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Reporting Instructions**

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Section 500 Reporting Instructions

Preface

The detailed instructions presented in this section are provided to enable each hospital under the jurisdiction of the Commission to report financial and statistical data in a uniform and consistent format.

Reporting Requirements

The reporting requirements of each hospital are listed below. The required schedules are presented in Section 600.

A table of contents check off form is provided to list applicable/non-applicable schedules. This form requires the signature of the Chief Financial Officer.

Annual Cost Reports of Revenues, Expenses and Volumes

The annual reports of Revenues, Expenses and Volumes consist of the following schedules and are detailed in Sub-Sections .06 to .22 and .79 of Section 500.

Volume Data - Schedules V1A, V1B, V1C, V2A, V2B, V3A, V3B, V3C, V3D, V5.

Unassigned Expense - Schedule UA.

Hospital Based Physicians - Schedule P1.

Physicians Part B Services - Schedule P2;

Physician Support Services – Schedules P3A to P3H.

Residents, Interns Services P4A to P4I;.

Overhead Expense Summary Schedule OES.

General Service Centers - Schedules C1 to C14.

Patient Care Centers - Schedules D1 to D81.

Auxiliary Enterprises - Schedules E1 to E9.

Other Institutional Programs - Schedules F1 to F4.

Allocation of Expenses (Cafeteria, Parking, Data Processing, etc.) OADP

Reconciliation of Base Year Expenses to Schedule RE - Schedule RC.

Statement of Revenues and Expenses - Schedule RE.

Overhead Expenses Apportionment - Schedules J1, J2.

Overhead Statistical Apportionment - Schedules JS1, JS2.

Department Equipment Allowance - Schedule H2.

Distribution of Capital Facility Allowance-Schedules H3A, H3B.

Payor Differential-Schedules PDA;

Revenue Center Rate Summary-Schedules M, MA, MB;

Unregulated Services - Schedules URI to UR7

Annual Cost Survey - Schedule ACS

Transactions with Related Entities – TRE

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Annual Financial Statements

The Annual Financial Statements consist of the following schedules.

Balance Sheet - Unrestricted Funds - (AUB)
Balance Sheet - Restricted Funds (ARB)
Statement of Change in Equity - (AFB)
Statement of Revenues and Expenses - (ARE)
Statement of Change in Financial Position - (AFP)

Monthly Financial Statements

The Monthly Financial Statements consist of the following schedules.

Balance Sheet - Unrestricted Funds - Schedule QUB
Balance Sheet - Restricted Funds - Schedule QRB
Statement of Revenues and Expenses - Schedule QRE

Monthly Financial Statement Summary

The Monthly Financial Statement Summary consists of the following schedule.

Financial Statement Summary - Schedules FSA and FSB

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Annual Report of Revenues, Expenses and Volumes

Two (2) copies of the following annual reports of revenues, expenses and volumes are required to be submitted to the Commission within 90 days after the end of each hospital's fiscal year.

- Inpatients and patient Days (V1A, V1B, V1C, V1D);
- Outpatient Visits (V2A, V2B)
- Ancillary Service Units (V3A, V3B, V3C, V3D);
- Equivalent Inpatient Days and Admissions (V5);
- Unassigned Expenses (UA);
- Hospital Based Physicians, P1;
- Physicians Part B Services P2 (
- Physicians Support Services (P3A to P3H);
- Residents, Interns Services (P4A to P4I
- Overhead Expense Summary (OES);
- General Service Center (C);
- Patient Care Center (D);
- Auxiliary Enterprise (E1 to E9);
- Other Institutional Programs (F1 to F4);
- Allocation of Expenses (Cafeteria, Parking, Data Processing, etc.) OADP;
- Reconciliation of Base Year Expenses to Schedule RE (RC);
- Statement of Revenues and Expenses (RE);
- Overhead Expenses Apportionment - Schedules (J1, J2);
- Overhead Statistical Apportionment - Schedules (JS1, JS2);

- Department Equipment Allowance (H2);
- Distribution of Capital Facility Allowance (H3A, H3B);

- Payor Differential (PDA);
- Revenue Center Rate Summary (M, MA, MB);
- Unregulated Services (UR1 to UR6);
- Annual Cost Survey (ACS);
- Transactions with Related Entities (TRE);

Section 500 Reporting Instructions

Annual Reports of Revenues, Expenses, and Volumes

The reporting requirements under this Sub-Section include base year expenses and volume data by functional cost center, certain base year revenue by functional cost center and base year revenues and expenses in the aggregate. The requirements also include the projection of volume data by functional cost center and the projections of revenues and expenses in the aggregate.

The above reporting requirements are needed by the Commission to review and compare hospital costs to determine their reasonableness.

General Sequence for Comparison of Annual Reports of Revenues, Expenses, and Volumes

A recommended sequence for completion of the Annual Reports of Revenues, Expenses and Volumes is outlined below.

1. Completion of Base Year and Projected Volume Data on Schedules V1A, V1B, V1C, V1D, V2A, V2B, V3A, V3B, V3C and V3D.
2. Calculation of EIPDs and EIPAs on Schedule V5.
3. Completion of Base Year expenses on Schedules P1A and P1B.
4. Completion of Schedule OES.
5. Completion of Base Year expenses on Schedules OADP, UA, C, D, E1 to E9, F1 to F4, P2, P3A to P3H, P4A.
6. Completion of Schedule RE.
7. Completion of Schedule RC.
8. Completion of Schedule OADP.
9. Allocation of Base Year expenses from Schedules UA and C to Schedules E1 to E9 and F1 to F4.
10. Completion of Schedules E2, E7, E8, and E9 which include:
 - a. Volume Data Section
 - b. Base Year Data Section
 - c. Base Year Profit (Loss) Section
 - d. Base Year FTEs
11. Completion of the Base year FTE Line on Schedules C, D, E1, E3, E4, E5, E6, F1, to F4 P2A to P2I, P3A to P3H, P4A to P4I.
12. Completion of Schedules E1, E3, E4, E5, and E6 which includes:
 - a. Volume Data Section
 - b. Base Year Data Section
 - c. Base Year Profit (loss) Section
13. Completion of Schedules F1 to F4 which includes:

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- a. Volume Data Section
 - b. Base Year Data Section
 - c. Base Year Profit (Loss) Section
14. Completion of Schedules UR1 to UR6 which includes:
- a. Volume Data Section
 - b. Base Year Data Section
 - c. Base Year Profit (Loss) Section
15. Completion of Schedule UA which includes:
- a. Base Year Data Section
16. Completion of Schedules J1, J2, JS1, JS2
17. Completion of Schedule H2A
18. Completion of Schedules H3A to H3B
19. Completion of Schedule G
- a. Base Year Data Section
20. Completion of Schedule PDA
- a. Base Year Data Section
21. Completion of Schedules M, MA
22. Completion of Schedule ACS

Corrections to Annual Reports of Revenues, Expenses and Volumes

Revisions of data for the annual reporting schedules must be submitted on the appropriate schedules completing the heading Section and entering the revised data only. The word "revised" must be printed above the Base Year Line.

Section 500 Reporting Instructions

SCHEDULE V1 ROUTINE SERVICE VOLUMES AND PATIENT DAYS

Overview

Schedules V1A is provided to enable each hospital to report certain inpatient statistics, including admissions (discharges) and patient days, for the following daily hospital service centers:

<u>Center Nomenclature</u>	<u>Patient Care Center</u>	<u>Mode</u>
Medical Surgical Acute	D1	MSG
Pediatrics Acute	D2	PED
Psychiatric Acute	D3	PSY
Obstetrics Acute	D4	OBS
Definite Observation	D5	DEF
Medical Surgical Intensive Care	D6	MIS
Coronary Care	D7	CCU
Pediatric Intensive Care	D8	PIC
Neo-Natal Intensive Care	D9	NEO
Burn Care	D10	BUR
Psychiatric Intensive Care	D11	PSI
Shock Trauma	D12	TRM
Oncology	D13	ONC
Newborn Nursery	D14	NUR
Premature Nursery	D15	PRE
Rehabilitation	D54	RHB
Psychiatric Adult	D70	PAD
Psychiatric Child/Adolescent	D71	PCD
Psychiatric Geriatric	D73	PSG

The line "Source" indicates computations to be made or the source of the data requested.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number e.g., 0099.

Fiscal Year line

Enter on this line the year for which the fiscal year data is reported, e.g. 06- 10

Section 500 Reporting Instructions

Sch. V1 Col. 1- Admissions

Enter in this column, in each applicable daily hospital service center line, the number of admissions to the reporting hospital in the fiscal year.

Sch. V1 Col. 2- Patient Days

Enter in this column, in each applicable daily hospital service center line, the number of patient days for the fiscal year.

The patient days reported in each daily hospital service center should agree with the patient days reported on Schedule MS for the fiscal year. Submit appropriate explanations/reconciliations for any differences.

Sch. V1 Col. 3- Intra- Hospital Transfer In

Enter on this line, in each applicable daily hospital service center column, the number of patients transferred into each daily hospital service center of the reporting hospital in the fiscal year.

Sch. V1 Col.4 -Length of Stay

Enter in this column, in each applicable daily hospital service center line, the result of dividing Col. 2 (Patient Days) by the sum of Column 3 (Intra-Hospital Transfers In) and Col. 1 (Admissions).

Sch. V1 Col. 5 -Average Licensed Beds

Enter in the column, in each applicable daily hospital service cost center, the average number of licensed beds for the fiscal year.

In determining the average number of licensed beds, add the number of licensed beds at the beginning or end of each month and divide the result by 12.

The average number of licensed beds each month must agree with the licensed beds by month submitted on Schedule MS for the fiscal year.

Sch. V1 Col. 6 -% of Occupancy

Enter in this column, in each applicable daily hospital service line, the result of dividing the Patient Days by the results of multiplying Col. 5 (Average licensed beds) by 365 days or 366 leap year

Round each result to 3 decimal places e.g., $10000 / (30 \times 365) = .913$

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SCHEDULE V2- AMBULATORY UNITS

Overview

Schedule V2 is provided to enable each hospital to report units of service for the following ambulatory service centers:

<u>Center Nomenclature</u>	<u>Patient Care Center</u>	<u>Mode</u>
Emergency Services	D18	EMG
Clinic Services	D19	CL
Day/Night Care Services	D20	PDC
Same Day Surgery	D22	SDS
Free Standing Emergency	D50	FSE
Observation	D55	OBV
Oncology Clinic	D58	OCL
Clinic Services 340B	D83	CL- 340
Referred Ambulatory Services	N/A	PAP

The line “Source” indicates computations to be made or the source of the data requested. Refer to Section 200.076 for description of the above daily hospital service centers.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital’s Medicare Provider Number e.g. 0099.

Section 500 Reporting Instructions

Fiscal Year Line

Enter on this line the year for which the fiscal year data is reported, e.g. 06-10

Sch. V2 Col. 1- Inpatient Visits

Enter in this column, in each applicable ambulatory service center line, the number of inpatient visits from the reported fiscal year.

Sch. V2 Col. 2- Outpatient Visits

Enter in this column, in each applicable ambulatory service center line, the number of outpatient visits from the reported fiscal year.

Sch. V2 Col. 3 -Total Visits

Total visits is the sum of Inpatient Visits (Col. 1) and Outpatient Visits (Col.2).

Sch. V2 Col. 4- Inpatient RVUs

Enter in this column, in each applicable ambulatory service center line, the number of inpatient RVUs from the reported fiscal year.

Sch. V2 Col.5 -Outpatient RVUs

Enter in this column, in each applicable ambulatory service center line, the number of outpatient RVUs from the reported fiscal year.

Sch. V2 Col. 6 -Total RVUs

Total RVUs is the sum of Inpatient RVUs (Col. 4) and Outpatient RVUs (Col.5).

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SCHEDULE V3- ANCILLARY SERVICE UNITS

Overview

Schedule V3 is provided to enable each hospital to report units of service for the following ancillary service centers:

<u>Center Nomenclature</u>	<u>Patient Care Center</u>	<u>Mode</u>
Labor & Delivery	D23	DEL
Operating Room	D24	OR
Operating Room- Clinic	D24A	ORC
Anesthesiology	D25	ANS
Laboratory Services	D28	LAB
Electrocardiography	D30	EKG
Interventional Rad/Card	D31	IRC
Radiology	D32	RAD
Cat Scanner	D33	CAT
Radiology Therapeutic	D34	RAT
Nuclear Medicine	D35	NUC
Respiratory Therapy	D36	RES
Pulmonary Function Testing	D37	PUL
Electroencephalography	D38	EEG
Physical Therapy	D39	PTH
Occupational Therapy	D40	OTH
Speech Language Pathology	D41	STH
Recreational Therapy	D42	REC
Audiology	D43	AUD
Other Physical Medicine	D44	OPM
Organ Acquisition	D46	OA
Leukopheresis	D48	LEU
Hyperbaric Chamber	D49	HYP
MRI Scanner	D51	MRI
Lithotripsy	D53	LIT
Electroconv. Therapy	D80	ETH
Radiology Therapeutic 340B	D84	RAT- 340
Operating Room Clinic 340B	D85	ORC- 340
Laboratory 340B	D86	LAB- 340

The line "Source" indicates computations to be made or the source of the data requested.

Detailed Instructions

Heading Section

Institution Name Line

Section 500 Reporting Instructions

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Fiscal Year Line

Enter on this line the year for which the fiscal year data is reported, e.g., 06-10

Sch. V3 Col.1 – Inpatient Volume

Enter in this column, in each applicable ancillary service center line, the inpatient volume for each ancillary service. The total inpatient units reported in each ancillary service center column should agree with the inpatient units reported on Schedule PS for the fiscal year.

Submit appropriate explanations/reconciliations for any differences.

Do not report non-billed units incurred for quality control standards, duplicates and repeats for which the patient is not charged.

Sch. V3 Col.2 -Outpatient Volume

Enter in this column, in each applicable ancillary service center line, the outpatient volumes for each ancillary service. The outpatient units reported in each ancillary service center column should agree with the outpatient units reported on Schedules PSA and PSB for the base year. Submit appropriate explanations/reconciliations for any difference.

Do not report non-billed units incurred for quality control standards, duplicates and repeats for which the patient is not charged.

Sch. V3 Col.3 -Total Volume

Total volume is the sum of Inpatient Volume (Col. 1) and Outpatient Volume (Col. 2).

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Reporting Instructions**

SCHEDULE V5 - EQUIVALENT INPATIENT DAYS AND ADMISSIONS

Overview

Schedule V5 is provided to enable each hospital to express outpatient visits and inpatient days as equivalent inpatient days (EIPD) and outpatient visits and inpatient admissions as equivalent inpatient admissions (EIPA).

The column headed Source indicates computations to be made or the source of the data requested.

Round the revenue on Lines A, B, C, F, G, and H to 1 decimal place (nearest hundred), e.g., \$29,610,711.28 is entered as 29610.7.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06–79.

Equivalent Inpatient Days (EIPDs) Section

Line A - Gross Inpatient Revenue

Column 1

Enter on this line, in the Base Year Column, the gross inpatient revenue of the reporting hospital for the base year.

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The gross inpatient revenue reported should agree with the gross inpatient revenue reported on Schedule RSC for the base year. Submit appropriate explanations/reconciliations for any differences.

Line B - Inpatient Grant Revenue

Column 1

Enter on this line, in the Base Year Column, the gross inpatient revenue from grants of the reporting hospital for the base year.

Inpatient grant revenue is received from donors such as a state or federal agency as restricted funds for the purpose of providing patient care to inpatients of a hospital. Refer also to Section 100 24, Fund Accounting.

The inpatient grant revenue should be included on Schedule RE, Line L, Column 1,-Base Year.

.

Line C - Total Inpatient Revenue

Column 1

Enter on this line the result of adding Line A, Gross Inpatient Revenue, with Line B, Inpatient Grant Revenue.

Line D - Total Inpatient Days (Excl. Nursery)

Column 1

Enter on this line, in the Base Year Column, the patient days from Schedule VID, Line G, Column 4, Sub-Total.

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Line E - Inpatient Unit Revenue

Column 1

Enter on this line, in each column, the result of dividing Line C, Total Inpatient Revenue, by Line D, Total Inpatient Days (Excl. Nursery).

Round each result to 5 decimal places, e.g., $2248.7 - 10000 = .22487$.

Line F - Gross Outpatient Revenue

Column 1

Enter on this line, in the Base Year Column, the gross outpatient revenue of the reporting hospital for the base year.

The gross outpatient revenue reported should agree with the gross outpatient revenue reported on Schedule RS for the base year. Submit appropriate explanations/reconciliations for any differences.

Line G - Outpatient Grant Revenue

Column 1

Enter on this line, in the Base Year Column, the gross outpatient revenue from grants of the reporting hospital for the base year.

Outpatient grant revenue is received from donors, such as a state or federal agency, as restricted funds for the purpose of providing patient care to outpatients of a hospital. Refer also to Section 100.24, Fund Accounting.

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The outpatient grant revenue should be included on Schedule RE, Line L. Column 1, Base Year.

Line H - Total Outpatient Revenue

Column 1

Enter on this line the result of adding Line F, Gross Outpatient Revenue, with Line G, Outpatient Grant Revenue.

Line I - Total Outpatient Visits

Column 1

Enter on this line, in the Base Year Column the total of the outpatient visits from Schedule V2A, Line A, Columns 1, 2, 3 and 5 and Schedule V2B, Line A, Column 3.

Line J - Outpatient Unit Revenue

Column 1

Enter on this line, the result of dividing Line H, Total Outpatient Revenue, by Line I, Total Outpatient Visits.

Round each result to 5 decimal places, e.g., 450.9 divided by 25038 = .01801.

Line K - Inpatient - Outpatient Unit Revenue Ratio

Column 1

Enter on this line the result of dividing Line E, Inpatient Unit Revenue, by Line J, Outpatient Unit Revenue.

Round each result to 4 decimal places, e.g., 22487 divided by .01801 = 12.4858

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Line L - Inpatient Equivalent of Outpatient Visits

Column 1

Enter on this line, the result of dividing Line I, Total Outpatient Visits, by Line K, Inpatient - Outpatient Unit Revenue Ratio.

Round each result to the nearest whole unit, e.g., $25038 \div 12.4858 = 2005$.

Line M - Equivalent Inpatient Days (EIPDs)

Columns 1

Enter on this line, the result of adding Line D, Total Inpatient Days (Excl. Nursery), and Line L, Inpatient Equivalent of Outpatient Visits.

Transfer the EIPDs from the Base Year Column to Schedule C-Column 1, Lines C4,C9,C11, and C13.

Equivalent Inpatient Admissions (EIPAs) Section

Line N - Total Inpatient Admissions (Excl. Nursery)

Column 1

Enter on this line, in the Base Year Column, the inpatient admissions (discharges) from Schedule VID, Line A, Column 4, Sub-Total.

Line O - Inpatient Unit Revenue

Column 1

Enter on this line, in each column, the result of dividing Line C, Total Inpatient Revenue, by Line N, Total Inpatient Admissions (Excl. Nursery).

Round each result to 5 decimal places, e.g., $2248.7 \div 5038 = .44635$.

Section 500 Reporting Instructions

Line P - Outpatient Unit Revenue

Column 1

Enter on this line, the result of dividing Line H, Total Outpatient Visits, by Line 1 Outpatient Unit Revenue.

Round each result to 5 decimal places, e.g., 450.9 divided by 25038 = .01801.

Line Q - Inpatient - Outpatient Revenue Ratio

Column 1 Enter on this line the result of dividing Line O, Inpatient Unit Revenue, by Line P. Outpatient Unit Revenue.

Round each result to 4 decimal places, e.g., 44635 divided by .01801 = 24.7835.

Line R - Inpatient Equivalent of Outpatient Visits

Column 1

Enter on this line, the result of dividing Line 1, Total Outpatient Visits, by Line Q, Inpatient - Outpatient Unit Revenue Ratio.

Round each result to the nearest whole unit, e.g., 25038 divided by 24.7835 = 1010.

Line S - Equivalent Inpatient Admissions (EIPAs)

Column 1

Enter on this line the result of adding Line N, Total Inpatient Admissions (Excl. Nursery), with Line R, Inpatient Equivalent of Outpatient Visits.

Transfer the EIPAs from the Base Year Column to Schedule C - Column 1, Lines C7 and C8.

Only the Base Year data section is required to be completed for the annual reporting requirements.

Section 500 Reporting Instructions

SCHEDULE OADP Allocation of Expenses (Cafeteria, Parking and Data Processing)

Overview

Schedule OADP is provided to enable each hospital to distribute data processing expenses, full time equivalent (FTE) and non-payroll related employee benefits, such as cafeteria, parking, housing and day care centers to benefitting cost centers.

Schedule OADP must be completed by each hospital that completes line 1 of Schedules E2, E7, E8 or E9. Schedule OADP must also be completed by each hospital that maintains a data processing center or leases/rents data processing services from a shared computer or service bureau.

The column headed Source indicates computations to be made or the source of the data requested.

Round the FTE data on, line B and D to 1 decimal place.

Round the loss on FTE on, Line C to 5 decimal places.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number e.g., 0099.

Base Year line

Enter on this line the year for which the base year data is reported, e.g., 06- 10

Allocation of Cafeteria/Parking Expense

Loss per FTE Section

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Line A- Col. 1 Gain (Loss) to be Allocated as Fringe Benefit

Enter on this line in the total column, the amount of the gain (loss) to be allocated as a fringe benefit, transferred from E2, E7 and E8, Line 1, column 3.

Line B- Number of FTEs

Line B Col. 1- Number of FTEs

Enter on this line, the number of FTEs for the reported base year.

Line B1- Loss Per FTE

Line B1 Col.1

Enter on this line, in the Total Column, the result of dividing Line A, Loss to be allocated as fringe by Line B, Number of FTEs, e.g., 110.9 divided by 985.7= .12521.

Allocation of Data Processing

Line C1- Base Year Expenses

Col.2- Wages, Salaries and Benefits

Enter in this line, the expenses of the reporting hospital incurred in the base year for the following major natural classifications of expense categories:

.10 Salaries and Wages

Expenses which are normally reported in the above categories are:

- .01 Management and Supervision
- .02 Technician and Specialist
- .11 Environment, Hotel and Food Service Employee
- .12 Clerical and Other Administrative Employee
- .21 FICA
- .22 SUI and FUI (UIC)
- .23 Group Health Insurance
- .24 Group Life Insurance
- .25 Pension and Retirement
- .26 Workmen’s Compensation Insurance
- .27 Union Health and Welfare
- .28 Other Payroll Related Employee Benefits
- .29 Employee Benefits (Non-Payroll Related)

Column 3 -Other Expenses

Enter in this line, the expenses of the reporting hospital incurred in the base year for the following major natural classification of expenses categories:

.30 Professional Fees

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- .50 Non-Medical and Non-Surgical Supplies
- .70 Purchased Services
- .80 Other Direct Expenses

Expenses which are normally reported in the above categories

- .56 Office and Administrative Supplies
- .75 Data Processing
- .76 Management and Contracted Services
- .84 Dues, Books and Subscription
- .85 Outside Training Sessions
- .86 Travel- Other
- .87 Postage

Printing and Duplicating, is to be reported in Hospital Administration,. Note, however that data processing paper is reported in Office and Administrative Supplies.

Lease/Rentals are not to be reported in this cost center but are to be reported in Leases and Rentals, and Schedule UR, Unassigned Expense.

Column 4- Total Expenses

Enter in this column, in the Total Expenses Column, the results of adding the expenses from Column 1.

Line C2- Donated Services and Commodities

Column 2

Enter on this line, in the Wages, Salaries and Fringe Benefits Column, the donated services expenses utilizing the natural expense categories outlined in instructions for Line A, Column 1, of this schedule.

Column 3

Enter on this line, in the Other Expenses Column, the donated commodities utilizing the natural expense categories outlined in the instructions for Line A, Column 2 of this schedule.

Column 4

Enter on this line, in the Total Expense Column, the result of adding the donated services and commodities from Column 2 and Column 3

Line C3- Base Year Adjusted Expenses

Enter on, this line, in each expense column and the Total Expenses Column, the result of adding Line C1 and Line C2.

Distribution of Gain (Loss) Per FTE Section

Lines D1 to D351

Section 500 Reporting Instructions

Col. 1- FTEs-

Enter in this column, in the Number of FTEs column, the number of FTEs transferred from the general service centers (Schedule C, Lines C1 to C15, Column 8), patient care service centers (Schedule D, Lines D1 to D81, Column 9), auxiliary enterprise centers (Schedule E1 to E9, Column 7), other institutional program centers (Schedule F1 to F4, column 7), medical staff service centers (Schedules P2A to P2G, Line J, Columns 1 to 7), physician support services centers (Schedules P3A to P3G, Line J, Column 1 to 7) and residents, interns services centers (Schedules P4A to P4G, Line J, 1 to 7).

Col. 2- Gain (Loss) on Calculation-

Enter in this column the results of multiplying the Gain (loss) per FTE (Col.1 Line B1) by the No. of FTEs noted in Col. 1.

Distribution of Data Processing Allocation

Col. 3- Allocation Amount

Enter the allocation amount per cost center based on an allocation methodology noted below. This allocation methodology should be based on Actual Worked Time, Charge/Service Tickets, Total Dollar Spent, or a combination of metrics, to ensure an appropriate allocation of costs to the rate center.

Col.4- Basis

Enter on these lines, in the Basis Column, the percentage expressed as a decimal, allocated to each cost center, e.g., .751

Round the entries to 3 decimal places.

Col. 5- Wages, Salaries and Fringe Benefit-

Enter on these lines the amount when you multiply the Wages, Salaries and Fringe Benefit (Col.2 Line C3) by the Basis percentage (Col. 4).

Col. 6- Other Expenses-

Enter on these lines the amount when you multiply the Other Expense (Col. 3 Line C3) by the Basis percentage (Col. 4).

Col. 7- Data Processing Allocation-

Enter on each line the sum of Col. 5- Wages, Salaries and Fringe Benefits plus Col. 6- Other Expenses.

Col. 8- Total Allocated Expense

Enter on each line the sum of Col. 2 – Gain (Loss) on Calculation and Col.7- Data Processing Allocation.

Section 500 Reporting Instructions

SCHEDULE UA - UNASSIGNED EXPENSES

Overview

Schedule UA is provided to enable each hospital to report the following expenses which are not assigned to specific departments:

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
Depreciation and Amortization	8810	DEP
Leases and Rentals	8820	LEA
Malpractice Insurance	8830	MAL
Other Insurance	8840	OIN
Licenses and Taxes	8850	LIC
Interest Short Term	8860	IST
Interest Long Term	8870	ILT
Medical Care Review	8880	MCR

The column entitled Source indicates computations to be made or the source of the data requested.

Unassigned expenses associated with auxiliary enterprises and unregulated services should be reported on Schedule RE, Line V, Non-operating Expenses and Unregulated Expenses.

Unassigned expenses associated with Other Institutional Programs (OIPs) should be included in Line A, Base Year Expenses.

Round all dollar amounts to 1 decimal place (nearest hundred), e.g., \$88,638.19 is entered as 88.6.

Only the Base Year Data section is required to be completed for the annual reporting requirements

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

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Enter on this line the year for which the base year data is reported, e.g., 06–79.

Budget Year Line

Enter on this line the year for which the budgeted data is reported, e.g., 06–80.

Base Year Data Section

Line A - Base Year Expenses

Column 1

Enter on this line, in the Malpractice Insurance Column, the malpractice insurance expense incurred in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8830.

Column 2

Enter on this line, in the Other Insurance Column, the other insurance expense incurred in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8840

Column 3

Enter on this line in the Medical Care Review Column, the medical care review expenses incurred in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8880.

Column 4

Enter on this line, in the Sub-Total Column, the result of adding Column 1, Malpractice Insurance, Column 2, Other Insurance and Column 3, Medical Care Review.

Column 5

Enter on this line, in the Depreciation & Amortization Column, the depreciation and amortization expense incurred in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8810. Include depreciation of capitalized leased equipment.

Column 6

Enter on this line, in the Leases and Rental Column, the leases and rentals expense incurred in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8820. Exclude costs of capitalized leased equipment.

Column 7

Enter on this line, in the Licenses and Taxes Column, the licenses and taxes expense in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8850.

Column 8

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Enter on this line, in the Interest Short Term Column, the short-term interest expense incurred in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8860.

Column 9

Enter on this line, in the Interest Long Term Column, the long-term interest expense incurred in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8870.

Column 10

Enter on this line, in the Total Expenses Column, the result of adding Column 4, Sub-Total, Column 5, Depreciation and Amortization, Column 6, Leases and Rentals, Column 7, Licenses and Taxes, Column 8, Interest Short Term, and Column 9, Interest Long Term.

Transfer the total expenses to Schedule RC, Line B, Column 1, Base Year.

Line B - Allocation to Aux. Ent. & UR's

Column 1, 2, 3, 5, 6, 7, 8, 9

Enter on this line, in each applicable expense column, the allocation of base year expenses to Auxiliary Enterprises, Schedules E1 to E9 and Unregulated Services, UR Schedules.

Column 4

Enter on this line, in the Sub-Total Column, the result of adding column 1, Malpractice Insurance, Other Insurance, and Column 3, Medical Care Review.

Column 10

Enter on this line, in the Total Expenses Column, the result of adding Column 4, Sub-Total, Column 5, Depreciation and Amortization, Column 6, Leases and Rentals, Column 7, Licenses and Taxes, Column 8, Interest Short Term and Column 9, Interest Long Term.

Transfer the total expenses to the appropriate Schedule E1 to E9, Lines D1 to D6, Column 2, Other Expenses and UR Schedules, Lines D1 to D6, Column 2, Other Expenses.

Line C - Base Year Expenses - Adj.

Columns 1 to 10

Enter on this line, in each expense column, the Sub-Total Column and the Total Expenses Column, the result of adding Line A, Base Year Expenses and Line B, Allocation to Aux. Ent. & Unregulated Services.

Verify that the addition of the expenses in Column 1, Column 2 and Column 3 equal the expenses in the Sub-Total Column and that the addition of the expenses in Columns 4 to 8 equals the expenses in the Total Expenses Column.

Only the Base Year data section is required to be completed for the annual reporting requirements.

Section 500 Reporting Instructions

SCHEDULES P1 - HOSPITAL BASED PHYSICIANS ALLOCATION

Overview

Schedules P1 is provided to enable each hospital to distribute hospital-based physicians compensation to benefiting cost centers. Schedules P1 must be completed by each hospital that compensates hospital-based physicians.

Only report the compensation of:

- 1) Salaries physicians.
- 2) Physicians paid directly by the hospital for services rendered.
- 3) Physicians whose fees for services rendered are billed under the hospital's provider number.
- 4) Compensation incurred for hospital based physicians engaged in; research, medical care review, administration and supervision, education and as Chief of Staff for the benefit of all patients.

Round all expenses to 1 decimal place (nearest hundred), e.g., \$85, 900.82 is entered as 85.9.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Section 500 Reporting Instructions

Fiscal Year Line

Enter on this line the year for which the fiscal year data is reported, e.g., 06-79.

Cost Center Section

Lines A1 to A52

Schedules P1, P1B - Column 1

Enter in this column, on each applicable cost center line, the compensation, including payroll related fringe benefits, incurred in the fiscal year for hospital-based physicians engaged in research projects.

Refer to Section 200.0781, Research Expenses, Account 8010 for a definition and description of research costs.

Schedules P1A, P1B - Column 2

Enter in this column, on each applicable cost center line, the compensation, including payroll related fringe benefits, incurred in the fiscal year for hospital-based physicians functioning as the Chief of the Medical Staff.

Schedules P1A, P1B - Column 3

Enter in this column, on each applicable cost center line, the compensation, including payroll related fringe benefits, incurred in the fiscal year for hospital-based physicians engaged in peer review, quality assurance and PSRO activities.

Schedule P1A, P1B - Column 4

Enter in this column, on each applicable cost center line, the compensation, including payroll related fringe benefits, incurred in the fiscal year for hospital-based physicians engaged in administration and supervision of departments.

Transfer the expenses in this column from each cost center line, A1 to A52, to the appropriate Schedule D1 to D54, Line B, Column 2, Physician Supervision Expenses.

Section 500 Reporting Instructions

Schedules P1A, P1B - Column 5

Transfer the total expenses in Column 5, line B to Schedule P2, Line A, Column 1.

Schedules P1A, P1B - Column 6

Enter in this column, on each applicable cost center line, the compensation, including payroll related fringe benefits, incurred in the fiscal year for hospital-based physicians engaged in education activities.

Transfer the expenses in this column from each cost center line, A1 to A52, to the appropriate Schedule P4A to P4G, Line B, Column 1 to 6.

Schedule P1A, P1B - Column 7

Enter in this column, on each applicable cost center line, the total compensation, including payroll related fringe benefits, incurred in the fiscal year for hospital-based physicians.

Verify that the addition of column 1, Research, Column 2, Chief of Medical Staff, Column 3, Medical Care Review, Column 4, Administration and Supervision, and Column 6, Education, equals Column 7, Total for each cost center, Lines A1 to A52.

Line B - Totals

Schedule P1B - Columns 1 to 7

Enter on this line, in each column and the Total Columns, the result of adding Lines A1 to A52, Fiscal Year Expenses.

Verify that the addition of Column 1, Column 2, Column 3, Column 4, Column 5 and Column 6 equals Column 7.

Transfer the total expenses Column 1, Research, to Schedule F1, Line B, Column 1, Wages, Salaries and Fringe Benefits.

Transfer the total expenses in Column 2, Chief of Medical Staff, to Schedule C13, Line B, Column 1, Wages, Salaries and Fringe Benefits.

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Transfer the total expenses in Column 3, Medical Care Review, to Schedule UA, Line A, Column 3, Medical Care Review. Include all PSRO incurred expenses, even if directly reimbursed through the hospital's Medicare Intermediary.

Transfer the total expenses in Column 6, Education, to either Schedule P4H, Line B, Column 7, Total.

Reporting Schedule Section

Line C - Cost Center Schedule

Schedule P1B - Columns 1 to 6

The entries on this line refer to the cost centers to which the hospital-based physicians compensation is transferred.

Section 500 Reporting Instructions

SCHEDULES P2 - PHYSICIANS PART B SERVICES (NON-MEDICARE)

Overview

Schedules P2 is provided to enable each hospital to report compensation and fringe benefits expense for hospital-based physicians engaged in providing diagnosis or treatment of identifiable non-Medicare patients for all functional cost centers (Physicians Part B Services) at the hospital.

Schedules P2A-P2I must be completed for all hospitals with non-Medicare Part B physicians' costs in rates.

Round the expenses on Lines A, B, C, D, F, G, H and I to 1 decimal place (nearest hundred), e.g., \$128,610.50 is entered at 128.6.

Round the FTE data on Lines J and K to 1 decimal place, e.g., 10912 hours divided by 2080 = 5.2.

Detailed Instructions

Heading Section

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Fiscal Year Line

Enter on this line the year for which the fiscal year date is reported, e.g., 06-90.

Fiscal Year Data Section

Line A - Fiscal Year Expenses

Schedule P2A - Columns 1 to 7

Schedule P2B - Columns 1 to 7

Schedule P2C - Columns 1 to 7

Schedule P2D - Columns 1 to 7

Schedule P2E - Columns 1 to 7

Schedule P2F - Columns 1 to 7

Schedule P2G - Columns 1 to 7

Schedule P2H - Columns 1 to 7

Schedule P2I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the non-Medicare professional component expenses transferred from Schedules P1A and P1B, Lines A1 to A54, Column 5, Part B Services.

Section 500 Reporting Instructions

Schedule P2I - Column 7

Enter on this line, in the Total Column, the non-Medicare professional component expenses transferred from Schedule P1B, Line B, Column 5, Part B Services, except Private Psychiatric Hospitals.

Verify the result of adding Line A, Fiscal Year Expenses, from each cost center column (Schedule P2A, Columns 1 to 7, Schedule P2B, Columns 1 to 7, Schedule P2C, Columns 1 to 7, Schedule P2D, Columns 1 to 7, Schedule P2E, Columns 1 to 7, Schedule P2F, Columns 1 to 7, Schedule P2G, Columns 1 to 7, Schedule P2H, Columns 1 to 7, Schedule P2I, Columns 1 to 6) to Schedule P2I, Line A, Column 7, Total.

Transfer the total expenses to Schedule RC, Line C, Column 1, Fiscal Year.

Line B - Allocation from Cafeteria, Parking, Etc.

Schedule P2A - Columns 1 to 7

Schedule P2B - Columns 1 to 7

Schedule P2C - Columns 1 to 7

Schedule P2D - Columns 1 to 7

Schedule P2E - Columns 1 to 7

Schedule P2F - Columns 1 to 7

Schedule P2G - Columns 1 to 7

Schedule P2H - Columns 1 to 7

Schedule P2I - Columns 1 to 6

Enter on this line the allocation of non-Medicare general services expenses and data processing expenses from Schedule OES, Line P, Column 4, plus the allocation of cafeteria, parking, etc. from Schedule OAC, Line 74 to 121, Columns 2 and 4.

Schedule P2H - Column 7

Enter on this line, in the Total Column, the result of adding the allocation from each cost center column (Schedule P2A, Columns 1 to 7, Schedule P2B, Columns 1 to 7, Schedule P2C, Columns 1 to 7, Schedule P2D, Columns 1 to 7, Schedule P2E, Columns 1 to 7, Schedule P2F, Columns 1 to 7, and Schedule P2G, Columns 1 to 7, Schedule P2H, Columns 1 to 7 and Schedule P2I, Columns 1 to 6).

Line C - Donated Services

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Schedule P2A - Columns 1 to 7

Schedule P2B - Columns 1 to 7

Schedule P2C - Columns 1 to 7

Schedule P2D - Columns 1 to 7

Schedule P2E - Columns 1 to 7

Schedule P2F - Columns 1 to 7

Schedule P2G - Columns 1 to 7

Schedule P2H - Columns 1 to 7

Schedule P2I - Columns 1 to 6

Enter on this line, in each applicable cost center column, donated services expenses in the fiscal year in accordance with Section 100.11, Basis of Valuation.

Schedule P2I - Column 7

Enter on this line, in the Total Column, the result of adding the donated services from each cost center column (Schedule P2A, Columns 1 to 7, Schedule P2B, Columns 1 to 7, Schedule P2C, Columns 1 to 7, Schedule P2D, Columns 1 to 7, Schedule P2E, Columns 1 to 7, Schedule P2F, Columns 1 to 7, Schedule P2G, Columns 1 to 7 and Schedule P2I, Columns 1 to 6).

Line D - Fiscal Year Expenses Adjusted

Schedule P2A - Columns 1 to 7

Schedule P2B - Columns 1 to 7

Schedule P2C - Columns 1 to 7

Schedule P2D - Columns 1 to 7

Schedule P2E - Columns 1 to 7

Schedule P2F - Columns 1 to 7

Schedule P2G - Columns 1 to 7

Schedule P2H - Columns 1 to 7

Schedule P2I - Columns 1 to 6

Enter on this line, in each cost center column and the Total Column, the result of adding Line A, Base Year Expenses, with Line B, Allocation from General Services, Data Processing plus Cafeteria, Parking, etc., and Line C, Donated Services.

Verify the result of adding the base year expenses adjusted from each cost center column (Schedule P2A, Columns 1 to 7, Schedule P2B, Columns 1 to 7, Schedule P2C, Columns 1 to 7, Schedule P2D, Columns 1 to 7, Schedule P2E, Columns 1 to 7, Schedule P2F, Columns 1 to 7, and Schedule P2G, Columns 1 to 7,

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Schedule P2H, Columns 1 to 7 and Schedule P2I, Columns 1 to 6) to Schedule P2I, Line D, Column 7, Total.

Inflation Factor Section

Line E - Inflation Factor

Schedule P2A - Columns 1 to 7

Schedule P2B - Columns 1 to 7

Schedule P2C - Columns 1 to 7

Schedule P2D - Columns 1 to 7

Schedule P2E - Columns 1 to 7

Schedule P2F - Columns 1 to 7

Schedule P2G - Columns 1 to 7

Schedule P2H - Columns 1 to 7

Schedule P2I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the Commission supplied inflation factor for wages, salaries and fringe benefits, price leveled for the appropriate time period, e.g., $.07 \times 1.5 = .105$.

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SCHEDULES P3 - PHYSICIAN SUPPORT SERVICES

Overview

Schedule P3 is provided to enable each hospital to report wages, salaries and fringe benefits for physician support administration and supervision support services, excluding Certified Nurse Anesthetists, for the following functional cost centers.

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
Medical Surgical Acute	8740	MSG
Pediatrics Acute	8740	PED
Psychiatric Acute	8740	PSY
Obstetrics Acute	8740	OBS
Definitive Observation	8740	DEF
M/S Intensive Care	8740	MIS
Coronary Care	8740	CCU
Pediatric Intensive Care	8740	PIC
Neo-Natal Intensive Care	8740	NEO
Burn Care	8740	BUR
Psychiatric Intensive Care	8740	PSI
Shock Trauma	8740	TRM
Oncology	8740	ONC
Newborn Nursery	8740	NUR
Premature Nursery	8740	PRE
Rehabilitation	8740	RHB
Emergency Services	8740	EMG
Clinic Services	8740	CL
Psych. Day & Night Care	8740	PDC
Labor & Delivery Services	8740	DEL
Operating Room	8740	OR
Operating Room Clinic	8740	ORC
Anesthesiology	8740	ANS
Laboratory Services	8740	LAB
Blood Bank	8740	BB
Electrocardiography	8740	EKG
Interventional Radiology/Cardiovascular	8740	IRC
Radiology-Diagnostic	8740	RAD
CT Scanner	8740	CAT
Radiology-Therapeutic	8740	RAT
Nuclear Medicine	8740	NUC
Respiratory Therapy	8740	RES
Pulmonary Function	8740	PUL

Section 500 Reporting Instructions

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
Electroencephalography	8740	EEG
Physical Therapy	8740	PTH
Occupational Therapy	8740	OTH
Speech-Language Pathology	8740	STH
Recreational Therapy	8740	REC
Audiology	8740	AUD
Other Physical Medicine	8740	OPM
Renal Dialysis	8740	REL
MRI Scanner	8740	MRI
Same Day Surgery	8740	SDS
Kidney Acquisition	8740	KA
Ambulatory Surgery	8740	AOR
Leukopheresis	8740	LEU
Hyperbaric Chamber	8740	HYP
Free Standing Emergency Service	8740	FSE
MRI Scanner	8740	MRI
Lithotripsy	8740	LIT
Chronic	8740	CRH
Clinic- 340B	8740	CL-340
Radiology Therapeutic- 340B	8740	RAT- 340
Operating Room Clinic- 340B	8740	ORC- 340
Laboratory- 340B	8740	LAB- 340

Detailed Instructions

Heading Section

Institution Line:

Enter on this line the complete name of the reporting hospital

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number e.g. 0099.

Schedule P3 Fiscal Year Expenses (Column 1)

Enter in this column for each applicable rate center the salaries, compensation and fringe benefits expenses incurred for the administrative and supervision portion of the hospital's non-physician medical practitioners.

Non-physician medical practitioners are:

- Physician Assistants
- Clinical Nurse Specialist
- Nurse Practitioners
- Clinical Psychologist
- Other non-physician medical practitioners that can bill professionally

Please note the expenses in this column must be identical to the Medicare Part A expenses reported

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on W/S A-8-2 of the Medicare cost report. In addition, hospitals must maintain time studies to support the expense allocation on Schedule P3. If no time studies are developed, then the entire expense per rate center should be reported on the hospital Schedule UR Physician Support Part B Services.

Schedule P3- Allocation from Cafeteria, Parking Etc. (Column 2)

Enter in this column for each applicable rate center, the allocation of cafeteria, parking etc. from Schedule OADP Lines 148 to 198.

Schedule P3 – Donated Services (Column 3)

Enter in this column for each applicable rate center, the fiscal year donated services expenses in accordance with Section 100.11, Bases of Valuation.

Schedule P3- Total (Column 4)

Enter in these columns the results of adding Column 1- Fiscal Year Expenses, Column 2 – Allocation of Cafeteria, Parking Etc. and Column 3 Donated Services.

Schedule P3- Fiscal Year Hours Worked divided by 2080 (Column 5)

Enter in this column for each applicable rate center the result of dividing the hours worked for the fiscal year by 2080. E.g. 10,912 divided by 2080 = 5.2

Section 500 Reporting Instructions

SCHEDULES P4A TO P4I - RESIDENTS, INTERNS SERVICES

Overview

Schedules P4A thru P4I are provided to enable each hospital to report the total costs including compensation and fringe benefits for residents, interns and physician supervision of residents and interns services engaged in an organized program of post-graduate medical clinical education for the following cost centers:

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
Medical Surgical Acute	8240	MSG
Pediatrics Acute	8240	PED
Psychiatric Acute	8240	PSY
Obstetrics Acute	8240	OBS
Definitive Observation	8240	DEF
M/S Intensive Care	8240	MIS
Coronary Care	8240	CCU
Pediatric Intensive Care	8240	PIC
Neo-Natal Intensive Care	8240	NEO
Burn Care	8240	BUR
Psychiatric Intensive Care	8240	PSI
Shock Trauma	8240	TRM
Oncology	8240	ONC
Newborn Nursery	8240	NUR
Premature Nursery	8240	PRE
Rehabilitation	8240	RHB
Emergency Services	8240	EMG
Clinic Services	8240	CL
Psych. Day & Night Care	8240	PDC
Labor & Delivery Services	8240	DEL
Operating Room	8240	OR
Operating Room Clinic	8240	ORC
Anesthesiology	8240	ANS
Laboratory Services	8240	LAB
Blood Bank	8240	BB
Electrocardiography	8240	EKG
Interventional Radiology/Cardiovascular	8240	IRC
Radiology-Diagnostic	8240	RAD
CT Scanner	8240	CAT
Radiology-Therapeutic	8240	RAT
Nuclear Medicine	8240	NUC
Respiratory Therapy	8240	RES

Section 500 Reporting Instructions

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
Pulmonary Function	8240	PUL
Electroencephalography	8240	EEG
Physical Therapy	8240	PTH
Occupational Therapy	8240	OTH
Speech-Language Pathology	8240	STH
MRI Scanner	8240	MRI
Same Day Surgery	8240	SDS
Lithotripsy	8240	LIT
Rehabilitation	8240	RHB
Adult Psychiatric	8240	PAD
Psychiatric Child/Adolescent	8240	PCD
Psychiatric Intensive Care	8240	PSI
Psycho-Geriatric	8240	PSG
Psychiatric Day Care	8240	PSD
Individual Therapy	8240	ITH
Group Therapy	8240	GTH
Activity Therapy	8240	ATH
Family Therapy	8240	FTH
Psychiatric Testing	8240	PST
Education	8240	PSE
Chronic	8240	CRH
Pediatric Step Down	8240	PSD
Clinic- 340B	8240	CL- 340
Radiology Therapeutic- 340B	8240	RAT- 340
Operating Room Clinic- 340B	8240	ORC- 340
Laboratory- 340B	8240	LAB- 340

The column headed Source indicates computations to be made or the source of the data requested.

Round the expenses on Lines A, B, C, D, F, G, H and I to 1 decimal place (nearest hundred), e.g., \$128,610.50 is entered as 128.6.

Round the FTE data on Lines J and K to 1 decimal place, e.g., 10,912 hours divided by 2080 = 5.2.

Detailed Instructions

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Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Fiscal Year Line

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Enter on this line the year for which the fiscal year data is reported, e.g., 06-90.

Fiscal Year Data Section

Line A - Fiscal Year Wages and Salaries

Schedule P4A - Columns 1 to 7

Schedule P4B - Columns 1 to 7

Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the wages, salaries and fringe benefits expenses incurred in the fiscal year for residents and interns.

Schedule P4I - Column 7

Enter on this line, in the Total Column, the result of adding Line A. Fiscal Year Expenses, from each cost center column, (Schedule P4A, Columns 1 to 7, Schedule P4B, Columns 1 to 7, Schedule P4C, Columns 1 to 7, Schedule P4D, Columns 1 to 7, Schedule P4E, Columns 1 to 7, Schedule P4F, Columns 1 to 7, Schedule P4G, Columns 1 to 7, Schedule P4H, Columns 1 to 7 and Schedule P4I, Columns 1 to 6.)

Line B - Fiscal Year Physician Supervision

Schedule P4A - Columns 1 to 7

Schedule P4B - Columns 1 to 7

Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the physician supervision expenses transferred from Schedules P1A and P1B, Lines A1 to A50, Column 6, Education, except Private Psychiatric hospitals.

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Schedule P4I - Column 7

Enter on this line, in the Total Column, the result of adding Line B, Fiscal Year Physician Supervision, from each cost center column, (Schedule P4A, Columns 1 to 7, Schedule P4B, Columns 1 to 7, Schedule P4C, Columns 1 to 7, Schedule P4D, Columns 1 to 7, Schedule P4E, Columns 1 to 7, Schedule P4F, Columns 1 to 7, Schedule P4G, Columns 1 to 7, Schedule P4H, Columns 1 to 7 and Schedule P4I, Columns 1 to 6.)

Line C - Fiscal Year Other Expenses

Schedule P4A - Columns 1 to 7

Schedule P4B - Columns 1 to 7

Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the other expenses incurred in the fiscal year in the resident, intern program.

Schedule P4I - Column 7

Enter on this line, in the Total Column, the result of adding Line C, Fiscal Year Other Expenses, from each cost center column, (Schedule P4A, Columns 1 to 7, Schedule P4B, Columns 1 to 7, Schedule P4E, Columns 1 to 7, Schedule P4F, Columns 1 to 7, Schedule P4G, Columns 1 to 7, Schedule P4H, Columns 1 to 7 and Schedule P4I, Columns 1 to 6.)

Line D - Total Fiscal Year Expenses

Schedule P4A - Columns 1 to 7

Schedule P4B - Columns 1 to 7

Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Section 500 Reporting Instructions

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each cost center column and the Total Column, the result of adding Line A, Fiscal Year Wages and Salaries, Line B, Fiscal Year Physician Supervision and Line C, Fiscal Year Other Expenses.

Verify the result of adding the fiscal year expenses from each cost center column (Schedule P4A, Columns 1 to 7, Schedule P4B, Columns 1 to 7, Schedule P4C, Columns 1 to 7, Schedule P4D, Columns 1 to 7, Schedule P4E, Columns 1 to 7, Schedule P4F, Columns 1 to 7, Schedule P4G, Columns 1 to 7, Schedule P4H, Columns 1 to 7 and Schedule P4I, Column 1 to 6.) equals the expenses in the Total Column.

Transfer the total expenses from schedules P4I to Schedule RC, Line D, Column 1, Fiscal Year.

Line E - Allocation from Cafeteria, Parking, Etc.

Schedule P4A - Columns 1 to 7

Schedule P4A - Columns 1 to 7

Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the allocation of cafeteria, parking, etc. from Schedule OADP, lines 204 to 325.

Section 500 Reporting Instructions

Schedule P4I - Column 7

Enter on this line, in the Total Column, the result of adding the allocation from each cost center column (Schedule P4A, Columns 1 to 7, Schedule P4B, Columns 1 to 7, Schedule P4C, Columns 1 to 7, Schedule P4D, Columns 1 to 7, Schedule P4E, Columns 1 to 7, Schedule P4F, Columns 1 to 7, Schedule P4G, Columns 1 to 7, Schedule H, Columns 1 to 7, and Schedule P4I, Columns 1 to 6.

Line F - Fiscal Year Expenses Adjusted

Schedule P4A - Columns 1 to 7

Schedule P4B - Columns 1 to 7

Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each cost center column and the Total Column, the result of adding Line A, Fiscal Year Wages and Salaries with Line B, Fiscal Year Physician Supervision and Line C, Fiscal Year Other Expenses.

Verify the result of adding the fiscal year expenses adjusted from each cost center column (Schedule P4A, Columns 1 to 7, Schedule P4B, Columns 1 to 7, Schedule P4C, Columns 1 to 7, Schedule P4D, Columns 1 to 7, Schedule P4E, Columns 1 to 7, Schedule P4F, Columns 1 to 7, Schedule P4G, Columns 1 to 7, Schedule P4H, Columns 1 to 7, and Schedule P4I, Columns 1 to 6 to Schedule P4I, Column 7, Total.

Inflation Factor Section

Line G - Inflation Factor - Wages and Salaries

Schedule P4A - Columns 1 to 7

Schedule P4B - Columns 1 to 7

Schedule P4C - Columns 1 to 7

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Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the Commission supplied inflation factor for wages, salaries and fringe benefits, price leveled to the appropriate time period, e.g., $.07 \times 1.5 = .105$.

Line H - Inflation Factor - Other

Schedule P4A - Columns 1 to 7

Schedule P4B - Columns 1 to 7

Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the Commission supplied inflation factor for other expenses, price leveled to the appropriate time period, e.g., $.07 \times 1.5 = .105$.

FTE Data Section

Line N - Fiscal Year Residents and Interns FTE's (A)

Schedule P4A - Columns 1 to 7

Schedule P4B - Columns 1 to 7

Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Section 500 Reporting Instructions

Schedule P4I - Columns 1 to 6

Enter on this line, in each cost center, the total of the result of multiplying each Resident or Intern, individually, by the percentage of the Fiscal Year Worked in that particular cost center, e.g. 8 Residents worked a full year, 7/1 - 6/30, and 1 Resident worked 3 months, 7/1 - 9/30. Therefore $8 \times 100\% = 8$ and $1 \times 25\% = .25$ or a total of 8.25 Resident FTE's.

Schedule P4I - Column 7

Enter on this line, in the Total Column, the result of adding the FTEs from each cost center column (Schedule P4A, Columns 1 to 7, Schedule P4B, Columns 1 to 7, Schedule P4C, Columns 1 to 7, Schedule P4D, Columns 1 to 7, Schedule P4E, Columns 1 to 7, Schedule P4F, Columns 1 to 7, Schedule P4G, Columns 1 to 7, Schedule P4H, Columns 1 to 7 and Schedule P4I, Columns 1 to 6).

Line O - Fiscal Year Hours Worked divided by 2080 (B)

Schedule P4A - Columns 1 to 7

Schedule P4B - Columns 1 to 7

Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each cost center column, the result of dividing the fiscal year hours worked by 2080, e.g., 10,912 divided by 2080 = 5.2, for Line B, Fiscal Year Physician Supervision.

Transfer the FTE data from each cost center column, for Line N and O combined, to Schedules OAF to OAI in Column 1 Number of FTEs.

Section 500 Reporting Instructions

SCHEDULE C- GENERAL SERVICE CENTER

Overview

Schedule C is provided to enable each hospital to report expenses, and FTEs for the following general service centers:

<u>Center Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
C1- Dietary Services	8310	DTY
C2 – Laundry and Linen	8330	LL
C3- Social Services	8350	SSS
C4- Purchasing and Stores	8690	PUR
C5- Plant Operations	8410	POP
C6- Housekeeping	8450	HKP
C7-Central Services and Supply	8460	CSS
C8- Pharmacy	8470	PHM
C9- General Accounting	8510	FIS
C10- Patient Accounts	8520	PAC
C11-Hospital Admin	8610	MGT
C12- Medical Records	8710	MRD
C13- Medical Staff Administration	8720	MSA
C14- Nursing Administration	8750	NAD
C15- Organ Acquisition Overhead	8480	OA

Each general service center line must be completed by the hospital according to the functional descriptions contained in Section 200.0783, General Services, Section 200.0784, Fiscal Services, Section 200.0785, Administrative Services, Section 200.0786, Medical Staff Administrative (Private Psychiatric hospitals will report only administrative and clerical costs for social services).

If a hospital does not have the functions of a specific center, the center should be marked “NOT APPLICABLE”.

Round expenses to 1 decimal point (nearest hundred) e.g. 66,428.93 are entered as 66.4.

Round the FTE data to 1 decimal place. e.g., 22,612 divided by 2,080= 10.9.

Refer to Section 200.037, Natural Classification of Expense, for descriptions of the expense categories and Section 300, Account Distribution Index, for the distribution of various expenses by natural classification of expenses to functional cost centers.

Volume data for some general service centers are related to patient care volumes and others are generally fixed. For example, the numbers of pounds of Laundry processed vary based on the length of the period being measured and, also on the volume of patient days and outpatient visits. However housekeeping volume data, square feet, remains relatively constant over the periods of time and does not generally vary with volume of patient days and outpatient visits.

Section 500 Reporting Instructions

For those general services functions that have allocations to Physicians Part B services or to Auxiliary Enterprises (AE), Other Institutional Programs (OIP) and Unregulated Services (UR) report only those units which pertain to the hospital function. For example, if a hospital’s Housekeeping department services a dormitory for nursing students, classrooms for students etc. the units to be reported will be net of the non-hospital units.

The following is a listing of the general service functions standard units of measure to be utilized for volume data. Refer to Section 200.0783, General Services, Section 200.0784, Fiscal Services 200.0785, Administrative Services, Section 200.0786, and Medical Staff Administration for detailed descriptions of the standard units of measure.

<u>Nomenclature</u>	<u>Standard Unit of Measure</u>
C1- Dietary Services	Number of Patient Meals
C2- Laundry & Linen	Number of Dry and Cleaned Pounds Processed
C3- Social Services	Admissions
C4- Purchases & Stores	EIPD
C5- Plant Operations	Number of Net Square Feet
C6- Housekeeping	Number of Hours Assigned
C7- Central Supplies & Supply EPIA	
C8- Pharmacy	EPIA
C9- General Accounting	EIPD
C10- Patient Accounts	Number of Patient Days Plus Outpatient
C11- Hospital Administration	EPID
C12- Medical Records	Number of Inpatient Discharges Plus 1/8 of O/P
 Visits	
C13- Medical Staff Administration	EIPD
C14- Nursing Administration	Hours of Nursing Service Personnel Supervised
C15- Organ Acquisition	Transplant Coordination Staff Expense

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. the assigned number corresponds to the last 4 digits of the reporting hospital’s Medicare Provider Number, e.g. 0099.

Fiscal Year

Enter on this line the year for which the fiscal year is reported, e.g. 0610.

Section 500 Reporting Instructions

Sch. C Col.1- Units

Enter in this column, for each applicable general service center line, the reporting hospital's fiscal year units. e.g. Dietary-Number of Patient meals

Sch. C Col.2 -Wages Salary & Benefits

Enter in this column, for each applicable general service center line, the expenses of the reporting hospital incurred in the fiscal year for the following major expense categories:

- .10 Salaries and Wages
- .20 Employee Benefits

Expenses which are normally reported as components of general service function for the above categories are:

- .01 Management and Supervision
- .02 Technician and Specialist
- .11 Environment, Hotel and Food Service Employee
- .12 Clerical and Other Administrative Employee
- .21 FICA
- .22 SUI and FUI (UIC)
- .23 Group Health Insurance
- .24 Group Life Insurance
- .25 Pension and Retirement
- .26 Workmen's Compensation Insurance
- .27 Union Health and Welfare
- .28 Other Payroll Related Employee Benefits
- .29 Employee Benefits (Non-Payroll Related)

Include only those non-payroll related employee benefits which are not allocated from Schedule OADP.

Sch. C Col. 3- Other Expenses

Enter in this column, in each applicable general service center line, the expenses of the reporting hospital incurred in the fiscal year for the following major expense categories:

- .30 Professional Fees
- .40 Medical and Surgical Supplies
- .50 Non-Medical and Non-Surgical Supplies
- .60 Utilities
- .70 Purchased Services
- .80 Other Direct Expenses

Section 500 Reporting Instructions

Expenses which are normally reported as components of general service functions for the above categories by schedule are:

- .33 Consulting and Management Fees
- .34 Legal Fees
- .35 Audit Fees
- .49 Other Medical Care Materials & Supplies
- .51 Food- Meats, Fish and Poultry
- .52 Food- Other
- .53 Tableware and Kitchen Utensils
- .54 Linen and Bedding
- .55 Cleaning Supplies
- .56 Office and Administrative Supplies
- .57 Employee Wearing Apparel
- .58 Instruments and Minor Equipment
- .59 Other Non-Medical and Non-Surgical Supplies
- .61 Electricity
- .62 Fuel
- .63 Water
- .64 Disposal Service
- .65 Telephone/Telegraph
- .66 Purchased Steam
- .69 Utilities- Other
- .70 Maintenance and Repairs
- .74 Laundry and Linen
- .76 Management and Contracted Services
- .77 Collection Agency
- .78 Transcription Services
- .79 Other Purchased Services
- .84 Dues, Books and Subscription
- .85 Outside Training Sessions
- .86 Travel- Other
- .87 Postage
- .88 Printing and Duplicating
- .89 Other Expenses

Sch. C Col. 4 -Total Expenses

Total expenses is the sum of Wages, Salary & Fringe Benefits (Col. 2) and Other Expenses (Col.3).

Sch. C Col.5- Allocated to Auxiliary Enterprises, Other Institutional Programs (OIP), and Unregulated Services (UR)

Enter in this column for each applicable general service line, the allocation of the fiscal year expenses for the Auxiliary Enterprises, Schedule E1 to E9, Other Institutional Programs, Schedules F1 to F4, and Unregulated Services.

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Transfer the expenses from Schedule C Col. 5, to the appropriate Schedule E2 to E9, Schedule D lines D1 to D6 Column 3, Total Expenses, Revenues and Schedules F1 to F4, lines D1 to D6, Column 3, Total Expenses, and Revenues

Sch. C Col. 6 –Allocated Expenses

Amount for this column traces to Sch. OADP Col. 10 – Total Allocated Expense

Sch. C Col. 7- Adjusted Total Expenses

Adjusted total expenses is the sum of Total Expenses (Col.4) and the sum Allocation to Aux. Ent, OIP, and UR Expenses (Col.5) and Adjusted Expenses (Col. 6)

Sch. C Col. 8 Expense Per Unit

The Expense per Unit is calculated by dividing the Adjusted Total Expense (Col. 6) by the number of Units (Col. 1)

Sch. C Col. 9 - FTEs

Enter on this line, on each applicable general service center line, the result of dividing the Worked Hours by 2080 (hours worked). e.g., 20,800/2080= 10

Worked hours are to be counted in accordance with Section 200.0371, Salaries and Wages. Include hours worked for donated services and data processing.

Section 500 Reporting Instructions

SCHEDULE D- PATIENT CARE CENTERS

Overview

Schedule D is provided to enable each hospital to report expenses and FTEs for the following patient care centers:

<u>Center Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
D1- Medical Surgical Acute	6010	MSG
D2- Pediatric Acute	6170	PED
D3- Psychiatric Acute	6210	PSY
D4- Obstetric Acute	6250	OBS
D5- Definitive Observation	6280	DEF
D6- Medical Surgical Intensive Care	6310	MIS
D7- Coronary Care	6330	CCU
D8- Pediatric Intensive Care	6350	PIC
D9- Neonatal Intensive Care	6370	NEO
D10- Burn Care	6380	BUR
D11- Psychiatric Intensive Care	6390	PSI
D12- Shock Trauma	6411	TRM
D13- Oncology	6411	ONC
D14- Newborn Nursery	6412	NUR
D15- Premature Nursery	6510	PRE
D16 Skilled Nursing Care	6610	NF
D17- Chronic Care	6640	CRH
D18- Emergency Services	6710	EMG
D19 - Clinic Services	6720	CL
D20- Psych Day/Night Care	6940	PDC
D22- Same Day Surgery	7060	SDS
D23- Labor & Delivery	7010	DEL
D24- Operating Room	7040	OR
D24A- Operating Room Clinic	7070	ORC
D25- Anesthesiology	7080	ANS
D26- Medical Supplies Sold	7110	MSS
D27- Drugs Sold	7150	CDS
D28- Laboratory Services	7210	LAB
D30- Electrocardiography	7290	EKG
D31- Interventional Rad/Cardio	7310	IRC
D32- Radiology Diagnostic	7320	RAD
D33- Cat Scanner	7340	CAT
D34- Radiology-Therapeutic	7360	RAT
D35- Nuclear Medicine	7380	NUC
N		
D36- Respiratory Therapy	7420	RES
D37- Pulmonary Function Testing	7440	PUL

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<u>Center Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
D38- Electroencephalography	7460	EEG
D39- Physical Therapy	7510	PTH
D40- Occupational Therapy	7530	OTH
D41- Speech Therapy	7550	STH
D42- Recreational Therapy REC	7570	
D43- Audiology	7580	AUD
D44- Other Physical Medicine		OPM
D45- Renal Dialysis	7710	RDL
D46- Organ Acquisition	7730	OA
D47- Ambulatory Surgery	6930	AOR
D48- Leukopheresis	7911	LEU
D49- Hyperbaric Chamber	7912	HYP
D50- Freestanding Emergency	6960	FSE
D51- MRI Scanner	7350	MRI
D53- Lithotripsy	7355	LIT
D54- Rehabilitation	6620	RHB
D55- Observation	6750	OBV
D56- Ambulance Services Rebundled	7920	AMR
D57- Transurethral Microwave Thermo Therapy	7365	TMT
D58- Oncology Clinic		ONC
D59- Transurethral Needle Ablation		TNA
D70- Psychiatric- Adult	6220	PAD
D71- Psychiatric- Child/Adolescent	6230	PCD
D73- Psychiatric- Geriatric	6249	PSG
D74- Individual Therapies	7671	ITH
D75- Group Therapies	7672	GTH
D76- Family Therapies	7673	FTH
D77- Psychological Testing	7675	PST
D78- Education	7674	PSE
D79- Other Therapies	7689	OPT
D80- Electro-Convulsive Therapy	7676	ETH
D81- Activity Therapy	7677	ATH
D82- Pediatric Step Down		PSD
D83- Clinic- 340B	6720	CL-340
D84- Radiology- Therapeutic- 340B	7360	RAT-340
D85- Operating Room Clinic- 340B	7070	ORC-340
D86- Laboratory Services- 340B	7210	LAB-340
D87- Drugs Sold- 340B	7150	CDS-340

Each patient care line must be completed by the hospital according to the functional descriptions contained in Section 200.073, Patient Care and Other Operating Expense Accounting- General, Section

200.075, Daily Hospital Services Expenses, section 200.076, Ambulatory Services Expenses and Section 200.077, Ancillary Services Expenses.

Section 500 Reporting Instructions

If a hospital does not have the functions of a specific center, the center should be mark “NOT APPLICABLE”.

Round expenses to 1 decimal point (nearest hundred) e.g. 66,428.93 is entered as 66.4.

Round the FTE data to 1 decimal place. e.g., 22,612 divided by 2,080= 10.9.

Refer to Section 200.037, Natural Classification of Expense, for descriptions of the expense categories and Section 300, Account Distribution Index, for the distribution of various expenses by natural classification of expenses to functional cost centers.

Refer to Section 100.515, Medical Supplies, for additional discussion of the proper handling of the Central Services and Supply function.

Refer to Section 100.516 drugs, for discussion of the proper handling off the Pharmacy function.

The following is a listing of the patient care functions standard unit of measure to be utilized for data.

Refer to Section 200.075, Daily Hospital Services Expenses, section 200.076, Ambulatory Services Expenses and section 200.077, Ancillary Services Appendix D, Standard Unit of Measure References, for the detailed descriptions of the standard units of measure.

<u>Nomenclature</u>	<u>Standard Unit of Measure</u>
D-1 – D17 Daily Hospital Services	Patient Days
D18- Emergency Services	RVUs
D19- Clinic Services	RVUs
D20- Psychiatric Day & Night Care	Visits
D22- Same Day Surgery	Visits
D23 Labor or Delivery Services	RVUs
D24- Operating Room	Surgery Minutes
D24A- Operating Room Clinic	ORC Minutes
D25- Anesthesiology	Anesthesia Minutes
D26- Medical Supplies Sold	EIPA
D27- Drugs Sold	EIPA
D28- Laboratory	RVUs
D30- Electrocardiography	RVUs
D31- Interventional Rad/Cardio	IRC Minutes
D32- Radiology Diagnostic	RVUs
D33- Cat Scanner	RVUs
D34- Radiology Therapeutic	RVUs
D35- Nuclear Medicine	RVUs
D36- Respiratory Therapy	RVUs
D37- Pulmonary Function Testing	RVUs
<u>Nomenclature</u>	<u>Standard Unit of Measure</u>
D38- Electroencephalography	RVUs
D39- Physical Therapy	RVUs
D40- Occupational Therapy	RVUs

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D41- Speech Therapy	RVUs
D42- Recreational Therapy	# of Treatments
D43- Audiology	RVUs
D44- Other Physical Medicine	# of Treatments
D45- Renal Dialysis	# of Treatments
D46- Organ Acquisition	Number Acquired
D48- Leukopheresis	RVUs
D49- Hyperbaric Chamber	Hours of Treatment
D50- Freestanding Emergency	Visits
D51- Magnetic Resonance Imaging	RVUs
D53- Lithotripsy	# of Procedures
D54- Rehabilitation	Patient Days
D55- Observation	Hours
D56- Ambulance Services Rebundled	RVUs
D57- Transurethral Microwave Thermo Therapy	# of Procedures
D58- Oncology Clinic	Visits
D59- Transurethral Needle Ablation	# of Procedures
D70- Psychiatric Adult	Patient Days
D71- Psychiatric child/Adolescent	Patient Days
D73- Psychiatric- Geriatric	Patient Days
D74- Individual Therapies	Hours
D75- Group Therapies	Hours
D76- Family Therapies	Hours
D77- Psychological Testing	Hours
D78- Education	Hours
D79- Other Therapies	Hours
D80-Electro-Convulsive Therapy	Treatments
D81- Activity Therapy	Hours
D82- Pediatric Step Down	Patient Days
D83- Clinic- 340	RVUs
D84- Radiology Therapeutic- 340	RVUs
D85- Operating Room Clinic- 340	ORC Minutes
D86- Laboratory- 340	RVUs
D87- Drugs Sold- 340	EIPA

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. the assigned number corresponds to the last 4 digits of the reporting hospital’s Medicare Provider Number, e.g 0099.

Fiscal Year

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Enter on this line the year for which the fiscal year is reported, e.g. 0610.

Sch. D Col.1- Units

Enter in this column, for each applicable patient care center line, the reporting hospital's fiscal year units.
e.g. Medical Surgical Acute-Number of Patient Days

Sch. D Col.2 -Wages Salary & Benefits

Enter in this column, for each applicable general service center, the expenses of the reporting hospital incurred in the fiscal year for the following major expense categories:

- .10 Salaries and Wages
- .20 Employee Benefits

Expenses which are normally reported as components of general service function for the above categories are:

- .01 Management and Supervision
- .02 Technician and Specialist
- .11 Environment, Hotel and Food Service Employee
- .12 Clerical and Other Administrative Employee
- .21 FICA
- .22 SUI and FUI (UIC)
- .23 Group Health Insurance
- .24 Group Life Insurance
- .25 Pension and Retirement
- .26 Workmen's Compensation Insurance
- .27 Union Health and Welfare
- .28 Other Payroll Related Employee Benefits
- .29 Employee Benefits (Non-Payroll Related)

Include only those non-payroll related employee benefits which are not allocated from Schedule OADP.

Sch. D Col. 3- Physician Supervision Expenses

Enter in this column, on each applicable patient care center line, in the Physician Supervision Expenses Column, the physician supervision expenses for the fiscal year.

Include in this column, fees paid to physicians not on the hospital payroll, for supervision of a cost center, e.g. Emergency Services Physicians who are billing fee for service contract with the hospital to provide administration and supervision services for the Emergency Room.

Sch. D Col. 4 -Other Expenses

Enter in this column, in each applicable general service center line, the expenses of the reporting hospital incurred in the fiscal year for the following major expense categories:

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- .30 Professional Fees
- .40 Medical and Surgical Supplies
- .50 Non-Medical and Non-Surgical Supplies
- .60 Utilities
- .70 Purchased Services
- .80 Other Direct Expenses

Expenses which are normally reported as components of general service functions for the above categories by schedule are:

- .33 Consulting and Management Fees
- .34 Legal Fees
- .35 Audit Fees
- .49 Other Medical Care Materials & Supplies
- .51 Food- Meats, fish and Poultry
- .52 Food- Other
- .53 Tableware and Kitchen Utensils
- .54 Linen and Bedding
- .55 Cleaning Supplies
- .56 Office and Administrative Supplies
- .57 Employee Wearing Apparel
- .58 Instruments and Minor Equipment
- .59 Other Non-Medical and Non-Surgical Supplies
- .61 Electricity
- .62 Fuel
- .63 Water
- .64 Disposal Service
- .65 Telephone/Telegraph
- .66 Purchased Steam
- .69 Utilities- Other
- .70 Maintenance and Repairs
- .74 Laundry and Linen

- .76 Management and Contracted Services
- .77 Collection Agency
- .78 Transcription Services
- .79 Other Purchased Services
- .84 Dues, Books and Subscription
- .85 Outside Training Sessions
- .86 Travel- Other
- .87 Postage
- .88 Printing and Duplicating
- .89 Other Expenses

Sch. D Col. 5- Total Expenses

10/1/2024

Section 500 Reporting Instructions

Total expenses is the sum of Wages, Salary & Fringe Benefits (Col. 2), Physician Supervision expenses (Col. 3) and Other Expenses (Col. 4).

Sch. D Col.6 -Adjusted Expenses

Amounts for this column traces to Sch. OADP Col. 10 – Total Allocated Expense

Sch. D Col. 7 -Adjusted Total Expenses

Adjusted Total Expenses is the sum of Total Expenses (Col. 5) and Adjusted Expenses (Col. 6)

Sch. D Col. 8- Expense Per Unit

The Expense Per Unit is calculated by dividing the Adjusted Total Expense (Col. 6) by the Number of Units (Col. 1)

Sch. D Col.9- FTEs

Enter, on this line, on each applicable patient care center line, the result of dividing the worked Hours by 2080 (hours worked). e.g., 20,800/2080= 10

Worked hours are to be counted in accordance with Section 200.0371, Salaries and Wages. Include hours worked for donated services and data processing.

Sch. D Col.10 -Physician Supervision FTEs

Enter on this line, on each applicable patient care center line, the result of dividing the Physician Supervision Hours Worked by 2080 (hours worked). e.g., 20,800/2080= 10

Section 500 Reporting Instructions

SCHEDULES E1 TO E9 - AUXILIARY ENTERPRISES

Overview

Schedules E1 thru E9 are provided to enable each hospital to report expenses, revenue and FTEs for the following auxiliary enterprise centers:

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
E1 - Ambulance Services	6950	AMB
E2 - Parking	8440	PAR
E3 - Doctor's Private Office Rental	9210	DPO
E4 - Office and Other Rental	9220	OOR
E5 - Retail Operations	9230	REO
E6 - Patient Telephones	8615	PTE
E7 - Cafeteria	8320	CAF
E8 - Day Care Center, Recreation Areas, etc.	N/A	DEB
E9 - Housing	8360	HOU

Auxiliary Enterprises are defined as continuing revenue producing activities which, while not related directly to the care of patients, are businesslike activities commonly found in hospitals for the convenience of employees, physicians, patients and/or visitors.

Schedule E8 should be used to calculate the loss for which the reporting hospital considers to be non-payroll related fringe benefits not specifically reportable elsewhere, e.g., the operation of a day care center for hospital employees.

If a hospital does not have the functions of a specific auxiliary enterprise center, the schedule must be submitted with the words "NOT APPLICABLE" printed near the top of the schedule.

The column entitled Source indicates computations to be made or the source of the data requested.

Round the revenue/expenses on Lines B, C, D, E, F, G, H, I, J, and K, 1 decimal place (nearest hundred), e.g., \$66,428.93 is entered as 66.4.

Section 500 Reporting Instructions

Round the expense/revenue per unit calculations in Columns 4 to 5 decimal places, e.g., $99.6 \div 9500 = 01048$.

Round the FTE data on Lines S and T to 1 decimal place, e.g., $22,612 \text{ hours} \div 2080 = 10.9$.

Refer to Section 200.037, Natural Classification of Expense, for descriptions of the expense categories and Section 300, Account Distribution Index, for the distribution of various expenses by natural classification of expenses to functional cost centers.

The following is a listing of the auxiliary enterprise functions standard units of measure to be utilized for volume data:

Nomenclature Standard Units of Measure

E1 - Ambulance Service	Number of Occasions of Service
E2 - Parking	Number of Parking Spaces
E3 - Doctor's Private Office Rental	Number of Gross Square Feet
E4 - Office and Other Rental	Number of Gross Square Feet
E5 - Retail Operations	Number of Gross Square Feet
E6 - Patient Telephones	Number of Patient Telephones
E7 - Cafeteria	Equivalent Number of Meals Served
E8 - Day Care Center, Recreation Areas, etc.	Number of Gross Square Feet
E9 - Housing	Average Number of Persons Housed

The Volume Data Section, Base Year Data Section, Base Year Profit (Loss) Section and Line R of the FTE Data Section are required to be completed for the annual reporting requirements.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06-79.

Budget Year Line

Enter on this line the year for which the budgeted data is reported, e.g., 06-79.

Section 500 Reporting Instructions

Volume Data Section

Line A - Volume Data

Schedules E1 to E9 - Column 1

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Base Year Units Column, the number of units of the reporting hospital for the base year.

Schedules E1 to E9 - Column 2

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Budget Year Units Column, the number of units projected for the budget year.

Base Year Data Section

Line B - Base Year Expenses

Schedules E1 to E9 - Column 1

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Wages, Salaries and Fringe Benefits Column, the expenses of the reporting hospital incurred in the base year for the following major natural classification of expense categories:

- .00, .10 Salaries and Wages
- .20 Employee Benefits

Section 500 Reporting Instructions

Expenses which are normally reported as components of auxiliary enterprise functions for the above categories, by schedule, are:

.01	Management and Supervision	E1, E2, E5, E7, E8, E9
.11	Environment, Hotel & Food Service Employees	E2, E5, E7
.12	Clerical & Other Administrative Employees	E6, E7, E8, E9
.21	FICA E9	E1, E2, E5, E6, E7, E8,
.22	SUI and FUI (UIC) E9	E1, E2, E5, E6, E7, E8,
.23	Group Health Insurance E9	E1, E2, E5, E6, E7, E8,
.24	Group Life Insurance E9	E1, E2, E5, E6, E7, E8,
.25	Pension and Retirement E9	E1, E2, E5, E6, E7, E8,
.26	Workmen's Compensation Insurance E9	E1, E2, E5, E6, E7, E8,
.27	Union Health and Welfare E9	E1, E2, E5, E6, E7, E8,
.28	Other Payroll Related Employee Benefits E9	E1, E2, E5, E6, E7, E8,
.29	Employee Benefits (Non-Payroll Related) E9	E1, E2, E5, E6, E7, E8,

Include only those non-payroll related employee benefits which are not allocated from Schedule OAC.

Schedules E1 to E9 - Column 2

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Other Expenses Column, the expenses of the reporting hospital incurred in the base year for the following major natural classification of expense categories:

.40	Medical and Surgical Supplies
.50	Non-Medical and Non-Surgical Supplies
.60	Utilities
.70	Purchased Services
.80	Other Direct Expenses

Section 500 Reporting Instructions

Expenses which are normally reported as components of auxiliary enterprise functions for the above categories, by schedule are:

.49	Other Medical Care Materials and Supplies	E1
.51	Food - Meats, Fish and Poultry	E5, E7
.52	Food - Other	E5, E7
.53	Tableware and Kitchen Utensils	E5, E7
.55	Cleaning Supplies	E5, E7, E8, E9
.56	Office and Administrative Supplies	E1 to E9
.57	Employee Wearing Apparel	E1, E2, E7, E8, E9
.61	Electricity	E2, E3, E4, E5, E6, E7, E8, E9
.62	Fuel	E3, E4, E5, E8, E9
.63	Water	E3, E4, E5, E7, E8, E9
.64	Disposal Service	E3, E4, E5, E7, E8, E9
.65	Telephone/Telegraph	E1 to E9
.66	Purchased Steam	E3, E4, E5, E7, E8, E9
.71	Medical	E1
.72	Maintenance and Repairs	E1 to E9
.74	Laundry and Linen	E1, E2, E5, E7, E8, E9
.81	Insurance	E1 to E9
.82	Interest	E1 to E9
.84	Dues, Books and Subscriptions	E1 to E9
.85	Outside Training Sessions	E1 to E9
.86	Travel - Other	E1 to E9
.87	Postage	E1 to E9
.88	Printing and Duplicating	E1 to E9

Section 500 Reporting Instructions

Schedules E1 to E9 - Column 3

Enter on this line, on each auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the result of adding the base year expenses from Columns 1 and 2.

Transfer the total expenses from Column 3 of Schedule E1 to E9 to Schedule RC, Line H.

Line C - Allocation from Cafeteria, Parking, Etc.

Schedules E1, E2, E3, E4, E5, E6 - Columns 1, 3

Enter on this line, on each applicable auxiliary enterprise center schedule in the Wages, Salaries and Fringe Benefits Column and the Total Expenses, Revenue Column, the allocation of cafeteria, parking, etc. from Schedule OADP, Lines 81 to 85, Column 2.

Schedules E7, E8, E9 - Columns 1, 3

This line is left blank on these schedules.

Only allocate cafeteria, parking, etc. to Schedule E2 if Parking is not considered a fringe benefit and is not included on Schedule OADP, Column 2.

Lines D1 to D6 - Allocations from General Service Centers & Unassigned Expense Centers

Schedules E1 to E9 - Cost Center Column

Enter on these lines, on each applicable auxiliary enterprise center schedule, in the Cost Center Column, the nomenclature of the general service center or unassigned expense center from which costs are being allocated, e.g., Housekeeping.

Schedules E1 to E9 - Code Column

Enter on these lines, on each applicable auxiliary enterprise center schedule, in the Code Column, the code for the general service center or unassigned cost center expense located in Appendix C, e.g., HKP.

Schedules E1 to E9 - Source Column

Enter on these lines, on each applicable auxiliary enterprise center schedule, in the Source Column, the general service center schedule or unassigned expense center, e.g., C6.

Section 500 Reporting Instructions

Schedules E1 to E9 - Column 1

Enter on these lines, on each applicable auxiliary enterprise center schedule, in the Wages, Salaries and Fringe Benefits Column, the wages, salaries, and fringe benefits expenses from each applicable general service center line, Schedule C – Lines C1-C14, Column 5.

Schedules E1 to E9 - Column 2

Enter on these lines, on each applicable auxiliary enterprise center schedule, in the Other Expenses Column, the other expenses from each applicable general service center line, Schedule C – Lines C1-C14, Column 5 or unassigned expenses schedule, Schedule UA, Line B, Columns 1, 2, 4, 5, 6, 7, 8.

Schedules E1 to E9 - Column 3

Enter on these lines, on each applicable auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the total expenses from each applicable general service center line, Schedule C – Lines C1-C14, Column 5 or unassigned expense schedule, Schedule UA Line B, Column 9.

Line E - Capital Facilities Allowance

Schedules E1 to E9 - Column 3

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Total Expenses, Revenue column, the amount of Capital Facilities Allowance from schedule H3, column 8.

Line F - Donated Services and Commodities

Schedules E1 to E9 - Column 1

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Wages, Salaries and Fringe Benefits Column, the donated services expenses of the reporting hospital for the base year in accordance with Section 100.11, Basis of Valuation, and utilizing the major natural expense categories outlined in the instructions for Line B, Column 1, above.

Section 500 Reporting Instructions

Schedules E1 to E9 - Column 2

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Other Expense Column, the donated commodities expenses of the reporting hospital for the base year in accordance with Section 100.11, Basis of Valuation, and utilizing the natural expense categories outlined in the instructions for Line B, Column 2, above.

Schedules E1 to E9 - Column 3

Enter on this line, on each auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the result of adding the donated services expenses from Columns 1 and the donated commodities expenses from Column 2.

Line G - Base Year Adjusted Expenses

Schedules E1 to E9 - Columns 1, 2, 3

Enter on this line, on each auxiliary enterprise center schedule, in each expense column and the Total Expenses/Revenue Column, the result of adding Line B, Base Year Expenses, Line C, Allocation from Cafeteria, Parking, Etc., Lines D1 to D6, Allocations from General Service Centers, Line E, Capital Facilities Allowance, and Line F, Donated Services and Commodities.

Verify that the addition of the base year adjusted expenses in Columns 1 and 2 equal the total expenses in Column 3 for each auxiliary enterprise center schedule.

Schedules E1 to E9 - Column 4

Enter on this line, on each auxiliary enterprise center schedule in the Expense, Revenue Per Unit Column, the result of dividing Line G, Column 3, by Line A, Column 1, e.g., $140.0 \div 10,000 = .01400$.

Base Year Profit (Loss) Section

Line H - Base Year Revenue

Schedules E1 to E9 - Column 3

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Total Expense, Revenue Column, the revenue of the reporting hospital generated from Line H, Base Year Revenue.

Section 500 Reporting Instructions

Enter a loss in brackets, e.g., $100.9 - 210.9 = (110.0)$.

Line I - Profit (Loss)

Schedules E1 to E9 Column 3

Enter, on this line, on each applicable auxiliary enterprise center schedule, in the Total Expenses, Revenue column, the result of subtracting line G Base Year Adjusted Expenses from line H, Base Year Revenue.

Line J - Amount Treated as Fringe

Schedules E2 E7, E8, E9 - Column 3

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the amount of loss from Line I that is treated as a fringe benefit.

Enter the amount of loss treated as a fringe benefit in brackets, e.g., (100.9) .

Transfer the amount of loss treated as a fringe benefit from Schedules E2, E7 and E8, Line J, Column 3 to Schedule OADP, Line A, Column 1, Total.

Transfer the amount of loss treated as a fringe benefit from Schedule E9, Line J, Column 3 to Schedule OADP, Line A, Column 1, Total.

Schedules E1, E3, E4, E5, E6 - Column 3

This line on these schedules is left blank.

Line K - Amount Treated as OFC

Schedules E1 to E9 - Column 3

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the result of subtracting Line J, Amount Treated as Fringe, from Line I, Profit (Loss), e.g., $(110.9) - (100.9) = (10.9)$ or $250.0 - 100.0 = 150.0$.

Transfer the amount treated as other financial considerations (OFC) to schedule G.

Budget Year Data Section

Section 500 Reporting Instructions

Schedules E1 to E9 - Column 4

Enter on this line, on each auxiliary enterprise center schedule, in the Expense, Revenue Per Unit Column, the result of dividing Line N, Column 3, by Line A, Column 2, e.g., $160.0 \div 10,000 = .01600$.

Budget Year Profit (Loss) Section

Line O - Base Year Revenue

Schedules E1 to E9 - Column 3

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the revenue of the reporting hospital generated in the base year.

Line P - Adjustments

Schedules E1 to E9 - Column 3

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, adjustments to the base year revenue.

Line Q - Budget Year Revenue

Schedules E1 to E9 - Column 3

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Total Expense, Revenue Column, the result of adding Line O, Base Year Revenue, and Line P, Adjustments.

Line R - Profit (Loss)

FTE Data Section

Line R - Adj. Base Year Hours Worked \div 2080

Schedules E1 to E9 - Column 1

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Wages, Salaries and Fringe Benefits Column, the result of dividing the adjusted base year hours worked by 2080, e.g., $10,912 \div 2080 = 5.2$.

Worked hours are to be counted in accordance with Section 200.0371, Salaries and Wages. Include hours worked for allocations from general service centers and donated services.

Transfer the FTEs, on Line S of each auxiliary enterprise center schedule, to Schedule OADP, on the appropriate Lines D81 to D85, Column 1, Number of FTEs.

Line T - Budget Year Hours Worked \div 2080

Only the Base Year data section is required to be completed for the annual reporting requirements.

**Section 500
Reporting Instructions**

SCHEDULES F1 TO F4 - OTHER INSTITUTIONAL PROGRAMS

Overview

Schedules F1 to F4 are provided to enable each hospital to report expenses, revenues and FTEs for the following other institutional program centers:

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
F1 - Research	8010	REG
F2 - Nursing Education	8220	RNS
F3 - Other Health Professional Education	8260	OHE
F4 - Community Health Education	8270	CHE

Other Institutional Programs are defined as institutional objectives other than the care of today's patients, such as educating nurses, educating the public in preventive medicine and maintaining research facilities.

Each other institutional program schedule must be completed by the reporting hospital in accordance with the functional descriptions contained in Section 200.0781. Research Expenses, Section 200.0782, Nursing Education, and Section 200.0783. General Services.

If a hospital does not have the functions of a specific other institutional program center, the schedule must be submitted with the words "NOT APPLICABLE" printed near the top of the schedule.

The column entitled Source indicates computations to be made or the source of the data requested.

Round the revenue/expenses on Lines B, C, D, E, F, G, H, I, J, and, K, to 1 decimal place (nearest hundred), e.g., \$66,428.93 is entered as 66.4.

Round the expense/revenue per unit calculations in Column 4 to 5 decimal places, e.g., $99.6 \div 9500 = .01048$.

Round the FTE data on Lines O and P to 1 decimal place, e.g., $22,612 \text{ hours} \div 2080 = 10.9$.

Refer to Section 200.037. Natural Classification of Expenses, for descriptions of the expenses categories and Section 300, Account Description Index, for the distribution of various expenses by natural classification of expenses to functional cost centers.

Section 500 Reporting Instructions

The following is a listing of other institutional programs. Standard units of measure to be utilized for volume data are:

<u>Nomenclature</u>	<u>Standard Unit of Measure</u>
F1 - Research	Number of Research Projects
F2 - Nursing Education	Number of Nursing Students
F3 - Other Health Profession Education	Number of Students
F4 - Community Health Education	Number of Participants

The Volume Data Section, Base Year Data Section, Base Year Profit (Loss) Section and Line P of the FTE Data Section are required to be completed for the annual reporting requirements.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06-79.

Volume Data Section

Line A - Volume Data

Schedules F1 to F4 - Column 1

Enter on this line, on each applicable other institutional program center schedule, in the Base Year Units Column, the number of units of the reporting hospital for the base year.

Base Year Data Section

Line B - Base Year Expenses

Schedules F1 to F4 - Column 1

Section 500 Reporting Instructions

Enter on this line, on each applicable other institutional program center schedule, in the Wages, Salaries and Fringe Benefits Column, the expenses of the reporting hospital incurred in the base year for the following major natural classifications of expense categories:

- .00 .10 Salaries and Wages
- .20 Employee Benefits

Expenses which are normally reported as components of other institutional programs function for the above categories, by schedule are:

.01	Management and Supervision	F1 to F4
.02	Technician and Specialist	F1, F2, F3
.06	Physicians	F1
.12	Clerical and Other Administrative Employees	F1 to F4
.21	FICA	F1 to F4
.22	SUI and FUI (UIC)	F1 to F4
.23	Group Health Insurance	F1 to F4
.24	Group Life Insurance	F1 to F4
.25	Pension and Retirement	F1 to F4
.26	Workmen's Compensation Insurance	F1 to F4
.27	Union Health and Welfare	F1 to F4
.28	Other Payroll Related Employee Benefits	F1 to F4
.29	Employee Benefits (Non-Payroll Related)	F1 to F4

Section 500 Reporting Instructions

Include only those non-payroll related employee benefits which are not allocated from Schedule OAC.

Schedules F1 to F4 - Column 2

Enter on this line, on each applicable other institutional program center schedule, in the Other Expenses Column, the expenses of the reporting hospital incurred in the base year for the following major natural classification of expense categories:

- .30 Professional Fees
- .40 Medical and Surgical Supplies
- .50 Non-Medical and Non-Surgical Supplies
- .60 Utilities
- .70 Purchased Services
- .80 Other Direct Expenses

Expenses which are normally reported as components of other institutional program functions for the above categories, by schedule are:

- | | | |
|-----|---|----------|
| .31 | Medical Physicians | F1 |
| .49 | Other Medical Care Materials and Supplies | F1 |
| .56 | Office and Administrative Supplies | F1 to F4 |
| .57 | Employee Wearing Apparel | F1 to F4 |
| .61 | Electricity | F1 to F4 |
| .62 | Fuel | F1 to F4 |
| .63 | Disposal Service | F1 to F4 |
| .63 | Water | F1 to F4 |
| .64 | Disposal Service | F1 to F4 |
| .65 | Telephone/Telegraph | F1 to F4 |
| .66 | Purchased Steam | F1 to F4 |
| .72 | Maintenance and Repairs | F1 to F4 |
| .73 | Medical School Contracts | F1 to F4 |
| .74 | Laundry and Linen | F1 to F4 |
| .75 | Data Processing | F1 |
| .81 | Insurance | F1 to F4 |
| .82 | Interest | F1 to F4 |
| .83 | Licenses and Taxes | F1 to F4 |
| .84 | Dues, Books and Subscriptions | F1 to F4 |
| .85 | Outside Training Sessions | F1 to F4 |
| .86 | Travel - Other | F1 to F4 |
| .87 | Postage | F1 to F4 |
| .88 | Printing and Duplicating | F1 to F4 |

Section 500 Reporting Instructions

Schedules F1 to F4 - Column 3

Enter on this line, on each other institutional program center schedule, in the Total Expenses, Revenue Column, the result of adding the base year expenses from Columns 1 and 2.

Transfer the total expenses from Column 3 of Schedules F1 to F4 to Schedule RC, Line I, Column 1, Base Year.

Line C - Allocation from Cafeteria Parking, etc.

Schedules F1 to F4 - Columns 1,3

Enter on this line on each applicable other institutional program center schedule, in the Wages, Salaries and Fringe Benefits Column, and the Total Expenses, Revenue Column, the allocation of cafeteria, parking, etc. from Schedule OADP, Lines D86 to D89, Column 2 and Column 4.

Lines D1 to D6 - Allocation from General Service Center Unassigned Expense Center

Schedules F1 to F4 - Cost Center Column

Enter on these lines, on each applicable other institutional program center schedule, in the Cost Center Column, the nomenclature of the general service center or unassigned expense center from which costs are allocated, e.g., Plant Operations.

Schedules F1 to F4 - Code Column

Enter on these lines, on each applicable other institutional program center schedule, in the Code Column, the code for the general service center or unassigned expense center located in Appendix C, e.g., POP.

Schedules F1 to F4 - Source Column

Enter on these lines, on each applicable other institutional program center schedule, in the Source Column, the general service center schedule or unassigned expense center, e.g., C5.

Section 500 Reporting Instructions

Schedules F1 to F4 - Column 1

Enter on these lines, on each applicable other institutional program center schedule, in the Wages, Salaries and Fringe Benefits column, the wages, salaries and fringe benefits from each applicable general service center line, Schedule C – Lines C1-C15, Column 5.

Schedules F1 to F4 - Column 2

Enter on these lines, on each applicable other institutional program center schedule, in the Other Expenses Column, the other expenses from each applicable general service center line, Schedule C – Lines C1-C15, Column 5; Column 2 or unassigned expense center schedule, Schedule UA, Line B. Columns 1, 2, 4, 5, 6, 7, 8.

Schedules F1 to F4 - Column 3

Enter on these lines, on each applicable other institutional program center schedule, in the Total Expenses, Revenue Column, the total expenses from each applicable general service center line, Schedule C – Lines C1-C15, Column 2 or unassigned expense schedules, Schedule UA, Line B, Column 9.

Line E - Capital Facilities Allowance

Schedules F1 to F4 - Column 3

Enter, on this line, on each other institutional program center schedule, in the Total Expenses, Revenue column, the amount of Capital Facilities Allowance from schedule H3, column 8.

Line F - Base Year Adjusted Expenses

Schedules F1 to F4 - Columns 1, 2, 3

Enter on this line, on each other institutional program center schedule, in each expense column and the Total Expenses, Revenue Column, the result of adding Line B, Base Year Expenses, Line C, Allocation from Cafeteria, Parking, Etc., Lines D1 to D6, Allocations from General Service Centers, and Line E, Capital Facilities Allowance.

Verify that the addition of the base year adjusted expenses in Columns 1 and 2 equal the total expenses in Column 3 for each other institutional program center schedule.

Section 500 Reporting Instructions

Schedules F1 to F4 - Column 4

Enter on this line, on each other institutional program center schedule, in the Expense/Revenue Per Unit Column, the result of dividing Line E, Column 3, by Line A, Column 1, e.g., $140.0 \div 10,000 = .01400$.

Base Year Profit (Loss) Section

Line G - Base Year Revenue

Schedules F1 to F4 - Column 3

Enter on this line, on each applicable other institutional program center schedule, in the Total Expenses, Revenue Column, the revenue of the reporting hospital generated in the base year.

Line H - Profit (Loss)

Schedules F1 to F4 - Column 3

Enter on this line, on each applicable other institutional program center schedule, in the Total Expenses, Revenue Column, the result of subtracting Line F, Base Year Adjusted Expenses, from Line G, Base Year Revenue.

Enter a loss in brackets, e.g., $100.9 - 210.9 = (110.9)$.

Line J - Miscellaneous Adjustments

Schedules F1 to F4 - Column 3

Enter on this line, on each other institutional program center schedule, in the Total Expenses, Revenue Column, the result of adding the miscellaneous adjustments from Columns 1 and 2.

Schedule F1 to F4 - Column 4

Enter on this line, on each other institutional program center schedule, in the Expense, Revenue Per Unit Column, the result of dividing Line K, Column 3, by Line A, Column 2, e.g., $160.0 \div 10,000 = .01600$.

Budget Year Profit (Loss) Section

Line L - Base Year Revenue

Schedules F1 to F4 - Column 3

Section 500 Reporting Instructions

Enter on this line, on each applicable other institutional program center schedule, in the Total Expenses, Revenue Column, the revenue of the reporting hospital generated in the base year.

Line M - Adjustments

Schedules F1 to F4 - Column 3

Enter on this line, on each applicable other institutional program center schedule, in the Total Expenses, Revenue Column, adjustments to the base year revenues.

Line O- Profit (Loss)

FTE Data Section

Line P- Adj. Base Year Hours Worked ÷ 2080

Schedules F1 to F4 - Column I

Enter on this line, on each other institutional program center schedule, in the Wages, Salaries and Fringe Benefits Column, the result of dividing the adjusted base year hours worked by 2080, e.g., $10,912 \div 2080 = 5.2$.

Salaries and Wages. Include hours worked for allocations from general service centers.

Transfer the FTEs, on Line P, of each other institutional program center schedule to Schedule OADP, on the appropriate Lines D86 to D893, Column I.

Schedules F1 to F4 1- Column 1

Enter on this line, on each other institutional program center schedule, in the Wages, Salaries and Fringe Benefits Column, the result of dividing the budget year hours worked by 2080, e.g., $20,500 \div 2080 = 9.9$.

Only the Base Year data section is required to be completed for the annual reporting requirements.

**Section 500
Reporting Instructions**

**SCHEDULE RC - RECONCILIATION OF BASE YEAR REGULATED
AND UNREGULATED TO SCHEDULE R**

Overview

Schedule RC is provided to enable each hospital to reconcile the base year expenses submitted in Schedules UA, C, D, E1 to E9, F1 to F4, P2A to P2I, P3A to P3I, P4A to P4I, and UR1 to UR8 to Schedule RE, Statement of Revenue and Expenses.

The Column entitled Source indicates computations to be made or the source of data requested.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year data are reported, e.g., 06-04.

Line A - Unassigned Expenses

Column 1

Enter on this line, in the Regulated Column, the regulated expenses transferred from Schedule UA, Line C, Column 10.

Column 2

Enter on this line, in the Unregulated Column, the unregulated expenses transferred from Schedule UA, Line B, Column 10 reversing the sign.

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Column 3

Enter on this line, in the Total Column, the sum of Column 1 and 2.

Line B - Physicians Part B Services

Column 1

Enter on this line, in the Regulated Column, the expenses transferred from Schedule P2I, Line A, Column 7.

Column 2

Enter on this line, in the Unregulated Column, the expenses transferred from Schedule UR6, Line B, Column 3.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line C - Physician Support Services

Column 1

Enter on this line, in the Regulated Column, the base year expenses transferred from Schedule P31, Line A, Column 7.

Column 2

Enter on this line, in the Unregulated Column, the base year expenses transferred from the applicable UR Schedule, Line B, Column 3.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line D - Resident Intern Services

Column 1

Enter on this line, in the Regulated Column, the expenses transferred from Schedule P4I, Line D, Column 7.

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Column 2

Enter on this line, in the Unregulated Column, the expenses transferred from Schedule P5I. Line D. Column 7.

Column 3

Enter on this line in the Total Column the sum of Columns 1 and 2.

Line E - Overhead Expenses Summary

Column 1

Enter on this line, in the Regulated column, the expenses transferred from Schedule OES: Line P, Column 1. Exclude overhead expenses allocated to E, F, and UR schedules less overhead for E schedules treated as a fringe benefit.

Column 2

Enter on this line, in the Unregulated column, the overhead expenses allocated to E, F and UR schedules not treated as a fringe benefit.

Column 3

Enter on this line, in the Total Column the sum of Column 1 and 2.

Line F - Patient Care Centers

Column 1

Enter, on this line, in the Regulated Column, the expenses transferred from Schedule D - Lines D1 to D81, Column 5.

Column 3

Enter on this line in the Total Column the entry in Column 1.

Line G - Auxiliary Enterprise

Column 1

Enter on this line, in the Regulated column, the losses treated as a fringe benefit.

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Column 2

Enter on this line, in the Unregulated Expenses Column, the expenses transferred from Schedules E1 to E9, Line B, Column 3, the difference between total E schedule expenses and the losses treated as a fringe benefit.

Column 3

Enter on this line, in the Total Column, the entry in Column 2.

Line H - Other Institutional Programs

Column 2

Enter on this line, in the Unregulated Column, the expenses transferred from Schedules F1 to F4, Line B, Column 3.

Column 3

Enter on this line, in the Total Column, the entry in Column 2.

Line I - Unregulated Services

Column 2

Enter on this line, in the Unregulated Column, the expenses transferred from Line B, Column 3 of the UR Schedules (excluding the expenses reported on Lines B and C above).

Column 3

Enter on this line, in the Total Column, the entry in Column 2.

Line J - Total Operating Expenses

Columns 1, 2 and 3

Enter on this line, in each column, the result of adding the expenses from Lines A to I.

Line K - Non-Operating Expenses

Column 2

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Reporting Instructions

Enter on this line, in the Unregulated Column, the non-operating expenses.

Line L - Total Expenses

Columns 1, 2 and 3

Enter on this line, in each column, the result of adding the operating expenses from Line J and the non-operating expenses from Line K.

Line M - Total Operating Expenses - RE Schedule

Columns 1 and 2

Enter on this line, in the applicable column, the regulated and unregulated operating expenses transferred from Schedule RE, Line S, Column 1 and 2.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line N - Non-Operating Expenses - RE Schedule

Column 2

Enter on this line, in the Unregulated Column, the non-operating expenses transferred from Scheduled RE, Line V, Column 2.

Column 3

Enter on this line, in the Total Column, the entry in Column 2.

Line O - Total Expenses - RE Schedule

Column 1 and 2

Enter on this line, in each column, the result of adding the operating expenses from Line M and non-operating expenses from Line N.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

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Line P - Reconciliation Amount

Columns 1 and 2

Enter on this line, in each column, the result of subtracting the total expenses, on Line L from the total expenses, from the RE Schedule, on Line O. (Auxiliary Enterprises losses treated as employee fringe benefits should be a reconciling item between RC and RE expenses regulated and unregulated expenses.)

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Lines Q1 to Q5 - Nomenclature Column

Enter on these lines in the Nomenclature Column the type of expenses included, on Line P.

Columns 1 and 2

Enter on these lines, in the applicable column, the regulated and unregulated expenses corresponding to the nomenclature listed in the Nomenclature Column.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

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SCHEDULE RE - STATEMENT OF REVENUES AND EXPENSES

Overview

Schedule RE is provided to enable each hospital to report a statement of revenues and expenses in a uniform format.

Supplemental Schedule RE-R must be submitted reconciling Schedule RE to the hospital's audited revenue and expense statement.

Definitions:

Other Operating Revenue and Expenses - Includes services provided to patients other than health care services, as well as sales and services to non-patients (Auxiliary Enterprises - E Schedules and Research Education - Nursing, Other Health Profession and Community Health (Other Institutional Programs - F Schedules)).

Non-Operating Revenue and Expense - Includes donations, investment income, other non-operating gains, plus revenue and expenses resulting from hospital's peripheral or incidental transactions and from other events stemming from the environment that may be largely beyond the hospital management's control. In addition, detailed information applicable to non-operating revenue and expenses, plus other significant financial information is to be submitted on Schedule SFI.

Submit detailed listings for Other Operating Revenues, Line L and Other Expenses, Line R. Additional detailed information for Non-Operating Revenues, Line U. and Non-Operating Expenses, are to be submitted on Supplemental Schedule SFI.

Round all entries on lines A through W to 1 decimal place (the nearest hundred).

Round the calculations on lines X and Y to 5 decimal places.

Round the calculation on-line Z to 2 decimal places.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

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Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the fiscal year data is reported, e.g., 0610.

Line A - Gross Revenues from Daily Hospital Services

Column 1

Enter on this line, in the Regulated Column, the regulated fiscal year revenue for Daily Hospital Services and Admission Services, as reported on the monthly data submissions. (Includes Ambulatory Services associated with Fiscal inpatient admissions.)

Column 2

Enter on this line, in the Unregulated Column, the unregulated fiscal year revenue for Daily Hospital Services and Admission Services.

Column 3

Enter on this line, in the Total Column, the sum of entries in Columns 1 and 2.

Line B - Gross Revenues from Ambulatory Services

Column 1

Enter on this line, in the Regulated Column, the regulated fiscal year revenue for Ambulatory Services as reported on the monthly submissions. (Excluding those Ambulatory Services associated with inpatient admissions.)

Column 2

Enter on this line, in the Unregulated Column, the unregulated fiscal year revenue for Ambulatory Services.

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

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Line C - Gross Revenues From Inpatient Ancillary Services

Column 1

Enter on this line, in the Regulated Column, the regulated fiscal year revenues for inpatient ancillary services, as reported on the monthly submissions.

Column 2

Enter on this line, in the Unregulated Column, the unregulated fiscal year revenues for inpatient ancillary services.

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line D - Gross Revenues from Outpatient Ancillary Services

Column 1

Enter on this line, in the Regulated Column, the regulated fiscal year revenue for outpatient ancillary services, as reported on the monthly submissions.

Column 2

Enter on this line, in the Unregulated Column, the unregulated fiscal year revenue for outpatient ancillary services.

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line E - Gross Patient Revenue

Column 1

Enter on this line, in the Regulated Column, the result of adding the gross regulated fiscal year patient revenues from lines A, B, C, and D.

Verify that the gross regulated patient revenues for the fiscal year equals the sum of the gross regulated inpatient revenue. Line A, and gross regulated outpatient revenue. Line F of Schedule V5.

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Verify that the gross regulated patient revenues for the fiscal year agree with the gross patient revenues reported on Schedules RSA, RSB, RSC for the base year.

Column 2

Enter on this line, in the Unregulated Column, the result of adding the gross unregulated fiscal year patient revenues from lines A, B, C, and D

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line F - Provision for Bad Debts

Column 1

Enter on this line, in the Regulated Column, the provision for Bad Debts associated with fiscal year regulated patient services.

Column 2

Enter on this line, in the Unregulated Column, the provision for Bad Debts associated with fiscal year unregulated patient services.

Column 3

Enter on this line, in the Total Column sum of the entries in Columns 1 and 2

Line G - Charity/Uncompensated Care

Column 1

Enter on this line, in the Regulated Column, the Charity/Uncompensated Care associated with the regulated fiscal year patient services.

Column 2

Enter on this line, in the Unregulated Column, the Charity/Uncompensated Care associated with the unregulated fiscal year patient services.

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Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line H - Contractual Adjustments

Column 1

Enter on this line, in the Regulated Column, the Contractual Adjustments associated with regulated fiscal year patient services.

Column 2

Enter on this line, in the Unregulated Column, the Contractual Adjustments associated with unregulated fiscal year patient services.

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line H 1 - Uncompensated Care Fund Payments

Column 1

Enter on this line, in the Regulated Column, the payments made to the HSCRC Uncompensated Care Fund in the fiscal year.

Column 3

Enter on this line, in the Total Column, the entry in Column 1.

Line H2 – Denials

Column 1

Enter on this line, in the regulated column, denials written off from the hospital’s revenue. Denials are defined as the difference between the amounts billed by the hospital in conformance with HSCRC approved charges and the portion of the patient bill denied payment by third party payers for administrative or medical necessity reasons.

Column 2

Enter, on this line, in the unregulated column denial written off from the hospital’s revenue. Denials are defined as the difference between the amounts billed by the hospital in conformance with HSCRC approved charges and the portion of the patient bill denied payment by third party payers for administrative or medical necessity reasons, sections 100.58 and 200.056.

Column 3

Enter on this line, in the total column, the sum of the entries in column 1 and 2.

Line I - Other Deductions from Revenue

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Column 1

Enter on this line, in the Regulated Column, the Other Deductions from Revenue associated with fiscal year regulated patient services. This line may recognize Revenue Accruals/Adjustments related to regulatory adjustments, i.e., Charge per Case Price Compliance.

Column 2

Enter on this line, in the Unregulated Column, the Other Deductions from Revenue associated with unregulated fiscal year patient services.

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line J - Total Deductions from Revenue

Column 1

Enter on this line, in the Regulated Column, the sum of the deductions from revenue associated with regulated fiscal year patient services. Lines F, G, H, H1, and I.

Column 2

Enter on this line, in the Unregulated Column, the sum of the deductions from revenue associated with unregulated fiscal year services, Lines F, G, H, and I.

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line J1 - Uncompensated Care Fund Receipts

Column 1

Enter on this line, in the regulated Column, the payments from the HSCRC Uncompensated Care Fund in the fiscal year.

Column 3

Enter on this line, in the Total Column, the entry in Column 1.

Line K - Net Patient Revenues

Column 1

Enter on this line, in Regulated Column, the result of subtracting Line J, Total Deductions from Line E, Gross Patient Revenues, plus Line J1, Uncompensated Care Fund Receipts.

Column 2

Enter on this line, in the Unregulated Column, the result of subtracting Line J, Total Deductions, from Line E, Gross Patient Revenues.

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Column 3

Enter on this line, in the total Column the sum of the entries in Columns 1 and 2.

Line L - Other Operating Revenues

Column 1

Other Operating Revenue and Expenses - Includes services provided to patients other than health care services, as well as sales and services to non-patients (Auxiliary Enterprises - E Schedules), and Research, Education - Nursing, Other Health Profession and Community Health (Other Institutional Programs - F Schedules).

Enter on this line, in the Regulated Column, the regulated fiscal year Other Operating Revenues. Supply a summary of the components of Regulated Other Operating Revenue.

Column 2

Enter on this line, in the Unregulated Column, the unregulated fiscal year Other Operating Revenues. This line should include: the gross fiscal year revenue from Line G, Column 3 of: all Auxiliary Enterprises (E) Schedules*, and all Other Institutional Programs (F) Schedules.

***See Other Expenses for the treatment of Auxiliary Enterprise losses treated as employee fringe benefits.**

Column 3

Enter on this line, in the Total Column, the sum of entry Columns 1 and 2.

Line M - Net Operating Revenues

Column 1

Enter on this line the result of adding Regulated Net Patient revenues, Line K, and Regulated Other Operating Revenues, Line L.

Column 2

Enter on this line the entry on Line L. Unregulated Other Operating Revenue.

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Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line N - Salaries, Wages and Employee Benefits

Column 1

Enter, on this line in the Regulated Column, the wages, salaries, and employee fringe benefit expenses associated with regulated fiscal year services.

Column 2

Enter, on this line in the Unregulated Column, the base year wages, salaries, and fringe benefit expenses associated with unregulated fiscal year services.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line O - Professional Fees

Column 2

Enter on this line, in the Unregulated Column, the professional fees expenses associated with unregulated fiscal year services.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Lines P – Supplies

Column 1

Enter on this line, in the Regulated Column, the Supplies expenses associated with regulated fiscal year services.

Column 2

Enter on this line, in the Unregulated Column, the Supplies expenses associated with unregulated fiscal year services.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line Q - Depreciation/Amortization, Leases/Rentals

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Column 1

Enter on this line, in the Regulated Column, the depreciation/amortization and leases/rentals expenses associated with regulated fiscal year services.

Column 2

Enter on this line, in the Unregulated Column, the depreciation/amortization and leases/rentals associated with unregulated fiscal year services.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line R - Other Expenses

Column 1

Enter on this line, in the Regulated Column, Other expenses associated with regulated fiscal year services. **(The losses associated with auxiliary Enterprises provided as employee fringe benefits, i.e., cafeteria, parking, housing, childcare center, Schedules E2, E7, E8, and E9, line I, Column 3, should be reported on this line.)**

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Column 2

Enter on this line, in the Unregulated Column, Other expenses associated with unregulated fiscal year services. (Expenses from E Schedules should be reduced by the amount of the losses treated as employee fringe benefits.)

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line S - Total Operating Expenses

Column 1

Enter on this line, in the Regulated Column, the sum of Regulated fiscal year Operating Expenses lines N, O, P, Q, and R.

Column 2

Enter on this line, in the Unregulated Column, the sum of Unregulated fiscal year Operating Expenses lines N, O, P, Q, and R.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line T - Operating Margin, Excess (Deficit) Operating Revenue Over Operating Expenses

Column 1

Enter on this line, in the Regulated Column, the result of subtracting Line S, Regulated Total Operating Expenses from Line M, Regulated Total Operating Revenue. Enter a deficit in brackets.

Column 2

Enter on this line, in the Unregulated Column, the result of subtracting Line S, Unregulated Total Operating Expenses from Line M, Unregulated Total Operating Revenue. Enter a deficit in brackets.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2. Enter a deficit in brackets.

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Line U - Non-Operating Revenues

Column 2

Non-Operating Revenue and Expense - Includes donations, investment income, other non-operating gains, plus revenue and expenses resulting from hospital's peripheral or incidental transactions and from other events stemming from the environment that may be largely beyond the hospital management's control.

Enter on this line, in the Unregulated Column, the Non-Operating Revenues.

Column 3

Enter on this line, in the Total Column, the Non-Operating Revenues from column 2.

Line V - Non-Operating Expenses

Column 2

Enter on this line, in the Unregulated Column, the Non-Operating Expenses.

Column 3

Enter on this line, in the Total Column, the Non-Operating Expenses from column 2.

Line W - Total Margin, Excess (Deficit) Total Revenues Over Total Expenses

Column 1

Enter on this line, in the Regulated column, the Excess Operating Income Over Operating Expenses from line T. Enter a deficit in brackets.

Column 2

Enter on this line, in the Unregulated Column, the result of adding Line T, Operating Margin and Line U, Non-Operating Revenue, less Line V Non-Operating Expenses. Enter a deficit in brackets.

Column 3

Enter on this line, in the Total Column, the result of adding Line T, Operating Margin and Line U, Non-Operating Revenue, less Line V, Non-Operating Expenses. Enter a deficit in brackets.

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Line X - Regulated Operating Expenses Per EIPD

Column 1

Enter on this line, in the Regulated Column, the result of dividing Line S, Total Regulated Operating Expenses by the EIPDs from Schedule V5, Line M, Column 2.

Line Y - Regulated Operating Expenses per EIPA

Column 1

Enter on this line, in the Regulated Column, the result of dividing Line S, Total Operating Expenses by the EIPAs from Schedule V5, Line S, Column 2.

Line Z - Working Capital Ratio

Column 1

Enter on this line, in the Regulated Column, the Working Capital ratio utilizing the formula. Current Assets divided by Current Liabilities.

Line AA - Admissions

Column 1

Enter on this line in the Regulated Column, the number of Admissions. Total Admissions should equal the total admissions from the admissions revenue center on the monthly reports plus the Neo Natal Infants Not Charged an Admission Charge, Line H on the Supplemental Births Schedule (SB).

Column 2

Enter on this line in the Unregulated Column, the number of Admissions for unregulated Inpatient Services.

Column 3

Enter on this line, in the Total Column, the sum of Column 1, Regulated admissions and Column 2, Unregulated Admissions.

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Line BB - EIPAs

Column 1

Enter on this line the result of multiplying Line AA Regulated Admissions times Line E Regulated Gross Revenue divided by Regulated Inpatient Revenue (Column 1 line A plus column 1, line C).

Column 2

Enter on this line the result of multiplying Line AA Unregulated Admissions times Line E Unregulated Gross Revenue divided by Unregulated Inpatient Revenue (Column 2 Line A plus Column 2 Line C).

Column 3

Enter on this line, in the Total Column, the result of multiplying Line AA Total Admissions times Line E Total Gross Revenue divided by Total Inpatient Revenue (Column 3 Line A plus Column 3 Line C).

**Section 500
Reporting Instructions**

**SUPPLEMENTAL SCHEDULE RE-R - RECONCILIATION OF THE
AUDITED FINANCIAL STATEMENTS TO SCHEDULE RE**

Overview

Schedules RE-R1 and RE-R2 are provided to enable each hospital to reconcile the reporting hospital's audited financial statements to Schedule RE in a uniform format.

Round all entries to 1 decimal place (nearest hundred).

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number. e.g., 0099.

Column 1 - Audited Financial Statements

Enter on each line in this column the revenues and expenses as detailed in the audited financial statements of the reporting hospital. Certain revenues and expenses may be detailed in the notes to the financial statements.

Column 2 - Miscellaneous Adjustments

Enter on each line in this column the revenue and expense items that require different presentation to comply with HSCRC accounting and budget regulations, i.e., provision for bad debts as a deduction from revenue vs. operating expense, uncompensated care fund payments, etc.

Columns 3 through 11 - Auxiliary Enterprises

Enter on each line in these columns the revenue and expense items from each applicable schedule E - Auxiliary Enterprises

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Columns 12 through 15 - Other Institutional Programs

Enter on each line in these columns the revenue and expense items from each applicable schedule F - Other Institutional Programs

Columns 16 through 23 - Unregulated Services

Enter on each line in these columns the revenue and expense items from each applicable schedule UR - Unregulated Services

Column 24 - Total Auxiliary Enterprises, Other Institutional Programs & Unregulated Services

Enter on each line in this column the result of adding the amounts in columns 3 through 23.

Column 25 - Unregulated Adjustments

Enter in this column the adjustments necessary to present unregulated operations in the format prescribed for the RE schedule.

Column 26 - Schedule RE

Enter in this column the result of adjusting column 1, audited financial statements, for entries in column 24, total auxiliary enterprises, other institutional programs and unregulated services, and column 25 unregulated adjustments.

Column 27 - Schedule RE Line

Enter in this column the line reference for the data element on schedule RE.

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SCHEDULES FSA AND FSB - FINANCIAL STATEMENT SUMMARY

Overview

Schedule FSA and FSB are provided to enable each hospital to report certain unaudited financial data in a uniform and consistent format. In this way, the Commission may readily monitor the financial condition of each hospital under its jurisdiction. Hospitals should separate, as accurately as possible, regulated from unregulated financial data. The Commission recognizes that allocation or classification of some of the data may have to be estimated or extrapolated from prior period data. Schedules FSA and FSB must be submitted utilizing Section 200, Chart of Accounts, as basis for categorizing revenues and expenses.

Round all entries on Lines A to TT to the nearest whole dollar.

Definitions

Other Operating Revenue and Expenses - Includes services provided to patients other than health care services, as well as sales and services to non-patients (Auxiliary Enterprises - E Schedules and Research Education - Nursing, Other Health Profession and Community Health) (Other Institutional Programs - F Schedules).

Non-Operating Revenue and Expense - Includes donations, investment income, other non-operating gains, plus revenue and expenses resulting from hospital's peripheral or incidental transactions and from other events stemming from the environment that may be largely beyond the hospital management's control. In addition, detailed information applicable to non-operating revenue and expenses, plus other significant financial information is to be submitted on Schedule SFI with Schedules FSA and FSB.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

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Month Ending Line

Enter on this line the month for which the data is reported, e.g., 09-88.

Base Year Line

Enter on this line the year for which the data is reported, e.g., 06-88.

Revenue and Expense Summary Section - Schedule FSA

Column 1 - Regulated

Line A - Inpatient Revenue - HSCRC Regulated

Enter on this line, in this column, the Gross HSCRC Regulated Inpatient Revenues of the reporting hospital for the month consisting of Daily Hospital Services.. Ancillary Services, and Admissions Services.

Line B - Outpatient Revenues - HSCRC Regulated

Enter on this line, in this column, the Gross HSCRC Regulated Outpatient Revenues of the reporting hospital for the month consisting of Ambulatory Services. Section 200.052, and Ancillary Services, .

Line C - Gross Patient Revenues - HSCRC Regulated

Enter on this line, in this column, the result of adding line A, HSCRC Regulated Inpatient Revenues, plus line B, HSCRC Regulated Outpatient Revenues.

Line D - Inpatient Charity Care - HSCRC Regulated

Enter on this line, in this column, the HSCRC Regulated Inpatient Charity Care deduction from the reporting hospital's revenue for the month. Charity Care is defined as the difference between what the hospital bills a Charity Care patient for hospital services rendered (based on HSCRC approved rates) and the amount paid by the patient, if any, for those services.

Line D1 - Inpatient Bad Debts - HSCRC Regulated

Enter on this line, in this column, the HSCRC Regulated Inpatient Bad Debts deduction from the reporting hospital's revenues for the month. Bad Debts are defined as the amount of revenue written off by the hospital from HSCRC approved rates after the provisions of

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the hospital's collection and write-off policy are followed, less bad debt recoveries.

Line E - Outpatient Charity Care - HSCRC Regulated

Enter on this line, in this column, the HSCRC Regulated Outpatient Charity Care deduction from the reporting hospital's revenue for the month. Charity Care is defined as the difference between what the hospital bills a Charity Care patient for hospital services rendered (based on HSCRC approved rates) and the amount paid by the patient, if any, for those services.

Line E1-Outpatient Bad Debts - HSCRC Regulated

Enter on this line, in this column, the HSCRC Regulated Outpatient Bad Debts deduction from the reporting hospital's revenues for the month. Bad Debts are defined as the amount of revenue written off by the hospital from HSCRC approved rates after the provisions of the hospital's collection and write-off policy are followed, less bad debt recoveries.

Line F - Inpatient HSCRC Approved Discounts & Differentials - HSCRC Regulated

Enter on this line, in this column, the HSCRC Regulated Inpatient Discounts and Differentials associated with approved discounts and differentials, i.e., prompt payment, SAAC, the differential granted to Medicare and Medicaid, and the differential granted to third party payers who subcontract with Medicare and Medicaid deducted from the hospital's revenue for the month.

Line F1 - Inpatient Denials - HSCRC Regulated

Enter on this line, in this column, the HSCRC Regulated Inpatient Denials written off from the hospital's revenue for the month. Denials are defined as the difference between the amounts billed by the hospital in conformance with HSCRC approved charges and the portion of the patient bill denied payment by third party payers for administrative or medical necessity reasons,.

Line F2 - Inpatient Administrative, Courtesy, Policy, and Other Discounts and Adjustments - HSCRC Regulated

Enter on this Line, in this column, the HSCRC Regulated Inpatient Administrative, Courtesy, Policy, and Other Discounts and Adjustments deducted from the hospital's revenue for the month. These include but are not limited to reductions from established rates for: courtesy discounts; employee discounts; administrative decision discounts; and charges written off, for whatever reason,

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that are not the result of a patient's ability to pay or where the hospital has not expended a reasonable collection effort.

Line F3 - Outpatient HSCRC Approved Discounts & Differentials - HSCRC Regulated

Enter on this line, in this column, the HSCRC regulated Outpatient HSCRC Approved Discounts & Differentials associated with approved discounts and differentials, i.e., prompt payment,, the differential granted to Medicare and Medicaid, and the differential granted to third party payers who subcontract with Medicare and Medicaid deducted from the hospital's revenue for the month.

Line F4 - Outpatient Denials - HSCRC Regulated

Enter on this line, in this column, the HSCRC regulated Outpatient Denials written off from the hospital's revenue for the month. Denials are defined as the difference between the amounts by the hospital in conformance with HSCRC approved charges and that portion of the patient bill denied payment by the third party payers for administrative or medical necessity reasons.

Line F5 - Outpatient Administrative, Courtesy, Policy, and Other Discounts and Adjustments - HSCRC Regulated

Enter on this Line, in this column, the HSCRC Regulated Outpatient Administrative, Courtesy, Policy, and Other Discounts and Adjustments for the hospital for the month. These include but are not limited to reductions from established rates for: courtesy discounts; employee discounts; administrative decision discounts; and charges written off, for whatever reason, that are not the result of a patient's ability to pay or where the hospital has not expended a reasonable collection effort.

Line F6 - Total Discounts, Differentials, Denials and Adjustments - HSCRC Regulated

Enter on this line, in this column, the result of adding Lines F1+F2+F3+F4+F5.

Line G - Deductions from Revenues - HSCRC Regulated

Enter on this line, in this column, the result of adding Lines D+D1+E+E1+F6.

Line H - Net Patient Revenues - HSCRC Regulated

Enter on this line, in this column, the result of subtracting Line G, Deductions from Revenues, HSCRC Regulated from Line C, Gross Patient Revenues HSCRC Regulated.

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Line I - Other Operating Revenues - HSCRC Regulated

Definitions:

Other Operating Revenue and Expenses - Includes services provided to patients other than health care services, as well as sales and services to non-patients (Auxiliary Enterprises - E Schedules and Research Education - Nursing, Other Health Profession and Community Health) (Other Institutional Programs - F Schedules).

Enter on this line, in this column, the Other Operating Revenues of the reporting hospital for the month, to include Other Institutional Programs and Auxiliary Enterprises see Section 200.055. (These revenues should not include revenue from HSCRC unregulated services)

Line J - Net Operating Revenues - HSCRC Regulated

Enter on this line, in this column, the result of adding Line H, Net Patient Revenues, HSCRC Regulated and line I, Other Operating Revenues HSCRC Regulated.

Line K - Salaries and Wages - HSCRC Regulated

Enter on this line, in this column, the Salaries and Wages of the reporting hospital for the month, associated with HSCRC Regulated Services Section 200.037.

Line L - Employee Benefits - HSCRC Regulated

Enter on this line, in this column, the Employee Benefits of the reporting hospital for the month, associated with HSCRC Regulated Services.

Line M - Other Operating Expenses - HSCRC Regulated

Enter on this line, in this column, the Other Operating Expenses of the reporting hospital for the month, associated with HSCRC Regulated Services Section 200.057.

Line N - Operating Expenses (Excl. Depreciation and Interest)

Enter on this line, in this column, the result of adding Line K, Salaries and Wages, HSCRC Regulated Line L, Employee Benefits HSCRC Regulated, and Line M, Other Operating Expenses, HSCRC Regulated.

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Line O - Interest - HSCRC Regulated

Enter on this line, in this column, the Interest expense of the reporting hospital for the month, associated with HSCRC Regulated Services Section 200.037, Natural Classification of Expense Category .82.

Line P - Depreciation/Amortization - HSCRC Regulated

Enter on this line, in this column, Depreciation/Amortization expense of the reporting hospital for the month associated with HSCRC regulated services Section 200.037, Natural Classification of Expense Categories .91, .92, .93 and .94.

Line Q - Total Operating Expenses - HSCRC Regulated

Enter on this line, in this column, the result of adding Line N, Operating Expenses (Excluding Depreciation and Interest), Line O, Interest and Line P, Depreciation/Amortization.

Line R - Excess (Deficit) Operating Revenue over Operating Expenses - HSCRC Regulated

Enter on this line, in this column, the result of subtracting Line Q, Total Operating Expenses from Line J, Net Operating Revenues. Enter a deficit in brackets, e.g. 22, 610, 9901 – 23,002,801 = (391,900).

Column 2 - Unregulated

Line A - Inpatient Revenue - Unregulated

Enter on this line, in this column, the Gross Unregulated Inpatient Revenues of the reporting hospital for the month consisting of Daily Hospital Services. Section 200.051. Ancillary Services and Admissions Services.

Line B - Outpatient Revenues - Unregulated

Enter on this line, in this column, the Gross Unregulated Outpatient Revenues of the reporting hospital for the Month consisting of Ambulatory Services, Section 200.052, and Ancillary Services.

Line C - Gross Patient Revenues - Unregulated

Enter on this line, in this column, the result of adding line A, column 2, Unregulated Inpatient Revenues, plus line B, column 2, Unregulated Outpatient Revenues.

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Line D - Inpatient Charity Care - Unregulated

Enter on this line, in this column, the HSCRC Unregulated Inpatient Charity Care deduction from the reporting hospital's revenue month. Charity Care is defined as the difference between what the hospital bills a Charity Care patient for services rendered and the amount paid by the patient, if any, for those services.

Line D1 - Inpatient Bad Debts - Unregulated

Enter on this line, in this column, the HSCRC Unregulated Inpatient Bad Debts deduction from the reporting hospital's revenues for the month. Bad Debts are defined as the amount of revenue written off by the hospital after the provisions of the hospital's collection and write-off policy are followed, less bad debt recoveries.

Line E - Outpatient Charity Care - Unregulated

Enter on this line, in this column, the HSCRC Unregulated Outpatient Charity Care deduction from the reporting hospital's revenue month. Charity Care is defined as the difference between what the hospital bills a Charity Care patient for hospital services rendered and the amount paid by the patient, if any, for those services.

Line E1 - Outpatient Bad Debts - Unregulated

Enter on this line, in this column, the Outpatient Unregulated Bad Debts deduction from the reporting hospital's revenues for the month. Bad Debts are defined as the amount of revenue written off by the hospital after the provisions of the hospital's collection and write-off policy are followed, less bad debt recoveries.

Line F1 - Inpatient Denials - Unregulated

Enter on this line, in this column, the HSCRC Unregulated Inpatient Denials written off from the hospital's revenue for the month. Denials are defined as the difference between the amount billed by the hospital and the portion of the patient bill denied payment by third party payers for administrative or medical necessity reasons.

Line F2 - Inpatient Contractual, Administrative, Courtesy, Policy, and Other Discounts and Adjustments - Unregulated

Enter on this Line, in this column, the HSCRC Unregulated Inpatient Contractual, Administrative, Courtesy, Policy, and Other Discounts and Adjustments deducted from the hospital's revenue for the month. These include but are not limited to reductions from established rates for: contractual allowances; courtesy discounts; employee discounts; administrative decision discounts; and charges

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written off, for whatever reason, that are not the result of a patient's ability to pay or where the hospital has not expended a reasonable collection effort.

Line F4 - Outpatient Denials - Unregulated

Enter on this Line, in this column, the HSCRC Unregulated Outpatient Denials written off from the hospital's revenue for the month. Denials are defined as the difference between the amount billed by the hospital and that portion of the patient bill denied payment by third party payers for administrative or medical necessity reasons.

Line F5 - Outpatient, Contractual, Administrative, Courtesy, Policy, and Other Discounts and Adjustments - Unregulated

Enter on this Line, in this column, the HSCRC Unregulated Outpatient Administrative, Courtesy, Policy, and Other Discounts and Adjustments deducted from the hospital's revenue for the month. These include but are not limited to reductions from established rates for: contractual allowances; courtesy discounts; employee discounts; administrative decision discounts; and charges written off, for whatever reason, that are not the result of a patient's ability to pay or where the hospital has not expended a reasonable collection effort.

Line F6 - Total Discounts, Differentials, Denials, and Adjustments - Unregulated

Enter on this line, in this column, the result of adding Lines F1+F2+F4+F5

Line G - Deductions from Revenues - Unregulated

Enter on this line, in this column, the result of adding Lines D+D1+E+E1+F6

Line H - Net Patient Revenues - Unregulated

Enter on this line, in this column, the result of subtracting Line G, column 2, Deductions from Unregulated Revenues, from Line C, column 2, Unregulated Gross Patient Revenues.

Line I - Other Operating Revenues - Unregulated

Enter on this line, in this column, the Other Operating Revenues of the reporting hospital for the month, Section 200.055. (Should not include revenue from HSCRC regulated services)

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Definitions:

Other Operating Revenue and Expenses - Includes services provided to patients other than health care services, as well as sales and services to non-patient (Auxiliary Enterprises - E Schedules and Research Education - Nursing, Other Health Profession and Community Health) (Other Institutional Programs - F Schedules).

Line J - Net Operating Revenues - Unregulated

Enter on this line, in this column, the result of adding Line H, column 2, Net Unregulated Patient Revenues, and line I, column 2, Other Unregulated Operating Revenues.

Line K - Salaries and Wages - Unregulated

Enter on this line, in this column, the Salaries and Wages of the reporting hospital for the month, associated with unregulated services.

Line L - Employee Benefits - Unregulated

Enter on this line, in this column, the Employee Benefits of the reporting hospital for the month, associated with unregulated services.

Line M - Other Operating Expenses - Unregulated

Enter on this line, in this column, the Other Operating Expenses of the reporting hospital for the month, associated with unregulated services.

Line N - Operating Expenses (Excl. Depreciation and Interest) - Unregulated

Enter on this line, in this column, the result of adding Line K, column 2, Unregulated Salaries and Wages, Line L, column 2, Unregulated Employee Benefits, and Line M, column 2, Other Unregulated Operating Expenses.

Line O - Interest - Unregulated

Enter on this line, in this column, the Interest expense of the reporting hospital for the month, associated with unregulated services.

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Line P - Depreciation/Amortization - Unregulated

Enter on this line, in this column, Depreciation/Amortization expense of the reporting hospital for the month associated with unregulated services.

Line Q - Total Operating Expense - Unregulated

Enter on this line, in this column, the result of adding Line N, column 2, Unregulated Operating Expenses (Excluding Depreciation and Interest), Line O, column 2, Unregulated Interest and Line P, column 2, Unregulated Depreciation/Amortization.

Line R - Excess (Deficit) Operating Revenue over Operating Expenses - Unregulated

Definitions:

Non-Operating Revenue and Expense - Includes donations, investment income, other non-operating gains, plus revenue and expenses resulting from hospital's peripheral or incidental transactions and from other events stemming from the environment that may be largely beyond the hospital management's control.

Enter on this line, in this column, the result of subtracting Line Q, column 2, Total Unregulated Operating Expenses from Line J, column 2, Net Unregulated Operating Revenues. Enter a deficit in brackets, e.g. 22,610,990 - 23,002,801 = (391,900).

Line S - Non-Operating Revenues

Enter on this line, in this column, Non-Operating Revenues, for the month.

Line T - Non-Operating Expenses

Enter on this line, in this column, the Non-operating Expenses, of the reporting hospital for the month.

Line U - Excess (Deficit) Revenues Over Expenses - Unregulated

Enter on this line, in this column, the result of adding Line R, Excess (Deficit) Unregulated Operating Revenues Over Expenses and Line S, Non-Operating Revenues and Net Unregulated Services Revenue and subtracting Line T, Non-operating expenses and unregulated services expenses. Enter a deficit in brackets.

Column 3 - Total

Section 500 Reporting Instructions

Line A - Inpatient Revenue - Total

Enter on this line, in this column, the result of adding line A, column 1, Gross Inpatient Revenues HSCRC Regulated and line A, column 2, Gross Unregulated Inpatient Revenues of the reporting hospital for the month consisting of Daily Hospital Services.

Line B - Outpatient Revenues - Total

Enter on this line, in this column, the result of adding line B, column 1, Gross Outpatient Revenues HSCRC Regulated and line B, column 2, the Gross Unregulated Outpatient Revenues of the reporting hospital for the Month.

Line C - Gross Patient Revenues - Total

Enter on this line, in this column, the result of adding line A, column 3, Inpatient Revenues, plus line B, column 3, Outpatient Revenues.

Line D - Inpatient Charity Care - Total

Enter on this line, in this column, the result of adding line D, column 1, Inpatient Charity Care HSCRC Regulated and line D, column 2, Unregulated Inpatient Charity Care deduction from revenues of the reporting hospital.

Line D1 - Inpatient Bad Debts - Total

Enter on this line, in this column, the result of adding line D1, column 1, Inpatient Bad Debts HSCRC Regulated and line D1, column 2, Unregulated Inpatient Bad Debts deduction from revenues of the reporting hospital

Line E - Outpatient Charity Care - Total

Enter on this line, in this column, the result of adding line E, column 1, Outpatient Charity Care HSCRC Regulated and line E, column 2, Unregulated Outpatient Charity Care deduction from revenues of the reporting hospital.

Line E1 - Outpatient Bad Debts - Total

Enter on this line, in this column, the result of adding line E1, column 1, Outpatient Bad Debts HSCRC Regulated and line E1, column 2, Unregulated Outpatient Bad Debts deduction from revenues of the reporting hospital.

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Line F - Inpatient HSCRC Approved Discounts & Differentials - Total

Enter on this line, in this column, the HSCRC Regulated Inpatient HSCRC Approved Discounts & Differentials for the reporting hospital, for the month consisting of Inpatient HSCRC Approved Prompt Payment Discounts and HSCRC Approved Differentials .

Line F1 - Inpatient Denials - Total

Enter on this line, in this column, the result of adding Line F1, column 1 HSCRC Regulated Inpatient Denials and Line F1, column 2 Unregulated Inpatient Denials.

Line F2 - Inpatient Contractual, Administrative, Courtesy, Policy, and Other Discounts and Allowances - Total

Enter on this Line, in this column, the result of adding Line F2, column 1 HSCRC Regulated Inpatient Administrative, Policy, and Other Discounts and Allowances and Line F2, column 2 Unregulated Inpatient Contractual, Administrative, Policy, and Other Discounts and Allowances.

Line F3 - Outpatient HSCRC Approved Discounts & Differentials - Total

Enter on this line, in this column, the HSCRC Regulated Outpatient HSCRC Approved Discounts & Differentials for the reporting hospital, for the month consisting of Outpatient HSCRC Approved Prompt Payment Discounts and HSCRC Approved Differentials .

Line F4 - Outpatient Denials - Total

Enter on this line, in this column, the result of adding Line F4, column 1 HSCRC Regulated Outpatient Denials and Line F4, column 2 Unregulated Outpatient Denials.

Line F5 - Outpatient Contractual, Administrative, Policy, and Other Discounts and Allowances - Total

Enter on this Line, in this column, the result of adding Line F5, column 1 HSCRC Regulated Outpatient, Administrative, Policy, and Other Discounts and Allowances and Line F5, column 2 Unregulated Outpatient Contractual, Administrative, Policy, and Other Discounts and Allowances

Line F6 - Total Discounts, Differentials, Denials, and Adjustments - Total

Enter on this line, in this column, the result of adding Lines F1+F2+F3+F4+F5

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Line G - Deductions from Revenues - Total

Enter on this line, in this column, the result of adding Lines D+D1+E+E1+F6.

Line H - Net Patient Revenues - Total

Enter on this line, in this column, the result of subtracting Line G, column 3, Deductions from Revenues, from Line C, column 3, Gross Patient Revenues.

Line I - Other Operating Revenues - Total

Enter on this line, in this column, the result of adding Line I, column 1, and Line I, column 2, Other Operating Revenues of the reporting hospital for the month.

Line J - Net Operating Revenues - Total

Enter on this line, in this column, the result of adding Line H, column 3, Net Patient Revenues, and line I, column 3, Other Operating Revenues.

Line K - Salaries and Wages - Total

Enter on this line, in this column, the result of adding line K, column 1, and Line K, column 2, Salaries and Wages.

Line L - Employee Benefits - Total

Enter on this line, in this column, the result of adding Line L, column 1, and line L, column 2, Employee Benefits.

Line M - Other Operating Expenses - Total

Enter on this line, in this column, the result of adding line M, column 1, and line M, column 2, Other Operating Expenses.

Line N - Operating Expenses (Excl. Depreciation and Interest) - Total

Enter on this line, in this column, the result of adding Line K, column 3, Salaries and Wages, Line L, column 3, Employee Benefits, and Line M, column 3, Other Operating Expenses.

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Line O - Interest - Total

Enter on this line, in this column, the result of adding Line O, column 1, and line O column 2, Interest expense of the reporting hospital for the month.

Line P - Depreciation/Amortization - Total

Enter on this line, in this column, the result of adding Line P, column 1, and Line P, column 2, Depreciation/Amortization expense of the reporting hospital.

Line Q - Total Operating Expense - Total

Enter on this line, in this column, the result of adding Line N, column 3, Operating Expenses (Excluding Depreciation and Interest), Line O, column 3, Interest and Line P, column 3, Depreciation/Amortization.

Line R - Excess (Deficit) Operating Revenue over Operating Expenses - Total

Enter on this line, in this column, the result of subtracting Line Q, column 3, Total Operating Expenses from Line J, column 3, Net Operating Revenues.

Enter a deficit in brackets, e.g., 22, 610, 9901 – 23,002,801 = (391,900).

Line S - Non-Operating Revenues and Net Unregulated Services Revenue - Total

Enter on this line, in this column, Non-Operating Revenues, Auxiliary Enterprises Revenues and net unregulated services revenue of the reporting hospital for the month, from line S, column 2.

Line T - Non-Operating Expenses and Unregulated Services Expenses - Total

Enter on this line, in this column, the non-operating expenses, auxiliary enterprises expenses, and unregulated services expenses of the reporting hospital for the month from line T, column 2.

Line U - Excess (Deficit) Revenues Over Expenses - Total

Enter on this line, in this column, the result of adding Line R, column 3, Excess (Deficit) Revenues Over Expenses and Line S, column 3, Non-Operating Revenues and Net Unregulated Services Revenue and subtracting Line T, column 3, Non-operating expenses and unregulated services expenses. Enter a deficit in brackets.

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Enter on this line, in the Month Column, the Interest expense of the reporting hospital for the month..

Column 2

Enter on the line, in the Year-to-Date Column, interest expense of the reporting hospital for the year.

Line P - Depreciation/Amortization

Column 1

Enter on this line, in the Month Column, Depreciation/Amortization expense of the reporting hospital for the month.

Column 2

Enter on this line, in the Year-to-Date Column, the Depreciation/Amortization expense of the reporting hospital for the year.

Line O - Total Operating Expense

Columns 1 and 2

Enter on this line, in each column, the result of adding Line N,, Operating Expenses (Excluding Depreciation and Interest), Line O, Interest and Line P, Depreciation/Amortization.

Line R - Excess (Deficit) Operating Revenues over Operating Expenses

Columns 1 and 2

Enter on this line, in each column, the result of subtracting Line Q, Total Operating Expenses from Line J, Net Operating Revenues.

Enter a deficit in brackets, e.g., 22,610,901 – 23,002,801 = (391,900).

Line S - Net Non-Operating Revenues and (Expenses)

Column 1

Enter on this line, in the Month Column, the result of subtracting Non-Operating Expenses, of the reporting hospital for the month from Non-Operating Revenues, of the reporting hospital for the month.

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Enter a Deficit in Brackets

Column 2

Enter on this line, in the Year-to-Date Column, the Net Non-Operating Revenues and (Expenses) of the reporting hospital for the year.

Line T - Excess (Deficit) Revenues Over Expenses

Columns 1 and 2

Enter on this line, in each column, the result of adding Line R, Excess (Deficit) Revenues Over Expenses and Line S Net Non-Operating Revenues and (Expenses). Enter a deficit in brackets.

Line U - Patient Days (Excluding Nursery)

Column 1

Enter on this line, in the Month Column, the number of Patient Days (excluding Nursery) of the reporting hospital for the month. This number should agree with Schedule MS, Column 10, Line P for each month.

Column 2

Enter on this line, in the Year-to-Date Column, the number of Patient Days (excluding Nursery) of the reporting hospital for the year.

Line V - Admissions (Excluding Nursery)

Column 1

Enter on this line, in the Month Column, the number of admissions (excluding Nursery) of the reporting hospital for the month. This number should agree with Schedule NS, Column 7, Line I for each month.

Column 2

Enter on this line, in the Year-to-Date Column, the number of admissions (excluding Nursery) of the reporting hospital for the year.

Section 500 Reporting Instructions

Balance Sheet Data Section - Schedule FSB

Line AA - Cash and Investments

Column 1

Enter on this line the Unrestricted Fund Cash and Investments of the reporting hospital, as of the last day of the reporting period.

Line BB - Accounts Receivable

Column 1

Enter on this line the Unrestricted Fund Accounts Receivable of the reporting hospital as of the last day of the reporting period.

Line CC - Allowance for Doubtful Accounts

Column 1

Enter on this line the Unrestricted Fund Allowance for allowance for Doubt of Accounts of the reporting hospital as of the last day of the reporting period.

Line DD - Net Accounts Receivable

Column 1

Enter on this line the result of subtracting Line CC, Allowance for Doubtful Accounts from Line BB, Accounts Receivable.

Line EE - Inventories

Column 1

Enter on this line the Unrestricted Fund Inventory of the reporting hospital as of the last day of the reporting period.

Line FF - Prepaid Expenses and Other Current Assets

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Column 1

Enter on this line the Unrestricted Fund Prepaid Expenses and Other Current Assets of the reporting hospital as of the last day of the reporting period.

Line GG - Total Current Assets

Column 1

Enter on this line the result of adding Line AA, Cash and Investments, Line DD, Net Accounts Receivable, Line EE, Inventories, Line FF, Prepaid Expenses and Other Current Assets.

Line HH - Property, Plant and Equipment

Column 1

Enter on this line, the Unrestricted Fund Property, Plant and Equipment of the reporting hospital as of the last day of the reporting period.

Line II - Accumulated Depreciation and Amortization

Column 1

Enter on this line the Unrestricted Fund Accumulated Depreciation and Amortization of the reporting hospital as of the last day of the reporting period.

Line JJ - Net Property, Plant and Equipment

Column 1

Enter on this line the result of subtracting Line II, accumulated depreciated from Line HH, Property, Plant and Equipment.

Line KK - Other Long-Term Assets

Column 1

Enter on this line the Unrestricted Fund Other Long-Term Assets of the reporting hospital as of the last day of the reporting period Section 200.061.

Line LL - Total Long-Term Assets

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Column 1

Enter on this line the result of adding Line JJ, Net Property, Plant and Equipment to Line KK. Other Long-Term Assets.

Line MM - Total Assets

Column 1

Enter on this line the result of adding Line GG, Total Current Assets and Line LL, total Long-Term Assets.

Line NN - Total Current Liabilities

Column 1

Enter on this line the total Unrestricted Fund Current Liabilities of the reporting hospital as of the last day of the reporting period,.

Line OO - Long Term Debts

Column 1

Enter on this line the Long-Term Debts of the reporting hospital as of the last day of the reporting period, Section 200.063.

Line PP - Other Long-Term Liabilities

Column 1

Enter on this line, the Other Long-Term Liabilities of the reporting hospital as of the last day of the reporting period, Section 200.063.

Line OO - Total Long-Term Liabilities

Column 1

Enter on this line, the result of adding Line OO, Long Term Debts and Line PP, Other Long-Term Liabilities.

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Line RR - Total Liabilities

Column 1

Enter on this line, the result of adding Line NN, Total Current Liabilities, and Line QQ, Total Long-Term Liabilities.

Line SS - Fund Balances

Column 1

Enter on this line the Fund Balance of the reporting hospital as of the last day of the reporting period, Section 200.065.

Line TT - Total Liabilities

Column 1

Enter on this line the result of adding Line RR, Total Liabilities and Line SS, Fund Balance

Section 500 Reporting Instructions

SCHEDULE SB - SUPPLEMENTAL BIRTHS SCHEDULE

Overview

Schedule SB is provided to enable hospitals with Neo-Natal (NEO) units to report additional information on births and infants admitted to their NEO unit on a monthly and annual basis.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in appendix B. The assigned number corresponds to the last four digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Period Line

Enter on this line the data period being reported. To report monthly data, enter the month and year, e.g., 05/1999. To report data for the annual report, enter the fiscal year, e.g., FY1999.

Line A

Enter on this line the number of Neonates who were not charged an admission charge.

Line B

Enter on this line the number of admissions from the Admissions revenue center submitted on the monthly reports.

Line C

Enter on this line the result of adding Line A and Line B.

Line D

Enter on this line the number of Neonates who were not charged an admission charge.

Line E

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Enter on this line births in your hospital including infants transferred to your hospital's Neo-Natal unit from your hospital's Newborn Nursery.

Line F – Sub-Total

Enter on this line the result of adding line D Line E.

Line G

Enter on this line the number of admissions from the Admissions revenue center submitted on the monthly reports.

Line H

Enter on this line the result of adding Line F and Line G.

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SPECIAL AUDIT

Overview

An audit of various data submitted in the Annual Reports of Revenues, Expenses and Volumes, COMAR 10.37.01.03K, and the State of Changes in Building and Equipment Fund Balances, COMAR 10.37.01.031, is required to be performed by the independent certified public accounting firm of each hospital. This audit will enable the Commission to ensure that certain data is reported in a uniform and consistent format.

The audit report should be prepared in accordance with SAS 14 utilizing the specific instructions described in sub-section .702 and in the following format:

1. Reference each specific audit step.
2. State the procedures performed to accomplish each audit step.
3. Summarize the findings of each audit step.

Detailed Instructions

I. Annual Reports of Revenues, Expenses and Volumes

A. Expenses

1. Review the reconciliation of the Base Year expenses reported on Schedule OADP, Line A; Schedule UA, Line A; Schedules P2A to P2G, Line A; Schedules P3A to P3G, Line A; Schedule P4A to P4I, Line D;; Schedules E1 to E8, Line B; and Schedules F1 to F4, Line B; Schedule UR1 to UR9, Line B of the Annual Reports of Revenues, Expenses and Volumes to the Base Year trial balance used in preparing the audited financial statements.

a. Prepare and submit a summary of items reconciling the Annual Reports of Revenues, Expenses and Volumes with the audit trial balance. This reconciliation must be included in your report.

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- b. List the amount and a description of all reclassifications made in the preparation of the Annual Rate Review System. This list is to be included in your report in journal entry form.
 2. During cash disbursements and payroll compliance testing, perform attribute statistical sampling, using a 95% confidence and 5% maximum error rate, to test the departmental classifications of expenses. List results of testing, including the number of test items and number of error occurrences.
 3. Other audit of expense, stipulated by the Executive Director of the Commission.
- B. Revenues
1. Review the reconciliation of the Base Year Revenues by revenue center reported on Schedules RSA, RSB, RSC to the Base Year trial balance used in preparing the audited financial statements.
 - a. List the amount and a description of all reclassifications made in reconciling revenue between schedules RSA, RSB, and RSC of the quarterly reports and the year end trial balance. This list is to be included in your report in journal entry form.
 2. Obtain and review all rate orders in effect during the Base Year.
 - a. Prepare and submit a listing of all revenue centers which had a Commission approved rate in the Base Year.
 - b. Compare the list of Commission approved revenue centers with the audit trial balance and note those revenue centers included in the audit trial balance which do not have a Commission approved rate. Also note those revenue centers that were combined on Schedules RSA, RSB, RSC for the Base Year which could have had separate rates approved by the Commission.
 3. Other audit of revenues stipulated by the Executive Director of the Commission.
- C. Standard Units of Measure
1. Review the statistical accumulation of service units for three cost centers stipulated by the Executive Director of the Commission.
 - a. Determine by inquiry of appropriate personnel and reference to departmental source data that the cost center (department) is utilizing properly the standard units of measure prescribed in Section 200 of the Accounting and Budget Manual for Fiscal and Operating Management.
 - b. Prepare a summary of Base Year standard units of measure by month for inpatient, outpatient and total and submit a reconciliation to the units reported in the appropriate quarterly Schedules MS and NS for the Base Year and also to the appropriate Schedules V1A, V1B, V1C, V2A, V2B, V3A, V3B, V3C of the Annual Reports of Revenues, Expenses and Volumes for the Base Year.
 - c. Test two months accumulation of the standard units of measure by tracing to the source data, such as a summarized departmental log. Submit a report on variances discovered.
 2. Other audit of standard units of measure stipulated by the Executive Director of the Commission.

II. Wage and Salary Survey

A. Hours

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1. Compare the hours paid by job classification in the referential pay period from the hospital's source documents to the hours reported on each job classification line (01 to 50) of Schedules WSA and WSB.

a. Submit a listing of discrepancies found.

2. Verify that the hours included on Schedule WSB, Line 51, do not include hours paid to residents, interns, physicians and students.

a. Submit a listing of discrepancies found.

B. Expenses

1. Compare the base wages and salaries paid by job classification in the referential pay period from the hospital's source documents to the base wages and salaries reported on each job classification line of Schedule WSA and WSB.

a. Prepare and submit a listing of discrepancies.

2. Verify that the base wages and salaries included on Schedule WSB, Lines 51 and 52 do not include base wages paid to residents, interns, physicians and students.

a. Prepare and submit a listing of discrepancies.

3. Compare the other wages and salaries paid by job classification in the referential pay period from the hospital's source documents to the other wages and salaries reported on each job classification of Schedule WSA and WSB.

a. Prepare and submit a listing of discrepancies.

4. Compare the fringe benefits expenses for the Base Year from the hospital's source documents to the benefits expenses reported on Schedule FB, Lines A, B, C, D, E, F, K, L and M.

a. Prepare and submit a listing of discrepancies.

III. Inflation Adjustments

If the hospital has received an inflation adjustment from the HSCRC during the prior fiscal year, perform the following steps. (if applicable):

A. Unusual Cost Items

1. Trace the unusual operating costs reported on Worksheet U, line 4 to the hospital's supporting records.

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Reporting Instructions

**SCHEDULES J1, J2, J3, J4 - OVERHEAD EXPENSE APPORTIONMENT,
SCHEDULES JS1 AND JS2 JS3 and JS4 - OVERHEAD STATISTICAL
APPORTIONMENT**

Overview

Schedules J1, J2, JS1, JS2 (Schedules J3, J4, JS3 and JS4 for Private Psychiatric Hospitals) are provided to enable each hospital to allocate the following overhead expense centers to the patient care revenue producing centers:

<u>Center</u>	<u>Schedule</u>
Dietary	C1
Laundry and Linen	C2
Social Services	C3
Purchasing and Stores	C4
Plant Operations	C5
Housekeeping	C6
Central Supply	C7
Pharmacy	C8
General Accounting	C9
Patient Accounting	C10
Hospital Administration	C11
Medical Records	C12
Medical Staff Administration	C13
Nursing Administration	C14
Organ Acquisition Overhead	C15
Malpractice Insurance	UA
Other Insurance	UA
Medical Care Review	UA

Schedules JS1 and JS2 are utilized in recording the statistical units required in allocating the overhead expenses to the patient care revenues producing centers.

The statistical allocation units on Schedule JS1, Line B, must not include units for auxiliary enterprises, other institutional programs or services rendered to outside concerns.

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The statistical bases for allocating the overhead expenses are:

Center Statistical Basis

Dietary	Number of Patient Meals
Laundry and Linen	Number of Dry and Clean Pounds Processed
Social Services	None
Purchasing and Stores	Other Expenses-Schedule D's
Plant Operations	Net Square Feet
Housekeeping	Number of Hours Assigned
Central Supply	None
Pharmacy	None
General Accounting	Direct Costs-Inpatient/Outpatient
Patient Accounting	Direct Costs-Inpatient/Outpatient
Hospital Administration	Direct Costs-Inpatient/Outpatient
Medical Records	Direct Costs-Inpatient/Outpatient
Medical Staff Administration	Equivalent Inpatient Admissions
Nursing Administration	Direct Costs-Inpatient/Outpatient
Malpractice Insurance	Accumulated Costs
Other Insurance	Accumulated Costs
Medical Care Review	Accumulated Costs

Submit Schedules J1, J2, JS1 and JS2 for the base year when the hospital's rates are being realigned.

Submit Schedules J1, J2, JS1 and JS2 for the budget year when the hospital submits a permanent rate application in accordance with COMAR 10.37.10.03, or when the Commission initiates a review of the hospital's rates in accordance with COMAR 10.37.10.04.

An Admissions Services Center is provided to enable each hospital to allocate that portion of Social Services, Medical Records and Medical Staff Administration which would be allocated to the daily hospital service centers.

Detailed Instruction

Schedules J1, J2, JS1, JS2

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Section 500 Reporting Instructions

Fiscal Year Line

Enter on this line, the year for which the fiscal year data is reported, e.g., 06–80.

Schedule J1

Allocated Centers Section

Line A - Overhead Expenses

Column 1 - Dietary

Enter on this line, in the Dietary Column, the total-fiscal year expenses adjusted from Schedule C, Line C1, Column 7, for the fiscal year.

Column 2 - Laundry and Linen

Enter on this line, in the Laundry and Linen Column, the total fiscal year expenses adjusted from Schedule C - Line C2, Column 7, for the fiscal year.

Column 3 - Purchasing & Stores

Enter on this line, in the Purchasing and Stores Column, the total fiscal year expenses adjusted from Schedule C - Line C4, Column 7, for the fiscal year.

Column 4 - Housekeeping

Enter on this line, in the Housekeeping Column, the total fiscal year expenses adjusted from Schedule C- Line C6, Column 7, for the fiscal year.

Column 5 - Central Supply; Pharmacy & Social Services

Enter on this line, in the Central Supply, Pharmacy and Social Services Column, the total fiscal year expenses adjusted from Schedules C- Line C3, C7 and C8, Column 7, for the fiscal year.

Column 6 - Plant Operation

Enter on this line, in the Plant Operations Column, the total fiscal year expenses adjusted from Schedule C-Line C5, Column 7, for the fiscal year.

Column 7 – Total Patient Care Overhead

Enter on this line, in the Total Patient Care Overhead Column, the result of adding the overhead expenses from Columns 1 to 6.

Column 8 - Inpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Section 500 Reporting Instructions

Enter on this line, in the Total Patient Care Overhead Column, the result to adding the overhead expenses from Columns 1 to 6.

Enter on this line, in the Patient Accounting, General Accounting, Patient Accounting, Hospital Administration and Nursing Administration Column the total fiscal year expenses adjusted from Schedule C - Line C10, Column 7; Schedule C- Line C13, Column 7; Schedule C- Line C9, Column 7; Schedule C- Line C11, Column 7; Schedule C- Line C14, Column 7; for the fiscal year times total Admissions; Schedule VID, Line A, Column 4; plus births; total reported for fiscal year on Schedule MS, Lines Q and R, Column 11; plus 1/8 total inpatient ambulatory visits divided by total Admissions plus births plus 1/8 total inpatient/outpatient visits, excluding Referred Ambulatory visits, Schedule V2A, Line A, Columns 1, 2 and 4 and Schedule V2B, Line A, Column 3, plus 1/2 total Same Day Surgery units V2B, Line A, Column 1.

Column 8A - Ambulatory/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line in the Patient Accounting, General Accounting, Hospital Administration and Nursing Administration Column the result of multiplying the cost per unit of Inpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration Schedule JS1 Line C, Column 7 by the amount of Direct Costs for Ambulatory Services on Schedule JS1 Line B, Column 7A.

Column 9 - Outpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line, in the Patient Accounting, General Accounting, Patient Accounting, Hospital Administration and Nursing Administration Column the total fiscal year expenses adjusted from Schedule C - Line C10, Column 7; Schedule C- Line C12, Column 7; Schedule C- Line C9, Column 7; Schedule C- Line C11, Column 7; Schedule C - Line C14, Column 7; for the fiscal year times 1/8 total outpatient visits, plus 1/2 total Same Day Surgery Visits divided by total Admissions, plus births plus 1/8 total inpatient/outpatient visits, plus 1/2 Same Day Surgery visits minus the amount calculated in Column 8A.

Column 10 – Medical Records and Medical Staff Administration

Enter on this line, in the Medical Staff Administration Column, the total fiscal year expenses adjusted from Schedule C 12 and C13, Line G, Column 7, for the fiscal year.

Column 11 - Unassigned Expenses

Enter on this line in the Unassigned Expenses Column, the total fiscal year expenses adjusted from Schedule UA, Line C, Column 4 for the fiscal year.

Column 12 - Total Other Overhead

Enter on this line, in the Total Overhead Column, the result of adding the overhead expenses from Columns 8 to 11.

Column 13 - Total Allocated Overhead

Enter on this line, in the Total Allocated Column, the result of adding the total patient care overhead from Column 7 and the total other overhead from Column 12.

Section 500 Reporting Instructions

Schedule JS1

Unit Cost Calculations Section

Line A - Overhead Expenses

Column 1 - Dietary

Enter on this line, in the Dietary Column, the dietary expenses transferred from Schedule J1, Line A, Column 1.

Column 2 - Laundry and Linen

Enter on this line, in the Laundry and Linen Column, the laundry and linen expenses transferred from Schedule J1, Line A, Column 2.

Column 3 - Purchasing and Stores

Enter, on this line, in the Purchasing and Stores Column, the purchasing and stores expenses transferred from Schedule J1, Line A, Column 3.

Column 4 - Housekeeping

Enter on this line, in the Housekeeping Column, the housekeeping expenses transferred from Schedule J1, Line A, Column 4.

Column 5 - Central Supply, Pharmacy and Social Services

Enter on this line, in the Central Supply Pharmacy and Social Services Column, the central supply, pharmacy and social services expenses transferred from Schedule J1, Line A, Column 5.

Column 6 - Plant Operations

Enter on this line, in the Plant Operations Column, the plant operation expenses transferred from Schedule J1, Line A, Column 6.

Column 7 - Inpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line, in the Inpatient Patient Accounting, General Accounting, Hospital Administration and Nursing Administration, the expenses transferred from Schedule J1, Line A, Column 8.

Column 7A - Ambulatory/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line, in the Ambulatory Patient Accounting, General Accounting, Hospital Administration and Nursing Administration, the expenses transferred from Schedule J1, Line A, Column 8A.

Column 8 - Outpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

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Section 500 Reporting Instructions

Enter on this line, in the Outpatient Patient Accounting, General Accounting, Hospital Administration and Nursing Administration, the expenses transferred from Schedule J1, Line A, Column 9.

Column 9 – Medical Records and Medical Staff Administration

Enter on this line, in the Medical Records and Medical Staff Administration Column, the medical records and medical staff administration expenses transferred from Schedule J1, Line A, Column 10.

Column 10 - Unassigned Expenses

Enter on this line, in this column, the “Unassigned” expenses transferred from Schedule J1, Line A, Column 11.

Line B - Units

Column 1 - Dietary

Enter on this line, in the Dietary Column, the number of patient meals from Schedule C- Line C, Column 1, for the fiscal year.

Column 2 - Laundry and Linen

Enter on this line, in the Laundry and Linen Column, the number of pounds of laundry from Schedule C- Line C2, Column 1, for the fiscal year.

Column 3 - Purchasing and Stores

Enter on this line, in the Purchasing and Stores Column, the result of adding the total fiscal year Other Expenses from Schedule D, excluding Lines D26 and D27, Column 4; for the fiscal year.

Column 4 - Housekeeping

Enter on this line, in the Housekeeping Column, the number of hours assigned by housekeeping for patient care centers for the fiscal year.

Column 6 - Plant Operations

Enter on this line, in the Plant Operations Column, from the hospital's records the total net square feet of the cost centers listed on lines D1 to D54.

Section 500 Reporting Instructions

Column 7 - Inpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line, in this column, the result of adding the total fiscal year inpatient Direct Costs on Schedules D- Line D1 to D25, Central Supply Overhead department Schedule C7 (Do Not Use Schedule D, Line D26) and Pharmacy Overhead department C- Line C8 (Do Not Use Schedule D, Line D27), Lines D28 to D45, Organ Acquisition Overhead depart Schedule C, Line 15 (Do Not Use Schedule D, Line D46), Lines D47 to D81.

Column 7A - Ambulatory/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line, in this column, the result of adding the total fiscal year outpatient Direct Costs as reported on Schedules D, Line D18 to D22, and D50.

Column 8 - Outpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line, in this column, the result of adding the total fiscal year outpatient Direct Costs, as reported to the Commission on Schedules D- Lines D23 to D49, D51 to D56.

Column 9 – Medical Records and Medical Staff Administration

Enter on this line, in the Medical Records and Medical Staff Administration Column, the number of equivalent inpatient admissions from Schedule V5, Line U, Column 1, for the fiscal year.

Column 10 - Unassigned Expenses

Enter on this line, in this column, the result of adding the total fiscal year expenses from all D Schedule, D Lines excluding Lines D26, and D27. Line F, Column 4, and from Schedule J1, Line A, Columns 7 to 10, with the exception on line D57 (Admissions) for the base.

Section 500 Reporting Instructions

Line C - Cost Per Unit

Columns 1 to 10

Enter on this line, in each applicable column, the result of dividing the overhead expenses on Line A by the Units on Line B. Round each result to 6 decimal places, e.g., $1101 - 55238 = .019932$.

Schedules JS1, JS2

Statistical Apportionment Section

Column 1 - Dietary

Lines D1 to D59

Enter on these lines, in the Dietary Column, the number of patient meals served for each patient care center for the base year.

Line E

Enter on this line, in the Dietary Column, the result of adding the number of patient meals served from Lines D1 to D59.

Verify that the total units on Line E, Column 1 agree with the total units on Line B, Column 1.

Schedules J1, J2

Revenue Centers Section

Column 1 - Dietary

Lines B1 to B59

Enter on each applicable line, in the Dietary Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 1, by the statistical apportionment from Schedule JS1, JS2, Lines D1 to D59, Column 1, e.g., $(.001993) (332,233) = 662.1$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in the Dietary Column, the result of adding the allocated expenses from Lines B1 to B59.

Verify that the total allocated expenses equal the overhead expenses on Schedule J1, Line A, Column 1.

Section 500 Reporting Instructions

Schedules JS1, JS2

Statistical Apportionment Section

Column 2 - Laundry and Linen

Lines D1 to D59

Enter on these lines, in the Laundry and Linen Column, the number of pounds of laundry processed for each applicable patient care center for the base year.

Line E

Enter on this line, in the Laundry and Linen Column, the result of adding the number of pounds of laundry processed from Lines D1 to D59.

Verify that the total units on, Line E, Column 2 agree with the units on, Line B, Column 2.

Schedules J1, J2

Revenue Centers Section

Column 2 - Laundry and Linen

Lines B1 to B59

Enter on each applicable line, in the Laundry and Linen Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 2, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D59 Column 2, e.g., (.000117) (328,128) = 38.4.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in the Laundry and Linen Column, the result of adding the allocated expenses from Lines B1 to B52.

Verify that the total allocated expenses equal the overhead expenses on Schedule J1, Line A, Column 2.

Schedules JS1, JS2

Statistical Apportionment Section

Section 500 Reporting Instructions

Column 3 - Purchasing and Stores

Lines D1 to D59

Enter on these lines, in the Purchasing and Stores Column, the Other Expense Costs from Schedule D for each applicable center for the base year.

Line E

Enter on this line, in the Purchasing and Stores Column, the result of adding the Other Expenses Costs from Lines D1 to D59.

Verify that the total units Line E, Column 3 agree with the units on, Line B, Column 3.

Schedules J1, J2

Revenue Centers Section

Column 3 - Purchasing and Stores

Lines B1 to B59

Enter on each applicable line, in the Purchasing and Stores Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 3, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D59, Column 3, e.g., $(.001089) (29,123) = 31.7$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in the Purchasing and Stores Column, the result of adding the allocated expenses from Lines B1 to B59.

Verify that the total allocated expenses equal the overhead expenses on Schedule J1, Line A, Column 3.

Schedules JS1, JS2

Statistical Apportionment Section

Column 4 - Housekeeping

Section 500 Reporting Instructions

Lines D1 to D56, D58 and D59

Enter on these lines, in the Housekeeping Column, the hours of housekeeping assigned for each applicable patient care center for the base year.

Line E - Total Statistics

Enter on this line, in the Housekeeping Column, the result of adding the hours from Lines D1 to D56, D58 and D59.

Verify that the total units Line E, Column 4 agree with units on Line B, Column 4.

Schedules J1, J2

Revenue Centers Section

Column 4 - Housekeeping

Lines B1 to B56, B58 and B59

Enter on these lines, in the Housekeeping Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 4, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D54, Column 4, e.g., $(.007810)(2,511) = 19.6$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in the Housekeeping Column, the result of adding the allocated expenses from Lines B1 to B56, B58 and B59.

Verify that the total allocated expenses equal the overhead expenses on Schedule J1, Line A, Column 4.

Schedules JS1, JS2

Revenue Centers Section

Column 5 - Central Supply, Pharmacy and Social Services

Line D57 - Admissions Services

Enter on this line, in the Central Supply, Pharmacy and Social Services Column, the overhead expenses transferred from Schedule JS1, Line A, Column 5, applicable to Social Services. These expenses should agree with total expenses or Social Services Line C3.

Line D58 - Medical Supplies

Section 500 Reporting Instructions

Enter on this line, in the Central Supply, Pharmacy and Social Service Column, the overhead expenses transferred from Schedule JS1, Line A, Column 5, applicable to Central Supply, Schedule C-Line C7.

Line D59 - Drugs

Enter on this line, in the Central Supply, Pharmacy and Social Services Column, the overhead expenses transferred from JS1, Line A, Column 5 applicable to Pharmacy. These expenses should agree with the total expenses on Pharmacy Schedule C- Line C8.

Schedule J1, J2

Revenue Centers Section

Column 5 - Central Supply, Pharmacy and Social Services

Line B57 - Admissions Service

Enter on this line, in the Central Supply, Pharmacy and Social Services Column, the overhead expenses transferred from Schedule J1, Line A, Column 5, applicable to Social Services. These expenses should agree with total expenses on Social Services Schedule C- Line C3.

Line B58 - Medical Supplies

Enter on this line, in the Central Supply, Pharmacy and Social Services, the overhead expenses transferred from Schedule J1, Line A, Column 5, applicable to Central Supply. These expenses should agree with total expense on Central Supply Schedule C- Line C7.

Line B59 - Drugs

Enter on this line, in the Central Supply, Pharmacy and Social Services Column, the overhead expenses transferred from J1, Line A, Column 5 applicable to Pharmacy. These expenses should agree with the total expenses on Pharmacy Schedule C- Line C8.

Line C - Total Allocated Expenses

Enter on this line, in the Central Supply, Pharmacy and Social Services Column, the result of adding the allocated expenses from Line B57, B58 and B59, Column 5.

Verify that the total allocated expenses equal the overhead expenses on Schedule J1, Line A Column 5.

Schedules JS1, JS2

Statistical Apportionment Section

Column 6 - Plant Operations

Lines D1 to D59

Enter on these lines, in the Plant Operations Column, the net square feet for each applicable center for the base year.

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Section 500 Reporting Instructions

Line E - Total Statistics

Enter on this line, in the Plant Operations Column, the result of adding the net square feet from Lines D1 to D59.

Verify that the total units on, Line E, Column 6 agree with units on, Line B, Column 6.

Schedule J1, J2

Revenue Centers Section

Column 6 - Plant Operations

Lines B1 to B59

Enter on these lines, in the Plant Operations Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 6, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D54, Column 6, e.g., $(.007810)(2,511) = 19.6$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in the Plant Operations Column, the result of adding the allocated expenses from Lines B1 to B59.

Verify that the total allocated expenses equal the overhead expenses on Schedule J1, Line A, Column 6.

Schedules J1, J2

Revenue Centers Section

Column 7 - Total Patient Care Overhead

Lines B1 to B59

Enter on these lines, in the Total Patient Care Overhead Column, the result of adding the allocated expenses from Columns 1 to 6 for each applicable revenue center.

Line C - Total Allocated Expenses

Enter on this line, in the Total Patient Care Overhead Column, the result of adding the allocated expenses from Lines B1 to B59 Column 7.

Verify that the total patient care overhead expenses equal the result of adding the allocated expenses from Line C, Columns 1 to 6.

Schedules JS1, JS2

Statistical Apportionment Section

Column 7 - Inpatient/Patient Accounting, General Accounting, Hospital Administration and Nursing Administration

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Section 500 Reporting Instructions

Lines D1 to D59

Enter on these lines, in this Column, the inpatient direct costs for each applicable center for the base year.

Line E - Total Statistics

Enter on this line, in this Column, the result of adding the inpatient direct costs from Lines D1 to D59.

Verify that the total units Line E, Column 7 agree with units on, Line B, Column 7.

Schedules J1, J2

Revenue Center Section

Column 8 - Inpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Lines B1 to B59

Enter on these lines, in this Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 7, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D59, Column 7, e.g., $(.007810)(2,511) = 19.6$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in this Column, the result of adding the allocated expenses from Lines B1 to B59.

Verify that the total allocated expenses equal the overhead expenses on Schedule J1, Line A, Column 8.

Schedules JS1, JS2

Statistical Apportionment Section

Column 7A - Ambulatory/Patient Accounting, General Accounting, Hospital Administration and Nursing Administration

Lines D1 to D59

Enter on these lines, in this Column, the outpatient direct costs for each applicable center for the base year.

Line E - Total Statistics

Enter on this line, in this Column, the result of adding the outpatient direct costs from Lines D1 to D59.

Verify that the total units Line E, Column 7A agree with units, on Line B, Column 7A.

Schedules J1, J2

Revenue Center Section

Section 500 Reporting Instructions

Column 8A - Ambulatory/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Lines B1 to B59

Enter on these lines, in this Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 7A, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D54, Column 7A, e.g., $(.007810) (2,511) = 19.6$.

Round each result to 1 decimal place.

Schedules JS1, JS2

Statistical Apportionment Section

Column 8 - Outpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Lines D1 to D59

Enter on these lines, in this Column, the outpatient direct costs for each applicable center for the base year.

Line E - Total Statistics

Enter on this line, in this Column, the result of adding the outpatient direct costs from Lines D1 to D59.

Verify that the total units Line E, Column 8 agree with units on, Line B, Column 8.

Schedules J1, J2

Revenue Centers Section

Column 9 - Outpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Lines B1 to B59

Enter on these lines, in this Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 8, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D59, Column 8, e.g., $(.007810) (2,511) = 19.6$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in this Column, the result of adding the allocated expenses from Lines B1 to B59.

Verify that the total allocated expenses equal the overhead expenses on Schedule J1, Line A, Column 9.

Schedules JS1, JS2

Statistical Apportionment Section

Section 500 Reporting Instructions

Column 9 – Medical Records and Medical Staff Administration

Lines D18, D19, D20, D21, D23, and D24

Enter on these lines, in the Medical Records and Medical Staff Administration Column, the equivalent inpatient admissions (EIPA) for each applicable ambulatory service center for the base year.

Line D57

Enter on this line, in the Medical Records and Medical Staff Administration Column, the total inpatient admissions (excl. Nursery) for all daily hospital expense centers, for the base year.

Line E - Total Statistics

Enter, on this line, in the Medical Staff Administration Column, the result of adding the units from Lines D18, D19, D20, D21, D23, D24, and D52.

Verify that the total units Line E, Column 9 agree with the units on, Line B, Column 9.

Schedule J1, J2

Revenue Centers Section

Column 10 – Medical Records and Medical Staff Administration

Enter on these lines, in the Medical Records and Medical Staff Administration Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 9, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D54 Column 9, e.g., $(.004016) (1,928) = 7.7$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in the Medical Staff Administration Column, the result of adding the allocated expenses from Lines B1 to B54.

Verify that the total allocated expenses equal the overhead expenses on Schedules J1, Line A, Column 10.

Schedules JS1, JS2

Statistical Apportionment Section

Column 10 - Unassigned Expenses

Lines D1 to D51

Enter, on these lines in this column, the result of adding the overhead expense allocation from Schedules J1, J2, Lines B1 to B57, Columns 7 to 10, to the base year expenses adjusted.

Section 500 Reporting Instructions

Line D57

Leave this line Blank.

Lines D58 and D59

Enter on these lines, in this column, the result of adding the overhead expense allocation from Schedules J1, J2, Lines B58 to B59 Column 7 to 10 for each applicable revenue center

Line E - Total Statistics

Enter on this line, in this column, the result of adding the units from Lines D1 to D59.

Verify that the units agree with the units, on Line B, Column 10.

Schedules J1, J2

Revenue Centers Section

Column 11 - Unassigned Expenses

Lines B1 to B54

Enter on these lines, in this column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 10, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D59, Column 10, e.g., $(.065978) (110.1) = 7.3$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in this column, the result of adding the allocated expenses from Lines B1 to B59.

Verify that the total allocated expenses equal the overhead expenses on Schedule J1, Line A, Column 11.

Column 12 - Total Other Overhead

Lines B1 to B59

Enter on this line, in the Total Other Overhead Column, the result of adding the allocated expenses from Columns 8 to 11 for each applicable revenue center.

Line C - Total Allocated Expenses

Enter on this line, in the Total Other Overhead Column, the result of adding the allocated expenses from Lines B1 to B59, Column 12.

Section 500 Reporting Instructions

Verify that the total other overhead expenses equal the result of adding the allocated expenses from Line C, Columns 8 to 11.

Column 13 - Total Allocated Overhead

Lines B1 to B59

Enter on these lines, in the Total Allocated Overhead Column, the result of adding the allocated expenses from Columns 7 and 12 for each applicable revenue center.

Line C - Total Allocated

Enter on this line, in the Total Allocated Overhead Column, the result of adding the allocated expenses from Lines B1 to B54, Column 13.

Verify that the total allocated expenses equal the result of adding the allocated expenses from Line C, Columns 7 and 12.

Verify that the total allocated expenses, on Line C, Column 13 equals the total allocated expenses on Line A, Column 13.

Section 500 Reporting Instructions

SCHEDULE H2 - DEPARTMENTAL EQUIPMENT ALLOWANCE

Overview

Schedule H2 is provided to enable each hospital to compute an equipment allowance for the following capital-intensive cost centers.

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
H2A - Medical/Surgical Intensive Care	6310	MIS
H2B - Coronary Care	6330	CCU
H2C - Pediatric Intensive Care	6350	PIC
H2D - Neo-Natal Intensive Care	6370	NEO
H2E - Burn Care	6380	BUR
H2F - Shock Trauma	6411	TRM
H2G - Oncology	6412	ONC
H2H - Operating Room	7040	OR
H2Ha – Operating Room Clinic	7070	ORC
H2I - Observation	7050	OBV
H2J - Laboratory Services	7210	LAB
H2K - Interventional Radiology/Cardiovascular	7310	IRC
H2L - Radiology-Diagnostic	7320	RAD
H2M - CT Scanner	7340	CAT
H2N - Radiology-Therapeutic	7360	RAT
H2O - Nuclear Medicine	7380	NUC
H2P - Renal Dialysis	7710	RDL
H2Q - Hyperbaric Chamber	7912	HYP
H2R - Dietary Services	8310	DTY
H2S - Laundry and Linen	8330	LL
H2T - Communications	8615	MGT
H2U - Data Processing	8994	EDP
H2V - MRI Scanner	7350	MRI
H2W - Lithotripsy	7355	LIT
<u>Private Psychiatric Hospitals Only</u>		
H2X - Electroconvulsive Therapy	7676	ETH
H2Y - Patient Transportation	8480	TRP
H2Z - Transurethral Thermotherapy	7365	TMT

Section 500 Reporting Instructions

Descriptions and functions of the accounts are located in Section 200.075, Daily Hospital Service Expenses, Section 200.077, Ancillary Services Expenses, Section 200.0783, General Services, Section 200.0785, Administrative Services, and Section 200.0788, Holding Accounts.

The department equipment allowance for these centers is comprised of:

- a. Average purchased equipment.
- b. Average leased equipment.

The line entitled Source indicated computations to be made or the source of the data required.

Round all dollar amounts to 1 decimal place (nearest hundred), e.g., \$99,632 is entered as 99.6.

Refer to Appendix A, Capital Leases and FASB No 13 for the proper treatment of leases which must be capitalized. In calculating the allowance, a standard life of 10 years is used except for CT Scanner which is 6.5 years, MRI Scanner which is 6 years and Electronic Data Processing, Lithotripter and Patient Transportation which are 5 years.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06–87.

Section 500 Reporting Instructions

Purchased Equipment Section

Column 1 - Cost of Base Year Purchases

Lines H2A to H2Z

Enter on these lines, on each applicable department equipment allowance line, in the cost of Base Year Purchases Column, the cost of current purchases of the reporting hospital.

Column 2 - Number of Years

Lines H2A to H2Y

The number of years listed in this column is the average useful life of equipment for each department.

Column 3 - Cumulative Purchase Total

Lines H2A to H2Y

Enter on these lines, in the Cumulative Purchase Total Column, the cumulative cost of purchases or donations of major movable equipment for the number of base years in column 2.

Column 4 - Depreciation

Lines H2A to H2Z

Enter on these lines, on each applicable line in the Depreciation Column, the result of dividing Column 3, Cumulative Purchase Total, by Column 2, Number of Years.

Round each result to 1 decimal place.

Leased Equipment Section

Column 5 - Market Value Base Year Leases

Lines H2A to H2Z

Section 500 Reporting Instructions

Enter on these lines, in the Market Value Base Year Leases Column, the market value of leased major movable equipment for the current fiscal year, e.g., equipment leased in fiscal year 2003 with market value of \$75,000 at the date of leasing would be entered as 75.0.

Column 6 - Cumulative Leases Total

Lines H2A to H2Z

Enter on these lines for each applicable department, in the Cumulative Leases Total Column, the cumulative amount of leased equipment for the number of years in column 2.

Round each result to 1 decimal place.

Column 7 - Lease Amortization

Lines H2A to H2Z

Enter on these lines, in the Lease Amortization Column, the result of dividing Column 6, Cumulative Leases Total by Column 2 number of years.

Round each result to 1 decimal place.

Column 8 - Total Depreciation/Amortization

Lines H2A to H2Z

Enter on these lines, on each applicable department equipment allowance schedule, in the Total Allowance Column, the result of adding Column 4, Depreciation, and Column 7, Amortization.

Column 8 - Total

Enter on this line in this column the sum of Lines H2A to H2Z Column 8.

Section 500 Reporting Instructions

SCHEDULES H3A, H3B, H3C AND H3D - DISTRIBUTION OF CAPITAL FACILITIES ALLOWANCE

Overview

Schedules H3A and H3B (Schedules H3C and H3D for Private Psychiatric Hospitals) are provided to enable each hospital to distribute the general equipment depreciation, the building depreciation and the department equipment depreciation calculated on Schedule H2 to the patient care centers, auxiliary enterprise centers, other institutional program centers and unregulated services.

The column entitled Source indicated computations to be made or the source of the data requested.

Submit Schedules H3A, H3B (Schedules H3C and H3D for Private Psychiatric Hospitals) for the base year when the hospital's rates are being realigned.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line, the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year is reported, e.g., 06-80.

Allowance Section

Line A - Interest

Column 2

Enter on this line, in the General Column, the interest from Schedule UA Line A Column 9.

Round the result to the nearest whole unit.

Line B - Total Depreciation

Column 2 - Total

Enter on this line, in the General Column, the depreciation from Schedule UA Line A Columns 5 and 6.

Round the allowance to 3 decimal places, e.g., \$557 is entered as .557.

Section 500 Reporting Instructions

Line C - Capital Intensive Equipment Depreciation

Column 2 - Total

Enter on this line in this column the total from Schedule H2 Column 8.

Column 3 - Dietary

Enter on this line, in the Dietary Column, the dietary services department equipment depreciation transferred from Schedule H2, Line H2R Column 8.

Column 4 - Laundry

Enter on this line, in the Laundry Column, the laundry and linen department equipment depreciation transferred from Schedule H2, Line H2S Column 8.

Column 5 - Communications

Enter, on this line, in the Communication Column the communications department equipment a depreciation transferred from Schedule H2, Line H2T Column 8.

Column 6 - Data Processing and Patient Transportation (Private Psychiatric Hospitals)

Enter on this line, in the Data Processing Column, the data processing department equipment depreciation transferred from Schedule H2, Line H2U, Column 8, for the appropriate base year or budget year and Patient Transportation departmental equipment depreciation, for private psychiatric hospitals, transferred from Schedule H2, Line H2Y, Column 8, from the appropriate base year or budget year.

Column 7 - Department

Enter on this line, in the Department Column, the capital-intensive department equipment depreciation transferred from Schedule H2 Lines H2A to H2Q and H2V to H2X and H2Z Column 8.

Column 8 - Total

Enter on this line, in the Total Column, the result of adding the equipment depreciation from Line C, Columns 3 to 7.

Proprietary hospitals verify that the total equipment depreciation equals the straight-line depreciation for moveable equipment for the appropriate base year or budget year.

Line D - Building & General Equipment Depreciation

Column 2 - Total and Column 8 - Total

Enter on this line, in the General Column, the result of subtracting Column 2 Line C, Capital Intensive Equipment Depreciation from Line B, Total Depreciation.

Line E - Building & General Equipment Depreciation and Interest

Columns 2

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Section 500 Reporting Instructions

Enter on this line, in each column, the result of adding the amount from Line A, Interest and Line D, Building & General Equipment Depreciation.

Column 8 - Total

Enter on this line, in the Total Column, the result of adding Line C, Capital Intensive Equipment Depreciation, and Line D, Building & General Equipment Depreciation.

Verify that the total allowance from Columns 2 to 7 equals the total allowance in Column 8.

Line F - Standard Units

Column 2 - General

Enter on this line, in the General Column, the total net square feet for the cost centers listed on Lines H1 to H73 if there are not non-patient care related buildings listed on Schedule H1.

If non-patient care related buildings are listed on Schedule H1 do not include the square feet for these buildings in the total square feet.

Column 3 - Dietary

Enter on this line, in the Dietary Column, the number of patient meals served from Schedule JS1, Line B, Column 1.

Column 4 - Laundry

Enter on this line, in the Laundry Column, the number of dry and clean pounds of laundry processed from Schedule JS1, Line B, Column 2.

Column 5 - Communications

Enter on this line, in the Communications Column, the total inpatient and outpatient expense and ambulatory expense from Schedule JS1, Line B, Columns 7, 7A and 8.

Column 6 - Data Processing

Enter, on this line, in the Data Processing Column, the total inpatient and outpatient expense and ambulatory expense from Schedule JS1, Line B, Columns 7, 7A and 8.

Line G - Allowance Per Unit

Columns 2 to 6

Enter on this line, in each department column, the result of dividing Line E, Total Allowance by Line F, standard Units, e.g., $441.0 \div 122,234 = .003607$.

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Section 500 Reporting Instructions

Round each result to 6 decimal places.

Distribution Section

Column 1 - Adjusted Square Footage Basis

Lines H1 to H73

Enter on these lines, in the Net Square Footage Basis Column, the square feet of each department located in patient care related buildings, including other institutional programs, Auxiliary Enterprises and Unregulated Services.

Line I - Subtotal

Enter on this line, in the Adjusted Square Footage Basis Column, the result of adding the adjusted square feet from Lines H1 to H53.

Line II - Total

Enter on this line, in the Net Square Footage Basis Column, the result of adding the adjusted square feet from Lines I to H73.

Verify that the total square feet is equal to the square feet entered on Line F, Column 2.

Column 2 - General

Lines H1 to H73

Enter on these lines, in the General Column, the result of multiplying Line G, Column 2, Allowance Per Unit, by Lines H1 to H73, Column 1, Net Square Footage Basis, and adding the cash requirements (principal and interest) relating to non-patient care related buildings, e.g., $(.00367) (39,808) + 11.2 + 9.8 = 164.6$.

Round each result to 1 decimal place.

Line I - Subtotal

Enter on this line, in the General Column, the result of adding the general equipment allowances from Lines H1 to H53.

Line II - Total

Enter on this line, in the General Column, the result of adding the general equipment allowances from Lines I to H73.

Column 3 - Dietary

Line H1 to H73

Enter, on these lines, in the Dietary Column, the result of multiplying Line G, Column 3, Allowance Per Unit, by Schedule JS1, JS2, Lines D1 to D52, Column 1, Number of Meals served, e.g., $(.000106) (28,928) = 3.1$.

Section 500 Reporting Instructions

Round each result to 1 decimal place.

Line I - Subtotal

Enter on this line, in the Dietary Column, the result of adding the dietary allowances from Lines H1 to H53.

Line II - Total

Enter on this line, in the Dietary Column, the result of adding the dietary allowances from Lines I to H73.

Column 4 - Laundry

Lines H1 to H73

Enter on these lines, in the Laundry Column, the result of multiplying Line G, Column 4, Allowances Per Unit, by Schedule JS1, JS2, Lines D1 to D52, Column 2, pounds of laundry processed, e.g., (.000089) (36234) = 3.2.

Round each result to 1 decimal place.

Line I - Subtotal

Enter on this line, in the Laundry Column, the result of adding the laundry allowances from Lines H1 to H53.

Line II - Total

Enter on this line, in the Laundry Column, the result of adding the laundry allowances from Lines I to H73.

Column 5 - Communications

Lines H1 to H73

Enter, on these lines, in the Communications Column, the result of multiplying Line G, Column 5, Allowance Per Unit, by Schedules JS1, JS2, Lines D1 to D52, total of Columns 7, 7A and 8, (.000061) (72,145) = 4.4.

Round each result to 1 decimal place.

Line I - Subtotal

Enter on this line, in the Communications Column, the result of adding the communications allowances from Line H1 to H53.

Line II - Total

Enter on this line, in the Communications Column, the result of adding the communications allowances from Line I to H73.

Column 6 - Data Processing

Section 500 Reporting Instructions

Lines H1 to H73

Enter on these lines, in the Data Processing Column, the result of multiplying Line G, Column 6, Allowance Per Unit, by Schedules JS1, JS2, Lines D1 to D52, total of Column 7, 7A and 8, e.g., $(.000061) (72,145) = 4.4$.

Line I - Subtotal

Enter on this line, in the Data Processing Column, the result of adding the data processing allowances from Lines H1 to H53.

Line II - Total

Enter on this line, in the Data Processing Column, the result of adding the data processing allowances from Lines I to H73.

Column 7 - Department

Lines H1 to H73

Enter on these lines, in the Department Column, the department equipment allowance transferred from Schedule H2 Lines H2A to H2Q, Line K, Column 8.

Line I - Subtotal

Enter on this line, in the Department Column, the result of adding the department equipment allowances from Lines H1 to H53.

Line II - Total

Enter on this line, in the Department Column, the result of adding the department equipment allowances from Lines I to H73.

Column 8 - Total

Lines H1 to H73

Enter on these lines, in the Total Column, the result of adding the allowances from Columns 2 to 7.

Line I - Subtotal

Enter on this line, in the Total Column, the result of adding the allowances from Lines H1 to H53. This should tie to Schedule ACS Column 1, Lines C, Depreciation and Amortization, plus Line D, Interest Expense. This should also tie to Schedule UA, Line C, Column 5, Depreciation & Amortization, plus Column 6, Leases & Rentals, plus Column 9, Long Term Interest.

Line II - Total

Enter on this line, in the Total Column, the result of adding the allowances from Lines I to H73. This should also agree with Schedule UA, Line A, Column 5, Depreciation & Amortization, plus Column 6, Leases & Rentals, plus Column 9, Long Term Interest.

Section 500 Reporting Instructions

SCHEDULE PDA - PAYOR DIFFERENTIAL

Overview

Schedule PDA is provided to enable each hospital to develop HSCRC regulated gross revenue (rates) after allowing purchaser differentials, working capital (prompt payment) differentials and a provision for charity and bad debts.

Regulated gross patient revenue, by payer category, should be adjusted for uncompensated care cases and for cases where the expected payer changes after admission.

Round all entries on Lines A, B, C, D, E, F, G, G1, N and O to 1 decimal place (nearest hundred), e.g., \$99,632 is entered at 99.6.

Round all entries on Lines H, I, J, K, L, M, M1 and P to 4 decimal places.

Submit Schedule PDA for the base year when realigning rates and submit Schedule PDA for the budget year when submitting a permanent rate application in accordance with COMAR 10.37.10.03 or COMAR 10.37.10.04.

Detailed Instructions

Heading Section

Instruction Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06-80.

Budget Year Line

Enter on this line the year for which the budget data is reported, e.g., 06-81.

Section 500 Reporting Instructions

Charges, Deductibles, CBA Section

Line A - Gross Patient Revenue - HSCRC Regulated

Column 1 - Inpatient

Enter, on this line, in Column 1, the reporting hospital's gross inpatient HSCRC regulated patient revenues.

Column 2 - Outpatient

Enter, on this line, in Column 2, the reporting hospital's gross outpatient HSCRC regulated patient revenues.

Column 3 - Total

Enter, on this line, in Column 3, the result of adding Column 1, gross inpatient regulated revenues, and Column 2, gross outpatient regulated revenues.

Verify that the HSCRC regulated total gross patient revenues agree with the HSCRC regulated gross patient revenue, on Line E, Schedule RE and Line C on Schedule UCS.

Line B - Medicare Revenue - HSCRC Regulated

Column 1 - Inpatient

Enter on this line, in Column 1, the reporting hospital's gross inpatient HSCRC regulated charges for Medicare patients reduced by charges written off to bad debt.

Column 2 - Outpatient

Enter on this line, in Column 2, the reporting hospital's gross outpatient HSCRC regulated charges for Medicare patients minus charges written off to bad debt.

Column 3 - Total

Enter on this line, in Column 3, the result of adding Column 1, inpatient Medicare revenue, and Column 2, outpatient Medicare revenue.

Line C - Medicaid Revenue - HSCRC Regulated

Section 500 Reporting Instructions

Column 1 - Inpatient

Enter, on this line in Column 1, the reporting hospital's gross inpatient HSCRC regulated charges for Medicaid patients reduced by charges written off to bad debt.

Column 2 - Outpatient

Enter, on this line, in Column 2, the reporting hospital's gross outpatient HSCRC regulated charges for Medicaid patients minus charges written off to bad debt.

Column 3 - Total

Enter, on this line, in Column 3, the result of adding Column 1, inpatient Medicaid revenue and Column 2, outpatient Medicaid revenue.

Line D - Blue Cross Revenue - HSCRC Regulated

Column 1 - Inpatient

Enter, on this line, in Column 1, the reporting hospital's gross inpatient HSCRC regulated charges for Blue Cross patients reduced by charges written off to bad debt.

Column 2 - Outpatient

Enter, on this line, in Column 2, the reporting hospital's gross outpatient HSCRC regulated charges for Blue Cross patients minus charges written off to bad debt.

Column 3 - Total

Enter on this line, in Column 3, the result of adding Column 1, inpatient Blue Cross revenue and Column 2, outpatient Blue Cross.

Line E - MCO subcontracted Medicare, Medicaid Revenue - HSCRC Regulated

Column 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Section 500 Reporting Instructions

Column 3 - Total

Enter on this line, in column 3, the total gross HSCRC regulated revenues of the reporting hospital for HSCRC regulated revenues for managed care organizations (MCO) subcontracting with Medicare and Medicaid, inmates of penal facilities operated by the State of Maryland and Maryland counties, as well as entities that contract with the State of Maryland and/or counties for hospital services provided to inmates only, and inpatients of hospitals operated by the State of Maryland reduced by charges written off to bad debt.

Note: Include the charges for HSCRC regulated revenues for managed care organizations (MCO) subcontracting with Medicare and Medicaid, inmates of penal facilities operated by the State of Maryland and Maryland counties, as well as entities that contract with the state of Maryland and/or counties for hospital services provided to inmates only, and inpatients of hospitals operated by the State of Maryland. (Including but not limited to Maryland Medicare Health Choice Program) Provide a supplemental schedule detailing charges by payer.

Line F - Medicare Deductible Paid by Medicaid - HSCRC Regulated

Column 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this line, in Column 3, the total deductibles and coinsurance of the reporting hospital for all HSCRC regulated services to Medicare patients and paid by Medicaid.

Line G - Uncompensated Care - HSCRC regulated

Column 1 - Inpatient

Enter on this line, in Column 1, the reporting hospital's uncompensated care associated with HSCRC regulated inpatient services for all patients. This amount is the total charity care provided to patients who qualify for free care under existing hospital policy and the amounts of bad debt removed from Column 1, Lines B, C, D, and E.

Section 500 Reporting Instructions

Verify that the Inpatient uncompensated care on, Line G, Column 1, agrees with Inpatient Uncompensated Care Schedule UCS, column, Line A.

Column 2 - Outpatient

Enter on this line, in Column 2, the reporting hospital's uncompensated care associated with HSCRC regulated outpatient services for all patients.

This amount is the total of charity care provided to patients who qualify for free care under existing hospital policy and the amounts of bad debts removed from Column 2, Lines B, C, D, and E.

Column 3 - Total

Enter on this line, in Column 3, the result of adding Column 1, inpatient, and column 2, outpatient.

Verify that the Total Uncompensated Care on, Line G, Column 3, agrees with the Total Uncompensated Care on Schedule RE, Lines F plus G, Column 1.

Provide a supplemental schedule reconciling the amount of uncompensated care per the hospital's audited financial statements and trial balance.

The reconciliations should be provided in the following format:

Audited Financial Statement

Bad debts	\$
Charity Care	_____
Uncompensated Care per Statement	\$ _____

Trial Balance

Bad Debt Write-offs	\$
Charity Write-offs	
Change in Balance Sheet Reserve	
Bad Debt Recoveries	
* Other	
Uncompensated Care per Trial Balance	\$ _____

Section 500 Reporting Instructions

Annual Report of Revenues, Expenses and Volumes

Uncompensated Care-Schedule PDA	\$
Unregulated Charity & Bad Debts	
Uncompensated Care Fund Payments	
* Other	
Uncompensated Care per Trial Balance \$ _____	_____
* Explain in detail	

Line GI - Other Payers

Column 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this line, in Column 3, the result of subtracting the result of adding line B, Column 3, Line C, Column 3, Line D, Column 3, Line E, Column 3, and Line G, Column 3, from Line A Column 3. The total gross revenue of the reporting hospital for payers who are not eligible for the SAAC discount and not included in Uncompensated Care, include, but is not limited to, Commercial insurers, HMO's not approved for SAAC, and self pay patients. e.g., $\$10,102.7 - (\$3,289.1 + \$532.8 + \$4,103.4 + \$428.9 + \$489.8) = \$1,258.7$.

Line H - Ratio of HSCRC Regulated Medicare and Medicaid Charges

Column 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Inpatient

Enter on this line, in Column 3, the result of dividing the result of adding Line B, Column 3, total HSCRC regulated Medicaid revenue, by Line A, Column 3, gross HSCRC regulated patient revenue, e.g., $(3,289.1 + 532.8)$ divided by $10,102.7 = .3783$.

Round each number to 4 decimal places.

Section 500 Reporting Instructions

Line I - Ratio of HSCRC Regulated Blue Cross Charges

Column 1 - Inpatient

Enter on this line, in Column 1, the result of dividing Line D, Column 1, total HSCRC regulated Blue Cross Inpatient Revenue, by Line A, Column 3, total gross HSCRC regulated patient revenue, e.g., 3077.5 divided by 10,102.7 = .3046.

Round each result to 4 decimal places.

Column 2 - Outpatient

Enter on this line, in Column 2, the result of dividing Line D, Column 2, total HSCRC regulated Blue Cross Outpatient Revenue, by Line A, Column 3, total gross HSCRC regulated patient revenue, e.g., 1.025.9 divided by 10,102.7 = .1016.

Round each result to 4 decimal places.

Column 3 - Total

Blank

Line J - Ratio of HSCRC Regulated HMO Charges and MCO Medicare, Medicaid

Column 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this line, in Column 3, the result of dividing Line E, Column 3, HSCRC regulated MCO Medicare, Medicaid revenue, by Line A, Column 3, gross HSCRC regulated patient revenues, e.g., 428.9 divided by 10,102.7 = .0425.

Round each result to 4 decimal places.

Line K - Ratio HSCRC Regulated of Deductibles Paid by Medicaid and Blue Cross

Section 500 Reporting Instructions

Column 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this line, in Column 3, the result of dividing line F, Column 3, HSCRC regulated Medicare Deductibles paid by Medicaid and Blue Cross by Line A, Column 3, gross HSCRC regulated patient revenues, e.g. 50.9 divided by 10,102.7 = .0050.

Round each result to 4 decimal places.

Line L - Ratio of HSCRC Regulated Uncompensated Care

Column 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this line, in column 3, the result of dividing Line G, Column 3 provision for HSCRC regulated Uncompensated Care, by Line A, Column 3, gross HSCRC regulated patient services, e.g., 489.8 divided by 10,102.7 = .0485.

Line M - Ratio of Other Payers

Column 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Section 500 Reporting Instructions

Column 3 - Total

Enter on this line, in Column 3, the result of dividing Line G1, Column 3, total gross revenues for other payers by Line A, Column 3, gross HSCRC regulated patient revenues, e.g., 1,258.7 divided by 10,102.7 = .1245.

Round each result to 4 decimal places.

Line N - Level III Costs

Column 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this Line, Column 3, the total Level III Costs from Schedule MA, Column 3, Line B.

Differential Calculation Section

Line O - HSCRC Regulated Gross Revenue

Column 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Line O - Column 3 Total

Enter on this line in Column 3, the result of solving the following equation for O:

$$O = O (.06H + .025I + .0211 + .06J + .02K + L + .02M) + N, \text{ e.g., } O = O [.06(.3783) + .0225(.3046) + .02(.1016) + .06(.0425) + .02(.0050) + .0485 + .02(.1245)] + 19,938.1 = 22,189.7$$

Section 500 Reporting Instructions

Round each result to 1 decimal place (nearest hundred).

Note: The above formula is derived from the following calculation:

$O = O[.06H + .0225(I) + .02(I1 + J + K + M) + L] + N$ where:

.06H = Medicare and Medicaid differential

.04 (+J) = MCO differential

.0225 (I) = Cash discount for inpatient Blue Cross working capital paid at admission

.02 (I1 + J + K + M) = Working capital provision or cash discount provision for Outpatient Blue Cross, HMO/MCO, self pay, commercial insurance patients.

L = Charity and Bad Debt provision

N = Level III Costs

Line P - Payor Differential

Column 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this line, in Column 3, the result of subtracting the results of dividing Line O, HSCRC regulated gross revenue, by Line N, Level III Costs, from 1, e.g., $1 - (22,189.7 \text{ divided by } 19,938.1) = .1129$

Round each result to 4 decimal places.

Section 500 Reporting Instructions

SCHEDULES M, MA, MC AND MD - REVENUE CENTER RATE SUMMARY

Overview

Schedules M and MA (Schedules MC and MD for Private Psychiatric Hospitals) are provided to enable each hospital to develop rates for each D Schedule.

Schedules M and MA are divided into 5 levels:

Schedule M

- | | |
|-----------|---|
| Level I - | Col. 2 Direct Expenses from D Schedules. |
| | Col. 3 Patient Care Overhead Expenses from Schedule C -Lines C1, C2, C6, C7, C8, C14, via Schedules J1 and J2, Column 7. |
| | Col. 4 Other Overhead Expenses from Schedule C- Lines C3, C4, C5, C9, C10, C11, C12, C13 and UA via Schedules J1 and J2, Column 12. |
| | Col. 5 N/A |
| | Col. 6 Physician Support Services from Schedules P3A to P3H. |
| | Col. 7 Resident and Intern Services From Schedules P4A to P4I. |
| Level II | Col. 9 Building and General Equipment allowance |
| | Col. 10 Departmental Equipment Allowance. |

Schedule MA

- | | |
|-----------|--|
| Level III | Col. 1 Direct Other Financial Considerations. |
| | Col. 2 Allocated Other Financial Considerations. |
| Level IV | Col. 4 Payor Differential. |
| Level V | Col. 6 Cross Subsidy. |
| | Col. 7 Miscellaneous Adjustments. |
| | Col. 8 HSCRC Adjustments. |

Submit Schedules M and MA for the base year when realigning rates and submit schedules M and MA for the budget year when submitting a permanent rate application in accordance with COMAR 10.37.10.03 or COMAR 10.37.10.04.

Section 500 Reporting Instructions

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Fiscal Year Line

Enter on this line the year for which the base year data is reported, e.g., 06–84.

Schedule M

Column 1 - Units of Measure

Lines A1 to A17

Enter on these lines, in the Units of Measure Column, the units of service transferred from Schedule V1A, Line G, Columns 1 to 6, Schedule V1B, Line G, Columns 1 to 6, and Schedule V1C, Line G, Columns 1 to 6 for the fiscal year.

Lines A18 to A22 and A24

Enter on these lines, in the Units of Measure Column, the units of service transferred from Schedule V2A, Line A, Columns 1 to 4 and Schedule V2A, Line A, Columns 1 to 3, for the fiscal year.

Lines A23 and A25 to A51

Enter on these lines, in the Units of Measure Column, the units of service transferred from Schedule V3A, Line O, Columns 1 to 8, Schedule V3B, Line O, Column 1 to 8, Schedule V3C, Line O, Columns 1 to 9, and Schedule V3D, Line O, Columns 1 to 9 for the fiscal year.

Section 500 Reporting Instructions

Line A 52

Enter on this line, in the Units of Measure Column, the units of service transferred from Schedule V1C, Line A, Column 4, for the fiscal year.

Lines A53 and A54

Enter on these lines, in the Units of Measure Column, the units of service transferred from Schedule V5, Line U, Column 1 for the fiscal year.

Column 2 - Direct Expenses

Lines A1 to A54

Enter on these lines, in the Direct Expenses Column, the base year expenses adjusted from Schedule D, Line F, Column 4, for the fiscal year.

Line B - Totals

Enter on this line, in the Direct Expenses Column, the result of adding the direct expenses from Lines A1 to A54.

Column 3 - Patient Care Overhead Expenses

Lines A1 to A54

Enter, on these lines, in the Patient Care Overhead Expenses Column, the patient care overhead expenses transferred from Schedule J1, Lines B1 to B25, Column 7, and Schedule J2, Lines B26 to B52, Column 7, for the fiscal year.

Line B - Totals

Enter on this line, in the Patient Care Overhead Expenses Column, the result of adding the patient care overhead expenses from Lines A1 to A54.

Column 4 - Other Overhead Expenses

Lines A1 to A54

Enter, on these lines, in the Other Overhead Expenses Column, the other overhead expenses transferred from Schedule J1, Lines B1 to B25, Column 12, and Schedule J2, Lines B26 to B52, Column 12, for the fiscal year.

Line B - Totals

Section 500 Reporting Instructions

Enter, on this line, in the Other Overhead Expenses Column, the result of adding other overhead expenses from Lines A1 to A54.

Column 5 - N/A

Column 6 - Physician Support Expenses

Lines A1 to A54

Enter on these lines, in the Physician Support Expenses Column, the fiscal year expenses adjusted transferred from Schedules P3A to P3F, Line D, Columns 1 to 7, for the fiscal.

Line B - Totals

Enter on this line, in the Physician Support Expenses Column, the total Physician support expenses from Schedule P3H, Line D, Column 7, for the fiscal year.

Verify that the result of adding the physician support expenses from Lines A1 to A54 equals the total physician support expenses on, Line B, Column 6.

Column 7 - Resident, Intern Expenses

Lines A1 to A54

Enter on these lines, in the Resident, Intern Expenses Column, the base year expenses adjusted transferred from Schedules P4A to P4H, Line D, Columns 1 to 7, and Schedule P4I, Line D, Columns 1 to 6, for the fiscal.

Line B - Totals

Enter on this line, in the Resident, Intern Expenses Column, the total resident, intern expenses from Schedule P4I, Line I, Column.

Verify that the result of adding the resident, intern expenses from Lines A1 to A54 equals the total resident, intern expenses on Line B, Column 7.

Column 8 - Level I

Lines A1 to A54

Enter on these lines, in the Level I Column, the result of adding Column 2, Direct Expenses Column 3, Patient Care Overhead Expenses; Column 4, Other Overhead Expenses; Column 6, Physician Support Expenses; and Column 7, Resident, Intern Expenses.

Line B

Enter on this line, in the Level I Column, the result of adding Column 2, Direct Expenses; Column 3, Patient Care Overhead Expenses; Column 4, Other Overhead Expenses; Column 6, Physician Support Expenses; and Column 7, Resident, Intern Expenses.

Verify that the result of adding the Level I expenses from Lines A1 to A54 equals the Level I expenses on, Line B, Column 8.

Section 500 Reporting Instructions

Column 9 – CFA, Building and General Equipment

Lines A1 to A54

Enter on these lines, in the CFA, Building and General Equipment Column, the CFA allowance transferred from Schedule H3A, Column 2, Column 5, and Column 6, Lines H1 to H31 and from Schedule H3B, Column 2, Column 5, and Column 6, Lines H32 to H51, for the fiscal year.

Line B

Enter on this line, in the CFA, Building and General Equipment Column, the result of adding the CFA allowance from Lines A1 to A54.

Column 10 - CFA, Departmental Equipment

Lines A1 to A54

Enter on these lines, in the CFA, Departmental Equipment Column, the CFA allowance transferred from Schedule H3A, Column 3, Column 4 and Column 7, Lines H1 to H31 and from Schedule H3B, Column 3, Column 4 and Column 7, Lines H32 to H51, for the fiscal year.

Line B

Enter on this line, in the CFA Departmental Equipment Column, the result of adding the CFA allowance from Lines A1 to A54.

Column 11 - Level II

Lines A1 to A54

Enter, on these lines, in the Level II Column, the result of adding Column 8, Level I; Column 9, CFA, Building and General Equipment; and Column 10, CFA, Departmental Equipment.

Verify that the result of adding the Level II expenses from Lines A1 to A54 equals the Level II expenses in Line B, Column 11.

Line B

Section 500 Reporting Instructions

SCHEDULE OES - ALLOCATION OF OVERHEAD EXPENSES

Overview

Schedule OES is provided to enable each hospital to distribute overhead expenses to benefiting cost centers.

Schedule OES must be completed for hospitals with approved Part B rates

Round expenses on Lines A to P to 1 decimal place (nearest hundred), e.g., \$532,910.11 is entered 532.9.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line, the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year data is reported, e.g., 06–84.

Base Year Data Section

Line A to O

Column 1

Enter on Lines A to O, in the Total Column, from the General Ledger, the total overhead expenses of the reporting hospitals incurred in the base year.

Section 500 Reporting Instructions

Distribution Section

Column 2 - Physicians Part B Services

Enter on lines A to O, in the Physicians Part B Services Column, the overhead expenses associated with non-Medicare Physicians Part B Services to be distributed to Physicians Part B Services, Revenue Center Rate summary, Schedule MB.

Column 3 - Data Processing

Enter on Line O, in the Data Processing Column, the data processing expenses not benefiting non-Medicare Physicians Part B Services. These expenses are to be distributed to a location of Data Processing, Schedule DP1, Line A.

Column 4

Enter on Lines A to N, in the General Service Center column, the general services expenses not benefiting non-Medicare Physicians Part B Services. These expenses are to be distributed to General Services Centers, Schedule C – Line C1 to C14.

Line P

Enter on this line in the Total Columns, Column 1; Physicians Part B Services, Column 2; Data Processing, Column 3; and General Services Centers, Column 4; the result of adding Lines A thru O.

Verify that the addition of the expenses in columns 2, 3 and 4 equal the expenses in Column 1. Total Expenses and that the sum of Column 1. Total Expenses equals the total overhead expenses on the hospital's general ledger excluding those associated with providing Physicians Part B Services to Medicare patients.

Section 500 Reporting Instructions

SCHEDULE UR TO UR6 - UNREGULATED ACTIVITIES

Overview

UR Schedules are provided to enable each hospital to report expenses, revenue and FTEs for unregulated patient care activities:

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
UR1	Free Standing Clinic Services FSC	6970
UR2	Home Health Services HHC	6980
UR3	Outpatient Renal Dialysis ORD	7720
UR4	Skilled Nursing Care ECF	6610
UR5	Laboratory - Non Patient ULB	7720
UR6	Physicians Part B Services (Unregulated) UPB	8760
UR7	Certified Nurse Anesthetist CAN	7090
UR8	Physician Support Services (Unregulated)	8740

Unregulated activities are defined as all activities that are wholly owned by the hospital, including subsidiary corporations regardless of where the activity is physically located, by statute, not regulated by the Commission.

Report the applicable data for the operations of all unregulated activities that are wholly owned by the hospital, including subsidiary corporations regardless of where the activity is physically located. Do not report operations of distinct and separate divisions of the hospital's parent corporation not owned by the hospital.

Section 500 Reporting Instructions

Each unregulated activity schedule must be completed by the reporting hospital in accordance with the functional descriptions contained in Section 200.075, Daily Hospital Service Expenses and Section 200.076, Ambulatory Services Expenses.

If a hospital does not have the functions of a specific unregulated activity, the schedule must be submitted with the words "NOT APPLICABLE" printed on the top of the schedule. If additional UR schedules are needed report activities of other unregulated activities for which specific schedules have not been assigned, schedules designed UR with the next appropriate number should be submitted.

The column entitled Source indicates computations to be made or the source of the data requested.

Round the revenue/expenses on Lines B, C, D, E, F, G, H, I, J, K, L, M, N, and O to 1 decimal place (nearest hundred) e.g., \$66,428.93 is entered as 66.4.

Round the expense/revenue per unit calculations in Column 4 to 5 decimal places, e.g., 99.6 divided by 9500 = .01048.

Round the FTE data on Lines P and Q to 1 decimal place, e.g., 22,612 hours divided by 2080 = 10.9.

Refer to Section 200.037, Natural Classification of Expense, for descriptions of the expense categories and Section 300, Account Distribution Index, for the distribution of various expenses by natural classification of expenses to functional cost centers.

The following is a listing of the unregulated service functions standard units of measure to be utilized for volume data:

<u>Nomenclature</u>	<u>Standard Unit of Measure</u>
UR1 Free Standing Clinic Services	Number of Visits
UR2 Home Health Services	Number of Visits
UR3 Outpatient Renal Dialysis	Number of Treatments
UR4 Skilled Nursing Care	Number of Patient Days
UR5 Laboratory - Non-Patient	CAP, WMY, 1982 Edition
UR6 Physicians Part B Services	Number of FTE's
UR7 Certified Nurse Anesthetist	Number of CNA Minutes
UR8 Physician Support Services – Part B Services	Number of FTEs

The Volume Data Section, Base Year Section, Base Year Profit (Loss) Section and Line P of the FTE Data Section are required to be completed for the annual reporting requirements.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Section 500 Reporting Instructions

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospitals Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06-86.

Budget Year Line

Enter on this line the year for which the budgeted data is reported, e.g., 06-86.

Volume Data Section

Line A - Volume Data

UR Schedules - Column 1

Enter on this line, on each applicable unregulated service schedule, in the Base Year Units column, the number of units of the reporting hospital for the base year.

UR Schedules - Column 2

Enter on this line, on each applicable unregulated service schedule, in the Budget Year Units Column, the number of units projected for the budget year.

Base Year Data Section

Line B - Base Year Expenses

UR Schedules - Column 1

Enter on this line, one each applicable unregulated service schedule, in the Wages, Salaries and Fringe Benefits Column; the expenses of the reporting hospital incurred in the base year for the following major natural classification of expense categories:

- .10 Salaries and Wages
- .20 Employee Benefits

Expenses which are normally reported as components of unregulated services functions for the above categories are:

- .01 Management and Supervision
- .02 Technician and Specialist
- .03 Registered Nurses
- .04 Licensed Vocational (Practical) Nurses
- .05 Aides, Orderlies and Attendants
- .06 Physicians
- .07 Intern, Resident and Fellow
- .08 Non-Physician Medical Practitioners
- .11 Environment, Hotel, and Food Service Employees

Section 500 Reporting Instructions

- .12 Clerical and Other Administrative Employees
- .21 FICA
- .22 SUI and FUI (UIC)
- .23 Group Health Insurance
- .24 Group Life Insurance
- .25 Pension and Retirement
- .26 Workmen's Compensation Insurance
- .27 Union Health and Welfare
- .28 Other Payroll Related Employee Benefits
- .29 Employee Benefits (Non-Payroll Related)

Include only those non-payroll related employee benefits which are not allocated from Schedule OADP.

Schedule UR8 Physician Support Services – Part B

For Physician Support Services – Part B enter the salaries, compensation and fringe benefits expenses incurred for the direct patient care portion of the hospital's non-physician medical practitioners.

Non-Physician Medical Practitioners are:

- Physician Assistants
- Clinical Nurse Specialist
- Nurse Practitioners
- Clinical Psychologists
- Other non-physician medical practitioners that can bill professionally

Please note the expenses in this column must be identical to the Medicare B expenses reported on W/S A-8-2 of the Medicare cost report. In addition, hospitals must maintain time studies to support the expense reported on Schedule UR8. If no time studies are developed, then the entire Physician Support Services expense per rate center should be reported on the hospital Schedule UR8.

UR Schedules - Column 2

Enter on this line, on each applicable unregulated service schedule, in the Other Expenses Column, the expenses of the reporting hospital incurred in the base year for the following major natural classification of expense categories:

- .40 Medical and Surgical Supplies
- .50 Non-Medical and Non-Surgical Supplies
- .60 Utilities
- .70 Purchased Services
- .80 Other Direct Expenses

Expenses which are normally reported as components of unregulated service functions for the above categories are:

- .49 Other Medical Care Materials and Supplies
- .51 Food - Meats, Fish and Poultry
- .52 Food - Other
- .53 Tableware and Kitchen Utensils

Section 500 Reporting Instructions

.55	Cleaning Supplies
.56	Office and Administrative Supplies
.57	Employee Wearing Apparel
.66	Purchased Steam
.71	Medical
.72	Maintenance
.74	Laundry and Linen
.81	Insurance
.82	Interest
.84	Dues, Books and Subscriptions
.85	Outside Training Sessions
.86	Travel - Other
.87	Postage
.88	Printing and Duplicating

UR Schedules - Column 3

Enter on this line, on each unregulated service schedule, in the Total Expenses, Revenue Column, the result of adding the base year expenses from Columns 1 and 2.

Transfer the total expenses from Column 3 of Schedule UR1 to UR6 to Schedule RC, Line J.

Line C - Allocation from Cafeteria, Parking, Etc.

Columns 1, 3

Enter on this line, on each applicable unregulated service schedule in the Wage, Salaries and Fringe Benefits Column and the Total Expenses, Revenue Column, the allocation of cafeteria, parking, etc. from Schedule OADP, Column 2.

Lines D1 to D6 - Allocations from General Service Centers & Unassigned Expense Centers

Cost Center Column

Enter on these lines, on each applicable unregulated service schedule, in the Cost Center Column, the nomenclature of the general service center or unassigned expense center from which costs are being allocated, e.g., Housekeeping.

Code Column

Enter on these lines, on each applicable unregulated service schedule, in the Code Column, the code for the general service center or unassigned cost center expense located in Appendix C, e.g., HKP.

Source Column

Enter on these lines, on each applicable unregulated service schedule, in the Source Column, the general service center schedule or unassigned expense center, e.g., C6.

Column 1

Section 500 Reporting Instructions

Enter on these lines, on each applicable unregulated service schedule, in the Wages, Salaries and Fringe Benefits Column, the wages, salaries and fringe benefits expenses from each applicable general service center schedule, Schedules C1 to C4, Line B, Column 1.

Column 2

Enter on these lines, on each applicable unregulated service schedule, in the Other Expenses Column, the other expenses from each applicable general service center schedule, Schedules C – Line C1 to C14, Column 2 or unassigned expense schedule, Schedule UA, Line B, Columns 1, 2, 4, 5, 6, 7, 8.

Column 3

Enter on these lines, on each applicable unregulated service schedule, in the Total Expenses, Revenue Column, the total expenses from each applicable general service center schedule, Schedules C – Line C1 to C14, or unassigned expense schedule, Schedule UA, Line B, Column 9.

Line E - Capital Facilities Allowance

Column 2

Enter on this line, on each applicable unregulated service schedule, in the Other Expense Column. Capital Facilities Allowance from Schedule H3 Column 8.

Column 3

Enter on this line, on each unregulated service schedule, in the Total Expenses Revenue Column, the Capital Facilities allowance from Column 2.

Line F - Base Year Adjusted Expenses

Columns 1, 2, 3

Enter, on this line, on each unregulated service schedule in each expense column and the Total Expenses/Revenue Column, the result of adding Line B, Base Year Expenses, Line C Allocation from Cafeteria, Parking, Etc. Lines D1 to D6. Allocations from General Service Centers and Line E, Capital Facilities Allowance.

Verify that the addition of the base year adjusted expenses in Columns 1 and 2 equal the total expenses in Column 3 for each unregulated service.

Section 500 Reporting Instructions

Column 4

Enter on this line, on each unregulated service in the Expense, Revenue Per Unit Column, the result of dividing Line F, Column 3, by Line A, Column 1, e.g., 140.0 divided by 10,000 = .01400.

Base Year Profit (Loss) Section

Line G - Base Year Revenue

Column 3

Enter on this line, on each applicable unregulated service schedule, in the Total Expense, Revenue Column, the revenue of the reporting hospital generated in the Base Year.

Line H - Profit (Loss)

Column 3

Enter on this line, on each applicable unregulated service schedule, in the Total Expense, Revenue Column, the result of subtracting Line F, Base Year Adjusted Expenses, from Line G, Base Year Revenue.

Enter a loss in brackets, e.g., $100.9 - 210.9 = (110.0)$.

Line L - Base Year Revenue

Column 3

Enter on this line, on each applicable unregulated service schedule, in the Total Expenses, Revenue Column, the revenue of the reporting hospital generated in the base year.

Section 500 Reporting Instructions

Line M - Adjustments

Column 3

Enter on this line, on each applicable unregulated service schedule, in the Total Expenses, Revenue Column, adjustments to the base year revenue.

Line N - Budget Year Revenue

Column 3

Enter on this line, on each applicable unregulated service schedule, in the Total Expense, Revenue Column, the result of adding Line L, Base Year Revenue, and Line M, Adjustments.

Line O - Profit (Loss)

FTE Data Section

Line P - Adj. Base Year Hours Worked Divided by 2080

Enter on this line, on each applicable unregulated service schedule, in the Wage, Salaries and fringe Benefits Column, the result of dividing the adjusted base year hours worked by 2080, e.g., 10,912 divided by 2080 = 5.2.

Worked hours are to be counted in accordance with Section 200.0371, Salaries and Wages. Include hours worked for allocations from general service centers and donated services.

Transfer the FTEs on, Line D of each auxiliary enterprise center schedule, to Schedule OAK, on the appropriate Lines, Column 1, Number of FTEs.

Section 500 Reporting Instructions

SCHEDULE URS - UNREGULATED SERVICES SUMMARY

Overview

Schedule URS is provided to enable each hospital to report the name and location of each unregulated service provided by the hospital.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported e.g., 06–01.

Entity Name and Address column

On each line in the Entity Name and Address column enter the Legal Name and Address and the Trade Name and physical address. Attach additional sheets as necessary.

Nature of Service column

On each line in, the Nature of Service column enter the sub-specialty, e.g., Home Infusion, DME. etc. Attach additional sheets as necessary

Section 500 Reporting Instructions

SCHEDULE ACS - ANNUAL COST SURVEY

Overview

Schedule ACS is provided to enable each hospital to report the breakdown of their HSCRC regulated costs and to calculate the percentage of the hospital's total costs.

Schedule ACS must be reported for all hospitals.

Round all entries in Column 1 to one (1) decimal place (nearest hundred), e.g., \$123,456.78 is entered as \$123.5.

Round the calculation in Column 2, Lines A through U to one (1) decimal place, e.g., $12.3 / 900.1 = .0137$ is entered as 1.4.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line, the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year data is reported, e.g., 06-04.

Base Year Data Section

Column 1 - Costs

Line A - Wages and Salaries

Line B - Fringe Benefits

Section 500 Reporting Instructions

Line C - Depreciation and Amortization

Enter on this line the depreciation expense of hospital owned property and property capitalized under FASB 13 used in regulated hospital services.

Line C1 - Operating Leases

Enter on this line the leased equipment not eligible for capitalization under FASB 13. Report temporary rentals of equipment on line T Other. Report maintenance contracts on line J Contracted Services.

Line D - Interest Expense

Line E - Medical and Surgical Supplies

Surgical instruments	clamps, scissors, scalpels, stethoscopes
Gloves	used for medical surgical procedures
Pacemakers	permanent and temporary
Other supplies	sutures, intra ocular lens, unipaks, needles, dressings, thermometers, admission kits, syringes, identifications bracelets, and other medical supplies

Line F - I. V. Solutions and Pharmacy

I. V. Solutions	including blood substitutes, salines, sugar, plasma, albumin and others
Pharmacy	all types of drugs including but not limited to: antibiotics, tranquilizers, analgesic/anti-inflammatory, TPN's/VITS/electrolytes, EENT, oncology, cardiovascular/blood, respiratory, GI, GU and steroids

Line G - Laundry, Linen, Uniforms

Laundry, linen, uniforms	all purchased laundry services, including washing costs and replacement of linen, disposable linens, uniforms, drapes, curtains
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Section 500 Reporting Instructions

Line H - Films and Solutions

Films and solutions

includes materials sensitive to light, radioactive radiation for recording emissions, X-ray film, dental packs, Polaroid film, solutions for automatic developing, hyposulfites, drying agents and replenishes

Line I - Blood, Plasmanate, Albumen

Blood, plasmanate, albumen

micro hogan, enhancement solutions, antilectin, anti=IGC, blood and blood derivatives, media

Contracted Services

Contracted services

purchased lab services, trash collection, purchased security, outside collection agency expense equipment maintenance contracts

Line K - Professional Fees

Professional fees

Consultant fees, legal fees, accounting fees

Line L - Agency Nurses

Agency nurses

includes all costs of agency nurses

Line M - Malpractice Insurance

Malpractice insurance

Line N - All Other Insurance

Insurance

insurance loss of income, property and liability coverage, crime and employee dishonesty, excess indemnity, director and officers liability, auto

Line O - Telephone

Telephone

telephone equipment cost, message unit cost, and service charges for local and long distance calls

Section 500 Reporting Instructions

Line P - Utilities and Water

Utilities

All utility expenses for heating and air conditioning such as electricity, gas and/or oil, expenses for water and sewerage

Water

Line Q - Food

Food

includes all food and beverage costs

Line R - Printing, Office Supplies, Copying, Postage

Printing

pre-printed forms, letterheads, lab request cards, doctors orders sheets, admissions forms

Office supplies

envelopes, memo pads, typewriter ribbons, folders, pens, pencils

Paper supplies

drink cups, paper towels, toilet tissue, napkins, paper bags, data processing supplies

Books, periodicals, and publications

subscriptions to newspapers, periodicals, books, journals

Computer supplies

paper supplies for computer and other automated equipment supplies

Copying and postage

Other Expenses

education materials, microfilming, etc.

Line S - Chemicals, Solutions, Lubrications, Gases

Chemicals, solutions, lubrications, gases

chemicals and reagents used mostly in laboratories, gases, irrigating fluids, anesthetic agents and lubricants

Section 500 Reporting Instructions

Line T - Other

Repairs, maintenance and building supplies

building, equipment and instrument repairs, grounds care supplies, plumbing, printing, electrical, carpentry supplies, and inspections of medical equipment

Equipment rental

all rental of equipment

Travel and registration

travel expenditures including meals, tips, fares, lodging and entertainment, conferences and seminars both in and out of town, taxi cab fares

Radiology and laboratory supplies

radiology and nuclear medicine supplies including but not limited to radioisotopes, screen hangers, x-rays accessories, lab supplies including plastics and disposables, etc.

Other

includes housekeeping supplies, dietary supplies (glassware, utensils, etc.) licenses and permits

Line U - Total

Enter, on this line in the cost column, the result of adding Lines A through T. Total costs should equal the sum of the above and should equal HSCRC regulated expenses for the fiscal year.

Column 2 – Percent

Lines A to T

Enter on lines A to T, in the Percent Column, the result of dividing each line by the total costs (line U col. 1)

Line U – Total

Enter, on this line in the percent column, the result of adding Lines A through T. This total should always be 100%.

Section 500 Reporting Instructions

SCHEDULE TRE – TRANSACTIONS WITH RELATED ENTITIES

Overview

Schedule TRE is provided to enable each hospital to report significant transactions between the hospital and related entities for the current fiscal year.

- A. A related entity is an entity which can exercise control or significant influence over the management or operating policies of another entity, to the extent that one of the entities is, or may be prevented from fully pursuing its own separate interests.
- B. Examples of related entity transactions include transactions between (1) parent and its subsidiaries (2) subsidiaries of a common parent (3) an entity and trusts for the benefit or employees, that are managed by or under the trusteeship of the entities' management (4) an entity and its principal owners, management, or members of their immediate families; (5) affiliates (An entity that, directly or indirectly through one or more intermediaries, controls, is controlled by, or is under common control of another entity); and (6) an entity and joint venture whose participants include the entity or a related entity
- C. Significant transactions, for the purpose of this schedule, are those in which the value of the assets or services transferred are greater than \$10,000. Report only the value of the asset or service provided to or from the Hospital.

Example: If the hospital has provided \$10,000 of laboratory services to a related entity only “Value of Asset or Service Provided by the Hospital” column should be completed and coded “A” even though the hospital has or will be paid by the related entity for these services.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099

Section 500 Reporting Instructions

Statement Section

Assign a number to each transaction between the hospital and related entity. The numbers assigned should be based upon the date of the transaction, beginning with the first transaction of the hospital’s fiscal year. (Transactions which occur on a regular basis during the period may be summarized, e.g. if the equivalent management fee is paid every month it can be reported aggregated on one line, even if the exact amounts each month are different.) Report only one transaction per line.

Column 1

Enter in this column the number assigned to each transaction between the hospital and related entity.

Column 2

Enter in this column, for each transaction between the hospital and related entity, the name of the related entity.

Columns 3

Enter in this column the cost center where the costs are reported by the hospital on the cost schedules of this filing (e.g. MGT, PAC, etc. from Schedule C; MAL, OIN, etc. from UA). If a related entity transaction includes multiple components that are reported in different cost centers, then each component should be reported in a separate line. If the hospital is billing another related entity, then this column should reflect the cost center against which these receipts are offset or if revenue is recorded the RE header in which they are reported.

Column 4

Enter in this column the Reason (free text) example from Allocation description in current instructions.

Column 5

Enter in this column, for each transaction between the hospital and the related entity, the Nature of Allocation (specific nature of transferred cost)

Assign to each transaction the nature of Allocation (specific nature of transferred cost):

Allocation Code	Allocation Description
01	Executive Management Allocation
02	Population Health Management Allocation
03	Shared Service Allocation (e.g. finance, patient accounting, information technology, human resources)
04	Malpractice or other insurance costs

Section 500 Reporting Instructions

Allocation Code	Allocation Description
05	Interest Costs
06	Physician Costs
07	Other

Column 6

Enter in this column the direction of the transaction. Are the cost or value of services provided to the hospital or by the hospital? If the hospital is paying the other entity and receiving services enter “Services Provided to Hospital.” If the hospital is providing services and the receiving payment from the other entity enter “Services Provided from Hospital”).

Column 7

If the amount charged to or from the related entity is based on an allocation enter in this column the allocation basis (unit of measure, e.g., direct costs, total charges, square foot, discharges). If the amount is not allocated but reflects the actual costs report “Actual Cost” in this column. For example, assume a corporate entity purchases insurance for all hospitals in the system and then charges the hospitals through an intercompany transaction. If the cost of the insurance is specified by hospital by the seller and used to charge each hospital this column would reflect “Actual Cost”. If the seller only specifies the cost to the system and the system, then determines that these costs will be allocated to individual hospitals based on total charges then this column would be populated as “Allocated based on Total Charges”

Column 8

Enter in this column the \$ amount paid/received.

**Section 500
Reporting Instructions**

**SCHEDULES PH1 AND PH2 - SCHEDULES D PERSONNEL
SCHEDULES**

Overview

Schedules PH1 and PH2 are provided to enable each private psychiatric hospital to report the salary expenses and FTE's, listed on D Schedules by the following personnel categories:

Nomenclature

Licensed Psychologists

Licensed Social Workers

Registered Nurses

Licensed Practical Nurses

Other Nursing Staff – Mental Health Workers Psychiatric Technicians, Nursing Aides, etc. – all other non-licensed workers who work under the supervision of nurses.

All Other Patient Care Givers – Therapists – Occupational, Recreational, etc. – Counselors, Coordinators, etc. – and their staff.

Unit Clerical Staff – Unit Clerks, Ward Clerks, etc.

Round salary expenses to 1 decimal place (nearest hundred), e.g., \$50,000.10 is entered as \$50.0

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line, the complete name of the reporting hospital.

Institution Number Line

Section 500 Reporting Instructions

Enter on this line, the number assigned to the reporting hospitals located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Column 1

Enter on the appropriate line, A1 to X1, the base year adjusted salary expense from the applicable Schedule D, Line F, Column 1 for Licensed Psychologists.

Column 2

Enter on the appropriate line, A1 to X1, the base year adjusted salary expense from the applicable Schedule D, Line F, Column 1 for Licensed Social Workers.

Column 3

Enter on the appropriate line, A1 to X1, the base year adjusted salary expense from the applicable Schedule D, Line F, Column 1 for Registered Nurses.

Column 4

Enter on the appropriate line, A1 to X1, the base year adjusted salary expense from the applicable Schedule D, Line F, Column 1 for Licensed Practical Nurses.

Column 5

Enter on the appropriate line, A1 to X1, the base year adjusted salary expense from the applicable Schedule D, Line F, Column 1 for Other Nursing Staff.

Column 6

Enter on the appropriate line, A1 to X1, the base year adjusted salary expense from the applicable Schedule D, Line F, Column 1 for All Other Patient Care Givers.

Column 7

Enter on the appropriate line, A1 to X1, the base year adjusted salary expense from the applicable Schedule D, Line F, Column 1 for Unit Clerical Staff.

Column 8

Enter on this line the total salary expenses, the result of adding the salary expenses in columns 1 thru 7. This total should equal the total salaries on, Line B, Column 1 of the applicable Schedule D.

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Column 1

Enter on the appropriate line, A2 to X2, the base year FTE's, from the applicable Schedule D, Line P, Column 1 for Licensed Psychologists.

Column 2

Enter on the appropriate line, A1 to X2, the base year FTE's, from the applicable Schedule D, Line P, Column 1 for Licensed Social Workers.

Column 3

Enter on the appropriate Line, A2 to X2, the base year FTE's, from the applicable Schedule D, Line P, Column 1 for Registered Nurses.

Column 4

Enter on the appropriate line, A2 to X2, the base year FTE's, from the applicable Schedule D, Line P, Column 1 for Licensed Practical Nurses.

Column 5

Enter on the appropriate line, A2 to X2, the base year FTE's, from the applicable Schedule D, Line P, Column 1 for Other Nursing Staff.

Column 6

Enter on the appropriate line, A2 to X2, the base year FTE's, from the applicable Schedule D, Line P, Column 1 for All Other Patient Care Givers.

Column 7

Enter on the appropriate line, A2 to X2, the base year FTE's, from the applicable Schedule D, Line P, Column 1 for Unit Clerical staff.

Column 8

Enter on this line the Total FTE's, the result of adding the FTE's, in columns, 1 thru, 6. This total should equal the total FTE's on, Line Q, Column 1, of the applicable Schedule D.

Line AA

Column 1 thru Column 8

Enter on this line the result of adding the salary expenses from lines, A1 thru X1.

Line BB

Column 1 thru Column 8

Enter on this line the result of adding the FTE's, from lines, A2 thru X2.

Section 500 Reporting Instructions

SCHEDULE TU – UTILIZATION OF THERAPIES SCHEDULE

Overview

Schedule TU is provided to enable each private psychiatric hospital to report the number of hours of therapy that have been provided to patients in each patient care center.

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
Individual Therapy	7671	ITH
Group Therapy	7672	GTH
Family Therapy	7673	FTH
Activity Therapy	7677	ATH
Psychological Testing	7675	PST
Education	7674	PSE

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line, the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospitals located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital’s Medicare Provider Number, e.g., 0099.

Base Year Line

Enter, on this line, the year for which the base year is reported, e.g., 06–90.

Base Year Data Section

Line A

Columns 1 thru 6

Enter, on line A in the appropriate column, the number of hours of individual therapy provided to patients in each patient care center.

Line B

Columns 1 thru 6

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Enter, on line A, in the appropriate column, the number of hours of group therapy provided to patients in each patient care center.

Line C

Columns 1 thru 6

Enter, on line A, in the appropriate column, the number of hours of family therapy provided to patients in each patient care center.

Line D

Columns 1 thru 6

Enter, on line A, in the appropriate column, the number of hours of activity therapy provided to patients in each patient care center.

Line E

Columns 1 thru 6

Enter, on line A, in the appropriate column, the number of hours of psychological testing provided to patients in each patient care center.

Line F

Columns 1 thru 6

Enter, on line A, in the appropriate column, the number of hours of education provided to patients in each patient care center.

Lines G thru J

Columns 1 thru 6

Enter, on line A, in the appropriate column, other therapies provided to patients in each patient care center.

Line K

Enter, on this line in each column, 1 thru 7, the result of adding the hours on lines A thru J.

Column 7

Schedule TU - Utilization of Therapies Schedule

Lines A thru J

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Enter, on each line A thru J the result of adding the hours in column 1 thru 6. The total in this column should agree with the total hours on line A, column 1, of the schedule D of the therapy designated

Section 500 Reporting Instructions

SCHEDULE AR - 1 CAPITATION INCOME AND EXPENSE REPORT

Overview

Schedule AR-1 is provided to facilitate the reporting of income and expense information associated with managed care capitation arrangements on a calendar quarter and on an annual basis.

All income and expenses for all members covered under the managed care capitation arrangement shall be reported. All income and expenses amounts shall be provided on a paid basis.

Categories of expenses as reported on lines 10 through 81 are meant to be complete and mutually exclusive. That is, all expenses for services and supplies under the capitation arrangement must be reported in this schedule, and each expense must be reported only once.

Expenses which fall across two or more categories should be allocated using a reasonable approximation which does not systematically understate or overstate any of the categories.

Round all dollar amounts to 1 decimal place (nearest hundred), e.g., 66,428.93 is entered as 66.4.

Detailed Instructions

Heading Section

Hospital Name and Number Line

Enter on this line the complete name of the hospital responsible to ensure that this information be filed. Also enter on this line following the hospital's name the number assigned to the responsible hospital in Appendix B. The assigned number corresponds to the last 4 digits of the responsible hospital's Medicare Provider Number, e.g., 0099.

Period Ending Line

Enter on this line the period for which data is reported, e.g., 07-96 - 09/96.

Contact Person

Enter on this line the name of the person responsible for filling in this schedule.

Telephone Number

Enter on this line the telephone number of the person responsible for filling in this schedule.

Reporting Entity Name Line

Enter on this line the complete name of the entity reporting the information.

Section 500 Reporting Instructions

Payer/Contract Line

Enter on this line the complete name of the payer, that has entered into the capitation arrangement with the reporting entity. In addition, enter on this line the contract number or other designation given the capitation arrangement for which this data is report.

Proceeding Number

Enter on this line the proceeding number of the Alternative Method of Rate Determination Application approved.

Line A - Member Months

Enter on this line the sum of the total number of paid members enrolled in each individual month of the period being reported. Members include all subscribers and all of their covered dependents. For members who enter or leave in the middle of a month, any reasonable approximation which does not systematically understate or overstate the time enrolled is acceptable.

Column 1 - Income Section

Line 1 - Capitation Income

Enter on this line the total revenue for all members under the capitation arrangement. The amount of revenue reported should correspond to the paid member months reported on Line A.

Line 2 - Reinsurance Recoveries

Enter on this line all income from reinsurance recovery payments received.

Line 3 - Other Income

Enter on this line all other income not reported on lines 1 and 2 above. Please provide a detailed description of the source and amounts of all income reported on this line.

Line 4 - Total Income

Enter on this line the sun of lines 1, 2 and 3 above.

Column 1 - Expense Section

Lines 10 to 14 - Total Inpatient Facility Expenses

Enter on these lines, in the total column, the expenses for inpatient facility expenses excluding mental health and substance abuse expenses.

Line 10 - Medical/Surgical - Acute, Pediatric - Acute and Definitive Observation

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Enter on this line, in the total column, inpatient facility expenses for acute medical, surgical, pediatric, and definitive observation centers. Expenses for maternity centers or newborn nurseries should NOT be included here but should be reported in Line 12.

Line 11 - Tertiary Care Expenses

Enter on this line the inpatient facility expenses for intensive care units, cardiac care units, trauma care units, burn centers, neo-natal intensive care units etc.

Line 12 - Maternity and Newborn Expenses

Enter on this line the inpatient facility expenses for obstetric units, birthing-centers, and newborn nurseries.

Line 13 - Rehabilitation Expenses

Enter on this line the inpatient facility expenses for physical rehabilitation units and facilities.

Line 14 - Extended Care Expenses

Enter on this line the inpatient extended care facility expenses, including expenses for care provided in skilled nursing facilities, intermediate care facilities, long term care facilities, hospices, and chronic hospital centers.

Lines 20 to 24 - Outpatient Facility Expenses

Enter on these lines, in the Total Column, the expenses for outpatient facility services excluding mental health and substance abuse expenses.

Line 20 - Ambulatory Services Expenses

Enter on this line the facility expenses for hospital based same day surgery centers and freestanding ambulatory surgery centers.

Line 21 - Emergency Department Expenses

Enter on this line the facility expenses for emergency departments, freestanding emergency services centers, outpatient trauma centers.

Line 22 - Imaging Expenses

Enter on this line the outpatient hospital-based and free-standing facility expenses for diagnostic imaging services (radiology, ultrasound, nuclear medicine, etc.).

Line 23 - Primary Care Expenses

Enter on this line the facility expenses for outpatient primary care services such as urgent care.

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Line 24 - Other Expenses

Enter on this line the other outpatient facility expenses not included in the list above (except for psychiatric or substance abuse services which should be reported in lines 51 and 61). This includes specialty centers or facilities such as outpatient curative centers (chemotherapy, transfusions, etc.) and outpatient therapeutic centers (physical therapy, cardiac rehabilitation, etc.).

Lines 30 to 34 - Professional Services Expenses

Enter on these lines, in the Total Column, the expenses for Professional Services excluding mental health and substance abuse expenses.

Line 30 - Primary Care Expenses

Enter on this line the professional provider expenses for routine evaluation, management, and preventive care (except for maternity and newborn care which should be included in Line 33).

Primary care services include CPT codes:

Office/Outpatient Services:	99201-99205, 99211-99215
Preventive Medicine:	99381-99429, 99499
Immunization Injections:	90701-90749

Line 31 - Imaging Expenses

Enter on this line the professional provider expenses for diagnostic imaging services, including radiology, ultrasound, and diagnostic nuclear medicine.

Imaging Services include CPT codes:

Diagnostic Radiology:	70010-76499
Diagnostic Ultrasound:	76506-76999
Nuclear Medicine:	78000-78999

Line 32 - Pathology (Surgical) Expenses

Enter on this line the professional provider expenses for surgical pathology. Surgical pathology services include CPT codes: 88300-88399

Line 33 - Maternity and Newborn Expenses

Enter on this line the professional provider expenses for maternity care and delivery, including all ante partum, delivery, and postpartum care for mother and newborn as well as fertility services and termination of pregnancy. Expenses for medical or surgical complications of pregnancy should also be included in this section.

Section 500 Reporting Instructions

Maternity services include CPT codes:

Maternity Care/Delivery	59000-59899, 00857, 00995, 00850, 00946, 99150-51
Newborn Care:	99431-33, 99438-40, 54150 54160, 94652, 54000, 36450, 36510, 36660
Fertility Services:	58970-76, 89300-20, 89329, 89330

Line 34 - Other Specialists Expenses

Enter on this line the expenses for all other medical and surgical professional provider services, as well as consultations, and anesthesia services.

Other specialist services include CPT codes:

Anesthesia:	00100-01999
Surgery:	10040-58999, 60000-69979
Radiation Oncology:	77261-77799
Therapeutic Nuclear:	79000-7999
Medicine:	90780-90799, 90900-99199
Hospital Inpatient:	99221-99238
Consultations:	99241-99275
Emergency Care:	99281-99288
Critical Care:	99291, 99292, 99295-99297
Medicine:	90780-90799, 90900-99199

Lines 40 to 44 - Non-Facility Expenses

Enter on these lines, in the Total Column, the expenses for Non-Facility Expenses.

Line 40 - Pharmacy Expenses

Enter on this line the expenses for pharmacy services and pharmaceuticals that are not included in the inpatient or outpatient facility charges reported above.

Line 41 - Laboratory Expenses

Enter on this line the expenses for pathology and laboratory services that are provided by the pathologist or by technologists. This line should include only those expenses that are not included in the facility or professional expenses reported above. Expenses for surgical pathology services should be included in Line 34. Laboratory and Pathology services include CPT codes: 80002-88299, 89050-89399.

Line 42 - Durable Medical Equipment and Prosthetics

Enter on this line all expenses for the sale, rental, fitting, or testing of durable medical equipment or prosthetics that are **not** included in facility or professional expenses reported above.

Section 500 Reporting Instructions

Line 43 - Home Health Care

Enter on this line all expenses for services and supplies for home health care services. Home Health Care Services include CPT codes: 99341-99353.

Line 44 - Other Expenses

Enter on this line all expenses for non-facility supplies and services that are not already reported in Lines 40 to 43, including ambulance fees.

Lines 50 to 53 - Mental Health Expenses

Enter on these lines, in the Total Column, the expenses for Mental Health Services. Include all expenses for services and supplies provided in a psychiatric hospital or unit, or by a mental health provider other than treatment for substance abuse.

Psychiatric CPT codes, 90801-90899, are not separated by inpatient and outpatient services.

Lines 50 - Inpatient Facility Expenses

Enter on this line the facility expenses for all mental health inpatient services and supplies, including expenses for psychiatric units and facilities.

Line 51 - Outpatient Facility Expenses

Enter on this line the facility expenses for all mental health outpatient services and supplies, including centers and facilities for psychiatric day/night care, partial hospitalization, and outpatient psychiatric therapy.

Line 52 - Inpatient Professional Expenses

Enter on this line the professional expenses for all providers that perform inpatient mental health services, including psychiatrists, psychologists, psychiatric nurses, social workers, rehabilitation counselors, and other providers giving care in an inpatient mental health care setting.

Line 53 - Outpatient Professional Expenses

Enter on this line the professional expenses for all providers that perform outpatient or partial hospitalization mental health services, including psychiatrists, psychologists, psychiatric nurses, social workers, rehabilitation counselors, and other providers giving care in an outpatient mental health care setting.

Lines 60 to 63 - Substance Abuse Expenses

Enter on these lines, in the Total Column, the expenses for Substance Abuse.

Line 60 - Inpatient Facility Services

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Enter on this line the facility expenses for all substance abuse inpatient services and supplies, including expenses for substance abuse units and facilities.

Line 61 - Outpatient Facility Services

Enter on this line the facility expenses for all substance abuse outpatient services and supplies, including centers and facilities for substance abuse day/night care, partial hospitalization, and outpatient treatment.

Line 62 - Inpatient Professional Services

Enter on this line the professional expenses for all providers that perform inpatient substance abuse services, including psychiatrists, psychologists, psychiatric nurses, social workers, rehabilitation counselors, and other providers giving care in an inpatient substance abuse care setting.

Line 63 - Outpatient Professional Services

Enter on this line the professional expenses for all providers that perform outpatient or partial hospitalization substance abuse services, including psychiatrists, psychologists, psychiatric nurses, social workers, rehabilitation counselors, and other providers giving care in an outpatient substance abuse care setting.

Column 2 - Capitated Expenses/Related Entity

Lines 10 through 63

Enter on each applicable line all the expenses paid under a capitated arrangement to a related entity, as defined in COMAR 10.37.12(B) (4). Include salaries, expenses, and related benefits of employees who provide direct medical services to patients. Do not include the cost of utilization review, case management, health education, medical director or related services.

Column 3 - Capitated Expenses/Unrelated Entity

Lines 10 through 63

Enter on each applicable line all the expenses paid under a capitated arrangement to an unrelated entity.

Column 4 - Fee for Service Expenses/In - Network

Lines 10 through 63

Enter on each applicable line all the expenses paid on a fee for service basis to providers who are members of the reporting entity's provider network.

Column 5 - Fee for Service/Out of Network

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Lines 10 through 63

Enter on each applicable line all the expenses paid on a fee for services basis to providers located in the network area, but which are not members of the reporting entity's provider network.

Column 6 - Fee for Service/Out of Area

Lines 10 through 63

Enter on each applicable line all the expenses paid on a fee for service basis to providers located outside the reporting entity's network area.

Columns 1 through 6 - Expenses

Line 70 - Total Medical Costs

Enter on this line, in each column, the result of adding the expenses from lines 10 to 63. The sum of the entries in Columns 2 to 6, Line 70, should equal the entry in Column 1, Line 70.

Line 71 - Global Fee Costs

Enter on this line from Schedule AR3 the total "Global Fee" paid. (This line shall be utilized only when the reporting entity has a managed care capitation arrangement and a "Global Fixed Price" arrangement the results of which are both reported to the HSCRC. Other global fees should be allocated to a category on lines 10 to 63 using a reasonable approximation which does not understate or overstate the entry for any of the categories. The amounts should be placed in column 2 or column 3 as appropriate.)

Line 72 - Total Claim Costs

Enter on this line the sum of lines 70 and 71. This line represents the total direct costs associated with claims.

Lines 80 and 81 - Other Expenses

Line 80 - Administration Expenses

Enter on this line all other expenses including, but not limited to, expenses for utilization review, case management, member services, health education, financial management, claim processing, contract management and marketing.

Line 81 - Reinsurance Expenses

Enter on this line all expenses for reinsurance, including specific and aggregate stop-loss coverage premiums and capitation holdbacks.

Line 82 - Total Expenses

Enter on this line the sum of lines 72, 80 and 81.

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Line 89 - Net Income (Loss)

Enter on this line the difference between line 4, Total Income, and Line 82 Total Expenses.

Section 500 Reporting Instructions

SCHEDULE AR-2 - CAPITATION UTILIZATION REPORT

Overview

Schedule AR-2 is provided to facilitate the reporting of utilization information associated with capitation arrangements on a calendar quarter and on an annual basis. Round the entries in columns 2 and 3 to 2 decimal places, e.g., $10,241 / 7,564 = 1.35$.

The entries in lines 10 to 63 should be reported in a manner consistent with the expenses reported in Schedule AR-1.

Detailed Instructions

Heading Section

Hospital Name and Number Line

Enter on this line the complete name of the hospital responsible to ensure that this information be filed. In addition, enter on this line the number assigned to the responsible hospital. The assigned number corresponds to the last 4 digits of the responsible hospital's Medicare Provider Number, e.g., 0099.

Reporting Entity Name Line

Enter on this line the complete name of the entity reporting the information.

Payer/Contract Line

Enter on this line the complete name of the payer that has entered into the capitation arrangement with the reporting entity. In addition, enter on this line the contract number or other designation given the capitation arrangement for which this data is report.

Proceeding Number

Enter on this line the proceeding number of the Alternative Method of Rate Determination Application approved.

Period Ending Line

Enter on this line the period for which this information is reported, e.g., 07/96 - 9/96.

Contact Person

Enter on this line the name of the person responsible for filling in this schedule.

Telephone Number

Enter on this line the telephone number of the person responsible for filling in this schedule.

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Column 1 - Number of Units of Service

Describe any units reported that differ from those prescribed in these instructions.

Lines 10 to 14 - Inpatient Facility Units of Service

Enter on each applicable line the appropriate number of inpatient days.

Lines 20 to 23 - Outpatient Facility Units of Service

Enter on each applicable line the appropriate number of outpatient units of service.

Lines 30 to 34 - Professional Services Units of Service

Enter on the applicable line the appropriate number of professional units of service.

Lines 40 to 44 Non-Facility Units of Service

Enter on each applicable line the appropriate number of non-facility units of service.

Lines 50 to 53 Mental Health Units of Service

Enter on each applicable line the appropriate number of mental health units of service.

Lines 60 to 63 Substance Abuse Units of Service

Enter on each applicable line the appropriate number of substance abuse units of service.

Lines 90 to 93 Inpatient Admissions

Enter on the applicable line the appropriate number of admissions.

(Enter the number of admissions which correspond to the patient days reported on the appropriate prior lines of the schedule. That is, admissions on Line 90 correspond to patient days on Line 50; admissions on Line 91 correspond to patient days on Line 60; admissions on Line 92 correspond to patient days on Lines 10 to 13 and admissions on Line 93 correspond to patient days on Line 14.)

Column 2 - Average Unit cost

Lines 10 to 63

Enter on each applicable line the result of dividing the total cost, as reported in Column 1 of Schedule AR-1, by the total number of units of service on the appropriate line in Column 1 of this schedule, Schedule AR-2.

Column 3 - Number of Units Per Member Per Month

Lines 10 to 63

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Enter on each applicable line the result of dividing the total units of service as reported in Column 1 of this schedule, Schedule AR-2, by the number of Member Months as reported on Line A of Schedule AR-1.

Section 500 Reporting Instructions

SCHEDULE AR-3 - GLOBAL PRICE REVENUE REPORT

Overview

Schedule AR-3 is provided to facilitate the reporting of revenue and volume information associated with global price arrangements on a calendar quarter and on an annual basis.

Round the entries in Columns 4, Hospital Changes, 5 Global Payment and 6 Difference to 1 decimal place (nearest hundred) e.g., 66,428.93 is entered as 66.4.

Detailed Instructions

Heading Section

Hospital Name and Number Line

Enter on this line the complete name of the hospital responsible to ensure that this information be filed. In addition, enter on this line the number assigned to the responsible hospital. The assigned number corresponds to the last 4 digits of the responsible hospital's Medicare Provider Number, e.g., 0099.

Reporting Entity Name Line

Enter on this line the complete name of the entity reporting the information.

Payer/Contract Line

Enter on this line the complete name of the payer that has entered into the capitation arrangement with the reporting entity. In addition, enter on this line the contract number or other designation given the capitation arrangement for which this data is reported.

Proceeding Number

Enter on this line the proceeding number of the Alternative Method of Rate Determination Application approved.

Period Ending Line

Enter on this line the date on which the calendar quarter for which this information was reported ended, e.g., 07/96 - 0/96.

Contact Person

Enter on this line the name of the person responsible for filling in this schedule.

Telephone Number

Enter on this line the telephone number of the person responsible for filling this schedule.

Section 500 Reporting Instructions

Columns 1 - DRG/Procedure

Lines 1 through 22

Enter into this column on separate lines the appropriate DRG or procedure, as delineated in the global price contract or arrangement.

Column 2 - Number of Cases

Lines 1 through 22

Enter on each applicable line the appropriate number of cases for the period.

Column 3 - Number of Days

Lines 1 through 22

Enter on the applicable line the total number of inpatient days associated with the cases recorded in column 2.

Column 4 - Hospital Charges

Lines 1 through 22

Enter on the applicable line the total HSCRC regulated charges, both inpatient and outpatient, associated with the cases as reported in column 1.

Column 5 - Global Payment

Lines 1 through 22

Enter on the applicable line the total global payments for medical services provided under the global price contract or arrangement for the cases in column 1. Medical services may include, but not be limited to, inpatient and outpatient hospital services as well as physicians' professional services.

Column 6 - Difference

Lines 1 through 22

Enter on the applicable line the result of subtracting the Hospital Charges in Column 4 from the Global Payments in Column 5.

Columns 2, 3, 4, 5 and 6

Lines 23 - Totals

Enter on this line in the appropriate column the sum of lines 1 through 22. This line represents the total number of cases, the total number of patient days, the total hospital charges, the total global payments and the total difference between the global payments and the hospital charges

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SCHEDULE DOC - DAY/BEDS OVER CAPACITY

Overview

Schedule DOC is provided to enable each hospital to report the dates and number of beds that exceeded the hospital's licensed capacity on each of those days for the reporting period. Where a hospital has exceeded its total licensed capacity, the number of patients/beds in excess, by major service type, is also reported.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital.

Month Ending Line

Enter on this line the month for which the data is reported. Data for the month of January 2001 would be entered as 01312001.

Column 1 - Dates

Lines 1 to 31

Enter the date(s) in which the hospital was over its total licensed capacity. January 1, 2001 would be entered as 01012001.

Column 2 - Total Beds

Lines 1 to 31

Enter the number of beds by which the hospital was over its licensed capacity.

Columns 3 - 6

Lines 1 to 31

Enter the number of beds for each service type the hospital exceeded its licensed capacity. MSG includes medical, surgical, gynecology, intensive care, definitive observation, burn, trauma, and oncology. Do not report nursery, neonatal, chronic, or rehabilitation services on this form.

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Column 1 - Total

Line 32

Enter, on this line in this column the total number of days the hospital was over its licensed capacity.

Columns 2 - 6 Total

Line 32

Enter on this line, in each applicable major service column, the result of adding lines 1 through 31.

Section 500 Reporting Instructions

SCHEDULE MTC - INCREMENTAL MIEMMS REQUIREMENTS FOR TRAUMA HOSPITALS

Overview

Schedule MTC is provided to enable hospitals with designated trauma centers (Johns Hopkins Hospital, Johns Hopkins Bayview Medical Center, Memorial Hospital of Cumberland, Peninsula Regional Medical Center, Prince George's Hospital Center, Sinai Hospital, Suburban Hospital, and Washington County Hospital) to report the incremental trauma costs incurred to meet the Maryland Institute for Emergency Medical Services Systems (MIEMMS) regulatory requirements. Such incremental costs are the costs associated with operating a hospital with a designated trauma center that are over and above the costs normally associated with hospitals that do not have a designated trauma center. These incremental costs consist of the costs associated with; a Trauma Director, a Trauma Department, Trauma Protocol, Specialized Trauma Staff, Education and Training, and Special Equipment included in the costs of the Emergency Department, as reported on Schedule D 18. The reporting schedules for these incremental trauma costs consist of a summary schedule and six supplementary schedules.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year data is reported, e.g., 06-04.

Instructions for Supplementary MTC Schedules

Supplementary Schedule A - Trauma Director

The purpose of this schedule is to provide detailed cost information associated with the Trauma Director incurred in the base year.

Section 500 Reporting Instructions

Line A - Column 1

Report the salary costs incurred by the Hospital for the Trauma Director in the base year.

Lines B through F - Column 1

Report the other, i.e., miscellaneous costs incurred by the Hospital associated with the Trauma Director.

Line G - Column 1

Report the sum of lines A through F.

Supplementary Schedule B - Trauma Department

The purpose of this schedule is to provide detailed cost information for the Trauma Coordinator and associated costs incurred in the base year.

Line A - Column 1

Report, the salary and fringe benefits for the Trauma Coordinator, in the base year.

Line B - Column 1

Report, the salary and fringe benefits for the Trauma Assistant, in the base year.

Line C - Column 1

Report, the salary and fringe benefits for the Trauma Registrar(s), in the base year.

Line D - Column 1

Report, the costs for technical and professional fees for the Trauma Committee incurred, in the base year.

Line E - Column 1

Report the costs for dues and licenses incurred in the base year.

Line F - Column 1

Report the costs for travel, registration for courses and seminars incurred in the base year.

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Line G - Column 1

Report the costs incurred by the Hospital for other, i.e., miscellaneous items utilized by the Trauma Department, in the base year.

Line H - Column 1

Report the sum of lines A through G.

Supplementary Schedule C - Trauma Protocol

The purpose of this schedule is to provide detailed information associated with the incremental cost of staff who respond to trauma patients as opposed to normal Emergency Department patients.

Lines A through I - Column 1

Report by job category the costs incurred by the Hospital for the time of the staff, who responds to trauma cases, spent on trauma cases in the base year.

Line J - Column 1

Report the sum of lines A through I.

Supplementary Schedule D - Specialized Trauma Staff

The purpose of this schedule is to provide the costs incurred by the Hospital in the base year for additional non-physician staffing in various departments associated with trauma.

Lines A - E - Column 1

Report the salary and fringe benefits incurred by the Hospital in the base year for additional non-physician staff in various departments.

Line F - Column 1

Report the sum of lines A through E.

Supplemental Schedule E - Education and Training Costs

The purpose of this schedule is to report costs incurred by the Hospital in the base year of the incremental costs of orientation, education, and training specifically required for trauma personnel incurred by the Hospital in the base year.

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Section 500 Reporting Instructions

Lines A through E - Column 1

Report the costs incurred by the Hospital in the base year associated with the orientation, education, and training specifically required for trauma personnel.

Line F - Column 1

Report the sum of lines A through E.

Supplementary Schedule F - Specialized Equipment

The purpose of this schedule is to enable hospitals to report the annual depreciation of equipment and cost of technology needed to support the trauma center incurred by the Hospital in the base year.

Lines A through F - Column 1

Report the annual depreciation of equipment and cost of technology incurred by the Hospital in the base year.

Line G - Column 1

Report the sum of lines A through F.

Summary Schedule - Total Incremental MIEMMS Requirements Costs

Lines A through F - Column 1

Report the total incremental MIEMMS costs incurred by the Hospital in the base year as reported on supplementary schedules A through F.

Line G - Column 1

Report the sum of lines A through F.

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SCHEDULES SBC I & II – STANDBY COSTS TRAUMA PHYSICIANS

Overview

Schedules SBC I & II are provided to enable hospitals with designated trauma centers, (Johns Hopkins Hospital, Johns Hopkins Bayview Medical Center, Memorial Hospital of Cumberland, Peninsula Regional Medical Center, Prince George's Hospital Center, Sinai Hospital, Suburban Hospital, and Washington County Hospital) to report the standby costs of trauma physicians, i.e., Trauma Surgeons, Orthopedic Surgeons, Neurosurgeons, and Anesthesiologists, included in the costs of the Emergency Department, Schedule D – Line D18. Trauma physicians' standby costs are defined as the cost generated as a result of the necessity to have the physical presence of a trauma physician, under a formal arrangement, to render services to trauma patients. These physicians must be on the hospital premises in reasonable proximity of the Emergency Department or trauma center and may not be "on-call."

Use Schedule SBC I for physician standby costs reimbursed under Hourly or Salary Based Arrangements. Use Schedule SBC II for physician standby costs reimbursed under Contract Based/Minimum Guarantee Arrangements. Do not disclose the name of physicians or physician groups providing standby services. Assign each physician or physician group a number or a letter.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year data is reported, e.g., 06–04.

Instructions for Schedule SBC I - Hourly or Salary Based Arrangements

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Sections A, B, and C - Lines 1 and 2

Column 1 - Total Trauma Hours

Report the total number of hours each physician or physician group provided under a formal arrangement with the trauma center for availability, supervision and administrative services directly related to trauma in the base year. This amount shall be the sum of the "availability hours" column #2 and the "supervision and administration hours" column #3.

Column 2 - Availability Hours

Report the total number of hours each physician or physician group provided under a formal agreement with the trauma center for availability services in the base year. Availability services require the physical presence of the trauma physician in the hospital to render trauma services to patients when and as needed. The physician must be on the hospital premises within reasonable proximity to the trauma center. "On-call" hours and hours for which the physician or the hospital otherwise received reimbursement should not be reported in this column. **Do not include hours that the physician spends treating patients, i.e., providing billable Part B professional services to individual patients.**

Column 3 - Supervision and Administrative Hours

Report the total number of hours each physician or physician group provided supervision and administrative services to the trauma center under a formal arrangement in the base year. "On-call" hours and hours for which the physician or the hospital otherwise received reimbursement should not be reported in this column.

Column 4 - Payments for Availability

Report the total actual payments made to each physician or physician group under a formal arrangement to provide availability services to the trauma center in the base year. Payments for "on-call" services should not be reported in this column. Payments reported in this column shall be reduced by any reimbursement amounts the physician or hospital otherwise received for the provision of availability services to the trauma center.

Column 5 - Payments for Supervision and Administration

Report the total actual payments made to each physician or physician group under a formal arrangement for supervision and administration services to the trauma center in the base year. Payments for "on-call" services should not be reported in this column. Payments reported in this column shall be reduced by any reimbursement amounts the physician or hospital

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otherwise received for the provision of supervision and administration services to the trauma center.

Column 6 - Percent Inpatient

Report the percent, of all trauma cases at the trauma center reported on the State Trauma Registry which results in an inpatient stay.

Column 7 - Percent Outpatient

Report the percent, of all trauma cases at the trauma center reported on the State Trauma Registry which does not result in an inpatient stay.

Column 8 - Professional Organization Membership

Report the total membership fees paid by the hospital on behalf of each physician or physician group for membership in trauma-related professional organizations in the base year.

Column 9 - Continuing Medical Education Costs

Report the total amount paid on behalf of each physician or physician group for required trauma-related continuing medical education in the base year.

Column 10 - Malpractice Insurance

Report the total premiums paid by the hospital on behalf of each physician or physician group for the provision of trauma services in the base year.

Column 11 - Total Trauma Standby Costs

Report the total of column #4, Payments for Availability, column #5 Payments for Supervision and Administration, column #8, Professional Organization Membership, column #9, Continuing Medical Education Costs, and column 10, Malpractice Insurance.

II. Instructions for SBC II - Contract Based/Minimum Guarantee Arrangements

Sections A, B, and C - Lines 1 and 2

Column 1 - Total Trauma Hours

Report the total number of hours each physician or physician group provided under a formal arrangement with the trauma center for availability, supervision and administrative services

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directly related to trauma in the base year. This amount shall be the sum of the "availability hours" column #2 and the "supervision and administration hours" column #3.

Column 2 - Availability Hours

Report the total number of hours each physician or physician group provided under a formal agreement with the trauma center for availability services in the base year. Availability services require the physical presence of the trauma physician in the hospital to render trauma services to patients when and as needed. The physician must be on the hospital premises within reasonable proximity to the trauma center. "On-call" hours and hours for which the physician or the hospital otherwise received reimbursement should not be reported in this column. ***Do not exclude* hours that the physician spends treating patients, i.e., providing billable Part B professional services to individual patients.**

Column 3 - Supervision and Administrative Hours

Report the total number of hours each physician or physician group provided supervision and administrative services to the trauma center under a formal arrangement in the base year. "On-call" hours and hours for which the physician or the hospital otherwise received reimbursement should not be reported in this column.

Column 4 - Minimum Guarantee Amount

Report the total amount of charges billed (or payments received) for physicians professional services to individual patients guaranteed to the physician under the arrangement with the hospital in the base year.

Column 5 - Payments for Supervision and Administration

Report the total actual payments made to each physician or physician group under a formal arrangement for supervision and administration services to the trauma center in the base year. Payments for "on-call" services should not be reported in this column. Payments reported in this column shall be reduced by any reimbursement amounts the physician or hospital otherwise received for the provision of supervision and administration services to the trauma center.

Column 6 - Percent Inpatient

Report the percent of all trauma cases at the trauma center reported on the State Trauma Registry which resulted in an inpatient stay in the base year.

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Column 7 - Percent Outpatient

Report the percent of all trauma cases at the trauma center reported on the State Trauma Registry which did not result in an inpatient stay in the base year.

Column 8 - Professional Organization Membership

Report the total membership fees paid by the hospital on behalf of each physician or physician group for membership in trauma-related professional organizations in the base year.

Column 9 - Continuing Medical Education Costs

Report the total amount paid on behalf of each physician or physician group for required trauma-related continuing medical education in the base year.

Column 10 - Malpractice Insurance

Report the total premiums paid by the hospital on behalf of each physician or physician group for the provision of trauma services in the base year.

Column 11 - Total Trauma Standby Costs Incurred by Hospital

Report the total of column #4, Minimum Guaranteed Amount, column #5 Payments for Supervision and Administration, column #8, Professional Organization Membership, column #9, Continuing Medical Education Costs, and column #10 Malpractice Insurance.

Column 12 - Physicians' professional Services Billed (or Payments Received)

Report the total amount of charges billed (or payments received) for physician professional services to individual patients as specified in the arrangement with the hospital.

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SCHEDULE IRS – INTERN AND RESIDENT SURVEY

Overview

Schedule IRS is provided to allow each hospital to report the Intern, Resident, and eligible Fellow, data necessary for the Graduate Medical Education (GME) adjustment to the Reasonableness of Charges (ROC) and the Inter-hospital Cost Comparison (ICC) methodologies of the Commission.

(An eligible Fellow is a physician in a program of graduate medical education accredited by the Accreditation Council for Graduate Medical Education.)

The survey date is the first Tuesday after Labor Day. The report is due on January 15th of each year.

The form is an excel file available on the Commission's website for download. Completed surveys are emailed to nduka.udom@maryland.gov.

Detailed Instructions

Column 1 – Hospital ID – Enter the hospital's Medicare provider number, i.e., 0099.

Column 2 – Program -Use the drop-down box to select the program the trainee is enrolled in.

Column 3 – Description of "Other" – Describe the program the trainee is enrolled in if other is selected in column 2.

Column 4 – Intern, Resident, or Fellow – Use the drop-down box to select the appropriate status of the trainee.

Column 5 – Last Name – Enter the trainee's last name.

Column 6 – First Name – Enter the trainee's first name.

Column 7 - Social Security Number – Enter the trainee's social security number.

Column 8 – Years Completed – Enter the number of years in the program the trainee has completed.

Column 9 – Previous Program – Use the drop-down box to select the previous program the trainee was enrolled in.

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Column 10 - Description of "Other" – Describe the program the trainee is enrolled in if other is selected in column 9

Column 11 - Years Completed in Previous Program– Enter the number of years in the program the trainee completed in the previous program.

Column 12 – Form of Payment – Use the drop-down box to select the form of payment for the trainee.

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Reporting Instructions**

**SCHEDULE DCFA – DEBT COLLECTION/FINANCIAL ASSISTANCE
REPORT**

Overview

Schedule DCFA is provided for hospitals to report specific information on their debt collection and financial assistance processes.

The report is due 120 days after the end of each hospital’s fiscal year.

Detailed Instructions

Attach the hospital’s policies and procedures for assigning a debt to a collection agent for collection, and for compensating such collection agent for services rendered. (PDF format required for electronic submission)

Attach a list of the documentation requirements utilized by the hospital for individuals to qualify for financial assistance. (PDF format required for electronic submission)

Heading Section

Hospital Name Line

Enter on this line the complete name of the reporting hospital.

Hospital Number Line

Enter on this line the six digit provider number assigned by Medicare to the reporting hospital, e.g., 0099.

Reporting Period

Enter on this line the fiscal year being reported, e.g., FY 2010.

Line 1 a-h - Collection Agency Name

Enter on each line a-h, as needed, the name(s) of any collection agent(s) used during the reported fiscal year.

Line 2 i – Number of Liens

Enter on this line the number of liens placed on residences during the reported fiscal year.

Line 3 j – Number of Extended Payment Plans

Enter on this line the number of extended payment plans exceeding 5 years established with patients during the reported fiscal year.

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Line 4 k – Number of Applications for Financial Assistance Received

Enter on this line the number of applications for financial assistance received from patients during the reported fiscal year.

Line 5 i – Number of Applications for Financial Assistance Approved

Enter on this line the number of applications for financial assistance approved during the reported fiscal year.

Save file name as DCFA####_FYxx.xls where #### is the hospital number and xx is the calendar year.

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SCHEDULE SFI – NON-OPERATING REVENUE AND EXPENSES

Overview

Schedule SFI is provided to enable hospitals to report detailed information on Non-Operating Revenue and Expenses and Other Significant Financial Information in a standard format. The SFI schedule is to be submitted with Schedules FSA and FSB, Financial Statement Summary monthly or quarterly as applicable and as part of the Annual Report of Revenues, Expenses, and Volumes.

Detailed Instructions

To collect additional detail of non-operating revenue and expenses the format of the detail is as follows:

Line A – Enter on this line, Excess (Deficit) Operating Revenue over Operating Expenses, the amount from RE schedule line T, column 3.

Line B-1 – Enter on this line, Contribution (Unrestricted), - All unrestricted contributions including contributions previously restricted where the restriction was met.

Line B-2 – Enter on this line, Interested and Investment Income, - dividends and interest, excluding investment income on temporarily and permanently restricted investments.

Line B-3 – Enter on this line, Investment Gains/Losses Realized, - realized gains or losses on sale of investments, excluding realized gains or losses on temporarily and permanently restricted investments.

Line B-4 – Enter on this line, Investment Gains/Losses Unrealized, - unrealized gains on securities held in trading portfolio, excluding unrealized gains or losses on temporarily and permanently restricted investments.

Line B-5 – Enter on this line, Swap Agreements Gains/Losses Realized, - all settlement payments received or made in relation to non-qualifying swap agreements (non-qualifying for hedging for accounting treatment purposes) as well as change in fair market value of non-qualifying swap agreements.

Line B-6 – Other (Specify)

Line B-7 – Enter on this line the result of adding lines T, Excess (Deficit) Operating Revenue over Operating expenses, U1, Contributions (Unrestricted), U2, Interest and Investment Income, U3, Investment Gains/Losses Realized, U4, Investment Gains/Losses Unrealized, U5, Swap Agreements Gains/Losses Realized and V, Other.

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Line C – Enter on this line, Swap Agreements Gains/ (Losses) Unrealized, – all adjustments related to the fair market value of a qualifying swap agreement (qualifying for hedging for accounting treatment purposes).

Line D – Enter on this line, Collateral Received / (Posted) – Swap Agreements.

Line E – Enter on this line, Retirement of Debt – Gains/(Losses), – all gains or losses related to the retirement, refinancing, or early extinguishment of debt including write-offs of deferred financing costs and prepayment of interest costs on funds placed in escrow.

Line F - Enter on this line, Pension Adjustments – Defined Benefit Plans, – the change in the funded status of pension and other post retirement plans.

Line G – Enter on this line, Other (Specify), Examples could include, contributions of capital, changes in fair value of investments for available for sale portfolio, etc.

Line H Total – Enter on this line the result of adding lines C, Swap Agreements Gains/(Losses) Unrealized, line D Collateral Received/(Posted), line E Retirement of Debt – Gains/(Losses), line F Pension Adjustments – Defined Benefit Plans, and line G Other (Specify)

Section 500 Reporting Instructions

UCC WRITE-OFFS REPORT

Overview

This report enables hospitals to provide documentation on charity and bad debt write-offs and recoveries for REGULATED HOSPITAL SERVICES. Do not include write-offs for unregulated services. This information will assist the Commission in determining the sources of uncompensated care.

Your hospital's Write-Offs Report must be reconciled to charity and bad debts reported on Annual Report Schedule RE. We recognize that there are timing differences between write offs and accrual-based accounting, and there may be reconciling differences.

The Write-Offs Report is to be submitted 30 days after the end of each calendar quarter.

The report may be considered late or not filed if the format prescribed is not followed to file this data. Please be sure that you have downloaded the most current Excel template for reporting the Uncompensated Care Write-Off Report.

Detailed Instructions

File Name

Upon submitting the initial file via Repliweb, the file name should include the Hospital's 6-digit Medicare I.D. Number as the main identifier, the reporting period, and the report name (e.g. 210001_FY15Q3_UCC.xlsx).

When submitting a revised file, it is imperative that the revision number is specified with each revised submission. It must not be named identical to the original file. (e.g., 210001_FY15Q3_UCCREV1, 210001_FY15Q3_UCCREV2, etc.)

Heading Section

The formatting must not be changed. It is contained in Rows 1 through 9 Columns A through F. Please do not enter Write-Off Data above Row 10.

Institution Name Line

Row 4, Column B. Enter in this cell the complete name of the reporting hospital.

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Institution Number Line

Row 5, Column B. Enter in this cell the Hospital's 6-digit Medicare I.D. number. Do not enter hyphens, dashes or quotation marks. Example: Meritus Medical Center would be entered as 210001. Please see the attached list of hospital numbers for your reference.

Period

Row 4, Column E. Enter the 4-digit Fiscal Year (based on a July – June Schedule -2015) and the Quarter number (Q1=July-Sept, Q2=Oct-Dec, Q3=Jan-Mar, Q4=Apr-Jun). Example: January-March 2015 should be recorded as: 2015Q3

Reporting Section

This section begins with Row 10. Do not record Write-Off Data above Row 10. Do not include breaks for months (e.g., January, February) or summary lines (e.g., Sub Total, Grand Total). All data should be recorded on one worksheet -do not use a single worksheet for each month of the quarter.

Utilizing one line for each write-off (Charity, Bad Debt, or Recovery) provide the following information for each patient account with services written off to charity care, bad debt, or a patient account with funds recovered by your hospital in the calendar quarter:

Col. 1 Date of service – Enter in Column A from Row 10 down as needed – the date of service, e.g., date of admission or date of service for outpatient accounts. This must be a valid single date of service in m/d/yy, e.g., 1/1/15 or 1/25/15. (Do not enter in text format. Do not include a grouping of dates e.g., 1/1/15-1/10/15). If the write-off is for more than one admission or outpatient visit, enter the date of the most recent service.

Col. 2 Patient Account Number – Enter in Column B from Row 10 down as needed – the patient account number for the service being written off. If this is a recovery recorded as a group, please enter “group” for patient account number.

Col. 3 Total Amount Billed – Enter in Column C from Row 10 down as needed – the total amount of charges billed for this inpatient admission or outpatient visit. The total amount billed should never change. It should always be reported as the original amount billed. This must be entered as a positive number.

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Col. 4 Charity, Bad Debt, or Recovery – Enter in Column D from Row 10 down as needed – Whether the amount of write-off is to Charity, Bad Debt or Recovery. Please use one of the three types as written: Charity, Bad Debt, or Recovery. Do not include any other information in Column D.

Col.5 Amount of Write-Off or Recovery – Enter in Column E from Row 10 down as needed – The total amount of the indicated type of write-off for Charity or Bad Debt. If the account is a recovery and a portion of the account was written off to both Charity and Bad Debt, please use a separate line to record the amount written off to Charity and Bad Debt. Please enter the write-off amount as a positive number. Recovery amounts should be entered as negative numbers.

Reversals: If a reversal of a write-off occurs, the write-off reversal should be recorded as a negative number in Col. 5 Amount of Write-Off or Recovery. (e.g., if an amount was written off to Bad Debt for \$100.00, and more information is received to then classify the amount as Charity, a (-\$100) would be entered for Bad Debt, and the Charity would be reported as instructed above for Col. 5.

Col. 6 Expected Payer – Enter in Column F from Row 10 down as needed – The Expected Primary Payer Code (excerpted from the FY2015 Maryland Hospital Inpatient Data Submission Elements and Formats, Data Item 21) as follows:

- 01 = Medicare
- 02 = Medicaid FFS Only and Pending Medicaid
- 03 = Title V
- 04 = Blue Cross
- 05 = Commercial Insurance, Other than Blue Cross
- 06 = Other Government Program
- 07 = Workmen’s Compensation
- 08 = Self Pay
- 09 = Charity (Patient was not charged for care)
- 10 = Other
- 11 = Donor
- 12 = HMO
- 14 = Medicaid HMO
- 15 = Medicare HMO
- 16 = Blue Cross – National Capital Area
- 17 = Blue Cross – Other State (Non-MD)
- 18 = International Insurance
- 99 = Unknown

Section 500 Reporting Instructions

DENIALS REPORT

Overview

The HSCRC is collecting data on hospital services for which third party payers refused payment and the payment was written off as a denial. This information will assist the Commission in understanding the prevalence of and justification for denials. The Commission will use the information to promote care processes and practices that will reduce denials.

Your hospital's Denials Reports should be reconciled to denials reported on Annual Report Schedule RE. If there are recoveries in the reporting period, they should be netted against the denials. We only want to see the summary line.

The Denials Report is to be submitted 30 days after the end of each calendar quarter.

Detailed Instructions

File Name

Upon submitting the initial file via Repliweb, the file name should include the Hospital's 6-digit Medicare I.D. Number as the main identifier, the reporting period, and the report name (e.g., 210001_Denials_FY15Q3.xlsx).

When submitting a revised file, it is imperative that the revision number is specified with each revised submission. It must not be named identical to the original file. (e.g., 210001_Denials_FY15Q3_REV1 210001_Denials_FY15Q3_REV2, etc.)

Heading Section

The formatting must not be changed. The header information is contained in Rows 1 through 9 Columns A through E. Please do not enter denial data above Row 9.

Institution Name Line

Row 3, Column B. Enter in this cell the complete name of the reporting hospital.

Institution Number Line

Row 3, Column D. Enter in this cell the Hospital's 6-digit Medicare I.D. Number. Do not enter hyphens, dashes or quotation marks. (e.g., Meritus Medical Center is entered as 210001). Please see the attached list as reference.

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Period

Row 5 Column B. Enter the 4 digit Fiscal Year (based on a July –June Schedule -2015) and the Quarter number (Q1=July-Sept, Q2=Oct-Dec, Q3=Jan-Mar, Q4=Apr-Jun). Example: January – March 2015 should be recorded as 2015Q3.

Reporting Section

This section begins with Row 9. Do not record denials data above Row 9. All data should be recorded in one worksheet – do not use a single worksheet for each month of the quarter. Please do not include extra data. Only provide the data that is required in the template.

By payer, utilizing one line for each category of denial, provide the following information for the cases with denied services written off by your hospital in the calendar quarter.

Col. 1 Payer that Denied Claim – Enter the Payer code for the Payer that denied the claim, using the codes from the Maryland Hospital Inpatient Data Submission Elements and Formats, Data Item 21. These codes should be updated as the “Hospital Patient-Level Data Submission Requirements” are updated.

The FY 2015 Inpatient Data Submission Requirement are as follows:

- 01 = Medicare
- 02 = Medicaid FFS Only and Pending Medicaid
- 03 = Title V
- 04 = Blue Cross
- 06 = Other Government Program
- 07 = Workmen’s Compensation
- 08 = Self Pay
- 09 = Charity (Patient was not charged for care)
- 10 = Other
- 11 = Donor
- 12 = HMO
- 14 = Medicaid HMO
- 15 = Medicare HMO
- 16 = Blue Cross-National Capital Area
- 17 = Blue Cross – Other State (Non-MD)
- 18 = International Insurance
- 99 = Unknown

Col. 1a Health Plan Payer –Enter the Payer code from the Inpatient Data Submission Regulations - Record Type 1, Data Element 16, Primary Health Plan Payer or 17 Secondary Health Plan Payer - Codes 01 to 99, use code 00 for not applicable. The Primary Health Plan Data Table from FY2015 Inpatient Data Submission Regulations (data element 16) is attached for reference. These codes should be updated as the “Hospital Patient-Level Data Submission Requirements” are updated.

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Col. 2 Patient Category – Enter only one of the following patient categories per line, blanks are not acceptable:

- inpatient services
- emergency department services
- outpatient services

Col. 3 Denial Reason - Enter only one of the following reasons per line blanks are not acceptable:

- medical necessity
- no pre-authorization
- untimely filing
- RAC Audit
- other

Col. 4 Number of Cases Denied – Enter the total number of cases with billed charges written off as denied. Do not report reversals (or negative numbers). Only the total number of cases denied should be reported.

Col. 5 Total Amount Written Off as Denied – Enter the total amount of billed charges written off as denied (this should be a positive amount).

Primary Health Plan Data Table from FY2015 Inpatient Data Submission Regulations

(http://www.hscrc.state.md.us/hsp_Info1.cfm)

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SCHEDULE UR6A – PHYSICIANS PART B SERVICES - DETAIL

Overview

Schedule UR6A is provided to enable hospitals to identify and report the Physicians Part B Services costs, revenue, and FTEs reported on Schedule UR6 by Physician Category. The information reported on Schedule UR6A must agree with the information reported on Schedule UR6 Physicians Part B Services. The Physician Categories to be used in this report are those listed in the HSCRC- Physician Category Code List.

Round the expenses and revenue in Columns 3 through 6 to one decimal place (nearest hundred), e.g., 66,428.93 is entered as 66.4.

Round the FTE data in Column 8 to 1 decimal place, e.g., 22,612 hours divided by 2080 = 10.9.

Detailed Instructions

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Fiscal Year Line

Enter on this line the year for which the data is reported.

Column 1 – Physician Category Code

Enter on the appropriate lines the Physician Category Code provided in the HSCRC Physician Category Code List.

Column 2 – Physician Description

Enter on the appropriate lines the Physician Description, from the HSCRC- Physician Category Code List, that matches the Physician Category Code.

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Column 3 - Salaries and Fringe Benefits

Enter on the appropriate lines the Salaries and Fringe Benefits Expenses reported on Schedule UR6 for this category of physician.

Column 4 - Other Expenses

Enter on the appropriate lines the direct expenses other than salaries and fringe benefits reported on Schedule UR6 for this category of physician, as well as allocations of expenses from schedules OADP, Cs and UA. These expenses should be included in the expenses of each applicable physician category. If these expenses cannot be attributed to a specific physician category, they should be allocated evenly across all physician categories.

Column 5 - Total Expenses

Enter on the appropriate lines the sum of Columns 3, salaries and fringe benefits Column 3 and Column 4, other expenses.

Column 6 - Revenue

Enter on the appropriate lines the revenue reported on Schedule UR6 for this category of physician.

Column 7 – Hospital Based

Enter an X in this column line for physicians that are Hospital Based (For the purposes of this report only House Staff, Pathologists, Radiologists, Anesthesiologists and Emergency Department physicians are “Hospital Based”). If your hospital has both Hospital Based and non-Hospital Based physicians in the same physician category, use one line for Hospital Based and a separate line for non-Hospital Based physicians.

Column 8 – FTEs

Enter on the appropriate lines the FTEs reported on Schedule UR6 for this category of physician.

The totals of Columns 3 through 5 shall agree with Line F Fiscal Year Adjusted Expenses reported on Schedule UR6 Physicians Part B Services. The total of Column 6 shall agree with Line G Base Year Revenue reported on Schedule UR6 Physicians Part B Services. The total of Column 8 shall agree with Line A No. of FTEs Base Year reported on Schedule UR6 Physicians Part B Services.

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HSCRC PHYSICIAN CATEGORY CODE LIST

<u>Code</u>	<u>Physician Description</u>
XX	Hospitalist
1	General Practice
2	General Surgery
4	Otolaryngology
5	Anesthesiology
6	Cardiology
7	Dermatology
8	Family Practice
9	Interventional Pain Management
10	Gastroenterology
11	Internal Medicine
12	Osteopathic Manipulative Medicine
13	Neurology
14	Neurosurgery
16	Obstetrics & Gynecology
17	Hospice & Palliative Care
18	Ophthalmology
19	Oral Surgery
20	Orthopedic Surgery
22	Pathology
23	Sports Medicine
24	Plastic & Reconstructive Surgery
25	Physical Medicine & Rehabilitation
26	Psychiatry
29	Pulmonary Disease
30	Diagnostic Radiology
33	Thoracic Surgery
34	Urology
37	Pediatric Medicine
38	Geriatric Medicine
39	Nephrology
40	Hand Surgery
44	Infectious Disease
46	Endocrinology
48	Podiatry
66	Rheumatology
72	Pain Management
77	Vascular Surgery
78	Cardiac Surgery
79	Addiction Medicine
81	Critical Care Medicine
82	Hematology
83	Hematology- Oncology
84	Preventative Medicine

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<u>Code</u>	<u>Physician Description</u>
85	Maxillofacial Surgery
86	Neuropsychiatry
90	Medical Oncology
91	Surgical Oncology
92	Radiation Oncology
93	Emergency Medicine
94	Interventional Radiology
98	Gynecological Oncology
C3	Interventional Cardiology
C0	Sleep Medicine
ZZ	Other *

*Provide detailed description

Section 500 Reporting Instructions

WAGE AND SALARY SURVEY

Overview

The Wage and Salary (W&S) Survey is provided to enable each hospital to report certain wage, salary and fringe benefit data for a specific time period of each year for the purpose of comparing a hospital's departmental productivity unit costs to the hospital's "market" and to compare the reasonableness of a hospital's wage, salary and fringe benefit policy to the hospital's region.

A separate Zip code schedule within this survey is provided to report confidential individual employee payroll data along with the employee's zip code for enhanced analyses of the hospital's labor market. Although they are non-employees, a hospital should report Contract RNs and Contract LPNs payroll data.

Detailed Instructions

Heading Section

Institution Name Line

Enter the complete name of the reporting hospital.

Institution Number Line

Enter the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the hospital's Medicare Provider Number, e.g., 210099.

Referential Pay Period Line

Enter the referential payroll period, e.g., 01-20-2015 to 02-02-2015.

The referential pay period is the primary pay period which includes February 1. For example, if a hospital has January 28 to February 10 as its payroll period applicable to 70% of its employees, January 28 to February 3 as its payroll period applicable to 25% of its employees and February 1, to February 28 as its payroll period applicable to the remaining 5% of its employees, the referential pay period is January 28 to February 10. Therefore, the referential pay period of the employees paid weekly (January 28 to February 3) will include 2 weekly payroll periods (January 28 to February 3 and February 4 to February 10). Also the referential pay period for the employees paid monthly (February 1 to February 28) will be January 28 to February 10 using the following calculation:

$$\text{Monthly Salary} / 26 \times 12 = 2 \text{ week period}$$

JOB CLASSIFICATION SECTION

Column 1 - Hours Paid

This is the number of paid hours in the referential pay period. This total shall include paid hours associated with vacations, sick leave, holidays, personal leave and overtime. The total shall not include hours identifiable with retroactive pay, advance pay or severance pay; nor should it include unrestricted

Section 500 Reporting Instructions

on call or call back hours. Hours paid for salaried or exempt employees should be the number of weeks in the primary period multiplied by 40 hours. Round the hours paid in Column 1 to the nearest hour, e.g., 545.6 is entered as 546.

Reference Section 200.371 for a more detailed discussion for computing paid hours.

Job Classification Lines 1 to 69, 75 and 76

Enter the number of hours paid to employees for the referential pay period in accordance with the job classification specifications contained in subsection .603. Frontline supervisors should be included in their job specific category.

Job Classification Line 70 - Other Hospital Specific

Enter the number of hours paid to employees for all hospital specific classifications not entered on Lines 1 to 69 during the referential pay period.

Positions that are included in other hospital specific include:

Department heads and other management personnel of clinical departments, e.g., radiology, occupational therapy, speech therapy, pharmacy, etc. whose primary function is administrative duty.

- Exclude hours for residents, interns, physicians and students. Exclude the President/Chief Executive Officer and Executives that report directly to the President/Chief Executive Officer.

Job Classification Line 71 - Other Non-Hospital Specific

Enter the number of hours paid to employees of all non-hospital specific classifications not entered on Lines 1 to 69 during the referential pay period.

Positions that are non-hospital specific include:

Department heads and other management personnel of non-clinical departments, e.g., plant operations, central supply, housekeeping, etc.

- Exclude hours for residents, interns, physicians and students. Exclude the President/Chief Executive Officer and Executives that report directly to the President/Chief Executive Officer.
-

Job Classification Line 77 – Total – Calculated Field

Calculation: the result of adding the paid hours from Lines 1 to 71.

Column 2 - Base Wages and Salaries Paid

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This is the number of base wages/salaries in the referential pay period. Round all entries in Column 2 thru 5 to the nearest dollar, e.g., \$2246.82 is reported as 2,247.

Job Classification Lines 1 to 69

Enter the amount of base wages and salaries paid to employees during the referential pay period in accordance with the job classification specifications contained in sub-section .603.

Exclude pay for shift differential, on-call/standby, bonus or other premium pay.

Job Classification Lines 70 and 71

Enter the amount of base wages and salaries paid to employees for all classifications, divided between hospital specific and non-hospital specific, not on Lines 1 thru 69 during the referential pay period.

Exclude pay for shift differential, on-call/standby, bonus or other premium pay.

Job Classification Lines 75 and 76

Enter the amounts paid to the agency for each category of nurses (RN or LPN).

Exclude wages and salaries paid to residents, interns, physicians and students.

Job Classification Line 77 –Calculated Field

Calculation: the result of adding the base wages and salaries paid from Lines 1 to 71.

Column 3 - Other Wages and Salaries Paid

This is the number of other wages and salaries in the referential pay period. Other wages and salaries include: shift differential, overtime premium, on-call/standby pay/call back, bonuses and holiday premium. Exclude advance pay, severance pay and retroactive pay. Exclude wages and salaries paid to residents, interns, physicians and students.

Round all entries in Column 2 thru 5 to the nearest dollar, e.g., \$2246.82 is reported as 2,247.

Job Classification Lines 1 to 69

Enter the amount of other wages and salaries paid to employees during the referential pay period in accordance with the job classification specifications contained in sub-section .603.

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Example:

<u>Type of Pay</u>	<u>Column 1 Hours Paid</u>	<u>Column 2 Base Wages & Salaries Paid</u>	<u>Column 3 Other Wages & Salaries Paid</u>
Base wages and Advance pay, severance pay, & Retroactive pay	Enter hours No entry	Enter base wages and Salaries No entry	No entry No entry

<u>Type of Pay</u>	<u>Column 1 Hours Paid</u>	<u>Column 2 Base Wages & Salaries Paid</u>	<u>Column 3 Other Wages & Salaries Paid</u>
Overtime	Enter hours (Not hours Times 1 1/2)	Enter wages paid for straight time (1 times base wage)	Enter premium paid (1/2 times base wage)
Shift premium	No entry	No entry	Enter shift premium paid
On-call pay	No entry	No entry	Enter all wages for on-call (restricted and unrestricted)
Other premium pay i.e. Weekend premium pay, Extra shift premium pay hiring/referral bonus certification pay incentive pay performance bonus, etc.	No entry	No entry	Enter all premium pay

Job Classification Line 70 and 71

Enter the amount of other wages and salaries paid to employees of all classifications, divided between hospital specific and non-hospital specific, not entered on Lines 1 to 69 during the referential pay period.

Job Classification Line 77- Calculated Field

Calculation: the result of adding the other wages and salaries paid from Lines 1 to 71.

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Column 4 - Fringe Benefits Per Hour Calculation

Job Classification Lines 1 to 71 –Calculated Field

Calculation: the result of multiplying the paid hours in Column 1 by the fringe benefit per paid hour from Schedule FB, Line U, Column 1, e.g., $546 \times .8756 = 478$. Round each result to the nearest dollar.

Job Classification Line 77 –Calculated Field

Calculation: the result of adding the fringe benefits Per Hour calculations for Lines 1 to 71.

Column 4A - Fringe Benefits Based on Salary Calculation

Job Classification Lines 1 to 71 –Calculated Field

Calculation: the result of multiplying the Base Wages and Salaries paid in Column 2 plus the Other Wages and Salaries paid times the Fringe Benefit based on salaries from Schedule FB Line W, Column 1, e.g. $[(1,017 + 102) \times 0.1265] = 142$. Round each result to the nearest dollar.

Job Classification Line 77 –Calculated Field

Calculation: the result of adding the fringe benefits based on salary calculations Lines 1 to 71.

Column 5 - Total Wages, Salaries and Fringe Benefits Calculation

Job Classification Lines 1 to 71 –Calculated Field

Calculation: the result of adding the wages, salaries and fringe benefits from Columns 2, 3, 4 and 4A.

Job Classification Line 77 –Calculated Field

Calculation: the sum of Lines 1 to 71.

Column 6 Average Wages Salaries and Fringe Benefits per Hour

Job Classification Lines 1 to 71-Calculated Field

Calculation: the result of dividing the total wages, salaries and fringe benefits in Column 5 by the hours paid in Column 1, e.g., $9298 \text{ divided by } 1849 = 5.03$. Round each result to 2 decimal places.

Section 500 Reporting Instructions

Job Classification Line 77 –Calculated Field

Calculation: the sum of Lines 1 to 71.

Column 7 - Range Minimum

Job Classification Lines 1 to 69

Enter on each applicable job classification line, the minimum base rate per hour that is normally paid to employees in each job classification. Exclude shift differentials and probationary rates.

Column 8 - Range Maximum

Job Classification Lines 1 to 69

Enter on each applicable job classification line, the maximum base rate per hour that is normally paid to employees in each job classification. Exclude shift differentials and red circled rates.

Column 9 - Number of Employees

Job Classification Lines 1 to 69 Enter on each applicable job classification line, the number of employees paid for each job classification for the referential pay period.

Job Classification Line 70 and 71

Enter on this line the number of employees paid for all job classifications, divided between hospital specific and non-hospital specific not includable on Lines 1 to 69 for the referential pay period. Exclude residents, interns, physicians and students.

Job Classification Line 77 – Calculated Field

Calculation: the result of adding the number of employees included on Lines 1 to 71.