

STATE OF CALIFORNIA
OFFICE OF STATEWIDE HEALTH PLANNING AND DEVELOPMENT

HOSPITAL ANNUAL FINANCIAL DATA

**SELECTED DATA FILE
DOCUMENTATION**

For Report Periods Ended

January 1, 1997 through December 31, 1997

July 1, 1997 through June 30, 1998

January 1, 1998 through December 31, 1998

July 1, 1998 through June 30, 1999

January 1, 1999 through December 31, 1999

July 1, 2000 through June 29, 2000

October 2000

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GENERAL INFORMATION

The Office of Statewide Health Planning and Development (OSHPD) produces a data file which contains selected financial and utilization data from the Hospital Annual Disclosure Reports submitted by California hospitals. This data file is available for purchase on PC diskette and for downloading on the Office's web-site (www.oshpd.state.ca.us). Prior to the development of this product, such data were available only on hardcopy Facsimile Reports, in publications, or on magnetic tape.

Due to the extremely large number of data elements reported on the Hospital Annual Disclosure Report and the limited capacity of a PC diskette, only 225 selected data items for each reporting hospital are provided. We tried to provide a wide range of commonly used data items, including general hospital information, utilization data by payer, revenue data by payer, expense data by natural expense category, financial ratios, and labor information. Additional calculations, using data items from the data file, are located in Appendix B, Calculations and Formulas. We realize that these limitations may preclude some data users from performing detailed, cost center-level analysis of a hospital's report.

The data file includes selected data from each Hospital Annual Disclosure Report with a report period that ended within a specified range. This means that if a hospital submitted two disclosure reports with report periods that ended within the specified range, both reports are included. These situations often arise due to changes in hospital licensure or fiscal year end date. As a general rule, most reports will cover a 12 month (365 day) reporting period, although some reports will be less than or greater than 12 months.

OSHPD routinely grants reporting modifications to reflect the unique operating characteristics of certain hospitals. These modifications often include the submission of an abbreviated Hospital Annual Disclosure Report in lieu of the full 22-page disclosure report. For example, the hospitals owned and operated by Kaiser Foundation Hospitals or the State of California do not submit full disclosure reports. Since the data file contains data from all hospitals which submitted a report, you should exercise caution when using the data from these "non-comparable" reports. To assist you in identifying these reports, the data file contains a data field (Type of Hospital) which indicates the type of reporting hospital and if the data are comparable.

You should also be aware that some Hospital Annual Disclosure Reports were still in OSHPD's desk audit process when this data file was created. Our desire to provide the most current data available influenced OSHPD's decision to include reports which are still in process. One of the data file fields (Data Status Indicator) indicates if the hospital's report has been audited or is in process of being audited.

Data file Availability

The initial data file included 210 selected data items and covered annual reporting periods which ended January 1, 1995 to December 31, 1995. The next data file covered report periods ended July 1, 1995 through June 30, 1996. An updated data file is released two times a year. Please keep in mind that the data items included on the data files reflect financial and utilization activity for specific reporting periods and may not be indicative of the hospital's present condition or status.

The most recent data file includes report periods ended January 1, 1999 through December 31, 1999. This data file contains 225 total data elements (not all of which may be present) submitted by 503 hospitals. Due to changes in hospital licensure and/or ownership during this reporting cycle, the data file contains 16 multiple reports. As a result, the file includes a total of 519 annual disclosure reports submitted to OSHPD during this period.

GENERAL INFORMATION

Data file Documentation

This documentation is available on the OSHPD web-site in a PDF file format or in hardcopy, and covers all data file formats. It includes general information about the products, along with specifications and descriptions of each data element (field). The appendices include a cross-reference between each data field and the Hospital Annual Disclosure Report; formulas for additional calculations using data items in the data file; a cross-reference list between counties, Health Service Areas, and Health Facility Planning Areas; a list of alternate data field titles; and an alphabetical listing of all data elements.

Standard Data File Formats

PC Diskette

The data file is in a variable length, comma-separated value, text (.TXT) format, which can easily be imported into most spreadsheets and databases as well as other software. For users of LOTUS software, we can create a LOTUS (.WK3) file as a PKZIP7 self-extracting file. Instructions for unzipping this file are located on page 3. Diskettes are available only in 3 1/2" (1.44Mb). They can be used on IBM or compatible PCs operating under DOS Version 2.0 or higher with a recommended minimum of 640Kb of memory.

Should you be unable to process the 1.44Mb diskette, contact the OSHPD Healthcare Information Resource Center (HIRC) at (916) 326-3802 to make arrangements for special request processing. This may entail additional time and expense.

Web-Site Data Download

There are two versions of the data file which you can download from the OSHPD web-site. One is in a variable length, comma-separated value, text (.TXT) format, which can easily be imported into most spreadsheets and databases as well as other software. For users of LOTUS software, we have created a LOTUS (.WK3) file. Both versions of the data file are in a compressed (WinZIP7) format. Data files which do not appear on the OSHPD web-site for downloading are available for purchase on PC diskette.

Data File Description

Each line (row) of the data file represents a Hospital Annual Disclosure Report submitted during the range of report periods. Due to changes in hospital ownership and/or licensure, a hospital may have filed multiple disclosure reports during this period. For technical and practical reasons, we were unable to include all data elements from each submitted disclosure report. The 225 data items (columns) include 12 calculations based on reported data.

The first row of the data file contains column titles that can be used as database names or spreadsheet titles. The titles are unique for each column and are 10 characters or less. If your database can accommodate only eight characters, see Appendix D, Alternate Field Titles, for suggested data titles.

Technical Support

If you are having or believe you will have trouble processing the standard data file formats, or have any other questions about the data file products or the Hospital Annual Disclosure Report, please contact HIRC at (916) 326-3802 or at hirc@oshpd.state.ca.us. We attempted to produce a data product that will meet the needs of most data users, but do not want to exclude anyone from gaining access to the data.

GENERAL INFORMATION

Data File Specifications

In the Data File Specifications that follow on pages 5 through 13, these data format representations are used:

Item No.	Each data field is assigned an item number, which is referenced consistently throughout this documentation.									
Column	Indicates the column in which the data item is located, if the file is imported into a spreadsheet.									
Field Title	The title of each data item that can be used as database names or spreadsheet titles. We limited the titles to 10 characters.									
Data Item	The name of the data field, which is referenced consistently throughout this documentation.									
Data Type	Indicates if field is TEXT or NUMERIC, as defined below: <table><thead><tr><th><u>CODE</u></th><th><u>Representation</u></th><th><u>Meaning</u></th></tr></thead><tbody><tr><td>TEXT</td><td>Alphanumeric</td><td>Alphabetic and/or numeric data, left justified, and space filled</td></tr><tr><td>NUMERIC</td><td>Numeric (comma-delimited)</td><td>Only numeric values, no punctuation, right justified, and left space filled (leading hyphen for negative sign)</td></tr></tbody></table>	<u>CODE</u>	<u>Representation</u>	<u>Meaning</u>	TEXT	Alphanumeric	Alphabetic and/or numeric data, left justified, and space filled	NUMERIC	Numeric (comma-delimited)	Only numeric values, no punctuation, right justified, and left space filled (leading hyphen for negative sign)
<u>CODE</u>	<u>Representation</u>	<u>Meaning</u>								
TEXT	Alphanumeric	Alphabetic and/or numeric data, left justified, and space filled								
NUMERIC	Numeric (comma-delimited)	Only numeric values, no punctuation, right justified, and left space filled (leading hyphen for negative sign)								
Field Size	Indicates the maximum field size.									

PKZIP7 Self-Extracting File (for LOTUS software)

If you are using LOTUS software, the file on the PC diskette is a PKZIP7 self-extracting file and should have an extension of .EXE. To execute and expand this file, please following these instructions:

1. Insert the diskette into your **A:** drive. Note the file size of **filename.EXE**.
2. Copy the zipped file from the diskette to your designated drive that has the available space to hold the unzipped (expanded) file. For most users, this will be your **C:** drive.
3. Switch to the directory or subdirectory you wish to expand the zipped file.
4. At the prompt, type the filename and extension: **C:> filename.EXE** and press **<Enter>**. The file will execute and expand, and is now ready to be used.

DATA FILE SPECIFICATIONS

This section contains the data file specifications for all data fields. The underlined data fields were added effective with the data file produced covering report periods ended January 1, 1997 through December 31, 1997. Since we elected to place the new data items in their logical locations rather than at the end of the data file, the Data Item Number for many fields changed from pre-1997 products. We apologize for any inconvenience resulting from this change.

For each data item, this section specifies: 1) the number of the data field (Item No.); 2) a spreadsheet reference (Column); 3) the title of the field (Field Title); 4) the data item's name (Data Item); 5) the type of data (Data Type); and 6) the size of the field (Field size). Page 3 of this documentation describes each of these categories.

DATA FILE SPECIFICATIONS

Data Item	Column	Field Title	Data Item	Data Type	Field Size
<u>Disclosure Report Information</u>					
1	A	FAC_NO	OSHPD Facility Number	Numeric	9
2	B	FAC_NAME	Hospital DBA Name	Text	40
3	C	BEG_DATE	Report Period Begin Date	Numeric	8
4	D	END_DATE	Report Period End Date	Numeric	8
5	E	DAY_PER	Days in Report Period	Numeric	3
6	F	DATA_IND	Data Status Indicator	Text	10
7	G	AUDIT_IND	Independent Audit Indicator	Text	25
<u>General Hospital Information</u>					
8	H	COUNTY	County Number	Numeric	2
9	I	HSA	Health Service Area (HSA) Number	Numeric	2
10	J	HSPA	Health Facility Planning Area (HSPA) Number	Numeric	4
11	K	TYPE_CNTRL	Type of Control	Text	10
12	L	TYPE_CARE	Type of Care	Text	9
13	M	TYPE_HOSP	Type of Hospital	Text	20
14	N	TEACH_RURL	Teaching or Small/Rural Hospital	Text	20
15	O	PHONE	Phone Number	Text	10
16	P	ADDRESS	Street Address	Text	30
17	Q	CITY	City	Text	20
18	R	ZIP_CODE	Zip Code	Text	10
19	S	CEO	Chief Executive Officer	Text	30
20	T	CEO_TITLE	CEO Title	Text	20
21	U	RPT_PREP	Report Preparer	Text	30
22	V	OWNER	Hospital Owner	Text	75
23	W	ER_DESIG	ER Trauma Center Designation	Numeric	1
24	X	MCAR_PRO#	Medicare Provider Number	Text	7
25	Y	MCAL_PRO#	Medi-Cal Contract Provider Number	Text	9
26	Z	REG_MCAL#	Medi-Cal Non-Contract Provider Number	Text	9
<u>Beds (Excluding Beds in Suspense and Nursery Bassinets)</u>					
27	AA	BED_LIC	Licensed Beds (End of Period)	Numeric	8
28	AB	BED_AVL	Available Beds (Average)	Numeric	8
29	AC	BED_STF	Staffed Beds (Average)	Numeric	8
<u>Patient (Census) Days by Payer</u>					
30	AD	DAY_MCAR	Patient Days Medicare	Numeric	8
31	AE	DAY_MCAL	Patient Days Medi-Cal	Numeric	8
32	AF	DAY_CNTY	Patient Days County Indigent Programs	Numeric	8
33	AG	DAY_THRD	Patient Days Other Third Parties	Numeric	8
34	AH	DAY_OTH	Patient Days Other Payers	Numeric	8
35	AI	DAY_TOT	Patient Days Total	Numeric	8

DATA FILE SPECIFICATIONS

Data Item	Column	Field Title	Data Item	Data Type	Field Size
<u>Discharges (Excluding Nursery) by Payer</u>					
36	AJ	DIS_MCAR	Discharges Medicare	Numeric	8
37	AK	DIS_MCAL	Discharges Medi-Cal	Numeric	8
38	AL	DIS_CNTY	Discharges County Indigent Programs	Numeric	8
39	AM	DIS_THRD	Discharges Other Third Parties	Numeric	8
40	AN	DIS_OTH	Discharges Other Payers	Numeric	8
41	AO	DIS_TOT	Discharges Total	Numeric	8
<u>Licensed Beds by Type of Care</u>					
42	AP	BED_ACUTE	Licensed Beds Acute	Numeric	8
43	AQ	BED_PSYCH	Licensed Beds Psychiatric	Numeric	8
44	AR	BED_CHEM	Licensed Beds Chemical Dependency	Numeric	8
45	AS	BED_REHAB	Licensed Beds Rehabilitation	Numeric	8
46	AT	BED_LTC	Licensed Beds Long-term Care	Numeric	8
47	AU	BED_RESNT	Licensed Beds Residential & Other Daily Svcs	Numeric	8
<u>Patient (Census) Days by Type of Care</u>					
48	AV	DAY-ACUTE	Patient Days Acute	Numeric	8
49	AW	DAY_PSYCH	Patient Days Psychiatric	Numeric	8
50	AX	DAY_CHEM	Patient Days Chemical Dependency	Numeric	8
51	AY	DAY_REHAB	Patient Days Rehabilitation	Numeric	8
52	AZ	DAY_LTC	Patient Days Long-term Care	Numeric	8
53	BA	DAY_RESNT	Patient Days Residential & Other Daily Services	Numeric	8
<u>Discharges (Excluding Nursery) by Type of Care</u>					
54	BB	DIS_ACUTE	Discharges Acute	Numeric	8
55	BC	DIS_PSYCH	Discharges Psychiatric	Numeric	8
56	BD	DIS_CHEM	Discharges Chemical Dependency	Numeric	8
57	BE	DIS_REHAB	Discharges Rehabilitation	Numeric	8
58	BF	DIS_LTC	Discharges Long-term Care	Numeric	8
59	BG	DIS_RESNT	Discharges Residential & Other Daily Services	Numeric	8
<u>Occupancy Rate and Average Length of Stay (Approximate) (Calculated to one decimal place.)</u>					
60	BH	OCC_LIC	Occupancy Rate (Licensed Beds)	Numeric	8
61	BI	OCC_AVL	Occupancy Rate (Available Beds)	Numeric	8
62	BJ	ALOS_ALL	Average Length of Stay (incl. Long-term Care)	Numeric	8
63	BK	ALOS_EXLTC	Average Length of Stay (excl. Long-term Care)	Numeric	8
<u>Nursery Information</u>					
64	BL	BAS_NURSRY	Nursery Bassinets	Numeric	8
65	BM	DAY_NURSRY	Nursery Days	Numeric	8
66	BN	DIS_NURSRY	Nursery Discharges	Numeric	8

DATA FILE SPECIFICATIONS

Data Item	Column	Field Title	Data Item	Data Type	Field Size
<u>Outpatient Visits by Payer</u>					
67	BO	VIS_MCAR	Outpatient Visits Medicare	Numeric	8
68	BP	VIS_MCAL	Outpatient Visits Medi-Cal	Numeric	8
69	BQ	VIS_CNTY	Outpatient Visits County Indigent Programs	Numeric	8
70	BR	VIS_THRD	Outpatient Visits Other Third Parties	Numeric	8
71	BS	VIS_OTH	Outpatient Visits Other Payers	Numeric	8
72	BT	VIS_TOT	Outpatient Visits Total	Numeric	8
<u>Ambulatory and Referred Outpatient Visits</u>					
73	BU	VIS_ER	Visits Emergency Room	Numeric	8
74	BV	VIS_CLIN	Visits Clinic	Numeric	8
75	BW	VIS_HOME	Visits Home Health Care	Numeric	8
76	BX	VIS_REF_OP	Visits Referred Outpatient	Numeric	8
<u>Managed Care Contract Information</u>					
77	BY	DAY_HMO	Patient Days HMO Contract	Numeric	8
78	BZ	DAY_MAN_CR	Patient Days Other Managed Care Contracts	Numeric	8
79	CA	VIS_HMO	Outpatient Visits HMO Contract	Numeric	8
80	CB	VIS_MAN_CR	Outpatient Visits Other Managed Care Contracts	Numeric	8
81	CC	DAY_PIPS	Purchased Inpatient Days	Numeric	8
<u>Surgery and Selected Ancillary Information</u>					
82	CD	OP_ROOM	Operating Rooms	Numeric	8
83	CE	OP_MIN_IP	Operating Minutes Inpatient	Numeric	8
84	CF	OP_MIN_OP	Operating Minutes Outpatient	Numeric	8
85	CG	SURG_IP	Surgeries Inpatient	Numeric	8
86	CH	SURG_OP	Surgeries Outpatient	Numeric	8
87	CI	CARD_CATH	Cardiac Catheterization Procedures	Numeric	8
88	CJ	CT_SCANS	CT Scanner Procedures	Numeric	8
<u>Income Statement</u>					
89	CK	GR_PT_REV	Gross Patient Revenue Total	Numeric	11
90	CL	DED_FR_REV	Deductions from Revenue Total	Numeric	11
91	CM	NET_PT_REV	Net Patient Revenue Total	Numeric	11
92	CN	OTH_OP_REV	Other Operating Revenue	Numeric	11
93	CO	TOT_OP_EXP	Total Operating Expenses	Numeric	11
94	CP	NET_FRM_OP	Net from Operations	Numeric	11
95	CQ	NONOP_REV	Non-Operating Revenue	Numeric	11
96	CR	NONOP_EXP	Non-Operating Expenses	Numeric	11
97	CS	INC_TAX	Provision for Income Taxes	Numeric	11
98	CT	EXT_ITEM	Extraordinary Items	Numeric	11
99	CU	NET_INCOME	Net Income	Numeric	11

DATA FILE SPECIFICATIONS

<u>Data Item</u>	<u>Column</u>	<u>Field Title</u>	<u>Data Item</u>	<u>Data Type</u>	<u>Field Size</u>
<u>Gross Patient Revenue by Revenue Center Group</u>					
100	CV	GR_REV_DLY	Gross Patient Revenue Daily Hospital Services	Numeric	11
101	CW	GR_REV_AMB	Gross Patient Revenue Ambulatory Services	Numeric	11
102	CX	GR_REV_ANC	Gross Patient Revenue Ancillary Services	Numeric	11
103	CY	GR_REV_PIP	Gross Patient Revenue Purchased Inpatient Svcs	Numeric	11
<u>Gross Inpatient Revenue by Payer</u>					
104	CZ	GR_IP_MCAR	Gross Inpatient Revenue Medicare	Numeric	11
105	DA	GR_IP_MCAL	Gross Inpatient Revenue Medi-Cal	Numeric	11
106	DB	GR_IP_CNTY	Gross Inpatient Revenue County Indigent Prgrms	Numeric	11
107	DC	GR_IP_THRD	Gross Inpatient Revenue Other Third Parties	Numeric	11
108	DD	GR_IP_OTH	Gross Inpatient Revenue Other Payers	Numeric	11
109	DE	GR_IP_TOT	Gross Inpatient Revenue Total	Numeric	11
<u>Gross Outpatient Revenue by Payer</u>					
110	DF	GR_OP_MCAR	Gross Outpatient Revenue Medicare	Numeric	11
111	DG	GR_OP_MCAL	Gross Outpatient Revenue Medi-Cal	Numeric	11
112	DH	GR_OP_CNTY	Gross Outpatient Revenue County Indgnt Prgrms	Numeric	11
113	DI	GR_OP_THRD	Gross Outpatient Revenue Other Third Parties	Numeric	11
114	DJ	GR_OP_OTH	Gross Outpatient Revenue Other Payers	Numeric	11
115	DK	GR_OP_TOT	Gross Outpatient Revenue Total	Numeric	11
<u>Deductions from Revenue</u>					
116	DL	C_ADJ_MCAR	Contractual Adjustments Medicare	Numeric	11
117	DM	C_ADJ_MCAL	Contractual Adjustments Medi-Cal	Numeric	11
118	DN	DISP_855	Dispro Share Payments for Medi-Cal (SB 855)	Numeric	11
119	DO	C_ADJ_CNTY	Contractual Adjustments County Indigent Prgrms	Numeric	11
120	DP	C_ADJ_HMO	Contractual Adjustments HMO/PPO	Numeric	11
121	DQ	CAP_REV	Capitation Premium Revenue	Numeric	11
122	DR	C_ADJ_OTH	Contractual Adjustments Other	Numeric	11
123	DS	BAD_DEBT	Provision for Bad Debts	Numeric	11
124	DT	CHAR_HB	Charity - Hill-Burton	Numeric	11
125	DU	CHAR_OTH	Charity - Other	Numeric	11
126	DV	SUB_INDGNT	Restricted Donations & Subsidies Indigent Care	Numeric	11
127	DW	DED_OTH	All Other Deductions from Revenue	Numeric	11
<u>Net Patient Revenue by Payer</u>					
128	DX	NETRV_MCAR	Net Patient Revenue Medicare	Numeric	11
129	DY	NETRV_MCAL	Net Patient Revenue Medi-Cal	Numeric	11
130	DZ	NETRV_CNTY	Net Patient Revenue County Indigent Programs	Numeric	11
131	EA	NETRV_THRD	Net Patient Revenue Other Third Parties	Numeric	11
132	EB	NETRV_OTH	Net Patient Revenue Other Payers	Numeric	11

DATA FILE SPECIFICATIONS

<u>Data Item</u>	<u>Column</u>	<u>Field Title</u>	<u>Data Item</u>	<u>Data Type</u>	<u>Field Size</u>
<u>Financial Items - Other</u>					
133	EC	DISP_TRNFR	Dispro Share Funds Transferred to Related Entity	Numeric	11
134	ED	INTER_TFR	Intercompany Transfers	Numeric	11
135	EE	CONTRIBTNS	Unrestricted Contributions	Numeric	11
136	EF	INC_INVEST	Incomes, Gains & Losses from Unrestricted Investments	Numeric	11
137	EG	DIST_REV	District Assessment Revenue	Numeric	11
138	EH	CNTY_APPRO	County Appropriations	Numeric	11
<u>Operating Expenses by Cost Center Group</u>					
139	EI	EXP_DLY	Expenses Daily Hospital Services	Numeric	11
140	EJ	EXP_AMB	Expenses Ambulatory Services	Numeric	11
141	EK	EXP_ANC	Expenses Ancillary Services	Numeric	11
142	EL	EXP_PIP	Expenses Purchased Inpatient Services	Numeric	11
143	EM	EXP_RES	Expenses Research	Numeric	11
144	EN	EXP_ED	Expenses Education	Numeric	11
145	EO	EXP_GEN	Expenses General Services	Numeric	11
146	EP	EXP_FISC	Expenses Fiscal Services	Numeric	11
147	EQ	EXP_ADM	Expenses Administrative Services	Numeric	11
148	ER	EXP_UNASSG	Expenses Unassigned Costs	Numeric	11
<u>Operating Expenses by Natural Classification</u>					
149	ES	EXP_SAL	Expenses Salaries and Wages	Numeric	11
150	ET	EXP_BEN	Expenses Employee Benefits	Numeric	11
151	EU	EXP_PHYS	Expenses Physician Professional Fees	Numeric	11
152	EV	EXP_OTHPRO	Expenses Other Professional Fees	Numeric	11
153	EW	EXP_SUPP	Expenses Supplies	Numeric	11
154	EX	EXP_PURCH	Expenses Purchased Services	Numeric	11
155	EY	EXP_DEPRE	Expenses Depreciation	Numeric	11
156	EZ	EXP_LEASES	Expenses Leases and Rentals	Numeric	11
157	FA	EXP_INSUR	Expenses Insurance - Hosp & Prof Malpractice	Numeric	11
158	FB	EXP_INTRST	Expenses Interest - Working Capital & Other	Numeric	11
159	FC	EXP_OTH	Expenses All Other	Numeric	11
<u>Balance Sheet - Assets</u>					
160	FD	CUR_ASST	Current Assets	Numeric	11
161	FE	ASST_LIMTD	Assets Whose Use Is Limited	Numeric	11
162	FF	NET_PPE	Net Property, Plant, and Equipment	Numeric	11
163	FG	CONST_PROG	Construction-in-Progress	Numeric	11
164	FH	INV_OTH	Investments and Other Assets	Numeric	11
165	FI	INTAN_ASST	Intangible Assets	Numeric	11
166	FJ	TOT_ASST	Total Assets	Numeric	11

DATA FILE SPECIFICATIONS

<u>Data Item</u>	<u>Column</u>	<u>Field Title</u>	<u>Data Item</u>	<u>Data Type</u>	<u>Field Size</u>
<u>Balance Sheet - Liabilities and Equity</u>					
167	FK	CUR_LIAB	Current Liabilities	Numeric	11
168	FL	DEF_CRED	Deferred Credits	Numeric	11
169	FM	NET_LTDEBT	Net Long-term Debt	Numeric	11
170	FN	EQUITY	Equity	Numeric	11
171	FO	LIAB_EQ	Total Liabilities and Equity	Numeric	11
<u>Balance Sheet - Other Items</u>					
172	FP	CASH	Cash	Numeric	11
173	FQ	BLDGS	Buildings and Improvements	Numeric	11
174	FR	EQUIPMENT	Equipment	Numeric	11
175	FS	TOT_PPE	Total Property, Plant and Equipment	Numeric	11
176	FT	ACC_DEPRE	Accumulated Depreciation	Numeric	11
177	FU	MORT_PAY	Mortgages Payable	Numeric	11
178	FV	CAP_LEASE	Capitalized Lease Obligations	Numeric	11
179	FW	BOND_PAY	Bonds Payable	Numeric	11
180	FX	TOT_LTDEBT	Total Long-term Debt	Numeric	11
181	FY	CUR_MAT	Current Maturities on Long-term Debt	Numeric	11
182	FZ	INTER_REC	Intercompany Receivables (Current/Non-Current)	Numeric	11
183	GA	INTER_PAY	Intercompany Payables (Current/Non-Current)	Numeric	11
<u>Financial Ratios (Calculated to two decimal places.)</u>					
184	GB	CUR_RAT	Current Ratio	Numeric	8
185	GC	DAYS_AR	Days in Accounts Receivable	Numeric	8
186	GD	BD_RATE	Bad Debt Rate	Numeric	8
187	GE	LTD_ASST	Long-term Debt to Assets Rate	Numeric	8
188	GF	NET_RTN_EQ	Net Return on Equity	Numeric	8
189	GG	OP_MARGIN	Operating Margin	Numeric	8
190	GH	AGE_PLANT	Average Age of Plant	Numeric	8
191	GI	PPE_BED	Net PPE Per Licensed Bed	Numeric	8
<u>Labor Information</u>					
192	GJ	HOSP_EMP	Average Number of Hospital Employees	Numeric	8
193	GK	HOSP_FTE	Number of Hospital Paid FTEs	Numeric	8
194	GL	NURS_EMP	Average Number of Nursing Personnel	Numeric	8
195	GM	PROD_HRS	Total Productive Hours	Numeric	8
196	GN	NON_PRD_HR	Total Non-Productive Hours	Numeric	8
197	GO	PAID_HRS	Total Paid Hours	Numeric	8
198	GP	MED_STAFF	Number of Active Medical Staff	Numeric	8
199	GQ	STDNT_FTE	Number of Student FTEs	Numeric	8

DATA FILE SPECIFICATIONS

<u>Data Item</u>	<u>Column</u>	<u>Field Title</u>	<u>Data Item</u>	<u>Data Type</u>	<u>Field Size</u>
<u>Productive Hours by Employee Classification</u>					
200	GR	PRD_HR_MGT	Productive Hours Management and Supervision	Numeric	8
201	GS	PRD_HR_TCH	Productive Hours Technical and Specialist	Numeric	8
202	GT	PRD_HR_RN	Productive Hours Registered Nurses	Numeric	8
203	GU	PRD_HR_LVN	Productive Hours Licensed Vocational Nurses	Numeric	8
204	GV	PRD_HR_AID	Productive Hours Aides and Orderlies	Numeric	8
205	GW	PRD_HR_CLR	Productive Hours Clerical and Other Admin	Numeric	8
206	GX	PRD_HR_ENV	Productive Hours Environmental and Food Srvcs	Numeric	8
207	GY	PRD_HR_OTH	Productive Hours All Other Classifications	Numeric	8
<u>Contracted Labor Hours by Classification</u>					
208	GZ	CNT_HR_RN	Contract Hours Registry Nurses	Numeric	8
209	HA	CNT_HR_OTH	Contract Hours Other Contracted Services	Numeric	8
<u>Productive Hours by Cost Center Group</u>					
210	HB	PRD_HR_DLY	Productive Hours Daily Hospital Services	Numeric	8
211	HC	PRD_HR_AMB	Productive Hours Ambulatory Services	Numeric	8
212	HD	PRD_HR_ANC	Productive Hours Ancillary Services	Numeric	8
213	HE	PRD_HR_ED	Productive Hours Research and Education	Numeric	8
214	HF	PRD_HR_GEN	Productive Hours General Services	Numeric	8
215	HG	PRD_HR_FIS	Productive Hours Fiscal Services	Numeric	8
216	HH	PRD_HR_ADM	Productive Hours Administrative Services	Numeric	8
217	HI	PRD_HR_NON	Productive Hours Non-Operating Cost Centers	Numeric	8
<u>Paid Hours by Cost Center Group</u>					
218	HJ	PD_HR_DLY	Paid Hours Daily Hospital Services	Numeric	8
219	HK	PD_HR_AMB	Paid Hours Ambulatory Services	Numeric	8
220	HL	PD_HR_ANC	Paid Hours Ancillary Services	Numeric	8
221	HM	PD_HR_ED	Paid Hours Research and Education	Numeric	8
222	HN	PD_HR_GEN	Paid Hours General Services	Numeric	8
223	HO	PD_HR_FIS	Paid Hours Fiscal Services	Numeric	8
224	HP	PD_HR_ADM	Paid Hours Administrative Services	Numeric	8
225	HQ	PD_HR_NON	Paid Hours Non-Operating Cost Centers	Numeric	8

DATA FIELD DEFINITIONS

This section contains the definitions of all data fields, listing the number of each data item (Item No.), its name (Data Item), and a brief description of the data field. The 15 data items added to the data file in 1997 are in their logical locations rather than at the end of the data file. This means that the Data Item Number (spreadsheet/database column location) for most fields has changed from the previous data files. We apologize for any inconvenience resulting from this change.

Please keep in mind that these data items reflect financial and utilization activity for each hospital's specific reporting period, and may not be indicative of the hospital's present condition or status.

DISCLOSURE REPORT INFORMATION - The following fields contain basic hospital information from the Hospital Annual Disclosure Report:

1. **OSHPD Facility Number** - A nine-digit hospital identification number assigned by OSHPD for reporting purposes.
2. **Hospital DBA (Doing Business As) Name** - The name under which the hospital is doing business. This name may be an abbreviation and/or differ from the hospital's legal name.
3. **Report Period Begin Date** - The first day of the reporting period (YYYYMMDD).
4. **Report Period End Date** - The last day of the reporting period (YYYYMMDD).
5. **Days in Report Period** - The number of calendar days in the reporting period. For most hospitals, this value is 365. A different number usually indicates that the hospital opened or closed, or had a change in licensure or fiscal year end date during the reporting cycle.
6. **Data Status Indicator** - Indicates if the report for that hospital has completed OSHPD's desk audit (AUDITED) or is still in the process of being desk audited (IN PROCESS). Please note that hospitals may submit revisions to a report subsequent to our completion of the desk audit.
7. **Independent Audit Indicator** - For report periods ended on and after June 30, 1997, indicates if the disclosure report INCLUDES or EXCLUDES audit adjustments made by an independent auditor.

GENERAL HOSPITAL INFORMATION - The following fields provide general information with respect to the hospital, including its location, type of hospital, and street address, and the Chief Executive Officer's name:

8. **County Number** - The County number in which the hospital is located. There are 58 counties in California. Appendix C is a cross-reference between county numbers and names. Please note that no hospitals are located in the County of Alpine (County Number 02).
9. **Health Service Area (HSA) Number** - A numeric code denoting the HSA in which the hospital is located. The HSA's geographic area, consisting of one or more contiguous counties, is designated by the Federal Department of Health and Human Services for health planning on a regional basis. The 14 HSAs in California are:

<u>HSA No.</u>	<u>HSA Name</u>
01	Northern California
02	Golden Empire
03	North Bay
04	West Bay
05	East Bay
06	North San Joaquin
07	Santa Clara
08	Mid-Coast
09	Central
10	Santa Barbara/Ventura
11	Los Angeles County
12	Inland Counties
13	Orange County
14	San Diego/Imperial

GENERAL HOSPITAL INFORMATION (Con't)

10. **Health Facility Planning Area (HFPA)** - A numeric code denoting the Health Facility Planning Area (HFPA) in which the hospital is located. The HFPA is a geographic subdivision of a Health Service Area (HSA) and is defined by OSHPD for evaluating existing and required hospitals and services. Appendix C identifies the HFPAs that are located in each county.
11. **Type of Control** - Denotes the type of ownership and/or legal organization of a hospital licensee. The following five types of control are reported:
- a. DISTRICT Includes District hospitals.
 - b. COUNTY/CITY Includes hospitals operated by a County, County/City, or City.
 - c. INVESTOR Includes hospitals operated by an Investor - Individual, Investor - Partnership, or Investor - Corporation.
 - d. NON-PROFIT Includes hospitals operated by a Church, Non-Profit Corporation, or Non-Profit Other.
 - e. STATE Includes State hospitals.
12. **Type of Care** - Indicates the preponderance of care provided at the hospital. The four types of care reported are:
- a. CHILDRENS Includes hospitals which primarily treat children.
 - b. GENERAL Includes hospitals which provide general acute care.
 - c. PSYCHIATRIC Includes hospitals which emphasize psychiatric care.
 - d. SPECIALTY Includes specialty hospitals, such as chemical dependency recovery hospitals and rehabilitation hospitals.
13. **Type of Hospital** - Indicates if a hospital's report contains comparable data, or if the data are considered non-comparable due to reporting modifications granted by OSHPD or the hospital's unique operating characteristics. There are six types of hospitals:
- a. COMPARABLE Includes hospitals whose data and operating characteristics are comparable with other hospitals.
 - b. KAISER Includes hospitals operated by Kaiser Hospital Foundation. Also includes the two regional Kaiser organizational entities, which report consolidated financial data for all the hospitals in the regions.
 - c. LTC EMPHASIS Includes large hospitals which emphasize long-term care (LTC) services.
 - d. OTHER NON-COMPARABLE Includes hospitals with unique operating characteristics, such as the Shriner hospitals, which do not charge for services; and those hospitals which filed modified reports (Pages 0 through 9).

13. **Type of Hospital** (con't)
 - e. PHF Includes hospitals licensed as Psychiatric Health Facilities, which provide mental health services.
 - f. STATE Includes State hospitals, which provide care to the mentally disordered and developmentally disabled.
14. **Teaching or Small/Rural Hospital** - Indicates if the hospital is a teaching hospital or considered a small and rural hospital.
 - a. TEACHING Includes hospitals generally recognized as teaching hospitals.
 - b. SMALL/RURAL Includes hospitals designated by the State as small and/or rural.
15. **Phone Number** - The main business phone number of the hospital.
16. **Address** - The street address of the hospital.
17. **City** - The city in which the hospital is located.
18. **Zip Code** - The zip code of the hospital. The four-digit extension is included, if available.
19. **Chief Executive Officer** - The Chief Executive Officer (CEO) of the hospital, or the person in charge of day-to-day operations of the hospital.
20. **CEO Title** - The title of the hospital's CEO, which is usually "Administrator".
21. **Report Preparer** - The name of the individual who completed the disclosure report.
22. **Hospital Owner** - The owner or parent organization of the hospital.
23. **ER Trauma Center Designation** - Indicates if the hospital is a designated trauma center and the level of that designation, as determined by a local Emergency Medical Services Agency. There are three trauma center levels, with level 1 representing the highest designation. A zero (0) indicates that the hospital is not designated as a trauma center.
24. **Medicare Provider Number** - The Medicare provider number of the hospital. We formatted this field using an underline (99_9999) instead of a hyphen (99-9999) to accommodate Excel software.
25. **Medi-Cal Contract Provider Number** - The Medi-Cal provider number of the hospital if it is a Medi-Cal contract provider.
26. **Medi-Cal Non-Contract Provider Number** - The Medi-Cal provider number of the hospital if it is a Medi-Cal non-contract provider, or is a contract provider that has certain services which are provided to Medi-Cal patients on a non-contract basis.

BEDS (Excluding Beds in Suspense and Nursery Bassinets) - The number of beds that are licensed, available, and staffed, as described below:

27. **Licensed Beds (End of Period)** - The number of licensed beds (excluding beds placed in suspense and nursery bassinets) stated on the hospital license at the end of the reporting period.
28. **Available Beds (Average)** - The average daily complement of beds (excluding nursery bassinets) physically existing and actually available for overnight use, regardless of staffing levels. Excludes beds placed in suspense or in nursing units converted to non-patient care uses which cannot be placed into service within 24 hours.
29. **Staffed Beds (Average)** - The average daily complement of beds (excluding nursery bassinets) that are set-up, staffed, and equipped, and in all respects, ready for use by patients remaining in the hospital overnight.

PATIENT (CENSUS) DAYS BY PAYER - The number of census days that all formally admitted inpatients spent in the hospital during the reporting period. Patient days include the day of admission, but not the day of discharge. If both admission and discharge occur on the same day, one patient day is counted. Nursery days are excluded. Patient days are reported by five payer categories:

30. **Patient Days Medicare**
31. **Patient Days Medi-Cal**
32. **Patient Days County Indigent Programs**
33. **Patient Days Other Third Parties**
34. **Patient Days Other Payers**
35. **Patient Days Total** - Sum of Items 30-34.

A definition of the five payer categories follows:

- a. **Medicare** - A Federal third-party reimbursement program, created by Title XVIII and administered by the Health Care Financing Administration, that underwrites the medical costs of persons 65 and over, and some qualified persons under 65. Medicare patients enrolled in managed care programs funded by Medicare (Medicare HMOs) are included in the Other Third Parties payer category.
- b. **Medi-Cal** - The Federal-State funded, State operated and administered, Medicaid program which provides medical benefits for certain low-income or needy persons in need of health and medical care. Data related to Medi-Cal patients enrolled in managed care programs funded by Medi-Cal (Medi-Cal HMOs) are included in the Other Third Parties payer category.
- c. **County Indigent Programs (CIP)** - This payer category includes indigent patients covered under Welfare and Institution Code Section 17000, or all indigent patients for which a county is responsible. This includes patients whose services are paid for in whole or in part by Realignment Funds, County Medical Services Program (CMSP), California Health Care for Indigent Program (CHIP), specified tobacco tax funds, any other funding sources for which the hospital renders a bill or other claim for payment to a county. The CIP payer category also includes county-responsible indigent patients who are provided care in certain non-county hospitals under contract with a county.

PATIENT (CENSUS) DAYS BY PAYER (Con't)

- d. **Other Third Parties** - This payer category includes patients covered by a variety of third-party contractual purchasers of health care, as well as indemnity plans. Examples include HMO/PPO contracts, commercial insurance, workers' compensation, TRICARE, Short-Doyle, and any managed care contracts funded by Medicare or Medi-Cal.
- e. **Other Payers** - This category represents all patients not sponsored by any form of third-party (Medicare, Medi-Cal, County Indigent Programs, and Third Party Payers) health care coverage. Includes those patients designated as self-pay, those indigent patients who are not the responsibility of a county, and those University of California hospital patients whose care is covered by Clinical Teaching Support funds.

DISCHARGES (EXCLUDING NURSERY) BY PAYER - A discharge is the formal release of a formally admitted inpatient from the hospital, including deaths at the hospital. Also included is the transfer (discharge) of an inpatient from one type of care (Acute Care, Psychiatric Care, Chemical Dependency Care, Rehabilitation Care, Long-Term Care, and Residential Care) to another type of care within the hospital. Excludes nursery discharges and service discharges, which are transfers within a type of care. Discharges are reported by five payer categories:

- 36. **Discharges Medicare**
- 37. **Discharges Medi-Cal**
- 38. **Discharges County Indigent Programs**
- 39. **Discharges Other Third Parties**
- 40. **Discharges Other Payers**
- 41. **Discharges Total** - Sum of Items 36-40.

See **Patient (Census) Days by Payer** (Items 30-35) for definitions of the five payer categories, and **Licensed Beds by Type of Care** (Items 42-47) for definitions of the six types of care.

LICENSED BEDS BY TYPE OF CARE - The number of licensed beds on the last day of the reporting period according to type of care. Excludes beds placed in suspense and nursery bassinets. Licensed beds are reported by six types of care:

- 42. **Licensed Beds Acute**
- 43. **Licensed Beds Psychiatric**
- 44. **Licensed Beds Chemical Dependency**
- 45. **Licensed Beds Rehabilitation**
- 46. **Licensed Beds Long-term Care**
- 47. **Licensed Beds Residential and Other Daily Services**

LICENSED BEDS BY TYPE OF CARE (Con't)

The sum of Items 42-47 equals **Licensed Beds (End of Period)** (Item 27). The definition of each of the six types of care follows:

- a. **Acute Care** - The daily hospital service cost centers related to the provision of general acute care, such as Medical/Surgical Acute, Obstetrics Acute, Definitive Observation, Medical/Surgical Intensive Care, and Coronary Intensive Care.
- b. **Psychiatric Care** - The daily hospital service cost centers related to the provision of psychiatric care, including Psychiatric Acute - Adult and Psychiatric Intensive (Isolation) Care.
- c. **Chemical Dependency Care** - The daily hospital service cost center related to the provision of chemical dependency services.
- d. **Rehabilitation Care** - The daily hospital service cost center related to the provision of physical rehabilitation.
- e. **Long-Term Care** - The daily hospital service cost centers related to the provision of long-term care services, including such cost centers as Sub-Acute Care, Skilled Nursing Care, and Intermediate Care.
- f. **Residential Care and Other Daily Services** - The daily hospital service cost centers related to the provision of all other services, such as Residential Care and Other Daily Hospital Services.

PATIENT (CENSUS) DAYS BY TYPE OF CARE - The number of census days that all formally admitted inpatients spent in the hospital during the reporting period. Patient days include the day of admission, but not the day of discharge. If both admission and discharge occur on the same day, one patient day is counted. Nursery days are excluded. Patient days are reported by six types of care:

- 48. **Patient Days Acute**
- 49. **Patient Days Psychiatric**
- 50. **Patient Days Chemical Dependency**
- 51. **Patient Days Rehabilitation**
- 52. **Patient Days Long-term Care**
- 53. **Patient Days Residential and Other Daily Services**

The sum of Items 48-53 equals **Patient Days Total** (Item 35). See **Licensed Beds by Type of Care** (Items 42-47) for definitions of the six types of care.

DISCHARGES (EXCLUDING NURSERY) BY TYPE OF CARE - A discharge is the formal release of a formally admitted inpatient from the hospital, including deaths at the hospital and the transfer (discharge) of an inpatient from one type of care to another type of care within the hospital. Excludes nursery discharges and service discharges, which are transfers within a type of care. Discharges are reported by six types of care:

54 **Discharges Acute**

55 **Discharges Psychiatric**

56 **Discharges Chemical Dependency**

57 **Discharges Rehabilitation**

58 **Discharges Long-term Care**

59 **Discharges Residential and Other Daily Services**

The sum of Items 54-59 equals **Discharges Total** (Item 41). See **Licensed Beds by Type of Care** (Items 42-47) for definitions of the six types of care.

OCCUPANCY RATE AND AVERAGE LENGTH OF STAY (APPROXIMATE) - These are basic calculations which provide an overall measure of the hospital's utilization.

60. **Occupancy Rate (Licensed Beds)** - The percentage of licensed beds (excluding beds in suspense and nursery bassinets) occupied during a reporting period. It is calculated by dividing the number of patient (census) days by the number of bed days. Bed days is the number of days in the reporting period times the number of licensed beds. The occupancy rate is calculated to one decimal place. (See **Licensed Beds (End of Period)** (Item 27) for definition of licensed beds.)
61. **Occupancy Rate (Available Beds)** - The percentage of available beds occupied during a reporting period. It is calculated by dividing the number of patient (census) days by the number of bed days. Bed days is the number of days in the reporting period times the number of average available beds. The occupancy rate is calculated to one decimal place. (See **Available Beds (Average)** (Item 28) for definition of available beds.)
62. **Average Length of Stay (Including Long-term Care)** - The approximate average period of hospitalization (inclusive of long-term care (LTC) services) for formally-admitted inpatients during the report period. The average is calculated (to one decimal place) by dividing total patient (census) days by the number of discharges. Nursery days and discharges are excluded from this calculation.
63. **Average Length of Stay (Excluding Long-term Care)** - The approximate average period of hospitalization (exclusive of long-term care (LTC) services) for formally-admitted inpatients during the report period. By excluding patients located in LTC cost centers (Sub-Acute Care, Skilled Nursing Care, Intermediate Care, etc.), this calculation results in a more comparable statistic, since not all hospitals provide long-term care services. The average is calculated (to one decimal place) by dividing total non-LTC patient (census) days by the number of non-LTC hospital discharges. Nursery days and discharges are also excluded from this calculation.

NURSERY INFORMATION - These items relate to the hospital's Nursery Acute cost center, which provides daily nursing care for normal newborn infants, premature infants not requiring extraordinary care, and boarder babies. Infants requiring extraordinary care are typically discharged from Nursery Acute (a nursery discharge) and formally admitted as an inpatient to Neonatal Intensive Care or a pediatric cost center.

- 64. **Nursery Bassinets** - The average number of bassinets in the Nursery Acute cost center. These nursery bassinets are not included in the count of licensed, available, or staffed beds.
- 65. **Nursery Days** - The number of census days in the Nursery Acute cost center for the reporting period. Nursery days are excluded from the count of patient (census) days.
- 66. **Nursery Discharges** - The number of infants discharged from the Nursery Acute cost center during the reporting period. A nursery discharge is counted when an infant is formally released from the hospital, dies in the hospital, or requires extraordinary care and is transferred (formally admitted) to Neonatal Intensive Care or a pediatric cost center. Nursery discharges are excluded from the count of hospital discharges.

OUTPATIENT VISITS BY PAYER - A visit is an appearance of an outpatient in the hospital for ambulatory services or the appearance of a private referred outpatient in the hospital for ancillary services. In both instances, the patient is typically treated and released the same day, and is not formally admitted as an inpatient, even though occasional overnight stays may occur. Outpatient visits are reported by five payer categories:

- 67. **Outpatient Visits Medicare**
- 68. **Outpatient Visits Medi-Cal**
- 69. **Outpatient Visits County Indigent Programs**
- 70. **Outpatient Visits Other Third Parties**
- 71. **Outpatient Visits Other Payers**
- 72. **Outpatient Visits Total** - Sum of Items 67-71.

See **Patient (Census) Days by Payer** (Items 30-35) for definitions of the five payer categories.

AMBULATORY AND REFERRED OUTPATIENT VISITS - A visit is an appearance of a patient in the hospital for ambulatory and/or ancillary services. In most instances, visits are used to measure the utilization of outpatient services. However, inpatient visits also occur and are included in these data. Four common sources of visits are reported here. There are other visits not included here, such as those visits related to Observation Care and Hospice - Outpatient.

- 73. **Visits Emergency Room** - The number of patients visiting the hospital's Emergency Room (ER) for medical, surgical, or psychiatric care on an unscheduled basis during the reporting period. These may include some non-emergency visits for patients who use the emergency room for non-emergency care. An ER visit is counted for each appearance of a patient to an emergency services unit of the hospital, regardless if the patient is formally admitted as an inpatient to the hospital or treated and released from the hospital.
- 74. **Visits Clinic** - The number of patients visiting the hospital's on-site and/or satellite Clinics for diagnostic, preventative, curative, rehabilitative, and educational services on a scheduled basis during the reporting period. A Clinic visit is counted for each appearance of a person to each separately organized clinic, and includes inpatient and outpatient visits.

AMBULATORY AND REFERRED OUTPATIENT VISITS (Con't)

- 75. **Visits Home Health Care** - The number of appearances of a hospital's Home Health Care representative to the residence of a home health care patient. These appearances, by definition, may only be counted as outpatient visits.
- 76. **Visits Referred Outpatient** - The number of appearances of a private referred outpatient in the hospital for diagnostic or therapeutic ancillary services. The patient is typically referred to the hospital by a private physician or another health care institution. These appearances, by definition, may only be counted as outpatient visits.

MANAGED CARE CONTRACT INFORMATION - These fields indicate the number of patient (census) days and outpatient visits related to Knox-Keene Health Plan contracts and other managed care contracts. Includes data for those patients enrolled in managed care plans funded by Medicare and/or Medi-Cal.

- 77. **Patient Days HMO Contracts** - The number of patient (census) days related to patients enrolled in an Health Maintenance Organization (HMO) during the reporting period.
- 78. **Patient Days Other Managed Care Contracts** - The number of patient (census) days related to patients enrolled in all other managed care contracts, such as Preferred Provider Organizations (PPO), during the reporting period.
- 79. **Outpatient Visits HMO Contracts** - The number of outpatient visits related to patients enrolled in an HMO during the reporting period.
- 80. **Outpatient Visits Other Managed Care Contracts** - The number of outpatient visits related to patients enrolled in all other managed care contracts, such as Preferred Provider Organizations (PPO), during the reporting period.
- 81. **Purchased Inpatient Days** - The number of purchased inpatient days related to hospital patients enrolled in managed care health plans in which the reporting hospital was unable to provide services on-site and was required under contract to purchase these services from another hospital. Purchased inpatient days are excluded from the reporting hospital's patient (census) days.

SURGERY AND SELECTED ANCILLARY INFORMATION - These data items relate to surgeries performed in the hospital or at a Satellite Ambulatory Surgery Center, including the number of operating rooms, operating minutes, and surgeries. The number of operating minutes is defined as the difference between starting time (the beginning of anesthesia) to ending time (the end of anesthesia). One surgery is counted for each patient undergoing any number of surgical procedures performed during the same visit, while under general or local anesthesia. Also included are the number of procedures related to Cardiac Catheterization and Computed Tomographic Scanner.

- 82. **Operating Rooms** - The number of operating rooms located at the hospital and any discrete operating rooms existing at Satellite Ambulatory Surgery Centers. Operating rooms located at the hospital may be exclusively for inpatients or outpatients, or may be combined inpatient/outpatient operating rooms.
- 83. **Operating Minutes Inpatient** - The number of operating minutes related to inpatient surgeries performed during the reporting period.
- 84. **Operating Minutes Outpatient** - The number of operating minutes related to outpatient surgeries performed during the reporting period.

SURGERY AND SELECTED ANCILLARY INFORMATION (Con't)

- 85. **Surgeries Inpatient** - The number of inpatient surgeries performed during the reporting period.
- 86. **Surgeries Outpatient** - The number of outpatient surgeries performed during the reporting period.
- 87. **Cardiac Catheterization Procedures** - The number of Cardiac Catheterization procedures performed during the reporting period. One procedure per visit is counted, regardless of the actual number of procedures performed during that visit.
- 88. **CT Scanner Procedures** - The number of Computed Tomographic Scanner procedures performed during the reporting period. A procedure is defined as the initial scan and any additional scans of the same anatomical area during a single visit.

INCOME STATEMENT - A financial statement that summarizes the various revenue and expenses of the hospital during the reporting period, and which shows the net income or loss. The Income Statement (Items 89-99) included here is a summary which contains key totals and other important fields. The details related to many of these items are also reported in Items 100-159.

- 89. **Gross Patient Revenue Total** - The total charges at the hospital's full established rates for the provision of patient care services before deductions from revenue are applied.
- 90. **Deductions from Revenue Total** - The difference between gross patient revenue (charges based at full established rates) and amounts received from patients or third-party payers for services performed. Includes contractual adjustments, charity care, provisions for bad debts, and other adjustments and allowances which reduce gross patient revenue.
- 91. **Net Patient Revenue** - Gross patient revenue less deductions from revenue. This amount is more comparable than gross patient revenue because it indicates the actual amount received from patients and third party payers. Includes disproportionate share payments (before any transfers to related entities) and capitation premium revenue.
- 92. **Other Operating Revenue** - -Revenue generated by health care operations from non-patient care services to patients and others. Examples include non-patient food sales, refunds and rebates, supplies sold to non-patients, and Medical Records abstract sales. Does not include interest income.
- 93. **Total Operating Expenses** - Total costs incurred by revenue-producing and non-revenue producing cost centers for providing patient care at the hospital. Excludes non-operating expenses, provisions for income taxes, and provisions for bad debts.
- 94. **Net from Operations** - Total operating revenue less total operating expenses. This is the net income resulting from providing patient care in the hospital during the reporting period, exclusive of non-operating revenue and expenses. Total operating revenue is defined as net patient revenue plus other operating revenue.
- 95. **Non-Operating Revenue** - Revenue received or recognized for services that are not directly related to the provision of health care services. Examples of non-operating revenue include unrestricted contributions, income and gains from investments, and various government assessments, taxes, and appropriations.
- 96. **Non-Operating Expenses** - Expenses incurred for services that are not directly related to the provision of health care services. Examples of non-operating expenses include loss on sale of hospital property, and the expenses associated with operating a medical office building and retail operations (gift shop).

INCOME STATEMENT (Con't)

97. **Provision for Income Taxes** - The sum of current and deferred income taxes incurred by the hospital.
98. **Extraordinary Items** - Revenue received or expenses incurred from events that will, in all likelihood, never occur again, e.g., a major casualty loss due to a fire. Items are generally recorded as expense (losses), but a negative amount indicates revenue (gain).
99. **Net Income** - The amount of income from operations less non-operating revenue net of non-operating expense, provision for income taxes, and extraordinary items. A negative value indicates a net loss.

GROSS PATIENT REVENUE BY REVENUE CENTER GROUP - The total charges at the hospital's full established rates for the provision of patient care services before deductions from revenue are applied. Gross patient revenue is reported for four revenue center groups:

100. **Gross Patient Revenue Daily Hospital Services**
101. **Gross Patient Revenue Ambulatory Services**
102. **Gross Patient Revenue Ancillary Services**
103. **Gross Patient Revenue Purchased Inpatient Services**

The sum of Items 100-103 equals **Gross Patient Revenue Total** (Item 89). The revenue center groups reflect the same functional services provided by the revenue-producing cost center groups. (See **Operating Expenses by Cost Center Group** (Items 139-142) for definitions of revenue/cost center groups.)

GROSS INPATIENT REVENUE BY PAYER - Gross revenue for daily hospital services, inpatient ambulatory services, and inpatient ancillary services before deductions from revenue are applied. Gross inpatient revenue related to patients enrolled in managed care plans funded by Medicare and/or Medi-Cal are reported in Other Third Parties. Also includes purchased inpatient services revenue. Gross inpatient revenue is reported by five payer categories and in total:

104. **Gross Inpatient Revenue Medicare**
105. **Gross Inpatient Revenue Medi-Cal**
106. **Gross Inpatient Revenue County Indigent Programs**
107. **Gross Inpatient Revenue Other Third Parties**
108. **Gross Inpatient Revenue Other Payers**
109. **Gross Inpatient Revenue Total** - Sum of Items 104-108.

See **Patient (Census) Days by Payer** (Items 30-35) for definitions of the five payer categories.

GROSS OUTPATIENT REVENUE BY PAYER - Gross revenue for outpatient ambulatory services and outpatient ancillary services before deductions from revenue are applied. Gross outpatient revenue related to patients enrolled in managed care plans funded by Medicare and/or Medi-Cal are reported in Other Third Parties. Gross outpatient revenue is reported by five payer categories and in total:

- 110. **Gross Outpatient Revenue Medicare**
- 111. **Gross Outpatient Revenue Medi-Cal**
- 112. **Gross Outpatient Revenue County Indigent Programs**
- 113. **Gross Outpatient Revenue Other Third Parties**
- 114. **Gross Outpatient Revenue Other Payers**
- 115. **Gross Outpatient Revenue Total** - Sum of Items 110-114.

See **Patient (Census) Days by Payer** (Items 30-35) for definitions of the five payer categories.

DEDUCTIONS FROM REVENUE - The difference between gross patient revenue (charges based at full established rates) and amounts received from patients or third-party payers for services performed. Includes contractual adjustments, charity care, provisions for bad debts, and other adjustments and allowances which reduce gross patient revenue. The sum of Items 116-127 should equal **Deduction from Revenue Total** (Item 90).

- 116. **Contractual Adjustments Medicare** - The difference between Medicare gross patient revenue (amount billed at the hospital's full established rates) and the amount received from the Medicare fiscal intermediary, exclusive of managed care patients funded by Medicare.
- 117. **Contractual Adjustments Medi-Cal** - The difference between Medi-Cal gross patient revenue (amount billed at the hospital's full established rates) and the amount received from the State's fiscal intermediary. The amount of disproportionate share payments provided by Welfare & Institution Code Section 14085.6 (often referred to as Senate Bill (SB) 1255 funds) are netted against Contractual Adjustments Medi-Cal.
- 118. **Disproportionate Share Payments for Medi-Cal (SB 855)** - The amount of supplemental Medi-Cal payments received by those hospitals which serve a high percentage of Medi-Cal and other low-income patients, as provided by SB 855 (Statutes of 1991). These payments are funded by intergovernmental transfers from public agencies (counties, districts, and the University of California system) to the State and from federal matching funds. SB 855 Disproportionate Share Payments are received by qualifying hospitals for each Medi-Cal paid inpatient day, up to a certain maximum, and are included in Medi-Cal Net Patient Revenue. Since disproportionate share payments have a credit balance, the value of this item will be negative. (See **Disproportionate Share Funds Transferred to Related Entity** (Item 133) for a related data item.)
- 119. **Contractual Adjustments County Indigent Programs** - The difference between County Indigent Programs gross patient revenue (amount billed at the hospital's full established rates) and the amount received from a county for indigent patients whose care is the responsibility of that county. Tobacco tax funds received by county hospitals and by those non-county hospitals who provide care to indigent patients who are the responsibility of a county are credited here.

DEDUCTIONS FROM REVENUE (Con't)

120. **Contractual Adjustments HMO/PPO** - For report periods ended before June 30, 1997, this is the difference between HMO/PPO gross patient revenue (amount billed at the hospital's full established rates) and the amount received from the HMO/PPO. Capitation premium revenue and re-insurance recoveries were credited here. For report periods ended June 30, 1997 and after, **Capitation Premium Revenue** is reported separately (Item 121) and re-insurance recoveries are included in **Other Operating Revenue** (Item 92).
121. **Capitation Premium Revenue** - For report periods ended on and after June 30, 1997, the total amount of capitated revenue received for patients enrolled in managed care health plans. The cost of medical services purchased from another hospital for capitated patients is included in **Purchased Inpatient Services Expense** (Item 142) and may NOT be offset (reduced) against **Capitation Premium Revenue**.
122. **Contractual Adjustments Other** - The difference between gross patient revenue (amount billed at the hospital's full established rates) and the amount received from all other third-parties, such as Short-Doyle and TRICARE.
123. **Provision for Bad Debts** - The amount of accounts receivable which are determined to be uncollectible due to the patient's unwillingness to pay. This amount is charged as a credit loss against gross patient revenue. Bad debts are classified as deductions from revenue, and not included in operating expenses.
124. **Charity - Hill-Burton** - The amount of charity care provided by hospitals to satisfy obligations related to the federal Hill-Burton Program. It is the difference between gross patient revenue (based on full established charges) for services rendered to patients and the amount paid by or on behalf of the patient.
125. **Charity - Other** - The difference between gross patient revenue (based on full established charges) for services rendered to patients who are unable to pay for all or part of the services provided, and the amount paid by or on behalf of the patient. Includes charity care provided by non-county hospitals to indigent patients whose care is **not** the responsibility of the county.
126. **Restricted Donations and Subsidies for Indigent Care** - The amount of restricted donations and governmental subsidies received for providing care to indigent patients. Includes tobacco tax funds received by non-county hospitals for those indigent patients whose care is **not** the responsibility of a county.
127. **All Other Deductions from Revenue** - All other deductions from revenue other than third-party contractual adjustments, provision for bad debts, and charity care. Includes policy discounts; administrative adjustments; and for the University of California hospitals, Teaching Allowances and Clinical Teaching Support.

NET PATIENT REVENUE BY PAYER - Gross patient revenue less related deductions from revenue. Net patient revenue related to patients enrolled in managed care plans funded by Medicare and/or Medi-Cal are reported in Other Third Parties. The sum of Items 128-132 should equal **Net Patient Revenue Total** (Item 91). (See **Patient (Census) Days by Payer** (Items 30-35) for definitions of the five payer categories.)

128. **Net Patient Revenue Medicare** - Medicare gross patient revenue minus Medicare contractual adjustments and other deductions from revenue, such as charity care and bad debts, related to non-managed care Medicare patients.
129. **Net Patient Revenue Medi-Cal** - Medi-Cal gross patient revenue minus Medi-Cal contractual adjustments and other deductions from revenue, such as charity care and bad debts, related to non-managed care Medi-Cal patients. Includes disproportionate share payments provided by SB 855 and SB 1255.

NET PATIENT REVENUE BY PAYER (Con't)

130. **Net Patient Revenue County Indigent Programs** - County Indigent Program gross patient revenue minus County Indigent Program contractual adjustments and other deductions from revenue, such as charity care and bad debts, related to County Indigent Program patients. Includes tobacco tax funds received by county hospitals and by those non-county hospitals who provide care to indigent patients whose care is responsibility of a county. For county hospitals, this item includes Realignment Funds related directly to patient care.
131. **Net Patient Revenue Other Third Parties** - Other Third Parties gross patient revenue minus Other Third Parties contractual adjustments and other deductions from revenue, such as charity care and bad debts, related to Other Third Parties patients. Includes capitation premium revenue and re-insurance recoveries related to managed care contracts.
132. **Net Patient Revenue Other Payers** - Other Payers gross patient revenue minus Other Payers deductions from revenue, such as charity care and bad debts, related to Other Payers patients. Includes tobacco tax funds received by those non-county hospitals who provide care to indigent patients whose care is **not** the responsibility of a county.

FINANCIAL ITEMS - OTHER - Items 133-138 contain selected financial items, such as disproportionate share funds transferred to a related public entity and unrestricted contributions.

133. **Disproportionate Share Funds Transferred to Related Entity** - The amount of Medi-Cal disproportionate share payments provided by SB 855 and/or SB 1255 that were transferred from the hospital to a related public entity. Only county, district, and University of California hospitals will report this item. (See **Disproportionate Share Payments for Medi-Cal (SB 855)** (Item 118) for related data item.)
134. **Intercompany Transfers** - The amount of funds transferred to (negative amounts) or received from (positive amounts) a related organization or entity, excluding those transfers related to SB 855 and/or SB 1255 (See Item 133). These transfers directly affect the hospital's equity.
135. **Unrestricted Contributions** - The amount of gifts, grants, and bequests for which there are no donor restrictions. Unrestricted contributions are reported as non-operating revenue.
136. **Income, Gains & Losses from Unrestricted Investments** - The amount of interest, dividends, or other income on investments as well as net gains or losses resulting from investments. This amount is reported as non-operating revenue.
137. **District Assessment Revenue** - The amount of revenue received by district hospitals through assessments, property taxes and revenue apportioned or allocated by a county, tax assessments for debt service, and funds provided by the State to compensate for lost revenue. These amounts are reported as non-operating revenue.
138. **County Appropriations** - The amount of revenue received by county hospitals from a county's general fund or other county funds, including Realignment Funds which do not relate directly to patient care. These amounts are reported as non-operating revenue.

OPERATING EXPENSES BY COST CENTER GROUP - The total direct expenses incurred by various cost center groups for providing patient care by the hospital. Direct expenses include salaries and wages, employee benefits, professional fees, supplies, purchased services, and other expenses. Operating expenses are reported for three revenue-producing cost center groups, six non-revenue producing cost center groups, and purchased inpatient services. Cost center groups which generate revenue are also called revenue center groups. The sum of Items 139-148 equals **Total Operating Expenses** (Item 93). The definition of each cost center groups follows:

139. **Daily Hospital Services** - The revenue-producing cost centers associated with general, routine, and continuous nursing care services, and room and board accommodations, provided to an inpatient who is formally admitted to a medical or nursing unit within the hospital. Examples are Coronary Care, Obstetrics Acute, and Skilled Nursing Care.
140. **Ambulatory Services** - The revenue-producing cost centers associated with hospital-based or satellite service locations which emphasize outpatient care. Patients usually come or are brought to the service locations for treatment and are released the same day. In some instances, a patient visiting an ambulatory service may be formally admitted to the hospital as an inpatient. Examples of ambulatory services include Emergency Services, Satellite Clinics, Observation Care, and Home Health Care Services.
141. **Ancillary Services** - The revenue-producing cost centers which perform specific diagnostic or therapeutic services for both inpatients and outpatients, as distinguished from daily hospital services and ambulatory services. Ancillary services are those special services for which charges are customarily made in addition to routine charges, such as Labor and Delivery, Radiology-Diagnostic, and Occupational Therapy.
142. **Purchased Inpatient Services** - A revenue-producing cost center that is used to report the cost of obtaining inpatient care from another hospital. This cost is incurred when a hospital is unable to provide certain inpatient services on-site and must "purchase" these services from another hospital. This typically occurs because of contractual obligations related to capitation arrangements. The expenses include all daily hospital services, inpatient ambulatory services, and ancillary services provided by and purchased from the other hospital. Gross patient revenue is usually recorded at the cost of the purchased inpatient service, with the corresponding receivable written-off to contractual adjustments.
143. **Research** - The non-revenue producing cost center associated with formal research projects funded by donations, grants, contracts, and the hospital. Includes the administration and management of all research activities.
144. **Education** - The non-revenue producing cost centers generally associated with the formal education of residents, nurses, and other health professionals. Examples of education cost centers include School or Nursing, Medical Postgraduate Education, and Paramedical Education. In-service education activities are not included within these cost centers.
145. **General Services** - The non-revenue producing cost centers for those services generally associated with the operation and maintenance of a hospital, including such cost centers as Dietary, Laundry and Linen, Housekeeping, and Plant Operations and Maintenance.
146. **Fiscal Services** - The non-revenue producing cost centers for those services generally associated with the fiscal operations of a hospital, including such cost centers as General Accounting, Patient Accounting, and Admitting.
147. **Administrative Services** - The non-revenue producing cost centers for those services generally associated with the overall management and administration of a hospital, such as Hospital Administration, Personnel, and Medical Records.

OPERATING EXPENSES BY COST CENTER GROUP (Con't)

148. **Unassigned Costs** - The non-revenue producing cost centers which cannot be assigned to a particular functional cost center, including Depreciation and Amortization (buildings), Leases and Rentals (Buildings), and Interest-Other.

OPERATING EXPENSES BY NATURAL CLASSIFICATION - The operating expenses incurred by the hospital reported by natural classification of expense categories. Each expense category includes costs related to all cost centers which incurred related expenses. Operating expenses are reported for 11 categories of natural expense classifications. The sum of Items 149-159 equals **Total Operating Expenses** (Item 93). The definition of each expense category follows:

149. **Salaries and Wages** - The compensation for services performed by an employee payable in cash and the fair market value of service donated to the hospital by persons performing under an employee relationship. Includes compensation only for actual hours worked (productive hours), including overtime and "on-call" premiums.
150. **Employee Benefits** - Employee labor expenses that are considered benefits, and not compensation for actual time worked, which is salaries and wages. Examples of employee benefits are paid vacation, sick leave, holiday time-off, group health and life insurance, pension and retirement, worker's compensation insurance, and hospital-paid payroll taxes.
151. **Physician Professional Fees** - The professional fees incurred relating to physicians.
152. **Other Professional Fees** - The fees paid for professional services provided by therapists, consultants, legal counsel, auditors, and registry nursing personnel.
153. **Supplies** - The cost of various types of supplies used by the hospital, including medical supplies, drugs, food, and office supplies.
154. **Purchased Services** - The expenses incurred relating to services purchased from an outside contractor or vendor, such as diagnostic imaging services, equipment repairs and maintenance, and collection services. Also includes fees paid to a related organization for management services and inpatient services purchased from another hospital.
155. **Depreciation** - The expenses recorded to spread the cost of a capital asset over its estimated useful life. Includes depreciation expenses for buildings, fixed and movable equipment, land improvements, and leasehold improvements.
156. **Leases and Rentals** - The cost related to the lease and rental of buildings, equipment, and leasehold improvements.
157. **Insurance - Hospital & Professional Malpractice** - The cost incurred related to professional liability insurance. Also includes the cost of self-insurance that has been actuarially determined.
158. **Interest - Working Capital & Other** - The expenses incurred on borrowings for working capital purposes, such as short-term notes payable; and all long-term debt, such as mortgage notes and bonds payable.
159. **All Other** - All expenses not classified elsewhere, including utilities, non-professional liability insurance, and telephones.

BALANCE SHEET - ASSETS - The Balance Sheet is a summary financial statement of the hospital's financial position as of the report period end date, displaying its assets, liabilities, and equity. An asset is any physical object (tangible) or right (intangible) which provides future economic benefits to its owner, or any cost benefiting a future period. Key asset categories are reported (Items 160-166) and defined as follows:

160. **Current Assets** - Unrestricted cash and other assets, such as marketable securities, accounts receivable, and inventory, that will be converted into cash, or will be used, during a normal operating cycle, which is generally one year. These items are often viewed as being indicative of short-term debt-paying ability.
161. **Assets Whose Use Is Limited** - Assets whose use is limited either by the hospital's governing board, trust agreement, or other third parties. These assets may be in the form of cash, marketable securities, pledges, or other investments.
162. **Net Property, Plant, and Equipment** - The cost of depreciable assets used in hospital operations, such as land, buildings, and equipment, less related accumulated depreciation. Excludes construction-in-progress.
163. **Construction-in-Progress** - The accumulated cost of construction that is in progress and eventually used in hospital operations. Upon completion of the construction project, the asset is reclassified to the appropriate capital asset accounts, such as land and buildings.
164. **Investments and Other Assets** - Non-current assets which do not fit other asset categories. Examples include investments in property, plant, and equipment not used in hospital operations, and long-term intercompany receivables.
165. **Intangible Assets** - Non-current assets lacking physical existence that have future economic benefits because of the rights they afford the possessor. The cost of an intangible asset is often amortized over its expected useful life. Examples include goodwill, unamortized loan costs, and preopening costs.
166. **Total Assets** - The sum of current assets; assets whose use is limited; net property, plant, and equipment; construction-in-progress; investments and other assets; and intangible assets. Also equals **Total Liabilities and Equity** (Item 171).

BALANCE SHEET - LIABILITIES AND EQUITY - The Balance Sheet is a summary financial statement of the hospital's financial position as of the report period end date, displaying its assets, liabilities, and equity. Liabilities are amounts owed by the hospital (debtor) to another entity (creditor) payable in money, or in goods and services. Equity is the owner's interest in the hospital, or the amount by which a hospital's total assets exceeds its total liabilities. Key liability categories and equity are reported (Items 167-171), and are defined as follows:

167. **Current Liabilities** - The short-term debt or obligations that, according to reasonable expectations, are to be satisfied within a normal operating cycle, or one year, whichever is longer. Examples include accounts payable, accrued compensation and related liabilities, and short-term intercompany payables.
168. **Deferred Credits** - The amount of revenue received or recorded before it is earned, such as deferred income taxes or deferred third-party income.
169. **Net Long-Term Debt** - The amount of liabilities which are not expected to be satisfied within one year of the end of the reporting period. This amount reflects the reduction for that portion of the debt which is expected to be satisfied the next year. Includes mortgage notes, capitalized lease obligations, bonds payable, and long-term intercompany payables.

BALANCE SHEET - LIABILITIES AND EQUITY (Con't)

170. **Equity** - The owner's interest in the hospital, or the amount by which a hospital's total assets exceeds its total liabilities. Negative equity indicates that total liabilities exceed total assets.
171. **Total Liabilities and Equity** - The sum of current liabilities, deferred credits, net long-term debt, and equity. Also equals **Total Assets** (Item 166).

BALANCE SHEET - OTHER ITEMS - The selected Balance Sheet items reported here are some of the detailed asset and liability items included in the key categories reported in **Balance Sheet - Assets** (Items 160-166) and **Balance Sheet - Liabilities and Equity** (Items 167-171).

172. **Cash** - The amount of cash on deposit in banks and immediately available for use in financing Unrestricted Fund activities. Includes checking accounts, savings accounts, certificates of deposit, and treasury notes.
173. **Buildings and Improvements** - The cost of all buildings and subsequent additions used in hospital operations. Includes hospital buildings, parking structures, and fixed equipment.
174. **Equipment** - The cost of major movable and minor equipment used in hospital operations that will be capitalized over an estimated useful life.
175. **Total Property, Plant, and Equipment** - The cost of land, land improvements, buildings and improvements, leasehold improvements, and equipment used in hospital operations.
176. **Accumulated Depreciation** - The accumulation to date of depreciation expense or that portion of the original cost of depreciable assets which already has been expensed. Accumulated depreciation relates to all depreciable assets, including land improvements, buildings and improvements, leasehold improvements, and equipment. **Total Property, Plant, and Equipment** (Item 175) minus Accumulated Depreciation equals **Net Property, Plant, and Equipment** (Item 162).
177. **Mortgages Payable** - The amount of unpaid principle related to all mortgages as of the report period end date. A mortgage payable is a pledge of designated property as security for a loan.
178. **Capitalized Lease Obligations** - The amount of unpaid principle related to all capital leases as of the report period end date. A capital lease obligation is a lease under which the lessee (hospital) records an asset and a liability, and accounts for the lease as an installment purchase of the leased property.
179. **Bonds Payable** - The amount of unpaid principle related to all bonds as of the report period end date. A bonds is a written promise to pay a sum of money at some definite future time.
180. **Total Long-term Debt** - The amount of unpaid principle related to all forms of long-term debt as of the report period end date. This includes mortgages payable, construction loans, notes under revolving credit, capitalized lease obligations, bonds payable, long-term intercompany payables, and other non-current liabilities.
181. **Current Maturities on Long-term Debt** - The amount of long-term debt that is due within one year from the report period end date. **Total Long-term Debt** (Item 180) minus Current Maturities on Long-term Debt equals **Net Long-term Debt** (Item 169).
182. **Intercompany Receivables (Current/Non-Current)** - The amount receivable from a related organization. Includes both current (less than one year) and non-current (greater than one year) receivables.

BALANCE SHEET - OTHER ITEMS (Con't)

183. **Intercompany Payables (Current/Non-Current)** - The amount payable to a related organization. Includes both current (less than one year) and non-current (greater than one year) payables. Non-Current Intercompany Payables are included in **Net Long-term Debt** (Item 169) and **Total Long-term Debt** (Item 180) even though there may be no specified interest rates or payment due dates.

FINANCIAL RATIOS - A comparison of related pieces of financial and/or utilization data that are usually expressed as a percentage or a fraction. All ratios are calculated to two decimal places.

184. **Current Ratio** - The sum of total current assets, limited use cash, and limited use investments divided by total current liabilities. This ratio shows the dollar amount of current assets per dollar of current liabilities. It is a gross indicator of the hospital's liquidity. Usually a ratio of 2.0 or more indicates a healthy liquidity position.

185. **Days in Accounts Receivable** - Net accounts receivable divided by the following: net patient revenue divided by the number of days in the reporting period. This ratio measures the average number of days it takes the hospital to collect a receivable. It is an excellent indicator of the hospital's credit and collection policies. (See **Note** below.)

186. **Bad Debt Rate** - Provision for bad debts divided by gross patient revenue. This ratio is an indicator of the percentage of patient revenue estimated to be uncollectible due to a patient's unwillingness to pay for all or part of the services rendered.

187. **Long-term Debt to Assets Rate** - Net long-term debt divided by total assets. This ratio indicates the proportion of total assets that is financed by long-term debt.

188. **Net Return on Equity** - Net income divided by equity. This ratio, expressed as a percentage, measures the return on the owner's investment. Caution should be used if the hospital's Long-Term Debt to Assets Rate is high. (See **Note** below.)

189. **Operating Margin** - Net income from operations divided by total operating revenue (net patient revenue plus other operating revenue). This ratio indicates the percentage of net patient revenue which remains as income after operating expenses have been deducted. (See **Note** below.)

190. **Average Age of Plant** - Accumulated depreciation divided by depreciation expense. This ratio indicates the relative age of the fixed assets in use by the hospital. The higher the ratio, the older the fixed assets in use.

191. **Net PPE Per Licensed Bed** - Net property, plant, and equipment (including construction-in-progress) divided by the number of licensed beds. This ratio indicates the dollar value of net fixed assets per licensed bed. Age of the hospital can affect this ratio and should be considered in comparing hospitals.

Note: The formulas for financial ratios 185, 188, and 189 use net patient revenue or net income. For certain public hospitals (county, district, and University of California), these amounts do not reflect any disproportionate share payments provided by SB 855 and/or SB 1255 that were transferred to a related public entity. This may result in a financial ratio which is not comparable. (See **Disproportionate Share Payments for Medi-Cal (SB 855)** (Item 118) and **Disproportionate Share Funds Transferred to Related Entity** (Item 133) for additional information.)

LABOR INFORMATION - Key labor data are reported in Items 192-199, including the number of hospital paid full-time equivalents (FTEs) and the total number of productive hours.

192. **Average Number of Hospital Employees** - The average number of full-time and part-time hospital employees. Excluded are workers who do not receive a paycheck from the hospital's payroll system, such as non-paid workers, volunteers, registry nursing personnel, and other temporary personnel. Hospitals which report zero (0) employees did not report expenses for the cost center (General Accounting) from which these statistics are obtained.
193. **Number of Hospital Paid FTEs** - The number of full-time equivalent employees (FTEs), or the sum of total paid hours (whether worked or not) for all employees divided by 2,080. Excluded are workers who do not receive a paycheck from the hospital's payroll system, such as non-paid workers, volunteers, registry nursing personnel, and other temporary personnel.
194. **Average Number of Nursing Personnel** - The average number full-time and part-time nursing service personnel, including RNs, LVNs, aides, orderlies, and ward clerks. Also includes registry nursing personnel. Hospitals which report zero (0) employees did not report expenses for the cost center (Nursing Administration) from which these statistics are obtained
195. **Total Productive Hours** - Total hours actually worked, including paid time spent attending meetings and educational activities at or away from the hospital. Includes operating and non-operating cost centers. Included are hours for workers who do not receive a paycheck from the hospital's payroll system, such as registry nursing personnel and other temporary personnel. Does not include non-productive hours or "on-call" hours.
196. **Total Non-Productive Hours** - Total paid time-off hours, such as vacation, sick leave, and holiday pay. Includes operating and non-operating cost centers. Excludes Aon-call hours.
197. **Total Paid Hours** - The sum of **Total Productive Hours** (Item 195) and **Total Non-Productive Hours** (Item 196); or total hours paid on the job. Includes operating and non-operating cost centers. Included are hours for workers who do not receive a paycheck from the hospital's payroll system, such as registry nursing personnel and other temporary personnel.
198. **Number of Active Medical Staff** - The number of hospital-based and non-hospital based physicians who are voting members of and can hold office in the Medical Staff organization of the hospital. Includes the Medical Staff classifications of Attending, Associate, and House Staff, but not the classifications of Courtesy and Consulting.
199. **Number of Student FTEs** - The number of FTE residents and fellows. A student FTE is defined as the number of paid residency/fellowship months divided by 12.

PRODUCTIVE HOURS BY EMPLOYEE CLASSIFICATION - Total hours actually worked or on the job by employee classification, which is based on comparable functions and levels of responsibility and complexity. The sum of Items 200-207 equals **Total Productive Hours** (Item 195). (See **Total Productive Hours** for the definition of productive hours.) Includes operating and non-operating cost centers. The eight reported employee classifications are:

200. **Productive Hours Management and Supervision** - Employees included in this classification are primarily involved in the direction, supervision, and coordination of hospital activities. Typical job titles are Administrator, Director, Manager, and Supervisor.

PRODUCTIVE HOURS BY EMPLOYEE CLASSIFICATION (Con't)

201. **Productive Hours Technical and Specialist** - Employees included in this classification usually perform activities of a creative or complex nature, and are often licensed or registered. Includes such job titles as Technologist, Technician, and Accountant. Lead positions that provide direct supervision to five or more employees are classified as Management and Supervision.
202. **Productive Hours Registered Nurses** - Includes only Registered Nurses (RNs) employed in the performance of direct nursing care to patients. RNs functioning as supervisors or instructors are classified as Management and Supervision or Technical and Specialist, respectively.
203. **Productive Hours Licensed Vocational Nurses** - Includes Licensed Vocational Nurses (LVNs) employed in the performance of direct nursing care to patients. Those LVNs not providing direct nursing care to patients are classified according to assigned duties.
204. **Productive Hours Aides & Orderlies** - This classification includes non-technical personnel employed in the performance of direct nursing care to patients. Examples of job titles include Aides, Orderlies, and Nursing Assistant.
205. **Productive Hours Clerical and Other Administrative** - This classification includes non-technical personnel employed in record keeping, communication, and other administrative-type functions.
206. **Productive Hours Environmental and Food Services** - This classification includes personnel employed in providing the basic needs for food and accommodations. They perform routine work of a non-technical nature. It includes job titles such as Housekeeping Aide, Cook's Helper, Guard, and Maintenance Person.
207. **Productive Hours All Other Classifications** - This classification includes all other employee classifications not reported, such as Physicians (Salaried), Non-Physician Medical Practitioners, and Other Salaries and Wages. The number of physician hours is small because California law only allows public hospitals to employ physicians.

CONTRACTED LABOR HOURS BY CLASSIFICATION - Total hours actually worked or on the job for those individuals who work at the hospital, but are not paid through the hospital's payroll system. (See **Total Productive Hours** (Item 195) for the definition of productive hours.)

208. **Contract Hours Registry Nurses** - This classification includes registry nursing personnel, such as RNs, LVNs, aides, and orderlies, contracted on a temporary basis.
209. **Contract Hours Other Contracted Services** - This classification includes therapists and administrative-type personnel, such as accountants and clerical support, contracted on a temporary basis.

PRODUCTIVE HOURS BY COST CENTER GROUP - Total hours actually worked or on the job by cost center group. The sum of Items 210-217 equals **Total Productive Hours** (Item 195). (See **Total Productive Hours** for the definition of productive hours, and **Operating Expenses by Cost Center Group** (Items 139-148) and **Non-Operating Expenses** (Item 96) for the definition of each cost center group.) Productive hours are reported for eight cost center groups.

210. **Productive Hours Daily Hospital Services**
211. **Productive Hours Ambulatory Services**

PRODUCTIVE HOURS BY COST CENTER GROUP (Con't)

- 212. **Productive Hours Ancillary Services**
- 213. **Productive Hours Research and Education**
- 214. **Productive Hours General Services**
- 215. **Productive Hours Fiscal Services**
- 216. **Productive Hours Administrative Services**
- 217. **Productive Hours Non-Operating Cost Centers**

PAID HOURS BY COST CENTER GROUP - Total hours paid on the job, whether worked or not, by cost center group. Excluded are hours for workers who do not receive a paycheck from the hospital's payroll system, such as non-paid workers, volunteers, registry nursing personnel, and other temporary personnel. The sum of Items 218-225 equals Total Paid Hours (Item 197). (See **Operating Expenses by Cost Center Group** (Items 139-148) and **Non-Operating Expenses** (Item 96) for the definition of each cost center group.) Paid hours are reported for eight cost center groups:

- 218. **Paid Hours Daily Hospital Services**
- 219. **Paid Hours Ambulatory Services**
- 220. **Paid Hours Ancillary Services**
- 221. **Paid Hours Research and Education**
- 222. **Paid Hours General Services**
- 223. **Paid Hours Fiscal Services**
- 224. **Paid Hours Administrative Services**
- 225. **Paid Hours Non-Operating Cost Centers**

APPENDIX A

HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

This appendix is a cross-reference between the data items included in the data file and the page-column-line references on the OSHPD Hospital Annual Disclosure Report, the source of most of these data items.

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

ABBREVIATIONS AND SYMBOLS

When using this cross-reference, please note the following abbreviations and symbols that are being used:

P	Page number	x	Multiply
C	Column number	÷	Divide
L	Line number	=	Equals
+	Add	Σ	Sum of
-	Subtract (spaces before/after sign)	-	Through (no spaces before/after hyphen)

If you would like a copy of the actual Hospital Annual Disclosure Report, please call the Healthcare Information Resource Center at (916) 326-3802.

The first two columns of this appendix reference the same data item number (Item No.) and data field name (Data Item) used throughout this documentation. The third column shows the source of the data, which is usually the page-column-line reference from the Hospital Annual Disclosure Report.

Disclosure Report Information

Item No.	<u>Data Item</u>	<u>Source</u>
1.	OSHPD Facility Number	P0 C1 L2
2.	Hospital DBA Name	OSHPD Master Hospital Information
3.	Report Period Begin Date	P0 C1 L25
4.	Report Period End Date	P0 C1 L26
5.	Days in Report Period	(P0 C1 L26 - P0 C1 L25) + 1
6.	Data Status Indicator	Designated by OSHPD
7.	Independent Audit Indicator	P0 C1 L30 (For RPE on and after 6/30/97)

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

General Hospital Information

8.	County Number	Based on 4th and 5th digit of OSHPD Facility Number
9.	HSA Number	P1 C1 L20
10.	HSPA Number	OSHPD Master Hospital Information
11.	Type of Control	P1 C2 L5-55
12.	Type of Care	P1 C3 L5-40
13.	Type of Hospital	Designated by OSHPD
14.	Teaching or Small/Rural Hospital	Designated by OSHPD
15.	Phone Number	P0 C1 L4
16.	Street Address	P0 C1 L8
17.	City	P0 C1 L9
18.	Zip Code	P0 C1 L10
19.	Chief Executive Officer	P0 C1 L14
20.	CEO Title	P0 C1 L15
21.	Report Preparer	P0 C1 L16
22.	Hospital Owner	P0 C1 L23
23.	ER Trauma Center Designation	P1 C1 L30
24.	Medicare Provider Number	P0 C1 L7
25.	Medi-Cal Contract Provider Number	P0 C1 L5
26.	Medi-Cal Non-Contract Provider Number	P0 C1 L6

Beds (Excluding Beds in Suspense and Nursery Bassinets)

27.	Licensed Beds (End of Period)	P1 C1 L5
28.	Available Beds (Average)	P1 C1 L10
29.	Staffed Beds (Average)	P1 C1 L15

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

Patient (Census) Days by Payer

30.	Patient Days Medicare	P4 C6 L150
31.	Patient Days Medi-Cal	P4 C7 L150
32.	Patient Days County Indigent Programs	P4 C8 L150
33.	Patient Days Other Third Parties	P4 C9 L150
34.	Patient Days Other Payers	P4 C10 L150
35.	Patient Days Total	P4 C4 + C5 L150

Discharges (Excluding Nursery) by Payer

36.	Discharges Medicare	P4 C13 L150
37.	Discharges Medi-Cal	P4 C14 L150
38.	Discharges County Indigent Programs	P4 C15 L150
39.	Discharges Other Third Parties	P4 C16 L150
40.	Discharges Other Payers	P4 C17 L150
41.	Discharges Total	P4 C12 L150

Licensed Beds by Type of Care

42.	Licensed Beds Acute	Σ P4 C1 Ls 5, 10, 15, 20, 30, 35, 40, 45, 50, 65, 70, 85, and 90
43.	Licensed Beds Psychiatric	P4 C1 L25 + L55 + L60 + L110
44.	Licensed Beds Chemical Dependency	P4 C1 L75
45.	Licensed Beds Rehabilitation	P4 C1 L80
46.	Licensed Beds Long-term Care	P4 C1 L100 + L101 + L105 + L115 + L125
47.	Licensed Beds Residential & Other Daily Services	P4 C1 L120 + L145

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

Patient (Census) Days by Type of Care

48. Patient Days Acute	Σ P4 C4 + C5 Ls 5, 10, 15, 20, 30, 35, 40, 45, 50, 65, 70, 85, and 90
49. Patient Days Psychiatric	P4 C4 + C5 L25 + L55 + L60 + L110
50. Patient Days Chemical Dependency	P4 C4 + C5 L75
51. Patient Days Rehabilitation	P4 C4 + C5 L80
52. Patient Days Long-term Care	P4 C4 + C5 L100 + L 101 + L105 + L115 + L125
53. Patient Days Residential & Other Daily Services	P4 C4 + C5 L120 + L145

Discharges (Excluding Nursery) by Type of Care

54. Discharges Acute	Σ P4 C12 Ls 5, 10, 15, 20, 30, 35, 40, 45, 50, 65, 70, 85, and 90
55. Discharges Psychiatric	P4 C12 L25 + L55 + L60 + L110
56. Discharges Chemical Dependency	P4 C12 L75
57. Discharges Rehabilitation	P4 C12 L80
58. Discharges Long-term Care	P4 C12 L100 + L101 + L105 + L115 + L125
59. Discharges Residential & Other Daily Services	P4 C12 L120 + L145

Occupancy Rate and Average Length of Stay (Approximate) (Calculated to one decimal place.)

60. Occupancy Rate (Licensed Beds)	$[P4 C4 + C5 L150 \div (P1 C1 L5 \times \text{Days in Report Period})] \times 100$
61. Occupancy Rate (Available Beds)	$[P4 C4 + C5 L150 \div (P1 C1 L10 \times \text{Days in Report Period})] \times 100$
62. Average Length of Stay (incl. Long-term Care)	$P4 C4 + C5 L150 \div P 4 C12 L150$
63. Average Length of Stay (excl. Long-term Care)	$[P4 C4 + C5 L150 - (L100 + L101 + L105 + L110 + L115 + L120 + L125)] \div [P4 C12 L150 - (L100 + L101 + L105 + L110 + L115 + L120 + L125)]$

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

Nursery Information

64.	Nursery Bassinets	P4 C2 L155
65.	Nursery Days	P4 C4 + C5 L155
66.	Nursery Discharges	P4 C12 L155

Outpatient Visits by Payer

67.	Outpatient Visits Medicare	P4 C8 L560
68.	Outpatient Visits Medi-Cal	P4 C9 L560
69.	Outpatient Visits County Indigent Programs	P4 C10 L560
70.	Outpatient Visits Other Third Parties	P4 C11 L560
71.	Outpatient Visits Other Payers	P4 C12 L560
72.	Outpatient Visits Total	P4 C1 L560

Ambulatory and Referred Outpatient Visits

73.	Visits Emergency Room	P4 C1 L160 + L170
74.	Visits Clinic	P4 C1 L175 + L180
75.	Visits Home Health Care	P4 C1 L205
76.	Visits Referred Outpatient	P4 C1 L555

Managed Care Contract Information

77.	Patient Days HMO Contract	P3 C1 L68
78.	Patient Days Other Managed Care Contracts	P3 C1 L69
79.	Outpatient Visits HMO Contract	P3 C2 L68
80.	Outpatient Visits Other Managed Care Contracts	P3 C2 L69
81.	Purchased Inpatient Days	P4 C1 L410

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

Surgery and Selected Ancillary Information

82.	Operating Rooms	P4 C1 L510 + L530 + L540
83.	Operating Minutes Inpatient	P4 C7 L185 + L235 + L240
84.	Operating Minutes Outpatient	P4 C13 L185 + L235 + L240
85.	Surgeries Inpatient	P4 C7 L505 + L515 + L535
86.	Surgeries Outpatient	P4 C13 L505 + L515 + L535
87.	Cardiac Catheterization Procedures	P4 C1 L280
88.	CT Scanner Procedures	P4 C1 L325

Income Statement

89.	Gross Patient Revenue Total	P8 C1 L30
90.	Deductions from Revenue Total	P8 C1 L105
91.	Net Patient Revenue Total	P8 C1 L110
92.	Other Operating Revenue	P8 C1 L135
93.	Total Operating Expenses	P8 C1 L200
94.	Net from Operations	P8 C1 L205
95.	Non-Operating Revenue	P8.1 C1 L380
96.	Non-Operating Expenses	P8.1 C1 L425
97.	Provision for Income Taxes	P8 C1 L220 + L225
98.	Extraordinary Items	P8 C1 L235 + L240
99.	Net Income	P8 C1 L245

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

Gross Patient Revenue by Revenue Center Group

100.	Gross Patient Revenue Daily Hospital Services	P8 C1 L5
101.	Gross Patient Revenue Ambulatory Services	P8 C1 L10
102.	Gross Patient Revenue Ancillary Services	P8 C1 L15
103.	Gross Patient Revenue Purchased Inpatient Services	P8 C1 L20

Gross Inpatient Revenue by Payer

104.	Gross Inpatient Revenue Medicare	P12 C1 L415
105.	Gross Inpatient Revenue Medi-Cal	P12 C5 L415
106.	Gross Inpatient Revenue County Indigent Programs	P12 C9 L415
107.	Gross Inpatient Revenue Other Third Parties	P12 C13 L415
108.	Gross Inpatient Revenue Other Payers	P12 C17 L415
109.	Gross Inpatient Revenue Total	P12 C21 L415

Gross Outpatient Revenue by Payer

110.	Gross Outpatient Revenue Medicare	P12 C3 L415
111.	Gross Outpatient Revenue Medi-Cal	P12 C7 L415
112.	Gross Outpatient Revenue County Indigent Programs	P12 C11 L415
113.	Gross Outpatient Revenue Other Third Parties	P12 C15 L415
114.	Gross Outpatient Revenue Other Payers	P12 C19 L415
115.	Gross Outpatient Revenue Total	P12 C23 L415

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

Deductions from Revenue

116. Contractual Adjustments Medicare	P8 C1 L40
117. Contractual Adjustments Medi-Cal	P8 C1 L45
118. Disproportionate Share Payments for Medi-Cal (SB 855)	P8 C1 L46 (negative amount)
119. Contractual Adjustments County Indigent Programs	P8 C1 L50
120. Contractual Adjustments HMO/PPO	P8 C1 L55
121. Capitation Premium Revenue	P8 C1 L56 (negative amount) (For RPE on or after 6/30/97)
122. Contractual Adjustments Other	P8 C1 L60
123. Provision for Bad Debts	P8 C1 L35
124. Charity - Hill-Burton	P8 C1 L65
125. Charity - Other	P8 C1 L70
126. Restricted Donations and Subsidies for Indigent Care	P8 C1 L75 (negative amount)
127. All Other Deductions from Revenue	P8 C1 L80 + L85 + L90 + L95 + L100

Net Patient Revenue by Payer

128. Net Patient Revenue Medicare	P12 C1 + C3 L460
129. Net Patient Revenue Medi-Cal	P12 C5 L460
130. Net Patient Revenue County Indigent Programs	P12 C9 + C11 L460
131. Net Patient Revenue Other Third Parties	P12 C13 + C15 L460
132. Net Patient Revenue Other Payers	P12 C17 + C19 L460

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

Financial Items - Other

133. Disproportionate Share Funds Transferred to Related Public Entity	(P7 C1 L105) x -1
134. Intercompany Transfers	P7 C1 L100
135. Unrestricted Contributions	P8.1 C1 L270
136. Incomes, Gains & Losses from Unrestricted Investments	P8.1 C1 L280
137. District Assessment Revenue	P8.1 C1 L305 + L310 + L315 + L320 + L325
138. County Appropriations	P8.1 C1 L335 + L340 + L345

Operating Expenses by Cost Center Group

139. Expenses Daily Hospital Services	P15 C9 L150 + P17 C10 L150
140. Expenses Ambulatory Services	P15 C9 L225 + P17 C10 L225
141. Expenses Ancillary Services	P15 C9 L405 + P17 C10 L405
142. Expenses Purchased Inpatient Services	P17 C10 L410
143. Expenses Research	P16 C9 L10 + P18 C10 L10
144. Expenses Education	P16 C9 L50 + P18 C10 L50
145. Expenses General Services	P18 C10 L150
146. Expenses Fiscal Services	P18 C10 L200
147. Expenses Administrative Services	P16 C9 L300 + P18 C10 L300
148. Expenses Unassigned Costs	P18 C10 L360

Operating Expenses by Natural Classification

149. Expenses Salaries and Wages	P8 C1 L145
150. Expenses Employee Benefits	P8 C1 L150
151. Expenses Physician Professional Fees	P16 C3 L305

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

Operating Expenses by Natural Classification (Con't)

152. Expenses Other Professional Fees	P8 C1 L155 - P16 C3 L305
153. Expenses Supplies	P8 C1 L160
154. Expenses Purchased Services	P8 C1 L165
155. Expenses Depreciation	P8 C1 L170
156. Expenses Leases and Rentals	P8 C1 L175
157. Expenses Insurance - Hospital & Professional Malpractice	P18 C10 L315
158. Expenses Interest - Working Capital & Other	P18 C10 L330 + L345
159. Expenses All Other	P18 C9 L365 - C9 L315 - L330 - L345

Balance Sheet - Assets

160. Current Assets	P5 C1 L55
161. Assets Whose Use Is Limited	P5 C1 L75
162. Net Property, Plant, and Equipment	P5 C1 L200
163. Construction-in-Progress	P5 C1 L205
164. Investments and Other Assets	P5 C1 L235
165. Intangible Assets	P5 C1 L265
166. Total Assets	P5 C1 L270

Balance Sheet - Liabilities and Equity

167. Current Liabilities	P5 C3 L60
168. Deferred Credits	P5 C3 L80
169. Net Long-term Debt	P5 C3 L130
170. Equity	P5 C3 L205
171. Total Liabilities and Equity	P5 C3 L270

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

Balance Sheet - Other Items

172. Cash	P5 C1 L5
173. Buildings and Improvements	P5 C1 L90
174. Equipment	P5 C1 L100
175. Total Property, Plant and Equipment	P5 C1 L105
176. Accumulated Depreciation	(P5 C1 L195) x -1
177. Mortgages Payable	P5 C3 L85
178. Capitalized Lease Obligations	P5 C3 L100
179. Bonds Payable	P5 C3 L105
180. Total Long-term Debt	P5 C3 L120
181. Current Maturities on Long-term Debt	P5 C3 L5082.
182. Intercompany Receivables (Current and Non-Current)	P5 C1 L45 + L225
183. Intercompany Payables (Current and Non-Current)	P5 C3 L45 + L110

Financial Ratios (Rounded to 2 decimal places)

184. Current Ratio	$(P5 C1 L55 + L60 + L65) \div P5 C3 L60$
185. Days in Accounts Receivable	$(P5 C1 L15 + L20) \div (P8 C1 L110 \div \text{Days in Report Period})$ $\text{Days in Report Period} = (P0 C1 L26 - P0 C1 L25) + 1$
186. Bad Debt Rate	$(P8 C1 L35 \div P8 C1 L30) \times 100$
187. Long-term Debt to Assets Rate	$(P5 C3 L130 \div P5 C1 L270) \times 100$
188. Net Return on Equity	$(P8 C1 L245 \div P5 C3 L205) \times 100$
189. Operating Margin	$(P8 C1 L205 \div P8 C1 L140) \times 100$
190. Average Age of Plant	$(P5 C1 L195 \times -1) \div P8 C1 L170$
191. Net PPE Per Licensed Bed	$(P5 C1 L200 + L205) \div P4 C1 L150$

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

Labor Information

192. Average Number of Hospital Employees	P18 C13 L155
193. Number of Hospital Paid FTEs	$[(P21\ C24\ L150 + L225 + L405) + (P22\ C24\ L10 + L50 + L150 + L200 + L300 + L350 + L370)] \div (2,080 \div 365) \div [(P0\ C1\ L26 - P0\ C1\ L25) + 1]$ (Round to whole number.)
194. Average Number of Nursing Personnel	P18 C13 L260
195. Total Productive Hours	$(P21\ C22\ L150 + L225 + L405) + (P21.1\ C5\ L150 + L225 + L405) + (P22\ C22\ L10 + L50 + L150 + L200 + L300 + L350 + L370) + (P22.1\ C4\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
196. Total Non-Productive Hours	$(P21\ C23\ L150 + L225 + L405) + (P22\ C23\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
197. Total Paid Hours	$(P21\ C24\ L150 + L225 + L405) + (P21.1\ C5\ L150 + L225 + L405) + (P22\ C24\ L10 + L50 + L150 + L200 + L300 + L350 + L370) + (P22.1\ C4\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
198. Number of Active Medical Staff	P1 C1 + C2 + C3 + C4 + C5 + C6 L320
199. Number of Student FTEs	P1 C7 + C8 L320

Productive Hours by Employee Classification

200. Productive Hours Management and Supervision	$(P21\ C2\ L150 + L225 + L405) + (P22\ C2\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
201. Productive Hours Technical & Specialist	$(P21\ C4\ L150 + L225 + L405) + (P22\ C4\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
202. Productive Hours Registered Nurses	$(P21\ C6\ L150 + L225 + L405) + (P22\ C6\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
203. Productive Hours Licensed Vocational Nurses	$(P21\ C8\ L150 + L225 + L405) + (P22\ C8\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$
204. Productive Hours Aides and Orderlies	C10 L10 + L50 + L150 + L200 + L300 + L350 + L370)
205. Productive Hours Clerical and Other Administrative	$(P21\ C12\ L150 + L225 + L405) + (P22\ C12\ L10 + L50 + L150 + L200 + L300 + L350 + L370)$

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

Productive Hours by Employee Classification

206. Productive Hours Environmental and Food Services (P21 C14 L150 + L225 + L405) + (P22 C14 L10 + L50 + L150 + L200 + L300 + L350 + L370)
207. Productive Hours All Other Classifications (P21 C16 + C18 + C20 L150 + L225 + L405) + (P22 C16 + C18 + C20 L10 + L50 + L150 + L200 + L300 + L350 + L370)

Contracted Labor Hours by Classification

208. Contract Hours Registry Nurses (P21.1 C2 L150 + L225 + L405)
209. Contract Hours Other Contracted Services (P21.1 C4 L150 + L225 + L405) + (P22.1 C4 L10 + L50 + L150 + L200 + L300 + L350 + L370)

Productive Hours by Cost Center Group

210. Productive Hours Daily Hospital Services P21 C22 L150 + P21.1 C5 L150
211. Productive Hours Ambulatory Services P21 C22 L225 + P21.1 C5 L225
212. Productive Hours Ancillary Services P21 C22 L405 + P21.1 C5 L405
213. Productive Hours Research & Education (P22 C22 L10 + L50) + (P22.1 C4 L10 + L50)
214. Productive Hours General Services P22 C22 L150 + P22.1 C4 L150
215. Productive Hours Fiscal Services P22 C22 L200 + P22.1 C4 L200
216. Productive Hours Administrative Services (P22 C22 L300 + L350) + (P22.1 C4 L300 + L350)
217. Productive Hours Non-Oper. Cost Ctrs P22 C22 L370 + P22.1 C24 L370

Paid Hours by Cost Center Group

218. Paid Hours Daily Hospital Services P21 C24 L150 + P21.1 C5 L150
219. Paid Hours Ambulatory Services P21 C24 L225 + P21.1 C5 L225
220. Paid Hours Ancillary Services P21 C24 L405 + P21.1 C5 L405
221. Paid Hours Research and Education (P22 C24 L10 + L50) + (P22.1 C4 L10 + L50)

APPENDIX A – HOSPITAL ANNUAL DISCLOSURE REPORT REFERENCES

Paid Hours by Cost Center Group (Con't)

- 222. Paid Hours General Services P22 C24 L150 + P22.1 C4 L150
- 223. Paid Hours Fiscal Services P22 C24 L200 + P22.1 C4 L200
- 224. Paid Hours Administrative Services (P22 C24 L300 + L350) + (P22.1 C4 L300 + L350)
- 225. Paid Hours Non-Operating Cost Centers P22 C24 L370 + P22.1 C4 L370

APPENDIX B

CALCULATIONS AND FORMULAS

OSHPD calculates and publishes various data derived from the Hospital Annual Disclosure Reports. This appendix contains a list of common calculated data items which are not included in the data file, but can be derived by using the data items contained on the file. These calculations can be performed for individual hospitals, or in aggregate by combining the components of each formula for a group of hospitals.

APPENDIX B – CALCULATIONS AND FORMULAS

The data file excludes some of the published calculations that are derived from submitted Hospital Annual Disclosure Reports. The items listed below present many of these calculated items and indicate the names and numbers of the data items referenced in this documentation. A list of these common calculated data items and their related formulas follows:

Utilization Calculations

Formulas

Average Length of Stay (ALOS) (approx.) by Payer	Patient (Census) Days by Payer ÷ Discharges by Payer
ALOS Medicare (approx.)	Item 30 ÷ Item 36
ALOS Medi-Cal (approx.)	Item 31 ÷ Item 37
ALOS Co. Indigent Programs (approx.)	Item 32 ÷ Item 38
ALOS Other Third Parties (approx.)	Item 33 ÷ Item 39
ALOS Other Payers (approx.)	Item 34 ÷ Item 40

Note: The above ALOS calculations include long-term care patient days and discharges.

ALOS Acute (approx.)	Item 48 ÷ Item 54
ALOS Psychiatric (approx.)	Item 49 ÷ Item 55
ALOS Chemical Dependency (approx.)	Item 50 ÷ Item 56
ALOS Rehabilitation (approx.)	Item 51 ÷ Item 57
ALOS Long-term Care (approx.)	Item 52 ÷ Item 58
ALOS Nursery (approx.)	Item 65 ÷ Item 66

Note: The ALOS calculations presented above indicate the estimated average period of hospitalization for formally admitted inpatients, and are based on the number of patient (census) days, not discharge days. Nursery days and discharges are excluded from all ALOS calculations, except Nursery ALOS.

Average Daily Census	Patient Days Total (Item 35) ÷ Days in Report Period (Item 5)
Occupancy Rate Staffed Beds	[Patient Days Total (Item 35) ÷ (Staffed Beds (Item 29) x Days in Report Period (Item 5))] x 100
Occupancy Rate Lic. Acute Beds	[Item 48 ÷ (Item 42 x Item 5)] x 100
Occupancy Rate Lic. Psychiatric Beds	[Item 49 ÷ (Item 43 x Item 5)] x 100
Occupancy Rate Lic. Chemical Dep. Beds	[Item 50 ÷ (Item 44 x Item 5)] x 100
Occupancy Rate Lic. Rehabilitation Beds	[Item 51 ÷ (Item 45 x Item 5)] x 100
Occupancy Rate Lic. Long-term Care Beds	[Item 52 ÷ (Item 46 x Item 5)] x 100

Note: The licensed beds used to calculate these occupancy rates are reported by discrete nursing unit and not by license type or by functional use; and exclude licensed beds placed in suspense. Patient days, however, are reported by the type of care provided. As a result, it is possible to calculate an occupancy rate that equals zero or is greater than 100%.

APPENDIX B – CALCULATIONS AND FORMULAS

Utilization Calculations

Formulas

Adjusted Patient Days	$[\text{Gross Patient Revenue Total (Item 89)} \div \text{Gross Inpatient Revenue Total (Item 109)}] \times \text{Patient Days Total (Item 35)}$
Adjusted Patient Days Medicare	$[(\text{Item 104} + \text{Item 110}) \div \text{Item 104}] \times \text{Item 30}$
Adjusted Patient Days Medi-Cal	$[(\text{Item 105} + \text{Item 111}) \div \text{Item 105}] \times \text{Item 31}$
Adjusted Patient Days County Indigent Prog.	$[(\text{Item 106} + \text{Item 112}) \div \text{Item 106}] \times \text{Item 32}$
Adjusted Patient Days Other Third Parties	$[(\text{Item 107} + \text{Item 113}) \div \text{Item 107}] \times \text{Item 33}$
Adjusted Patient Days Other Payers	$[(\text{Item 108} + \text{Item 114}) \div \text{Item 108}] \times \text{Item 34}$

Note: The purpose of "adjusting" the patient days is to recognize outpatient utilization. This is accomplished by dividing total gross revenue by gross inpatient revenue, which will usually result in a factor greater than 1.0, unless there was no gross outpatient revenue. You "adjust" the patient days by multiplying this factor by the number of patient days.

Adjusted Discharges	$[\text{Gross Patient Revenue Total (Item 89)} \div \text{Gross Inpatient Revenue Total (Item 109)}] \times \text{Discharges Total (Item 41)}$
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Note: Adjusted Discharges can be used in most calculations where Adjusted Patient Days are used. To calculate Adjusted Discharges by payer category, use the gross patient revenue, gross inpatient revenue, and the number of discharges for that payer category.

Average Minutes Per Surgery	$(\text{Operating Minutes Inpatient (Item 83)} + \text{Operating Minutes Outpatient (Item 84)}) \div (\text{Surgeries Inpatient (Item 85)} + \text{Surgeries Outpatient (Item 86)})$
Average Minutes Per Inpatient Surgery	$\text{Item 83} \div \text{Item 85}$
Average Minutes Per Outpatient Surgery	$\text{Item 84} \div \text{Item 86}$

APPENDIX B – CALCULATIONS AND FORMULAS

<u>Financial Calculations</u>	<u>Formulas</u>
Gross Inpatient (I/P) Revenue Per Day	Gross Inpatient Revenue Total (Item 109) ÷ Patient Days Total (Item 35)
Gross I/P Revenue Per Day Medicare	Item 104 ÷ Item 30
Gross I/P Revenue Per Day Medi-Cal	Item 105 ÷ Item 31
Gross I/P Revenue Per Day Co. Indigent Prog.	Item 106 ÷ Item 32
Gross I/P Revenue Per Day Other Third Parties	Item 107 ÷ Item 33
Gross I/P Revenue Per Day Other Payers	Item 108 ÷ Item 34
Gross Inpatient (I/P) Revenue Per Discharge	Gross Inpatient Revenue Total (Item 109) ÷ Discharges Total (Item 41)
Gross I/P Rev Per Discharge Medicare	Item 104 ÷ Item 36
Gross I/P Rev Per Discharge Medi-Cal	Item 105 ÷ Item 37
Gross I/P Rev Per Discharge Co. Indigent Prog.	Item 106 ÷ Item 38
Gross I/P Rev Per Discharge Other Third Parties	Item 107 ÷ Item 39
Gross I/P Rev Per Discharge Other Payers	Item 108 ÷ Item 40
Gross Outpatient (O/P) Revenue Per Visit Total	Gross Outpatient Revenue (Item 115) ÷ Outpatient Visits (Item 72)
Gross O/P Revenue Per Visit Medicare	Item 110 ÷ Item 67
Gross O/P Revenue Per Visit Medi-Cal	Item 111 ÷ Item 68
Gross O/P Revenue Per Visit Co. Indigent Prog.	Item 112 ÷ Item 69
Gross O/P Revenue Per Visit Other Third Parts.	Item 113 ÷ Item 70
Gross O/P Revenue Per Visit Other Payers	Item 114 ÷ Item 71
Net Patient Revenue Per Adjusted (Patient) Day	Net Patient Revenue Total (Item 91) ÷ Adjusted Patient Days [(Item 89 ÷ Item 109) x Item 35]
Net Rev Per Adjusted Day Medicare	Item 128 ÷ ((Item 104 + Item 110) ÷ Item 104) x Item 30
Net Rev Per Adjusted Day Medi-Cal	Item 129 ÷ ((Item 105 + Item 111) ÷ Item 105) x Item 31
Net Rev Per Adjusted Day Co. Indigent Prog.	Item 130 ÷ ((Item 106 + Item 112) ÷ Item 106) x Item 32
Net Rev Per Adjusted Day Other Third Parties	Item 131 ÷ ((Item 107 + Item 113) ÷ Item 107) x Item 33
Net Rev Per Adjusted Day Other Payers	Item 132 ÷ ((Item 108 + Item 114) ÷ Item 108) x Item 34

APPENDIX B – CALCULATIONS AND FORMULAS

Financial Calculations

Formulas

Net Inpatient (I/P) Revenue (est.) $(\text{Gross Inpatient Revenue Total (Item 109)} \div \text{Gross Patient Revenue Total (Item 89)}) \times \text{Net Patient Revenue Total (Item 91)}$

Net I/P Revenue Medicare (est.) $[\text{Item 104} \div (\text{Item 104} + \text{Item 110})] \times \text{Item 128}$

Net I/P Revenue Medi-Cal (est.) $[\text{Item 105} \div (\text{Item 105} + \text{Item 111})] \times \text{Item 129}$

Net I/P Revenue Co. Indigent Programs (est.) $[\text{Item 106} \div (\text{Item 106} + \text{Item 112})] \times \text{Item 130}$

Net I/P Revenue Other Third Parties (est.) $[\text{Item 107} \div (\text{Item 107} + \text{Item 113})] \times \text{Item 131}$

Net I/P Revenue Other Payers (est.) $[\text{Item 108} \div (\text{Item 108} + \text{Item 114})] \times \text{Item 132}$

Note: You can estimate net inpatient revenue per day or per discharge (by payer category or in total) by dividing the above calculations by the related number of patient days or discharges. For example, to estimate Medicare net inpatient revenue per day, divide Medicare Net I/P Revenue as calculated above by Patient Days Medicare (Item 30).

Net Outpatient (O/P) Revenue (est.) $(\text{Gross Outpatient Revenue Total (Item 115)} \div \text{Gross Patient Revenue Total (Item 89)}) \times \text{Net Patient Revenue Total (Item 91)}$

Net O/P Revenue Medicare (est.) $[\text{Item 110} \div (\text{Item 104} + \text{Item 110})] \times \text{Item 128}$

Net O/P Revenue Medi-Cal (est.) $[\text{Item 111} \div (\text{Item 105} + \text{Item 111})] \times \text{Item 129}$

Net O/P Revenue Co. Indigent Programs (est.) $[\text{Item 112} \div (\text{Item 106} + \text{Item 112})] \times \text{Item 130}$

Net O/P Revenue Other Third Parties (est.) $[\text{Item 113} \div (\text{Item 107} + \text{Item 113})] \times \text{Item 131}$

Net O/P Revenue Other Payers (est.) $[\text{Item 114} \div (\text{Item 108} + \text{Item 114})] \times \text{Item 132}$

Note: You can estimate net outpatient revenue per visit (by payer category or in total) by dividing the above calculations by the related number of outpatient visits. For example, to estimate Medicare net outpatient revenue per visit, divide Medicare Net O/P Revenue as calculated above by Outpatient Visits Medicare (Item 67).

Operating Expense Per Adjusted Patient Day $\text{Total Operating Expenses (Item 93)} \div \text{Adjusted Patient Days } [(\text{Item 89} \div \text{Item 109}) \times \text{Item 35}]$

Inpatient (I/P) Operating Expense (est.) $[\text{Gross Inpatient Revenue Total (Item 109)} \div \text{Gross Patient Revenue Total (Item 89)}] \times \text{Total Operating Expenses (Item 93)}$

I/P Operating Expense (est.) Per Day $[(\text{Item 109} \div \text{Item 89}) \times \text{Item 93}] \div \text{Item 35}$

I/P Operating Expense (est.) Per Discharge $[(\text{Item 109} \div \text{Item 89}) \times \text{Item 93}] \div \text{Item 41}$

Outpatient Operating Expenses (est.) $[\text{Gross Outpatient Revenue Total (Item 115)} \div \text{Gross Patient Revenue Total (Item 89)}] \times \text{Total Operating Expenses (Item 93)}$

Outpatient Operating Expense (est.) Per Visit $[(\text{Item 115} \div \text{Item 89}) \times \text{Item 93}] \div \text{Item 72}$

APPENDIX B – CALCULATIONS AND FORMULAS

<u>Financial Ratios</u>	<u>Formulas</u>
Cost-to-Charge Ratio	$(\text{Total Operating Expenses (Item 93)} - \text{Other Operating Revenue (Item 92)}) \div \text{Gross Patient Revenue Total (Item 89)}$
Profit Margin	$[\text{Net Income (Item 99)} \div (\text{Net Patient Revenue Total (Item 91)} + \text{Other Operating Revenue (Item 92)} + \text{Non-Operating Revenue (Item 95)})] \times 100$
Interest Expense as a Percentage of Operating Expense	$(\text{Expenses Interest - Working Capital \& Other (Item 158)} \div \text{Total of Operating Expense (Item 93)}) \times 100$
Net Return on Operating Assets	$[(\text{Net from Operations (Item 94)} + \text{Expenses Interest - Working Capital \& Other (Item 158)}) \div (\text{Current Assets (Item 160)} + \text{Net Property, Plant, and Equipment (Item 162)})] \times 100$
Turnover on Operating Assets	$(\text{Net Patient Revenue Total (Item 91)} + \text{Other Operating Revenue (Item 92)}) \div (\text{Current Assets (Item 160)} + \text{Net Property, Plant, and Equipment (Item 162)})$
 <u>Labor Productivity</u>	
Labor Expense Per Adjusted Patient Day	$(\text{Expenses Salaries and Wages (Item 149)} + \text{Expenses Employee Benefits (Item 150)}) \div \text{Adjusted Patient Days } [(\text{Item 89} \div \text{Item 109}) \times \text{Item 35}]$
<p>Note: The above calculation excludes the expenses associated with contracted labor, such as registry nursing personnel. These expenses are not reported separately on the Hospital Annual Disclosure Report.</p>	
Employee Benefits Percentage	$[\text{Expenses Employee Benefits (Item 150)} \div (\text{Expenses Salaries and Wages (Item 149)} + \text{Expenses Employee Benefits (Item 150)})] \times 100$
Non-Productive Hours Percentage	$(\text{Total Non-Productive Hours (Item 196)} \div \text{Total Paid Hours (Item 197)}) \times 100$
FTE Per Adjusted Occupied Bed	$(\text{Total Productive Hours (Item 195)} \div 2,080) \div ((\text{Gross Patient Revenue Total (Item 89)} \div \text{Gross Inpatient Revenue Total (Item 109)}) \times [\text{Occupancy Rate (Available Beds) (Item 61)} \times \text{Available Beds (Average) (Item 28)}])$

Note: The purpose of "adjusting" the occupied beds is to recognize outpatient utilization. This is accomplished by dividing total gross revenue by gross inpatient revenue, which will usually result in a factor greater than 1.0, unless there was no gross outpatient revenue. You "adjust" the occupied beds by multiplying this factor by the number of occupied beds. If the Days in Report Period (Item 5) do not equal 365, multiply Item 5 times 5.7 (2,080 ÷ 365) instead of using 2,080.

APPENDIX B – CALCULATIONS AND FORMULAS

<u>Labor Productivity</u>	<u>Formulas</u>
Total Hospital Productive FTEs	Total Productive Hours (Item 195) ÷ 2,080
Nursing Registry & Temporary Help FTEs	(Contract Hours Registry Nurses (Item 208) + Contract Hours Other Contracted Services (Item 209)) ÷ 2,080
Nursing Personnel FTEs	(Productive Hours Registered Nurses (Item 202) + Productive Hours Licensed Vocational Nurses (Item 203) + Productive Hours Aides and orderlies (Item 204) + Contract Hours Registered Nurses (Item 208)) ÷ 2,080
Hospital Non-Productive FTEs	Total Non-Productive Hours (Item 196) ÷ 2,080
<p>Note: The above FTE calculations assume a 365-day reporting period. If the Days in Report Period (Item 5) do not equal 365, multiply Item 5 times 5.7 (2,080 ÷ 365) instead of using 2,080.</p>	
Productive Hours Per Adjusted (Patient) Day	[Total Productive Hours (Item 195) + Contract Hours Registry Nurses (Item 208) + Contract Hours Other Contracted Services (Item 209)] ÷ Adjusted Patient Days [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day Mgmt. & Super.	Item 200 ÷ [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day Tech. & Spec.	Item 201 ÷ [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day Registered Nurse	Item 202 ÷ [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day Lic. Voc. Nurse	Item 203 ÷ [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day Aides & Orderlies	Item 204 ÷ [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day Cler. & Other Adm.	Item 205 ÷ [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day Environ. & Food Svc.	Item 206 ÷ [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day All Other	Item 207 ÷ [(Item 89 ÷ Item 109) x Item 35]
Prod. Hours Per Adj. Day Contract Reg. Nurs.	Item 208 ÷ [(Item 89 ÷ Item 103) x Item 35]
Prod. Hours Per Adj. Day Contract Other	Item 209 ÷ [(Item 89 ÷ Item 103) x Item 35]
Paid Hours Per Adjusted Patient Day	[Total Paid Hours (Item 197) + Contract Hours Registry Nurses (Item 208) + Contract Hours Other Contracted Services (Item 209)] ÷ Adjusted Patient Days [(Item 89 ÷ Item 109) x Item 35]

APPENDIX C

COUNTY - HSA - HFPA CROSS-REFERENCE LIST

This appendix lists in county number and name order the Health Service Area (HSA) numbers, Health Facility Planning Area (HFPA) numbers, and HFPA names that are located in that county. In some instances, the HFPA may cross the boundaries of more than one county.

APPENDIX C - COUNTY- HSA - HFPA CROSS-REFERENCE LIST

Co. No.	County Name	HSA No.	HFPA No.	HFPA Name	Multiple-Countries* (County No.)
1	ALAMEDA	5	415	BERKELEY	
1	ALAMEDA	5	417	OAKLAND	
1	ALAMEDA	5	419	LIVERMORE	
1	ALAMEDA	5	421	HAYWARD	
2	ALPINE	6	501	JACKSON	2 3
3	AMADOR	6	501	JACKSON	2 3
4	BUTTE	1	219	CHICO	
4	BUTTE	1	220	PARADISE	
4	BUTTE	1	221	OROVILLE	
5	CALAVERAS	6	503	SAN ANDREAS	
6	COLUSA	1	225	COLUSA	
7	CONTRA COSTA	5	411	CONCORD	
7	CONTRA COSTA	5	413	RICHMOND	
8	DEL NORTE	1	101	CRESCENT CITY	
9	EL DORADO	2	304	PLACERVILLE	
9	EL DORADO	2	306	SOUTH LAKE TAHOE	
10	FRESNO	9	605	FRESNO	
10	FRESNO	9	607	REEDLEY	
10	FRESNO	9	609	COALINGA	
11	GLENN	1	223	WILLOWS	
12	HUMBOLDT	1	103	HOOPA	12 47 53
12	HUMBOLDT	1	105	EUREKA	
12	HUMBOLDT	1	107	FORTUNA	
12	HUMBOLDT	1	109	GARBERVILLE	12 23
13	IMPERIAL	14	1424	IMPERIAL COUNTY	
14	INYO	12	1201	SOUTHERN INYO COUNTY	
14	INYO	12	1203	NORTHERN INYO COUNTY	
15	KERN	9	617	BAKERSFIELD	
15	KERN	9	619	KERN RIVER VALLEY	
15	KERN	9	621	RIDGECREST	
15	KERN	9	623	TEHACHAPI	
15	KERN	9	625	TAFT	
16	KINGS	9	615	HANFORD	
17	LAKE	1	115	LAKEPORT	

* Indicates that HFPA is located in more than one county.

APPENDIX C - COUNTY- HSA - HFPA CROSS-REFERENCE LIST

Co. No.	County Name	HSA No.	HFPA No.	HFPA Name	Multiple-Counties* (County No.)
18	LASSEN	1	210	FALL RIVER MILLS	18 45
18	LASSEN	1	213	SUSANVILLE	
19	LOS ANGELES	11	901	LANCASTER	
19	LOS ANGELES	11	903	SAN FERNANDO	
19	LOS ANGELES	11	905	VAN NUYS	
19	LOS ANGELES	11	907	BURBANK	
19	LOS ANGELES	11	909	GLENDALE	
19	LOS ANGELES	11	911	PASADENA	
19	LOS ANGELES	11	913	WEST SAN GABRIEL	
19	LOS ANGELES	11	915	EAST SAN GABRIEL	
19	LOS ANGELES	11	917	POMONA	
19	LOS ANGELES	11	919	WHITTIER	
19	LOS ANGELES	11	921	DOWNEY/NORWALK	
19	LOS ANGELES	11	923	LYNWOOD	
19	LOS ANGELES	11	925	LOS ANGELES	
19	LOS ANGELES	11	927	SANTA MONICA	
19	LOS ANGELES	11	929	INGLEWOOD	
19	LOS ANGELES	11	931	TORRANCE	
19	LOS ANGELES	11	933	LONG BEACH	
19	LOS ANGELES	11	935	WATTS	
19	LOS ANGELES	11	937	LA CANADA	
20	MADERA	9	601	MADERA	
21	MARIN	4	405	SAN RAFAEL	
22	MARIPOSA	9	603	MARIPOSA	
23	MENDOCINO	1	109	GARBERVILLE	12 23
23	MENDOCINO	1	111	FORT BRAGG	
23	MENDOCINO	1	112	WILLITS	
23	MENDOCINO	1	113	UKIAH	
24	MERCED	6	515	MERCED	
24	MERCED	6	516	TURLOCK	24 50
24	MERCED	6	517	LOS BANOS	
25	MODOC	1	201	ALTURAS	
26	MONO	12	1205	MONO COUNTY	

* Indicates that HFPA is located in more than one county.

APPENDIX C - COUNTY- HSA - HFPA CROSS-REFERENCE LIST

Co. <u>No.</u>	<u>County Name</u>	HSA <u>No.</u>	HFPA <u>No.</u>	<u>HFPA Name</u>	Multiple-Counties* <u>(County No.)</u>	
27	MONTEREY	8	705	SALINAS		
27	MONTEREY	8	707	MONTEREY		
27	MONTEREY	8	709	KING CITY		
27	MONTEREY	8	711	WATSONVILLE	27	44
28	NAPA	3	407	NAPA		
29	NEVADA	2	301	NEVADA CITY	29	46
29	NEVADA	2	302	NORTH LAKE TAHOE	29	31
30	ORANGE	13	1011	FULLERTON		
30	ORANGE	13	1012	ANAHEIM		
30	ORANGE	13	1013	BUENA PARK		
30	ORANGE	13	1014	HUNTINGTON BEACH		
30	ORANGE	13	1015	SANTA ANA		
30	ORANGE	13	1016	NEWPORT BEACH		
30	ORANGE	13	1017	SOUTH ORANGE		
31	PLACER	2	302	NORTH LAKE TAHOE	29	31
31	PLACER	2	308	AUBURN		
31	PLACER	2	309	ROSEVILLE	31	34
32	PLUMAS	1	215	QUINCY		
32	PLUMAS	1	217	PORTOLA		
33	RIVERSIDE	12	1101	BLYTHE		
33	RIVERSIDE	12	1103	INDIO		
33	RIVERSIDE	12	1105	PALM SPRINGS		
33	RIVERSIDE	12	1107	BANNING		
33	RIVERSIDE	12	1109	HEMET		
33	RIVERSIDE	12	1111	RIVERSIDE		
34	SACRAMENTO	2	309	ROSEVILLE	31	34
34	SACRAMENTO	2	311	SACRAMENTO	34	57
35	SAN BENITO	8	701	HOLLISTER		

* Indicates that HFPA is located in more than one county.

APPENDIX C - COUNTY- HSA - HFPA CROSS-REFERENCE LIST

Co. No.	County Name	HSA No.	HFPA No.	HFPA Name	Multiple-Counties* (County No.)
36	SAN BERNARDINO	12	1207	WEST END SAN BERNARDINO	
36	SAN BERNARDINO	12	1209	METROPOLITAN SAN BERNARDINO	
36	SAN BERNARDINO	12	1211	VICTOR VALLEY	
36	SAN BERNARDINO	12	1213	BARSTOW	
36	SAN BERNARDINO	12	1214	MORENGO BASIN	
36	SAN BERNARDINO	12	1215	NEEDLES	
36	SAN BERNARDINO	12	1217	BEAR VALLEY	
37	SAN DIEGO	14	1412	INLAND NORTH SAN DIEGO CO.	
37	SAN DIEGO	14	1414	COASTAL NORTH SAN DIEGO CO	
37	SAN DIEGO	14	1416	NORTH SAN DIEGO CITY	
37	SAN DIEGO	14	1418	CENTRAL SAN DIEGO CITY	
37	SAN DIEGO	14	1420	SOUTH SAN DIEGO COUNTY	
37	SAN DIEGO	14	1422	EAST SAN DIEGO COUNTY	
38	SAN FRANCISCO	4	423	SAN FRANCISCO	
39	SAN JOAQUIN	6	505	LODI	
39	SAN JOAQUIN	6	507	STOCKTON	
39	SAN JOAQUIN	6	509	TRACY	
39	SAN JOAQUIN	6	511	MODESTO	39 50
40	SAN LUIS OBISPO	8	801	SAN LUIS OBISPO	
41	SAN MATEO	4	425	DALY CITY	
41	SAN MATEO	4	427	SAN MATEO	
41	SAN MATEO	4	428	REDWOOD CITY	
42	SANTA BARBARA	10	803	SANTA MARIA	
42	SANTA BARBARA	10	805	LOMPOC	
42	SANTA BARBARA	10	807	SANTA BARBARA	
43	SANTA CLARA	7	429	PALO ALTO	
43	SANTA CLARA	7	431	SAN JOSE	
43	SANTA CLARA	7	433	GILROY	
44	SANTA CRUZ	8	703	SANTA CRUZ	
44	SANTA CRUZ	8	711	WATSONVILLE	27 44
45	SHASTA	1	209	REDDING	
45	SHASTA	1	210	FALL RIVER MILLS	18 45
46	SIERRA	2	300	LOYALTON	
46	SIERRA	2	301	NEVADA CITY	29 46

* Indicates that HFPA is located in more than one county.

APPENDIX C - COUNTY- HSA - HFPA CROSS-REFERENCE LIST

Co. <u>No.</u>	<u>County Name</u>	HSA <u>No.</u>	HFPA <u>No.</u>	<u>HFPA Name</u>	Multiple-Countries* <u>(County No.)</u>		
47	SISKIYOU	1	103	HOOPA	12	47	53
47	SISKIYOU	1	203	YREKA			
47	SISKIYOU	1	205	MOUNT SHASTA			
48	SOLANO	3	408	FAIRFIELD			
48	SOLANO	3	409	VALLEJO			
49	SONOMA	3	401	SANTA ROSA			
49	SONOMA	3	403	PETALUMA			
50	STANISLAUS	6	511	MODESTO	39	50	
50	STANISLAUS	6	516	TURLOCK	24	50	
51	SUTTER	2	227	MARYSVILLE	51	58	
52	TEHAMA	1	211	RED BLUFF			
53	TRINITY	1	103	HOOPA	12	47	53
53	TRINITY	1	207	WEAVERVILLE			
54	TULARE	9	608	DINUBA			
54	TULARE	9	611	VISALIA			
54	TULARE	9	613	PORTERVILLE			
55	TUOLUMNE	6	513	SONORA			
56	VENTURA	10	809	VENTURA			
56	VENTURA	10	811	OXNARD			
56	VENTURA	10	813	THOUSAND OAKS			
57	YOLO	2	311	SACRAMENTO	34	57	
57	YOLO	2	313	WOODLAND			
58	YUBA	2	227	MARYSVILLE	51	58	

* Indicates that HFPA is located in more than one county.

APPENDIX D

ALTERNATE FIELD TITLES

The first row of the data file contains column titles that can be used as database names or spreadsheet titles. The titles are unique for each column and are 10 characters or less. If your database can accommodate only eight characters, this appendix provides a table with suggested data titles for those titles that exceed eight characters.

APPENDIX D - ALTERNATE FIELD TITLES

<u>Item No.</u>	<u>Full Title</u>	<u>Field Title Alternate Title</u>	<u>Data Item</u>
7	AUDIT_IND	AUD_IND	Independent Audit Indicator
11	TYPE_CNTRL	TYPE_CNT	Type of Control
12	TYPE_CARE	TYPE_CAR	Type of Care
13	TYPE_HOSP	TYPE_HSP	Type of Hospital
14	TEACH_RURL	TCH_RURL	Teaching or Small/Rural Hospital
20	CEO_TITLE	CEO_TITL	CEO Title
24	MCAR_PRO#	MCR_PRO#	Medicare Provider Number
25	MCAL_PRO#	MCL_PRO#	Medi-Cal Provider Number Contract
26	REG_MCAL#	REG_MCL#	Medi-Cal Non-Contract Provider Number
42	BED_ACUTE	BED_ACUT	Licensed Beds Acute
43	BED_PSYCH	BED_PSYC	Licensed Beds Psychiatric
45	BED_REHAB	BED_REHB	Licensed Beds Rehabilitation
47	BED_RESNT	BED_RES	Licensed Beds Residential & Other Daily Services
48	DAY_ACUTE	DAY_ACUT	Patient Days Acute
49	DAY_PSYCH	DAY_PSYC	Patient Days Psychiatric
51	DAY_REHAB	DAY_REHB	Patient Days Rehabilitation
53	DAY_RESNT	DAY_RES	Patient Days Residential & Other Daily Services
54	DIS_ACUTE	DIS_ACUT	Discharges Acute
55	DIS_PSYCH	DIS_PSYC	Discharges Psychiatric
57	DIS_REHAB	DIS_REHB	Discharges Rehabilitation
59	DIS_RESNT	DIS_RES	Discharges Residential & Other Daily Services
63	ALOS_EXLTC	ALOS_EX	Average Length of Stay (excl. Long-term Care)
64	BAS_NURSRY	BAS_NURS	Nursery Bassinets
65	DAY_NURSRY	DAY_NURS	Nursery Days
66	DIS_NURSRY	DIS_NURS	Nursery Discharges
76	VIS_REF_OP	VIS_REF	Visits Referred Outpatient
78	DAY_MAN_CR	DAY_MAN	Patient Days Other Managed Care Contracts
80	VIS_MAN_CR	VIS_MAN	Outpatient Visits Other Managed Care Contracts
83	OP_MIN_IP	OPMIN_IP	Operating Minutes Inpatient
84	OP_MIN_OP	OPMIN_OP	Operating Minutes Outpatient
87	CARD_CATH	CARDCATH	Cardiac Catheterization Procedures

APPENDIX D - ALTERNATE FIELD TITLES

<u>Item No.</u>	<u>Full Title</u>	<u>Field Title Alternate Title</u>	<u>Data Item</u>
89	GR_PT_REV	GRPT_REV	Gross Patient Revenue Total
90	DED_FR_REV	DED_REV	Deductions from Revenue Total
91	NET_PT_REV	NET_REV	Net Patient Revenue Total
92	OTH_OP_REV	OTHOPREV	Other Operating Revenue
93	TOT_OP_EXP	TOTOPEXP	Total Operating Expenses
94	NET_FRM_OP	NETFRMOP	Net from Operations
95	NONOP_REV	NONOPREV	Non-Operating Revenue
96	NONOP_EXP	NONOPEXP	Non-Operating Expenses
99	NET_INCOME	NET_INC	Net Income
100	GR_REV_DLY	GREV_DLY	Gross Patient Revenue Daily Hospital Services
101	GR_REV_AMB	GREV_AMB	Gross Patient Revenue Ambulatory Services
102	GR_REV_ANC	GREV_ANC	Gross Patient Revenue Ancillary Services
103	GR_REV_PIP	GREV_PIP	Gross Patient Revenue Purchased Inpatient Services
104	GR_IP_MCAR	GRIP_MCR	Gross Inpatient Revenue Medicare
105	GR_IP_MCAL	GRIP_MCL	Gross Inpatient Revenue Medi-Cal
106	GR_IP_CNTY	GRIP_CTY	Gross Inpatient Revenue County Indigent Programs
107	GR_IP_THRD	GRIP_THD	Gross Inpatient Revenue Other Third Parties
108	GR_IP_OTH	GRIP_OTH	Gross Inpatient Revenue Other Payers
109	GR_IP_TOT	GRIP_TOT	Gross Inpatient Revenue Total
110	GR_OP_MCAR	GROP_MCR	Gross Outpatient Revenue Medicare
111	GR_OP_MCAL	GROP_MCL	Gross Outpatient Revenue Medi-Cal
112	GR_OP_CNTY	GROP_CTY	Gross Outpatient Revenue County Indigent Programs
113	GR_OP_THRD	GROP_THD	Gross Outpatient Revenue Other Third Parties
114	GR_OP_OTH	GROP_OTH	Gross Outpatient Revenue Other Payers
115	GR_OP_TOT	GROP_TOT	Gross Outpatient Revenue Total
116	C_ADJ_MCAR	CADJ_MCR	Contractual Adjustments Medicare
117	C_ADJ_MCAL	CADJ_MCL	Contractual Adjustments Medi-Cal
119	C_ADJ_CNTY	CADJ_CTY	Contractual Adjustments County Indigent Programs
120	C_ADJ_HMO	CADJ_HMO	Contractual Adjustments HMO/PPO
122	C_ADJ_OTH	CADJ_OTH	Contractual Adjustments Other
126	SUB_INDGNT	SUB_IND	Restricted Donations and Subsidies for Indigent Care
128	NETRV_MCAR	NET_MCR	Net Patient Revenue Medicare
129	NETRV_MCAL	NET_MCL	Net Patient Revenue Medi-Cal
130	NETRV_CNTY	NET_CTY	Net Patient Revenue County Indigent Programs
131	NETRV_THRD	NET_THD	Net Patient Revenue Other Third Parties
132	NETRV_OTH	NET_OTH	Net Patient Revenue Other Payers

APPENDIX D - ALTERNATE FIELD TITLES

<u>Item No.</u>	<u>Full Title</u>	<u>Field Title Alternate Title</u>	<u>Data Item</u>
133	DISP_TRNFR	DISP_TFR	Dispro Share Funds Transferred to Related Entity
134	INTER_TFR	INTR_TFR	Intercompany Transfers
135	CONTRIBTNS	CONTRIB	Unrestricted Contributions
136	INC_INVEST	INC_INV	Incomes, Gains & Losses from Unrestricted Investments
138	CNTY_APPRO	CTY_APPR	County Appropriations
148	EXP_UNASSG	EXP_UNAS	Expenses Unassigned Costs
152	EXP_OTHPRO	EXP_PRO	Expenses Other Professional Fees
154	EXP_PURCH	EXP_PRCH	Expenses Purchased Services
155	EXP_DEPRE	EXP_DEPR	Expenses Depreciation
156	EXP_LEASES	EXP_LEAS	Expenses Leases and Rentals
157	EXP_INSUR	EXP_INSR	Expenses Insurance - Hosp & Professional Malpractice
158	EXP_INTRST	EXP_INTR	Expenses Interest - Working Capital & Other
161	ASST_LIMTD	ASST_LIM	Assets Whose Use Is Limited
163	CONST_PROG	CON_PROG	Construction-in-Progress
165	INTAN_ASST	INT_ASST	Intangible Assets
169	NET_LTDEBT	NET_LTD	Net Long-term Debt
174	EQUIPMENT	EQUIP	Equipment
176	ACC_DEPRE	ACC_DEPR	Accumulated Depreciation
178	CAP_LEASE	CAP_LEAS	Capital Lease Obligation
180	TOT_LTDEBT	TOT_LTD	Total Long-term Debt
182	INTER_REC	INTR_REC	Intercompany Receivables (Current/Non-Current)
183	INTER_PAY	INTR_PAY	Intercompany Payables (Current/Non-Current)
188	NET_RTN_EQ	NET_RETN	Net Return on Equity
189	OP_MARGIN	OP_MARGN	Operating Margin
190	AGE_PLANT	AGE_PLNT	Average Age of Plant
196	NON_PRD_HR	NONPR_HR	Total Non-Productive Hours
198	MED_STAFF	MED_STFF	Number of Active Medical Staff
199	STDNT_FTE	STD_FTE	Number of Student FTEs
200	PRD_HR_MGT	PROD_MGT	Productive Hours Management and Supervision
201	PRD_HR_TCH	PROD_TCH	Productive Hours Technical and Specialist
202	PRD_HR_RN	PROD_RN	Productive Hours Registered Nurses
203	PRD_HR_LVN	PROD_LVN	Productive Hours Licensed Vocational Nurses
204	PRD_HR_AID	PROD_AID	Productive Hours Aides and Orderlies
205	PRD_HR_CLR	PROD_CLR	Productive Hours Clerical and Other Administrative
206	PRD_HR_ENV	PROD_ENV	Productive Hours Environmental and Food Services
207	PRD_HR_OTH	PROD_OTH	Productive Hours All Other Classifications

APPENDIX D - ALTERNATE FIELD TITLES

<u>Item</u>	<u>Full Title</u>	<u>Field Title</u>	<u>Data Item</u>
<u>No.</u>		<u>Alternate Title</u>	
208	CNT_HR_RN	CONT_RN	Contract Hours Registry Nurses
209	CNT_HR_OTH	CONT_OTH	Contract Hours Other Contracted Services
210	PRD_HR_DLY	PROD_DLY	Productive Hours Daily Hospital Services
211	PRD_HR_AMB	PROD_AMB	Productive Hours Ambulatory Services
212	PRD_HR_ANC	PROD_ANC	Productive Hours Ancillary Services
213	PRD_HR_ED	PROD_ED	Productive Hours Education and Research
214	PRD_HR_GEN	PROD_GEN	Productive Hours General Services
215	PRD_HR_FIS	PROD_FIS	Productive Hours Fiscal Services
216	PRD_HR_ADM	PROD_ADM	Productive Hours Administrative Services
217	PRD_HR_NON	PROD_NON	Productive Hours Non-Operating Cost Centers
218	PD_HR_DLY	PAID_DLY	Paid Hours Daily Hospital Services
219	PD_HR_AMB	PAID_AMB	Paid Hours Ambulatory Services
220	PD_HR_ANC	PAID_ANC	Paid Hours Ancillary Services
222	PD_HR_GEN	PAID_GEN	Paid Hours General Services
223	PD_HR_FIS	PAID_FIS	Paid Hours Fiscal Services
224	PD_HR_ADM	PAID_ADM	Paid Hours Administrative Services
225	PD_HR_NON	PAID_NON	Paid Hours Non-Operating Cost Centers

APPENDIX E

ALPHABETICAL LIST OF DATA ITEMS

This appendix is an alphabetical list of all data items included in the data file. It also lists the item number and the data category.

APPENDIX E - ALPHABETICAL LIST OF DATA ITEMS

<u>Data Item</u>	<u>Item No.</u>	<u>Data Field Category</u>
Accumulated Depreciation	176	Balance Sheet - Other Items
All Other Deductions from Revenue	127	Deductions from Revenue
Assets Whose Use Is Limited	161	Balance Sheet - Assets
Available Beds (Average)	28	Beds
Average Age of Plant	190	Financial Ratios
Average Length of Stay (excl. Long-term Care)	63	Occupancy Rate and ALOS (Approx.)
Average Length of Stay (incl. Long-term Care)	62	Occupancy Rate and ALOS (Approx.)
Average Number of Hospital Employees	192	Labor Information
Average Number of Nursing Personnel	194	Labor Information
Bad Debt Rate	186	Financial Ratios
Bonds Payable	179	Balance Sheet - Other Items
Buildings and Improvements	173	Balance Sheet - Other Items
Capital Lease Obligation	178	Balance Sheet - Other Items
Capitation Premium Revenue	121	Deductions from Revenue
Cardiac Catheterization Procedures	87	Surgery and Selected Ancillary Information
Cash	172	Balance Sheet - Other Items
CEO Title	20	General Hospital Information
Charity - Hill-Burton	124	Deductions from Revenue
Charity - Other	125	Deductions from Revenue
Chief Executive Officer	19	General Hospital Information
City	17	General Hospital Information
Construction-in-Progress	163	Balance Sheet - Assets
Contract Hours Other Contracted Services	209	Contracted Labor Hours by Classification
Contract Hours Registry Nurses	208	Contracted Labor Hours by Classification
Contractual Adjustments HMO/PPO	120	Deductions from Revenue
Contractual Adjustments County Indigent Programs	119	Deductions from Revenue
Contractual Adjustments Medi-Cal	117	Deductions from Revenue
Contractual Adjustments Medicare	116	Deductions from Revenue
Contractual Adjustments Other	122	Deductions from Revenue
County Appropriations	138	Financial Items - Other
County Number	8	General Hospital Information
CT Scanner Procedures	88	Surgery and Selected Ancillary Information
Current Assets	160	Balance Sheet - Assets
Current Liabilities	167	Balance Sheet - Liabilities and Equity
Current Maturities on Long-term Debt	181	Balance Sheet - Other Items
Current Ratio	184	Financial Ratios
Data Status Indicator	6	Disclosure Report Information
Days in Accounts Receivable	185	Financial Ratios

APPENDIX E - ALPHABETICAL LIST OF DATA ITEMS

<u>Data Item</u>	<u>Item No.</u>	<u>Data Field Category</u>
Days in Report Period	5	Disclosure Report Information
Deductions from Revenue Total	90	Income Statement
Deferred Credits	168	Balance Sheet - Liabilities and Equity
Discharges Acute	54	Discharges (Excl. Nursery) by Type of Care
Discharges Chemical Dependency	56	Discharges (Excl. Nursery) by Type of Care
Discharges County Indigent Programs	38	Discharges (Excluding Nursery) by Payer
Discharges Long-term Care	58	Discharges (Excl. Nursery) by Type of Care
Discharges Medi-Cal	37	Discharges (Excluding Nursery) by Payer
Discharges Medicare	36	Discharges (Excluding Nursery) by Payer
Discharges Other Payers	40	Discharges (Excluding Nursery) by Payer
Discharges Other Third Parties	39	Discharges (Excluding Nursery) by Payer
Discharges Psychiatric	55	Discharges (Excl. Nursery) by Type of Care
Discharges Rehabilitation	57	Discharges (Excl. Nursery) by Type of Care
Discharges Residential & Other Daily Services	59	Discharges (Excl. Nursery) by Type of Care
Discharges Total	41	Discharges (Excluding Nursery) by Payer
Dispro Share Funds Transferred to Related Entity	133	Financial Items - Other
Dispro. Share Payments for Medi-Cal (SB 855)	118	Deductions from Revenue
District Assessment Revenue	137	Financial Items - Other
Equipment	174	Balance Sheet - Other Items
Equity	170	Balance Sheet - Liabilities and Equity
ER Trauma Center Designation	23	General Hospital Information
Expenses Administrative Services	147	Operating Expenses by Cost Center Group
Expenses All Other	159	Operating Expenses by Natural Classification
Expenses Ambulatory Services	140	Operating Expenses by Cost Center Group
Expenses Ancillary Services	141	Operating Expenses by Cost Center Group
Expenses Daily Hospital Services	139	Operating Expenses by Cost Center Group
Expenses Depreciation	155	Operating Expenses by Natural Classification
Expenses Education	144	Operating Expenses by Cost Center Group
Expenses Employee Benefits	150	Operating Expenses by Natural Classification
Expenses Fiscal Services	146	Operating Expenses by Cost Center Group
Expenses General Services	145	Operating Expenses by Cost Center Group
Expenses Insurance - Hospital & Pro. Malpractice	157	Operating Expenses by Natural Classification
Expenses Interest - Working Capital & Other	158	Operating Expenses by Natural Classification
Expenses Leases and Rentals	156	Operating Expenses by Natural Classification
Expenses Other Professional Fees	152	Operating Expenses by Natural Classification
Expenses Physician Professional Fees	151	Operating Expenses by Natural Classification
Expenses Purchased Inpatient Services	142	Operating Expenses by Cost Center Group
Expenses Purchased Services	154	Operating Expenses by Natural Classification

APPENDIX E - ALPHABETICAL LIST OF DATA ITEMS

<u>Data Item</u>	<u>Item No.</u>	<u>Data Field Category</u>
Expenses Research	143	Operating Expenses by Cost Center Group
Expenses Salaries and Wages	149	Operating Expenses by Natural Classification
Expenses Supplies	153	Operating Expenses by Natural Classification
Expenses Unassigned Costs	148	Operating Expenses by Cost Center Group
Extraordinary Items	98	Income Statement
Gross Inpatient Revenue County Indigent Programs	106	Gross Inpatient Revenue by Payer
Gross Inpatient Revenue Medi-Cal	105	Gross Inpatient Revenue by Payer
Gross Inpatient Revenue Medicare	104	Gross Inpatient Revenue by Payer
Gross Inpatient Revenue Other Payers	108	Gross Inpatient Revenue by Payer
Gross Inpatient Revenue Other Third Parties	107	Gross Inpatient Revenue by Payer
Gross Inpatient Revenue Total	109	Gross Inpatient Revenue by Payer
Gross Outpatient Revenue County Indigent Programs	112	Gross Outpatient Revenue by Payer
Gross Outpatient Revenue Medi-Cal	111	Gross Outpatient Revenue by Payer
Gross Outpatient Revenue Medicare	110	Gross Outpatient Revenue by Payer
Gross Outpatient Revenue Other Payers	114	Gross Outpatient Revenue by Payer
Gross Outpatient Revenue Other Third Parties	113	Gross Outpatient Revenue by Payer
Gross Outpatient Revenue Total	115	Gross Outpatient Revenue by Payer
Gross Patient Revenue Ambulatory Services	101	Gross Patient Revenue by Rev. Center Group
Gross Patient Revenue Ancillary Services	102	Gross Patient Revenue by Rev. Center Group
Gross Patient Revenue Daily Hospital Services	100	Gross Patient Revenue by Rev. Center Group
Gross Patient Revenue Purchased Inpatient Services	103	Gross Patient Revenue by Rev. Center Group
Gross Patient Revenue Total	89	Income Statement
HPPA Number	10	General Hospital Information
Hospital DBA Name	2	Disclosure Report Information
Hospital Owner	22	General Hospital Information
HSA Number	9	General Hospital Information
Incomes, Gains & Losses from Unrestricted Investments	136	Financial Items - Other
Independent Audit Indicator	7	Disclosure Report Information
Intangible Assets	165	Balance Sheet - Assets
Intercompany Payables (Current/Non-Current)	183	Balance Sheet - Other Items
Intercompany Receivables (Current/Non-Current)	182	Balance Sheet - Other Items
Intercompany Transfers	134	Financial Items - Other
Investments and Other Assets	164	Balance Sheet - Assets
Licensed Beds (End of Period)	27	Beds
Licensed Beds Acute	42	Licensed Beds by Type of Care
Licensed Beds Chemical Dependency	44	Licensed Beds by Type of Care
Licensed Beds Long-term Care	46	Licensed Beds by Type of Care
Licensed Beds Psychiatric	43	Licensed Beds by Type of Care

APPENDIX E - ALPHABETICAL LIST OF DATA ITEMS

<u>Data Item</u>		<u>Item</u>	<u>Data Field Category</u>
		<u>No.</u>	
Licensed Beds Rehabilitation		45	Licensed Beds by Type of Care
Licensed Beds Residential & Other Daily Services	47		Licensed Beds by Type of Care
Long-term Debt to Assets Rate		187	Financial Ratios
Medi-Cal Non-Contract Provider Number		25	General Hospital Information
Medi-Cal Provider Number Contract		26	General Hospital Information
Medicare Provider Number		24	General Hospital Information
Mortgages Payable		177	Balance Sheet - Other Items
Net from Operations		94	Income Statement
Net Income		99	Income Statement
Net Long-term Debt		169	Balance Sheet - Liabilities and Equity
Net Patient Revenue County Indigent Programs		130	Net Patient Revenue by Payer
Net Patient Revenue Medi-Cal		129	Net Patient Revenue by Payer
Net Patient Revenue Medicare		128	Net Patient Revenue by Payer
Net Patient Revenue Other Payers		132	Net Patient Revenue by Payer
Net Patient Revenue Other Third Parties		131	Net Patient Revenue by Payer
Net Patient Revenue Total		91	Income Statement
Net PPE Per Licensed Bed		191	Financial Ratios
Net Property, Plant, and Equipment		162	Balance Sheet - Assets
Net Return on Equity		188	Financial Ratios
Non-Operating Expenses	96		Income Statement
Non-Operating Revenue		95	Income Statement
Number of Active Medical Staff		198	Labor Information
Number of Hospital Paid FTEs		193	Labor Information
Number of Student FTEs		199	Labor Information
Nursery Bassinets		64	Nursery Information
Nursery Days		65	Nursery Information
Nursery Discharges		66	Nursery Information
Occupancy Rate (Available Beds)	61		Occupancy Rate and (Est.) ALOS
Occupancy Rate (Licensed Beds)	60		Occupancy Rate and (Est.) ALOS
Operating Margin		189	Financial Ratios
Operating Minutes Inpatient		83	Surgery Information
Operating Minutes Outpatient		84	Surgery Information
Operating Rooms		82	Surgery Information
OSHPD Facility Number	1		Disclosure Report Information
Other Operating Revenue		92	Income Statement
Outpatient Visits County Indigent Programs		69	Outpatient Visits by Payer
Outpatient Visits HMO Contract	79		Managed Care Contract Information
Outpatient Visits Medi-Cal		68	Outpatient Visits by Payer

APPENDIX E - ALPHABETICAL LIST OF DATA ITEMS

<u>Data Item</u>	<u>Item No.</u>	<u>Data Field Category</u>
Outpatient Visits Medicare	67	Outpatient Visits by Payer
Outpatient Visits Other Managed Care Contracts	80	Managed Care Contract Information
Outpatient Visits Other Payers	71	Outpatient Visits by Payer
Outpatient Visits Other Third Parties	70	Outpatient Visits by Payer
Outpatient Visits Total	72	Outpatient Visits by Payer
Paid Hours Administrative Services	224	Paid Hours by Cost Center Group
Paid Hours Ambulatory Services	219	Paid Hours by Cost Center Group
Paid Hours Ancillary Services	220	Paid Hours by Cost Center Group
Paid Hours Daily Hospital Services	218	Paid Hours by Cost Center Group
Paid Hours Fiscal Services	223	Paid Hours by Cost Center Group
Paid Hours General Services	222	Paid Hours by Cost Center Group
Paid Hours Non-Operating Cost Centers	225	Paid Hours by Cost Center Group
Paid Hours Research and Education	221	Paid Hours by Cost Center Group
Patient Days Acute	48	Patient (Census) Days by Type of Care
Patient Days Chemical Dependency	50	Patient (Census) Days by Type of Care
Patient Days County Indigent Programs	32	Patient (Census) Days by Payer
Patient Days HMO Contract	77	Managed Care Contract Information
Patient Days Long-term Care	52	Patient (Census) Days by Type of Care
Patient Days Medi-Cal	31	Patient (Census) Days by Payer
Patient Days Medicare	30	Patient (Census) Days by Payer
Patient Days Other Managed Care Contracts	78	Managed Care Contract Information
Patient Days Other Payers	34	Patient (Census) Days by Payer
Patient Days Other Third Parties	33	Patient (Census) Days by Payer
Patient Days Psychiatric	49	Patient (Census) Days by Type of Care
Patient Days Rehabilitation	51	Patient (Census) Days by Type of Care
Patient Days Residential & Other Daily Services	53	Patient (Census) Days by Type of Care
Patient Days Total	35	Patient (Census) Days by Payer
Phone Number	15	General Hospital Information
Productive Hours Administrative Services	216	Productive Hours by Cost Center Group
Productive Hours Aides and Orderlies	204	Productive Hours by Employee Classification
Productive Hours All Other Classifications	207	Productive Hours by Employee Classification
Productive Hours Ambulatory Services	211	Productive Hours by Cost Center Group
Productive Hours Ancillary Services	212	Productive Hours by Cost Center Group
Productive Hours Clerical and Other Administrative	205	Productive Hours by Employee Classification
Productive Hours Daily Hospital Services	210	Productive Hours by Cost Center Group
Productive Hours Environmental and Food Services	206	Productive Hours by Employee Classification
Productive Hours Fiscal Services	215	Productive Hours by Cost Center Group
Productive Hours General Services	214	Productive Hours by Cost Center Group

APPENDIX E - ALPHABETICAL LIST OF DATA ITEMS

<u>Data Item</u>	<u>Item No.</u>	<u>Data Field Category</u>
Productive Hours Licensed Vocational Nurses	203	Productive Hours by Employee Classification
Productive Hours Management and Supervision	200	Productive Hours by Employee Classification
Productive Hours Non-Operating Cost Centers	217	Productive Hours by Cost Center Group
Productive Hours Registered Nurses	202	Productive Hours by Employee Classification
Productive Hours Research and Education	213	Productive Hours by Cost Center Group
Productive Hours Technical and Specialist	201	Productive Hours by Employee Classification
Provision for Bad Debts	123	Deductions from Revenue
Provision for Income Taxes	97	Income Statement
Purchased Inpatient Days	81	Managed Care Contract Information
Report Period Begin Date	3	Disclosure Report Information
Report Period End Date	4	Disclosure Report Information
Report Preparer	21	General Hospital Information
Restricted Donations and Subsidies for Indigent Care	126	Deductions from Revenue
Staffed Beds (Average)	29	Beds
Street Address	16	General Hospital Information
Surgeries Inpatient	85	Surgery Information
Surgeries Outpatient	86	Surgery Information
Teaching or Small/Rural Hospital	14	General Hospital Information
Total Assets	166	Balance Sheet - Assets
Total Liabilities and Equity	171	Balance Sheet - Liabilities and Equity
Total Long-Term Debt	180	Balance Sheet - Other Items
Total Non-Productive Hours	196	Labor Information
Total Operating Expenses	93	Income Statement
Total Paid Hours	197	Labor Information
Total Productive Hours	195	Labor Information
Total Property, Plant and Equipment	175	Balance Sheet - Other Items
Type of Care	12	General Hospital Information
Type of Control	11	General Hospital Information
Type of Hospital	13	General Hospital Information
Unrestricted Contributions	135	Financial Items - Other
Visits Clinic	74	Ambulatory and Referred Outpatient Visits
Visits Emergency Room	73	Ambulatory and Referred Outpatient Visits
Visits Home Health Care	75	Ambulatory and Referred Outpatient Visits
Visits Referred Outpatient	76	Ambulatory and Referred Outpatient Visits
Zip Code	18	General Hospital Information