

Maine Hospitals  
Amended Test of Ms. Kane's CMAD SOP Mathematical Accuracy  
6/30/2004

Line #	Description	Reference	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23		
			Pen Bay Hospital #20-0063	Blue Hill Hospital #20-1300	Mt. Desert Hospital #20-1304	HD Goodall Hospital #20-0040	Bridgton Hospital #20-0007	Franklin Memorial Hospital #20-0037	MaineGen Medical Center #20-0039	Redington-Fairview Hospital #20-0012	Rumford Hospital #20-1306	York Hospital #20-0020	EMMC #20-0033	Inland Hospital #20-0041	Houlton Regional Hospital #20-0026	MMC #20-0009	Mayo Regional Hospital #20-0066	Mid Coast Hospital #20-0021	NMMC #20-0052	St. Andrews Hospital #20-1302	Stephens Memorial Hospital #20-0032	Downeast Community Hospital #20-0027	Pen Valley Hospital #20-1303	St. Joseph Hospital #20-0001	St. Marys Hospital #20-0034		
<b>Base Year</b>																											
<b>First Portion of Hospitals Fiscal Year in State Fiscal Year 6/00</b>																											
L1	Total Expenses	WS C, C1,L103	38,801,086	7,954,699	12,136,294	24,405,096	11,012,177	25,850,572	131,873,587	21,917,639	11,094,493	37,531,320	197,290,969	16,357,862	15,083,702	298,190,776	14,122,188	35,697,017	12,607,043	6,467,360	13,144,330	15,020,758	5,643,908	42,602,859	55,786,261		
L2	Less:																										
L2a	Rural Health Clinic Expenses	WS C, C3, L63.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	724,059	-	-	-	-	-		
L2a	Hospital Based Clinics	WS C, C3, PBE Clinics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L3	Graduate Medical Education Expenses	WS B, Pt. I, C26, L103	-	-	-	-	-	-	4,301,927	-	-	4,220,333	-	-	-	14,866,359	-	-	-	-	-	-	-	-	-		
L4	Research Expenses	WS B, Pt. I, C27, L97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L5	Skilled Nursing Facility Expenses	WS C, C1,L34	755,039	-	-	1,172,491	-	-	1,120,997	-	-	1,432,591	1,426,689	-	1,852,683	-	1,728,250	-	2,106,410	-	-	-	486,688	-	-		
L6	Nursing Facility Expenses	WS C, C1,L35	3,133,808	-	-	2,262,673	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L7	Other Long Term Care Expenses	WS C, C1,L36	-	-	-	1,822,913	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L8	Hospital Tax	Per WS A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L9	Adjusted Total Expenses [L1-L2-L2a-L3-L4-L5-L6-L7-L8]		34,912,239	7,954,699	12,136,294	19,147,019	11,012,177	25,850,572	126,450,663	21,917,639	11,094,493	36,098,729	191,643,947	16,357,862	13,231,019	283,324,417	14,122,188	33,968,767	12,607,043	3,636,891	13,144,330	15,020,758	5,157,220	42,602,859	55,786,261		
<b>Case Mix Adjusted Discharges CMAD</b>																											
L10	Total Discharges AP	WS S3, C15,L12	4,676	-	1,278	-	-	2,836	-	-	-	3,846	-	-	-	-	-	-	1,615	-	-	-	-	-	-		
L11	Total Discharges Subprovider	WS S3, C15,L14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	123	-	-	-	-	-	-		
L12	Adjusted Discharges (L10+L11)		4,996	832	1,359	2,179	1,561	2,793	13,906	2,447	1,295	3,787	18,046	2,071	1,767	30,744	1,806	4,297	1,613	327	1,641	1,663	639	3,939	6,468		
L13	Case Mix Index	MHDO/MIC	1.0336	0.8086	0.9458	0.9388	0.8330	0.9902	0.9973	1.0260	0.8499	1.0288	1.5126	0.8505	0.9559	1.6099	0.9660	1.0344	0.9165	0.8913	1.0581	1.0689	0.8385	1.2144	0.9808		
L14	Inpatient Case Mix Adjusted Discharges (L12*L13)		5,164	673	1,285	2,046	1,300	2,766	13,869	2,511	1,101	3,896	27,296	1,761	1,689	49,494	1,745	4,445	1,478	291	1,736	1,778	536	4,784	6,344		
<b>Outpatient Adjusted Discharges</b>																											
L15	Total Outpatient Revenues	WS C, C7, L103	27,971,907	8,621,899	12,661,851	20,496,861	11,563,427	24,776,499	114,799,310	23,609,236	10,139,078	37,343,524	103,401,739	15,469,994	14,870,691	102,779,842	15,800,934	30,610,435	11,566,102	5,441,359	12,976,034	15,719,631	5,532,437	33,791,329	57,458,323		
L16	Less:																										
L16a	Rural Health Clinic Outpatient Revenues	WS C, C7, L63.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	390,241	-	-	-	-	-		
L16a	Hospital Based Clinics	WS C, C7, PBE Clinics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L17	Skilled Nursing Facility Outpatient Revenues	WS C, C7, L34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L18	Nursing Facility Outpatient Revenues	WS C, C7, L35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L19	Other Long Term Care Outpatient Revenues	WS C, C7, L36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L20	Adjusted Outpatient Revenues (L15-L16-L16a-L17-L18-L19)		27,971,907	8,621,899	12,661,851	20,496,861	11,563,427	24,776,499	114,799,310	23,609,236	10,139,078	37,343,524	103,401,739	15,469,994	14,870,691	102,779,842	15,800,934	30,610,435	11,566,102	5,051,118	12,976,034	15,719,631	5,532,437	33,791,329	57,458,323		
L21	Total Inpatient Revenues	WS C, C6, L103	43,812,210	5,636,999	9,284,303	22,252,157	10,118,626	20,558,065	124,711,595	24,291,748	9,871,660	40,061,897	250,839,916	15,276,310	18,317,904	409,268,708	12,145,989	36,958,244	12,093,244	4,123,293	11,732,646	13,962,429	3,838,844	39,352,541	81,002,157		
L22	Less:																										
L22a	Rural Health Clinic Inpatient Revenues	WS C, C6, L63.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L22a	Hospital Based Clinic Inpatient Revenues	WS C, C6, PBE Clinics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L23	Skilled Nursing Facility Inpatient Revenues	WS C, C6, L34	691,848	-	-	1,318,710	-	-	429,111	-	1,135,967	1,305,357	-	1,463,624	-	1,912,550	-	1,729,299	-	-	-	-	448,368	-	-		
L24	Nursing Facility Inpatient Revenues	WS C, C6, L35	2,602,664	-	-	2,501,275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L25	Other Long Term Care Inpatient Revenues	WS C, C6, L36	-	-	-	1,502,902	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L26	Adjusted Inpatient Revenues (L21-L22-L22a-L23-L24-L25)		40,517,698	5,636,999	9,284,303	16,929,270	10,118,626	20,558,065	124,282,484	24,291,748	9,871,660	38,925,930	249,534,559	15,276,310	16,854,280	409,268,708	12,145,989	35,045,694	12,093,244	2,393,994	11,732,646	13,962,429	3,390,476	39,352,541	81,002,157		
L27	Outpatient Case Mix Adjusted Discharges (L20*(L26/L10))		3,449	1,273	1,853	2,638	1,784	3,366	12,845	2,378	1,330	3,633	7,478	2,097	1,559	7,721	2,349	3,753	1,543	690	1,815	1,872	1,043	3,382	4,588		
L28	Total Inpatient/Outpatient Case Mix Adjusted Discharges (L27+L14)		8,613	1,945	3,139	4,684	3,084	6,132	26,714	4,889	2,431	7,529	34,773	3,859	3,248	57,215	4,094	8,198	3,021	981	3,551	3,650	1,579	8,166	10,932		
L29	Cost per Case Mix Adjusted Discharges (L9/L28)		4,053.47	4,089.23	3,866.62	4,087.96	3,570.53	4,215.86	4,733.53	4,483.24	4,564.22	4,794.55	5,511.22	4,239.39	4,073.53	4,951.94	3,449.43	4,143.49	4,173.13	3,705.83	3,701.25	4,115.47	3,265.50	5,217.18	5,103.15		
L30	Weighted for State Fiscal Year End		0.75	0.75	0.83	0.92	1.00	1.00	1.00	1.00	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.50	0.50	0.50	0.50		
L31	Weighted Cost per Case Mix Adjusted Discharges (L29*L30)		3,040.11	3,066.92	3,209.29	3,760.93	3,570.53	4,215.86	4,733.53	4,483.24	4,564.22	4,794.55	1,377.80	1,059.85	1,018.38	1,237.99	862.36	1,035.67	1,043.28	926.46	925.31	2,057.73	1,632.75	2,608.59	2,551.58		
<b>Second Portion of Hospitals Fiscal Year in State Fiscal Year 6/00</b>																											
L32	Total Expenses	WS C, C1,L103	43,009,543	9,554,696	7,300,076	26,526,181	-	-	-	-	-	-	197,290,969	16,357,862	15,083,702	298,190,776	14,122,188	35,697,017	12,607,043	6,467,360	13,144,330	15,020,758	5,643,908	42,602,859	55,786,261		
L33	Less:																										
L33a	Rural Health Clinic Expenses	WS C, C3, L63.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	724,059	-	-	-	-	-		
L33a	Hospital Based Clinics	WS C, C3, PBE Clinics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L34	Graduate Medical Education Expenses	WS B, Pt. I, C26, L103	-	-	-	-	-	-	-	-	-	-	-	-	-	14,866,359	-	-	-	-	-	-	-	-	-		
L35	Research Expenses	WS B, Pt. I, C27, L97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L36	Skilled Nursing Facility Expenses	WS C, C1,L34	882,686	-	-	1,402,936	-	-	-	-	-	-	-	-	1,852,683	-	1,728,250	-	2,106,410	-	-	-	486,688	-	-		
L37	Nursing Facility Expenses	WS C, C1,L35	3,414,557	-	-	2,121,691	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L38	Other Long Term Care Expenses	WS C, C1,L36	-	-	-	1,933,737	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L39	Hospital Tax	Per WS A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L40	Adjusted Total Expenses (L32-L33-L33a-L34-L35-L36-L37-L38-L39)		38,712,300	9,554,696	7,300,076	21,067,817	-	-	-	-	-	-	191,643,947	16,357,862	13,231,019	283,324,417	14,122,188	33,968,76									

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6/30/2004

Line #	Description	Reference	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23		
			Pen Bay Hospital #20-0063	Blue Hill Hospital #20-1300	Mt. Desert Hospital #20-1304	HD Goodall Hospital #20-0040	Bridgton Hospital #20-0007	Franklin Memorial Hospital #20-0037	MaineGen Medical Center #20-0039	Redington-Fairview Hospital #20-0012	Rumford Hospital #20-1306	York Hospital #20-0020	EMMC #20-0033	Inland Hospital #20-0041	Houlton Regional Hospital #20-0026	MMC #20-0009	Mayo Regional Hospital #20-0066	Mid Coast Hospital #20-0021	NMMC #20-0052	St. Andrews Hospital #20-1302	Stephens Memorial Hospital #20-0032	Downeast Community Hospital #20-0027	Pen Valley Hospital #20-1303	St. Joseph Hospital #20-0001	St. Marys Hospital #20-0034		
L64	Hospital Market Basket Inflation (HMBI)	2001	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042	0.042		
L65	Hospital Market Basket Inflation (HMBI)	2002	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031		
L66	Hospital Market Basket Inflation (HMBI)	2003	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035		
L67	Inflation Increase		470	456	434	460	400	472	530	502	511	537	617	474	456	554	386	464	467	415	414	461	365	584	571		
L68	Base Year Cost per CMAD Inflated to 2003 (L63*(1+L64)*(1+L65)*(1+L66))		4,670	4,527	4,311	4,575	3,970	4,688	5,263	4,985	5,075	5,331	6,128	4,714	4,529	5,506	3,835	4,607	4,640	4,121	4,115	4,576	3,631	5,801	5,674		
<b>2003 Year</b>																											
<b>First Portion of Hospitals Fiscal Year in State Fiscal Year 6/03</b>																											
L69	Total Expenses	WS C, C1,L103	51,704,970	11,856,809	16,828,032	31,316,235	14,236,306	34,486,670	167,229,064	29,926,897	15,619,875	55,985,311	235,376,055	21,689,752	19,216,166	363,652,964	17,105,000	45,273,682	18,953,206	7,464,768	22,628,257	17,116,120	11,398,486	52,524,155	74,884,897		
L70	Less: Rural Health Clinic Expenses	WS C, C3, L63.5	-	-	-	-	-	-	-	-	-	-	-	2,141,227	-	-	-	-	-	-	-	-	-	-	-		
L70a	Hospital Based Clinics	WS C, C3, PBE Clinics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L71	Graduate Medical Education Expenses	WS B, Pt. I, C26, L103	-	-	-	-	-	6,692,648	-	-	-	-	3,745,106	-	-	17,813,898	-	-	-	-	-	-	-	-	-		
L72	Research Expenses	WS B, Pt. I, C27, L97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L73	Skilled Nursing Facility Expenses	WS C, C1,L34	5,775,818	-	-	1,514,591	-	-	-	-	-	1,861,690	1,631,499	-	2,485,068	-	-	573,976	-	-	-	-	1,099,215	-	-		
L74	Nursing Facility Expenses	WS C, C1,L35	-	-	-	2,528,915	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L75	Other Long Term Care Expenses	WS C, C1,L36	-	-	-	1,789,469	-	-	-	-	-	-	-	-	-	-	-	-	-	2,420,040	-	-	-	-	-		
L76	Hospital Tax	Per WS A	-	-	-	55,505	-	-	63,925	-	315,957	-	-	107,877	-	-	-	-	-	-	-	-	-	-	-		
L77	Adjusted Total Expenses (L69-L70-L70a-L71-L72-L73-L74-L75-L76)		45,929,152	11,856,809	16,828,032	25,427,755	14,236,306	34,422,745	160,220,459	29,926,897	13,478,648	54,015,744	229,999,450	21,689,752	16,731,098	345,839,066	17,105,000	44,699,706	18,953,206	5,044,728	22,628,257	17,116,120	10,299,271	52,524,155	74,884,897		
L78	Total Discharges AP	WS S3, C15,L12	4,661	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,855	-	-	-	-	-	-		
L79	Total Discharges Sub provider	WS S3, C15,L14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	284	-	-	-	-	-	-		
L80	Adjusted Discharges (L78+L79)		5,023	865	1,100	2,185	1,440	2,959	14,176	2,628	1,115	4,384	17,235	2,504	1,932	30,949	1,725	4,785	1,917	390	2,159	1,530	1,135	3,799	7,301		
L81	Case Mix Index	MHDO/MIC	1.0130	0.7875	0.9252	1.0710	0.9624	0.9642	1.0468	1.0116	0.9351	1.0575	1.5478	0.8299	0.9244	1.5873	0.9962	0.9679	0.9564	0.8050	1.0529	1.0904	0.7994	1.2820	0.9848		
L82	Inpatient Case Mix Adjusted Discharges (L80*L81)		5,088	681	1,018	2,340	1,386	2,853	14,839	2,658	1,043	4,636	26,676	2,078	1,786	49,125	1,718	4,632	1,833	314	2,273	1,668	907	4,870	7,190		
L83	Total Outpatient Revenues	WS C, C7, L103	47,146,002	13,793,150	16,867,721	28,199,731	19,789,673	41,697,918	178,332,183	36,524,070	16,499,561	61,112,448	134,000,366	20,627,028	18,485,178	166,027,535	20,686,947	42,291,469	18,282,155	6,287,392	23,227,790	18,723,877	11,318,554	41,612,917	80,396,162		
L84	Less: Rural Health Clinic Outpatient Revenues	WS C, C7, L63.5	-	-	309,647	-	-	-	-	-	-	-	2,029,776	-	-	-	-	-	-	-	-	-	-	-	-		
L84a	Hospital Based Clinics	WS C, C7, PBE Clinics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L85	Skilled Nursing Facility Outpatient Revenues	WS C, C7, L34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L86	Nursing Facility Outpatient Revenues	WS C, C7, L35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L87	Other Long Term Care Outpatient Revenues	WS C, C7, L36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L88	Adjusted Outpatient Revenues (L83-L84-L84a-L85-L86-L87)		47,146,002	13,793,150	16,558,074	28,199,731	19,789,673	41,697,918	178,332,183	36,524,070	14,469,785	61,112,448	134,000,366	20,627,028	18,485,178	166,027,535	20,686,947	42,291,469	18,282,155	6,287,392	23,227,790	18,723,877	11,318,554	41,612,917	80,396,162		
L89	Total Inpatient Revenues	WS C, C6, L103	59,425,540	6,726,842	8,168,572	24,494,530	11,486,129	30,202,515	157,452,912	33,058,829	12,413,589	53,859,301	285,459,060	19,794,436	19,882,984	503,964,649	13,234,724	44,118,630	17,875,718	5,086,604	18,129,313	12,339,510	6,610,835	45,865,122	108,873,175		
L90	Less: Rural Health Clinic Inpatient Revenues	WS C, C6, L63.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L91a	Hospital Based Clinic Inpatient Revenues	WS C, C6, PBE Clinics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L91	Skilled Nursing Facility Inpatient Revenues	WS C, C6, L34	5,487,177	-	-	1,539,185	-	-	-	-	-	1,387,369	1,424,950	-	1,978,914	-	-	434,125	-	-	-	-	726,767	-	-		
L92	Nursing Facility Inpatient Revenues	WS C, C6, L35	-	-	-	3,161,403	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L93	Other Long Term Care Inpatient Revenues	WS C, C6, L36	-	-	-	1,785,748	-	-	-	-	-	-	-	-	-	-	-	-	-	1,127,078	-	-	-	-	-		
L94	Adjusted Inpatient Revenues (L89-L90-L91-L91a-L92-L93)		53,938,363	6,726,842	8,168,572	18,008,194	11,486,129	30,202,515	157,452,912	33,058,829	12,413,589	52,471,932	284,034,110	19,794,436	17,904,070	503,964,649	13,234,724	43,684,505	17,875,718	3,959,526	18,129,313	12,339,510	5,884,068	45,865,122	108,873,175		
L95	Outpatient Case Mix Adjusted Discharges (L88(L84/L78))		4,390	1,774	2,230	3,422	2,481	4,085	16,056	2,903	1,300	5,106	8,131	2,609	1,995	10,196	2,696	4,632	1,961	619	2,766	2,322	2,183	3,447	5,391		
L96	Total Inpatient/Outpatient Case Mix Adjusted Discharges (L95+L82)		9,479	2,455	3,247	5,762	3,867	6,938	30,895	5,562	2,342	9,742	34,807	4,687	3,781	59,321	4,415	9,264	3,794	933	5,039	3,990	3,091	8,317	12,581		
L97	Cost per Case Mix Adjusted Discharges (L77/L96)		4,845.48	4,829.97	5,181.86	4,413.16	3,681.62	4,961.27	5,185.92	5,380.65	5,754.39	5,544.63	6,607.78	4,627.32	4,425.37	5,829.94	3,874.55	4,825.11	4,995.57	5,405.62	4,490.31	4,289.84	3,332.42	6,315.19	5,952.11		
L98	Weighted for State Fiscal Year End		0.75	0.75	0.83	0.92	1.00	1.00	1.00	1.00	1.00	1.00	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.50	0.50	0.50	0.50	0.50		
L99	Weighted Cost per Case Mix Adjusted Discharges (L97*L98)		3,634.11	3,622.48	4,300.94	4,060.10	3,681.62	4,961.27	5,185.92	5,380.65	5,754.39	5,544.63	1,651.95	1,156.83	1,106.34	1,457.48	968.64	1,206.28	1,248.89	1,351.41	1,122.58	2,144.92	1,666.21	3,157.60	2,976.06		
<b>Second Portion of Hospitals Fiscal Year in State Fiscal Year 6/03</b>																											
L100	Total Expenses	WS C, C1,L103	58,770,190	17,694,948	21,601,534	32,104,688	-	-	-	-	-	-	9,930,203	9,930,203	9,930,203	9,930,203	9,930,203	9,930,203	9,930,203	9,930,203	9,930,203	12,312,003	12,312,003	12,312,003	12,312,003		
L101	Less: Rural Health Clinic Expenses	WS C, C3, L63.5	-	590,687	2,042,714	-	-	-	-	-	-	-	-	-	-	3,791,568	-	-	1,154,004	-	-	-	-	-	-		
L101a	Hospital Based Clinics	WS C, C3, PBE Clinics	47,950	-	-	-	-	-	-	-	-	-	-	-	-	200,174	-	-	-	-	-	-	-	-	-		
L102	Graduate Medical Education Expenses	WS B, Pt. I, C26, L103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L103	Research Expenses	WS B, Pt. I, C27, L97	-	-	-	-	-	-	-	-	-	-	-	-	18,454,045	-	-	-	-	-	-	-	-	-	-		
L104	Skilled Nursing Facility Expenses	WS C, C1,L34	6,504,063	-	-	1,681,319	-	-	-	-	-	1,880,134	-	2,662,933	-												



**Cell:** E10  
**Comment:** PenBay 2000/2001/2003/2004: Adjusted Ms. Kanes statistics to Medicare Cost Reports and MIC.

**Cell:** G10  
**Comment:** MDI 2000: Medicare cost report amounts utilized to replace Ms. Kanes amounts.

**Cell:** H10  
**Comment:** HD Goodall 2000 and 2001:  
Adjusted to Medicare cost report amounts.

**Cell:** I10  
**Comment:** Bridgton FY 2000:  
Adjusted to Medicare cost report amounts.

**Cell:** J10  
**Comment:** Franklin 2000: Adjusted to Medicare amounts.

**Cell:** K10  
**Comment:** MaineGeneral 2000: Adjusted to Medicare cost report amounts. Ms. Kane's report did not include the SNF unit or GME.

**Cell:** L10  
**Comment:** Redington 2000: Adjusted to Medicare cost report amounts.

**Cell:** M10  
**Comment:** Rumford 2000: Adjusted to Medicare cost report amounts.

**Cell:** O59  
**Comment:** EMMC 2000: Adjusted to Medicare cost report amounts.

**Cell:** P59  
**Comment:** Inland 2000 and 2002: Adjusted to Medicare cost report amounts.

**Cell:** S59  
**Comment:** Mayo 2000: Adjusted to Medicare cost report amounts.

**Cell:** T59  
**Comment:** Mid Coast 2000: Adjusted to Medicare cost report amounts.

**Cell:** U59  
**Comment:** NMMC 2000: Adjusted Amounts to Medicare cost report and MIC. Impact of 800,000.

**Cell:** G73  
**Comment:** MDI 2001: They Medicare C/R is a short period where the discharges are for a full year.

**Cell:** W73  
**Comment:** Stephans FY 2000:  
The original amount used by Ms. Kane is a 12 month statistic rather than a 9 month statistic. The costs from the Medicare cost report are for a shortened 9 month period.

**Cell:** Y73  
**Comment:** Pen Valley FY 2000: discharge amount represented a 12 month statistic. It appears Ms. Kane's costs are for a 7 month period. As such, the MIC's amount was reduced to a 7 month amount.

**Cell:** O118  
**Comment:** EMMC 2002: Adjusted to Medicare cost report amounts.  
Ms. Kane's O/P total revenue and I/P SNF revenue appear to have been calculated, not taken from the cost report.

**Cell:** K122  
**Comment:** MaineGeneral 2003: Adjusted O/P revenues to Medicare cost report amounts.  
Ms. Kane's report did not include GME expenses.  
GME expense adjusted to Medicare cost report amounts.

**Cell:** T124  
**Comment:** Mid Coast 2002: Added Medicare cost report amounts for the SNF unit.  
Ms. Kane's report excluded these amounts.

**Cell:** J132  
**Comment:** Franlin 2003: Adjusted Discharges to MIC. Impact of 500,000 for 24 discharges.

**Cell:** N132  
**Comment:** York 2003: Increased Discharges to MIC. Impact of 1,000,000 for 58 discharges.

**Cell:** L221  
**Comment:** Redington 2004: Adjusted PBE clinic offset to Medicare cost report amount for RMPC clinic. Ms. Kane's report offset 580,635. However, the Medicare cost report shows 520,635.

**Cell:** K225  
**Comment:** MaineGeneral 2004: Ms. Kane's report did not report GME expenses.  
GME expenses have been adjusted to Medicare cost report amounts.

**Cell:** J235  
**Comment:** Franklin 2004: Adjusted Discharges and CMI to MIC. Impact of 1,000,000 for 61 Discharges.

**Cell:** N235  
**Comment:** York 2004: Adjusted 2004 CMI and Discharges to MIC.

**Cell:** N255  
**Comment:** York 2004: Input error for SNF. Adjusted to Medicare Cost Report. Kane picked up Col 5 SB 6.

**Cell:** S269  
**Comment:** Mayo 2004: Adjusted total expenses and total O/P revenues to Medicare cost report amounts.

**Cell:** S272  
**Comment:** Mayo 2003 and 2004: Ms. Kane's report had removed provider based clinics.  
The amounts Ms. Kane removed were in excess of the actual clinic cost centers on the FY 2004 cost report.  
Cost centers 60.06-60.09 were new on the 2003 and 2004 cost report (as compared to the 2002 cost report).  
Therefore, the 2003 and 2004 expenses and revenues for these cost centers have been added to this schedule.

**Cell:** O275  
**Comment:** EMMC 2004: Ms. Kane's report incorrectly assigned nursery expenses and revenues as SNF.  
There are no SNF expenses and revenues on the 2004 cost report.