STATE OF CALIFORNIA

OFFICE OF STATEWIDE HEALTH PLANNING AND DEVELOPMENT

LONG-TERM CARE FACILITY ANNUAL FINANCIAL DATA

DATA FILE DOCUMENTATION

FOR REPORT PERIODS ENDED

JANUARY 1, 2012 THROUGH Current Date

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LONG-TERM CARE FACILITY ANNUAL FINANCIAL DATA

DATA FILE DOCUMENTATION

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GENERAL INFORMATION

The Office of Statewide Health Planning and Development (OSHPD) provides a data file which contains selected financial and utilization data from the Long-term Care Facility Integrated Disclosure and Medi-Cal Cost Reports (Disclosure Report) submitted by California long-term care facilities. This data file is available for purchase on PC diskette and for downloading from the Office's web-site (www.oshpd.ca.gov).

Due to the large number of data elements reported on the Disclosure Report, only a maximum of 221 selected data items for each reporting facility are provided. We tried to provide a wide range of commonly used data items, including general facility information, utilization data by payer, revenue data by payer and type of care, expense data by cost center, financial ratios, and labor information. We realize that the limited number of data items may preclude some data users from performing detailed analysis of a facility's report, in which case more detailed data can be obtained by contacting OSHPD's Healthcare Information Resource Center at (916) 326-3802 or at hirc@oshpd.ca.gov.

The data file includes selected data from each Disclosure Report that was submitted within the specified range of reporting periods. This means that if a facility submitted two Disclosure Reports within the specified range, both reports are included. These situations arise due to changes in facility 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 facilities. These modifications may include the submission of an abbreviated Disclosure Report in lieu of the full 13-page Disclosure Report. Since the data file contains data from all facilities that 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 (Item 7, "Comparable") which indicates if the facility is considered "comparable." Additionally, Appendix D contains a list of "non-comparable" facilities and a description of each facility.

Data File Availability

An updated data file is released two times per year (around October 1st and April 1st). Each file contains data from report periods that ended within the specified 12 month period. This file contains up to 221 data items on each of the Disclosure Report facilities submitted to OSHPD.

GENERAL INFORMATION

Data File Documentation

This documentation is available in hardcopy, or on the OSHPD web-site (www.oshpd.state.ca.us) in a PDF file format. Included in this documentation package are the definitions of the data items from the Disclosure Report and a description of each data item (field). The three appendices are: A) a cross-reference between each data item and the Disclosure Report; B) a cross-reference list between counties, Health Service Areas, and Health Facility Planning Areas, and C) a description of the types of non-comparable facilities and what makes them non-comparable.

Data File Description

Each line (row) represents one facility. For technical and practical reasons, we were unable to include all data elements from each submitted Disclosure Report. The 221 selected data items (columns) represent the data for submitted Disclosure Reports and reflect those data items that are in highest demand. Some data items, such as the financial ratios, are calculations based on reported data.

Data File Specifications

In the Data File Specifications that follow on pages 1 through 8, 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:

CODE	Representation Meaning	
TEXT	Alphanumeric[1]	Alphabetic and/or numeric data, left justified, and space filled

NUMERIC	Numeric (comma-only numeric values, no delimited) punctuation, right justified, and left space filled (leading hyphen for negative sign)

[1]There are double quotes (") around text fields in the comma-delimited format since they may contain a comma as data.

Field Size	Indicates the maximum field size.

Data Field Definitions

This documentation also includes definitions of the data items included in the data file. Pages 9 through 29 list the number of each data item (Item No.), its name (Data Item), and a brief description of the data item. These definitions are consistent with the uniform accounting and reporting requirements specified in OSHPD's *Accounting and Reporting Manual for California Long-term Care Facilities*. If you need assistance in interpreting these definitions or would like to purchase a manual, please call the Healthcare and Information Resource Center at (916) 326-3802.

DATA FILE SPECIFICATIONS

This section contains the data file specifications for the data items included in the data file. For each data item, it specifies: 1) the number of the data item (Item No.); 2) a spreadsheet column 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). Pages iii and iv of this documentation describe each of these categories.

DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
Disclosure Report Information					
1	A	FAC_NO	OSHPD Facility Number	Numeric	9
2	B	FAC_NAME	Facility 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	9
7	G	COMPARABLE	Comparable Facility Indicator	Text	3
General Facility Information					
8	H	COUNTY	County Name	Text	15
9	I	HSA	Health Service Area (HSA) Number	Numeric	2
10	J	HFPA	Health Facility Planning Area (HFPA) Number	Numeric	4
11	K	LIC_CAT	License Category	Text	7
12	L	TYPE_CNTRL	Type of Control	Text	14
13	M	LEGAL_ORG	Legal Organization	Text	14
14	N	PHONE	Phone Number	Numeric	10
15	O	ADDRESS	Street Address	Text	30
16	P	CITY	City	Text	20
17	Q	ZIP_CODE	Zip Code	Numeric	9
18	R	MCAL_PRO#	Medi-Cal Provider Number	Text	9
19	S	ADMINIS	Administrator	Text	30
20	T	RELATED	Related to Other Facilities	Text	3
21	U	PARENT	Parent Organization	Text	40
Licensed Beds					
22	V	BED_END	Licensed Beds (End of Period)	Numeric	9
23	W	BED_AVG	Licensed Beds (Average)	Numeric	9
Utilization Data					
24	X	DAY_TOTL	Patient (Census) Days Total	Numeric	9
25	Y	OCCUP	Occupancy Rate	Numeric	9
26	Z	ADMITS	Admissions Total	Numeric	9
27	AA	DISCHS	Discharges Total	Numeric	9
Patient (Census) Days Total by Payor					
28	AB	DAY_MCAR	Patient (Census) Days Medicare	Numeric	9
29	AC	DAY_MCAL	Patient (Census) Days Medi-Cal	Numeric	9
30	AD	DAY_SELF	Patient (Census) Days Self-Pay	Numeric	9
31	AE	DAY_MGD	Patient (Census) Days Managed Care	Numeric	9
32	AF	DAY_OTH	Patient (Census) Days Other Payors	Numeric	9
Patient (Census) Days by Routine Service					
33	AG	DAY_SN	Patient (Census) Days Skilled Nursing Care	Numeric	9
34	AH	DAY_IC	Patient (Census) Days Intermediate Care	Numeric	9

35	AI	DAY_MD	Patient (Census) Days Mentally Disabled Care	Numeric	9
36	AJ	DAY_DD	Patient (Census) Days Developmentally Disabled Care	Numeric	9
37	AK	DAY_SUBACU	Patient (Census) Days Sub-Acute Care	Numeric	9
38	AL	DAY_SUBPED	Patient (Census) Days Sub-Acute Care - Pediatric	Numeric	9
39	AM	DAY_TIC	Patient (Census) Days Transitional Inpatient Care	Numeric	9
40	AN	DAY_HOSPIC	Patient (Census) Days Hospice Inpatient Care	Numeric	9
41	AO	DAY_OTH_RT	Patient (Census) Days Other Routine Services	Numeric	9
Income Statement					
42	AP	GR_RT_TOTL	Gross Routine Services Revenue Total	Numeric	9
43	AQ	GR_AN_TOTL	Gross Ancillary Services Revenue Total	Numeric	9
44	AR	DFR_TOTL	Deductions From Revenue Total	Numeric	9
45	AS	OTH_OP_REV	Other Operating Revenue	Numeric	9
46	AT	TOT_HC_REV	Total Health Care Revenue	Numeric	9
47	AU	TOT_HC_EXP	Total Health Care Expenses	Numeric	9
48	AV	NET_FRM_HC	Net from Health Care Operations	Numeric	9
49	AW	NONHC_NET	Nonhealth Care Revenue and Expenses, Net	Numeric	9
50	AX	INC_TAX	Provision for Income Taxes	Numeric	9
51	AY	EXT_ITEM	Extraordinary Items	Numeric	9
52	AZ	NET_INCOME	Net Income/Loss	Numeric	9
Gross Routine Revenue by Payer					
53	BA	GR_RT_MCAR	Gross Routine Services Revenue Medicare	Numeric	9
54	BB	GR_RT_MCAL	Gross Routine Services Revenue Medi-Cal	Numeric	9
55	BC	GR_RT_SELF	Gross Routine Services Revenue Self-Pay	Numeric	9
56	BD	GR_RT_MGD	Gross Routine Services Revenue Managed Care	Numeric	9
57	BE	GR_RT_OTH	Gross Routine Services Revenue Other Payors	Numeric	9
Gross Routine Revenue by Routine Service					
58	BF	GR_SN	Gross Revenue Skilled Nursing Care	Numeric	9
59	BG	GR_IC	Gross Revenue Intermediate Care	Numeric	9
60	BH	GR_MD	Gross Revenue Mentally Disabled Care	Numeric	9
61	BI	GR_DD	Gross Revenue Developmentally Disabled Care	Numeric	9
62	BJ	GR_SUBACU	Gross Revenue Sub-Acute Care	Numeric	9
63	BK	GR_SUBPED	Gross Revenue Sub-Acute Care - Pediatric	Numeric	9
64	BL	GR_TIC	Gross Revenue Transitional Inpatient Care	Numeric	9
65	BM	GR_HOSPIC	Gross Revenue Hospice Inpatient Care	Numeric	9
66	BN	GR_OTH_RT	Gross Revenue Other Routine Services	Numeric	9
Gross Ancillary Revenue by Payer					
67	BO	GR_AN_MCAR_IP	Gross Ancillary Services Revenue Medicare Inpatient	Numeric	9
68	BP	GR_AN_MCAR_OP	Gross Ancillary Services Revenue Medicare Outpatient	Numeric	9
69	BQ	GR_AN_MCAL_IP	Gross Ancillary Services Revenue Medi-Cal Inpatient	Numeric	9
70	BR	GR_AN_MCAL_OP	Gross Ancillary Services Revenue Medi-Cal Outpatient	Numeric	9
71	BS	GR_AN_SELF_IP	Gross Ancillary Services Revenue Self-Pay Inpatient	Numeric	9
72	BT	GR_AN_SELF_OP	Gross Ancillary Services Revenue Self-Pay Outpatient	Numeric	9
73	BU	GR_AN_MGD_IP	Gross Ancillary Services Revenue Managed Care Inpatient	Numeric	9
74	BV	GR_AN_MGD_OP	Gross Ancillary Services Revenue Managed Care Outpatient	Numeric	9
75	BW	GR_AN_OTH_IP	Gross Ancillary Services Revenue Other Payors Inpatient	Numeric	9

76	BX	GR_AN_OTH_OP	Gross Ancillary Services Revenue Other Payors Outpatient	Numeric	9
Gross Ancillary Revenue by Ancillary Service					
77	BY	GR_PSUPPLY	Gross Revenue Patient Supplies	Numeric	9
78	BZ	GR_SPSURF	Gross Revenue Specialized Support Surfaces	Numeric	9
79	CA	GR_PT	Gross Revenue Physical Therapy	Numeric	9
80	CB	GR_RT	Gross Revenue Respiratory Therapy	Numeric	9
81	CC	GR_OT	Gross Revenue Occupational Therapy	Numeric	9
82	CD	GR_SP	Gross Revenue Speech Pathology	Numeric	9
83	CE	GR_PHARM	Gross Revenue Pharmacy	Numeric	9
84	CF	GR_LAB	Gross Revenue Laboratory	Numeric	9
85	CG	GR_HMHLTH	Gross Revenue Home Health Services	Numeric	9
86	CH	GR_OTH_AN	Gross Revenue Other Ancillary Services	Numeric	9
Deductions from Revenue by Classification					
87	CI	DFR_CHARIT	Charity Adjustments	Numeric	9
88	CJ	DFR_ADMIN	Administrative Adjustments	Numeric	9
89	CK	CA_MCARE	Contractual Adjustments - Medicare	Numeric	9
90	CL	CA_MCAL	Contractual Adjustments - Medical	Numeric	9
91	CM	CA_MGD	Contractual Adjustments - Managed Care	Numeric	9
92	CN	CA_OTHER	Contractual Adjustments - Other	Numeric	9
93	CO	DFR_OTHER	Other Deductions from Revenue	Numeric	9
Operating Expenses by Natural Classification					
94	CP	EXP_SAL	Expenses Salaries and Wages	Numeric	9
95	CQ	EXP_BEN	Expenses Employee Benefits	Numeric	9
96	CR	EXP_OTHER	Expenses Other	Numeric	9
97	CS	WORK_COMP	Workers Compensation Insurance (Included in Benefits)	Numeric	9
Operating Expenses by Cost Center					
98	CT	EXP_SN	Expenses Skilled Nursing Care	Numeric	9
99	CU	EXP_IC	Expenses Intermediate Care	Numeric	9
100	CV	EXP_MD	Expenses Mentally Disabled Care	Numeric	9
101	CW	EXP_DD	Expenses Developmentally Disabled Care	Numeric	9
102	CX	EXP_SUBACU	Expenses Sub-Acute Care	Numeric	9
103	CY	EXP_SUBPED	Expenses Sub-Acute Care - Pediatric	Numeric	9
104	CZ	EXP_TIC	Expenses Transitional Inpatient Care	Numeric	9
105	DA	EXP_HOSPIC	Expenses Hospice Inpatient Care	Numeric	9
106	DB	EXP_OTH_RT	Expenses Other Routine Services	Numeric	9
107	DC	EXP_PSUPPL	Expenses Patient Supplies	Numeric	9
108	DD	EXP_SPSURF	Expenses Specialized Surfaces	Numeric	9
109	DE	EXP_PT	Expenses Physical Therapy	Numeric	9
110	DF	EXP_RT	Expenses Respiratory Therapy	Numeric	9
111	DG	EXP_OT	Expenses Occupational Therapy	Numeric	9
112	DH	EXP_SP	Expenses Speech Pathology	Numeric	9
113	DI	EXP_PHARM	Expenses Pharmacy	Numeric	9
114	DJ	EXP_LAB	Expenses Laboratory	Numeric	9
115	DK	EXP_HMHLTH	Expenses Home Health Services	Numeric	9
116	DL	EXP_OTH_AN	Expenses Other Ancillary Services	Numeric	9
117	DM	EXP_POM	Expenses Plant Operations and Maintenance	Numeric	9

118	DN	EXP_HKP	Expenses Housekeeping	Numeric	9
119	DO	EXP_LL	Expenses Laundry and Linen	Numeric	9
120	DP	EXP_DIET	Expenses Dietary	Numeric	9
121	DQ	EXP_SS	Expenses Social Services	Numeric	9
122	DR	EXP_ACTV	Expenses Activities	Numeric	9
123	DS	EXP_INSV	Expenses Inservice Education - Nursing	Numeric	9
124	DT	EXP_ADMN	Expenses Administration	Numeric	9
125	DU	EXP_DPREC	Expenses Depreciation and Amortization	Numeric	9
126	DV	EXP_LEASE	Expenses Leases and Rentals	Numeric	9
127	DW	EXP_PRPTAX	Expenses Property Tax	Numeric	9
128	DX	EXP_PRPINS	Expenses Property Insurance	Numeric	9
129	DY	EXP_INTPPE	Expenses Interest - Property, Plant, and Equipment	Numeric	9
130	DZ	EXP_INTOTH	Expenses Interest - Other	Numeric	9
131	EA	EXP_BDEBT	Expenses Provision for Bad Debts	Numeric	9
Balance Sheet - Assets					
132	EB	CUR_ASST	Current Assets	Numeric	9
133	EC	ASST_LIMTD	Assets Whose Use Is Limited	Numeric	9
134	ED	NET_PPE	Net Property, Plant, and Equipment	Numeric	9
135	EE	CONST_PROG	Construction-in-Progress	Numeric	9
136	EF	INV_OTH	Investments and Other Assets	Numeric	9
137	EG	INTAN_ASST	Intangible Assets	Numeric	9
138	EH	TOT_ASST	Total Assets	Numeric	9
Balance Sheet - Liabilities and Equity					
139	EI	CUR_LIAB	Current Liabilities	Numeric	9
140	EJ	DEF_CRED	Deferred Credits	Numeric	9
141	EK	NET_LTDEBT	Net Long-term Debt	Numeric	9
142	EL	EQUITY	Equity	Numeric	9
143	EM	LIAB_EQ	Total Liabilities and Equity	Numeric	9
Balance Sheet - Other Items					
144	EN	REL_REC_CR	Related Party Receivables Current	Numeric	9
145	EO	REL_REC_LT	Related Party Receivables Noncurrent	Numeric	9
146	EP	REL_PAY_CR	Related Party Payables Current	Numeric	9
147	EQ	REL_PAY_LT	Related Party Payables Noncurrent	Numeric	9
148	ER	LAND&IMP	Land and Land Improvements	Numeric	9
149	ES	BLDGS&IMP	Buildings and Improvements	Numeric	9
150	ET	LEASE_IMP	Leasehold Improvements	Numeric	9
151	EU	EQUIPMENT	Equipment	Numeric	9
152	EV	TOT_PPE	Total Property, Plant and Equipment	Numeric	9
153	EW	ACC_DEPREC	Accumulated Depreciation	Numeric	9
154	EX	MORT_PAY	Mortgages Payable	Numeric	9
155	EY	CAP_LEASE	Capitalized Lease Obligations	Numeric	9
156	EZ	BOND_PAY	Bonds Payable	Numeric	9
157	FA	TOT_LTDEBT	Total Long-term Debt	Numeric	9
158	FB	CUR_MAT	Current Maturities on Long-term Debt	Numeric	9
Financial Ratios (Calculated to two decimal places.)					
159	FC	CUR_RATIO	Current Ratio	Numeric	9

160	FD	ACID_RATIO	Acid Test Ratio	Numeric	9
161	FE	DAYS_AR	Days in Accounts Receivable	Numeric	9
162	FF	LTD_ASST	Long-term Debt to Assets Rate	Numeric	9
163	FG	DEBT_COV	Debt Service Coverage Ratio	Numeric	9
164	FH	OP_MARGIN	Operating Margin	Numeric	9
165	FI	NET_RTN_EQ	Net Return on Equity	Numeric	9
166	FJ	TRNOVR_OPR	Turnover on Operating Assets	Numeric	9
167	FK	ASST_EQUTY	Assets to Equity Ratio	Numeric	9
168	FL	PPE_BED	Net Property, Plant, and Equipment Per Licensed Bed	Numeric	9
Productive Hours Routine Services by Nursing Employee Classification					
169	FM	PRDHR_MGT	Productive Hours Supervisors and Management	Numeric	9
170	FN	PRDHR_GNP	Productive Hours Geriatric Nurse Practitioners	Numeric	9
171	FO	PRDHR_RN	Productive Hours Registered Nurses	Numeric	9
172	FP	PRDHR_LVN	Productive Hours Licensed Vocational Nurses	Numeric	9
173	FQ	PRDHR_NA	Productive Hours Nurse Assistants (Aides and Orderlies)	Numeric	9
174	FR	PRDHR_TSP	Productive Hours Technicians and Specialists	Numeric	9
175	FS	PRDHR_PSY	Productive Hours Psychiatric Technicians	Numeric	9
176	FT	PRDHR_OTH	Productive Hours Other	Numeric	9
Productive Hours by Ancillary and Support Services Cost Center					
177	FU	PRDHR_AN	Productive Hours Ancillary Services	Numeric	9
178	FV	PRDHR_POM	Productive Hours Plant Operations and Maintenance	Numeric	9
179	FW	PRDHR_HKP	Productive Hours Housekeeping	Numeric	9
180	FX	PRDHR_LL	Productive Hours Laundry and Linen	Numeric	9
181	FY	PRDHR_DIET	Productive Hours Dietary	Numeric	9
182	FZ	PRDHR_SS	Productive Hours Social Services	Numeric	9
183	GA	PRDHR_ACTV	Productive Hours Activities	Numeric	9
184	GB	PRDHR_INSV	Productive Hours Inservice Education - Nursing	Numeric	9
185	GC	PRDHR_ADMN	Productive Hours Administration	Numeric	9
186	GD	PRDHR_TOTL	Productive Hours Total	Numeric	9
Temporary Staffing Productive Hours Routine Services by Classification					
187	GE	TMP_HR_GNP	Temporary Hours Geriatric Nurse Practitioners	Numeric	9
188	GF	TMP_HR_RN	Temporary Hours Registered Nurses	Numeric	9
189	GG	TMP_HR_LVN	Temporary Hours Licensed Vocational Nurses	Numeric	9
190	GH	TMP_HR_NA	Temporary Hours Nurse Assistants (Aides and Orderlies)	Numeric	9
191	GI	TMP_HR_PSY	Temporary Hours Psychiatric Technicians	Numeric	9
192	GJ	TMP_HR_OTH	Temporary Hours Other	Numeric	9
193	GK	TMP_HR_TOT	Temporary Hours Total	Numeric	9
Salaries and Wages Routine Services by Nursing Employee Classification					
194	GL	S&W_MGT	Salaries and Wages Supervisors and Management	Numeric	9
195	GM	S&W_GNP	Salaries and Wages Geriatric Nurse Practitioners	Numeric	9
196	GN	S&W_RN	Salaries and Wages Registered Nurses	Numeric	9
197	GO	S&W_LVN	Salaries and Wages Licensed Vocational Nurses	Numeric	9
198	GP	S&W_NA	Salaries and Wages Nurse Assistants (Aides and Orderlies)	Numeric	9
199	GQ	S&W_TSP	Salaries and Wages Technicians and Specialists	Numeric	9
200	GR	S&W_PSY	Salaries and Wages Psychiatric Technicians	Numeric	9
201	GS	S&W_OTH	Salaries and Wages Other	Numeric	9

Salaries and Wages by Ancillary and Support Services Cost Center

202	GT	S&W_ANC	Salaries and Wages Ancillary Services	Numeric	9
203	GU	S&W_POM	Salaries and Wages Plant Operations and Maintenance	Numeric	9
204	GV	S&W_HKP	Salaries and Wages Housekeeping	Numeric	9
205	GW	S&W_LL	Salaries and Wages Laundry and Linen	Numeric	9
206	GX	S&W_DIET	Salaries and Wages Dietary	Numeric	9
207	GY	S&W_SS	Salaries and Wages Social Services	Numeric	9
208	GZ	S&W_ACTV	Salaries and Wages Activities	Numeric	9
209	HA	S&W_INSV	Salaries and Wages Inservice Education - Nursing	Numeric	9
210	HB	S&W_ADMN	Salaries and Wages Administration	Numeric	9
211	HC	S&W_TOTL	Salaries and Wages Total	Numeric	9

Temporary Staffing Amount Paid by Classification

212	HD	TMP_PD_GNP	Amount Paid Temporary Geriatric Nurse Practitioners	Numeric	9
213	HE	TMP_PD_RN	Amount Paid Temporary Registered Nurses	Numeric	9
214	HF	TMP_PD_LVN	Amount Paid Temporary Licensed Vocational Nurses	Numeric	9
215	HG	TMP_PD_NA	Amount Paid Temporary Nurse Assistants (Aides and Orderlies)	Numeric	9
216	HH	TMP_PD_PSY	Amount Paid Temporary Psychiatric Technicians	Numeric	9
217	HI	TMP_PD_OTH	Amount Paid Temporary Other	Numeric	9
218	HJ	TMP_PD_TOT	Amount Paid Temporary Staffing, Total	Numeric	9

Labor Turnover Information

219	HK	EMP_AVG	Average Number of Employees	Numeric	9
220	HL	EMP_TRNOVR	Employee Turnover Percentage	Numeric	9
221	HM	EMP_CONT	Employees with Continuous Service for the Entire Period	Numeric	9

DATA ITEM DEFINITIONS

This section contains the definitions of the data items included in the data file, listing the number of each data item (Item No.), its name (Data Item), and a brief description of the data item.

DATA ITEM DEFINITIONS

DISCLOSURE REPORT INFORMATION -The following are definitions for each data item contained in the data file:

1. **OSHPD Facility Number** - A nine-digit facility identification number assigned by OSHPD for reporting purposes.

2. **Facility DBA (Doing Business As) Name** - The name under which the facility is doing business. This name may be an abbreviation and may differ from the facility'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 facilities, this value is 365. A different number usually indicates that the facility 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 is AUDITED or IN PROCESS. Audited data are included for those facilities whose reports have completed the Office's desk audit process. In Process data are included for those facilities whose reports are still in the desk audit process. Please note that facilities may submit revisions to a report subsequent to our completion of the desk audit.

7. **Comparable Facility Indicator** - Indicates if the report is from a “comparable” facility or indicates the type of non-comparable facility it is such as “CLHF”, “Hospice”, “Kaiser”, “State”, or “Other”. For an explanation of these types, refer to Appendix C.

GENERAL FACILITY INFORMATION - The following fields provide general information with respect to the facility, including its location, license category, and street address, and the Administrator's name:

8. **County Number** - The number of the County in which the facility is located. There are 58 counties in California. Appendix C is a cross-reference between county numbers and names. Please note that no facilities are located in the Counties of Alpine, Mariposa, Modoc, Mono, Sierra, Trinity, and Tuolumne (County Numbers 02, 22, 25, 26, 46, 53, and 55).

9. **Health Service Area (HSA) Number** - A numeric code denoting the HSA in which the facility 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. Appendix C identifies the HSAs that are located in each county.

10. **Health Facility Planning Area (HFPA)** - A numeric code denoting the Health Facility Planning Area (HFPA) in which the facility is located. The HFPA is a geographic subdivision of a Health Service Area (HSA). Appendix C identifies the HFPAs that are located in each county.

DATA ITEM DEFINITIONS

11. **License Category** - Denotes the type of facility license issued by the Department of Health Services' Licensing and Certification Division, either Skilled Nursing Facility (SNF), Intermediate Care Facility (ICF), or Congregate Living Health Facility (CLHF). SNF/RES and ICF/RES indicate facilities that are licensed for skilled nursing or intermediate care, but are an integral part of a residential care facility.

12. **Type of Control** - Denotes the type of ownership of a facility licensee. The following eight types of control are reported: Church Related, Not-for-Profit, Investor Owned, State, County, City/County, City, and District.

13. **Legal Organization** - Denotes the type of legal organization of a facility licensee as Corporation, Division, Partnership, Proprietorship, or Other.

14. **Phone Number** - The main business phone number of the facility.

15. **Address** - The street address of the facility.

16. **City** - The city in which the facility is located.

17. **Zip Code** - The zip code of the facility.

18. **Medi-Cal Contract Provider Number** - The Medi-Cal contract provider number of the facility.

19. **Administrator** - The name of the facility's Administrator.

20. **Related to Other Facilities** - Indicates if the facility is related to other health care facilities in California.

21. **Parent Organization** - The parent organization of the facility, if any.

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

22. **Licensed Beds (End of Period)** - The number of licensed beds (excluding beds placed in suspense) stated on the facility license at the end of the reporting period.

23. **Licensed Beds (Average)** - The average number of licensed beds (excluding beds placed in suspense) at the end of each month during the reporting period.

UTILIZATION DATA - The overall utilization statistics for the facility for the reporting period.

24. **Patient (Census) Days Total** - The number of days that all patients spent in the facility during the reporting period as counted at the census taking time each day. Patient days include the day of admission, but not the day of discharge.

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25. **Occupancy Rate** - The percentage of licensed beds occupied during a reporting period. Occupancy rate is calculated by dividing the number of patient (census) days by the number of bed days. Bed days is the number of calendar days in the reporting period times the number of licensed beds.

26. **Admissions Total** - The number of patients formally admitted to the facility, or transferred from a residential care unit to the nursing care unit of the facility. This does not include patients returning to the facility under a bed-hold or leave, where a bed has been held open specifically for the patient's return.

27. **Discharges Total** - The number of patients formally released from the facility, or transferred to a residential care unit from the nursing care unit of the facility. This includes patient deaths, but does not include patients leaving the facility temporarily under a bed-hold or leave, where a bed is held open specifically for the patient's return.

PATIENT (CENSUS) DAYS BY PAYER - The number of days that patients spent in the facility during the reporting period for which a particular payer is paying the significant portion of the bill. Patient days include the day of admission, but not the day of discharge. Patient days are reported by five payer categories:

28. Patient (Census) Days Medicare

29. Patient (Census) Days Medi-Cal

30. Patient (Census) Days Self-Pay

31. Patient (Census) Days Managed Care

32. Patient (Census) Days Other Payers

The sum of Items 28-32 equals **Patient (Census) Days Total** (Item 24).

A definition of the five payer categories follows:

a. **Medicare** - A Federal third-party reimbursement program administered by the Health Care Financing Administration that underwrites the medical costs of persons 65 and over, and some qualified persons under 65. Data related to Medicare patients enrolled in health maintenance organizations (HMOs) are not included in the Medicare payer category, but are part of the "Other Payer" category.

b. **Medi-Cal** - The Federal-State funded, State operated and administered, Medicaid program which provides medical benefits for certain low-income and needy persons. Data related to Medi-Cal patients enrolled in health maintenance organizations (HMOs) are not included in the Medi-Cal payer category, but are part of the "Managed Care Payer" category.

c. **Self-Pay** - Patients who are financially responsible for their own care and who are not covered by a third-party payer program.

d. **Managed Care** – Patients who belong to groups (HMO's, PPO's, or others) that have a contractual relationship with the facility. Managed Care includes patients enrolled in managed care plans funded by Medicare, Medi-Cal or other government programs, as well as patients enrolled in commercial managed care programs.

e. **Other Payers** - All payers other than Medicare, Medi-Cal, Self-Pay, and Managed Care.

PATIENT (CENSUS) DAYS BY ROUTINE SERVICE - The number of days that patients spent in the facility during the reporting period receiving a particular type of care. Patient days include the day of admission, but not the day of discharge. Patient days are reported by nine types of care:

33. Patient (Census) Days Skilled Nursing Care

34. Patient (Census) Days Intermediate Care

35. Patient (Census) Days Mentally Disabled Care

36. Patient (Census) Days Developmentally Disabled Care

37. Patient (Census) Days Sub-Acute Care

38. Patient (Census) Days Sub-Acute Care - Pediatric

39. Patient (Census) Days Transitional Inpatient Care

40. Patient (Census) Days Hospice Inpatient Care

41. Patient (Census) Days Other Routine Services

The sum of Items 33-41 equals **Patient (Census) Days Total** (Item 24).

A definition of the nine types of care follows:

a. **Skilled Nursing** - A level of nursing and supportive care provided by licensed nurses to patients who need 24-hour nursing service on an extended basis.

b. **Intermediate Care** - A level of nursing and supportive care that provides care for patients who are ambulatory or semi-ambulatory and have a recurring need for skilled nursing supervision and supportive care but who do not require continuous nursing care.

c. **Mentally Disabled Care -** Nursing and supportive care for patients with a chronic psychiatric impairment and whose adaptive functioning is moderately impaired.

d. **Developmentally Disabled Care -** Nursing and supportive care for patients with a disability attributable to mental retardation, cerebal palsy, epilepsy, or other neurologically handicapping conditions found to be closely related to mental retardation or to require similar treatment.

e. **Sub-Acute Care -** A level of nursing and supportive care for patients who have a fragile medical condition. Such care is more intensive than skilled nursing care but less intensive than the usual medical, surgical, and acute care requirements. Staffing requires specially trained licensed nursing personnel.

f. **Sub-Acute Care - Pediatric -** A level of nursing and supportive care for pediatric patients, under the age of 21, who have a fragile medical condition. Such care is more intensive than skilled nursing care but less intensive than the usual medical, surgical, and pediatric acute care requirements. Staffing requires specially trained licensed nursing personnel.

g. **Transitional Inpatient Care –** Intensive licensed nursing care in a unit identified in the contract with the Department of Health Services to provide this care to Medi-Cal beneficiaries. This care consists of medical care, rehabilitative care, or both, for patients who have suffered an illness, injury, or exacerbation of a disease, and whose medical condition has clinically stabilized so that daily physician services and the immediate availability of technically complex diagnostic and invasive procedures, are not medically necessary.

h. **Hospice Inpatient Care -** The provision of palliative and supportive care services to terminally ill patients, including general inpatient care and respite care (care needed to relieve family or other persons caring for the patient).

i. **Other Routine Services -** Routine services not properly reported in any of the above routine services categories.

INCOME STATEMENT - A financial statement that summarizes the various revenue and expenses of the facility during the reporting period, and which shows the net income or loss. The Income Statement (Items 42-52) included here is a summary which contains key totals and other important items. The detail related to many of these items are also reported in Items 53-131.

42. **Gross Routine Services Revenue Total –** The total charges at the facility's full established rates for the provision of routine services. Routine service is nursing care provided to individuals admitted as inpatients of the facility.

43. **Gross Ancillary Services Revenue Total –** The total charges at the facility's full established rates for the provision of ancillary services to patients.

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44. **Deductions From Revenue Total** – The difference between gross routine and ancillary services revenue (charges based at full established rates) and amounts received or to be received from patients or third-party payers for services performed.

45. **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, and supplies sold to non-patients. Does not include interest income.

46. **Total Health Care Revenue** - Revenue earned for providing health care services to patients. Calculated by adding total gross routine services revenue, total gross ancillary services revenue, deducting total deductions from revenue, and adding other operating revenue from health care operations (Items 42, 43, 44, and 45).

47. **Total Health Care Expenses** - Total costs incurred by revenue-producing and non-revenue producing cost centers for providing patient care at the facility. Excludes nonhealth care expenses, provision for income taxes, and extraordinary items.

48. **Net from Health Care Operations** - Total health care revenue (Item 46) less total health care expenses (Item 47). This is the net income resulting from providing health care services during the reporting period, exclusive of nonhealth care revenue and expenses.

49. **Nonhealth Care Revenue and Expenses, Net** - Revenue and expenses for services that are not directly related to the provision of health care services. Examples of nonhealth care items include residential care services, unrestricted contributions, and interest income and gains from investments.

50. **Provision for Income Taxe**s - The sum of current and deferred income taxes incurred by the facility.

51. **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), so a negative amount indicates revenue (gain).

52. **Net Income** - The amount of income from health care operations less nonhealth care revenue net of nonhealth care expenses, provision for income taxes, and extraordinary items. A negative value indicates a net loss.

GROSS ROUTINE REVENUE BY PAYER - The total charges at the facility's full established rates for the provision of routine services for a particular payer. Gross routine revenue is reported by five payer categories:

53. Gross Routine Services Revenue Medicare

54. Gross Routine Services Revenue Medi-Cal

55. Gross Routine Services Revenue Self-Pay

56. Gross Routine Services Revenue Managed Care

57. Gross Routine Services Revenue Other Payers

The sum of Items 31-57 equals **Gross Routine Services Revenue Total** (Item 42).

See **Patient (Census) Days by Payer** (Items 28-32) for definitions of the five payer categories.

GROSS ROUTINE REVENUE BY ROUTINE SERVICE - The total charges at the facility's full established rates for the provision of routine services for a particular type of care. Gross routine revenue is reported for nine types of care:

58. Gross Revenue Skilled Nursing Care

59. Gross Revenue Intermediate Care

60. Gross Revenue Mentally Disabled Care

61. Gross Revenue Developmentally Disabled Care

62. Gross Revenue Sub-Acute Care

63. Gross Revenue Sub-Acute Care - Pediatric

64. Gross Revenue Transitional Inpatient Care

65. Gross Revenue Hospice Inpatient Care

66. Gross Revenue Other Routine Services

The sum of Items 86-64 equals **Gross Routine Services Revenue Total** (Item 42).

See **Patient (Census) Days by Routine Service** (Items 33-41) for definitions of the nine types of care.

GROSS ANCILLARY REVENUE BY PAYER - The total charges at the facility's full established rates for the provision of ancillary services for a particular payer. Gross Ancillary revenue is reported by Inpatient and Outpatient for five payer categories:

67. Gross Ancillary Revenue Medicare Inpatient

68. Gross Ancillary Revenue Medicare Outpatient

69. Gross Ancillary Revenue Medi-Cal Inpatient

70. Gross Ancillary Revenue Medi-Cal Outpatient

71. Gross Ancillary Revenue Self-Pay Inpatient

72. Gross Ancillary Revenue Self-Pay Outpatient

73. Gross Ancillary Revenue Managed Care Inpatient

74. Gross Ancillary Revenue Managed Care Outpatient

75. Gross Ancillary Revenue Other Payers Inpatient

76. Gross Ancillary Revenue Other Payers Outpatient

The sum of Items 67-76 equals **Gross Ancillary Services Revenue Total** (Item 43).

See **Patient (Census) Days by Payer** (Items 28-32) for definitions of the five payer categories.

GROSS ANCILLARY REVENUE BY ANCILLARY SERVICE - The total charges at the facility's full established rates for the provision of ancillary services for a particular type of care. Gross Ancillary revenue is reported for ten types of ancillary service:

77. **Gross Revenue Patient Supplies** - Gross revenue for medical and personal supplies and equipment charged to patients.

78. **Gross Revenue Specialized Support Surfaces** - Gross revenue for air-fluidized beds and low air-loss mattresses charged to patients.

79. **Gross Revenue Physical Therapy** - Gross revenue for physical or corrective treatment of bodily or mental conditions by the use of physical, chemical, and other treatment programs.

80. **Gross Revenue Respiratory Therapy** - Gross revenue for administering oxygen and other forms of therapy through respiration as prescribed by a physician.

81. **Gross Revenue Occupational Therapy** - Gross revenue for the teaching of manual skills and independence in self-care to stimulate mental and emotional activity on the part of patients.

82. **Gross Revenue Speech Pathology** - Gross revenue for the evaluation and management of any existing disorders of the communicative process centering entirely or in part on the reception and production of speech and language related to organic and/or inorganic factors.

83. **Gross Revenue Pharmacy** - Gross revenue for drugs charged to patients.

84. **Gross Revenue Laboratory** - Gross revenue for diagnostic and routine laboratory tests necessary for the diagnosis and treatment of patients.

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85. **Gross Revenue Home Health Services -** Gross revenue for providing health care to patients at their place of residence on the basis of physicians' orders and approved plans of care. Activities of each of the following may be performed for home-bound patients: nursing care, intravenous therapy, inhalation therapy, electrocardiology, physical therapy, occupational and recreational therapy, social services, home respite care, dietary, and housekeeping.

86. **Gross Revenue Other Ancillary Services -** Gross revenue for special services to patients not covered above for which a separate charge is made. This would include, but is not restricted to, radiology services, adult day health care, physician care, and barber and beauty services.

The sum of Items 77-86 equals **Gross Ancillary Services Revenue Total** (Item 43).

DEDUCTIONS FROM REVENUE BY CLASSIFICATION - The difference between gross routine and ancillary revenue (charges based at full established rates) and amounts received or to be received from patients or third-party payers for services performed by classification.

87. **Charity Adjustments** – The difference between a patient's charges, at full established rates, and the amount received or to be received, when it is determined, based on the facility's established, written charity care criteria, that the patient is unable to pay some or all of the charges. If a patient has the ability to pay, but is unwilling to pay, the unpaid amount is reported as **Expenses Provision For Bad Debt** (Item 131.)

88. **Administrative Adjustments** – The difference between a patient's charges, at full established rates, and the amount actually charged, when that difference is not due to a contractual obligation with third party payers or charity adjustments.

89. **Contractual Adjustments - Medicare** – The difference between the amount of the charges, at full established rates, for services rendered which are covered by Medicare, and the amount received or to be received in payment of such charges.

90. **Contractual Adjustments – Medi-Cal** – The difference between the amount of the charges, at full established rates, for services rendered which are covered by Medi-Cal, and the amount received or to be received in payment of such charges.

91. **Contractual Adjustments - Managed Care -** The difference between the amount of the charges, at full established rates, for services rendered which are covered by Managed Care, and the amount received or to be received in payment of such charges.

92. **Contractual Adjustments - Other** – The difference between the amount of the charges, at full established rates, for services rendered which are covered by all other third-party contracts (such as managed care and Short-Doyle), and the amount received or to be received in payment of such charges.

93. **Other Deductions From Revenue** – Other deductions from revenue which are not included elsewhere.

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The sum of Items 87-93 equals **Deductions From Revenue Total** (Item 44).

OPERATING EXPENSES BY NATURAL CLASSIFICATION - The total direct expenses incurred for providing patient care by the facility, by natural classification.

94. **Expenses Salaries and Wages** - Expenses for all remuneration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off.

95. **Expenses Employee Benefits** - Expenses incurred for vacation pay, sick leave pay, holiday pay, FICA, SUI, FUI, workers' compensation insurance, group health insurance, group life insurance, pension and retirement costs.

96. **Expenses Other** - Expenses other than salaries and wages and employee benefits. Other expenses include, but are not limited to, supplies, purchased services, depreciation and amortization, leases and rentals, and interest.

97. **Workers' Compensation Insurance (Included in Employee Benefits)** - The amount of Workers' Compensation Insurance expense which is included in **Employee Benefits** (Item 95).

OPERATING EXPENSES BY COST CENTER - The total direct expenses incurred by each cost center for providing patient care by the facility. Direct expenses include salaries and wages, employee benefits, and other expenses. Operating expenses are reported for nine routine service revenue-producing cost centers, six ancillary service revenue producing cost centers, eight support services cost centers, five property cost centers, and two other cost centers. The definition of each cost center follows:

98. Expenses Skilled Nursing Care

99. Expenses Intermediate Care

100. Expenses Mentally Disordered Care

101. Expenses Developmentally Disabled Care

102. Expenses Sub-Acute Care

103. Expenses Sub-Acute Care - Pediatric

104. Expenses Transitional Inpatient Care

105. Expenses Hospice Inpatient Care

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106. Expenses Other Routine Services

See **Patient (Census) Days by Routine Service** (Items 33-41) for definitions of the nine types of care.

107. Expenses Patient Supplies

108. Expenses Specialized Support Surfaces

109. Expenses Physical Therapy

110. Expenses Respiratory Therapy

111. Expenses Occupational Therapy

112. Expenses Speech Pathology

113. Expenses Pharmacy

114. Expenses Laboratory

115. Expenses Home Health Services

116. Expenses Other Ancillary Services

See **Gross Ancillary Revenue by Ancillary Service** (Items 77-86) for definitions of the ten types of ancillary services.

117. **Expenses Plant Operations and Maintenance** - Maintenance and repair of buildings, parking facilities, and all equipment; minor renovation of buildings and equipment; maintenance of grounds; security; and the cost of utilities.

118. **Expenses Housekeeping** - Care and cleaning of the interior of the physical plant.

119. **Expenses Laundry and Linen** - Providing laundry and linen services for facility use and personal laundry services.

120. **Expenses Dietary** - Preparation and delivery of food to patients.

121. **Expenses Social Services** - Obtaining, analyzing, and interpreting social and economic information to assist in diagnosis, treatment, and rehabilitation of patients.

122. **Expenses Activities** - Organizing activity programs for the benefit of the patient, including social activities, religious programs, educational activities, and exercise activities.

123. **Expenses Inservice Education - Nursing** - Provision of inservice education to nursing personnel, such as nurse assistant orientation and training programs.

124. **Expenses Administration** - Overall management and administration of the facility, general patient accounting, communication systems, data processing, patient admissions, public relations, professional liability and non-property-related insurance, licenses and taxes, medical record activities, and procurement of supplies and equipment.

125. **Expenses Depreciation and Amortization** - Expenses recorded to spread the cost of a capital asset over its estimated useful life. Includes depreciation expenses for property, plant, and equipment, and the amortization of goodwill and other intangibles. Depreciation and amortization are calculated using the straight-line method, which assigns to each period an equal portion of the asset's cost less any estimated salvage value.

126. **Expenses Leases and Rentals** - Lease and rental expenses relating to building, equipment, and leasehold improvements.

127. **Expenses Property Tax** - Property taxes relating to the operation of the facility. It does not include property taxes paid on investment property.

128. **Expenses Property Insurance** - Expenses incurred in maintaining all insurance policies covering the facility property. Included are property damage insurance, fire insurance and boiler insurance.

129. **Expenses Interest - Property, Plant, and Equipment** - Interest incurred on mortgage notes, capitalized lease obligations, and other debt incurred for the acquisition of land, buildings, and equipment.

130. **Expenses Interest - Other** - Interest incurred on debt not for the acquisition of land, building, and equipment.

131. **Expenses Provision for Bad Debts** - The amount of accounts and notes receivable estimated to be uncollectible due to the patient's unwillingness to pay.

The sum of items 98-131 equals **Total Health Care Expenses** (Item 47).

BALANCE SHEET - ASSETS - The Balance Sheet is a summary financial statement of the facility'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 and defined as follows:

132. **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.

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133. **Assets Whose Use Is Limited** - Assets whose use is limited either by the facility's governing board, trust agreement, or other third parties. These assets may be in the form of cash, marketable securities, pledges, or other investments.

134. **Net Property, Plant, and Equipment** - The cost of depreciable assets used in facility operations, such as land, buildings, and equipment, less related accumulated depreciation. Excludes construction-in-progress.

135. **Construction-in-Progress** - The accumulated cost of construction that is in progress and eventually used in facility operations. Upon completion of the construction project, the asset is reclassified to the appropriate capital asset accounts, such as land and buildings.

136. **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 facility operations, and long-term related party receivables.

137. **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 amortized over its expected useful life. Examples include goodwill, unamortized loan costs, and preopening costs.

138. **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 143).

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

139. **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 related party payables.

140. **Deferred Credits** - The amount of revenue received or recorded before it is earned, such as deferred income taxes or deferred third-party income.

141. **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. Net long-term debt includes mortgage notes, capitalized lease obligations, bonds payable, and long-term related party payables.

142. **Equity** - The owner's interest in the facility, or the amount by which a facility's total assets exceeds its total liabilities. Negative equity indicates that total liabilities exceed total assets.

143. **Total Liabilities and Equity** - The sum of current liabilities, deferred credits, net long-term debt, and equity. Also equals **Total Assets** (Item 138).

BALANCE SHEET - OTHER ITEMS - The selected Balance Sheet items reported here are items included in the assets and liabilities reported in **Balance Sheet - Assets** (Items 132-138) and **Balance Sheet - Liabilities and Equity** (Items 133-143).

144. **Related Party Receivables Current** - The amount of receivables that is expected to be collected and due from the facility's parent, home office, owner or other related parties within one year.

145. **Related Party Receivables Noncurrent** - The noncurrent amount of receivables that are due from the facility's parent, home office, owner or other related parties.

146. **Related Party Payables Current** - The amount of payables that is due to the facility's parent, home office, owner or other related parties within one year.

147. **Related Party Payables Noncurrent** - The noncurrent portion of amounts due to the facility's parent, home office, owner or other related parties.

148. **Land and Land Improvements** - The cost of land and land improvements used in facility operations.

149. **Buildings and Improvements** - The cost of all buildings and subsequent additions used in facility operations. Includes facility buildings, parking structures, and fixed equipment.

150. **Leasehold Improvements** - The cost of improvements of a leasehold used in facility operations.

151. **Equipment** - The cost of major movable equipment, minor equipment, and furniture and furnishings used in facility operations that will be capitalized over an estimated useful life.

152. **Total Property, Plant, and Equipment** - The cost of all land, land improvements, buildings and improvements, leasehold improvements, and equipment used in facility operations.

153. **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 134) minus Accumulated Deprecation equals **Net Property, Plant, and Equipment** (Item 134).

154. **Mortgages Payable** - The amount of unpaid principal related to all mortgages as of the report period end date. A mortgage payable is secured by a pledge of designated property.

DATA ITEM DEFINITIONS

155. **Capitalized Lease Obligations** - The amount of unpaid principal related to all capital leases as of the report period end date. A capital lease obligation is a lease under which the lessee (facility) records an asset and a liability, and accounts for the lease as an installment purchase of the leased property.

156. **Bonds Payable** - The amount of unpaid principal related to all bonds as of the report period end date. A bond is a written promise to pay a sum of money at some definite future time.

157. **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 related party payables, and other non-current liabilities.

158. **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 157) minus Current Maturities on Long-term Debt equals **Net Long-term Debt** (Item 141).

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

159. **Current Ratio** - Total current assets (Item 132) divided by total current liabilities (Item 139). This ratio shows the dollar amount of current assets per dollar of current liabilities. It is a gross indicator of the facility's liquidity. Usually a ratio of 2.0 or more indicates a healthy liquidity position.

160. **Acid Test Ratio** - Cash plus marketable securities divided by total current liabilities (Item 139). This ratio shows the amount of cash and marketable securities per dollar of current liabilities. It is a stricter test of liquidity than the current ratio as it excludes from the numerator any assets which cannot be immediately realized to cover current liabilities. Higher values indicate that more liquid resources are available to meet current liabilities.

161. **Days in Accounts Receivable** - Net accounts receivable divided by average revenue per day [gross routine services revenue (Item 42) and gross ancillary services revenue (Item 43) less deductions from revenue (Item 44) divided by the number of days in the reporting period (Item 5)]. This ratio measures the average number of days it takes the facility to collect a receivable.

162. **Long-term Debt to Assets Rate** - Net long-term debt (Item 141) divided by total assets (Item 138) and multiplied by 100. This ratio indicates the proportion of total assets that is financed by long-term debt.

163. **Debt Service Coverage Ratio** - The sum of net income (Item 21), interest expense (Items 129 & 130), and depreciation and amortization (Item 125), divided by the sum of current maturities of long-term debt (Item 158) and interest expense (Items 129 & 130). This ratio indicates the facility's ability to meet its principal and interest payments on long-term debt. A value of 1.00 or more means that the facility is meeting its debt requirements.

164. **Operating Margin** - Net income from health care operations (Item 48) divided by total health care revenue (Item 46) (sum of gross routine services revenue, gross ancillary services revenue, less deductions from revenue, plus other operating revenue). This ratio indicates the percentage of health care revenue which remains as income after operating expenses have been deducted.

165. **Net Return on Equity** - Net income (Item 52) divided by average equity. This ratio defines the amount of net income earned per dollar of equity investment.

166. **Turnover on Operating Assets** - The sum of gross routine services revenue (Item 42) and gross ancillary services revenue (Item 43) less deductions from revenue (Item 44), divided by the sum of current assets (Item 131) and net property, plant, and equipment (Item 134). This ratio indicates how well operating assets are used to generate patient revenue.

167. **Assets to Equity Ratio** - Total assets (Item 138) divided by total equity (Item 142). This ratio indicates the extent to which equity levels are used to support assets and generate future earnings. If the value is too high, the facility may be undercapitalized; if too low, the facility may be overcapitalized. A value of 4 or 5 is a well-capitalized condition.

168. **Net Property, Plant, and Equipment Per Licensed Bed** - Net property, plant, and equipment (Item 134), plus construction-in-progress (Item 135), divided by the number of licensed beds (Item 22). This ratio indicates the dollar value of net fixed assets per licensed bed. Age of the facility can affect this ratio and should be considered in comparing facilities.

PRODUCTIVE HOURS - ROUTINE SERVICES BY NURSING EMPLOYEE CLASSIFICATION - Total hours actually worked or on the job by employee classification. (See **Productive Hours Total** (Item 186) for the definition of productive hours. Includes employees in all nine of the routine services detailed in Items 33-41.) The eight reported employee classifications are:

169. **Productive Hours Supervisors and Management** - Employees included in this classification are primarily involved in the direction, supervision, and coordination of nursing activities. Typical job titles are Director of Nursing, and Assistant Director of Nursing.

170. **Productive Hours Geriatric Nurse Practitioners** - Includes only Registered Nurses licensed by the Board of Registered Nursing as a nurse practitioner, who has completed an educational program in gerontological nursing, or family or adult nursing with an emphasis on care of elders.

171. **Productive Hours Registered Nurses** - Includes Registered Nurses (RNs) employed in the performance of direct nursing care to patients. RNs functioning as supervisors are classified as Management and Supervision.

172. **Productive Hours Licensed Vocational Nurses** - Includes Licensed Vocational Nurses (LVNs) employed in the performance of direct nursing care to patients.

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173. **Productive Hours Nurse Assistants (Aides & Orderlies) -** This classification includes non-technical personnel employed in the performance of direct nursing care to patients. Examples of job titles include Nurse Assistant, Certified Nurse Assistant Aide, and Orderly.

174. **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 Therapist, Technician, and Technologist. Lead positions that provide direct supervision to five or more employees are classified as Management and Supervision.

175. **Productive Hours Psychiatric Technicians -** Includes Licensed Psychiatric Technicians employed in the performance of direct care to patients.

176. **Productive Hours Other -** All others not included in the job classes described above, who are employed in the performance of direct nursing care to patients.

PRODUCTIVE HOURS - ANCILLARY AND SUPPORT SERVICES BY COST CENTER - Total hours actually worked or on the job by cost center. (See **Total Productive Hours** (Item 186) for the definition of productive hours.) The nine reported cost centers are:

177. **Productive Hours Ancillary Services -** Includes employees in all ten of the ancillary services detailed in Items 77-86.

178. Productive Hours Plant Operations and Maintenance

179. Productive Hours Housekeeping

180. Productive Hours Laundry and Linen

181. Productive Hours Dietary

182. Productive Hours Social Services

183. Productive Hours Activities

184. Productive Hours Inservice Education - Nursing

185. Productive Hours Administration

See **Operating Expenses by Cost Center** (Items 117-124) for definitions of the eight support services cost centers.

186. **Productive Hours Total -** Total hours actually worked by all health care employees, including paid time spent attending meetings and educational activities at or away from the facility. Does not include non-productive hours or "on-call" hours. Equals the sum of Items 169-185.

DATA ITEM DEFINITIONS

TEMPORARY STAFFING PRODUCTIVE HOURS - ROUTINE SERVICES BY NURSING CLASSIFICATION - Total hours actually worked or on the job for those individuals who work at the facility, but are not paid through the facility's payroll system. This includes registry nursing personnel. (Includes temporary staffing in all nine of the routine services detailed in Items 32-40. See **Productive Hours Total** (Item 186) for the definition of productive hours.)

187. Temporary Hours Geriatric Nurse Practitioners

188. Temporary Hours Registered Nurses

189. Temporary Hours Licensed Vocational Nurses

190. Temporary Hours Nurse Assistants (Aides and Orderlies)

191. Temporary Hours Psychiatric Technicians

192. Temporary Hours Other

193. **Temporary Staffing Hours Total** - The sum of Items 187-192.

See **Productive Hours Routine Services by Nursing Employee Classification** (Items 169-176) for definitions of the employee classifications.

SALARIES AND WAGES - ROUTINE SERVICES BY NURSING EMPLOYEE CLASSIFICATION - All renumeration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off. (Includes employees in all nine of the routine services detailed in Items 33-41.)

194. Salaries and Wages Supervisors and Management

195. Salaries and Wages Geriatric Nurse Practitioners

196. Salaries and Wages Registered Nurses

197. Salaries and Wages Licensed Vocational Nurses

198. Salaries and Wages Nurse Assistants (Aides and Orderlies)

199. Salaries and Wages Technicians and Specialists

200. Salaries and Wages Psychiatric Technicians

201. Salaries and Wages Other

DATA ITEM DEFINITIONS

See **Productive Hours Routine Services by Nursing Employee Classification** (Items 169-176) for definitions of the eight employee classifications.

SALARIES AND WAGES - ANCILLARY AND SUPPORT SERVICES BY COST CENTER - All renumeration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off.

202. **Salaries and Wages Ancillary Services** - Includes employees in all ten of the ancillary services detailed in Items 77-86.

203. Salaries and Wages Plant Operations and Maintenance

204. Salaries and Wages Housekeeping

205. Salaries and Wages Laundry and Linen

206. Salaries and Wages Dietary

207. Salaries and Wages Social Services

208. Salaries and Wages Activities

209. Salaries and Wages Inservice Education - Nursing

210. Salaries and Wages Administration

See **Operating Expenses by Cost Center** (Items 117-124) for definitions of the eight support services cost centers.

211. **Salaries and Wages Total** - All renumeration for services performed by all health care employees (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off. Equals the sum of Items 194-200.

TEMPORARY STAFFING- AMOUNT PAID BY NURSING CLASSIFICATION - Total amount paid for those individuals who work at the facility, but are not paid through the facility's payroll system. This includes registry nursing personnel. (Includes temporary staffing in all nine of the routine services detailed in Items 33-41.)

212. Amount Paid Temporary Geriatric Nurse Practitioners

213. Amount Paid Temporary Registered Nurses

214. Amount Paid Temporary Licensed Vocational Nurses

215. Amount Paid Temporary Nurse Assistants (Aides and Orderlies)

216. Amount Paid Temporary Psychiatric Technicians

217. Amount Paid Temporary Other

218. **Amount Paid Temporary Staffing, Total** - The sum of Items 212-217.

See **Productive Hours Routine Services by Nursing Employee Classification** (Items 169-176) for definitions of the employee classifications.

LABOR TURNOVER INFORMATION - Selected information on total health care employees for the facility.

219. **Average Number of Employees** - The sum of the number of health care employees paid each payroll period during the reporting period divided by the number of payroll periods.

220. **Employee Turnover Percentage** - The number of times an employee is replaced during the period. This is expressed as a percentage and is calculated by dividing the total number of people employed during the period by the average number of employees times 100, minus 100.

221. **Employees with Continuous Service for the Entire Period** - The number of employees who were working for the facility at the beginning of the reporting period that were still working for the facility at the end of the period.

APPENDIX A

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 Long-term Care Facility Integrated Disclosure and Medi-Cal Cost Report (Disclosure Report), the source of most of these data items.

APPENDIX A - 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 Long-term Care Facility Integrated Disclosure and Medi-Cal Cost Report (Disclosure Report), the source of most of these data items.

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	-	Subtract (spaces before/after sign)

If you would like a copy of the Disclosure Report forms, you may download them from OSHPD's website (www.oshpd.ca.gov), or please call OSHPD's Healthcare Information Resource Center at (916) 323-3802.

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 Disclosure Report.

APPENDIX A - DISCLOSURE REPORT REFERENCES

Item No.	Data Item	Source
Disclosure Report Information		
1	OSHPD Facility Number	OSHPD Activity System
2	Facility DBA Name	OSHPD Activity System-FYE Segment
3	Report Period Begin Date	P1 C1 L25
4	Report Period End Date	P1 C1 L26
5	Days in Report Period	(P1 C1 L26 - P1 C1 L25) + 1
6	Data Status Indicator	"Audited" if from Audited Database "Submitted" if from Submitted Database
7	Comparable Facility Indicator	Manually coded as "Yes" or "No"
General Facility Information		
8	County Name	Based on 4th and 5th digit of OSHPD Facility Number and County Number List
9	Health Service Area (HSA) Number	OSHPD Activity System
10	Health Facility Planning Area (HFPA) Number	OSHPD Activity System
11	License Category	If P2.1 C1 L1 = 1, "SNF" If P2.1 C1 L2 = 1, "ICF" If P2.1 C1 L3 = 1, "SNF/RES" If P2.1 C1 L4 = 1, "ICF/RES" If P2.1 C1 L5 = 1, "CLHF"
12	Type of Control	If P2.1 C1 L10 = 1, "Church Related" If P2.1 C1 L11 = 1, "Not-for-Profit" If P2.1 C1 L12 = 1, "Investor Owned" If P2.1 C1 L14 = 1, "State" If P2.1 C1 L15 = 1, "County" If P2.1 C1 L16 = 1, "City/County" If P2.1 C1 L17 = 1, "City" If P2.1 C1 L18 = 1, "District"
13	Legal Organization	If P2.1 C3 L10 = 1, "Corporation" If P2.1 C3 L11 = 1, "Division" If P2.1 C3 L12 = 1, "Partnership" If P2.1 C3 L13 = 1, "Proprietorship" If P2.1 C3 L14 = 1, "Other"
14	Phone Number	OSHPD Activity System
15	Street Address	OSHPD Activity System
16	City	OSHPD Activity System
17	Zip Code	OSHPD Activity System
18	Medi-Cal Provider Number	P1 C1 L3
19	Administrator	P1 C1 L12
20	Related to Other Facilities	P3.1 C1 L60 = 1: "Yes"; =2: "No"
21	Parent Organization	P3.1 C1 L70
Licensed Beds		
22	Licensed Beds (End of Period)	P4.3 C1 L5
23	Licensed Beds (Average)	P4.3 C1 L10

APPENDIX A - DISCLOSURE REPORT REFERENCES

Utilization Data		
24	Patient (Census) Days Total	P4.1 C6 L70
25	Occupancy Rate	P4.3 C1 L60
26	Admissions Total	P4.3 C1 L40
27	Discharges Total	P4.3 C1 L45
Patient (Census) Days Total by Payor		
28	Patient (Census) Days Medicare	P4.1 C1 L70
29	Patient (Census) Days Medi-Cal	P4.1 C2 L70
30	Patient (Census) Days Self-Pay	P4.1 C3 L70
31	Patient (Census) Days Managed Care	P4.1 C4 L70
32	Patient (Census) Days Other Payors	P4.1 C5 L70
Patient (Census) Days by Routine Service		
33	Patient (Census) Days Skilled Nursing Care	P4.1 C6 L5
34	Patient (Census) Days Intermediate Care	P4.1 C6 L10
35	Patient (Census) Days Mentally Disabled Care	P4.1 C6 L15
36	Patient (Census) Days Developmentally Disabled Care	P4.1 C6 L20
37	Patient (Census) Days Sub-Acute Care	P4.1 C6 L25
38	Patient (Census) Days Sub-Acute Care - Pediatric	P4.1 C6 L30
39	Patient (Census) Days Transitional Inpatient Care	P4.1 C6 L35
40	Patient (Census) Days Hospice Inpatient Care	P4.1 C6 L40
41	Patient (Census) Days Other Routine Services	P4.1 C6 L45
Income Statement		
42	Gross Routine Services Revenue Total	P8 C1 L5
43	Gross Ancillary Services Revenue Total	P8 C1 L7
44	Deductions From Revenue Total	P8 C1 L10
45	Other Operating Revenue	P8 C1 L20
46	Total Health Care Revenue	P8 C1 L25
47	Total Health Care Expenses	P8 C1 L200
48	Net from Health Care Operations	P8 C1 L205
49	Nonhealth Care Revenue and Expenses, Net	P8 C1 L210
50	Provision for Income Taxes	P8 C1 L230
51	Extraordinary Items	P8 C1 L250
52	Net Income/Loss	P8 C1 L255
Gross Routine Revenue by Payor		
53	Gross Routine Services Revenue Medicare	P4.2 C1 L70
54	Gross Routine Services Revenue Medi-Cal	P4.2 C3 L70
55	Gross Routine Services Revenue Self-Pay	P4.2 C5 L70
56	Gross Routine Services Revenue Managed Care	P4.2 C7 L70
57	Gross Routine Services Revenue Other Payors	P4.2 C9 L70
Gross Routine Revenue by Routine Service		
58	Gross Revenue Skilled Nursing Care	P4.2 C11 L5
59	Gross Revenue Intermediate Care	P4.2 C11 L10
60	Gross Revenue Mentally Disabled Care	P4.2 C11 L15

61	Gross Revenue Developmentally Disabled Care	P4.2 C11 L20
62	Gross Revenue Sub-Acute Care	P4.2 C11 L25
63	Gross Revenue Sub-Acute Care - Pediatric	P4.2 C11 L30
64	Gross Revenue Transitional Inpatient Care	P4.2 C11 L35
65	Gross Revenue Hospice Inpatient Care	P4.2 C11 L40
66	Gross Revenue Other Routine Services	P4.2 C11 L45

Gross Ancillary Revenue by Payor

67	Gross Ancillary Services Revenue Medicare Inpatient	P4.2 C1 L170
68	Gross Ancillary Services Revenue Medicare Outpatient	P4.2 C2 L170
69	Gross Ancillary Services Revenue Medi-Cal Inpatient	P4.2 C3 L170
70	Gross Ancillary Services Revenue Medi-Cal Outpatient	P4.2 C4 L170
71	Gross Ancillary Services Revenue Self-Pay Inpatient	P4.2 C5 L170
72	Gross Ancillary Services Revenue Self-Pay Outpatient	P4.2 C6 L170
73	Gross Ancillary Services Revenue Managed Care Inpatient	P4.2 C7 L170
74	Gross Ancillary Services Revenue Managed Care Outpatient	P4.2 C8 L170
75	Gross Ancillary Services Revenue Other Payors Inpatient	P4.2 C9 L170
76	Gross Ancillary Services Revenue Other Payors Outpatient	P4.2 C10 L170

Gross Ancillary Revenue by Ancillary Service

77	Gross Revenue Patient Supplies	P4.2 C11 + C12 L105
78	Gross Revenue Specialized Support Surfaces	P4.2 C11 + C12 L110
79	Gross Revenue Physical Therapy	P4.2 C11 + C12 L115
80	Gross Revenue Respiratory Therapy	P4.2 C11 + C12 L120
81	Gross Revenue Occupational Therapy	P4.2 C11 + C12 L125
82	Gross Revenue Speech Pathology	P4.2 C11 + C12 L130
83	Gross Revenue Pharmacy	P4.2 C11 + C12 L135
84	Gross Revenue Laboratory	P4.2 C11 + C12 L140
85	Gross Revenue Home Health Services	P4.2 C12 L145
86	Gross Revenue Other Ancillary Services	P4.2 C11 + C12 L155

Deductions from Revenue by Classification

87	Charity Adjustments	P4.2 C1 L205
88	Administrative Adjustments	P4.2 C1 L210
89	Contractual Adjustments - Medicare	P4.2 C1 L215
90	Contractual Adjustments - Medical	P4.2 C1 L220
91	Contractual Adjustments - Managed Care	P4.2 C1 L222
92	Contractual Adjustments - Other	P4.2 C1 L225
93	Other Deductions from Revenue	P4.2 C1 L230

Operating Expenses by Natural Classification

94	Expenses Salaries and Wages	P10.1 C1 L175
95	Expenses Employee Benefits	P10.1 C2 L175
96	Expenses Other	P10.1 C3 L175
97	Workers Compensation Insurance (Included in Benefits)	P10.1 C2 L185

Operating Expenses by Cost Center

98	Expenses Skilled Nursing Care	P8 C1 L30

99	Expenses Intermediate Care	P8 C1 L35
100	Expenses Mentally Disabled Care	P8 C1 L40
101	Expenses Developmentally Disabled Care	P8 C1 L45
102	Expenses Sub-Acute Care	P8 C1 L50
103	Expenses Sub-Acute Care - Pediatric	P8 C1 L51
104	Expenses Transitional Inpatient Care	P8 C1 L53
105	Expenses Hospice Inpatient Care	P8 C1 L55
106	Expenses Other Routine Services	P8 C1 L60
107	Expenses Patient Supplies	P8 C1 L70
108	Expenses Specialized Surfaces	P8 C1 L72
109	Expenses Physical Therapy	P8 C1 L75
110	Expenses Respiratory Therapy	P8 C1 L76
111	Expenses Occupational Therapy	P8 C1 L77
112	Expenses Speech Pathology	P8 C1 L78
113	Expenses Pharmacy	P8 C1 L80
114	Expenses Laboratory	P8 C1 L85
115	Expenses Home Health Services	P8 C1 L90
116	Expenses Other Ancillary Services	P8 C1 L95
117	Expenses Plant Operations and Maintenance	P8 C1 L105
118	Expenses Housekeeping	P8 C1 L110
119	Expenses Laundry and Linen	P8 C1 L115
120	Expenses Dietary	P8 C1 L120
121	Expenses Social Services	P8 C1 L125
122	Expenses Activities	P8 C1 L130
123	Expenses Inservice Education - Nursing	P8 C1 L135
124	Expenses Administration	P8 C1 L140
125	Expenses Depreciation and Amortization	P8 C1 L155
126	Expenses Leases and Rentals	P8 C1 L160
127	Expenses Property Tax	P8 C1 L165
128	Expenses Property Insurance	P8 C1 L170
129	Expenses Interest - Property, Plant, and Equipment	P8 C1 L175
130	Expenses Interest - Other	P8 C1 L185
131	Expenses Provision for Bad Debts	P8 C1 L190
Balance Sheet - Assets		
132	Current Assets	P5.1 C1 L60
133	Assets Whose Use Is Limited	P5.1 C1 L90
134	Net Property, Plant, and Equipment	P5.1 C1 L135
135	Construction-in-Progress	P5.1 C1 L140
136	Investments and Other Assets	P5.1 C1 L170
137	Intangible Assets	P5.1 C1 L195
138	Total Assets	P5.1 C1 L200
Balance Sheet - Liabilities and Equity		
139	Current Liabilities	P5.2 C1 L60
140	Deferred Credits	P5.2 C1 L80
141	Net Long-term Debt	P5.2 C1 L130
142	Equity	P5.2 C1 L180
143	Total Liabilities and Equity	P5.2 C1 L185

Balance Sheet - Other Items

144	Related Party Receivables Current	P5.1 C1 L50
145	Related Party Receivables Noncurrent	P5.1 C1 L160
146	Related Party Payables Current	P5.2 C1 L45
147	Related Party Payables Noncurrent	P5.2 C1 L110
148	Land and Land Improvements	P5.1 C1 L95+L100
149	Buildings and Improvements	P5.1 C1 L105
150	Leasehold Improvements	P5.1 C1 L115
151	Equipment	P5.1 C1 L125
152	Total Property, Plant and Equipment	P5.1 C1 L95+L100+L105+L115+L125
153	Accumulated Depreciation	P5.1 C1 L110+L120+L130
154	Mortgages Payable	P5.2 C1 L85
155	Capitalized Lease Obligations	P5.2 C1 L100
156	Bonds Payable	P5.2 C1 L105
157	Total Long-term Debt	P5.2 C1 L120
158	Current Maturities on Long-term Debt	P5.2 C1 L125

Financial Ratios (Calculated to two decimal places.)

159	Current Ratio	P5.1 C1 L60 / P5.2 C1 L60
160	Acid Test Ratio	(P5.1 C1 L5+L10) / P5.2 C1 L60
161	Days in Accounts Receivable	(P5.1 C1 L20+L25) / [P8 C1 L15 / (P1 C1 L26-L25+1)]
162	Long-term Debt to Assets Rate	(P5.2 C1 L130 / P5.1 C1 L200) x 100
163	Debt Service Coverage Ratio	(P8 C1 L155+L175+L185+L255) / (P5.2 C1 L50 + P8 C1 L175+L185)
164	Operating Margin	P8 C1 L205 / (P8 C1 L15+L20) X 100
165	Net Return on Equity	P8 C1 L255 / [(P7 C1 L7+L32) / 2]
166	Turnover on Operating Assets	P8 C1 L15 / (P5.1 C1 L60+L135)
167	Assets to Equity Ratio	P5.1 C1 L200 / P5.2 C1 L180
168	Net Property, Plant, and Equipment Per Licensed Bed	(P5.1 C1 L135+L140) / P4.3 C1 L10

Productive Hours Routine Services by Nursing Employee Classification

169	Productive Hours Supervisors and Management	P12.1 C1 L5+L70+L140+L190
170	Productive Hours Geriatric Nurse Practitioners	P12.1 C1 L10+L75+L145+L191
171	Productive Hours Registered Nurses	P12.1 C1 L25+L90+L150+L192
172	Productive Hours Licensed Vocational Nurses	P12.1 C1 L30+L95+L155+L193
173	Productive Hours Nurse Assistants (Aides and Orderlies)	P12.1 C1 L35+L100+L160+L194
174	Productive Hours Technicians and Specialists	P12.1 C1 L40+L105+L165+L195
175	Productive Hours Psychiatric Technicians	P12.1 C1 L45+L110+L170+L196
176	Productive Hours Other	P12.1 C1 L60+L125+L175+L198

Productive Hours by Ancillary and Support Services Cost Center

177	Productive Hours Ancillary Services	P12.1 C1 L230
178	Productive Hours Plant Operations and Maintenance	P12.1 C1 L250
179	Productive Hours Housekeeping	P12.1 C1 L255
180	Productive Hours Laundry and Linen	P12.1 C1 L260
181	Productive Hours Dietary	P12.1 C1 L265
182	Productive Hours Social Services	P12.1 C1 L270
183	Productive Hours Activities	P12.1 C1 L275

184	Productive Hours Inservice Education - Nursing	P12.1 C1 L280
185	Productive Hours Administration	P12.1 C1 L285
186	Productive Hours Total	P12.1 C1 L300

Temporary Staffing Productive Hours Routine Services by Classification

187	Temporary Hours Geriatric Nurse Practitioners	P12.2 C1 L405+L440+L475+L510
188	Temporary Hours Registered Nurses	P12.2 C1 L410+L445+L480+L515
189	Temporary Hours Licensed Vocational Nurses	P12.2 C1 L415+L450+L485+L520
190	Temporary Hours Nurse Assistants (Aides and Orderlies)	P12.2 C1 L420+L455+L490+L525
191	Temporary Hours Psychiatric Technicians	P12.2 C1 L425+L460+L495+L530
192	Temporary Hours Other	P12.2 C1 L430+L465+L500+L535
193	Temporary Hours Total	P12.2 C1 L435+L470+L505+L540

Salaries and Wages Routine Services by Nursing Employee Classification

194	Salaries and Wages Supervisors and Management	P12.1 C2 L5+L70+L140+L190
195	Salaries and Wages Geriatric Nurse Practitioners	P12.1 C2 L10+L75+L145+L191
196	Salaries and Wages Registered Nurses	P12.1 C2 L25+L90+L150+L192
197	Salaries and Wages Licensed Vocational Nurses	P12.1 C2 L30+L95+L155+L193
198	Salaries and Wages Nurse Assistants (Aides and Orderlies)	P12.1 C2 L35+L100+L160+L194
199	Salaries and Wages Technicians and Specialists	P12.1 C2 L40+L105+L165+L195
200	Salaries and Wages Psychiatric Technicians	P12.1 C2 L45+L110+L170+L196
201	Salaries and Wages Other	P12.1 C2 L60+L125+L175+L198

Salaries and Wages by Ancillary and Support Services Cost Center

202	Salaries and Wages Ancillary Services	P12.1 C2 L230
203	Salaries and Wages Plant Operations and Maintenance	P12.1 C2 L250
204	Salaries and Wages Housekeeping	P12.1 C2 L255
205	Salaries and Wages Laundry and Linen	P12.1 C2 L260
206	Salaries and Wages Dietary	P12.1 C2 L265
207	Salaries and Wages Social Services	P12.1 C2 L270
208	Salaries and Wages Activities	P12.1 C2 L275
209	Salaries and Wages Inservice Education - Nursing	P12.1 C2 L280
210	Salaries and Wages Administration	P12.1 C2 L285
211	Salaries and Wages Total	P12.1 C2 L300

Temporary Staffing Amount Paid by Classification

212	Amount Paid Temporary Geriatric Nurse Practitioners	P12.2 C2 L405+L440+L475+L510
213	Amount Paid Temporary Registered Nurses	P12.2 C2 L410+L445+L480+L515
214	Amount Paid Temporary Licensed Vocational Nurses	P12.2 C2 L415+L450+L485+L520
215	Amount Paid Temporary Nurse Assistants (Aides and Orderlies)	P12.2 C2 L420+L455+L490+L525
216	Amount Paid Temporary Psychiatric Technicians	P12.2 C2 L425+L460+L495+L530
217	Amount Paid Temporary Other	P12.2 C2 L430+L465+L500+L535
218	Amount Paid Temporary Staffing, Total	P12.2 C2 L435+L470+L505+L540

Labor Turnover Information

219	Average Number of Employees	P12.2 C1 L615
220	Employee Turnover Percentage	P12.2 C1 L625
221	Employees with Continuous Service for the Entire Period	P12.2 C1 L630

APPENDIX B

COUNTY - HSA - HFPA CROSS-REFERENCE LIST

This appendix lists in county number and name order the Health Service Area (HSA) numbers, and HSA names, 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 B - COUNTY - HSA - HFPA CROSS-REFERENCE LIST

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
01	ALAMEDA	05	EAST BAY	0415	BERKELEY
01	ALAMEDA	05	EAST BAY	0417	OAKLAND
01	ALAMEDA	05	EAST BAY	0419	LIVERMORE
01	ALAMEDA	05	EAST BAY	0421	HAYWARD
02	ALPINE	06	NORTH SAN JOAQUIN	0501	JACKSON (also in Amador County)
03	AMADOR	06	NORTH SAN JOAQUIN	0501	JACKSON (also in Alpine County)
04	BUTTE	01	NORTHERN CALIFORNIA	0219	CHICO
04	BUTTE	01	NORTHERN CALIFORNIA	0220	PARADISE
04	BUTTE	01	NORTHERN CALIFORNIA	0221	OROVILLE
05	CALAVERAS	06	NORTH SAN JOAQUIN	0503	SAN ANDREAS
06	COLUSA	01	NORTHERN CALIFORNIA	0225	COLUSA
07	CONTRA COSTA	05	EAST BAY	0411	CONCORD
07	CONTRA COSTA	05	EAST BAY	0413	RICHMOND
08	DEL NORTE	01	NORTHERN CALIFORNIA	0101	CRESCENT CITY
09	EL DORADO	02	GOLDEN EMPIRE	0304	PLACERVILLE
09	EL DORADO	02	GOLDEN EMPIRE	0306	SOUTH LAKE TAHOE
10	FRESNO	09	CENTRAL	0605	FRESNO
10	FRESNO	09	CENTRAL	0607	REEDLEY
10	FRESNO	09	CENTRAL	0609	COALINGA
11	GLENN	01	NORTHERN CALIFORNIA	0223	WILLOWS
12	HUMBOLDT	01	NORTHERN CALIFORNIA	0103	HOOPA (also in Siskiyou & Trinity counties)
12	HUMBOLDT	01	NORTHERN CALIFORNIA	0105	EUREKA
12	HUMBOLDT	01	NORTHERN CALIFORNIA	0107	FORTUNA
12	HUMBOLDT	01	NORTHERN CALIFORNIA	0109	GARBERVILLE (also in Mendocino county)
13	IMPERIAL	14	SAN DIEGO/IMPERIAL	1424	IMPERIAL COUNTY
14	INYO	12	INLAND COUNTIES	1201	SOUTHERN INYO COUNTY
14	INYO	12	INLAND COUNTIES	1203	NORTHERN INYO COUNTY
15	KERN	09	CENTRAL	0617	BAKERSFIELD
15	KERN	09	CENTRAL	0619	KERN RIVER VALLEY
15	KERN	09	CENTRAL	0621	RIDGECREST
15	KERN	09	CENTRAL	0623	TEHACHAPI
15	KERN	09	CENTRAL	0625	TAFT
16	KINGS	09	CENTRAL	0615	HANFORD
17	LAKE	01	NORTHERN CALIFORNIA	0115	LAKEPORT
18	LASSEN	01	NORTHERN CALIFORNIA	0210	FALL RIVER MILLS (also Shasta)

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

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
18	LASSEN	01	NORTHERN CALIFORNIA	0213	SUSANVILLE
19	LOS ANGELES	11	LOS ANGELES COUNTY	0901	LANCASTER
19	LOS ANGELES	11	LOS ANGELES COUNTY	0903	SAN FERNANDO
19	LOS ANGELES	11	LOS ANGELES COUNTY	0905	VAN NUYS
19	LOS ANGELES	11	LOS ANGELES COUNTY	0907	BURBANK
19	LOS ANGELES	11	LOS ANGELES COUNTY	0909	GLENDALE
19	LOS ANGELES	11	LOS ANGELES COUNTY	0911	PASADENA
19	LOS ANGELES	11	LOS ANGELES COUNTY	0913	WEST SAN GABRIEL
19	LOS ANGELES	11	LOS ANGELES COUNTY	0915	EAST SAN GABRIEL
19	LOS ANGELES	11	LOS ANGELES COUNTY	0917	POMONA
19	LOS ANGELES	11	LOS ANGELES COUNTY	0919	WHITTIER
19	LOS ANGELES	11	LOS ANGELES COUNTY	0921	DOWNEY/NORWALK
19	LOS ANGELES	11	LOS ANGELES COUNTY	0923	LYNWOOD
19	LOS ANGELES	11	LOS ANGELES COUNTY	0925	LOS ANGELES
19	LOS ANGELES	11	LOS ANGELES COUNTY	0927	SANTA MONICA
19	LOS ANGELES	11	LOS ANGELES COUNTY	0929	INGLEWOOD
19	LOS ANGELES	11	LOS ANGELES COUNTY	0931	TORRANCE
19	LOS ANGELES	11	LOS ANGELES COUNTY	0933	LONG BEACH
19	LOS ANGELES	11	LOS ANGELES COUNTY	0935	WATTS
19	LOS ANGELES	11	LOS ANGELES COUNTY	0937	LA CANADA
20	MADERA	09	CENTRAL	0601	MADERA
21	MARIN	04	WEST BAY	0405	SAN RAFAEL
22	MARIPOSA	09	CENTRAL	0603	MARIPOSA
23	MENDOCINO	01	NORTHERN CALIFORNIA	0109	GARBERVILLE (also in Humboldt county)
23	MENDOCINO	01	NORTHERN CALIFORNIA	0111	FORT BRAGG
23	MENDOCINO	01	NORTHERN CALIFORNIA	0112	WILLITS
23	MENDOCINO	01	NORTHERN CALIFORNIA	0113	UKIAH
24	MERCED	06	NORTH SAN JOAQUIN	0515	MERCED
24	MERCED	06	NORTH SAN JOAQUIN	0516	TURLOCK (also in Stanislaus county)
24	MERCED	06	NORTH SAN JOAQUIN	0517	LOS BANOS
25	MODOC	01	NORTHERN CALIFORNIA	0201	ALTURAS
26	MONO	12	INLAND COUNTIES	1205	MONO COUNTY
27	MONTEREY	08	MID-COAST	0705	SALINAS
27	MONTEREY	08	MID-COAST	0707	MONTEREY
27	MONTEREY	08	MID-COAST	0709	KING CITY
27	MONTEREY	08	MID-COAST	0711	WATSONVILLE (also in Santa Cruz

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

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
					county)
28	NAPA	03	NORTH BAY	0407	NAPA
29	NEVADA	02	GOLDEN EMPIRE	0301	NEVADA CITY (also in Sierra county)
29	NEVADA	02	GOLDEN EMPIRE	0302	NORTH LAKE TAHOE (also in Placer county)
30	ORANGE	13	ORANGE COUNTY	1011	FULLERTON
30	ORANGE	13	ORANGE COUNTY	1012	ANAHEIM
30	ORANGE	13	ORANGE COUNTY	1013	BUENA PARK
30	ORANGE	13	ORANGE COUNTY	1014	HUNTINGTON BEACH
30	ORANGE	13	ORANGE COUNTY	1015	SANTA ANA
30	ORANGE	13	ORANGE COUNTY	1016	NEWPORT BEACH
30	ORANGE	13	ORANGE COUNTY	1017	SOUTH ORANGE
31	PLACER	02	GOLDEN EMPIRE	0302	NORTH LAKE TAHOE (also in Nevada county)
31	PLACER	02	GOLDEN EMPIRE	0308	AUBURN
31	PLACER	02	GOLDEN EMPIRE	0309	ROSEVILLE (also in Sacramento county)
32	PLUMAS	01	NORTHERN CALIFORNIA	0215	QUINCY
32	PLUMAS	01	NORTHERN CALIFORNIA	0217	PORTOLA
33	RIVERSIDE	12	INLAND COUNTIES	1101	BLYTHE
33	RIVERSIDE	12	INLAND COUNTIES	1103	INDIO
33	RIVERSIDE	12	INLAND COUNTIES	1105	PALM SPRINGS
33	RIVERSIDE	12	INLAND COUNTIES	1107	BANNING
33	RIVERSIDE	12	INLAND COUNTIES	1109	HEMET
33	RIVERSIDE	12	INLAND COUNTIES	1111	RIVERSIDE
34	SACRAMENTO	02	GOLDEN EMPIRE	0309	ROSEVILLE (also in Placer county)
34	SACRAMENTO	02	GOLDEN EMPIRE	0311	SACRAMENTO (also in Yolo county)
35	SAN BENITO	08	MID-COAST	0701	HOLLISTER
36	SAN BERNARDINO	12	INLAND COUNTIES	1207	WEST END SAN BERNARDINO
36	SAN BERNARDINO	12	INLAND COUNTIES	1209	METROPOLITAN SAN BERNARDINO
36	SAN BERNARDINO	12	INLAND COUNTIES	1211	VICTOR VALLEY
36	SAN BERNARDINO	12	INLAND COUNTIES	1213	BARSTOW
36	SAN BERNARDINO	12	INLAND COUNTIES	1214	MORENGO BASIN
36	SAN BERNARDINO	12	INLAND COUNTIES	1215	NEEDLES
36	SAN BERNARDINO	12	INLAND COUNTIES	1217	BEAR VALLEY
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1412	INLAND NORTH SAN DIEGO CO.
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1414	COASTAL NORTH SAN DIEGO

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

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1416	NORTH SAN DIEGO CITY
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1418	CENTRAL SAN DIEGO CITY
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1420	SOUTH SAN DIEGO COUNTY
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1422	EAST SAN DIEGO COUNTY
38	SAN FRANCISCO	04	WEST BAY	0423	SAN FRANCISCO
39	SAN JOAQUIN	06	NORTH SAN JOAQUIN	0505	LODI
39	SAN JOAQUIN	06	NORTH SAN JOAQUIN	0507	STOCKTON
39	SAN JOAQUIN	06	NORTH SAN JOAQUIN	0509	TRACY
39	SAN JOAQUIN	06	NORTH SAN JOAQUIN	0511	MODESTO (also in Stanislaus county)
40	SAN LUIS OBISPO	08	MID-COAST	0801	SAN LUIS OBISPO
41	SAN MATEO	04	WEST BAY	0425	DALY CITY
41	SAN MATEO	04	WEST BAY	0427	SAN MATEO
41	SAN MATEO	04	WEST BAY	0428	REDWOOD CITY
42	SANTA BARBARA	10	SANTA BARBARA/VENTURA	0803	SANTA MARIA
42	SANTA BARBARA	10	SANTA BARBARA/VENTURA	0805	LOMPOC
42	SANTA BARBARA	10	SANTA BARBARA/VENTURA	0807	SANTA BARBARA
43	SANTA CLARA	07	SANTA CLARA	0429	PALO ALTO
43	SANTA CLARA	07	SANTA CLARA	0431	SAN JOSE
43	SANTA CLARA	07	SANTA CLARA	0433	GILROY
44	SANTA CRUZ	08	MID-COAST	0703	SANTA CRUZ
44	SANTA CRUZ	08	MID-COAST	0711	WATSONVILLE (also in Monterey county)
45	SHASTA	01	NORTHERN CALIFORNIA	0209	REDDING
45	SHASTA	01	NORTHERN CALIFORNIA	0210	FALL RIVER MILLS (also in Lassen county)
46	SIERRA	02	GOLDEN EMPIRE	0300	LOYALTON
46	SIERRA	02	GOLDEN EMPIRE	0301	NEVADA CITY (also in Nevada county)
47	SISKIYOU	01	NORTHERN CALIFORNIA	0103	HOOPA (also in Humboldt & Trinity counties)
47	SISKIYOU	01	NORTHERN CALIFORNIA	0203	YREKA
47	SISKIYOU	01	NORTHERN CALIFORNIA	0205	MOUNT SHASTA
48	SOLANO	03	NORTH BAY	0408	FAIRFIELD
48	SOLANO	03	NORTH BAY	0409	VALLEJO
49	SONOMA	03	NORTH BAY	0401	SANTA ROSA
49	SONOMA	03	NORTH BAY	0403	PETALUMA
50	STANISLAUS	06	NORTH SAN JOAQUIN	0511	MODESTO (also in San Joaquin county)
50	STANISLAUS	06	NORTH SAN JOAQUIN	0516	TURLOCK (also in Merced county)

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

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
51	SUTTER	02	GOLDEN EMPIRE	0227	MARYSVILLE (also in Yuba county)
52	TEHAMA	01	NORTHERN CALIFORNIA	0211	RED BLUFF
53	TRINITY	01	NORTHERN CALIFORNIA	0103	HOOPA (also in Humboldt & Siskiyou counties)
53	TRINITY	01	NORTHERN CALIFORNIA	0207	WEAVERVILLE
54	TULARE	09	CENTRAL	0608	DINUBA
54	TULARE	09	CENTRAL	0611	VISALIA
54	TULARE	09	CENTRAL	0613	PORTERVILLE
55	TUOLUMNE	06	NORTH SAN JOAQUIN	0513	SONORA
56	VENTURA	10	SANTA BARBARA/VENTURA	0809	VENTURA
56	VENTURA	10	SANTA BARBARA/VENTURA	0811	OXNARD
56	VENTURA	10	SANTA BARBARA/VENTURA	0813	THOUSAND OAKS
57	YOLO	02	GOLDEN EMPIRE	0311	SACRAMENTO (also in Sacramento county)
57	YOLO	02	GOLDEN EMPIRE	0313	WOODLAND
58	YUBA	02	GOLDEN EMPIRE	0227	MARYSVILLE (also in Sutter county)

APPENDIX C

NON-COMPARABLE FACILITIES

Many facilities which submit reports are unique in their operation, or the type of service they provide. Since the data file contains data from all facilities which submitted a report, you should exercise caution when using the data from these “non-comparable” facilities. We have included the following description of the facilities which are considered non-comparable. The “non-comparable” type can be found in column G of the data file.

Data items belonging to the following “non-comparable” facilities may not correspond comparably with long-term care facilities in general. Caution should be used when comparing these facilities with “comparable” facilities, and in including their data in statewide totals or other groupings.

A. Congregate Living Health Facilities (CLHFs)

These are typically small facilities, and provide care to patients with terminal or life-threatening illnesses, catastrophic and severe injury, or residential treatment for eating or other disorders. Some of the facilities also have large home health components.

B. State Owned Facilities

These are facilities operated by the State of California. They are typically either Veteran’s Homes or Intermediate Care Facilities for Mental Disorders. Because of their unique operations and funding, they do not have accounting records comparable to most other Long-Term Care Facilities.

C. Facilities operated by Kaiser

Kaiser does not charge on a fee basis, but rather collects it’s revenue from monthly insurance fees at the corporate level. Therefore, they do not report patient revenue on the individual facility reports.

D. Hospice

These are facilities which provide care exclusively to patients with terminal illnesses. These facilities also have large home health components.

E. Other

These may include facilities who do not charge for their care, or provide a different type of care than most other Long-Term Care Facilities. Often, they are granted modifications to submit limited data.