

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L4	Research Expenses	WS B, Pt. I, C27, L97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L5	Skilled Nursing Facility Expenses	WS C, C1.L34	755,039	-	-	1,172,491	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
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	3,767	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	0.50	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L35	Research Expenses	WS B, Pt. I, C27, L97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L36	Skilled Nursing Facility Expenses	WS C, C1.L34	882,686	-	-	1,402,936	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
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	33,968,767	12,607,043	3,636,891	13,144,330	15,020,758	5,157,220	42,602,859	55,786,261		
L41	Total Discharges AP																										



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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 #20-1390	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>2004 Year</b>																											
<b>First Portion of Hospitals Fiscal Year in State Fiscal Year 6/04</b>																											
L134	Total Expenses	WS C, C1,L103	58,770,190	17,694,948	21,601,534	32,104,688	14,261,688	36,789,757	173,615,250	30,283,798	17,692,132	59,294,147	248,885,922	22,789,263	20,554,933	378,715,105	18,959,749	50,883,164	21,565,054	8,768,356	23,348,812	17,423,895	13,159,861	58,305,866	79,184,710		
L135	Less: Rural Health Clinic Expenses	WS C, C3, L63.5	-	5906887	2,042,714	-	-	-	-	-	3,923,070	-	-	-	-	-	3,791,568	-	-	1,154,004	-	-	-	-	-		
L135a	Hospital Based Clinics	WS C, C3, PBE Clinics	47,950	-	-	-	-	-	-	-	-	-	-	-	-	-	200,174	-	-	-	-	-	-	-	-		
L136	Graduate Medical Education Expenses	WS B, Pt. I, C26, L103	-	-	-	-	-	-	-	-	-	-	3,867,854	-	-	18,454,045	-	-	-	-	-	-	-	-	-		
L137	Research Expenses	WS B, Pt. I, C27, L97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L138	Skilled Nursing Facility Expenses	WS C, C1,L34	6,504,063	-	-	1,681,319	-	-	-	-	-	2,017,621	1,880,134	-	2,662,933	-	-	-	-	-	-	-	1,365,571	-	-		
L139	Nursing Facility Expenses	WS C, C1,L35	-	-	-	2,574,455	-	-	-	-	-	-	-	-	-	-	-	-	-	2,041,266	-	-	-	-	-		
L140	Other Long Term Care Expenses	WS C, C1,L36	-	-	-	1,621,616	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L141	Hospital Tax	Per WS A	400,000	143863	101513	151,400	127,748	220,681	1,100,237	232,696	105,528	348,881	408,683	40,796	-	614,000	-	-	-	-	40,933	-	-	91,038	-		
L142	Adjusted Total Expenses (L134-L135-L135a-L136-L137-L138-L139-L140-L141)		51,816,177	11,644,198	19,457,307	26,075,898	14,133,940	36,569,076	165,035,091	30,051,102	13,663,534	56,927,645	242,729,251	22,748,467	17,892,000	359,647,060	14,968,007	50,883,164	21,565,054	5,573,086	23,307,879	17,423,895	11,794,290	58,214,828	79,184,710		
L143	Total Discharges AP	WS S3, C15,L12	4,806	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,910	-	-	-	-	-	-		
L144	Total Discharges Sub provider	WS S3, C15,L14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	224	-	-	-	-	-	-		
L145	Adjusted Discharges (L143+L144)		4,782	925	1,166	2,119	1,390	2,829	14,199	2,471	1,080	4,420	18,316	2,515	2,050	30,596	1,557	5,088	2,130	387	2,213	1,449	1,093	4,183	7,259		
L146	Case Mix Index	MHDO/MIC	1.018	0.789	0.912	1.071	0.9302	0.9962	0.9915	1.0074	0.8722	1.0484	1.564	0.901	0.904	1.605	1.021	0.968	0.968	0.855	1.030	1.095	0.812	1.247	0.987		
L147	Inpatient Case Mix Adjusted Discharges (L145*L146)		4,870	730	1,064	2,270	1,293	2,818	14,078	2,469	942	4,634	28,654	2,266	1,853	49,113	1,590	4,927	2,061	331	2,279	1,586	888	5,216	7,164		
L148	Total Outpatient Revenues	WS C, C7, L103	55,260,054	16,106,223	19,947,814	32,208,610	22,455,785	50,031,004	204,419,854	41,866,473	17,739,899	68,657,254	147,794,930	25,405,995	21,549,810	191,145,122	23,405,887	55,182,088	20,258,945	6,991,818	25,802,084	20,413,205	12,815,110	57,942,777	86,738,738		
L149	Less: Rural Health Clinic Outpatient Revenues	WS C, C7, L63.5	-	4470364	315,737	-	-	-	-	-	3,718,678	-	-	-	-	-	1,478,246	-	-	-	-	-	-	-	-		
L149a	Hospital Based Clinics	WS C, C7, PBE Clinics	17,764	-	-	-	-	-	-	-	-	-	-	-	-	-	297,784	-	-	-	-	-	-	-	-		
L150	Skilled Nursing Facility Outpatient Revenues	WS C, C7, L34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L151	Nursing Facility Outpatient Revenues	WS C, C7, L35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L152	Other Long Term Care Outpatient Revenues	WS C, C7, L36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L153	Adjusted Outpatient Revenues (L148-L149-L149a-L150-L151-L152)		55,242,290	11,635,859	19,632,077	32,208,610	22,455,785	50,031,004	204,419,854	41,866,473	14,021,221	68,657,254	147,794,930	25,405,995	21,549,810	191,145,122	21,629,857	55,182,088	20,258,945	6,991,818	25,802,084	20,413,205	12,815,110	57,942,777	86,738,738		
L154	Total Inpatient Revenues	WS C, C6, L103	62,432,814	5,908,366	9,079,308	25,542,373	11,488,476	31,502,287	169,961,578	36,480,329	9,372,253	58,836,957	312,110,661	24,909,966	21,185,536	535,314,753	11,801,172	51,754,836	20,296,214	5,834,544	19,597,863	13,411,721	6,345,171	46,559,910	114,377,273		
L155	Less: Rural Health Clinic Inpatient Revenues	WS C, C6, L63.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L155a	Hospital Based Clinic Inpatient Revenues	WS C, C6, PBE Clinics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L156	Skilled Nursing Facility Inpatient Revenues	WS C, C6, L34	6,119,252	-	-	1,898,271	-	-	-	-	-	1,617,784	1,510,930	-	1,989,615	-	-	-	-	-	-	-	630,564	-	-		
L157	Nursing Facility Inpatient Revenues	WS C, C6, L35	-	-	-	3,398,953	-	-	-	-	-	-	-	-	-	-	-	-	-	2,369,812	-	-	-	-	-		
L158	Other Long Term Care Inpatient Revenues	WS C, C6, L36	-	-	-	1,685,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L159	Adjusted Inpatient Revenues (L154-L155-L155a-L156-L157-L158)		56,313,562	5,908,366	9,079,308	18,560,079	11,488,476	31,502,287	169,961,578	36,480,329	9,372,253	57,219,173	310,599,731	24,909,966	19,195,921	535,314,753	11,801,172	51,754,836	20,296,214	3,464,732	19,597,863	13,411,721	5,714,607	46,559,910	114,377,273		
L160	Outpatient Case Mix Adjusted Discharges (L153*(L159/L143))		4,691	1,822	2,521	3,677	2,717	4,493	17,078	2,836	1,616	5,304	8,715	2,565	2,301	10,925	2,854	5,425	2,126	781	2,914	2,205	2,451	5,206	5,505		
L161	Total Inpatient/Outpatient Case Mix Adjusted Discharges (L160+L147)		9,561	2,551	3,585	5,947	4,010	7,311	31,156	5,325	2,558	9,937	37,369	4,831	4,154	60,038	4,444	10,352	4,187	1,112	5,193	3,791	3,339	10,422	12,669		
L162	Cost per Case Mix Adjusted Discharges (L142/L161)		5,420.00	4,563.98	5,427.82	4,384.78	3,524.74	5,001.80	5,297.05	5,643.28	5,342.13	5,728.58	6,495.47	4,708.51	4,306.78	5,990.36	3,368.20	4,915.47	5,150.12	5,012.62	4,488.54	4,595.67	3,532.60	5,585.84	6,250.36		
L163	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	0.25	0.50	0.50	0.50	0.50		
L164	Weighted Cost per Case Mix Adjusted Discharges (L162*L163)		4,065.00	3,422.99	4,505.09	4,034.00	3,524.74	5,001.80	5,297.05	5,643.28	5,342.13	5,728.58	1,623.87	1,177.13	1,076.70	1,497.59	842.05	1,228.67	1,287.53	1,253.15	1,122.14	2,297.84	1,766.30	2,792.92	3,125.18		
<b>Second Portion of Hospitals Fiscal Year in State Fiscal Year 6/04</b>																											
L165	Total Expenses	WS C, C1,L103	58,770,190	17,694,948	21,601,534	32,104,688	-	-	-	-	-	-	280,320,674	24,612,254	21,439,658	396,346,854	22,002,748	53,554,932	30,229,453	9,796,184	24,829,145	16,434,382	13,232,230	64,482,076	89,777,622		
L166	Less: Rural Health Clinic Expenses	WS C, C3, L63.5	-	5906887	2,042,714	-	-	-	-	-	-	-	-	1,258,758	-	-	3,789,871	-	4,018,505	950,861	-	-	-	-	-		
L166a	Hospital Based Clinics	WS C, C3, PBE Clinics	47,950	-	-	-	-	-	-	-	-	-	-	-	-	-	551,928	-	557,279	-	-	-	-	-	-		
L167	Graduate Medical Education Expenses	WS B, Pt. I, C26, L103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L168	Research Expenses	WS B, Pt. I, C27, L97	-	-	-	-	-	-	-	-	-	-	-	-	-	18,615,865	-	-	-	-	-	-	-	-	-		
L169	Skilled Nursing Facility Expenses	WS C, C1,L34	6,504,063	-	-	1,681,319	-	-	-	-	-	-	-	2,438,166	-	-	-	-	3,491,034	-	-	-	502,496	-	-		
L170	Nursing Facility Expenses	WS C, C1,L35	-	-	-	2,574,455	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
L171	Other Long Term Care Expenses	WS C, C1,L36	-	-	-	1,621,616	-	-	-	-	-	-	-	-	-	-	-	-	-	1,997,919	-	-	-	-	-		
L172	Hospital Tax	Per WS A	400,000	143863	101513	151,400	127,748	220,681	1,100,237	232,696	105,528	348,881	408,683	40,796	-	614,000	-	-	-	-	40,933	-	-	91,038	-		
L173	Adjusted Total Expenses (L165-L166-L166a-L167-L168-L169-L170-L171-L172)		51,816,177	11,644,198	19,457,307	26,075,898	-	-	-	-	-	-	274,901,765	23,012,828	18,713,892	371,770,989	17,371,684	52,879,206	21,863,616	6,739,926	24,476,471	16,055,113	12,488,958	63,338,840	88,100,529		

**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.