



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

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ST. PAUL-RAMSEY MEDICAL CENTER  
St. Paul, Minnesota

Financial Statements for the Years  
Ended December 31, 1984 and 1983  
and Auditors' Report

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## ST. PAUL-RAMSEY MEDICAL CENTER

## BALANCE SHEETS

## ASSETS

	December 31,	
	1984	1983
<u>UNRESTRICTED FUNDS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 5,434,516	\$ 1,380,907
Receivables:		
Patients and third-party payors,		
less allowance for doubtful		
accounts of \$4,137,653 and \$3,842,000,		
respectively	16,015,337	14,116,304
State and County support (Note E)	505,700	730,779
Other	1,117,394	958,786
	<u>17,638,431</u>	<u>15,805,869</u>
Inventories of drugs and supplies, at cost	733,380	672,201
Prepaid expenses	99,316	115,991
TOTAL CURRENT ASSETS	<u>23,905,643</u>	<u>17,974,968</u>
GENERAL PROFESSIONAL LIABILITY TRUST ACCOUNT (Note H)	2,050,445	2,058,778
DEFERRED COMPENSATION INVESTMENT FUND	2,087,243	1,392,209
LAND, BUILDINGS, AND EQUIPMENT (Note A):		
Cost:		
Land and land improvements	2,143,231	1,881,032
Building and building service equipment	33,288,405	33,063,720
Equipment	21,031,961	19,639,924
	<u>56,463,597</u>	<u>54,584,676</u>
Accumulated depreciation	26,073,828	22,775,299
	<u>30,389,769</u>	<u>31,809,377</u>
Construction-in-progress	1,014,457	397,861
	<u>31,404,226</u>	<u>32,207,238</u>
DEPRECIATION FUND, primarily certificate of deposit	8,051,337	7,359,992
TOTAL UNRESTRICTED FUNDS	<u>\$67,498,894</u>	<u>\$60,993,185</u>
<u>RESTRICTED FUNDS</u>		
Cash	\$ 5,032	\$ 5,569
Grant funds receivable	716,919	855,122
Loans receivable from student nurses	703	2,109
Due from unrestricted funds	375,226	145,822
TOTAL RESTRICTED FUNDS	<u>\$ 1,097,880</u>	<u>\$ 1,008,622</u>

See notes to financial statements.

## LIABILITIES AND FUND BALANCES

## UNRESTRICTED FUNDS

	December 31,	
	1984	1983
<u>UNRESTRICTED FUNDS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 3,970,736	\$ 4,436,052
Payable to third-party payors	1,494,740	2,646,314
Payable to University of Minnesota -		
physician salaries	564,824	681,464
Salaries and wages payable	1,968,249	2,017,921
Accrued vacation, holiday, severance pay		
and Workers' Compensation	4,445,065	4,374,028
Due to restricted funds	375,226	145,822
Current portion of equipment purchase		
contracts payable	31,335	28,995
TOTAL CURRENT LIABILITIES	<u>12,850,175</u>	<u>14,330,596</u>
DEFERRED MEDICARE AND MEDICAID REVENUE (Note A)	196,623	222,600
DEFERRED COMPENSATION PAYABLE	2,087,243	1,392,209
EQUIPMENT PURCHASE CONTRACTS PAYABLE,		
LESS CURRENT PORTION (Note I)	74,197	105,532
BONDS PAYABLE, being repaid by Ramsey County		
and the City of St. Paul (Note D)	9,131,600	10,068,800
COMMITMENT (Note G)		
FUND BALANCES:		
Operations fund	12,940,625	5,509,545
Plant fund	30,218,431	29,363,903
TOTAL FUND BALANCES	<u>43,159,056</u>	<u>34,873,448</u>
TOTAL UNRESTRICTED FUNDS	<u>\$67,498,894</u>	<u>\$60,993,185</u>
<u>RESTRICTED FUNDS</u>		
Fund balances:		
Student loan fund	\$ 1,046	\$ 5,812
Other	1,096,834	1,002,810
TOTAL RESTRICTED FUNDS	<u>\$ 1,097,880</u>	<u>\$ 1,008,622</u>

ST. PAUL-RAMSEY MEDICAL CENTER

STATEMENTS OF REVENUES AND EXPENSES

	Year Ended December 31,	
	1984	1983
<u>REVENUES</u>		
Day rate services	\$ 35,847,720	\$ 34,920,563
Ancillary services	58,519,719	56,826,810
	<u>94,367,439</u>	<u>91,747,373</u>
Provision for contractual adjustments and uncollectible accounts, net of \$4,529,883 and \$5,544,043, respectively, reimbursed from the County (Notes C, E, and G)	(12,128,728)	(14,704,348)
	<u>82,238,711</u>	<u>77,043,025</u>
County support for community services (Note E)	112,000	112,000
State of Minnesota allocation (Note E):		
Undergraduate medical education	708,758	749,457
Family practice training	581,116	525,421
Reimbursement of costs of special programs	3,248,349	3,400,467
Other operating revenues, including interest income of \$265,000 and \$324,000, respectively	2,575,173	2,509,787
	<u>89,464,107</u>	<u>84,340,157</u>
<u>EXPENSES</u>		
Nursing services	15,298,337	15,710,799
Other professional services	32,156,698	32,020,873
Medical and nursing education	9,691,953	9,367,238
General services	10,264,462	10,146,862
Administrative and fiscal services	9,758,627	9,937,778
Special programs	3,248,349	3,400,467
Depreciation	3,835,264	3,301,854
Interest	556,463	437,931
Less interest payments made by Ramsey County and the City of St. Paul (Note D)	(377,115)	(411,788)
	<u>84,433,038</u>	<u>83,912,014</u>
INCOME FROM OPERATIONS	<u>5,031,069</u>	<u>428,143</u>
<u>NONOPERATING REVENUES</u>		
Investment income - depreciation fund	797,243	573,284
Investment income - malpractice fund	176,122	197,884
	<u>973,365</u>	<u>771,168</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 6,004,434</u>	<u>\$ 1,199,311</u>

See notes to financial statements.

ST. PAUL-RAMSEY MEDICAL CENTER

STATEMENTS OF CHANGES IN FUND BALANCES

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>
	<u>Operations</u>	<u>Plant</u>	
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 funded from operations	(4,816,407)	4,816,407	
Depreciation expense not funded	1,564,160	(1,564,160)	
Net	(3,252,247)	3,252,247	
Funds and equipment donated by Medical Education and Research Foundation		1,389,071	
Contributions and transfers designated for hospital construction		54,503	
Bond payments (Note D)		921,600	
Payments on equipment purchase contracts	(184,945)	184,945	
Restricted contributions and grants			5,443,174
Restricted funds expenditures			(5,244,986)
BALANCES at December 31, 1983	5,509,545	29,363,903	1,008,622
Excess of revenues over expenses	6,004,434		
Net additions to land, buildings, and equipment funded from operations	(1,688,278)	1,688,278	
Depreciation expense not funded	3,143,919	(3,143,919)	
Net	1,455,641	(1,455,641)	
Funds and equipment donated by Medical Education and Research Foundation		1,340,570	
Contributions and transfers designated for hospital construction		3,404	
Bond payments (Note D)		937,200	
Payments on equipment purchase contracts	(28,995)	28,995	
Restricted contributions and grants			5,716,177
Restricted funds expenditures			(5,626,919)
BALANCES at December 31, 1984	<u>\$12,940,625</u>	<u>\$30,218,431</u>	<u>\$ 1,097,880</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,053,509		(1,590,784)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,380,907		2,971,691
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,435,516</u>		<u>\$ 1,380,907</u>

See notes to financial statements.



ST. PAUL-RAMSEY MEDICAL CENTER

STATEMENTS OF CHANGES IN FINANCIAL POSITION  
OF UNRESTRICTED FUNDS

	<u>Year Ended December 31,</u>	
	<u>1984</u>	<u>1983</u>
<u>SOURCE OF FUNDS</u>		
Operations:		
Income from operations	\$ 5,031,069	\$ 428,143
Add (deduct) items not requiring the use of funds:		
Depreciation	3,835,264	3,301,854
Deferred Medicaid and Medicare revenue	(25,977)	(19,400)
Funds provided from operations	8,840,356	3,710,597
Nonoperating revenue	973,365	771,168
Increase in payables and accruals	-	2,293,816
Funds and equipment donated by Medical Education and Research Foundation	1,340,570	1,389,071
Bond principal payments made by Ramsey County and City of St. Paul	937,200	921,600
Increase in deferred compensation liability	695,034	610,205
Increase in due to restricted funds	229,404	
Contributions designated for hospital construction	3,400	54,503
Decrease in general professional liability trust account	8,333	-
	<u>13,027,662</u>	<u>9,750,960</u>
<u>APPLICATION OF FUNDS</u>		
Additions to land, buildings, and equipment - net	3,032,252	6,259,981
Decrease in payables and accruals	1,712,165	-
Increase in receivables	1,832,562	1,128,757
Increase in depreciation fund	691,345	1,737,694
Bond principal payments made by Ramsey County and City of St. Paul	937,200	921,600
Increase in deferred compensation investment fund	695,034	610,205
Increase in general professional liability trust account		318,857
Decrease in equipment purchase contracts payable, net	28,995	184,945
Decrease in due to restricted funds		72,647
Other	44,500	107,058
	<u>8,974,053</u>	<u>11,341,744</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,053,609	(1,590,784)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,380,907</u>	<u>2,971,691</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 5,434,516</u>	<u>\$ 1,380,907</u>

See notes to financial statements.

ST. PAUL-RAMSEY MEDICAL CENTER

NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 1984 and 1983

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Land improvements, buildings, 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

A depreciation fund for expansion and replacement of buildings and equipment has been established in compliance with applicable third-party regulations 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. Differences between the amounts accrued and the amounts ultimately settled are 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 donors or grantors as to use are recorded in restricted funds. As such funds are used for their intended purpose, they are transferred to revenues of unrestricted funds.

NOTE B - ORGANIZATION - The St. Paul-Ramsey Medical Center facilities are operated, administered, and managed by the St. 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:

- . 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.
- . 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:
  - .. the outstanding amount of such borrowing at any one time does not exceed \$4,000,000

ST. PAUL-RAMSEY MEDICAL CENTER

NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 1984 and 1983

NOTE B - (continued)

- .. the security for the loan will be evidenced by the notes of the Commission and the accounts receivable, or any part thereof, and
- .. 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.

- . 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 St. Paul and Ramsey County jointly.
- . 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.
- . 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 St. Paul and Ramsey County in accordance with the applicable provisions of law. If the medical center revenues justify, they may be applied to the retirement of said indebtedness.

NOTE C - MEDICARE AND MEDICAID CONTRACTUAL ADJUSTMENTS - Revenues for hospital services to patients under various governmental programs are subject to annual cost finding procedures. Effective January 1, 1984, the major portion of revenues from Medicare is based on pre-established payment rates based on patient diagnoses.

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

	<u>1984</u>	<u>1983</u>
Revenues	\$47,856,237	\$50,117,000
Contractual adjustments (net of Ramsey County GAMC support - Note E)	\$ 4,821,355	\$ 9,620,000



ST. PAUL-RAMSEY MEDICAL CENTER

NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 1984 and 1983

NOTE C - (continued)

Final settlement has been completed through the year ended December 31, 1982 for Medicare and through December 31, 1981 for Medicaid and GAMC.

NOTE D - BONDS PAYABLE - The bonds payable were issued by the City of St. 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 (see Note B).

A summary of outstanding bonds is as follows:

NOTE E - STATE AND COUNTY SUPPORT - For the year ending June 30, 1984, the State of Minnesota has allocated funds aggregating \$554,000 for undergraduate instruction of medical planning, and development of medical education programs at

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

December 31,	
1984	1983
\$ 4,400,000	\$ 4,855,000

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 \$28,400 and \$34,200, respectively)

Year Ended December 31,	
1984	1983
\$ 2,714,822	\$ 2,829,908
1,353,235	2,714,137
4,324,883	5,324,043
2,871,600	3,165,800

City of St. 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

1,860,000	2,048,000
<u>\$ 9,131,600</u>	<u>\$10,068,800</u>

NOTE F - PENSION PLAN - Substantially all full-time employees 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 \$1,719,000 in 1984 and \$1,978,000 in 1983.

ST. PAUL-RAMSEY MEDICAL CENTER

NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 1984 and 1983

NOTE D - (continued)

Aggregate annual maturities of bonds payable for the next five years are as follows:

1985	\$ 958,000
1986	\$ 983,000
1987	\$ 1,008,000
1988	\$ 1,028,000
1989	\$ 1,058,000

NOTE E - STATE AND COUNTY SUPPORT - For the year ending June 30, 1985, the State of Minnesota has allocated funds aggregating \$654,754, 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 \$568,210 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.

NOTE I - 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:

	Year Ended December 31,	
	1984	1983
Uncollectible accounts	\$ 2,974,628	\$ 2,829,906
GAMC programs	1,555,255	2,714,137
	4,529,883	5,544,043
Community services	112,000	112,000
	<u>\$ 4,641,883</u>	<u>\$ 5,656,043</u>

The appropriation for 1985 is \$3,998,743: \$112,000 to community services, \$3,136,743 to uncollectible accounts, and \$800,000 for the estimated financial impact of various changes in State legislation affecting funding requirements of GAMC programs.

NOTE 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 \$1,719,000 in 1984 and \$1,978,000 in 1983.

ST. PAUL-RAMSEY MEDICAL CENTER

NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 1984 and 1983

NOTE 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 (\$347,000 in 1984 and \$311,000 in 1983). The Medical Center has annually provided such uncompensated services in excess of these requirements.

NOTE 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 funding levels. The Medical Center accrues a provision for related losses based on its estimate of future claims.

The Medical Center is also self-insured for Workers' Compensation claims up to \$340,000 per loss occurrence (its retention limit with the Workers' Compensation Reinsurance Association), and includes an appropriate provision in current liabilities.

NOTE I - EQUIPMENT PURCHASE CONTRACTS PAYABLE

	December 31,	
	1984	1983
9.00%, payable in varying amounts through May 1988	\$101,532	\$126,527
Other	4,000	8,000
	<u>105,532</u>	<u>134,527</u>
Less current portion	<u>31,335</u>	<u>28,995</u>
	<u>\$ 74,197</u>	<u>\$105,532</u>

Aggregate annual maturities of equipment purchase contracts payable for the next four years are as follows:

1985	\$ 31,335
1986	\$ 29,905
1987	\$ 32,710
1988	\$ 11,582

NOTE J - LINE OF CREDIT - The Medical Center has available a \$2,000,000 bank line of credit. There were no borrowings under this line of credit during 1984 and 1983.

# ST. PAUL-RANDY MEDICAL CENTER

## STATISTICAL DATA

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

	Beds open and staffed	Average length of stay	Patient days	Percent of occupancy	Number of inpatient admissions
1984	343	8.22 days	91,163	72.22	14,406
1983	418	7.44 days	109,033	71.42	14,382
1982	418	7.98 days	118,991	78.02	14,908
1981	418	8.47 days	122,483	80.32	14,408
1980	418	8.59 days	124,506	81.62	14,672

Patient days (exclusive of newborn):

	1984	1983
January	8,367	9,965
February	7,291	8,111
March	8,209	9,171
April	7,382	8,813
May	7,619	8,381
June	7,923	9,008
July	8,257	8,877
August	7,494	8,325
September	8,849	9,712
October	7,133	8,830
November	7,485	8,687
December	7,132	7,513
	<u>91,163</u>	<u>109,033</u>

## SUPPLEMENTAL SCHEDULES

Emergency room and outpatient clinics visits:

	Emergency room	Outpatient clinics	Total visits
1984	66,557	201,153	267,710
1983	62,255	192,655	254,910
1982	58,408	190,655	249,063
1981	60,786	177,807	238,593
1980	63,738	169,382	233,120

ST. PAUL-RAMSEY MEDICAL CENTER

STATISTICAL 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>
1984	345	6.33 days	91,163	72.2%	14,406
1983	418	7.44 days	109,033	71.4%	14,582
1982	418	7.98 days	118,991	78.0%	14,908
1981	418	8.47 days	122,483	80.3%	14,408
1980	418	8.50 days	124,506	81.6%	14,672

Patient days (exclusive of newborn):

	<u>Year Ended December 31,</u>	
	<u>1984</u>	<u>1983</u>
1984	91,163	109,033
1983	109,033	118,991
1982	118,991	122,483
1981	122,483	124,506
1980	124,506	
January	8,367	9,965
February	7,291	9,111
March	8,209	9,171
April	7,382	8,823
May	7,619	9,381
June	7,923	9,008
July	8,257	9,877
August	7,494	9,325
September	6,849	9,312
October	7,155	8,830
November	7,485	8,687
December	7,132	7,513
	<u>91,163</u>	<u>109,033</u>

Emergency room and outpatient clinics visits:

	<u>Emergency room</u>	<u>Outpatient clinics</u>	<u>Total visits</u>
1984	66,557	201,153	267,710
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



ST. PAUL-RAMSEY MEDICAL CENTER

GENERAL FINANCIAL DATA

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

	<u>Year Ended December 31,</u>	
	<u>1984</u>	<u>1983</u>
Inpatient revenue	\$ 74,969,396	\$ 74,483,473
Outpatient revenue	19,398,043	17,263,900
	<u>\$ 94,367,439</u>	<u>\$ 91,747,373</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>
1984	\$94,367,439	\$47,856,237 (1)	50.7%	\$46,511,202	49.3%
1983	\$91,747,373	\$50,117,328 (1)	54.6%	\$41,630,045	45.4%
1982	\$83,739,329	\$44,475,078	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) Revenues subject to Medicaid and General Assistance Medical Care reimbursements in the amount of \$19,891,700 and \$22,730,176 are estimated for 1984 and 1983, respectively. Substantially all the remaining revenue is subject to Medicare reimbursement. Effective January 1, 1984, Medicare reimburses for inpatient operating costs on the basis of pre-established rates based on diagnosis. Inpatient capital and medical education costs, and all outpatient costs, continue to be reimbursed by Medicare on the basis of actual costs incurred.

## ST. PAUL-RAMSEY MEDICAL CENTER

## ADDITIONAL INFORMATION ON REVENUES

	Year Ended December 31,					
	1984			1983		
	Inpatient	Outpatient	Total	Inpatient	Outpatient	Total
Day rate services:						
Medical and surgical	\$14,468,008		\$14,468,008	\$16,597,821		\$16,597,821
Pediatrics	1,558,517		1,558,517	1,424,580		1,424,580
Psychiatry	5,454,587		5,454,587	4,992,264		4,992,264
Obstetrics	1,199,911		1,199,911	1,061,485		1,061,485
Chemical dependency rehabilitation	210,852		210,852	906,480		906,480
Burn unit	2,707,550		2,707,550	2,276,017		2,276,017
Coronary care unit	1,561,081		1,561,081	1,344,421		1,344,421
Intensive care - adult	5,170,621		5,170,621	3,574,957		3,574,957
Intensive care - neonatal	3,036,686		3,036,686	2,287,294		2,287,294
Newborn nursery	479,907		479,907	455,244		455,244
	<u>35,847,720</u>		<u>35,847,720</u>	<u>34,920,563</u>		<u>34,920,563</u>
Ancillary services:						
Laboratory	7,381,073	\$ 3,300,038	10,681,111	8,270,969	\$ 3,339,541	11,610,510
Radiology	3,282,478	2,604,359	5,886,837	3,282,559	2,177,922	5,460,481
Pharmacy	6,107,096	2,066,064	8,173,160	5,608,523	1,842,408	7,450,931
Physical medicine	1,637,270	695,375	2,332,645	1,555,393	661,163	2,216,556
Inhalation therapy	3,218,708	211,250	3,429,958	3,157,223	125,717	3,282,940
Transport care	5,366	310	5,676	3,304	128	3,432
Cardiac catheterization laboratory	153,884	1,016	154,900	373,645	12,783	386,428
Operating rooms	5,466,813	884,542	6,351,355	5,232,018	637,206	5,869,224
Post anesthesia recovery	312,537	155,539	468,076	349,541	169,194	518,735
Central supply service	6,092,176	821,659	6,913,835	6,084,304	837,433	6,921,737
Emergency medicine	960,771	2,555,292	3,516,063	865,450	1,974,249	2,839,699
Anesthesiology	2,071,354	265,066	2,336,420	2,247,342	252,636	2,499,978
Psychiatric treatment	400,762	114,217	514,979	209,894	100,146	310,040
Electrocardiology	423,746	238,927	662,673	425,457	240,677	666,134
Labor and delivery	916,382	71,709	988,091	901,907	60,911	962,818
Kidney dialysis	126,800	660,596	787,396	332,202	660,248	992,450
Electroencephalography	119,792	191,567	311,359	163,735	107,750	271,485
Probate court	193,497	50,880	244,377	196,879	41,763	238,642
Outpatient chemical dependency	3,370	294,878	298,248	25,379	265,786	291,165
Family practice clinic		574,288	574,288		509,497	509,497
Outpatient clinics	247,801	3,532,303	3,780,104	277,186	3,096,723	3,373,909
Dentistry		108,168	108,168		150,019	150,019
	<u>39,121,676</u>	<u>19,398,043</u>	<u>58,519,719</u>	<u>39,562,910</u>	<u>17,263,900</u>	<u>56,826,810</u>
TOTAL	<u>\$74,969,396</u>	<u>\$19,398,043</u>	<u>\$94,367,439</u>	<u>\$74,483,473</u>	<u>\$17,263,900</u>	<u>\$91,747,373</u>

ST. PAUL-RAMSEY MEDICAL CENTER

ADDITIONAL INFORMATION ON REVENUES - CONTINUED

	Year Ended December 31,	
	1984	1983
Other operating revenues:		
Cafeteria	\$ 913,400	\$ 930,565
Emergency paramedic fees	250,135	373,792
Audit and utilization fees	12,607	14,523
Interest income	264,637	323,863
Space rental	508,602	508,905
Parking revenue	228,121	221,047
Medical records fees	93,509	97,893
Purchase discounts	51,027	59,934
Other	253,135	(20,735)
<b>TOTAL</b>	<b>\$ 2,575,173</b>	<b>\$ 2,509,787</b>

## ST. PAUL-RAMSEY MEDICAL CENTER

## ADDITIONAL INFORMATION ON EXPENSES

	Year Ended December 31,					
	1984			1983		
	Salaries and wages	Other	Total	Salaries and wages	Other	Total
Nursing services:						
Medical and surgical	\$ 5,073,295	\$ 958,664	\$ 6,031,959	\$ 5,779,861	\$ 1,028,359	\$ 6,808,220
Pediatrics	590,369	195,474	785,843	537,363	187,508	724,871
Psychiatry	1,660,932	264,020	1,924,952	1,542,498	241,673	1,784,171
Obstetrics	369,518	69,219	438,737	348,914	66,414	415,328
Chemical dependency rehabilitation	66,320	14,797	81,117	324,671	53,192	377,863
Burn unit	767,814	213,613	981,427	696,765	215,640	912,405
Coronary care unit	505,805	98,471	604,276	503,179	83,128	586,307
Intensive care - adult	1,747,608	343,455	2,091,063	1,451,924	266,490	1,718,414
Intensive care - neonatal	766,443	159,435	925,878	695,847	162,646	858,493
Newborn nursery	197,663	41,924	239,587	202,833	34,440	237,273
Nursing administration	994,699	198,799	1,193,498	976,822	310,632	1,287,454
	<u>12,740,466</u>	<u>2,557,871</u>	<u>15,298,337</u>	<u>13,060,677</u>	<u>2,650,122</u>	<u>15,710,799</u>
Other professional services:						
Laboratory	3,352,798	3,427,382	6,780,180	3,283,715	4,132,128	7,415,843
Radiology	1,674,245	1,116,031	2,790,276	1,613,778	1,145,917	2,759,695
Pharmacy	1,058,712	3,347,028	4,405,740	901,372	3,136,204	4,037,576
Physical medicine	853,092	233,670	1,086,762	832,846	247,906	1,080,752
Inhalation therapy	491,907	312,215	804,122	499,835	316,310	816,145
Transport care	3,683	670	4,353	2,685	456	3,141
Cardiac catheterization laboratory	55,931	57,361	113,292	53,464	85,205	138,669
Operating rooms	1,153,077	1,850,810	3,003,887	1,003,813	1,834,260	2,838,073
Post anesthesia recovery	158,490	68,775	227,265	238,819	50,635	289,454
Central supply service	439,216	2,336,666	2,775,882	476,497	2,356,841	2,833,338
Emergency medicine	1,930,715	407,507	2,338,222	1,786,552	389,653	2,176,205
Anesthesiology	868,521	440,801	1,309,322	841,687	390,343	1,232,030
Psychiatric treatment	244,410	178,981	423,391	327,697	305,279	632,976
Electrocardiology	190,296	77,594	267,890	167,585	106,499	274,084
Labor and delivery	394,401	132,305	526,706	340,144	111,785	451,929
Kidney dialysis	276,269	228,700	504,969	298,946	243,637	542,583
Electroencephalography	201,313	44,051	245,364	91,877	97,517	189,394
Probate court	151,783	31,325	183,108	154,774	18,543	173,317
Outpatient chemical dependency	271,182	55,088	326,270	93,024	30,402	123,426
Family practice clinic	233,431	183,260	416,691	211,394	187,493	398,887
Child development - pediatrics					899	899
Outpatient clinics	1,992,073	488,248	2,480,321	1,854,247	468,154	2,322,401
Dentistry	100,190	86,778	186,968	112,896	87,902	200,798
Social service	494,958	80,082	575,040	516,832	87,133	603,965
Emergency paramedics	144,901	235,776	380,677	129,252	356,041	485,293
	<u>16,735,594</u>	<u>15,421,104</u>	<u>32,156,698</u>	<u>15,833,731</u>	<u>16,187,142</u>	<u>32,020,873</u>

## ST. PAUL-RAMSEY MEDICAL CENTER

## ADDITIONAL INFORMATION ON EXPENSES - CONTINUED

	Year Ended December 31,					
	1984			1983		
	Salaries and wages	Other	Total	Salaries and wages	Other	Total
Medical and nursing education:						
Medical education - principally						
doctors' salaries and fees	\$ 7,801,941	\$ 1,579,652	\$ 9,381,593	\$ 7,598,225	\$ 1,473,632	\$ 9,071,857
Nursing education	115,187	41,940	157,127	109,673	37,353	147,026
Medical nursing library	75,301	77,932	153,233	70,768	77,587	148,355
	<u>7,992,429</u>	<u>1,699,524</u>	<u>9,691,953</u>	<u>7,778,666</u>	<u>1,588,572</u>	<u>9,367,238</u>
General services:						
Dietary	1,692,217	1,310,794	3,003,011	1,671,025	1,351,138	3,022,163
Building and grounds	1,447,042	2,623,986	4,071,028	1,460,895	2,669,529	4,130,424
Housekeeping	1,860,587	619,402	2,479,989	1,866,462	610,503	2,476,965
Laundry	245,462	464,972	710,434	333,785	183,525	517,310
	<u>5,245,308</u>	<u>5,019,154</u>	<u>10,264,462</u>	<u>5,332,167</u>	<u>4,814,695</u>	<u>10,146,862</u>
Administrative and fiscal services:						
Administrative office	603,783	852,609	1,456,392	505,326	521,985	1,027,311
Medical records	887,349	250,042	1,137,391	864,116	281,060	1,145,176
Business office	862,986	764,875	1,627,861	832,180	640,710	1,472,890
Admitting	283,967	60,083	344,050	229,958	56,772	286,730
Information desk, mail, telephone and						
switchboard	239,966	825,618	1,065,584	245,750	782,350	1,028,100
Communications and development		124,282	124,282		57,486	57,486
Accounting	422,704	128,393	551,097	369,729	132,350	502,079
Personnel	228,795	335,360	564,155	210,137	254,449	464,586
Data processing	537,737	801,355	1,339,092	370,627	1,049,239	1,419,866
Materials management	412,338	569,980	982,318	361,428	312,042	673,470
Employee benefits not allocated						
to departments	(179,632)	509,881	330,249	505,212	871,069	1,376,281
Insurance		236,156	236,156		483,803	483,803
	<u>4,299,993</u>	<u>5,458,634</u>	<u>9,758,627</u>	<u>4,494,463</u>	<u>5,443,315</u>	<u>9,937,778</u>
TOTAL, excluding special programs, depreciation and interest	<u>\$47,013,790</u>	<u>\$30,156,287</u>	<u>\$77,170,077</u>	<u>\$46,499,704</u>	<u>\$30,683,846</u>	<u>\$77,183,550</u>



ST. PAUL-RAMSEY MEDICAL CENTER

ADDITIONAL INFORMATION ON BALANCE SHEETS

Comparative accounts receivable by type of accounts:

	<u>December 31,</u>	
	<u>1984</u>	<u>1983</u>
Discharged patients:		
Medicare	\$ 3,430,510	\$ 1,781,533
Medicaid and welfare	4,593,810	3,087,094
Blue Cross	883,485	572,952
Other	8,882,111	8,481,972
	<u>17,789,916</u>	<u>13,923,551</u>
In-house accounts	2,363,074	4,034,753
	<u>20,152,990</u>	<u>17,958,304</u>
Total		
	20,152,990	17,958,304
Less allowance for doubtful accounts	4,137,653	3,842,000
	<u>\$16,015,337</u>	<u>\$14,116,304</u>
Net		

Comparative statistics on patient accounts receivable:

	<u>December 31,</u>	
	<u>1984</u>	<u>1983</u>
Days revenue in accounts receivable before allowance for doubtful accounts	78.16 days	71.44 days
Days revenue in accounts receivable after allowance for doubtful accounts	62.11 days	56.16 days
Accounts receivable charge-offs, less recoveries	\$5,999,011	\$4,973,242
Percentage of net charge-offs to patient charges	6.36%	5.42%