

HOSPITAL FISCAL SURVEY, FISCAL YEAR 2003

Completion of this form is required. Failure to complete and return this form to the **WHA Information Center** within 120 calendar days following the close of your hospital's fiscal year may result in a \$100 per day forfeiture (HFS 120.10, Wis. Adm. Code).

GENERAL INSTRUCTIONS - Read before completing form.

NOTE: Refer to the detailed instructions contained in the *Hospital Fiscal Survey Manual, Fiscal Year 2003*.

Fill in all lines. If information for a category is zero, fill in 0. If information for a category is not applicable, fill in 0. Do NOT use dashes. Do NOT use N/A. Do NOT use N/AV. Do not leave any lines blank.

Round all amounts to the nearest dollar.

Complete and return this form to WHA Information Center at the address below (or e-mail to whainfocenter@wha.org) within 120 days following the close of your hospital's fiscal year [s. HFS 120.12 (2) (c), Wis. Adm. Code, and ss. 153.05 and 153.20, Wis. Stats.]. This date can also be found in the "Submittal Deadline" paragraph, page 4, in the manual.

WHA Information Center
P.O. Box 44992
Madison WI 53744-4992

I. HOSPITAL INFORMATION

Type or print in black ink.

Hospital Administrator / CEO	«ceoname»	«hospid»
Hospital name and Address	«hospn» «hospad» «hospcty», «hospst» «hospzp»	
Contact Person (Name and Title)	«contact» «contitle»	Telephone «phone» Fax Number «fax» E-mail Address «email»
Organization and Address (if different from hospital address above)	«orgnm» «orgad» «orgcty» «orgst» «orgzp»	
FY 2003 Beginning Date	«begdt»	FY 2003 Ending Date «enddt»

II. GENERAL INFORMATION

If your hospital is jointly operated in connection with a nursing home, home health agency, or other organization, and is governed by a common Board of Directors, the hospital shall submit the required information from the final audited financial statements of the **hospital only** except where such information cannot be disaggregated [ss. HFS 120.12 (2) (b) 5. b., c. Wis. Adm. Code]. **(See special instructions for combination facilities in the accompanying Hospital Fiscal Survey Manual, Fiscal Year 2003).** All hospital services must be reported if they are included as hospital revenue and contained in net revenue from services to patients. Refer to page 2 - line 1.

Is your facility a combination facility? (Enter Yes or No in the box.)

For definitions and instructions, see the *Hospital Fiscal Survey Manual, Fiscal Year 2003*.

«comfac»

STATEMENT OF REVENUE AND EXPENSES

1	NET REVENUE FROM SERVICES TO PATIENTS	.....	<u>\$«totnetrv»</u>
Other Revenue			
2	Tax appropriations	.....	<u>\$«oortax»</u>
3	All other operating revenue (including operating gains)	.....	<u>\$«oorall»</u>
4	TOTAL Other Revenue (add only lines 2 and 3; do not include line 1 in line 4)	.....	<u>\$«totoor»</u>
5	TOTAL REVENUE (add lines 1 and 4)		<u>\$«totalrev»</u>
Payroll Expenses			
6	Physicians and dentists	.....	<u>\$«payphyd»</u>
7	Medical and dental residents and interns	.....	<u>\$«payint»</u>
8	Trainees	.....	<u>\$«paytra»</u>
9	Registered nurses and licensed practical nurses	.....	<u>\$«payrnlp»</u>
10	All other personnel	.....	<u>\$«payallo»</u>
11	TOTAL Payroll Expenses (add lines 6 through 10)	.....	<u>\$«totpaye»</u>
Nonpayroll Expenses			
12	Employee benefits (Social Security, group insurance, retirement benefits, etc.)	.....	<u>\$«nonpben»</u>
13	Professional fees (medical, dental, legal, auditing, consultant, etc.)	.....	<u>\$«nonpfee»</u>
14	Contracted nursing services (include staff from nursing registries and temporary help agencies)	.....	<u>\$«nonpcns»</u>
15	Depreciation expense (for reporting period only)	.....	<u>\$«nonpdep»</u>
16	Interest expense	.....	<u>\$«nonpint»</u>
17	Bad debt expense (must equal line 115)	.....	<u>\$«odbaddb»</u>
18	Medical malpractice insurance premiums	.....	<u>\$«nonmalp»</u>
19	Amortization of financing expenses	.....	<u>\$«nonpamo»</u>
20	Rents and leases	.....	<u>\$«nonprl»</u>
21	Capital component of insurance premium	.....	<u>\$«nonpcap»</u>
22	All other operating expenses (include supplies, purchased services, utilities, property taxes, etc. and operating losses)	.....	<u>\$«othopexp»</u>
23	TOTAL Nonpayroll Expenses (add lines 12 through 22)	.....	<u>\$«totnpexp»</u>
24	TOTAL EXPENSES (add lines 11 and 23)	.....	<u>\$«totexpns»</u>
25	Excess (or deficit) of revenue over expenses (subtract line 24 from line 5; see manual)	.....	<u>\$«excess»</u>
Nonoperating Gains / Losses			
26	Investment Income	.....	<u>\$«nonopin»</u>
27	Other nonoperating gains (including extraordinary gains)	.....	<u>\$«nonopoth»</u>
28	Provision for income taxes (for-profit organizations) (absolute values only – no negative values)	.....	<u>\$«nonoptax»</u>
29	Other nonoperating losses (including extraordinary losses) (absolute values only – no negative values)	.....	<u>\$«nonoplos»</u>
30	TOTAL Nonoperating Gains / Losses (subtract sum of lines 28 and 29 from sum of lines 26 and 27)	.....	<u>\$«totnonop»</u>
31	NET INCOME (revenue and gains in excess of expenses and losses). (add lines 25 and 30)	.....	<u>\$«netincom»</u>

III. DETAIL OF PATIENT SERVICE REVENUE (based on full established rates)

Gross Patient Service Revenue and Its Sources

32	Gross revenue from room, board, and medical and nursing services to INPATIENTS	\$«grinpat»	} (sum of lines 32 and 33 must equal sum of inpatient breakouts, lines 36-49)
33	Gross INPATIENT ancillary revenue	\$«grinpan»	
34	Gross revenue from service to OUTPATIENTS	\$«groutpat»	(must equal sum of outpatient breakouts lines 36-49)
35	TOTAL GROSS revenue from service to patients	\$«totgr»	(add lines 32-34)

NOTE The following sources of gross patient revenue are by **TOTAL** dollar amounts and by separate **INPATIENT** and **OUTPATIENT** breakouts.

<i>Public Sources</i>	TOTAL	INPATIENT	OUTPATIENT
36 Medicare	\$«srcmdcr»	\$«sinmdcr»	«soutmdc»
37 HMOs reimbursed by Medicare under 42 CFR pt. 417	\$«srcsep»	\$«sinsep»	\$«soutsep»
38 Medical Assistance (Including BadgerCare)	\$«srcmas»	\$ «sinmas»	\$ «soutmas»
39 HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis. Stats.	\$«srchmor»	\$ «sinhmor»	\$«southmor»
40 County General Relief	\$«srcgr»		
41 County 51.42 / 51.437 programs	\$«srcctyp»	\$«sinpub»	\$«soutpub»
42 All other public programs	\$«srcallp»	(add lines 40-42 for Inpatient)	(add lines 40-42 for Outpatient)
<i>Commercial Sources</i>			
43 Group and individual accident and health insurance, self-funded plans	\$«srcins»		
44 Worker's compensation	\$«srcwcom»	\$«sincom»	\$«soutcom»
45 HMOs and all other alternative health care payment systems (exclude lines 37 and 39)	\$«srchmo»	(add lines 43-45 for Inpatient)	(add lines 43-45 for Outpatient)
46 Self-pay	\$«srself»		
All other sources (specify below)			
47 «srcnp1t»	\$«srcnp1»	\$«sinnp1»	\$«soutnp1»
48 «srcnp2t»	\$«srcnp2»	(add lines 46-49 for Inpatient)	(add lines 46-49 for Outpatient)
49 «srcnp3t»	\$«srcnp3»		
50 TOTAL GROSS revenue from service to patients, by source	\$«totla4»		
	(add lines 36-49) [should equal dollar value on line 35]		

Deductions from Patient Service revenue and Its Sources

NOTE Contractual Adjustments are by **TOTAL** dollar amounts **and** by separate **INPATIENT** and **OUTPATIENT** breakouts.

<i>Public Source Contractual Adjustments</i>		TOTAL	INPATIENT	OUTPATIENT
51	Medicare	\$«dedmcr»	\$«cinmcr»	\$«coutmcr»
52	HMOs reimbursed by Medicare under 42 CFR pt. 417	\$«dedsp»	\$«cinsep»	\$«coutsep»
53	Medical Assistance	\$«dedmas»	\$«cinmas»	\$«coutmas»
54	HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis Stat.	\$«dedhmo»	\$«cinhmo»	\$«couthmo»
55	County General Relief	\$«dedcgr»	\$«cinpub» (add lines 55-57 for Inpatient)	\$«coutpub» (add lines 55-57 for Outpatient)
56	County 51.42 / 51.437 programs	\$«dedcty»		
57	All other public programs	\$«dedallo»		
<i>Commercial Source Contractual Adjustments</i>				
58	Group and individual accident and health insurance, self-funded plans	\$«dedins»	\$«cincmp» (add lines 58-60 for Inpatient)	\$«coutcmp» (add lines 58-60 for Outpatient)
59	Worker's compensation	\$«dedwcom»		
60	HMOs and all other alternative health care payment systems (exclude lines 52 and 54)	\$«dedhmo»		
<i>Other Source Contractual Adjustments</i> All other sources (specify below)				
61	«dednpu1t»	\$«dednpu1»	\$«cinnps» (add lines 61-63 for Inpatient)	\$«coutnps» (add lines 61-63 for Outpatient)
62	«dednpu2t»	\$«dednpu2»		
63	«dednpu3t»	\$«dednpu3»		
64	Charity care (revenue foregone at full established rates) (must equal line 114)	\$«odchar»		
65	All other noncontractual deductions	\$«odnonc»		
66	TOTAL DEDUCTIONS FROM REVENUE	\$«totdfrv» (add lines 51-65) (total, not breakouts)		

Medicare Approved Medical Education Activities

NOTE: Of TOTAL expenses in line 24, the reimbursable expenses for Medicare approved medical education activities separated into the following categories:

67	Direct medical education expenses	\$«eddirm»
68	Indirect medical education expenses	\$«edidirm»
69	TOTAL reimbursable expenses for Medicare approved medical education activities (add lines 67 and 68)	\$«totmeda»

IV. BALANCE SHEET – GENERAL FUNDS

NOTE: For combination facilities, state-operated mental health institutes, or county-operated psychiatric or alcohol or other drug abuse hospitals, see special instructions in the *Hospital Fiscal Survey Manual, Fiscal Year 2003*.

Unrestricted Assets (recorded on the balance sheet at the end of each reporting period)

Current Assets

70	Cash and cash equivalents	.....	_____	\$«ccstinvs»
71	Inter-corporate account(s)	.....	_____	\$«incorpac»
72	Net patient accounts receivable	.....	_____	\$«ntpatar»
73	Other accounts receivable	.....	_____	\$«othar»
74	Other current assets	.....	_____	\$«otcurast»
75	TOTAL current assets (add lines 70 through 74)	.....	_____	\$ «totcuras»
76	Noncurrent assets whose use is limited	.....	_____	\$ «ncltduse»

Property, Plant and Equipment

Gross Plant Assets

77	Land	.....	_____	\$«land»
78	Land improvements	.....	_____	\$«landimp»
79	Buildings and building improvements	.....	_____	\$«build»
80	Construction in progress	.....	_____	\$ «cip»
81	Fixed equipment	.....	_____	\$«fixeqp»
82	Moveable equipment	.....	_____	\$«moveqp»
83	TOTAL gross plant assets (add lines 77 through 82)	.....	_____	\$«totgpa»

LESS Accumulated Depreciation (absolute values only – no negative values)

84	Land improvements	.....	_____	\$«lslandim»
85	Buildings and building improvements	.....	_____	\$«lsbuild»
86	Fixed equipment	.....	_____	\$«lsfxeqp»
87	Moveable equipment	.....	_____	\$«lsmveqp»
88	TOTAL accumulated depreciation (add lines 84 through 87)	.....	_____	\$«totaccdp»

89	NET property, plant, and equipment assets (subtract line 88 from line 83)	.....	_____	\$«ntpteqas»
90	Long-term investments	.....	_____	\$«ltinvst»
91	Other unrestricted assets	.....	_____	\$«othenres»
92	TOTAL unrestricted assets (add lines 75, 76, 89, 90 and 91)	.....	_____	\$«totunres»

Unrestricted Liabilities, Deferred Revenues, and Fund Balances

93	Current liabilities	.....	_____	\$«curliab»
94	Inter-corporate account(s)	.....	_____	\$«incorlib»
95	Long-term debt	.....	_____	\$«ltdebt»
96	Other noncurrent liabilities and deferred revenues	.....	_____	\$«othliab»
97	Unrestricted fund balances	.....	_____	\$«unrefund»
98	TOTAL unrestricted liabilities, deferred revenues, and fund balances (add lines 93 through 97) (NOTE lines 92 and 98 should be equal) (Combination facilities see manual instructions)	.....	_____	\$«totunlib»

Restricted Hospital Funds (report fund balances only)

99	Specific purpose funds	\$«specpurp»
100	Plant replacement and expansion funds	\$«ptrpexf»
101	Endowment funds	\$«endowfd»

V. HOSPITAL INPATIENT UTILIZATION BY PAY SOURCE (for current reporting period)

	(A1)	(A2)	(B1)	(B2)
PAY SOURCE	NUMBER OF INPATIENT DISCHARGES*	NUMBER OF DISCHARGE DAYS*	NUMBER OF NEWBORNS*	NUMBER OF NEWBORN DISCHARGE DAYS**
102 Medicare (T-18) Including HMOs reimbursed by T-18	«dismeda»	«didmeda»	«birmeda»	«bidmeda»
103 Medical Assistance (T-19) Including HMOs reimbursed by T-19	«dismasa»	«didmasa»	«birmasa»	«bidmasa»
104 All other pay sources	«disaoth»	«didaoth»	«biraoth»	«bidaoth»
105 TOTALS	«distot»	«didot»	«birtot»	«bidtot»

* This figure should include all inpatients discharged during the reporting period. Report the number of adult, pediatric, and intensive and intermediate care neonatal patients (including deaths). Exclude newborn, Medicare-certified swing bed, and hospital unit transfer patients.

** Exclude fetal deaths.

	(C1)	(C2)
PAY SOURCE	NUMBER OF DISCHARGES FROM MEDICARE- CERTIFIED SWING- BEDS***	NUMBER OF DISCHARGE DAYS FROM MEDICARE- CERTIFIED SWING BEDS***
106 Medicare (T-18) Including HMOs reimbursed by T-18	«swgmeda»	«swidmeda»
107 Medical Assistance (T-19) Including HMOs reimbursed by T-19	«swgmasa»	«swidmasa»
108 All Other Pay Sources	«swgaoth»	«swidaoth»
109 TOTALS	«swgtot»	«swidot»

*** Include both skilled and intermediate Medicare-certified swing beds.

VI. SUMMARY AND EXPLANATION OF REVENUE DOLLAR DIFFERENCES BETWEEN FY 2002 AND FY 2003

	GROSS REVENUE	NET REVENUE
110 Fiscal Year 2003 [line 35 (gross) and line 1 (net)]	\$«totgrcy»	\$«totnrcty»
111 Fiscal Year 2002 [FY 2002 Fiscal Survey form line 35 (gross) and line 1 (net)]	\$«totgrpy»	\$«totnrpy»
112 Increase / Decrease 2003 v. 2002 (subtract line 111 from line 110) [indicate + or -]	\$«totddg»	\$«totddn»
113 Explain in a short narrative the relative importance of various causes for the dollar differences (lines 110 and 111) in the fiscal year revenue figures (price change, utilization change, other causes?). Attach additional page(s) if necessary.		

«difftxt»

VII. UNCOMPENSATED HEALTH CARE

Charges for Uncompensated Health Care	FY 2003	FY 2004 (Projected)
114 Charges for charity care provided for the fiscal year	\$«chchrcy» (from line 64)	\$«chchrny»
115 Charges determined to be a bad debt expense for the fiscal year	\$«bdchrcy» (from line 17)	\$«bdchrny»
116 TOTAL charges for uncompensated health care for the fiscal year	\$«totchcy» (add lines 114 and 115)	\$«totchny» (add lines 114 and 115)

Number of "Patients" Receiving Uncompensated Health Care

(See manual for definitions – the number of "patients" should be reported as the number of individual patient visit ledgers.)

	FY 2003	FY 2004 (Projected)
117 Number of individual patient visit ledgers that received charity care for the fiscal year	«vlchacy»	«vlchany»
118 Number of individual patient visit ledgers whose charges were determined to be bad debt for the fiscal year	«vlbdacy»	«vlbdny»

119 Provide a **rationale** for the hospital's fiscal year 2004 projections in the space below. Explain how the projections used "patients" and total charges for fiscal year 2003, if at all. It could also include a description of the socioeconomic climate of your hospital's market and how that affects your hospital's Uncompensated Health Care Plan. Attach additional page(s) if necessary.

«projtxt»

