

AMENDED FINANCIAL REPORT

(Medical Assistance Program of the
Department of Human Services,
Commonwealth of Pennsylvania)

Tower Behavioral Health

Report Period July 1, 2021 – June 30, 2022

January 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

January 17, 2024

Ms. Jenna Pacini
Chief Executive Officer
Tower Behavioral Health
201 Wellness Way
Reading, PA 19605

Dear Ms. Pacini:

At the request of the Department of Human Services (DHS), we have performed the procedures enumerated below on the submitted cost report (Form MA-336) of Tower Behavioral Health for the fiscal year ended June 30, 2022. The purpose of these procedures was to certify the costs detailed in the facility's submitted MA-336 cost report. The results of these procedures are detailed below and in the adjustments section of our issued final amended MA-336 cost report. DHS will use our final amended MA-336 cost report to set the Medical Assistance reimbursement rate for this new facility.

Our engagement was limited to the procedures outlined below and was not conducted, nor was it required to be, in accordance with auditing or attestation standards issued by the American Institute of Certified Public Accountants (AICPA) or the Comptroller General of the United States.

Tower Behavioral Health (the facility) is responsible for maintaining financial records supporting the costs, charges, and days included in the facility's submitted MA-336 cost report. DHS is responsible for the reliability of the data generated from the Provider Reimbursement and Operations Management Information System (PROMISe™).¹

¹ PROMISe™ is a Web-based application for registered providers. PROMISe™ is a HIPAA-compliant claims processing and management information system. Source: <http://dhs.pa.gov/about/Pages/Online-Services.aspx> accessed 1/17/2024.

We performed the following DHS-requested procedures which resulted in the associated adjustments and/or no adjustments, as noted.

1. Compared total paid MA days, MA charges, and MA discharges for the Diagnostic Related Groupings (DRG) detailed on the facility's submitted MA-336 Cost Report to the actual data supplied in the Cost Settlement Report, dated 9/7/2023, and provided by the DHS from PROMISe™.
 - We determined adjustments were warranted as a result of this procedure; therefore, the final amended cost report includes the actual paid MA days, MA charges, and MA discharges for the DRG detailed in the Cost Settlement Report, dated 9/7/2023, and provided by the DHS from PROMISe™. Refer to adjustments #2, #3 & #6 on the Amended Adjustment Report.
2. Compared total costs and total charges included in the facility's submitted MA-336 Cost Report to the total costs and total charges included in the facility's trial balance.
 - No adjustments were warranted as a result of this procedure.
3. Compared the number of beds available, number of bed days, and total inpatient days included in the facility's submitted MA-336 Cost Report to the corresponding numbers included in the facility's final accepted Medicare Cost Report.
 - We determined an adjustment was warranted as a result of this procedure; therefore, we adjusted the number of bed days to the actual amounts for proper cost reporting. Refer to adjustment #1 on the Amended Adjustment Report.
4. Compared the cost allocation statistics for the new Medical Rehab Unit, and in total, included on the facility's submitted MA-336 Cost Report to the cost allocation statistics included in the facility's final accepted Medicare Cost Report and the facility's documentation on statistics.
 - We determined adjustments were warranted as a result of this procedures; therefore, we adjusted the statistics for the nursing administration and social services cost centers to the correct amounts for proper cost reporting. Refer to adjustment #4 & #5 on the Amended Adjustment Report.

We also performed procedures in addition to those requested by the DHS to attempt to determine the reliability of paid MA days, MA charges, and MA discharges data included in the DHS' PROMISe™ Cost Settlement Reports. We considered the evaluation of this data to be necessary to certify the costs detailed in the facility's submitted MA-336 cost report.

Based on the results of those procedures, and as communicated to DHS management, while we concluded that data related to paid MA charges as detailed in PROMISe™ were reliable, we concluded that the actual paid MA days and MA discharges data detailed in the PROMISe™ Cost Settlement Report, dated 9/7/2023, is of undetermined reliability. However, DHS confirmed that, for their purposes and use of our issued amended MA-336 cost reports, it was not necessary

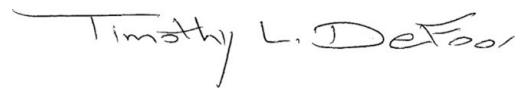
for us to conduct any further procedures to attempt to determine the reliability of that data, such as comparing data in the PROMISe™ system to supporting source documents at the facility. Therefore, users of this report should take into consideration that the evidence upon which we relied, at the DHS' request to calculate paid MA days and MA discharges, is of undetermined reliability.

Based on the results of the procedures noted above, except for the effects, if any, of the matter described in the preceding paragraph, we certify that the facility's reasonable costs of providing inpatient hospital care under the Commonwealth's Medical Assistance Program as detailed in the final amended MA-336 cost report are accurately stated in all material respects.

This report is intended solely for the information and use of DHS to set the Medical Assistance reimbursement rate for this new facility, and is not intended to be, and should not be, used by anyone other than the specified party.

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Tower Behavioral Health.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive, flowing style.

Timothy L. DeFoor
Auditor General

AMENDED ADJUSTMENT REPORT

PROVIDER NAME AND ADDRESS:

Tower Behavioral Health
201 Wellness Way
Reading, PA 19605

PROVIDER NO.: 1

1038259400002

PERIOD:

7-1-21 to 6-30-22

REPORT REFERENCE				ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE (DECREASE)	ADJUSTED TOTAL
FORM	SCHEDULE	LINE	COLUMN					
MA-336	S-2	2	1	1	Inpatient Statistics Total Bed Days Total Bed Days To adjust to the correct number of total bed days for proper cost reporting. DPW 1163, Subchapter A, 1163.51	44,608.0	7,952.0	52,560.0
MA-336	S-2	4	1	2	MA Days General Care Unit To adjust the reported MA days to the paid MA days per the Cost Settlement Report, run dated 9/7/2023. DPW 1163, Subchapter A, 1163.51	230.0	(1.0)	229.0
MA-336	S-2	10	9	3	MA Discharges PA MA Discharges - DRG To adjust the reported MA discharges to the MA discharges per the Cost Settlement Report, run dated 9/7/2023. DPW 1163, Subchapter A, 1163.51	1,500.0	(1,492.0)	8.0
MA-336	B-1	15 26 65	12	4	B-1 Statistics Nursing Administration			
					Medical Records Library	8,112.0	34.0	8,146.0
					General Routine Care	208,416.0	(91.0)	208,325.0
					Partial Hospitalization	-	7,163.0	7,163.0
					Total	216,528.0	7,106.0	223,634.0
					To adjust the hours worked for the Nursing Administration statistic for proper cost reporting. DPW 1163, Subchapter A, 1163.51			
MA-336	B-1	26 65 66	16	5	Social Services			
					General Routine Care	\$ 87,807,000	\$ (87,777,731)	29,269.0
					Partial Hospitalization	\$ 1,195,608	\$ (1,195,608)	-
					ACT Program	\$ 1,927,834	\$ (1,927,834)	-
					Total	\$ 90,930,442	\$ (90,901,173)	29,269.0
					To adjust the basis for the Social Services statistic from gross charges to total inpatient days for proper cost reporting. DPW 1163, Subchapter A, 1163.51			

AMENDED ADJUSTMENT REPORT

PROVIDER NAME AND ADDRESS:

Tower Behavioral Health
201 Wellness Way
Reading, PA 19605

PROVIDER NO.: 1

1038259400002

PERIOD:

7-1-21 to 6-30-22

REPORT REFERENCE				ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE (DECREASE)	ADJUSTED TOTAL
FORM	SCHEDULE	LINE	COLUMN					
MA-336	C-2	26	9	6	Charge Adjustment DRG MA Charges General Routine Care To adjust the MA inpatient charges to the paid MA charges per the Cost Settlement Report, run dated 9/7/2023. The MA charges are allocated on proportionate basis as developed from the filed MA charges. DPW 1163, Subchapter A, 1163.51	\$ 690,000	\$ (3,219)	\$ 686,781

PART I ACUTE CARE AND FREESTANDING COST - REIMBURSED HOSPITALS		INPATIENT DAYS (FROM AUDITABLE RECORDS)		AVERAGE COST PER DIEM (From Wkst. C-2, Col. 10) (2 decimal places)	PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST (Col. 2 x Col. 3) (Round To Nearest \$)
		TOTAL DAYS ALL PATIENTS (1)	PA M.A. PROGRAM PATIENT DAYS (2)		
1. GENERAL ROUTINE CARE	29,269	229.0	\$796.28	\$182,348	
2. NURSERY					
3. INTENSIVE CARE UNIT					
4. NEONATE INTENSIVE CARE UNIT					
5. CORONARY CARE UNIT					
6. OTHER					
7. OTHER					
8. OTHER					
9. SUB-TOTAL (1-8)	29,269	229.0		\$182,348	
10. PA M.A. ANCILLARY SERVICE COST (From Wkst. C-2, Line 80, Col. 11)					
11. TOTAL PA M.A. REIMBURSABLE COST (Sum of Lines 9 & 10, Col. 4)				\$182,348	
12. NET GAIN (OR LOSS) FROM DISPOSAL OF CAPITAL ASSETS IN A PRIOR YEAR (SEE PAGE 38 OF INSTRUCTIONS FOR CLARIFICATION)					
13. OTHER ADJUSTMENT (SPECIFY)					
14. OTHER ADJUSTMENT (SPECIFY)					
15. TOTAL ADJUSTMENTS (SUM OF LINES 12 - 14)					
16. ADJUSTED PA M.A. REIMBURSABLE COST (LINE 11 PLUS OR MINUS LINE 15)				\$182,348	

MA-336(AG)

**TOWER BEHAVIORAL HEALTH
AMENDED WORKSHEET S-1
DETERMINATION OF PENNSYLVANIA M.A. REIMBURSABLE COST
(Excluding SNF, ICF and RTF Data)**

			PROVIDER NUMBER	PERIOD 7/1/2021 to 6/30/2022
PART III DRUG AND ALCOHOL REHABILITATION UNIT	INPATIENT DAYS (FROM AUDITABLE RECORDS)		AVERAGE COST PER DIEM (From Wkst C-4, Col. 4, Line 36) (2 decimal places)	PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST (Col. 2 x Col. 3) (Round To Nearest \$)
	TOTAL DAYS ALL PATIENTS	PA M.A. PROGRAM PATIENT DAYS		
	(1)	(2)	(3)	(4)
1. DRUG & ALCOHOL REHAB. UNIT INPATIENT SERVICES				
2. DRUG & ALCOHOL REHAB. UNIT PA M.A. ANCILLARY COSTS (From Worksheet C-4, Line 80, Col. 5)				
3. TOTAL PA M.A. DRUG & ALCOHOL REHAB. UNIT REIMBURSABLE COST (Sum of Line 1 & 2, Col. 4)				
4. APPLICABLE ADJUSTMENT (Specify)				
5. ADJUSTED PA M.A. D & A REHAB. UNIT REIMBURSABLE COST (Line 3 Plus or Minus Line 4)				

			PROVIDER NUMBER	PERIOD 7/1/2021 to 6/30/2022
PART IV MEDICAL REHABILITATION UNIT	INPATIENT DAYS (FROM AUDITABLE RECORDS)		AVERAGE COST PER DIEM (From Wkst. C-7, Col. 4, Line 34) (2 decimal places)	PENNSYLVANIA MEDICAL ASSISTANCE PROGRAM COST (Col. 2 x Col. 3) (Round To Nearest \$)
	TOTAL DAYS ALL PATIENTS	PA M.A. PROGRAM PATIENT DAYS		
	(1)	(2)	(3)	(4)
1. MEDICAL REHABILITATION UNIT INPATIENT SERVICES				
2. MEDICAL REHABILITATION UNIT PA M.A. ANCILLARY COSTS (From Worksheet C-7, Line 80, Col. 5)				
3. TOTAL PA M.A. MEDICAL REHAB. UNIT REIMBURSABLE COST (Sum of Line 1 & 2, Col. 4)				
4. APPLICABLE ADJUSTMENT (Specify)				
5. ADJUSTED PA M.A. MEDICAL REHAB. UNIT REIMBURSABLE COST (Line 3 Plus or Minus Line 4)				

PART V PA M.A. CAPITAL FOR ACUTE CARE & FREESTANDING HOSPITALS; MED. ED. & NURSING SCHOOL COSTS FOR ACUTE CARE HOSPITAL ONLY	CAPITAL	MEDICAL EDUCATION (Incl. Nursing School)	NURSING SCHOOL
	(Round To Nearest \$)	(Round To Nearest \$)	(Round To Nearest \$)
	(1)	(2)	(3)
1. TOTAL PA M.A. REIMBURSABLE COSTS			
	From Wkst. C-5, Line 81, Col. 6	From Wkst. C-6, Part I Line 81, Col. 6	From Wkst. C-8, Line 81, Col. 6
2. NET GAIN (or) LOSS FROM DISPOSAL OF CAPITAL ASSETS IN A PRIOR YEAR (See Instructions)			
3. OTHER ADJUSTMENTS (Specify)			
4. TOTAL ADJUSTMENTS (Sum of Lines 2 & 3)			
5. ADJUSTED PA M.A. REIMBURSABLE COST (Line 1 Plus or Minus Line 4)			

PART VI GENERAL HOSPITAL EXCLUDED UNITS & FREESTANDING SPECIALTY HOSPITALS PA M.A. MEDICAL EDUCATION COSTS	PSYCHIATRIC UNIT (From Wkst C-6, Part II, Line 81, Column 6)	D & A REHAB. UNIT (From Wkst C-6, Part III, Line 81, Column 6)	MED. REHAB. UNIT (From Wkst C-6, Part IV, Line 81, Column 6)	FREESTANDING HOSP (From Wkst C-6, Part V, Line 81, Column 6)
	(Round To Nearest \$)	(Round To Nearest \$)	(Round To Nearest \$)	(Round To Nearest \$)
	(1)	(2)	(3)	(4)

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002

FOR THE PERIOD: 7/1/2021 TO 6/30/2022
HOSPITAL AND HOSPITAL - HEALTH
CARE COMPLEX STATISTICAL DATA
 (Excluding SNF and ICF facility Data)
AMENDED WORKSHEET S-2

INPATIENT BED COMPLEMENT AND OCCUPANCY	GENERAL ROUTINE CARE (1)	NURSERY (2)	INTENSIVE CARE UNIT (3)	NEONATE INTENSIVE CARE UNIT (4)	CORONARY CARE UNIT (5)	OTHER (6)	OTHER (7)	OTHER (8)
1. BEDS AVAILABLE (SET UP & STAFFED AT THE END OF THE PERIOD)	144							
2. TOTAL BED DAYS AND BASSINET DAYS SET- UP AND STAFFED FOR THE REPORTING PERIOD	52,560							
3. TOTAL INPATIENT DAYS USED FOR THE PERIOD	29,269							
4. PA MEDICAL ASSISTANCE INPATIENT DAYS USED FOR THE PERIOD (SEE INSTRUCTIONS)	229.0							
5. TOTAL ADMINISTRATIVE DAYS USED FOR THE PERIOD	COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF NONE, ENTER 0)							
6. PA MEDICAL ASSISTANCE ADMINISTRATIVE DAYS USED FOR THE PERIOD	COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF NONE, ENTER 0)							
7. TOTAL HOSPITAL ADMISSIONS FOR THE PERIOD	COMPLETE COLUMNS 9, 10, 11, 12 and 13							
8. PA MEDICAL ASSISTANCE HOSPITAL ADMISSIONS FOR THE PERIOD	COMPLETE COLUMNS 9, 10, 11, 12 and 13							
9. TOTAL HOSPITAL DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF BABY & MOTHER COUNT AS 2)							
10. PA MEDICAL ASSISTANCE DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	COMPLETE COLUMNS 9, 10, 11, 12 and 13 (IF BABY & MOTHER COUNT AS 2)							

STATISTICAL	
11. PA MEDICAL ASSISTANCE INPATIENT RATIOS (Line 4, Col. 9 ÷ Line 3, Col. 9, etc.)	
12. OCCUPANCY RATIOS (Line 3, Col. 9 ÷ Line 2, Col. 9, etc.)	
13. AVERAGE LENGTH OF STAY (Line 3, Col. 9 ÷ Line 9, Col. 9, etc.)	
14. AVERAGE NUMBER OF FTE EMPLOYEES FOR THE PERIOD (CARRY TO 1 DECIMAL) (EXAMPLE: IF 150 SHOW 150.0)	

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002

FOR THE PERIOD: 7/1/2021 TO 6/30/2022
HOSPITAL AND HOSPITAL - HEALTH
CARE COMPLEX STATISTICAL DATA
(Excluding SNF and ICF facility Data)
AMENDED WORKSHEET S-2

INPATIENT BED COMPLEMENT AND OCCUPANCY	SUBTOTAL (SUM OF COLS. 1-8) (9)	PSYCH. UNIT (10)	DRUG AND ALCOHOL UNIT (11)	MEDICAL REHAB UNIT (12)	HOSPITAL TOTALS (Cols. 9+ 10+11+12) (13)
1. BEDS AVAILABLE (SET UP & STAFFED AT THE END OF THE PERIOD)	144				144
2. TOTAL BED DAYS AND BASSINET DAYS SET- UP AND STAFFED FOR THE REPORTING PERIOD	52,560				52,560
3. TOTAL INPATIENT DAYS USED FOR THE PERIOD	29,269				29,269
4. PA MEDICAL ASSISTANCE INPATIENT DAYS USED FOR THE PERIOD (SEE INSTRUCTIONS)	229.0				229.0
5. TOTAL ADMINISTRATIVE DAYS USED FOR THE PERIOD					
6. PA MEDICAL ASSISTANCE ADMINISTRATIVE DAYS USED FOR THE PERIOD					
7. TOTAL HOSPITAL ADMISSIONS FOR THE PERIOD	1,867				1,867
8. PA MEDICAL ASSISTANCE HOSPITAL ADMISSIONS FOR THE PERIOD	1,528				1,528
9. TOTAL HOSPITAL DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	1,871				1,871
10. PA MEDICAL ASSISTANCE DISCHARGES FOR THE PERIOD (INCLUDING DEATHS)	8				8

STATISTICAL					
11. PA MEDICAL ASSISTANCE INPATIENT RATIOS (Line 4, Col. 9 ÷ Line 3, Col. 9, etc.)	0.0078				0.0078
12. OCCUPANCY RATIOS (Line 3, Col. 9 ÷ Line 2, Col. 9, etc.)	0.5569				0.5569
13. AVERAGE LENGTH OF STAY (Line 3, Col. 9 ÷ Line 9, Col. 9, etc.)	15.6435				15.6435
14. AVERAGE NUMBER OF FTE EMPLOYEES FOR THE PERIOD (CARRY TO 1 DECIMAL) (EXAMPLE: IF 150 SHOW 150.0)	196.0				196.0

**TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
RECLASSIFICATION AND ADJUSTMENT
OF TRIAL BALANCE OF EXPENSES
AMENDED WORKSHEET A-1**

COST CENTER DESCRIPTION (OMIT CENTS)	DIRECT EXPENSES PER BOOKS			RECLASSI- FICATIONS	RECLASSIFIED TRIAL	ADJUSTMENTS TO EXPENSES	NET EXPENSES FOR	AUDIT	NET
	SALARIES	OTHER	TOTAL (Col. 1 + 2)	INCREASES (DECREASES)	BALANCE (Col. 3 +/- 4)	INCREASES (DECREASES)	EXPENSES FOR ALLOCATION	ADJUSTMENTS	EXPENSES FOR ALLOCATION
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
GENERAL SERVICE									
1. CAPITAL COSTS-BLDG & FIXTURES				\$3,234,484	\$3,234,484	(\$566,297)	\$2,668,187		\$2,668,187
1.1. CAPITAL COSTS									
2. CAPITAL COSTS-EQUIPMENT				800,308	800,308		800,308		800,308
3. EMPLOYEE BENEFITS	149,957	186,548	336,505	2,852,363	3,188,868		3,188,868		3,188,868
4.1. NON-PATIENT TELEPHONE	84,150		84,150		84,150		84,150		84,150
4.2. DATA PROCESSING		34,208	34,208		34,208		34,208		34,208
4.3. PURCHASING	24,162	252	24,414		24,414		24,414		24,414
4.4. ADMISSIONS	834,067	83,140	917,207	(15,314)	901,893		901,893		901,893
4.5. BILLING/ COLLECTIONS	409,257	673,965	1,083,222		1,083,222		1,083,222		1,083,222
4.6. OTHER ADMIN. AND GENERAL	3,493,218	12,109,817	15,603,035	(10,837,900)	4,765,135	334,004	5,099,139		5,099,139
5. MAINTENANCE AND REPAIRS									
6. OPERATION OF PLANT	234,348	509,508	743,856		743,856		743,856		743,856
7. LAUNDRY & LINEN SERVICES		29,170	29,170		29,170		29,170		29,170
8. HOUSEKEEPING	237,904	46,181	284,085		284,085		284,085		284,085
9. DIETARY	348,974	385,776	734,750		734,750	(4,130)	730,620		730,620
10. CAFETERIA									
11. MAINTENANCE OF PERSONNEL									
12. NURSING ADMINISTRATION	734,216	107,576	841,792	(2,000)	839,792	(119)	839,673		839,673
13. CENTRAL SERVICE & SUPPLY									
14. PHARMACY		540,046	540,046	(339,178)	200,868		200,868		200,868
15. MEDICAL RECORDS LIBRARY	219,230	26,055	245,285		245,285	(3)	245,282		245,282
16. SOCIAL SERVICE	689,598	138,099	827,697		827,697	(87,041)	740,656		740,656
17. OTHER (SPECIFY)									
18. OTHER (SPECIFY)									
19. OTHER (SPECIFY)									
20. OTHER (SPECIFY)									
21. NURSING SCHOOL									
22. INTERN RESIDENT APPROVED PROG									
23. PARAMEDICAL ED (SPECIFY)									
24. PARAMEDICAL ED (SPECIFY)									
25. PARAMEDICAL ED (SPECIFY)									
INPATIENT ROUTINE SERVICE									
26. GENERAL ROUTINE CARE	5,679,575	1,060,705	6,740,280	3,968,059	10,708,339	(3,896,059)	6,812,280		6,812,280
27. NURSERY									
28. ICU									
29. NICU									
30. CCU									
31. OTHER (SPECIFY)									
32. OTHER (SPECIFY)									
33. OTHER (SPECIFY)									
34. MED REHAB UNIT									
35. PSYCH UNIT									
36. DRUG & ALCOHOL REHAB UNIT									
ANCILLARY SERVICES									
37. OPERATING ROOM									
38. RECOVERY ROOM									
39. DELIVERY ROOM									
40. ANESTHESIOLOGY									
41. RADIOLOGY-DIAGNOSTIC									
42. RADIOLOGY-THERAPEUTIC									
43. RADIOISOTOPE									
44. LABORATORY	24,361	26,710	51,071		51,071		51,071		51,071
45. WHOLE BLOOD									
46. BLOOD STORING									

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
RECLASSIFICATION AND ADJUSTMENT
OF TRIAL BALANCE OF EXPENSES
AMENDED WORKSHEET A-1

COST CENTER DESCRIPTION (OMIT CENTS)	DIRECT EXPENSES PER BOOKS			RECLASSI- FICATIONS INCREASES (DECREASES) (4)	RECLASSIFIED TRIAL BALANCE (Col. 3 +/- 4) (5)	ADJUSTMENTS TO EXPENSES INCREASES (DECREASES) (6)	NET EXPENSES FOR ALLOCATION (7)	AUDIT ADJUSTMENTS (8)	NET EXPENSES FOR ALLOCATION (9)
	SALARIES (1)	OTHER (2)	TOTAL (Col. 1 + 2) (3)						
47. INTRAVENOUS THERAPY									
48. RESPIRATORY THERAPY									
49. PHYSICAL THERAPY									
50. OCCUPATIONAL THERAPY									
51. SPEECH THERAPY									
52. OXYGEN THERAPY									
53. ELECTROCARDIOLOGY									
54. ELECTROENCEPHALOGRAPHY									
55. MEDICAL SUPPLIES									
56. DRUGS CHARGED TO PATIENTS				339,178	339,178		339,178		339,178
57. RENAL DIALYSIS									
58. AUDIOLOGY									
59. OTHER (SPECIFY)									
60. OTHER (SPECIFY)									
61. OTHER (SPECIFY)									
62. OTHER (SPECIFY)									
OUTPATIENT SERVICES									
63. CLINIC									
64. EMERGENCY									
65. PARTIAL HOSPITALIZATION	199,016	36,668	235,684		235,684		235,684		235,684
66. ACT PROGRAM	544,073	174,393	718,466		718,466	(72,045)	646,421		646,421
67. AMBULANCE SERVICES									
68. HOME PROGRAM DIALYSIS									
69. HOME HEALTH AGENCY									
70. SHORT PROCEDURE UNIT									
71. OBSERVATION BEDS									
72. OTHER (SPECIFY)									
73. OTHER (SPECIFY)									
74. OTHER (SPECIFY)									
OTHER INPATIENT									
75. SKILLED NURSING FACILITY									
76. INTERMEDIATE CARE FACILITY									
77. RESIDENTIAL TREATMENT FACILITY									
78. OTHER (SPECIFY)									
79. OTHER (SPECIFY)									
80. SUBTOTAL	13,906,106	16,168,817	30,074,923		30,074,923	(4,291,690)	25,783,233		25,783,233
NON-REIMBURSABLE COST									
81. GIFT COFFEE SHOPS & CANTEEN									
82. INVESTMENT PROPERTY									
83. RESEARCH									
84. HEARING AID CENTER									
85. PHYSICIANS PRIVATE OFFICES									
86. INTERN/RES NON-APPRD PRGM SVS									
87. NON-PAID WORKER									
88. EDUCATION	19,477		19,477		19,477		19,477		19,477
89. OTHER (SPECIFY)									
90. OTHER (SPECIFY)									
91. TOTAL	\$13,925,583	\$16,168,817	\$30,094,400		\$30,094,400	(\$4,291,690)	\$25,802,710		\$25,802,710

**TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022**

**COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES (SQ FT) (1)	CAPITAL COSTS (SQ FT) (1.1)	CAPITAL COSTS- EQUIPMENT (DOLLAR VALUE) (2)	EMPLOYEE BENEFITS (GROSS SAL) (3)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES	90,809			
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT			90,809	
3. EMPLOYEE BENEFITS	397		397	13,775,625
4.1. NON-PATIENT TELEPHONE				84,150
4.2. DATA PROCESSING				
4.3. PURCHASING				24,162
4.4. ADMISSIONS				834,067
4.5. BILLING/ COLLECTIONS				409,257
4.6. OTHER ADMIN. AND GENERAL	4,058		4,058	3,493,218
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	12,938		12,938	234,348
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING	1,103		1,103	237,904
9. DIETARY	4,621		4,621	348,974
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	385		385	734,216
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY	375		375	
15. MEDICAL RECORDS LIBRARY	1,098		1,098	219,230
16. SOCIAL SERVICE	227		227	689,598
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROG				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	65,607		65,607	5,679,575
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY				24,361
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES (SQ FT) (1)	CAPITAL COSTS (SQ FT) (1.1)	CAPITAL COSTS- EQUIPMENT (DOLLAR VALUE) (2)	EMPLOYEE BENEFITS (GROSS SAL) (3)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION				199,016
66. ACT PROGRAM				544,073
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	90,809		90,809	13,756,149
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				19,476
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL STATISTIC	90,809		90,809	13,775,625
94. COST TO BE ALLOCATED(B-2)	2,668,187		800,308	3,204,032
95. UNIT COST MULTIPLIER (B-2)	29.382407		8.813091	0.232587
96. COST TO BE ALLOCATED(B-3)				11,665
97. UNIT COST MULTIPLIER (B-3)				0.000847

**TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022**

**COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	NON-PATIENT TELEPHONE (# LINES) (4.1)	DATA PROCESSING (MACH TIME) (4.2)	PURCHASING (COST OF) (4.3)	ADMISSIONS (# OF ADMISSIONS) (4.4)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE	100			
4.2. DATA PROCESSING		90,930,442		
4.3. PURCHASING			127,308	
4.4. ADMISSIONS			7,098	1,867
4.5. BILLING/ COLLECTIONS			3,463	
4.6. OTHER ADMIN. AND GENERAL	100		55,567	
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT			2,182	
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING			1,199	
9. DIETARY			1,790	
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION			25,605	
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY			324	
15. MEDICAL RECORDS LIBRARY			1,019	
16. SOCIAL SERVICE			2,940	
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRO				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE		87,807,000	23,890	1,867
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY			52	
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022

COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	NON-PATIENT TELEPHONE (# LINES) (4.1)	DATA PROCESSING (MACH TIME) (4.2)	PURCHASING (COST OF) (4.3)	ADMISSIONS (# OF ADMISSIONS) (4.4)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION		1,195,608	848	
66. ACT PROGRAM		1,927,834	1,331	
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	100	90,930,442	127,308	1,867
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL STATISTIC	100	90,930,442	127,308	1,867
94. COST TO BE ALLOCATED(B-2)	103,722	34,208	30,034	1,097,561
95. UNIT COST MULTIPLIER (B-2)	1037.220000	0.000376	0.235916	587.874130
96. COST TO BE ALLOCATED(B-3)	71		20	707
97. UNIT COST MULTIPLIER (B-3)	0.710000		0.000157	0.378682

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022

COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	BILLING/ COLLECTIONS (CHARGES) (4.5)	OTHER ADMIN. AND GENERAL (ACCUM.COST) (4.6)	MAINTENANCE AND REPAIRS (SQ FT) (5)	OPERATION OF PLANT (SQ FT) (6)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS	90,930,442			
4.6. OTHER ADMIN. AND GENERAL		19,619,265		
5. MAINTENANCE AND REPAIRS			86,354	
6. OPERATION OF PLANT		1,293,051	12,938	73,416
7. LAUNDRY & LINEN SERVICES		29,170		
8. HOUSEKEEPING		381,831	1,103	1,103
9. DIETARY		988,710	4,621	4,621
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		1,031,188	385	385
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY		215,267	375	375
15. MEDICAL RECORDS LIBRARY		338,451	1,098	1,098
16. SOCIAL SERVICE		910,413	227	227
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRO				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	80,742,453	12,822,505	65,607	65,607
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY	610,359	64,664		
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022

COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	BILLING/ COLLECTIONS (CHARGES) (4.5)	OTHER ADMIN. AND GENERAL (ACCUM.COST) (4.6)	MAINTENANCE AND REPAIRS (SQ FT) (5)	OPERATION OF PLANT (SQ FT) (6)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS	6,454,188	422,876		
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION	1,195,608	298,128		
66. ACT PROGRAM	1,927,834	799,004		
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	90,930,442	19,595,258	86,354	73,416
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION		24,007		
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL STATISTIC	90,930,442	19,619,265	86,354	73,416
94. COST TO BE ALLOCATED(B-2)	1,179,227	6,183,445		1,700,584
95. UNIT COST MULTIPLIER (B-2)	0.012968	0.315172		23.163670
96. COST TO BE ALLOCATED(B-3)	348	122,273		388,406
97. UNIT COST MULTIPLIER (B-3)	0.000004	0.006232		5.290482

**TOWER BEHAVIORAL HEALTH
 PROVIDER NUMBER: 1038259400002
 FOR THE PERIOD: 7/1/2021 TO 6/30/2022**

**COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICES (LBS OF LA) (7)	HOUSEKEEPING (HSKPG HRS) (8)	DIETARY (MEALS SER) (9)	CAFETERIA (MEALS SER) (10)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES	29,269			
8. HOUSEKEEPING		72,313		
9. DIETARY		4,621	91,707	
10. CAFETERIA			2,600	134
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		385		7
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY		375		
15. MEDICAL RECORDS LIBRARY		1,098		4
16. SOCIAL SERVICE		227		10
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRO				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	29,269	65,607	87,807	101
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY				
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022

COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICES (LBS OF LA) (7)	HOUSEKEEPING (HSKPG HRS) (8)	DIETARY (MEALS SER) (9)	CAFETERIA (MEALS SER) (10)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION			1,300	3
66. ACT PROGRAM				9
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	29,269	72,313	91,707	134
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL STATISTIC	29,269	72,313	91,707	134
94. COST TO BE ALLOCATED(B-2)	38,364	527,723	1,441,086	40,856
95. UNIT COST MULTIPLIER (B-2)	1.310738	7.297761	15.714024	304.895522
96. COST TO BE ALLOCATED(B-3)	182	40,826	169,290	4,800
97. UNIT COST MULTIPLIER (B-3)	0.006218	0.564573	1.845988	35.820896

**TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022**

**COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	MAINTENANCE OF PERSONNEL (NO. HOUSED) (11)	NURSING ADMINISTRATION (HOURS OF) (12)	CENTRAL SERVICE & SUPPLY (COST REQ) (13)	PHARMACY (COST REQ) (14)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		223,634		
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY				339,178
15. MEDICAL RECORDS LIBRARY		8,146		
16. SOCIAL SERVICE				
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRO				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE		208,325		
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY				
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022

COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	MAINTENANCE OF PERSONNEL (NO. HOUSED) (11)	NURSING ADMINISTRATION (HOURS OF) (12)	CENTRAL SERVICE & SUPPLY (COST REQ) (13)	PHARMACY (COST REQ) (14)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				339,178
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION		7,163		
66. ACT PROGRAM				
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL		223,634		339,178
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL STATISTIC		223,634		339,178
94. COST TO BE ALLOCATED(B-2)		1,370,052		294,536
95. UNIT COST MULTIPLIER (B-2)		6.126314		0.868382
96. COST TO BE ALLOCATED(B-3)		20,869		14,556
97. UNIT COST MULTIPLIER (B-3)		0.093318		0.042916

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022

COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	MEDICAL RECORDS LIBRARY (TIME) (15)	SOCIAL SERVICE TOTAL PATIENT DAY (16)	OTHER (SPECIFY) (SPECIFY) (17)	OTHER (SPECIFY) (SPECIFY) (18)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY				
15. MEDICAL RECORDS LIBRARY	90,930,442			
16. SOCIAL SERVICE		29,269		
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRO				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	87,807,000	29,269		
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY				
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022

COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	MEDICAL RECORDS LIBRARY (TIME) (15)	SOCIAL SERVICE TOTAL PATIENT DAY (16)	OTHER (SPECIFY) (SPECIFY) (17)	OTHER (SPECIFY) (SPECIFY) (18)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION	1,195,608			
66. ACT PROGRAM	1,927,834			
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	90,930,442	29,269		
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL STATISTIC	90,930,442	29,269		
94. COST TO BE ALLOCATED(B-2)	529,693	1,207,314		
95. UNIT COST MULTIPLIER (B-2)	0.005825	41.248898		
96. COST TO BE ALLOCATED(B-3)	41,889	14,615		
97. UNIT COST MULTIPLIER (B-3)	0.000461	0.499334		

**TOWER BEHAVIORAL HEALTH
 PROVIDER NUMBER: 1038259400002
 FOR THE PERIOD: 7/1/2021 TO 6/30/2022**

**COST ALLOCATION
 STATISTICAL BASIS
 AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	OTHER (SPECIFY)	OTHER (SPECIFY)	NURSING SCHOOL	INTERN RESIDENT
	(SPECIFY) (19)	(SPECIFY) (20)	(TIME) (21)	APPROVED PROG (TIME) (22)

GENERAL SERVICE

1. CAPITAL COSTS-BLDG & FIXTURES
- 1.1. CAPITAL COSTS
2. CAPITAL COSTS-EQUIPMENT
3. EMPLOYEE BENEFITS
- 4.1. NON-PATIENT TELEPHONE
- 4.2. DATA PROCESSING
- 4.3. PURCHASING
- 4.4. ADMISSIONS
- 4.5. BILLING/ COLLECTIONS
- 4.6. OTHER ADMIN. AND GENERAL
5. MAINTENANCE AND REPAIRS
6. OPERATION OF PLANT
7. LAUNDRY & LINEN SERVICES
8. HOUSEKEEPING
9. DIETARY
10. CAFETERIA
11. MAINTENANCE OF PERSONNEL
12. NURSING ADMINISTRATION
13. CENTRAL SERVICE & SUPPLY
14. PHARMACY
15. MEDICAL RECORDS LIBRARY
16. SOCIAL SERVICE
17. OTHER (SPECIFY)
18. OTHER (SPECIFY)
19. OTHER (SPECIFY)
20. OTHER (SPECIFY)
21. NURSING SCHOOL
22. INTERN RESIDENT APPROVED PRO
23. PARAMEDICAL ED (SPECIFY)
24. PARAMEDICAL ED (SPECIFY)
25. PARAMEDICAL ED (SPECIFY)

INPATIENT ROUTINE SERVICE

26. GENERAL ROUTINE CARE
27. NURSERY
28. ICU
29. NICU
30. CCU
31. OTHER (SPECIFY)
32. OTHER (SPECIFY)
33. OTHER (SPECIFY)
34. MED REHAB UNIT
35. PSYCH UNIT
36. DRUG & ALCOHOL REHAB UNIT

ANCILLARY SERVICES

37. OPERATING ROOM
38. RECOVERY ROOM
39. DELIVERY ROOM
40. ANESTHESIOLOGY
41. RADIOLOGY-DIAGNOSTIC
42. RADIOLOGY-THERAPEUTIC
43. RADIOISOTOPE
44. LABORATORY
45. WHOLE BLOOD
46. BLOOD STORING

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022

COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	OTHER (SPECIFY) (SPECIFY) (19)	OTHER (SPECIFY) (SPECIFY) (20)	NURSING SCHOOL (TIME) (21)	INTERN RESIDENT APPROVED PROG (TIME) (22)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION				
66. ACT PROGRAM				
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL				
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL STATISTIC				
94. COST TO BE ALLOCATED(B-2)				
95. UNIT COST MULTIPLIER (B-2)				
96. COST TO BE ALLOCATED(B-3)				
97. UNIT COST MULTIPLIER (B-3)				

**TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022**

**COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1**

COST CENTER DESCRIPTION	PARAMEDICAL ED	PARAMEDICAL ED	PARAMEDICAL ED
	(SPECIFY)	(SPECIFY)	(SPECIFY)
	(TIME)	(TIME)	(TIME)
	(23)	(24)	(25)

GENERAL SERVICE

1. CAPITAL COSTS-BLDG & FIXTURES
- 1.1. CAPITAL COSTS
2. CAPITAL COSTS-EQUIPMENT
3. EMPLOYEE BENEFITS
- 4.1. NON-PATIENT TELEPHONE
- 4.2. DATA PROCESSING
- 4.3. PURCHASING
- 4.4. ADMISSIONS
- 4.5. BILLING/ COLLECTIONS
- 4.6. OTHER ADMIN. AND GENERAL
5. MAINTENANCE AND REPAIRS
6. OPERATION OF PLANT
7. LAUNDRY & LINEN SERVICES
8. HOUSEKEEPING
9. DIETARY
10. CAFETERIA
11. MAINTENANCE OF PERSONNEL
12. NURSING ADMINISTRATION
13. CENTRAL SERVICE & SUPPLY
14. PHARMACY
15. MEDICAL RECORDS LIBRARY
16. SOCIAL SERVICE
17. OTHER (SPECIFY)
18. OTHER (SPECIFY)
19. OTHER (SPECIFY)
20. OTHER (SPECIFY)
21. NURSING SCHOOL
22. INTERN RESIDENT APPROVED PRO
23. PARAMEDICAL ED (SPECIFY)
24. PARAMEDICAL ED (SPECIFY)
25. PARAMEDICAL ED (SPECIFY)

INPATIENT ROUTINE SERVICE

26. GENERAL ROUTINE CARE
27. NURSERY
28. ICU
29. NICU
30. CCU
31. OTHER (SPECIFY)
32. OTHER (SPECIFY)
33. OTHER (SPECIFY)
34. MED REHAB UNIT
35. PSYCH UNIT
36. DRUG & ALCOHOL REHAB UNIT

ANCILLARY SERVICES

37. OPERATING ROOM
38. RECOVERY ROOM
39. DELIVERY ROOM
40. ANESTHESIOLOGY
41. RADIOLOGY-DIAGNOSTIC
42. RADIOLOGY-THERAPEUTIC
43. RADIOISOTOPE
44. LABORATORY
45. WHOLE BLOOD
46. BLOOD STORING

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022

COST ALLOCATION
STATISTICAL BASIS
AMENDED WORKSHEET B-1

COST CENTER DESCRIPTION	PARAMEDICAL ED (SPECIFY)	PARAMEDICAL ED (SPECIFY)	PARAMEDICAL ED (SPECIFY)
	(TIME) (23)	(TIME) (24)	(TIME) (25)
47. INTRAVENOUS THERAPY			
48. RESPIRATORY THERAPY			
49. PHYSICAL THERAPY			
50. OCCUPATIONAL THERAPY			
51. SPEECH THERAPY			
52. OXYGEN THERAPY			
53. ELECTROCARDIOLOGY			
54. ELECTROENCEPHALOGRAPHY			
55. MEDICAL SUPPLIES			
56. DRUGS CHARGED TO PATIENTS			
57. RENAL DIALYSIS			
58. AUDIOLOGY			
59. OTHER (SPECIFY)			
60. OTHER (SPECIFY)			
61. OTHER (SPECIFY)			
62. OTHER (SPECIFY)			
<u>OUTPATIENT SERVICES</u>			
63. CLINIC			
64. EMERGENCY			
65. PARTIAL HOSPITALIZATION			
66. ACT PROGRAM			
67. AMBULANCE SERVICES			
68. HOME PROGRAM DIALYSIS			
69. HOME HEALTH AGENCY			
70. SHORT PROCEDURE UNIT			
71. OBSERVATION BEDS			
72. OTHER (SPECIFY)			
73. OTHER (SPECIFY)			
74. OTHER (SPECIFY)			
<u>OTHER INPATIENT</u>			
75. SKILLED NURSING FACILITY			
76. INTERMEDIATE CARE FACILITY			
77. RESIDENTIAL TREATMENT FACILITY			
78. OTHER (SPECIFY)			
79. OTHER (SPECIFY)			
80. SUBTOTAL			
<u>NON-REIMBURSABLE COST</u>			
81. GIFT COFFEE SHOPS & CANTEEN			
82. INVESTMENT PROPERTY			
83. RESEARCH			
84. HEARING AID CENTER			
85. PHYSICIANS PRIVATE OFFICES			
86. INTERN/RES NON-APPRD PRGM SVS			
87. NON-PAID WORKER			
88. EDUCATION			
89. OTHER (SPECIFY)			
90. OTHER (SPECIFY)			
91. CROSSFOOT ADJUSTMENT			
92. NEGATIVE COST CENTER			
93. TOTAL STATISTIC			
94. COST TO BE ALLOCATED(B-2)			
95. UNIT COST MULTIPLIER (B-2)			
96. COST TO BE ALLOCATED(B-3)			
97. UNIT COST MULTIPLIER (B-3)			

**TOWER BEHAVIORAL HEALTH
 PROVIDER NUMBER: 1038259400002
 FOR THE PERIOD: 7/1/2021 TO 6/30/2022
 ALLOCATION OF
 GENERAL SERVICE COSTS
 AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	NET EXPENSES	CAPITAL COSTS- BLDG & FIXTURES	CAPITAL COSTS	CAPITAL COSTS- EQUIPMENT
	(0)	(1)	(1.1)	(2)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES	2,668,187	2,668,187		
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT	800,308			800,308
3. EMPLOYEE BENEFITS	3,188,868	11,665		3,499
4.1. NON-PATIENT TELEPHONE	84,150			
4.2. DATA PROCESSING	34,208			
4.3. PURCHASING	24,414			
4.4. ADMISSIONS	901,893			
4.5. BILLING/ COLLECTIONS	1,083,222			
4.6. OTHER ADMIN. AND GENERAL	5,099,139	119,234		35,764
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	743,856	380,150		114,024
7. LAUNDRY & LINEN SERVICES	29,170			
8. HOUSEKEEPING	284,085	32,409		9,721
9. DIETARY	730,620	135,776		40,725
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	839,673	11,312		3,393
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY	200,868	11,018		3,305
15. MEDICAL RECORDS LIBRARY	245,282	32,262		9,677
16. SOCIAL SERVICE	740,656	6,670		2,001
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PRO				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	6,812,280	1,927,691		578,199
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY	51,071			
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	NET EXPENSES	CAPITAL COSTS- BLDG & FIXTURES	CAPITAL COSTS	CAPITAL COSTS- EQUIPMENT
	(0)	(1)	(1.1)	(2)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS	339,178			
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION	235,684			
66. ACT PROGRAM	646,421			
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	25,783,233	2,668,187		800,308
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION	19,477			
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	25,802,710	2,668,187		800,308

**TOWER BEHAVIORAL HEALTH
 PROVIDER NUMBER: 1038259400002
 FOR THE PERIOD: 7/1/2021 TO 6/30/2022
 ALLOCATION OF
 GENERAL SERVICE COSTS
 AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS	NON-PATIENT TELEPHONE	DATA PROCESSING	PURCHASING
	(3)	(4.1)	(4.2)	(4.3)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS	3,204,032			
4.1. NON-PATIENT TELEPHONE	19,572	103,722		
4.2. DATA PROCESSING			34,208	
4.3. PURCHASING	5,620			30,034
4.4. ADMISSIONS	193,993			1,675
4.5. BILLING/ COLLECTIONS	95,188			817
4.6. OTHER ADMIN. AND GENERAL	812,477	103,722		13,109
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	54,506			515
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING	55,333			283
9. DIETARY	81,167			422
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	170,769			6,041
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY				76
15. MEDICAL RECORDS LIBRARY	50,990			240
16. SOCIAL SERVICE	160,392			694
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	1,320,996		33,033	5,636
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY	5,666			12
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	EMPLOYEE BENEFITS	NON-PATIENT TELEPHONE	DATA PROCESSING	PURCHASING
	(3)	(4.1)	(4.2)	(4.3)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION	46,289		450	200
66. ACT PROGRAM	126,544		725	314
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	3,199,502	103,722	34,208	30,034
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION	4,530			
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	3,204,032	103,722	34,208	30,034

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	ADMISSIONS (4.4)	BILLING/ COLLECTIONS (4.5)	OTHER ADMIN. AND GENERAL (4.6)	MAINTENANCE AND REPAIRS (5)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS	1,097,561			
4.5. BILLING/ COLLECTIONS		1,179,227		
4.6. OTHER ADMIN. AND GENERAL			6,183,445	
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT			407,533	
7. LAUNDRY & LINEN SERVICES			9,194	
8. HOUSEKEEPING			120,342	
9. DIETARY			311,614	
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION			325,002	
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY			67,846	
15. MEDICAL RECORDS LIBRARY			106,670	
16. SOCIAL SERVICE			286,937	
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	1,097,561	1,047,109	4,041,296	
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY		7,915	20,380	
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	ADMISSIONS (4.4)	BILLING/ COLLECTIONS (4.5)	OTHER ADMIN. AND GENERAL (4.6)	MAINTENANCE AND REPAIRS (5)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS		83,698	133,279	
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION		15,505	93,962	
66. ACT PROGRAM		25,000	251,824	
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	1,097,561	1,179,227	6,175,879	
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION			7,566	
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	1,097,561	1,179,227	6,183,445	

TOWER BEHAVIORAL HEALTH
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GENERAL SERVICE COSTS
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COST CENTER DESCRIPTION	OPERATION OF PLANT	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY
	(6)	(7)	(8)	(9)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	1,700,584			
7. LAUNDRY & LINEN SERVICES		38,364		
8. HOUSEKEEPING	25,550		527,723	
9. DIETARY	107,039		33,723	1,441,086
10. CAFETERIA				40,856
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	8,918		2,810	
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY	8,686		2,737	
15. MEDICAL RECORDS LIBRARY	25,434		8,013	
16. SOCIAL SERVICE	5,258		1,657	
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	1,519,699	38,364	478,783	1,379,802
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY				
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	OPERATION OF PLANT	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY
	(6)	(7)	(8)	(9)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION				20,428
66. ACT PROGRAM				
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	1,700,584	38,364	527,723	1,441,086
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	1,700,584	38,364	527,723	1,441,086

**TOWER BEHAVIORAL HEALTH
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 ALLOCATION OF
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 AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	CAFETERIA (10)	MAINTENANCE OF PERSONNEL (11)	NURSING ADMINISTRATION (12)	CENTRAL SERVICE & SUPPLY (13)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA	40,856			
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	2,134		1,370,052	
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY				
15. MEDICAL RECORDS LIBRARY	1,220		49,905	
16. SOCIAL SERVICE	3,049			
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	30,794		1,276,264	
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY				
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
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COST CENTER DESCRIPTION	CAFETERIA (10)	MAINTENANCE OF PERSONNEL (11)	NURSING ADMINISTRATION (12)	CENTRAL SERVICE & SUPPLY (13)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION	915		43,883	
66. ACT PROGRAM	2,744			
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	40,856		1,370,052	
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	40,856		1,370,052	

TOWER BEHAVIORAL HEALTH
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COST CENTER DESCRIPTION	PHARMACY (14)	MEDICAL RECORDS LIBRARY (15)	SOCIAL SERVICE (16)	OTHER (SPECIFY) (17)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY	294,536			
15. MEDICAL RECORDS LIBRARY		529,693		
16. SOCIAL SERVICE			1,207,314	
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE		511,499	1,207,314	
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY				
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
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COST CENTER DESCRIPTION	PHARMACY	MEDICAL RECORDS LIBRARY	SOCIAL SERVICE	OTHER (SPECIFY)
	(14)	(15)	(16)	(17)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS	294,536			
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION		6,964		
66. ACT PROGRAM		11,230		
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	294,536	529,693	1,207,314	
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	294,536	529,693	1,207,314	

**TOWER BEHAVIORAL HEALTH
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COST CENTER DESCRIPTION	OTHER (SPECIFY)	OTHER (SPECIFY)	OTHER (SPECIFY)	NURSING SCHOOL
	(18)	(19)	(20)	(21)

GENERAL SERVICE

1. CAPITAL COSTS-BLDG & FIXTURES
- 1.1. CAPITAL COSTS
2. CAPITAL COSTS-EQUIPMENT
3. EMPLOYEE BENEFITS
- 4.1. NON-PATIENT TELEPHONE
- 4.2. DATA PROCESSING
- 4.3. PURCHASING
- 4.4. ADMISSIONS
- 4.5. BILLING/ COLLECTIONS
- 4.6. OTHER ADMIN. AND GENERAL
5. MAINTENANCE AND REPAIRS
6. OPERATION OF PLANT
7. LAUNDRY & LINEN SERVICES
8. HOUSEKEEPING
9. DIETARY
10. CAFETERIA
11. MAINTENANCE OF PERSONNEL
12. NURSING ADMINISTRATION
13. CENTRAL SERVICE & SUPPLY
14. PHARMACY
15. MEDICAL RECORDS LIBRARY
16. SOCIAL SERVICE
17. OTHER (SPECIFY)
18. OTHER (SPECIFY)
19. OTHER (SPECIFY)
20. OTHER (SPECIFY)
21. NURSING SCHOOL
22. INTERN RESIDENT APPROVED PROC
23. PARAMEDICAL ED (SPECIFY)
24. PARAMEDICAL ED (SPECIFY)
25. PARAMEDICAL ED (SPECIFY)

INPATIENT ROUTINE SERVICE

26. GENERAL ROUTINE CARE
27. NURSERY
28. ICU
29. NICU
30. CCU
31. OTHER (SPECIFY)
32. OTHER (SPECIFY)
33. OTHER (SPECIFY)
34. MED REHAB UNIT
35. PSYCH UNIT
36. DRUG & ALCOHOL REHAB UNIT

ANCILLARY SERVICES

37. OPERATING ROOM
38. RECOVERY ROOM
39. DELIVERY ROOM
40. ANESTHESIOLOGY
41. RADIOLOGY-DIAGNOSTIC
42. RADIOLOGY-THERAPEUTIC
43. RADIOISOTOPE
44. LABORATORY
45. WHOLE BLOOD
46. BLOOD STORING

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	OTHER (SPECIFY)	OTHER (SPECIFY)	OTHER (SPECIFY)	NURSING SCHOOL
	(18)	(19)	(20)	(21)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION				
66. ACT PROGRAM				
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL				
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022

ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	INTERN RESIDENT APPROVED PROG	PARAMEDICAL ED (SPECIFY)	PARAMEDICAL ED (SPECIFY)	PARAMEDICAL ED (SPECIFY)
	(22)	(23)	(24)	(25)

GENERAL SERVICE

1. CAPITAL COSTS-BLDG & FIXTURES
- 1.1. CAPITAL COSTS
2. CAPITAL COSTS-EQUIPMENT
3. EMPLOYEE BENEFITS
- 4.1. NON-PATIENT TELEPHONE
- 4.2. DATA PROCESSING
- 4.3. PURCHASING
- 4.4. ADMISSIONS
- 4.5. BILLING/ COLLECTIONS
- 4.6. OTHER ADMIN. AND GENERAL
5. MAINTENANCE AND REPAIRS
6. OPERATION OF PLANT
7. LAUNDRY & LINEN SERVICES
8. HOUSEKEEPING
9. DIETARY
10. CAFETERIA
11. MAINTENANCE OF PERSONNEL
12. NURSING ADMINISTRATION
13. CENTRAL SERVICE & SUPPLY
14. PHARMACY
15. MEDICAL RECORDS LIBRARY
16. SOCIAL SERVICE
17. OTHER (SPECIFY)
18. OTHER (SPECIFY)
19. OTHER (SPECIFY)
20. OTHER (SPECIFY)
21. NURSING SCHOOL
22. INTERN RESIDENT APPROVED PRO
23. PARAMEDICAL ED (SPECIFY)
24. PARAMEDICAL ED (SPECIFY)
25. PARAMEDICAL ED (SPECIFY)

INPATIENT ROUTINE SERVICE

26. GENERAL ROUTINE CARE
27. NURSERY
28. ICU
29. NICU
30. CCU
31. OTHER (SPECIFY)
32. OTHER (SPECIFY)
33. OTHER (SPECIFY)
34. MED REHAB UNIT
35. PSYCH UNIT
36. DRUG & ALCOHOL REHAB UNIT

ANCILLARY SERVICES

37. OPERATING ROOM
38. RECOVERY ROOM
39. DELIVERY ROOM
40. ANESTHESIOLOGY
41. RADIOLOGY-DIAGNOSTIC
42. RADIOLOGY-THERAPEUTIC
43. RADIOISOTOPE
44. LABORATORY
45. WHOLE BLOOD
46. BLOOD STORING

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	INTERN RESIDENT APPROVED PROG	PARAMEDICAL ED (SPECIFY)	PARAMEDICAL ED (SPECIFY)	PARAMEDICAL ED (SPECIFY)
	(22)	(23)	(24)	(25)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION				
66. ACT PROGRAM				
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL				
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL				

**TOWER BEHAVIORAL HEALTH
 PROVIDER NUMBER: 1038259400002
 FOR THE PERIOD: 7/1/2021 TO 6/30/2022
 ALLOCATION OF
 GENERAL SERVICE COSTS
 AMENDED WORKSHEET B-2**

COST CENTER DESCRIPTION	TOTAL MED ED COST	TOTAL EXPENSES
	(26)	(27)
<u>GENERAL SERVICE</u>		
1. CAPITAL COSTS-BLDG & FIXTURES		
1.1. CAPITAL COSTS		
2. CAPITAL COSTS-EQUIPMENT		
3. EMPLOYEE BENEFITS		
4.1. NON-PATIENT TELEPHONE		
4.2. DATA PROCESSING		
4.3. PURCHASING		
4.4. ADMISSIONS		
4.5. BILLING/ COLLECTIONS		
4.6. OTHER ADMIN. AND GENERAL		
5. MAINTENANCE AND REPAIRS		
6. OPERATION OF PLANT		
7. LAUNDRY & LINEN SERVICES		
8. HOUSEKEEPING		
9. DIETARY		
10. CAFETERIA		
11. MAINTENANCE OF PERSONNEL		
12. NURSING ADMINISTRATION		
13. CENTRAL SERVICE & SUPPLY		
14. PHARMACY		
15. MEDICAL RECORDS LIBRARY		
16. SOCIAL SERVICE		
17. OTHER (SPECIFY)		
18. OTHER (SPECIFY)		
19. OTHER (SPECIFY)		
20. OTHER (SPECIFY)		
21. NURSING SCHOOL		
22. INTERN RESIDENT APPROVED PROC		
23. PARAMEDICAL ED (SPECIFY)		
24. PARAMEDICAL ED (SPECIFY)		
25. PARAMEDICAL ED (SPECIFY)		
<u>INPATIENT ROUTINE SERVICE</u>		
26. GENERAL ROUTINE CARE		23,306,320
27. NURSERY		
28. ICU		
29. NICU		
30. CCU		
31. OTHER (SPECIFY)		
32. OTHER (SPECIFY)		
33. OTHER (SPECIFY)		
34. MED REHAB UNIT		
35. PSYCH UNIT		
36. DRUG & ALCOHOL REHAB UNIT		
<u>ANCILLARY SERVICES</u>		
37. OPERATING ROOM		
38. RECOVERY ROOM		
39. DELIVERY ROOM		
40. ANESTHESIOLOGY		
41. RADIOLOGY-DIAGNOSTIC		
42. RADIOLOGY-THERAPEUTIC		
43. RADIOISOTOPE		
44. LABORATORY		85,044
45. WHOLE BLOOD		
46. BLOOD STORING		

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
GENERAL SERVICE COSTS
AMENDED WORKSHEET B-2

COST CENTER DESCRIPTION	TOTAL MED ED COST (26)	TOTAL EXPENSES (27)
47. INTRAVENOUS THERAPY		
48. RESPIRATORY THERAPY		
49. PHYSICAL THERAPY		
50. OCCUPATIONAL THERAPY		
51. SPEECH THERAPY		
52. OXYGEN THERAPY		
53. ELECTROCARDIOLOGY		
54. ELECTROENCEPHALOGRAPHY		
55. MEDICAL SUPPLIES		
56. DRUGS CHARGED TO PATIENTS		850,691
57. RENAL DIALYSIS		
58. AUDIOLOGY		
59. OTHER (SPECIFY)		
60. OTHER (SPECIFY)		
61. OTHER (SPECIFY)		
62. OTHER (SPECIFY)		
<u>OUTPATIENT SERVICES</u>		
63. CLINIC		
64. EMERGENCY		
65. PARTIAL HOSPITALIZATION		464,280
66. ACT PROGRAM		1,064,802
67. AMBULANCE SERVICES		
68. HOME PROGRAM DIALYSIS		
69. HOME HEALTH AGENCY		
70. SHORT PROCEDURE UNIT		
71. OBSERVATION BEDS		
72. OTHER (SPECIFY)		
73. OTHER (SPECIFY)		
74. OTHER (SPECIFY)		
<u>OTHER INPATIENT</u>		
75. SKILLED NURSING FACILITY		
76. INTERMEDIATE CARE FACILITY		
77. RESIDENTIAL TREATMENT FACILITY		
78. OTHER (SPECIFY)		
79. OTHER (SPECIFY)		
80. SUBTOTAL		25,771,137
<u>NON-REIMBURSABLE COST</u>		
81. GIFT COFFEE SHOPS & CANTEEN		
82. INVESTMENT PROPERTY		
83. RESEARCH		
84. HEARING AID CENTER		
85. PHYSICIANS PRIVATE OFFICES		
86. INTERN/RES NON-APPRD PRGM SVS		
87. NON-PAID WORKER		
88. EDUCATION		31,573
89. OTHER (SPECIFY)		
90. OTHER (SPECIFY)		
91. CROSSFOOT ADJUSTMENT		
92. NEGATIVE COST CENTER		
93. TOTAL		25,802,710

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES	CAPITAL COSTS	DIRECTLY ASSIGNED CAPITAL COST	EMPLOYEE BENEFITS
	(1)	(1.1)	(2)	(3)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES	2,668,187			
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS	11,665			11,665
4.1. NON-PATIENT TELEPHONE				71
4.2. DATA PROCESSING				
4.3. PURCHASING				20
4.4. ADMISSIONS				706
4.5. BILLING/ COLLECTIONS				347
4.6. OTHER ADMIN. AND GENERAL	119,234			2,959
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT	380,150			198
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING	32,409			202
9. DIETARY	135,776			296
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION	11,312			622
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY	11,018			
15. MEDICAL RECORDS LIBRARY	32,262			186
16. SOCIAL SERVICE	6,670			584
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	1,927,691			4,807
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY				21
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	CAPITAL COSTS- BLDG & FIXTURES	CAPITAL COSTS	DIRECTLY ASSIGNED CAPITAL COST	EMPLOYEE BENEFITS
	(1)	(1.1)	(2)	(3)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION				169
66. ACT PROGRAM				461
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	2,668,187			11,649
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				16
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	2,668,187			11,665

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	NON-PATIENT TELEPHONE	DATA PROCESSING	PURCHASING	ADMISSIONS
	(4.1)	(4.2)	(4.3)	(4.4)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE	71			
4.2. DATA PROCESSING				
4.3. PURCHASING			20	
4.4. ADMISSIONS			1	707
4.5. BILLING/ COLLECTIONS			1	
4.6. OTHER ADMIN. AND GENERAL	71		9	
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION			4	
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY				
15. MEDICAL RECORDS LIBRARY				
16. SOCIAL SERVICE				
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE			5	707
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY				
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	NON-PATIENT TELEPHONE	DATA PROCESSING	PURCHASING	ADMISSIONS
	(4.1)	(4.2)	(4.3)	(4.4)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION				
66. ACT PROGRAM				
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	71		20	707
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	71		20	707

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	BILLING/ COLLECTIONS	OTHER ADMIN. AND GENERAL	MAINTENANCE AND REPAIRS	OPERATION OF PLANT
	(4.5)	(4.6)	(5)	(6)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS	348			
4.6. OTHER ADMIN. AND GENERAL		122,273		
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT		8,058		388,406
7. LAUNDRY & LINEN SERVICES		182		
8. HOUSEKEEPING		2,380		5,835
9. DIETARY		6,162		24,447
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		6,426		2,037
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY		1,342		1,984
15. MEDICAL RECORDS LIBRARY		2,109		5,809
16. SOCIAL SERVICE		5,674		1,201
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	307	79,915		347,093
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY	2	403		
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	BILLING/ COLLECTIONS	OTHER ADMIN. AND GENERAL	MAINTENANCE AND REPAIRS	OPERATION OF PLANT
	(4.5)	(4.6)	(5)	(6)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS	26	2,635		
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION	5	1,858		
66. ACT PROGRAM	8	4,979		
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	348	122,123		388,406
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION		150		
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	348	122,273		388,406

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY	CAFETERIA
	(7)	(8)	(9)	(10)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES	182			
8. HOUSEKEEPING		40,826		
9. DIETARY		2,609	169,290	
10. CAFETERIA			4,800	4,800
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		217		251
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY		212		
15. MEDICAL RECORDS LIBRARY		620		143
16. SOCIAL SERVICE		128		358
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	182	37,040	162,090	3,619
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY				
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	LAUNDRY & LINEN SERVICES	HOUSEKEEPING	DIETARY	CAFETERIA
	(7)	(8)	(9)	(10)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION			2,400	107
66. ACT PROGRAM				322
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	182	40,826	169,290	4,800
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	182	40,826	169,290	4,800

**TOWER BEHAVIORAL HEALTH
 PROVIDER NUMBER: 1038259400002
 FOR THE PERIOD: 7/1/2021 TO 6/30/2022
 ALLOCATION OF
 CAPITAL RELATED COSTS
 AMENDED WORKSHEET B-3**

COST CENTER DESCRIPTION	MAINTENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICE & SUPPLY	PHARMACY
	(11)	(12)	(13)	(14)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION		20,869		
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY				14,556
15. MEDICAL RECORDS LIBRARY		760		
16. SOCIAL SERVICE				
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE		19,441		
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY				
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	MAINTENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICE & SUPPLY	PHARMACY
	(11)	(12)	(13)	(14)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				14,556
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION		668		
66. ACT PROGRAM				
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL		20,869		14,556
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL		20,869		14,556

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	MEDICAL RECORDS LIBRARY	SOCIAL SERVICE	OTHER (SPECIFY)	OTHER (SPECIFY)
	(15)	(16)	(17)	(18)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY				
15. MEDICAL RECORDS LIBRARY	41,889			
16. SOCIAL SERVICE		14,615		
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	40,449	14,615		
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY				
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	MEDICAL RECORDS LIBRARY	SOCIAL SERVICE	OTHER (SPECIFY)	OTHER (SPECIFY)
	(15)	(16)	(17)	(18)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION	551			
66. ACT PROGRAM	889			
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL	41,889	14,615		
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL	41,889	14,615		

COST CENTER DESCRIPTION	OTHER (SPECIFY)	OTHER (SPECIFY)	NURSING SCHOOL	INTERN RESIDENT APPROVED PROG
	(19)	(20)	(21)	(22)

1. CAPITAL COSTS-BLDG & FIXTURES
- 1.1. CAPITAL COSTS
2. CAPITAL COSTS-EQUIPMENT
3. EMPLOYEE BENEFITS
- 4.1. NON-PATIENT TELEPHONE
- 4.2. DATA PROCESSING
- 4.3. PURCHASING
- 4.4. ADMISSIONS
- 4.5. BILLING/ COLLECTIONS
- 4.6. OTHER ADMIN. AND GENERAL
5. MAINTENANCE AND REPAIRS
6. OPERATION OF PLANT
7. LAUNDRY & LINEN SERVICES
8. HOUSEKEEPING
9. DIETARY
10. CAFETERIA
11. MAINTENANCE OF PERSONNEL
12. NURSING ADMINISTRATION
13. CENTRAL SERVICE & SUPPLY
14. PHARMACY
15. MEDICAL RECORDS LIBRARY
16. SOCIAL SERVICE
17. OTHER (SPECIFY)
18. OTHER (SPECIFY)
19. OTHER (SPECIFY)
20. OTHER (SPECIFY)
21. NURSING SCHOOL
22. INTERN RESIDENT APPROVED PROC
23. PARAMEDICAL ED (SPECIFY)
24. PARAMEDICAL ED (SPECIFY)
25. PARAMEDICAL ED (SPECIFY)

26. GENERAL ROUTINE CARE	
27. NURSERY	
28. ICU	
29. NICU	
30. CCU	
31. OTHER (SPECIFY)	
32. OTHER (SPECIFY)	
33. OTHER (SPECIFY)	
34. MED REHAB UNIT	
35. PSYCH UNIT	
36. DRUG & ALCOHOL REHAB UNIT	

37.	OPERATING ROOM	
38.	RECOVERY ROOM	
39.	DELIVERY ROOM	
40.	ANESTHESIOLOGY	
41.	RADIOLOGY-DIAGNOSTIC	
42.	RADIOLOGY-THERAPEUTIC	
43.	RADIOISOTOPE	
44.	LABORATORY	
45.	WHOLE BLOOD	
46.	BLOOD STORING	

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	OTHER (SPECIFY) (19)	OTHER (SPECIFY) (20)	NURSING SCHOOL (21)	INTERN RESIDENT APPROVED PROG (22)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION				
66. ACT PROGRAM				
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL				
<u>NON-REIMBURSABLE COST</u>				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	PARAMEDICAL ED (SPECIFY) (23)	PARAMEDICAL ED (SPECIFY) (24)	PARAMEDICAL ED (SPECIFY) (25)	TOTAL (26)
<u>GENERAL SERVICE</u>				
1. CAPITAL COSTS-BLDG & FIXTURES				
1.1. CAPITAL COSTS				
2. CAPITAL COSTS-EQUIPMENT				
3. EMPLOYEE BENEFITS				
4.1. NON-PATIENT TELEPHONE				
4.2. DATA PROCESSING				
4.3. PURCHASING				
4.4. ADMISSIONS				
4.5. BILLING/ COLLECTIONS				
4.6. OTHER ADMIN. AND GENERAL				
5. MAINTENANCE AND REPAIRS				
6. OPERATION OF PLANT				
7. LAUNDRY & LINEN SERVICES				
8. HOUSEKEEPING				
9. DIETARY				
10. CAFETERIA				
11. MAINTENANCE OF PERSONNEL				
12. NURSING ADMINISTRATION				
13. CENTRAL SERVICE & SUPPLY				
14. PHARMACY				
15. MEDICAL RECORDS LIBRARY				
16. SOCIAL SERVICE				
17. OTHER (SPECIFY)				
18. OTHER (SPECIFY)				
19. OTHER (SPECIFY)				
20. OTHER (SPECIFY)				
21. NURSING SCHOOL				
22. INTERN RESIDENT APPROVED PROC				
23. PARAMEDICAL ED (SPECIFY)				
24. PARAMEDICAL ED (SPECIFY)				
25. PARAMEDICAL ED (SPECIFY)				
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE				2,637,961
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY				426
45. WHOLE BLOOD				
46. BLOOD STORING				

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
ALLOCATION OF
CAPITAL RELATED COSTS
AMENDED WORKSHEET B-3

COST CENTER DESCRIPTION	PARAMEDICAL ED (SPECIFY)	PARAMEDICAL ED (SPECIFY)	PARAMEDICAL ED (SPECIFY)	TOTAL
	(23)	(24)	(25)	(26)
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				17,217
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
OUTPATIENT SERVICES				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION				5,758
66. ACT PROGRAM				6,659
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
OTHER INPATIENT				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. SUBTOTAL				2,668,021
NON-REIMBURSABLE COST				
81. GIFT COFFEE SHOPS & CANTEEN				
82. INVESTMENT PROPERTY				
83. RESEARCH				
84. HEARING AID CENTER				
85. PHYSICIANS PRIVATE OFFICES				
86. INTERN/RES NON-APPRD PRGM SVS				
87. NON-PAID WORKER				
88. EDUCATION				166
89. OTHER (SPECIFY)				
90. OTHER (SPECIFY)				
91. CROSSFOOT ADJUSTMENT				
92. NEGATIVE COST CENTER				
93. TOTAL				2,668,187

**TOWER BEHAVIORAL HEALTH
 PROVIDER NUMBER: 1038259400002
 FOR THE PERIOD: 7/1/2021 TO 6/30/2022
 COMPUTATION OF RATIO OF DEPARTMENTAL
 CHARGES TO TOTAL CHARGES
 AMENDED WORKSHEET C-1**

COST CENTER DESCRIPTION	TOTAL BILLED CHARGES	TOTAL O/P CHARGES	I/P CHARGES (Excluding units & other)	TOTAL I/P PSYCH. UNIT CHARGES	TOTAL I/P D & A UNIT CHARGES
	(1)	(2)	(3)	(4)	(5)
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE	\$80,742,453		\$80,742,453		
27. NURSERY					
28. ICU					
29. NICU					
30. CCU					
31. OTHER (SPECIFY)					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT					
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
TOTAL ROUTINE CARE	80,742,453		80,742,453		
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM					
38. RECOVERY ROOM					
39. DELIVERY ROOM					
40. ANESTHESIOLOGY					
41. RADIOLOGY-DIAGNOSTIC					
42. RADIOLOGY-THERAPEUTIC					
43. RADIOISOTOPE					
44. LABORATORY	610,359		610,359		
45. WHOLE BLOOD					
46. BLOOD STORING					
47. INTRAVENOUS THERAPY					
48. RESPIRATORY THERAPY					
49. PHYSICAL THERAPY					
50. OCCUPATIONAL THERAPY					
51. SPEECH THERAPY					
52. OXYGEN THERAPY					
53. ELECTROCARDIOLOGY					
54. ELECTROENCEPHALOGRAPHY					
55. MEDICAL SUPPLIES					
56. DRUGS CHARGED TO PATIENTS	6,454,188		6,454,188		
57. RENAL DIALYSIS					
58. AUDIOLOGY					
59. OTHER (SPECIFY)					
60. OTHER (SPECIFY)					
61. OTHER (SPECIFY)					
62. OTHER (SPECIFY)					
<u>OUTPATIENT SERVICES</u>					
63. CLINIC					
64. EMERGENCY					
65. PARTIAL HOSPITALIZATION	1,195,608	1,195,608			
66. ACT PROGRAM	1,927,834	1,927,834			
67. AMBULANCE SERVICES					
68. HOME PROGRAM DIALYSIS					
69. HOME HEALTH AGENCY					
70. SHORT PROCEDURE UNIT					
71. OBSERVATION BEDS					
72. OTHER (SPECIFY)					
73. OTHER (SPECIFY)					
74. OTHER (SPECIFY)					
<u>OTHER INPATIENT</u>					
75. SKILLED NURSING FACILITY					
76. INTERMEDIATE CARE FACILITY					
77. RESIDENTIAL TREATMENT FACILITY					
78. OTHER (SPECIFY)					
79. OTHER (SPECIFY)					
80. TOTAL ANCILLARY, O/P & OTHER	10,187,989	3,123,442	7,064,547		
81. TOTAL	\$90,930,442	\$3,123,442	\$87,807,000		

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
COMPUTATION OF RATIO OF DEPARTMENTAL
CHARGES TO TOTAL CHARGES
AMENDED WORKSHEET C-1

COST CENTER DESCRIPTION	TOTAL I/P MEDICAL REHAB. UNIT CHARGES	OTHER I/P CHARGES (SPECIFY)	OUTPATIENT RATIO (Col. 2 ÷ Col. 1)	I/P RATIO (Excluding units & other) (Col. 3 ÷ Col. 1)	INPATIENT PSYCH. UNIT RATIO (Col. 4 ÷ Col. 1)
	(6)	(7)	(8)	(9)	(10)
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE				100.000000%	
27. NURSERY					
28. ICU					
29. NICU					
30. CCU					
31. OTHER (SPECIFY)					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT					
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
TOTAL ROUTINE CARE					
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM					
38. RECOVERY ROOM					
39. DELIVERY ROOM					
40. ANESTHESIOLOGY					
41. RADIOLOGY-DIAGNOSTIC					
42. RADIOLOGY-THERAPEUTIC					
43. RADIOISOTOPE					
44. LABORATORY				100.000000%	
45. WHOLE BLOOD					
46. BLOOD STORING					
47. INTRAVENOUS THERAPY					
48. RESPIRATORY THERAPY					
49. PHYSICAL THERAPY					
50. OCCUPATIONAL THERAPY					
51. SPEECH THERAPY					
52. OXYGEN THERAPY					
53. ELECTROCARDIOLOGY					
54. ELECTROENCEPHALOGRAPHY					
55. MEDICAL SUPPLIES					
56. DRUGS CHARGED TO PATIENTS				100.000000%	
57. RENAL DIALYSIS					
58. AUDIOLOGY					
59. OTHER (SPECIFY)					
60. OTHER (SPECIFY)					
61. OTHER (SPECIFY)					
62. OTHER (SPECIFY)					
<u>OUTPATIENT SERVICES</u>					
63. CLINIC					
64. EMERGENCY					
65. PARTIAL HOSPITALIZATION			100.000000%		
66. ACT PROGRAM			100.000000%		
67. AMBULANCE SERVICES					
68. HOME PROGRAM DIALYSIS					
69. HOME HEALTH AGENCY					
70. SHORT PROCEDURE UNIT					
71. OBSERVATION BEDS					
72. OTHER (SPECIFY)					
73. OTHER (SPECIFY)					
74. OTHER (SPECIFY)					
<u>OTHER INPATIENT</u>					
75. SKILLED NURSING FACILITY					
76. INTERMEDIATE CARE FACILITY					
77. RESIDENTIAL TREATMENT FACILITY					
78. OTHER (SPECIFY)					
79. OTHER (SPECIFY)					
80. TOTAL ANCILLARY, O/P & OTHER					
81. TOTAL					

**TOWER BEHAVIORAL HEALTH
 PROVIDER NUMBER: 1038259400002
 FOR THE PERIOD: 7/1/2021 TO 6/30/2022
 COMPUTATION OF RATIO OF DEPARTMENTAL
 CHARGES TO TOTAL CHARGES
 AMENDED WORKSHEET C-1**

COST CENTER DESCRIPTION	INPATIENT D & A UNIT RATIO	I/P MEDICAL REHAB. UNIT RATIO	OTHER I/P RATIO
	(Col. 5 ÷ Col. 1) (11)	(Col. 6 ÷ Col. 1) (12)	(Col. 7 ÷ Col. 1) (13)
<u>INPATIENT ROUTINE SERVICE</u>			
26. GENERAL ROUTINE CARE			
27. NURSERY			
28. ICU			
29. NICU			
30. CCU			
31. OTHER (SPECIFY)			
32. OTHER (SPECIFY)			
33. OTHER (SPECIFY)			
34. MED REHAB UNIT			
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			
TOTAL ROUTINE CARE			
<u>ANCILLARY SERVICES</u>			
37. OPERATING ROOM			
38. RECOVERY ROOM			
39. DELIVERY ROOM			
40. ANESTHESIOLOGY			
41. RADIOLOGY-DIAGNOSTIC			
42. RADIOLOGY-THERAPEUTIC			
43. RADIOISOTOPE			
44. LABORATORY			
45. WHOLE BLOOD			
46. BLOOD STORING			
47. INTRAVENOUS THERAPY			
48. RESPIRATORY THERAPY			
49. PHYSICAL THERAPY			
50. OCCUPATIONAL THERAPY			
51. SPEECH THERAPY			
52. OXYGEN THERAPY			
53. ELECTROCARDIOLOGY			
54. ELECTROENCEPHALOGRAPHY			
55. MEDICAL SUPPLIES			
56. DRUGS CHARGED TO PATIENTS			
57. RENAL DIALYSIS			
58. AUDIOLOGY			
59. OTHER (SPECIFY)			
60. OTHER (SPECIFY)			
61. OTHER (SPECIFY)			
62. OTHER (SPECIFY)			
<u>OUTPATIENT SERVICES</u>			
63. CLINIC			
64. EMERGENCY			
65. PARTIAL HOSPITALIZATION			
66. ACT PROGRAM			
67. AMBULANCE SERVICES			
68. HOME PROGRAM DIALYSIS			
69. HOME HEALTH AGENCY			
70. SHORT PROCEDURE UNIT			
71. OBSERVATION BEDS			
72. OTHER (SPECIFY)			
73. OTHER (SPECIFY)			
74. OTHER (SPECIFY)			
<u>OTHER INPATIENT</u>			
75. SKILLED NURSING FACILITY			
76. INTERMEDIATE CARE FACILITY			
77. RESIDENTIAL TREATMENT FACILITY			
78. OTHER (SPECIFY)			
79. OTHER (SPECIFY)			
80. TOTAL ANCILLARY, O/P & OTHER			
81. TOTAL			

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE INPATIENT CARE COSTS
AMENDED WORKSHEET C-2

COST CENTER DESCRIPTION	TOTAL COSTS (From Wkst. B-2, Col. 27) (1)	TOTAL O/P COSTS (Col. 1 x Wkst. C-1, Col. 8) (2)	I/P COSTS (Excluding units & other) (Col. 1 x Wkst. C-1, Col. 9) (3)	TOTAL I/P PSYCH. UNIT COSTS (Col. 1 x Wkst. C-1, Col. 10) (4)	TOTAL I/P D & A UNIT COSTS (Col. 1 x Wkst. C-1, Col. 11) (5)
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE	\$23,306,320		\$23,306,320		
27. NURSERY					
28. ICU					
29. NICU					
30. CCU					
31. OTHER (SPECIFY)					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT					
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
TOTAL ROUTINE CARE	23,306,320		23,306,320		
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM					
38. RECOVERY ROOM					
39. DELIVERY ROOM					
40. ANESTHESIOLOGY					
41. RADIOLOGY-DIAGNOSTIC					
42. RADIOLOGY-THERAPEUTIC					
43. RADIOISOTOPE					
44. LABORATORY	85,044		85,044		
45. WHOLE BLOOD					
46. BLOOD STORING					
47. INTRAVENOUS THERAPY					
48. RESPIRATORY THERAPY					
49. PHYSICAL THERAPY					
50. OCCUPATIONAL THERAPY					
51. SPEECH THERAPY					
52. OXYGEN THERAPY					
53. ELECTROCARDIOLOGY					
54. ELECTROENCEPHALOGRAPHY					
55. MEDICAL SUPPLIES					
56. DRUGS CHARGED TO PATIENTS	850,691		850,691		
57. RENAL DIALYSIS					
58. AUDIOLOGY					
59. OTHER (SPECIFY)					
60. OTHER (SPECIFY)					
61. OTHER (SPECIFY)					
62. OTHER (SPECIFY)					
<u>OUTPATIENT SERVICES</u>					
63. CLINIC					
64. EMERGENCY					
65. PARTIAL HOSPITALIZATION	464,280	464,280			
66. ACT PROGRAM	1,064,802	1,064,802			
67. AMBULANCE SERVICES					
68. HOME PROGRAM DIALYSIS					
69. HOME HEALTH AGENCY					
70. SHORT PROCEDURE UNIT					
71. OBSERVATION BEDS					
72. OTHER (SPECIFY)					
73. OTHER (SPECIFY)					
74. OTHER (SPECIFY)					
<u>OTHER INPATIENT</u>					
75. SKILLED NURSING FACILITY					
76. INTERMEDIATE CARE FACILITY					
77. RESIDENTIAL TREATMENT FACILITY					
78. OTHER (SPECIFY)					
79. OTHER (SPECIFY)					
80. TOTAL ANCILLARY, O/P & OTHER	2,464,817	1,529,082	935,735		
81. TOTAL	\$25,771,137	\$1,529,082	\$24,242,055		

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE INPATIENT CARE COSTS
AMENDED WORKSHEET C-2

COST CENTER DESCRIPTION	TOTAL I/P MEDICAL REHAB. COSTS (Col. 1 x Wkst. C-1, Col. 12) (6)	OTHER I/P COSTS (Col. 1 x Wkst. C-1, Col. 13) (7)	I/P CHARGES (Excluding units & other) (From Wkst. C-1, Col. 3) (8)	PA M.A. I/P CHARGES (Excluding units & other) (9)	I/P PER DIEM (Col. 3 ÷ Col. 12) or MA I/P RATIO (Col. 9 ÷ Col. 8) (10)
<u>INPATIENT ROUTINE SERVICE</u>					
26. GENERAL ROUTINE CARE			\$80,742,453	\$686,781	\$796.28
27. NURSERY					
28. ICU					
29. NICU					
30. CCU					
31. OTHER (SPECIFY)					
32. OTHER (SPECIFY)					
33. OTHER (SPECIFY)					
34. MED REHAB UNIT					
35. PSYCH UNIT					
36. DRUG & ALCOHOL REHAB UNIT					
TOTAL ROUTINE CARE			80,742,453	686,781	
<u>ANCILLARY SERVICES</u>					
37. OPERATING ROOM					
38. RECOVERY ROOM					
39. DELIVERY ROOM					
40. ANESTHESIOLOGY					
41. RADIOLOGY-DIAGNOSTIC					
42. RADIOLOGY-THERAPEUTIC					
43. RADIOISOTOPE					
44. LABORATORY			610,359		
45. WHOLE BLOOD					
46. BLOOD STORING					
47. INTRAVENOUS THERAPY					
48. RESPIRATORY THERAPY					
49. PHYSICAL THERAPY					
50. OCCUPATIONAL THERAPY					
51. SPEECH THERAPY					
52. OXYGEN THERAPY					
53. ELECTROCARDIOLOGY					
54. ELECTROENCEPHALOGRAPHY					
55. MEDICAL SUPPLIES					
56. DRUGS CHARGED TO PATIENTS			6,454,188		
57. RENAL DIALYSIS					
58. AUDIOLOGY					
59. OTHER (SPECIFY)					
60. OTHER (SPECIFY)					
61. OTHER (SPECIFY)					
62. OTHER (SPECIFY)					
<u>OUTPATIENT SERVICES</u>					
63. CLINIC					
64. EMERGENCY					
65. PARTIAL HOSPITALIZATION					
66. ACT PROGRAM					
67. AMBULANCE SERVICES					
68. HOME PROGRAM DIALYSIS					
69. HOME HEALTH AGENCY					
70. SHORT PROCEDURE UNIT					
71. OBSERVATION BEDS					
72. OTHER (SPECIFY)					
73. OTHER (SPECIFY)					
74. OTHER (SPECIFY)					
<u>OTHER INPATIENT</u>					
75. SKILLED NURSING FACILITY					
76. INTERMEDIATE CARE FACILITY					
77. RESIDENTIAL TREATMENT FACILITY					
78. OTHER (SPECIFY)					
79. OTHER (SPECIFY)					
80. TOTAL ANCILLARY, O/P & OTHER			7,064,547		
81. TOTAL			\$87,807,000	\$686,781	

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
COMPUTATION OF PENNSYLVANIA MEDICAL
ASSISTANCE INPATIENT CARE COSTS
AMENDED WORKSHEET C-2

COST CENTER DESCRIPTION	PA M.A. I/P COSTS (Excl. units & other) (Col. 10 x Col. 13) or (Col. 3 x Col. 10) (11)	TOTAL ALL INPATIENT DAYS (Excluding units & other) (12)	PA M.A. INPATIENT DAYS (Excluding units & other) (13)
<u>INPATIENT ROUTINE SERVICE</u>			
26. GENERAL ROUTINE CARE	\$182,348	29,269	229.0
27. NURSERY			
28. ICU			
29. NICU			
30. CCU			
31. OTHER (SPECIFY)			
32. OTHER (SPECIFY)			
33. OTHER (SPECIFY)			
34. MED REHAB UNIT			
35. PSYCH UNIT			
36. DRUG & ALCOHOL REHAB UNIT			
TOTAL ROUTINE CARE	182,348	29,269	229.0
<u>ANCILLARY SERVICES</u>			
37. OPERATING ROOM			
38. RECOVERY ROOM			
39. DELIVERY ROOM			
40. ANESTHESIOLOGY			
41. RADIOLOGY-DIAGNOSTIC			
42. RADIOLOGY-THERAPEUTIC			
43. RADIOISOTOPE			
44. LABORATORY			
45. WHOLE BLOOD			
46. BLOOD STORING			
47. INTRAVENOUS THERAPY			
48. RESPIRATORY THERAPY			
49. PHYSICAL THERAPY			
50. OCCUPATIONAL THERAPY			
51. SPEECH THERAPY			
52. OXYGEN THERAPY			
53. ELECTROCARDIOLOGY			
54. ELECTROENCEPHALOGRAPHY			
55. MEDICAL SUPPLIES			
56. DRUGS CHARGED TO PATIENTS			
57. RENAL DIALYSIS			
58. AUDIOLOGY			
59. OTHER (SPECIFY)			
60. OTHER (SPECIFY)			
61. OTHER (SPECIFY)			
62. OTHER (SPECIFY)			
<u>OUTPATIENT SERVICES</u>			
63. CLINIC			
64. EMERGENCY			
65. PARTIAL HOSPITALIZATION			
66. ACT PROGRAM			
67. AMBULANCE SERVICES			
68. HOME PROGRAM DIALYSIS			
69. HOME HEALTH AGENCY			
70. SHORT PROCEDURE UNIT			
71. OBSERVATION BEDS			
72. OTHER (SPECIFY)			
73. OTHER (SPECIFY)			
74. OTHER (SPECIFY)			
<u>OTHER INPATIENT</u>			
75. SKILLED NURSING FACILITY			
76. INTERMEDIATE CARE FACILITY			
77. RESIDENTIAL TREATMENT FACILITY			
78. OTHER (SPECIFY)			
79. OTHER (SPECIFY)			
80. TOTAL ANCILLARY, O/P & OTHER			
81. TOTAL	\$182,348		

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
CAPITAL COSTS BUILDINGS AND FIXTURES ONLY
AMENDED WORKSHEET C-5

COST CENTER DESCRIPTION	TOTAL CAPITAL COSTS (From Wkst. B-3, Col. 26) (1)	TOTAL I/P CAPITAL COSTS (Col. 1 x Wkst. C-1, Col. 9) (2)	TOTAL I/P CHARGES (Excl. units & other) (From Wkst. C-1, Col. 3) (3)	PA M.A. I/P CHARGES (Excl. units & other) (From Wkst. C-2, Col. 9) (4)
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	\$2,637,961	\$2,637,961	\$80,742,453	\$686,781
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
TOTAL ROUTINE CARE	2,637,961	2,637,961	80,742,453	686,781
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY	426	426	610,359	
45. WHOLE BLOOD				
46. BLOOD STORING				
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS	17,217	17,217	6,454,188	
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION	5,758			
66. ACT PROGRAM	6,659			
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. TOTAL ANCILLARY, O/P & OTHER	30,060	17,643	7,064,547	
81. TOTAL	\$2,668,021	\$2,655,604	\$87,807,000	\$686,781

TOWER BEHAVIORAL HEALTH
PROVIDER NUMBER: 1038259400002
FOR THE PERIOD: 7/1/2021 TO 6/30/2022
COMPUTATION OF PENNSYLVANIA MEDICAL ASSISTANCE
CAPITAL COSTS BUILDINGS AND FIXTURES ONLY
AMENDED WORKSHEET C-5

COST CENTER DESCRIPTION	I/P CAPITAL PER DIEM (Col. 2 ÷ Col. 7) or M.A. I/P RATIO (Col. 4 ÷ Col. 3) (5)	PA M.A. I/P CAPITAL COSTS (Col. 5 x Col. 8) or (Col. 2 x Col. 5) (6)	TOTAL DAYS (7)	M.A. DAYS (8)
<u>INPATIENT ROUTINE SERVICE</u>				
26. GENERAL ROUTINE CARE	\$90.13	\$20,640	29,269	229.0
27. NURSERY				
28. ICU				
29. NICU				
30. CCU				
31. OTHER (SPECIFY)				
32. OTHER (SPECIFY)				
33. OTHER (SPECIFY)				
34. MED REHAB UNIT				
35. PSYCH UNIT				
36. DRUG & ALCOHOL REHAB UNIT				
TOTAL ROUTINE CARE		20,640	29,269	229.0
<u>ANCILLARY SERVICES</u>				
37. OPERATING ROOM				
38. RECOVERY ROOM				
39. DELIVERY ROOM				
40. ANESTHESIOLOGY				
41. RADIOLOGY-DIAGNOSTIC				
42. RADIOLOGY-THERAPEUTIC				
43. RADIOISOTOPE				
44. LABORATORY				
45. WHOLE BLOOD				
46. BLOOD STORING				
47. INTRAVENOUS THERAPY				
48. RESPIRATORY THERAPY				
49. PHYSICAL THERAPY				
50. OCCUPATIONAL THERAPY				
51. SPEECH THERAPY				
52. OXYGEN THERAPY				
53. ELECTROCARDIOLOGY				
54. ELECTROENCEPHALOGRAPHY				
55. MEDICAL SUPPLIES				
56. DRUGS CHARGED TO PATIENTS				
57. RENAL DIALYSIS				
58. AUDIOLOGY				
59. OTHER (SPECIFY)				
60. OTHER (SPECIFY)				
61. OTHER (SPECIFY)				
62. OTHER (SPECIFY)				
<u>OUTPATIENT SERVICES</u>				
63. CLINIC				
64. EMERGENCY				
65. PARTIAL HOSPITALIZATION				
66. ACT PROGRAM				
67. AMBULANCE SERVICES				
68. HOME PROGRAM DIALYSIS				
69. HOME HEALTH AGENCY				
70. SHORT PROCEDURE UNIT				
71. OBSERVATION BEDS				
72. OTHER (SPECIFY)				
73. OTHER (SPECIFY)				
74. OTHER (SPECIFY)				
<u>OTHER INPATIENT</u>				
75. SKILLED NURSING FACILITY				
76. INTERMEDIATE CARE FACILITY				
77. RESIDENTIAL TREATMENT FACILITY				
78. OTHER (SPECIFY)				
79. OTHER (SPECIFY)				
80. TOTAL ANCILLARY, O/P & OTHER				
81. TOTAL		\$20,640		

RIGHT OF APPEAL FROM COSTS DISALLOWANCE

You may **appeal any disallowance** contained in this report in accordance with your appeal rights as governed by 55 Pa. Code Chapter 41.²

If you wish to **appeal any disallowance** contained in this report, you must file a **timely request for hearing** within **33 calendar days** of the date of the **written notice** of the agency action pursuant to 55 Pa. Code § 41.32(a)(1) with the:

- Department of Human Services, Bureau of Hearings and Appeals, 2330 Vartan Way, 2nd Floor, Harrisburg, PA 17110.³

Your request for hearing will be considered filed on the date of the United States postmark appearing on the envelope in which the request for hearing is sent by first-class mail. Please be aware that a request for hearing filed in any other manner or sent in an envelope bearing a postmark other than a United States postmark will be considered filed on the date it is received by the Bureau of Hearings and Appeals.⁴

Your **request for hearing** must:

- (1) set forth the name, address, and telephone number of the hospital;
- (2) state in detail the reasons why the hospital believes the agency action is factually or legally erroneous, identify the specific issues that the hospital will raise in its appeal, and specify the relief that the hospital is seeking; and
- (3) include a copy of this notice.⁵

In addition, a **copy of your request for hearing and all accompanying documents** sent to the DHS' Bureau of Hearings and Appeals must be sent to:

- Department of Human Services, Bureau of Fiscal Management, Commonwealth Tower, 8th Floor, P.O. Box 2675, Harrisburg, PA 17105 and
- Department of Human Services, Office of General Counsel, Third Floor West, Health & Welfare Building, 625 Forster Street, Harrisburg, PA 17120.

If you **fail to file a timely request** for hearing, DHS will treat this letter as an unappealed order, which may not thereafter be directly challenged or collaterally attacked.

² Please consult with your solicitor regarding these appeal rights under PA Code, Title 55, Chapter 41. Medical Assistance Provider Appeal Procedures of the DHS' regulations.

<https://www.pacode.com/secure/data/055/chapter41/chap41toc.html>

³ Section 41.32(a) of the DHS' regulations provides as follows, in part: "[e]xcept as permitted in § 41.33 (relating to appeals nunc pro tunc), the Bureau lacks jurisdiction to hear a **request for hearing** unless the request for hearing is in **writing** and is filed with the Bureau in a **timely manner**, as follows: (1) [i]f the program office gives notice of an agency action by mailing the notice to the provider, the provider shall file its request for hearing with the Bureau within **33 days of the date of the written notice** of the agency action...." (Emphases added.)

⁴ See 55 Pa. Code § 41.32(b).

⁵ See 55 Pa. Code § 41.31(d).

**TOWER BEHAVIORAL HEALTH
REPORT DISTRIBUTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

This report was initially distributed to:

Ms. Sally Kozak
Deputy Secretary
Office of Medical Assistance Programs
Department of Human Services

Mr. Alexander Matolyak
Director
Division of Audit and Review
Department of Human Services

Mr. R. Dennis Welker
Special Audit Services
Bureau of Audits
Office of the Budget

Ms. Tina Long
Director
Bureau of Financial Operations
Department of Human Services

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Ms. Jenna Pacini
Chief Executive Officer
Tower Behavioral Health

Ms. Irene Marianos
Chief Financial Officer
Tower Behavioral Health

Mr. Phillip L. Dorsey
Consultant
Southeast Reimbursement Group, LLC

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.