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**Instructions and FAQs for****ANNUAL FINANCIAL DISCLOSURE REPORT SITE**

Welcome to OSHPD's Annual Financial Disclosure Report site, where you can view or download detailed annual financial disclosure reports submitted by California's 450 hospitals and 1,250 long-term care facilities. In February 2010, the site was updated to include with each report OSHPD's Summary Individual Disclosure Report (SIDR), which summarizes key data fields and includes numerous calculations. This site is updated daily and includes reports as originally submitted by each health facility and as audited by OSHPD, beginning with report periods ending in 2002 for hospitals and 2001 for LTC facilities. To view a report, Adobe Reader is required.

Instructions for Getting a Report**Select a Facility**

- Select **Hospital, Long-Term Care, or All**.
- Select **From Year** and **To Year** to set beginning and ending range for reports, which are based on each facility's report period end date. If you want only one year of reports, select that year from both drop-down boxes.
- You can select facility from drop-down list or refine and speed-up search by selecting a **County** and/or a **City**.
- To view list of all facilities meeting search criteria, click on **Get Results**. To select an individual facility, you can also use the drop-down menu under **Facility Name** and then click on **Get Results**.
- If more than one reporting year is selected, search results are sorted by facility name and report period.
- Select **Clear** to start a new search.

View and/or Save a Report

- To view a report, locate facility and click on **Submitted Report** or **Audited Report**. If a report is still being desk audited by OSHPD, only the **Submitted Report** will be available.
- To save an opened report, click on **File / Save A Copy...** and Indicate where the file should be saved.

Note: If the report opens up in a browser and you have Adobe Reader installed, you can change default settings to open report (and other .pdf files) in Adobe Reader. Click on Edit / Preferences / Internet and uncheck Display PDF in Browser.



Download a Report

- Locate facility on search results and select **Submitted Report** or **Audited Report**.
- Right-click mouse and select **Save Target As...**
- Indicate where file should be saved.

Hint: For easy reference, when saving or downloading a report, it is suggested that you save file to your Desktop. If you are downloading more than one report, it is advised that you also change filename at this time.

Print Selected Pages

The hospital and LTC facility reports are formatted to print on letter-size paper and are 137 and 41 pages, respectively. If you are interested in printing selected pages instead of the entire report, use the tables below to determine which page to print and the related page range.

Hospital Annual Financial Disclosure Report

Report Page	Description	PDF Begin	PDF End
SIDR	Summary Individual Disclosure Report <i>(completed by OSHPD)</i>	1	5
0	General Information	6	6
1	Hospital Description	7	8
2	Services Inventory	9	10
3.1 - 3.4	Related Hospital Information	11	14
4	Patient Utilization Statistics	15	17
4.1	Patient Utilization Statistics by Payer	18	19
5	Balance Sheet - Unrestricted Fund	20	21
5.1	Supplemental Long-term Debt Information	22	23
5.2	Statement of Changes in Property, Plant & Equipment	24	24
6	Balance Sheet - Restricted Fund	25	26
7	Statement of Changes in Equity	27	27
8	Income Statement	28	30
9	Statement of Cash Flows	31	31
10	Summary of Revenue and Costs <i>(completed by OSHPD)</i>	32	39
12	Gross & Net Patient Revenue by Payer	40	51

Hospital Annual Financial Disclosure Report (con't)			
Report Page	Description	PDF Begin	PDF End
14	Other Operating Revenue	52	52
15	Physician & Student Compensation - Revenue Producing Centers	53	58
16	Physician & Student Compensation - Non-Revenue Producing Centers	59	61
17	Expense Trial Balance - Revenue Producing Centers	62	69
18	Expense Trial Balance - Non-Revenue Producing Centers	70	77
19	Cost Allocation - Statistical Basis	78	89
20 *	Cost Allocation <i>(completed by OSHPD)</i>	90	107
20a	Cost Allocation - Short Form	108	113
21	Direct Payroll Costs - Revenue Producing Centers	114	123
21.1	Contract Labor Costs - Revenue Producing Centers	124	125
22	Direct Payroll Costs - Non-Revenue Producing Centers	126	135
22.1	Contract Labor Costs - Non-Revenue Producing Centers	136	137

LTC Facility Integrated Disclosure and Medi-Cal Cost Report

Report Page	Description	PDF Begin	PDF End
SIDR	Summary Individual Disclosure Report <i>(completed by OSHPD)</i>	1	4
1	General Information	5	5
2	Facility Description and Services Inventory	6	7
3	Related Persons and Organizations	8	10
4.1	Patient Days by Payer	11	11
4.2	Revenue Information by Payer	12	13
4.3	Other Census and Revenue Information	14	14
5.1 / 5.2	Balance Sheet - General Fund	15	18
5.3 / 5.4	Supplemental Long-Term Debt Information / Medi-Cal Adjust.	19	20
6	Balance Sheet - Restricted Fund	21	21
7	Statement of Changes in Equity	22	22
8	Income Statement	23	24

LTC Facility Integrated Disclosure and Medi-Cal Cost Report (con't)			
Report Page	Description	PDF Begin	PDF End
9	Statement of Cash Flows	25	25
10.1	Expense Trial Balance Worksheet	26	28
10.2 - 10.4	Adjustments to Trial Balance Expenses	29	32
11 - 11.3	Allocation of Indirect Costs to Direct Costs	33	36
121.1 / 12.2	Labor Report	37	40
13	Ancillary Services Cost Per Day	41	41

Frequently Asked Questions

Q1. How large are the reports and what is their file format?

A1. Each hospital report is approximately 1.2 Mb and consists of 137 pages, while each LTC report is about 300 Kb and consists of 41 pages. All files are in Portable Document Format (.pdf) and set-up to print on letter-sized (8.5" x 11") paper.

Q2. When are annual financial disclosure reports due?

A2. By law, annual financial disclosure reports are due four months after the end of the reporting period, which is typically the facility's fiscal year end date. An extension of up to 90 days may be granted.

Q3. What are some reasons why a facility does not appear in search results?

A3. There are several possible reasons, such as report is not yet due, report is delinquent, facility is closed, facility has placed its beds in suspense, and facility has changed its name.

Note: All hospital locations do not submit a separate report. Many operate under a consolidated license, meaning its financial data are combined with its parent facility.

Q4. What is the difference between a "Submitted" report and "Audited" report?

A4. The "Submitted" report contains the original data submitted by the facility. The "Audited" report contains all corrections made by the facility and OSHPD during the desk auditing process and any optional data fields calculated by OSHPD. The "Audited" report is available only after OSHPD completes its desk audit. (Note – Medi-Cal rates for LTC facilities are based on the "Submitted" report.)

Q5: Why are some pages blank or appear to be missing data?

A5: OSHPD completes certain pages and data fields for the hospitals and LTC facilities. These pages and data fields will be blank on the “Submitted” report and completed on the “Audited” report. Additionally, some LTC facility pages are completed only by Medi-Cal providers, and will be blank on both the “Submitted” and “Audited” reports for non-Medi-Cal providers. A summary of the calculated fields and LTC facility pages completed only by Medi-Cal providers follows:

Calculated Fields on Hospital Annual Disclosure Report

Page 10 – All fields

Page 17 – Columns 12, 13, and 14

Page 18 – Columns 12 and 14

Page 19 – Columns 4, 5, 8, 11, 12, 13, and 17

Page 20 – All fields

Pages 21 - Columns 1 through 21 (odd only), lines 150, 225, and 405; and column 25

Page 21.1 – Columns 1 and 3, lines 150, 225, and 405

Page 22 - Columns 1 through 21 (odd only), lines 10, 50, 150, 200, 300, 350, and 370; and column 25

Page 22.1 – Column 1, lines 10, 50, 150, 200, 300, 350, and 370

Calculated Fields and Medi-Cal Provider Pages on LTC Facility Integrated Disclosure and Medi-Cal Cost Report

Page 5.4 – Completed only by Medi-Cal providers

Pages 10.3 and 10.4 - Completed only by Medi-Cal providers

Page 11.3 – All fields

Page 13 - Completed only by Medi-Cal providers

Q6. When opening up a report, why does a blank Internet Explorer (IE) browser window also appear?

A6. You probably have Adobe Acrobat Professional installed on your PC. This issue does not occur with Adobe Reader and Acrobat Standard. We suggest changing your default application for .pdf files or just close the IE browser window. If you are opening up several reports, additional IE browser windows will appear.

Q7. When is the Summary Individual Disclosure Report (SIDR) produced and how does this information differ from that contained in the annual report?

A7. The SIDR is produced whenever an annual report is requested and will reflect either the “Submitted” or “Audited” report selected. The SIDR includes key financial and utilization data that are reported by the facility (e.g., number of patient days and net income) and calculated by OSHPD (e.g., occupancy rate and operating margin).

Q8. Why does the hospital SIDR based on the “Audited” report contain more information than the SIDR based on the “Submitted” report?

A8. As noted in Question 5 above, OSHPD completes several fields in the Hospital Annual Disclosure Report, including Page 10, which is then used to produce the SIDR. Page 10 is a summary of revenue and costs that can only be produced after the cost allocation (Pages 19 and 20) have been completed by OSHPD.

Q9. How do I obtain hospital annual financial disclosure reports for periods ending before 2002?

A9. Hardcopy reports are still available from 1980 to present. There is a charge of \$7.50 per hospital report and \$6.00 per LTC facility report. Please contact OSHPD’s Healthcare Information Resource Center (HIRC) at (916) 326-3802 or at hirc@oshpd.ca.gov for ordering and payment instructions.

Q10. Does OSHPD provide a CD/DVD product that contains all reports? If so, is there a charge for this product?

A10. Yes, OSHPD can produce a standard CD/DVD product that contains all hospital or LTC facility reports submitted from 2001 to present in Excel 2003 format, or a custom CD/DVD product for specific facilities and/or reporting years. Please contact HIRC at (916) 326-3802 or at hirc@oshpd.ca.gov for ordering and pricing information.

Q11. Who do I contact if I have questions about a facility and/or a report?

A11. If you have general or technical questions about this site, a facility, or a report, please contact HIRC at (916) 326-3802 or at hirc@oshpd.ca.gov. If HIRC is unable to answer your question, they will contact appropriate data program representatives.