



St. Paul-Ramsey Medical Center.
Hospital and Medical Center Records.

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SAINT PAUL-RAMSEY MEDICAL CENTER

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION

YEARS ENDED DECEMBER 31, 1983 AND 1982

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Touche Ross & Co.

May 15, 1984

Saint Paul-Ramsey Medical Center
Commission
Saint Paul, Minnesota

We have examined the balance sheets of Saint Paul-Ramsey Medical Center (a quasi-governmental organization) as of December 31, 1983 and 1982, and the related statements of revenues and expenses, changes in fund balances and changes in financial position of unrestricted funds for the years then ended. Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of Saint Paul-Ramsey Medical Center at December 31, 1983 and 1982, the results of its operations, changes in fund balances and changes in financial position of unrestricted funds for the years then ended, in conformity with generally accepted accounting principles applied on a consistent basis.



Certified Public Accountants

SAINT PAUL-RAMSEY MEDICAL CENTER

BALANCE SHEETS

ASSETS

	December 31	
	1983	1982
CURRENT ASSETS:		
Cash and cash equivalents	\$ 1,380,907	\$ 2,971,691
Receivables:		
Charges to patients and third-party payors, less allowance for doubtful accounts of \$3,842,000 and \$4,067,000, respectively	14,757,454	13,153,240
State and County support (Note E)	730,779	396,065
Other	958,786	1,127,807
	<u>16,447,019</u>	<u>14,677,112</u>
Inventories of drugs and supplies, at cost	672,201	677,207
Prepaid expenses	115,991	3,927
TOTAL CURRENT ASSETS	<u>18,616,118</u>	<u>18,329,937</u>
GENERAL PROFESSIONAL LIABILITY TRUST ACCOUNT (Note H)	2,058,778	1,739,921
DEFERRED COMPENSATION INVESTMENT FUND	1,392,209	782,004
LAND, BUILDINGS AND EQUIPMENT (Note A):		
Cost:		
Land and land improvements	1,881,032	1,867,513
Building and building service equipment	33,063,720	30,786,042
Equipment	19,639,924	15,650,396
	<u>54,584,676</u>	<u>48,303,951</u>
Accumulated depreciation	22,775,299	20,598,925
	<u>31,809,377</u>	<u>27,705,026</u>
Construction in progress	397,861	1,544,085
	<u>32,207,238</u>	<u>29,249,111</u>
DEPRECIATION FUND, primarily certificates of deposit	7,359,992	5,622,298
	<u>\$61,634,335</u>	<u>\$55,723,271</u>

UNRESTRICTED FUNDS

LIABILITIES AND FUND BALANCES

	December 31	
	1983	1982
CURRENT LIABILITIES:		
Accounts payable	\$ 4,436,052	\$ 3,550,050
Payable to third-party payors	3,287,464	1,980,350
Payable to University of Minnesota - physician salaries	681,464	633,007
Salaries and wages payable	2,017,921	1,818,673
Accrued vacation, holiday, severance pay and worker's compensation	4,374,028	3,879,883
Due to Restricted Funds	145,822	218,469
Current portion of equipment purchase contracts payable	28,995	192,945
TOTAL CURRENT LIABILITIES	<u>14,971,746</u>	<u>12,273,377</u>
DEFERRED MEDICARE AND MEDICAID REVENUE (Note A)	222,600	242,000
DEFERRED COMPENSATION PAYABLE	1,392,209	782,004
EQUIPMENT PURCHASE CONTRACTS PAYABLE, less current portion (Note I)	105,532	126,527
BONDS PAYABLE, being repaid by Ramsey County and the City of Saint Paul (Note D)	10,068,800	10,990,400
COMMITMENT (Note G)		
FUND BALANCES:		
Operations fund	5,509,545	7,747,426
Plant fund	29,363,903	23,561,537
	<u>34,873,448</u>	<u>31,308,963</u>
	<u>\$61,634,335</u>	<u>\$55,723,271</u>

RESTRICTED FUNDS (Note A)

Cash	\$ 5,569	\$ 5,281
Grant funds receivable	855,122	575,080
Loans receivable from student nurses	2,109	11,604
Due from Unrestricted Funds	145,822	218,469
	<u>\$ 1,008,622</u>	<u>\$ 810,434</u>

Fund balances:
 Student loan fund
 Other

\$ 5,812	\$ 11,604
1,002,810	798,830
<u>\$ 1,008,622</u>	<u>\$ 810,434</u>

See notes to financial statements.

SAINT PAUL-RAMSEY MEDICAL CENTER
STATEMENTS OF REVENUES AND EXPENSES

	<u>Year ended December 31</u>	
	<u>1983</u>	<u>1982</u>
REVENUES:		
Day rate services	\$34,920,563	\$33,638,843
Ancillary services	<u>56,826,810</u>	<u>50,100,486</u>
	91,747,373	83,739,329
Provision for contractual adjustments and uncollectible accounts, net of \$5,544,000 and \$5,233,000, respectively, reimbursed from the County (Notes C, E and G)	(<u>14,704,348</u>)	(<u>10,670,528</u>)
	77,043,025	73,068,801
County support for community services (Note E)	112,000	106,400
State of Minnesota allocation (Note E):		
Undergraduate medical education	749,457	746,883
Family practice training	525,421	632,403
Reimbursement of costs of special programs	2,042,708	1,777,514
Other operating revenues, including interest income of \$1,056,000 and \$768,000, respectively	<u>3,280,955</u>	<u>3,036,778</u>
	83,753,566	79,368,779
EXPENSES:		
Nursing services	15,710,799	14,312,512
Other professional services	32,020,873	29,404,059
Medical and nursing education	9,367,238	8,739,525
General services	10,146,862	9,276,918
Administrative and fiscal services	9,937,778	8,918,952
Special programs	2,042,708	1,777,514
Depreciation	3,301,854	2,859,767
Interest	437,931	491,989
Less interest payments made by Ramsey County and the City of Saint Paul (Note D)	(<u>411,788</u>)	(<u>445,052</u>)
	<u>82,554,255</u>	<u>75,336,184</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 1,199,311</u>	<u>\$ 4,032,595</u>

See notes to financial statements.

SAINT PAUL-RAMSEY MEDICAL CENTER

STATEMENTS OF CHANGES IN FUND BALANCES

	Unrestricted Funds		Restricted Funds
	Operations	Plant	
BALANCES at December 31, 1981	\$5,754,272	\$18,692,453	\$ 599,456
Excess of revenues over expenses	4,032,595		
Net additions to land, buildings and equipment	(817,246)	845,697	(28,451)
Funds and equipment donated by Medical Education and Research Foundation		1,773,318	
Contributions and transfers designated for hospital construction		140,696	
Depreciation funded in excess of expense	(1,017,998)	1,017,998	
Bond payments (Note D)		891,100	
Transfer of remodeling funds to Restricted Funds		(3,922)	3,922
Payments on equipment purchase contracts	(204,197)	204,197	
Contributions received, restricted by donor			4,945,702
Restricted Funds expenditures			(4,710,195)
BALANCES at December 31, 1982	7,747,426	23,561,537	810,434
Excess of revenues over expenses	1,199,311		
Net additions to land, buildings and equipment	(4,816,407)	4,816,407	
Funds and equipment donated by Medical Education and Research Foundation		1,389,071	
Contributions and transfers designated for hospital construction		54,503	
Depreciation expense not funded	1,564,160	(1,564,160)	
Bond payments (Note D)		921,600	
Payments on equipment purchase contracts	(184,945)	184,945	
Contributions received, restricted by donor			5,443,174
Restricted Funds expenditures			(5,244,986)
BALANCES at December 31, 1983	<u>\$5,509,545</u>	<u>\$29,363,903</u>	<u>\$1,008,622</u>

See notes to financial statements.

SAINT PAUL-RAMSEY MEDICAL CENTER

STATEMENTS OF CHANGES IN FINANCIAL POSITION
OF UNRESTRICTED FUNDS

	Year ended December 31	
	1983	1982
SOURCE OF FUNDS:		
Operations:		
Excess of revenues over expenses	\$ 1,199,311	\$ 4,032,595
Add (deduct) items not requiring the use of funds:		
Depreciation	3,301,854	2,859,767
Deferred Medicaid and Medicare revenue	(19,400)	(106,100)
Funds provided from operations	4,481,765	6,786,262
Increase in payables	2,934,966	2,334,522
Funds and equipment donated by Medical Education and Research Foundation	1,389,071	1,773,318
Bond principal payments made by Ramsey County and City of Saint Paul	921,600	891,100
Increase in deferred compensation liability	610,205	464,477
Increase in due to Restricted Funds		352,035
Contributions designated for hospital construction	54,503	140,696
Equipment purchases financed by Restricted Funds		28,451
Other		56,887
	<u>10,392,110</u>	<u>12,827,748</u>
APPLICATION OF FUNDS:		
Additions to land, buildings and equipment, less disposals and change in construction in progress	6,259,981	3,253,265
Increase in receivables	1,769,907	1,549,829
Increase in depreciation fund	1,737,694	3,384,058
Bond principal payments made by Ramsey County and City of Saint Paul	921,600	891,100
Increase in deferred compensation investment fund	610,205	464,477
Increase in general professional liability trust account	318,857	576,439
Decrease in equipment purchase contracts payable, net	184,945	204,197
Decrease in due to Restricted Funds	72,647	
Transfer of funds to Restricted Funds		3,922
Other	107,058	
	<u>11,982,894</u>	<u>10,327,287</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,590,784)	2,500,461
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>2,971,691</u>	<u>471,230</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,380,907</u>	<u>\$ 2,971,691</u>

See notes to financial statements.

SAINT PAUL-RAMSEY MEDICAL CENTERNOTES TO FINANCIAL STATEMENTSYEARS ENDED DECEMBER 31, 1983 AND 1982A. Summary of significant accounting policies:

Land improvements, building and equipment are being depreciated using the straight-line method over estimated useful lives as follows:

Land improvements	5 to 40 years
Building and building service equipment	10 to 40 years
Equipment	5 to 20 years

As a result of Minnesota Rate Review Program regulations, a depreciation fund has been established for expansion and replacement of buildings and equipment and, accordingly, these funds are classified as other assets.

Contractual adjustments relating to Medicare and Medicaid are estimated each year and a charge to operations is made. These adjustments are estimates, therefore any difference between the amounts accrued and the amounts settled is recorded in operations in the year of settlement.

Deferred Medicare and Medicaid revenue represents the cumulative cost reimbursement effect of the difference in depreciation computed on an accelerated method for Medicare and Medicaid reimbursement purposes for certain assets acquired before 1971 as opposed to the straight-line method used for financial reporting purposes.

Funds received that are restricted by the donor as to use are accounted for as restricted funds.

B. Organization:

The Saint Paul-Ramsey Medical Center facilities are operated, administered and managed by the Saint Paul-Ramsey Medical Center Commission, which was created under laws enacted by the Legislature of the State of Minnesota. Pertinent financial sections of the laws governing the Commission's operation of the Medical Center are as follows:

- (1) The Commission shall establish and maintain all necessary accounts and may establish reserve accounts, depreciation accounts and working capital funds in order to operate on an accrual basis.

- (2) The Commission may, with the prior approval of the Ramsey County Board of Commissioners, obtain working capital funds for the operations and maintenance of any facility under its jurisdiction by borrowing from any funds under the jurisdiction of the Ramsey County Board of Commissioners or from any lending agency chartered to do business in the State of Minnesota, providing that:
 - (a) the outstanding amount of such borrowing at any one time does not exceed \$4,000,000
 - (b) the security for the loan will be evidenced by the notes of the Commission and the accounts receivable, or any part thereof, and
 - (c) none of the physical assets under the jurisdiction of the Commission, nor the full faith and credit of Ramsey County, can be pledged as security on such borrowings.
- (3) The Commission shall submit annually, not later than November 1, to the Ramsey County Board of Commissioners, for approval of that body, a budget that shows the estimated amount of money required for the operation and conduct of the Medical Center under control of the Commission during the next year. When funds for the construction of additional facilities are needed, the Commission shall make requests for such funds to the City of Saint Paul and Ramsey County jointly.
- (4) The Ramsey County Board of Commissioners may provide all funds, except those required for the purpose of funding prior construction indebtedness, it approves pursuant to requests duly submitted to it by the Commission. The Ramsey County Board of Commissioners is further authorized to provide emergency funds for the Commission for the purpose of operating facilities when operational income is insufficient to meet operational expenses.
- (5) Indebtedness for construction of existing facilities shall be retired as provided in Laws 1957, Chapter 938 and continue to be jointly financed by the City of Saint Paul and Ramsey County in accordance with the applicable provisions of law. If the hospital revenues justify, they may be applied to the retirement of said indebtedness.

C. Medicare and Medicaid contractual adjustments:

Revenues for hospital services to patients under various governmental programs are subject to annual cost finding procedures. These reimbursed costs are less than the Medical Center's full allocated costs and charges associated with providing services to patients.

A summary of approximate revenues and provisions for contractual adjustments for Medicare, Medicaid and General Assistance Medical Care (GAMC) is as follows:

	Year ended December 31	
	1983	1982
Revenues	\$50,117,000	\$43,929,000
Contractual adjustments (net of Ramsey County GAMC support - Note E)	9,620,000	6,834,000

Final settlement has been completed through the year ended December 31, 1982 for Medicare and through December 31, 1980 for Medicaid and GAMC.

The Department of Health and Human Services adjusted the general inpatient routine service cost limitation for the Medical Center in 1980. The effect of this limitation increased contractual adjustments by \$1,261,193 in 1980. The Medical Center filed an exception request related to this limitation in 1982.

As a result of proposed Medicare, Medicaid and General Assistance Medical Care cost report settlements for prior years, contractual adjustments were increased by approximately \$437,000 in 1983 and \$395,000 in 1982.

D. Bonds payable:

The bonds payable were issued by the City of Saint Paul and Ramsey County to finance the construction of the Medical Center. Repayment of these bonds is to be made by the City and County.

A summary of outstanding bonds is as follows:

	December 31	
	1983	1982
Ramsey County:		
Three separate series of bonds, 3% to 3-1/2%, payable in annual installments increasing from \$455,000 in 1984 to \$505,000 in 1992 (\$555,000 in 1990), with the final installment of \$350,000 due in 1993	\$ 4,855,000	\$ 5,295,000
One bond series, 4.75% to 5.75%, payable in annual installments of \$300,000 with the final installment of \$200,000 due in 1994 and callable at the option of the County after 1984 (less unamortized discount of \$34,200 and \$40,600, respectively)	3,165,800	3,459,400
City of Saint Paul:		
Five separate series of bonds, 3-1/4% to 4%, payable in annual installments ranging from \$188,000 in 1984 to \$160,000 in 1993 (\$223,000 in 1989) with the final installment of \$60,000 due in 1994	2,048,000	2,236,000
	<u>\$10,068,800</u>	<u>\$10,990,400</u>

Aggregate annual maturities of bonds payable for the next five years are as follows: 1984, \$943,000; 1985, \$958,000; 1986, \$983,000; 1987, \$1,008,000; and 1988, \$1,028,000.

E. State and County support:

For the year ending June 30, 1984, the State of Minnesota has allocated funds aggregating \$625,120, plus fringe benefits, for undergraduate instruction of medical students and on-site administration, planning and development of medical education programs at the Medical Center, and \$539,405 for family practice training. These appropriations cover primarily salary costs and are being recognized as revenue on a pro rata basis over the fiscal year.

The Medical Center has received appropriations from Ramsey County in order to support the cost of services for the benefit of the community, as follows:

	<u>Year ended December 31</u>	
	<u>1983</u>	<u>1982</u>
Uncollectible accounts	\$2,829,906	\$2,550,952
GAMC programs	2,714,137	2,682,385
Community services	112,000	106,400
	<u>\$5,656,043</u>	<u>\$5,339,737</u>

During 1983, Ramsey County reduced GAMC programs support by \$167,000 and \$225,000 for 1982 and 1981, respectively.

The appropriation for 1984 is \$4,673,256, \$112,000 to community services, \$2,974,628 to uncollectible accounts and \$1,586,628 for the estimated financial impact of various changes in State legislation affecting funding requirements of GAMC programs.

F. Pension plan:

Substantially all full-time employees of the Medical Center are covered by the Public Employees Retirement Association of the State of Minnesota, a contributory defined benefit retirement plan. Contributions by the Medical Center to this plan are based on a percentage of salaries of eligible employees. The Medical Center's relative actuarial position and relative net assets available for benefits is not determinable. Costs and expenses include contributions to this plan of approximately \$1,978,000 in 1983 and \$1,791,000 in 1982.

G. Hill-Burton Act:

In 1966, 1975 and 1976 the Medical Center received payments aggregating \$2,532,180 under a Hill-Burton grant. The acceptance of these funds carried with it a requirement to provide uncompensated services for persons unable to pay (\$309,000 in 1983 and \$280,000 in 1982). The Medical Center has annually provided such uncompensated services in excess of these requirements.

H. Self-insurance:

The Medical Center is self-insured for general and professional liability claims and has established a trust fund into which self-insurance payments are made. Medical Center payments to the fund are based on actuarial estimates of future claims.

The Medical Center is also self-insured for worker's compensation claims up to \$340,000 per loss occurrence (its retention limit with the Worker's Compensation Reinsurance Association).

I. Equipment purchase contracts payable:

	December 31	
	1983	1982
9.00%, payable in varying amounts through May 1988	\$126,527	\$149,378
9.25%, paid in 1983		170,094
Other	8,000	
	<u>134,527</u>	<u>319,472</u>
Less current portion	<u>28,995</u>	<u>192,945</u>
	<u>\$105,532</u>	<u>\$126,527</u>

Aggregate annual maturities of equipment purchase contracts payable for the next five years are as follows: 1984, \$28,995; 1985, \$31,335; 1986, \$29,905; 1987, \$32,710; and 1988, \$11,582.

J. Line of credit:

The Medical Center has available a \$2,000,000 bank line of credit. Borrowings from this line of credit are automatic if unrestricted cash balances are below \$600,000. There were no borrowings under this line of credit during 1983 or 1982.

ADDITIONAL INFORMATION

Our examinations were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The additional information on pages 13-19 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in cursive script, reading "Touche Ross & Co.", positioned above the printed title.

Certified Public Accountants

SAINT PAUL-RAMSEY MEDICAL CENTERSTATISTICAL DATA

Summary of beds open and staffed, average length of stay, patient days, percent of occupancy and number of inpatient admissions:

	<u>Beds open and staffed</u>	<u>Average length of stay</u>	<u>Patient days</u>	<u>Percent of occupancy</u>	<u>Number of inpatient admissions</u>
1983	418	7.44 days	109,003	71.4%	14,582
1982	418	7.98	118,991	78.0	14,908
1981	418	8.47	122,483	80.3	14,408
1980	418	8.50	124,506	81.6	14,672
1979	418	8.43	119,237	78.2	14,177

Patient days (exclusive of newborn):

	<u>Year ended December 31</u>	
	<u>1983</u>	<u>1982</u>
January	9,965	10,875
February	9,111	9,428
March	9,171	10,022
April	8,823	9,641
May	9,381	9,982
June	9,008	9,426
July	9,877	10,413
August	9,325	10,631
September	9,312	9,426
October	8,830	9,980
November	8,687	9,333
December	7,513	9,834
	<u>109,003</u>	<u>118,991</u>

Emergency room and outpatient clinics visits:

	<u>Emergency room</u>	<u>Outpatient clinics</u>	<u>Total visits</u>
1983	62,255	192,655	254,910
1982	58,408	190,655	249,063
1981	60,766	177,607	238,373
1980	63,738	169,382	233,120
1979	64,377	151,711	216,088

SAINT PAUL-RAMSEY MEDICAL CENTERGENERAL FINANCIAL DATA

A comparison of patient revenue before provisions for contractual adjustments and uncollectible accounts for the past two years is as follows:

		<u>Year ended December 31</u>	
		<u>1983</u>	<u>1982</u>
Inpatient revenue		\$74,483,473	\$68,276,688
Outpatient revenue		<u>17,263,900</u>	<u>15,462,641</u>
		<u>\$91,747,373</u>	<u>\$83,739,329</u>

	<u>Total patient revenue</u>	<u>Revenue subject to third party cost reimbursement</u>	<u>Percent to total</u>	<u>All other revenue</u>	<u>Percent to total</u>
1983	\$91,747,373	\$50,117,328(1)	54.6%	\$41,630,045	45.4%
1982	83,739,329	44,475,078(1)	53.1	39,264,251	46.9
1981	71,941,328	37,065,761	51.5	34,875,567	48.5
1980	64,729,847	30,994,383	47.9	33,735,464	52.1
1979	54,578,453	27,218,208	49.9	27,360,245	50.1

- (1) Revenue subject to Medicaid and General Assistance Medical Care reimbursements in the amount of \$22,730,176 and \$19,260,046 are estimated for 1983 and 1982, respectively. Substantially all the remaining revenue is subject to Medicare reimbursement.

SAINT PAUL-RAMSEY MEDICAL CENTER

ADDITIONAL INFORMATION ON REVENUES

	Year ended December 31					
	1983			1982		
	Inpatient	Outpatient	Total	Inpatient	Outpatient	Total
Day rate services:						
Medical and surgical	\$16,597,821		\$16,597,821	\$16,582,806		\$16,582,806
Pediatrics	1,424,580		1,424,580	1,507,654		1,507,654
Psychiatry	4,992,264		4,992,264	5,003,569		5,003,569
Obstetrics	1,061,485		1,061,485	1,097,662		1,097,662
Chemical dependency rehabilitation	906,480		960,480	958,417		958,417
Burn unit	2,276,017		2,276,017	2,023,099		2,023,099
Coronary care unit	1,344,421		1,344,421	1,056,987		1,056,987
Intensive care - adult	3,574,957		3,574,957	3,044,133		3,044,133
Intensive care - neonatal	2,287,294		2,287,294	1,880,088		1,880,088
Newborn nursery	455,244		455,244	484,428		484,428
	<u>34,920,563</u>		<u>34,920,563</u>	<u>33,638,843</u>		<u>33,638,843</u>
Ancillary services:						
Laboratory	8,270,969	\$ 3,339,541	11,610,510	7,374,029	\$ 2,792,769	10,166,798
Radiology	3,282,559	2,177,922	5,460,481	2,929,358	2,047,109	4,976,467
Pharmacy	5,608,523	1,842,408	7,450,931	4,644,364	1,743,638	6,388,002
Physical medicine	1,555,393	661,163	2,216,556	1,515,363	527,224	2,042,587
Inhalation therapy	3,157,223	125,717	3,282,940	2,329,703	102,361	2,432,064
Transport care	3,304	128	3,432	2,619	716	3,335
Cardiac catheterization laboratory	373,645	12,783	386,428	351,172	572	351,744
Operating rooms	5,232,018	637,206	5,869,224	4,745,558	321,333	5,066,891
Post anesthesia recovery	349,541	169,194	518,735	294,998	119,163	414,161
Central supply service	6,084,304	837,433	6,921,737	5,646,836	827,354	6,474,190
Emergency medicine	865,450	1,974,249	2,839,699	739,517	1,727,782	2,467,299
Anesthesiology	2,247,342	252,636	2,499,978	2,115,596	171,834	2,287,430
Psychiatric treatment	209,894	100,146	310,040	20,292	79,272	99,564
Electrocardiology	425,457	240,677	666,134	292,318	161,921	454,239
Labor and delivery	901,907	60,911	962,818	856,495	60,937	917,432
Kidney dialysis	332,202	660,248	992,450	227,836	695,848	923,684
Electroencephalography	163,735	107,750	271,485	144,199	104,177	248,376
Probate court	196,879	41,763	238,642	160,034	48,950	208,984
Outpatient chemical dependency	25,379	265,786	291,165	17,337	222,909	240,246
Family practice clinic		509,497	509,497		442,681	442,681
Child development - pediatrics				493	108,220	108,713
Outpatient clinics	277,186	3,096,723	3,373,909	229,728	2,988,203	3,217,931
Dentistry		150,019	150,019		167,668	167,668
	<u>39,562,910</u>	<u>17,263,900</u>	<u>56,826,810</u>	<u>34,637,845</u>	<u>15,462,641</u>	<u>50,100,486</u>
TOTAL	<u>\$74,483,473</u>	<u>\$17,263,900</u>	<u>\$91,747,373</u>	<u>\$68,276,688</u>	<u>\$15,462,641</u>	<u>\$83,739,329</u>

SAINT PAUL-RAMSEY MEDICAL CENTER

ADDITIONAL INFORMATION ON REVENUES - CONTINUED

	Year ended December 31	
	1983	1982
Other operating revenues:		
Cafeteria	\$ 930,565	\$ 844,675
Emergency paramedic fees	373,792	314,077
Audit and utilization fees	14,523	33,264
Interest income	1,056,190	767,507
Space rental	508,905	427,835
Parking revenue	221,047	210,933
Medical records fees	97,893	81,475
Purchase discounts	59,934	44,779
Other	18,106	312,233
	<u>\$3,280,955</u>	<u>\$3,036,778</u>

SAINT PAUL-RAMSEY MEDICAL CENTER

ADDITIONAL INFORMATION ON EXPENSES

	Year ended December 31					
	1983			1982		
	Salaries and wages	Other	Total	Salaries and wages	Other	Total
Nursing services:						
Medical and surgical	\$ 5,779,861	\$ 1,028,359	\$ 6,808,220	\$ 5,378,590	\$ 970,689	\$ 6,349,279
Pediatrics	537,363	187,508	724,871	512,376	177,434	689,810
Psychiatry	1,542,498	241,673	1,784,171	1,354,575	216,853	1,571,428
Obstetrics	348,914	66,414	415,328	305,815	60,622	366,437
Chemical dependency rehabilitation	324,671	53,192	377,863	274,441	46,106	320,547
Burn unit	696,765	215,640	912,405	604,965	214,555	819,520
Coronary care unit	503,179	83,128	586,307	449,476	77,755	527,231
Intensive care - adult	1,451,924	266,490	1,718,414	1,292,587	250,596	1,543,183
Intensive care - neonatal	695,847	162,646	858,493	639,364	162,824	802,188
Newborn nursery	202,833	34,440	237,273	190,068	31,076	221,144
Nursing administration	976,822	310,632	1,287,454	833,647	268,098	1,101,745
	13,060,677	2,650,122	15,710,799	11,835,904	2,476,608	14,312,512
Other professional services:						
Laboratory	3,283,715	4,132,128	7,415,843	3,003,809	3,900,974	6,904,783
Radiology	1,613,778	1,145,917	2,759,695	1,486,581	1,086,106	2,572,687
Pharmacy	901,372	3,136,204	4,037,576	749,282	2,643,378	3,392,660
Physical medicine	832,846	247,906	1,080,752	791,248	268,579	1,059,827
Inhalation therapy	499,835	316,310	816,145	420,766	213,623	634,389
Transport care	2,685	456	3,141	855	145	1,000
Cardiac catheterization laboratory	53,464	85,205	138,669	51,513	128,520	180,033
Operating rooms	1,003,813	1,834,260	2,838,073	923,796	1,690,403	2,614,199
Post anesthesia recovery	238,819	50,635	289,454	203,230	39,338	242,568
Central supply service	476,497	2,356,841	2,833,338	454,380	2,238,317	2,692,697
Emergency medicine	1,786,552	389,653	2,176,205	1,588,148	353,488	1,941,636
Anesthesiology	841,687	390,343	1,232,030	765,750	374,430	1,140,180
Psychiatric treatment	327,697	305,279	632,976	298,920	57,415	356,335
Electrocardiology	167,585	106,499	274,084	160,404	91,295	251,699
Labor and delivery	340,144	111,785	451,929	301,565	104,691	406,256
Kidney dialysis	298,946	243,637	542,583	305,675	285,438	591,113
Electroencephalography	91,877	97,517	189,394	99,739	107,295	207,034
Probate court	154,774	18,543	173,317	152,883	17,498	170,381
Outpatient chemical dependency	93,024	30,402	123,426	113,040	32,956	145,996
Family practice clinic	211,394	187,493	398,887	196,207	160,902	357,109
Child development - pediatrics		899	899	276,840	87,355	364,195
Outpatient clinics	1,854,247	468,154	2,322,401	1,661,794	397,183	2,058,977
Dentistry	112,896	87,902	200,798	110,233	80,191	190,424
Social service	516,832	87,133	603,965	469,763	76,173	545,936
Emergency paramedics	129,252	356,041	485,293	124,386	257,559	381,945
	15,833,731	16,187,142	32,020,873	14,710,807	14,693,252	29,404,059

SAINT PAUL-RAMSEY MEDICAL CENTER

ADDITIONAL INFORMATION ON EXPENSES - CONTINUED

	Year ended December 31					
	1983			1982		
	Salaries and wages	Other	Total	Salaries and wages	Other	Total
Medical and nursing education:						
Medical education - principally doctors' salaries and fees	\$ 7,598,225	\$ 1,473,632	\$ 9,071,857	\$ 7,049,631	\$ 1,405,864	\$ 8,455,495
Nursing education	109,673	37,353	147,026	105,199	44,481	149,680
Medical nursing library	70,768	77,587	148,355	66,927	67,423	134,350
	<u>7,778,666</u>	<u>1,588,572</u>	<u>9,367,238</u>	<u>7,221,757</u>	<u>1,517,768</u>	<u>8,739,525</u>
General services:						
Dietary	1,671,025	1,351,138	3,022,163	1,555,973	1,277,031	2,833,004
Building and grounds	1,460,895	2,669,529	4,130,424	1,290,690	2,389,095	3,679,785
Housekeeping	1,866,462	610,503	2,476,965	1,725,239	544,995	2,270,234
Laundry	333,785	183,525	517,310	321,393	172,502	493,895
	<u>5,332,167</u>	<u>4,814,695</u>	<u>10,146,862</u>	<u>4,893,295</u>	<u>4,383,623</u>	<u>9,276,918</u>
Administrative and fiscal services:						
Administrative office	505,326	521,985	1,027,311	444,854	508,810	953,664
Medical records	864,116	281,060	1,145,176	825,598	273,525	1,099,123
Business office	832,180	640,710	1,472,890	808,039	554,580	1,362,619
Admitting	229,958	56,772	286,730	216,477	62,682	279,159
Information desk, mail, telephone and switchboard	245,750	782,350	1,028,100	217,943	705,577	923,520
Communications and development		57,486	57,486		64,679	64,679
Accounting	369,729	132,350	502,079	346,535	111,761	458,296
Personnel	210,137	254,449	464,586	190,962	299,174	490,136
Data processing	370,627	1,049,239	1,419,866	193,327	888,630	1,081,957
Materials management	361,428	312,042	673,470	352,445	239,208	591,653
Employee benefits not allocated to departments	505,212	871,069	1,376,281	266,255	1,126,858	1,393,113
Insurance		483,803	483,803		221,033	221,033
	<u>4,494,463</u>	<u>5,443,315</u>	<u>9,937,778</u>	<u>3,862,435</u>	<u>5,056,517</u>	<u>8,918,952</u>
TOTAL, excluding special programs, depreciation and interest	<u>\$46,499,704</u>	<u>\$30,683,846</u>	<u>\$77,183,550</u>	<u>\$42,524,198</u>	<u>\$28,127,768</u>	<u>\$70,651,966</u>

SAINT PAUL-RAMSEY MEDICAL CENTERADDITIONAL INFORMATION ON BALANCE SHEETSComparative accounts receivable by type of account:

	December 31	
	1983	1982
Discharged patients:		
Medicare	\$ 2,422,683	\$ 1,524,057
Medicaid and welfare	3,087,094	3,964,588
Blue Cross	572,952	335,541
Other	8,481,972	7,707,028
	<u>14,564,701</u>	<u>13,531,214</u>
In-house accounts	4,034,753	3,689,026
	<u>18,599,454</u>	<u>17,220,240</u>
Less allowance for doubtful accounts	3,842,000	4,067,000
	<u>\$14,757,454</u>	<u>\$13,153,240</u>

Comparative statistics on patient accounts receivable:

	December 31	
	1983	1982
Days revenue in accounts receivable before allowance for doubtful accounts	<u>73.99 days</u>	<u>75.06 days</u>
Percentage of net charge-offs to patient charges	<u>5.42%</u>	<u>5.17%</u>
Accounts receivable charge-offs, less recoveries	<u>\$4,973,242</u>	<u>\$4,330,508</u>
Days revenue in accounts receivable after allowance for doubtful accounts	<u>58.71 days</u>	<u>57.33 days</u>