Submitted Electronically via HPC-Testimony@state.ma.us

September 8, 2014

Dear Ms. Johnson:

Enclosed you will find written testimony for Brigham and Women's Hospital as requested for the upcoming cost trend hearings. Please note that since Brigham and Women's Hospital is an affiliate of Partners HealthCare System, its responses are identical to their responses. However, where appropriate, hospital-specific data tables are provided.

By my signature below, I certify that I am legally authorized and empowered to represent Brigham and Women's Hospital for the purposes of this testimony, and acknowledge that it is signed under the pains and penalties of perjury.

Please direct any follow-up questions to Aimee Golbitz, Office of Government Affairs at Partners HealthCare (agolbitz@partners.org 617-823-3997).

Sincerely,

Elization & Sasel MD

Elizabeth G. Nabel, M.D. President

Exhibit A: Notice of Public Hearing

Pursuant to M.G.L. c. 6D, § 8, the Health Policy Commission, in collaboration with the Office of the Attorney General and the Center for Health Information and Analysis, will hold a public hearing on health care cost trends. The hearing will examine health care provider, provider organization and private and public health care payer costs, prices and cost trends, with particular attention to factors that contribute to cost growth within the Commonwealth's health care system.

Scheduled hearing dates and location:

Monday, October 6, 2014, 9:00 AM Tuesday, October 7, 2014, 9:00 AM Suffolk University Law School First Floor Function Room 120 Tremont Street, Boston, MA 02108

Time-permitting, the HPC will accept oral testimony from members of the public beginning at 4:00 PM on Tuesday, October 7. Any person who wishes to testify may sign up to offer brief comments on a first-come, first-served basis when the hearing commences on October 6.

Members of the public may also submit written testimony. Written comments will be accepted until October 16, 2014 and should be submitted electronically to <u>HPC-Testimony@state.ma.us</u>, or, if comments cannot be submitted electronically, sent by mail, post-marked no later than October 16, 2014, to the Health Policy Commission, Two Boylston Street, 6th floor, Boston, MA 02116, attention Lois H. Johnson.

Please note that all written and oral testimony provided by witnesses or the public may be posted on the <u>HPC's website</u>.

The HPC encourages all interested parties to attend the hearing. Visit the Suffolk Law School website for driving and public transportation directions. Suffolk Law School is located diagonally across from the Park Street MBTA station (Red and Green lines). Parking is not available at the law school but information about nearby garages is listed at the link provided.

If you require disability-related accommodations for this hearing, please contact Kelly Mercer at (617) 979-1420 or by email <u>Kelly.A.Mercer@state.ma.us</u> a minimum of two weeks prior to the hearing so that we can accommodate your request.

For more information, including details about the agenda, expert and market participant panelists, testimony and presentations, please check the Annual Cost Trends Hearing section of the HPC's <u>website</u>. Materials will be posted regularly as the hearing dates approach.

Exhibit B: Instructions and HPC Questions for Written Testimony

Instructions:

On or before the close of business on September 8, 2014, electronically submit, **using the provided template**, written testimony signed under the pains and penalties of perjury to: <u>HPC-Testimony@state.ma.us</u>. <u>You may expect to receive the template for submission of</u> <u>responses as an attachment received from HPC-Testimony@state.ma.us</u>. If you have any difficulty with the template or did not receive it, please contact Kelly Mercer at <u>Kelly.A.Mercer@state.ma.us</u> or (617) 979-1420.

Please begin each response with a brief summary not to exceed 120 words. The provided template has character limits for responses to each question, but if necessary, you may include additional supporting testimony or documentation in an Appendix. Please submit any data tables included in your response in **Microsoft Excel or Access format**.

The testimony must contain a statement that the signatory is legally authorized and empowered to represent the named organization for the purposes of this testimony, and that the testimony is signed under the pains and penalties of perjury. An electronic signature will be sufficient for this submission.

If you have any other questions regarding this process or regarding the following questions, please contact: Lois Johnson at Lois.Johnson@state.ma.us or (617) 979-1405.

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Questions:

We encourage you to refer to and build upon your organization's 2013 Pre-Filed Testimony responses, if applicable. Additionally, if there is a point that is relevant to more than one question (including Exhibit C questions from the Attorney General), please state it <u>only once</u> and make an internal reference.

- Chapter 224 of the Acts of 2012 (c. 224) sets a health care cost growth benchmark for the Commonwealth based on the long-term growth in the state's economy. The benchmark for growth between CY2012-CY2013 and CY2013-CY2014 is 3.6%. SUMMARY: See responses below.
 - a. What trends has your organization experienced in revenue, utilization, and operating expenses from CY 2010-CY2013 and year-to-date 2014? Please comment on the factors driving these trends. See BWH Attachment 1.
 - b. What actions has your organization undertaken since January 1, 2013 to ensure the Commonwealth will meet the benchmark, and what have been the results of these actions?

Partners is deploying a multi-faceted strategy to address health care cost trend that includes creation of a sustainable financing mechanism, new incentive structures, a high risk care management program, integrated mental health services, tools for specialist engagement, a post acute strategy, fostering patient engagement, and new technologies. Within primary care, we have funded efforts to certify all 236 practices as Patient Centered Medical Homes (additional information in section 12).

We continue our efforts in complex high risk care management. Partners has hired 80 nurse care managers, 16 social workers, 3 pharmacists, and 8 community resource specialists who are now managing nearly 10,000 high risk patients. We have initiatied a number of programs around specialist engagement, patient engagement and post acute care which we discuss below.

c. What actions does your organization plan to undertake between now and October 1, 2015 (including but not limited to innovative care delivery approaches, use of technology and error reduction) to ensure the Commonwealth will meet the benchmark?

In addition to our committment to transforming primary care through patient centered medical home and high risk care management efforts, we are now implementing a behavioral health integration program in primary care. The Behavioral Health Integration initiative seeks to support primary care practices and will include training, enhanced screening, central support for patients, and embedded resources in primary care practices to implement collaborative care models. We are also continuing our work in engaging specialists through increased virtual visit and electronic referral management systems. These programs are designed to provide alternatives to traditional encounter based visits for specialist care. Finally, we have entered into a consent agreement with the Massachusetts' Attorney Genera that places a 3.6% ceiling on our Total Medical Expense growth.

d. What systematic or policy changes would encourage or enable your organization to operate more efficiently without reducing quality?

While Partners is committed and will continue to make progress in reducing the growth in health care costs, it does so in the face of serious challenges. Removing these challenges would greatly speed the pace of progress towards lowering health care costs. These challenges include:

• Ability to pursue new partnerships with community hospitals and community physicians

• Reimbursement models with non-aligned incentives (e.g., global budgets based on underlying fee for service payments; and services such as nurse care managers not adequately reimbursed)

- Public payer shortfalls
- Duplicative reporting requirements
- Complex billing policies
- Lack of access to real-time patient claims data
- Labor costs
- Heightened demand for high-cost technology and interventions

• Pricing of new treatments by the pharmaceutical industry (ie – Sovaldi for Hepatitis C)

- 2. C. 224 requires health plans to reduce the use of fee-for-service payment mechanisms to the maximum extent feasible in order to promote high-quality, efficient care delivery. SUMMARY: See responses below.
 - a. How have alternative payment methods (APMs) (payment methods used by a payer to reimburse health care providers that are not solely based on the fee-for-service basis, e.g., global budget, limited budget, bundled payment, and other non-fee-for-service models, but not including pay-for-performance incentives accompanying fee-for-service payments) affected your organization's overall quality performance, care delivery practices, referral patterns, and operations? APMs have further supported our integrated care delivery model. In our attempts to promote the best possible care for all our patients and at the same time meet the demands of multiple external contract requirements including APMs, we have created an internal performance framework (IPF) that uses a single set of performance targets and a single incentive pool for all of our contracts. The IPF rewards member institutions for 1) adopting programmatic initiatives, 2) meeting

external quality measure targets, and 3) limiting the growth of medical expense trend.

b. Attach and discuss any analyses your organization has conducted on the implementation of APMs and resulting effects on your non-clinical operations (e.g., administrative expenses, resources and burdens).

We have not conducted any analyses specifically related to the impact of APMs on non-clinical operations.

c. Please include the results of any analyses your organization has conducted on this issue, including both for your patients paid for under APMs and for your overall patient population.

Because of the evolving health care market and secondary effects of programs implemented, no estimation can precisely predict the program cost or TME reduction at the population level. In building models, we are consulting pilot program data, academic literature, and input from institutional administrators, subject-matter experts, and business analysts to make structured, evidence-based estimations. Our initial analyses demonstrate positive net savings, however our modelling efforts are not yet complete.

- 3. Please comment on the adequacy or insufficiency of health status risk adjustment measures used in establishing risk contracts and other APM contracts with payers. SUMMARY: Partners has been a long supporter in the use of health status as a measure in the change of member acuity. Currently we are using the concurrent Verisk DxCG models for use in commercial risk contracts. While we have read and observed some of the limitations of these models they are still the industry leaders in measuring the acuity changes in a population. Partners currently participates in global risk contracts as a form of APM, if different APMs (i.e. bundled payments) are introduced to the market we would evaluate the need and practicality of risk adjustment on a case by case basis.
 - a. In your organization's experience, do health status risk adjustment measures sufficiently account for changes in patient population acuity, including in particular sub-populations (e.g., pediatric) or those with behavioral health conditions?

Partners does not support the use of standard Health Status models to measure the acuity of subpopulations. Similar to how an insurance company bears risk, a diverse mix of members and providers are necessary to limit the inherent random variation in health status and member expenses. Some companies have the ability to create models tailored to subpopulations that would need to be implemented for use on subpopulations.

b. How do the health status risk adjustment measures used by different payers compare?

For commercial payers Partners is using concurrent model published by Verisk DxCG, although the version numbers and underlying settings do differ by payer. Generally our trend target with the payer is either set in advance of the

performance year or is a comparison to the payer's network trend over the same time period. If the trend target is set in advance we believe it is best to use a health status measurement that measures our own year to year change in health status. If the trend target is a comparison to the payer's network we believe it is appropriate to compare our change in health status to the payer's network change in health status.

c. How does the interaction between risk adjustment measures and other risk contract elements (e.g., risk share, availability of quality or performance-based incentives) affect your organization?

As stated above, Partners is a strong supporter in the use of health status for risk adjustment in our risk contracts and we view it as a critical element with any agreement. Each payer implementing health status models has had a different approach to its use and application. Based on Partners assessment of the payers' approach, we would adjust our level of risk share, maximum risk exposure, and setting of the trend target. A uniform approach among payers would help providers manage global risk contracts and avoid any unforeseen issues.

4. A theme heard repeatedly at the 2013 Annual Cost Trends Hearing was the need for more timely, reliable, and actionable data and information to facilitate high-value care and performance under APMs. What types of data are or would be most valuable to your organization in this regard? In your response, please address (i) real time data to manage patient care and (ii) historic data or population-level data that would be helpful for population health management and/or financial modeling.

SUMMARY: See response below.

ANSWER:

With respect to real time data, providers will greatly benefit from the flow of data on the health information exchange (Mass HIway). Data such as admission, discharge and transfer information sent to providers in a timely fashion via an HIE can help clinical teams improve care coordination.

With respect to historic data, we were hoping that the state's All Payer Claims Data Base would be a source of more timely information for us to use in managing our population. To date the database is not sufficiently complete or robust for that purpose. We believe continued focus on developing that tool will be welcomed by providers across the Commonwealth and prove to be an essential tool in meeting the goals of 224.

5. C. 224 requires health plans to attribute all members to a primary care provider, to the maximum extent feasible.

SUMMARY: See responses below.

a. Which attribution methodologies most accurately account for patients you care for?

Patient choice should be considered the gold-standard for patient attribution. Though claims data plays an important role, provider data should play a critical role in validating claims based algorithms. The absence of provider data (e.g. billing, electronic medical records) suggest that there may not be a relationship between the patient and the provider organization. Additionally, as providers move to non-billable services to better coordinate care, provider data will be necessary to demonstrate an ongoing relationship with the patient. Attribution methods should align populations to providers at the beginning of each performance year, allowing the organization to enroll aligned patients into medical management programs.

b. What suggestions does your organization have for how best to formulate and implement attribution methodologies, especially those used for payment?

There is a benefit to having a common approach to patient attribution. Payers and providers are best positioned to develop these algorithms based on their operational knowledge of health care delivery. These algorithms should build upon evidence from academic literature and current programs such as the Medicare Pioneer ACO. Operational considerations for how patients articulate their primary care clinician choice to payers will need to be defined by payers and providers (especially for PPO products), but should be a priority. Additionally, in order to create accurate attribution algorithms, payers should develop systems to accurately identify physicians and organizations through National Provider Identification (NPI) and Tax Identification Number (TIN).

6. Please discuss the level of effort required to report required quality measures to public and private payers, the extent to which quality measures vary across payers, and the resulting impact(s) on your organization.

SUMMARY:

Partners monitors, reports and endeavors to improve many quality measures reported to public and private payers. The burden of reporting is significant due to the quantity of metrics, the variation among payer specifications and regulatory agencies, and the data sources required. Partners works to align payer measures of quality yet considerable variation remains given the breadth of patients we serve.

Centrally, Partners staff monitor the performance of more than 200 measures, share best practices for quality improvement, shape the development and adoption of meaningful measures and comparative benchmarks, and evaluate and negotiate payer proposals. Partners staff serve as the primary body responsible for chart reviews, claims analysis and reporting performance to payers on behalf of physicians. While Partners manages a majority of the ambulatory quality reporting work centrally (and needs to staff for this work) physician practices are also called upon to supply additional data and reporting to payers, which creates alocal burden.

For Partners hospitals, the greatest level of effort to report quality measures resides at their institutional level. Each hospital employs a staff of experienced nurses, quality measurement analysts and managers to manually abstract, check, report and monitor data elements on a monthly and quarterly basis. This can require chart reviews of 12,000 and 14,000 patient records at Brigham and Women's and Mass General, respectively, for Centers for Medicare and Medicaid and MassHealth programs alone. Variations among

Partners hospitals in resources to support the reporting and improvement initiatives associated with quality measures, coupled with the mandatory nature of this work, compete with other priorities that may have a greater impact on improving the quality and value of patient care.

In the future, Partners new electronic health record systems may obviate the need for some chart reviews. We will leverage this new system to streamline reporting and improve the quality of data beyond that available from claims.

- 7. An issue addressed both at the 2013 Annual Cost Trends Hearing and in the Commission's July 2014 Cost Trends Report Supplement is the Commonwealth's higher than average utilization of inpatient care and its reliance on academic medical centers. SUMMARY: See responses below.
 - a. Please attach any analyses you have conducted on inpatient utilization trends and the flow of your patients to AMCs or other higher cost care settings.

Partners Business Planning conducts biannual analyses volume trends, with a focus on inpatient utilization and shift of care to lower cost observation or outpatient care. See most recent report attached that demonstrates a decline in inpatient volume, especially patients from Massachusetts, and an increase in inpatient case mix index (CMI) as higher acuity cases remain as inpatient, and lower acuity shift to observation.

Additionally, the Population Health Management Performance Oversight Committee monitors inpatient admission per 1000s and has demonstrated that admissions per 1000 risk lives has decreased in 2014 compared to prior year (ranging from 6% to 26% depending on population and month of admission). (See BWH Attachment 2.)

b. Please describe your organization's efforts to address these trends, including, in particular, actions your organization is taking to ensure that patients receive care in lower-cost community settings, to the extent clinically feasible, and the results of these efforts.

Partners academic medical centers have worked with owned and affiliated community hospitals and ambulatory centers to strengthen local services so that patients could receive care in the community with some or all related services at community rates. Examples include: cancer programs at South Shore, Netwon Wellesley, Milford Hospital, North Shore at Danvers, and Emerson. Brigham and Women's has moved numerous services and volume from their main campus to Faulkner. The plan submitted to HPC for Hallmark/Lawrence Memorial's conversion to a short stay ambulatory facility operated by the Mass General is an example of plans to move secondary care from Mass General to a community site. Similarly, plans for converting the cancer program at Hallmark under the Mass General license assume transfer of significant business from Mass General to Hallmark at community rates. Finally, we plan to make a significant committment to the development of community based mental health services as part of our restructuring of Union Hospital. 8. The Commission found in its July 2014 Cost Trends Report Supplement that the use of post-acute care is higher in Massachusetts than elsewhere in the nation and that the use of post-acute care varies substantially depending upon the discharging hospital. SUMMARY:

Partners and its post-acute delivery system, Partners Continuing Care, are leaders in providing high-value care across the continuum, providing direct care at every level of post-acute care (PAC) and collaborating with additional high-quality providers, ensuring optimal matching of patient needs to services.

a. Please describe and attach any analyses your organization has conducted regarding levels of and variation in the utilization and site of post-acute care, as well as your efforts to ensure that patients are discharged to the most clinically appropriate, high-value setting.

Through: a) normal hospital operations, b) Pioneer ACO and population health operations; and c) evaluations of bundled payment opportunities, multiple examinations of post-acute variation have been undertaken and are underway. These include variation between Partners hospitals, within/across hospital service lines, our ACO performance versus other ACOs, and our network PAC providers versus non-network providers. Of note, such analyses are rife with challenges, including adequate risk-adjustment that require variables (such as function, cognition, social supports, etc.), which are not typically available in administrative data sets. Further, this population is quite heterogeneous – with varied care needs over varied time periods (e.g. "30 day episodic" view versus lifetime care need/independence measures) for which a one-sized fits all solution is particularly problematic. (See also response to 8b.)

b. How does your organization ensure optimal use of post-acute care?

Ensuring optimal post-acute care requires four key steps: 1) assessing patients' needs; 2) having access to high-quality post-acute care services (both understanding quality and partnering with those providers); 3) matching services to those needs; and 4) ensuring a safe transition upon hospital discharge and across the continuum. Multiple efforts are underway across Partners at each step, including innovative assessment tools, unique quality-based collaborations with PAC providers, multiple discharge transition tools, and myriad care redesign efforts to improve care transitions and enhance post-discharge care coordination.

9. C. 224 requires providers to provide patients and prospective patients with requested price for admissions, procedures and services. Please describe your organization's progress in this area, including available data regarding the number of individuals that seek this information (using the template below) and identify the top ten admissions, procedures and services about which individuals have requested price information. Additionally, please discuss how patients use this information, any analyses you have

conducted to assess the accuracy of estimates provided, and/or any qualitative observations of the value of this increased price transparency for patients. SUMMARY: See response below.

Health Care Service Price Inquiries										
Y	ear	Number of Inquiries via Website	Number of Inquiries via Telephone/In Person	Average (approximate) Response Time to Inquiries*						
	Q1		151							
CY2014	Q2		133							
	Q3		105							
	TOTAL:		389							

* *Please indicate the unit of time reported.*

ANSWER:

Partners has implemented a patient price estimate process for its hospitals. The current process is largely manual and includes an electronic patient intake form, worksheets for calculating the estimate, and key point of contacts to help address any questions. In the future, the process will be more automated as our new IT system will provide the capability to generate and track these estimates for patients. We will also be exploring the option of receiving these inquiries via a centralized website. We make every effort to provide the estimates within the 48 hour timeframe.

Partners does not systematically track the number of inquiries across all its entities, however in the table above we provide our best estimate of the number of inquiries for inpatient services through the end of August 2014 at Brigham and Women's, Mass General, Newton Wellesley, and North Shore Medical Center. Similarly, we have not performed an analysis across the system of the top inpatient procedures. However, preliminary reviews indicate that labor and delivery, joint replacements, and gastric bypass are common inpatient procedures for which price estimates are requested.

10. Please describe the manner and extent to which tiered and limited network products affect your organization, including but not limited to any effects on contracting and/or referral practices, and attach any analyses your organization has conducted on this issue. Describe any actions your organization taken (e.g., pricing changes) in response to tier placement and any impacts on volume you have experienced based on tier placement. SUMMARY:

It is very difficult to analyze the specific impact of these product design mechanisms though we are very interested in doing so. Where our providers are excluded from a limited network product, by definition there is no experience to analyze other than emergency services. Tiering is most often accomplished as a design variation within a product or product category, at a level that we do not capture reliably at patient registration. So we aren't able to break out utilization patterns for patients with tiered incentives relative to others. However, we have conducted some preliminary analysis, which we discuss below. We believe we need to maintain continued focus on value, cost and quality to address what we understand to be increasing cost concerns by consumers, regardless of changes that may occur to their benefit designs.

ANSWER: Attached (BWH Attachment 3) is a summary of an analysis related to tiered and limited network product offerings that we conducted in early 2014: a volume analysis that includes a hypothesis that limited or tiered networks may have influenced referral declines. [Note that we did not have any specific data that definitively identified patients in such products to establish a causal relationship.]

As the attached summary shows, there has been a recent decline in HMO membership over time. What may have driven that decline is: (1) increase in the number of lives covered by tiered and limited network products, (2) at-risk providers changing their referral patterns, and 3) patient choice. Anecdotal evidence suggests that patients are responding to differential financial incentives and talking to their doctors about referrals.

- 11. The Commission has identified that spending for patients with comorbid behavioral health and chronic medical conditions is 2-2.5 times as high as spending for patients with a chronic medical condition but no behavioral health condition. As reported in the July 2014 Cost Trends Report Supplement, higher spending for patients with behavioral health conditions is concentrated in emergency departments and inpatient care. SUMMARY: See responses below.
 - a. Please describe ways that your organization is collaborating with other providers to integrate physical and behavioral health care services and provide care across a continuum to these high-cost, high-risk patients.

Partners has implemented the Integrated Care Management Program (iCMP) within all of its primary care practices. The program addresses improved care coordination and management of individuals with medically chronic, complex and co-occurring behavioral health (BH) conditions. The program uses a team approach whereby BH/medical care managers, primary care, BH providers, other health professionals and patients collaborate in developing a coordinated treatment plan. This model of care necessitates enhanced and strengthened relationships with community-based programs including both hospitals and physicians. The collaboration between Partners and Neighborhood Health Plan (NHP) also allows for adaptation of iCMP to manage high cost/risk Medicaid patients. These interventions address the psycho-social determinants of healthcare.

b. Please discuss ways that your organization is addressing the needs of individuals to avoid unnecessary utilization of emergency room departments and psychiatric inpatient care.

iCMP - This program provides supports for patient health within their communities. Care managers provide timely transitions with essential clinical information. Community health workers and patient navigators provide case management to support patient adherence with care plans and medication.

Access - Partners has enhanced access to primary care and urgent BH care to divert individuals from unnecessary high cost services. Partners has increased

access to suboxone clinics for opiate addiction. Pilots, which assist primary care with identifying and treating patients with depression, use early detection, increased access and treatment compliance to mitigate emergency department/inpatient visits.

c. Please discuss successes and challenges your organization has experienced in providing care for these patients, including how to overcome any barriers to integration of services.

Many of Partners successes derive from the iCMP. It includes centralized information technology systems to provide notification of admissions, discharges and emergency department visits, care management tools (patient registries) to identify and allocate resources for patients, and BH case managers. Partners has also entered into alternative payment model contracts payers to support care management, new technologies, quality and cost efficiency.

Key challenges include changing the culture around treating BH, new technologies (design, payment), and operational support (staffing, training, work flow). We are overcoming these challenges by developing primary care physician champions, additional training, creating clinical incentives, and providing financial/clinical resources.

d. There has been increased statewide interest in data reporting across all services, inclusive of behavioral health. Please describe your organization's willingness and ability to report discharge data.

Assuming all providers would be required to provide similar information, Partners would be willing to provide more detailed discharge data. However, before creating additional reporting burdens, there should be a clear understanding on the use of such data and whether or not existing data sources could suffice e.g., the all payers claims database. In developing such a system, it is important to note there is considerable variation in the resources available to support the reporting and improvement initiatives at the local level. Also, every effort should be made to ensure that commercial payers and regulatory agencies streamline data collection efforts to avoid reporting different measures in the same content area to different payers/agencies.

12. Describe your organization's efforts and experience with implementation of patientcentered medical home (PCMH) model.

SUMMARY:

Partners has developed multi-year milestones specific to PCMH with a final goal of having all our primary care practices National Committee for Quality Assurance (NCQA) recognized by the end of 2018. To help our primary care network succeed, we have created an internal framework for practices to begin familiarizing themselves with the key elements of a medical home. In addition, we have created a robust program to assist practices in applying for PCMH recognition through NCQA. The journey towards becoming a patient-centered medical home requires leadership engagement and a

commitment from all practice staff. Achieving PCMH recognition can be a large undertaking for a practice and dedicated time should be set aside for implementation.

a. What percentage of your organization's primary care providers (PCPs) or other providers are in practices that are recognized or accredited as PCMHs by one or more national organizations?

Partners has a network of 236 primary care practices. Of those 236, 5 practices have met NCQA Level 3 recognition equating to 2% of the total network. Although only 2% of practices are at the highest level of NCQA certification, over 60% of our practices have reached "primed status" meaning they are ready to begin the certification process and nearly 100% of practices are at least half way to achieving primed status.

b. What percentage of your organization's primary care patients receives care from those PCPs or other providers?

Roughly 3% of our primary care patients receives care from these physicians.

c. Please discuss the results of any analyses your organization has conducted on the impact of PCMH recognition or accreditation, including on outcomes, quality, and costs of care.

While we have reviewed performance for primary care practices who have begun implementing elements of a patient-centered medical home, we have not yet conducted analyses on the impact any level of PCMH recognition has on quality outcomes and cost of care.

13. After reviewing the Commission's 2013 Cost Trends Report and the July 2014 Supplement to that report, please provide any commentary on the findings presented in light of your organization's experiences.

SUMMARY: No additional comments.

ANSWER: No additional comments.

Exhibit C: Instructions and AGO Questions for Written Testimony

Please note that these pre-filed testimony questions are for hospitals. To the extent that a hospital submitting pre-filed testimony responses is affiliated with a provider system also submitting pre-filed testimony responses, each entity may reference the other's response as appropriate.

1. Please submit a summary table showing for each year 2010 to 2013 your total revenue under pay for performance arrangements, risk contracts, and other fee for service arrangements according to the format and parameters provided and attached as AGO Hospital Exhibit 1 with all applicable fields completed. Please attempt to provide complete answers. To the extent you are unable to provide complete answers for any category of revenue, please explain the reasons why.

Completed in Attachment AGO Hospital Exhibit 1

See BWH Attachment 4.

2. For each year 2010 to present, please submit a summary table showing for each line of business (commercial, government, other, total) your inpatient and outpatient revenue and margin for each major service category according to the format and parameters provided and attached as AGO Hospital Exhibit 2 with all applicable fields completed. Please submit separate sheets for pediatric and adult populations, if necessary. If you are unable to provide complete answers, please provide the greatest level of detail possible and explain why your answers are not complete.

Completed in Attachment AGO Hospital Exhibit 2

See BWH Attachment 5.

3. Please explain and submit supporting documents that show how you quantify, analyze and project your ability to manage risk under your risk contracts, including the per member per month costs associated with bearing risk (e.g., costs for human resources, reserves, stop-loss coverage), solvency standards, and projections and plans for deficit scenarios. Include in your response any analysis of whether you consider the risk you bear to be significant.

Partners uses two major sources of data to analyze performance in its risk contracts and project risk. Partners receives claims data from the payers, and has the ability to extract clinical data from our electronic health records. Partners uses one or both of these sources to produce reports that approximate its year-end performance in its risk contracts. Reports are produced monthly, and a final settlement report is produced at the end of the contract year. In addition, Partners may rely on interim reporting from the payers.

Partners uses its quarter-end reports to determine whether the network is in a surplus or deficit, and books reserves at its entities to cover any projected losses. A cash retention on physician billing is

taken by the payer for some of Partners network participants, which is then returned to Partners Community Healthcare, Inc. (PCHI).

4. Please explain and submit supporting documents that show how you analyze and track the volume of inpatient and outpatient referrals to your hospital and the associated revenue from those referrals by particular physicians or provider groups. Please include a description and examples of how your organization uses this information.

Partners tracks volume by referring group to better understand internal and external trends and identify opportunities for service improvement. For example, biannually, Partners reviews volume and revenue and other financial metrics for current Partners affiliated practices and their referral patterns to Partners inpatient acute facilities. Additionally, Partners has developed a new analytic tool that monitors volume and financial trends across Partners and local institutions to monitor trends and gain and understanding of the factors driving them. The tool currently features five dashboards, one of which focuses on referral trends, both internal and external.

BWH Only Does not include MD data or DFCI patients Data is Fiscal Year based FY2010 - 2013 (Oct - Sept) is based on reconciled data, FY14 Q2 (Oct - Mar) is based on live data

Fiscal Year	Cases	Net Pa	atient Service Revenue	Total Costs	Facility
2010	1,235,083	\$	1,541,111,165	\$ 1,418,440,575	BWH
2011	1,284,353	\$	1,601,423,539	\$ 1,462,849,874	BWH
2012	1,375,427	\$	1,656,132,998	\$ 1,507,108,378	BWH
2013	1,379,391	\$	1,756,330,172	\$ 1,579,036,957	BWH
2014 Q2	680,514	\$	876,577,710	\$ 795,864,260	BWH

Financial Definitions

Net Patient Service Revenue = Contracted Payer Net Revenue - Free Care - Bad Debt - Denial - HSN Assessment + Total Costs = Direct + Indirect

· HSN Receipts

PHS Acute inpatient volume continues to decline in FY14 (through Q3) while observation growth has flattened

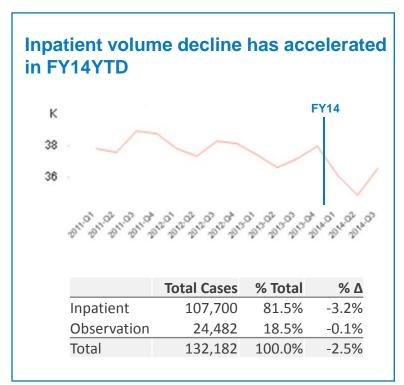
FY13YTD-FY14YTD

PHS Acute Inpatient

PHS Acute Observation¹

0%

-3%



- From FY10 to FY13, PHS combined observation and inpatient grew +3%; However, PHS observation and inpatient volume declined in FY14YTD (-3%), outpacing market decline of -1% as reported in Area Hospital Survey
 - PHS observation volume as share of combined inpatient and observation stabilized at 18.5% in FY14YTD while the market continued to see a growth in observation cases (+9%), reaching 22% of combined Inpatient + Observation
- PHS inpatient declined less than overall market decline (-3% compared to -4%)
 - Inpatient volume decline was driven by NSMC and BWH (-9% and -8%) and offset by BWFH, NWH and MGH (+3%, +2% and +1% respectively)
 - Largest percentage inpatient decline seen in gynecology, NICU, urology and Addiction Recovery
- As was seen previously, inpatient discharge days declined slightly (-1%) while CMI grew (+2%)
- Outpatient volume was flat (-0.6%), compared to +3% growth seen from FY11 to FY13
- 1) Source: Healthcare Directions, August 21, 2014 and Area Hospital Survey FY14Q3
- 2) FY13YTD and FY14YTD include fiscal quarters 1-3
- 3) Observation volume in Area Hospital Survey does not match Healthcare Directions due to definitional differences. For example, using PHS observation definition FY14 % observation is 18.5%, however, PHS data submitted to the Area Hospital Survey reflects observation as 20% of total observation and inpatient.

Business Planning



DRAFT

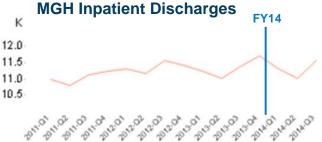
While in total inpatient volume declined, MGH, BWFH and NWH volume increased. Decline seen in both MA and regionally.

FY13YTD-FY14YTD IP MA volume -3%

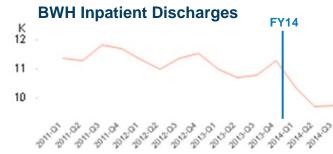




MA Inpatient volume decline has accelerated in FY14 YTD



MGH inpatient volume increased (+0.7%, +244 cases) with a slight decline in CMI (-0.5%). Patient days also increased slight (+0.5%). Growth was seen in medical and other non-surgical cases. Surgical discharges declined by -5%.



BWH inpatient volume decline is driven in part by shift of cases to BWFH. In FY14YTD, BWFH has seen inpatient growth of 103 cases compared to BWH inpatient decline of 2,621 cases. Surgical cases saw the slowest decline at -3.2%, relative to the overall decline of -8.1%.

- While MA inpatient volume • declined -3% from FY10 to FY13, decline has accelerated to -3% in the first 9 months of FY14 alone
- From FY10 to FY13, other NE & • NY inpatient volume grew +11%. About half of this growth occurred between FY10 to FY11. In FY14YTD, NE & NY inpatient volume has started to decline
- MA volume decline is spread • across service types while other NE & NY inpatient decline is concentrated in surgical discharges
- CMI has grown by ~2% in both • geographies

Other NE & NY Inpatient volume started to decline in FY14 YTD

	Current Cases	% of Total (IP)	Base Cases	Abs Δ	%Δ	СМІ	% Δ
Surgical Discharges	4,498	54.4%	4,759	-261	-5.5%	5.77	3.5%
Other IP Discharges	709	8.6%	737	-28	-3.8%	1.44	4.7%
Medical Discharges	3,063	37.0%	2,938	125	4.3%	2.23	2.6%
Totals	8,270	100.0%	8,434	-164	-1.9%	4.09	1.6%

Surgical discharges declined by -5.5% while medical discharges grew 4.3%.

Source: Healthcare Directions, August 21, 2014

2) FY13YTD and FY14YTD include fiscal guarters 1-3

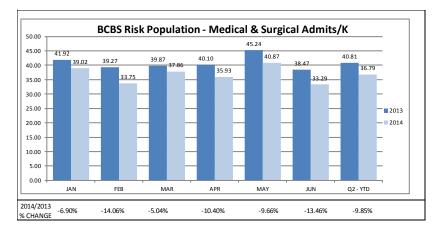
Business Planning

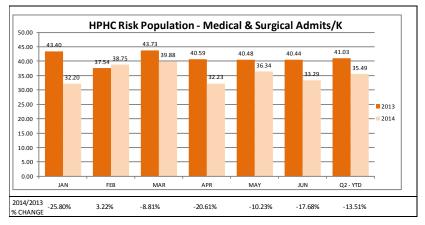


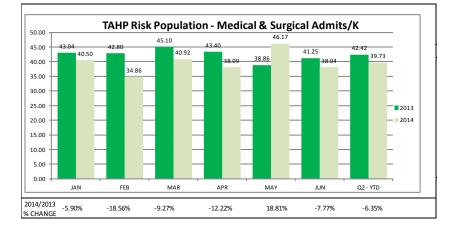
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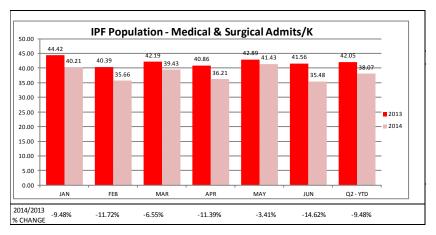
2

Q1 2014 Performance Update Performance Oversight Committee Q2 2014 Discharges





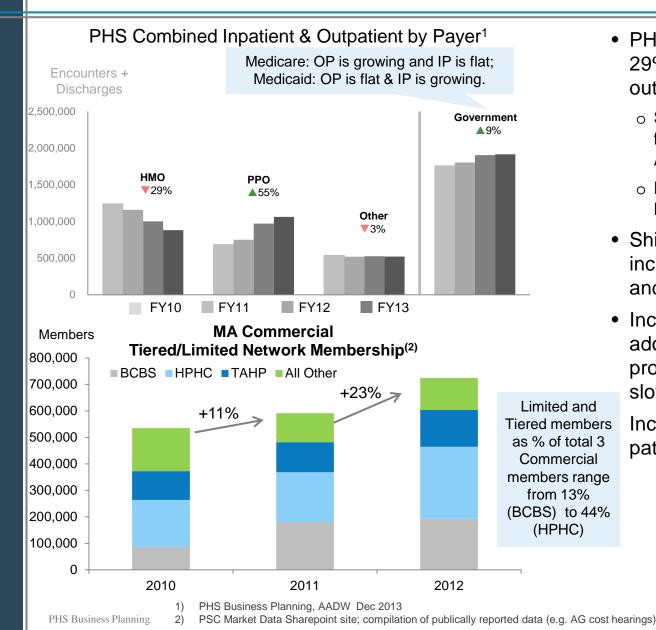




- We are monitoring real time discharges as a proxy for paid claims activity.
- 2014 Med/Surg Discharges/ K are still consistently lower than prior year.



PHS Acute payer mix shift away from commercial; HMO in particular; trend expected to continue



- PHS Big 3 HMO has declined -29% across inpatient and outpatient from FY10-FY13
 - Similar degree of Big 3 HMO decline for both inpatient and outpatient, AMC & CHs
 - Decline appears greater than MA HMO membership decline
- Shift may be indicative of increased patient price sensitivity and changes in benefit design
- Increased employer offering and adoption of alternate insurance products; consumer adoption is slower

Increase in transparency will allow patients to shop for "value"



Exhibit 1 AGO Questions to Providers and Hospitals

Please email <u>HPC-Testimony@state.ma.us</u> to request an Excel version of this spreadsheet. NOTES:

1. Data entered in worksheets is **hypothetical** and solely for illustrative purposes, provided as a guide to completing this spreadsheet. Respondent may provide explanatory notes and additional information at its discretion.

- 2. For hospitals, please include professional and technical/facility revenue components.
- 3. Please include POS payments under HMO.
- 4. Please include Indemnity payments under PPO.

5. **P4P Contracts** are pay for performance arrangements with a public or commercial payer that reimburse providers for achieving certain quality or efficiency benchmarks. For purposes of this excel, P4P Contracts do not include Risk Contracts.

6. **Risk Contracts** are contracts with a public or commercial payer for payment for health care services that incorporate a per member per month budget against which claims costs are settled for purposes of determining the withhold returned, surplus paid, and/or deficit charged to you, including contracts that do not subject you to any "downside" risk.

7. **FFS Arrangements** are those where a payer pays a provider for each service rendered, based on an agreed upon price for each service. For purposes of this excel, FFS Arrangements do not include payments under P4P Contracts or Risk Contracts.

8. **Other Revenue Arrangements** are arrangements for revenue under P4P Contracts, Risk Contracts, or FFS Arrangements other than those categories already identified, such as managements fees and supplemental fees (and other non-claims based, non-incentive, non-surplus/deficit, non-quality bonus revenue).

9. **Claims-Based Revenue** is the total revenue that a provider received from a public or commercial payer under a P4P Contract or a Risk Contract for each service rendered, based on an agreed upon price for each service before any retraction for risk settlement is made.

10. **Incentive-Based Revenue** is the total revenue a provider received under a P4P contract that is related to quality or efficiency targets or benchmarks established by a public or commercial payer.

11. **Budget Surplus/(Deficit) Revenue** is the total revenue a provider received or was retracted upon settlement of the efficiency-related budgets or benchmarks established in a Risk Contract.

12. **Quality Incentive Revenue** is the total revenue that a provider received from a public or commercial payer under a Risk Contract for quality-related targets or benchmarks established by a public or commercial payer.

2010 BWH	-				-						-					
		P4P Cor	ntracts				Risk Co	ontracts			FFS Arra	ngements	Other Reven	ie Arrangen	ients	
	Claims-Based	Revenue	Incentive-Base	ed Revenue	Claims-Bas	ed Revenue		Surplus/ Revenue	Ince	ality ntive enue						
	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	Both	
Blue Cross Blue Shield	\$83,320,068		\$6,625,017								\$120,071,084	\$248,300,194				
Tufts Health Plan	\$21,631,934		\$1,227,799								\$31,506,025	\$38,599,160				
Harvard Pilgrim Health Care	\$32,298,688.52		\$2,154,113								\$69,589,384	\$44,414,389				
Fallon Community Health Plan											\$9,522,200					
CIGNA											\$30,768,383	\$555,078				
United Healthcare												\$50,799,361				
Aetna											\$46,953,360	\$11,013,859				
Other Commercial												\$81,292,731				
Total Commercial	\$137,250,691		\$10,006,930								\$308,410,435	\$474,974,772				
Network Health											\$12,774,772					
Neighborhood Health																
Plan											\$33,537,185					
BMC HealthNet, Inc.											\$1,769,526					
Health New England																
Fallon Community Health Plan																
Other Managed Medicaid																
Total Managed Medicaid											\$48,081,483					
Mass Health											\$55,910,596					
Tufts Medicare											\$30,247,049					
Preferred Blue Cross Senior												<u> </u>				
Options											\$3,852,412					
Other Comm Medicare											\$10,157,379	\$31,607,652				
Commercial Medicare Subtotal											\$44,256,840	\$31,607,652				
Medicare ¹												\$323,180,580				
Other ¹												\$ 107,431,187				
GRAND TOTAL	\$137,250,691		\$10,006,930								\$456,659,353	\$937,194,191				

Notes:

Notes: Revenue based on payments minus denials, bad debt, free care surcharge, and uncompensated care assessment Other Commercial Primarily includes Coventry, UniCare GIC, NHP Commercial, PHCS, One Health, and other smaller payers. The HMO/PPO split of other commercial is an estimate due to data limitations, in total it is accurate Data includes MGH, BWH, NSMC, NWH, BWFH, MGPO, BWPO, NSPG, and NWAS

Payer line information for McLean, Spaulding Network, MVH, and NCH is not available. They represent ~8% of total PHS NPSR 1. Medicare and Other Revenue are neither HMO or PPO

2011 BWH															
		P4P Cor	ntracts				Risk Co	ontracts			FFS Arrangements		Other Revenue Arr	angements	
	Claims-Based	Revenue	Incentive-Base	ed Revenue	Claims-Bas	ed Revenue	Budget ((Deficit)	Surplus/ Revenue	Qua Incer Reve						
	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	Both
Blue Cross Blue Shield	\$88,113,227		\$6,940,739								\$117,492,303	\$267,386,912			
Tufts Health Plan	\$22,685,808		\$1,488,360								\$24,044,310	\$41,125,157			
Harvard Pilgrim Health Care	\$33,828,252.59		\$2,222,125								\$63,733,573	\$52,087,728			
Fallon Community Health Plan											\$8,402,214				
CIGNA											\$33,376,072	\$433,445			
United Healthcare												\$62,078,810			
Aetna											\$47,900,049	\$9,658,064			
Other Commercial												\$82,513,016			
Total Commercial	\$144,627,287		\$10,651,225								\$294,948,521	\$515,283,131			
Network Health											\$19,655,325				
Neighborhood Health Plan											\$37,645,600				
BMC HealthNet, Inc.											\$1,468,321				
Health New England															
Fallon Community Health Plan															
Other Managed Medicaid															
Total Managed Medicaid											\$58,769,246				
Mass Health											\$47,633,332				
Muss neurin											φ47,033,332				
Tufts Medicare Preferred											\$21,734,010				
Blue Cross Senior Options											\$4,559,657				
Other Comm Medicare			1		1						\$7,322,481	\$33,928,254			
Commercial Medicare Subtotal											\$33,616,149	\$33,928,254			
oubtotui															
Medicare ¹												\$353,453,886			
Other ¹												\$108,512,509			
GRAND TOTAL	\$144,627,287		\$10,651,225								\$434,967,248	\$1,011,177,779			

Notes: Revenue based on payments minus denials, bad debt, free care surcharge, and uncompensated care assessment Other Commercial Primarily includes Coventry, UniCare GIC, NHP Commercial, PHCS, One Health, and other smaller payers. The HMO/PPO split of other commercial is an estimate due to data limitations, in total it is accurate Data includes MGH, BWH, NSCM, NWH, BWFH, MGPO, BWPO, NSPG, and NWAS Payer line information for McLean, Spaulding Network, MVH, and NCH is not available. They represent ~8% of total PHS NPSR 1. Medicare and Other Revenue are neither HMO or PPO

2012 BWH															
		P4P Cor	ntracts				Risk Cont	tracts			FFS Arr	angements	Other Rev	enue Arran	gements
	Claims-Based	Revenue	Incentive Reve		Claims-Base	ed Revenue		t Surplus/ t) Revenue	Qua Incer Reve	ntive					
	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	Both
Blue Cross Blue Shield	\$22,028,371		\$1,735,120		\$50,273,700		n/a		2012 not yet settled		\$100,739,180	\$300,883,515			
Tufts Health Plan	\$5,661,347		\$382,195		\$12,338,159		n/a		2012 not yet settled		\$33,748,241	\$45,426,255			
Harvard Pilgrim Health Care	\$8,449,786		\$562,808		\$16,182,677		n/a		2012 not yet settled		\$76,445,688	\$66,277,697			
Fallon Community Health Plan											\$9,579,963				
CIGNA											\$40,506,525	\$233,773			
United Healthcare												\$58,530,153			
Aetna											\$56,128,800	\$10,325,396			
Other Commercial												\$82,141,392			
Total Commercial	\$36,139,505		\$2,680,123		\$78,794,537						\$317,148,398	\$563,818,181			
Network Health											\$12,147,832				
Neighborhood Health Plan											\$31,805,385				
BMC HealthNet, Inc.											\$906,262				
Health New England															
Fallon Community Health															
Plan Other Managed Medicaid															
Total Managed Medicaid											\$44,859,480				
Totai manayea meaicaia											\$44,059,400				
Mass Health											\$55,536,254				
											\$33,330,234				
Tufts Medicare Preferred											\$23,930,774				
Blue Cross Senior Options	1		İ 👘		1						\$5,618,458				1
Other Comm Medicare											\$5,724,895	\$33,710,846			1
Commercial Medicare Subtotal											\$35,274,126	\$33,710,846			
Medicare ¹						\$42,555,030						\$332,580,808			
Other ¹												\$113,035,710			
CDAND TOTAL	#24 120 FOF		¢2.00.122		470 704 FOT	\$40 FFF 000					6452.010.055	#1 042 14F F · F			
GRAND TOTAL	\$36,139,505		\$2,680,123		\$78,794,537	\$42,555,030	1				\$452,818,257	\$1,043,145,545			1

Notes: Revenue based on payments minus denials, bad debt, free care surcharge, and uncompensated care assessment Other Commercial Primarily includes Coventry, UniCare GIC, NHP Commercial, PHCS, One Health, and other smaller payers. The HMO/PPO split of other commercial is an estimate due to data limitations, in total it is accurate Data includes MGH, BWH, NSMC, NWH, BWFH, MGPO, BWPO, NSPG, and NWAS Payer line information for McLean, Spaulding Network, MVH, and NCH is not available. They represent ~8% of total PHS NPSR 1. Medicare and Other Revenue are neither HMO or PPO

2013 BWH															
		P4P Co	ontracts				Risk Contra	cts			FFS Ar	rangements	Other Rev	enue Arran	gements
	Claims-Base	d Revenue	Incentive-Bas	ed Revenue	Claims-Bas	ed Revenue	Budget S (Deficit) I		Qua Incer Reve	ntive					
	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	HMO	PPO	Both
Blue Cross Blue Shield					\$58,723,851		n/a		2013 not yet settled		\$108,306,997	\$336,649,818			
Tufts Health Plan					\$16,421,843		n/a		2013 not yet settled		\$34,046,118	\$50,846,537			
Harvard Pilgrim Health Care					\$22,213,421		n/a		2013 not yet settled		\$80,117,219	\$68,671,604			
Fallon Community Health Plan											\$11,252,918				
CIGNA			1								\$47,919,607	\$649.370			
United Healthcare											\$17,515,007	\$59,834,867			
Aetna											\$58,004,849	\$9,719,787			
Other Commercial												\$120,809,441			
Total Commercial					\$97,359,115						\$339,647,708	\$647,181,425			
Network Health											\$16,143,464				
Neighborhood Health Plan											\$28,523,414				
BMC HealthNet, Inc.											\$1,726,825				
Health New England															
Fallon Community Health Plan															
Other Managed Medicaid															
Total Managed Medicaid											\$46,393,702				
Mass Health											\$55,366,521				
											624.006.454				
Tufts Medicare Preferred							ļ				\$21,996,451				
Blue Cross Senior Options						ļ	ļ				\$7,053,307	¢14 022 220			
Other Comm Medicare Commercial Medicare			1						-		\$7,225,923	\$14,823,229			
Commercial Medicare Subtotal											\$36,275,681	\$14,823,229			
Medicare ¹						\$47,960,700						\$349,048,523			
Other ¹												\$122,273,569			
GRAND TOTAL					\$97,359,115	\$47,960,700					\$477,683,612	\$1,133,326,745			
UNAND I UTAL			1		\$77,339,115	\$¥7,700,700					\$¥77,003,012	\$1,133,320,743			

Notes: Revenue based on payments minus denials, bad debt, free care surcharge, and uncompensated care assessment Other Commercial Primarily includes Coventry, UniCare GIC, NHP Commercial, PHCS, One Health, and other smaller payers. The HMO/PPO split of other commercial is an estimate due to data limitations, in total it is accurate Data include MGH, BWH, NSMC, NWH, BWFH, MGPO, BWPO, NSPG, NWAS, and PHS Payer line information for McLean, Spaulding Network, MVH, and NCH is not available. They represent ~8% of total PHS NPSR 1. Medicare and Other Revenue are neither HMO or PPO

BWH Only

Does not include MD data or DFCI patients

Fiscal Year Data: October - September (based on reconciled data)

Net Patient Service Revenue = Contracted Payer Net Revenue - Free Care - Bad Debt - Denial - HSN Assessme Net Margin = Net Patient Service Revenue - Total Costs (Direct + Indirect)

Facility	BWH	
Fiscal Year	2010	

	Column Labels Commercial Inpatient			Outpatient
Row Labels	Net Patient Servic		t Margin	Net Patient Service Revenue
Cancer	\$	169,735,910	\$ 46,019,631	
Cardiac	\$	91,267,468	\$ 19,498,581	
Orthopedics	\$	38,402,346	\$ 10,482,573	
NICU	\$	43,212,084	\$ 9,947,424	
Gastroenterology	\$	32,725,070	\$ 7,115,956	
Obstetrics	\$	74,765,006	\$ 7,108,254	
Other Surgery	\$	24,044,567	\$ 5,871,531	
Neurosurgery	\$	17,098,613	\$ 5,044,313	
Infectious Disease	\$	8,436,380	\$ 2,633,393	
Vascular	\$	10,545,434	\$ 2,532,060	
Endocrine	\$	14,775,942	\$ 2,370,517	
Other Medicine	\$	10,350,846	\$ 2,110,121	
Renal	\$	6,277,075	\$ 1,943,921	
Thoracic	\$ \$	6,293,782	\$ 1,851,564	
Respiratory	\$	5,593,260	\$ 1,350,271	
Gynecology	\$	9,692,995	\$ 1,282,489	
Trauma	\$	3,848,220	\$ 928,314	
Neurology	\$ \$	8,151,858	\$ 785,986	
Urology	\$	2,152,947	\$ 624,422	
Burns	\$	482,133	\$ 249,302	
Tracheostomy	\$	7,384,262	\$ 14,101	
Clinical/Path Labs				\$ 28,198,404
Major Imaging				\$ 62,548,641
Therapies				\$ 62,548,641 \$ 3,347,043 \$ 34,606,469 \$ 26,944,420
Minor Imaging				\$ 34,606,469
Visits				
Other Diagnostics				\$ 13,161,259
Emergency				\$ 12,641,449
Minor Procedures				\$ 13,977,284
Major Procedures				\$ 12,641,449 \$ 13,977,284 \$ 33,309,875 \$ 3,131,374 \$ 47,453,381 \$ 64,190,695 \$ 453,759
All Other				\$ 3,131,374
Ambulatory Surgery				\$ 47,453,381
Treatments				\$ 64,190,695
Pharmacy				\$ 453,759

Psychiatric Services		\$	587,084
Nonpatient Services			
All Other Default		\$	766,725
Observation		\$	24,695,523
Grand Total	\$ 585,236,199 \$ 129,76	64,725 \$	370,013,386

Commercial	Government					
Outpatient	Inpatient				Outpatient	
Net Margin	Net Patient Service	Revenue	Ne	t Margin	Net Patient Servic	e Revenue
	\$	87,980,047	\$	(21,548,465)		
	\$	92,566,325	\$	(19,086,277)		
	\$	29,255,658	\$	(4,898,362)		
	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	13,753,424	\$	989,001		
	\$	25,852,706	\$	(5,601,561)		
	\$	18,155,327	\$	(7,410,791)		
	\$	12,263,442	\$	(3,534,898)		
	\$	13,717,217	\$	(1,628,607)		
	\$	8,982,112	\$	(2,840,009)		
	\$	15,297,979	\$	(3,836,949)		
	\$	6,593,782	\$	(1,502,361)		
	\$	13,937,507	\$	(3,090,001)		
	\$	8,318,528	\$	(532,144)		
	\$	3,262,475	\$	(596 <i>,</i> 230)		
	\$	10,740,665	\$	(3,071,196)		
	\$	2,185,975	\$	(446,000)		
	\$	1,931,993	\$	(394,320)		
	\$	9,959,120	\$	(3,246,316)		
	\$	2,846,032	\$	398,362		
	\$	706,937	\$	227,838		
	\$	13,254,397	\$	(3,277,202)		
\$ 5,272,552					\$	4,664,616
\$ 39,890,966					\$	11,793,006
\$ (2,547,237)					\$	1,649,985
\$ 15,172,348					\$	7,198,005
\$ (11,633,616)					\$ \$	16,349,385
\$ 5,903,551					\$	3,871,811
\$ 2,852,710					\$	5,824,194
\$ 2,570,801					\$	3,708,866
\$ 12,026,365					\$	7,758,001
\$ (200,420)					\$	986,778
\$ 12,366,618					\$	9,313,130
\$ 31,803,983					\$	13,179,789
\$ (164,802)					\$	207,124

\$ 123,918,431	\$ 39	91,561,649	\$ (84,926,489)	\$ 94,036,747
\$ 12,193,182				\$ 6,170,960
\$ (334,042)				\$ 206,421
\$ (1,254,527)				\$ 1,154,676

Government	Other				Outpotiont	
Outpatient	Inpatient	anvice Devenue	No	+ Morain	Outpatient	Devenue
Net Margin		Service Revenue		t Margin 6,362,861	Net Patient Service	Revenue
	\$ \$	24,283,938				
		3,849,951		(1,246,508)		
	\$ ¢	5,546,578		1,232,537 243,064		
	\$ \$	829,417		-		
	ې د	1,946,632 1,407,311	\$ \$	(126,824)		
	\$ \$ \$	3,313,864	ې \$	(138,975) 578,500		
	ې د					
		1,712,549	\$ ¢	379,274		
	ې د	527,159	\$	(35,651)		
	Ş	584,987	\$	(15,590)		
	Ş	1,059,242	\$	416,797		
	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,189,225	\$	(202,469)		
	\$	1,064,637	\$	132,417		
	Ş	326,561	\$	(7,783)		
	\$	430,066	\$	(68,073)		
	Ş	652,966	\$	187,098		
	Ş	1,417,506	\$	155,452		
	Ş	963,846	\$	(251,207)		
	\$ \$ \$	2,022,404	\$	956,269		
		594,826	\$	(209,118)		
	\$	1,256,258	\$	285,216		
\$ (4,947,199					\$	2,709,782
\$ (1,585,502					\$	3,889,203
\$ (1,998,663					\$	130,007
\$ (1,944,278					\$	2,522,692
\$ (12,404,942					\$	985,892
\$ (1,019,491)				\$	699,327
\$ (3,716,453)				\$	532,608
\$ (4,901,162					\$ \$	4,588,547
\$ (5,383,235)				\$	2,405,274
\$ (1,323,336)				\$	105,440
\$ (3,457,033)				\$	2,590,429
\$ (5,242,470)				\$	3,683,914
\$ (314,382)				\$	176,476

\$ (53,953,767) \$	54,979,921 \$ 8,627,288	\$ 45,283,262
\$ (3,013,777)		\$ 1,015,611
\$ (881,398)		\$ 74,702
		\$ 19,130,940
\$ (1,820,446)		\$ 42,417

Other	Total							
Outpatient	Inpatient				Outpa	tient		
Net Margin	-	t Service Revenu	Ne	t Margin	-	atient Service R	Net Ma	rgin
	\$	281,999,894	\$	30,834,027	\$	-	\$	-
	\$	187,683,745	\$	(834,204)	\$	-	\$	-
	\$	73,204,582	\$	6,816,748	\$	-	\$	-
	\$	57,794,926	\$	11,179,489	\$	-	\$	-
	\$	60,524,408	\$	1,387,571	\$	-	\$	-
	\$	94,327,644	\$	(441,512)	\$	-	\$	-
	\$	39,621,873	\$	2,915,133	\$	-	\$	-
	\$	32,528,379	\$	3,794,980	\$	-	\$	-
	\$	17,945,652	\$	(242,267)	\$	-	\$	-
	\$	26,428,400	\$	(1,320,479)	\$	-	\$	-
	\$	22,428,966	\$	1,284,953	\$	-	\$	-
	\$	25,477,578	\$	(1,182,349)	\$	-	\$	-
	\$	15,660,240	\$	1,544,194	\$	-	\$	-
	\$	9,882,818	\$	1,247,552	\$	-	\$	-
	\$	16,763,991	\$	(1,788,998)	\$	-	\$	-
	\$	12,531,936	\$	1,023,587	\$	-	\$	-
	\$	7,197,720	\$	689,446	\$	-	\$	-
	\$	19,074,823	\$	(2,711,537)	\$	-	\$	-
	\$	7,021,383	\$	1,979,054	\$	-	\$	-
	\$	1,783,896	\$	268,022	\$	-	\$	-
	\$	21,894,917	\$	(2,977,885)	\$	-	\$	-
\$ 706,192	\$	-	\$	-	\$	35,572,802	\$	1,031,545
\$ 2,750,513	\$	-	\$	-	\$	78,230,850	\$	41,055,977
\$ (218 <i>,</i> 905))\$	-	\$	-	\$	5,127,036	\$	(4,764,805)
\$ 682,183	\$	-	\$	-	\$	44,327,166	\$	13,910,253
\$ (1,706,757))\$	-	\$	-	\$	44,279,697	\$	(25,745,315)
\$ 256,196	\$	-	\$	-	\$	17,732,397	\$	5,140,256
\$ (1,548,239))\$	-	\$	-	\$	18,998,251	\$	(2,411,982)
\$ (859 <i>,</i> 996)		-	\$	-	\$	22,274,697	\$	(3,190,357)
\$ 877,810		-	\$	-	\$	43,473,151	\$	7,520,941
\$ (48,162))\$	-	\$	-	\$	4,223,592	\$	(1,571,918)
\$ 765,598	\$	-	\$	-	\$	59,356,940	\$	9,675,183
\$ 1,903,185		-	\$	-	\$	81,054,397	\$	28,464,698
\$ (143,757))\$	-	\$	-	\$	837,359	\$	(622,941)

\$	(759,599) \$	1,031,777,769	\$ 53,465,524	\$ 509,333,395	\$ 69,205,065
\$	179,218 \$	-	\$ -	\$ 31,882,093	\$ 9,358,622
\$	(188,411) \$	-	\$ -	\$ 1,047,848	\$ (1,403,851)
\$(3,915,031) \$	-	\$ -	\$ 19,130,940	\$ (3,915,031)
\$	(251,237) \$	-	\$ -	\$ 1,784,178	\$ (3,326,211)

BWH Only

Does not include MD data or DFCI patients

Fiscal Year Data: October - September (based on reconciled data)

Net Patient Service Revenue = Contracted Payer Net Revenue - Free Care - Bad Debt - Denial - HSN Assessme Net Margin = Net Patient Service Revenue - Total Costs (Direct + Indirect)

Facility	BWH	
Fiscal Year	2011	

	Column Labels Commercial Inpatient			Outpatient
Row Labels	Net Patient Servio		t Margin	Net Patient Service Revenue
Cancer	\$	201,055,525	\$ 59,689,602	
Cardiac	\$	81,395,242	\$ 21,118,212	
NICU	\$	46,475,134	\$ 14,952,182	
Obstetrics	\$	82,470,026	\$ 13,578,326	
Orthopedics	\$	39,386,552	\$ 12,959,972	
Gastroenterology	\$	31,859,061	\$ 7,769,109	
Neurosurgery	\$	17,862,530	\$ 5,471,861	
Other Surgery	\$	21,006,494	\$ 5,372,254	
Vascular	\$	11,696,847	\$ 3,239,453	
Endocrine	\$	12,566,420	\$ 3,170,519	
Neurology	\$	9,959,377	\$ 2,133,293	
Other Medicine	\$	9,823,090	\$ 1,896,395	
Infectious Disease	\$	8,889,652	\$ 1,866,290	
Tracheostomy	\$	8,666,126	\$ 1,506,168	
Respiratory	\$	6,410,343	\$ 1,175,266	
Thoracic	\$	4,741,772	\$ 950,056	
Gynecology	\$	3,423,576	\$ 931,131	
Urology	\$	2,345,663	\$ 906,774	
Trauma	\$	3,180,927	\$ 689,226	
Renal	\$	3,633,732	\$ 617,319	
Burns	\$	960,955	\$ 438,885	
Clinical/Path Labs				\$ 30,586,862
All Other Default				\$ 2,130,224
Emergency				\$ 12,520,447
Pharmacy				\$ 2,130,224 \$ 12,520,447 \$ 644,887 \$ 955,946
Psychiatric Services				
Minor Procedures				\$ 17,977,577
Major Imaging				\$ 51,077,291
Therapies				\$ 3,812,042
Other Diagnostics				\$ 51,077,291 \$ 3,812,042 \$ 11,612,294 \$ 55,005,324 \$ 31,621,028 \$ 63,406,475 \$ 31,829,060
Ambulatory Surgery				\$ 55,005,324
Major Procedures				\$ 31,621,028
Treatments				\$ 63,406,475
Minor Imaging				\$ 31,829,060

All Other		\$ 2,833,126
Visits		\$ 28,905,453
Nonpatient Services		
Observation		\$ 35,700,053
Grand Total	\$ 607,809,044 \$ 160,432,293	\$ 380,618,088

Cor	nmercial	Government				
Out	tpatient	Inpatient			Outpatient	
Net	t Margin	Net Patient Servic		t Margin	Net Patient Servi	ce Revenue
		\$	103,560,036	(21,495,372)		
		\$	91,341,275	\$ (17,959,071)		
		\$ \$ \$	12,155,414	\$ 303,302		
			19,265,295	\$ (7,231,336)		
		\$	34,066,738	\$ (4,040,293)		
		\$	26,429,580	\$ (6,425,807)		
		\$	13,866,507	\$ (2,089,054)		
		\$	10,430,030	\$ (2,485,382)		
		\$ \$ \$ \$ \$ \$	15,534,470	\$ (4,180,668)		
		\$	7,634,929	\$ (1,086,891)		
		\$	9,501,660	\$ (2,793,352)		
		\$	15,203,726	\$ (5,241,887)		
		\$ \$ \$ \$	8,710,227	\$ (2,638,880)		
		\$	11,827,081	\$ (2,953,888)		
		\$	10,630,957	\$ (3,235,230)		
		\$	2,974,509	\$ (873 <i>,</i> 823)		
		\$	987,963	\$ (239,758)		
		\$	3,533,691	\$ (252,286)		
		\$ \$	1,788,436	\$ (348,849)		
			8,016,588	\$ (1,304,856)		
		\$	311,969	\$ (38 <i>,</i> 452)		
\$	7,816,063				\$	5,611,389
\$	952,220				\$	812,595
\$	2,959,452				\$ \$	5,841,003
\$	(170,151)					272,943
\$	(834,550)				\$ \$	1,164,769
\$	5,136,639					4,904,002
\$	29,638,032				\$	11,665,187
\$	(1,335,743)				\$ \$	1,462,331
\$	5,309,030				\$	3,781,241
\$	16,375,048				\$ \$	11,940,729
\$	12,717,852				\$	8,780,512
\$	28,727,162				\$	14,034,389
\$	12,315,648				\$	7,396,622

\$ 170,578	\$	1,165,399
\$ (13,814,694)	\$	16,070,319
\$ 16,432,885	\$	7,170,361
\$ 122,395,470 \$	407,771,080 \$ (86,611,833) \$	102,073,791

Government Outpatient	Other Inpatient				Outpatient	
Net Margin	•	ervice Revenue	Ne	t Margin	Net Patient Servic	e Revenue
	\$	27,907,064	\$	6,741,293		
	\$	3,385,580	\$	(1,163,822)		
	\$	1,711,879	\$	735,260		
	\$	1,251,472	\$	(95 <i>,</i> 936)		
	\$ \$	4,761,985	\$	1,029,539		
	\$ \$ \$	1,260,325	\$	(177,595)		
	\$	2,313,383	\$	330,688		
	\$	2,446,593	\$	(6,838)		
	\$	1,104,542	\$	84,025		
	\$	780,745	\$	68,838		
	\$	73,578	\$	(649,611)		
	\$	90,066	\$	(1,453,437)		
	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,835,348	\$	274,958		
	\$	1,213,177	\$	(640,567)		
	\$	324,647	\$	(243,520)		
	\$	188,308	\$	(308,971)		
	\$	226,193	\$	72,216		
	\$	1,962,253	\$	1,005,714		
	\$	896,888	\$	(228,748)		
		1,352,028	\$	260,423		
	\$	72,820	\$	(183,420)		
\$ (4,739,444)				\$	2,612,087
\$ (586,522)				\$	146,576
\$ (4,724,003)				\$	1,749,760
\$ (252,635)				\$	173,304
\$ (1,469,429)				\$	89,117
\$ (5,067,958)				\$	5,119,027
\$ (2,099,081)				\$	3,294,381
\$ (2,035,362)					159,504
\$ (765,677)				\$ \$	714,172
\$ (4,087,155)				\$	4,229,978
\$ (5,551,814)				\$	1,120,416
\$ (6,665,441)				\$	3,144,559
\$ (2,083,118					\$	2,278,095

\$ (580,680)	\$	109,863
\$ (15,463,864)	\$	1,387,572
	\$	20,170,045
\$ (5,210,550)	\$	1,494,205
\$ (61,382,733) \$	55,158,874 \$ 5,450,490 \$	47,992,662

Other	Total							
Outpatient	Inpatient				Out	patient		
Net Margin	-	Service Revenu	Not	Margin		Patient Service R	Not M	rain
Net Margin		332,522,625	\$	44,935,523	\$	Patient Service K	\$	argin
	\$ \$	176,122,025	\$	1,995,319	\$	-	\$ \$	
	\$	60,342,427	\$	15,990,745	\$	-	\$	_
	\$	102,986,793	\$	6,251,055	\$	-	\$	_
	\$	78,215,275	\$	9,949,217	\$	-	\$	_
	\$	59,548,966	\$	1,165,708	\$	-	\$	_
	\$	34,042,420	\$	3,713,495	\$	-	\$	-
	\$	33,883,117	\$	2,880,034	\$	-	\$	-
	\$	28,335,859	\$	(857,189)		-	\$	-
	\$	20,982,094	\$	2,152,466	\$	-	\$	-
	\$	19,534,615	\$	(1,309,670)		-	\$	-
	\$	25,116,883	\$	(4,798,930)		-	\$	-
	\$	19,435,227	\$	(497,632)	-	-	\$	-
		21,706,384	\$	(2,088,288)		-	\$	-
	\$ \$	17,365,947	\$	(2,303,485)		-	\$	-
	\$	7,904,589	\$	(232,738)	\$	-	\$	-
	\$	4,637,731	\$	763,589	\$	-	\$	-
	\$	7,841,607	\$	1,660,203	\$	-	\$	-
	\$	5,866,251	\$	111,629	\$	-	\$	-
	\$	13,002,348	\$	(427,114)	\$	-	\$	-
	\$	1,345,744	\$	217,013	\$	-	\$	-
\$ 652,716	\$	-	\$	-	\$	38,810,338	\$	3,729,334
\$ (128,689)	\$	-	\$	-	\$	3,089,395	\$	237,010
\$ (585,821)	\$	-	\$	-	\$	20,111,211	\$	(2,350,372
\$ (33,423)	\$	-	\$	-	\$	1,091,134	\$	(456,209
\$ (147,172)	\$	-	\$	-	\$	2,209,833	\$	(2,451,150
\$ (1,550,678)	\$	-	\$	-	\$	28,000,606	\$	(1,481,997
\$ 2,167,961	\$	-	\$	-	\$	66,036,858	\$	29,706,912
\$ (244,635)	\$	-	\$	-	\$	5,433,877	\$	(3,615,740)
\$ 320,247	\$	-	\$	-	\$	16,107,706	\$	4,863,601
\$ 1,925,637	\$	-	\$	-	\$	71,176,032	\$	14,213,529
\$ 150,774	\$	-	\$	-	\$	41,521,956	\$	7,316,811
\$ 1,211,263	\$	-	\$	-	\$	80,585,422	\$	23,272,984
\$ 274,772	\$	-	\$	-	\$	41,503,777	\$	10,507,302

\$ (1	,710,021)	\$ 1,070,738,998	\$ 79,270,950	\$ 530,684,541	\$ 59,302,715
\$	260,264	\$ -	\$ -	\$ 44,364,618	\$ 11,482,599
\$(3	,996,117)	\$ -	\$ -	\$ 20,170,045	\$ (3,996,117)
\$ (1	,970,303)	\$ -	\$ -	\$ 46,363,344	\$ (31,248,861)
\$	(16,818)	\$ -	\$ -	\$ 4,108,388	\$ (426,920)

BWH Only

Does not include MD data or DFCI patients

Fiscal Year Data: October - September (based on reconciled data)

Net Patient Service Revenue = Contracted Payer Net Revenue - Free Care - Bad Debt - Denial - HSN Assessme Net Margin = Net Patient Service Revenue - Total Costs (Direct + Indirect)

Facility	BWH
Fiscal Year	2012

	Column Labels Commercial Inpatient				Outpatient	
Row Labels	Net Patient Servio	e Revenue	Ne	t Margin	Net Patient Service Revenue	
Cancer	\$	203,209,141	\$	63,795,385		
Cardiac	\$	75,785,822	\$	21,872,674		
Obstetrics	\$	85,901,972	\$	16,763,893		
Orthopedics	\$	37,123,706	\$	13,303,028		
NICU	\$	42,153,894	\$	11,733,593		
Gastroenterology	\$	35,383,623	\$	11,175,956		
Neurosurgery	\$	16,923,655	\$	5,613,619		
Other Surgery	\$	20,036,267	\$	5,419,082		
Endocrine	\$	15,684,254	\$	5,385,644		
Other Medicine	\$	11,122,476	\$	2,812,310		
Vascular	\$	9,820,350	\$	2,550,572		
Infectious Disease	\$	9,203,878	\$	2,473,008		
Neurology	\$	8,678,698	\$	2,125,084		
Thoracic	\$	4,517,351	\$	1,714,548		
Tracheostomy	\$	8,825,329	\$	1,640,740		
Respiratory	\$	7,475,306	\$	1,512,068		
Urology	\$	2,588,507	\$	988,628		
Renal	\$	5,990,208	\$	822,024		
Gynecology	\$	2,623,985	\$	566,161		
Trauma	\$	3,230,341	\$	474,274		
Burns	\$	578,175	\$	190,942		
Observation					\$ 29,048,5	529
Emergency					\$ 13,445,5	505
Therapies					\$ 6,727,2	249
All Other Default					\$ 13,445,5 \$ 6,727,2 \$ 1,789,2 \$ 63,210,2	281
Treatments					\$ 63,210,2	213
Other Diagnostics					\$ 14,566,2	264
Ambulatory Surgery					\$ 62,348,4	116
Major Imaging					\$ 52,898,7	76
Clinical/Path Labs					\$ 52,898,7 \$ 34,446,4 \$ 38,242,1	147
Major Procedures					\$ 38,242,1	L53
All Other					\$ 3,868,8	321
Pharmacy					\$ 1,047,4	
Nonpatient Services						

Psychiatric Services			\$ 761,664
Visits			\$ 35,727,769
Minor Imaging			\$ 34,716,939
Minor Procedures			\$ 21,174,745
Grand Total	\$ 606,856,936	\$ 172,933,234	\$ 414,020,217

Commercial	Government				
Outpatient	Inpatient			Outpatient	
Net Margin	Net Patient Serv	vice Revenue	t Margin	Net Patient Serv	ice Revenue
	\$	107,258,738	(24,713,619)		
	\$ \$ \$	96,395,392	\$ (10,124,538)		
	\$	17,860,958	\$ (9,052,607)		
		33,555,242	\$ (1,149,152)		
	\$ \$ \$ \$	13,038,646	\$ (1,004,228)		
	\$	26,139,034	\$ (4,118,072)		
	\$	12,455,065	\$ (1,811,242)		
	\$	12,111,091	\$ (3,566,500)		
	\$	7,590,660	\$ (2,351,504)		
	\$	14,824,344	\$ (4,452,642)		
	\$	15,357,460	\$ (3,927,720)		
	\$	10,164,331	\$ (3,960,058)		
	\$ \$ \$ \$ \$ \$	10,674,103	\$ (3,164,917)		
	\$	3,399,302	\$ (664,887)		
	\$	7,900,027	\$ (5,260,911)		
	\$	10,016,194	\$ (2,902,881)		
	\$	2,315,803	\$ 82,877		
	\$ \$ \$	8,193,500	\$ (1,773,526)		
	\$	1,080,939	\$ (184,943)		
		3,140,995	\$ (878,614)		
	\$	492,231	\$ (370,846)		
\$ 10,143,929	Э			\$	7,642,043
\$ 2,084,678	3			\$	6,503,186
\$ (883,232	2)			\$ \$	2,198,949
\$ 658,198	3				873,560
\$ 24,208,676	5			\$	14,410,676
\$ 7,258,009)			\$	4,198,866
\$ 18,625,141	1			\$	13,015,122
\$ 30,734,302	2				11,886,506
\$ 11,228,314	1			\$ \$	5,296,840
\$ 16,173,999	9			\$	12,254,529
\$ 836,134	1			\$ \$	1,502,280
\$ 113,942	2			\$	414,179

\$ (964,914)	\$	1,020,751
\$ (11,739,553)	\$	21,068,684
\$ 15,072,118	\$	7,376,014
\$ 7,984,907	\$	5,550,693
\$ 131,534,649 \$	413,964,055 \$ (85,350,530) \$	115,212,878

Gove	ernment	Other		
Outp	atient	Inpatient		Outpatient
Net f	Margin	Net Patient Service Revenue	Net Margin	Net Patient Service Revenue
		\$ 29,363,257	\$ 7,912,180	
		\$ 3,921,915	\$ (380,168)	
		\$ 1,751,196	\$ 162,755	
		\$ 3,921,915 \$ 1,751,196 \$ 4,524,143 \$ 786,098 \$ 1,773,720 \$ 1,947,501 \$ 3,220,860 \$ 1,623,866 \$ 925,569 \$ 947,847 \$ 925,569 \$ 947,847 \$ 947,847 \$ 392,938 \$ \$ 286,837 \$ \$ 1,915,968 \$ \$ 1,915,968 \$ \$ 175,182 \$ \$ 441,905	\$ 1,722,823	
		\$ 786,098	\$ 20,936	
		\$ 1,773,720	\$ (817,226)	
		\$ 1,947,501	\$ 411,413	
		\$ 3,220,860	\$ 690,195	
		\$ 1,623,866	\$ 142,767	
		\$ 925,569	\$ (746,484)	
		\$ 947,847	\$ 118,690	
		\$ 392,938	\$ (416,563)	
		\$ 827,875	\$ (246,799)	
		\$ 377,186	\$ 120,997	
		\$ 286,837	\$ (182,030)	
		\$ 619,054	\$ 65,079	
		\$ 1,915,968	\$ 1,084,876	
		\$ 730,858	\$ 35,772	
		\$ 175,182	\$ 71,201	
		\$ 441,905	\$ (113,500)	
		\$ 283,194	\$ 24,883	
	(9,315,320)			\$ 1,268,233
	(6,230,015)			\$ 1,165,071
	(2,170,510)			\$ 150,004
\$	(674,522)			\$ 150,004 \$ 315,055 \$ 3,586,815 \$ 599,462
	(8,603,069)			\$ 3,586,815
\$ ((1,021,277)			\$ 599,462
\$ ((7,417,416)			\$ 2,732,960
	(2,732,916)			\$ 2,614,065
	(6,092,549)			\$ 1,391,067
	(5,337,102)			\$ 2,614,065 \$ 1,391,067 \$ 973,878 \$ 164,209 \$ 311,329 \$ 21,845,070
\$	(403,106)			\$ 164,209
\$	(389,945)			\$ 311,329
				\$ 21,845,070

\$ (75,289,138) \$	56,836,967 \$ 9,681,796	Ş	49,241,943
\$ (5,761,724)		\$	8,046,020
\$ (2,663,989)		Ş	2,647,979
¢ (2,662,090)		ć	2 647 070
\$ (14,708,358)		\$	1,366,102
\$ (1,767,321)		\$	64,624

Other	Total							
Outpatient	Inpatient				Out	patient		
Net Margin	Net Patient	Service Revenu	Net	Margin	Net	Patient Service R	Net	: Margin
	\$	339,831,135	\$	46,993,946	\$	-	\$	-
	\$	176,103,129	\$	11,367,969	\$	-	\$	-
	\$	105,514,127	\$	7,874,041	\$	-	\$	-
	\$	75,203,091	\$	13,876,700	\$	-	\$	-
	\$	55,978,638	\$	10,750,302	\$	-	\$	-
	\$	63,296,377	\$	6,240,658	\$	-	\$	-
	\$	31,326,222	\$	4,213,789	\$	-	\$	-
	\$	35,368,218	\$	2,542,777	\$	-	\$	-
	\$	24,898,779	\$	3,176,907	\$	-	\$	-
	\$	26,872,389	\$	(2,386,816)	\$	-	\$	-
	\$	26,125,656	\$	(1,258,458)	\$	-	\$	-
	\$	19,761,147	\$	(1,903,613)	\$	-	\$	-
	\$	20,180,676	\$	(1,286,632)	\$	-	\$	-
	\$	8,293,838	\$	1,170,658	\$	-	\$	-
	\$	17,012,192	\$	(3,802,202)	\$	-	\$	-
	\$	18,110,554	\$	(1,325,734)	\$	-	\$	-
	\$	6,820,278	\$	2,156,380	\$	-	\$	-
	\$	14,914,567	\$	(915,730)	\$	-	\$	-
	\$	3,880,106	\$	452,420	\$	-	\$	-
	\$	6,813,241	\$	(517,841)	\$	-	\$	-
	\$	1,353,600	\$	(155,021)	\$	-	\$	-
\$ (226,616)	\$	-	\$	-	\$	37,958,805	\$	601,993
\$ (1,352,164)	\$	-	\$	-	\$	21,113,762	\$	(5,497,502
\$ (303,362)	\$	-	\$	-	\$	9,076,202	\$	(3,357,103
\$ 46,455	\$	-	\$	-	\$	2,977,897	\$	30,132
\$ 1,686,267	\$	-	\$	-	\$	81,207,704	\$	17,291,873
\$ 185,139	\$	-	\$	-	\$	19,364,592	\$	6,421,871
\$ 329,899	\$	-	\$	-	\$	78,096,499	\$	11,537,624
\$ 1,357,187	\$	-	\$	-	\$	67,399,347	\$	29,358,573
\$ (524,063)	\$	-	\$	-	\$	41,134,354	\$	4,611,702
\$ (108,955)		-	\$	-	\$	51,470,561	\$	10,727,942
\$ 40,218	\$	-	\$	-	\$	5,535,310	\$	473,246
\$ 98,464	\$	-	\$	-	\$	1,772,953	\$	(177,539
\$ (5,330,533)	-	-	\$	-	\$	21,845,070	; \$	(5,330,533

\$ (4,485,391) \$	1,077,657,959	\$ 97,264,499	\$ 578,475,039	\$ 51,760,120
\$ 1,043,384 \$	-	\$ -	\$ 34,771,458	\$ 3,266,568
\$ 628,184 \$	-	\$ -	\$ 44,740,932	\$ 13,036,314
\$ (1,853,845) \$	-	\$ -	\$ 58,162,555	\$ (28,301,755)
\$ (201,051) \$	-	\$ -	\$ 1,847,039	\$ (2,933,285)

BWH Only

Does not include MD data or DFCI patients

Fiscal Year Data: October - September (based on reconciled data)

Net Patient Service Revenue = Contracted Payer Net Revenue - Free Care - Bad Debt - Denial - HSN Assessme Net Margin = Net Patient Service Revenue - Total Costs (Direct + Indirect)

Facility	BWH	
Fiscal Year	2013	

	Column Labels Commercial Inpatient				Outpatient	
Row Labels	Net Patient Servio	ce Revenue	Ne	t Margin	Net Patient Ser	vice Revenue
Cancer	\$	220,821,817	\$	79,027,023		
Cardiac	\$	86,067,431	\$	27,470,179		
Obstetrics	\$	92,598,853	\$	21,185,070		
Orthopedics	\$	41,185,948	\$	16,609,834		
Gastroenterology	\$	36,665,383	\$	13,657,086		
NICU	\$	46,208,865	\$	11,267,063		
Neurosurgery	\$	20,365,218	\$	7,721,137		
Other Surgery	\$	22,570,154	\$	5,389,086		
Endocrine	\$	13,679,405	\$	4,608,077		
Neurology	\$	12,231,289	\$	3,850,821		
Vascular	\$	10,945,307	\$	3,296,971		
Other Medicine	\$	11,970,178	\$	3,237,296		
Infectious Disease	\$	8,236,040	\$	2,191,145		
Thoracic	\$	4,952,551	\$	1,984,567		
Tracheostomy	\$	10,204,484	\$	1,875,860		
Respiratory	\$	6,402,625	\$	1,411,142		
Urology	\$	2,583,710	\$	1,257,472		
Trauma	\$	3,779,371	\$	1,145,707		
Renal	\$	4,849,959	\$	1,029,055		
Burns	\$	1,598,295	\$	666,065		
Gynecology	\$	1,840,160	\$	551,476		
Ungrouped	\$	96,114	\$	41,849		
Minor Imaging					\$	35,897,898
Emergency					\$ \$ \$	14,842,054
Minor Procedures					\$	24,290,237
Other Diagnostics						13,472,803
Visits					\$	36,928,772
Major Imaging					\$	49,689,390
Therapies					\$ \$ \$	8,505,873
Treatments						68,885,874
Ambulatory Surgery					\$	65,606,736
All Other					\$	4,202,928
Pharmacy					\$ \$ \$	1,695,238
Psychiatric Services					\$	995,936

Major Procedures			\$ 33,794,220
Observation			\$ 31,317,685
Clinical/Path Labs			\$ 33,705,155
All Other Default			\$ 504,291
Nonpatient Services			
Grand Total	\$ 659,853,155	\$ 209,473,981	\$ 424,335,092

Net Margin Net Patient Service Revenue Net Margin Net Patient Service Revenue \$ 118,409,902 \$ (22,006,546) \$ 96,520,318 \$ (15,226,729) \$ 17,503,575 \$ (10,360,832) \$ 35,947,597 \$ (3,577,770) \$ 26,030,985 \$ (4,406,634) \$ 9,488,159 \$ (2,640,059) \$ 16,169,971 \$ (1,203,107) \$ 13,309,105 \$ (4,201,571) \$ 12,182,817 \$ (2,883,973) \$ 14,386,287 \$ (2,794,378) \$ 11,126,257 \$ (3,837,006) \$ 13,09,1424 \$ (976,100) \$ 10,875,318 \$ (3,632,354) \$ 10,875,318 \$ (3,632,354) \$ 10,875,318 \$ (164,115) \$ 1,985,482 \$ (664,498) \$ 1,985,482	Commercial Outpatient	Government Inpatient				Outpatient	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	-	-	ce Revenue	Ne	t Margin	-	ce Revenue
\$ 96,520,318 \$ (15,226,729) \$ 17,503,575 \$ (10,360,832) \$ 35,947,597 \$ (3,577,770) \$ 26,030,985 \$ (4,406,634) \$ 9,488,159 \$ (2,640,059) \$ 16,169,971 \$ (1,203,107) \$ 16,169,971 \$ (1,203,107) \$ 13,309,105 \$ (4,401,571) \$ 6,760,118 \$ (1,448,407) \$ 12,182,817 \$ (2,883,973) \$ 12,182,817 \$ (2,793,378) \$ 14,386,287 \$ (2,793,378) \$ 14,386,287 \$ (2,794,378) \$ 15,247,199 \$ (2,794,378) \$ 15,247,199 \$ (2,794,968) \$ 10,875,318 \$ (3,632,354) \$ 10,875,318 \$ (166,4115) \$ 10,875,318 \$ (166,4498) \$ 8,367,282 \$ (144,1159) \$ 1,985,482 \$ (664,498) \$ 8,367,282 \$ (14,415,413) \$ 6,58,993 \$ (25,135) \$ 6,58,993	Net Margin				-	Net Futient Servi	
\$ 26,030,985 \$ (4,406,634) \$ 9,488,159 \$ (2,640,059) \$ 16,169,971 \$ (1,203,107) \$ 13,309,105 \$ (4,201,571) \$ 6,760,118 \$ (1,448,407) \$ 12,182,817 \$ (2,883,973) \$ 14,386,287 \$ (2,793,378) \$ 15,247,199 \$ (5,970,665) \$ 11,126,257 \$ (3,837,006) \$ 7,914,709 \$ (2,794,968) \$ 10,875,318 \$ (3,632,354) \$ 1,985,482 \$ (664,498) \$ 1,985,482 \$ (144,115) \$ 1,985,482 \$ (664,498) \$ 8,367,282 \$ (1,455,443) \$ 658,993 \$ (25,135) \$ 685,274 \$ (110,895) \$ 16,740,827 \$ \$ \$ \$ 16,843,481 \$ \$ \$ \$		Ś					
\$ 26,030,985 \$ (4,406,634) \$ 9,488,159 \$ (2,640,059) \$ 16,169,971 \$ (1,203,107) \$ 13,309,105 \$ (4,201,571) \$ 6,760,118 \$ (1,448,407) \$ 12,182,817 \$ (2,883,973) \$ 14,386,287 \$ (2,793,378) \$ 15,247,199 \$ (5,970,665) \$ 11,126,257 \$ (3,837,006) \$ 7,914,709 \$ (2,794,968) \$ 10,875,318 \$ (3,632,354) \$ 1,985,482 \$ (664,498) \$ 1,985,482 \$ (144,115) \$ 1,985,482 \$ (664,498) \$ 8,367,282 \$ (1,455,443) \$ 658,993 \$ (25,135) \$ 685,274 \$ (110,895) \$ 16,740,827 \$ \$ \$ \$ 16,843,481 \$ \$ \$ \$		Ś					
\$ 26,030,985 \$ (4,406,634) \$ 9,488,159 \$ (2,640,059) \$ 16,169,971 \$ (1,203,107) \$ 13,309,105 \$ (4,201,571) \$ 6,760,118 \$ (1,448,407) \$ 12,182,817 \$ (2,883,973) \$ 12,182,817 \$ (2,793,378) \$ 15,247,199 \$ (5,970,665) \$ 11,126,257 \$ (3,837,006) \$ 7,914,709 \$ (2,794,968) \$ 10,875,318 \$ (3,632,354) \$ 1,985,482 \$ (664,498) \$ 1,985,482 \$ (664,498) \$ 1985,482 \$ (6,392,38 \$ 1985,482 \$ (6,392,38 \$ 9,791,839 \$ \$ 3,936,29 \$ 6,453,481 \$ \$ 3,936,29 \$ 11,866,106) \$ \$ 3,936,29 \$ 11,866,106) \$ \$ 2,758		\$					
\$ 658,993 \$ (25,135) \$ 16,740,827 \$ 2,506,930 \$ 9,791,839 \$ 6,453,481 \$ 6,453,481 \$ (110,895) \$ 5 6,392,38 \$ 6,003,21 \$ 6,453,481 \$ (11,886,106) \$ 29,429,768 \$ (11,886,106) \$ 29,429,768 \$ 29,429,768 \$ 22,758,93 \$ 22,480,07 \$ 28,478,707 \$ 16,684,02 \$ 14,548,37 \$ 14,548,57 \$ 14,548,57 \$ 14,548,57 \$ 14,548,57 \$ 14,548,57 \$ 14,548,5		\$					
\$ 658,993 \$ (25,135) \$ 685,274 \$ (110,895) \$ 16,740,827 \$ 7,973,97 \$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$					
\$ 658,993 \$ (25,135) \$ 16,740,827 \$ 2,506,930 \$ 9,791,839 \$ 6,453,481 \$ 6,453,481 \$ (110,895) \$ 5 6,392,38 \$ 6,003,21 \$ 6,453,481 \$ (11,886,106) \$ 29,429,768 \$ (11,886,106) \$ 29,429,768 \$ 29,429,768 \$ 22,758,93 \$ 22,480,07 \$ 28,478,707 \$ 16,684,02 \$ 14,548,37 \$ 14,548,57 \$ 14,548,57 \$ 14,548,57 \$ 14,548,57 \$ 14,548,57 \$ 14,548,5		\$	16,169,971	\$	(1,203,107)		
\$ 658,993 \$ (25,135) \$ 685,274 \$ (110,895) \$ 16,740,827 \$ 7,973,97 \$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$	13,309,105	\$	(4,201,571)		
\$ 658,993 \$ (25,135) \$ 685,274 \$ (110,895) \$ 16,740,827 \$ 7,973,97 \$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$	6,760,118	\$	(1,448,407)		
\$ 658,993 \$ (25,135) \$ 685,274 \$ (110,895) \$ 16,740,827 \$ 7,973,97 \$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$	12,182,817	\$	(2,883,973)		
\$ 658,993 \$ (25,135) \$ 685,274 \$ (110,895) \$ 16,740,827 \$ 7,973,97 \$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$	14,386,287	\$	(2,793,378)		
\$ 658,993 \$ (25,135) \$ 685,274 \$ (110,895) \$ 16,740,827 \$ 7,973,97 \$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$	15,247,199	\$	(5,970,665)		
\$ 658,993 \$ (25,135) \$ 685,274 \$ (110,895) \$ 16,740,827 \$ 7,973,97 \$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$	11,126,257	\$	(3,837,006)		
\$ 658,993 \$ (25,135) \$ 685,274 \$ (110,895) \$ 16,740,827 \$ 7,973,97 \$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$	4,301,424	\$	(976,100)		
\$ 658,993 \$ (25,135) \$ 685,274 \$ (110,895) \$ 16,740,827 \$ 7,973,97 \$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$	7,914,709	\$	(2,794,968)		
\$ 658,993 \$ (25,135) \$ 685,274 \$ (110,895) \$ 16,740,827 \$ 7,973,97 \$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$	10,875,318	\$	(3,632,354)		
\$ 658,993 \$ (25,135) \$ 685,274 \$ (110,895) \$ 16,740,827 \$ 7,973,97 \$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$	2,073,758	\$	(164,115)		
\$ 658,993 \$ (25,135) \$ 685,274 \$ (110,895) \$ 16,740,827 \$ 7,973,97 \$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$	1,985,482	\$	(664,498)		
\$ 16,740,827 \$ 7,973,97 \$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$	8,367,282	\$	(1,455,443)		
\$ 16,740,827 \$ 7,973,97 \$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$	658,993	\$	(25,135)		
\$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37		\$	685,274	\$	(110,895)		
\$ 2,506,930 \$ 6,392,38 \$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37	\$ 16,740,827					\$	7,973,975
\$ 9,791,839 \$ 6,003,21 \$ 6,453,481 \$ 3,936,29 \$ (11,886,106) \$ 22,758,93 \$ 29,429,768 \$ 11,643,71 \$ (1,056,010) \$ 2,480,07 \$ 28,478,707 \$ 16,684,02 \$ 12,288,697 \$ 14,548,37							6,392,385
\$29,429,768\$11,643,71\$(1,056,010)\$2,480,07\$28,478,707\$16,684,02\$12,288,697\$14,548,37						\$	6,003,213
\$29,429,768\$11,643,71\$(1,056,010)\$2,480,07\$28,478,707\$16,684,02\$12,288,697\$14,548,37						\$	3,936,291
\$(1,056,010)\$2,480,07\$28,478,707\$16,684,02\$12,288,697\$14,548,37)				\$	22,758,938
\$ 12,288,697 \$ 14,548,37	\$ 29,429,768					\$	11,643,715
\$ 12,288,697 \$ 14,548,37	\$ (1,056,010))					2,480,072
\$ 12,288,697 \$ 14,548,37						\$	16,684,021
\$ 899.432 \$ 1.505.05	\$ 12,288,697					\$	14,548,375
+ 000).01 + 1,000,00	\$ 899,432					\$	1,505,054
\$ 192,525 \$ 650,06	\$ 192,525					\$	650,061
)				\$	876,682

\$ 13 <i>,</i> 998,426		\$	11,733,694
\$ 8,269,614		\$	10,955,985
\$ 11,249,442		\$	5,551,530
\$ (40,488)		\$	317,780
\$ 126,823,074 \$	429,944,526 \$ (90,380,184)\$	124,011,769

Government	Other					
Outpatient	Inpatient				Outpatient	
Net Margin	Net Patient Service	Revenue	Net	t Margin	Net Patient Service	Revenue
	\$	28,048,981	\$	8,736,683		
	\$	6,002,522	\$	(404,546)		
	\$	2,249,486	\$	455,263		
	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,583,505	\$	1,659,645		
	\$	1,224,235	\$	(818,026)		
	\$	1,291,679	\$	269,611		
	\$	2,016,442	\$	534,653		
	\$	3,323,799	\$	632,544		
	\$	1,656,686	\$	485,005		
	\$	578,267	\$	(62 <i>,</i> 884)		
	\$	999,884	\$	156,648		
	\$	1,235,139	\$	(579 <i>,</i> 461)		
	\$	918,246	\$	(506,151)		
	\$	647,295	\$	72,989		
	\$	2,199,471	\$	332,952		
	\$	498,051	\$	(475,414)		
	\$	1,894,294	\$	1,177,637		
	\$	1,388,485	\$	284,005		
	\$	1,086,508	\$	211,793		
	\$	662,082	\$	258,276		
	\$	68,146	\$	(63,877)		
	\$	29,662	\$	15,238		
\$ (2,097,000)					\$	2,665,059
\$ (7,188,032)						2,448,035
\$ (5,498,944)					\$	7,593,995
\$ (1,245,850)					\$ \$ \$ \$	786,377
\$ (15,857,769)					\$	1,588,235
\$ (1,967,106)					\$	3,129,771
\$ (2,758,277)					\$	295,820
\$ (9,404,559)					\$	4,464,392
\$ (11,932,844)					\$ \$ \$ \$ \$	3,937,506
\$ (459,044)					\$	311,122
\$ (664,705)					\$	367,230
\$ (1,274,762)					\$	43,035
, , , , -,						- /

\$ (5,062,862)		\$	1,085,317
\$ (11,021,849)		\$	1,535,403
\$ (6,241,212)		\$	1,670,682
\$ (388,578)		\$	192,973
		\$	23,467,813
\$ (83,063,395) \$	62,602,864 \$ 1	12,372,581 \$	55,582,765

Other	Total						
Outpatient	Inpatient			Outpa	ationt		
Net Margin	-	t Service Revenu	t Margin	-	atient Service R	Not	Margin
Net Margin	\$	367,280,700	\$ 65,757,160	\$	atient Service R	\$	Iviaigiii
	\$ \$	188,590,271	\$ 11,838,903	\$ \$		ې \$	_
	\$	112,351,913	\$ 11,279,500	\$	_	\$	-
	\$	81,717,050	\$ 14,691,709	\$ \$		\$	_
	\$	63,920,602	\$ 8,432,426	\$	-	\$	-
	\$	56,988,703	\$ 8,896,615	\$	-	\$	-
	\$	38,551,630	\$ 7,052,683	\$	-	\$	_
	\$	39,203,057	\$ 1,820,058	\$	-	\$	_
	\$	22,096,209	\$ 3,644,676	\$	-	\$	-
	\$	24,992,373	\$ 903,965	\$	-	\$	-
	\$	26,331,478	\$ 660,241	\$	-	\$	-
	\$	28,452,516	\$ (3,312,830)		-	\$	-
	\$	20,280,543	\$ (2,152,011)		-	\$	-
	\$	9,901,270	\$ 1,081,456	\$	-	\$	-
	\$	20,318,664	\$ (586,156)		-	\$	-
	\$	17,775,993	\$ (2,696,626)		-	\$	-
	\$	6,551,762	\$ 2,270,994	\$	-	\$	-
	\$	7,153,337	\$ 765,214	\$	-	\$	-
	\$	14,303,749	\$ (214,595)		-	\$	-
	\$	2,919,370	\$ 899,206	\$	-	\$	-
	\$	2,593,579	\$ 376,704	\$	-	\$	-
	\$	125,776	\$ 57,087	\$	-	\$	-
\$ 853,277	\$	-	\$ -	\$	46,536,931	\$	15,497,103
\$ (472,433)\$	-	\$ -	\$	23,682,474	\$	(5,153,535)
\$ 1,496,556	\$	-	\$ -	\$	37,887,445	\$	5,789,451
\$ 423,565	\$	-	\$ -	\$	18,195,471	\$	5,631,196
\$ (1,508,468)\$	-	\$ -	\$	61,275,945	\$	(29,252,344)
\$ 2,133,398	\$	-	\$ -	\$	64,462,876	\$	29,596,059
\$ (240,741)\$	-	\$ -	\$	11,281,765	\$	(4,055,028)
\$ 2,576,722	\$	-	\$ -	\$	90,034,288	\$	21,650,870
\$ 996,849	\$	-	\$ -	\$	84,092,617	\$	1,352,702
\$ 139,362	\$	-	\$ -	\$	6,019,104	\$	579,750
\$ 144,730		-	\$ -	\$	2,712,529	\$	(327,450)
\$ (169,777)\$	-	\$ -	\$	1,915,653	\$	(1,938,548)

\$ 2	2,067,157	\$ 1,152,400,545	\$ 131,466,379	\$ 603,929,626	\$ 45,826,836
\$ (4	4,630,885)	\$ -	\$ -	\$ 23,467,813	\$ (4,630,885)
\$	4,807	\$ -	\$ -	\$ 1,015,044	\$ (424,260)
\$	28,506	\$ -	\$ -	\$ 40,927,368	\$ 5,036,736
\$	208,795	\$ -	\$ -	\$ 43,809,073	\$ (2,543,441)
\$	82,897	\$ -	\$ -	\$ 46,613,230	\$ 9,018,461

BWH Only

Does not include MD data or DFCI patients

Fiscal Year Data: October - March (based on live data)

Net Patient Service Revenue = Contracted Payer Net Revenue - Free Care - Bad Debt - Denial - HSN Assessm Net Margin = Net Patient Service Revenue - Total Costs (Direct + Indirect)

Facility	BWH	
Fiscal Year	2014	

	Column Labels Commercial Inpatient				Outpatient	
Row Labels	Net Patient Servio	e Revenue	Ne	t Margin	Net Patient Servic	e Revenue
Cancer	\$	106,097,498	\$	40,575,679		
Cardiac	\$	40,415,944	\$	13,111,154		
Orthopedics	\$	24,237,160	\$	8,478,219		
Obstetrics	\$	43,820,161	\$	7,248,510		
Gastroenterology	\$	14,516,363	\$	4,824,717		
Neurosurgery	\$	10,610,683	\$	4,451,781		
NICU	\$	21,494,895	\$	4,078,550		
Other Surgery	\$	10,252,495	\$	3,666,580		
Endocrine	\$	7,988,592	\$	3,324,910		
Neurology	\$	5,280,241	\$	1,583,553		
Vascular	\$	4,321,074	\$	1,465,452		
Other Medicine	\$	4,893,567	\$	1,219,680		
Infectious Disease	\$	3,767,334	\$	832,189		
Respiratory	\$ \$	3,346,527	\$	717,135		
Thoracic		1,827,510	\$	433,613		
Renal	\$	2,985,669	\$	339,199		
Urology	\$	1,289,996	\$	337,882		
Gynecology	\$	857,663	\$	306,902		
Trauma	\$	1,276,504	\$	181,455		
Tracheostomy	\$	3,634,773	\$	73,023		
Burns	\$	292,177	\$	61,583		
Minor Procedures					\$	11,575,494
Psychiatric Services					\$	285,184
Treatments					\$ \$ \$	37,836,326
Pharmacy					\$	494,639
Clinical/Path Labs					\$	18,199,452
Minor Imaging					\$	18,192,113
Other Diagnostics					\$	7,044,871
Therapies					\$	4,761,435
Visits					\$ \$ \$ \$ \$ \$	18,926,253
All Other					\$	3,657,215
All Other Default					\$	206,014
Major Imaging					\$	26,082,136
Major Procedures					\$	20,756,230

Observation				\$ 15,392,714
Emergency				\$ 7,298,170
Ambulatory Surgery				\$ 39,260,168
Nonpatient Services				
Ungrouped	\$ 32,660	\$	(14,305)	
Grand Total	\$ 313,239,485	\$9	7,297,462	\$ 229,968,413

Commercial	Government				
Outpatient	Inpatient	_	 	Outpatient	_
Net Margin	Net Patient Service		t Margin	Net Patient Servic	e Revenue
	\$	58,113,581	(11,704,508)		
	\$	45,718,888	\$ (6,544,704)		
	\$ \$	18,856,540	\$ (899,425)		
	Ş	7,806,094	(6,546,794)		
	\$	12,097,683	(2,587,573)		
	\$	9,235,821	\$ (501,901)		
	\$ \$	5,295,747	\$		
	\$	3,646,683	(3,493,631)		
	\$ \$ \$ \$	2,600,125	\$ (1,003,184)		
	\$	6,477,990	\$ (2,288,260)		
	\$	7,214,334	\$ (2,227,223)		
	\$	6,018,887	\$ (3,999,282)		
	\$	2,998,770	\$ (5,519,730)		
	\$	5,077,173	\$ (1,743,789)		
	\$ \$ \$ \$ \$ \$	2,162,601	\$ (414 <i>,</i> 175)		
	\$	3,086,031	\$ (990,833)		
	\$	1,055,238	\$ (173,262)		
	\$	329,719	\$ (66 <i>,</i> 878)		
	\$	1,168,758	\$ (874,618)		
	\$	8,018,467	\$ (940,874)		
	\$	978,325	\$ 262,506		
\$ 4,147,156				\$	2,898,940
\$ (405,741)					408,791
\$ 16,460,027				\$ \$ \$ \$	10,114,883
\$ (150,349)				\$	209,638
\$ 6,389,851				\$	2,961,351
\$ 8,656,284				\$	4,104,878
\$ 3,649,479				\$	2,101,305
\$ 424,246					1,340,028
\$ (5,355,410)				\$ \$ \$	12,454,434
\$ 928,855				\$	1,314,608
\$ (86,761)				\$	102,104
\$ 16,191,882				\$	5,775,541
\$ 8,883,239				\$	6,898,917

\$ 4,803,460 \$ 1,571,427	\$ \$	6,185,361 3,222,226
\$ 10,827,575	\$	9,083,065
\$ 76,935,220 \$	207,957,455 \$ (53,253,287) \$	69,176,071

Government	Other					
Outpatient	Inpatient				Outpatient	
Net Margin	Net Patient Service	Revenue	Ne	t Margin	Net Patient Service	Revenue
	\$	14,488,561	\$	3,299,917		
	\$	4,043,453	\$	(442,588)		
	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,135,994	\$	741,495		
	\$	1,176,444	\$	176,508		
	\$	395,484	\$	(104,397)		
	\$	1,128,620	\$	545,669		
	\$	354,207	\$	12,518		
	\$	1,716,515	\$	102,816		
	\$	398,444	\$	133,463		
	\$	(741,179)	\$	(962,570)		
	\$	637,020	\$	(10,458)		
	\$	228,936	\$	(568,228)		
	\$	186,406	\$	(204,106)		
	\$	562,450	\$	68,953		
	\$	369,317	\$	(46 <i>,</i> 552)		
	\$	633,839	\$	40,115		
	\$	654,709	\$	361,517		
	\$	86,237	\$	49,758		
	\$	(11,371)	\$	(328,144)		
	\$	1,300,506	\$	424,724		
	\$	(251,196)	\$	(346,012)		
\$ (3,060,214)					\$	3,435,016
\$ (676,691)					\$ \$ \$ \$	28,901
\$ (5,045,645)					\$	1,716,464
\$ (200,354)					\$	119,642
\$ (2,997,650)					\$	696,023
\$ (858,942)					\$	1,205,074
\$ (298,191)					\$	304,276
\$ (1,226,011)						140,455
\$ (7,725,253)					\$ \$ \$ \$ \$	607,460
\$ (457,125)					\$	61,454
\$ (141,880)	1				\$	84,011
\$ (1,069,496)	1				\$	1,513,462
\$ (3,386,397)					\$	1,199,061

\$ (4,365,827)		\$	1,847,975
\$ (3,433,212)		\$	689,111
\$ (6,321,877)		\$	2,723,562
		\$	10,370,945
\$ (41,264,765) \$	29,493,396 \$ 2,944,39	7\$	26,742,889

Outp atient Net Margin Inpatient Net Patient Service Revenu Net Margin Outpatient Net Patient Service R Net Margin \$ 178,699,640 \$ 32,171,087 \$ - \$ - \$ 90,178,285 \$ 6,123,862 \$ - \$ - \$ 90,178,285 \$ 6,123,862 \$ - \$ - \$ 27,009,531 \$ 2,132,747 \$ - \$ - \$ 220,975,124 \$ 4,495,549 \$ - \$ - \$ 10,987,161 \$ 2,455,189 \$ - \$ - \$ 10,97,124 \$ (1,667,277) \$ - \$ - \$ 10,987,161 \$ 2,455,189 \$ - \$ - \$ 11,141,390 \$ (3,347,829) \$ - \$ - \$ 6,705,538 \$ (11,11519) \$ - \$	Other	Total							
Net MarginNet Patient Service ReverHarginNet Patient Service Network\$178,699,640\$32,171,087\$-\$\$90,178,285\$6,123,862\$-\$-\$\$52,802,699\$878,224\$-\$-\$\$2,132,747\$-\$\$\$2,132,747\$-\$\$\$2,132,747\$-\$\$\$2,132,747\$-\$\$\$2,132,747\$-\$\$\$2,132,747\$-\$\$\$2,132,747\$-\$\$\$2,132,747\$-\$\$\$2,132,747\$-\$\$\$1,043,052\$2,132,747\$-\$-\$\$1,017,052\$\$1,043,057\$-\$\$\$1,1141,390\$(1,627,277)\$-\$<						Outp	atient		
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\$ 52,802,699 \$ 878,224 \$ - \$ - \$ 27,009,531 \$ 2,132,747 \$ - \$ - \$ 20,975,124 \$ 4,495,549 \$ - \$ - \$ 27,144,848 \$ 3,095,919 \$ - \$ - \$ 10,987,161 \$ 2,455,189 \$ - \$ - \$ 11,017,052 \$ (1,667,277) \$ - \$ - \$ 11,141,390 \$ (3,347,829) \$ - \$ - \$ 6,952,510 \$ (4,891,647) \$ - \$ - \$ 8,986,150 \$ (97,711) \$ - \$ - \$ 4,359,428 \$ (27,114) \$ - \$ - \$ 1,273,619 \$ 289,782 \$ - \$ - \$ 1,295,3746 \$ (41,41,717) \$ - \$							-		-
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\$ 4,359,428 \$ (27,114) \$ - \$ - \$ 6,705,538 \$ (611,519) \$ - \$ - \$ 2,999,943 \$ 526,137 \$ - \$ - \$ 1,273,619 \$ 289,782 \$ - \$ - \$ 1,273,619 \$ 289,782 \$ - \$ - \$ 1,2953,746 \$ (1,021,307) \$ - \$ - \$ 1,019,307 \$ (21,923) \$ - \$ - \$ 1,019,307 \$ 21,923) \$ - \$ - \$ 162,444 \$ - \$ 17,909,449 \$ 1,171,276 \$ 662,444) \$ - \$ - \$ 722,877 \$ 12,250,134 \$ 143,445 \$ - \$ - \$ 823,920 \$ 449,449) \$ 143,645 \$		\$	8,986,150	\$	(957,701)	\$	-	\$	-
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\$ (62,444) \$ - \$ - \$ 722,877 \$ \$ (1,144,876) \$ 835,751 \$ - \$ - \$ 49,667,672 \$ 12,250,134 \$ (143,445) \$ - \$ - \$ 49,667,672 \$ 12,250,134 \$ (143,445) \$ - \$ - \$ 823,920 \$ \$ (494,149) \$ (415,663) \$ - \$ - \$ 21,856,826 \$ 2,976,537 \$ 280,101 \$ - \$ - \$ 23,502,065 \$ 8,077,442 \$ 106,067 \$ - \$ - \$ 9,450,452 \$ 3,457,355 \$ (99,347) \$ - \$ - \$ 9,450,452 \$ 3,457,355 \$ (99,347) \$ - \$ - \$ 9,450,452 \$ 3,457,355 \$ (99,347) \$ - \$ - \$ 6,241,918 \$ (14,125,016) \$ (1,044,354) \$ - \$ - \$ 31,988,146 \$ (14,125,016) \$ (49,937) \$ - \$ - \$ 392,129 \$ (185,232)		\$	1,019,307	\$	(21,923)	\$	-	\$	-
\$ 835,751 \$ - \$ - \$ 49,667,672 \$ 12,250,134 \$ (143,445) \$ - \$ - \$ 823,920 \$ (494,149) \$ (415,663) \$ - \$ - \$ 21,856,826 \$ 2,976,537 \$ 280,101 \$ - \$ - \$ 23,502,065 \$ \$8,077,442 \$ 106,067 \$ - \$ - \$ 9,450,452 \$ 3,457,355 \$ (99,347) \$ - \$ - \$ 6,241,918 \$ (901,112) \$ (1,044,354) \$ - \$ - \$ 31,988,146 \$ (14,125,016) \$ (49,937) \$ - \$ - \$ 302,129 \$ (185,232) \$ 43,409 \$ - \$ - \$ 33,371,139 \$ 16,089,495		\$	-	\$	-	\$	17,909,449	\$	1,171,276
\$ (143,445) \$ - \$ - \$ 823,920 \$ (494,149) \$ (415,663) \$ - \$ - \$ 21,856,826 \$ 2,976,537 \$ 280,101 \$ - \$ - \$ 23,502,065 \$ 8,077,442 \$ 106,067 \$ - \$ - \$ 9,450,452 \$ 3,457,355 \$ (99,347) \$ - \$ - \$ 6,241,918 \$ (14,125,016) \$ (1,044,354) \$ - \$ - \$ 31,988,146 \$ (14,125,016) \$ (49,937) \$ - \$ - \$ 5,033,277 \$ 421,793 \$ 43,409 \$ - \$ - \$ 392,129 \$ \$ (185,232) \$ 967,109 \$ - \$ - \$ 33,371,139 \$ 16,089,495	\$ (62,444)	\$	-	\$	-	\$	722,877	\$	(1,144,876)
\$ (415,663) \$ - \$ - \$ 21,856,826 \$ 2,976,537 \$ 280,101 \$ - \$ - \$ 23,502,065 \$ 8,077,442 \$ 106,067 \$ - \$ - \$ 9,450,452 \$ 3,457,355 \$ (99,347) \$ - \$ - \$ 6,241,918 \$ (901,112) \$ (1,044,354) \$ - \$ - \$ 31,988,146 \$ (14,125,016) \$ (49,937) \$ - \$ - \$ 302,129 \$ (185,232) \$ 43,409 \$ - \$ - \$ 33,371,139 \$ 16,089,495	\$ 835,751	\$	-	\$	-	\$	49,667,672	\$	12,250,134
\$ 280,101 \$ - \$ - \$ 23,502,065 \$ 8,077,442 \$ 106,067 \$ - \$ - \$ 9,450,452 \$ 3,457,355 \$ (99,347) \$ - \$ - \$ 6,241,918 \$ \$ (901,112) \$ (1,044,354) \$ - \$ - \$ 31,988,146 \$ \$ (14,125,016) \$ (49,937) \$ - \$ - \$ 5,033,277 \$ 421,793 \$ 43,409 \$ - \$ - \$ 392,129 \$ \$ (185,232) \$ 967,109 \$ - \$ - \$ 33,371,139 \$ 16,089,495	\$ (143,445)	\$	-	\$	-	\$	823,920	\$	(494,149)
\$ 106,067 \$ - \$ - \$ 9,450,452 \$ 3,457,355 \$ (99,347) \$ - \$ - \$ 6,241,918 \$ (901,112) \$ (1,044,354) \$ - \$ - \$ 31,988,146 \$ (14,125,016) \$ (49,937) \$ - \$ - \$ 5,033,277 \$ \$ 421,793 \$ 43,409 \$ - \$ - \$ 392,129 \$ \$ (185,232) \$ 967,109 \$ - \$ - \$ 33,371,139 \$ 16,089,495	\$ (415,663)	\$	-	\$	-	\$	21,856,826	\$	2,976,537
\$ (99,347) \$ - \$ - \$ 6,241,918 \$ \$ (901,112) \$ (1,044,354) \$ - \$ - \$ 31,988,146 \$ \$ (14,125,016) \$ (49,937) \$ - \$ - \$ 5,033,277 \$ \$ 421,793 \$ 43,409 \$ - \$ - \$ 392,129 \$ \$ (185,232) \$ 967,109 \$ - \$ - \$ 33,371,139 \$ 16,089,495	\$ 280,101	\$	-	\$	-	\$	23,502,065	\$	8,077,442
\$ (1,044,354) \$ - \$ - \$ 31,988,146 \$ \$ (14,125,016) \$ (49,937) \$ - \$ - \$ 5,033,277 \$ \$ 421,793 \$ 43,409 \$ - \$ - \$ 392,129 \$ \$ (185,232) \$ 967,109 \$ - \$ - \$ 33,371,139 \$ 16,089,495	\$ 106,067	\$	-	\$	-	\$	9,450,452	\$	3,457,355
\$ (1,044,354) \$ - \$ - \$ 31,988,146 \$ \$ (14,125,016) \$ (49,937) \$ - \$ - \$ 5,033,277 \$ \$ 421,793 \$ 43,409 \$ - \$ - \$ 392,129 \$ \$ (185,232) \$ 967,109 \$ - \$ - \$ 33,371,139 \$ 16,089,495	\$ (99 <i>,</i> 347)	\$	-	\$	-	\$	6,241,918	\$	(901,112)
\$ (49,937) \$ - \$ - \$ 5,033,277 \$ 421,793 \$ 43,409 \$ - \$ - \$ 392,129 \$ (185,232) \$ 967,109 \$ - \$ - \$ 33,371,139 \$ 16,089,495	\$ (1,044,354)	\$	-		-		31,988,146	\$	
\$ 43,409 \$ - \$ - \$ 392,129 \$ (185,232) \$ 967,109 \$ - \$ - \$ 33,371,139 \$ 16,089,495	\$ (49,937)	\$	-		-		5,033,277		421,793
\$ 967,109 \$ - \$ 33,371,139 \$ 16,089,495		\$	-		-		392,129		
		\$	-		-		33,371,139		
		\$	-		-		28,854,208	\$	

\$ (1,945,576)	Ş	550,690,336	Ş	46,988,573	Ş	325,887,374	Ş	33,724,878
	ې م	32,660	ې م	(14,305)	ې م	-	ې م	-
	è	22 660	÷	(14 205)	è		ć	
\$ (4,211,349)	\$	-	\$	-	\$	10,370,945	\$	(4,211,349)
\$ 852,181	\$	-	\$	-	\$	51,066,794	\$	5,357,880
\$ (532,024)	\$	-	\$	-	\$	11,209,508	\$	(2,393,810)
\$ 1,031,125	\$	-	\$	-	\$	23,426,050	\$	1,468,758

HPC Groupings	PayerSummaryDSC
Commercial	Aetna/USHC
Commercial	Alliance Products
Commercial	Blue Care Elect
Commercial	Blue Cross Indemnity
Commercial	Blue Cross OOA
Commercial	ССНІР
Commercial	Cigna
Commercial	Commercial
Commercial	Coventry (HCVM)
Commercial	Fallon
Commercial	HMO Blue
Commercial	НР НМО
Commercial	НР РРО
Commercial	NHP Commercial
Commercial	Other Mgd Care
Commercial	PHCS (Includes Unicare)
Commercial	QHP
Commercial	ТНР НМО
Commercial	ТНР РРО
Commercial	Unicare GIC
Commercial	United
Government	BC Medicare HMO/PPO
Government	Boston Healthnet
Government	Evercare
Government	Fallon Senior
Government	First Freedom
Government	Medicaid
Government	Medicare
Government	Medicare Managed PPO/FFS
Government	Network Health
Government	NHP Medicaid
Government	OOS Medicaid
Government	OOS Medicaid Managed
Government	Other Medicaid
Government	Tufts Medicare Pref HMO/PPO
Other	Free Care
Other	International
Other	Other
Other	Other Government
Other	Self Pay

FacilityCD	HPC Payer Rollup	DischargeFiscalYearNBR	PatientTypeCD	Service
BWH	Commercial	2010	1	Burns
BWH	Commercial	2010	1	Cancer
BWH	Commercial	2010	1	Cardiac
BWH	Commercial	2010	1	Endocrine
BWH	Commercial	2010	I	Gastroenterology
BWH	Commercial	2010	1	Gynecology
BWH	Commercial	2010	1	Infectious Disease
BWH	Commercial	2010	1	Neurology
BWH	Commercial	2010	I	Neurosurgery
BWH	Commercial	2010	I	NICU
BWH	Commercial	2010	I	Obstetrics
BWH	Commercial	2010	I	Orthopedics
BWH	Commercial	2010	I	Other Medicine
BWH	Commercial	2010	I	Other Surgery
BWH	Commercial	2010	I	Renal
BWH	Commercial	2010	I	Respiratory
BWH	Commercial	2010	I	Thoracic
BWH	Commercial	2010	I	Tracheostomy
BWH	Commercial	2010	I	Trauma
BWH	Commercial	2010	1	Urology
BWH	Commercial	2010	I	Vascular
BWH	Commercial	2010	0	All Other
BWH	Commercial	2010	0	All Other Default
BWH	Commercial	2010	0	Ambulatory Surgery
BWH	Commercial	2010	0	Clinical/Path Labs
BWH	Commercial	2010	0	Emergency
BWH	Commercial	2010	0	Major Imaging
BWH	Commercial	2010	0	Major Procedures
BWH	Commercial	2010	0	Minor Imaging
BWH	Commercial	2010	0	Minor Procedures
BWH	Commercial	2010	0	Observation
BWH	Commercial	2010	0	Other Diagnostics
BWH	Commercial	2010	0	Pharmacy
BWH	Commercial	2010	0	Psychiatric Services
BWH	Commercial	2010	0	Therapies
BWH	Commercial	2010	0	Treatments
BWH	Commercial	2010	0	Visits
BWH	Commercial	2011	I	Burns
BWH	Commercial	2011	1	Cancer
BWH	Commercial	2011	1	Cardiac
BWH	Commercial	2011	1	Endocrine
BWH	Commercial	2011	1	Gastroenterology
BWH	Commercial	2011		Gynecology
BWH	Commercial	2011		Infectious Disease
BWH	Commercial	2011	1	Neurology
BWH	Commercial	2011	I	Neurosurgery

BWH	Commercial	2011	1	NICU
BWH	Commercial	2011	!	Obstetrics
BWH	Commercial	2011		Orthopedics
BWH	Commercial	2011	!	Other Medicine
BWH	Commercial	2011	,	Other Surgery
BWH	Commercial	2011	!	Renal
BWH	Commercial	2011	I	Respiratory
BWH	Commercial	2011	I	Thoracic
BWH	Commercial	2011	I	Tracheostomy
BWH	Commercial	2011	I	Trauma
BWH	Commercial	2011		Urology
BWH	Commercial	2011	<u>_</u>	Vascular
BWH	Commercial	2011	0	All Other
BWH	Commercial	2011	0	All Other Default
BWH	Commercial	2011	0	Ambulatory Surgery
BWH	Commercial	2011	0	Clinical/Path Labs
BWH	Commercial	2011	0	Emergency
BWH	Commercial	2011	0	Major Imaging
BWH	Commercial	2011	0	Major Procedures
BWH	Commercial	2011	0	Minor Imaging
BWH	Commercial	2011	0	Minor Procedures
BWH	Commercial	2011	0	Observation
BWH	Commercial	2011	0	Other Diagnostics
BWH	Commercial	2011	0	Pharmacy
BWH	Commercial	2011	0	Psychiatric Services
BWH	Commercial	2011	0	Therapies
BWH	Commercial	2011	0	Treatments
BWH	Commercial	2011	0	Visits
BWH	Commercial	2012	U I	Burns
BWH	Commercial	2012	1	Cancer
BWH	Commercial	2012	1	Cardiac
BWH	Commercial	2012		Endocrine
BWH	Commercial	2012	1	Gastroenterology
BWH	Commercial	2012	,	Gynecology
BWH	Commercial	2012	,	Infectious Disease
BWH	Commercial	2012	,	Neurology
BWH	Commercial	2012	!	Neurosurgery
BWH	Commercial	2012	I	NICU
BWH	Commercial	2012	1	Obstetrics
BWH	Commercial	2012	1	Orthopedics
BWH	Commercial	2012	I	Other Medicine
BWH	Commercial	2012	i	Other Surgery
BWH	Commercial	2012	I	Renal
BWH	Commercial	2012	1	Respiratory
BWH	Commercial	2012		Thoracic
BWH	Commercial	2012	I	Tracheostomy
	Commercial	2012		Trauma

BWH	Commercial	2012	1	Urology
BWH	Commercial	2012		Urology Vascular
BWH	Commercial	2012	0	All Other
BWH	Commercial	2012	0	All Other Default
BWH	Commercial	2012	0	Ambulatory Surgery
BWH	Commercial	2012	0	Clinical/Path Labs
BWH	Commercial	2012	0	Emergency
BWH	Commercial	2012	0	Major Imaging
BWH	Commercial	2012	0	Major Procedures
BWH	Commercial	2012	0	Minor Imaging
BWH	Commercial	2012	0	Minor Procedures
BWH	Commercial	2012	0	Observation
BWH	Commercial	2012	0	Other Diagnostics
BWH	Commercial	2012	0	Pharmacy
BWH	Commercial	2012	0	Psychiatric Services
BWH	Commercial	2012	0	Therapies
BWH	Commercial	2012	0	Treatments
BWH	Commercial	2012	0	Visits
BWH	Commercial	2013	I	Burns
BWH	Commercial	2013	I	Cancer
BWH	Commercial	2013	I	Cardiac
BWH	Commercial	2013	I	Endocrine
BWH	Commercial	2013	I	Gastroenterology
BWH	Commercial	2013	I	Gynecology
BWH	Commercial	2013	I	Infectious Disease
BWH	Commercial	2013	I	Neurology
BWH	Commercial	2013		Neurosurgery
BWH	Commercial	2013	1	NICU
BWH	Commercial	2013	1	Obstetrics
BWH	Commercial	2013	I	Orthopedics
BWH	Commercial	2013		Other Medicine
BWH	Commercial	2013		Other Surgery
BWH	Commercial	2013		Renal
BWH	Commercial	2013		Respiratory
BWH	Commercial	2013	i	Thoracic
BWH	Commercial	2013	I	Tracheostomy
BWH	Commercial	2013	1	Trauma
BWH	Commercial	2013		Ungrouped
BWH	Commercial	2013	1	Urology
BWH	Commercial	2013		Vascular
			0	
	Commercial Commercial	2013	0	All Other
BWH		2013		All Other Default
BWH	Commercial	2013	0	Ambulatory Surgery
BWH	Commercial	2013	0	Clinical/Path Labs
BWH	Commercial	2013	0	Emergency
BWH	Commercial	2013	0	Major Imaging
BWH	Commercial	2013	0	Major Procedures

BWH	Commercial	2013	0	Minor Imaging
BWH	Commercial	2013	0	Minor Procedures
BWH	Commercial	2013	0	Observation
BWH	Commercial	2013	0	Other Diagnostics
BWH	Commercial	2013	0	Pharmacy
BWH	Commercial	2013	0	Psychiatric Services
BWH	Commercial	2013	0	Therapies
BWH	Commercial	2013	0	Treatments
BWH	Commercial	2013	0	Visits
BWH	Commercial	2014	1	Burns
BWH	Commercial	2014	I	Cancer
BWH	Commercial	2014	1	Cardiac
BWH	Commercial	2014	1	Endocrine
BWH	Commercial	2014	I	Gastroenterology
BWH	Commercial	2014	1	Gynecology
BWH	Commercial	2014	I	Infectious Disease
BWH	Commercial	2014	I	Neurology
BWH	Commercial	2014	I	Neurosurgery
BWH	Commercial	2014	1	NICU
BWH	Commercial	2014	I	Obstetrics
BWH	Commercial	2014	I	Orthopedics
BWH	Commercial	2014	I	Other Medicine
BWH	Commercial	2014	1	Other Surgery
BWH	Commercial	2014	1	Renal
BWH	Commercial	2014	1	Respiratory
BWH	Commercial	2014	1	Thoracic
BWH	Commercial	2014	1	Tracheostomy
BWH	Commercial	2014	I	Trauma
BWH	Commercial	2014	1	Ungrouped
BWH	Commercial	2014	1	Urology
BWH	Commercial	2014	I	Vascular
BWH	Commercial	2014	0	All Other
BWH	Commercial	2014	0	All Other Default
BWH	Commercial	2014	0	Ambulatory Surgery
BWH	Commercial	2014	0	Clinical/Path Labs
BWH	Commercial	2014	0	Emergency
BWH	Commercial	2014	0	Major Imaging
BWH	Commercial	2014	0	Major Procedures
BWH	Commercial	2014	0	Minor Imaging
BWH	Commercial	2014	0	Minor Procedures
BWH	Commercial	2014	0	Observation
BWH	Commercial	2014	0	Other Diagnostics
BWH	Commercial	2014	0	Pharmacy
BWH	Commercial	2014	0	Psychiatric Services
BWH	Commercial	2014	0	Therapies
BWH	Commercial	2014	0	Treatments
	connercial	2014	0	Visits

BWH	Government	2010	1	Burns
BWH	Government	2010	1	Cancer
BWH	Government	2010	1	Cardiac
BWH	Government	2010	1	Endocrine
BWH		2010	1	
BWH	Government	2010	1	Gastroenterology
	Government		•	Gynecology
BWH	Government	2010	1	Infectious Disease
BWH	Government	2010	 	Neurology
BWH	Government	2010		Neurosurgery
BWH	Government	2010	 -	NICU
BWH	Government	2010	1	Obstetrics
BWH	Government	2010	<u> </u>	Orthopedics
BWH	Government	2010		Other Medicine
BWH	Government	2010		Other Surgery
BWH	Government	2010		Renal
BWH	Government	2010	I	Respiratory
BWH	Government	2010	I	Thoracic
BWH	Government	2010	I	Tracheostomy
BWH	Government	2010	I	Trauma
BWH	Government	2010	I	Urology
BWH	Government	2010	1	Vascular
BWH	Government	2010	0	All Other
BWH	Government	2010	0	All Other Default
BWH	Government	2010	0	Ambulatory Surgery
BWH	Government	2010	0	Clinical/Path Labs
BWH	Government	2010	0	Emergency
BWH	Government	2010	0	Major Imaging
BWH	Government	2010	0	Major Procedures
BWH	Government	2010	0	Minor Imaging
BWH	Government	2010	0	Minor Procedures
BWH	Government	2010	0	Observation
BWH	Government	2010	0	Other Diagnostics
BWH	Government	2010	0	Pharmacy
BWH	Government	2010	0	Psychiatric Services
BWH	Government	2010	0	Therapies
BWH	Government	2010	0	Treatments
BWH	Government	2010	0	Visits
BWH	Government	2011	I	Burns
BWH	Government	2011	I	Cancer
BWH	Government	2011	I	Cardiac
BWH	Government	2011	1	Endocrine
BWH	Government	2011	I	Gastroenterology
BWH	Government	2011	I	Gynecology
BWH	Government	2011	1	Infectious Disease
BWH	Government	2011	1	Neurology
BWH	Government	2011	1	Neurosurgery
BWH	Government	2011	1	NICU

BWH	Government	2011	1	Obstetrics
BWH	Government Government	2011	1	Orthopedics
BWH	Government	2011	1	Other Medicine
BWH		2011	1	
	Government		1	Other Surgery
BWH	Government	2011	1	Renal
BWH	Government	2011	<u> </u>	Respiratory
BWH	Government	2011	<u> </u>	Thoracic
BWH	Government	2011		Tracheostomy
BWH	Government	2011	 	Trauma
BWH	Government	2011	 	Urology
BWH	Government	2011		Vascular
BWH	Government	2011	0	All Other
BWH	Government	2011	0	All Other Default
BWH	Government	2011	0	Ambulatory Surgery
BWH	Government	2011	0	Clinical/Path Labs
BWH	Government	2011	0	Emergency
BWH	Government	2011	0	Major Imaging
BWH	Government	2011	0	Major Procedures
BWH	Government	2011	0	Minor Imaging
BWH	Government	2011	0	Minor Procedures
BWH	Government	2011	0	Observation
BWH	Government	2011	0	Other Diagnostics
BWH	Government	2011	0	Pharmacy
BWH	Government	2011	0	Psychiatric Services
BWH	Government	2011	0	Therapies
BWH	Government	2011	0	Treatments
BWH	Government	2011	0	Visits
BWH	Government	2012	I	Burns
BWH	Government	2012	I	Cancer
BWH	Government	2012	I	Cardiac
BWH	Government	2012	1	Endocrine
BWH	Government	2012	1	Gastroenterology
BWH	Government	2012	1	Gynecology
BWH	Government	2012	I	Infectious Disease
BWH	Government	2012	I	Neurology
BWH	Government	2012	1	Neurosurgery
BWH	Government	2012	I	NICU
BWH	Government	2012	l	Obstetrics
BWH	Government	2012	1	Orthopedics
BWH	Government	2012	1	Other Medicine
BWH	Government	2012	1	Other Surgery
BWH	Government	2012	1	Renal
BWH	Government	2012	1	Respiratory
BWH	Government	2012	1	Thoracic
BWH	Government	2012		Iracheostomy
BWH BWH	Government Government	2012 2012	1	Tracheostomy Trauma

BWH	Covernment	2012	1	Vascular
BWH	Government Government	2012	0	All Other
BWH	Government	2012	0	All Other Default
BWH	Government	2012	0	Ambulatory Surgery
BWH		2012	0	Clinical/Path Labs
	Government	2012		
BWH	Government		0	Emergency
BWH	Government	2012	0	Major Imaging
BWH	Government	2012	0	Major Procedures
BWH	Government	2012	0	Minor Imaging
BWH	Government	2012	0	Minor Procedures
BWH	Government	2012	0	Observation
BWH	Government	2012	0	Other Diagnostics
BWH	Government	2012	0	Pharmacy
BWH	Government	2012	0	Psychiatric Services
BWH	Government	2012	0	Therapies
BWH	Government	2012	0	Treatments
BWH	Government	2012	0	Visits
BWH	Government	2013	1	Burns
BWH	Government	2013	I	Cancer
BWH	Government	2013	1	Cardiac
BWH	Government	2013	1	Endocrine
BWH	Government	2013	I	Gastroenterology
BWH	Government	2013	I	Gynecology
BWH	Government	2013	1	Infectious Disease
BWH	Government	2013	1	Neurology
BWH	Government	2013	1	Neurosurgery
BWH	Government	2013	1	NICU
BWH	Government	2013		Obstetrics
BWH	Government	2013	1	Orthopedics
BWH	Government	2013	-	Other Medicine
BWH	Government	2013		Other Surgery
BWH	Government	2013	I	Renal
BWH	Government	2013	 I	Respiratory
BWH	Government	2013	 I	Thoracic
BWH	Government	2013	ı	Tracheostomy
BWH	Government	2013	!	Trauma
BWH	Government	2013	I	
			I	Urology Vascular
	Government	2013		All Other
BWH	Government	2013	0	
BWH	Government	2013	0	All Other Default
BWH	Government	2013	0	Ambulatory Surgery
BWH	Government	2013	0	Clinical/Path Labs
BWH	Government	2013	0	Emergency
BWH	Government	2013	0	Major Imaging
BWH	Government	2013	0	Major Procedures
BWH	Government	2013	0	Minor Imaging
BWH	Government	2013	0	Minor Procedures

BWH	Covornmont	2012	0	Observation
BWH	Government	2013 2013	0	Observation
BWH	Government			Other Diagnostics
	Government	2013	0	Pharmacy
BWH	Government	2013	0	Psychiatric Services
BWH	Government	2013	0	Therapies
BWH	Government	2013	0	Treatments
BWH	Government	2013	0	Visits
BWH	Government	2014	 	Burns
BWH	Government	2014	 	Cancer
BWH	Government	2014	 	Cardiac
BWH	Government	2014	 	Endocrine
BWH	Government	2014	<u> </u>	Gastroenterology
BWH	Government	2014		Gynecology
BWH	Government	2014	 	Infectious Disease
BWH	Government	2014	<u> </u>	Neurology
BWH	Government	2014		Neurosurgery
BWH	Government	2014	 	NICU
BWH	Government	2014		Obstetrics
BWH	Government	2014	1	Orthopedics
BWH	Government	2014	I	Other Medicine
BWH	Government	2014	I	Other Surgery
BWH	Government	2014	1	Renal
BWH	Government	2014	1	Respiratory
BWH	Government	2014	I	Thoracic
BWH	Government	2014	I	Tracheostomy
BWH	Government	2014	1	Trauma
BWH	Government	2014	1	Urology
BWH	Government	2014	1	Vascular
BWH	Government	2014	0	All Other
BWH	Government	2014	0	All Other Default
BWH	Government	2014	0	Ambulatory Surgery
BWH	Government	2014	0	Clinical/Path Labs
BWH	Government	2014	0	Emergency
BWH	Government	2014	0	Major Imaging
BWH	Government	2014	0	Major Procedures
BWH	Government	2014	0	Minor Imaging
BWH	Government	2014	0	Minor Procedures
BWH	Government	2014	0	Observation
BWH	Government	2014	0	Other Diagnostics
BWH	Government	2014	0	Pharmacy
BWH	Government	2014	0	Psychiatric Services
BWH	Government	2014	0	Therapies
BWH	Government	2014	0	Treatments
BWH	Government	2014	0	Visits
BWH	Other	2010	I	Burns
BWH	Other	2010	1	Cancer
BWH	Other	2010	1	Cardiac

BWH	Other	2010	I	Endocrine
BWH	Other	2010	1	Gastroenterology
BWH	Other	2010		Gynecology
BWH	Other	2010	l	Infectious Disease
BWH	Other	2010	l	Neurology
BWH	Other	2010	l	Neurosurgery
BWH	Other	2010		NICU
BWH	Other	2010	l	Obstetrics
BWH	Other	2010	I	Orthopedics
BWH	Other	2010	1	Other Medicine
BWH	Other	2010	1	Other Surgery
BWH	Other	2010	I	Renal
BWH	Other	2010	I	Respiratory
BWH	Other	2010	I	Thoracic
BWH	Other	2010	I	Tracheostomy
BWH	Other	2010	I	Trauma
BWH	Other	2010	I	Urology
BWH	Other	2010	I	Vascular
BWH	Other	2010	0	All Other
BWH	Other	2010	0	All Other Default
BWH	Other	2010	0	Ambulatory Surgery
BWH	Other	2010	0	Clinical/Path Labs
BWH	Other	2010	0	Emergency
BWH	Other	2010	0	Major Imaging
BWH	Other	2010	0	Major Procedures
BWH	Other	2010	0	Minor Imaging
BWH	Other	2010	0	Minor Procedures
BWH	Other	2010	0	Nonpatient Services
BWH	Other	2010	0	Observation
BWH	Other	2010	0	Other Diagnostics
BWH	Other	2010	0	Pharmacy
BWH	Other	2010	0	Psychiatric Services
BWH	Other	2010	0	Therapies
BWH	Other	2010	0	Treatments
BWH	Other	2010	0	Visits
BWH	Other	2011	<u> </u>	Burns
BWH	Other	2011	<u> </u>	Cancer
BWH	Other	2011		Cardiac
BWH	Other	2011		Endocrine
BWH	Other	2011	<u> </u>	Gastroenterology
BWH	Other	2011	<u> </u>	Gynecology
BWH	Other	2011	<u> </u>	Infectious Disease
BWH	Other	2011	<u> </u>	Neurology
BWH	Other	2011	<u> </u>	Neurosurgery
BWH	Other	2011	<u> </u>	NICU
BWH	Other	2011	<u> </u>	Obstetrics
BWH	Other	2011		Orthopedics

BWH	Other	2011	1	Other Medicine
BWH	Other	2011		Other Surgery
BWH	Other	2011		Renal
BWH	Other	2011	-	Respiratory
BWH	Other	2011	1	Thoracic
BWH	Other	2011		Tracheostomy
BWH	Other	2011		Trauma
BWH	Other	2011		Urology
BWH	Other	2011		Vascular
BWH	Other	2011	0	All Other
BWH	Other	2011	0	All Other Default
BWH	Other	2011	0	Ambulatory Surgery
BWH	Other	2011	0	Clinical/Path Labs
BWH	Other	2011	0	Emergency
BWH	Other	2011	0	Major Imaging
BWH	Other	2011	0	Major Procedures
BWH	Other	2011	0	Minor Imaging
BWH	Other	2011	0	Minor Procedures
BWH	Other	2011	0	Nonpatient Services
BWH	Other	2011	0	Observation
BWH	Other	2011	0	Other Diagnostics
BWH	Other	2011	0	Pharmacy
BWH	Other	2011	0	Psychiatric Services
BWH	Other	2011	0	Therapies
BWH	Other	2011	0	Treatments
BWH	Other	2011	0	Visits
BWH	Other	2012		Burns
BWH	Other	2012		Cancer
BWH	Other	2012	I	Cardiac
BWH	Other	2012	I	Endocrine
BWH	Other	2012	I	Gastroenterology
BWH	Other	2012	I	Gynecology
BWH	Other	2012	I	Infectious Disease
BWH	Other	2012	I	Neurology
BWH	Other	2012	I	Neurosurgery
BWH	Other	2012	I	NICU
BWH	Other	2012	I	Obstetrics
BWH	Other	2012	I	Orthopedics
BWH	Other	2012	I	Other Medicine
BWH	Other	2012	I	Other Surgery
BWH	Other	2012	I	Renal
BWH	Other	2012	I	Respiratory
BWH	Other	2012	I	Thoracic
BWH	Other	2012	I	Tracheostomy
BWH	Other	2012	I	Trauma
BWH	Other	2012	I	Urology
BWH	Other	2012	I	Vascular

BWH	Other	2012	0	All Other
BWH	Other	2012	0	All Other Default
BWH	Other	2012	0	Ambulatory Surgery
BWH	Other	2012	0	Clinical/Path Labs
BWH	Other	2012	0	Emergency
BWH	Other	2012	0	Major Imaging
BWH	Other	2012	0	Major Procedures
BWH	Other	2012	0	Minor Imaging
BWH	Other	2012	0	Minor Procedures
BWH	Other	2012	0	Nonpatient Services
BWH	Other	2012	0	Observation
BWH	Other	2012	0	Other Diagnostics
BWH	Other	2012	0	Pharmacy
BWH	Other	2012	0	Psychiatric Services
BWH	Other	2012	0	Therapies
BWH	Other	2012	0	Treatments
BWH	Other	2012	0	Visits
BWH	Other	2012	U	Burns
BWH	Other	2013	i	Cancer
BWH	Other	2013		Cardiac
BWH	Other	2013	i	Endocrine
BWH	Other	2013	i	Gastroenterology
BWH	Other	2013	1	Gynecology
BWH	Other	2013	·	Infectious Disease
BWH	Other	2013	1	Neurology
BWH	Other	2013	1	Neurosurgery
BWH	Other	2013	I	NICU
BWH	Other	2013	i	Obstetrics
BWH	Other	2013	I	Orthopedics
BWH	Other	2013	I	Other Medicine
BWH	Other	2013	I	Other Surgery
BWH	Other	2013	·	Renal
BWH	Other	2013	i	Respiratory
BWH	Other	2013	1	Thoracic
BWH	Other	2013	1	Tracheostomy
BWH	Other	2013	I	Trauma
BWH	Other	2013	1	Ungrouped
BWH	Other	2013		Urology
BWH	Other	2013	1	Vascular
BWH	Other	2013	0	All Other
BWH	Other	2013	0	All Other Default
BWH	Other	2013	0	Ambulatory Surgery
BWH	Other	2013	0	Clinical/Path Labs
BWH	Other	2013	0	Emergency
	Other		0	
BWH		2013		Major Imaging
BWH	Other	2013	0	Major Procedures
BWH	Other	2013	0	Minor Imaging

BWH	Other	2013	0	Minor Procedures
BWH	Other	2013	0	Nonpatient Services
BWH	Other	2013	0	Observation
BWH	Other	2013	0	Other Diagnostics
BWH	Other	2013	0	Pharmacy
BWH	Other	2013	0	-
	Other			Psychiatric Services
BWH		2013	0	Therapies
BWH	Other Other	2013	0	Treatments
BWH		2013	0	Visits
BWH	Other	2014	 	Burns
BWH	Other Other	2014	I	Cancer
BWH	Other	2014	 	Cardiac
BWH	Other	2014	 	Endocrine
BWH	Other	2014	I	Gastroenterology
BWH	Other Other	2014	 	Gynecology
BWH	Other	2014	<u> </u>	Infectious Disease
BWH	Other	2014	<u> </u>	Neurology
BWH	Other	2014	 	Neurosurgery
BWH	Other	2014	 	NICU
BWH	Other	2014	<u> </u>	Obstetrics
BWH	Other	2014	I	Orthopedics
BWH	Other	2014	<u> </u>	Other Medicine
BWH	Other	2014		Other Surgery
BWH	Other	2014	<u> </u>	Renal
BWH	Other	2014	<u> </u>	Respiratory
BWH	Other	2014	<u> </u>	Thoracic
BWH	Other	2014	<u> </u>	Tracheostomy
BWH	Other	2014	<u> </u>	Trauma
BWH	Other	2014	<u> </u>	Urology
BWH	Other	2014	<u> </u>	Vascular
BWH	Other	2014	0	All Other
BWH	Other	2014	0	All Other Default
BWH	Other	2014	0	Ambulatory Surgery
BWH	Other	2014	0	Clinical/Path Labs
BWH	Other	2014	0	Emergency
BWH	Other	2014	0	Major Imaging
BWH	Other	2014	0	Major Procedures
BWH	Other	2014	0	Minor Imaging
BWH	Other	2014	0	Minor Procedures
BWH	Other	2014	0	Nonpatient Services
BWH	Other	2014	0	Observation
BWH	Other	2014	0	Other Diagnostics
BWH	Other	2014	0	Pharmacy
BWH	Other	2014	0	Psychiatric Services
BWH	Other	2014	0	Therapies
BWH	Other	2014	0	Treatments
BWH	Other	2014	0	Visits

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NPSR	TotCost	NetMargin
482132.82	232830.72	249302.1
169735909.7	123716278.7	46019630.98
91267468.28	71768887.55	19498580.73
14775941.81	12405424.66	2370517.15
32725070.07	25609113.67	7115956.4
9692995.32	8410506.13	1282489.19
8436380.12	5802987.16	2633392.96
8151857.95	7365872.11	785985.84
17098613.18	12054299.89	5044313.29
43212084.28	33264660.02	9947424.26
74765006.07	67656752.26	7108253.81
38402346.45	27919773.14	10482573.31
10350846.14	8240725.08	2110121.06
24044566.62	18173035.51	5871531.11
6277075.08	4333154.14	1943920.94
5593260.02	4242988.89	1350271.13
6293781.7	4442217.78	1851563.92
7384261.87	7370161.19	14100.68
3848220.44	2919906.15	928314.29
2152946.76	1528524.74	624422.02
10545434.4	8013374.24	2532060.16
3131374.01	3331793.81	-200419.8
766724.68	1100766.89	-334042.21
47453381.11	35086763.04	12366618.07
28198403.66	22925851.32	5272552.34
12641449.1	9788738.68	2852710.42
62548641.46	22657675.42	39890966.04
33309875.28	21283510.15	12026365.13
34606469.39	19434121.29	15172348.1
13977284.19	11406483.44	2570800.75
24695522.61	12502340.78	12193181.83
13161258.54	7257707.84	5903550.7
453759.29	618561.75	-164802.46
587084.21	1841611.44	-1254527.23 -2547236.84
3347043.11	5894279.95	
64190695.29 26944419.76	32386712.52 38578036.14	31803982.77 -11633616.38
960955.4446	522070.845	438884.5996
201055525	141365922.9	59689602.15
81395242.06	60277029.97	21118212.09
12566420.35	9395901.237	3170519.116
31859060.9	24089951.54	7769109.36
3423575.672	24089951.34	931130.9928
8889651.697	7023361.303	1866290.394
9959377.343	7826084.451	2133292.892
17862529.9	12390669.28	5471860.617
1/002323.3	12330003.28	547 1000.017

46475133.92	31522951.86	14952182.06
82470025.97	68891699.68	13578326.29
39386551.89	26426579.62	12959972.28
9823090.028	7926695.355	1896394.672
21006494.08	15634239.73	5372254.344
3633732.373	3016413.086	617319.2871
6410343.077	5235077.508	1175265.569
4741771.865	3791716.185	950055.6798
8666125.956	7159958.34	1506167.616
3180926.763	2491701.1	689225.6634
2345662.517	1438888.159	906774.358
11696847.45	8457394.194	3239453.253
2833126.343	2662548.752	170577.5905
2130223.534	1178003.054	952220.4796
55005324.26	38630276.7	16375047.56
30586861.85	22770799.28	7816062.571
12520447.36	9560995.312	2959452.051
51077290.81	21439259.07	29638031.75
31621027.73	18903176.19	12717851.54
31829059.95	19513411.69	12315648.26
17977577.03	12840938.04	5136638.99
35700052.51	19267167.35	16432885.16
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955946.1195	1790496.184	-834550.0643
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63406474.94	34679313.35	28727161.59
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578175.4667	387233.062	190942.4047
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2623984.833	2057823.54	566161.2932
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16923655.22	11310036.51	5613618.714
42153893.95	30420300.85	11733593.1
85901971.88	69138078.45	16763893.43
37123706.18	23820677.71	13303028.47
11122475.62	8310166.063	2812309.554
20036266.79	14617184.59	5419082.208
5990208.341	5168184.166	822024.1746
7475305.531	5963237.746	1512067.785
4517350.538	2802802.279	1714548.259
8825328.791	7184589.17	1640739.621
3230341.313	2756067.562	474273.7513

2588506.826	1599879.041	988627.7851
9820349.837	7269777.846	2550571.991
3868821.066	3032686.735	836134.3307
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34446447.33	23218132.9	11228314.43
13445505.3	11360827.53	2084677.77
52898775.59	22164473.71	30734301.88
38242153.02	22068154.4	16173998.62
34716938.52	19644820.09	15072118.44
21174744.99	13189837.68	7984907.311
29048529.38	18904600.67	10143928.7
14566263.79	7308254.457	7258009.33
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6727249.443	7610481.024	-883231.5809
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1598294.788	932230.011	666064.7774
220821817.1	141794794.4	79027022.71
86067431.48	58597252.34	27470179.13
13679404.86	9071327.764	4608077.097
36665382.51	23008296.85	13657085.66
1840159.775	1288683.383	551476.3915
8236040.013	6044894.878	2191145.135
12231289.04	8380467.65	3850821.388
20365217.67	12644080.81	7721136.855
46208864.57	34941801.15	11267063.42
92598852.59	71413782.72	21185069.87
41185948.41	24576114.14	16609834.27
11970177.98	8732881.638	3237296.346
22570154.08	17181068.56	5389085.522
4849958.919	3820903.972	1029054.947
6402624.558	4991482.292	1411142.266
4952550.896	2967983.813	1984567.083
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3779370.989	2633664.439	1145706.55
96113.6698	54264.83	41848.8398
2583709.754	1326237.775	1257471.979
10945307.29	7648336.004	3296971.288
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49689390.36	20259622.67	29429767.69
33794220.25	19795794.61	13998425.64

35897897.77	19157071.06	16740826.71
24290237.28	14498397.83	9791839.443
31317685.44	23048071.72	8269613.72
13472802.79	7019322.041	6453480.745
1695238.294	1502713.301	192524.9929
995936.0616	1489944.934	-494008.8721
8505872.976	9561882.513	-1056009.538
68885874.42	40407167.73	28478706.69
36928772	48814878.37	-11886106.37
292177.24	230594.093	61583.147
106097497.6	65521818.75	40575678.89
40415943.91	27304789.66	13111154.25
7988591.806	4663682.069	3324909.737
14516363.22	9691646.553	4824716.672
857662.5976	550760.365	306902.2326
3767333.655	2935144.191	832189.4638
5280240.723	3696687.57	1583553.153
10610683.41	6158902.083	4451781.324
21494894.74	17416344.79	4078549.941
43820161.4	36571651.09	7248510.308
24237160.07	15758941.42	8478218.647
4893567.303	3673887.188	1219680.115
10252495.25	6585915.221	3666580.026
2985668.788	2646469.854	339198.9341
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3634772.669	3561749.31	73023.3585
1276504.291	1095049.011	181455.2801
32659.6008	46964.21	-14304.6092
1289995.824	952114.012	337881.8115
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11575493.72	7428337.802	4147155.913
15392714	10589253.92	4803460.08
7044871.389	3395392.22	3649479.169
494639.4029	644988.8389	-150349.436
285184.3688	690925.2344	-405740.8656
4761434.761	4337189.033	424245.7278
37836325.62	21376298.13	16460027.49
18926252.92	24281662.79	-5355409.871

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87980046.58	109528511.6	-21548465.05
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25852705.9	31454267.08	-5601561.18
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8982112.25	11822121.52	-2840009.27
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13753424.34	12764423.33	989001.01
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29255657.73	34154019.84	-4898362.11
13937507.16	17027508.39	-3090001.23
12263442.32	15798340.38	-3534898.06
8318528.45	8850672.55	-532144.1
10740665.21	13811861.54	-3071196.33
3262475.43	3858704.98	-596229.55
13254396.87	16531598.98	-3277202.11
1931993.49	2326313.87	-394320.38
2846031.97	2447669.9	398362.07
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986777.94	2310113.9	-1323335.96
206420.88	1087819.2	-881398.32
9313129.79	12770163.02	-3457033.23
4664616.33	9611815.25	-4947198.92
5824193.79	9540646.52	-3716452.73
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3708866.14	8610028.11	-4901161.97
6170959.64	9184736.77	-3013777.13
3871811.06	4891301.74	-1019490.68
207124.06	521506.22	-314382.16
1154676.37	2975122.68	-1820446.31
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311969.1149	350420.8919	-38451.777
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26429580.01	32855386.68	-6425806.669
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8016587.66	9321443.552	-1304855.892
10630957.1	13866187	-3235229.897
2974508.51	3848331.534	-873823.0244
11827080.5	14780968.68	-2953888.174
1788436.118	2137285.573	-348849.4554
3533691.329	3785976.971	-252285.6419
15534469.91	19715138.13	-4180668.222
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3781240.642	4546917.617	-765676.9752
272943.116	525578.4094	-252635.2934
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1462331.338	3497693.176	-2035361.837
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16070318.93	31534182.67	-15463863.74
492231.1309	863076.864	-370845.7331
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33555241.64	34704393.19	-1149151.546
14824343.84	19276986.22	-4452642.381
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10016194.35	12919074.86	-2902880.511
3399301.82	4064188.745	-664886.9252
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22758937.78 38616707.09 -15857769.3 978325.0857 715818.925 262506.1607 58113581.4 69818089.65 -11704582.25 45718887.94 52263591.54 -6544703.602 2600125.241 3603308.966 -1003183.726 12097683.45 14685256.29 -2587572.84 329718.613 396596.838 -66878.225 2998770.183 8518500.107 -5519729.924 6477990.128 8766250.316 -2288260.188 9235820.824 9737721.992 -501901.168 5295746.59 6290895.027 -995148.4376 7806093.519 14352887.12 -656973.599 1885640.21 19755965.52 899425.3028 6018886.648 10018168.24 -3999281.587 3646682.511 7140313.294 -3493630.784 3086030.969 4076863.94 -90083.0247 5077172.725 6820962.146 1743789.421 1262600.952 2576776.303 -414175.351 3018467.399 8959341.87 -940874.4715 1168758.2	2480072.498	5238349.062	-2758276.564
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329718.613 396596.838 -66878.225 2998770.183 8518500.107 -5519729.924 6477990.128 8766250.316 -2288260.188 9235820.824 9737721.992 -501901.168 529576.59 629089.07 -995148.4376 7806093.519 14352887.12 -6546793.599 18856540.21 19755965.52 -889425.3028 6018886.648 10018168.24 -3999281.587 3646682.511 7140313.294 -3493630.784 3086030.969 4076863.994 -99083.0247 5077172.725 6820962.146 -1743789.421 2162600.952 2576776.303 -414175.351 8018467.399 8959341.87 -940874.4715 1168758.204 2043376.659 -874618.4551 1055238.407 1228500.28 -173261.8728 7214333.916 9441556.988 -222722.072 1314608.285 177173.586 -457125.3008 102104.4539 243984.632 141880.2093 3222226.454 6655438.393 -3433211.939 5775541	2600125.241	3603308.966	-1003183.726
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1314608.2851771733.586-457125.3008102104.4539243984.6632-141880.20939083064.81415404941.47-6321876.6612961350.9565959001.009-2997650.053322226.4546655438.393-3433211.9395775541.2376845037.137-1069495.96898917.17210285314.26-3386397.0924104878.3854963820.854-858942.46842898939.5825959153.604-3060214.0226185360.85510551187.95-4365827.0972101305.041239495.932-298190.8914209638.4975409992.7178-200354.2203408791.47711085482.648-676691.17071340027.5742566038.314-1226010.74110114882.7315160527.59-5045644.86212454433.6420179686.39-7725252.749594825.64803943.4-209117.7624283937.6417921076.436362861.21	1055238.407	1228500.28	-173261.8728
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