARROW TRANSPLANTS	2,600		
33. EXTENDED CARE PSYCHIATRIC UNIT			
34. MED REHAB UNIT			
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			
ANCILLARY SERVICES			
37. OPERATING ROOM	52,306		
38. RECOVERY ROOM	1,206		
39. DELIVERY ROOM	11,874		
40. ANESTHESIOLOGY	15,700		
41. RADIOLOGY-DIAGNOSTIC	12,807		100
42. CT SCANNING	2,160		
43. MRI	2,520		
44. ULTRASOUND	3,200		
45. RADIOLOGY-THERAPEUTIC	166		
46. RADIOISOTOPE	3,745		
47. LABORATORY	1,136		
48. BLOOD STOR PROC TRANS			

The Western Pennsylvania Hospital
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COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	INTERN/RES SALARY & TIME (23)	SCHOOL OF RESPIRATORY TIME (24)	SCHOOL OF RADIOLOGY TIME (25)
49. INTRAVENOUS THERAPY			
50. RESPIRATORY THERAPY		100	
51. PHYSICAL THERAPY			
52. OCCUPATIONAL THERAPY			
53. SPEECH THERAPY			
54. ELECTROCARDIOLOGY	2,600		
55. ECHOCARDIOGRAPHY	1,726		
56. CARDIAC REHAB			
57. ELECTROENCEPHALOGRAPHY			
58. MEDICAL SUPPLIES			
59. IMPLANTABLE DEVICES CHARGED T			
60. DRUGS CHARGED TO PATIENTS			
61. RENAL DIALYSIS			
62. AUDIOLOGY			
63. GASTROENTEROLOGY	5,740		
64. MANOMETRY CENTER			
65. CARDIAC CATH LAB	14,799		
66. PULMONARY FUNCTION	5,207		
67. MEDICAL GENETICS			
68. BONE MARROW REGISTRY			
OUTPATIENT SERVICES			
69. CLINIC			
70. OUTPATIENT BURN CLINIC			
71. ANTICOAGULATION CLINIC			
72. JOSLIN DIABETES CENTER	4,037		
73. INFUSION CENTERS			
74. CONTINUITY CLINIC			
75. PAIN MANAGEMENT CENTER	3,770		
76. EMERGENCY ROOM	27,480		
77. MEDICAL SHORT STAY	6,288		
78. SURGICAL SHORT STAY			
79. PARTIAL HOSPITALIZATION			
80. AMBULANCE SERVICES			
81. HOME PROGRAM DIALYSIS			
82. HOME HEALTH AGENCY			
83. SHORT PROCEDURE UNIT			
84. OBSERVATION BEDS			
85. OTHER (SPECIFY)			
OTHER INPATIENT			
86. SKILLED NURSING FACILITY			
87. INTERMEDIATE CARE FACILITY			
88. RESIDENTIAL TREATMENT FACILITY			
89. OTHER (SPECIFY)			
90. OTHER (SPECIFY)			
91. SUBTOTAL	280,934	100	100
NON-REIMBURSABLE COST			
92. GIFT COFFEE SHOPS & CANTEEN			
93. INVESTMENT PROPERTY			
94. RESEARCH			
95. HEARING AID CENTER			
96. PHYS PRIVATE OFFICES			
97. INTERN/RES NON APP PRG			
98. NON-PAID WORKER			
99. RENTAL PROPERTIES			
100. NON REIMBURSABLE CLINICS			
101. OUTPATIENT PHARMACY			
102. OCCUPATIONAL MEDICINE			
103. PARKING GARAGE			
104. OTHER (SPECIFY)			
105. CROSSFOOT ADJUSTMENT			
106. NEGATIVE COST CENTER			
107. TOTAL STATISTIC	280,934	100	100
108. COST TO BE ALLOCATED(B-2)		266,118	10,063
109. UNIT COST MULTIPLIER (B-2)		2661.180000	100.630000
110. COST TO BE ALLOCATED(B-3)		38,924	3,982
111. UNIT COST MULTIPLIER (B-3)		389.240000	39.820000

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ALLOCATION OF
 GENERAL SERVICE COSTS
 AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	NET EXPENSES (0)	CAPITAL COSTS- BLDG & FIXTURES (1)	CAPITAL COSTS- NEW BLDG (1.1)	CAPITAL COSTS- NEW BLDG (1.2)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES	8,682,092	8,682,092		
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT	4,035,351			
3. EMPLOYEE BENEFITS	23,676,504	55,651		
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL	38,693,201	1,192,786		
5. MAINTENANCE AND REPAIRS	1,788,554	35,557		
6. OPERATION OF PLANT	11,299,886	2,744,843		
7. LAUNDRY & LINEN SERVICES	765,849	10,036		
8. HOUSEKEEPING	2,722,469	126,568		
9. DIETARY	735,462	93,587		
10. CAFETERIA	862,959	59,991		
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	1,183,509	55,460		
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY	1,580,709	64,678		
15. PHARMACY	2,663,340	43,462		
16. MEDICAL RECORDS LIBRARY	1,278,059	56,745		
17. SOCIAL SERVICE	468,705	2,068		
18. TEMPLE UNIVERSITY MED STUDENT	53,144	6,585		
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL	137,712	322,232		
22. INTERN RESIDENT APPROVED PROG	11,468,875	154,644		
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY	(16,707)	20,270		
25. SCHOOL OF RADIOLOGY	(2,855)	2,541		
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	8,915,257	363,715		
27. NURSERY		36,799		
28. ICU	1,617,290	128,488		
29. NICU	5,493,388	97,638		
30. CCU	270,051	49,257		
31. BURN INTENSIVE CARE UNIT	1,260,487	96,092		
32. BONE MARROW TRANSPLANTS	2,384,247	119,581		
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	3,519,624	189,862		
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	6,524,807	293,259		
38. RECOVERY ROOM	635,713	42,298		
39. DELIVERY ROOM	5,813,884	366,188		
40. ANESTHESIOLOGY	1,385,646	35,691		
41. RADIOLOGY-DIAGNOSTIC	2,448,867	207,641		
42. CT SCANNING	470,201	3,141		
43. MRI	225,183	46,017		
44. ULTRASOUND	197,426	30,250		
45. RADIOLOGY-THERAPEUTIC	569,920	61,255		
46. RADIOISOTOPE	1,157,476	51,522		
47. LABORATORY	6,794,873	181,760		
48. BLOOD STOR PROC TRANS	4,443,483	9,662		

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**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

	COST CENTER DESCRIPTION	NET	CAPITAL COSTS-	CAPITAL COSTS-	CAPITAL COSTS-
		EXPENSES	BLDG & FIXTURES	NEW BLDG	NEW BLDG
		(0)	(1)	(1.1)	(1.2)
49.	INTRAVENOUS THERAPY	217,313			
50.	RESPIRATORY THERAPY	1,428,677	16,494		
51.	PHYSICAL THERAPY	571,934	14,102		
52.	OCCUPATIONAL THERAPY	611,227	14,102		
53.	SPEECH THERAPY	232,023			
54.	ELECTROCARDIOLOGY	79,684	15,824		
55.	ECHOCARDIOGRAPHY	373,624	127		
56.	CARDIAC REHAB	44,310	16,692		
57.	ELECTROENCEPHALOGRAPHY	144,993	10,453		
58.	MEDICAL SUPPLIES	7,082,507			
59.	IMPLANTABLE DEVICES CHARGED T	5,428,539			
60.	DRUGS CHARGED TO PATIENTS	10,157,071			
61.	RENAL DIALYSIS		7,531		
62.	AUDIOLOGY				
63.	GASTROENTEROLOGY	651,665	74,305		
64.	MANOMETRY CENTER	16,278			
65.	CARDIAC CATH LAB	1,489,306	17,652		
66.	PULMONARY FUNCTION	661,862	16,416		
67.	MEDICAL GENETICS	895,486	42,170		
68.	BONE MARROW REGISTRY	1,343,964			
<u>OUTPATIENT SERVICES</u>					
69.	CLINIC				
70.	OUTPATIENT BURN CLINIC	48,039			
71.	ANTICOAGULATION CLINIC	25,626			
72.	JOSLIN DIABETES CENTER	661,704			
73.	INFUSION CENTERS	57,666,226			
74.	CONTINUITY CLINIC	138,289			
75.	PAIN MANAGEMENT CENTER	982,448			
76.	EMERGENCY ROOM	1,500,292	105,486		
77.	MEDICAL SHORT STAY	929,526	109,806		
78.	SURGICAL SHORT STAY				
79.	PARTIAL HOSPITALIZATION				
80.	AMBULANCE SERVICES				
81.	HOME PROGRAM DIALYSIS				
82.	HOME HEALTH AGENCY				
83.	SHORT PROCEDURE UNIT				
84.	OBSERVATION BEDS	1,436,471			
85.	OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>					
86.	SKILLED NURSING FACILITY				
87.	INTERMEDIATE CARE FACILITY				
88.	RESIDENTIAL TREATMENT FACILITY				
89.	OTHER (SPECIFY)				
90.	OTHER (SPECIFY)				
91.	SUBTOTAL	261,023,725	7,918,980		
<u>NON-REIMBURSABLE COST</u>					
92.	GIFT COFFEE SHOPS & CANTEEN		17,249		
93.	INVESTMENT PROPERTY				
94.	RESEARCH	139,716	63,499		
95.	HEARING AID CENTER				
96.	PHYS PRIVATE OFFICES	4,623,063	680,762		
97.	INTERN/RES NON APP PRG				
98.	NON-PAID WORKER				
99.	RENTAL PROPERTIES	464,675			
100.	NON REIMBURSABLE CLINICS	17,653			
101.	OUTPATIENT PHARMACY	250,894			
102.	OCCUPATIONAL MEDICINE				
103.	PARKING GARAGE	575,899	1,602		
104.	OTHER (SPECIFY)				
105.	CROSSFOOT ADJUSTMENT	=====			
106.	NEGATIVE COST CENTER				
107.	TOTAL	267,095,625	8,682,092		

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**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	CAPITAL COSTS- NEW BLDG (1.3)	CAPITAL COSTS- NEW BLDG (1.4)	CAPITAL COSTS- NEW BLDG (1.5)	CAPITAL COSTS- NEW BLDG (1.6)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY				
15. PHARMACY				
16. MEDICAL RECORDS LIBRARY				
17. SOCIAL SERVICE				
18. TEMPLE UNIVERSITY MED STUDENT				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG				
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY				
25. SCHOOL OF RADIOLOGY				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE				
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. BURN INTENSIVE CARE UNIT				
32. BONE MARROW TRANSPLANTS				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. CT SCANNING				
43. MRI				
44. ULTRASOUND				
45. RADIOLOGY-THERAPEUTIC				
46. RADIOISOTOPE				
47. LABORATORY				
48. BLOOD STOR PROC TRANS				

The Western Pennsylvania Hospital
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 FOR THE PERIOD: 7/01/2010 TO 6/30/2011

ALLOCATION OF
 GENERAL SERVICE COSTS
 AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	CAPITAL COSTS- NEW BLDG (1.3)	CAPITAL COSTS- NEW BLDG (1.4)	CAPITAL COSTS- NEW BLDG (1.5)	CAPITAL COSTS- NEW BLDG (1.6)
49. INTRAVENOUS THERAPY				
50. RESPIRATORY THERAPY				
51. PHYSICAL THERAPY				
52. OCCUPATIONAL THERAPY				
53. SPEECH THERAPY				
54. ELECTROCARDIOLOGY				
55. ECHOCARDIOGRAPHY				
56. CARDIAC REHAB				
57. ELECTROENCEPHALOGRAPHY				
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. GASTROENTEROLOGY				
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB				
66. PULMONARY FUNCTION				
67. MEDICAL GENETICS				
68. BONE MARROW REGISTRY				
<u>OUTPATIENT SERVICES</u>				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER				
73. INFUSION CENTERS				
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER				
76. EMERGENCY ROOM				
77. MEDICAL SHORT STAY				
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL				
<u>NON-REIMBURSABLE COST</u>				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH				
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES				
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				
101. OUTPATIENT PHARMACY				
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE				
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL				

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**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	CAPITAL COSTS- NEW BLDG	CAPITAL COSTS- EQUIPMENT	CAPITAL COSTS- EQUIPMENT	EMPLOYEE BENEFITS
	(1.7)	(2.1)	(2.2)	(3)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT			4,035,351	
3. EMPLOYEE BENEFITS			1,810	23,733,965
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL			645,704	2,034,625
5. MAINTENANCE AND REPAIRS			4,168	
6. OPERATION OF PLANT			101,498	857,587
7. LAUNDRY & LINEN SERVICES			183	13,155
8. HOUSEKEEPING			2,060	545,795
9. DIETARY			25,089	117,065
10. CAFETERIA				325,664
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION			33,565	292,965
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY			80,380	159,035
15. PHARMACY			1,838	651,101
16. MEDICAL RECORDS LIBRARY			3,292	
17. SOCIAL SERVICE			61	120,817
18. TEMPLE UNIVERSITY MED STUDENT			49	15,205
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL			106,093	435,737
22. INTERN RESIDENT APPROVED PROG			4,129	1,769,503
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY			106	115,075
25. SCHOOL OF RADIOLOGY				487
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE			148,636	2,739,070
27. NURSERY				
28. ICU			30,264	383,669
29. NICU			69,467	1,442,720
30. CCU			2,671	65,689
31. BURN INTENSIVE CARE UNIT			12,703	306,831
32. BONE MARROW TRANSPLANTS			6,617	562,161
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT			28,256	593,820
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM			677,206	1,163,796
38. RECOVERY ROOM			706	158,916
39. DELIVERY ROOM			544,455	1,323,733
40. ANESTHESIOLOGY			111,116	97,162
41. RADIOLOGY-DIAGNOSTIC			344,735	624,054
42. CT SCANNING			222,749	115,021
43. MRI			8,397	58,286
44. ULTRASOUND			24,182	55,264
45. RADIOLOGY-THERAPEUTIC			253,086	176,879
46. RADIOISOTOPE			68,904	47,753
47. LABORATORY			54,300	928,277
48. BLOOD STOR PROC TRANS			131	

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**ALLOCATION OF
GENERAL SERVICE COSTS
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COST CENTER DESCRIPTION	CAPITAL COSTS- NEW BLDG	CAPITAL COSTS- EQUIPMENT	CAPITAL COSTS- EQUIPMENT	EMPLOYEE BENEFITS
	(1.7)	(2.1)	(2.2)	(3)
49. INTRAVENOUS THERAPY			444	58,295
50. RESPIRATORY THERAPY			25,216	402,502
51. PHYSICAL THERAPY			210	145,216
52. OCCUPATIONAL THERAPY			152	127,130
53. SPEECH THERAPY			46	50,796
54. ELECTROCARDIOLOGY			15,830	20,424
55. ECHOCARDIOGRAPHY			7,515	53,966
56. CARDIAC REHAB			2,537	11,725
57. ELECTROENCEPHALOGRAPHY			13,357	37,945
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				13,464
61. RENAL DIALYSIS			88	
62. AUDIOLOGY				
63. GASTROENTEROLOGY			62,840	164,690
64. MANOMETRY CENTER			3,818	
65. CARDIAC CATH LAB			97,199	206,318
66. PULMONARY FUNCTION			44,138	107,636
67. MEDICAL GENETICS			310	279,457
68. BONE MARROW REGISTRY				94,848
<u>OUTPATIENT SERVICES</u>				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				12,497
71. ANTICOAGULATION CLINIC				26,816
72. JOSLIN DIABETES CENTER			493	119,154
73. INFUSION CENTERS			51,364	1,293,632
74. CONTINUITY CLINIC			371	33,399
75. PAIN MANAGEMENT CENTER			13,947	154,474
76. EMERGENCY ROOM			13,256	276,012
77. MEDICAL SHORT STAY			3,779	225,397
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL			3,975,516	22,212,710
<u>NON-REIMBURSABLE COST</u>				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH			1,695	33,385
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES			55,453	1,408,344
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				4,582
101. OUTPATIENT PHARMACY			2,687	33,397
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE				41,547
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL			4,035,351	23,733,965

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ALLOCATION OF
 GENERAL SERVICE COSTS
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COST CENTER DESCRIPTION	NON-PATIENT TELEPHONE	DATA PROCESSING	PURCHASING	ADMISSIONS
	(4.1)	(4.2)	(4.3)	(4.4)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY				
15. PHARMACY				
16. MEDICAL RECORDS LIBRARY				
17. SOCIAL SERVICE				
18. TEMPLE UNIVERSITY MED STUDENT				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG				
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY				
25. SCHOOL OF RADIOLOGY				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE				
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. BURN INTENSIVE CARE UNIT				
32. BONE MARROW TRANSPLANTS				
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. CT SCANNING				
43. MRI				
44. ULTRASOUND				
45. RADIOLOGY-THERAPEUTIC				
46. RADIOISOTOPE				
47. LABORATORY				
48. BLOOD STOR PROC TRANS				

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ALLOCATION OF
 GENERAL SERVICE COSTS
 AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	NON-PATIENT TELEPHONE (4.1)	DATA PROCESSING (4.2)	PURCHASING (4.3)	ADMISSIONS (4.4)
49. INTRAVENOUS THERAPY				
50. RESPIRATORY THERAPY				
51. PHYSICAL THERAPY				
52. OCCUPATIONAL THERAPY				
53. SPEECH THERAPY				
54. ELECTROCARDIOLOGY				
55. ECHOCARDIOGRAPHY				
56. CARDIAC REHAB				
57. ELECTROENCEPHALOGRAPHY				
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. GASTROENTEROLOGY				
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB				
66. PULMONARY FUNCTION				
67. MEDICAL GENETICS				
68. BONE MARROW REGISTRY				
<u>OUTPATIENT SERVICES</u>				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER				
73. INFUSION CENTERS				
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER				
76. EMERGENCY ROOM				
77. MEDICAL SHORT STAY				
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL				
<u>NON-REIMBURSABLE COST</u>				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH				
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES				
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				
101. OUTPATIENT PHARMACY				
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE				
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL				

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ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	BILLING/ COLLECTIONS	OTHER ADMIN. AND GENERAL	MAINTENANCE AND REPAIRS	OPERATION OF PLANT
	(4.5)	(4.6)	(5)	(6)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL		42,566,316		
5. MAINTENANCE AND REPAIRS		346,605	2,174,884	
6. OPERATION OF PLANT		2,844,423	764,338	18,612,575
7. LAUNDRY & LINEN SERVICES		149,621	5,441	71,800
8. HOUSEKEEPING		643,983	34,764	458,720
9. DIETARY		184,121	25,577	337,493
10. CAFETERIA		236,712	16,395	216,342
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		296,787	14,868	196,184
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY		357,321	17,676	233,242
15. PHARMACY		636,940	11,878	156,733
16. MEDICAL RECORDS LIBRARY		253,676	15,508	204,634
17. SOCIAL SERVICE		112,165	565	7,457
18. TEMPLE UNIVERSITY MED STUDENT		14,215	1,800	23,747
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL		189,916	88,064	1,162,034
22. INTERN RESIDENT APPROVED PROG		2,539,832	45,342	598,299
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY		22,511	8,086	106,695
25. SCHOOL OF RADIOLOGY		33	694	9,163
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE		2,306,609	237,884	3,138,963
27. NURSERY		6,976	10,057	132,706
28. ICU		409,438	47,195	622,758
29. NICU		1,346,627	26,684	352,102
30. CCU		73,494	26,923	355,258
31. BURN INTENSIVE CARE UNIT		317,758	26,261	346,528
32. BONE MARROW TRANSPLANTS		582,505	32,681	431,232
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT		821,178	27,525	363,199
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM		1,641,586	80,146	1,057,554
38. RECOVERY ROOM		158,798	11,560	152,534
39. DELIVERY ROOM		1,525,789	74,898	988,299
40. ANESTHESIOLOGY		308,942	9,754	128,710
41. RADIOLOGY-DIAGNOSTIC		687,284	56,747	748,796
42. CT SCANNING		153,771	858	11,326
43. MRI		64,056	12,576	165,947
44. ULTRASOUND		58,224	8,267	109,087
45. RADIOLOGY-THERAPEUTIC		201,171	16,741	220,897
46. RADIOISOTOPE		251,318	14,081	185,799
47. LABORATORY		1,508,907	49,674	655,464
48. BLOOD STOR PROC TRANS		844,252	2,641	34,844

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**ALLOCATION OF
GENERAL SERVICE COSTS
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COST CENTER DESCRIPTION	BILLING/ COLLECTIONS	OTHER ADMIN. AND GENERAL	MAINTENANCE AND REPAIRS	OPERATION OF PLANT
	(4.5)	(4.6)	(5)	(6)
49. INTRAVENOUS THERAPY		52,334		
50. RESPIRATORY THERAPY		355,062	4,508	59,481
51. PHYSICAL THERAPY		138,671	3,854	50,853
52. OCCUPATIONAL THERAPY		142,680	3,854	50,853
53. SPEECH THERAPY		53,626		
54. ELECTROCARDIOLOGY		24,979	826	10,893
55. ECHOCARDIOGRAPHY		82,511	2,658	35,073
56. CARDIAC REHAB		14,269	5,528	72,945
57. ELECTROENCEPHALOGRAPHY		39,195	2,857	37,694
58. MEDICAL SUPPLIES		1,342,702		
59. IMPLANTABLE DEVICES CHARGED T		1,029,142		
60. DRUGS CHARGED TO PATIENTS		1,928,130		
61. RENAL DIALYSIS		1,444	2,058	27,157
62. AUDIOLOGY				
63. GASTROENTEROLOGY		180,765	20,307	267,958
64. MANOMETRY CENTER		3,810		
65. CARDIAC CATH LAB		343,230	23,139	305,322
66. PULMONARY FUNCTION		157,361	4,487	59,201
67. MEDICAL GENETICS		230,799	11,525	152,075
68. BONE MARROW REGISTRY		272,770		
<u>OUTPATIENT SERVICES</u>				
69. CLINIC				
70. OUTPATIENT BURN CLINIC		11,476		
71. ANTICOAGULATION CLINIC		9,942		
72. JOSLIN DIABETES CENTER		148,129		
73. INFUSION CENTERS		11,187,347		
74. CONTINUITY CLINIC		32,619		
75. PAIN MANAGEMENT CENTER		218,182		
76. EMERGENCY ROOM		359,263	28,829	380,405
77. MEDICAL SHORT STAY		240,484	30,549	403,108
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS		272,326		
85. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL		40,970,792	1,969,128	15,897,564
<u>NON-REIMBURSABLE COST</u>				
92. GIFT COFFEE SHOPS & CANTEEN		3,270	4,714	62,205
93. INVESTMENT PROPERTY				
94. RESEARCH		45,176	15,626	206,186
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES		1,283,006	184,978	2,440,842
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES		88,093		
100. NON REIMBURSABLE CLINICS		4,215		
101. OUTPATIENT PHARMACY		54,405		
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE		117,359	438	5,778
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL		42,566,316	2,174,884	18,612,575

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ALLOCATION OF
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COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY	CAFETERIA
	(7)	(8)	(9)	(10)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES	1,016,085			
8. HOUSEKEEPING		4,534,359		
9. DIETARY		20,158	1,538,552	
10. CAFETERIA				1,718,063
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		43,899		20,900
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY	840	15,469		24,324
15. PHARMACY	145	20,456		51,191
16. MEDICAL RECORDS LIBRARY		25,025		132
17. SOCIAL SERVICE		12,214		10,999
18. TEMPLE UNIVERSITY MED STUDENT				1,697
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL		131,995		38,562
22. INTERN RESIDENT APPROVED PROG		48,020		240,631
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY				10,082
25. SCHOOL OF RADIOLOGY				
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE	252,516	973,032	939,732	269,494
27. NURSERY	62,666			
28. ICU	52,201	130,442	67,961	32,181
29. NICU	126,459	86,961		127,051
30. CCU	14,810	43,481	12,983	5,570
31. BURN INTENSIVE CARE UNIT	110,791	56,053	55,358	28,731
32. BONE MARROW TRANSPLANTS	89,961	95,054	190,951	59,299
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	73,511	86,961	271,567	64,244
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM	65,814	332,496		98,443
38. RECOVERY ROOM	9,335	14,334		11,576
39. DELIVERY ROOM	55,074	168,339		125,641
40. ANESTHESIOLOGY	9,335	10,303		9,747
41. RADIOLOGY-DIAGNOSTIC	10,735	84,333		63,389
42. CT SCANNING	1,400	10,392		9,633
43. MRI	1,633	14,155		4,984
44. ULTRASOUND	794	19,978		6,865
45. RADIOLOGY-THERAPEUTIC	817	30,520		14,736
46. RADIOISOTOPE	1,494	13,140		4,230
47. LABORATORY		169,772		95,693
48. BLOOD STOR PROC TRANS		17,082		

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ALLOCATION OF
 GENERAL SERVICE COSTS
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COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY	CAFETERIA
	(7)	(8)	(9)	(10)
49. INTRAVENOUS THERAPY		8,242		4,592
50. RESPIRATORY THERAPY		1,165		41,043
51. PHYSICAL THERAPY	1,167	17,679		15,877
52. OCCUPATIONAL THERAPY	1,167	17,679		16,569
53. SPEECH THERAPY		14,334		5,165
54. ELECTROCARDIOLOGY	840	12,513		2,618
55. ECHOCARDIOGRAPHY	1,027	12,513		4,896
56. CARDIAC REHAB		13,259		881
57. ELECTROENCEPHALOGRAPHY	1,400	12,513		3,512
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS		10,751		1,040
62. AUDIOLOGY				
63. GASTROENTEROLOGY	3,968	12,513		14,202
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB	21,937	57,397		19,931
66. PULMONARY FUNCTION	1,867	22,815		14,811
67. MEDICAL GENETICS		30,401		24,866
68. BONE MARROW REGISTRY		8,601		
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				1,639
71. ANTICOAGULATION CLINIC				1,679
72. JOSLIN DIABETES CENTER				15,405
73. INFUSION CENTERS				
74. CONTINUITY CLINIC		15,469		3,261
75. PAIN MANAGEMENT CENTER	2,101			
76. EMERGENCY ROOM	35,005	301,677		26,008
77. MEDICAL SHORT STAY	3,968	146,986		23,337
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL	1,014,778	3,390,571	1,538,552	1,671,357
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN		1,344		
93. INVESTMENT PROPERTY				
94. RESEARCH		12,244		3,618
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES	1,307	1,122,436		31,578
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				282
101. OUTPATIENT PHARMACY				1,895
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE		7,764		9,333
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL	1,016,085	4,534,359	1,538,552	1,718,063

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COST CENTER DESCRIPTION	MAINTENANCE OF PERSONNEL	NURSING ADMINISTRATION	INSERVICE EDUCATION	CENTRAL SERVICE & SUPPLY
	(11)	(12)	(13)	(14)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		2,138,137		
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY				2,533,674
15. PHARMACY				
16. MEDICAL RECORDS LIBRARY				
17. SOCIAL SERVICE				
18. TEMPLE UNIVERSITY MED STUDENT				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL		7,017		
22. INTERN RESIDENT APPROVED PROG				
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY				
25. SCHOOL OF RADIOLOGY				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE		591,379		102
27. NURSERY				
28. ICU		135,161		
29. NICU		438,812		
30. CCU		22,446		
31. BURN INTENSIVE CARE UNIT		103,757		
32. BONE MARROW TRANSPLANTS		175,803		94
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT		160,447		
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				60,784
38. RECOVERY ROOM				
39. DELIVERY ROOM		409,837		1,092
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				154
42. CT SCANNING				
43. MRI				
44. ULTRASOUND				
45. RADIOLOGY-THERAPEUTIC				896
46. RADIOISOTOPE				
47. LABORATORY				
48. BLOOD STOR PROC TRANS				

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COST CENTER DESCRIPTION	MAINTENANCE OF PERSONNEL (11)	NURSING ADMINISTRATION (12)	INSERVICE EDUCATION (13)	CENTRAL SERVICE & SUPPLY (14)
49. INTRAVENOUS THERAPY		20,765		
50. RESPIRATORY THERAPY				
51. PHYSICAL THERAPY				
52. OCCUPATIONAL THERAPY				
53. SPEECH THERAPY				
54. ELECTROCARDIOLOGY				
55. ECHOCARDIOGRAPHY				
56. CARDIAC REHAB				
57. ELECTROENCEPHALOGRAPHY				
58. MEDICAL SUPPLIES				2,449,313
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. GASTROENTEROLOGY				3,003
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB				
66. PULMONARY FUNCTION		538		4,239
67. MEDICAL GENETICS				
68. BONE MARROW REGISTRY				
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC		4,140		
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER				
73. INFUSION CENTERS				2,934
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER				
76. EMERGENCY ROOM				9,571
77. MEDICAL SHORT STAY		68,035		
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL		2,138,137		2,532,182
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH				
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES				1,493
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				
101. OUTPATIENT PHARMACY				
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE				
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				(1)
107. TOTAL		2,138,137		2,533,674

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**ALLOCATION OF
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COST CENTER DESCRIPTION	PHARMACY	MEDICAL RECORDS	SOCIAL SERVICE	TEMPLE UNIVERSITY MED
	(15)	(16)	(17)	(18)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY				
15. PHARMACY	4,237,084			
16. MEDICAL RECORDS LIBRARY		1,837,071		
17. SOCIAL SERVICE			735,051	
18. TEMPLE UNIVERSITY MED STUDENT				116,442
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL	502			
22. INTERN RESIDENT APPROVED PROG				
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY				
25. SCHOOL OF RADIOLOGY				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	12,058	580,922	412,887	61,666
27. NURSERY		122,525		12,495
28. ICU	403	41,989	51,156	4,284
29. NICU	62,044	212,317	72,760	21,651
30. CCU	112	8,049	43,871	819
31. BURN INTENSIVE CARE UNIT	192	34,209	43,044	3,490
32. BONE MARROW TRANSPLANTS	185	118,053	61,503	12,037
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	324	167,868		
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	8,211	101,150		
38. RECOVERY ROOM	26			
39. DELIVERY ROOM	65,700		17,217	
40. ANESTHESIOLOGY	1,362			
41. RADIOLOGY-DIAGNOSTIC	171,781			
42. CT SCANNING	1,521			
43. MRI	40			
44. ULTRASOUND				
45. RADIOLOGY-THERAPEUTIC	5,514			
46. RADIOISOTOPE	53			
47. LABORATORY	72,331			
48. BLOOD STOR PROC TRANS				

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COST CENTER DESCRIPTION	PHARMACY (15)	MEDICAL RECORDS (16)	SOCIAL SERVICE (17)	TEMPLE UNIVERSITY MED (18)
49. INTRAVENOUS THERAPY				
50. RESPIRATORY THERAPY	1,474			
51. PHYSICAL THERAPY				
52. OCCUPATIONAL THERAPY				
53. SPEECH THERAPY	1,124			
54. ELECTROCARDIOLOGY				
55. ECHOCARDIOGRAPHY	383			
56. CARDIAC REHAB				
57. ELECTROENCEPHALOGRAPHY	430			
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. GASTROENTEROLOGY	6,062	69,222		
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB	6,565	15,696		
66. PULMONARY FUNCTION	932			
67. MEDICAL GENETICS	1,045			
68. BONE MARROW REGISTRY				
<u>OUTPATIENT SERVICES</u>				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER	383			
73. INFUSION CENTERS	3,789,109			
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER	79			
76. EMERGENCY ROOM	7,028	159,551	15,727	
77. MEDICAL SHORT STAY	324	205,520	16,886	
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL	4,217,297	1,837,071	735,051	116,442
<u>NON-REIMBURSABLE COST</u>				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH				
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES	19,787			
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				
101. OUTPATIENT PHARMACY				
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE				
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL	4,237,084	1,837,071	735,051	116,442

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COST CENTER DESCRIPTION	OTHER (SPECIFY) (19)	OTHER (SPECIFY) (20)	NURSING SCHOOL (21)	INTERN RESIDENT APPROVED PROG (22)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY				
15. PHARMACY				
16. MEDICAL RECORDS LIBRARY				
17. SOCIAL SERVICE				
18. TEMPLE UNIVERSITY MED STUDENT				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL			2,619,864	
22. INTERN RESIDENT APPROVED PROG				16,869,275
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY				
25. SCHOOL OF RADIOLOGY				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE			1,156,624	3,304,633
27. NURSERY				
28. ICU			111,580	1,133,870
29. NICU			159,659	18,735
30. CCU			99,182	794,904
31. BURN INTENSIVE CARE UNIT			273,961	744,584
32. BONE MARROW TRANSPLANTS			367,700	156,122
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT			31,448	
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				3,140,824
38. RECOVERY ROOM				72,417
39. DELIVERY ROOM			309,642	712,999
40. ANESTHESIOLOGY				942,740
41. RADIOLOGY-DIAGNOSTIC				769,023
42. CT SCANNING				129,702
43. MRI				151,319
44. ULTRASOUND				192,151
45. RADIOLOGY-THERAPEUTIC				9,968
46. RADIOISOTOPE				224,876
47. LABORATORY				68,214
48. BLOOD STOR PROC TRANS				

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COST CENTER DESCRIPTION	OTHER (SPECIFY) (19)	OTHER (SPECIFY) (20)	NURSING SCHOOL (21)	INTERN RESIDENT APPROVED PROG (22)
49. INTRAVENOUS THERAPY				
50. RESPIRATORY THERAPY				
51. PHYSICAL THERAPY				
52. OCCUPATIONAL THERAPY				
53. SPEECH THERAPY				
54. ELECTROCARDIOLOGY				156,122
55. ECHOCARDIOGRAPHY				103,641
56. CARDIAC REHAB				
57. ELECTROENCEPHALOGRAPHY				
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. GASTROENTEROLOGY				344,670
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB				888,637
66. PULMONARY FUNCTION				312,665
67. MEDICAL GENETICS				
68. BONE MARROW REGISTRY				
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER			56,848	242,410
73. INFUSION CENTERS				
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER				226,378
76. EMERGENCY ROOM				1,650,095
77. MEDICAL SHORT STAY			53,220	377,576
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL			2,619,864	16,869,275
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH				
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES				
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				
101. OUTPATIENT PHARMACY				
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE				
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL			2,619,864	16,869,275

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COST CENTER DESCRIPTION	INTERN/RES SALARY & FRINGES (23)	SCHOOL OF RESPIRATORY THERAPY (24)	SCHOOL OF RADIOLOGY (25)
<u>GENERAL SERVICE</u>			
1. CAPITAL COSTS-BLDG & FIXTURES			
1.1. CAPITAL COSTS-NEW BLDG			
1.2. CAPITAL COSTS-NEW BLDG			
1.3. CAPITAL COSTS-NEW BLDG			
1.4. CAPITAL COSTS-NEW BLDG			
1.5. CAPITAL COSTS-NEW BLDG			
1.6. CAPITAL COSTS-NEW BLDG			
1.7. CAPITAL COSTS-NEW BLDG			
2.1. CAPITAL COSTS-EQUIPMENT			
2.2. CAPITAL COSTS-EQUIPMENT			
3. EMPLOYEE BENEFITS			
4.1. NON-PATIENT TELEPHONE			
4.2. DATA PROCESSING			
4.3. PURCHASING			
4.4. ADMISSIONS			
4.5. BILLING/ COLLECTIONS			
4.6. OTHER ADMIN. AND GENERAL			
5. MAINTENANCE AND REPAIRS			
6. OPERATION OF PLANT			
7. LAUNDRY & LINEN SERVICES			
8. HOUSEKEEPING			
9. DIETARY			
10. CAFETERIA			
11. MAINTENANCE OF PERSONNEL			
12. NURSING ADMINISTRATION			
13. INSERVICE EDUCATION			
14. CENTRAL SERVICE & SUPPLY			
15. PHARMACY			
16. MEDICAL RECORDS LIBRARY			
17. SOCIAL SERVICE			
18. TEMPLE UNIVERSITY MED STUDENT			
19. OTHER (SPECIFY)			
20. OTHER (SPECIFY)			
21. NURSING SCHOOL			
22. INTERN RESIDENT APPROVED PROG			
23. INTERN/RES SALARY & FRINGES			
24. SCHOOL OF RESPIRATORY THERAPY		266,118	
25. SCHOOL OF RADIOLOGY			10,063
<u>INPATIENT ROUTINE SERVICE</u>			
26. GENERAL ROUTINE CARE			
27. NURSERY			
28. ICU			
29. NICU			
30. CCU			
31. BURN INTENSIVE CARE UNIT			
32. BONE MARROW TRANSPLANTS			
33. EXTENDED CARE PSYCHIATRIC UNIT			
34. MED REHAB UNIT			
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			
<u>ANCILLARY SERVICES</u>			
37. OPERATING ROOM			
38. RECOVERY ROOM			
39. DELIVERY ROOM			
40. ANESTHESIOLOGY			
41. RADIOLOGY-DIAGNOSTIC			10,063
42. CT SCANNING			
43. MRI			
44. ULTRASOUND			
45. RADIOLOGY-THERAPEUTIC			
46. RADIOISOTOPE			
47. LABORATORY			
48. BLOOD STOR PROC TRANS			

The Western Pennsylvania Hospital
 PROVIDER NUMBER: 1007277200061
 FOR THE PERIOD: 7/01/2010 TO 6/30/2011

ALLOCATION OF
 GENERAL SERVICE COSTS
 AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	INTERN/RES SALARY & BENEFITS (23)	SCHOOL OF RESPIRATORY THERAPY (24)	SCHOOL OF RADIOLOGY (25)
49. INTRAVENOUS THERAPY			
50. RESPIRATORY THERAPY		266,118	
51. PHYSICAL THERAPY			
52. OCCUPATIONAL THERAPY			
53. SPEECH THERAPY			
54. ELECTROCARDIOLOGY			
55. ECHOCARDIOGRAPHY			
56. CARDIAC REHAB			
57. ELECTROENCEPHALOGRAPHY			
58. MEDICAL SUPPLIES			
59. IMPLANTABLE DEVICES CHARGED T			
60. DRUGS CHARGED TO PATIENTS			
61. RENAL DIALYSIS			
62. AUDIOLOGY			
63. GASTROENTEROLOGY			
64. MANOMETRY CENTER			
65. CARDIAC CATH LAB			
66. PULMONARY FUNCTION			
67. MEDICAL GENETICS			
68. BONE MARROW REGISTRY			
OUTPATIENT SERVICES			
69. CLINIC			
70. OUTPATIENT BURN CLINIC			
71. ANTICOAGULATION CLINIC			
72. JOSLIN DIABETES CENTER			
73. INFUSION CENTERS			
74. CONTINUITY CLINIC			
75. PAIN MANAGEMENT CENTER			
76. EMERGENCY ROOM			
77. MEDICAL SHORT STAY			
78. SURGICAL SHORT STAY			
79. PARTIAL HOSPITALIZATION			
80. AMBULANCE SERVICES			
81. HOME PROGRAM DIALYSIS			
82. HOME HEALTH AGENCY			
83. SHORT PROCEDURE UNIT			
84. OBSERVATION BEDS			
85. OTHER (SPECIFY)			
OTHER INPATIENT			
86. SKILLED NURSING FACILITY			
87. INTERMEDIATE CARE FACILITY			
88. RESIDENTIAL TREATMENT FACILITY			
89. OTHER (SPECIFY)			
90. OTHER (SPECIFY)			
91. SUBTOTAL		266,118	10,063
NON-REIMBURSABLE COST			
92. GIFT COFFEE SHOPS & CANTEEN			
93. INVESTMENT PROPERTY			
94. RESEARCH			
95. HEARING AID CENTER			
96. PHYS PRIVATE OFFICES			
97. INTERN/RES NON APP PRG			
98. NON-PAID WORKER			
99. RENTAL PROPERTIES			
100. NON REIMBURSABLE CLINICS			
101. OUTPATIENT PHARMACY			
102. OCCUPATIONAL MEDICINE			
103. PARKING GARAGE			
104. OTHER (SPECIFY)			
105. CROSSFOOT ADJUSTMENT			
106. NEGATIVE COST CENTER			
107. TOTAL		266,118	10,063

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
FOR THE PERIOD: 7/01/2010 TO 6/30/2011

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	TOTAL MED ED COST	TOTAL EXPENSES
	(26)	(27)
<u>GENERAL SERVICE</u>		
1. CAPITAL COSTS-BLDG & FIXTURES		
1.1. CAPITAL COSTS-NEW BLDG		
1.2. CAPITAL COSTS-NEW BLDG		
1.3. CAPITAL COSTS-NEW BLDG		
1.4. CAPITAL COSTS-NEW BLDG		
1.5. CAPITAL COSTS-NEW BLDG		
1.6. CAPITAL COSTS-NEW BLDG		
1.7. CAPITAL COSTS-NEW BLDG		
2.1. CAPITAL COSTS-EQUIPMENT		
2.2. CAPITAL COSTS-EQUIPMENT		
3. EMPLOYEE BENEFITS		
4.1. NON-PATIENT TELEPHONE		
4.2. DATA PROCESSING		
4.3. PURCHASING		
4.4. ADMISSIONS		
4.5. BILLING/ COLLECTIONS		
4.6. OTHER ADMIN. AND GENERAL		
5. MAINTENANCE AND REPAIRS		
6. OPERATION OF PLANT		
7. LAUNDRY & LINEN SERVICES		
8. HOUSEKEEPING		
9. DIETARY		
10. CAFETERIA		
11. MAINTENANCE OF PERSONNEL		
12. NURSING ADMINISTRATION		
13. INSERVICE EDUCATION		
14. CENTRAL SERVICE & SUPPLY		
15. PHARMACY		
16. MEDICAL RECORDS LIBRARY		
17. SOCIAL SERVICE		
18. TEMPLE UNIVERSITY MED STUDENT		
19. OTHER (SPECIFY)		
20. OTHER (SPECIFY)		
21. NURSING SCHOOL		
22. INTERN RESIDENT APPROVED PROG		
23. INTERN/RES SALARY & FRINGES		
24. SCHOOL OF RESPIRATORY THERAPY		
25. SCHOOL OF RADIOLOGY		
<u>INPATIENT ROUTINE SERVICE</u>		
26. GENERAL ROUTINE CARE	4,461,257	26,405,179
27. NURSERY		384,224
28. ICU	1,245,450	5,000,330
29. NICU	178,394	10,155,075
30. CCU	894,086	1,889,570
31. BURN INTENSIVE CARE UNIT	1,018,545	3,820,830
32. BONE MARROW TRANSPLANTS	523,822	5,445,786
33. EXTENDED CARE PSYCHIATRIC UNIT		
34. MED REHAB UNIT	31,448	6,399,834
35. PSYCH UNIT		
36. DRUG & ALCOHOL REHAB UNIT		
<u>ANCILLARY SERVICES</u>		
37. OPERATING ROOM	3,140,824	15,246,076
38. RECOVERY ROOM	72,417	1,268,213
39. DELIVERY ROOM	1,022,641	12,502,787
40. ANESTHESIOLOGY	942,740	3,050,508
41. RADIOLOGY-DIAGNOSTIC	779,086	6,227,602
42. CT SCANNING	129,702	1,129,715
43. MRI	151,319	752,593
44. ULTRASOUND	192,151	702,488
45. RADIOLOGY-THERAPEUTIC	9,968	1,562,400
46. RADIOISOTOPE	224,876	2,020,646
47. LABORATORY	68,214	10,579,265
48. BLOOD STOR PROC TRANS		5,352,095

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
FOR THE PERIOD: 7/01/2010 TO 6/30/2011

**ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	TOTAL MED ED COST	TOTAL EXPENSES
	(26)	(27)
49. INTRAVENOUS THERAPY		361,985
50. RESPIRATORY THERAPY	266,118	2,601,740
51. PHYSICAL THERAPY		959,563
52. OCCUPATIONAL THERAPY		985,413
53. SPEECH THERAPY		357,114
54. ELECTROCARDIOLOGY	156,122	340,553
55. ECHOCARDIOGRAPHY	103,641	677,934
56. CARDIAC REHAB		182,146
57. ELECTROENCEPHALOGRAPHY		304,349
58. MEDICAL SUPPLIES		10,874,522
59. IMPLANTABLE DEVICES CHARGED T		6,457,681
60. DRUGS CHARGED TO PATIENTS		12,098,665
61. RENAL DIALYSIS		50,069
62. AUDIOLOGY		
63. GASTROENTEROLOGY	344,670	1,876,170
64. MANOMETRY CENTER		23,906
65. CARDIAC CATH LAB	888,637	3,492,329
66. PULMONARY FUNCTION	312,665	1,408,968
67. MEDICAL GENETICS		1,668,134
68. BONE MARROW REGISTRY		1,720,183
<u>OUTPATIENT SERVICES</u>		
69. CLINIC		
70. OUTPATIENT BURN CLINIC		77,791
71. ANTICOAGULATION CLINIC		64,063
72. JOSLIN DIABETES CENTER	299,258	1,244,526
73. INFUSION CENTERS		73,990,612
74. CONTINUITY CLINIC		223,408
75. PAIN MANAGEMENT CENTER	226,378	1,597,609
76. EMERGENCY ROOM	1,650,095	4,868,205
77. MEDICAL SHORT STAY	430,796	2,838,501
78. SURGICAL SHORT STAY		
79. PARTIAL HOSPITALIZATION		
80. AMBULANCE SERVICES		
81. HOME PROGRAM DIALYSIS		
82. HOME HEALTH AGENCY		
83. SHORT PROCEDURE UNIT		
84. OBSERVATION BEDS		1,708,797
85. OTHER (SPECIFY)		
<u>OTHER INPATIENT</u>		
86. SKILLED NURSING FACILITY		
87. INTERMEDIATE CARE FACILITY		
88. RESIDENTIAL TREATMENT FACILITY		
89. OTHER (SPECIFY)		
90. OTHER (SPECIFY)		
91. SUBTOTAL	19,765,320	252,950,152
<u>NON-REIMBURSABLE COST</u>		
92. GIFT COFFEE SHOPS & CANTEEN		88,782
93. INVESTMENT PROPERTY		
94. RESEARCH		521,145
95. HEARING AID CENTER		
96. PHYS PRIVATE OFFICES		11,853,049
97. INTERN/RES NON APP PRG		
98. NON-PAID WORKER		
99. RENTAL PROPERTIES		552,768
100. NON REIMBURSABLE CLINICS		26,732
101. OUTPATIENT PHARMACY		343,278
102. OCCUPATIONAL MEDICINE		
103. PARKING GARAGE		759,720
104. OTHER (SPECIFY)		
105. CROSSFOOT ADJUSTMENT		
106. NEGATIVE COST CENTER		(1)
107. TOTAL	19,765,320	267,095,625

The Western Pennsylvania Hospital
 PROVIDER NUMBER: 1007277200061
 FOR THE PERIOD: 7/01/2010 TO 6/30/2011

ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES (1)	CAPITAL COSTS- NEW BLDG (1.1)	CAPITAL COSTS- NEW BLDG (1.2)	CAPITAL COSTS- NEW BLDG (1.3)	CAPITAL COSTS- NEW BLDG (1.4)
GENERAL SERVICE					
1. CAPITAL COSTS-BLDG & FIXTURES	8,682,092				
1.1. CAPITAL COSTS-NEW BLDG					
1.2. CAPITAL COSTS-NEW BLDG					
1.3. CAPITAL COSTS-NEW BLDG					
1.4. CAPITAL COSTS-NEW BLDG					
1.5. CAPITAL COSTS-NEW BLDG					
1.6. CAPITAL COSTS-NEW BLDG					
1.7. CAPITAL COSTS-NEW BLDG					
2.1. CAPITAL COSTS-EQUIPMENT					
2.2. CAPITAL COSTS-EQUIPMENT					
3. EMPLOYEE BENEFITS	55,651				
4.1. NON-PATIENT TELEPHONE					
4.2. DATA PROCESSING					
4.3. PURCHASING					
4.4. ADMISSIONS					
4.5. BILLING/ COLLECTIONS					
4.6. OTHER ADMIN. AND GENERAL	1,192,786				
5. MAINTENANCE AND REPAIRS	35,557				
6. OPERATION OF PLANT	2,744,843				
7. LAUNDRY & LINEN SERVICES	10,036				
8. HOUSEKEEPING	126,568				
9. DIETARY	93,587				
10. CAFETERIA	59,991				
11. MAINTENANCE OF PERSONNEL					
12. NURSING ADMINISTRATION	55,460				
13. INSERVICE EDUCATION					
14. CENTRAL SERVICE & SUPPLY	64,678				
15. PHARMACY	43,462				
16. MEDICAL RECORDS LIBRARY	56,745				
17. SOCIAL SERVICE	2,068				
18. TEMPLE UNIVERSITY MED STUDENT	6,585				
19. OTHER (SPECIFY)					
20. OTHER (SPECIFY)					
21. NURSING SCHOOL	322,232				
22. INTERN RESIDENT APPROVED PROG	154,644				
23. INTERN/RES SALARY & FRINGES					
24. SCHOOL OF RESPIRATORY THERAPY	20,270				
25. SCHOOL OF RADIOLOGY	2,541				
INPATIENT ROUTINE SERVICE					
26. GENERAL ROUTINE CARE	363,715				
27. NURSERY	36,799				
28. ICU	128,488				
29. NICU	97,638				
30. CCU	49,257				
31. BURN INTENSIVE CARE UNIT	96,092				
32. BONE MARROW TRANSPLANTS	119,581				
33. EXTENDED CARE PSYCHIATRIC UNIT					
34. MED REHAB UNIT	189,862				
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
ANCILLARY SERVICES					
37. OPERATING ROOM	293,259				
38. RECOVERY ROOM	42,298				
39. DELIVERY ROOM	366,188				
40. ANESTHESIOLOGY	35,691				
41. RADIOLOGY-DIAGNOSTIC	207,641				
42. CT SCANNING	3,141				
43. MRI	46,017				
44. ULTRASOUND	30,250				
45. RADIOLOGY-THERAPEUTIC	61,255				
46. RADIOISOTOPE	51,522				
47. LABORATORY	181,760				
48. BLOOD STOR PROC TRANS	9,662				

The Western Pennsylvania Hospital
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 FOR THE PERIOD: 7/01/2010 TO 6/30/2011

ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES (1)	CAPITAL COSTS- NEW BLDG (1.1)	CAPITAL COSTS- NEW BLDG (1.2)	CAPITAL COSTS- NEW BLDG (1.3)	CAPITAL COSTS- NEW BLDG (1.4)
49. INTRAVENOUS THERAPY					
50. RESPIRATORY THERAPY	16,494				
51. PHYSICAL THERAPY	14,102				
52. OCCUPATIONAL THERAPY	14,102				
53. SPEECH THERAPY					
54. ELECTROCARDIOLOGY	15,824				
55. ECHOCARDIOGRAPHY	127				
56. CARDIAC REHAB	16,692				
57. ELECTROENCEPHALOGRAPHY	10,453				
58. MEDICAL SUPPLIES					
59. IMPLANTABLE DEVICES CHARGED T					
60. DRUGS CHARGED TO PATIENTS					
61. RENAL DIALYSIS	7,531				
62. AUDIOLOGY					
63. GASTROENTEROLOGY	74,305				
64. MANOMETRY CENTER					
65. CARDIAC CATH LAB	17,652				
66. PULMONARY FUNCTION	16,416				
67. MEDICAL GENETICS	42,170				
68. BONE MARROW REGISTRY					
OUTPATIENT SERVICES					
69. CLINIC					
70. OUTPATIENT BURN CLINIC					
71. ANTICOAGULATION CLINIC					
72. JOSLIN DIABETES CENTER					
73. INFUSION CENTERS					
74. CONTINUITY CLINIC					
75. PAIN MANAGEMENT CENTER					
76. EMERGENCY ROOM	105,486				
77. MEDICAL SHORT STAY	109,806				
78. SURGICAL SHORT STAY					
79. PARTIAL HOSPITALIZATION					
80. AMBULANCE SERVICES					
81. HOME PROGRAM DIALYSIS					
82. HOME HEALTH AGENCY					
83. SHORT PROCEDURE UNIT					
84. OBSERVATION BEDS					
85. OTHER (SPECIFY)					
OTHER INPATIENT					
86. SKILLED NURSING FACILITY					
87. INTERMEDIATE CARE FACILITY					
88. RESIDENTIAL TREATMENT FACILITY					
89. OTHER (SPECIFY)					
90. OTHER (SPECIFY)					
91. SUBTOTAL	7,918,980				
NON-REIMBURSABLE COST					
92. GIFT COFFEE SHOPS & CANTEEN	17,249				
93. INVESTMENT PROPERTY					
94. RESEARCH	63,499				
95. HEARING AID CENTER					
96. PHYS PRIVATE OFFICES	680,762				
97. INTERN/RES NON APP PRG					
98. NON-PAID WORKER					
99. RENTAL PROPERTIES					
100. NON REIMBURSABLE CLINICS					
101. OUTPATIENT PHARMACY					
102. OCCUPATIONAL MEDICINE					
103. PARKING GARAGE	1,602				
104. OTHER (SPECIFY)					
105. CROSSFOOT ADJUSTMENT					
106. NEGATIVE COST CENTER					
107. TOTAL	8,682,092				

The Western Pennsylvania Hospital
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 FOR THE PERIOD: 7/01/2010 TO 6/30/2011

ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	CAPITAL COSTS-NEW BLDG (1.5)	CAPITAL COSTS-NEW BLDG (1.6)	CAPITAL COSTS-NEW BLDG (1.7)	CAPITAL COSTS-EQUIPMENT (2.1)	DIRECTLY ASSIGNED (2.2)
GENERAL SERVICE					
1. CAPITAL COSTS-BLDG & FIXTURES					
1.1. CAPITAL COSTS-NEW BLDG					
1.2. CAPITAL COSTS-NEW BLDG					
1.3. CAPITAL COSTS-NEW BLDG					
1.4. CAPITAL COSTS-NEW BLDG					
1.5. CAPITAL COSTS-NEW BLDG					
1.6. CAPITAL COSTS-NEW BLDG					
1.7. CAPITAL COSTS-NEW BLDG					
2.1. CAPITAL COSTS-EQUIPMENT					
2.2. CAPITAL COSTS-EQUIPMENT					
3. EMPLOYEE BENEFITS					
4.1. NON-PATIENT TELEPHONE					
4.2. DATA PROCESSING					
4.3. PURCHASING					
4.4. ADMISSIONS					
4.5. BILLING/ COLLECTIONS					
4.6. OTHER ADMIN. AND GENERAL					696,695
5. MAINTENANCE AND REPAIRS					
6. OPERATION OF PLANT					
7. LAUNDRY & LINEN SERVICES					
8. HOUSEKEEPING					
9. DIETARY					
10. CAFETERIA					
11. MAINTENANCE OF PERSONNEL					
12. NURSING ADMINISTRATION					
13. INSERVICE EDUCATION					
14. CENTRAL SERVICE & SUPPLY					
15. PHARMACY					
16. MEDICAL RECORDS LIBRARY					
17. SOCIAL SERVICE					
18. TEMPLE UNIVERSITY MED STUDENT					
19. OTHER (SPECIFY)					
20. OTHER (SPECIFY)					
21. NURSING SCHOOL					
22. INTERN RESIDENT APPROVED PROG					6,588
23. INTERN/RES SALARY & FRINGES					
24. SCHOOL OF RESPIRATORY THERAPY					
25. SCHOOL OF RADIOLOGY					
INPATIENT ROUTINE SERVICE					
26. GENERAL ROUTINE CARE					
27. NURSERY					
28. ICU					
29. NICU					
30. CCU					
31. BURN INTENSIVE CARE UNIT					
32. BONE MARROW TRANSPLANTS					
33. EXTENDED CARE PSYCHIATRIC UNIT					
34. MED REHAB UNIT					
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
ANCILLARY SERVICES					
37. OPERATING ROOM					40,369
38. RECOVERY ROOM					
39. DELIVERY ROOM					
40. ANESTHESIOLOGY					
41. RADIOLOGY-DIAGNOSTIC					
42. CT SCANNING					
43. MRI					
44. ULTRASOUND					
45. RADIOLOGY-THERAPEUTIC					
46. RADIOISOTOPE					
47. LABORATORY					
48. BLOOD STOR PROC TRANS					

The Western Pennsylvania Hospital
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 FOR THE PERIOD: 7/01/2010 TO 6/30/2011

ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	CAPITAL COSTS-NEW BLDG (1.5)	CAPITAL COSTS-NEW BLDG (1.6)	CAPITAL COSTS-NEW BLDG (1.7)	CAPITAL COSTS-EQUIPMENT (2.1)	DIRECTLY ASSIGNED (2.2)
49. INTRAVENOUS THERAPY					
50. RESPIRATORY THERAPY					
51. PHYSICAL THERAPY					
52. OCCUPATIONAL THERAPY					
53. SPEECH THERAPY					
54. ELECTROCARDIOLOGY					
55. ECHOCARDIOGRAPHY					
56. CARDIAC REHAB					
57. ELECTROENCEPHALOGRAPHY					
58. MEDICAL SUPPLIES					
59. IMPLANTABLE DEVICES CHARGED T					
60. DRUGS CHARGED TO PATIENTS					
61. RENAL DIALYSIS					
62. AUDIOLOGY					
63. GASTROENTEROLOGY					
64. MANOMETRY CENTER					
65. CARDIAC CATH LAB					
66. PULMONARY FUNCTION					73,768
67. MEDICAL GENETICS					
68. BONE MARROW REGISTRY					
OUTPATIENT SERVICES					
69. CLINIC					
70. OUTPATIENT BURN CLINIC					
71. ANTICOAGULATION CLINIC					
72. JOSLIN DIABETES CENTER					126,569
73. INFUSION CENTERS					922,733
74. CONTINUITY CLINIC					
75. PAIN MANAGEMENT CENTER					193,704
76. EMERGENCY ROOM					
77. MEDICAL SHORT STAY					
78. SURGICAL SHORT STAY					
79. PARTIAL HOSPITALIZATION					
80. AMBULANCE SERVICES					
81. HOME PROGRAM DIALYSIS					
82. HOME HEALTH AGENCY					
83. SHORT PROCEDURE UNIT					
84. OBSERVATION BEDS					
85. OTHER (SPECIFY)					
OTHER INPATIENT					
86. SKILLED NURSING FACILITY					
87. INTERMEDIATE CARE FACILITY					
88. RESIDENTIAL TREATMENT FACILITY					
89. OTHER (SPECIFY)					
90. OTHER (SPECIFY)					
91. SUBTOTAL					2,060,426
NON-REIMBURSABLE COST					
92. GIFT COFFEE SHOPS & CANTEEN					
93. INVESTMENT PROPERTY					
94. RESEARCH					
95. HEARING AID CENTER					
96. PHYS PRIVATE OFFICES					305,245
97. INTERN/RES NON APP PRG					
98. NON-PAID WORKER					
99. RENTAL PROPERTIES					701,104
100. NON REIMBURSABLE CLINICS					
101. OUTPATIENT PHARMACY					
102. OCCUPATIONAL MEDICINE					
103. PARKING GARAGE					
104. OTHER (SPECIFY)					
105. CROSSFOOT ADJUSTMENT					
106. NEGATIVE COST CENTER					
107. TOTAL					3,066,775

The Western Pennsylvania Hospital
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ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS (3)	NON-PATIENT TELEPHONE (4.1)	DATA PROCESSING (4.2)	PURCHASING (4.3)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS	55,651			
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL	4,769			
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	2,010			
7. LAUNDRY & LINEN SERVICES	31			
8. HOUSEKEEPING	1,279			
9. DIETARY	274			
10. CAFETERIA	763			
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	687			
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY	373			
15. PHARMACY	1,526			
16. MEDICAL RECORDS LIBRARY				
17. SOCIAL SERVICE	283			
18. TEMPLE UNIVERSITY MED STUDENT	36			
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL	1,021			
22. INTERN RESIDENT APPROVED PROG	4,148			
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY	270			
25. SCHOOL OF RADIOLOGY	1			
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE	6,438			
27. NURSERY				
28. ICU	899			
29. NICU	3,382			
30. CCU	154			
31. BURN INTENSIVE CARE UNIT	719			
32. BONE MARROW TRANSPLANTS	1,318			
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	1,392			
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM	2,728			
38. RECOVERY ROOM	373			
39. DELIVERY ROOM	3,103			
40. ANESTHESIOLOGY	228			
41. RADIOLOGY-DIAGNOSTIC	1,463			
42. CT SCANNING	270			
43. MRI	137			
44. ULTRASOUND	130			
45. RADIOLOGY-THERAPEUTIC	415			
46. RADIOISOTOPE	112			
47. LABORATORY	2,176			
48. BLOOD STOR PROC TRANS				

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COST CENTER DESCRIPTION	EMPLOYEE BENEFITS (3)	NON-PATIENT TELEPHONE (4.1)	DATA PROCESSING (4.2)	PURCHASING (4.3)
49. INTRAVENOUS THERAPY	137			
50. RESPIRATORY THERAPY	944			
51. PHYSICAL THERAPY	340			
52. OCCUPATIONAL THERAPY	298			
53. SPEECH THERAPY	119			
54. ELECTROCARDIOLOGY	48			
55. ECHOCARDIOGRAPHY	127			
56. CARDIAC REHAB	27			
57. ELECTROENCEPHALOGRAPHY	89			
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS	32			
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. GASTROENTEROLOGY	386			
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB	484			
66. PULMONARY FUNCTION	252			
67. MEDICAL GENETICS	655			
68. BONE MARROW REGISTRY	222			
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC	29			
71. ANTICOAGULATION CLINIC	63			
72. JOSLIN DIABETES CENTER	279			
73. INFUSION CENTERS	3,032			
74. CONTINUITY CLINIC	78			
75. PAIN MANAGEMENT CENTER	362			
76. EMERGENCY ROOM	647			
77. MEDICAL SHORT STAY	528			
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL	52,086			
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH	78			
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES	3,301			
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS	11			
101. OUTPATIENT PHARMACY	78			
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE	97			
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL	55,651			

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COST CENTER DESCRIPTION	ADMISSIONS (4.4)	BILLING/ COLLECTIONS (4.5)	OTHER ADMIN. AND GENERAL (4.6)	MAINTENANCE AND REPAIRS (5)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL			1,894,250	
5. MAINTENANCE AND REPAIRS			15,425	50,982
6. OPERATION OF PLANT			126,587	17,917
7. LAUNDRY & LINEN SERVICES			6,659	128
8. HOUSEKEEPING			28,660	815
9. DIETARY			8,194	600
10. CAFETERIA			10,535	384
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION			13,208	349
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY			15,902	414
15. PHARMACY			28,346	278
16. MEDICAL RECORDS LIBRARY			11,290	364
17. SOCIAL SERVICE			4,992	13
18. TEMPLE UNIVERSITY MED STUDENT			633	42
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL			8,452	2,064
22. INTERN RESIDENT APPROVED PROG			113,032	1,063
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY			1,002	190
25. SCHOOL OF RADIOLOGY			1	16
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE			102,544	5,577
27. NURSERY			310	236
28. ICU			18,221	1,106
29. NICU			59,930	626
30. CCU			3,271	631
31. BURN INTENSIVE CARE UNIT			14,141	616
32. BONE MARROW TRANSPLANTS			25,924	766
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT			36,545	645
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM			73,057	1,879
38. RECOVERY ROOM			7,067	271
39. DELIVERY ROOM			67,903	1,756
40. ANESTHESIOLOGY			13,749	229
41. RADIOLOGY-DIAGNOSTIC			30,587	1,330
42. CT SCANNING			6,843	20
43. MRI			2,851	295
44. ULTRASOUND			2,591	194
45. RADIOLOGY-THERAPEUTIC			8,953	392
46. RADIOISOTOPE			11,185	330
47. LABORATORY			67,152	1,164
48. BLOOD STOR PROC TRANS			37,572	62

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COST CENTER DESCRIPTION	ADMISSIONS (4.4)	BILLING/ COLLECTIONS (4.5)	OTHER ADMIN. AND GENERAL (4.6)	MAINTENANCE AND REPAIRS (5)
49. INTRAVENOUS THERAPY			2,329	
50. RESPIRATORY THERAPY			15,802	106
51. PHYSICAL THERAPY			6,171	90
52. OCCUPATIONAL THERAPY			6,350	90
53. SPEECH THERAPY			2,387	
54. ELECTROCARDIOLOGY			1,112	19
55. ECHOCARDIOGRAPHY			3,672	62
56. CARDIAC REHAB			635	130
57. ELECTROENCEPHALOGRAPHY			1,744	67
58. MEDICAL SUPPLIES			59,755	
59. IMPLANTABLE DEVICES CHARGED T			45,801	
60. DRUGS CHARGED TO PATIENTS			85,809	
61. RENAL DIALYSIS			64	48
62. AUDIOLOGY				
63. GASTROENTEROLOGY			8,045	476
64. MANOMETRY CENTER			170	
65. CARDIAC CATH LAB			15,275	542
66. PULMONARY FUNCTION			7,003	105
67. MEDICAL GENETICS			10,271	270
68. BONE MARROW REGISTRY			12,139	
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC			511	
71. ANTICOAGULATION CLINIC			442	
72. JOSLIN DIABETES CENTER			6,592	
73. INFUSION CENTERS			497,878	
74. CONTINUITY CLINIC			1,452	
75. PAIN MANAGEMENT CENTER			9,710	
76. EMERGENCY ROOM			15,989	676
77. MEDICAL SHORT STAY			10,702	716
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS			12,120	
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL			1,823,244	46,159
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN			146	111
93. INVESTMENT PROPERTY				
94. RESEARCH			2,010	366
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES			57,098	4,336
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES			3,920	
100. NON REIMBURSABLE CLINICS			188	
101. OUTPATIENT PHARMACY			2,421	
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE			5,223	10
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL			1,894,250	50,982

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COST CENTER DESCRIPTION	OPERATION OF PLANT (6)	LAUNDRY & LINEN SERVICES (7)	HOUSEKEEPING (8)	DIETARY (9)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	2,891,357			
7. LAUNDRY & LINEN SERVICES	11,154	28,008		
8. HOUSEKEEPING	71,260		228,582	
9. DIETARY	52,428		1,016	156,099
10. CAFETERIA	33,607			
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	30,476		2,213	
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY	36,233	23	780	
15. PHARMACY	24,348	4	1,031	
16. MEDICAL RECORDS LIBRARY	31,789		1,262	
17. SOCIAL SERVICE	1,158		616	
18. TEMPLE UNIVERSITY MED STUDENT	3,689			
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL	180,515		6,654	
22. INTERN RESIDENT APPROVED PROG	92,942		2,421	
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY	16,574			
25. SCHOOL OF RADIOLOGY	1,423			
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE	487,618	6,962	49,050	95,343
27. NURSERY	20,615	1,727		
28. ICU	96,742	1,439	6,576	6,895
29. NICU	54,697	3,486	4,384	
30. CCU	55,187	408	2,192	1,317
31. BURN INTENSIVE CARE UNIT	53,831	3,054	2,826	5,617
32. BONE MARROW TRANSPLANTS	66,989	2,480	4,792	19,374
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	56,421	2,026	4,384	27,553
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM	164,285	1,814	16,761	
38. RECOVERY ROOM	23,695	257	723	
39. DELIVERY ROOM	153,527	1,518	8,486	
40. ANESTHESIOLOGY	19,994	257	519	
41. RADIOLOGY-DIAGNOSTIC	116,321	296	4,251	
42. CT SCANNING	1,759	39	524	
43. MRI	25,779	45	714	
44. ULTRASOUND	16,946	22	1,007	
45. RADIOLOGY-THERAPEUTIC	34,315	23	1,539	
46. RADIOISOTOPE	28,863	41	662	
47. LABORATORY	101,823		8,558	
48. BLOOD STOR PROC TRANS	5,413		861	

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COST CENTER DESCRIPTION	OPERATION OF PLANT (6)	LAUNDRY & LINEN SERVICES (7)	HOUSEKEEPING (8)	DIETARY (9)
49. INTRAVENOUS THERAPY				415
50. RESPIRATORY THERAPY	9,240			59
51. PHYSICAL THERAPY	7,900	32		891
52. OCCUPATIONAL THERAPY	7,900	32		891
53. SPEECH THERAPY				723
54. ELECTROCARDIOLOGY	1,692	23		631
55. ECHOCARDIOGRAPHY	5,448	28		631
56. CARDIAC REHAB	11,332			668
57. ELECTROENCEPHALOGRAPHY	5,856	39		631
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS	4,219			542
62. AUDIOLOGY				
63. GASTROENTEROLOGY	41,626	109		631
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB	47,430	605		2,893
66. PULMONARY FUNCTION	9,197	51		1,150
67. MEDICAL GENETICS	23,624			1,533
68. BONE MARROW REGISTRY				434
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER				
73. INFUSION CENTERS				
74. CONTINUITY CLINIC				780
75. PAIN MANAGEMENT CENTER		58		
76. EMERGENCY ROOM	59,094	965		15,208
77. MEDICAL SHORT STAY	62,621	109		7,410
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL	2,469,595	27,972	170,923	156,099
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN	9,663			68
93. INVESTMENT PROPERTY				
94. RESEARCH	32,030			617
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES	379,171	36		56,583
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				
101. OUTPATIENT PHARMACY				
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE	898			391
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL	2,891,357	28,008	228,582	156,099

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COST CENTER DESCRIPTION	CAFETERIA (10)	MAINTENANCE OF PERSONNEL (11)	NURSING ADMINISTRATION (12)	INSERVICE EDUCATION (13)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA	105,280			
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	1,281		103,674	
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY	1,491			
15. PHARMACY	3,137			
16. MEDICAL RECORDS LIBRARY	8			
17. SOCIAL SERVICE	674			
18. TEMPLE UNIVERSITY MED STUDENT	104			
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL	2,363		340	
22. INTERN RESIDENT APPROVED PROG	14,745			
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY	618			
25. SCHOOL OF RADIOLOGY				
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE	16,517		28,675	
27. NURSERY				
28. ICU	1,972		6,554	
29. NICU	7,785		21,277	
30. CCU	341		1,088	
31. BURN INTENSIVE CARE UNIT	1,761		5,031	
32. BONE MARROW TRANSPLANTS	3,634		8,524	
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	3,937		7,780	
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM	6,032			
38. RECOVERY ROOM	709			
39. DELIVERY ROOM	7,699		19,872	
40. ANESTHESIOLOGY	597			
41. RADIOLOGY-DIAGNOSTIC	3,884			
42. CT SCANNING	590			
43. MRI	305			
44. ULTRASOUND	421			
45. RADIOLOGY-THERAPEUTIC	903			
46. RADIOISOTOPE	259			
47. LABORATORY	5,864			
48. BLOOD STOR PROC TRANS				

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COST CENTER DESCRIPTION	CAFETERIA (10)	MAINTENANCE OF PERSONNEL (11)	NURSING ADMINISTRATION (12)	INSERVICE EDUCATION (13)
49. INTRAVENOUS THERAPY	281		1,007	
50. RESPIRATORY THERAPY	2,515			
51. PHYSICAL THERAPY	973			
52. OCCUPATIONAL THERAPY	1,015			
53. SPEECH THERAPY	316			
54. ELECTROCARDIOLOGY	160			
55. ECHOCARDIOGRAPHY	300			
56. CARDIAC REHAB	54			
57. ELECTROENCEPHALOGRAPHY	215			
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS	64			
62. AUDIOLOGY				
63. GASTROENTEROLOGY	870			
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB	1,221			
66. PULMONARY FUNCTION	908		26	
67. MEDICAL GENETICS	1,524			
68. BONE MARROW REGISTRY				
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC	100		201	
71. ANTICOAGULATION CLINIC	103			
72. JOSLIN DIABETES CENTER	944			
73. INFUSION CENTERS				
74. CONTINUITY CLINIC	200			
75. PAIN MANAGEMENT CENTER				
76. EMERGENCY ROOM	1,594			
77. MEDICAL SHORT STAY	1,430		3,299	
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL	102,418		103,674	
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH	222			
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES	1,935			
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS	17			
101. OUTPATIENT PHARMACY	116			
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE	572			
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL	105,280		103,674	

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COST CENTER DESCRIPTION	CENTRAL SERVICE & SUPPLY (14)	PHARMACY (15)	MEDICAL RECORDS (16)	SOCIAL SERVICE (17)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY	119,894			
15. PHARMACY		102,132		
16. MEDICAL RECORDS LIBRARY			101,458	
17. SOCIAL SERVICE				9,804
18. TEMPLE UNIVERSITY MED STUDENT				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL		12		
22. INTERN RESIDENT APPROVED PROG				
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY				
25. SCHOOL OF RADIOLOGY				
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE	5	290	32,083	5,508
27. NURSERY			6,767	
28. ICU		10	2,319	682
29. NICU		1,496	11,726	970
30. CCU		3	445	585
31. BURN INTENSIVE CARE UNIT		5	1,889	574
32. BONE MARROW TRANSPLANTS	4	4	6,520	820
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT		8	9,271	
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM	2,876	198	5,586	
38. RECOVERY ROOM		1		
39. DELIVERY ROOM	52	1,584		230
40. ANESTHESIOLOGY		33		
41. RADIOLOGY-DIAGNOSTIC	7	4,141		
42. CT SCANNING		37		
43. MRI		1		
44. ULTRASOUND				
45. RADIOLOGY-THERAPEUTIC	42	133		
46. RADIOISOTOPE		1		
47. LABORATORY		1,743		
48. BLOOD STOR PROC TRANS				

The Western Pennsylvania Hospital
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ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	CENTRAL SERVICE & SUPPLY (14)	PHARMACY (15)	MEDICAL RECORDS (16)	SOCIAL SERVICE (17)
49. INTRAVENOUS THERAPY				
50. RESPIRATORY THERAPY		36		
51. PHYSICAL THERAPY				
52. OCCUPATIONAL THERAPY				
53. SPEECH THERAPY		27		
54. ELECTROCARDIOLOGY				
55. ECHOCARDIOGRAPHY		9		
56. CARDIAC REHAB				
57. ELECTROENCEPHALOGRAPHY		10		
58. MEDICAL SUPPLIES	115,902			
59. IMPLANTABLE DEVICES CHARGED TO PATIENTS				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. GASTROENTEROLOGY	142	146	3,823	
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB		158	867	
66. PULMONARY FUNCTION	201	22		
67. MEDICAL GENETICS		25		
68. BONE MARROW REGISTRY				
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER		9		
73. INFUSION CENTERS	139	91,334		
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER		2		
76. EMERGENCY ROOM	453	169	8,812	210
77. MEDICAL SHORT STAY		8	11,350	225
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL	119,823	101,655	101,458	9,804
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH				
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES	71	477		
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				
101. OUTPATIENT PHARMACY				
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE				
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				
106. NEGATIVE COST CENTER				
107. TOTAL	119,894	102,132	101,458	9,804

The Western Pennsylvania Hospital
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ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	TEMPLE UNIVERSITY MED (18)	OTHER (SPECIFY) (19)	OTHER (SPECIFY) (20)	NURSING SCHOOL (21)
GENERAL SERVICE				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS-NEW BLDG				
1.2. CAPITAL COSTS-NEW BLDG				
1.3. CAPITAL COSTS-NEW BLDG				
1.4. CAPITAL COSTS-NEW BLDG				
1.5. CAPITAL COSTS-NEW BLDG				
1.6. CAPITAL COSTS-NEW BLDG				
1.7. CAPITAL COSTS-NEW BLDG				
2.1. CAPITAL COSTS-EQUIPMENT				
2.2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. INSERVICE EDUCATION				
14. CENTRAL SERVICE & SUPPLY				
15. PHARMACY				
16. MEDICAL RECORDS LIBRARY				
17. SOCIAL SERVICE				
18. TEMPLE UNIVERSITY MED STUDENT	11,089			
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				523,653
22. INTERN RESIDENT APPROVED PROG				
23. INTERN/RES SALARY & FRINGES				
24. SCHOOL OF RESPIRATORY THERAPY				
25. SCHOOL OF RADIOLOGY				
INPATIENT ROUTINE SERVICE				
26. GENERAL ROUTINE CARE	5,873			
27. NURSERY	1,190			
28. ICU	408			
29. NICU	2,062			
30. CCU	78			
31. BURN INTENSIVE CARE UNIT	332			
32. BONE MARROW TRANSPLANTS	1,146			
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
ANCILLARY SERVICES				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. CT SCANNING				
43. MRI				
44. ULTRASOUND				
45. RADIOLOGY-THERAPEUTIC				
46. RADIOISOTOPE				
47. LABORATORY				
48. BLOOD STOR PROC TRANS				

The Western Pennsylvania Hospital
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ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	TEMPLE UNIVERSITY MED (18)	OTHER (SPECIFY) (19)	OTHER (SPECIFY) (20)	NURSING SCHOOL (21)
49. INTRAVENOUS THERAPY				
50. RESPIRATORY THERAPY				
51. PHYSICAL THERAPY				
52. OCCUPATIONAL THERAPY				
53. SPEECH THERAPY				
54. ELECTROCARDIOLOGY				
55. ECHOCARDIOGRAPHY				
56. CARDIAC REHAB				
57. ELECTROENCEPHALOGRAPHY				
58. MEDICAL SUPPLIES				
59. IMPLANTABLE DEVICES CHARGED T				
60. DRUGS CHARGED TO PATIENTS				
61. RENAL DIALYSIS				
62. AUDIOLOGY				
63. GASTROENTEROLOGY				
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB				
66. PULMONARY FUNCTION				
67. MEDICAL GENETICS				
68. BONE MARROW REGISTRY				
OUTPATIENT SERVICES				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER				
73. INFUSION CENTERS				
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER				
76. EMERGENCY ROOM				
77. MEDICAL SHORT STAY				
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
OTHER INPATIENT				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. SUBTOTAL	11,089			
NON-REIMBURSABLE COST				
92. GIFT COFFEE SHOPS & CANTEEN				
93. INVESTMENT PROPERTY				
94. RESEARCH				
95. HEARING AID CENTER				
96. PHYS PRIVATE OFFICES				
97. INTERN/RES NON APP PRG				
98. NON-PAID WORKER				
99. RENTAL PROPERTIES				
100. NON REIMBURSABLE CLINICS				
101. OUTPATIENT PHARMACY				
102. OCCUPATIONAL MEDICINE				
103. PARKING GARAGE				
104. OTHER (SPECIFY)				
105. CROSSFOOT ADJUSTMENT				523,653
106. NEGATIVE COST CENTER				
107. TOTAL	11,089			523,653

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ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	INTERN RESIDENT APPROVED PROG (22)	INTERN/RES SALARY & FRINGES (23)	SCHOOL OF RESPIRATORY THERAPY (24)	SCHOOL OF RADIOLOGY (25)	TOTAL (26)
GENERAL SERVICE					
1. CAPITAL COSTS-BLDG & FIXTURES					
1.1. CAPITAL COSTS-NEW BLDG					
1.2. CAPITAL COSTS-NEW BLDG					
1.3. CAPITAL COSTS-NEW BLDG					
1.4. CAPITAL COSTS-NEW BLDG					
1.5. CAPITAL COSTS-NEW BLDG					
1.6. CAPITAL COSTS-NEW BLDG					
1.7. CAPITAL COSTS-NEW BLDG					
2.1. CAPITAL COSTS-EQUIPMENT					
2.2. CAPITAL COSTS-EQUIPMENT					
3. EMPLOYEE BENEFITS					
4.1. NON-PATIENT TELEPHONE					
4.2. DATA PROCESSING					
4.3. PURCHASING					
4.4. ADMISSIONS					
4.5. BILLING/ COLLECTIONS					
4.6. OTHER ADMIN. AND GENERAL					
5. MAINTENANCE AND REPAIRS					
6. OPERATION OF PLANT					
7. LAUNDRY & LINEN SERVICES					
8. HOUSEKEEPING					
9. DIETARY					
10. CAFETERIA					
11. MAINTENANCE OF PERSONNEL					
12. NURSING ADMINISTRATION					
13. INSERVICE EDUCATION					
14. CENTRAL SERVICE & SUPPLY					
15. PHARMACY					
16. MEDICAL RECORDS LIBRARY					
17. SOCIAL SERVICE					
18. TEMPLE UNIVERSITY MED STUDENT					
19. OTHER (SPECIFY)					
20. OTHER (SPECIFY)					
21. NURSING SCHOOL					
22. INTERN RESIDENT APPROVED PROG	389,583				
23. INTERN/RES SALARY & FRINGES					
24. SCHOOL OF RESPIRATORY THERAPY			38,924		
25. SCHOOL OF RADIOLOGY				3982.00	
INPATIENT ROUTINE SERVICE					
26. GENERAL ROUTINE CARE					1,206,198
27. NURSERY					67,644
28. ICU					272,311
29. NICU					269,459
30. CCU					114,957
31. BURN INTENSIVE CARE UNIT					186,488
32. BONE MARROW TRANSPLANTS					261,876
33. EXTENDED CARE PSYCHIATRIC UNIT					
34. MED REHAB UNIT					339,824
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
ANCILLARY SERVICES					
37. OPERATING ROOM					608,844
38. RECOVERY ROOM					75,394
39. DELIVERY ROOM					631,918
40. ANESTHESIOLOGY					71,297
41. RADIOLOGY-DIAGNOSTIC					369,921
42. CT SCANNING					13,223
43. MRI					76,144
44. ULTRASOUND					51,561
45. RADIOLOGY-THERAPEUTIC					107,970
46. RADIOISOTOPE					92,975
47. LABORATORY					370,240
48. BLOOD STOR PROC TRANS					53,570

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CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	INTERN RESIDENT APPROVED PROG (22)	INTERN/RES SALARY & BENEFITS (23)	SCHOOL OF RESPIRATORY (24)	SCHOOL OF RADIOLOGY (25)	TOTAL (26)
49. INTRAVENOUS THERAPY					4,169
50. RESPIRATORY THERAPY					45,196
51. PHYSICAL THERAPY					30,499
52. OCCUPATIONAL THERAPY					30,678
53. SPEECH THERAPY					3,572
54. ELECTROCARDIOLOGY					19,509
55. ECHOCARDIOGRAPHY					10,404
56. CARDIAC REHAB					29,538
57. ELECTROENCEPHALOGRAPHY					19,104
58. MEDICAL SUPPLIES					175,657
59. IMPLANTABLE DEVICES CHARGED TO PATIENTS					45,801
60. DRUGS CHARGED TO PATIENTS					85,841
61. RENAL DIALYSIS					12,468
62. AUDIOLOGY					
63. GASTROENTEROLOGY					130,559
64. MANOMETRY CENTER					170
65. CARDIAC CATH LAB					87,127
66. PULMONARY FUNCTION					109,099
67. MEDICAL GENETICS					80,072
68. BONE MARROW REGISTRY					12,795
OUTPATIENT SERVICES					
69. CLINIC					
70. OUTPATIENT BURN CLINIC					841
71. ANTICOAGULATION CLINIC					608
72. JOSLIN DIABETES CENTER					134,393
73. INFUSION CENTERS					1,515,116
74. CONTINUITY CLINIC					2,510
75. PAIN MANAGEMENT CENTER					203,836
76. EMERGENCY ROOM					209,303
77. MEDICAL SHORT STAY					208,204
78. SURGICAL SHORT STAY					
79. PARTIAL HOSPITALIZATION					
80. AMBULANCE SERVICES					
81. HOME PROGRAM DIALYSIS					
82. HOME HEALTH AGENCY					
83. SHORT PROCEDURE UNIT					
84. OBSERVATION BEDS					12,120
85. OTHER (SPECIFY)					
OTHER INPATIENT					
86. SKILLED NURSING FACILITY					
87. INTERMEDIATE CARE FACILITY					
88. RESIDENTIAL TREATMENT FACILITY					
89. OTHER (SPECIFY)					
90. OTHER (SPECIFY)					
91. SUBTOTAL					8,461,003
NON-REIMBURSABLE COST					
92. GIFT COFFEE SHOPS & CANTEEN					27,237
93. INVESTMENT PROPERTY					
94. RESEARCH					98,822
95. HEARING AID CENTER					
96. PHYS PRIVATE OFFICES					1,489,015
97. INTERN/RES NON APP PRG					
98. NON-PAID WORKER					
99. RENTAL PROPERTIES					705,024
100. NON REIMBURSABLE CLINICS					216
101. OUTPATIENT PHARMACY					2,615
102. OCCUPATIONAL MEDICINE					
103. PARKING GARAGE					8,793
104. OTHER (SPECIFY)					
105. CROSSFOOT ADJUSTMENT	389,583		38,924	3,982	956,142
106. NEGATIVE COST CENTER					
107. TOTAL	389,583		38,924	3,982	11,748,867

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COMPUTATION OF RATIO OF DEPARTMENTAL
CHARGES TO TOTAL CHARGES
AMENDED WORKSHEET C-1

COST CENTER DESCRIPTION	TOTAL BILLED CHARGES	TOTAL O/P CHARGES	I/P CHARGES (Excluding units & other)	TOTAL I/P PSYCH. UNIT CHARGES	TOTAL I/P D & A UNIT CHARGES
	(1)	(2)	(3)	(4)	(5)
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE	\$42,037,349		\$42,037,349		
27. NURSERY	4,338,168		4,338,168		
28. ICU	9,916,263		9,916,263		
29. NICU	51,866,570		51,866,570		
30. CCU	1,937,021		1,937,021		
31. BURN INTENSIVE CARE UNIT	11,850,738		11,850,738		
32. BONE MARROW TRANSPLANTS	17,421,963		17,421,963		
33. EXTENDED CARE PSYCHIATRIC UNIT					
34. MED REHAB UNIT	8,798,297				
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
TOTAL ROUTINE CARE	148,166,369		139,368,072		
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM	57,113,150	33,856,259	23,241,094		
38. RECOVERY ROOM	6,948,704	4,731,626	2,211,228		
39. DELIVERY ROOM	29,537,214	2,722,101	26,815,113		
40. ANESTHESIOLOGY	14,086,906	7,360,827	6,714,703		
41. RADIOLOGY-DIAGNOSTIC	28,927,617	18,071,499	10,370,280		
42. CT SCANNING	24,597,297	15,586,648	8,589,282		
43. MRI	12,420,400	8,957,795	3,264,330		
44. ULTRASOUND	6,713,479	5,131,015	1,480,473		
45. RADIOLOGY-THERAPEUTIC	12,882,711	11,485,607	1,144,931		
46. RADIOISOTOPE	16,426,815	15,613,355	796,147		
47. LABORATORY	62,943,161	33,270,152	28,053,739		
48. BLOOD STOR PROC TRANS	17,211,564	3,438,779	13,611,838		
49. INTRAVENOUS THERAPY	967,370	31,199	845,416		
50. RESPIRATORY THERAPY	12,126,784	243,262	10,246,642		
51. PHYSICAL THERAPY	3,247,152	140,506	812,962		
52. OCCUPATIONAL THERAPY	3,458,765	79,677	736,541		
53. SPEECH THERAPY	2,172,545	75,220	867,669		
54. ELECTROCARDIOLOGY	349,026	275,583	53,081		
55. ECHOCARDIOGRAPHY	3,925,817	1,589,512	2,266,928		
56. CARDIAC REHAB	175,432	5,384	169,872		
57. ELECTROENCEPHALOGRAPHY	1,294,917	829,133	430,139		
58. MEDICAL SUPPLIES	19,141,637	8,308,760	10,609,495		
59. IMPLANTABLE DEVICES CHARGED TO PAT	22,956,996	11,834,093	11,122,903		
60. DRUGS CHARGED TO PATIENTS	77,303,157	24,446,405	49,414,387		
61. RENAL DIALYSIS	218,962	17,003	168,777		
62. AUDIOLOGY					
63. GASTROENTEROLOGY	6,761,045	5,795,149	917,109		
64. MANOMETRY CENTER	17,855	17,855			
65. CARDIAC CATH LAB	11,386,901	7,555,297	3,805,807		
66. PULMONARY FUNCTION	8,440,801	3,373,966	5,036,717		
67. MEDICAL GENETICS	4,047,322	3,390,791	648,316		
68. BONE MARROW REGISTRY	3,146,362	1,674,672	1,471,690		
<u>OUTPATIENT SERVICES</u>					
69. CLINIC					
70. OUTPATIENT BURN CLINIC	538,689	537,959	730		
71. ANTICOAGULATION CLINIC	224,370	224,076	294		
72. JOSLIN DIABETES CENTER	1,008,662	945,702	44,032		
73. INFUSION CENTERS	212,298,061	212,224,225	73,836		
74. CONTINUITY CLINIC	115,695	115,695			
75. PAIN MANAGEMENT CENTER	5,774,467	5,773,625	842		
76. EMERGENCY ROOM	9,398,189	6,610,697	2,783,820		
77. MEDICAL SHORT STAY	4,057,775	3,905,249	140,118		
78. SURGICAL SHORT STAY					
79. PARTIAL HOSPITALIZATION					
80. AMBULANCE SERVICES					
81. HOME PROGRAM DIALYSIS					
82. HOME HEALTH AGENCY					
83. SHORT PROCEDURE UNIT					
84. OBSERVATION BEDS	2,572,358	2,572,358			
85. OTHER (SPECIFY)					
<u>OTHER INPATIENT</u>					
86. SKILLED NURSING FACILITY					
87. INTERMEDIATE CARE FACILITY					
88. RESIDENTIAL TREATMENT FACILITY					

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COMPUTATION OF RATIO OF DEPARTMENTAL
CHARGES TO TOTAL CHARGES
AMENDED WORKSHEET C-1

89. OTHER (SPECIFY)			
90. OTHER (SPECIFY)			
80. TOTAL ANCILLARY, O/P & OTHER	706,936,130	462,818,716	228,961,281
81. TOTAL	\$855,102,499	\$462,818,716	\$368,329,353

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COMPUTATION OF RATIO OF DEPARTMENTAL
CHARGES TO TOTAL CHARGES
AMENDED WORKSHEET C-1

COST CENTER DESCRIPTION	TOTAL I/P MEDICAL REHAB. UNIT CHARGES	OTHER I/P CHARGES (SPECIFY)	OUTPATIENT RATIO	I/P RATIO (Excluding units & other)	INPATIENT PSYCH. UNIT RATIO
	(6)	(7)	(Col. 2 ÷ Col. 1) (8)	(Col. 3 ÷ Col. 1) (9)	(Col. 4 ÷ Col. 1) (10)
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE				100.000000%	
27. NURSERY				100.000000%	
28. ICU				100.000000%	
29. NICU				100.000000%	
30. CCU				100.000000%	
31. BURN INTENSIVE CARE UNIT				100.000000%	
32. BONE MARROW TRANSPLANTS				100.000000%	
33. EXTENDED CARE PSYCHIATRIC UNIT					
34. MED REHAB UNIT	8,798,297				
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
TOTAL ROUTINE CARE	8,798,297				
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM	15,797		59.279271%	40.693070%	
38. RECOVERY ROOM	5,850		68.093647%	31.822165%	
39. DELIVERY ROOM			9.215835%	90.784165%	
40. ANESTHESIOLOGY	11,376		52.252972%	47.666272%	
41. RADIOLOGY-DIAGNOSTIC	485,838		62.471440%	35.849065%	
42. CT SCANNING	421,367		63.367320%	34.919618%	
43. MRI	198,275		72.121631%	26.282003%	
44. ULTRASOUND	101,991		76.428555%	22.052248%	
45. RADIOLOGY-THERAPEUTIC	252,173		89.155202%	8.887345%	
46. RADIOISOTOPE	17,313		95.047975%	4.846630%	
47. LABORATORY	1,619,270		52.857453%	44.569956%	
48. BLOOD STOR PROC TRANS	160,947		19.979468%	79.085422%	
49. INTRAVENOUS THERAPY	90,755		3.225136%	87.393242%	
50. RESPIRATORY THERAPY	1,636,880		2.005989%	84.495956%	
51. PHYSICAL THERAPY	2,293,684		4.327053%	25.036155%	
52. OCCUPATIONAL THERAPY	2,642,547		2.303626%	21.294913%	
53. SPEECH THERAPY	1,229,656		3.462299%	39.937907%	
54. ELECTROCARDIOLOGY	20,362		78.957728%	15.208323%	
55. ECHOCARDIOGRAPHY	69,377		40.488693%	57.744108%	
56. CARDIAC REHAB	176		3.068995%	96.830681%	
57. ELECTROENCEPHALOGRAPHY	35,645		64.029818%	33.217496%	
58. MEDICAL SUPPLIES	223,382		43.406737%	55.426268%	
59. IMPLANTABLE DEVICES CHARGED TO PAT			51.548961%	48.451039%	
60. DRUGS CHARGED TO PATIENTS	3,442,365		31.624071%	63.922857%	
61. RENAL DIALYSIS	33,182		7.765274%	77.080498%	
62. AUDIOLOGY					
63. GASTROENTEROLOGY	48,787		85.713806%	13.564604%	
64. MANOMETRY CENTER			100.000000%		
65. CARDIAC CATH LAB	25,797		66.350774%	33.422676%	
66. PULMONARY FUNCTION	30,118		39.972107%	59.671079%	
67. MEDICAL GENETICS	8,215		83.778632%	16.018394%	
68. BONE MARROW REGISTRY			53.225662%	46.774338%	
<u>OUTPATIENT SERVICES</u>					
69. CLINIC					
70. OUTPATIENT BURN CLINIC			99.864486%	0.135514%	
71. ANTICOAGULATION CLINIC			99.868966%	0.131034%	
72. JOSLIN DIABETES CENTER	18,928		93.758068%	4.365387%	
73. INFUSION CENTERS			99.965221%	0.034779%	
74. CONTINUITY CLINIC			100.000000%		
75. PAIN MANAGEMENT CENTER			99.985419%	0.014581%	
76. EMERGENCY ROOM	3,672		70.340116%	29.620813%	
77. MEDICAL SHORT STAY	12,408		96.241142%	3.453075%	
78. SURGICAL SHORT STAY					
79. PARTIAL HOSPITALIZATION					
80. AMBULANCE SERVICES					
81. HOME PROGRAM DIALYSIS					
82. HOME HEALTH AGENCY					
83. SHORT PROCEDURE UNIT					
84. OBSERVATION BEDS			100.000000%		
85. OTHER (SPECIFY)					
<u>OTHER INPATIENT</u>					
86. SKILLED NURSING FACILITY					
87. INTERMEDIATE CARE FACILITY					
88. RESIDENTIAL TREATMENT FACILITY					

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
FOR THE PERIOD: 7/01/2010 TO 6/30/2011
COMPUTATION OF RATIO OF DEPARTMENTAL
CHARGES TO TOTAL CHARGES
AMENDED WORKSHEET C-1

89.	OTHER (SPECIFY)		
90.	OTHER (SPECIFY)		
80.	TOTAL ANCILLARY, O/P & OTHER	15,156,133	
81.	TOTAL	\$23,954,430	

The Western Pennsylvania Hospital
 PROVIDER NUMBER: 1007277200061
 FOR THE PERIOD: 7/01/2010 TO 6/30/2011
 COMPUTATION OF RATIO OF DEPARTMENTAL
 CHARGES TO TOTAL CHARGES
 AMENDED WORKSHEET C-1

COST CENTER DESCRIPTION	INPATIENT D & A UNIT RATIO	I/P MEDICAL REHAB. UNIT RATIO	OTHER I/P RATIO
	(Col. 5 ÷ Col. 1) (11)	(Col. 6 ÷ Col. 1) (12)	(Col. 7 ÷ Col. 1) (13)
<u>INPATIENT ROUTINE SERVICE</u>			
26. GENERAL ROUTINE CARE			
27. NURSERY			
28. ICU			
29. NICU			
30. CCU			
31. BURN INTENSIVE CARE UNIT			
32. BONE MARROW TRANSPLANTS			
33. EXTENDED CARE PSYCHIATRIC UNIT			
34. MED REHAB UNIT		100.000000%	
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			
TOTAL ROUTINE CARE			
<u>ANCILLARY SERVICES</u>			
37. OPERATING ROOM		0.027659%	
38. RECOVERY ROOM		0.084188%	
39. DELIVERY ROOM			
40. ANESTHESIOLOGY		0.080756%	
41. RADIOLOGY-DIAGNOSTIC		1.679495%	
42. CT SCANNING		1.713062%	
43. MRI		1.596366%	
44. ULTRASOUND		1.519197%	
45. RADIOLOGY-THERAPEUTIC		1.957453%	
46. RADIOISOTOPE		0.105395%	
47. LABORATORY		2.572591%	
48. BLOOD STOR PROC TRANS		0.935110%	
49. INTRAVENOUS THERAPY		9.381622%	
50. RESPIRATORY THERAPY		13.498055%	
51. PHYSICAL THERAPY		70.636792%	
52. OCCUPATIONAL THERAPY		76.401461%	
53. SPEECH THERAPY		56.599794%	
54. ELECTROCARDIOLOGY		5.833949%	
55. ECHOCARDIOGRAPHY		1.767199%	
56. CARDIAC REHAB		0.100324%	
57. ELECTROENCEPHALOGRAPHY		2.752686%	
58. MEDICAL SUPPLIES		1.166995%	
59. IMPLANTABLE DEVICES CHARGED TO PAT			
60. DRUGS CHARGED TO PATIENTS		4.453072%	
61. RENAL DIALYSIS		15.154228%	
62. AUDIOLOGY			
63. GASTROENTEROLOGY		0.721590%	
64. MANOMETRY CENTER			
65. CARDIAC CATH LAB		0.226550%	
66. PULMONARY FUNCTION		0.356814%	
67. MEDICAL GENETICS		0.202974%	
68. BONE MARROW REGISTRY			
<u>OUTPATIENT SERVICES</u>			
69. CLINIC			
70. OUTPATIENT BURN CLINIC			
71. ANTICOAGULATION CLINIC			
72. JOSLIN DIABETES CENTER		1.876545%	
73. INFUSION CENTERS			
74. CONTINUITY CLINIC			
75. PAIN MANAGEMENT CENTER			
76. EMERGENCY ROOM		0.039071%	
77. MEDICAL SHORT STAY		0.305783%	
78. SURGICAL SHORT STAY			
79. PARTIAL HOSPITALIZATION			
80. AMBULANCE SERVICES			
81. HOME PROGRAM DIALYSIS			
82. HOME HEALTH AGENCY			
83. SHORT PROCEDURE UNIT			
84. OBSERVATION BEDS			
85. OTHER (SPECIFY)			
<u>OTHER INPATIENT</u>			
86. SKILLED NURSING FACILITY			
87. INTERMEDIATE CARE FACILITY			
88. RESIDENTIAL TREATMENT FACILITY			

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
FOR THE PERIOD: 7/01/2010 TO 6/30/2011
COMPUTATION OF RATIO OF DEPARTMENTAL
CHARGES TO TOTAL CHARGES
AMENDED WORKSHEET C-1

89.	OTHER (SPECIFY)	
90.	OTHER (SPECIFY)	
80.	TOTAL ANCILLARY, O/P & OTHER	
81.	TOTAL	

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
FOR THE PERIOD: 7/01/2010 TO 6/30/2011
COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE INPATIENT CARE COSTS
AMENDED WORKSHEET C-2

COST CENTER DESCRIPTION	TOTAL COSTS	TOTAL O/P COSTS	I/P COSTS (Excluding units & other)	TOTAL I/P PSYCH. UNIT COSTS	TOTAL I/P D & A UNIT COSTS
	(From Wkst. B-2, Col. 27) (1)	(Col. 1 x Wkst. C-1, Col. 8) (2)	(Col. 1 x Wkst. C-1, Col. 9) (3)	(Col. 1 x Wkst. C-1, Col. 10) (4)	(Col. 1 x Wkst. C-1, Col. 11) (5)
INPATIENT ROUTINE SERVICE					
26. GENERAL ROUTINE CARE	\$26,405,179		\$26,405,179		
27. NURSERY	384,224		384,224		
28. ICU	5,000,330		5,000,330		
29. NICU	10,155,075		10,155,075		
30. CCU	1,889,570		1,889,570		
31. BURN INTENSIVE CARE UNIT	3,820,830		3,820,830		
32. BONE MARROW TRANSPLANTS	5,445,786		5,445,786		
33. EXTENDED CARE PSYCHIATRIC UNIT					
34. MED REHAB UNIT	6,209,972				
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
TOTAL ROUTINE CARE	59,310,966		53,100,994		
ANCILLARY SERVICES					
37. OPERATING ROOM	15,246,076	9,037,763	6,204,096		
38. RECOVERY ROOM	1,268,213	863,572	403,573		
39. DELIVERY ROOM	12,502,787	1,152,236	11,350,551		
40. ANESTHESIOLOGY	3,050,508	1,593,982	1,454,063		
41. RADIOLOGY-DIAGNOSTIC	6,227,602	3,890,473	2,232,537		
42. CT SCANNING	1,129,715	715,870	394,492		
43. MRI	752,593	542,782	197,797		
44. ULTRASOUND	702,488	536,902	154,914		
45. RADIOLOGY-THERAPEUTIC	1,562,400	1,392,961	138,856		
46. RADIOISOTOPE	2,020,646	1,920,583	97,933		
47. LABORATORY	10,579,265	5,591,930	4,715,174		
48. BLOOD STOR PROC TRANS	5,352,095	1,069,320	4,232,727		
49. INTRAVENOUS THERAPY	361,985	11,675	316,350		
50. RESPIRATORY THERAPY	2,601,740	52,191	2,198,365		
51. PHYSICAL THERAPY	959,563	41,520	240,238		
52. OCCUPATIONAL THERAPY	985,413	22,700	209,843		
53. SPEECH THERAPY	357,114	12,364	142,624		
54. ELECTROCARDIOLOGY	340,553	268,893	51,792		
55. ECHOCARDIOGRAPHY	677,934	274,487	391,467		
56. CARDIAC REHAB	182,146	5,590	176,373		
57. ELECTROENCEPHALOGRAPHY	304,349	194,874	101,097		
58. MEDICAL SUPPLIES	10,874,522	4,720,275	6,027,342		
59. IMPLANTABLE DEVICES CHARGED TO PAT	6,457,681	3,328,867	3,128,814		
60. DRUGS CHARGED TO PATIENTS	12,098,665	3,826,091	7,733,812		
61. RENAL DIALYSIS	50,069	3,888	38,593		
62. AUDIOLOGY					
63. GASTROENTEROLOGY	1,876,170	1,608,137	254,495		
64. MANOMETRY CENTER	23,906	23,906			
65. CARDIAC CATH LAB	3,492,329	2,317,187	1,167,230		
66. PULMONARY FUNCTION	1,408,968	563,195	840,746		
67. MEDICAL GENETICS	1,668,134	1,397,540	267,208		
68. BONE MARROW REGISTRY	1,720,183	915,579	804,604		
OUTPATIENT SERVICES					
69. CLINIC					
70. OUTPATIENT BURN CLINIC	77,791	77,686	105		
71. ANTICOAGULATION CLINIC	64,063	63,979	84		
72. JOSLIN DIABETES CENTER	1,244,526	1,166,844	54,328		
73. INFUSION CENTERS	73,990,612	73,964,879	25,733		
74. CONTINUITY CLINIC	223,408	223,408			
75. PAIN MANAGEMENT CENTER	1,597,609	1,597,376	233		
76. EMERGENCY ROOM	4,868,205	3,424,301	1,442,002		
77. MEDICAL SHORT STAY	2,838,501	2,731,805	98,016		
78. SURGICAL SHORT STAY					
79. PARTIAL HOSPITALIZATION					
80. AMBULANCE SERVICES					
81. HOME PROGRAM DIALYSIS					
82. HOME HEALTH AGENCY					
83. SHORT PROCEDURE UNIT					
84. OBSERVATION BEDS	1,708,797	1,708,797			
85. OTHER (SPECIFY)					
OTHER INPATIENT					
86. SKILLED NURSING FACILITY					
87. INTERMEDIATE CARE FACILITY					
88. RESIDENTIAL TREATMENT FACILITY					

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
FOR THE PERIOD: 7/01/2010 TO 6/30/2011
COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE INPATIENT CARE COSTS
AMENDED WORKSHEET C-2

89. OTHER (SPECIFY)			
90. OTHER (SPECIFY)			
80. TOTAL ANCILLARY, O/P & OTHER	193,449,324	132,856,408	57,288,207
81. TOTAL	\$252,760,290	\$132,856,408	\$110,389,201

The Western Pennsylvania Hospital
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COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE INPATIENT CARE COSTS
AMENDED WORKSHEET C-2

COST CENTER DESCRIPTION	TOTAL I/P MEDICAL REHAB. COSTS	OTHER I/P COSTS	I/P CHARGES (Excluding units & other)	PA M.A. I/P CHARGES (Excluding units & other)	I/P PER DIEM (Col. 3 ÷ Col. 12) or MA I/P RATIO (Col. 9 ÷ Col. 8)
	(Col. 1 x Wkst. C-1, Col. 12) (6)	(Col. 1 x Wkst. C-1, Col. 13) (7)	(From Wkst. C-1, Col. 3) (8)	(9)	(10)
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE			\$42,037,349	\$2,047,581	\$914.50
27. NURSERY			4,338,168		63.09
28. ICU			9,916,263	984,762	2,394.79
29. NICU			51,866,570	6,475,018	962.29
30. CCU			1,937,021	165,859	4,735.76
31. BURN INTENSIVE CARE UNIT			11,850,738	1,134,789	2,246.23
32. BONE MARROW TRANSPLANTS			17,421,963	1,191,025	928.21
33. EXTENDED CARE PSYCHIATRIC UNIT					
34. MED REHAB UNIT	6,209,972				
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
TOTAL ROUTINE CARE	6,209,972		139,368,072	11,999,034	
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM	4,217		23,241,094	1,124,100	4.84%
38. RECOVERY ROOM	1,068		2,211,228	77,113	3.49%
39. DELIVERY ROOM			26,815,113	1,026,478	3.83%
40. ANESTHESIOLOGY	2,463		6,714,703	236,618	3.52%
41. RADIOLOGY-DIAGNOSTIC	104,592		10,370,280	723,195	6.97%
42. CT SCANNING	19,353		8,589,282	477,151	5.56%
43. MRI	12,014		3,264,330	247,716	7.59%
44. ULTRASOUND	10,672		1,480,473	121,053	8.18%
45. RADIOLOGY-THERAPEUTIC	30,583		1,144,931	146,118	12.76%
46. RADIOISOTOPE	2,130		796,147	42,661	5.36%
47. LABORATORY	272,161		28,053,739	1,768,329	6.30%
48. BLOOD STOR PROC TRANS	50,048		13,611,838	1,051,940	7.73%
49. INTRAVENOUS THERAPY	33,960		845,416	59,986	7.10%
50. RESPIRATORY THERAPY	351,184		10,246,642	665,932	6.50%
51. PHYSICAL THERAPY	677,805		812,962	26,807	3.30%
52. OCCUPATIONAL THERAPY	752,870		736,541	28,074	3.81%
53. SPEECH THERAPY	202,126		867,669	44,032	5.07%
54. ELECTROCARDIOLOGY	19,868		53,081	2,578	4.86%
55. ECHOCARDIOGRAPHY	11,980		2,266,928	149,516	6.60%
56. CARDIAC REHAB	183		169,872	4,620	2.72%
57. ELECTROENCEPHALOGRAPHY	8,378		430,139	26,597	6.18%
58. MEDICAL SUPPLIES	126,905		10,609,495	77,072	0.73%
59. IMPLANTABLE DEVICES CHARGED TO PAT			11,122,903		
60. DRUGS CHARGED TO PATIENTS	538,762		49,414,387	3,286,064	6.65%
61. RENAL DIALYSIS	7,588		168,777	3,900	2.31%
62. AUDIOLOGY					
63. GASTROENTEROLOGY	13,538		917,109	48,825	5.32%
64. MANOMETRY CENTER					
65. CARDIAC CATH LAB	7,912		3,805,807	657,025	17.26%
66. PULMONARY FUNCTION	5,027		5,036,717	667,946	13.26%
67. MEDICAL GENETICS	3,386		648,316	56,827	8.77%
68. BONE MARROW REGISTRY			1,471,690	90,247	6.13%
<u>OUTPATIENT SERVICES</u>					
69. CLINIC					
70. OUTPATIENT BURN CLINIC			730		
71. ANTICOAGULATION CLINIC			294		
72. JOSLIN DIABETES CENTER	23,354		44,032	5,532	12.56%
73. INFUSION CENTERS			73,836		
74. CONTINUITY CLINIC					
75. PAIN MANAGEMENT CENTER			842		
76. EMERGENCY ROOM	1,902		2,783,820	177,225	6.37%
77. MEDICAL SHORT STAY	8,680		140,118	12,696	9.06%
78. SURGICAL SHORT STAY					
79. PARTIAL HOSPITALIZATION					
80. AMBULANCE SERVICES					
81. HOME PROGRAM DIALYSIS					
82. HOME HEALTH AGENCY					
83. SHORT PROCEDURE UNIT					
84. OBSERVATION BEDS					
85. OTHER (SPECIFY)					
<u>OTHER INPATIENT</u>					
86. SKILLED NURSING FACILITY					
87. INTERMEDIATE CARE FACILITY					
88. RESIDENTIAL TREATMENT FACILITY					

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COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE INPATIENT CARE COSTS
AMENDED WORKSHEET C-2

89. OTHER (SPECIFY)			
90. OTHER (SPECIFY)			
80. TOTAL ANCILLARY, O/P & OTHER	3,304,709	228,961,281	13,133,973
81. TOTAL	\$9,514,681	\$368,329,353	\$25,133,007

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COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE INPATIENT CARE COSTS
AMENDED WORKSHEET C-2

COST CENTER DESCRIPTION	PA M.A. I/P COSTS (Excl. units & other) (Col. 10 x Col. 13) of (Col. 3 x Col. 10) (11)	TOTAL ALL INPATIENT DAYS (Excluding units & other) (12)	PA M.A. INPATIENT DAYS (Excluding units & other) (13)
<u>INPATIENT ROUTINE SERVICE</u>			
26. GENERAL ROUTINE CARE	\$1,918,621	28,874	2,098.0
27. NURSERY	10,725	6,090	170.0
28. ICU	359,219	2,088	150.0
29. NICU	715,944	10,553	744.0
30. CCU	113,658	399	24.0
31. BURN INTENSIVE CARE UNIT	258,316	1,701	115.0
32. BONE MARROW TRANSPLANTS	269,181	5,867	290.0
33. EXTENDED CARE PSYCHIATRIC UNIT			
34. MED REHAB UNIT			
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			
TOTAL ROUTINE CARE	3,645,664	55,572	3,591.0
<u>ANCILLARY SERVICES</u>			
37. OPERATING ROOM	300,278		
38. RECOVERY ROOM	14,085		
39. DELIVERY ROOM	434,726		
40. ANESTHESIOLOGY	51,183		
41. RADIOLOGY-DIAGNOSTIC	155,608		
42. CT SCANNING	21,934		
43. MRI	15,013		
44. ULTRASOUND	12,672		
45. RADIOLOGY-THERAPEUTIC	17,718		
46. RADIOISOTOPE	5,249		
47. LABORATORY	297,056		
48. BLOOD STOR PROC TRANS	327,190		
49. INTRAVENOUS THERAPY	22,461		
50. RESPIRATORY THERAPY	142,894		
51. PHYSICAL THERAPY	7,928		
52. OCCUPATIONAL THERAPY	7,995		
53. SPEECH THERAPY	7,231		
54. ELECTROCARDIOLOGY	2,517		
55. ECHOCARDIOGRAPHY	25,837		
56. CARDIAC REHAB	4,797		
57. ELECTROENCEPHALOGRAPHY	6,248		
58. MEDICAL SUPPLIES	44,000		
59. IMPLANTABLE DEVICES CHARGED TO PAT			
60. DRUGS CHARGED TO PATIENTS	514,298		
61. RENAL DIALYSIS	891		
62. AUDIOLOGY			
63. GASTROENTEROLOGY	13,539		
64. MANOMETRY CENTER			
65. CARDIAC CATH LAB	201,464		
66. PULMONARY FUNCTION	111,483		
67. MEDICAL GENETICS	23,434		
68. BONE MARROW REGISTRY	49,322		
<u>OUTPATIENT SERVICES</u>			
69. CLINIC			
70. OUTPATIENT BURN CLINIC			
71. ANTICOAGULATION CLINIC			
72. JOSLIN DIABETES CENTER	6,824		
73. INFUSION CENTERS			
74. CONTINUITY CLINIC			
75. PAIN MANAGEMENT CENTER			
76. EMERGENCY ROOM	91,856		
77. MEDICAL SHORT STAY	8,880		
78. SURGICAL SHORT STAY			
79. PARTIAL HOSPITALIZATION			
80. AMBULANCE SERVICES			
81. HOME PROGRAM DIALYSIS			
82. HOME HEALTH AGENCY			
83. SHORT PROCEDURE UNIT			
84. OBSERVATION BEDS			
85. OTHER (SPECIFY)			
<u>OTHER INPATIENT</u>			
86. SKILLED NURSING FACILITY			
87. INTERMEDIATE CARE FACILITY			
88. RESIDENTIAL TREATMENT FACILITY			

The Western Pennsylvania Hospital
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COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE INPATIENT CARE COSTS
AMENDED WORKSHEET C-2

89.	OTHER (SPECIFY)		
90.	OTHER (SPECIFY)		
80.	TOTAL ANCILLARY, O/P & OTHER		2,946,611
81.	TOTAL		\$6,592,275

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
FOR THE PERIOD: 7/01/2010 TO 6/30/2011
COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
CAPITAL COSTS BUILDINGS AND FIXTURES ONLY
AMENDED WORKSHEET C-5

COST CENTER DESCRIPTION	TOTAL CAPITAL COSTS (From Wkst. B-3, Col. 26) (1)	TOTAL I/P CAPITAL COSTS (Col. 1 x Wkst. C-1, Col. 9) (2)	TOTAL I/P CHARGES (Excl. units & other) (From Wkst. C-1, Col. 3) (3)	PA M.A. I/P CHARGES (Excl. units & other) (From Wkst. C-2, Col. 9) (4)
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	\$1,206,198	\$1,206,198	\$42,037,349	\$2,047,581
27. NURSERY	67,644	67,644	4,338,168	
28. ICU	272,311	272,311	9,916,263	984,762
29. NICU	269,459	269,459	51,866,570	6,475,018
30. CCU	114,957	114,957	1,937,021	165,859
31. BURN INTENSIVE CARE UNIT	186,488	186,488	11,850,738	1,134,789
32. BONE MARROW TRANSPLANTS	261,876	261,876	17,421,963	1,191,025
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	339,824			
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
TOTAL ROUTINE CARE	2,718,757	2,378,933	139,368,072	11,999,034
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	608,844	247,757	23,241,094	1,124,100
38. RECOVERY ROOM	75,394	23,992	2,211,228	77,113
39. DELIVERY ROOM	631,918	573,681	26,815,113	1,026,478
40. ANESTHESIOLOGY	71,297	33,985	6,714,703	236,618
41. RADIOLOGY-DIAGNOSTIC	369,921	132,613	10,370,280	723,195
42. CT SCANNING	13,223	4,617	8,589,282	477,151
43. MRI	76,144	20,012	3,264,330	247,716
44. ULTRASOUND	51,561	11,370	1,480,473	121,053
45. RADIOLOGY-THERAPEUTIC	107,970	9,596	1,144,931	146,118
46. RADIOISOTOPE	92,975	4,506	796,147	42,661
47. LABORATORY	370,240	165,016	28,053,739	1,768,329
48. BLOOD STOR PROC TRANS	53,570	42,366	13,611,838	1,051,940
49. INTRAVENOUS THERAPY	4,169	3,643	845,416	59,986
50. RESPIRATORY THERAPY	45,196	38,189	10,246,642	665,932
51. PHYSICAL THERAPY	30,499	7,636	812,962	26,807
52. OCCUPATIONAL THERAPY	30,678	6,533	736,541	28,074
53. SPEECH THERAPY	3,572	1,427	867,669	44,032
54. ELECTROCARDIOLOGY	19,509	2,967	53,081	2,578
55. ECHOCARDIOGRAPHY	10,404	6,008	2,266,928	149,516
56. CARDIAC REHAB	29,538	28,602	169,872	4,620
57. ELECTROENCEPHALOGRAPHY	19,104	6,346	430,139	26,597
58. MEDICAL SUPPLIES	175,657	97,360	10,609,495	77,072
59. IMPLANTABLE DEVICES CHARGED TO PAT	45,801	22,191	11,122,903	
60. DRUGS CHARGED TO PATIENTS	85,841	54,872	49,414,387	3,286,064
61. RENAL DIALYSIS	12,468	9,610	168,777	3,900
62. AUDIOLOGY				
63. GASTROENTEROLOGY	130,559	17,710	917,109	48,825
64. MANOMETRY CENTER	170			
65. CARDIAC CATH LAB	87,127	29,120	3,805,807	657,025
66. PULMONARY FUNCTION	109,099	65,101	5,036,717	667,946
67. MEDICAL GENETICS	80,072	12,826	648,316	56,827
68. BONE MARROW REGISTRY	12,795	5,985	1,471,690	90,247
<u>OUTPATIENT SERVICES</u>				
69. CLINIC				
70. OUTPATIENT BURN CLINIC	841	1	730	
71. ANTICOAGULATION CLINIC	608	1	294	
72. JOSLIN DIABETES CENTER	134,393	5,867	44,032	5,532
73. INFUSION CENTERS	1,515,116	527	73,836	
74. CONTINUITY CLINIC	2,510			
75. PAIN MANAGEMENT CENTER	203,836	30	842	
76. EMERGENCY ROOM	209,303	61,997	2,783,820	177,225
77. MEDICAL SHORT STAY	208,204	7,189	140,118	12,696
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS	12,120			
85. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
FOR THE PERIOD: 7/01/2010 TO 6/30/2011
COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
CAPITAL COSTS BUILDINGS AND FIXTURES ONLY
AMENDED WORKSHEET C-5

89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. TOTAL ANCILLARY, O/P & OTHER	5,742,246	1,761,249	228,961,281	13,133,973
92. TOTAL	\$8,461,003	\$4,140,182	\$368,329,353	\$25,133,007

The Western Pennsylvania Hospital
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COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
CAPITAL COSTS BUILDINGS AND FIXTURES ONLY
AMENDED WORKSHEET C-5

COST CENTER DESCRIPTION	I/P CAPITAL PER DIEM (Col. 2 ÷ Col. 7) or M.A. I/P RATIO (Col. 4 ÷ Col. 3) (5)	PA M.A. I/P CAPITAL COSTS (Col. 5 x Col. 8) or (Col. 2 x Col. 5) (6)	TOTAL DAYS (7)	M.A. DAYS (8)
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	\$41.77	\$87,633	28,874	2,098.0
27. NURSERY	11.11	1,889	6,090	170.0
28. ICU	130.42	19,563	2,088	150.0
29. NICU	25.53	18,994	10,553	744.0
30. CCU	288.11	6,915	399	24.0
31. BURN INTENSIVE CARE UNIT	109.63	12,607	1,701	115.0
32. BONE MARROW TRANSPLANTS	44.64	12,946	5,867	290.0
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
TOTAL ROUTINE CARE		160,547	55,572	3,591.0
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	4.84%	11,991		
38. RECOVERY ROOM	3.49%	837		
39. DELIVERY ROOM	3.83%	21,972		
40. ANESTHESIOLOGY	3.52%	1,196		
41. RADIOLOGY-DIAGNOSTIC	6.97%	9,243		
42. CT SCANNING	5.56%	257		
43. MRI	7.59%	1,519		
44. ULTRASOUND	8.18%	930		
45. RADIOLOGY-THERAPEUTIC	12.76%	1,224		
46. RADIOISOTOPE	5.36%	242		
47. LABORATORY	6.30%	10,396		
48. BLOOD STOR PROC TRANS	7.73%	3,275		
49. INTRAVENOUS THERAPY	7.10%	259		
50. RESPIRATORY THERAPY	6.50%	2,482		
51. PHYSICAL THERAPY	3.30%	252		
52. OCCUPATIONAL THERAPY	3.81%	249		
53. SPEECH THERAPY	5.07%	72		
54. ELECTROCARDIOLOGY	4.86%	144		
55. ECHOCARDIOGRAPHY	6.60%	397		
56. CARDIAC REHAB	2.72%	778		
57. ELECTROENCEPHALOGRAPHY	6.18%	392		
58. MEDICAL SUPPLIES	0.73%	711		
59. IMPLANTABLE DEVICES CHARGED TO PAT				
60. DRUGS CHARGED TO PATIENTS	6.65%	3,649		
61. RENAL DIALYSIS	2.31%	222		
62. AUDIOLOGY				
63. GASTROENTEROLOGY	5.32%	942		
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB	17.26%	5,026		
66. PULMONARY FUNCTION	13.26%	8,632		
67. MEDICAL GENETICS	8.77%	1,125		
68. BONE MARROW REGISTRY	6.13%	367		
<u>OUTPATIENT SERVICES</u>				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER	12.56%	737		
73. INFUSION CENTERS				
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER				
76. EMERGENCY ROOM	6.37%	3,949		
77. MEDICAL SHORT STAY	9.06%	651		
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				

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AMENDED WORKSHEET C-5

89. OTHER (SPECIFY)		
90. OTHER (SPECIFY)		
91. TOTAL ANCILLARY, O/P & OTHER		94,118
92. TOTAL		\$254,665

The Western Pennsylvania Hospital
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ACUTE CARE
COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE MEDICAL EDUCATION COSTS
(INCLUDE NURSING SCHOOL COSTS IF APPLICABLE)
AMENDED WORKSHEET C-6 (PART I)

COST CENTER DESCRIPTION	TOTAL MED. ED. COSTS (From Wkst. B-2, Col. 26) (1)	TOTAL ACUTE CARE I/P MED. ED. COSTS (Col. 1 x Wkst. C-1, Col. 9) (2)	TOTAL ACUTE CARE I/P CHARGES (Excluding units & other) (3)	PA M.A. ACUTE CARE I/P CHARGES (Excluding units & other) (4)
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	\$4,461,257	\$4,461,257	\$42,037,349	\$2,047,581
27. NURSERY			\$4,338,168	
28. ICU	\$1,245,450	\$1,245,450	\$9,916,263	\$984,762
29. NICU	\$178,394	\$178,394	\$51,866,570	\$6,475,018
30. CCU	\$894,086	\$894,086	\$1,937,021	\$165,859
31. BURN INTENSIVE CARE UNIT	\$1,018,545	\$1,018,545	\$11,850,738	\$1,134,789
32. BONE MARROW TRANSPLANTS	\$523,822	\$523,822	\$17,421,963	\$1,191,025
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	\$31,448			
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
TOTAL ROUTINE CARE	8,353,002	8,321,554	139,368,072	11,999,034
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	\$3,140,824	\$1,278,098	\$23,241,094	\$1,124,100
38. RECOVERY ROOM	\$72,417	\$23,045	\$2,211,228	\$77,113
39. DELIVERY ROOM	\$1,022,641	\$928,396	\$26,815,113	\$1,026,478
40. ANESTHESIOLOGY	\$942,740	\$449,369	\$6,714,703	\$236,618
41. RADIOLOGY-DIAGNOSTIC	\$779,086	\$279,295	\$10,370,280	\$723,195
42. CT SCANNING	\$129,702	\$45,291	\$8,589,282	\$477,151
43. MRI	\$151,319	\$39,770	\$3,264,330	\$247,716
44. ULTRASOUND	\$192,151	\$42,374	\$1,480,473	\$121,053
45. RADIOLOGY-THERAPEUTIC	\$9,968	\$886	\$1,144,931	\$146,118
46. RADIOISOTOPE	\$224,876	\$10,899	\$796,147	\$42,661
47. LABORATORY	\$68,214	\$30,403	\$28,053,739	\$1,768,329
48. BLOOD STOR PROC TRANS			\$13,611,838	\$1,051,940
49. INTRAVENOUS THERAPY			\$845,416	\$59,986
50. RESPIRATORY THERAPY	\$266,118	\$224,859	\$10,246,642	\$665,932
51. PHYSICAL THERAPY			\$812,962	\$26,807
52. OCCUPATIONAL THERAPY			\$736,541	\$28,074
53. SPEECH THERAPY			\$867,669	\$44,032
54. ELECTROCARDIOLOGY	\$156,122	\$23,744	\$53,081	\$2,578
55. ECHOCARDIOGRAPHY	\$103,641	\$59,847	\$2,266,928	\$149,516
59. IMPLANTABLE DEVICES CHARGED TO PAT			\$11,122,903	
60. DRUGS CHARGED TO PATIENTS			\$49,414,387	\$3,286,064
61. RENAL DIALYSIS			\$168,777	\$3,900
62. AUDIOLOGY				
63. GASTROENTEROLOGY	\$344,670	\$46,753	\$917,109	\$48,825
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB	\$888,637	\$297,006	\$3,805,807	\$657,025
66. PULMONARY FUNCTION	\$312,665	\$186,571	\$5,036,717	\$667,946
67. MEDICAL GENETICS			\$648,316	\$56,827
68. BONE MARROW REGISTRY			\$1,471,690	\$90,247
<u>OUTPATIENT SERVICES</u>				
69. CLINIC				
70. OUTPATIENT BURN CLINIC			\$730	
71. ANTICOAGULATION CLINIC			\$294	
72. JOSLIN DIABETES CENTER	\$299,258	\$13,064	\$44,032	\$5,532
73. INFUSION CENTERS			\$73,836	
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER	\$226,378	\$33	\$842	
76. EMERGENCY ROOM	\$1,650,095	\$488,772	\$2,783,820	\$177,225
77. MEDICAL SHORT STAY	\$430,796	\$14,876	\$140,118	\$12,696
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				

The Western Pennsylvania Hospital
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FOR THE PERIOD: 7/01/2010 TO 6/30/2011
ACUTE CARE
COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE MEDICAL EDUCATION COSTS
(INCLUDE NURSING SCHOOL COSTS IF APPLICABLE)

AMENDED WORKSHEET C-6 (PART I)

86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. TOTAL ANCILLARY, O/P & OTHER	11,412,318	4,483,351	217,751,775	13,025,684
92. TOTAL	\$19,765,320	\$12,804,905	\$357,119,847	\$25,024,718

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ACUTE CARE
COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE MEDICAL EDUCATION COSTS
(INCLUDE NURSING SCHOOL COSTS IF APPLICABLE)
AMENDED WORKSHEET C-6 (PART I)

COST CENTER DESCRIPTION	I/P MED. ED. PER DIEM (Col. 2 ÷ Col. 7) or MA I/P RATIO (Col. 4 ÷ Col. 3) (5)	PA M.A. ACUTE CARE I/P MED. ED. COSTS (Col. 5 x Col. 8) or (Col. 2 x Col. 5) (6)	TOTAL ACUTE CARE I/P DAYS (Excluding units & other) (7)	PA M.A. ACUTE CARE I/P DAYS (Excluding units & other) (8)
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	\$154.51	\$324,162	28,874	2,098.0
27. NURSERY			6,090	170.0
28. ICU	\$596.48	\$89,472	2,088	150.0
29. NICU	\$16.90	\$12,574	10,553	744.0
30. CCU	\$2,240.82	\$53,780	399	24.0
31. BURN INTENSIVE CARE UNIT	\$598.79	\$68,861	1,701	115.0
32. BONE MARROW TRANSPLANTS	\$89.28	\$25,891	5,867	290.0
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
TOTAL ROUTINE CARE		574,740	55,572	3,591
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	4.84%	61,860		
38. RECOVERY ROOM	3.49%	804		
39. DELIVERY ROOM	3.83%	35,558		
40. ANESTHESIOLOGY	3.52%	15,818		
41. RADIOLOGY-DIAGNOSTIC	6.97%	19,467		
42. CT SCANNING	5.56%	2,518		
43. MRI	7.59%	3,019		
44. ULTRASOUND	8.18%	3,466		
45. RADIOLOGY-THERAPEUTIC	12.76%	113		
46. RADIOISOTOPE	5.36%	584		
47. LABORATORY	6.30%	1,915		
48. BLOOD STOR PROC TRANS	7.73%			
49. INTRAVENOUS THERAPY	7.10%			
50. RESPIRATORY THERAPY	6.50%	14,616		
51. PHYSICAL THERAPY	3.30%			
52. OCCUPATIONAL THERAPY	3.81%			
53. SPEECH THERAPY	5.07%			
54. ELECTROCARDIOLOGY	4.86%	1,154		
55. ECHOCARDIOGRAPHY	6.60%	3,950		
59. IMPLANTABLE DEVICES CHARGED TO PAT				
60. DRUGS CHARGED TO PATIENTS	6.65%			
61. RENAL DIALYSIS	2.31%			
62. AUDIOLOGY				
63. GASTROENTEROLOGY	5.32%	2,487		
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB	17.26%	51,263		
66. PULMONARY FUNCTION	13.26%	24,739		
67. MEDICAL GENETICS	8.77%			
68. BONE MARROW REGISTRY	6.13%			
<u>OUTPATIENT SERVICES</u>				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER	12.56%	1,641		
73. INFUSION CENTERS				
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER				
76. EMERGENCY ROOM	6.37%	31,135		
77. MEDICAL SHORT STAY	9.06%	1,348		
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				

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ACUTE CARE
COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE MEDICAL EDUCATION COSTS
(INCLUDE NURSING SCHOOL COSTS IF APPLICABLE)

AMENDED WORKSHEET C-6 (PART I)

86.	SKILLED NURSING FACILITY		
87.	INTERMEDIATE CARE FACILITY		
88.	RESIDENTIAL TREATMENT FACILITY		
89.	OTHER (SPECIFY)		
90.	OTHER (SPECIFY)		
91.	TOTAL ANCILLARY, O/P & OTHER		277,455
92.	TOTAL		\$852,195

The Western Pennsylvania Hospital
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FOR THE PERIOD: 7/01/2010 TO 6/30/2011
COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
MEDICAL REHABILITATION UNIT INPATIENT CARE COSTS
AMENDED WORKSHEET C-7

COST CENTER DESCRIPTION	TOTAL I/P MED. REHAB. COSTS (From Wkst. C-2, Col. 6) (1)	TOTAL I/P MED. REHAB. CHARGES (From Wkst. C-1, Col. 6) (2)	PA M.A. I/P MED. REHAB. CHARGES (3)	I/P MED. REHAB. PER DIEM (Col. 1 ÷ Col. 6) or M.A. I/P RATIO (Col. 3 ÷ Col. 2) (4)
34. MED REHAB UNIT	\$6,209,972	\$8,798,297	\$766,735	\$744.24
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	4,217	15,797		
38. RECOVERY ROOM	1,068	5,850	3,138	53.64%
39. DELIVERY ROOM				
40. ANESTHESIOLOGY	2,463	11,376	1,593	14.00%
41. RADIOLOGY-DIAGNOSTIC	104,592	485,838	102,079	21.01%
42. CT SCANNING	19,353	421,367	69,548	16.51%
43. MRI	12,014	198,275	40,219	20.28%
44. ULTRASOUND	10,672	101,991	14,374	14.09%
45. RADIOLOGY-THERAPEUTIC	30,583	252,173		
46. RADIOISOTOPE	2,130	17,313		
47. LABORATORY	272,161	1,619,270	185,818	11.48%
48. BLOOD STOR PROC TRANS	50,048	160,947	11,133	6.92%
49. INTRAVENOUS THERAPY	33,960	90,755	21,279	23.45%
50. RESPIRATORY THERAPY	351,184	1,636,880	196,970	12.03%
51. PHYSICAL THERAPY	677,805	2,293,684	194,617	8.48%
52. OCCUPATIONAL THERAPY	752,870	2,642,547	224,506	8.50%
53. SPEECH THERAPY	202,126	1,229,656	88,856	7.23%
54. ELECTROCARDIOLOGY	19,868	20,362	1,231	6.05%
55. ECHOCARDIOGRAPHY	11,980	69,377	7,536	10.86%
56. CARDIAC REHAB	183	176		
57. ELECTROENCEPHALOGRAPHY	8,378	35,645	3,783	10.61%
58. MEDICAL SUPPLIES	126,905	223,382	30,255	13.54%
59. IMPLANTABLE DEVICES CHARGED TO PAT				
60. DRUGS CHARGED TO PATIENTS	538,762	3,442,365	445,107	12.93%
61. RENAL DIALYSIS	7,588	33,182		
62. AUDIOLOGY				
63. GASTROENTEROLOGY	13,538	48,787	13,302	27.27%
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB	7,912	25,797	1,822	7.06%
66. PULMONARY FUNCTION	5,027	30,118	2,874	9.54%
67. MEDICAL GENETICS	3,386	8,215	82	1.00%
68. BONE MARROW REGISTRY				
<u>OUTPATIENT SERVICES</u>				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER	23,354	18,928	2,684	14.18%
73. INFUSION CENTERS				
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER				
76. EMERGENCY ROOM	1,902	3,672		
77. MEDICAL SHORT STAY	8,680	12,408	12,325	99.33%
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				
83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
80. TOTAL ANCILLARY, O/P & OTHER	3,304,709	15,156,133	1,675,131	
81. TOTAL	\$9,514,681	\$23,954,430	\$2,441,866	

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FOR THE PERIOD: 7/01/2010 TO 6/30/2011
COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
MEDICAL REHABILITATION UNIT INPATIENT CARE COSTS
AMENDED WORKSHEET C-7

COST CENTER DESCRIPTION	PA M.A. I/P MED. REHAB. COSTS (Col. 4 x Col. 7) or (Col. 1 x Col. 4) (5)	TOTAL MEDICAL REHAB. DAYS (6)	PA M.A. MEDICAL REHAB. DAYS (7)
34. MED REHAB UNIT	\$613,998	8,344	825.0
<u>ANCILLARY SERVICES</u>			
37. OPERATING ROOM			
38. RECOVERY ROOM	573		
39. DELIVERY ROOM			
40. ANESTHESIOLOGY	345		
41. RADIOLOGY-DIAGNOSTIC	21,975		
42. CT SCANNING	3,195		
43. MRI	2,436		
44. ULTRASOUND	1,504		
45. RADIOLOGY-THERAPEUTIC			
46. RADIOISOTOPE			
47. LABORATORY	31,244		
48. BLOOD STOR PROC TRANS	3,463		
49. INTRAVENOUS THERAPY	7,964		
50. RESPIRATORY THERAPY	42,247		
51. PHYSICAL THERAPY	57,478		
52. OCCUPATIONAL THERAPY	63,994		
53. SPEECH THERAPY	14,614		
54. ELECTROCARDIOLOGY	1,202		
55. ECHOCARDIOGRAPHY	1,301		
56. CARDIAC REHAB			
57. ELECTROENCEPHALOGRAPHY	889		
58. MEDICAL SUPPLIES	17,183		
59. IMPLANTABLE DEVICES CHARGED TO PAT			
60. DRUGS CHARGED TO PATIENTS	69,662		
61. RENAL DIALYSIS			
62. AUDIOLOGY			
63. GASTROENTEROLOGY	3,692		
64. MANOMETRY CENTER			
65. CARDIAC CATH LAB	559		
66. PULMONARY FUNCTION	480		
67. MEDICAL GENETICS	34		
68. BONE MARROW REGISTRY			
<u>OUTPATIENT SERVICES</u>			
69. CLINIC			
70. OUTPATIENT BURN CLINIC			
71. ANTICOAGULATION CLINIC			
72. JOSLIN DIABETES CENTER	3,312		
73. INFUSION CENTERS			
74. CONTINUITY CLINIC			
75. PAIN MANAGEMENT CENTER			
76. EMERGENCY ROOM	8,622		
77. MEDICAL SHORT STAY			
78. SURGICAL SHORT STAY			
79. PARTIAL HOSPITALIZATION			
80. AMBULANCE SERVICES			
81. HOME PROGRAM DIALYSIS			
82. HOME HEALTH AGENCY			
83. SHORT PROCEDURE UNIT			
84. OBSERVATION BEDS			
85. OTHER (SPECIFY)			
80. TOTAL ANCILLARY, O/P & OTHER	357,968		
81. TOTAL	\$971,966		

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
FOR THE PERIOD: 7/01/2010 TO 6/30/2011
COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
MEDICAL ASSISTANCE NURSING SCHOOL COSTS
AMENDED WORKSHEET C-8

COST CENTER DESCRIPTION	TOTAL NURSING SCHOOL COSTS (From Wkst. B-2, Col. 21) (1)	TOTAL I/P NURSING SCHOOL COSTS (Col. 1 x Wkst. C-1, Col. 9) (2)	TOTAL I/P CHARGES (Excluding units & other) (3)	PA M.A. I/P CHARGES (Excluding units & other) (4)
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	\$1,156,624	\$1,156,624	\$42,037,349	\$2,047,581
27. NURSERY			4,338,168	
28. ICU	111,580	111,580	9,916,263	984,762
29. NICU	159,659	159,659	51,866,570	6,475,018
30. CCU	99,182	99,182	1,937,021	165,859
31. BURN INTENSIVE CARE UNIT	273,961	273,961	11,850,738	1,134,789
32. BONE MARROW TRANSPLANTS	367,700	367,700	17,421,963	1,191,025
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT	31,448			
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
TOTAL ROUTINE CARE	2,200,154	2,168,706	139,368,072	11,999,034
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM			23,241,094	1,124,100
38. RECOVERY ROOM			2,211,228	77,113
39. DELIVERY ROOM	309,642	281,106	26,815,113	1,026,478
40. ANESTHESIOLOGY			6,714,703	236,618
41. RADIOLOGY-DIAGNOSTIC			10,370,280	723,195
42. CT SCANNING			8,589,282	477,151
43. MRI			3,264,330	247,716
44. ULTRASOUND			1,480,473	121,053
45. RADIOLOGY-THERAPEUTIC			1,144,931	146,118
46. RADIOISOTOPE			796,147	42,661
47. LABORATORY			28,053,739	1,768,329
48. BLOOD STOR PROC TRANS			13,611,838	1,051,940
49. INTRAVENOUS THERAPY			845,416	59,986
50. RESPIRATORY THERAPY			10,246,642	665,932
51. PHYSICAL THERAPY			812,962	26,807
52. OCCUPATIONAL THERAPY			736,541	28,074
53. SPEECH THERAPY			867,669	44,032
54. ELECTROCARDIOLOGY			53,081	2,578
55. ECHOCARDIOGRAPHY			2,266,928	149,516
56. CARDIAC REHAB			169,872	4,620
57. ELECTROENCEPHALOGRAPHY			430,139	26,597
58. MEDICAL SUPPLIES			10,609,495	77,072
59. IMPLANTABLE DEVICES CHARGED TO PAT			11,122,903	
60. DRUGS CHARGED TO PATIENTS			49,414,387	3,286,064
61. RENAL DIALYSIS			168,777	3,900
62. AUDIOLOGY				
63. GASTROENTEROLOGY			917,109	48,825
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB			3,805,807	657,025
66. PULMONARY FUNCTION			5,036,717	667,946
67. MEDICAL GENETICS			648,316	56,827
68. BONE MARROW REGISTRY			1,471,690	90,247
<u>OUTPATIENT SERVICES</u>				
69. CLINIC				
70. OUTPATIENT BURN CLINIC			730	
71. ANTICOAGULATION CLINIC			294	
72. JOSLIN DIABETES CENTER	56,848	2,482	44,032	5,532
73. INFUSION CENTERS			73,836	
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER			842	
76. EMERGENCY ROOM			2,783,820	177,225
77. MEDICAL SHORT STAY	53,220	1,838	140,118	12,696
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				

The Western Pennsylvania Hospital
PROVIDER NUMBER: 1007277200061
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COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
MEDICAL ASSISTANCE NURSING SCHOOL COSTS
AMENDED WORKSHEET C-8

83. SHORT PROCEDURE UNIT				
84. OBSERVATION BEDS				
85. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
86. SKILLED NURSING FACILITY				
87. INTERMEDIATE CARE FACILITY				
88. RESIDENTIAL TREATMENT FACILITY				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. TOTAL ANCILLARY, O/P & OTHER	419,710	285,426	228,961,281	13,133,973
92. TOTAL	\$2,619,864	\$2,454,132	\$368,329,353	\$25,133,007

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COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
MEDICAL ASSISTANCE NURSING SCHOOL COSTS
AMENDED WORKSHEET C-8

COST CENTER DESCRIPTION	I/P NURSING SCHOOL PER DIEM (Col. 2 ÷ Col. 7) or M.A. I/P RATIO (Col. 4 ÷ Col. 3) (5)	PA M.A. I/P NURSING SCHOOL COSTS (Col. 5 x Col. 8) or (Col. 2 x Col. 5) (6)	TOTAL ALL I/P DAYS (Excluding units & other) (7)	PA M.A. I/P DAYS (Excluding units & other) (8)
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	\$40.06	\$84,046	28,874	2,098.0
27. NURSERY			6,090	170.0
28. ICU	53.44	8,016	2,088	150.0
29. NICU	15.13	11,257	10,553	744.0
30. CCU	248.58	5,966	399	24.0
31. BURN INTENSIVE CARE UNIT	161.06	18,522	1,701	115.0
32. BONE MARROW TRANSPLANTS	62.67	18,174	5,867	290.0
33. EXTENDED CARE PSYCHIATRIC UNIT				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
TOTAL ROUTINE CARE		145,981	55,572.0	3,591.0
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM	4.84%			
38. RECOVERY ROOM	3.49%			
39. DELIVERY ROOM	3.83%	10,766		
40. ANESTHESIOLOGY	3.52%			
41. RADIOLOGY-DIAGNOSTIC	6.97%			
42. CT SCANNING	5.56%			
43. MRI	7.59%			
44. ULTRASOUND	8.18%			
45. RADIOLOGY-THERAPEUTIC	12.76%			
46. RADIOISOTOPE	5.36%			
47. LABORATORY	6.30%			
48. BLOOD STOR PROC TRANS	7.73%			
49. INTRAVENOUS THERAPY	7.10%			
50. RESPIRATORY THERAPY	6.50%			
51. PHYSICAL THERAPY	3.30%			
52. OCCUPATIONAL THERAPY	3.81%			
53. SPEECH THERAPY	5.07%			
54. ELECTROCARDIOLOGY	4.86%			
55. ECHOCARDIOGRAPHY	6.60%			
56. CARDIAC REHAB	2.72%			
57. ELECTROENCEPHALOGRAPHY	6.18%			
58. MEDICAL SUPPLIES	0.73%			
59. IMPLANTABLE DEVICES CHARGED TO PAT				
60. DRUGS CHARGED TO PATIENTS	6.65%			
61. RENAL DIALYSIS	2.31%			
62. AUDIOLOGY				
63. GASTROENTEROLOGY	5.32%			
64. MANOMETRY CENTER				
65. CARDIAC CATH LAB	17.26%			
66. PULMONARY FUNCTION	13.26%			
67. MEDICAL GENETICS	8.77%			
68. BONE MARROW REGISTRY	6.13%			
<u>OUTPATIENT SERVICES</u>				
69. CLINIC				
70. OUTPATIENT BURN CLINIC				
71. ANTICOAGULATION CLINIC				
72. JOSLIN DIABETES CENTER	12.56%	312		
73. INFUSION CENTERS				
74. CONTINUITY CLINIC				
75. PAIN MANAGEMENT CENTER				
76. EMERGENCY ROOM	6.37%			
77. MEDICAL SHORT STAY	9.06%	167		
78. SURGICAL SHORT STAY				
79. PARTIAL HOSPITALIZATION				
80. AMBULANCE SERVICES				
81. HOME PROGRAM DIALYSIS				
82. HOME HEALTH AGENCY				

The Western Pennsylvania Hospital
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MEDICAL ASSISTANCE NURSING SCHOOL COSTS
AMENDED WORKSHEET C-8

83. SHORT PROCEDURE UNIT		
84. OBSERVATION BEDS		
85. OTHER (SPECIFY)		
<u>OTHER INPATIENT</u>		
86. SKILLED NURSING FACILITY		
87. INTERMEDIATE CARE FACILITY		
88. RESIDENTIAL TREATMENT FACILITY		
89. OTHER (SPECIFY)		
90. OTHER (SPECIFY)		
91. TOTAL ANCILLARY, O/P & OTHER		11,245
92. TOTAL		\$157,226

RIGHT OF APPEAL FROM COSTS DISALLOWANCE

You may **appeal any disallowance** contained in this report in accordance with your appeal rights as governed by 55 Pa. Code Chapter 41.²

If you wish to **appeal any disallowance** contained in this report, you must file a **timely request for hearing** within **33 calendar days** of the date of the **written notice** of the agency action pursuant to 55 Pa. Code § 41.32(a)(1) with the:

- Department of Human Services, Bureau of Hearings and Appeals, 2330 Vartan Way, 2nd Floor, Harrisburg, PA 17110.³

Your request for hearing will be considered filed on the date of the United States postmark appearing on the envelope in which the request for hearing is sent by first-class mail. Please be aware that a request for hearing filed in any other manner or sent in an envelope bearing a postmark other than a United States postmark will be considered filed on the date it is received by the Bureau of Hearings and Appeals.⁴

Your **request for hearing** must:

- (1) set forth the name, address, and telephone number of the hospital;
- (2) state in detail the reasons why the hospital believes the agency action is factually or legally erroneous, identify the specific issues that the hospital will raise in its appeal, and specify the relief that the hospital is seeking; and
- (3) include a copy of this notice.⁵

In addition, a **copy of your request for hearing and all accompanying documents** sent to the DHS' Bureau of Hearings and Appeals must be sent to:

- Department of Human Services, Bureau of Fiscal Management, Commonwealth Tower, 6th Floor, P.O. Box 2675, Harrisburg, PA 17105 and
- Department of Human Services, Office of General Counsel, Third Floor West, Health & Welfare Building, 625 Forster Street, Harrisburg, PA 17120.

If you **fail to file a timely request** for hearing, DHS will treat this letter as an unappealed order, which may not thereafter be directly challenged or collaterally attacked.

² Please consult with your solicitor regarding these appeal rights under PA Code, Title 55, Chapter 41. Medical Assistance Provider Appeal Procedures of the DHS' regulations.

<https://www.pacode.com/secure/data/055/chapter41/chap41toc.html>

³ Section 41.32(a) of the DHS' regulations provides as follows, in part: "[e]xcept as permitted in § 41.33 (relating to appeals nunc pro tunc), the Bureau lacks jurisdiction to hear a **request for hearing** unless the request for hearing is in **writing** and is filed with the Bureau in a **timely manner**, as follows: (1) [i]f the program office gives notice of an agency action by mailing the notice to the provider, the provider shall file its request for hearing with the Bureau within **33 days of the date of the written notice** of the agency action...." (Emphases added.)

⁴ See 55 Pa. Code § 41.32(b).

⁵ See 55 Pa. Code § 41.31(d).

THE WESTERN PENNSYLVANIA HOSPITAL
REPORT DISTRIBUTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

This report was initially distributed to:

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Department of Human Services

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Department of Human Services

Mr. R. Dennis Welker
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