

Memorandum

Date

MAR 4 1999

From

June Gibbs Brown

Inspector General

Subject

Review of Bad Debts Reported by Fresenius Medical Care's Facilities Under Medicare's End Stage Renal Disease Program for Calendar Year 1996 (A-01-98-00508)

To

Nancy-Ann Min DeParle Administrator Health Care Financing Administration

Attached is the Office of Inspector General, Office of Audit Services' final report entitled "Review of Bad Debts Reported by Fresenius Medical Care's Facilities Under Medicare's End Stage Renal Disease Program for Calendar Year 1996." The primary objective of our review was to determine whether home office costs and bad debts reported by Fresenius Medical Care (FMC), facilities for Calendar Year (CY) 1996 were in accordance with the prescribed Medicare laws and regulations.

Our review shows that FMC allocated approximately \$16.1 million in unallowable costs to 320 facilities claiming reimbursable bad debts in CY 1996. The FMC reported reimbursable bad debts totaling \$7,958,056 in CY 1996. To determine the adjustment to bad debts claimed, we prorated the total unallowable costs identified for each bad debt facility (based on a ratio of Medicare costs to total facility costs) which resulted in identification of the portion of unallowable costs applicable to Medicare expenses. Applying that ratio, we adjusted the facilities' reported Medicare expenses and recalculated bad debts using the Schedule D cost report format. We then compared the amount of bad debts claimed to the recalculated bad debts amount and determined that reimbursable bad debts were overstated by \$1,519,788 in CY 1996.

Although FMC has over the years taken actions to remove significant unallowable costs from its facilities' cost reports, corrective action is still needed to address those unallowable costs discussed in this report. Therefore, we are recommending that FMC establish additional procedures to exclude from future cost reports, the unallowable costs identified during our review. We also recommend that the Health Care Financing Administration (HCFA) instruct the fiscal intermediaries (FI) to apply our cost adjustments and make the appropriate adjustments to reimbursable bad debt amounts claimed by FMC on its facilities' cost reports for CY 1996, and recover all overpayments arising from unallowable amounts reimbursed to FMC facilities for bad debts.

Page 2 - Nancy-Ann Min DeParle

The draft report was issued on October 14, 1998 to FMC for comment. In response to the draft report, FMC agreed with all our findings and recommendations with the exception of our findings relative to the sale of The Kidney Center (TKC) and rent expense.

With respect to the sale of TKC, FMC agreed that the amount of gain from the sale of the TKC, \$1.7 million, should have been used to recover depreciation costs previously reported. However, they disagreed with our allocating the total recoverable depreciation costs across all facilities. The FMC provided a detailed methodology which allocated the depreciation costs across the four components which occupied the TKC building, and then further allocated each component's share across the facilities served by that component. We agree with their methodology and reallocated our finding amount in accordance with the new information provided by FMC. This reallocation reduced our previously reported recoverable bad debt amount from \$1,577,593 to \$1,519,788.

With respect to rent expense, FMC stated that 2 months overlap of rent was prudent, claiming that relocation of its corporate offices could be accomplished only on the Thanksgiving weekend to ensure uninterrupted operations. The Office of Inspector General continues to believe 2 months overlap was not prudent. A similar Holiday period was available the next month in December. Further, the relocation site of the new corporate headquarters was only three miles away. Due to the short distance and the fact that the actual move took place over an extended weekend, we believe proper planning could have accomplished the move during the month of December, limiting the rental overlap to one month.

Under separate cover, we have provided home office audit adjustment reports for each FMC facility to their respective FI containing the necessary information for use in settling FMC facilities cost reports. In addition, we have instructed the FIs to notify HCFA once our recommendations have been implemented.

Please advise us within 60 days on actions taken or planned on our recommendations. If you have any questions, please call me or have your staff contact George M. Recb, Assistant Inspector General for Health Care Financing Audits at (410) 786-7104.

To facilitate identification, please refer to Common Identification Number A-01-98-00508 in all correspondence relating to this report.

Attachment

Department of Health and Human Services

OFFICE OF INSPECTOR GENERAL

REVIEW OF BAD DEBTS REPORTED BY FRESENIUS MEDICARE CARE'S FACILITIES UNDER MEDICARE'S END STAGE RENAL DISEASE PROGRAM FOR CALENDAR YEAR 1996



JUNE GIBBS BROWN Inspector General

MARCH 1999 A-01-98-00508

EXECUTIVE SUMMARY

BACKGROUND

Under Medicare's composite rate reimbursement system, an End Stage Renal Disease (ESRD) facility is reimbursed 100 percent of its allowable ESRD Medicare bad debts, up to its unreimbursed Medicare reasonable costs. The amount is reimbursed by fiscal intermediaries (FI) outside the composite rate. However, if the facility's revenue exceeds its cost, it has no unrecovered cost and is not eligible to receive payment for Medicare bad debts.

OBJECTIVE

The primary objective of our review was to determine whether home office costs and bad debts reported by Fresenius Medical Care (FMC) facilities for Calendar Year (CY) 1996 were in accordance with the prescribed Medicare laws and regulations.

RESULTS OF REVIEW

Our review shows that FMC allocated approximately \$16.1 million in unallowable costs to 320 facilities claiming reimbursable bad debts in CY 1996.

The FMC reported reimbursable bad debts totaling \$7,958,056 in CY 1996. To determine the adjustment to bad debts claimed, we prorated the total unallowable costs identified for each bad debt facility (based on ratio of Medicare costs to total facility costs) which resulted in identification of the portion of unallowable costs applicable to Medicare expenses. Applying the ratio determined above, we adjusted the facilities' reported Medicare expenses and recalculated bad debts using the Schedule D cost report format. We then compared the amount of bad debts claimed to the recalculated allowable bad debts amount to determine the appropriate bad debt adjustment. As a result, we determined that reimbursable bad debts were overstated by \$1,519,788\(^1\) in CY 1996.

RECOMMENDATIONS

Although FMC has over the years taken actions to remove significant unallowable costs from its facilities' cost reports, corrective action is still needed to address those unallowable costs discussed in this report. Therefore, we are recommending that FMC establish additional procedures to exclude from future cost reports the unallowable costs identified during our review. We also recommend that the Health Care Financing Administration instruct the FIs to apply our home office cost adjustments and make the appropriate adjustments to reimbursable

¹ This amount has been adjusted subsequent to the issuance of our draft report dated October 14, 1998.

bad debt amounts claimed by FMC on its facilities' cost reports for CY 1996, and recover all overpayments arising from unallowable amounts reimbursed to FMC facilities for bad debts.

The draft report was issued on October 14, 1998 to FMC for comment. In response to the draft report, FMC agreed with all our findings and recommendations with the exception of our findings relative to the sale of The Kidney Center (TKC) and rent expense.

With respect to the sale of TKC, FMC agreed that the \$1.7 million gain from the sale of TKC should have been included in the cost reports to recover depreciation costs previously reported. However, they disagreed with our allocating the total recoverable depreciation costs across all facilities. The FMC provided a detailed methodology which allocated the depreciation costs across the four components which occupied the TKC building, and then further allocated each component's share across the facilities served by that component. We agree with their methodology and reallocated our finding amount in accordance with the new information provided by FMC. This reallocation reduced our previously reported recoverable bad debt amount for all findings from \$1,577,593 to \$1,519,788.

With respect to rent expense, FMC claimed 2 months overlap of rent was prudent, claiming that relocation of its corporate offices could be accomplished only on the Thanksgiving weekend to ensure uninterrupted operations. The Office of Inspector General (OIG) continues to believe 2 months overlap was not prudent. A similar Holiday period was available the next month in December. Further, the relocation site of the new corporate headquarters was only three miles away. Even the auditee acknowledges that the bulk of the move was accomplished over the one extended weekend. Due to the short distance and the fact that the actual move took place over an extended weekend, we believe proper planning could have accomplished the move during the month of December, limiting the rental overlap to one month.

TABLE OF CONTENTS

INTRODUC		rago
BACK(SCOPE	GROUND	1
FINDINGS A	AND RECOMMENDATIONS	2
INTER- SALE O MANA- LEGAL TV ACC SPLIT I OTHER MANA- OTHER HOME RENT I ALLOC EFFECT RECON FRESE	TIZATION OF MEDICAL RECORDS -COMPANY PROFIT ELIMINATION OF THE KIDNEY CENTER (TKC) GEMENT FEES . EXPENSES COUNT DEPRECIATION REPORTING PERIODS R ADMINISTRATIVE EXPENSES GED CARE COSTS R POOLED COSTS OFFICE ALLOCATION PERCENTAGE EXPENSE CATION OF UNALLOWED COSTS TO BAD DEBT FACILITIES IT ON REIMBURSABLE BAD DEBTS MMENDATIONS NIUS MEDICAL CARE'S COMMENTS RESPONSE	66 66 77 88 88 99 90 100 111 111 112 112 113
EXHIBIT I	SUMMARY OF AUDIT FINDINGS - DIRECT TO OWNED FACILITIES, FMC'S BAD DEBT FACILITIES, JANUARY 1, 1996 THROUGH DECEMBER 31, 1996	
EXHIBIT II	SUMMARY OF AUDIT FINDINGS - ALLOCATED TO OWNED FACILITIES, FMC'S BAD DEBT FACILITIES, JANUARY 1, 1996 THROUGH DECEMBER 31 1996	l,
EXHIBIT III	SUMMARY OF AUDIT FINDINGS - OWNED FACILITIES, FMC'S BAD DEBT FACILITIES, JANUARY 1, 1996 THROUGH DECEMBER 31, 1996	i
EXHIBIT IV	SUMMARY OF AUDIT FINDINGS - MANAGED FACILITIES, FMC'S BAD DEF FACILITIES, JANUARY 1, 1996 THROUGH DECEMBER 31, 1996	ВТ
EXHIBIT V	EXAMPLE CALCULATION, ADJUSTMENT TO REIMBURSABLE BAD DEBTS	S
EXHIBIT VI	SUMMARY OF BAD DEBT RECOVERIES - CALENDAR YEAR 1996	
APPENDIX	FRESENIUS MEDICAL CARE'S RESPONSE	

INTRODUCTION

BACKGROUND

Fresenius Medical Care, Inc. (FMC)², headquartered in Lexington, Massachusetts, provided renal dialysis treatments at 647 domestic outpatient kidney dialysis facilities which are either owned or managed by FMC through its wholly owned subsidiary, Dialysis Services Division (DSD), for Calendar Year (CY) 1996. Each individual FMC facility has a Medicare provider number and prepares a separate cost report which is submitted to a designated intermediary. The FMC allocates indirect home office costs to the facilities and controls certain direct charges (i.e., medical director salaries, amortization of medical records, and management fees) that are also included in each facility's cost report.

At the start of the period under review, National Medical Care (NMC) was a wholly-owned subsidiary of W. R. Grace, Inc. In September of 1996, W. R. Grace, Inc. spun off NMC which was then combined with Fresenius AG, a German based dialysis concern. The resulting health care company in the United States is known as Fresenius Medical Care. We verified FMC's financial information to their 10K filing with the Securities and Exchange Commission.

The Health Insurance for the Aged and Disabled (Medicare), title XVIII of the Social Security Act, as amended, is a program of health insurance that is administered by the Health Care Financing Administration (HCFA). Medicare includes coverage for eligible persons suffering from kidney (renal) failure under its End Stage Renal Disease (ESRD) program. The HCFA established a prospective method of payment for maintenance dialysis. Under this system, HCFA uses a composite rate per treatment to reimburse independent renal dialysis and hospital based facilities. The Medicare program pays 80 percent of the composite rate, and the remaining 20 percent (the co-insurance) is the responsibility of the ESRD beneficiary.

Under Medicare's composite rate reimbursement system, ESRD facilities are reimbursed 100 percent of their allowable ESRD Medicare bad debts, up to their unreimbursed Medicare reasonable costs. The amount is reimbursed by the fiscal intermediaries (FI) outside the composite rate. However, if the facility's revenue exceeds its cost, it has no unrecovered cost and is not eligible to receive payment for Medicare bad debts. Of the 646 FMC dialysis facilities, 320 facilities claimed bad debts in CY 1996.

For purposes of this audit report, we have sometimes referred to the auditee by its former name, National Medical Care. Inc., as this was the organization's name for part of the period under review.

The FMC allocated home office costs to its divisions based on the ratio of divisional costs to total costs incurred by FMC. The DSD's portion of home office pooled costs reported was 59.08 (58.58 per audit) percent in CY 1996, as illustrated in **Table 1**.

	CY 199	6
FMC DIVISION	COST (in millions)	%
Dialysis Services Division (DSD)	1,234	59.08
Medical Products Division (MPD)	287	13.73
LifeChem	60	2.90
Home Care Division	275	13.17
DSD International	147	7.03
Diagnostic Services	86	4.10
TOTAL	2,089	100.00

Table 1 - Distribution of FMC's Home Office Costs to the Respective Divisions³

SCOPE

We conducted our audit in accordance with generally accepted government auditing standards. The primary objective of this review was to determine whether home office costs and bad debts reported by FMC facilities were in accordance with the prescribed Medicare laws and regulations. Our review covered bad debts of \$7,958,056 reported by FMC for CY 1996. These bad debts were claimed by 320 FMC facilities.

As part of our examination, we obtained an understanding of FMC's internal control structure; however, we limited the consideration of the internal control structure and ascertained that the audit could be conducted more efficiently by expanding substantive audit tests, thus placing very little reliance on the internal control structure.

Our review relates to home office cost reports filed by FMC and DSD for CY 1996, and certain facility cost reports. The FMC reported \$25,513,443 in CY 1996 for pooled allocated costs. Likewise, for the DSD Home Office Cost Report, FMC claimed \$98,646,487 in CY 1996 for direct and pooled allocated costs. In addition, FMC controls certain facility costs such as

³ Percentage total off due to rounding

amortization of medical records. As they relate to the bad debt facilities, these costs account for \$10,387,553 in CY 1996.

To accomplish our audit objective, we:

- reconciled reported home office costs to FMC's financial records and the Form 10K filing required for the Securities Exchange Commission;
- reviewed selected cost categories for allowability and allocability in accordance with Medicare Principles of Reimbursement;
- researched the nature and reasonableness of judgmentally selected expenditures by examining invoices and other supporting documentation and through discussions with FMC personnel;
- reviewed reclassifications and adjustments made to FMC and facility cost reports to obtain an understanding of the nature and type of reclassifications and adjustments;
- followed-up on the audit adjustments recommended in our prior report of CYs 1994 and 1995 home office costs and bad debts (A-01-96-00519); and
- ⇒ applied audit adjustments of FMC's 1996 home office costs to FMC facilities reporting reimbursable bad debts.

We did not review reported bad debt amounts to determine their validity. Accordingly, any adjusted bad debt balances are still subject to review by the respective FIs for due diligence requirements as outlined in chapter 27 of the Provider Reimbursement Manual (PRM).

In reviewing the allowability and allocability of costs, we considered whether costs incurred (1) were reasonable, (2) benefitted patient care, (3) were necessary to the overall operation of the FMC home office and facilities, and (4) were deemed to be assignable to patient care in view of the principles provided in the PRM and rulings of the Provider Reimbursement Review Board (PRRB).

Our review was performed during the period April 1998 through September 1998 at FMC headquarters located in Lexington, Massachusetts.

FINDINGS AND RECOMMENDATIONS

For each CY, FMC files a home office cost report as the parent of all divisions and a home office cost report for DSD. Our review of home office costs as well as costs directly claimed on facility cost reports disclosed the following unallowable costs reported by bad debt facilities (see Exhibit I through Exhibit VI):

COST CATEGORY	AMOUNT RELATING TO BAD DEBT FACILITIES
	CY 1996
Amortization of Medical Records	\$10,387,553
Inter-Co. Profit Elimination	\$2,496,393
Sale of TKC	\$1,497,659
Management Fees	\$329,099
Legal Expenses	\$237,113
TV Account Depreciation	\$290,193
Split Reporting Periods	\$262,211
Other Administrative Expenses	\$259,043
Managed Care Costs	\$58,026
Other Pooled Costs	\$136,545
H.O. Allocation Percentage	\$62,863
Rent Expense	\$112,635
TOTAL	\$16,129,333

In reviewing the allowability and allocability of costs, we considered whether costs incurred (1) were reasonable, (2) benefitted patient care, (3) were necessary to the overall operation of the FMC home office and facilities, and (4) were deemed to be assignable to patient care in view of the principles provided in title 42 CFR, the PRM, and rulings of the PRRB. We adjusted each facilities' reported costs for the above unallowable costs and recalculated allowable bad debts. We determined that reimbursable bad debts were overstated by \$1,519,788¹ in CY 1996.

¹ This amount has been adjusted subsequent to the issuance of our draft report dated October 14, 1998.

AMORTIZATION OF MEDICAL RECORDS

Contrary to Federal regulations, FMC claimed amortization expense associated with capitalizing medical records as an intangible asset.

42 CFR 413.134(a)(1), only allows depreciation expense on buildings and equipment when it is identifiable and recorded in the provider's accounting records. Furthermore, 42 CFR 413.134(g) and 413.157(c)(2) provide that the excess cost over fair market value of the assets acquired is goodwill and is therefore unallowable.

As a result, cost reports for bad debt facilities claiming reimbursement for amortization of medical records are overstated by \$10,387,553 in CY 1996.

Beginning with the 1984 stock purchase, it has been FMC's policy to account for the purchase of newly acquired facilities by redefining a portion of goodwill (excess of cost over fair market value) as an intangible asset (medical records), and reporting the yearly amortization expense on each facility cost report.

The Office of Inspector General's (OIG) conclusion relative to the amortization of medical records has been affirmed by the PRRB, HCFA, the Federal District Court for the District of Columbia, and the Federal Appeals Court for the District of Columbia. Therefore, we continue to recommend the disallowance of amortization expense associated with these medical records, which amounts to \$10,387,553 in CY 1996.

INTER-COMPANY PROFIT ELIMINATION

The FMC sells dialysis supplies internally to its own facilities and externally to non-FMC facilities through its MPD, a wholly-owned subsidiary of FMC. For Medicare reporting purposes, FMC makes an adjustment to decrease each facilities' reported cost of medical supplies by the amount of profit on internal sales. In 1996, MPD reported a profit on internal sales of \$8.2 million.

When calculating the internal profit for CY 1996, FMC overstated the adjustment to eliminate the EPOGEN Service Charge account, thereby understating the profit on internal sales to be removed from each facility's reported cost of medical supplies. Due to the miscalculation of profit on internal sales, each facility's reported cost of medical supplies was adjusted downward only 5.12% rather than the 8.86% necessary to remove the actual profit of \$14,179,378.

Title 42 CFR 413.17 - Cost to Related Organizations states that: "costs applicable to services, facilities, and supplies furnished to the provider by organizations related to the provider by common ownership or control are includable in the allowable cost of the provider at the cost to the related organization."

By understating the amount of internal profit to be eliminated, each facility's reported cost of medical supplies were overstated. We determined the cost of medical supplies were overstated by \$2,496,393 on the cost reports of those facilities claiming bad debts for CY 1996.

SALE OF THE KIDNEY CENTER (TKC)

The DSD of FMC improperly excluded the \$1,729,685 gain on the sale of TKC from allowable costs on DSD's home office cost report for 1996. The amount of depreciation previously included in allowable costs exceeded the amount of the gain.

Section 130 of the PRM states that: "If disposal of a depreciable asset results in a gain or loss, adjustment is necessary in the provider's allowable cost. The amount of gain included in the determination of allowable cost is limited to the amount of depreciation previously included in allowable costs."

When determining the amount of gain on the sale of TKC to be included in allowable costs on the DSD cost report, FMC did not consider the recovery of depreciation previously included in allowable costs.

As a result, the cost reports for facilities claiming bad debts are overstated by \$1,497,659 for CY 1996. Therefore, we recommend that FMC's 1996 cost reports for the bad debt facilities be adjusted to reflect the correct functional allocation of gain from the sale of TKC.

MANAGEMENT FEES

The FMC included management fees for 6 of its 320 bad debt facilities in CY 1996. Because FMC exercised significant control over managed facilities it should have classified them as related parties and included allocable home office costs as opposed to management fees.

Title 42 CFR, section 413.17 defines control as existing when an organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization. If control exists between two parties, then a related organization exists.

The FMC (1) employs all personnel, i.e., nurses, technicians, dieticians, office clerks, administrators, of the managed facilities with the exception of the medical directors, (2) provides

its managed facilities with equipment, supplies, and inventory, (3) provides professional liability, general liability, casualty, and workers compensation insurance for all employees, and (4) provides administrative, management, accounting, and financial services. In some instances, FMC provides the facility location and provides the funding to build the facility. Since FMC exercised significant control over the managed facilities, these facilities are related parties.

Since managed facilities are related parties, the costs for services provided by FMC should be limited to FMC's allocable home office costs.

Section 2150 of the PRM states that management fees between related organizations are disallowed. However, the home office's reasonable costs for providing the services related to patient care are allowable costs of the provider.

As a result, the excess of management fees over allowable home office costs related to patient care are unallowable. Therefore, we recommend disallowance of the excess management fees of \$329,099 for CY 1996.

LEGAL EXPENSES

On both the Parent Home Office Cost Report and the DSD Home Office Cost Report, FMC inappropriately claimed costs for outside legal expenses.

Section 2102.3 of the PRM states that costs not related to patient care are costs which are not appropriate (e.g., expense is not incurred and not paid) or necessary and proper in developing and maintaining the operation of patient care facilities and activities.

Section 2134.10 of the PRM states that "...reorganization costs are the types of costs...with regard to recreating, reestablishing or otherwise rearranging an entity. Reorganization costs are unallowable because they duplicate an entity's original organization costs. Therefore, any costs of studies, survey's etc., associated with or leading to a reorganization are also unallowable. It is not the intent of the Medicare program to reimburse an entity, i.e., a provider or provider component, more than once for its organization costs."

PARENT

The FMC improperly reported legal costs of \$278,629 because it included legal expenses relating to reorganization/spin-off costs.

DSD

The DSD improperly reported \$439.355 in legal costs which were not related to patient care; \$340,026 due to insufficient documentation and \$99,329 related to another program.

As a result of including unallowable legal fees, the amount reported on the bad debt facilities' cost reports is overstated by \$237,113.

TV ACCOUNT DEPRECIATION

The FMC included \$547,725 in unallowable television depreciation that was charged directly to all DSD facilities.

Section 2106.1 of the PRM states that the full cost of items or services such as television and radio which are located in patient accommodations and which are furnished solely for the personal comfort of the patients is not an allowable cost under the Medicare program.

The FMC did not remove the TV account depreciation that was directly charged to each facilities' cost reports for CY 1996. In prior years, this cost was removed by DSD Home Office. As a result, FMC's cost reports for the facilities claiming bad debts are overstated by \$290,193 in CY 1996. Therefore, we recommend that the cost reports for the DSD bad debt facilities be adjusted for unallowable TV account depreciation.

SPLIT REPORTING PERIODS

The FMC did not reconcile projected and actual home office costs for those facilities with cost reporting periods that differ from the home office's cost reporting periods. For the 13 bad debt facilities with cost reporting periods different from the home office's cost reporting period, projected home office costs exceeded actual home office costs by a net overstatement of \$262,211. The split cost report period occurred when 13 Massachusetts bad debt facilities became consolidated under the Bio Medical Applications (BMA) of Massachusetts on September 30, 1996. As actual amounts were not available for the period January 1, 1996 through September 30, 1996 at the time, FMC used prior year costs to project an estimate.

Section 2153 of the PRM, provides that where a provider in a chain organization has a cost reporting period ending date which differs from the home office's cost reporting period, the provider may project the allocated home office costs, not to exceed the previous year's home office costs. The following year, when actual home office costs are determined, adjustments should be made to reflect the difference between projected and actual home office costs allocated.

Based on the prior years costs, FMC projected an estimate of the home office cost to be reported by the 13 Massachusetts bad debt facilities for the period January 1. 1996 through September 30, 1996. However, FMC did not subsequently reconcile and adjust the estimated home office costs to actual amounts. As a result, the unreconciled estimated costs reported by the

13 Massachusetts bad debt facilities exceeded the actual home office costs, resulting in a net overstatement of \$262,211 in CY 1996. Therefore, we recommend that the cost reports for the 13 Massachusetts bad debt facilities be adjusted for the period January 1, 1996 through September 30, 1996 for the unallowable home office cost.

OTHER ADMINISTRATIVE EXPENSES

In June 1995, W.R. Grace, Inc. announced a plan to reorganize NMC into its own publicly traded company. In October 1995, FMC received five investigative subpoenas from the OIG. As a result, W.R. Grace, Inc. delayed the completion of the reorganization. In 1996, FMC reported \$901,542 in other administrative expenses directly relating to the spin-offs of NMC or its components from W.R. Grace and the reorganization of the new company as FMC.

Section 2134.10 of the PRM states that "...reorganization costs are the types of costs...with regard to recreating, reestablishing or otherwise rearranging an entity. Reorganization costs are unallowable because they duplicate an entity's original organization costs. Therefore, any costs of studies, surveys etc., associated with or leading to a reorganization are also unallowable. It is not the intent of the Medicare program to reimburse an entity, i.e., a provider or provider component, more than once for its organization costs."

The FMC did not make an adjustment to remove these costs from the Home Office Cost Report. As a result, the bad debt facilities' CY 1996 cost reports are overstated by \$259,043.

MANAGED CARE COSTS

The FMC recorded \$118,300 in managed care costs that were not related to patient care in its DSD home office cost report which was allocated to all facilities. Managed care is a new line of business whereby the nephrologist acts as a primary care physician overseeing the overall care of the patient.

Section 2102.3 of the PRM states that costs not related to patient care are costs which are not appropriate (e.g., expense is not incurred and not paid) or necessary and proper in developing and maintaining the operation of patient care facilities and activities.

The FMC did not make an adjustment to remove all managed care costs on the DSD home office cost report prior to allocating the cost to all facilities. As a result, the cost reports for facilities claiming bad debts are overstated by \$58,026 for CY 1996. Therefore, we recommend that FMC's cost reports for the bad debt facilities be adjusted to reflect this amount.

OTHER POOLED COSTS

In preparing the cost report for 1996, FMC improperly reported \$318,680 in costs related to OIG subpoenas on its home office cost report and \$156,534 in miscellaneous auditing, consulting, and other administrative expenses not related to patient care.

Section 2183 of the PRM states that: "...legal fees and related costs incurred by a provider related to *alleged* [emphasis added] civil fraud or indictment for a criminal act by the provider or its owners, employees, directors, etc., ...are not related to the furnishing of patient care and, therefore, are unallowable provider costs."

Section 2102.3 of the PRM states that costs not related to patient care are costs which are not appropriate (e.g., expense is not incurred and not paid) or necessary and proper in developing and maintaining the operation of patient care facilities and activities.

The FMC included expenses associated with OIG investigations in its home office costs. Resulting from an OIG subpoena, FMC made space available for OIG investigators to perform their investigation. The FMC also incurred printing and duplicating expenses related to the investigation. However, FMC included these costs in its home office cost report. In addition, our review of invoices for auditing, consulting, and other administrative expenses disclosed that costs 1) were not related to patient care (\$125,046), 2) related directly to another division (\$9,800) (PRM section 2150.3), or 3) were not supported by invoices (\$21,688).

As a result, the cost reports for facilities claiming bad debts are overstated by \$136,545 for CY 1996.

HOME OFFICE ALLOCATION PERCENTAGE

The FMC incorrectly calculated the DSD pooled Home Office cost allocation percentage on its Home Office Cost Report to be 59.08 rather than 58.58 percent. The incorrect percentage resulted in Home Office costs allocated to DSD being overstated by \$128,162.

Section 2150.3. D.2.b of the PRM states that: "...all chain components will share in the pooled home office costs in the same proportion that the total costs of each component...bear to the total costs of all components in the chain."

Net expenses for each division is the basis for determining the allocation percentages used to distribute Home Office pooled costs. The cost allocation percentages were incorrectly calculated because FMC did not include total revenues for three of its six divisions when calculating net expenses. This resulted in DSD absorbing an additional amount of the pooled home office cost. As such, the cost reports for facilities claiming bad debts are overstated by \$62,863 for CY 1996.

RENT EXPENSE

FMC, while under a rental lease for its Waltham location through December 31, 1996, signed a new lease effective as of November 1, 1996, a full 2 months prior to expiration of the current lease. As a result, FMC incurred rent expenses for both its old and new headquarters locations for the month of November as well as December 1996. Although a move of headquarter locations would involve some overlap of rental charges, 2 months does not seem reasonable or prudent. Therefore, we are questioning the November rental charge of \$392,000 for the new lease in Lexington.

Section 2103 of the PRM defines the "Prudent Buyer" concept. It states that: "The prudent and cost-conscious buyer not only refuses to pay more than the going price for an item or service, he also seeks to economize by minimizing cost."

FMC did not properly plan when signing a new lease to minimize its rental expense. As a result, the amount of rent expense reported on the bad debt facilities' cost reports is overstated by \$112,635.

ALLOCATION OF UNALLOWED COSTS TO BAD DEBT FACILITIES

Total reported reimbursable bad debts equaled \$7,958,056 in CY 1996. To determine the adjustment to bad debts claimed, we prorated the total unallowable home office costs identified for each bad debt facility (based on ratio of Medicare costs to total facility costs) which resulted in identification of the portion of unallowable costs applicable to Medicare expenses. Applying the ratio determined above, we adjusted the facilities' reported Medicare expenses and recalculated bad debts using the Schedule D cost report format. We then compared the amount of bad debts claimed to the recalculated bad debts amount to determine the appropriate bad debt adjustment (see Exhibit V).

EFFECT ON REIMBURSABLE BAD DEBTS

The ESRD facilities claimed reimbursable bad debts on Schedule D (Calculation of Reimbursable Bad Debts) of the cost report only when their Medicare revenues were less then Medicare reasonable costs. Based on the audit adjustments of \$15,480,083 for CY 1996, we recalculated Medicare expenses and revised Schedule D for each of the FMC facilities claiming reimbursable bad debts. We determined that reimbursable bad debts should be reduced by \$1,519,788² for CY 1996 (see Exhibit VI).

Reimbursement for any remaining bad debts is still subject to the facilities' due diligence in attempting to recover debts from beneficiaries. As noted in the scope section of this report, we did not perform any audit work relating to the validity of the bad debt amounts reported.

² This amount has been adjusted subsequent to the issuance of our draft report dated October 14, 1998.

We recognize that HCFA utilized a prospective composite rate for the ESRD program and audit adjustments did not effect the amount facilities were reimbursed for each dialysis treatment for CY 1996. However, allowable bad debts are reimbursed exclusive of the composite rate on a retrospective cost basis. Accordingly, for bad debts to be reimbursable, they must be based on reasonable costs. Since FMC's home office costs (direct and indirect) have a significant impact on each facility's total reported cost, annual audits of FMC are needed to ensure the accuracy of reported reimbursable bad debts.

RECOMMENDATIONS

Although FMC has over the years taken actions to remove significant unallowable costs from its facilities' cost reports, corrective action is still needed to address those unallowable costs discussed in this report. Therefore, we are recommending that FMC establish additional procedures to exclude from future cost reports the unallowable costs identified during our review. Those costs, related to the 1984 acquisition that are being protested, should continue to be disclosed in the facility cost reports in accordance with HCFA guidelines.

Further, we recommend that HCFA instruct the appropriate FIs to:

- (1) apply our home office cost adjustments of \$16,129,333 for CY 1996 and recalculate the reimbursable bad debts for the facilities in question;
- (2) perform a review of claimed bad debts for those facilities which have significant bad debts remaining to determine their allowability considering the facilities' due diligence in attempting to collect debts from beneficiaries; and
- (3) recover \$ 1,519,788³ in overpayments arising from unallowable bad debts reimbursed to FMC facilities in CY 1996.

FRESENIUS MEDICAL CARE'S COMMENTS

The FMC agreed with all our findings and recommendations with the exception of our findings relative to the sale of TKC and rent expense. We have summarized FMC's position below and provided additional OIG comments to each finding in question. The full text of FMC's comments are included as the APPENDIX to this report.

Sale of The Kidney Center

The FMC agreed that the \$1.7 million gain from sale of TKC should have been included in FMC cost reports to recover depreciation costs previously reported. However, they disagreed with allocating the total depreciation costs across all facilities. The FMC provided a detailed

³ This amount has been adjusted subsequent to the issuance of our draft report dated October 14, 1998.

methodology which allocated the depreciation costs across the four components which occupied the TKC building, and then further spread each component's share across the facilities served by that component.

Rent Expense

The FMC claimed that 2 months overlap of rent was prudent, claiming that relocation of its corporate offices could be accomplished only on the Thanksgiving weekend to ensure uninterrupted operations.

OIG's RESPONSE

With respect to the sale of TKC, we reviewed the detailed allocation methodology provided by FMC. We agree with their methodology and reallocated our finding amount in accordance with the new information provided by FMC. This reallocation reduced our previously reported recoverable bad debt amount from \$1,577,593 to \$1,519,788.

Regarding the rent expense, FMC responded that a 2 month overlap was necessary as the only time they could move without interrupted service was the Thanksgiving weekend. We disagree, as a similar holiday period was available the next month in December. Further, the relocation site of the new corporate headquarters was only three miles away. Even FMC officials acknowledges that the bulk of the move was accomplished over the one extended weekend. Due to the short distance and the fact that the actual move took place over an extended weekend, we believe proper planning could have accomplished the move during the month of December, limiting the rental overlap to one month.

EXHIBITS

SUMMARY OF AUDIT FINDINGS - DIRECT TO OWNED FACILITIES FMC'S BAD DEBT FACILITIES
JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

ને એ જે ને ને ને ને જે ને ને એ એ ને જે એ એ એ ને ને ને ને ને એ જે ને જે ને ને ને	MEDICARE PROVIDER NUMBER	LOTAL FACILITY COSF	MEDICAL RECORD AMORTIZATION	DEPRECIATION	PROFIT ELIMINATION	PERIODS	DIRECT	ADJUSTMENT
1,344,782 27,704 1,044 2,38,766 87,290 21,22 1,841,878 12,165 810 1,841,788 12,165 746 1,405,676 1,722 746 1,402,473 1,722 746 1,702,473 1,724 746 1,777,099 1,774 739 503,103 1,52,429 16,64 1,405,545 40,353 1,527 1,405,545 14,000 739 624,678 65,031 882 624,678 65,031 882 1,244,628 65,031 882 2,445,428 65,031 882 624,638 1,143 774 1,244,638 1,132 1,143 2,715,672 36,452 1,049 2,715,672 36,452 1,049 2,716,672 66,587 1,171 1,586,290 36,452 1,049 2,746,473 1,049 1,049 4,606,473 1,040 1,049 1,040,473 1,136 1,049 </td <td>0 2694</td> <td>524,746</td> <td></td> <td>801</td> <td>2,044</td> <td></td> <td></td> <td>2,845</td>	0 2694	524,746		801	2,044			2,845
2,387,566 87,704 1,044 2,387,566 87,290 212 3,185,069 37,761 1,792 1,820,676 12,165 810 1,820,676 12,165 810 1,402,473 12,165 810 1,702,473 1,754 1,777,099 40,353 1,527 1,405,545 40,353 1,527 2,845,428 65,031 882 2,445,428 65,031 882 2,445,438 1,143 1,091 2,445,438 1,143 1,091 2,701,957 21,876 1,143 3,621,335 71,325 1,049 2,715,672 36,452 774 940,061 63,587 1,171 1,208,6290 60,587 1,171 1,508,6290 60,587 1,171 1,508,6290 53,529 774 940,061 67,52 1,091 1,508,6290 53,529 774 1,508,630 77,471 1,004 2,996,530 72,471 7,100 3,6460 1,045,626 818 1,045,626 38,030 528 1,517,73 1,2471 7,129	0 2700	338,432		448	1,179			1,627
2,387,566 87,290 212 3,185,069 37,761 1,792 1,541,878 12,165 746 1,820,676 746 1,295 1,702,473 1,2165 746 1,702,473 1,251 746 1,702,405 1,637 1,774 3,503,405 16,2429 1,637 1,477,099 624,678 66,031 1,627 624,678 62,468 14,000 739 624,678 65,031 882 1,225 2,445,428 65,031 882 1,43 2,74,803 201,659 86 1,443 2,74,803 201,659 86 3,74,803 201,659 86 3,74,803 201,659 86 2,76,624 60,587 1,143 2,246,806 60,587 1,143 2,246,806 60,587 1,521 1,508,820 31,228 1,521 621,312 1,624 1,049 467,322 1,646 1,040 2,946,602 2,248	0 2501	1,544,782	27,704	1,044	5,642			34,390
3,145,069 37,761 1,702 1,541,878 1,246 1,431,788 1,702,432 1,702,432 1,405,545 1,406,587 1,406 1,224,84 1,001,087 1,224,872 1,406,473 1,) 2502	2,387,566	87,290	212	7,470			94,972
1,541,878 12,165 810 1,820,676 1,415 810 1,820,676 1,421 1,702,473 1,2429 1,265 1,1037 1,174 2,503,405 1,52429 1,637 1,476,545 40,353 1,527 2,44,678 65,031 882 2,44,678 65,031 882 2,74,803 2,016,59 66 2,701,395 7,1325 1,049 2,716,525 60,587 1,143 3,621,335 7,1325 1,049 2,716,625 60,587 1,173 1,508,820 53,529 7,74 94,000,061 65,687 1,173 1,406,473 1,126 1,064 1,001,087 621,312 1,406,473 1,1364 7,732 2,996,520 7,742 1,046,526 3,625 1,446,739 1,1364 7,732 1,046,626 3,22,544 1,046,626 3,22,544 1,046,626 3,22,544 1,046,626 3,22,544 1,046,626 3,22,544 1,046,626 3,22,544 1,046,626 3,22,544 1,046,626 3,22,544 1,046,626 3,22,544 1,34,738 651 1,514,738 651 1,514,738 651 1,514,738 652) 2504	3,185,069	37,761	1,792	12,635			52,188
1,820,676 746 1,431,788 1,295 1,743,788 1,295 1,743,789 1,159 7,5132 1,52429 1,637 1,405,545 40,353 1,527 624,678 40,353 1,527 503,940 40,000 739 624,678 65,031 882 2,445,428 65,031 882 2,445,628 18,892 570 3,274,803 201,659 86 3,274,803 201,659 86 3,671,335 7,1325 1,041 1,246,820 60,587 1,143 2,246,860 60,587 1,171 2,976,925 60,587 1,171 2,976,925 60,587 1,171 1,506,290 53,529 724 400,061 53,629 724 1,406,473 1,100 467,392 1,348 1,001 546,02 1,004 53,03 2,94,872 72,471 2,109 2,24,637 1,364 7,782 <td>) 2506</td> <td>1,541,878</td> <td>12,165</td> <td>810</td> <td>445</td> <td></td> <td></td> <td>14,420</td>) 2506	1,541,878	12,165	810	445			14,420
1,431,788 1,295 1,702,473 1,159 735,132 1,774 3,503,405 152,429 1,637 1,475,595 40,353 1,527 664 1,475,699 40,353 1,527 664,678 40,353 1,527 624,678 65,031 882 2,445,428 65,031 882 2,45,428 65,031 882 2,74,803 201,659 86 2,71,667 21,433 71,325 1,049 2,715,672 21,876 1,143 774 3,671,335 7,1325 1,049 774 2,916,925 60,587 1,143 774 2,916,920 31,228 1,521 1,049 2,916,920 31,228 1,51 1,049 40,061 53,529 774 1,000 40,067 33,229 11,100 1,100 40,067 7,747 2,109 1,100 20,46,50 72,471 2,109 1,291 3,671,175 113,647 7,782 1,646,626 3,23,53 1,39 1,291 3,448,037 3,803 3,903 8,93 1,514,738 651	1 2512	1,820,676		746	7,148			7,894
2517 1,702,473 1,159 2556 7,35,132 1,774 2559 7,3405 152,429 1,774 2559 1,777,099 40,353 1,774 2550 1,477,099 40,353 1,527 2550 2,445,428 65,031 882 2503 2,445,428 65,031 882 2503 2,445,428 65,031 882 2503 2,445,428 65,031 882 2504 3,274,833 20,059 86 251 2,701,957 21,876 11,43 251 2,715,672 21,876 1,414 252 2,246,860 60,587 7,44 252 1,508 20 774 252 1,508 20 774 252 1,508 20 774 253 1,508 20 20 254 1,000 3,525 1,724 254 1,000 3,525 1,1	2515	1,431,788		1,295	5,231			6,526
2595 735,132 1,774 2524 3,513,405 152,429 1,774 2559 1,177,099 664 2559 1,477,099 664 2530 503,946 40,353 1,527 2530 503,940 14,000 739 2573 624,678 65,031 882 2500 2,445,428 65,031 882 2503 2,274,803 201,659 86 2510 3,274,803 201,659 86 2511 3,274,803 201,659 86 2512 3,274,803 201,659 86 2513 2,276,925 1,049 774 2514 3,671,335 7,1,325 1,049 2524 1,264,800 60,587 1,771 2536 1,562 3,645 774 254 1,040,6473 3,228 1,274 254 1,040,6473 3,228 1,100 254 1,040,6473 1,244	12517	1,702,473		1,159	6,732			7,891
2524 3.593,405 152,429 1,637 2559 1,177,099 664 2519 1,177,099 664 2519 1,000 739 2570 2,445,428 65,031 882 2503 2,841,013 65,031 882 2504 1,416,658 18,892 570 2505 1,416,658 18,892 570 2501 3,274,893 201,659 86 2521 2,701,957 21,876 1,443 2522 2,701,957 21,876 1,443 2521 2,701,957 21,876 1,443 2521 2,701,957 21,876 1,443 2521 2,715,972 21,876 1,443 2522 2,715,672 36,752 1,049 2524 2,716,826 31,228 1,744 2525 1,000,087 31,228 1,744 2536 1,001,087 1,001,087 1,001 2537 467,392	2595	735,132		1,774	42			1,816
2559 1,177,099 664 2519 1,405,645 40,353 1,527 2530 6,340 14,000 739 2573 6,5428 65,031 882 2503 2,44,428 65,031 882 2503 2,244,803 201,659 86 2504 3,274,803 201,659 86 2511 2,701,877 21,876 1,143 2512 3,621,335 71,325 1,049 2514 2,715,672 21,876 1,143 2521 2,976,925 7,1325 1,049 2521 2,24,882 7,1325 1,049 2524 2,715,672 36,452 761 2524 2,715,672 36,452 774 2552 1,608,820 31,228 1,51 2554 2,546 25,529 7,44 2554 1,001,087 1,004 2,54 2560 2,548 2,94,872 1,004 2574	2524	3,593,405	,	1,637	19,112			173,178
2519 1,405,545 40,353 1,527 2530 503,940 14,000 739 2573 2,445,428 65,031 882 2500 2,845,428 65,031 882 2503 2,845,428 65,031 882 2504 3,274,803 201,659 86 2510 3,274,803 201,659 86 2511 2,701,957 21,876 1,143 2512 3,274,803 201,659 86 2514 2,715,672 21,876 1,091 2524 2,976,925 7,23 1,049 2524 2,976,925 1,049 2,246,860 60,587 1,171 2524 2,976,925 3,645 7,74 251 2524 2,715,672 36,452 7,23 2524 2,716,672 36,452 7,24 2546 60 587 1,174 2557 400,601 53,529 7,24 2596 206,637 <td>2559</td> <td>1,177,099</td> <td></td> <td>664</td> <td>11</td> <td></td> <td></td> <td>735</td>	2559	1,177,099		664	11			735
503,940 14,000 739 624,678 65,031 882 2,851,013 65,031 882 1,416,658 18,892 570 3,274,803 201,659 86 2,701,957 21,876 1,143 3,621,335 71,325 1,091 1,224,184 6,752 1,049 2,715,672 36,452 761 2,96,220 60,587 1,171 1,508,820 31,228 1,521 1,608,290 53,529 774 940,061 53,529 774 1,001,087 60,587 1,100 467,392 7,4471 2,109 2,94,872 7,4471 2,109 3,671,175 113,647 7,782 1,045,626 38,030 528 1,648,037 38,030 528 1,394,120 829 1,394,120 829	2519	1,405,545		1,527	5,597			47,477
624,678 624,678 62,4542 62,445,428 65,031 65,031 68,92 62,701,957 62,133 62,133 62,134 62,697 621,312 621,312 621,312 621,312 621,312 621,324 63,529 620,697 621,324 63,529 621,324 63,539 621,324 621,324 621,324 621,324 621,324 621,324 621,324 621,324 621,324 621,324 621,324 621,324 621,324 621,324 621,325 621,325 621,324 621,325 621,325 621,325 621,325 621,325 621,325 621,325 621,326 621,327 621,328 621,328 621,328 621,328 621,328 621,328 621,328 621,328 621,332 631,332 631	2530	503,940		739	2,046			16,786
2,445,428 1,325 2,851,013 65,031 882 1,416,658 18,892 570 3,774,803 201,659 86 2,701,957 21,876 1,143 3,621,335 71,325 1,091 1,224,184 6,752 1,049 2,976,925 6,752 761 2,976,925 60,587 1,171 2,246,860 60,587 1,171 1,508,820 31,228 1,521 1,896,290 53,529 877 621,312 1,064 1,001,087 1,004 467,392 72,471 2,109 294,602 72,471 2,109 467,392 72,471 2,109 3,67,175 113,647 7,782 1,045,626 38,030 580 3,448,037 3,232,544 38,030 580 1,544,738 651 1,544,738 651 1,544,738 651 1,544,738 651 1,544,738 651 1,544,738 651 1,544,738 651 1,544,738 651 1,544,738 651 1,544,738 651	2573	624,678		633	1.968			2,601
2,851,013 65,031 882 1,416,658 18,892 570 3,274,803 201,659 86 2,701,957 21,876 1,143 3,621,335 71,325 1,091 1,224,184 6,752 1,049 2,976,925 36,452 793 2,246,860 60,587 1,171 1,508,820 31,228 1,521 1,896,290 53,529 877 621,312 726 1,406,473 1,100 467,392 1,100 467,392 1,247 2,109 294,602 72,471 2,109 467,392 13,647 7,782 1,045,626 38,030 580 3,232,544 38,030 580 1,544,8037 3,232,544 813 1,544,738 1,291 982,618 651 1,544,738 651 1,544,738 651 1,544,738 651 1,544,739 651 1,344,120 829	2500	2,445,428		1,325	9,172			10,497
1,416,658 18,892 570 3,274,803 201,659 86 2,701,957 21,876 1,143 3,621,335 71,325 1,091 1,224,184 6,752 1,049 2,976,925 60,587 1,771 2,746,860 60,587 1,171 2,746,860 60,587 1,171 1,508,820 31,228 774 940,061 621,312 1,281 621,312 7,26 1,406,473 1,064 1,001,087 1,100 467,392 7,471 2,109 294,872 7,2471 2,109 467,392 1,13,647 7,782 1,045,626 38,030 580 3,232,544 38,030 528 1,514,738 651 1,344,73 1,544,73 807 1,342,493 829	2503	2,851,013	65,031	882	16,556			82,469
3,774,803 201,659 86 2,701,957 21,876 1,143 3,621,335 71,325 1,091 1,224,184 6,752 1,091 2,976,925 36,452 793 2,715,672 36,452 793 2,715,672 36,452 793 2,715,672 36,452 774 1,508,820 31,228 774 940,061 621,312 774 1,406,473 1,281 1,004 621,312 1,004 1,004 620,392 72,471 2,109 294,872 72,471 2,109 3,671,175 113,647 7,782 1,045,626 38,030 580 3,448,037 38,030 528 1,514,738 651 1,514,738 651 1,322,493 829	2505	1,416,658		570	3,928			23,390
2,701,957 21,876 1,143 3,621,335 71,325 1,091 1,224,184 6,752 1,049 2,976,925 6,752 1,049 2,715,672 36,452 793 2,26,860 60,587 1,171 1,508,820 31,228 774 940,061 621,312 774 621,312 1,064 1,064 1,406,473 1,064 1,064 620,697 1,100 1,064 467,392 7,471 2,109 294,872 7,471 2,109 3,671,175 113,647 161 296,530 72,471 2,109 3,574 13,647 818 1,045,626 38,030 580 3,448,037 1,291 982,618 651 1,514,738 651 1,514,738 651 1,324,933 651	2510	3,274,803	17	98	20,024			221,769
3,621,335 71,325 1,091 1,224,184 6,752 761 2,976,925 36,452 793 2,715,672 36,452 793 2,746,860 60,587 1,171 1,580,290 31,228 774 940,061 53,529 877 621,312 726 1,406,473 1,004 620,697 1,004 467,392 1,100 467,392 1,100 294,602 161 294,602 1,13,647 1,045,626 818 3,232,544 38,030 528 1,514,738 651 1,544,738 651 1,544,738 651 1,542,433 1,544,738 651 1,544,738 651 1,544,738 651 1,544,738 651 1,544,738 651 1,544,738 651 1,544,738 651	.2511	2,701,957		1,143	11,248			34,267
1,224,184 6,752 1,049 2,976,925 36,452 793 2,715,672 36,452 773 2,246,860 60,587 1,171 1,508,820 31,228 1,521 1,808,290 53,529 877 621,312 726 1,406,473 1,054 1,001,087 1,064 1,001,087 1,064 467,392 1,100 467,392 1,100 296,530 72,471 2,109 3,671,75 113,647 818 1,045,626 38,030 580 3,448,037 1,291 982,618 528 1,514,738 651 1,324,93 829	-2512	3,621,335	71,325	1,091	24,469			96,885
2,976,925 6,752 1,049 2,715,672 36,452 793 2,246,860 60,587 1,171 1,508,820 31,228 1,521 1,896,290 53,529 877 621,312 1,054 1,001,087 1,004 467,392 1,100 467,392 72,471 2,946,602 113,647 2,996,530 72,471 2,996,530 72,471 2,996,530 72,471 1,045,626 818 3,232,544 38,030 1,828,320 1,291 3,448,037 528 1,514,738 651 1,342,03 829	.2516	1,224,184		761	4,819			5,580
2,715,672 36,452 793 2,246,860 60,587 1,171 1,508,820 31,228 1,521 1,896,290 53,529 774 940,061 877 621,312 726 1,001,087 1,064 467,392 1,100 467,392 1,100 467,392 113,647 294,602 113,647 296,530 72,471 2,996,530 72,471 2,996,530 72,471 2,996,530 72,471 2,996,530 72,471 2,996,530 72,471 2,996,530 72,471 2,996,530 72,471 2,996,530 72,471 2,996,530 72,471 2,996,530 72,471 2,996,530 72,471 3,671,75 113,647 1,645,626 38,030 3,448,037 528 1,514,738 651 1,514,738 651 1,341,120 829 982,638 651 1,342,438 829	2521	2,976,925		1,049	14,206			22,007
2,246,660 60,587 1,171 1,508,820 31,228 1,521 1,896,290 53,529 774 940,061 877 621,312 726 1,406,473 1,064 1,001,087 1,064 467,392 1,100 467,392 1,100 2,996,530 72,471 2,996,530 72,471 2,996,530 72,471 2,996,530 7,782 1,045,626 38,030 3,232,544 38,030 3,448,037 1,291 1,344,120 818 1,344,120 829 1,344,120 829 1,344,120 829	2524	2,715,672		793	25,262			62,507
1,508,820 31,228 1,521 1,896,290 53,529 774 940,061 877 621,312 726 1,406,473 1,084 467,392 1,100 467,392 1,100 467,392 1,100 294,872 7,471 5,17 296,530 72,471 2,109 3,671,175 113,647 7,782 1,045,626 818 3,232,544 38,030 580 3,448,037 1,291 1 1,514,738 651 651 1,324,433 829 1,324,433 829	2546	2,246,860	60,587	1,171	9,122			70,880
1,896,290 53,529 774 940,061 877 621,312 726 1,406,473 1,054 1,001,087 1,054 1,001,087 1,100 467,392 1,100 467,392 517 294,872 72,471 2,996,530 72,471 2,996,530 72,471 3,671,175 113,647 1,045,626 818 3,232,544 38,030 3,448,037 1,291 1,514,738 651 1,344,120 829 982,618 651 1,344,120 829 829 829	2552	1,508,820	31,228	1,521	8,492			41,241
940,061 877 621,312 726 1,406,473 1,054 1,001,087 1,281 620,697 1,100 467,392 517 954,602 517 2,996,530 72,471 2,109 3,671,175 113,647 7,782 1,045,626 38,030 580 3,232,544 38,037 1,291 1,514,738 651 1,514,738 651 1,312,403 829	2565	1,896,290		774	13,688			67,991
621.312 726 1,406.473 1,001.087 1,001.087 1,001.087 1,100 467.392 467.392 296.502 296.502 296.530 7,2,471 2,109 3,671.175 113.647 1,045.626 3,232.544 38.030 3,448.037 1,514.738 651 1,514.738 829	2577	940,061		877	3,555			4,432
1,406,473 1,054 1,001,087 1,001,087 1,001,087 1,281 620,697 1,100 467,392 517 294,602 2,996,530 72,471 2,109 3,671,175 113,647 7,782 1,045,626 38,030 580 1,828,320 580 1,828,320 580 1,828,320 580 1,291 1,514,738 651 1,394,120 879	2587	621,312		726	2 (194			2,820
1,001,087 620,697 467,392 954,602 2,994,872 2,996,530 7,2471 2,109 3,671,175 1,045,626 3,232,544 1,828,320 3,448,037 1,291 1,291 1,291 1,291 1,291 1,392,618 1,291 1,291 1,291 1,392,618 1,291 1,291 1,392,618 1,392,618 1,291 1,291 1,392,618 1,392,	2592	1,406,473		1,054	5,639			6,693
620,697 1,100 467,392 467,392 161 294,872 2,996,530 3,671,175 1,045,626 3,030 1,045,626 3,030 1,828,320 3,448,037 1,591 1,591 1,391	2594	1 001 087		1,281	4,031			5,312
467.392 517 954.602 161 294.872 72.409 3.671.175 113.647 7.782 1 1.045.626 818 3.232.544 38.030 580 3.482.320 528 1.514.738 651 1.391.120 807	2596	620,697		1,100	2.072			3,172
954.602 294.872 2.996.530 7.2.471 2.109 3.671.175 113.647 2.109 1,045.626 3.232.544 38,030 3.448,037 3.448	2697	467,392		517	1 559			2.076
294.872 2,996.530 3,671,175 113,647 2,109 3,671,175 11,045,626 3,232,544 38,030 3,448,037 3,448,037 1,514,738 651 1,514,738 829	2514	954 602		161	4 537			4 598
2.996.530 72.471 2.109 3.671.175 113.647 7.782 1.045.626 818 3.232.544 38.030 580 1.828.320 1.291 982.618 528 1.514.738 651 1.314.738 651 982.93	2688	294 872			254			254
3,571,75 1,045,626 3,232,544 1,828,320 3,448,037 982,618 1,514,738 1,514,738 1,514,120 1,5	2550	2 996 530	1777	2.109	296.91			91 547
1,045,626 1,045,626 3,23,544 3,48,037 3,448,037 1,514,738 651 1,314,120 829	2011	2,530,330	•	7 7 8 3	027.51			137.069
1,045,626 3,232,544 3,232,544 3,448,037 982,618 528 1,514,738 651 1,394,120 807 829	2540	3,071,173	_	701'1	Y50,C1			000,761
3,232,544 38,030 1,828,320 580 3,448,037 1,291 1 982,618 528 1,514,738 651 1,344,120 807	2533	1,045,626		818	686,6			7,403
1,828,320 580 3,448,037 1,291 1,291 982,618 528 1,514,738 651 1,342,120 807	2508	3,232,544	38,030		15 169			53,199
3,448,037 1,291 982,618 528 1,514,738 651 1,394,120 807 982,493 829	-2514	1,828,320		280	6,125			6,705
982,618 528 1,514,738 651 1,394,120 807 982,493 829	.2521	3,448,037		1,291	10 228			11,519
1,514,738 651 1,394,120 807 1,82,493 829	.2531	982,618		528	3,262			3,790
2539 1,394,120 807 982,493 829	5 2537	1,514,738		651	5,927			6.578
25,49 982,493	2539	1 394 120		807	4 740			5,547
	2549	982,493		829	3 795			4,623

SUMMARY OF AUDIT FINDINGS - DIRECT TO OWNED FACILITIES FMC'S BAD DEBT FACILITIES JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

MEDICARE PROVIDER NUMBER	FACILITY COST	MEDICAL RECORD TV ACCOUNT AMORTIZATION DEPRECIATION	DEPRECIATION	PROFIT EL IMINATION	PERIODS	DIRECT	ADJUSTMENT
36.2850	1 041 614		1,050	3,857			4,907
36 2552	1 103 556		1,312	4,880			261.0
39 2503	2,196,391	66,464	874	10,849			/8,18/
30 2506	4 370 988	106.186		12,703			118,889
20.25.00	2 850 090	35 236	1,868	10,167			47,271
20 2520	1 444 724	63 425	1,048	5,084			/55,69
2 2	1,144,1	38.829		5,901			45,680
39 2524	1,410,003	70,00		5 466			53,250
39 2525	1,352,641	176,14	35.1				351
39 2530	2,441,932		*	925 x			24,594
39 2540	3,899,773	14,642		0,0,0			3,192
39 2547	956,731		244	2,040			3.253
39 2554	896,011	•		3,065			071.8
39 2560	2.022.787	31,483		5,487			0,1,00
39 2578	870 093			2,471			000.5
2504	1 5(16 477		765	4,845			5,610
.	114,000,1		834	6.772			2,606
2603	1,130,522	7.7	•	971			18,712
2500	1,421,520	13,130		(21) P			42 075
2510	2,304,749	29,791	_	/16/01			2 109
2516	393,516		628	1,481	ē		4.557
2518	1,085,749		738	3,819			4,00
2505	2 850 279		1,479	13,158			14,037
08 2502	1 708 106		596	10,955			11,551
5 5	1,00,100	97 U59		5,665			43,519
25 2543	+24'127'1	050,10		4 701			28,545
25 2544	1,041,033	300'67		494 1			19,959
25.2547	1,290,673	14,824		570°F			2 901
25 2548	695,324			167,2			114 500
101	6,290,134	81,436		32 699			800,47
20	2 439 200	999'99	1,071	9,291			0.20,11
26.2500	1 613 942	30,745	. 650	6,979			38,374
2 6	4 0.00 402	16.617		4.861			22,056
1707 97	1,004,4423	000 64		10 020			52,371
26 2528	1,205,216	100,24		\$ 170			18,703
26 2531	922,309	12,748	•				67 296
26 2535	1,741,832	52,706	, '	13,223			0.870
37 25,20	660.254		813	2,066			0.10.4
20.20	2 175 462	862.68	131	12,180			80C'1C
30,	101.0.1.2	111 176	1 422	17 209			129,808
44 2524	3,147,039	37.01		7 534			15,160
2545	125,421	12,134		108 -			2,455
2561	548,660		640	Che. I			842
2593	1,496,223			: · ·			4 357
2513	467,085	2,877		(95)			189.31
97.40	537 989	14.214	4 637	1,838			600,01
010	506,100	10.204		2,121			13,255
2519	626,373	02,01		069 €			11,331
2520	998,339	7,125		200			17
2561	623 613			/ I			
				• • • • • • • • • • • • • • • • • • • •			1 0.45

SUMMARY OF AUDIT FINDINGS - DIRECT TO OWNED FACILITIES FMC'S BAD DEBT FACILITIES JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

11 2544 1,970,550 57,912 1,120 12187 11 2544 1,307,673 26,935 1,322 6,126 11 2540 1,308,533 22,931 2,233 12,124 11 2541 1,908,537 17,457 2,233 12,644 11 2542 1,208,537 17,457 2,233 13,246 11 2521 2,207,738 2,207,738 2,233 13,246 20 2502 1,225,731 2,233 13,246 10,44 20 2502 1,225,731 2,438 6,56 5,343 22 2516 2,202,744 4,63 6,56 9,434 22 2526 2,202,744 4,13 1,60 9,434 22 2526 2,142,273 4,63 1,704 9,434 22 2526 2,142,273 4,63 1,704 9,434 22 2536 3,12,50 3,22,87 4,63 1,704 9,434 22 2527 1,539,66 1,433 6,58 1,704 9,434 22 2527	1,129 1,382 1,382 268 1,321 268 1,293 1,124 1,129 1,129 1,129 1,129 1,129 1,129 1,129 1,129 1,129 1,129 1,129 1,129 1,129 1,10	12.9	71,228 8,294 8,294 132,896 6,246 41,823 6,640 9,967 10,594 12,958 73,100 10,084 12,958 73,100 10,084 12,958 73,100 10,084 12,951 12,958 73,100 10,084 12,958 73,100 10,084
1,307,673 786 1382 1,13400 26,935 1,321 1,1082,577 17,457 2,233 1,1082,577 17,457 2,233 1,082,577 17,457 2,233 1,082,571 17,457 2,233 1,082,571 2,4381 1,124 1,293,731 6,566 1,594,119 14,343 6,58 1,594,119 14,343 6,58 1,594,119 14,343 6,58 1,594,119 14,343 6,58 1,594,119 14,343 6,58 1,023,346 1,300 6,021 1,023,346 1,300 6,021 1,023,346 1,300 6,021 1,023,346 1,300 6,021 1,023,346 1,300 6,031 1,023,346 1,300 6,031 1,023,346 1,300 6,031 1,023,346 1,300 6,031 1,1429 3,731 1,141,29 3,731 1,141,29 3,731 1,141,29 3,731 1,142,155 6,038 1,22,138,699 41,176 8,14 1,386,936 38,705 6,13 1,142,0,77 1,143,958 6,131 6,71 1,13,958 6,20,77 1,143,958 6,131 6,75 1,713,958 6,20,41 1,886,547 6,20,41	1,382 1,321 2,233 943 1,124 1,129 1,129 1,094 1,094 1,094 1,094 1,096 1,096 1,096 1,096 1,094 1,	12.9	
3,113,400 26,935 1,321 1,936,593 1,712,401 2,207,798 1,297,738 1,297,738 2,207,738 2,195,279 1,559,566 2,185,965 1,559,651 1,550,779 1,713,958 1,759,731 1,713,958 1,550,779 1,713,958 1,7	1,321 2,68 1,124 6,56 961 1,129 1,094 1,096 1,096 1,096 1,096 1,066 390 845 1,066 1,094 1,066 1,0	12.9	-
1,968,593 22,921 268 1,968,593 1,7457 2,233 1,7457 2,233 1,7457 2,233 1,7457 2,233 1,7457 2,233 1,7457 2,233 1,7457 2,233 1,7457 2,233 1,7457 2,233 1,7457 2,233 1,7457 2,233 1,7457 2,233 1,7457 2,233 1,7457 2,234 1,7457 2,234 1,7457 2,234 1,7457 2,335 1,7457 2,335 1,745,506 1,034 4,433 19 4,423 1,745,026 1,300	2.233 1.124 6.56 96.1 1.293 1.1293 1.1094 1.094 1.096 1.096 1.096 1.066 1.088 1.		-
2.772.857 117.457 2,233 1.082.577 24.381 1124 1.082.577 24.381 1124 1.295.733 24.381 1124 1.296.734 656 2.202.174 656 2.202.174 1.293 1.594.119 2.381 1.293 1.594.119 2.4484 413 1.594.119 124,484 413 2.386.631 120,506 1094 4.403.336 120,506 1094 4.403.336 120,506 1094 4.527.329 103,540 908 3.370,121 44,372 1096 1.752,933 320 628 1.728,933 320 632 1.141.129 320 632 1.141.129 320 632 1.141.129 320 632 1.141.129 320 632 1.141.129 320 632 1.141.129 320 632 1.141.129 320 632 1.141.129 342,353 1.889 1.142.125 229,888 42,352 1.142.126 229,888 235 1.142.127 34,369 44,176	2,233 1124 656 961 1,293 1,160 413 658 1,094 1,096 390 845 1,096 1,096 1,096 1,096 371 791 1,066 390 845 791 791 1,889 1,889 1,889 1,889 1,889	12.9	-
1,082,577 1,082,577 2,207,798 2,207,798 1,295,731 2,207,798 2,207,798 2,207,798 1,599,65 2,189,956 2,189,965 2,189,965 1,599,665 2,189,965 2,189,965 2,189,965 2,189,965 2,189,965 2,189,965 3,370,121 3,380,396 3	943 1124 656 961 1,293 1,160 413 658 1,094 1,094 1,096 390 845 791 791 757 757 799 371 889 1,889 1,889 1,889	12.9	
2,207,798 24,381 1,124 1,295,731 656 2,202,798 24,381 1,124 3,000,032 656 1,559,966 1,293 1,594,119 24,484 413 2,396,631 14,343 658 1,594,119 24,484 413 2,396,631 14,343 658 4,403,366 120,506 1,004 6,322,329 103,540 908 6,322,329 103,540 908 8,25,733 42,734 462 1,023,348 1,300 602 1,023,348 1,300 632 1,024,499 320 371 1,034,148 320 336 1,034,549 320 337 1,094,549 386 386 866,464 42,738 757 1,094,509 44,72,156 54,353 1,889 1,386,336 44,72,156 54,353 1,889 1,386,336 44,72,156 54,353 1,889 1,386,336 36,335 1,876 67,1 1,386,336 37,235 1,876 44 1,386,336 44,72,30 1,675 37 1,436,547 <td>1,124 656 961 1,293 887 1,160 413 658 1,094 1,094 1,094 1,096 390 845 791 1,066 1,066 1,066 1,086 1,889 1,889 1,889 1,889 1,889 1,889 1,889</td> <td>12,9</td> <td></td>	1,124 656 961 1,293 887 1,160 413 658 1,094 1,094 1,094 1,096 390 845 791 1,066 1,066 1,066 1,086 1,889 1,889 1,889 1,889 1,889 1,889 1,889	12,9	
1,295,731 2,202,174 3,800,032 7,61,153 1,559,956 2,185,965 2,185,965 2,185,965 1,594,119 2,322,877 8,319 1,024,872 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,04,549 1,094,359 1,094,399 1,094,	656 961 1,293 887 887 887 658 1,094 1,094 1,096 390 845 791 602 501 632 371 757 757 759 888 658 638 638 638 638 638 638 638 63	12.9	
2,202,74 2,202,74 3,800,002 3,800,002 761,153 1,559,566 1,160 1,504,119 2,359,631 1,43,346 1,203,846 1,023,846 1,023,846 1,023,846 1,023,846 1,023,846 1,023,846 1,023,846 1,023,846 1,024,549 1,044,549 1,044,549 1,044,549 1,044,549 1,044,549 1,044,549 1,044,549 1,054	1,293 1,293 1,160 1,166 1,066 1,	12.9	
2,202,174 3,600,032 761,174 1,559,966 2,185,965 1,594,119 1,594,119 2,359,531 1,534,119 2,350,631 1,2443 6,322,329 1,20,506 1,034,40 4,372 3,370,121 4,372 1,05,666 1,05,866 1,023,346 1,023,348 1,023,348 1,023,348 1,024,549 2,192,279 4,472,155 2,238,509 1,141,129 3,55,56 866,44 2,238,699 4,472,155 2,238,699 4,472,155 2,238,699 1,386,309 4,472,155 2,238,699 1,420,275 3,759,954 8,235 1,420,275 3,759,954 8,235 1,713,958 6,20,779 1,713,958 6,20,541 8,16,547 8,16,547 8,16,547 8,16,547 8,16,547 8,16,547 8,16,547	1,293 599 887 1,160 1,094 908 908 908 1,066 390 845 791 602 501 632 501 658 658 658 658 658 658 658 658	12.9	Ç. Ç.
3,800,032 7,611,53 7,611,53 7,611,53 1,559,956 2,185,965 2,185,965 2,185,965 1,594,119 2,359,631 1,43,343 6,58 1,003,366 1,003,366 1,003,506 1,003,506 1,003,506 1,004 1,023,348 1,023,348 1,023,348 1,024,549 1,024,549 1,024,549 1,024,549 1,024,549 1,024,549 1,024,549 1,024,549 1,024,549 1,036,954 1,036,964	658 1,160 413 658 1,094 1,094 1,094 1,066 1,066 1,066 1,066 1,066 1,09 1,19 1,188 1,188 1,188 1,188 1,188 1,188 1,188 1,188 1,188	12.9	Ç. Ç.
761,153 761,153 761,153 761,153 761,163 761,163 762,956 761,199 762,956 763,263 763,264 763,366 763,266 763,27 763,287 763,289 763,370 762,893 762,279 762,893 766,464 762,893 766,464	599 887 413 658 658 1,094 1,094 1,066 390 845 791 791 757 757 757 757 758 658 658 658 658 658 658 658 6	12.9	
1,559,956 1,660 1,165,956 1,660 1,165,965 1,160 1,185,965 1,160 2,359,4,119 14,343 658 4,403,366 120,506 1,094 4,403,366 10,094 1,066 1,029,886 1,300 602 1,029,886 4,054 602 1,029,886 4,054 602 1,029,886 4,054 602 1,029,886 4,054 602 1,023,348 1,300 632 1,04,549 320 632 1,04,549 320 632 1,04,549 386 658 866,464 4,176 614 866,464 4,176 613 1,04,549 38,706 613 1,286,369 41,776 814 1,386,396 38,706 613 1,420,275 94,359 1,595 1,713,968 54,311 675 1,713,968 54,311 671 667,016 813 1,713,972<	1,160 413 658 1,094 1,096 1,06	12.9	
2,185,965 1,594,119 1,594,119 1,594,119 1,504,119 1,504,119 1,505,026 1,035,40 1,056,026 1,765,026 1,766,02 1,766,02 1,766,02 1,766,02 1,766,03	1,160 413 658 658 1,094 1,066 390 845 602 602 602 602 771 757 757 759 889 1,889 1,889 1,889 1,889 1,889	12.9	
1,594,119 24,484 413 2,359,631 14,343 658 4,403,366 120,506 1,094 6,322,329 103,540 908 3,022,877 88,319 462 1,705,026 27,916 390 825,753 42,738 791 1,029,886 4,054 602 1,023,348 1,300 632 1,023,348 1,300 602 1,023,348 1,300 602 1,024,549 320 653 1,044,549 320 658 866,464 229,898 2,335 1,094,549 386 658 866,464 229,898 2,335 1,094,549 386 658 866,464 229,898 2,335 1,386,936 41,776 814 1,386,936 38,706 613 1,420,275 94,359 1,595 1,72,958 620,779 1,74,230 1,713,958 620,779 1,74,230 60,541 620,541 54,311	413 658 1,094 908 462 1,066 390 845 791 791 602 602 602 602 603 71 757 757 757 799 386 658 658 658 658 658 658 658 658 658 6	12.9	
2,359,631 14,343 658 4,403,366 120,506 1,094 6,322,329 103,540 908 3,022,877 88,319 462 1,765,026 27,916 390 1,765,026 27,916 340 1,029,886 1,300 501 1,023,348 1,300 501 1,023,348 1,300 501 1,023,348 1,300 501 1,023,348 1,300 501 1,023,348 1,300 501 1,023,348 1,300 501 1,023,348 1,300 501 1,024,493 320 652 866,464 229,898 2,335 1,044,72,155 54,353 1,889 1,386,936 41,176 814 1,386,936 44,359 1,595 1,459,54 94,359 1,595 1,759,54 94,359 1,595 1,713,958 54,311 671 607,016 67,016 67,016 60,541 67,016 67,016	658 1,094 908 908 462 1,066 390 845 791 602 501 632 371 757 799 386 658 658 658 658 658 658 658 658 658 6	12.9	
4,03.366 120,506 1,094 3,022,877 88,319 462 3,022,877 44,372 1,066 1,755,026 27,916 390 825,753 42,738 791 1,029,886 4,054 602 1,029,886 4,054 602 1,023,348 1,300 501 752,893 320 632 1,141,129 320 632 1,141,129 320 632 1,141,129 371 1,141,129 370 632 1,141,129 371 1,154,149 320 632 1,141,129 371 1,141,129 371 1,144,129 320 632 1,154,249 371 759 3,55,256 54,353 1,889 1,585,509 41,176 814 1,386,306 41,176 814 1,386,306 41,176 613 1,386,306 43,359 1,675 1,713,958 54,311 671 667,016 613 410 816,547 620,541 317 620,541 67,016 67,317 620,541 67,016	1,094 908 462 1,066 390 845 791 602 501 632 371 757 799 386 658 658 658 814 814	12.9	•
6,322,877 9,302,877 9,302,877 9,302,877 9,302,877 9,302,877 1,056 1,050,886 1,029,886 1,029,886 1,029,886 1,024,549 1,094,649 1,094,649 1,094,649 1,094,649 1,094,649 1,094,649 1,094,649 1,094,649 1,09	908 462 1,066 390 845 1,066 1,066 1,066 1,091 1,091 1,099 1,0	12.9	`
3,022,322 3,022,372 3,022,877 4,372 1,066 3,370,121 4,372 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,029,886 1,141,129 1,141,129 1,044,549 3,55,256 866,464 4,472,155 2,238,699 2,238,699 2,238,699 1,885,509 1,1885,509 1,1885,509 1,1885,509 1,1885,509 1,1885,509 1,1885,509 1,173,958 1,595 1,713,958 1,	462 1,066 390 845 602 602 602 371 757 759 786 658 1,889 1,889	12.9	
3,022,877 3,022,877 3,370,121 4,372 1,066 1,765,026 2,7916 845 1,029,886 1,029,886 1,300 752,893 1,141,129 1,029,348 1,030 320 1,141,129 35,256 866,464 4,472,155 2,238,699 4,176 1,386,936 4,177 1,386,936 1,386,936 1,482,509 1,186,509 1,186,509 1,173,958 1,713,958 1,	1,066 390 845 845 791 602 602 603 371 757 799 386 658 658 2,335 1,889 14 814	12.9	
3,370,121 44,372 1,000 1,765,026 27,916 846 825,753 42,738 791 1,023,348 1,300 602 1,023,348 1,300 632 1,141,129 320 632 1,141,129 320 632 1,141,129 320 632 1,141,129 320 632 1,141,129 320 632 1,141,129 320 1,141,129 386 866,464 229,898 2,335 2,238,699 41,776 814 1,386,336 38,706 613 1,386,336 38,706 613 1,726,954 94,359 1,595 1,713,958 54,311 671 1,713,958 54,311 671 1,713,958 620,779 1,74,230 1,675 1,713,958 620,779 1,74,230 1,675 1,713,958 620,779 1,74,230 1,675 1,713,958 620,719 671 317	1,000 1,000 845 845 602 602 632 371 757 799 799 786 658 658 613 814		
1,765,026 27,916 390 825,753 42,738 791 1,029,886 4,054 602 1,029,886 1,300 632 1,141,129 371 1,094,549 386 866,464 229,898 2,335 2,238,699 54,353 1,889 1,986,509 41,176 814 1,886,936 38,700 613 1,486,946 94,359 1,695 1,752,537 1,74,230 1,675 1,713,958 620,779 1,74,230 1,675 1,713,958 620,541 5410 1,600,424 8437	390 845 791 602 632 371 757 799 386 658 658 2,335 1,889 14 814		
825,753 825,753 825,753 42,738 791 1,029,886 4,054 602 1,023,348 1,300 632 1,141,129 320 632 1,141,129 371 1,094,549 386 355,256 658 866,464 229,898 2,336 4,472,155 54,353 1,889 1,685,509 41,176 814 1,386,336 44,176 814 1,386,336 38,705 613 1,72,53 1,74,30 1,675 1,713,958 54,311 671 667,016 54,311 671 816,547 589 60,541 589 60,541 589 60,541 589 60,541 589 60,541 589 60,541 589 60,541 589 60,541 589 60,541 589 60,541 589	845 791 602 602 371 757 799 386 658 658 1,889 1,889		
2,192,279 42,738 791 1,029,886 4,054 602 1,023,348 1,300 501 752,893 320 632 1,141,129 371 810,148 757 1,094,549 386 866,464 4,472,155 84,353 1,889 1,386,509 41,176 814 1,386,936 38,706 613 1,420,275 38,706 613 1,420,275 38,706 613 1,720,58 816,547 8,235 1,713,958 54,311 671 1,713,958 54,311 671 1,713,958 54,311 671 1,713,958 54,311 671 1,713,958 54,311 671 1,713,958 54,311 671 1,713,958 54,311 671 1,713,958 54,311 671 1,713,958 54,311 671 1,713,958 54,311 671 1,713,958 54,311 671 1,713,958 54,311 671 1,713,958 54,311 871 1,713,958 54,311 871 1,713,958 84,311 871 1,713,958 84,311 871 1,713,958 84,311 871 1,713,958 84,311 871	791 602 501 371 757 799 386 658 2,335 1,889 1,889		
1,029,886	602 601 632 371 757 799 386 658 2.335 1.889 14 814		
1,023,348 1,300 501 752,893 320 632 1,141,129 371 810,148 757 1,094,549 757 1,054,549 759 36,654 4,472,155 229,898 2,335 2,238,699 41,76 814 1,869 38,705 613 3,759,54 8,235 44 5,020,779 1,74,230 1,675 1,713,958 54,311 671 6,67,016 816,547 6,20,541 317	501 632 371 757 799 386 658 2,335 1,889 14 814		
752,893 320 632 1,141,129 810,148 10,945,549 355,256 866,464 4,472,155 2,238,699 4,176 1,885,509 1,685,509 1,420,275 3,759,54 1,713,958 657,016 816,547 620,541 667,0434 1,713,958 816,547 620,541 8435 1,675 8437 8435 1,675 8437 8435 8437 8435 8437 8435 8435 8435 844 844 844 844 844 844 844 844 844 84	632 371 757 799 386 658 2,335 1,889 14 814		
1. 14.129 371 371 371 371 371 371 372 373 373 374 375 376 376 376 376 376 376 377 377 377 377	371 757 799 386 658 658 2,335 1,889 14 814		
1,094,549 355,256 866,464 4,472,155 2,238,699 1,685,509 1,085,509 1,386,936 1,420,275 3,759,54 5,020,779 1,713,958 667,016 816,547 620,541 667,0434	757 799 386 658 2,335 1,889 14 814		
510,140 1,094,549 35,256 866,464 4,472,155 2,238,699 2,238,699 1,889 1,889 1,176 1,889 1,176 1,286,936 1,176 1,296 1,595 1,709,954 1,595 1,713,958 667,016 816,547 1,713,958 1,7	799 386 658 1,889 14 238 613		
1,094,249 1,094,249 1,094,249 1,556 866,464 4,472,155 2,238,699 2,238,699 2,238,699 41,176 1,889 1,889 1,889 1,889 1,889 1,420,275 3,759,954 8,235 1,713,958 6,710	386 658 2,335 1,889 814 814 613		
355,256 866,464 4,472,155 2,238,699 2,238,699 1,386,936 1,420,275 3,759,954 5,020,779 1,713,958 667,016 816,547 620,541 620,541 667,0434	658 2,335 1,889 814 238 613		
866,464 220,898 2,238,699 2,238,699 1,685,509 1,420,275 3,759,954 2,020,779 1,713,958 667,016 8,16,547 620,541 620,541 667,0434 667,0434	2,335 1,889 1,889 238 613		
4,472,155 229,898 2,332 2,238,699 54,353 1,889 1,686,350 41,176 814 1,386,336 41,176 238 1,386,336 38,706 613 3,759,54 94,359 1,595 752,537 174,230 1,675 1,713,958 54,311 671 667,016 54,311 671 816,547 589 620,541 589 620,541 317 667,043 843	2,335 1,889 814 238 613		243,304
2,238,699 54,353 1,8859 1,865,509 41,176 814 1,420,275 3,8,706 613 3,726,954 94,359 1,595 1,726,954 1,742,30 1,675 1,713,958 54,311 667,016 667,016 816,547 620,541 572 3,75 671,572 843	1,889 81 4 238 613		
1,685,509 41,176 814 1,386,936 238 1,420,275 34,705 613 3,752,537 8,235 44 5,020,779 174,230 1,675 1,713,958 54,311 671 671 667,016 816,547 6315 620,541 535 620,541 517	814 238 613		
1,386,936 1,420,275 3,759,954 3,759,954 5,020,779 1,713,958 6,050,016 6,050,016 6,050,016 6,050,016 6,050,016 6,050,016 6,050,017 6,050,	238 613		
1,420,275 38,706 613 3,759,954 94,359 1,595 1 752,537 8,235 44 5,020,779 1,74,230 1,675 1,713,958 54,311 671 667,016 816,547 410 620,541 589 620,541 589	613		
3,759,954 94,359 1,595 1 752,537 8,235 44 5,020,779 174,230 1,675 3 1,713,958 54,311 671 235 667,016 816,547 410 680,541 589 680,541 589 680,541 317			
5.020.779 8.235 44 5.020.779 174.230 1.675 1,713.958 54.311 671 667.016 410 816.547 410 620.541 589	1,595		111,045
5,020,779 174,230 1,675 3 1,713,958 54,311 671 667,016 235 816,547 410 671,572 843	44		
5,020,779 174,230 571 1,713,958 54,311 671 667,016 235 816,547 410 671,572 589	1,675		213,542
1,713,958 54,311 67,1 667,016 235 816,547 410 620,541 589 671,572 317	0.00		
667.016 410 816.547 410 620,541 589 671,572 317	1/0		
816.547 410 620.541 589 671.572 317			
620,541 589 317 671,572 843			
671,572 671,572 943			
1080 421			
1,000,421	1.064		
46,118 1,264 6,737	1.264		

SUMMARY OF AUDIT FINDINGS - DIRECT TO OWNED FACILITIES
JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

1,101,713 1,837,106 759,747 527,016 1,319,653 1,404,562 575,486 358,566 1,335,318 1,281,417 1,849,015 432,677 1,908,521 881,069 1,014,187	29,647 42,931 7,910 14,824		ELIMINATION		
1,101,713 1,837,106 729,747 527,016 1,319,653 1,404,562 575,486 358,566 1,335,318 1,281,417 1,849,015 432,677 1,908,521 881,069	23,047 42,931 7,910 14,824	190	181 9		36,321
1,837,106 759,747 527,016 1,319,653 1,404,562 575,486 358,566 1,335,318 1,281,417 1,849,015 432,677 1,908,521 881,069	7,931 7,910 14,824	177	TX0 X		52,686
759.747 527.016 1.319.653 1,404.562 575.486 358.566 1,335.318 1,281.417 1,849.015 432.677 1,908.521 881.069	7,910 14,824				10,754
5.27,016 1,319,653 1,404,562 575,486 358,566 1,335,318 1,281,417 1,849,015 432,677 1,908,521 881,069 1,014,187	14,824		2007		17 454
1,319,653 1,404,562 575,486 358,566 1,335,318 1,281,417 1,849,015 432,677 1,908,521 881,069 1,014,187			2,435		8.455
1,404,562 575,486 358,566 1,335,318 1,281,417 1,849,015 432,677 1,908,521 881,069 1,014,187			8,354		25,133
575,486 358,566 1,335,318 1,281,417 1,849,015 432,677 1,908,521 881,069 1,014,187	25,529	6.9)	7,449		100,02
358,566 1,335,318 1,281,417 1,849,015 432,677 1,908,521 881,069 1,014,187		82	3,653		100 m
1,335,318 1,281,417 1,849,015 432,677 1,908,521 881,069 1,014,187			1,534		450.T
1,232,315 1,281,417 1,841,417 1,908,521 881,069 1,014,187	41.091	1.059	3,684		45,834
1,281,417 1,849,015 432,677 1,908,521 881,069 1,014,187	25,57		6.416		32,045
1,849,015 432,677 1,908,521 881,069 1,014,187	50,02		9.285		63,205
432,677 1,908,521 881,069 1,014,187	32,700	•	945		2,484
1,908,521 881,069 1,014,187 4,600,086	607		8 002		55,262
881,069 1,014,187 1,600,086	46,493		(60) B		26 827
1,014,187	22,941		3,880		27 337
1 600 086	22,941		3,689		62,73
000.000	58,118	4	3,762		207,20
1 295 313	24,471		4.887		044°67
1 248 222		865	3,989		400,4
2 223 186	3 294	1,153	36,074		40,522
820,523,1		-	2,511		3,527
020,038		862	181		980
(976,771)		800	1 368		2,168
508,804	317 61		5 0 31		17,776
959,896	12,743		\$ 630		31,815
1,814,934	25,232	CCF.	050,5		39,339
1,704,813	31,230		6,109	51.384	64.759
2,654,030	3,903	. •	502.4		16,001
1,634,829	9,428		6,509		91 975
2,805,789	80,767		10,894		2.5.5
832,000		61	2,450		10 560
1 168 959	6,273		3,497		977 36
1 325 672	29,382		5,579		55,476
3 460 247	42,070	168	14,083		175,00
3 692 562	129,989	•	14,258		144,247
2 504 189	125 729	1,123	23,416		150,268
1 196 138	18 243		3,720		22,841
1,100,430	28 938		1,740		34,067
607,080,1	16.051	701	6 527		24,179
1,661,330	C6.01				0
		1016	CXX E		5,495
1,330,156		C10'-	000.0		0
		666.6	51.5		8,687
1,592,980		3,23,0			0
	,		0 05.7 CC		69,523
3,733,455	43,270	•	22,050		6,465
895,160		1,492	5/6.+		A84 03
1 923 697	26,935		22,407		±0±'00

SUMMARY OF AUDIT FINDINGS - DIRECT TO OWNED FACILITIES
FMC'S BAD DEBT FACILITIES
JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

6.663 8.034 23.849 15.709 65.974 89.040 50.220 11.227 28.586 93.553 17.639 3.315 4.514 4.018 6.627 3.15.796 6.53,948 5.679 8.027 3.16,796 5.679 8.027 3.16,796 5.679 73.209 13.1,659 74,133 34,133 34,133 34,133
5.607 22,379 14,389 12,629 12,910 10,736 11,525 11,525 11,525 11,525 11,525 11,525 11,525 11,525 11,525 12,043 13,33 13,33 13,33 13,33 13,33 13,33 12,046 12,046 14,517 12,046 13,17 14,946 14,946
14,389 21,852 12,910 10,736 13,68 13,368 5,574 2,673 3,178 6,933 13,134 4,858 6,933 12,043 12,046 12,046 12,046 13,333 12,048 12,046 12,046 13,333 13,333 13,333 13,333 14,566 14,517 2,065 2,651 3,486 14,517 2,065 2,651 3,486
21,852 12,910 10,736 13,368 11,525 5,574 2,673 3,827 3,178 0 0 0 0 21,144 4,858 6,933 11,829 11,829 12,086 12,086 14,317 2,065 2,651 3,488 3,816 4,966
10,736 11,325 15,25 2,673 3,827 3,178 0 0 0 11,44 4,858 6,933 11,333 12,043 12,086 14,317 2,065 2,065 3,488 3,818
1,325 2,673 3,827 0 0 0 1,144 4,858 6,933 1,943 1,829 1,849
2673 3827 0 0 0 0 1,144 4,858 6,933 3,333 3,333 1,043 1,866 1,829 2,065 2,065 3,816 3,488 3,816
3,178 0 0 1,45 4,858 6,933 3,1043 11,829 9,728 12,086 11,829 2,065 2,651 3,488 3,816 4,966
6
3
33
-
-

SUMMARY OF AUDIT FINDINGS DIRECT TO OWNED FACILITIES FMC'S BAD DEBT FACILITIES JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

MEDICARE PROVIDER NUMBER	FACILITY COSE	MEDICAL RECORD AMORTIZATION	IV ACCOUNI DEPRECIATION	INTERCOMPANT PROFIT ELIMINATION	PERIODS	DIRECT	ADJUSTMENT
25.74	1 871 658	46,145	1.824	5,744			53,713
45 2573	1,117,816		141	4,318			604,4 404 c
5996	844.264		969	2,709			10t.0
2671	1.146.347		669	5,312			6.794
2684	1,819,462		1,381	5,413			3.065
2673	688,033		764	2,301			114 124
2679	1,425,750	109,041	1,496	3,587			7.658
2682	1 374 436		3,012	4,645			7.45
2002	2 399 174		3,176	8.571			11,747
2002	2 968 979		2,450	10,862			210,01
2603	3 159 840		3,752	13,510			797'/1
200	1 716 757		2.250	6,272			770'8
45.2094	1,710,737	1177 694	2 018	1,732			116,444
04 2530	101,001,1		2 196	12 534			14,730
2699	3,283,629	307 607	1,607	6 507			411,580
45 2700	2,325,409	403,400	700,1	6.468			8,769
45.2702	1,855,355		106,2	0,408			5,010
45 2709	1,217,849		920	060,#			5 045
45 2722	1,173,494		1,395	3,650			1,631
45 2 / 38	486,310			7			1,89,1 1,896
10.2502	3,108,560			13,834			35 115
10.2503	2 578 270			996'6			29,110
10,2506	2 658 923	28,478	1,765	106,7			24. C
0007.01	1.055.880		776	2,970			3,740
0 0	000,000,1	23 993	1,097	12.877			/06°/0
7707 01	3,001,100			4 3 18			4,889
10 2525	1,146,903		•	6.313			30,974
10 2538	1,984,290			4 153			33,182
10 2539	953,127			CIOI			18,106
10 2542	671,734			166.11			57,350
10 2544	1,740,353	4		150,11			8,508
10.2548	1,166,173		629	3 /69			11 608
10.2557	1 111 632	8,320		3,286			104 686
10-2331	3 936 787	7	2,206	27,539			104,000
0 0	ACC CO.		445	4,563			23,949
0/67-01	120,007		2	160 01			42,396
10 2579	1,014,007			1817			17,250
10 2582	777,753			666 8			4,027
10 2609	1,081,875						529,287
15 2500	6,329,528	4	_				966 999
10 2612	2,155,817	55,175		545			64 516
0.2620	2 042 601	50,235	_	12,594			28 782
02020	568 074		1,039	2 214			20.702
0000	146.660		925				92.780
2023	00,001,2			1,922			15,606
10 2657	510,446		•				34,722
10 2661	1,221,699	3 23,882	-			-	2,175
10.2677	448 661		048				0.110
				71.6			4

SUMMARY OF AUDIT FINDINGS - DIRECT TO OWNED FACILITIES FMC'S BAD DEBT FACILITIES
JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

44 811 633 723 3 017 46 1211 486 17 294 473 3 889 46 8121 486 17 294 400 3 139 46 809 683 1 491 60 3 439 46 803 683 1 431 60 90 46 803 584 3 439 634 634 46 803 584 3 439 634 634 47 250 403 17 74 488 634 51 250 403 17 74 488 5 44 51 27 8 81 489 6 70 52 17 74 48 97 3 6 70 52 17 74 48 97 3 6 70 52 17 74 48 97 3 6 70 53 17 74 48 97 3 6 70 54 17 74 48 17 75 17 8 9 80 55 17 10 8 27 8 17 8 9 80 54 17 10 8 27 8 17	MEDICARE PROVIDER NUMBER	FACILITY COST	MEDICAI KECORU AMORTIZATION	TV ACCOUNT DEPRECIATION	INTERCOMPANY PROFIT ELIMINATION	SPLIT REPORTING PERIODS	LEGAL EXPENSE DIRECT	ADJUSTMENT
1,211,465		011 653		723	3 017			3,740
460 13159 600,609 11199 640 13159 7,503,8 11,199 664 3,439 7,503,8 3,432 364 3,439 1,271,366 3,432 369 6,411 2,503,60 5,632 863 1,420 2,503,60 3,632 863 1,420 2,513,80 11,74 488 7,163 1,77,418 1,724 488 7,163 1,17,418 1,124 488 7,163 1,17,418 1,134 489 7,163 1,17,418 1,134 489 7,188 1,17,418 1,138 8,940 9,511 1,134 1,134 863 5,188 3,640 1,17,418 1,138 8,940 9,511 1,188 1,17,418 1,138 8,940 9,511 1,188 1,17,62 2,52,52 1,188 3,711 3,711 1,106 3,124 1,189 3,	10 2054	1 211 458	17 294		3,889			21,356
2,045,803 11,199 612 1,491 2,045,803 41,811 846 9,063 2,030,480 5,432,8 343 44 2,030,480 5,632,8 863 1,241 44 2,030,481 5,632,8 863 1,242 44 2,276,613 9,994 330 7,103 7,103 1,174,618 1,173 488 5,211 7,104 1,174,618 1,173 488 5,311 7,104 1,174,618 1,172 913 8,704 7,204 1,174,618 1,172 913 8,704 8,704 1,174,618 1,174 913 8,704 8,704 4,63,871 2,62,205 1,360 1,110 3,804 4,63,871 2,63 1,180 1,180 1,180 4,63,871 2,645 1,660 1,180 1,180 4,63,871 2,645 1,660 1,180 1,180 4,63,871 2,646 <t< td=""><td>49 2000</td><td>809,669</td><td>! :</td><td></td><td>3,159</td><td></td><td></td><td>3,639</td></t<>	49 2000	809,669	! :		3,159			3,639
2,403,43 41,811 896 9,003 2,403,43 41,811 896 9,003 2,503,480 5,632 863 12,210 2,203,480 5,632 863 12,210 2,203,480 5,632 483 12,210 1,177,418 1,172 489 330 7,103 1,177,418 1,178 489 370 7,103 1,176,537 2,000 13 8,400 9,511 1,176,537 3,600 13 8,400 9,511 1,176,537 3,600 13 8,400 9,511 1,176,537 3,600 13 8,400 9,511 1,176,537 3,600 1,700 9,511 1,700 4,003 1,176 3,600 1,700 1,700 4,003 1,176 3,600 1,700 1,700 4,000 1,170 3,600 1,700 1,700 5,000 1,170 3,600 1,700	49-23/3	454 803	11,199		1651			13,302
1,575,538 34,328 3443 1,571,536 34,328 369 6,341 2,600,400 59,632 663 12,430 2,600,400 1,1734 488 5,142 2,300,400 1,128 43,30 7,163 1,174,418 1,128 43,30 7,163 1,145,504 48,30 7,163 8,960 1,706,537 59,294 863 1,388 1,706,537 59,294 863 1,388 1,706,537 59,294 863 1,388 1,706,537 2,622 1,108 1,388 1,700,831 2,622 1,108 1,108 1,700,832 1,680 12,108 1,110 1,700,832 1,680 1,110 1,148 1,700,832 1,680 1,110 1,148 1,700,832 1,680 1,148 1,487 2,911,920 64,015 1,789 1,148 2,911,920 64,015 1,139 2,149	51.2506	2 403 143	41,811		6,063			1,770
2,500,480 3,43,43 6,341 2,500,480 3,43,43 6,341 2,500,480 3,43,43 1,172,44 4,883 1,123 4,88 1,177,418 1,128 33 6,719 1,177,418 1,128 33 8,940 1,177,418 1,132 42,000 133 8,940 1,176,597 42,000 133 8,940 9,511 1,176,597 59,254 1853 7,288 9,511 1,176,597 59,254 1853 7,288 1,198 6,0170 55,254 1,385 1,385 3,385 6,0170 55,058 1,086 1,785 1,198 6,0170 57,058 1,686 1,781 1,481 7,0180 57,058 1,686 1,141 1,481 4,29,006 9,619 1,785 1,141 1,481 4,29,006 9,619 1,141 1,481 4,29,006 9,619 2,440 1,441	51.2508	753 638			3,439			4,029
2 550,440 556,532 86.3 12,420 2 650,440 556,53 86.3 14,420 1 17,741 1,1724 33.0 7,163 1 1,774 18 1,1724 33.0 7,163 1 1,566,533 4,200 33.0 8,340 1 1,744 18 2,100 33.0 8,340 1 1,746,557 5,244 66.3 7,248 443,921 2,256,24 66.5 1,585 1 1,746,507 37,645 1,960 1,174 2 1,009,831 2,564 1,960 1,174 2 1,009,831 2,545 1,080 1,174 2 1,009,831 2,545 1,080 1,174 2 1,009,831 2,645 1,080 1,174 2 1,174 2,090 1,174 2,27 2 1,174 2,090 1,174 1,174 3 1,174 3,174 3,174 3,174 4 1,174 3,174 3,174 3,174 5 2,41 3,174 3,174	14 2500	1 971 566	34,328		6,341			41,030
2,376,813 11,734 488 5,482 1,174 994 330 6,709 1,177,418 1,728 913 6,709 1,177,416 59,294 663 7,248 1,346,653 42,000 33 8,940 1,346,654 42,000 1683 7,248 1,346,624 776 1683 7,248 1,706 1,500 1,701 1,885 1,009 1,701 1,708 1,701 2,022,095 37,645 1,086 1,708 1,744,000 37,645 1,086 1,708 1,745,000 1,709 1,735 1,487 1,740,000 30,173 1,086 1,234 1,740,000 30,173 1,086 1,191 1,740,000 30,173 1,086 1,191 1,740,000 30,173 1,086 1,191 1,190,000 30,173 1,086 1,191 1,200,000 30,173 1,086 1,181	14 2511	2,630,480	59,632		12,420			2,313
2,376,813 9,894 330 7,103 1,177,418 1,128 913 8,900 1,506,533 42,000 169 9,511 1,506,533 42,000 169 9,511 1,706,597 59,204 653 7,288 1,706,597 56,205 1,686 1,788 610,170 56,205 1,980 1,170 7,009,831 2,56,205 1,980 1,170 7,009,831 2,56,205 1,980 1,170 7,009,831 2,56,5 1,788 3,764 7,009,831 2,56,5 1,788 3,764 7,009,831 2,56,5 1,788 3,764 1,746 57,64 2,27 2,67 1,746 57,05 1,69 1,174 1,56,5 1,69 1,181 2,56 2,911,20 64,015 1,199 1,144 3,545,365 6,03 1,199 2,140 4,50 6,03 1,148 1,148 <	21.2506	613 388	11,734		5,482			17,704
25.1 1.17.4 18 1.128 91.3 6,709 25.2.4 1.166.533 4,2000 3.3 8,709 25.2.4 1.166.537 4,2000 16.9 9,511 25.2.4 1.266.533 4,2000 16.9 9,511 25.2.4 1.345.067 59,294 65.3 1.385 25.2.5 1.01.70 55.2 1.108 3.0 25.2.5 4.2.3 2.1.08 1.108 3.0 25.2.5 4.2.3 2.2.4 1.086 1.108 3.0 25.4.4 2.7.4 3.7.4 3.2.4 3.7.4 3.2.4	21.2509	2,376,813	9,894		7,163			8 750
25.2 1 (5,66 533) 42,000 33 8 (40) 25.3 1 (5,66 534) 42,000 169 9 (511) 25.3 1 (706 597) 59.29 1 (708 597) 2 (708 597) 25.5 1 (706 597) 1 (708 597) 2 (708 597) 2 (708 597) 25.5 2 (700 331) 2 (708 500) 1 (708 500) 2 (708 500) 25.4 2 (700 331) 2 (700 500) 1 (708 500) 2 (708 500) 25.4 2 (700 331) 2 (700 500) 1 (708 500) 1 (708 500) 25.4 2 (700 300) 2 (700 500) 1 (708 500) 1 (708 500) 25.4 2 (700 300) 2 (700 500) 1 (708 500) 1 (708 500) 25.4 2 (700 300) 2 (700 500) 1 (708 500) 2 (700 50) 25.5 2 (700 300) 2 (700 50) 2 (700 50) 2 (700 50) 25.5 2 (700 50) 2 (700 50) 2 (700 50) 2 (700 50) 25.1 2 (700 50) 2 (700 50) 2 (700 50) 2 (700 50) 25.1 2 (700 50) </td <td>21 2510</td> <td>1,1/7,418</td> <td>1,128</td> <td>0,</td> <td>602'9</td> <td></td> <td></td> <td>200 05</td>	21 2510	1,1/7,418	1,128	0,	602'9			200 05
25.3.1 1,346,054 169 7,381 25.40 1,106,537 5,204 169 7,381 25.56 610,170 555 1,108 20,53 25.56 463,921 1,586 1,108 3,1711 25.56 463,921 1,580 31,711 3,1711 25.57 2,022,035 37,646 1,086 12,718 25.47 2,022,035 37,646 1,086 12,718 25.44 7,74 666 861 2,774 25.45 3,545,363 64,015 1,795 11,611 25.47 3,545,363 64,015 1,795 11,611 25.67 2,911,920 64,015 1,795 11,611 25.67 2,911,920 64,015 1,795 11,417 25.13 496 9,130 1,417 25.14 1,306,325 2,333 3,140 25.15 1,066 2,343 3,440 25.16 1,306 2,440 1,444 <td>21 2524</td> <td>1,596,533</td> <td>42,000</td> <td></td> <td>096`8</td> <td></td> <td></td> <td>089 6</td>	21 2524	1,596,533	42,000		096`8			089 6
1706.587 59.294 4853 57.208 610.170 585 11.918 30.645 610.170 585 11.918 31.918 610.170 585 11.918 31.918 7.009.831 2.562.05 1.960 51.701 31.918 665.319 2.764 1.086 51.701 2.781 31.718 7.246.66 3.7058 1.659 15.235 3.545 3.545 8.77.166 64.015 1.795 11.611 2.563 3.781 9.77.166 57.058 1.659 15.235 3.191 3.148 1.326.363 3.645.363 3.048 3.191 3.148 3.148 1.326.363 3.053 1.065 2.883 3.191 3.191 3.191 1.326.364 3.545.363 3.053 3.193 3.194 3.194 3.194 1.326.365 3.545.363 3.053 3.193 3.193 3.194 3.194 1.326.365 3.33 3.23<	21-2531	1,345,054			9,511			67.434
25.67 967.326 77.5 5.57.5 25.68 61.070 56.2 1.198 3.00.5 25.61 7.00.9 3.1 3.00.5 3.00.5 25.61 7.00.9 3.1 3.00.5 3.00.5 25.61 7.00.9 3.1 3.00.5 3.00.5 25.62 2.03.7 3.00.5 3.00.5 3.00.5 25.64 7.4.66 5.00.8 1.659 15.23 2.60.5 25.44 7.4.66 5.00.8 1.659 1.5.33 2.60.5 2.60.5 25.44 7.4.60 6.00.5 2.5.61 2.5.61 2.5.61 2.6.13 2.6.13 2.6.13 25.44 2.6.10 1.7.75 1.6.65 1.6.23 2.6.13	21 2540	1,706,597	59,204		997'/			9,680
25.56 46.0.170 30.2 1,182 25.66 26.206 1,986 21,701 25.47 26.206 1,960 1,170 25.44 66.319 27.645 1,066 1,170 25.44 66.319 27.645 1,066 1,170 25.44 66.319 27.645 27.81 2.81 25.44 66.319 27.82 2.613 2.781 25.44 677.156 64.015 1,795 11.611 2.781 25.44 977.156 64.015 1,795 11.611 2.781 25.44 977.156 64.015 1,795 11.611 2.781 25.44 977.156 64.015 1,795 11.611 2.781 25.64 2.911.200 96.33 1,184 2.883 2.183 25.15 1.325.34 1,130 860 6.013 2.183 25.55 1.236.325 42.000 1,130 860 6.013 1.130 <		957,326		CL/	505.1			2,170
2559 403.921 256 1,100 2510 7,003.031 256 1,100 2547 2,052.032 37,645 1,086 15,108 2544 665.319 27,645 1,086 12,198 2544 7,052.032 37,645 1,086 1,213 2545 7,74,696 4,015 1,795 1,1611 2554 3,77,156 64,015 1,795 11,611 2554 3,45,363 67,058 1,659 15,335 2564 3,545,363 64,015 1,795 11,487 2556 4,29,006 9,0173 1,065 2,883 2513 1,046 2,133 5,440 2514 1,046 2,133 5,440 2515 1,046 2,133 5,440 2516 1,336,336 3,40 5,440 2525 1,348 4,40 1,439 2526 1,348 4,40 1,439 2526 1,299	21 2558	610,170		585	200°,1			1,750
2510 7,009,881 256,205 1,900 1,701 2544 665,319 37,645 1,980 12,108 2544 665,319 27,81 27,81 2544 774,666 861 1,523 2547 3,545,335 6,015 1,523 2604 2,911,920 6,015 1,65 11,611 2550 2,911,920 6,015 1,795 11,611 2550 2,911,920 6,015 1,795 11,611 2551 1,036,345 21,032 583 3,191 2551 1,099,01 2,837 1,199 5,710 2552 1,299,901 1,1301 960 6,019 2554 1,299,901 1,1301 960 6,019 2555 1,299,901 1,1301 86 6,019 2556 1,299,901 1,1301 86 6,019 2557 1,299,901 1,1301 87 1,130 2540 1,290,901	21 2559	463,921			0/1/1			309,866
2542 2,052,095 37,645 1,000 1,000 2,07 2544 2,052,095 37,156 64,015 1,000 1,000 2,013 2547 3,245,063 64,015 1,569 15,235 1,000 2,563 2504 3,545,063 64,015 1,795 11,611 2,563 2,533 2504 3,545,063 64,015 1,795 11,611 2,533 2,833 2,540 2510 42,900 9,639 1,733 1,895 3,191 3,191 3,191 2513 1,995,046 2,133 9,12 5,410 5,110 5,110 2514 1,392,536 1,392 960 6,019 5,410 6,019 2525 1,225 1,393 2,640 6,019 6,019 6,019 6,019 2540 1,302 3,302 4,000 494 14,339 6,019 6,019 2541 1,834 2,240 2,000 6,019 2,019	34 2510	7,009,831	256,205		107,16			50,929
2544 665.319 227 227 227 227 224 224 225 224 225 224 22	34 2542	2,052,095	37,64		2,1,2			2,902
2545 724 696 861 2.56. 2547 97.1 66 861 2.56. 2547 97.1 56 67.058 1659 15.35 2505 2.911 920 64.015 1.795 11.611 2506 2.911 920 64.015 1.795 11.611 2513 97.689 30.773 1.065 2.883 2514 1.095 045 21.332 58.3 3.191 2515 1.095 045 21.332 58.3 3.191 2516 1.209 301 28.33 1.199 5.10 2525 1.209 301 28.33 1.199 601 2536 1.326.39 42.000 494 14.339 2540 1.815.4 42.000 494 14.339 2551 1.816.4 2.66 3.445 3.445 2552 1.816.6 3.440 3.440 3.440 2540 1.818.7 4.200 6.019 2.710 2540 4.200	34 2544	665,319		777	186.6			3,300
2547 977.156 57.058 1,699 1,523 2504 2,947,363 57.058 1,669 1,523 2504 2,941,920 64,015 1,795 11,611 2516 429,006 9639 1,065 2,883 2515 1,095,045 24,307 912 5,440 2516 1,396,336 93,907 912 5,440 2525 1,299,901 28,337 1,199 5,740 2526 1,299,901 28,337 1,199 5,740 2526 1,299,901 28,337 1,199 5,740 2526 1,299,501 49 60 6,019 2526 1,983,525 42,000 494 14,339 2540 1,883,525 42,000 494 14,339 2566 995,332 49 14,339 2,008 2568 1,516,293 8,785 1,089 47,436 257 1,516,293 1,294 1,033 1,239	34 2545	724,696		519	7.563			3,424
2504 3,545,363 57,056 1,059 1,151 2505 2,911,920 64,015 1,795 11,611 2510 4,29,06 9,639 1,065 2,883 2515 1,055,046 30,173 1,065 2,883 2516 1,055,046 21,332 683 3,140 2525 1,396,355 28,387 1,199 5,140 2546 1,392,539 28,387 1,199 5,710 2547 1,884 42,010 494 143.99 2557 1,883,525 42,010 494 143.99 2558 995,392 42,823 646 3,345 2566 976,159 12,915 79 2,095 2557 1,516,293 8,786 1,089 4,793 15,8219 2558 1,516,293 8,786 1,089 4,793 16,890 2574 1,974,666 70,944 19,79 2,793 1,239 2570 2,70,944	34 2547	977,156		•	550.51			73,952
2,911,920 9,639 1,045 9,689 30,173 1,045,045 1,336,345 1,340 1,340,340 1,340 1,340 1,340,340 1,3	49 2504	3,545,363			11411			77,421
978,006 978,39 1,065 2,883 1095,045 21,332 583 3,191 1,336,355 93,907 1,199 5,710 1,299,901 28,387 1,199 5,710 1,299,901 1,1391 960 6,119 1,24,854 42,000 494 14,399 1,883,525 42,000 1,656 3,068 995,392 42,000 1,656 3,345 781,076 12,915 79 2,003 781,076 12,915 79 2,003 1,516,293 8,786 1,089 4,703 1,516,293 8,786 1,089 4,703 1,516,293 8,786 1,089 4,703 1,516,293 8,786 1,989 4,703 1,516,293 8,257 5,991 16,860 1,979,446 1,979 4,703 4,703 2,740,877 8,257 517 1,369 2,695,390 1,11,003 2,33 4,736	49 2505	2,911,920			1 4×7			11,126
976.689 3.1/13 1,000 3.1/10 3.	49 2510	4.29.006			, 10 to 10 t			34,121
1,095,045 21,332 303 5,410 1,396,355 93,907 1,199 5,410 1,392,539 1,1391 960 6,019 1,392,539 1,1391 960 6,019 7/4,854 42,000 494 14,399 1,893,525 45,823 646 3,345 995,392 45,823 646 3,345 976,159 45,823 79 2,095 1,516,293 8,785 1,089 4,793 1,516,293 8,786 14,793 15,860 1,979,466 79,944 12,303 30,896 1,979,466 79,944 12,303 30,896 1,979,486 70,944 1,359 47,436 1,979,486 71,018 8,257 517 1,359 7,11,018 8,257 517 1,330 47,436 8,485,390 111,003 7,001 233 4,743 1,349 1,67,94 7,04 7,04 7,04 1,349	49 2513	689 976			101.5			25,106
1,346,355 93.907 1,199 5,710 6,019 1,392,390 1 1,391 865 6,019 865 6,019 865 6,019 865 6,019 865 6,019 87,482,392 12,915 79 2,019 1,392,392 8,786 1,089 8,786 1,979 1,291 16,860 1,979,346 1,393 30,896 1,394 1,394 1,392 1,393 30,896 1,393 1,3	49 2515	1,095,045			044.5			100,259
1,299,901 20,307 1,99 6,019 1,392,539 11,391 960 6,019 7,4854 42,010 494 14,399 1,843,525 42,010 494 14,399 1,843,536 42,010 494 14,399 1,843,536 42,010 494 14,399 1,616,293 42,010 406 3,445 1,516,293 42,010 47,93 15,219 1,516,293 47,03 5,292 16,860 1,678,252 79,944 19,5 12,303 30,896 1,740,877 31,932 19,5 17,309 47,436 13,59 1,1018 8,257 517 1,359 47,436 17,34 1,548,530 37,001 23,3 4,734 22,855 2,630,321 16,794 1,009 2,394 10,344 23,599 1,679 1,009 2,394 2,349 10,344 10,344	49 2519	1,336,355			5 710			35,296
7,392,539 11,391 25,619 7,4854 42,000 494 14,399 1,883,526 42,000 494 14,399 905,392 45,823 646 3,048 976,159 45,823 646 3,345 976,159 47,93 1,089 4,793 1,516,293 470 5,292 16,860 1,979,466 79,94 195 12,303 30,896 1,979,466 79,94 195 12,303 30,896 2,740,877 31,932 195 12,303 30,896 2,740,877 4,204 1,359 47,436 47,436 2,630,321 50,381 23,33 4,734 22,855 2,630,321 50,381 26,394 10,434 23,599 1 10,434 23,599 11,434	49 2525	1,299,901			610.9			18,370
1,8/3,524 42,000 494 14,399 1,8/3,525 42,000 1656 3.068 995,392 42,823 646 3.345 976,159 42,915 79 2,195 1,516,293 8786 1,089 4793 1,516,293 79,344 195 16,860 1,979,466 79,944 12,303 30,896 2,740,877 31,932 195 12,303 3,710,18 8257 700 14,201 47,436 4,485,390 37,001 233 4,734 22,855 2,630,321 50,381 263 83,32 22,855 3,704 1,374 20,341 23,599	49 2536	1,392,538		,	2,619			2,704
1,683,323 72,000 1,686 3,345 976,159 40,823 646 1,516,293 47,823 470 1,516,293 470 5,292 1,678,466 79,944 195 1,979,466 79,944 195 2,740,877 31,932 195 1,1018 8,257 517 1,1019 47,436 2,485,390 111,003 23,33 2,630,321 50,381 26,381 2,630,321 16,794 16,794 10,434	49 2540	4.00,4//		4	14,399			56,893
995,392 995,392 79 2,095 79 2,095 79 2,095 79 2,095 79 2,095 79 479 8,786 470 5,292 15,219 1,516,293 15,219 1,678,46 79,944 195 12,303 2,740,877 31,932 19,59 711,018 8,257 1,359 8,265,390 111,003 233 4,736 1,5219 16,860 1,0896 1,399 1,1359 47,436 1,1359 47,436 1,1359 47,436 1,1359 47,436 1,1359 47,436 1,1359 1,334 22,855 1,6794 1,303	49 2557	1,883,525			3,068			4,724
976,139 2,095 2,095 2,095 15,219 1 1,516,293 8,786 1,089 4,793 15,219 1 1,516,293 8,786 1,089 4,793 15,219 1 1,678,252 79,446 195 12,303 30,896 1 2,740,877 31,932 195 1,359 47,436 1 7,11,018 8,257 517 14,201 47,436 1 5,485,390 111,003 700 14,201 47,436 1 2,630,321 50,381 28,382 22,855 2 16,794 1,303 10,134 23,599 1	45 2680	905,392			3,345			49,814
1,51,070 1,2,373 1,089 4.793 1,616,293 8,786 1,089 4.793 15,219 1,678,252 79,944 470 5,991 16,860 1,979,466 79,944 195 12,303 30,896 2,740,877 31,932 517 1,359 47,436 711,018 111,003 700 14,201 47,436 5,485,390 37,001 23,33 4,734 22,855 2,630,321 50,381 28,382 22,855 16,794 1,303 10,134 23,599	10.2566	970,138			2,095			15,089
1,516,233 1,618,252 1,618,252 1,919,466 1,919,466 1,919,466 1,919,466 1,919,466 1,919,466 1,919,466 1,919,199 1,919	14 2523	70.187			4 793			14,668
16/8/252 79,944 79,944 79,944 12,303 30,896 1 1,9/9,466 7,944 195 12,303 30,896 1 2,740,877 31,932 517 1,359 47,436 1 711,018 8,257 50 14,201 47,436 1 5,485,390 37,001 23,33 4,734 22,855 2,630,321 50,381 263 88 2,794 16,794 1,303 10,134 23,599	23 2525	1,516,29.			5 292		6	20,981
1,9/19,466	22.2515	1,678,25			5.991		0	102,795
2,740,877 31,932 199 1,359 1,359 1,359 1,1018 8,257 517 1,359 47,436 1 1,1003 700 1,4201 47,436 1,734 22,855 2,630,321 50,381 263 8,382 2,855 1,559 1,550 1,334 23,599 1	22-2504	1,979,460			12 303		co	75,326
7.11,018 0,257 700 14,201 47,436 1 1 2,5485,390 111,003 700 14,734 22,855 2,630,321 50,381 288 2.794 23,599 1 11,541 23,599	22-2501	2,740.87			1 359			10,133
5,485,390 111,003 700 1.734 22,855 2,630,321 50,381 288 2.794 23,599	45.2719	10,117					:9	173,340
2,630,321 50,381 253 8,382 22,855 16,794 88 2.794 23,599	22.2502	5,485,39						41,968
2,630,321 30,301 88 2794 16,794 10,114 23,599	22 2502						5	81,881
10,784 10,134 23,599	22 2503	2,630,32			207.5			19,676
	22.2503			Ť	727 01		0	133,945

SUMMARY OF AUDIT FINDINGS - DIRECT TO OWNED FACILITIES FMC'S BAD DEBT FACILITIES JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

_	'82	808	203	900	080	8,690	21/	3,877	1 2	7.010	993	447	11 344	11,011	600	5,866	42,228	456	3,387	2,477	026	771		//	692	
TOTAL ADJUSTMENI	36,782	93 898	22,030	1,04	4U,U40	, c	42,712	3,5	118.12	1.	60.993	17.447	-	- *	† ·	ດົ	42.	290,456	er,	2	118 026	244 771	417	67,946 77	\$13,500,692	
LEGAL EXPENSE DIRECT																									\$64,342	
SPLIT REPORTING PERIODS		177	711,67	1	14,027		31,081		6.779		8 652)) (10,759								10,931		\$262,211	
INTERCOMPANY PROFIT EI IMINATION	27.	0/1	7,634	2,545	6,290	2,097	878,01	3,626	5,348	1 7X3	201 F	621,4	6/6,1	2,094	6,281	4,852	1,323	15.288	3.058	080.0	097.7	165,11	10,359	3,453 02	\$2,496,393	
TV ACCOUNT DEPRECIATION		404	320	117	647	216	754	251	828	286	007	767'1	154	191	573	1.014	276	1 643	000	973	198	286	743	247.75	\$2	
MEDICAL RECORD TV ACCOUNT AMORTIZALON DEPRECIATIO		32,870	62,797	20.932	10,133	6 378	5		14 824		14,94	46,324	15,441	690'6	27 176		40.628	273,525	610,013			105,642	192 738	64 246 00	\$10.387.553	200,100,010
LOTAL N FACILITY	1800		2,311,015		1 979 812	1000	3 006 444	10000	1 672 266	1,020,630		1,479,151		1 795 092		2 086 406	3,000,100	200 013 3	5,543,950		3,774,005		3 575 255	0,2,010,0	64.00 678 777	\$200,020,111
MEDICARL PROVIDER	MOMBER	22.25.05	22.2506	22 2505	2030.02	1067-77	22 2507	22 23 13	22 23 13	61 67 77	22.2519	22-2522	22.2522	22.2524	1202.77	47C7:77	0107.74	0107-74	45 2502	45.2502	45 2689	45 2689	0030.00	0057 77	0062:22	IOIAL

NOTE: Due to split cost reporting periods, the 320 bad debt facilities are shown on this schedule over 336 lines.

SUMMARY OF AUDIT FINDINGS - ALLOCATED TO OWNED FACILITIES FACILITIES JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

7.46 53 \$46 57 102 235 17.46 7.72 1.45 \$30 37 66 151 151 151 151 151 151 151 151 152 465 168 301 66 151 152 153 465 168 301 661 301 302 302 302	TOTAL FACILITY COST	MANAGEU CARE COSTS	SALE OF TKC	HOME OFFICE ALLOCATION PERCENTAGE	RENT EXPENSE	OTHER ADMIN. EXPENSE	OTHER POOLED COST	LEGAL EXPENSE CORP	LEGAL EXPENSE DSD	TOTAL ADJUSTMENT
15 510 52 62 71 62 71	200		6	63	100	235	124	73	84	773
14 \$10	524,746	53	044 0cc	37	401 86	151	08	47	54	499
239 \$210 \$29 465 1668 \$63 330 239 \$220 259 465 1668 \$63 330 155 \$160 168 560 364 429 222 165 \$160 166 279 429 283 330 171 \$160 166 379 641 388 189 283 171 \$160 \$160 377 389 648 213 160 283 330 380 380 283 380 283 380 380 380 380 380 380 380 380 483 487 483 487 483 487 483 487 483 483 483 483 483	338,432	4. 1. 4	\$30 \$136	26,	30 S	691	364	214	247	2,276
3.39 \$2.00 3.60 6.00 1.42.5 7.51 440 1.65 \$1.06 1.60 620 1.62.5 7.51 440 1.65 \$1.06 1.60 620 1.62 7.51 440 1.67 \$1.06 \$1.06 1.60 80 1.60 80 3.64 40 1.60 \$3.10 1.60 1.60 80 1.60 80 2.22 2.23 1.13 1.82 2.23 1.82 2.23 1.82 2.23 1.82 2.23 1.82 2.23 1.82 2.23 1.82 2.23 1.82 2.23 1.82 2.23 1.82 2.23 1.82 2.23 1.82 2.23 1.82 2.23 1.82 2.23 1.82 2.23 1.82 2.23 1.83 1.83 1.83 1.83 1.83 1.83 1.83 1.83 1.83 1.83 1.83 1.83 1.83 1.83 1.83 1.83 1.83	1,544,782	660	4.30	250	465	1.068	563	330	382	3,517
155 \$130 167 300 880 334 213 156 \$136 167 300 890 334 213 144 \$126 156 167 300 641 338 213 171 \$126 165 279 641 338 198 171 \$126 185 331 722 402 235 118 \$136 188 331 722 402 235 118 \$126 186 130 198 198 198 51 \$141 \$142 158 223 173 100 245 \$255 68 122 226 127 38 198 245 \$255 68 176 104 577 338 246 \$210 476 170 477 38 247 \$222 170 476 477 38 271 \$23	2,387,566	239	\$210	346	620	1,425	751	440	510	4,692
185 5150 189 354 815 429 252 144 5150 185 374 815 429 252 144 5150 185 374 815 429 252 144 5150 185 374 762 402 252 380 5316 180 374 402 252 402 239 198 41 5114 5124 153 273 66 122 278 194 402 252 403 403	3,185,069	ال ال	9200	167	000	069	364	213	247	2,271
182 \$150 150 254 641 338 198 174 \$150 185 279 641 338 198 174 \$150 185 279 641 338 198 174 \$150 185 279 641 338 198 188 \$216 188 229 229 172 104 37 141 \$174 153 273 229 179 104 37 104 37 245 \$245 68 172 280 147 50 104 338 104 497 109 100 497 109 100 100 220 100 220 100 220 100 220 100 220 100 220 100 220 100 220 100 220 100 220 100 220 100 220 100 220 100 220 100	1,541,878	155	\$136	/01	000	815	426	252	292	2.682
144 \$126 195 27.9 76.1 10.2 23.5 74 \$150 185 33.1 76.1 402 23.5 74 \$65 80 143 76.2 402 23.5 360 \$104 153 22.9 16.0 49.7 402 23.5 141 \$124 \$124 56.9 16.0 49.7 49.7 49.7 245 \$236 \$26 12.8 22.9 16.9 49.7 33.8 245 \$236 \$26 \$12.0 \$2.5 119.7 70.2 49.7 245 \$236 \$26 \$1.2 \$2.9 \$1.0 33.4 49.7 49.7 33.8 49.7 49.3 49.4 49.7 49.3 49.4 49.7 49.3 49.4 49.7 49.8 49.4 49.7 49.8 49.1 49.2 49.3 49.2 49.3 49.4 49.2 49.2 49.2 49.2 <	1,820,676	182	\$160	981	52.5	C10	238	108	229	2 109
17.1 \$150 185 331 70 472 5.55 18.6 \$150 18.5 3.1 70 4.7 5.55 10.9 4.8 4.97 4.02 4.03 4.02	1,431,788	144	\$126	155	6/7	140	330	735	273	2,108
74 \$65 80 143 3.29 1.02 360 \$10 \$10 \$10 \$10 118 \$10 \$10 \$10 \$10 51 \$14 \$10 \$10 \$10 \$10 51 \$14 \$10 \$10 \$10 \$10 \$10 51 \$14 \$10 <th< td=""><td>1,702,473</td><td>171</td><td>\$150</td><td>185</td><td>331</td><td></td><td>402</td><td>407</td><td>81.5</td><td>1.003</td></th<>	1,702,473	171	\$150	185	331		402	407	81.5	1.003
360 \$316 390 699 1006 040 497 118 \$104 128 223 573 104 497 141 \$124 153 273 629 577 338 51 \$44 68 122 273 629 332 194 245 \$216 68 122 280 177 338 194 286 \$251 1004 577 338 194 577 338 286 \$256 11094 577 338 194 196 277 \$228 356 647 170 867 134 136 277 \$238 226 1209 877 374 453 277 \$238 526 1209 877 374 453 277 \$238 526 1209 877 472 412 277 \$248 274 474 472	735,132	74	\$65	80	143		5/-	102	675	,000,-
118 \$104 128 229 527 276 105 51 \$124 51 \$44 55 98 527 276 1094 57 332 194 51 \$45 \$55 122 285 194 50 30 275 194 70 338 275 194 70 338 275 194 77 338 275 30 30 40	3 593 405	360	\$316	390	669		848	497	07.0	0,29
141 \$124 153 273 629 332 194 51 \$44 55 98 225 119 70 53 \$55 68 122 280 147 86 286 \$55 126 476 1,044 577 338 286 \$55 127 1,046 577 338 287 \$288 356 657 1,276 674 577 338 271 \$238 278 276 1,465 777 338 144 577 338 271 \$513 238 526 1,206 674 453 146 777 346 272 \$518 228 528 1,220 146 777 346 453 146 777 346 272 \$510 133 228 146 772 445 376 376 272 \$513 274 274	1 177 099	118	\$104	128	229		278	163	591	467,1
51 \$44 \$5 98 225 119 70 245 \$51 \$6 12 280 147 86 245 \$51 26 476 127 280 147 86 286 \$251 127 66 476 127 334 98 286 \$258 310 \$55 1276 672 334 196 271 \$238 356 637 1209 637 334 196 271 \$238 358 358 1209 637 334 469 463 464 472 47	1 405 545	141	\$124	153			332	194	225	0/0,2
63 \$55 68 122 280 147 86 245 \$215 266 476 1,094 577 338 286 \$255 1,276 672 394 196 286 \$255 1,276 677 394 196 328 \$238 356 6637 1,465 772 394 196 271 \$238 356 663 1,209 637 374 196 271 \$238 356 1,209 637 374 196 272 \$238 526 1,209 637 374 196 272 \$238 528 102 412 376 412 272 \$239 705 1,205 530 371 412 412 412 272 \$244 437 1,055 530 412 420 412 412 412 412 421 421 421 4	0.00	•	544	55			119	20	81	742
245 \$215 266 476 1094 577 338 286 \$251 370 565 1.276 672 394 286 \$125 156 677 453 394 398 328 \$288 356 637 172 453 394 271 \$138 393 526 1,209 637 374 463 271 \$138 393 526 1,209 637 374 463 273 \$108 333 526 1,209 637 374 463 288 \$108 323 526 1,209 637 374 472 275 \$133 236 579 1,332 702 412 289 \$282 579 1,332 702 412 281 \$107 328 328 164 427 673 306 41 \$107 \$102 429 42	303,940	- 6	555	68			147	98	100	920
286 \$55 1.276 672 394 286 \$515 154 276 672 394 142 \$128 \$288 356 1.276 672 394 271 \$238 326 154 276 1.209 677 463 374 196 271 \$238 293 526 1.209 637 374 463 272 \$218 293 705 1.209 637 374 463 272 \$218 293 705 1.209 637 374 416 272 \$133 228 528 1.215 641 376 416 417 416 417 417 417 417 417 418 417 418 <th< td=""><td>0.424,070</td><td>346</td><td>\$215</td><td>266</td><td></td><td>-</td><td>577</td><td>338</td><td>392</td><td>3,602</td></th<>	0.424,070	346	\$215	266		-	577	338	392	3,602
142 \$124 \$76 634 334 196 142 \$128 156 637 1,665 772 453 271 \$238 256 1,209 637 453 272 \$238 256 1,209 637 453 363 \$518 238 702 412 453 298 \$526 1,209 637 501 412 298 \$526 233 238 209 169 272 \$108 274 437 1,005 530 311 272 \$133 274 437 1,005 530 311 272 \$133 164 294 675 349 441 273 \$164 294 447 447 467 468 262 140 \$164 294 427 427 448 447 447 447 62 \$28 67 121	2,445,426	242	#0.5.1	310			672	394	457	4,200
142 \$288 356 637 1,465 772 453 271 \$238 356 637 1,465 772 453 271 \$238 358 637 1,209 637 374 271 \$238 393 705 1,209 637 374 272 \$138 393 705 1,209 637 374 272 \$262 323 579 1,209 637 412 272 \$133 233 234 289 169 272 \$138 244 421 272 412 273 \$141 \$144 437 105 562 209 412 190 \$164 294 675 356 209 447 462 209 60 \$164 294 427 147 466 447 462 209 61 \$160 195 127 148 244 <td>2,851,013</td> <td>2007</td> <td>1070</td> <td>154</td> <td></td> <td></td> <td>334</td> <td>196</td> <td>227</td> <td>2,087</td>	2,851,013	2007	1070	154			334	196	227	2,087
256 526 1,209 637 374 261 528 293 526 1,209 637 374 363 526 1,209 637 374 574 501 272 5108 1,33 238 526 1,209 637 374 272 5108 1,33 238 528 105 641 376 272 5133 104 294 675 530 311 272 5133 104 437 105 675 670 412 276 513 104 294 675 530 311 675 312 412 209 412 320 311 675 326 320 311 675 326 320 <td>1,416,658</td> <td>747</td> <td>0000</td> <td>356</td> <td></td> <td></td> <td>772</td> <td>453</td> <td>524</td> <td>4,82</td>	1,416,658	747	0000	356			772	453	524	4,82
2/1 5.240 5.24 5.01 3/3 5.24 5.24 5.01 1/23 5.108 133 7.05 1.620 854 501 1/23 5.108 133 2.36 5.79 1.532 7.02 412 2/26 5.139 2.44 4.37 1.005 5.30 311 2/26 5.133 1.64 2.94 4.37 1.005 5.30 311 151 5.133 1.64 2.94 4.37 1.005 5.30 311 151 5.133 1.64 2.94 6.75 3.05 2.09 152 5.133 1.64 2.94 6.75 3.05 3.05 161 5.14 2.94 4.47 2.62 3.09 3.14 3.00 170 5.14 1.05 3.84 1.04 1.05 3.24 3.00 3.14 171 5.24 1.14 2.03 1.14 3.14	3,274,803	328	\$200	330		-	637	374	433	3,980
363 \$189 199 <td>2,701,957</td> <td>271</td> <td>\$238</td> <td>203</td> <td></td> <td></td> <td>854</td> <td>501</td> <td>580</td> <td>5,335</td>	2,701,957	271	\$238	203			854	501	580	5,335
123 \$108 1.53 \$250 1.215 702 412 272 \$239 \$244 437 1.215 641 376 225 \$138 244 437 1.005 530 311 226 \$133 164 294 437 1.005 530 311 150 \$133 164 294 437 1.005 530 311 160 \$133 164 294 437 1.005 530 311 94 \$133 164 294 427 262 130 62 \$121 274 427 262 130 100 \$183 174 448 276 414 5 \$1 91 427 225 132 47 \$24 164 164 164 448 266 144 5 \$24 104 164 448 274 447	3,621,335	363	\$318	, , ,		-	289	169	196	1,803
298 \$262 373 1.315 7.4 272 \$139 295 528 1.215 641 376 225 \$198 244 437 1,005 530 311 225 \$133 164 294 675 356 209 151 \$133 102 369 849 447 262 94 \$83 102 183 477 262 309 62 \$55 67 121 222 130 311 62 \$55 67 121 278 147 262 62 \$55 67 121 278 146 86 62 \$55 67 121 278 146 86 62 \$54 109 196 148 226 132 86 \$55 67 121 278 146 86 508 105 \$583 32	1,224,184	123	\$108	55.		-	202	412	477	4,385
272 \$239 249 526 1,113 517 255 \$198 244 437 1,005 530 311 151 \$167 \$167 369 447 262 209 151 \$167 206 369 447 262 209 190 \$167 102 183 421 222 130 62 \$55 67 121 278 447 262 100 \$88 109 195 448 236 138 62 \$55 67 121 278 146 86 62 \$54 194 448 236 138 62 \$54 109 196 448 236 138 80 \$56 47 121 278 146 86 90 \$523 329 714 164 76 47 105 \$284 320 374	2,976,925	298	\$262				. 0. 6.4.1	376	435	4 000
225 \$198 244 437 1,005 530 511 151 \$133 164 294 675 536 209 150 \$167 206 369 849 477 206 94 \$167 206 369 849 477 209 62 \$167 121 278 147 209 100 \$186 105 124 427 202 138 100 \$186 121 278 146 86 86 67 \$121 278 146 86 86 86 86 67 \$147 \$164 \$25 147 427 225 132 100 \$266 \$26 \$27 \$28 146 86 86 86 67 \$286 \$283 \$74 \$104 \$77 447 447 105 \$284 \$37 \$67 \$144 \$67<	2,715,672	272	\$239				140	210	360	3,310
151 \$133 164 294 675 350 209 190 \$167 206 369 849 447 209 94 \$53 102 183 421 222 209 62 \$55 67 121 278 147 86 62 \$55 67 121 278 146 86 62 \$55 67 121 278 146 86 62 \$55 67 121 278 146 86 62 \$55 67 121 278 146 86 62 \$54 104 186 427 225 132 90 \$26 32 57 141 132 141 30 \$263 32 58 174 144 144 30 \$263 32 58 144 144 144 30 \$284 351	2 246 860	225	\$198				530	- 000	300	0,0,0
190 \$167 206 369 849 44/ 202 94 \$83 102 183 421 222 130 94 \$85 67 121 278 147 86 62 \$55 67 121 278 146 86 62 \$55 67 121 278 146 86 62 \$55 67 121 278 146 86 62 \$55 67 121 278 146 86 63 \$54 104 186 427 225 132 96 \$284 104 186 427 225 132 30 \$263 325 583 1,341 707 414 300 \$263 714 1,643 866 508 304 \$323 339 714 1648 247 145 105 \$3284 351	1 508 820	151	\$133				356	607	747	37.7
94 \$83 102 183 421 222 130 62 \$55 67 121 274 629 332 130 141 \$124 153 274 629 332 195 100 \$88 109 195 448 236 138 62 \$55 67 121 278 146 86 47 \$41 104 186 427 225 132 96 \$26 32 57 110 65 96 \$263 32 57 132 70 41 30 \$263 32 583 714 1643 866 508 30 \$263 325 583 714 1643 866 508 31 \$32 \$34 354 354 446 77 40 \$30 \$31 140 357 209 40 \$32 <td>1 896 290</td> <td>190</td> <td>\$167</td> <td></td> <td></td> <td></td> <td>44 /</td> <td>797</td> <td>304</td> <td>4.785</td>	1 896 290	190	\$167				44 /	797	304	4.785
62 \$55 67 121 278 147 86 141 \$124 153 274 629 332 195 140 \$88 109 195 448 236 138 100 \$88 109 195 448 236 138 47 \$41 \$67 121 278 146 86 62 \$47 \$121 278 146 86 86 96 \$47 \$26 32 57 132 70 41 30 \$263 325 57 1341 707 414 300 \$2563 325 583 1,446 762 508 304 \$323 359 714 1,643 866 508 105 \$328 351 629 1,446 762 447 324 \$303 374 671 1,543 813 477 346	940.061	94	\$83				777	130	101	00,1
141 \$124 153 274 629 332 195 100 \$88 109 195 448 236 138 100 \$85 67 121 278 146 86 47 \$41 278 146 86 86 138 138 90 \$241 164 186 427 225 132 141 132 141 132 143 144 144 144 144 145 145 145 145 145 145 145 145 145 145 144 144 144 144 144 144 144 144 144 144 144 144 <t< td=""><td>621 312</td><td></td><td>\$55</td><td></td><td></td><td></td><td>147</td><td>86</td><td>001</td><td>813</td></t<>	621 312		\$55				147	86	001	813
100 \$88 109 195 448 236 138 62 \$55 67 121 278 146 86 47 \$41 \$51 91 209 140 86 90 \$84 104 186 427 225 132 90 \$26 32 57 132 70 41 30 \$263 32 58 134 707 414 30 \$2323 399 714 1643 866 508 310 \$28 114 203 468 247 447 324 \$28 351 629 1,446 762 447 324 \$303 374 671 1,543 813 477 346 \$303 374 671 1,543 813 477 346 \$303 374 671 440 232 136 152 \$133	1 406 473	•	\$124				332		\$77	2,072
62 \$55 67 121 278 146 86 47 \$41 \$1 91 209 110 65 47 \$84 104 186 427 225 132 90 \$26 32 57 132 70 41 30 \$263 325 583 1,341 707 414 300 \$323 399 714 1,643 866 508 305 \$28 114 203 1,446 762 447 324 \$284 351 629 1,446 762 447 324 \$303 374 671 1,543 813 477 346 \$303 374 671 1,543 813 477 98 \$303 164 295 678 357 209 152 \$133 164 271 440 232 136 140 \$223 </td <td>1 001 087</td> <td>100</td> <td>\$88</td> <td></td> <td></td> <td></td> <td>236</td> <td></td> <td>190</td> <td>C/4,1</td>	1 001 087	100	\$88				236		190	C/4,1
47 \$41 51 91 209 110 65 96 \$84 104 186 427 225 132 96 \$26 32 57 132 70 41 30 \$263 325 583 1,341 707 414 300 \$263 325 583 714 1643 866 508 304 \$292 114 203 468 247 447 324 \$284 351 629 1,446 762 447 324 \$303 374 671 1,543 813 477 346 \$303 374 671 1,543 813 477 98 \$303 164 295 678 357 209 152 \$133 164 295 678 357 209 140 \$123 140 232 136 140 232 140<	620.697	62	\$55				146		66	416
96 \$84 104 186 427 225 132 30 \$26 32 57 132 70 41 300 \$263 325 583 1,341 707 414 300 \$263 325 583 1,643 866 508 368 \$323 399 714 1,643 866 508 374 \$284 351 629 1,446 762 447 324 \$3161 199 356 818 247 447 346 \$303 374 671 1,543 813 477 346 \$303 374 671 1,543 813 477 98 \$86 107 191 440 232 136 152 \$133 164 295 678 329 193 140 \$123 140 232 136 140 232 140	100,000	47	\$41				110		75	689
30 \$26 32 57 132 70 41 30 \$263 325 583 1,341 707 414 300 \$263 325 583 1,341 707 414 300 \$263 399 714 1,643 866 508 368 \$114 203 468 247 145 324 \$284 351 629 1,446 762 447 324 \$3161 199 356 818 431 253 346 \$303 374 671 1,543 813 477 98 \$86 107 191 440 232 136 152 \$133 164 295 678 357 209 140 \$123 140 237 136 140 \$213 140 237 136	467,392	řő	484				225		153	1,406
30 \$253 325 583 1,341 707 414 300 \$263 325 583 1,643 666 508 368 \$323 399 714 1,643 666 508 105 \$92 174 203 468 247 145 324 \$161 629 1,446 762 447 346 \$161 199 356 818 431 253 346 \$303 374 671 1,543 813 477 98 \$86 107 191 440 232 136 152 \$133 164 295 678 329 193 140 \$123 140 237 136 140 \$223 140 237 136	954,602	06	904				70		47	434
300 5323 399 714 1,643 866 508 368 \$323 399 714 1643 866 508 105 \$92 114 203 468 247 145 324 \$284 351 629 1,446 762 447 183 \$161 199 356 818 431 253 346 \$303 374 671 1,543 813 477 98 \$86 107 191 440 232 136 152 \$133 164 295 678 357 209 140 \$123 167 271 624 232 136 140 \$123 164 237 136	294.872	r	030				707		480	4,414
358 3523 134 203 468 247 145 324 \$292 114 203 468 247 145 324 \$284 351 629 1,446 762 447 324 \$161 199 356 818 431 253 346 \$303 374 671 1,543 813 477 98 \$86 107 191 440 232 136 152 \$133 164 295 678 357 209 140 \$123 167 271 624 329 193 140 \$123 164 277 440 237 136	2,996,530		0010				866		588	5,408
105 \$92 114 529 1,446 762 447 324 \$284 351 629 1,446 762 447 183 \$161 199 356 818 431 253 346 \$303 374 671 1,543 813 477 98 \$86 107 191 440 232 136 152 \$133 164 295 678 357 209 140 \$123 167 191 440 232 136	3,671,175		2554				247		167	1,540
324 \$284 351 629 (342) (342) (343) 253 (346) \$303 374 671 1,543 813 477 346 \$5303 374 671 1,543 813 477 152 \$133 164 295 678 357 209 193 140 \$123 151 271 624 329 193	1.045.626		764	•		•	762	,	518	4.762
183 \$161 199 550 610 431 253 346 \$303 374 671 1,543 813 477 98 \$86 107 191 440 232 136 152 \$133 164 295 678 357 209 140 \$123 167 271 624 329 136 140 \$123 167 271 624 329 136	3,232,544		\$284	,		-			293	2,693
346 \$303 374 6/1 1,543 613 777 628 136 886 107 191 440 232 136 136 152 \$133 164 295 678 329 193 140 \$123 1,57 151 271 624 339 136	1,828,320		\$161						552	5.079
98 \$86 107 191 440 232 130 152 \$133 164 295 678 357 209 140 \$123 151 271 624 235 193	3 448 037		\$303	` '					167	777
152 \$133 164 295 678 357 209 140 \$123 151 271 624 329 193 526 167 191 440 232 136	082 618		\$86						/61	† C
140 \$123 151 271 624 329 193	1 5 4 4 7 7 2 9	•	\$133	•					243	2,231
136 136 107 101 440 232 136	1,014,730		812	•					223	2,054
	1,394,120		77-7	•		1 440			157	1,447

SUMMARY OF AUDIT FINDINGS - ALLOCATED TO OWNED FACILITIES FMC'S BAD DEBT FACILITIES JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

TOTAL	1,534	1,626	3,235	6,439	4.198	2,128	2,089	1,993	3,597	5,745	1,409	1,320	2,980	797.1	2,352	4/0,-	2,094	3,393	280	1,599	7.055	7,825	557	450,4	1,901	1,024	9,200	5,085	1.480	1,400	1,359	2 566	626	3.205	4 636	1 108	808	2 2 0 4	688	262	00.0	1 471	- 0	n c	070
LEGAL EXPENSE DSD	167	177	352	200	456	231	227	217	391	625	153	143	324	139	756	182	877	995	603	1/4	450	2/4	195	/91	707	111	700,1	180	161	203	148	976	106	348	504	121	88	240	275	98	8 5	3 6	8 5	90.5	3
LEGAL EXPENSE CORP	144	153	304	604	394	200	196	187	338	539	132	124	280	120	221	151	197	319	4° .	150	394	236	169	144	1/8	96	870	33/	130	175	128	241	19	301	435	104	76	202	- 5.7 - 7.8	74	t 10	138	2 0	0 0	000
OTHER POOLED COST	246	260	518	1,031	672	341	335	319	929	920	226	211	477	205	377	268	335	544	55 613	256	2/9	403	288	246	304	164	1,484	5/5	381	767	233	7 - 7	- 1	513	742	177	120	353	110	127	171	146 326	CC7	/4/	001
OTHER ADMIN. EXPENSE	466	494	983	1,956	1,275	646	635	902	1,093	1,745	428	401	905	388	714	506	636	1.031	176	486	1,2/5	764	547	466	578	311	2,815	1,09.T	77/	449	26/	077	295	623	1408	725	246	043	900	241	147	200	7 + 4	6/7	- פת
RENT EXPENSE	203	215	427	850	555	281	276	263	475	759	186	174	394	169	311	221	277	448	77	211	555	332	238	203	251	135	1,224	475	314	08-C	170	67-	128	423	423	7 0 7	140	291	163	105	103	122	194	121	79
HOME OFFICE ALLOCATION PERCENTAGE	113	120	239	475	309	157	154	147	265	423	104	26	220	94	173	123	154	250	43	118	310	185	133	113	140	92	683	265	175	901	13/	00.	109	21 236	342	342	20	00	102	- 0 H	28	68	108	99	46
SALE OF TKC	\$92	26\$	\$193	\$384	\$251	\$127	\$125	\$119	\$215	\$343	\$84	819	\$178	\$77	\$140	\$100	\$125	\$203	\$35	\$6\$	\$8,107	\$5,459	\$107	\$92	\$113	\$61	\$553	\$214	\$142	\$88	\$111	100	#153	400	4181	1174	\$	844 848	\$132	44	54/	\$55	\$88	\$55	\$37
MANAGED CARE COSTS	104	11	220	438	286	145	142	136	245	391	96	06	203	.87	160	114	142	231	39	109	286	171	122	104	129	20	630	244	162	101	127	26	175	99	218	315	75	eg ;	061	4/	54	63	100	63	42
TOTAL FACHITY COST	1 ()41 614	1 103 556	2 196 391	4 370 988	2 850 090	1 444 724	1,418,353	1,352,641	2,441,932	3,899,773	956,731	896,011	2,022,787	870,093	1,596,477	1,136,522	1,421,520	2,304,749	393,516	1.085,749	2.850,279	1,708,106	1,221,424	1,041,033	1,290,673	695,324	6,290,134	2,439,200	1,613,942	1,004,423	1,266,216	922,309	1,741,832	660,254	2.175,462	3 147,039	752,427	548,660	1,496,223	467.085	537,989	626,373	998,339	623,613	422,739
MI DICARE PROVIDER NUMBER	0550 96		30.250	39.2506	39 2511	39 2520	39.252	39.2525	39 2530	39 2540	39 2547	39 2554	39 2560	39 2578	39 2594	39 2603	52 2500	52 2510	52 2516	52 2518	07 2505	08 2507	25 2543	25 2544	25 2547	25 2548	26 2501	26 2507	26 2509	26 2521	26 2528	26 2531					44 2545					01 2519	01 2520	01 2561	

SUMMARY OF AUDIT FINDINGS - ALLOCATED TO OWNED FACILITIES
JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

TOTAL ADJUSTMENT	2,829	1,926	4,586	2,900	3,996	585,1	3,252	13,212	19,301	33,510	6,905	13,220	20,594	11,369	21,865	22,619	33,325	14,345	17,339	7,543	3,302	3,229	1,517	/00.1	1,109	1,001	1,193	410,1	1.276	6,588	3,298	2,483	2,043	2,092	5,539	1,109	7,396	2.525	983	1,203	914	686	1,592	2,589	
LEGAL EXPENSE DSD AI	308	508	499	315	434	173	354	208	353	609	122	250	350	255	378	\$07	1,013	484	540	283	132	351	165	164	121	183	130	5/- 74	139	716	359	270	222	227	602	121	804	274	107	131	66	108	173	282	
LEGAL EXPENSE CORP	265	181	431	272	375	150	305	179	305	526	105	216	302	220	326	609	874	418	466	244	114	303	142	142	104	158	112	101	120	618	310	233	192	196	520	104	694	237	92	113	86	93	149	243	
OTHER POQLED COST	453	308	734	464	640	255	521	306	519	968	180	368	516	376	252	1,039	1,491	713	795	416	195	517	243	241	178	269	191	258	200	1 055	528	398	327	335	887	177	1,184	404	157	193	146	158	255	415	
OTHER ADMIN, EXPENSE	859	585	1,393	881	1,214	484	988	580	985	1,700	341	869	826	713	1,056	1,970	2,829	1,353	1,508	190	369	186	461	458	337	. 511	363	490	86	2 001	1 002	754	621	636	1.682	337	2.247	792	298	365	278	301	483	787	
RENT EXPENSE A	374	254	909	383	528	211	430	252	428	739	148	304	425	310	459	857	1,230	588	959	343	161	427	200	199	146	222	158	213	69	169	979	328	220	276	252	146	226	333	130	159	1.55	131	12.	242	5
HOME OFFICE ALLOCATION PERCENTAGE	500	142	338	214	295	118	240	141	239	413	83	169	237	173	256	478	687	328	366	192	06	238	112	111	82	124	88	119	39	40	480	183	151	2 4	408	, c	545	186	7.2	27	00	10	5, 1	707	- 0
SALE OF TKC	\$169	\$115	\$274	\$173	\$239	805	\$194	611 417	\$16.251	628246 628246	\$5.054 \$5.851	\$11.059	\$17,566	\$9.161	\$18.596	\$16.519	\$24.568	\$10.158	\$12.891	\$5.098	\$2,159	\$193	\$91	06\$	\$66	\$100	\$71	\$96	\$31	\$76	\$393	2019	\$148 2123	2714	\$125	- 00A	300	444	- CLA	428	2/5	\$55	£26	GB\$	\$155
MANAGED CARE COSTS	163	13.	312	197	27.0	100	109	177	130	177	261	156	05-6 07-6	160	237	202	44.9	303	338	177		220	103	103	75	114	81	110	36	87	448	224	169	139	142	3//	75	503	172	29	82	62	29	108	176
TOTAL FACILITY COST	0000 +	1,920,330	2 113 400	3,113,400	1,966,093	100,217,2	1,082,577	2.207,798	1,295,731	2,202,174	3,800,032	761,153	1,559,950	2,100,900	1,594,119	150,865.7	4.403,300	6,322,329	3,022,011	3,3/0,121	1,705,020	825,733	1,000,886	1,023,860	1,023,340	1141 129	810.148	1 094 549	355,256	866,464	4,472,155	2,238,699	1,685,509	1,386,936	1,420,275	3,759,954	752,537	5 020.779	1 713,958	567,016	816,547	620,541	671,572	1,080,421	1,757,836
MEDICARE PROVIDER NUMBER		11.2501	11-2504	01.25.11	11-2511	11-2516	11-2520	11-2521	20-2502	22 2512	22 2516	22 2518	22 2521	22 2525	30 2500	30 2501	31 2501	31 2502	31 2503		31 2505	31.2515			11 2534	11 2551	11 2563		11 2623	15 2529	18 2503	18 2507	18 2509	18 2516	18 2517	18 2524	18 2532	34 2503	34 2509	34 2525	34 2540	34 2565	34 2568	34 2581	36 2534

SUMMARY OF AUDIT FINDINGS - ALLOCATED TO OWNED FACILITIES FMC'S BAD DEBT FACILITIES JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

1	ن	စ္	б	9	4 (α	χo 1	<i>\</i> 0	0 -			· &	4	74	8(66	3	6((<u>8</u>	O	4 :	4 -	_ <	2 %	9 6	. K	2 0	1 5	37	36	35	48	53	47	0	29	0	47	0	00	19	34
TOTAL ADJUSTMENT	1,623	2,706	1,119	17	1,944	2,0¢	848	55	1,967	20.1	637	2 811	1.298	1,494	2,504	1,90	1,839	3,27	1,2((188)	7.	7,4	2,674	, 7, c	9. v	2.400		27.1	6	5,097	5.43	5,26	1,748	2,053	2,447		1,959		2,347		5,500	1,319	2.8.
LEGAL EXPENSE DSD	176	294	122	84	211	225	92	5,	214	202	969	308	141	162	272	207	200	326	131	(20)	<u></u> 00 i	154	291	2/3	425	797	133	781	212	554	591	576	190	223	592	0	213	0	255	0	598	143	308
LEGAL EXPENSE CORP	152	254	105	73	182	194	80	90	185	111	, 20 60	264	122	140	235	179	173	307	113	(18)	20	133	251	236	367	977	115	162	183	479	511	497	164	193	230	0	184	0	220	0	516	124	266
OTHER POOLED COST	260	433	179	124	311	331	136	85	315	302	102	450	208	239	401	306	294	524	194	(30)	120	226	428	402	929	386	962 106	926	313	816	871	848	280	329	392	0	314	0	376	0	881	211	454
OTHER ADMIN. EXPENSE	493	_	340						598												228					132			503	***		1,608	531	624	743	0	595	0	713	0	1,671	401	861
RENT EXPENSE	214	357	148	103	257	273	112	20	260	249	360	27.7	171	197	331	252	243	433	160	(25)	66	187	353	332	516	318	546	162	177	673	718	559	231	271	323	0	259	0	310	0	726	174	374
HOME OFFICE ALLOCATION PERCENTAGE	120	199	83	25	143	153	62	39	145	139	201	74,	/0 7	110	185	141	136	241	89	(14)	55	104	197	185	288	178	305	90	171	376	200	390	129	151	180	0	144	0	173	0	405	76	209
SALE OF TKC	26\$	\$162	29\$	\$46	\$116	\$124	\$51	\$32	\$117	\$113	\$163	4 4 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$108 477	- A	8149	\$114	\$110	\$195	\$72	(\$11)	\$45	\$84	\$160	\$150	\$233	\$144	\$247	\$73	\$103	\$117	4004	\$323	4310	£103	\$146	9 €	\$117	0\$	\$140	0\$	\$328	879	\$169
MANAGED CARE COSTS	110	184	92	53	132	141	58	36	134	128	185	43	191	90,	102	130	125	223	82	(13)	51	96	182	171	266	164	281	83	117	133	34/	370	360	119	140	201	1.33		160	2	374	06	193
TOTAL FACILITY COST	1 104 713	1.837.106	759.747	527,016	1,319,653	1 404 562	575,486	358,566	1,335,318	1,281,417	1,849,015	432,677	1,908,521	881,069	1,014,187	1,099,900	1.293,313	2 223,186	820.559	(127,526)	508.804	929,896	1.814,934	1,704,813	2,654,030	1,634,829	2,805,789	832,000	1,168,959	1 325 672	3,460,247	3,692,562	3,594,189	1,186,438	1,393,739	0.001.330	1 220 166	1,330,130	1 500 080	0.092,360.1	3 733 455	895 160	1.923,697
MI DICARE PROVIDER NUMBER	40.0507	42 2307	42 2514	42 2535	42.2538	42 2542	42 2545	42 2551	03 2517	44 2579	44 2527	44 2522	44 2501	03 2522	03 2524	03 2529	03 2536	03 2550	03 2330	45.2689	03.2558	05 2513	05 2523	05 2524	05 2534	05 2543	05 2544	05 2548	05 2556	05 2624	05 2633	05 2651	05 2656	05 2668	05 2681	05 2694	10/7 00	05 2757	00 2730	05/2/50	05.2750	00.2780	05 2780

SUMMARY OF AUDIT FINDINGS - ALLOCATED TO OWNED FACILITIES FACILITIES JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

LEGAL EXPENSE TOTAL DSD ADJUSTMENT	462 4,253	3,309									166 1,530	129 1,191		116 1,063		469 4,318		630 5,797										647 5.951																		
LEGAL L EXPENSE EX CORP	399	311	245	163	109	314	241	182	161	222	144	112	239	100	407	405	324	544	264	226	389	403	186	129	155	171	1344	559	714	185	223	499	917	345	990	ods.	366 415	366 415 302	366 392 538	366 392 528 528	305 392 328 528 99	366 415 392 528 89 120	365 392 392 528 89 120	365 392 392 528 89 120 165	365 392 392 528 89 120 165 190	366 392 392 528 89 120 166 190 276
OTHER POOLED COST	681	530	419	279	185	536	411	311	274	378	245	191	407	170	695	691	553	928	450	385	663	588	317	221	264	291	797	252.2	1218	315	381	850	1.563	588	625		70R	708	708 669	708 669 901	708 669 901 152	708 669 901 152 204	708 669 901 152 204 281	708 669 901 152 204 281	708 669 901 152 204 281 283 323	708 669 901 152 281 281 283 323 470
OTHER ADMIN, EXPENSE	1,292	1,005	794	529	351	1,017	780	290	520	717	465	362	772	323	1,318	1,312	1,050	1,761	853	731	1259	1305	602	410	81 +	552	232 4 348	1808	2.310	265	723	1.613	2 966	1116	1 185	0000	1	040	1,243	1,243 1,269 1,709	1,245 1,269 1,709 2,88	1,343 1,269 1,709 2,88 3,87	2343 1,269 1,709 2,88 387 532	1,243 1,709 1,709 2,88 3,87 5,32 5,32	1,269 1,709 2,88 2,88 3,87 5,32 5,32 6,14	1,269 1,709 1,709 2,88 3,87 3,87 5,32 5,32 6,14
RENT EXPENSE	562	437	345	230	153	442	339	256	226	312	202	157	336	140	573	570	456	766	371	318	547	567	262	102	102	240	7 891	786	1004	260	314	701	1 290	484	51. 51.5	584		100	552	552 743	552 552 743 125	552 743 125 168	552 743 743 125 168 231	552 743 743 125 168 231 233	552 743 125 168 231 233 267	552 745 125 168 168 231 233 267 288
HOME OFFICE ALLOCATION PERCENTAGE	313	244	193	128	85	247	189	143	126	174	113	88	187	78	320	318	255	427	202	177	305	317	146	4 6	107	121	134	439	435 461	145	175	342	720	271	286	326	070	000	308	308	308 415 70	308 415 70 94	308 415 70 94 129	308 415 70 70 129 130	308 415 70 70 94 129 130	308 415 70 70 94 129 130 140
SALE OF TKC	\$254	\$198	\$156	\$104	869	\$200	\$153	\$116	\$102	\$141	\$91	\$71	\$152	\$63	\$259	\$258	\$206	\$346 \$346	9169	4144	44-6	1776	\$2.00	0114	\$2,989	\$4.Z.18	\$4.023	#0000 #469	000 043	\$40,003 \$11,923	514 287	4317	- cc	6203	6223	0020	4070		\$249	\$249 \$336	\$249 \$336 \$57	\$249 \$336 \$57 \$76	\$249 \$336 \$57 \$76 \$105	\$249 \$336 \$57 \$76 \$105 \$105	\$2249 \$336 \$577 \$76 \$105 \$105 \$105	\$249 \$336 \$57 \$76 \$105 \$105 \$121
MANAGED CARE COSTS	280	202	178	118	62	228	175	132	116	161	104	. 6	173	27	204	204	235	202	101	181	104	797	292	135	94	112	124	476	403 F17	/10	104	102	961	400	067	200	108		284	284 383	284 383 65	284 383 65 87	284 383 65 87 119	284 383 65 87 119	284 383 65 67 119 120	284 383 65 67 119 120 137
TOTAL FACILITY COST	2 887 030	2,067,030	1 /74 579	1 181 234	784 650	2 272 948	1 742 171	1 317 444	1 161 769	1 602 526	1 038 883	200,000,1	1 725 482	701,105	014,127	2.044,073	2,931,021	2.346,160	3,935,467	1,006,909	1,633,233	2,812,890	2,916,502	1.344,859	935,691	1,117,375	1,234,540	9,717,833	4.040,049	5,162,110	1,334,638	1.010,039	3 000,470	186,581.0	2,493,865	2,649,171	3,001,824		2,836,419	2.836,419 3.818,319	2.836,419 3.818,319 643,972	2.836,419 3.818,319 643,972 865,480	2.836,419 3.818,319 643,972 865,480 1.189,774	2.836,419 3.818,319 643,972 865,480 1.189,774 1.197,896	2.836,419 3.818,319 643,972 865,480 1,189,774 1,197,896	2.836,419 3.818,319 643,972 865,480 1.189,774 1.197,896
MEDICARE PROVIDER NUMBER	0096 66	32.2500	32.2301	32.2504	32-2309	45.2512	45.2581	45-2501	45-2597	45.2636	45-2030	45.5044	45.2000	43.2000	45 2604	45 2040	45 26/4	09.2502	09.2503	09 2505	09 2509	09 2515	21 2503	21-2504	31-2516	31.2518	31.2529	33.2517	33-2531	41-2500	41-2503	41.2504	45.2500	45-2501	45-2510	45-2519	45 2526		45.2520	45.2520 45.2533	45.2520 45.2533 45.2537	45 2520 45 2533 45 2537 45 2539	45.2520 45.2533 45.2537 45.2539 45.2544	45 2520 45 2533 45 2537 45 2539 45-2544 45 2545	45 2520 45 2533 45 2537 45 2539 45 2544 45 2545	45 2520 45 2533 45 2537 45 2539 45 2544 45 2545 45 2553

SUMMARY OF AUDIT FINDINGS - ALLOCATED TO OWNED FACILITIES FMC'S BAD DEBT FACILITIES JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

TOTAL ADJUSTMENT	2,757	1,647	1,244	1,689	7,080	+ O - c	2,100	3.534	4.374	4.655	2,529	1,761	4,837	3,426	2,733	1,794	1,729	017	4,5/9 3,708	3,730	1.555	4 548	1,690	2,923	1,404	066	2,564	1,718	1,638	5,799 1.153	2.378	1.146	1,594	9.324	3,176	3,009	837	3,177	752	1,800	661	1,164	
LEGAL EXPENSE DSD ADJI	300	179	135	184	291	01-0	027	384	475	909	275	191	526	372	297	195	188	D /	4 4 50 4 50 4	413	169	494	184	318	153	108	279	187	178	630 126	259	125	173	1.014	345	327	91	345	82	196	72	127	
EGAL EXPENSE CORP	259	155	117	159	252	95 67	197	190	332	437	237	165	454	322	257	168	162	/9	430	357	300 146	427	159	274	132	93	241	161	154	544 408	223	108	150	875	298	282	79	298	7.1	169	62	109	
OTHER POOLED COST	441	264	199	270	429	162	336	324	996	745	405	282	774	548	438	287	277	115	733	608	779	728	27.1	468	225	158	410	275	262	929	103	183	255	1,493	508	482	134	609	120	288	106	186	
OTHER ADMIN. EXPENSE	838	200	378	513	814	308	638	615	1.0/4	1,323	768	535	1,469	1,041	830	545	525	218	1,391	1,154	1,190	1381	513	388	426	301	779	522	497	1,762	350	378	484	2.832	965	914	254	965	228	547	201	354	
RENT EXPENSE A	364	217	164	223	354	134	277	267	467	070 718	334	233	639	452	361	237	228	95	605	502	517	202	223	386	185	131	339	227	216	766	152	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	210	1 231	419	397	111	420	66	238	87	154	
HOME OFFICE ALLOCATION PERCENTAGE	203	121	92	124	198	75	155	149	261	342	186	130	357	253	201	132	127	53	338	280	289	CII.	335 125	215	103	73	189	127	121	427	85	671	177	687	234	222	62	234	55	133	49	86	
SALE OF TKC	\$165	86\$	\$74	\$101	\$160	\$60	\$125	\$121	\$211	\$261	\$270	\$105	\$289	\$204	\$163	\$107	\$103	\$43	\$273	\$227	\$234	\$93	\$271	9101	4714	629	\$153	\$103	\$98	\$346	\$69	\$14Z	900	5557	₹165	\$180	\$50	\$190	\$45	\$107	\$39	\$20	
MANAGED CARE COSTS	188	112	85	115	182	69	143	138	240	298	317	130	329	233	186	122	118	49	312	258	267	106	309	115	961 90	90	174	117	=======================================	395	78	162	/ / 8	100	916	2012	75	216	51.5	122	45	62	
TOTAL FACILITY COST	1 471 GEB	1 117 816	844 264	1.146,347	1,819,462	688,033	1,425,750	1,374,436	2,399,174	2,968,979	3,159,840	1,/16,/5/	3.283,630	2.203,023	1.855.355	1217.849	1,173,494	486,310	3,108,560	2,578,270	2.658,923	1.055.880	3,087,160	1.146.909	1,984,2,30	953,127	1 740 353	1.166.173	1 111 632	3,936,787	783,024	1,614,607	777.753	1.081,875	075,675,0	7 155,617	109,240.2	2 166 660	7,130,000	0.10,440	748 661	790,469	
MEDICARE PROVIDER NUMBER		45 2574	45.2573	45 2671	45 2684	45 2673	45.2679	45 2682	45 2686	45 2688	45 2693	45 2694	04.2530	45 2000	45 2702	45 2709	45 2722	45 2738	10 2502	10 2503	10 2506	10 2508	10 2522	10 2525	10.2538	10.2539	10.2542	10.2544	10.2557	10.2559	10 2570	10 2579	10 2582	10.2609	15 2500	10.2612	6797 01	002 01	10.2053	10.2657	10 201	10.2681	

SUMMARY OF AUDIT FINDINGS - ALLOCATED TO OWNED FACILITIES FMC'S BAD DEBT FACILITIES JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

1,11,148	653 81 \$7.1 88 158 30.5 191 112 139 668 51 \$7.1 88 158 36.2 191 112 139 668 51 \$7.1 88 30.2 191 112 139 668 10.4 \$7.1 88 30.2 191 112 139 668 10.8 \$7.2 46.8 10.7 65.0 30.2 30.2 668 10.8 \$7.2 46.8 10.7 62.0 30.4 31.2 56.0 10.8 \$1.2 10.7 62.0 30.4 30.5 30.5 4.8 \$1.0 \$1.0 \$1.0 \$1.0 \$1.0 \$1.0 \$1.0 4.8 \$1.0 \$1.0 \$1.0 \$1.0 \$1.0 \$1.0 \$1.0 4.8 \$1.0 \$1.0 \$1.0 \$1.0 \$1.0 \$1.0 \$1.0 \$1.0 4.8 \$1.0 \$	MI DICARE PROVIDER	TOTAL FACILITY	MANAGED CARE COURS	SALE OF TKC	HOME OFFICE ALLOCATION PERCENTAGE	RENT EXPENSE	OTHER ADMIN, EXPENSE	OTHER POOLED COST	LEGAL ĘXPENSE CORP	LEGAL EXPENSE DSD	TOTAL ADJUSTMENT
VIII	Fig. 18	Y	16/10	5	\$71	88	158		191	112	130	1,196
March Marc	March Marc		811,053	131	\$107	132	236		286	168	194	1,785
4, 6, 5, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 7, 7 4, 6, 8, 10, 7 5, 6, 6, 7 4, 7 7, 7	4,6,6,6,7,6,7,6,7,7,1 4,6,7,7,7,1 5,4,0,7,7,7,1 4,6,7,7,7,7,1 5,4,0,7,7,7,7,1 4,6,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,		806 669	121	\$71	. 80	158		191	112	130	1,193
2,401, 143 2,41 5871 2,41 4,68 1075 567 332 385 1,973,686 106 5173 244 317 17 17 18 10 317 12	2.405.63 2.41 \$271 2.61 4.62 1075 567 332 385 1.975.64 7.6 566 8.21 4.47 317 7.6 109 371 1.975.65 1.96 57.37 2.6 314 377 7.6 109 371 1.975.66 1.99 57.37 2.6 312 4.6 273 315 1.975.66 2.6 472 312 177 6.0 384 421 1.975.67 1.6 510 1.7 2.6 1.6 329 377 186 377 186 421 378 186 421 186 421 186 421 186 421 186 421 186 421 186 421 186 421 186 421 186 421 186 421 186 421 421 186 421 421 421 421 421 421 421 421		454 803	46	\$40	49	88		107	63	73	929
7.63 6.39 7.6 \$ 856 8 2 344 9.37 17.8 104 12.1 2.03 0.4.40 2.64 \$ 851.3 2.64 \$ 92.7 1.77 6.50 2.62 3.64 3.12 2.03 0.4.40 2.64 \$ 82.3 2.66 5.7 1.77 6.50 3.64 4.21 3.12<	7/5/5/6/6 7/5 5/6 8/5 147 347 178 104 121 2/5/5/6 196 5/5 17 1/17 650 384 402 2/5/5/6 2/5 5/5 11/7 620 384 402 2/5/5/6 2/5 5/5 11/7 620 384 402 2/5/5/6 4/5 5/5 17 17 329 381 1/1/2/6 1/1 1/2 229 229 229 383 393 189 383 393 189 393		2 403 143	241	\$211	261	468	_	295	332	385	3,540
1,177,566 108 \$17,3 \$26 384 892 465 273 316 1,13,76 61 \$54 67 119 17,7 62 364 465 273 316 1,13,88 61 \$54 66 119 274 165 284 421 1,13,86 113 \$10 279 278 163 381 <	1,177,566 198 \$17,3 264 384 885 465 273 316 2,130,483 614 \$54 67 119 119 66 273 316 1,113,386 614 \$154 67 119 274 465 273 361 1,174,486 118 \$514 128 229 764 517 166 329 361 1,174,687 119 \$146 128 229 764 403 216 216 216 229 361 403 361 361 361 217 266 216 217 216 218<		753.638	92	\$66		147		178	104	121	1,110
2,00,430 2,64 5,231 2,66 512 1177 60 344 421 1,13,386 6,1 5,240 5,240 2,28 5,200 2,66 3,29 3,61 3,29 3,61 1,17,438 6,1 5,10 3,60 3,64 4,21 3,61 3,61 3,61 3,61 3,61 3,61 3,61 3,61 3,61 3,61 3,61 3,61 3,61 3,61 3,61 3,61 3,61 3,61 1,69 3,61 3,62	(1) (1) (2) (3) (4) (4) (2) (2) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4		1 971,566	198	\$173		384		465	273	316	2,904
2 17.3 38 6 1 1 19 27.4 145 85 98 1 17.7 418 2 10 2 29 1 67 1 71 1 85 3 99 3 99 1 1 17.7 418 1 18 2 29 1 67 2 78 1 63 3 99 1 1 17.7 418 1 18 2 29	2 17.3 88 6 1 1 19 27.4 145 85 85 98 1 17.7 413 1 18 \$10.4 178 229 57.7 57 163 389 1 17.7 413 1 18 \$10.4 178 229 57.7 57 163 389 1 147.7 413 1 18 \$10.4 178 229 76.7 278 163 389 1 146.0537 1 17.7 \$1.4 \$28 164 403 229 278 278 189 381 189 381 189 381 189 381 189 381 403 289 278 278 189 281 189 278 278 189 281 189 281 189 281 189 281 189 281 189 281 189 281 189 381 189 381 189 381 189 381 189 381 189 381 189 381 189 381 <		2 630,480	264	\$231		512	1	620	364	421	3,875
2 3/6 3/3 2 3/8 3209 228 1004 561 329 381 1 1/7 4/8 1 18 \$104 173 311 74 377 121 289 1 1/3 4/04 1 18 \$140 173 311 74 377 121 289 1 1/3 4/04 1 1/3 \$140 186 32 764 403 273 289 273 174 377 121 289 1 1/06 504 1 1/2 \$140 186 174 377 121 289 273 174 377 121 289 273 174 377 121 289 273 174 377 168 273 174 389 473 389 473 389 474 389 474 389 474 374 474 474 375 174 374 484 289 1173 174 474 474 474 474 474 474 474	1,77,486 1,88 462 1,64 561 329 381 1,700,537 1,88 5,700 256 462 1,64 561 329 381 1,500,533 1,60 5,34 173 319 774 377 221 256 1,500,533 160 173 319 774 377 221 256 1,706,537 160 186 322 764 403 256 273 186 510,770 1,1 5,41 90 177 165 265 273 186 273 186 273 186 273 186 273 186 273 186 273 186 273 186 273 186 273 186 273 186 273 186 274 177 186 273 186 273 186 273 186 273 186 273 186 273 186 273 186 <		613 388	61	\$54		119		145	85	86	904
1,14,18 1,18 1,18 1,19	11 11 12 12 12 12 12 12		2.376.813	238	\$209		462	-	561	329	381	3,501
1,506,533 160 \$140 173 311 774 377 221 256 1,506,537 160 \$140 173 314 173 314 77 21 256 173 215 216 216 216 273 174 377 216 273 174 403 256 273 174 403 275 273 174 404 275 273 174 404 275 174 404 275 174 404 275 174 404 275 174 404 275 174 404 275 174 <	1,546,054 146 214 173 311 714 377 221 256 136,054 145 216 216 216 216,054 216,054 216 216,054 216 216,054 216,054 216 216 216 216,054 216		1 177 418	118	\$104		229		278	163	189	1,734
1,046,054 155 \$118 146 225 317 186 225 1,046,054 171 \$160 185 312 764 403 226 215 1,06,37 967 186 119 226 122 236 275 957,326 96 174 96 179 208 164 98 275 100 81 54 66 136 761 136 276 169 264 172 164 98 173 165 167 173 173 166 275 169 276 173	1,46,064 15 \$118 146 215 215 15 215 15 15 15 15 15 15 16 215 215 16 215 215 15 16 215 215 15 15 16 215 215 15 16 215 <		1 596 533	160	\$140		311		377	221	256	2,352
1706.597 171 \$160 185 332 764 403 236 273 174 174 173 1	1,706,597 171 \$160 185 332 764 403 236 273 173 516 404 186 428 409 203 204 367 174 406 408		1 345 054	435	\$118		262		317	186	215	1,981
957,326 96 584 104 186 428 226 193 153 957,326 96 61 34 104 186 428 126 193 193 193 484 98 193 403 193 403 104 64 79 403 104 64 79 403 104 64 112 403 104 64 105 103 103 1123 1123 1123 1123 1123 1123 1123 1123 1123 1123 1123 1123 1123 1123 1123 1123 1123 1123 1123 1112 1123	967,326 96 544 104 186 428 226 192 554 66 199 208 126 193 554 66 199 208 106 64 18 428 126 193 463 194 463 194 464 195 464 463 464 464 464 465 464 195 464		1 706 597	171	\$150		332		403	236	273	2,514
610,170 61 554 66 119 273 144 84 98 463,821 47 564 96 109 208 109 109 700,983 703 564 76 1364 3137 1,553 969 1,123 700,983 703 564 75 129 208 108 110 724,966 73 564 75 129 298 117 100 116 724,666 73 564 16 190 437 203 116 724,666 73 564 16 190 437 203 116 197,156 365 510 190 437 203 136 66 190 445 586 106 190 437 203 156 1906 445 37 303 324 424 204 466 1900 445 36 490<	6 (10.17) 6 (1) 6 (1) 6 (1) 6 (1) 6 (1) 6 (1) 6 (1) 6 (1) 6 (1) 7 (1) 6 (1) 7 (1)		155,550		\$84		186		226	132	153	1,410
47 \$41 561 90 208 109 64 74 703 \$616 761 1,364 3137 1,653 969 1723 173 208 \$180 223 399 918 484 284 1723 173 73 \$64 72 141 324 171 100 116 8 \$66 160 190 437 230 136 166 98 \$86 106 190 437 230 136 166 292 \$312 37 230 135 166 66 166 160 <th< td=""><td>47 541 50 90 208 109 64 74 733 5616 761 1364 3,137 1653 664 1723 11 200 5180 223 399 918 484 284 329 1123 11 73 564 72 129 324 171 100 116 329 107 1123 117 98 586 106 190 437 230 136 696 156 896 156 329 116 116 116 116 116 116 117 116 116 116 116 116 116 117 117 116 117 117 117 117 118</td><td></td><td>610 170</td><td></td><td>\$55</td><td></td><td>119</td><td></td><td>144</td><td>84</td><td>86</td><td>899</td></th<>	47 541 50 90 208 109 64 74 733 5616 761 1364 3,137 1653 664 1723 11 200 5180 223 399 918 484 284 329 1123 11 73 564 72 129 324 171 100 116 329 107 1123 117 98 586 106 190 437 230 136 696 156 896 156 329 116 116 116 116 116 116 117 116 116 116 116 116 116 117 117 116 117 117 117 117 118		610 170		\$55		119		144	84	86	899
703 \$616 761 1,364 3137 1,653 969 1123 1124	7/03 \$616 761 1,364 3137 1,653 969 1,123 11 206 \$180 223 399 298 157 284 329 107 67 \$56 72 129 298 157 284 329 107 73 \$64 106 190 437 230 116 107 116 292 \$86 106 190 1586 896 403 668 868 403 668 868 403 668 868 466 668 403 668 868 403 668 868 469 116 116 116 116 116 120 116 116 120 116 668 120 116 668 116 120 116 117 120 116 117 120 116 120 116 120 116 120 116 120 116 120 120		462 021	47	541		06		109	64	74	683
206 \$180 223 399 918 484 284 329 73 \$59 72 129 298 157 92 107 73 \$64 79 141 324 171 100 116 73 \$64 79 141 324 171 100 116 355 \$312 385 690 1437 230 135 166 292 \$236 17 100 147 230 135 166 43 \$286 190 190 437 230 136 66 140 \$16 190 437 230 135 166 69 134 \$118 145 263 490 358 490 66 69 134 \$118 437 230 135 156 69 175 176 134 \$118 149 253 329 324	206 \$180 223 399 918 484 284 329 75 \$59 72 129 298 157 92 107 73 \$64 79 149 324 171 100 110 98 \$56 106 190 1437 230 135 568 295 \$536 316 690 1480 887 490 568 298 \$586 106 190 1480 887 490 568 43 \$586 106 190 237 490 568 690 156 569 156 568 490 568 690 166 568 490 568 668 690 167 590 690 668 668 668 668 669 668 669 668 669 668 669 668 669 668 669 669 669 669 669 <t< td=""><td></td><td>7 000 831</td><td>. U.Z</td><td>\$616</td><td>2</td><td>1.364</td><td>33</td><td>1,653</td><td>696</td><td>1,123</td><td>10,326</td></t<>		7 000 831	. U.Z	\$616	2	1.364	33	1,653	696	1,123	10,326
67 \$59 72 129 298 157 92 107 73 \$64 72 141 324 171 100 116 98 \$64 79 141 324 171 100 116 98 \$86 106 190 1586 836 490 568 292 \$2256 316 567 1303 587 403 568 43 \$86 106 190 437 230 135 166 110 \$96 119 273 200 135 166 66 66 110 \$118 147 250 437 230 135 166 66 166 167 166 166 167 166 167 166 166 168 168 450 268 166 166 166 166 167 167 168 168 168 168 168 168 <td>67 559 72 129 298 157 92 107 73 564 79 141 324 171 100 116 98 564 79 141 324 171 100 116 98 566 106 190 437 230 135 166 292 526 316 567 192 403 568 69 568 43 586 106 190 437 230 135 166 69 69 110 586 106 190 437 230 135 66 69 69 69 66 67 67<</td> <td></td> <td>7 063 005</td> <td>50-</td> <td>\$180</td> <td></td> <td>399</td> <td></td> <td>484</td> <td>284</td> <td>329</td> <td>3,023</td>	67 559 72 129 298 157 92 107 73 564 79 141 324 171 100 116 98 564 79 141 324 171 100 116 98 566 106 190 437 230 135 166 292 526 316 567 192 403 568 69 568 43 586 106 190 437 230 135 166 69 69 110 586 106 190 437 230 135 66 69 69 69 66 67 67<		7 063 005	50-	\$180		399		484	284	329	3,023
73 \$64 79 141 324 171 100 116 98 \$68 106 190 1566 836 490 156 292 \$312 316 567 1303 887 493 568 43 \$286 106 190 437 230 135 568 43 \$38 47 83 192 101 59 69 110 \$386 116 190 437 230 136 568 110 \$318 145 260 598 315 185 166 110 \$124 213 450 258 151 175 176 140 \$124 214 253 588 151 175 178 176 140 \$124 214 253 588 151 174 174 176 140 \$125 326 323 328 152 </td <td>73 \$64 79 141 324 171 100 116 98 \$86 79 141 324 171 100 116 292 \$86 190 1586 836 490 568 43 \$236 \$36 690 1586 836 490 568 43 \$238 47 83 192 101 59 69 43 \$386 106 190 437 230 135 166 134 \$314 141 253 440 258 151 175 134 \$314 141 253 450 258 156 156 134 \$314 141 253 460 258 157 145 175 140 \$151 \$21 471 623 328 152 158 152 158 152 189 \$88 166 190 437</td> <td></td> <td>665 319</td> <td></td> <td>859</td> <td></td> <td>129</td> <td></td> <td>157</td> <td>92</td> <td>107</td> <td>980</td>	73 \$64 79 141 324 171 100 116 98 \$86 79 141 324 171 100 116 292 \$86 190 1586 836 490 568 43 \$236 \$36 690 1586 836 490 568 43 \$238 47 83 192 101 59 69 43 \$386 106 190 437 230 135 166 134 \$314 141 253 440 258 151 175 134 \$314 141 253 450 258 156 156 134 \$314 141 253 460 258 157 145 175 140 \$151 \$21 471 623 328 152 158 152 158 152 189 \$88 166 190 437		665 319		859		129		157	92	107	980
98 \$86 106 190 437 230 135 156 292 \$312 385 690 1586 836 490 568 43 \$256 316 567 1302 101 59 466 43 \$256 316 690 1586 83 403 466 43 \$286 106 190 437 230 135 66 110 \$14 \$21 490 258 135 166 140 \$118 141 253 582 307 185 214 140 \$118 141 253 582 307 186 208 208 140 \$120 582 307 183 107 124 78 \$68 106 190 445 235 138 138 180 \$68 106 190 445 235 138 158 <t< td=""><td>98 \$86 106 190 437 230 135 156 292 \$331 385 690 1586 836 490 568 43 \$538 47 83 192 101 59 668 43 \$538 47 83 192 101 59 668 98 \$586 116 190 437 230 135 66 134 \$118 145 260 315 161 59 69 134 \$118 147 260 315 161 156 214 51 175 134 \$118 141 253 362 37 180 204 206 69 315 214 175 174 253 307 180 206 69 203 204 406 203 206 60 203 204 406 203 204 206 206 206</td><td></td><td>724 606</td><td></td><td>\$64</td><td></td><td>141</td><td></td><td>171</td><td>100</td><td>116</td><td>1,068</td></t<>	98 \$86 106 190 437 230 135 156 292 \$331 385 690 1586 836 490 568 43 \$538 47 83 192 101 59 668 43 \$538 47 83 192 101 59 668 98 \$586 116 190 437 230 135 66 134 \$118 145 260 315 161 59 69 134 \$118 147 260 315 161 156 214 51 175 134 \$118 141 253 362 37 180 204 206 69 315 214 175 174 253 307 180 206 69 203 204 406 203 206 60 203 204 406 203 204 206 206 206		724 606		\$64		141		171	100	116	1,068
355 \$312 385 690 1586 836 490 568 292 \$256 316 567 1303 687 403 466 43 \$88 106 190 437 230 135 466 98 \$86 106 190 437 230 135 166 110 \$12 119 213 480 258 151 175 134 \$118 145 260 598 315 185 175 134 \$118 141 273 260 598 151 175 134 \$122 151 271 623 328 193 273 140 \$122 151 271 623 328 193 273 189 \$166 150 445 238 193 124 189 \$68 106 194 445 230 136 1	355 \$312 385 690 1586 836 490 568 292 \$256 316 567 1303 687 490 568 43 \$256 316 567 1303 687 490 568 43 \$256 10 63 101 59 466 66 98 \$86 106 190 437 230 135 156 134 \$118 141 253 582 307 185 156 134 \$118 141 253 582 307 185 175 143 \$124 271 260 582 328 183 175 273 148 \$166 266 347 445 236 183 152 148 \$166 196 196 445 236 136 124 189 \$160 196 496 445 236		177 156		\$86		190		230	135	156	1,439
292 \$256 316 567 1303 587 403 466 43 \$38 192 101 59 69 43 \$38 192 101 59 69 110 \$186 106 190 477 200 135 156 110 \$186 119 213 490 258 151 175 134 \$114 253 598 315 185 214 175 130 \$114 253 588 167 183 107 124 189 \$16 150 445 230 124 124 189 \$16 190 445 235 138 159 189 \$16 190 445 230 136 159 189 \$16 190 445 230 138 159 180 \$16 190 445 230 136 138	292 \$56 316 567 1303 587 403 466 43 \$38 102 101 59 69 43 \$38 102 101 59 69 43 \$86 106 190 457 230 156 69 110 \$96 119 213 490 258 151 175 134 \$118 145 260 598 315 185 214 134 \$118 141 253 582 307 180 208 140 \$141 253 582 307 180 223 189 \$166 36 343 444 460 263 263 189 \$166 366 3843 444 460 273 174 175 189 \$68 166 190 445 235 136 156 189 \$69 859		3 545 363		\$312		069	<u> </u>	836	490	268	5,223
43 \$38 47 83 192 101 59 69 98 \$86 106 190 437 230 135 156 110 \$186 119 213 490 258 151 175 130 \$118 145 260 598 315 185 156 130 \$122 151 271 623 328 193 223 140 \$122 151 271 623 328 193 223 140 \$126 205 366 843 444 260 302 189 \$166 190 445 235 138 156 323 189 \$166 190 445 235 138 156 369 445 189 \$69 196 445 236 138 156 156 156 180 \$69 196 445 236 136 </td <td>43 \$38 47 83 192 101 59 69 98 \$386 106 190 437 230 135 156 110 \$96 119 213 490 259 151 175 134 \$118 145 260 598 315 185 214 134 \$118 141 253 598 315 185 214 140 \$112 141 253 307 180 208 140 \$122 151 271 623 307 180 208 189 \$166 205 366 843 444 260 302 189 \$166 190 445 235 138 159 189 \$166 190 445 235 138 159 180 163 165 265 645 336 145 180 1240 145<!--</td--><td></td><td>2 911 920</td><td></td><td>\$256</td><td></td><td>295</td><td>-</td><td>587</td><td>403</td><td>466</td><td>4,290</td></td>	43 \$38 47 83 192 101 59 69 98 \$386 106 190 437 230 135 156 110 \$96 119 213 490 259 151 175 134 \$118 145 260 598 315 185 214 134 \$118 141 253 598 315 185 214 140 \$112 141 253 307 180 208 140 \$122 151 271 623 307 180 208 189 \$166 205 366 843 444 260 302 189 \$166 190 445 235 138 159 189 \$166 190 445 235 138 159 180 163 165 265 645 336 145 180 1240 145 </td <td></td> <td>2 911 920</td> <td></td> <td>\$256</td> <td></td> <td>295</td> <td>-</td> <td>587</td> <td>403</td> <td>466</td> <td>4,290</td>		2 911 920		\$256		295	-	587	403	466	4,290
98 \$86 106 190 437 230 135 156 110 \$96 119 213 490 258 151 175 134 \$118 145 260 598 315 185 214 130 \$122 141 253 582 307 180 208 140 \$122 151 271 623 328 193 223 189 \$66 205 366 843 444 260 302 189 \$86 108 194 445 235 138 159 190 \$88 106 190 445 235 138 159 189 \$86 106 190 445 235 138 159 180 \$100 190 445 235 138 145 180 \$100 \$100 445 235 138 145 180	98 \$86 106 190 437 230 135 156 110 \$36 119 213 490 258 151 175 134 \$118 149 260 598 315 185 175 130 \$118 141 253 582 307 180 208 140 \$122 151 271 623 328 193 223 140 \$124 271 623 328 193 223 189 \$168 205 643 444 260 208 189 \$86 106 190 437 230 136 159 98 \$86 106 190 437 230 136 159 189 \$86 106 190 447 230 136 136 189 \$86 106 190 447 230 136 136 180 </td <td></td> <td>429 006</td> <td></td> <td>\$38</td> <td></td> <td>83</td> <td></td> <td>101</td> <td>59</td> <td>69</td> <td>632</td>		429 006		\$38		83		101	59	69	632
110 \$96 119 213 490 258 151 175 134 \$118 145 260 598 315 185 214 130 \$114 \$123 307 180 223 140 \$122 151 271 623 328 193 223 140 \$122 151 271 623 328 193 223 189 \$166 205 366 843 444 260 302 180 \$166 194 445 235 138 159 180 \$166 190 445 235 138 159 180 \$166 190 445 230 138 159 180 \$166 190 445 235 138 159 180 \$165 205 350 138 159 149 180 \$165 350 146 425	110 \$96 119 213 490 258 151 175 134 \$118 145 260 598 315 185 214 130 \$114 253 598 315 185 214 140 \$122 151 271 623 328 193 214 189 \$166 205 366 843 444 260 302 189 \$166 205 366 843 444 260 302 189 \$166 194 445 235 138 159 189 \$166 194 445 235 138 159 189 \$166 196 445 236 138 156 180 \$165 205 673 447 260 363 216 180 \$163 \$263 \$266 724 445 286 210 180 \$120		976,689		\$86		190		230	135	156	1,439
134 \$118 145 260 598 315 185 214 130 \$114 141 253 582 307 180 208 140 \$122 151 271 623 328 193 223 140 \$166 205 366 843 444 260 302 189 \$166 205 366 843 444 260 302 189 \$166 190 445 235 138 159 189 \$166 190 445 235 138 159 189 \$166 190 445 235 138 159 189 \$69 678 358 108 125 180 \$177 224 400 920 485 284 329 11 149 \$177 \$245 400 920 485 284 95 508 \$147 <t< td=""><td>134 \$118 145 260 598 315 185 214 130 \$114 \$114 253 598 315 185 214 140 \$112 141 253 623 307 180 208 140 \$16 84 151 347 183 107 124 180 \$166 205 366 843 444 260 302 180 \$86 106 190 445 236 138 159 98 \$86 106 190 445 236 138 159 180 \$86 106 190 445 236 138 159 184 \$86 106 190 445 236 138 156 185 \$152 \$20 138 108 124 203 146 203 184 \$124 \$20 \$124 \$126 \$24 <th< td=""><td></td><td>1 095 045</td><td>_</td><td>96\$</td><td></td><td>213</td><td></td><td>258</td><td>151</td><td>175</td><td>1,613</td></th<></td></t<>	134 \$118 145 260 598 315 185 214 130 \$114 \$114 253 598 315 185 214 140 \$112 141 253 623 307 180 208 140 \$16 84 151 347 183 107 124 180 \$166 205 366 843 444 260 302 180 \$86 106 190 445 236 138 159 98 \$86 106 190 445 236 138 159 180 \$86 106 190 445 236 138 159 184 \$86 106 190 445 236 138 156 185 \$152 \$20 138 108 124 203 146 203 184 \$124 \$20 \$124 \$126 \$24 <th< td=""><td></td><td>1 095 045</td><td>_</td><td>96\$</td><td></td><td>213</td><td></td><td>258</td><td>151</td><td>175</td><td>1,613</td></th<>		1 095 045	_	96\$		213		258	151	175	1,613
130 \$114 253 582 307 180 208 140 \$122 151 271 623 328 193 223 140 \$168 205 366 84 151 37 124 189 \$166 205 366 843 444 260 302 189 \$166 190 445 235 138 159 100 \$88 106 190 445 230 136 156 152 \$63 \$20 136 144 200 243 156 152 \$137 \$245 \$63 \$296 174 202 115 149 \$12,407 \$161 \$289 \$65 \$350 \$14 \$26 50 \$177 \$244 \$400 \$206 \$24 \$26 \$26 \$26 \$26 \$26 \$26 \$26 \$26 \$26 \$26 \$26 \$26	130 \$114 253 582 307 180 208 140 \$122 151 271 623 328 193 223 140 \$168 84 151 377 183 107 124 189 \$166 205 366 843 444 260 302 189 \$166 190 445 235 138 159 98 \$86 106 190 445 235 138 159 180 194 445 235 138 159 150 18 \$69 160 190 447 200 140 150 18 \$69 165 295 678 358 210 243 14 180 \$12,407 \$161 228 665 350 244 260 263 264 265 264 265 264 265 264 265 264 <th< td=""><td></td><td>1 336,355</td><td></td><td>\$118</td><td></td><td>260</td><td></td><td>315</td><td>185</td><td>214</td><td>1,969</td></th<>		1 336,355		\$118		260		315	185	214	1,969
140 \$122 151 271 623 328 193 223 78 \$68 84 151 347 183 107 124 189 \$166 205 366 843 444 260 302 180 \$166 190 445 235 138 159 180 \$69 \$60 350 135 156 184 \$106 190 445 230 135 156 184 \$1240 \$13 \$126 \$126 \$135 \$126 \$126 152 \$133 \$165 \$295 678 358 \$210 \$243 \$1 1240 \$1240 \$161 \$289 \$665 \$350 \$1 \$1 206 \$177 \$224 \$400 \$20 \$485 \$284 \$284 \$284 \$284 \$284 \$284 \$284 \$284 \$283 \$146 \$273 \$148	140 \$122 151 271 623 328 193 223 78 \$68 84 151 347 183 107 124 189 \$166 366 843 444 260 302 189 \$186 108 194 445 235 138 159 100 \$88 106 190 445 236 138 159 152 \$13 165 295 678 350 136 125 152 \$13 165 295 678 358 210 243 154 12.407 161 289 663 350 174 202 149 12.407 161 289 665 350 174 203 143 59 66 445 244 800 1.841 970 569 659 412 15.255 447 800 1.841 970		1 299,901		\$114		250		307	180	208	1,915
78 \$68 84 151 347 183 107 124 189 \$166 205 366 843 444 260 302 100 \$88 108 194 445 235 138 159 100 \$86 106 190 445 230 138 159 15 \$69 166 190 437 230 135 156 15 \$133 165 295 678 210 243 174 202 15 \$133 161 289 665 350 206 238 1 206 8.177 224 400 920 485 284 329 1 50 64 115 265 140 82 95 65 412 15.255 447 800 1.841 970 569 659 659 137 5.085 149 267	78 \$68 84 151 347 183 107 124 189 \$166 205 366 843 444 260 302 100 \$166 194 445 235 138 159 100 \$16 190 437 230 138 156 15 \$69 85 152 350 184 108 125 15 \$13 \$165 \$295 678 358 210 243 150 \$13 \$12.407 \$161 \$289 6678 350 206 243 149 \$12.407 \$161 \$289 665 350 206 238 174 50 \$17 \$24 400 920 485 94 95 50 \$41 \$140 \$26 \$140 \$24 920 \$24 920 412 \$15.255 447 800 \$184 \$150		1,392,539		\$122		27.1		328	193	223	150,2
189 \$166 205 366 843 444 200 302 100 \$88 108 194 445 235 138 159 100 \$86 106 190 437 230 135 156 78 \$69 165 295 678 296 174 125 152 \$133 165 295 678 296 174 202 1 150 12,407 161 289 665 350 206 238 1 206 8.177 224 400 920 485 284 329 1 59 64 115 289 665 140 920 485 284 329 1 412 15,255 447 800 1.841 970 569 659 659 137 5,085 149 267 614 323 190 220 196	189 \$166 205 366 843 444 200 302 100 \$88 108 194 445 235 138 159 100 \$86 106 190 437 230 135 156 15 \$86 106 190 437 230 135 156 15 \$133 165 295 678 350 243 125 150 10,399 137 245 563 296 174 202 11 149 12,00 14,00 224 400 920 485 284 329 1 206 8,177 224 400 920 485 284 329 1 412 15,255 447 800 1,841 970 569 659 659 659 659 659 659 659 659 659 659 659 659 659 659		774,854		89\$		151		183	107	124	141,1
100 \$88 108 194 445 235 138 159 98 \$86 106 190 437 230 135 156 78 \$86 106 190 437 230 135 156 152 \$133 165 295 678 358 210 243 126 10,399 137 245 563 296 174 202 149 12,407 161 289 665 350 206 238 1 206 8,177 224 400 920 485 284 329 1 59 64 115 265 140 82 95 1 412 15,255 447 800 1,841 970 569 659 2 137 5,085 149 267 614 323 190 220 194 5,878 214 383 46	100 \$88 108 194 445 235 138 159 98 \$86 106 190 437 230 135 156 78 \$86 106 190 437 230 135 156 152 \$69 162 295 678 358 210 243 152 \$137 245 563 296 174 202 149 12.407 161 289 665 350 206 238 1 206 8.177 224 400 920 485 284 329 1 50 64 115 265 140 82 95 65 412 5.085 147 800 1.841 970 569 659 659 659 659 659 659 659 659 659 659 659 659 659 659 659 659 659 659		1,883,525		\$166				444	097	302	2,7,2
98 \$86 106 190 437 230 135 130 78 \$69 \$65 152 350 184 108 125 152 \$133 165 295 678 358 210 243 126 10,399 137 245 563 296 174 202 149 12,407 161 289 665 350 206 238 206 8,177 224 400 920 485 284 329 50 64 115 265 140 82 95 412 15,255 447 800 1.841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 316 66 1,959 71 128 294 155 91 165 <td>98 \$86 106 190 437 230 135 130 78 \$69 85 152 350 184 108 125 152 \$69 663 358 210 243 126 10,399 137 245 563 296 174 202 149 12,407 161 289 665 350 206 238 206 8,177 224 400 920 485 284 329 50 8,265 447 800 1.841 970 569 659 412 15,255 447 800 1.841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 316 66 1,959 71 128 294 155 91 105</td> <td></td> <td>995,392</td> <td>•</td> <td>\$88</td> <td></td> <td></td> <td></td> <td>235</td> <td>138</td> <td>801</td> <td>1,400</td>	98 \$86 106 190 437 230 135 130 78 \$69 85 152 350 184 108 125 152 \$69 663 358 210 243 126 10,399 137 245 563 296 174 202 149 12,407 161 289 665 350 206 238 206 8,177 224 400 920 485 284 329 50 8,265 447 800 1.841 970 569 659 412 15,255 447 800 1.841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 316 66 1,959 71 128 294 155 91 105		995,392	•	\$88				235	138	801	1,400
78 \$69 85 152 350 184 108 125 152 \$133 165 295 678 358 210 243 126 10,399 137 245 563 296 174 202 149 12,407 161 289 665 350 206 238 206 8,177 224 400 920 485 284 329 50 64 115 265 140 82 95 412 15,255 447 800 1.841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 485 273 316 66 1,959 71 128 294 518 304 362	78 \$69 85 152 350 184 108 125 152 \$133 165 295 678 358 210 243 126 10,399 137 245 563 296 174 202 149 12,407 161 289 665 350 206 238 206 8,77 224 400 920 485 284 329 59 64 115 265 64 920 485 284 329 412 15,255 447 800 1.841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 376 66 1,959 71 128 294 155 91 105 220 8,500 239 427 983 518		976,159		\$86				230	135	961	1.438
152 \$133 165 295 678 358 210 243 126 10,399 137 245 563 296 174 202 126 12,407 161 289 665 350 206 238 206 8,177 224 400 920 485 284 329 50 64 115 265 140 82 95 412 15,255 447 800 1,841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 316 60 1,699 71 128 294 155 91 105 60 1,699 77 683 618 304 362	152 \$133 165 295 678 358 210 243 126 10,399 137 245 563 296 174 202 149 12,407 161 289 665 350 206 238 206 8,177 224 400 920 485 284 329 59 64 115 267 140 82 95 412 15,255 447 800 1,841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 316 66 1,959 71 128 294 155 91 105 220 8,500 239 427 983 518 304 352		781 076		\$69				184	108	125	1,151
126 10,399 137 245 563 296 174 202 149 12,407 161 289 665 350 206 238 206 8,177 224 400 920 485 284 329 59 64 115 265 140 82 95 412 15,255 447 800 1,841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 316 66 1,959 71 128 294 155 91 105 66 1,959 71 227 683 445 273 345	126 10,399 137 245 563 296 174 202 149 12,407 161 289 665 350 206 238 206 8,177 224 400 920 485 284 329 59 64 115 265 140 82 95 412 15,255 447 800 1841 970 569 659 137 5,085 149 267 614 323 190 220 138 5,878 214 384 883 465 273 316 60 1,959 71 128 294 155 91 105 220 8,500 239 427 983 518 304 352		1 516 293	_	\$133				358	210	243	2.234
149 12,407 161 289 665 350 206 238 206 8,177 224 400 920 485 284 329 206 8,177 224 400 920 485 284 329 59 64 115 265 140 82 95 412 15,255 447 800 1841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 316 66 1,959 71 128 294 155 91 105 66 1,959 71 277 683 518 364 362	149 12 407 161 289 665 350 206 238 206 8,177 224 400 920 485 284 329 206 8,177 224 400 920 485 284 329 59 64 115 265 140 82 95 412 15,255 447 800 1.841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 316 60 1,959 71 128 294 155 91 105 220 8,500 239 427 983 518 304 352		1 678 252		10,399				296	174	202	12.142
206 8,177 224 400 920 485 284 329 50 52 64 115 265 140 82 95 412 15,255 447 800 1841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 316 66 1,959 71 128 294 155 91 105 77 60 678 678 678 678 678 362	206 8,177 224 400 920 485 284 329 59 52 64 115 265 140 82 95 412 15,255 447 800 1.841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 316 60 1,959 71 128 294 155 91 105 220 8,500 239 427 983 518 304 352		1 979 466		12,407		286		350	206	238	14.464
59 64 115 265 140 82 95 412 15,255 447 800 1.841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 316 66 1,959 71 128 294 155 91 105 70 73 73 748 748 362 364 362	50 52 64 115 265 140 82 95 412 15,255 447 800 1.841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 316 60 1,959 71 128 294 155 91 105 220 8,500 239 427 983 518 304 352		2 740 877		8,177		400		485	284	329	11,025
412 15,255 447 800 1.841 970 569 659 137 5,085 149 267 614 323 190 220 137 5,878 214 384 883 465 273 316 66 1,959 71 128 294 115 91 105 70 72 683 618 304 362 362	412 15,255 447 800 1.841 970 569 659 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 316 66 1,959 71 128 294 155 91 105 220 8,500 239 427 983 518 304 352		711,018		52		115		140	82	95	873
137 5,085 149 267 614 323 190 220 137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 316 66 1,959 71 128 294 155 91 105 66 1,959 71 427 683 518 364	137 5,085 149 267 614 323 190 220 198 5,878 214 384 883 465 273 336 66 1,959 71 128 294 155 91 105 220 8,500 239 427 983 518 304 352		010,117	_	15.255	7	308		970	569	699	20,954
19k 5,878 214 384 883 465 273 316 66 1,959 71 128 294 155 91 105	137 5,878 214 384 883 465 273 316 198 5,878 214 384 883 465 273 316 66 1,959 71 128 294 155 91 105 220 8,500 239 427 983 518 304 352 1		5,485,390	_	.0.2.0. A 0.85		267		323	190	220	6,985
66 1,959 71 128 294 155 91 105	196 5,00 71 128 294 155 91 105 66 1,959 71 128 294 155 91 105 220 8,500 239 427 983 518 304 352 1				7,000				465	273	316	8,611
00 1.293	50 1,353 7, 25 518 304 352 1		2,630,321	-	2,076	•			155	91	105	2.870
	220 8,500 2.39 427 503 510 504				366,1		7.0		2. r.	20.5	345	11 543

SUMMARY OF AUDIT FINDINGS - ALLOCATED TO OWNED FACILITIES FMC'S BAD DEBT FACILITIES JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

LEGAL TOTAL EXPENSE ADJUSTMENT DSD ADJUSTMENT	117 3,847	1		238 13,441		-		183 8,907	61 2,969	178 9,438	59 3,146				133 1,227	740 6,805	148 1,361		504 4.633	429 771,810	143 257,270	\$92,712 \$2,299,542
LEGAL EXPENSE CORP	101	240	80	205	89	312	104	158	53	153	51	62	186	422	115	629	128	87	435	371	124	\$80,059
OTHLR POOLED COST	173	409	136	350	117	532	177	269	06	262	87	106	318	720	196	1,090	218	148	742	632	211	\$136.545
OTHER ADMIN, EXPENSE	328	776	259	664	221	1,009	336	511	170	496	165	201	602	1,366	373	2,067	414	282	1,407	1,200	400	\$259,043
RENT EXPENSE A	142	337	112	289	96	439	146	222	74	216	72	87	262	594	162	899	180	122	612	522	174	\$112,635
HOME OFFICE ALLOCATION PERCENTAGE	08	188	63	161	54	245	82	124	41	120	40	4	146	332	06	505	100	89	341	291	26	\$62,863
SALE OF TKC	2 833	15,033	5,007	11.384	3.795	8 057	2 686	7.325	2 442	7 901	2 634	9301	3 206	269	73	406	8	- 12	277	768 096	256 032	\$1 497 659
MANAGED CARE COSTS	1.7	17.4	- - - - x	00 149	5.5	226	275	115) ×	111	7.5.	7.5	135	306) (2)	463	25	£.6	315	096	007	858.026
TOTAL FACILITY COST		0	610,118.7	1 079 812	10.0	2 000 444	t t '000's	1 623 256	062,620.	1 4 70 151	- (n)	4 706 000	760,067,1	3 486 106	2000,000	A50 517 3	000,010,0	2 774 005	5,7,4,003	330 367 6	3,070,200	C C BO G 2 777
MI DICARE PROVIDER NUMBER		22 2505	22 2506	27 2500	1057 77	22 2307	22 23 3	22 2313	8167 77	6167.77	7767 77	7797 77	47C7 77	42. 22.24	42.2510	47.2510	40 2002	45 2502	45 2089	45 2689	22 2500	0067 77

Dury to split cost reporting periods the 320 bad debt facilities are shown on this schedule over 336 lines.

Sale of TKC allocation amounts have been adjusted since issuance of draft report dated October 14, 1998. The new amounts include some direct charges in accordance with FMC's response.

MEDICARE PROVIDER NUMBER	TOTAL FACILITY COST	ALLOCATED COST ADJUSTMENTS	DIRECT COST ADJUSTMENTS	TOTAL ADJUSTMENTS
10-2694	524,746	773	2,845	3,618
10-2700	338,432	499	1,627	2,126
40-2501	1,544,782	2,276	34,390	36,666
40-2502	2,387,566	3,517	94,972	98,489
40-2504	3,185,069	4,692	52,188	56,880
40-2506	1,541,878	2,271	14,420	16,691
40-2512	1,820,676	2,682	7,894	10,576
40-2515	1,431,788	2,109	6,526	8,636
40-2517	1,702,473	2,109	7,891	10.399
10-2595	735,132	1,083	1,816	2,899
01-2524	3,593,405	5,293	173,178	178.472
01-2559	1,177,099	1,734	735	2,469
04-2519	1,405,545	2,070	47,477	49.547
04-2530	503,940	742	16,786	49.547 17,528
14-2573	624,678	920	2,601	3,521
19-2500	2,445,428	3,602	10,497	14.100
19-2503	2,851,013	4,200	82,469	86,669
19-2505	1,416,658	2,087	23,390	25,477
19-2510	3,274,803	4,824	221,769	226,593
19-2511	2,701,957	3,980	34,267	38,247
19-2512	3,621,335	5,335	96,885	102,220
19-2516	1,224,184	1,803	5,580	7,383
19-2521	2,976,925	4,385	22,007	26,392
19-2524	2,715,672	4,000	62,507	66,507
19-2546	2.246,860	3,310	70.880	74,189
19-2552	1,508,820	2,223	41,241	43,464
19-2565	1,896,290	2,793	67,991	70,784
19-2577	940,061	1,385	4.432	5,817
19-2587	621,312	915	2,820	3,735
19-2592	1,406,473	2,072	6,693	8.765
19-2594	1,001,087	1,475	5,312	6.787
19-2596	620,697	914	3.172	4.086
10-2697	467,392	689	2.076	2.765
23-2514	954.602	1,406	4.698	6.104
10-2688	294,872	434	254	688
23-2517	2,996,530	4,414	91,547	95,962
25-2540	3.671,175	5,408	137.068	142,476
23-2533	1.045,626	1,540	7,403	8.943
36-2508	3,232,544	4,762	53,199	57,961
36-2514	1,828,320	2,693	6,705	9,398
36-2521	3,448,037	5.079	11.519	16.598
36-2531	982.618	1,447	3,790	5,237
36-2537	1.514.738	2,231	6.578	8.809
36-2539	1,394,120	2,054	5,547	7,600
36-2549	982,493	1,447	4,623	6,071
	•	,		

MEDICARE PROVIDER NUMBER	TOTAL FACILITY COST	ALLOCATED COST ADJUSTMENTS	DIRECT COST ADJUSTMENTS	TOTAL ADJUSTMENTS
36-2550	1,041,614	1,534	4,907	6,441
36-2552	1,103,556	1,626	6,192	7,818
39-2503	2,196,391	3,235	78,187	81,422
39-2506	4,370,988	6,439	118,889	125.328
39-2511	2,850,090	4,198	47,271	51,469
39-2520	1,444,724	2,128	69.557	71,685
39-2524	1,418,353	2,089	45.680	47,770
39-2525	1,352,641	1,993	53,250	55.243
39-2530	2,441,932	3,597	35,250	3.948
39-2540	3,899,773	5,7 4 5	24,594	30,339
39-2547	956,731	1,409	3,192	4,602
39-2554	896,011	1,320	3,253	4,573
39-2560	2,022,787	2,980	38.140	41,119
39-2578	870,093	1,282	3,068	4,350
39-2594	1,596,477	2,352	5,610	7,962
39-2603	1,136,522	1,674	7,606	9,280
52-2500	1,421,520	2,094	18.712	20.806
52-2510	2,304,749	3,395	42,075	45,470
52-2516	393,516	580	2,109	2,689
52-2518	1,085,749	1,599	4,557	6,156
07-2505	2,850,279	12,055	14.637	26,692
08-2507	1,708,106	7,825	11,551	19,377
25-2543	1,221,424	1,799	43,519	45.318
25-2544	1,041,033	1,534	28,545	30,078
25-2547	1,290,673	1,901	19,959	21,860
25-2548	695,324	1,024	2,901	3,925
26-2501	6,290,134	9,266	114,500	123,766
26-2507	2,439,200	3,593	77,028	80.621
26-2509	1,613,942	2,377	38,374	40.751
26-2521	1,004.423	1.480	22.056	23.536
26-2528	1,266,216	1,865	52,371	54.237
26-2531	922,309	1,359	18.703	20.062
26-2535	1,741,832	2,566	67.296	69.862
37-2520	660,254	973	2.879	3.851
37-2532	2,175,462	3.205	51,569	54.774
44-2524	3,147,039	4,636	129,808	134,443
44-2545	752,427	1,108	15,160	16,269
44-2561	548,660	808	2,455	3,263
44-2593	1,496,223	2,204	842	3,046
01-2513	467,085	688	4,357	5,045
01-2518	537.989	793	16,689	17 482
01-2519	626.373	923	13.255	14.177
01-2520	998.339	1.471	11.331	12.802
01-2561	623,613	919	17	936
01-2564	422,739	623	1.945	2,568

MEDICARE PROVIDER NUMBER	TOTAL FACILITY COST	ALLOCATED COST ADJUSTMENTS	DIRECT COST ADJUSTMENTS	TOTAL ADJUSTMENTS
11-2501	1,920,550	2,829	71,228	74.057
11-2504	1,307,673	1,926	8,294	10,221
11-2510	3.113,400	4,586	51.112	55,698
11-2511	1,968,593	2,900	35,833	38,733
11-2516	2,712,857	3,996	132,896	136,892
11-2520	1,082,577	1,595	6,246	7,841
11-2521	2,207,798	3,252	41,823	45.075
20-2502	1,295,731	13,212	6,640	19,852
22-2512	2,202,174	19,301	9.967	29,268
22-2516	3,800,032	33,510	14,980	48.489
22-2518	761,153	6,905	3.377	10,283
22-2521	1,559,956	13,220	8,683	21,903
22-2525	2.185.965	20.594	10,594	31.189
30-2500	1,594,119	11,369	32,421	43,790
30-2501	2,359,631	21,865	25,784	47,649
31-2501	4,403,366	22,619	138,425	161.044
31-2502	6,322,329	33,325	132,292	165,618
31-2503	3.022,877	14,345	99,564	113,909
31-2504	3,370,121	17,559	73,100	90,660
31-2505	1,765,026	7,543	34,123	41,666
31-2515	825,753	3,302	2,941	6,243
11-2524	2.192,279	3,229	55,610	58,839
11-2531	1,029,886	1,517	10,084	11.601
11-2534	1.023,348	1,507	8,955	10,463
11-2551	752,893	1,109	3,250	4.359
11-2563	1,141,129	1,681	5,339	7.020
11-2591	810,148	1,193	3,508	4,702
11-2599	1,094,549	1,612	5.166	6.778
11-2623	355,256	523	1,789	2,312
15-2529	866,464	1,276	4.045	5.322
18-2503	4,472,155	6,588	243,304	249,892
18-2507	2,238,699	3,298	67.095	70.393
18-2509	1,685,509	2,483	48.277	50.760
18-2516	1,386,936	2,043	5.076	7,119
18-2517	1.420.275	2.092	44.051	46.143
18-2524	3,759,954	- 5,539	111.045	116.584
18-2532	752,537	1,109	11.533	12,642
34-2503	5,020,779	7,396	213,542	220,939
34-2509	1,713,958	2,525	61,240	63,765
34-2525	667,016	983	2,571	3,553
34-2540	816.547	1,203	7.865	9.067
34-2565	620,541	914	2,683	3.597
34-2568	671.572	989	2.665	3.655
34-2581	1,080,421	1,592	4,909	6,500
36-2534	1,757,836	2,589	54,119	56.708

MEDICARE PROVIDER NUMBER	TOTAL FACILITY COST	ALLOCATED COST ADJUSTMENTS	DIRECT COST ADJUSTMENTS	TOTAL ADJUSTMENTS
42-2507	1,101,713	1,623	36,321	37,944
42-2514	1,837,106	2,706	52,686	55,392
42-2518	759,747	1.119	10.754	11,873
42-2535	527,016	776	17,454	18.230
42-2538	1,319,653	1.944	8,455	10,399
42-2542	1,404,562	2,069	25,981	28,051
42-2545	575,486	848	3,735	4,583
42-2551	358,566	528	1,534	2,062
03-2517	1,335,318	1,967	45.834	47,801
44-2579	1,281,417	1,888	32,045	33,933
44-2527	1,849,015	2,724	63,205	65,929
44-2522	432.677	637	2,484	3,121
44-2501	1,908,521	2.811	55,262	58,073
03-2522	881,069	1,298	26,827	28,125
03-2524	1,014,187	1,494	27,337	28,831
03-2529	1,699,986	2,504	62,292	64.796
03-2536	1,295,313	1,908	29.448	31,356
03-2539	1,248,222	1,839	4,854	6,692
03-2550	2,223,186	3,275	40,522	43,797
03-2552	820,559	1,209	3,527	4,735
45-2689	(127,526)	· (188)	980	792
03-2558	508,804	750	2,168	2,918
05-2513	959,896	1.414	17,776	19,191
05-2523	1.814.934	2,674	31,815	34,489
05-2524	1,704,813	2,511	39,339	41,850
05-2534	2,654,030	3,910	64,759	68,669
05-2543	1.634,829	2,408	16.001	18.410
05-2544	2.805,789	4,133	91,975	96,109
05-2548	832,000	1,226	2,511	3,736
05-2556	1.168,959	1,722	10,569	12,291
05-2624	1,325,672	1,953	35.478	37.431
05-2633	3,460,247	5.097	56,321	61,418
05-2651	3.692,562	5,439	144.247	149.687
05-2656	3.594.189	5,295	150.268	155.563
05-2668	1.186,438	1.748	22,841	24.589
05-2681	1.393,759	2.053	34.067	36,120
05-2694	1,661,330	2,447	24,179	26,626
05-2757		0	0	0
05-2757	1.330.156	1.959	5.495	7.455
05-2758	4 500 000	0	0	0
05-2758	1.592.980	2.347	8.687	11.034
05-2759	2 722 455	0	0	0 75.023
05-2759	3.733.455	5.500	69 523 6 465	
05-2780	895.160	1,319	6,465 50,484	7.784 53.318
06-2505	1.923.697	2,834	50,404	55,510

MEDICARE PROVIDER NUMBER	TOTAL FACILITY COST	ALLOCATED COST ADJUSTMENTS	DIRECT COST ADJUSTMENTS	TOTAL ADJUSTMENTS
32-2500	2,887,030	4,253	53,198	57.451
32-2501	2,246,237	3,309	45,208	48,517
32-2504	1,774,579	2.614	19.755	22.369
32-2509	1.181.234	1,740	6.264	8,004
32-2513	784,650	1,156	2,763	3,918
45-2512	2,272,948	3,348	51,166	54,514
45-2581	1,742,171	2.566	25.837	28.403
45-2597	1,317,444	1,941	124.623	126.564
45-2629	1.161.769	1.711	5,190	6.901
45-2636	1,602,526	2,361	8,018	10.378
45-2644	1,038,883	1,530	3,995	5.526
45-2666	808.335	1,191	3.840	5.031
45-2668	1,725,482	2,542	6.663	9,205
45-2604	721,415	1,063	8,034	9,097
45-2640	2,944,679	4.338	23,849	28,187
45-2674	2.931.021	4.318	15.709	20.026
09-2502	2.346,188	3,456	65,974	69.430
09-2503	3,935,467	5,797	89.040	94.837
09-2505	1,906,909	2,809	50,220	53,029
09-2509	1,633,233	2,406	11,227	13,633
09-2515	2,812,890	4,144	28,586	32.730
21-2503	2,916,602	4,296	93,553	97,849
21-2504	1,344,859	1,981	17.639	19.620
31-2516	935,691	4,295	3,315	7.611
31-2518	1,117,375	5,767	4.514	10.281
31-2529	1,234,540	5.733	4,018	9.751
33-2517	9,717.833	14,315	0	14.315
33-2531	4.040.049	5.951	0	5.951
41-2500	5,162,110	47.159	23.598	70.757
41-2503	1,334.638	13,772	5.679	19,451
41-2504	1.616.059	16,626	8.027	24.653
45-2500	3.605.478	5.311	316,796	322.108
45-2501	6.628.581	9,765	53.961	63.725
45-2510	2.493.885	3.674	1.180	4.853
45-2519	2,649,171	3.902	73,209	77 112
45-2526	3,001,824	4,422	131,659 79,647	136.081
45-2520 45-2523	2.836.419	4.178		83.825
45-2533 45-2537	3,818.319	5.625 949	80,934 24,032	86,558 24,981
45-2537 45-2539	643,972 865,480	1,275	24,032 40,699	24,981 41,974
45-2539 45-2544	1.189.774	1.753	78.473	80.225
45-2545	1.197.896	1.765	34.133	35.898
45-2543 45-2553	1.371.484	2.020	28.375	30.395
45-2555 19 -25 65	1,992,916	2,936	78,546	81,481
45-2603	245,252	361	97.125	97.486
40-2000	240,202	301	37.125	57.400

45-2574	MEDICARE PROVIDER NUMBER	TOTAL FACILITY COST	ALLOCATED COST ADJUSTMENTS	DIRECT COST ADJUSTMENTS	TOTAL ADJUSTMENTS
45-2673	45-2574	1 871 658	2 757	53 713	56.470
45 2669 844 264 1 244 3 404 4 648 45 2671 1,146,347 1,689 6,011 7,699 45 2664 1,819,462 2,680 6,794 9,475 45 2673 688,033 1,014 3,065 4,079 45 2682 1,374,436 2,025 7,658 9,662 45 2686 2,399,174 3,534 11,747 15,281 45 2688 2,988,979 4,374 13,312 17,686 45 2688 2,988,979 4,374 13,312 17,686 45 2684 1,716,757 2,529 8,522 11,051 45 2693 3,159,840 4,655 17,262 21,917 45 2694 1,716,757 2,529 8,522 11,051 45 2702 3,283,629 4,837 14,730 19,567 45 2702 1,855,355 2,733 8,769 11,502 45 2702 1,855,355 2,733 8,769 11,502 45 2722 1,173,494 1					
45-2671 1,146,347 1,689 6,011 7,699 45-2673 688,033 1,014 3,065 4,079 45-2679 1,425,750 2,100 114,124 116,224 45-2682 1,374,436 2,025 7,658 9,682 45-2686 2,399,174 3,534 11,747 15,281 45-2688 2,988,979 4,374 13,312 17,686 45-2693 3,159,840 4,655 17,262 2,1917 45-2694 1,776,757 2,529 8,522 11,051 45-2699 3,283,629 4,837 14,730 19,567 45-2699 3,283,629 4,837 14,730 19,567 45-2700 2,325,409 3,426 411,580 415,006 45-2702 1,853,355 2,733 8,769 11,502 45-2702 1,853,355 2,733 8,769 11,502 45-2702 1,853,356 2,732 8,749 1,502 10-2503 2,578,270					
45-2684 1,819,462 2,680 6,794 9,475 45-2673 688,033 1,014 3,065 4,079 45-2679 1,425,750 2,100 114,124 116,224 45-2682 1,374,436 2,025 7,658 9,682 45-2686 2,399,174 3,534 11,747 15,281 45-2688 2,968,979 4,374 13,312 17,686 45-2693 3,159,840 4,655 17,262 21,917 45-2694 1,716,757 2,529 8,522 11,051 45-2699 3,283,629 4,837 14,730 19,567 45-2699 3,283,629 4,837 14,730 19,567 45-2700 2,325,409 3,426 411,580 415,006 45-2702 1,855,355 2,733 8,769 11,502 45-2709 1,217,849 1,794 5,010 6,804 45-2722 1,173,494 1,729 5,045 6,774 45-2738 486,310					
45-2673 688,033 1,014 3,065 4,079 45-2679 1,425,750 2,100 114,124 116,224 45-2682 1,374,436 2,025 7,668 9,682 45-2688 2,968,979 4,374 13,312 17,686 45-2693 3,159,840 4,655 17,262 21,917 45-2694 1,716,757 2,529 8,522 11,051 04-2530 1,195,151 1,761 116,444 118,205 45-2699 3,283,629 4,837 14,730 19,567 45-2700 2,325,409 3,426 411,580 415,006 45-2702 1,855,355 2,733 8,769 11,502 45-2709 1,217,849 1,794 5,045 6,774 45-2738 486,310 716 1,631 2,348 10-2502 3,108,560 4,579 8,386 8,475 10-2503 2,578,270 3,798 35,115 38,913 10-2508 1,055,880					
45-2679 1.425.750 2.100 114.124 116.224 45-2682 1.374.436 2.025 7.658 9.682 45-2688 2.399.174 3.534 11.747 15.281 45-2688 2.968.979 4.374 13.312 17.686 45-2693 3.159.840 4.655 17.262 21.917 45-2694 1.716.757 2.529 8.522 11.051 04-2530 1.195.151 1.761 116.444 118.205 45-2699 3.283.629 4.837 14.730 19.567 45-2709 3.254.409 3.466 411.580 415.006 45-2702 1.855.355 2.733 8.769 11.502 45-2709 1.217.849 1.794 5.010 6.804 45-2722 1.173.494 1.729 5.045 6.774 45-2738 486.310 716 1.631 2.348 10-2502 3.108.560 4.579 83.896 88.475 10-2503 2.578.270					
45-2682 1,374,436 2,025 7,658 9,682 45-2688 2,991,774 3,534 11,747 15,281 45-2688 2,968,979 4,374 13,312 17,686 45-2693 3,159,840 4,655 17,262 21,917 45-2694 1,716,757 2,529 8,522 11,051 45-2699 3,283,629 4,837 14,730 19,567 45-2700 2,325,409 3,426 411,580 415,006 45-2702 1,855,355 2,733 8,769 11,502 45-2709 1,217,849 1,794 5,010 6,804 45-2722 1,173,494 1,729 5,045 6,774 45-2738 486,310 716 1,613 2,348 10-2502 3,108,560 4,579 83,896 88,475 10-2503 2,578,270 3,788 35,115 38,913 10-2504 1,055,880 1,555 3,746 5,301 10-2522 3,087,160 <					
45-2686 2 399,174 3.534 11,747 15,281 45-2688 2.968,979 4,374 13,312 17,686 45-2693 3,159,840 4,665 17,262 21,917 45-2694 1,716,757 2,529 8,522 11,051 04-2530 1,195,151 1,761 116,444 118,205 45-2700 2,325,409 3,426 411,580 415,006 45-2702 1,855,355 2,733 8,769 11,502 45-2709 1,217,849 1,794 5,010 6,804 45-2738 466,310 716 1,631 2,348 10-2502 3,108,560 4,579 83,896 88,475 10-2503 2,578,270 3,788 35,115 38,913 10-2506 2,658,923 3,917 38,144 42,061 10-2522 3,087,160 4,548 6,967 72,515 10-2525 1,146,909 1,690 4,889 6,579 10-2539 953,127					
45-2688 2,968,979 4,374 13,312 17,686 45-2693 3,159,840 4,655 17,262 21,917 45-2694 1,776,757 2,529 8,522 11,051 04-2530 1,195,151 1,761 116,444 118,205 45-2699 3,283,629 4,837 14,730 19,567 45-2700 2,325,409 3,426 411,580 415,006 45-2702 1,855,355 2,733 8,769 11,502 45-2709 1,217,849 1,794 5,010 6,804 45-2722 1,173,494 1,729 5,045 6,774 45-2738 486,310 716 1,631 2,388 10-2502 3,108,560 4,579 83,896 88,475 10-2503 2,578,270 3,788 35,115 38,913 10-2504 2,658,923 3,917 38,144 42,061 10-2525 1,146,909 1,690 4,889 6,579 10-2526 1,586,923					
45-2693 3,159,840 4,655 17,262 21,917 45-2694 1,716,757 2,529 8,522 11,051 04-2530 1,195,151 1,761 116,444 118,205 45-2699 3,283,629 4,837 14,730 19,567 45-2700 2,325,409 3,426 411,580 415,006 45-2709 1,217,849 1,794 5,010 6,804 45-2722 1,173,494 1,729 5,045 6,774 45-2738 486,310 716 1,631 2,348 10-2502 3,108,560 4,579 83,896 88,475 10-2503 2,578,270 3,798 35,115 38,913 10-2504 2,658,923 3,917 38,144 42,061 10-2528 1,055,880 1,555 3,746 5,301 10-2525 1,146,909 1,690 4,889 6,579 10-2525 1,146,909 1,690 4,889 6,579 10-2539 953,127 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
45-2694 1.716.757 2,529 8,522 11.051 04-2530 1.195.151 1.761 116.444 118.205 45-2699 3,283,629 4,837 14,730 19,567 45-2700 2,325,409 3,426 411.580 415,006 45-2702 1,855,355 2,733 8,769 11,502 45-2709 1,217,849 1,794 5,010 6,804 45-2722 1,173,494 1,729 5,045 6,774 45-2738 486,310 716 1,631 2,348 10-2502 3,108,560 4,579 83,896 88,475 10-2503 2,578,270 3,798 35,115 38,913 10-2504 1,055,880 1,555 3,746 5,301 10-2522 3,087,160 4,548 67,967 72,515 10-2525 1,146,909 1,690 4,889 6,579 10-2538 1,984,290 2,923 30,974 33,897 10-2542 671,734 <					
04-2530 1.195 151 1.761 116.444 118.205 45-2699 3.283,629 4,837 14,730 19,567 45-2700 2.325,409 3.426 411.580 415.006 45-2702 1.855,355 2.733 8.769 11.502 45-2709 1.217.849 1.794 5.010 6.804 45-2738 486,310 716 1.631 2.348 10-2502 3,108,560 4,579 83,896 88,475 10-2503 2,578,270 3.798 35,115 38,913 10-2506 2,658,923 3,917 38,144 42,061 10-2508 1,055,880 1,555 3.746 5,301 10-2525 1,146,909 1,690 4,889 6,579 10-2539 953,127 1,404 33,182 34,586 10-2542 671,734 990 18,106 19,095 10-2544 1,740,353 2,564 57,350 59,913 10-2557 1,116,627 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
45-2699 3,283,629 4,837 14,730 19,567 45-2700 2,325,409 3,426 411,580 415,006 45-2702 1,855,355 2,733 8,769 11,502 45-2709 1,217,849 1,794 5,010 6,804 45-2722 1,173,494 1,729 5,045 6,774 45-2738 486,310 716 1,631 2,348 10-2502 3,108,560 4,579 83,896 88,475 10-2503 2,578,270 3,798 35,115 38,913 10-2506 2,658,923 3,917 38,144 42,061 10-2508 1,055,880 1,555 3,746 5,301 10-2508 1,055,880 1,555 3,746 5,301 10-2528 3,087,160 4,548 67,967 72,515 10-2525 1,146,909 1,690 4,889 6,579 10-2538 1,984,290 2,923 30,974 33,897 10-2549 671,734					
45-2700 2.325.409 3.426 411.580 415.006 45-2702 1.855.355 2.733 8.769 11.502 45-2709 1.217.849 1.794 5.010 6.804 45-2722 1.173.494 1.729 5.045 6.774 45-2738 486.310 716 1.631 2.348 10-2502 3.108,560 4,579 83.896 88.475 10-2503 2.578.270 3.798 35.115 38.913 10-2506 2.688.923 3.917 38.144 42.061 10-2508 1.055.880 1.555 3.746 5.301 10-2522 3.087,160 4.548 67.967 72.515 10-2525 1.146,909 1.690 4.889 6.579 10-2538 1.984,290 2.923 30.974 33.897 10-2542 671,734 990 18.106 19.095 10-2544 1.740,353 2.564 57.350 59.913 10-2544 1.740,353					
45-2702 1.855,355 2,733 8,769 11.502 45-2709 1.217,849 1,794 5,010 6,804 45-2722 1,173,494 1,729 5,045 6,774 45-2738 486,310 716 1,631 2,348 10-2502 3,108,560 4,579 83,896 88,475 10-2503 2,578,270 3,798 35,115 38,913 10-2506 2,658,923 3,917 38,144 42,061 10-2508 1,055,880 1,555 3,746 5,301 10-2528 1,146,909 1,690 4,889 6,579 10-2525 1,146,909 1,690 4,889 6,579 10-2538 1,984,290 2,923 30,974 33,897 10-2549 671,734 990 18,106 19,095 10-2542 671,734 990 18,106 19,095 10-2544 1,740,353 2,564 57,350 59,913 10-2548 1,166,173 1,718 <td></td> <td></td> <td></td> <td></td> <td></td>					
45-2709 1.217,849 1.794 5.010 6.804 45-2722 1.173,494 1.729 5.045 6.774 45-2738 486,310 716 1.631 2.348 10-2502 3.108,560 4,579 83,896 88,475 10-2503 2.578,270 3,798 35,115 38,913 10-2506 2,658,923 3,917 38,144 42,061 10-2508 1,055,880 1,555 3,746 5,301 10-2522 3,087,160 4,548 67,967 72,515 10-2525 1,146,909 1,690 4,889 6,579 10-2538 1,984,290 2,923 30,974 33,897 10-2539 953,127 1,404 33,182 34,586 10-2542 671,734 990 18,106 19,095 10-2544 1,740,353 2,564 57,350 59,913 10-2548 1,166,173 1,718 8,508 10,226 10-2557 1,111,632 1,63					
45-2722 1,173,494 1,729 5,045 6,774 45-2738 486,310 716 1,631 2,348 10-2502 3,108,560 4,579 83,896 88,475 10-2503 2,578,270 3,798 35,115 38,913 10-2506 2,658,923 3,917 38,144 42,061 10-2508 1,055,880 1,555 3,746 5,301 10-2522 3,087,160 4,548 67,967 72,515 10-2525 1,146,909 1,690 4,889 6,579 10-2538 1,984,290 2,923 30,974 33,897 10-2539 953,127 1,404 33,182 34,586 10-2542 671,734 990 18,106 19,095 10-2544 1,740,353 2,564 57,350 59,913 10-2548 1,166,173 1,718 8,508 10,226 10-2557 1,111,632 1,638 11,606 13,244 10-2559 3,936,787 5,					
45-2738 486,310 716 1,631 2,348 10-2502 3,108,560 4,579 83,896 88,475 10-2503 2,578,270 3,798 35,115 38,913 10-2506 2,658,923 3,917 38,144 42,061 10-2508 1,055,880 1,555 3,746 5,301 10-2522 3,087,160 4,548 67,967 72,515 10-2525 1,146,909 1,690 4,889 6,579 10-2538 1,984,290 2,923 30,974 33,897 10-2539 953,127 1,404 33,182 34,586 10-2542 671,734 990 18,106 19,095 10-2544 1,740,353 2,564 57,350 59,913 10-2548 1,166,173 1,718 8,508 10,226 10-2557 1,111,632 1,638 11,606 13,244 10-2570 783,024 1,153 23,949 25,103 10-2579 1,614,607 2,					
10-2502 3,108,560 4,579 83,896 88,475 10-2503 2,578,270 3,798 35,115 38,913 10-2506 2,658,923 3,917 38,144 42,061 10-2508 1,055,880 1,555 3,746 5,301 10-2522 3,087,160 4,548 67,967 72,515 10-2525 1,146,909 1,690 4,889 6,579 10-2538 1,984,290 2,923 30,974 33,897 10-2539 953,127 1,404 33,182 34,586 10-2542 671,734 990 18,106 19,095 10-2544 1,740,353 2,564 57,350 59,913 10-2548 1,166,173 1,718 8,508 10,226 10-2557 1,111,632 1,638 11,606 13,244 10-2559 3,936,787 5,799 104,686 110,486 10-2570 783,024 1,153 23,949 25,103 10-2579 1,614,607					
10-2503 2,578,270 3,798 35,115 38,913 10-2506 2,658,923 3,917 38,144 42,061 10-2508 1,055,880 1,555 3,746 5,301 10-2522 3,087,160 4,548 67,967 72,515 10-2525 1,146,909 1,690 4,889 6,579 10-2538 1,984,290 2,923 30,974 33,897 10-2539 953,127 1,404 33,182 34,586 10-2542 671,734 990 18,106 19,095 10-2544 1,740,353 2,564 57,350 59,913 10-2548 1,166,173 1,718 8,508 10,226 10-2557 1,111,632 1,638 11,606 13,244 10-2579 3,936,787 5,799 104,686 110,486 10-2579 1,614,607 2,378 42,396 44,774 10-2582 777,753 1,146 17,250 18,395 10-2609 1,081,875					
10-2506 2,658,923 3,917 38.144 42.061 10-2508 1,055,880 1,555 3.746 5.301 10-2522 3,087,160 4,548 67,967 72.515 10-2525 1,146,909 1,690 4,889 6,579 10-2538 1,984,290 2,923 30,974 33,897 10-2539 953,127 1,404 33.182 34,586 10-2542 671,734 990 18,106 19,095 10-2544 1,740,353 2,564 57,350 59,913 10-2548 1,166,173 1,718 8,508 10,226 10-2557 1,111,632 1,638 11,606 13,244 10-2559 3,936,787 5,799 104,686 110,486 10-2579 1,614,607 2,378 42,396 44,774 10-2582 777,753 1,146 17,250 18,395 10-2609 1,081,875 1,594 4,027 5,621 15-2500 6,329,528					
10-2508 1.055,880 1,555 3.746 5.301 10-2522 3.087,160 4,548 67.967 72.515 10-2525 1,146,909 1,690 4.889 6.579 10-2538 1,984,290 2,923 30.974 33.897 10-2539 953,127 1,404 33.182 34.586 10-2542 671,734 990 18.106 19.095 10-2544 1,740,353 2,564 57.350 59.913 10-2548 1,166,173 1,718 8.508 10.226 10-2557 1,111,632 1,638 11.606 13.244 10-2559 3,936,787 5,799 104,686 110,486 10-2570 783,024 1,153 23,949 25 103 10-2579 1,614,607 2,378 42,396 44,774 10-2582 777,753 1,146 17,250 18,395 10-2609 1,081,875 1,594 4,027 5,621 15-2500 6,329,528 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
10-2522 3.087,160 4,548 67.967 72.515 10-2525 1,146,909 1,690 4.889 6.579 10-2538 1,984,290 2,923 30,974 33.897 10-2539 953,127 1,404 33.182 34,586 10-2542 671,734 990 18,106 19.095 10-2544 1,740,353 2,564 57,350 59.913 10-2548 1,166,173 1,718 8.508 10.226 10-2557 1,111,632 1,638 11,606 13.244 10-2559 3,936,787 5,799 104,686 110,486 10-2570 783,024 1,153 23,949 25,103 10-2579 1,614,607 2,378 42,396 44,774 10-2582 777,753 1,146 17,250 18,395 10-2609 1,081,875 1,594 4,027 5,621 15-2500 6,329,528 9,324 529,287 538,611 10-2612 2,155,817					
10-2525 1,146,909 1,690 4,889 6,579 10-2538 1,984,290 2,923 30,974 33,897 10-2539 953,127 1,404 33,182 34,586 10-2542 671,734 990 18,106 19,095 10-2544 1,740,353 2,564 57,350 59,913 10-2548 1,166,173 1,718 8,508 10,226 10-257 1,111,632 1,638 11,606 13,244 10-259 3,936,787 5,799 104,686 110,486 10-2570 783,024 1,153 23,949 25,103 10-2579 1,614,607 2,378 42,396 44,774 10-2582 777,753 1,146 17,250 18,395 10-2609 1,081,875 1,594 4,027 5,621 15-2500 6,329,528 9,324 529,287 538,611 10-2612 2,155,817 3,176 66,998 70,174 10-2629 2,042,601					
10-2538 1,984,290 2,923 30,974 33,897 10-2539 953,127 1,404 33,182 34,586 10-2542 671,734 990 18,106 19,095 10-2544 1,740,353 2,564 57,350 59,913 10-2548 1,166,173 1,718 8,508 10,226 10-2557 1,111,632 1,638 11,606 13,244 10-2559 3,936,787 5,799 104,686 110,486 10-2570 783,024 1,153 23,949 25,103 10-2579 1,614,607 2,378 42,396 44,774 10-2582 777,753 1,146 17,250 18,395 10-2609 1,081,875 1,594 4,027 5,621 15-2500 6,329,528 9,324 529,287 538,611 10-2612 2,155,817 3,176 66,998 70,174 10-2629 2,042,601 3,009 64,516 67,525 10-2650 568,074					
10-2539 953,127 1,404 33.182 34,586 10-2542 671,734 990 18,106 19.095 10-2544 1,740,353 2,564 57,350 59.913 10-2548 1,166,173 1,718 8,508 10.226 10-2557 1,111,632 1,638 11,606 13,244 10-2559 3,936,787 5,799 104,686 110,486 10-2570 783,024 1,153 23,949 25,103 10-2579 1,614,607 2,378 42,396 44,774 10-2582 777,753 1,146 17,250 18,395 10-2609 1,081,875 1,594 4,027 5,621 15-2500 6,329,528 9,324 529,287 538,611 10-2612 2,155,817 3,176 66,998 70,174 10-2629 2,042,601 3,009 64,516 67,525 10-2650 568,074 837 28,782 29,619 10-2657 510,446 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
10-2542 671,734 990 18.106 19.095 10-2544 1.740,353 2,564 57.350 59.913 10-2548 1.166,173 1.718 8.508 10.226 10-2557 1.111,632 1,638 11.606 13.244 10-2559 3.936,787 5.799 104.686 110.486 10-2570 783.024 1.153 23.949 25.103 10-2579 1.614.607 2,378 42.396 44.774 10-2582 777,753 1.146 17.250 18.395 10-2609 1.081,875 1,594 4.027 5.621 15-2500 5.329.528 9.324 529.287 538.611 10-2612 2.155.817 3.176 66.998 70.174 10-2629 2.042,601 3,009 64.516 67,525 10-2650 568,074 837 28,782 29.619 10-2657 510,446 752 15.606 16.358 10-2661 1.21,699 1.800 34,722 36.522 10-2677 448,661 661 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
10-2544 1.740,353 2,564 57.350 59.913 10-2548 1.166,173 1.718 8.508 10.226 10-2557 1.111,632 1,638 11.606 13.244 10-2559 3.936,787 5.799 104.686 110.486 10-2570 783.024 1.153 23.949 25.103 10-2579 1.614.607 2,378 42.396 44.774 10-2582 777.753 1.146 17.250 18.395 10-2609 1.081,875 1,594 4.027 5.621 15-2500 6.329.528 9.324 529.287 538.611 10-2612 2.155,817 3.176 66.998 70.174 10-2629 2.042,601 3,009 64.516 67,525 10-2650 568,074 837 28,782 29,619 10-2653 2.156,660 3,177 62,780 65,957 10-2657 510,446 752 15,606 16,358 10-2661 1,21,699 1,800 34,722 36,522 10-2677 448,661 6					
10-2548 1,166,173 1,718 8,508 10,226 10-2557 1,111,632 1,638 11,606 13,244 10-2559 3,936,787 5,799 104,686 110,486 10-2570 783,024 1,153 23,949 25,103 10-2579 1,614,607 2,378 42,396 44,774 10-2582 777,753 1,146 17,250 18,395 10-2609 1,081,875 1,594 4,027 5,621 15-2500 6,329,528 9,324 529,287 538,611 10-2612 2,155,817 3,176 66,998 70,174 10-2629 2,042,601 3,009 64,516 67,525 10-2650 568,074 837 28,782 29,619 10-2653 2,156,660 3,177 62,780 65,957 10-2657 510,446 752 15,606 16,358 10-2661 1,21,699 1,800 34,722 36,522 10-2677 448,661 661 2,175 2,836					
10-2557 1,111,632 1,638 11,606 13,244 10-2559 3,936,787 5,799 104,686 110,486 10-2570 783,024 1,153 23,949 25,103 10-2579 1,614,607 2,378 42,396 44,774 10-2582 777,753 1,146 17,250 18,395 10-2609 1,081,875 1,594 4,027 5,621 15-2500 6,329,528 9,324 529,287 538,611 10-2612 2,155,817 3,176 66,998 70,174 10-2629 2,042,601 3,009 64,516 67,525 10-2650 568,074 837 28,782 29,619 10-2653 2,156,660 3,177 62,780 65,957 10-2657 510,446 752 15,606 16,358 10-2661 1,221,699 1,800 34,722 36,522 10-2677 448,661 661 2,175 2,836					
10-2559 3.936,787 5.799 104.686 110.486 10-2570 783.024 1.153 23.949 25 103 10-2579 1.614.607 2,378 42.396 44.774 10-2582 777.753 1.146 17.250 18.395 10-2609 1.081,875 1,594 4.027 5.621 15-2500 6.329.528 9.324 529.287 538.611 10-2612 2.155.817 3.176 66,998 70.174 10-2629 2.042.601 3,009 64.516 67,525 10-2650 568,074 837 28,782 29.619 10-2653 2.156,660 3.177 62.780 65.957 10-2657 510,446 752 15.606 16.358 10-2661 1.221.699 1.800 34.722 36.522 10-2677 448,661 661 2.175 2.836					
10-2570 783.024 1.153 23.949 25 103 10-2579 1.614.607 2,378 42.396 44.774 10-2582 777,753 1.146 17.250 18.395 10-2609 1.081,875 1,594 4.027 5.621 15-2500 6.329.528 9.324 529.287 538.611 10-2612 2.155.817 3.176 66.998 70.174 10-2629 2.042.601 3,009 64.516 67,525 10-2650 568,074 837 28,782 29.619 10-2653 2.156.660 3.177 62.780 65.957 10-2657 510,446 752 15.606 16.358 10-2661 1.221.699 1.800 34.722 36.522 10-2677 448,661 661 2.175 2.836					
10-2579 1.614.607 2,378 42,396 44,774 10-2582 777,753 1.146 17,250 18,395 10-2609 1.081,875 1,594 4.027 5.621 15-2500 6,329,528 9,324 529,287 538,611 10-2612 2,155,817 3,176 66,998 70,174 10-2629 2,042,601 3,009 64,516 67,525 10-2650 568,074 837 28,782 29,619 10-2653 2,156,660 3,177 62,780 65,957 10-2657 510,446 752 15,606 16,358 10-2661 1,221,699 1,800 34,722 36,522 10-2677 448,661 661 2,175 2,836					
10-2582 777,753 1.146 17.250 18.395 10-2609 1.081,875 1,594 4.027 5.621 15-2500 6.329,528 9.324 529.287 538.611 10-2612 2.155,817 3.176 66.998 70.174 10-2629 2,042,601 3,009 64.516 67,525 10-2650 568,074 837 28,782 29,619 10-2653 2.156,660 3,177 62,780 65,957 10-2657 510,446 752 15,606 16,358 10-2661 1,221,699 1,800 34,722 36,522 10-2677 448,661 661 2,175 2,836					
10-2609 1.081,875 • 1,594 4.027 5.621 15-2500 6.329.528 9.324 529.287 538.611 10-2612 2.155.817 3.176 66.998 70.174 10-2629 2,042,601 3,009 64.516 67,525 10-2650 568,074 837 28,782 29.619 10-2653 2.156.660 3.177 62.780 65.957 10-2657 510,446 752 15.606 16.358 10-2661 1 221.699 1.800 34.722 36.522 10-2677 448,661 661 2.175 2.836					
15-2500 6.329.528 9.324 529.287 538.611 10-2612 2.155.817 3.176 66.998 70.174 10-2629 2.042,601 3,009 64.516 67,525 10-2650 568,074 837 28,782 29.619 10-2653 2.156.660 3.177 62.780 65.957 10-2657 510,446 752 15.606 16.358 10-2661 1 221.699 1.800 34.722 36.522 10-2677 448,661 661 2.175 2.836					
10-2612 2.155.817 3.176 66.998 70.174 10-2629 2,042,601 3,009 64.516 67,525 10-2650 568,074 837 28,782 29.619 10-2653 2.156.660 3.177 62.780 65.957 10-2657 510,446 752 15.606 16.358 10-2661 1 221.699 1.800 34.722 36.522 10-2677 448,661 661 2.175 2.836					
10-2629 2,042,601 3,009 64.516 67,525 10-2650 568,074 837 28,782 29.619 10-2653 2.156,660 3.177 62.780 65.957 10-2657 510,446 752 15.606 16.358 10-2661 1.221,699 1.800 34.722 36.522 10-2677 448,661 661 2.175 2.836					
10-2650 568,074 837 28,782 29,619 10-2653 2.156,660 3.177 62,780 65,957 10-2657 510,446 752 15,606 16,358 10-2661 1 221,699 1,800 34,722 36,522 10-2677 448,661 661 2,175 2,836					
10-2653 2.156.660 3.177 62.780 65.957 10-2657 510.446 752 15.606 16.358 10-2661 1 221.699 1.800 34.722 36.522 10-2677 448,661 661 2.175 2.836					
10-2657 510,446 752 15.606 16.358 10-2661 1 221.699 1.800 34.722 36.522 10-2677 448,661 661 2.175 2.836					
10-2661 1 221.699 1.800 34.722 36.522 10-2677 448,661 661 2.175 2.836					
10-2677 448,661 661 2.175 2.836					
10 2001 100,700 1,104	10-2681	790.469	1,164	4.179	5.344

MEDICARE PROVIDER NUMBER	TOTAL FACILITY COST	ALLOCATED COST ADJUSTMENTS	DIRECT COST ADJUSTMENTS	TOTAL ADJUSTMENTS
10-2684	811,653	1,196	3,740	4,936
49-2568	1,211,458	1,785	21.356	23,141
49-2579	809.669	1.193	3.639	4.832
51-2501	454.803	670	13,302	13.972
51-2506	2,403,143	3,540	51,770	55,310
51-2508	753,638	1,110	4,023	5,133
14-2500	1,971,566	2,904	41,038	43.943
14-2511	2,630,480	3,875	72,915	76,789
21-2506	613,388	904	17.704	18.608
21-2509	2,376,813	3,501	17,387	20,888
21-2510	1,177,418	1,734	8.750	10,485
21-2524	1,596,533	2,352	50,992	53,344
21-2531	1.345.054	1.981	9.680	11.661
21-2540	1,706,597	2,514	67.434	69.948
21-2557	957,326	1.410	6.680	8.090
21-2558	610,170	899	2.170	3.069
21-2559	463,921	683	1,750	2.433
34-2510	7.009,831	10,326	309.866	320.193
34-2542	2,052,095	3,023	50,929	53,952
34-2544	665,319	980	2,902	3,882
34-2545	724,696	1,068	3,300	4,368
34-2547	977,156	1,439	3,424	4.863
49-2504	3,545,363	5,223	73.952	79,175
49-2505	2,911,920	4,290	77.421	81.711
49-2510	429,006	632	11.126	11.758
49-2513	976,689	1,439	34.121	35,560
49-2515	1,095,045	1,613	25.106	26.719
49-2519	1,336,355	1,969	100,259	102.228
49-2525	1,299,901	1.915	35.296	37.211
49-2536	1,392,539	2.051	18.370	20.421
49-2540	774,854	1,141	2.704	3.846
49-2557	1,883,525	2.775	56.893	59.667
45-2680	995,392	1.466	4.724	6.190
10-2566	976,159	1,438	49,814	51,252
14-2523	781.076	1.151	15.089	16.239
23-2525	1,516,293	2,234	14.668	16.902
22-2515	1.678,252	12.142	20.981	33.123
22-2504	1.979.466	14,464	102,795	117.259
22-2501	2.740.877	11,025	75.326	86.351
45-2719	711,018	873	10,133	11,006
22-2502	5.485.390	20.954	173.340	194.294
22-2502		6.985	41,968	48.953
22-2503	2,630,321	8.611	81.881	90 491
22-2503		2,870	19,676	22,545
22-2505	2,929.489	11,543	133.945	145.489

MEDICARE PROVIDER NUMBER	TOTAL FACILITY COST	ALLOCATED COST ADJUSTMENTS	DIRECT COST ADJUSTMENTS	TOTAL ADJUSTMENTS
00.0505		0.047	00.700	40.000
22-2505	0.044.045	3,847	36,782	40,630
22-2506	2.311.015	17,423	93,898	111.321
22-2506		5.807	23.593	29,400
22-2507	1,979,812	13,441	40,096	53,537
22-2507		4,481	8,690	13,171
22-2513	3,006,444	11,180	42,712	53,893
22-2513		3.727	3,877	7.604
22-2519	1,523,256	8,907	27.811	36,718
22-2519		2,969	7,010	9,980
22-2522	1,479,151	9,438	60,993	70.431
22-2522		3,146	17,447	20,593
22-2524	1,795,092	9,923	11,344	21,266
22-2524		5.071	44.789	49,860
42-2510	3,886,106	4,499	5,866	10,364
42-2510		1,227	42,228	43,454
45-2502	5,543,936	6,805	290,456	297,261
45-2502		1,361	3,387	4,748
45-2689	3,774,005	926	2,477	3,404
45-2689		4,633	118,026	122,659
	3 575 255			986,581
	0,0.0,200	'		325,217
	\$580 628 777		\$13,500,692	\$15.800.234
22-2500 22-2500 TOTAL	3,575,255 \$580.628,777	771,810 257,270 \$2,299,542	214,771 67,947	986,58 325,21

SUMMARY OF AUDIT FINDINGS - MANAGED FACILITIES FMC BAD DEBT FACILITIES JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

MANAGEMENT FEE ADJUSTMENT	6,244 13,617 52,651 47,529 26,383 182,675
MANAGEMENT FEE ALLOCATED	24,471 33,552 79,306 103,776 69,673 394,235
ALLOWED HOME OFFICE ALLOCATION	18,227 19,935 26,655 56,247 43,290 211,560
Period	1/1/96 - 2/29/96 1/1/96 - 2/29/96 1/1/96 - 2/29/96 1/1/96 - 2/29/96 1/1/96 - 2/29/96
Provider #	05-2757 05-2758 05-2759 45-2502 45-2689

EXAMPLE CALCULATION ADJUSTMENT TO REIMBURSABLE BAD DEBTS

REIMBURSABLE BAD DEBTS

-	BEFORE AUDIT ADJUSTMENTS	AFTER AUDIT ADJUSTMENTS	TOTAL BAD DEBTS	OIG ADJUSTMENT FO REIMBURSABLE BAD DEBTS
Medicare Expenses (Sch. C. Col 5, line 11) Medicare Payment (Sch. C. Col 7, Line 11) Program Payment (80% line 2) Medicare Patients (Line 1 Minus 3) Ded & Coins Bill Medicare Patients Bad Debts Ded & Coins Net Bad Debt Recovery Net Ded & Coins Billed Medicare Patients - (Line 5 Minus 6) Unrecovered from Patients (Line 4 Minus 7) Reimbursable Bad Debts (Lesser Line 6 or 8) Audit Adjustments for FY 1996:	327.124 334.052 267.242 59.882 66.810 10.241 56.569 3.313 3.313	323,934 334,052 267,242 56,692 66,810 10,241 56,569 123		53.190
Ratio of Medicare Costs To Total Costs Sch. C col 5 line 11 (Med) Sch. A Col 8 Line 27 (Tot) Ratio Audit Adjustments Applied to Medicare Expenses	327.124 445.159 73.48% \$3.190			

COVERED NEY CENTER 1/1/96 - 12/31/96	# Ann	8 0	Recovered
NEY CENTER 1/1/96 - 12/31/96 1/1/96 1/1/96 - 12/31/96 1/1/9			S
NEY CENTER 1/1/96 - 12/31/96 (1/			
1/1/96 - 12/31/96 1/1/96 - 12/31/96			>
1/1/96 - 12/31/96 1/1/96 - 12/31/96			0
ENTER 1/1/96 - 12/31/96		73 20,473	0
1/1/96 - 12/31/96 1/1/96 - 12/31/96 12/7/95 - 12/31/96 1/1/96 - 12/31/96		0 92	6,476
1/1/96 - 12/31/96 (CENTER 12/7/95 - 12/31/96 (CENTER 17/96 - 12/31/96 (1/1/96 - 12/31/96		73 0	60,273
12/7/95 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96		32 31,432	0
1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96	7.01	16,723 16,723	0
. 1/1/96 - 12/31/96 1/1/96 - 12/31/96	01-2564 3,484	84 3,484	0
1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96	03-2517 10,401	10,401	0
IS 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96	03-2522 4,792	92 4,792	0
IS 1/1/96 - 12/31/96 17/31/96	03-2524 22,736	36 22,736	0
ALYSIS ALYSIS 1/1/96 - 12/31/96 1/1/96 - 12/31/96	03-2529 3,303	03 3,303	0
ALYSIS 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 2/29/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96	03-2536 3,569	69 3,569	0
SIS 1/1/96 - 12/31/96 1/1/96 - 12/31/96	03-2530 29,934	34 29,934	0
1/1/96 - 12/31/96 1/1/96 - 2/29/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/1/96 1/1/96 - 12/31/96	03-2550 45,411	111 45,411	С
1/1/96 - 2/29/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96	03-2552 11,146	46 11,146	0
17.196 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96 1 COMMUNITY HEMODIALYSIS 1/1/96 - 12/1/96 1/1/96 - 12/31/96	03-2557 9	886 886	0
F 1/1/96 - 12/31/96 1/1/96 - 12/31/96 CH COMMUNITY HEMODIALYSIS 1/1/96 - 12/1/96 SA DIALYSIS 1/1/96 - 12/31/96	03-2558 11,048	11,048	0
1/1/96 - 12/31/96 1/1/96 - 12/31/96 CH COMMUNITY HEMODIALYSIS 1/1/96 - 12/1/96 SA DIALYSIS 1/1/96 - 12/31/96	04-2519 54.821	54,821	0
RBARA CH COMMUNITY HEMODIALYSIS 1/1/96 - 12/1/96 SA DIALYSIS 1/1/96 - 12/31/96 1/1/96 - 12/31/96	04-2530 12,127	27 12,127	0
ACH COMMUNITY HEMODIALYSIS 1/1/96 - 12/1/96 1/1/96 - 12/31/96 1/1/96 - 12/31/96	05-2513 5,3	5,359 5,359	0
1/1/96 - 12/31/96 1/1/96 - 12/31/96	05-2523 6,4	6,464 6,464	0
1/1/96 - 12/31/96	05-2524 17,850	17,850	0
	05-2534 38,240	38.240	0
EUREKA/ARCATA HEMODIALYSIS 1/1/96 - 12/31/96 055	05-2543 9,1	9,188 9,188	0
1/1/96 - 12/31/96	05-2544 34,148	48 34,148	0
CLINIC 1/1/96 - 12/31/96	05-2548 0,2	9,256 9,256	0
ODIALYSIS 1/1/96 - 12/31/96	05-2556 4.3	4.370 4,370	0
1/1/96 - 12/31/96	05-2624 0,4	9,433 9,433	0

EACH H'Y	PERIOD		Bad Debt	Bad Debt	Bad Debt
NANII	COVERED	Provider#	Атнови	Allowed	Recovered
MISSION HILLS KIDNEY CENTER	1/1/96 - 12/31/96	05-2633	15,329	15,329	0
RERKELEY	1/1/96 - 12/31/96	05-2651	50,990	\$0,990	0
VENTURA	1/1/96 - 12/31/96	05-2656	21,676	17,421	4,255
CAMARILIO DIALYSIS	1/1/96 - 12/31/96	05-2668	11,385	11,385	0
FOOTHILL DIALYSIS	1/1/96 - 12/31/96	05-2681	10,679	10,679	0
LOS GATOS	1/1/96 - 12/31/96	05-2694	20.009	20,009	0
SANTA CRIIZ	1/1/96 - 2/29/96	05-2757	3,718	3,718	0
SANTA CRIZ	3/1/96 - 12/31/96	05-2757	5,821	5,821	0
DIABLO RENAL SERVICES OF WALNUT CREEK	1/1/96 - 2/29/96	05-2758	11,074	11.074	0
DIARI O RENAL SERVICES OF WALNUT CREEK	3/1/96 - 12/31/96	05-2758	2,082	2,082	С
DIABLO RENAL SERVICES OF CONCORD	3/1/96 - 12/31/96	05-2759	12,644	12,644	0
DIABLO RENAL SERVICES OF CONCORD	1/1/96 - 2/29/96	05-2759	16,239	13,630	2,609
SDDS FAST COUNTY	2/23/96 - 12/31/96	05-2780	863	863	0
NORTHERN COLORADO KIDNEY CENTER	1/1/96 - 12/31/96	06-2505	6,915	6,915	0
DIALYSIS CENTER OF NEWINGTON	1/1/96 - 12/31/96	07-7505	11,760	11,760	0
MI FORD	1/1/96 - 12/31/96	08-2507	32,125	32,125	0
CAPITOL HILL	1/1/96 - 12/31/96	09-2502	34,539	34,539	0
COLIMBIA HEIGHTS	1/1/96 - 12/31/96	09-2503	25,690	25,690	C
GREATER SOUTHFAST DIALYSIS CENTER	1/1/96 - 12/31/96	6052-60	10.905	10,905	0
MARTIN LITTIER KING	1/1/96 - 12/31/96	09-2500	21,186	21,186	0
NOR THEAST WASHINGTON	1/1/96 - 12/31/96	09-2515	6,811	6,811	0
SOITH MIAMI	1/1/96 - 12/31/96	10-2502	85,714	37,958	47,756
MIDMI	1/1/96 - 12/31/96	10-2503	78,207	78,297	0
TAMPA	1/1/96 - 12/31/96	10-2506	41.264	41,264	0
(JOUWA HOH	1/1/96 - 12/31/96	10-2508	23,139	23,139	0
KENDALI	1/1/96 - 12/31/96	10-2522	28,249	0	28,249
TREASIBE COAST NORTH	1/1/96 - 12/31/96	10-2525	5,428	5,428	0
RRAIDENTON ARTIFICIAL KIDNEY CENTER	1/1/96 - 12/31/96	10-2538	34,699	34,699	0
	1/1/96 - 12/31/96	10-2539	18,473	18,473	C

FACILITY	PERIOD		Bad Debt	Bad Debt	Bad Debt
NANII	COVERED	Provider #	Amount	Allowed	Recovered
CLEARWATER	1/1/96 - 12/31/96	10-2542	13,147	13,147	3
NOR I HWEST BROWARD	1/1/96 - 12/31/96	10-2544	17,469	17,469	0
I AKI CITY	1/1/96 - 12/31/96	10-2548	2,804	9	2,804
RENAL CARE CENTER OF ST AUGUSTINE	1/1/96 - 12/31/96	10-2557	31,943	31,943	0
FI ORIDA KIDNEY CENTER	1/1/96 - 12/31/96	10-2559	52,570	52,570	0
METISO MIAMI	1/1/96 - 12/31/96	10-2566	13,450	13,450	0
NOR THEAST BROWARD	1/1/96 - 12/31/96	10-2570	19,511	115,61	0
INVERNESS DIALYSIS CENTER	1/1/96 - 12/31/96	10-2579	30,071	30,071	0
WEST BOCA DIALYSIS CENTER	1/1/96 - 12/31/96	10-2582	8.568	8.568	0
POR I ST LUCIE	1/1/96 - 12/31/96	10-2609	12,696	12,696	0
JACKSONVILLE	1/1/96 - 12/31/96	10-2612	64,382	17,890	76,405
TAMARAC KIDNEY CENTER	1/1/96 - 12/31/96	10-2629	7,510	7,510	0
NAPI ES - NORTH COLLIER BRANCH	1/1/96 - 12/31/96	10-2650	\$0,209	50,209	0
COCONUT GROVE	1/1/96 - 12/31/96	10-2653	46,859	3,462	43,397
JUPITER DIALYSIS CENTER	1/1/96 - 12/31/96	10-2657	7.056	7,056	C
CRYSTAL RIVER KIDNEY CENTER	1/1/96 - 12/31/96	10-2001	22,503	22,503	0
TREASURE COAST SOUTH	1/1/96 - 12/31/96	10-2677	2,748	2,748	0
CARROLLWOOD	1/1/96 - 12/31/96	10-2681	17,940	17,940	0
NHOLTS	1/1/96 - 12/31/96	10-2684	15,150	15,150	0
HIC FT MYERS	1/1/96 - 12/31/96	10-2688	534	534	C
AVON PARK	2/9/96 - 12/31/96	10-5694	3,313	654	2,659
WEST ORLANDO	7/14/96 - 12/31/96	10-2697	2,317	2,317	0
NOR TH ORLANDO	7/1/96 - 12/31/96	10-2700	1,049	1.0.49	0
AUGUSTA	1/1/96 - 12/31/96	11-2501	26.670	26.670	0
SOUTHERN STATES NEPHROLOGY	1/1/96 - 12/31/96	11-2504	11,787	31,787	0
RCC - MARIETTA	1/1/96 - 12/31/96	11-2510	673	<u> </u>	673
ATI ANTA NEPHROLOGY REFERRAL CENTER	1/1/96 - 12/31/96	11-2511	26.917	26,917	0
MACON	1/1/96 - 12/31/96	11-2516	28.900	0	28,900
SOUTHERN DIALYSIS	1/1/96 - 12/31/96	11-2520	35,502	35,502	0

EACHIITY	PERIOD		Bad Debt	Bad Debt	Bad Debt
NANII.	COVERED	Provider#	Amount	Allowed	Recovered
WILL ETTE WALLAGE	1/1/96 - 12/31/96	11-2521	32,189	32,189	0
DALTON DIALYSIS CHINIC	1/1/96 - 12/31/96	11-2524	34.839	34,839	0
WARNER ROBINS	1/1/96 - 12/31/96	11-2531	19,255	19,255	0
	1/1/96 - 12/31/96	11-253-4	24,529	16,276	8,253
RENAL CARE CENTER OF NORTHERN GEORGIA	1/1/96 - 12/31/96	11-2551	14,926	44,926	0
KINCE OF THE OF	1/1/96 - 12/31/96	11-2563	9,823	9.823	0
	1/1/96 - 12/31/96	11-2591	34,490	34,490	0
CONVERS	1/1/96 - 12/31/96	11-2599	18,804	18,804	0
CALLOUIN	6/28/96 - 12/31/96	11-2623	1,802	1.802	0
	1/1/96 - 12/31/96	14-2500	7,834	7,834	О
FYANSTON	1/1/96 - 12/31/96	14-2511	6,712	6,712	0
NORTH CHICAGO	1/1/96 - 12/31/96	14-2523	14,769	14,769	0
SALINE COUNTY	1/1/96 - 12/31/96	14-2573	2,149	5,149	0
DIALYSIS INSTITUTE OF INDIANA	1/1/96 - 12/31/96	15-2500	48,756	0	48,756
SCOTSBURG	1/1/96 - 12/31/96	15-2529	11,130	11,130	0
LOUISVILLE	1/1/96 - 12/31/96	18-2503	32,151	0	32,151
PRESTONBURG	1/1/96 - 12/31/96	18-2507	23,460	23,460	0
MOREHEAD	1/1/96 - 12/31/96	18-2509	24,175	24,175	C
SOMERSET DIALYSIS CENTER	1/1/96 - 12/31/96	18-2516	9,129	9,129	0
HAZARD	1/1/96 - 12/31/96	18-2517	6.704	6,704	0
ASHI AND	1/1/96 - 12/31/96	18-2524	27,184	27,184	0
CENTRAL RICHMOND	1/1/96 - 12/31/96	18-2532	6,243	6,243	0
GEFATER NEW ORI FANS KIDNEY CENTER	1/1/96 - 12/31/96	19-2500	63,751	63,751	0
AI EXANDRIA	1/1/96 - 12/31/96	19-2503	12,861	0	42,861
FLORIDA PARISHES ARTIFICIAL KIDNEY CENTER	1/1/96 - 12/31/96	19-2505	12,121	12,121	0
NORTHEDST I OFFISIANA	1/1/96 - 12/31/96	19-2510	70,498	70,498	0
METAIRIE	1/1/96 - 12/31/96	19-2511	105,05	29,501	0
SHREVEDORT REGIONAL DIALYSIS CENTER	1/1/96 - 12/31/96	19-2512	71,702	2,926	68.776
EAST NEW ORLEANS ARTIFICIAL KIDNEY CENTER	1/1/96 - 12/31/96	0152-61	38,578	38.578	0

AHHROVO	PERIOD		Bad Debt	Bad Debt	Bad Debt
NANE	COVERED	Provider #	Amount	Allowed	Recovered
MARISERO ARTIFICIAL KIDNEY CENTER	1/1/96 - 12/31/96	19-2521	75,227	75,227	0
BATON ROLIGE CENTRAL	1/1/96 - 12/31/96	19-2524	38,873	38,873	0
BUSTON DIALYSIS CENTER	1/1/96 - 12/31/96	19-2546	7,744	0	7,744
	1/1/96 - 12/31/96	19-2552	17,292	0	17,292
OHALITY CARE DIALYSIS OF HAMMOND		19-2565	45,993	15,993	0
	1/1/96 - 12/31/96	19-2577	4,051	0	1507
FRANKIN	1/1/96 - 12/31/96	19-2587	9.859	0,850	0
ZACHARY .	2/1/96 - 12/31/96	19-2592	5,627	5.627	С
EASTROP DIALYSIS CENTER	2/29/96 - 12/31/96	19-2594	3,156	3,156	0
CENTRAL NEW ORLFANS	3/11/96 - 12/31/96	19-2596	13,039	13,039	C
RATH-REINSWICK COASTAL DIALYSIS	1/1/96 - 12/31/96	20-2502	528	528	0
WASHINGTON	1/1/96 - 12/31/96	21-2503	18,243	0	18,243
LOTIES I KOLODNER DIALYSIS UNIT	1/1/96 - 12/31/96	21-2504	13.639	12,152	1,487
	1/1/96 - 12/31/96	21-2506	2,600	2,600	0
ANNAPOLIS	1/1/96 - 12/31/96	21-2509	4,538	0	4,538
LEONARDTOWN	1/1/96 - 12/31/96	21-2510	5.877	5,877	0
METROPOLITAN	1/1/96 - 12/31/96	21-2524	8,735	2,051	6,684
GREATER RAI TIMORE	1/1/96 - 12/31/96	21-2531	3,572	0	3.572
OHALITY CARE DIALYSIS OF BALTIMORE	1/1/96 - 12/31/96	21-2540	6,609	6,009	0
SOUTH ANNAPOLIS	1/1/96 - 12/31/96	21-2557	1,975	0	1,975
WOODI AWN	1/1/96 - 12/31/96	21-2558	1,179	1,179	0
IIPPER MARI BORO	1/1/96 - 12/31/96	21-2559	1,945	1,945	0
BABCOCK ARTIFICIAL KIDNEY CENTER	10/1/96 - 12/31/96	22-2500	4.551	1,551	0
BABCOCK ARTIFICIAL KIDNEY CENTER	1/1/96 - 9/30/96	22.2500	13,857	0	13.857
CAPE COD ARTIFICAL KIDNEY CENTER	1/1/96 - 9/30/96	22-2501	20,803	0	20,803
SPRINGER D	10/1/96 - 12/31/96	22-2502	7,102	7,102	0
SPRINGERED	1/1/96 - 9/30/96	22-2502	24,337	0	24,337
SOLITHE ASTERN MASSACHUSETTS DIALYSIS	1/1/96 - 9/30/96	22-2503	9,788	9.788	0
	10/1/96 - 12/31/96	22-2503	1.286	0	1.286

YH II Y	PERIOD		Bad Debt	Bad Debt	Bad Debt
NANIE	COVERED	Provider #	Amount	Allowed	Recovered
		;	:	5	
WEST SUBURBAN ARTIDICIAL KIDNEY CENTER	1/1/96 - 9/30/96	22-2504	45.5,8	4,5,5	
REOCKTON DIALYSIS CENTER	1/1/96 - 9/30/96	22-2505	24,450	24,450	С
BROCKTON DIALYSIS CENTER	10/1/96 - 12/31/96	22-2505	660°t	4,009	0
BOSTON DIALYSIS	1/1/96 - 9/30/96	22-2506	21,839	0	21,839
	10/1/96 - 12/31/96	22-2506	16,722	16,722	0
MEDEORD	10/1/96 - 12/31/96	22-2507	(77	677	0
MEDEORD	1/1/96 - 9/30/96	22-2507	1,982	1,982	0
NORTH SUBURBAN DIALYSIS CENTER	1/1/96 - 12/31/96	22-2512	9,018	9,018	С
	1/1/96 - 9/30/96	22-2513	10,895	0	10,895
	10/1/96 - 12/31/96	22-2513	3,556	3,556	С
SOUTH SUBURBAN DIALYSIS CENTER	1/1/96 - 9/30/96	22-2515	4.976	4.976	0
APTIFICIAL KIDNEY CENTER OF FALL RIVER	1/1/96 - 12/31/96	22-2516	2.856	0	2.856
METRO WEST ARTIFICIAL KIDNEY CENTER	1/1/96 - 12/31/96	22-2518	5,482	5,482	0
OHALITY CARE DIALYSIS OF WEYMOUTH	1/1/96 - 9/30/96	22-2519	8.518	8.518	0
OHALITY CARE DIALYSIS OF WEYMOUTH	10/1/96 - 12/31/96	22-2519	2,685	2,685	0
INIVERSITY DIALYSIS CENTER	1/1/96 - 12/31/96	22-2521	51.689	21,689	0
OHALITY CARE DIALYSIS OF BOSTON	10/1/96 - 12/31/96	22-2522	951	951	0
CONTINUE CONTENT OF BOSTON	1/1/96 - 9/30/96	22-2522	986	886	C
OUTSTITY CARE DIALYSIS OF STONEHAM	1/1/96 - 9/30/96	22-2524	17,600	17,600	0
OUTSTITE CARE DIALYSIS OF STONEHAM	10/1/96 - 12/31/96	22-2524	5,292	5,292	С
MARY E117ARETH MAHONEY DIAYSIS CENTER	1/1/96 - 12/31/96	22-2525	39,988	39,988	0
	1/1/96 - 12/31/96	23-2514	2,533	2,533	0
ADMINING CARE DIALYSIS OF ST CLAIR SHORES	1/1/96 - 12/31/96	23-2517	1,462	1,462	0
	1/1/96 - 12/31/96	23-2525	311	311	0
COPATI AKES DIALYSIS CENTER	1/1/96 - 12/31/96	23-2533	2,633	2,633	0
SMKC GII FDORT	1/1/96 - 12/31/96	25-2540	97,501	97,501	0,
	1/1/96 - 12/31/96	25-2543	32.923	32.923	О
SIMING DILONI	1/1/96 - 12/31/96	25-2544	28,457	28,457	C
SMKC ORANGE GROVE	1/1/96 - 12/31/96	25-2547	660*91	000*91	c

FACILITY	PERIOD		Bad Debt	Bad Debt	Bad Debt
NANII	COVERED	Provider #	Amount	Allowed	Recovered
	1/1/96 - 12/31/96	75.7548	08.030	18.030	0
KONCIONA KANGAR CITA		26-2501	52,717	35,260	17,457
	1/1/96 - 12/31/96	26-2507	14,829	14,820	0
METRO NORTH DIALYSIS CENTER	1/1/96 - 12/31/96	26-2509	4,459	4,459	0
ST CHARIES	1/1/96 - 12/31/96	26-2521	3,206	3,206	0
OHALITY CARE DIALYSIS OF ST. LOUIS	1/1/96 - 12/31/96	26-2528	13,410	13,410	0
METRO NORMANDY DIALYSIS CENTER	1/1/96 - 12/31/96	26-2531	5,836	5,836	0
OHALITY CARE DIALYSIS OF NORTH COUNTY	1/1/96 - 12/31/96	26-2535	27,650	27,650	0
NEW HAMPSHIRE KIDNEY CENTER	1/1/96 - 12/31/96	30-2500	907	700	0
SEACOAST DIAI YSIS CENTER	1/1/96 - 12/31/96	30-2501	7,611	7,611	0
IRVINGTON	1/1/96 - 12/31/96	31-2501	21,593	0	21,593
JERSEY CITY	1/1/96 - 12/31/96	31-2502	7,436	0	7,436
PINE BROOK	1/1/96 - 12/31/96	31-2503	27,539	27,539	0
TRENTON	1/1/96 - 12/31/96	31-2504	52,342	52,342	0
A P MIFI F DIALYSIS CENTER	1/1/96 - 12/31/96	31-2505	6,622	6.622	0
SOUTH PLAINFIELD	1/1/96 - 12/31/96	31-2515	13,999	13,999	0
PRINCETON	1/1/96 - 12/31/96	31-2516	7,885	7,885	0
COLONIA	1/1/96 - 12/31/96	31-2518	17,197	17,197	0
HOBOKEN	1/1/96 - 12/31/96	31-2529	5,079	5,079	0
AI BUOUERQUE	1/1/96 - 12/31/96	32-2500	10,494	10,494	0
SAN (A FE DIALYSIS	1/1/96 - 12/31/96	32-2501	26,474	26,47.4	0
NORTHEAST ALBUQUERQUE	1/1/96 - 12/31/96	32-2504	10,541	5,845	4.696
WEST ALBUQUERQUE	1/1/96 - 12/31/96	32-2500	11,425	11,425	0
ESPANOL A DIALYSIS	1/1/96 - 12/31/96	32-2513	4,691	1691	С
OUFFINS ARTIFICIAL KIDNEY CENTER	1/1/96 - 12/31/96	33-2517	113,204	113,204	0
SOUTH QUEENS DIALYSIS CENTER	1/1/96 - 12/31/96	33-2531	27,330	23,645	3,685
CHARLOTTE	1/1/96 - 12/31/96	34-2503	115,259	115,259	0
LENOIR	1/1/96 - 12/31/96	34-2509	33,345	14,604	18,741
FAYETTEVILIE	1/1/96 - 12/31/96	34-2510	136,155	133,568	2,587

FACILITY	PERIOD		Bad Debt	Bad Debt	Bad Debt
NANIE	COVERED	Provider#	Amount	Allowed	Recovered
				3 0	3
MONROE	1/1/96 - 12/31/96	34-2525	20,585	20.585	a
LAURINBURG DIALYSIS	8/14/96 - 12/31/96	34-2540	304	304	0
ROANOKE RAPIDS	1/1/96 - 12/31/96	34-2542	42,104	42,104	0
CARY KIDNEY CENTER	1/1/96 - 12/31/96	34-2544	27,110	27,110	0
SMITHFIELD KIDNEY CENTER	1/1/96 - 12/31/96	34-2545	19,391	19,391	0
WINSOR DIAYLSIS UNIT	1/1/96 - 12/31/96	34-2547	21,950	21,950	0
ALBERMARLE	1/1/96 - 12/31/96	34-2565	4,299	4,299	0
LINCOLNTON	1/1/96 - 12/31/96	34-2568	36,598	36,598	0
BEATTIES FORD	1/1/96 - 12/31/96	34-2581	8,486	3.836	4.650
MANSFIELD	1/1/96 - 12/31/96	36-2508	39,552	10,382	29,170
GRANT PARK	1/1/96 - 12/31/96	36-2514	5,918	0	5,918
AKRON CANTON KIDNEY CENTER	1/1/96 - 12/31/96	36-2521	9,564	О	0,564
WAYNE COUNTY KIDNEY CENTER	1/1/96 - 12/31/96	36-2531	6,521	6.521	0
PORTSMOUTH	1/1/96 - 12/31/96	36-2534	13,415	13,415	0
PORTAGE COUNTY KIDNEY CENTER	1/1/96 - 12/31/96	36-2537	10,356	10,356	0
HURON COUNTY KIDNEY CENTER	1/1/96 - 12/31/96	36-2539	20,824	20,824	0
HEART OF OHIO	1/1/96 - 12/31/96	36-2549	4,497	4,497	0
CHILLICOTHE	1/1/96 - 12/31/96	36-2550	3,489	3,489	0
CLAYTON-TAYLOR	1/1/96 - 12/31/96	36-2552	7,752	7,752	0
SOUTH OKLAHOMA CITY	1/1/96 - 12/31/96	37-2520	19,336	19,336	0
OKLAHOMA CITY	12/1/95 - 12/31/96	37-2532	17,275	С	17,275
PITTSBURGH	1/1/96 - 12/31/96	39-2503	6,143	5.579	564
ABINGTON	1/1/96 - 12/31/96	39-2506	11,222	11.223	0
BETHLEHEM	1/1/96 - 12/31/96	39-2511	11,749	11,749	0
GREENSBURG	1/1/96 - 12/31/96	39-2520	695	0	509
HAZI.ETON	1/1/96 - 12/31/96	39-2524	5,643	9	5,643
BUTI.ER	1/1/96 - 12/31/96	39-2525	848	8+8	0
TEMPLE UNIVERSITY DIALYSIS CENTER	1/1/96 - 12/31/96	39-2530	2,006	2,006	0
FAIRMOUNT	1/1/96 - 12/31/96	39-2540	18.228	18,228	С

EACHLITY	PERIOD		Bad Debt	Bad Debt	Bad Debt
NAME	COVERED	Provider #	Amount	Allowed	Recovered
FAST STROUDSBURG	1/1/96 - 12/31/96	39-2547	5,705	5,765	0
KITTANNING	1/1/96 - 12/31/96	39-2554	3,845	3,845	0
NORTHWEST PHII ADELPHIA	1/1/96 - 12/31/96	39-2560	8,685	8,685	0
ELI WOOD CITY	1/1/96 - 12/31/96	39-2578	6,638	6,638	0
HARRISRIRG	1/1/96 - 12/31/96	39-2594	1,856	1,856	0
FILLERION	1/1/96 - 12/31/96	39-2603	65	65	0
NAU JAN	1/1/96 - 12/31/96	40-2501	146,226	146,226	0
PONCE	1/1/96 - 12/31/96	40-2502	188,595	174,830	13,765
	1/1/96 - 12/31/96	40-2504	192,324	140,707	51,617
SAN GERMAN	1/1/96 -12/31/96	40-2506	7,149	\$	7,149
LAS AMFRICAS	1/1/96 - 12/31/96	40-2512	160'671	150,051	0
RIO PIEDRAS	1/1/96 - 12/31/96	40-2515	75,298	67,446	7.852
WEST PONCE	1/1/96 - 12/31/96	40-2517	80,387	71,469	8,918
VEGA BAJA RENAL DIALYSIS CENTER	5/14/96 - 12/31/96	40-2518	5,569	5,569	0
ARTIFICIAL KIDNEY CENTER OF RHODE ISLAND	1/1/96 - 12/31/96	41-2500	24,806	14,892	9,914
PIEDMONT DIALYSIS (GREENVILLE)	1/1/96 - 12/31/96	41-2503	10,792	10,792	0
COLIMBIA DIALYSIS	1/1/96 - 12/31/96	41-2504	10,423	0	10,423
MYRILE BEACH DIALYSIS CENTER	1/1/96 - 12/31/96	42-2507	28,969	28,969	0
SUM FER DIALYSIS CENTER	10/1/95 - 8/31/96	42-2510	82.949	82,949	0
SUMTER DIALYSIS CENTER	9/1/96 - 12/31/96	42-2510	28,468	20,274	8,194
SOUTH CAROLINA	1/1/96 - 12/31/96	42-2514	15,019	0	610'\$1
TRI COUNTY DIALYSIS	1/1/96 - 12/31/96	42-2518	21,259	21,259	0
I ORIS DIALYSIS CENTER	1/1/96 - 12/31/96	42-2535	12,719	12,719	C
ROCK HII I	8/14/96 - 12/31/96	42-2538	2,407	2,407	0
CONWAY DIALYSIS CENTER	1/1/96 - 12/31/96	42-2542	39,807	39,807	0
MARION DIALYSIS CENTER	8/14/96 - 12/31/96	42-2545	809	809	0
CHESTERFIELD DIALYSIS CENTER	8/14/96 - 12/31/96	42-2551	2,129	2,129	0
RENAL CARE CENTER OF JOHNSON CITY	1/1/96 - 12/31/96	14-2501	25,379	25,379	0
RENAL CARE CENTER OF GREENVILLE	1/1/96 - 12/31/96	44-2522	0+1	140	0

FACHALY	PERIOD		Bad Debt	Bad Debt	Bad Debt
NANIE	COVERED	Provider #	Afnount	Allowed	Recovered
EAST MEMPHIS KIDNEY CENTER	1/1/96 - 12/31/96	44-2524	27,663	0	27,663
NOR I KNOXVILLE DIALYSIS CENTER	1/1/96 - 12/31/96	44-2527	20,069	20,069	0
HUMBOLDT	1/1/96 - 12/31/96	44-2545	1,818	1,818	0
BOLIVAR	1/1/96 - 12/31/96	44-2561	6,141	6,141	0
BRADI EY DIALYSIS CLINIC	1/1/96 - 12/31/96	44-2579	12,396	0	12,396
MEMPHIS KIDNEY AND DIALYSIS SERVCES NORTH	2/23/96 - 12/31/96	44-2593	8,975	8.975	0
	1/1/96 - 12/31/96	45-2500	133,237	0	133,237
MOCKINGBIRD LANE # 300	1/1/96 - 12/31/96	45-2501	112,346	112,346	0
TARRANT COUNTY NEPHROLOGY CENTER	3/1/96 - 12/31/96	45-2502	86,846	0	80,846
TARRANT COUNTY NEPHROLOGY CENTER	1/1/96 - 2/29/96	45-2502	35,128	35.128	0
NORTH TEXAS DIALYSIS CENTER	1/1/96 - 12/31/96	45-2510	57,831	57.831	0
PERMIAN BASIN DIALYSIS CENTER	1/1/96 - 12/31/96	45-2512	62,894	23,758	39,136
WEST HOUSTON DIALYSIS	1/1/96 - 12/31/96	45-2519	36,548	0	36,548
ISLAND DIALYSIS	1/1/96 - 12/31/96	45-2520	96,485	31,747	64,737
BRAZOS KIDNEY DISEASE CENTER	1/1/96 - 12/31/96	45-2526	76,925	73,084	3,841
PASADENA	1/1/96 - 12/31/96	45-2533	65,535	8,9-18	56,587
SOUTH TEXAS KIDNEY CENTER	1/1/96 - 12/31/96	45-2537	11,388	11,388	0
CYPRESS CREEK DIALYSIS FACILITY	1/1/96 - 12/31/96	45-2539	29,068	29,068	0
SOUTHSIDE KIDNEY DISEASE CENTER	1/1/96 - 12/31/96	45-2544	25,992	25,992	0
KIDNEY DISEASE CLINIC OF SEGUIN	1/1/96 - 12/31/96	45-25-45	31,855	27.266	4,589
MEDICAL ARTIFICIAL KIDNEY CENTER OF CORSICA	1/1/96 - 12/31/96	45-2553	42,671	42,671	0
JASPER DIALYSIS CENTER	1/1/96 - 12/31/96	45-2573	28,125	23,321	4,804
NORTH HOUSTON DIALYSIS CENTER	1/1/96 - 12/31/96	45-2574	091,190	61,160	0
EL PASO	1/1/96 - 12/31/96	45-2581	28,391	28,391	=
EAST EL PASO	1/1/96 - 12/31/96	45-2597	18,456	18,456	0
UNIVERSITY KIDNEY CENTER	1/1/96 - 8/2/96	45-2603	16,193	16,193	0
WEST TEXAS DIALYSIS CENTER	1/1/96 - 12/31/96	45-2604	13,094	13,094	0
QUALITY CARE DIALYSIS OF DALLAS	1/1/96 - 9/3/96	45-2621	65,186	65,186	0
METROPLEX KIDNEY DISEASE CENTER	1/1/96 - 12/31/96	45-2629	27,188	27,188	0

FACILITY	PERIOD		Bad Debt	Bad Debt	Bad Debt
NANIE	COVERED	Provider#	Amount	Allowed	Recovered
SOUTH TEXAS DIALYSIS CENTER	1/1/96 - 12/31/96	45-2636	33,989	31,299	2.690
TEXAS GATEWAY	1/1/96 - 12/31/96	45-2640	72,811	54,267	18.544
CLEBURNE DIALYSIS CENTER	1/1/96 - 12/31/96	45-2644	26,755	26,755	0
RIO GRANDE CITY	1/1/96 - 12/31/96	45-2666	10,313	10,313	0
WEST BEXAR COUNTY DIALYSIS CENTER	1/1/96 - 12/31/96	45-2668	38,299	38,299	0
LIBERTY-DAYTON DIALYSIS CLINIC	1/1/96 - 12/31/96	45-2669	38,546	38,546	0
NOR THWEST HOUSTON DIALYSIS	1/1/96 - 12/31/96	45-2671	65,999	65,999	О
TRI CITY DIALYSIS CENTER	1/1/96 - 12/31/96	45-2673	15,122	15,122	0
TEXAS (CLIFF VIEW)	1/1/96 - 12/31/96	45-2674	42,046	42,046	0
DALLAS SOUTH DIALYSIS CENTER	1/1/96 - 12/31/96	45-2679	48.156	48,156	0
SOUTH CENTRAL DALLAS DIALYSIS CLINIC	1/1/96 - 1/31/97	45-2680	39,252	39,252	0
FARMERS BRANCH DIALYSIS CENTER	1/1/96 - 12/31/96	45-2682	26,484	26,484	0
DALLAS CENTRAL DIALYSIS CLINIC	1/1/96 - 12/31/96	45-2684	67,418	67,418	0
COLLIN COUNTY DIALYSIS CENTER	1/1/96 - 12/31/96	45-2686	40,365	40,365	0
VILLAGE II DIALYSIS CENTER	1/1/96 - 12/31/96	45-2688	56.457	43,113	13.343
TRINITY DIALYSIS CENTER	1/1/96 - 12/31/96	45-2689	10,420	10,420	0
TRINITY DIALYSIS CENTER	1/1/96 - 12/31/96	45-2689	74,200	74,200	0
SWISS AVENUE DIALYSIS CENTER	1/1/96 - 12/31/96	45-2693	1.243	0	1,243
NORTH EAST TEXAS DIALYSIS	1/1/96 - 12/31/96	45-2694	36,319	36,319	0
DALLAS	1/6/96 - 4/16/96	45-2698	9,107	9,107	0
REDBIRD DIAYLSIS CENTER	1/1/96 - 12/31/96	45-2699	\$1,998	38,308	13,690
EAST DALLAS	1/1/96 - 12/31/96	45-2700	39,853	39,853	0
RICHARDSON DIALYSIS CENTER	1/1/96 - 12/31/96	45-2702	18,651	18,651	0
WESTMINSTIFR	1/1/96 - 12/31/96	45-2709	13,279	8,895	4,384
WEATHERFORD DIALYSIS CENTER	3/1/96 - 12/31/96	45-2719	10,850	10,850	С
GUADALUPE KIDNEY DIESASE CENTER	1/1/96 - 12/31/96	45-2722	18,614	18,614	0
EAST CENTRAL HOUSTON DIALYSIS CENTER	6/13/96 - 12/31/96	45-2738	3,095	3.095	0
FAIRFAX DIAYLSIS CENTER	1/1/96 - 12/31/96	49-2504	8,613	С	8,613
ALEXANDRIA KIDNEY CENTER	1/1/96 - 12/31/96	49-2505	51,098	2,013	49,085

FACILITY	PERIOD		Bad Debt	Bad Debt	Bad Debt
NANIE	COVERED	Provider#	Amount	Allowed	Recovered
SMYTH COUNTY DIALYSIS CENTER	1/1/96 - 12/31/96	49-2510	Tot'l	1951	0
ROANOKE VELLEY ARTIFICIAL KIDNEY CENTER	1/1/96 - 12/31/96	49-2513	7,562	7,562	О
NORTH ARLINGTON DIALYSIS CENTER	1/1/96 - 12/31/96	49-2515	6,504	6,504	0
RICHIMOND	1/1/96 - 12/31/96	49-2519	8,990	8,990	0
WARRENTON DIALYSIS CENTER	1/1/96 - 12/31/96	49-2525	10,985	10,985	0
TAPPAHANOCK DIALYSIS CENTER	1/1/96 - 12/31/96	49-2536	2,068	0	2,068
DULLES REGIONAL DIALYSIS CENTER	1/1/96 - 12/31/96	49-2540	9,360	9,360	0
QCDC OF MT VERNON	1/1/96 - 12/31/96	49-2557	19,971	6,518	13,453
HAMPTON ROADS	1/1/96 - 12/31/96	49-2568	1,060	1,060	0
GARRISONVILLE	1/1/96 - 12/31/96	49-2579	4,561	1,468	3,093
EARL J. HAGAR DIALYSIS	1/1/96 - 12/31/96	51-2501	3,583	3,583	0
MORGANTOWN	1/1/96 - 12/31/96	51-2506	24,061	24,061	0
ELKINS	1/1/96 - 12/31/96	51-2508	6,142	6,142	0
NORTHEAST WISCONSIN	1/1/96 - 12/31/96	52-2500	811	811	0
MILWAUKEE KIDNEY CENTER	1/1/96 - 12/31/96	52-2510	1.916	1,916	0
MILWAUKEE KIDNEY CENTER SOUTH	1/1/96 - 12/31/96	52-2516	2,271	2,271	0
OSHKOSH	1/1/96 - 12/31/96	52-2518	172	271	0
			\$7,958,055	\$6,438,268	\$1,519,787



18 November, 1998

William J. Hornby
Regional Inspector General
For Audit Services
Department of Health and Human Services
Office of Inspector General
Office of Audit Services
Region I
John F. Kennedy Federal Building
Boston, MA 02203

Re: National Medical Care's Response to OIG Audit for Calendar Year 1996 - Your Common Identification Number CIN: A-01-98-00508

Dear Mr. Hornby:

Enclosed please find National Medical Care, Inc's (NMC) response to the OIG's Review of Bad Debts reported by National Medical Care, Inc's facilities under Medicare's End Stage Renal Disease Program for calendar year 1996.

Please call if you have any questions.

Very truly yours,

David Kembel Corporate Counsel

Enclosure

cc: Robert McGorty

Lisa Paquette-Rowland

Chris McEleney

RESPONSE OF NATIONAL MEDICAL CARE, INC. AND ITS AFFILIATES TO THE DRAFT AUDIT REPORT OF THE UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES OFFICE OF INSPECTOR GENERAL FOLLOWING ITS REVIEW OF BAD DEBTS REPORTED BY NATIONAL MEDICAL CARE, INC. FACILITIES UNDER MEDICARE'S END STAGE RENAL DISEASE PROGRAM FOR CALENDAR YEAR 1996.

OIG Common Identification Number CIN: A-01-98-00508

Response Dated: November 18, 1998

Introduction

National Medical Care, Inc. (a subsidiary of Fresenius Medical Care Holdings, Inc.) and its affiliates (NMC), submit the following Response to the October 14, 1998 Draft Report of the Office of Inspector General, Office of Audit - Region 1 (OIG), entitled Review of Bad Debts Reported by Fresenius Medical Care's Facilities Under Medicare's End Stage Renal Disease Program for Calendar Year 1996 (Draft Audit Report).

The OIG Audit (Audit) for Calendar Year 1996 (CY 1996) was conducted approximately from April, 1998 through September, 1998 at the NMC headquarters in Lexington, Massachusetts. The stated objective of the review was to determine whether home office costs and bad debts reported by NMC facilities for CY 1996 were in accordance with the prescribed Medicare laws and regulations. The Draft Audit Report found that, although NMC has over the years taken actions to remove significant unallowable costs from its facility cost reports, corrective action is still needed to address those unallowable costs discussed in the Draft Audit Report. The Draft Audit Report recommends adjustments that reduce costs for the 320 NMC affiliated facilities that claimed bad debts for CY 1996 by \$15.5m. (The total direct and indirect costs claimed by the 320 facilities was appr. \$580,628,777. The removal of these costs from the cost reports would reduce the bad debt claimed by the 320 facilities in CY 1996 by 1,577,593, according to OIG calculations.

I. Amortization of Medical Records

In light of the decision of the U.S. District Court for the District of Columbia in <u>The Kidney Center of Hollywood</u>, et al. v. Shalala, (no. 94-1459,Dist. Ct. D.C.), NMC accepts the recommendations of the OIG with respect to NMC's amortization of certain medical records, and agrees with the OIG's position that the proper adjustment should be \$10,387,553.

II. Inter-Company Profit Elimination

NMC accepts the recommendations of the OIG with respect to NMC's Inter-Company Profit Elimination calculations, and agrees with the OIG's position that the proper adjustment should be 8.86% not 5.12% which will result in the removal of \$14,179,378 in profit. The reduction in allowable cost to the bad debt facilities is \$2,496,393.

III. Sale of The Kidney Center (TKC) Building

In 1996, National Medical Care, Inc. sold the building it owned which housed the dialysis center known as Babcock Artificial Kidney Center (provider number 22-2500). The resulting gain from the sale was \$1,729,685. The OIG's proposes to recover depreciation previously included in allowable costs (up to the level of the gain) by spreading the depreciation, pro rata, over all facilities in which bad debts were claimed in 1996.

Section 130 of the PRM states that "If disposal of a depreciable asset results in a gain or loss, adjustment is necessary in the provider's allowable cost. The amount of gain included in the determination of allowable cost is limited to the amount of depreciation previously included in allowable costs."

Applying this standard, NMC believes that while depreciation expenses are properly recoverable, the OIG improperly spread the depreciation over all facilities in which bad debts were claimed in 1996.

NMC depreciated the building as follows. 58% of the depreciation was charged directly to the Babcock Artificial Kidney Center (provider no. 22-2500), 12% was charged to the Boston billing group, 24% was charged to the NE regional office and 6% was charged to Renal Scientific, all tenants.

Following section 130 of the PRM, the recovery is allowable against the provider claiming the depreciation. Nothing in section 130 allows the recovery to be allocated to providers which did not claim depreciation. Therefore, 58%, or \$1,003,217 of the gain should be recovered from Babcock Artificial Kidney Center.

The remaining 42%, or 726,468, of the gain should be recovered from the dialysis facilities that received the billing group and regional office expense allocation along with Loc. #1341 Renal Scientific (see Attachment 1).

IV. Management Fees

NMC accepts the recommendations of the OIG with respect to the treatment of management fee allocations at managed facilities, and agrees with the OIG's position that there was an overstatement of \$329,099 in the cost reports for CY 1996.

V. Legal Expense

NMC accepts the recommendations of the OIG with respect to the treatment of certain legal expenses, and agrees with the OIG's position that there was an overstatement of \$237,113 in the cost report for CY 1996.

VI. TV Account Depreciation

NMC accepts the recommendations of the OIG with respect to the treatment of television depreciation, and agrees with the OIG's position that the proper disallowance is \$290,193 for CY 1996.

VII. Split Reporting Periods

NMC accepts the recommendations of the OIG with respect to the treatment of split reporting period adjustments, and agrees with the OIG's position that the error resulted in a net overstatement of \$262,211 in CY 1996.

VIII. Other Administrative Expense

NMC accepts the recommendations of the OIG with respect to the treatment of "Other Administrative Expenses" relating to the NMC reorganization, and agrees with the OIG's position that the bad debt facilities' CY 1996 are overstated by \$259,043 as a result.

IX. Managed Care Costs

NMC accepts the recommendation of the OIG with respect to the treatment of "Managed Care Costs" relating to NMC's managed care business, and agrees with the OIG's position that the bad debt facilities' CY 1996 are overstated by \$58,026 as a result.

X. Other Pooled Costs

NMC accepts the recommendation of the OIG with respect to the treatment of "Other Pooled Costs" relating to expenses related to NMC's OIG investigation, as well as to those separate from patient care, those which are associated with another division, and certain unsupported invoices. NMC is in agreement with the OIG's position that the bad debt facilities' CY 1996 cost reports are overstated by \$136,545 as a result.

XI. H.O. Allocation Percentage

NMC accepts the recommendation of the OIG with respect to the treatment of the "Home Office Cost Allocation Percentage", and agrees with the OIG's position that the bad debt facilities' CY 1996 are overstated by \$62,863 as a result.

XII. Rent Expense

FMC, while under a lease for its Waltham location through December 31, 1996, signed a new lease for office space effective as of November 1, 1996, resulting in a two month overlap in rental space for the corporate office. The OIG states that this two month overlap is unreasonable, and proposes to exclude \$392,000 in allocable costs, an amount equal to one month's rent. The OIG relies on Section 2103 of the PRM, which describes the "Prudent Buyer" concept. According to the Prudent Buyer concept, "The prudent and cost-conscious buyer not only refuses to pay more that the going price for an item or service, he also seeks to economize by minimizing cost."

FMC agrees that the Prudent Buyer concept is applicable, but disagrees with the OIG's application of the Prudent Buyer concept in this case. Because the two month overlap was necessary to ensure the uninterrupted operations of the office during relocation of its corporate office, FMC complied with the Prudent Buyer standard and all rental costs should be allowed.

To minimize the disruption to FMC's operations, FMC selected the Thanksgiving weekend to implement the main relocation of the corporate office. The relocation began on the Wednesday evening prior to Thanksgiving, and continued through the Sunday after Thanksgiving. During this time, the corporate office was closed for the holiday – a period of three business days and two weekend days. This five day period of time, during which the corporate office was already scheduled to be closed because of the holiday,

allowed the move to occur without closing the corporate office. To select any other time would have resulted in a significant disruption to the operations of the corporate office, since the office would have had to close during the relocation.

FMC believes that the selection of the Thanksgiving weekend to relocate was clearly a prudent business decision, minimized the cost of the move, and minimized the disruption caused by the move. Because the relocation occurred over the Thanksgiving weekend, the corporate offices opened on the Monday after Thanksgiving without interruption in service. This prudent business decision falls within the plain meaning of the Prudent Buyer concept, and the entire cost of rent should be allowed.

XIII. Conclusion

Once again, NMC appreciates the cooperation of the OIG Audit Staff in completing the audit, and is pleased that the OIG recognizes the efforts of NMC to improve its cost reporting system for its affiliates. NMC urges the OIG to consider NMC's comments in this Response and discuss them with NMC personnel if necessary before issuing the final report.

1996 FMC/DSD Office of Inspector General/Home Office Audit Direct Allocation of Gain on Sale of TKC Building:

LOC#	Description	Dir. Deprec.	Reg Off	Billing Grp	Tot. Direct
1110	The Kidney Center	1003217	10085	10511	1023813
1341	Renal Scientific	103781			103781
1186	Wilmington		14850		14850
1303	Dover		8112		8112
1242	Millsboro		7568		7568
1493	Christiana		10601		10601
1719	Milford		5309		5309
1190	Portland		16713	17419	34132
1102	Lewiston		9984	10406	20391
1761	Bath		5534	5768	11303
1854	Biddeford		2135	2225	4360
1124	Newington		7856		7856
1112	Cape Cod		10661		10661
1111	Springfield		19858		19858
1320	New Bedford		7606		7606
1109	Framingham		8015	8353	16368
1392	Brockton		11076		11076
1211	Carney		9708	10118	19826
1246	Medford		7347	7658	15005
1611	Essex County		7862	8195	16057
1422	Westwood		9180	9568	18748
1389	Chicopee		10478		10478
1610	Quincy		6717	7000	13717
1631	Fall River		13667	14245	27912
1629	Waitham		2832	2952	5784
1944	QCDC Weymouth		4717	4916	9633
1684	Worcester		5348	5574	10922
1942	QCDC Newton		5095	5310	10405
1943	QCDC Stoneham		6047	6302	12349
1630	Roxbury		8507	8867	17374
1760	E. Springfield		3884		3884
1853	Northhampton		465		465
1450	New Hampshire		4417	4604	9021
1449	Portsmouth		9004	9385	18389
1487	Manchester		6019	6274	12293
1334	Irvington		16132		16132
1298	Jersey City		24012		24012
1330	Pinebrook		9892		9892
1261	Trenton		12595		12595
1332	East Orange		4943		4943
1338	Hillside	•	17036		17036
1720	Plainfield		2086		2086
1717	Princeton		2917		2917
1721	Colonia		4121		4121
1716	North Hudson		3914		3914
1170	Providence		19369	20187	39555
1307	Woonsocket		5781	6025	11806
1692	Warwick		6975	7270	14245
1691	North Providence		8091	8432	16523
	Total Alloc. of Gain	\$1,106,998	\$415,124	\$207,563	\$1,729,685