AMBULATORY SURGICAL TREATMENT CENTER QUESTIONNAIRE FOR ~~2024~~

This is a formal request by IDPH for full, complete and accurate information as stated herein. This request is made under the authority of the Health Facilities Planning Act [20 ILCS 3960/]. Failure to respond may result in sanctions including the following:

"A person subject to this Act who fails to provide information requested by the State Board or State Agency within 30 days of a formal, written request shall be fined an amount not to exceed $1,000 for each 30-day period, or fraction thereof, that the information is not received by the State Board or State Agency." [20 ILCS 3960/14.1(b)(6)]

This questionnaire is divided into 2 sections:

Section I
Collects information on your facility and facility utilization.
This part must be reported for CALENDAR YEAR 2024.

Section II
Collects Financial and Capital Expenditure information for your facility.
This part must be reported for the MOST RECENT FISCAL YEAR AVAILABLE.

This survey must be completed and submitted by April 1, 2025.

No exceptions or extensions will be allowed.

Facilities failing to submit this questionnaire within the required time frame will be reported to the Illinois Health Facilities and Services Review Board for its consideration of the imposition of sanctions mandated by the Act.

If you have problems or questions concerning the survey, please contact this office via e-mail to DPH.FacilitySurvey@illinois.gov, or by telephone at 217-782-3516.

Please enter the following information on for your facility:

ASTC License	7002116			
ASTC Name	The Center for Outpatient Medicine			
ASTC Address	2502 B East Empire St			
ASTC City	Bloomington	**IL**	**Zip Code**	61704

Federal Employer Identification Number (FEIN) 37-1356453

Instructions for Completing and Submitting this Questionnaire

Fill in the questionnaire information.
Download and complete Patient Origin spreadsheet (optional).

Save completed questionnaire (and spreadsheet, if used) to your computer for your records and future reference, if follow-up is required.

Send Email, with completed file(s) attached, to DPH.FacilitySurvey@illinois.gov.
Please put "ASTC Questionnaire" in the subject line.

If you have any questions, please call 217/782-3516, or send email to DPH.FacilitySurvey@illinois.gov

Thank you

Section I - Facility Data

1. FACILITY OWNERSHIP INFORMATION

A. Indicate the type of ownership for your ASTC (Choose only one):

FOR PROFIT	NOT FOR PROFIT
○ **Sole Proprietorship**	○ **Church Related**
○ **Corporation (*RA)**	○ **State**
○ **Partnership (registered with county)**	○ **County**
○ **Limited Partnership (*RA)**	○ **City**
○ **Limited Liability Partnership (*RA)**	○ **Township**
◉ **Limited Liability Company (*RA)**	○ **Other Not for Profit (Specify below)**
○ **Other For Profit (specify below)**	

Other Ownership Type

*RA - Registered Agent Required

B. If your facility ownership requires a Registered Agent with the Illinois Secretary of State (marked *RA above), indicate the name, address and telephone number of this person or company (must be an Illinois resident or company).

Name of Registered Agent:	Sarah E Gardner
Address:	2502 B East Empire St.
City. State and Zip Code (plus Four):	Bloomington, Il 61704
Telephone Number:	(309) 662-6120

C. Provide the name and relational interest of all organizations or entities that are legally, financially or otherwise related to the licensee (e.g., parent, subsidiary, affiliate, management agreement, etc.)

	Name	Relationship	Type of Interest
1	Carle Foundation	Affiliate	Shareholder
2			
3			
4			
5			

D. Indicate the name, address and telephone number of the legal owners/operators of the facility.
If you have more than 25 owners to report, please enter the information into an Excel spreadsheet using the format below and email with completed questionnaire to DPH.FacilitySurvey@illinois.gov

	Owner Name	Address	City, State Zip Code-Plus 4	Telephone Number (xxx) xxx-xxxx.xxxx)
1	Carle Foundation	611 W Park	Urbana Il 61801	(217) 326-8231
2	Joseph Novotny MD	1111 Trinity Lane	Bloomington IL 61704	(309) 663-6461
3	Mark Hanson MD	1111 Trinity Lane	Bloomington IL 61704	(309) 663-6461
4	Jerome Oakey MD	1111 Trinity Lane	Bloomington IL 61704	(309) 663-6461
5	Lucas Armstrong MD	1111 Trinity Lane	Bloomington IL 61704	(309) 663-6461
6	Christopher Lansford MD	2502 E Empire St	Bloomington IL 61704	(309) 663-4368
7	Laura Randolph MD	2502 E Empire St	Bloomington IL 61704	(309) 664-6222
8	Jason Seibly DO	1302 Franklin Ave	Normal IL 61761	(309) 268-6300
9	Sherri Thornton MD	1302 Franklin Ave	Normal IL 61761	(309) 888-9900
10	Ellen Haas MD	1302 Franklin Ave	Normal IL 61761	(309) 888-9900
11	Gregory Dietz DMD	2111 E Oakland Ave St C	Bloomington IL 61701	(309) 827-5437
12	Thomas Kelly MD	1765 Bradford Lane	Normal IL 61761	(309) 664-3440
13	Robert Seidl MD	2406 E Empire St	Bloomington IL 61704	(309) 663-9300
14	Bryce Pashold DPM	2406 E Empire St	Bloomington IL 61704	(309) 663-9300
15	Tyler Neal DO	1111 Trinity Lane	Bloomington, IL 61704	(309) 663-6461
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				

2. PROPERTY OWNERSHIP INFORMATION

If the facility property is not owned by the facility legal owner/operator, indicate the name, address (including Zip Code plus Four) and telephone number of the property owner:

	Property Owner	Address	City, State Zip Code-plus 4	Telephone (xxx) xxx-xxxx.xxxx)
1	GAHC4 Blmgton IL MOB	PO Box 74007577	Chicago Il 60674-7577	(949) 270-9200

3. CONTRACTUAL MANAGEMENT

If management of this facility is performed by independent contractor(s), not by an employee of the facility, list the individual name(s) and address(es) of each independent contractor. If management is NOT done by independent contractor(s), indicate by checking the box provided.

✓ **No Contractual Management**

	Contractor Name	Full Address
1		
2		
3		
4		
5		

4. FACILITY STAFFING

A. Indicate the number of hours in a work week for a full-time employee of your facility: 30.0

B. Staffing Patterns

Please indicate the number of Full-Time Equivalent employees (FTEs), paid directly by the facility, working at your facility during the first pay period of December, 2024.

The figure for TOTAL FACILITY PERSONNEL in green is automatically calculated. You cannot change this total.

Personnel	Full-Time Equivalents
Administrators	1.00
Physicians	
Nurse Anesthetists	
Director of Nursing	
Registered Nurses	24.00
Certified Aides	
Other Health Professionals	18.00
Other Non-Health Professionals	12.00
TOTAL FACILITY PERSONNEL	55.00

INFORMATION CONCERNING PATIENTS SERVED - CALENDAR YEAR 2024

5. Patients by Age Groups

Please indicate the number of patients during the calendar year 2024 by age and sex. If the patient was seen more than once, he/she should be counted for each new incident. Figures in green on the TOTAL line are automatically calculated and must match the green calculated figures in Question 6.

	Male	Female	
0-14 Years	226	174	
15-44 Years	330	394	
45-64 Years	483	762	TOTAL PATIENTS SERVED
65-74 Years	243	301	
75+ Years	103	162	
TOTALS	1,385	1,793	3,178

6. Source of Payment

Please indicate the numbers of patients your ASTC saw during calendar year 2024, by sex and PRIMARY PAYMENT SOURCE. If the patient was seen more than once, he/she should be counted for each new incident. Figures in green on the TOTAL line are automatically calculated and must match the corresponding green calculated totals in Question 5 above.

	Male	Female	
Medicaid	101	115	
Medicare	283	363	
Other Public*	11	4	
Private Insurance	1,037	1,220	
Private Payment	22	20	TOTAL PATIENTS SERVED
Charity Care*	1	1	
TOTALS	1,455	1,723	3,178

***Other Public** payment includes individuals whose primary payment source is Veterans Administration, County Boards, Community Aid Agencies, grants, CHAMPUS, CHAMP-VA, and other government-sponsored programs, excluding Medicare and Medicaid.

"Charity care" means care provided by a health care facility for which the provider does not expect to receive payment from the patient or a third-party payer. [20 ILCS 3960, Section 3] Charity care does not include bad debt or the unreimbursed cost of Medicare, Medicaid, and other federal, State, or local indigent health care programs, eligibility for which is based on financial need.

7. Patients by Place of Origin - Calendar Year 2024

Optional Reporting Method:

For your ease of reporting, we have supplied a Microsoft Excel worksheet for the entry of Patient Origin Data:

1. **CLICK HERE to ACCESS THE WORKSHEET**.
2. Save the worksheet to your computer.
3. Follow the directions on the worksheet to enter your data.
4. Email the completed spreadsheet to DPH.FacilitySurvey@illinois.gov
5. Retain a copy of the worksheet in case follow-up is required.

If you do not wish to use the Patient Origin worksheet, please use the spaces below to report the place of origin of the patients seen at your ASTC during Calendar Year 2024, and the number of patients from each area. 5-digit Zip Code areas are preferred; if Zip Code information is not available, please report by county name.

	Zip Code Area	County Name	Number of Patients
1	29356		2
2	33955		1
3	38138		1
4	43040		1
5	46851		1
6	47119		2
7	48081		1
8	48504		1
9	50023		1
10	54601		1
11	57103		1
12	60062		1
13	60068		1
14	60090		1
15	60101		1
16	60148		2
17	60185		1
18	60460		25
19	60470		1
20	60538		1
21	60560		2
22	60657		2
23	60921		2
24	60927		1
25	60929		1

	Zip Code Area	County Name	Number of Patients
26	60936		6
27	60942		1
28	60952		1
29	60970		2
30	61024		1
31	61047		1
32	61081		1
33	61263		1
34	61301		1
35	61313		3
36	61317		1
37	61319		1
38	61321		1
39	61326		1
40	61333		2
41	61341		3
42	61348		1
43	61350		3
44	61354		2
45	61358		15
46	61364		47
47	61369		3
48	61375		2
49	61377		2
50	61501		1

7. **Patients by Place of Origin (Continued)**
Please report the places of origin of the patients seen at your ASTC during Calendar Year 2024, and the number of patients from each area.
5-digit Zip Code areas are preferred; if Zip Code information is not available, please report by county of origin.

	Zip Code Area	County Name	Number of Patients
51	61516		2
52	61520		1
53	61530		27
54	61535		1
55	61537		1
56	61540		2
57	61542		1
58	61545		1
59	61546		1
60	61547		1
61	60970		2
62	61024		1
63	61047		1
64	61081		1
65	61263		1
66	61301		1
67	61313		3
68	61317		1
69	61319		1
70	61321		1
71	61326		1
72	61333		2
73	61341		3
74	61358		9
75	61364		53

	Zip Code Area	County Name	Number of Patients
76	61369		3
77	61375		2
78	61377		2
79	61501		1
80	61516		2
81	61520		1
82	61530		33
83	61535		1
84	61537		1
85	61540		2
86	61542		1
87	61546		1
88	61547		2
89	61548		11
90	61550		5
91	61554		6
92	61561		16
93	61568		3
94	61570		2
95	61571		4
96	61603		2
97	61604		5
98	61607		3
99	61610		4
100	61611		4

7. **Patients by Place of Origin (Continued)**
Please report the places of origin of the patients seen at your ASTC during Calendar Year 2024, and the number of patients from each area.
5-digit Zip Code areas are preferred; if Zip Code information is not available, please report by county of origin.

	Zip Code Area	County Name	Number of Patients
101	61614		1
102	61615		4
103	61701		379
104	61704		603
105	61705		206
106	61720		2
107	61721		3
108	61722		17
109	61723		28
110	61724		1
111	61725		23
112	61726		31
113	61727		65
114	61728		31
115	61729		5
116	61730		2
117	61732		38
118	61733		3
119	61734		4
120	61735		1
121	61736		37
122	61737		8
123	61738		43
124	61739		37
125	61740		4

	Zip Code Area	County Name	Number of Patients
126	61741		3
127	61742		5
128	61743		1
129	61744		35
130	61745		67
131	61747		6
132	61748		67
133	61749		2
134	61752		53
135	61753		33
136	61754		9
137	61755		7
138	61756		4
139	61759		20
140	61760		29
141	61761		596
142	61764		105
143	61770		19
144	61771		4
145	61772		2
146	61774		6
147	61776		21
148	61777		6
149	61778		4
150	61801		2

7. **Patients by Place of Origin (Continued)**
Please report the places of origin of the patients seen at your ASTC during Calendar Year 2024, and the number of patients from each area.
5-digit Zip Code areas are preferred; if Zip Code information is not available, please report by county of origin.

	Zip Code Area	County Name	Number of Patients
151	61802		1
152	61817		1
153	61820		3
154	61821		4
155	61822		3
156	61832		1
157	61842		5
158	61843		2
159	61844		1
160	61849		2
161	61853		3
162	61856		4
163	61863		1
164	61864		1
165	61865		1
166	61872		1
167	61873		4
168	61874		1
169	61882		2
170	61913		1
171	61944		1
172	62056		1
173	62208		1
174	62501		3
175	62512		1

	Zip Code Area	County Name	Number of Patients
176	62521		11
177	62526		8
178	62549		2
179	62550		1
180	62573		1
181	62628		1
182	62642		2
183	62643		1
184	62644		1
185	62656		18
186	62682		1
187	62684		2
188	75407		1
189	80134		1
190	85249		1
191	85381		1
192			
193			
194			
195			
196			
197			
198			
199			
200			

7. **Patients by Place of Origin (Continued)**
Please report the places of origin of the patients seen at your ASTC during Calendar Year 2024, and the number of patients from each area.
5-digit Zip Code areas are preferred; if Zip Code information is not available, please report by county of origin.

	Zip Code Area	County Name	Number of Patients
201			
202			
203			
204			
205			
206			
207			
208			
209			
210			
211			
212			
213			
214			
215			
216			
217			
218			
219			
220			
221			
222			
223			
224			
225			

	Zip Code Area	County Name	Number of Patients
226			
227			
228			
229			
230			
231			
232			
233			
234			
235			
236			
237			
238			
239			
240			
241			
242			
243			
244			
245			
246			
247			
248			
249			
250			

7. **Patients by Place of Origin (Continued)**
Please report the places of origin of the patients seen at your ASTC during Calendar Year 2024, and the number of patients from each area.
5-digit Zip Code areas are preferred; if Zip Code information is not available, please report by county of origin.

	Zip Code Area	County Name	Number of Patients
251			
252			
253			
254			
255			
256			
257			
258			
259			
260			
261			
262			
263			
264			
265			
266			
267			
268			
269			
270			
271			
272			
273			
274			
275			

	Zip Code Area	County Name	Number of Patients
276			
277			
278			
279			
280			
281			
282			
283			
284			
285			
286			
287			
288			
289			
290			
291			
292			
293			
294			
295			
296			
297			
298			
299			
300			

If you had patients from more than 300 areas, please use the Microsoft Excel Patient Origin Spreadsheet, or record the extra information in your own Excel spreadsheet, using the format above, and email to DPH.FacilitySurvey@illinois.gov
Please enter "ASTC Patient Origin Data" into the subject line of the message.

FACILITY OPERATIONS

8. Please indicate the number of hours your ASTC is in operation on each day of the week: (for example, if the ASTC is open from 8 a.m. to 6 p.m., that is 10 hours of operation.) REPORT NUMBER OF HOURS, NOT OPENING AND/OR CLOSING TIMES.

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	TOTAL HOURS
Hours Open	10	10	10	10				40

9. Treatment Rooms by Type

Please indicate the number of rooms and stations in use at your ASTC for each category listed below:

	Rooms/ Stations
a. Operating Rooms (Class C)*	4
b. Procedure (not operating) Rooms (Class B)*	1
c. Examination Rooms	
d. Stage 1 - Post-Anesthesia Recovery Stations	21
e. Stage 2 - Step-down Ambulatory Recovery Stations	

*Operating Room (Class C): Operating Room is defined as a setting designed and equipped for major surgical procedures that require general or regional block anesthesia and support of vital bodily functions.

Surgical Procedure Room (Class B): Surgical Procedure room is defined as a setting designed and equipped for major or minor surgical procedures performed in conjunction with oral, parenteral, or intravenous sedation or under analgesic or dissociative drugs.

(Source: Guidelines for Optimal Ambulatory Surgical Care and Office-based Surgery, third edition, American College of Surgeons)

10. Hospital Relationships

List all hospitals with which your ASTC has a contractual relationship, including transfer agreements.

	Hospital Name and City	Patient Transfers
1	Carle Bromenn Normal	6
2		
3		
4		
5		

11. SURGICAL UTILIZATION FOR CALENDAR YEAR 2024 - OPERATING ROOMS - CLASS C*

For each listed surgical category, indicate the number of surgical cases, the number of hours spent in setting up the surgery rooms for use, the hours of actual surgical time, and the number of hours spent in clean-up after the surgery was completed. Round the time reported to the nearest quarter of an hour. For example, a total of 318 hours and 40 minutes would be rounded to 318.75 hours for reporting purposes.

	Number of Cases	Surgery Room Set-Up Time (in Hours)	Actual Surgery Time (in Hours)	Surgery Room Clean-Up Time (in Hours)
Cardiovascular				
Dermatology				
General Surgery	15	3.75	15.00	3.75
Gastroenterology				
Neurological	33	16.50	28.50	16.50
OB/Gynecology	71	22.75	80.00	22.75
Oral/Maxillofacial	92	23.00	106.00	30.00
Ophthalmology				
Laser Eye Surgery				
Orthopedic	1,742	1,306.50	1,480.75	871.00
Otolaryngology	517	170.50	439.50	170.50
Pain Management				
Plastic	216	162.00	432.00	108.00
Podiatry	157	66.00	196.25	51.75
Thoracic				
Urology				
TOTALS	2,843	1,771.00	2,778.00	1,274.25

*Operating Room (Class C): Operating Room is defined as a setting designed and equipped for major surgical procedures that require general or regional block anesthesia and support of vital bodily functions.
(Source: Guidelines for Optimal Ambulatory Surgical Care and Office-based Surgery, third edition, American College of Surgeons)

12. SURGICAL UTILIZATION FOR CALENDAR YEAR 2024 - PROCEDURE ROOMS (Class B)*

For each listed surgical procedure category, indicate the number of dedicated procedure (non-operating) rooms, the number of surgical cases, the number of hours spent in setting up the procedure rooms for use, the hours of actual surgical time, and the number of hours spent in clean-up after the procedure was completed. Round the time reported to the nearest quarter of an hour. For example, a total of 318 hours and 40 minutes would be rounded to 318.75 hours for reporting purposes.

If your facility performs other, unlisted non-operating room procedures, use lines e. - h. to report these procedures. Indicate the type(s) of procedure(s), the number of surgical cases, the number of hours spent in setting up the procedure rooms for use, the hours of actual surgical time, and the number of hours spent in clean-up after the procedure was completed. Total multi-purpose procedure rooms are to be reported in the line below the table.

NOTE - For reporting purposes, a case is defined as a **PATIENT TREATED**. If a patient has 3 procedures performed, that is counted as **1 CASE**. **TOTAL PROCEDURE ROOMS** must equal Procedure Rooms reported on line b., Question 9. Total Procedure Room Cases shown here plus Total Operating Room Cases from Question 11 on Page 9 must equal Total Patients Served reported in Questions 5 and 6.

The green figures on the last three lines are automatically calculated. You cannot change these figures.

Dedicated Procedure Rooms (Class B)*	Rooms	Cases	Procedure Room Set-Up Time	Actual Surgery Time	Procedure Room Clean-Up Time
a. Dedicated Gastro-Intestinal Procedures					
b. Dedicated Laser Eye Procedures					
c. Dedicated Pain Management Procedures	1	335	83.75	127.25	53.50
d. Cardiac Catheterization Procedures					

	Multipurpose Rooms (Specify Procedure)	Cases	Procedure Room Set-Up Time	Actual Surgery Time	Procedure Room Clean-Up Time
e.					
f.					
g.					
h.					

Total Multi-Purpose Procedure Rooms					
TOTALS - PROCEDURE ROOMS	1	335	83.75	127.25	53.50

TOTAL CASES Questions 11 and 12 TOTAL	3,178	These two figures must match.
PATIENTS Reported on Page 6	3,178	

*Surgical Procedure Room (Class B): Surgical Procedure room is defined as a setting designed and equipped for major or minor surgical procedures performed in conjunction with oral, parenteral, or intravenous sedation or under analgesic or dissociative drugs. (Source: Guidelines for Optimal Ambulatory Surgical Care and Office-based Surgery, third edition, American College of Surgeons)

Section II - Fiscal Year Financial and Capital Expenditures Data

The data requested in this questionnaire are authorized
pursuant to the Illinois Health Facilities Planning Act [20 ILCS 3960/5.3]

This information must be taken from your MOST RECENT ANNUAL FINANCIAL STATEMENTS, which include your INCOME STATEMENT and BALANCE SHEET. Allowable sources of financial information include AUDITED FINANCIAL STATEMENTS, REVIEW OR COMPILATION FINANCIAL STATEMENTS, or TAX RETURN for the MOST RECENT FISCAL YEAR AVAILABLE.
This part of the survey collects Financial and Capital Expenditure information for your facility. This part MUST BE REPORTED FOR THE MOST RECENT FISCAL YEAR AVAILABLE.

If you have problems providing the information requested, contact this office via email at DPH.FacilitySurvey@illinois.gov or by telephone at 217-782-3516.

Indicate the Starting and Ending Dates of Your MOST RECENT FISCAL YEAR (mm/dd/yyyy)

Starting Date	01/01/2024
Ending Date	12/31/2024

Use this drop-down list to select the source of the Financial Information Reported in this Section:

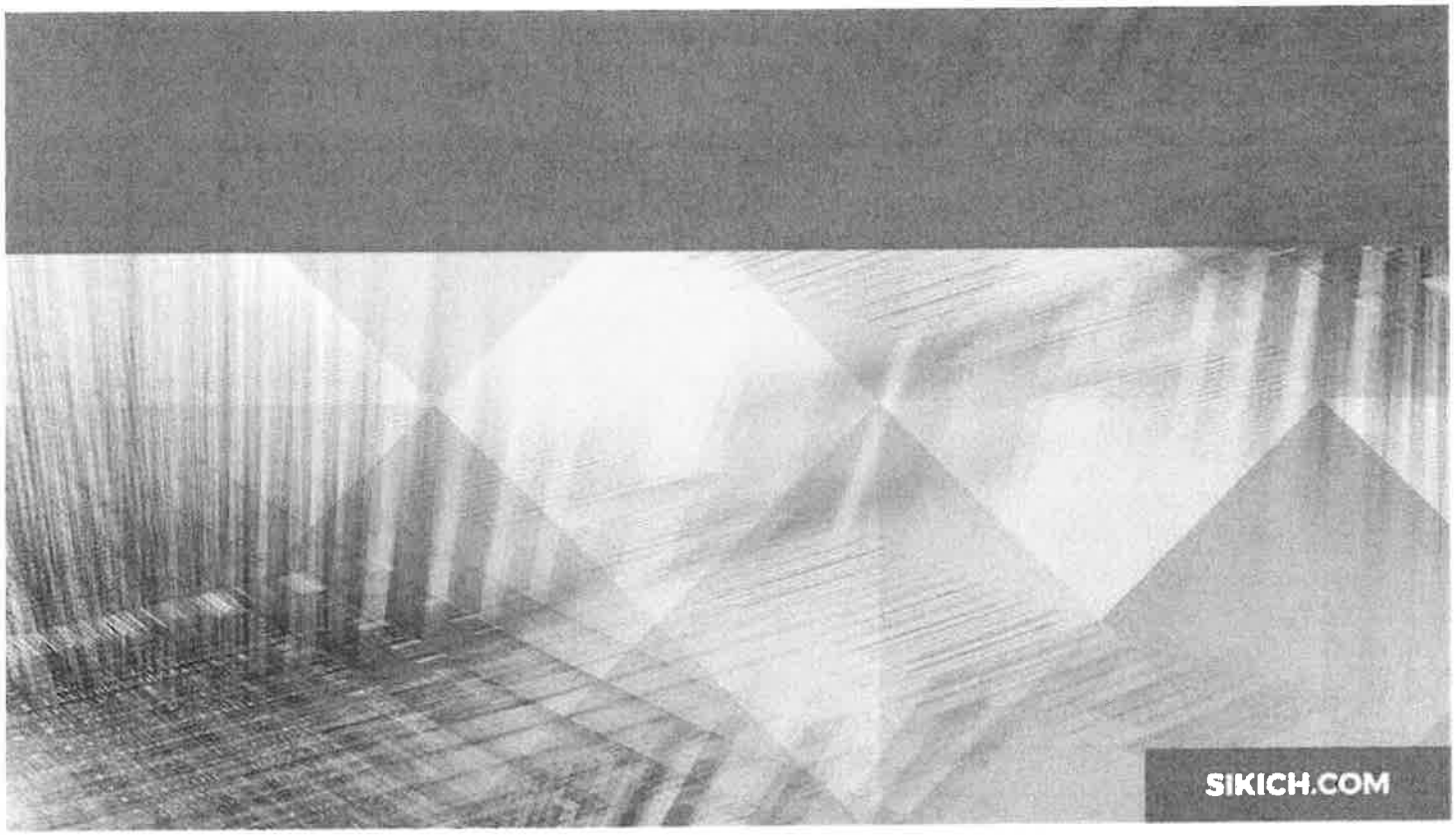
Review or Compilation Financial Statemen

SIKICH.

THE CENTER FOR ORTHOPEDIC MEDICINE, LLC
d/b/a THE CENTER FOR OUTPATIENT MEDICINE

FINANCIAL STATEMENTS AND
ACCOUNTANT'S COMPILATION REPORT

For the One Month and Years Ended
December 31, 2024 and 2023



ACCOUNTANT'S COMPILATION REPORT

To the Members
The Center for Orthopedic Medicine, LLC
d/b/a The Center for Outpatient Medicine
Bloomington, IL

Management is responsible for the accompanying financial statements of The Center for Orthopedic Medicine, LLC Surgery Center (a limited liability company), which comprise the balance sheet as of December 31, 2024 and the related statements of income and members' equity for the one month and year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed the compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statements of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Effective January 1, 2023 accounting principles generally accepted in the United States of America (US GAAP) codified by Financial Accounting Standards Board (FASB) Section 326 (Current Expected Credit Losses) require the Company to implement the expected credit losses methodology for estimating allowances for credit losses, which applies to all financial statements carried at amortized cost. Management has informed us that this methodology has not been adopted, and that the effects of this departure from US GAAP on financial position and results of operations for the month and year ended December 31, 2024, have not been determined. Furthermore, accounting principles generally accepted in the United States of America require the Company to record leases in accordance with FASB Accounting Standards Codification Section 842 (Leases) which generally requires that all leases are classified as either an operating or financing type lease and that a right of use asset and lease liability is recorded on the balance sheet. Management has informed us that the Company's operating leases have been expensed with no resulting balance sheet impact, and that the effects of this departure from accounting principles generally accepted in the United States of America on financial position and results of operations have not been determined.

The supplementary information for the one month and year ended December 31, 2024 contained in the schedules of expenses and statements of income - actual to budget are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagements. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information. The supplementary information contains departures from US GAAP as mentioned in the above paragraph.

The financial statements and supplemental information of The Center for Orthopedic Medicine, LLC as of December 31, 2023 were subjected to a compilation engagement by Sikich LLP, whose report dated January 25, 2024, stated that they have not audited or reviewed the December 31, 2023 financial statements and do not express an opinion, a conclusion, nor provide any assurance on those financial statements and supplemental information. Effective as of April 30, 2024, Sikich LLP reorganized and transferred its attest practice to Sikich CPA LLC, a Virginia limited liability company.

We are not independent with respect to The Center for Orthopedic Medicine, LLC Surgery Center.

Sikich CPA LLC

East Peoria, IL
February 4, 2025

THE CENTER FOR ORTHOPEDIC MEDICINE, LLC SURGERY CENTER
d/b/a THE CENTER FOR OUTPATIENT MEDICINE

BALANCE SHEETS

December 31, 2024 and 2023

ASSETS

	2024	2023
CURRENT ASSETS		
Cash	$ 1,673,965.09	$ 849,549.97
Net accounts receivable - trade	1,433,679.12	1,815,797.27
Accounts receivable - other	905,764.87	1,078,053.64
BCBS UPP Advance	18,703.20	0.00
Inventory	358,620.99	362,986.27
Prepaid expenses	20,833.88	149,133.94
Total current assets	4,411,567.15	4,255,521.09
PROPERTY AND EQUIPMENT		
Furniture and fixtures	220,804.48	220,804.48
Office equipment	186,980.97	186,980.97
Surgical equipment	6,015,064.24	5,377,196.03
Leasehold improvements	1,641,119.91	1,590,169.91
Less: Accumulated depreciation	(6,664,816.35)	(6,466,552.80)
Net property and equipment	1,399,153.25	908,598.59
OTHER ASSETS		
Goodwill	3,319,095.00	3,319,095.00
Loan costs	1,516.25	1,516.25
Less: Accumulated amortization	(831,289.92)	(831,062.48)
Total other assets	2,489,321.33	2,489,548.77
TOTAL ASSETS	$ 8,300,041.73	$ 7,653,668.45

THE CENTER FOR ORTHOPEDIC MEDICINE, LLC SURGERY CENTER
d/b/a THE CENTER FOR OUTPATIENT MEDICINE

BALANCE SHEETS

December 31, 2024 and 2023

LIABILITIES AND MEMBERS' EQUITY

	2024	2023
CURRENT LIABILITIES		
Current maturities of long-term debt	$ 161,000.00	$ 529,000.00
Accounts payable	210,727.93	308,395.10
BCBS UPP	0.00	253,891.39
Accrued wages	238,098.09	211,487.06
Accrued payroll taxes	1,358.94	2,784.07
Cafe flex accrual	1,151.80	4,119.23
Accrued real estate taxes	150,000.00	153,000.00
Accrued sales tax	693.00	1,034.00
Accrued interest	9,603.72	37,628.64
Accrued replacement taxes	8,024.00	8,024.00
Total current liabilities	780,657.48	1,509,363.49
LONG-TERM LIABILITIES		
Lease payable - Stryker	430,599.78	0.00
Lease payable - GE Healthcare	34,736.04	48,937.66
Note Payable - Regions Bank	0.00	94,106.76
Note payable - Dr. Chokshi	0.00	36,935.99
Note Payable - Dr. Kink	0.00	6,591.90
Note payable - Dr. Amble	0.00	72,115.90
Note payable - Dr. Carmichael	0.00	254,050.26
Note payable - MCS/Dr. Dustman	151,911.58	202,548.78
Less: Current maturities of long-term debt	(161,000.00)	(529,000.00)
Total long-term liabilities	456,247.40	186,287.25
MEMBERS' EQUITY	7,063,136.85	5,958,017.71
TOTAL LIABILITIES AND MEMBERS' EQUITY	$ 8,300,041.73	$ 7,653,668.45

THE CENTER FOR ORTHOPEDIC MEDICINE, LLC SURGERY CENTER
d/b/a THE CENTER FOR OUTPATIENT MEDICINE

STATEMENTS OF INCOME AND MEMBERS' EQUITY

For the One Month and Years Ended December 31, 2024 and 2023

	CURRENT MONTH				YEAR TO DATE			
	2024	%	2023	%	2024	%	2023	%
NET FACILITY FEES	$ 1,254,516.54	100.0	$ 1,112,701.90	100.0	$ 10,411,452.04	100.0	$ 9,024,620.41	100.0
OPERATING EXPENSES								
Employees' compensation and benefits	302,551.32	24.1	306,490.90	27.5	3,676,434.88	35.3	3,320,097.25	36.8
General operating	472,344.54	37.7	341,386.44	30.7	3,476,053.03	33.4	3,315,851.99	36.7
Occupancy	171,789.62	13.7	116,093.67	10.4	1,389,204.00	13.3	1,315,943.74	14.6
Administrative	80,234.97	6.4	175,350.39	15.8	757,744.60	7.3	721,390.94	8.0
Total operating expenses	1,026,920.45	81.9	939,321.40	84.4	9,299,436.51	89.3	8,673,283.92	96.1
Net operating profit	227,596.09	18.1	173,380.50	15.6	1,112,015.53	10.7	351,336.49	3.9
OTHER INCOME (EXPENSE)	(1,743.45)	(0.1)	12,032.53	1.1	(6,896.39)	(0.1)	46,076.87	0.5
NET INCOME	$ 225,852.64	18.0	$ 185,413.03	16.7	1,105,119.14	10.6	397,413.36	4.4
MEMBERS' EQUITY - BEGINNING					5,958,017.71		5,813,790.33	
DISTRIBUTIONS					0.00		0.00	
INTEREST REDEMPTIONS					0.00		(253,185.98)	
MEMBERS' EQUITY - ENDING					$ 7,063,136.85		$ 5,958,017.71	

THE CENTER FOR ORTHOPEDIC MEDICINE, LLC SURGERY CENTER
d/b/a THE CENTER FOR OUTPATIENT MEDICINE

SCHEDULES OF EXPENSES

For the One Month and Years Ended December 31, 2024 and 2023

	CURRENT MONTH				YEAR TO DATE			
	2024	%	2023	%	2024	%	2023	%
EMPLOYEES' COMPENSATION AND BENEFITS								
Wages and salaries	$ 240,081.37	19.1	$ 238,277.43	21.4	$ 2,780,756.20	26.7	$ 2,581,199.48	28.6
Payroll taxes	16,666.95	1.3	18,111.67	1.6	237,925.95	2.3	229,317.89	2.5
Health and dental insurance	34,987.00	2.8	35,892.38	3.2	465,512.61	4.5	329,855.11	3.7
401(k) salary deferrals	11,079.12	0.9	10,020.85	0.9	140,812.79	1.4	128,440.06	1.4
Profit sharing	(263.12)	0.0	4,241.19	0.4	51,313.33	0.5	51,791.37	0.6
Other employee benefits	0.00	0.0	(52.62)	0.0	114.00	0.0	(506.66)	0.0
Total employees' compensation and benefits	302,551.32	24.1	306,490.90	27.5	3,676,434.88	35.3	3,320,097.25	36.8
GENERAL OPERATING								
Transcription	2,090.51	0.2	1,776.01	0.2	15,543.56	0.1	18,800.69	0.2
Pharmaceuticals	19,869.25	1.6	23,842.54	2.1	230,800.82	2.2	227,352.17	2.5
Anesthesia gases	2,767.27	0.2	2,418.12	0.2	22,119.04	0.2	22,628.53	0.3
Anesthesia subsidy	45,481.55	3.6	46,211.23	4.2	626,058.57	6.0	651,941.13	7.2
Medical supplies	175,973.51	14.0	104,314.36	9.4	1,084,688.63	10.4	1,036,368.18	11.5
Patient implants and devices	132,270.30	10.5	139,249.87	12.5	1,077,279.87	10.3	1,072,638.07	11.9
Spinal cord stimulators	74,840.91	6.0	0.00	0.0	216,952.96	2.1	74,530.13	0.8
Insurance	8,828.10	0.7	7,542.62	0.7	109,347.01	1.1	126,878.72	1.4
Consulting cardiologist	0.00	0.0	750.00	0.1	3,360.00	0.0	3,240.00	0.0
Consulting radiologist	0.00	0.0	0.00	0.0	0.00	0.0	55.00	0.0
Equipment repairs	9,210.14	0.7	13,451.59	1.2	79,680.97	0.8	70,286.92	0.8
Lab fees	694.00	0.1	1,103.10	0.1	2,306.60	0.0	3,027.45	0.0
Use tax	319.00	0.0	727.00	0.1	7,915.00	0.1	8,105.00	0.1
Total general operating	472,344.54	37.7	341,386.44	30.7	3,476,053.03	33.4	3,315,851.99	36.7
OCCUPANCY								
TCOM								
Rent	73,878.13	5.9	78,360.13	7.0	950,689.56	9.1	932,140.56	10.3
Lease income	(33,318.17)	(2.7)	(32,995.78)	(3.0)	(396,557.72)	(3.8)	(391,496.34)	(4.3)
Building insurance	62,987.48	5.0	0.00	0.0	62,987.48	0.6	0.00	0.0
Real estate taxes	15,217.47	1.2	11,432.81	1.0	100,161.96	1.0	94,701.38	1.0
Utilities	9,321.59	0.7	7,947.63	0.7	105,014.73	1.0	119,068.29	1.3
Disposal	4,851.68	0.4	4,690.74	0.4	41,106.20	0.4	42,462.98	0.5
Building maintenance	4,859.71	0.4	3,483.72	0.3	38,510.39	0.4	31,565.32	0.3
Janitorial services	4,035.85	0.3	4,626.17	0.4	48,710.20	0.5	48,411.25	0.5
Janitorial supplies	1,745.74	0.1	813.07	0.1	14,799.72	0.1	14,067.78	0.2
Total occupancy - TCOM	143,579.48	11.4	78,358.49	7.0	965,422.52	9.3	890,921.22	9.9
New Space								
Rent	30,159.00	2.4	24,327.00	2.2	297,756.00	2.9	291,924.00	3.2
Real estate taxes	(9,099.80)	(0.7)	5,487.24	0.5	33,415.20	0.3	47,287.24	0.5
Shared lease savings payment	7,080.94	0.6	7,080.94	0.6	84,970.28	0.8	84,971.28	0.9
Building maintenance	70.00	0.0	840.00	0.1	7,640.00	0.1	840.00	0.0
Total occupancy - new space	28,210.14	2.2	37,735.18	3.4	423,781.48	4.1	425,022.52	4.7
Total occupancy	171,789.62	13.7	116,093.67	10.4	1,389,204.00	13.3	1,315,943.74	14.6

THE CENTER FOR ORTHOPEDIC MEDICINE, LLC SURGERY CENTER
d/b/a THE CENTER FOR OUTPATIENT MEDICINE

SCHEDULES OF EXPENSES

For the One Month and Years Ended December 31, 2024 and 2023

	CURRENT MONTH				YEAR TO DATE			
	2024	%	2023	%	2024	%	2023	%
ADMINISTRATIVE								
Contract labor	$ 3,124.71	0.2	$ 68,499.95	6.2	$ 37,500.00	0.4	$ 68,749.95	0.8
Office supplies	2,843.42	0.2	1,138.83	0.1	16,182.14	0.2	13,531.86	0.1
Telephone	1,800.24	0.1	1,202.10	0.1	17,568.73	0.2	12,721.90	0.1
Computer	13,719.04	1.1	27,415.08	2.5	84,103.94	0.8	87,724.21	1.0
Postage	315.66	0.0	254.83	0.0	5,508.90	0.1	3,193.60	0.0
License and accreditation	75.00	0.0	(1,289.50)	(0.1)	13,076.00	0.1	2,597.50	0.0
Subscriptions and dues	2,667.48	0.2	2,864.56	0.3	4,071.48	0.0	3,864.56	0.0
Auto expense	44.04	0.0	20.96	0.0	314.55	0.0	475.31	0.0
Service contracts	15,252.98	1.2	14,901.80	1.3	137,385.02	1.3	132,431.90	1.5
Laundry and linen	2,819.99	0.2	2,926.95	0.3	31,542.53	0.3	27,491.63	0.3
Legal	7,430.50	0.6	0.00	0.0	13,165.50	0.1	11,908.00	0.1
Accounting	4,210.00	0.3	3,975.00	0.4	68,065.00	0.7	73,180.00	0.8
Meetings	63.88	0.0	0.00	0.0	1,142.07	0.0	550.41	0.0
Miscellaneous	270.00	0.0	(4,746.70)	(0.4)	15,120.71	0.1	4,557.05	0.1
Bank charges	4,709.10	0.4	6,093.16	0.5	78,391.56	0.8	85,519.16	0.9
Penalties	0.00	0.0	0.00	0.0	0.00	0.0	114.08	0.0
Contributions	1,875.00	0.1	41,250.00	3.7	22,500.00	0.2	41,250.00	0.5
Amortization	18.95	0.0	64.73	0.0	227.44	0.0	1,663.90	0.0
Depreciation	16,920.07	1.3	11,670.77	1.0	198,263.55	1.9	140,049.30	1.6
Meals	2,074.91	0.2	0.00	0.0	3,798.86	0.0	0.00	0.0
401(k) administrative expense	0.00	0.0	(892.13)	(0.1)	9,816.62	0.1	9,816.62	0.1
Total administrative	80,234.97	6.4	175,350.39	15.8	757,744.60	7.3	721,390.94	8.0
TOTAL OPERATING EXPENSES	$ 1,026,920.45	81.9	$ 939,321.40	84.4	$ 9,299,436.51	89.3	$ 8,673,283.92	96.1
OTHER INCOME (EXPENSE)								
Miscellaneous income	2,044.46	0.2	10,988.43	1.0	35,493.35	0.3	56,405.55	0.6
Interest income	107.22	0.0	4,071.99	0.4	26,188.78	0.3	49,473.18	0.5
Interest expense	(3,895.13)	(0.3)	(3,027.89)	(0.3)	(68,578.52)	(0.7)	(59,801.86)	(0.7)
TOTAL OTHER INCOME (EXPENSE)	$ (1,743.45)	(0.1)	$ 12,032.53	1.1	$ (6,896.39)	(0.1)	$ 46,076.87	0.5

THE CENTER FOR ORTHOPEDIC MEDICINE, LLC SURGERY CENTER
d/b/a THE CENTER FOR OUTPATIENT MEDICINE

STATEMENTS OF INCOME - ACTUAL TO BUDGET

For the One Month and Year Ended December 31, 2024

	CURRENT MONTH			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
NET FACILITY FEES	$ 1,254,516.54	$ 873,907.50	$ 380,609.04	$ 10,411,452.04	$ 10,486,890.00	$ (75,437.96)
EMPLOYEES' COMPENSATION AND BENEFITS						
Wages and salaries	240,081.37	245,106.50	(5,025.13)	2,780,756.20	2,941,278.00	(160,521.80)
Payroll taxes	16,666.95	22,059.59	(5,392.64)	237,925.95	264,715.08	(26,789.13)
Health and dental insurance	34,987.00	36,533.33	(1,546.33)	465,512.61	438,399.96	27,112.65
401(k) salary deferrals	11,079.12	12,958.33	(1,879.21)	140,812.79	155,499.96	(14,687.17)
Profit sharing	(263.12)	4,919.50	(5,182.62)	51,313.33	59,034.00	(7,720.67)
Other employee benefits	0.00	0.00	0.00	114.00	0.00	114.00
Total employees' compensation and benefits	302,551.32	321,577.25	(19,025.93)	3,676,434.88	3,858,927.00	(182,492.12)
GENERAL OPERATING						
Transcription	2,090.51	1,575.00	515.51	15,543.56	18,900.00	(3,356.44)
Pharmaceuticals	19,869.25	19,000.00	869.25	230,800.82	228,000.00	2,800.82
Anesthesia gases	2,767.27	1,891.67	875.60	22,119.04	22,700.04	(581.00)
Anesthesia subsidy	45,481.55	54,333.33	(8,851.78)	626,058.57	651,999.96	(25,941.39)
Medical supplies	175,973.51	86,666.67	89,306.84	1,084,688.63	1,040,000.04	44,688.59
Patient implants and devices	132,270.30	90,000.00	42,270.30	1,077,279.87	1,080,000.00	(2,720.13)
Spinal cord stimulators	74,840.91	6,250.00	68,590.91	216,952.96	75,000.00	141,952.96
Insurance	8,828.10	10,583.33	(1,755.23)	109,347.01	126,999.96	(17,652.95)
Consulting cardiologist	0.00	275.00	(275.00)	3,360.00	3,300.00	60.00
Consulting radiologist	0.00	8.33	(8.33)	0.00	99.96	(99.96)
Equipment repairs	9,210.14	6,666.67	2,543.47	79,680.97	80,000.04	(319.07)
Lab fees	694.00	252.50	441.50	2,306.60	3,030.00	(723.40)
Use tax	319.00	675.00	(356.00)	7,915.00	8,100.00	(185.00)
Total general operating	472,344.54	278,177.50	194,167.04	3,476,053.03	3,338,130.00	137,923.03
OCCUPANCY						
TCOM						
Rent	73,878.13	79,224.13	(5,346.00)	950,689.56	950,689.56	0.00
Lease income	(33,318.17)	(32,902.26)	(415.91)	(396,557.72)	(394,827.12)	(1,730.60)
Building insurance	62,987.48	0.00	62,987.48	62,987.48	0.00	62,987.48
Real estate taxes	15,217.47	8,817.90	6,399.57	100,161.96	105,814.80	(5,652.84)
Utilities	9,321.59	9,925.00	(603.41)	105,014.73	119,100.00	(14,085.27)
Disposal	4,851.68	3,541.67	1,310.01	41,106.20	42,500.04	(1,393.84)
Building maintenance	4,859.71	3,466.67	1,393.04	38,510.39	41,600.04	(3,089.65)
Janitorial services	4,035.85	4,435.00	(399.15)	48,710.20	53,220.00	(4,509.80)
Janitorial supplies	1,745.74	1,175.00	570.74	14,799.72	14,100.00	699.72
Total occupancy - TCOM	143,579.48	77,683.11	65,896.37	965,422.52	932,197.32	33,225.20
New Space						
Rent	30,159.00	24,813.00	5,346.00	297,756.00	297,756.00	0.00
Real estate taxes	(9,099.80)	2,784.60	(11,884.40)	33,415.20	33,415.20	0.00
Shared lease savings payment	7,080.94	7,080.94	0.00	84,970.28	84,971.28	(1.00)
Building maintenance	70.00	83.33	(13.33)	7,640.00	999.96	6,640.04
Total occupancy - new space	28,210.14	34,761.87	(6,551.73)	423,781.48	417,142.44	6,639.04
Total occupancy	171,789.62	112,444.98	59,344.64	1,389,204.00	1,349,339.76	39,864.24

THE CENTER FOR ORTHOPEDIC MEDICINE, LLC SURGERY CENTER
d/b/a THE CENTER FOR OUTPATIENT MEDICINE

STATEMENTS OF INCOME - ACTUAL TO BUDGET

For the One Month and Year Ended December 31, 2024

	CURRENT MONTH			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
ADMINISTRATIVE						
Contract labor	$ 3,124.71	$ 3,125.00	$ (0.29)	$ 37,500.00	$ 37,500.00	$ 0.00
Office supplies	2,843.42	1,133.33	1,710.09	16,182.14	13,599.96	2,582.18
Telephone	1,800.24	1,066.67	733.57	17,568.73	12,800.04	4,768.69
Computer	13,719.04	7,910.42	5,808.62	84,103.94	94,925.04	(10,821.10)
Postage	315.66	266.67	48.99	5,508.90	3,200.04	2,308.86
License and accreditation	75.00	1,317.33	(1,242.33)	13,076.00	15,807.96	(2,731.96)
Subscriptions and dues	2,667.48	322.08	2,345.40	4,071.48	3,864.96	206.52
Auto expense	44.04	39.58	4.46	314.55	474.96	(160.41)
Service contracts	15,252.98	11,041.67	4,211.31	137,385.02	132,500.04	4,884.98
Laundry and linen	2,819.99	2,291.00	528.99	31,542.53	27,492.00	4,050.53
Legal	7,430.50	1,666.67	5,763.83	13,165.50	20,000.04	(6,834.54)
Accounting	4,210.00	6,100.00	(1,890.00)	68,065.00	73,200.00	(5,135.00)
Meetings	63.88	166.67	(102.79)	1,142.07	2,000.04	(857.97)
Conventions	0.00	250.00	(250.00)	0.00	3,000.00	(3,000.00)
Miscellaneous	270.00	383.33	(113.33)	15,120.71	4,599.96	10,520.75
Bank charges	4,709.10	7,133.33	(2,424.23)	78,391.56	85,599.96	(7,208.40)
Contributions	1,875.00	1,875.00	0.00	22,500.00	22,500.00	0.00
Amortization	18.95	23.17	(4.22)	227.44	278.04	(50.60)
Depreciation	16,920.07	15,021.00	1,899.07	198,263.55	180,252.00	18,011.55
Meals	2,074.91	0.00	2,074.91	3,798.86	0.00	3,798.86
401(k) administrative expense	0.00	818.33	(818.33)	9,816.62	9,819.96	(3.34)
Total administrative	80,234.97	61,951.25	18,283.72	757,744.60	743,415.00	14,329.60
Total operating expenses	1,026,920.45	774,150.98	252,769.47	9,299,436.51	9,289,811.76	9,624.75
Net operating profit (loss)	227,596.09	99,756.52	127,839.57	1,112,015.53	1,197,078.24	(85,062.71)
OTHER INCOME (EXPENSE)	(1,743.45)	3,823.42	(5,566.87)	(6,896.39)	45,881.04	(52,777.43)
NET INCOME (LOSS)	$ 225,852.64	$ 103,579.94	$ 122,272.70	$ 1,105,119.14	$ 1,242,959.28	$ (137,840.14)

A. CAPITAL EXPENDITURES

Report the TOTAL of ALL CAPITAL EXPENDITURES for your reported Fiscal Year:

TOTAL CAPITAL EXPENDITURES FOR YOUR REPORTED FISCAL YEAR $ 688,818

Provide the following information for ONLY projects/capital expenditures in excess of $350,000 obligated by or on behalf of the health care facility for your reported Fiscal Year (click the link below the table for definitions of terms):

	Description of Project/ Capital Expenditure	Amount Obligated	Method of Financing	CON Project Number (if reviewed)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

B. NET REVENUE BY PAYMENT SOURCE - REPORTED FISCAL YEAR

Please indicate your Net Revenue during your reported Fiscal Year, by payment source. If you reported any patients for a given payment source in Question 6 on Page 6, but do not have matching Net Revenue to report for that payment source, please provide a brief explanation in the Comments box on Page 14.

	Net Revenue (in Dollars)
Medicaid	$ 184,063
Medicare	$ 1,293,068
Other Public*	$ 13,350
Private Insurance	$ 8,856,716
Private Payment	$ 64,255
Total Revenue	$ 10,411,452

***Other Public** payment includes individuals whose primary payment source is Veterans Administration, County Boards, Community Aid Agencies, grants, CHAMPUS, CHAMP-VA, and other government-sponsored programs, excluding Medicare and Medicaid.

C. TOTAL ACTUAL COST OF SERVICES PROVIDED TO CHARITY CARE* CASES DURING THE REPORTED FISCAL YEAR

	Amount (in Dollars)
Total Actual Cost of Services Provided to Charity Care* Cases	$ 1,620

**"Charity care"* *means care provided by a health care facility for which the provider does not expect to receive payment from the patient or a third-party payer. [20 ILCS 3960, Section 3] Charity care does not include bad debt or the unreimbursed cost of Medicare, Medicaid, and other federal, State, or local indigent health care programs, eligibility for which is based on financial need.*

Term	Definition	Reference
Adult cardiac catheterization	Cardiac catheterization of patients 15 years of age and older	According to Administrative rule 1110.1320
By or On Behalf of a Health Care facility	Any transactions undertaken by the facility or by any other entity other than the facility which results in construction or modification of the facility and directly or indirectly results in the facility billing or receiving reimbursement, or in participating or assuming responsibility for the retirement of debt or the provision of any services associated with the transaction.	
Case	Case is defined as a patient encountered in an inpatient or outpatient setting. For example, if 3 surgical procedures are performed on an individual, only 1 case is counted.	
Cardiac Catheterization Labs	Includes labs that are dedicated as well as non dedicated cardiac labs for diagnostic, interventional and electrophysiology procedures. Total cardiac labs will be more than or equal to the sum of dedicated cardiac labs.	
Cardiovascular Intervention or Treatment	All interventional cardiac procedures performed on a patient during one session in the laboratory (one patient visit equals one intervention regardless of number of procedures performed).	
Capital Expenditure	Any expenditure: (A) made by or on behalf of a health care facility . . . and (B) which under generally accepted accounting principles is not properly chargeable as an expense of operation and maintenance, or is made to obtain by lease or comparable arrangement any facility or part thereof or any equipment for a facility or part . . . and includes the cost of any studies, surveys, designs, plans, working drawings, specification and other activities essential to the acquisition, improvement, expansion or replacement of any plant or equipment with respect to which an expenditure is made . . . and includes donations of equipment or facilities or a transfer of equipment or facilities at fair market value.	
Charity Care	Care for which the provider does not expect to receive payment from the patient or a third party payor. Charity care does not include bad debt or the un-reimbursed cost of Medicare, Medicaid, and other Federal, State, or local indigent health care programs, eligibility for which is based on financial need. In reporting charity care, the reporting entity must report the actual cost of services provided, based on the total cost to charge ratio derived from the hospital's Medicare cost report (see Reference), and not the actual charges for the services.	CMS 2552-96 Worksheet C, Part 1 PPS, Inpatient Ratios

Term	Definition	Reference
Construction or Modification	The establishment, erection, building, alteration, reconstruction, modernization, improvement, extension, discontinuation, change of ownership, of or by a health care facility, or the purchase or acquisition by or through a health care facility of equipment or service for diagnostic or therapeutic purpose or for facility administration or operation, or any capital expenditures made by or on behalf of a health care facility....	
Diagnostic Cardiac Catheterization (DCC)	Performance of Catheterization procedures associated with determining the blockage of blood vessels and the diagnosis of cardiac diseases that are performed in a cardiac catheterization lab or special procedures lab with cardiac catheterization capabilities.	
Full Time Equivalent	A unit of measurement which is equal to one filled, full time, annual-salaried position.	
Interventional Cardiac Catheterization (ICC)	Treatment of cardiac diseases associated with the blockage or narrowing of the blood vessels and diseases of the heart by the performance of percutaneous coronary intervention or similar procedures in a cardiac catheterization lab or special procedures lab with cardiac catheterization capabilities. Cardiovascular interventions include but not limited to Percutaneous Transluminal Coronary Angioplasty (PTCA), rotational atherectomy, directional atherectomy, extraction atherectomy, laser angioplasty, implantation of intracoronary stents and other catheter devices for treating coronary atherosclerosis.	
Method of Financing	The source of funds required to undertake the project or capital expenditure. Forms of financing include equity (cash and securities), lease, mortgages, general obligation bonds, revenue bonds, appropriations and gifts/donations/bequests.	
Net Revenue	Net Revenue is the result of gross revenue less provision for contractual adjustments from third party payers.	American Institute of Certified Public Accountants (AICPA)
Other Public Payment	Includes all forms of direct public payment excluding Medicare and Medicaid. DMH/DD and Veterans' Administration funds and other funds paid directly to a facility.	
Operating Room (Class C)	A setting designed and equipped for major surgical procedures that require general or regional block anesthesia and support of vital bodily functions	Guidelines for Optimal Ambulatory Surgical Care and Office-based Surgery, third edition, American College of Surgeons)

Term	Definition	Reference
Obligation	The commitment of funds directly or indirectly through the execution of construction or other contracts, purchase order, lease agreements of other means for any construction or modification project. NOTE: Funds obligated in a given year should not be carried forward to subsequent years due to phased or periodic payouts. For example, a facility signs a $2 million contract in 2019 for construction of a new bed wing. Construction takes approximately three years with payments being made to the contractor during 2020, 2021 and 2024. The entire $2 million would be listed once as an obligation for 2019 and would not be listed in subsequent years.	
Patients Served by payment source	Include number of inpatients and outpatients served by their payment type.	Payment sources are defined within the questionnaire.
Project	Any proposed construction or modification of a health care facility or any proposed acquisition of equipment undertaken by or on behalf of a health care facility regardless of whether or not the transaction required a certificate of need. Components of construction or modification, which are interdependent, must be grouped together for reporting purposes. Interdependence occurs when components of construction or modification are architecturally and/or programmatically interrelated to the extent that undertaking one or more of the components compels the other components to be undertaken. If components of construction or modification are undertaken by means of a single construction contract, those components must be grouped together. Projects involving acquisition of equipment, which are linked with construction for the provision of a service cannot be segmented. When a project or any component of a project is to be accomplished by lease, donation, gift or any other means, the fair market value or dollar value, which would have been required for purchase, construction or acquisition, is considered a capital expenditure.	
Pediatric cardiac Catheterization	Cardiac Catheterization of patients 0-14 years.	According to Administrative rule 1110.1320
Private Pay	Private pay includes money from a private account (for example, a medical savings account) and any government funding made out and paid to the resident which is then transferred to the facility to pay for services. It also includes all the Self pay payments.	
Revenue by payment source	Revenue by payment source: Include the amount of net revenue of the facility during the fiscal year for the patients served by the payment type.	

Term	Definition	Reference
Stage 1 and Stage 2 Recovery Stations	Stations/units within the room providing post operative/post anesthetic care soon after surgery. Stage 1 recovery is used for patients who received intensive anesthesia for major surgical procedures which would take more time to recuperate, while Stage 2 are used for less intensive procedures which involve less anesthesia there by need less time to recuperate.	American College of Anesthesiologists (ACOA).
Surgical Procedure Room (Class B)	Surgical Procedure room is defined as a setting designed and equipped for major or minor surgical procedures performed in conjunction with oral, parenteral, or intravenous sedation or under analgesic or dissociative drugs.	Guidelines for Optimal Ambulatory Surgical Care and Office-based Surgery, third edition, American College of Surgeons)