

THE TOOL

<u>Department</u>	<u>Medicare Medicaid Utilization</u>	<u>Cost Based Reimb.</u>
Capital - Building		40%
Capital - Equipment		various
Employee Benefits		40%
Admin & General		50%
Operation of Plant		30%
Laundry & Linen		15%
Housekeeping		30%
Dietary		15%
Cafeteria		40%
Nursing Admin		20%
Medical Records		60%
Social services		5%
Adults & Peds	75%	75%
Intensive Care Unit	90%	90%
Nursery	70%	70%
SNF	60%	0%
Operating Room	45%	45%
Labor & Delivery	70%	70%
Anesthesiology	45%	45%
Radiology	47%	47%
Laboratory	60%	60%
Respiratory Therapy	80%	80%
Physical Therapy	60%	60%
Occupational Therapy	90%	90%
Speech Therapy	30%	30%
Electrocardiology	80%	80%
Med Supply	40%	40%
Pharmacy	60%	60%
Emergency	25%	25%
Observation Beds	80%	80%
Rural Health Clinic	50%	35%
Home Health	90%	0%
Physician Clinic	40%	0%

FIERCELY FOCUSED >

WIPFLI^{LLP}
CPAs and Consultants

