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May 9, 2019

VIA ELECTRONIC MAIL
AND HAND DELIVERY

Ruby Potter, Administrator
Maryland Health Care Commission
Center for Health Care Facilities
Planning & Development
4160 Patterson Avenue
Baltimore, MD 21215

Re: In the Matter of Johns Hopkins Bayview Medical Center
Docket No. 18-24-2414

Dear Ms. Potter:

Enclosed are six copies of Applicant's Response to April 24, 2019 Filing By the American Federation of Labor-Congress of Industrial Organizations.

Thank you for your attention to this matter.

Sincerely,

Marta D. Harting

Marta D. Harting

MDH:rlh
Enclosures

19324477-v1

IN THE MATTER OF	*	BEFORE THE
JOHNS HOPKINS	*	MARYLAND
BAYVIEW MEDICAL CENTER	*	HEALTH CARE
Docket No. 18-24-2414	*	COMMISSION

* * * * * * * * * * * *

APPLICANT'S RESPONSE TO APRIL 24, 2019 FILING BY THE AMERICAN FEDERATION OF LABOR – CONGRESS OF INDUSTRIAL ORGANIZATIONS

The Applicant, Johns Hopkins Bayview Medical Center ("JHBMC"), responds to the filing by the American Federation of Labor-Congress of Industrial Organizations ("AFL-CIO") on April 24, 2019. JHBMC filed a Motion to Strike this filing on May 6, 2019 on grounds that it is contrary to COMAR 10.24.01.08F. If the Commission does not strike the filing, JHBMC responds to the filing as set forth below.

1. Interested Party Standing (COMAR 10.24.01.01B(2), (20))

The AFL-CIO does not meet the Commission's narrow definition of "adversely affected" in COMAR 10.24.01.01B(2)(d). This is true on the face of the Commission's regulations, without turning to common law standing principles for guidance, as explained in detail in JHBMC's prior responses to AFL-CIO filings. There would have been no reason for the Commission to have painstakingly enumerated the other categories of "adversely affected" persons in .01B(2)(a)-(c) if persons making vague, generalized claims of impact (such as those made by the AFL-CIO) are allowed to be interested parties under .01B(2)(d).[1] Further, while the Commission is not bound by these principles,

[1] Further, as explained in JHBMC's prior filings, the AFL-CIO's reliance on its status as an employer paying a third party payor (a multi-employer self insured plan) for health care coverage of its employees fails on the face of the Commission's regulations. Third party payors are a categorical form of interested party under COMAR 10.24.01.01B(20)(c). If the definition of "adversely affected" under .01B(2)(d) was broad enough to encompass an employer (or individual) paying premiums to a third party payor, it would certainly

the requirement in that definition that a person demonstrate a "detrimental impact" to the person from the approval of the project in an issue area over which the Commission has jurisdiction is consistent with, and should be interpreted in light of, settled standing principles under Maryland common law common requiring that a person demonstrate a kind of special damage differing in character and kind from that suffered by the general public.

The AFL-CIO continues to rely on a lenient standard for administrative standing under Sugarloaf Citizens' Assoc. v. Department of the Environment, 344 Md. 271 (1995), but that case makes clear that this leniency only applies absent a statute or regulation specifying a "more restrictive standard." 344 Md. at 286. Here, the Commission's regulations narrowly define who may be an interested party in a CON review, making the lenient standard discussed in the Sugarloaf case inapplicable.

The AFL-CIO claims that interpreting "adversely affected" consistent with common law standing principles for purposes of being an interested party in a CON review conflates that term (and renders it superfluous) with "aggrieved party" who is entitled to seek judicial review of the Commission's decision on a CON. "Aggrieved party" is defined to mean an interested party who is "adversely affected" by the project and who filed comments on the application in accordance with the Commission's regulations. That term would not be rendered superfluous by interpreting "adversely affected" consistent with common law standing principles. The definition of "interested party" in COMAR 10.24.01.01B(20) includes several categorical forms of interested parties (such as third party payors and local health departments) in addition to the category of persons that

have been broad enough to encompass the third party payor itself, so there would have been no reason to make third party payors a categorical form of interested party.

meet the definition of "adversely affected" in COMAR 10.24.01.01B(2). A person who participates in a CON review as a categorical form of interested party and files comments as such would not be entitled to seek judicial review as an "aggrieved party" unless the person demonstrates that the person would be "adversely affected" by the project. Accordingly, the definition of "aggrieved party" continues to have meaning and effect in limiting the categories of interested parties who can seek judicial review to just those who can demonstrate they are "adversely affected."[2]

The AFL-CIO suggests granting it interested party status would be consistent with the CON Modernization Task Force Final Report, which refers to an underdeveloped capability in the standard CON project review process for public hearings or formalized structures for public input. See Task Force Final Report, at 12; Interim Report, at 13-14. The recognition that the standard CON process under current law lacks a formalized structure for public hearings is irrelevant to whether the AFL-CIO has met the narrow definition of "adversely affected" in order to be recognized as an interested party under the Commission's regulations. Further, as discussed in JHBMC's prior responses, granting interested party status to the AFL-CIO would open the door to a wide array of advocacy organizations to be interested parties, contrary to the Commission's goal of streamlining the CON review process.

[2] The definition of "adversely affected" in .01B(2) states that it is for purposes of determining interested party status in a CON review. Accordingly, the term "adversely affected" within the definition of "aggrieved party" is not limited to the persons described in the definition of "adversely affected", which ensures that the other categorical forms of "interested party" under .01B(20) are not precluded from seeking judicial review if they can demonstrate that they would be "adversely affected" under common law standing principles. This is consistent with interpreting "adversely affected" under .01B(2)(d) for purposes of interested party status in light of common law standing principles.

The AFL-CIO argues that it meets the definition of "adversely affected" because its comments are probative of COMAR 10.24.01.08G(3)(d) (Viability of the Proposal), specifically, to the availability of community support for the project. This argument misses the mark. The definition of "adversely impacted" does not depend on whether the person comments on an issue area within the Commission's jurisdiction; it depends on whether the detrimental impact the person claims is in an issue area over which the Commission has jurisdiction.[3] The AFL-CIO has not demonstrated any detrimental impact that it would suffer from the approval of the project in an issue area over which the Commission has jurisdiction.

Further, the Viability criterion requires the Commission to consider "the availability of financial and nonfinancial resources, including community support, necessary to implement the project within the time frames...", and requires the applicant to "describe and document the relevant community support for the proposed project." (Emphasis supplied). Having (or lacking) the AFL-CIO's support is unnecessary and irrelevant to JHBMC's ability to implement this project within the required time frames.

2. **Charity Care Standard (COMAR 10.24.10.04A(2))**

The Charity Care Standard provides as follows (emphasis supplied):

> Each hospital shall have a written policy for the provision of charity care for indigent patients to ensure access to services regardless of an individual's ability to pay. (a) The policy shall provide ... (ii)... Individual notice regarding the hospital's

[3] Viability is not one of the State Health Plan standards that the AFL-CIO argued has not been satisfied by JHBMC in its February 14, 2019 comments, so any claim under this standard is untimely in any event. Under COMAR 10.24.010.08F(1)(a), all grounds upon which the AFL-CIO asserts the Application does not meet the applicable standards were required to have been asserted in comments filed within 30 days after docketing of the Application.

charity care policy shall be provided at the time of preadmission or admission to each person who seeks services in the hospital.

The Charity Care Standard requires a written policy with the required provisions contained in it. There is no dispute that JHBMC has a written charity care policy. JHBMC's charity care policy (App. Ex. 7, at 1) requires that information about the availability of charity care be provided before discharge, which is consistent with providing the notice at the time of admission. The AFL-CIO claims that the policy does not comply with the requirement in the Standard to state that individual notice of the charity care policy be provided at the time of admission. As JHBMC has explained in prior responses to AFL-CIO filings, if the Reviewer determines that JHBMC's policy does not contain the required language to comply with the Charity Care Standard, there is ample precedent for requiring an applicant to revise its charity care policy as a condition to CON approval.

The AFL-CIO also claims that the charity care policy does not comply with the standard because of its U.S. citizenship requirement.[4] As explained in JHBMC's March 25, 2019 Response, the Commission has approved CON applications with charity care policies containing this provision on multiple occasions in the past, which are cited in JHBMC's response. The AFL-CIO cites no contrary precedent and makes no meaningful response to the overwhelming precedent cited by JHBMC, simply arguing that the Commission should disregard its precedent. This provision does not violate the Charity Care Standard and there is no basis for the Commission to depart from precedent in this review.

[4] The AFL-CIO first raised this claim in its March 8, 2019 filing. Because it was not raised in comments filed within 30 days after the Application was docketed, this claim is untimely and should not be considered.

The AFL-CIO argues that the Commission should hold an evidentiary hearing on whether JHBMC is providing notice of charity care at the time of admission, summarizing statements it claims to have received from three patients (two of whom it states were taken from patients of The Johns Hopkins Hospital, not JHBMC) that they were not informed of JHBMC's charity care policy in connection with their admission several years ago. There is no basis to hold an evidentiary hearing on this issue. As discussed above, the only issue under the Charity Care Standard is whether JHBMC's charity care policy provides that individual notice regarding JHBMC's charity care policy be provided at the time of preadmission or admission. An evidentiary hearing is not required or appropriate to determine whether JHBMC's charity care policy contains the required provision.

In support of its argument that its charity care policy should be interpreted as containing the required provision under Charity Care Standard, JHBMC has explained in prior filings that it interprets its charity care policy to require notice to patients regarding the availability of charity care at the time of admission, such that it provides charity care notice at the time of every admission in the Patient Handbook (as well as placing notice regarding the availability of charity care on every patient bill).[5] See Exhibits 6 and 7 to JHBMC's February 25, 2019 Response to Comments. The AFL-CIO's attempt in its most recent filing to dispute whether JHBMC provides notice of charity care to patients does not give rise to a dispute of material fact for an evidentiary hearing, let alone demonstrate

[5] As explained in JHBMC's March 25, 2019 Response, the HSCRC conducts an annual audit of each hospital's compliance with its financial assistance and medical debt collection policies. JHBMC's most recent audit (June 30, 2018) found only two cases in which the policy was not followed, and those two cases involved instances where patients were approved for financial assistance but should have been denied. See Exhibit 9 to JHBMC's March 25, 2019 Response, at 15.

the extraordinary circumstances for an evidentiary hearing under COMAR 10.24.01.10D(4).[6] The Reviewer can review JHBMC's charity care policy to determine if it contains the required provisions under the Charity Care Standard, and if s/he decides it does not, can require JHBMC to revise its policy as a condition to CON approval.

3. Adverse Impact (COMAR 10.24.10.04B(4))

The AFL-CIO continues to assert incorrectly (and without support) that the rate increase will increase JHBMC's profitability. The rate increase will only fund the incremental interest and depreciation costs associated with the project to prevent a deterioration of JHBMC's profitability as a result of the project, not to increase profitability.

Moreover, as explained in JHBMC's prior response, the AFL-CIO's calculation of an increase in JHBMC's profitability based on total net income (including non-operating income) is inappropriate because non-operating income is based on volatile economic factors and external market conditions outside of JHBMC's control, as evidenced by the negative $14 million in non-operating income JHBMC experienced in FY 2016. Contrary to the AFL-CIO's suggestion in reply, the $14 million loss in total non-operating income in FY 2016 as shown in CON Table H filed with its Completeness Responses is correct. As filed with the CON Application, Table H showed a non-operating loss of $5.188 million, which corresponded to the FY 2016 audited financial statements (Exhibit 22 to the CON Application). However, the amount of non-operating income for FY 2016 was required to be restated in order to conform to the FY 2017 financial statements presentation. As

[6] The AFL-CIO did not attach any "statements" to its filing and provided no sworn affidavits with its filing. Further, in addition to failing to generate a material dispute of fact, the AFL-CIO's April 24, 2019 filing well past 30 days after docketing of the Application represents an untimely attempt to generate an issue of material fact for an evidentiary hearing.

a result of a new standard issued by the Financial Standards Accounting Board (FASB), non-service cost components of net pension benefit cost were presented in non-operating income starting in FY 2017.[7] As a result, $8.823 million of net pension benefit costs were reclassified from operating to non-operating income in FY 2016, thus increasing the total non-operating loss to $14 million. See Exhibit 1 hereto.[8] Accordingly, when JHBMC updated Table H in responding to CQ.39.1, JHBMC updated the non-operating income loss for FY 2016 so that it was consistent with its restated audited FY 2016 financial statement.

The AFL-CIO suggests that the $14 million non-operating loss in FY 2016 is inconsistent with the $2.7 million in non-operating income that JHBMC reported to the HSCRC for that year. The AFL-CIO is again incorrect. "Non-operating income" for purposes of this HSCRC report includes only investment income and net assets released from restricted use for operations, and no other component of non-operating revenue or expense. As shown in both the original and the restated FY 2016 audited financial statement, those amounts were $2.134 million and $571,000, respectively, which total $2.7 million. This HSCRC report does not include all components of non-operating revenue and expense shown on JHBMC's audited financial statements.

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[7] Specifically, FASB ASU No. 2017-07 ("Compensation –Retirement Benefits (Topic 715), Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost") requires that employers (1) report the service cost component of pension expense in the same line item as other compensation costs arising from services rendered by employees, and (2) present other components of net benefit cost, such as interest cost, amortization of prior service cost, and gains or losses on pension plan assets, separately, outside of net operating income. See Exhibit 1, at p. 13-14.

[8] A complete copy of JHBMC's FY 2017 audited financial statements (including the restated FY 2016 financial statement) is attached as Exhibit 21 to JHBMC's CON Application in Docket No. 18-24-2230 2230. Exhibit 1 hereto contains the relevant pages from the 2017 audited financial statements.

Contrary to the AFL-CIO's baseless characterization that JHBMC is seeking to "hoard cash", JHBMC already has the 8th lowest operating margin of all hospitals in the State according to the HSCRC. See Exhibit 10 to JHBMC's February 25, 2019 Response to Comments. With the rate increase revenue included, JHBMC would generate only a modest operating margin of 3.5% in 2023. See Exhibit 11 to JHBMC's February 25, 2019 Response to Comments.

CONCLUSION

For the reasons stated above and in JHBMC's February 25, 2019 and March 25, 2019 filings, (1) the AFL-CIO's Comments and subsequent filings should be rejected for failure to comply with COMAR 10.24.01.08F(1)(d), and (2) the AFL-CIO should be denied interested party status. Additionally, the AFL-CIO has failed to identify any respect in which JHBMC's Application does not meet the applicable State Health Plan standards so it has not provided any basis to deny a CON in this matter.

Respectfully submitted,

Marta D. Harting

Marta D. Harting
Venable LLP
750 E. Pratt Street, Suite 900
Baltimore, MD 21202
Counsel for Johns Hopkins Bayview Medical Center

CERTIFICATE OF SERVICE

I certify that on this 9th day of May, 2019, a copy of the foregoing Response was emailed and mailed, first class, postage prepaid, to:

Harold C. Becker, Esq., General Counsel
Yona Rozen, Esq., Associate General Counsel
AFL-CIO
815 16th Street, NW
Washington, DC 20006

Marta D. Harting

Marta D. Harting

AFFIRMATIONS

AFFIRMATION

I hereby declare and affirm under the penalties of perjury that the facts stated in the foregoing Response to Comments and Attachments are true and correct to the best of my knowledge, information, and belief.

Spencer Wildonger
Director of Health Planning
Health Care Transformation & Strategic Planning
Johns Hopkins Health System

5/9/2019
Date

Affirmation

I hereby declare and affirm under the penalties of perjury that the facts stated in the foregoing Response to Comments and Attachments are true and correct to the best of my knowledge, information, and belief.

9 May 2019

Anne Langley
Senior Director, Health Planning and Community Engagement
Johns Hopkins Health System

Date

AFFIRMATION

I hereby declare and affirm under the penalties of perjury that the facts stated in the foregoing Response to Comments and Attachments are true and correct to the best of my knowledge, information, and belief.

Carl Francioli

Carl Francioli, CPA, CGMA
Vice President, Finance
Chief Financial Officer

5/9/19
Date

EXHIBIT 1

about the entity's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued. This update is effective for annual periods ending after December 15, 2016. No conditions or events were noted that raise substantial doubt about JHHS' ability to continue as a going concern. Accordingly, the adoption of this standard did not have a material impact on the consolidated financial statements.

In January 2016, the FASB issued ASU 2016-01, "Financial Instruments-Overall: Recognition and Measurement of Financial Assets and Financial Liabilities". ASU 2016-01 addresses accounting for equity investments, financial liabilities under the fair value option, and the presentation and disclosure requirements for financial instruments. Non-public business entities will no longer be required to disclose the fair value of financial instruments carried at amortized cost. The amendments in ASU 2016-01 are effective for years beginning after December 15, 2018, and early adoption is permitted. JHHS is evaluating the impact this standard will have on the consolidated financial statements beginning in fiscal year 2020.

In February 2016, the FASB issued ASU 2016-02, "Leases (Topic 842)". ASU 2016-02 will require organizations that lease assets—referred to as "lessees"—to recognize on the balance sheet the assets and liabilities for the rights and obligations created by those leases. The accounting by organizations that own the assets leased by the lessee—also known as lessor accounting— will remain largely unchanged from current Generally Accepted Accounting Principles (Topic 840 in the Accounting Standards Codification). The guidance is effective for fiscal years beginning after December 15, 2018 for JHHS, and early adoption is permitted. JHHS is in process of assessing the impact of this standard on the consolidated financial statements beginning in fiscal year 2020.

In August 2016, the FASB issued ASU 2016-14, "Presentation of Financial Statements for Not-for-Profit Entities". The new guidance requires improved presentation and disclosures to help not-for-profits provide more relevant information about their resources to donors, grantors, creditors and other users. The standard is effective for fiscal years beginning after December 15, 2017. JHHS is evaluating the impact of this standard on the consolidated financial statements beginning in fiscal year 2019.

In August 2016, the FASB issued ASU 2016-15, "Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments", which adds or clarifies guidance on the classification of certain cash receipts and payments in the statement of cash flows with the intent to alleviate diversity in practice. The update is effective for fiscal years beginning after December 15, 2018, with early adoption permitted. JHHS is currently evaluating the impact of this update on the Consolidated Statements of Cash Flows beginning in fiscal year 2020.

In November 2016, the FASB issued ASU 2016-18, "Statement of Cash Flows (Topic 230): Restricted Cash", which clarifies the classification and presentation of changes in restricted cash in the statement of cash flows. The guidance requires reporting entities to explain the changes in the combined total of restricted and unrestricted cash and cash equivalent balances in the statement of cash flows. The update is effective for fiscal years beginning after December 15, 2018, with early adoption permitted. JHHS is currently evaluating the impact of this update on the Consolidated Statements of Cash Flows beginning in fiscal year 2020.

In March 2017, the FASB issued ASU No. 2017-07, "Compensation - Retirement Benefits (Topic 715), Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost". The amendments in this update require employers to report the service cost component of pension expense in the same line item as other compensation costs arising from services rendered by the pertinent employees during the period. The other components of net benefit cost, such as interest cost, amortization of prior service cost, and gains or losses on pension plan assets, are required to be presented separately, outside of net operating income. JHHSC adopted this new accounting standard in fiscal year 2017. As a result, amounts related to non-service cost components of pension expense in fiscal year 2016 have been reclassified from the salaries, wages and benefits financial statement line item in the operating section of the Consolidated Statements of Operations and Changes in Net Assets to other components of net periodic pension cost in the non-operating revenues and expenses section. Non-service cost components of pension expense were $58.7 million and $41.8 million for the fiscal years ended June 30, 2017 and 2016, respectively. The adoption of this accounting standard had no impact to Excess of revenues over (under) expenses on the Consolidated Statements of Operations and Changes in Net Assets or to the Consolidated Balance Sheets or the Consolidated Statements of Cash Flows.

Reclassifications. Certain amounts from the prior year have been reclassified in order to conform to the current year presentation.

2. Net Patient Service Revenue

JHHS has agreements with third-party payors that provide for payments to JHHS at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Adjustments mandated by the Health Services Cost Review Commission ("Commission" or "HSCRC") are also included in contractual adjustments, a portion of which are also included in established rates.

The State of Maryland has been granted a waiver by the federal government exempting the State from national Medicare and Medicaid reimbursement principles. JHH, JHBMC, HCGH and SHI charges for inpatient as well as outpatient and emergency services performed at the hospitals are regulated by the Commission. JHHS' management has made all submissions required by the Commission and believes JHHS is in compliance with Commission requirements. Management believes that the waiver and Commission regulation will remain in effect through December 31, 2018.

Effective January 1, 2014, with retroactive application to revenues generated by services provided after June 30, 2013, the Commission and the Center for Medicare and Medicaid Services entered into a Global Budget Revenue Agreement ("GBR"). The agreement will remain in effect through December 31, 2018. The GBR moves from a Medicare per admission methodology to a per capita population health based methodology. However, all hospitals continue to receive reimbursement under an all payor basis. The methodology also includes a new waiver test. Under the new waiver test, growth in revenue per capita will be limited to a rate of 3.58% for the State of Maryland in total.

The new agreement sets a hospital's revenue base annually under a global budget arrangement, whereby revenue would be fixed regardless of changes in volume and patient mix for Maryland residents. Hospital revenue for Maryland residents receiving care at Maryland hospitals is subject to this global budget. However, JHH and JHBMC have the opportunity to receive additional rate authority for any growth in the volume of out of state patients receiving care at those hospitals. When the hospitals' out of state volume exceeds a revenue floor established by the HSCRC, the hospitals will be allowed to recognize incremental revenues at a 50% variable cost factor. This variable cost factor can then increase to 75% when that out of state revenue increases to a certain level. For HCGH and SHI, out of state volume is currently included in their global budget; therefore, all in state and out of state volumes are subject to their global budget.

The Johns Hopkins Health System Corporation and Affiliates
Supplementary Consolidating Statements of Operations and Changes in Net Assets
June 30, 2016
(in thousands)

	The Johns Hopkins Hospital	Johns Hopkins Bayview Medical Center, Inc.	Howard County General Hospital, Inc.	Suburban Hospital, Inc. and Consolidated Entities	Sibley Memorial Hospital	Sibley Other Affiliates	Johns Hopkins All Children's Hospital, Inc.	The Johns Hopkins Health System Corporation	Suburban Hospital Healthcare System, Inc.	Eliminations	Johns Hopkins Health System Obligated Group Subtotal	Johns Hopkins HealthCare LLC and Subsidiaries	Johns Hopkins All Children's Foundation, Inc.	Other	Eliminations	Consolidated Johns Hopkins Health System Corporation and Affiliates
Operating revenues:																
Net patient service revenue before provision for bad debts	$1,968,018	$ 564,379	$ 264,100	$ 265,982	$ 278,476	$ -	$ 403,924	$ -	$ 9,813	$ -	$ 3,754,692	$ 1,634,823	$ -	$677,797	$ (873,870)	$5,193,442
Provision for bad debts	(25,774)	(20,382)	(6,249)	(2,947)	(10,544)	-	(3,198)	-	(28)	-	(69,122)	(5,794)	-	(10,832)	-	(85,748)
Net patient service revenue	1,942,244	543,997	257,851	263,035	267,932	-	400,726	-	9,785	-	3,685,570	1,629,029	-	666,965	(873,870)	5,107,694
Other revenue	281,177	58,975	6,385	20,921	35,881	1,301	47,859	301,821	8,426	(209,192)	553,554	67,282	6,679	155,959	(152,184)	631,290
Investment income	11,578	2,134	896	1,782	5,395	5,228	5,740	54,278	1,453	-	88,484	836	1,281	10,816	(40,236)	61,281
Net assets released from restrict used for operations	650	571	-	1,650	1,939	103	1,863	-	-	-	6,776	-	3,999	67	-	10,842
Total operating revenues	2,235,649	605,677	265,132	287,388	311,147	6,632	456,188	356,099	19,664	(209,192)	4,334,384	1,697,147	11,959	833,907	(1,066,290)	5,811,107
Operating expenses:																
Salaries, wages and benefits	780,155	248,932	120,977	119,871	146,884	731	195,866	155,516	4,242	-	1,773,174	113,429	2,604	286,984	(10,603)	2,165,588
Purchased services	654,601	199,428	67,936	67,440	61,519	1,492	99,055	145,097	6,803	(185,555)	1,117,816	1,559,679	10,830	520,389	(1,015,451)	2,193,263
Supplies and other	550,562	105,311	42,612	67,014	70,199	22	71,199	2,636	2,754	-	912,309	7,758	329	26,360	-	946,756
Interest	18,315	2,783	5,085	588	2,121	-	3,860	21,525	2,797	(23,637)	33,437	-	94	37	-	33,568
Depreciation and amortization	129,466	28,994	13,416	15,711	18,811	8	28,501	11,975	2,982	-	249,864	5,771	524	6,158	-	262,317
Total operating expenses	2,133,099	585,448	250,026	270,624	299,534	2,253	398,481	336,749	19,578	(209,192)	4,086,600	1,686,637	14,381	839,928	(1,026,054)	5,601,492
Income from operations	102,550	20,229	15,106	16,764	11,613	4,379	57,707	19,350	86	-	247,784	10,510	(2,422)	(6,021)	(40,236)	209,615
Non-operating revenues and expenses:																
Interest expense on swap agreements	(18,591)	(2,291)	(1,492)	(923)	-	-	(3,258)	-	-	-	(26,555)	-	-	-	-	(26,555)
Change in fair value of swap agreements	(67,279)	(1,004)	(8,803)	457	-	-	(12,967)	-	-	-	(87,596)	-	-	-	-	(87,596)
Change in realized and unrealized gains (losses) on investments	(19,356)	(1,955)	(1,708)	(5,679)	(5,842)	(4,532)	(11,488)	(157)	(4,778)	-	(55,495)	-	(5,177)	-	-	(60,672)
Other components of net periodic pension cost	(21,659)	(8,823)	(576)	165	574	-	-	(11,483)	-	-	(41,802)	-	-	-	-	(41,802)
Other non-operating expenses	(8,647)	62	84	(552)	116	-	(22,580)	(3,514)	-	-	(35,031)	-	(125)	(90)	-	(35,246)
Excess of revenues (under) over expenses before noncontrolling interests	(32,982)	6,218	4,611	10,232	6,461	(153)	7,414	4,196	(4,692)	-	1,305	10,510	(7,724)	(6,111)	(40,236)	(42,256)
Noncontrolling interests	-	-	-	-	-	-	-	-	(88)	-	(88)	22,035	-	1,057	7,691	30,695
Excess of revenues (under) over expenses	(32,982)	6,218	4,611	10,232	6,461	(153)	7,414	4,196	(4,780)	-	1,217	32,545	(7,724)	(5,054)	(32,545)	(11,561)
Contributions (to) from affiliates	(5,630)	8,125	(4,234)	100,000	143	-	(32,874)	11,558	(100,000)	-	(22,912)	(46,141)	(1,350)	23,298	47,000	(105)
Change in funded status of defined benefit plans	(155,418)	(52,283)	(532)	(4,590)	(4,500)	-	-	(45,927)	-	-	(263,250)	-	-	-	-	(263,250)
Net assets released from restrictions used for purchases of property, plant, and equipment	1,176	376	2,072	5,546	96	-	-	60	-	-	9,326	-	-	-	-	9,326
Noncontrolling interests	-	-	-	-	-	-	-	-	88	-	88	(22,035)	-	(1,057)	(7,691)	(30,695)
Other	-	-	-	(119)	6,701	(6,701)	-	(1)	-	-	(120)	-	-	-	61,844	61,724
(Decrease) increase in unrestricted net assets	(192,854)	(37,564)	1,917	111,069	8,901	(6,854)	(25,460)	(30,114)	(104,692)	-	(275,651)	(35,631)	(9,074)	17,187	68,608	(234,561)
Changes in temporarily restricted net assets:																
Gifts, grants and bequests	2,312	1,412	2,072	2,711	(112)	3,744	908	-	-	-	13,047	-	1,935	11	2,197	17,190
Net assets released from restrictions used for purchases of property, plant, and equipment	(1,176)	(376)	(2,072)	(5,546)	-	(96)	-	(60)	-	-	(9,326)	-	-	-	-	(9,326)
Net assets released from restrict used for operations	(650)	(571)	-	(1,650)	(1,939)	(103)	(1,863)	-	-	-	(6,776)	-	(3,999)	(67)	-	(10,842)
Other	-	-	(1,381)	-	2,079	(2,079)	(7)	402	-	-	(986)	-	-	-	(61,844)	(62,830)
Increase (decrease) in temporarily restricted net assets	486	465	(1,381)	(4,485)	28	1,466	(962)	342	-	-	(4,041)	-	(2,064)	(56)	(59,647)	(65,808)
Changes in permanently restricted net assets:																
Gifts, grants and bequests	-	-	-	-	-	(31)	(629)	-	-	-	(660)	-	(723)	-	559	(824)
Decrease in permanently restricted net assets	-	-	-	-	-	(31)	(629)	-	-	-	(660)	-	(723)	-	559	(824)
(Decrease) increase in net assets	(192,368)	(37,099)	536	106,584	8,929	(5,419)	(27,051)	(29,772)	(104,692)	-	(280,352)	(35,631)	(11,861)	17,131	9,520	(301,193)
Net assets at beginning of year	1,289,468	54,803	106,706	228,205	598,023	377,314	631,692	110,929	140,333	-	3,537,473	133,093	168,179	43,967	(127,448)	3,755,264
Net assets at end of year	$1,097,100	$ 17,704	$ 107,242	$ 334,789	$ 606,952	$ 371,895	$ 604,641	$ 81,157	$ 35,641	$ -	$ 3,257,121	$ 97,462	$ 156,318	$ 61,098	$ (117,928)	$3,454,071