

STATE OF CALIFORNIA
DEPARTMENT OF HEALTH CARE ACCESS AND INFORMATION

HOSPITAL ANNUAL FINANCIAL DATA

[SELECTED DATA FILE](#)
[DOCUMENTATION](#)

For Report Periods Ended
On and After June 30, 2004

Effective with report periods ended on and after June 30, 2004, HCAI's Hospital Annual Financial Disclosure Report was amended. To accommodate this change, HCAI revised its Selected Hospital Annual Financial Data File by adding six fields and removing two fields. This means that certain data elements in the revised selected data file are not comparable with the pre-June 30, 2004 data files.

Note: The data file covering report periods ended in 2004 includes 13 reports whose report period ended before June 30, 2004. Comparable data were used, if available, to match the revised data file.

If you need assistance in reconciling the two data files, please contact our Healthcare Information Resource Center at (916) 322-2814.

HOSPITAL ANNUAL FINANCIAL DATA

SELECTED DATA FILE

DOCUMENTATION

For Reports Ended On and After June 30, 2004

Table of Contents

[Cross-References for Hospital Annual Financial Selected Data File](#)

Pages 1-16

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

[Annual Data File Labels](#)

Pages 1-7

- For each Data Item, this file indicates the spreadsheet Column Reference and Column Label. New data items are indicated.

HAFD_Labels_1204.xls

[HCAI Glossary of Definitions for Hospital Financial Data Items](#)

Pages 1-15

- This file lists the data items with a complete definition of each data item.

HAFD1204_Glossary.xls

Health Care Access and Information

Cross- References for Hospital Annual Financial Data File

For Report Periods Ended On and After June 30, 2004

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

The first two columns reference the abbreviated data field name, which also appears as the column label, and the related full descriptive name. The third column shows the source of the data, which is usually the page-column-line reference from the Hospital Annual Disclosure Report.

ABBREVIATIONS AND SYMBOLS

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

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

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

Disclosure Report Information

FAC_NO	HCAI Facility Number	P0 C1 L2
FAC_NAME	Facility DBA Name Report	HCAI Master Hospital Information
BEG_DATE	Period Begin Date Report	P0 C1 L36
END_DATE	Period End Date Days in	P0 C1 L37
DAY_PER	Report Period Data Status	(P0 C1 L37 - P0 C1 L36) + 1
DATA_IND	Indicator	Enter "Audited" (default) Enter "In Process" if coded "I" on bible.
AUDIT_IND	Independent Audit Indicator	If P0 C1 L41 = 1 or Y, enter "Incl. Ind. Audit Adj." If P0 C1 L41 = 2 or N, enter "Excl. Ind. Audit Adj." If P0 C1 L41 = blank, do not print.

General Hospital Information

COUNTY	County Name	Based on 4th and 5th digit of HCAI Facility Number
HSA	HSA Number	P0 C1 L20
HFPA	HFPA Number	HCAI Master Hospital Information
TYPE_CNTRL	Type of Control	If P1 C2 L5, 10 or 15 = 1, enter "Non-Profit" If P1 C2 L20, 25 or 30 = 1, enter "Investor" If P1 C2 L35 = 1, enter "State" If P1 C2 L40, 45 or 50 = 1, enter "Government" If P1 C2 L55 = 1, enter "District"
TYPE_CARE	Type of Care	If P1 C3 L5 or 25 = 1, enter "General" If P1 C3 L10 or 30 = 1, enter "Childrens" If P1 C3 L15 or 35 = 1, enter "Psychiatric" If P1 C3 L20 or 40 = 1, enter "Specialty"
TYPE_HOSP	Type of Hospital	These six categories are similar to those used in publications, and will be manually coded: If code is "C", enter "Comparable" If code is "K", enter "Kaiser" If code is "S", enter "State" If code is "P", enter "PHF" If code is "L", enter "LTC Emphasis" If code is "O", enter "Other Non-Comparable"

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

General Hospital Information (Con't)

TEACH_RURL	Teaching or Small/Rural Hospital	Teaching hospitals designated by HCAI Rural hospitals based on H&S Code Sec. 124840
PHONE	Phone Number	P09 C1 L4
ADDRESS	Street Address	P0 C1 L8
CITY	City	P0 C1 L9
ZIP_CODE	Zip Code	P0 C1 L10
CEO	Chief Executive Officer	P0 C1 L14
CEO_TITLE	CEO Title	P0 C1 L15
WEB_SITE	Hospital Web Site Address	P0 C1 L16
OWNER	Hospital Owner	P0 C1 L17
RPT_PREP	Report Preparer	P0 C1 L23
ORG_NAME	Report Preparer Organization Name	P0 C1 L24
ER_DESIG	ER Trauma Center Designation	P1 C1 L30
MCAR_PRO#	Medicare Provider Number	P0 C1 L7
MCAL_PRO#	Medi-Cal Provider Number Contract	P0 C1 L5
REG_MCAL#	Medi-Cal Non-Contract Provider Number	P0 C1 L6

UTILIZATION DATA

Number of Beds

BED_LIC	Licensed Beds (End of Period)	P1 C1 L5
BED_AVL	Available Beds (Average)	P1 C1 L10
BED_STF	Staffed Beds (Average)	P1 C1 L15

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

Inpatient Utilization by Payer

DAY_MCAR_TR	Patient Days Medicare – Traditional	P4.1 C1 L35
DAY_MCAR_MC	Patient Days Medicare - Managed	P4.1 C2 L35
DAY_MCAL_TR	Patient Days Medi-Cal – Traditional	P4.1 C3 L35
DAY_MCAL_MC	Patient Days Medi-Cal - Managed	P4.1 C4 L35
DAY_CNTY	Patient Days County Indigent Programs - Traditional & Managed	P4.1 C5 L35 + P4.1 C6 L35
DAY_THRD_TR	Patient Days Other Third Parties - Traditional	P4.1 C7 L35
DAY_THRD_MC	Patient Days Other Third Parties - Managed	P4.1 C8 L35
DAY_OTH_IND	Patient Days Other Indigent	P4.1 C9 L35
DAY_OTH	Patient Days Other Payers	P4.1 C10 L35
DAY_TOT	Patient Days Total	P4.1 C11 L35
DIS_MCAR_TR	Discharges Medicare - Traditional	P4.1 C12 L35
DIS_MCAR_MC	Discharges Medicare - Managed	P4.1 C13 L35
DIS_MCAL_TR	Discharges Medi-Cal – Traditional	P4.1 C14 L35
DIS_MCAL_MC	Discharges Medi-Cal - Managed	P4.1 C15 L35
DIS_CNTY	Discharges County Indigent Programs - Traditional & Managed	P4.1 C16 L35 + P4.1 C17 L35
DIS_THRD_TR	Discharges Other Third Parties - Traditional	P4.1 C18 L35
DIS_THRD_MC	Discharges Other Third Parties - Managed	P4.1 C19 L35
DIS_OTH_IND	Discharges Other Indigent	P4.1 C20 L35
DIS_OTH	Discharges Other Payers	P4.1 C21 L35
DIS_TOT	Discharges Total	P4.1 C22 L35

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

Licensed Beds and Utilization by Type of Care

BED_ACUTE	Licensed Beds Acute	\sum P4 C1 L5, 10, 15, 20, 30, 35, 40, 45, 50, 65, 70, 85, and 90
BED_PSYCH	Licensed Beds Psychiatric	P4 C1 L25 + L55 + L60 + L110
BED_CHEM	Licensed Beds Chemical Dep	P4 C1 L75
BED_REHAB	Licensed Beds Rehabilitation	P4 C1 L80
BED_LTC	Licensed Beds Long-term Care	P4 C1 L100 + L101 + L105 + L115 + L125
BED_RESNT	Licensed Beds Residential & Other Daily Services	P4 C1 L120 + L145
DAY-ACUTE	Patient Days Acute	\sum P4 C4 + C5 L5, 10, 15, 20, 30, 35, 40, 45, 50, 65, 70, 85, and 90
DAY_PSYCH	Patient Days Psychiatric	P4 C4 + C5 L25 + L55 + L60 + L110
DAY_CHEM	Patient Days Chemical Dep	P4 C4 + C5 L75
DAY_REHAB	Patient Days Rehabilitation	P4 C4 + C5 L80
DAY_LTC	Patient Days Long-term Care	P4 C4 + C5 L100 + L 101 + L105 + L115 + L125
DAY_RESNT	Patient Days Residential & Other Daily Services	P4 C4 + C5 L120 + L145
DIS_ACUTE	Discharges Acute	\sum P4 C12 L5, 10, 15, 20, 30, 35, 40, 45, 50, 65, 70, 85, and 90
DIS_PSYCH	Discharges Psychiatric	P4 C12 L25 + L55 + L60 + L110
DIS_CHEM	Discharges Chemical Dep	P4 C12 L75
DIS_REHAB	Discharges Rehabilitation	P4 C12 L80
DIS_LTC	Discharges Long-term Care	P4 C12 L100 + L101 + L105 + L115 + L125
DIS_RESNT	Discharges Residential & Other Daily Services	P4 C12 L120 + L145
OCC_LIC	Occupancy Rate (Lic Beds)	$[(P4 C4 + C5 L150) \div (P1 C1 L5 \times \text{Days in Report Period})] \times 100$ (Round to one decimal.)
OCC_AVL	Occupancy Rate (Avail Beds)	$[(P4 C4 + C5 L150) \div (P1 C1 L10 \times \text{Days in Report Period})] \times 100$ (Round to one decimal.)

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

Licensed Beds and Utilization by Type of Care (Con't)

ALOS_ALL	Average Length of Stay (incl. Long-term Care)	$(P4\ C4 + C5\ L150) \div P4\ C12\ L150$ (Round to one decimal.)
ALOS_EXLTC	Average Length of Stay (excl. Long-term Care)	$[(P4\ C4 + C5\ L150) - (L100 + L101 + L105 + L110 + L115 + L120 + L125)] \div [P4\ C12\ L150 - (L100 + L101 + L105 + L110 + L115 + L120 + L125)]$ (Round to one decimal.)

Nursery Information

BAS_NURSRY	Nursery Bassinets	P4 C2 L155
DAY_NURSRY	Nursery Days	P4.1 C11 L40
DIS_NURSRY	Nursery Discharges	P4.1 C22 L40

Outpatient Visits by Payer

VIS_MCAR_TR	Outpatient Visits Medicare - Traditional	P4.1 C1 L105
VIS_MCAR_MC	Outpatient Visits Medicare - Managed	P4.1 C2 L105
VIS_MCAL_TR	Outpatient Visits Medi-Cal - Traditional	P4.1 C3 L105
VIS_MCAL_MC	Outpatient Visits Medi-Cal - Managed	P4.1 C4 L105
VIS_CNTY	Outpatient Visits County Indigent Programs - Traditional & Managed	P4.1 C5 + C6 L105
VIS_THRD_TR	Outpatient Visits Other Third Parties - Traditional	P4.1 C7 L105
VIS_THRD_MC	Outpatient Visits Other Third Parties - Managed	P4.1 C8 L105
VIS_OTH_IND	Outpatient Visits Other Indigent	P4.1 C9 L105
VIS_OTH	Outpatient Visits Other Payers	P4.1 C10 L105
VIS_TOT	Outpatient Visits Total	P4.1 C11 L105

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

Ambulatory and Referred Outpatient Visits

VIS_ER	Visits Emergency Room	P4 C1 L160 + L170
VIS_CLIN	Visits Clinic	P4 C1 L175 + L180
VIS_HOME	Visits Home Health Care	P4 C1 L205
VIS_REF_OP	Visits Referred Outpatient	P4 C1 L555

Managed Care Contract Utilization

DAYS_PIPS	Purchased Inpatient Days	P4.1 C11 L45
-----------	--------------------------	--------------

Other Selected Utilization Information

OP_ROOM	Operating Rooms	P4 C1 L510 + L530 + L540
OP_MIN_IP	Operating Minutes Inpatient	P4 C7 L185 + L235 + L240
OP_MIN_OP	Operating Minutes Outpatient	P4 C13 L185 + L235 + L240
SURG_IP	Surgeries Inpatient	P4 C7 L505 + L515 + L535
SURG_OP	Surgeries Outpatient	P4 C13 L505 + L515 + L535
NAT_BIRTHS	Natural Births	P4 C7 L625
C_SECTIONS	Cesarean Sections	P4 C13 L625

Summary Income Statement

GR_PT_REV	Gross Patient Revenue Total	P8 C1 L30
DED_FR_REV	Deductions from Revenue Total	P8 C1 L105
TOT_CAP_REV	Total Capitation Premium Rev	P8 C1 L107
NET_PT_REV	Net Patient Revenue Total	P8 C1 L110
OTH_OP_REV	Other Operating Revenue	P8 C1 L135
TOT_OP_EXP	Total Operating Expenses	P8 C1 L200
NET_FRM_OP	Net from Operations	P8 C1 L205

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

Summary Income Statement (Con't)

NONOP_REV	Non-Operating Revenue	P8 C1 L625
NONOP_EXP	Non-Operating Expenses	P8 C1 L685
INC_TAX	Provision for Income Taxes	P8 C1 L220 + L225
EXT_ITEM	Extraordinary Items	P8 C1 L235 + L240
NET_INCOME	Net Income	P8 C1 L245

PATIENT REVENUE INFORMATION

Gross Patient Revenue by Revenue Center Group

GR_REV_DLY	Gross Patient Revenue Daily Hospital Services	P8 C1 L5
GR_REV_AMB	Gross Patient Revenue Ambulatory Services	P8 C1 L10
GR_REV_ANC	Gross Patient Revenue Ancillary Services	P8 C1 L15

Gross Inpatient Revenue by Payer

GR_IP_MCAR_TR	Gross Inpatient Revenue Medicare - Traditional	P12 C1 L415
GR_IP_MCAR_MC	Gross Inpatient Revenue Medicare - Managed	P12 C3 L415
GR_IP_MCAL_TR	Gross Inpatient Revenue Medi-Cal - Traditional	P12 C5 L415
GR_IP_MCAL_MC	Gross Inpatient Revenue Medi-Cal - Managed	P12 C7 L415
GR_IP_CNTY	Gross Inpatient Revenue County Indigent Programs - Traditional & Managed	P12 C9 + C11 L415
GR_IP_THRD_TR	Gross Inpatient Revenue Other Third Parties - Traditional	P12 C13 L415
GR_IP_THRD_MC	Gross Inpatient Revenue Other Third Parties - Managed	P12 C15 L415

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

Gross Inpatient Revenue by Payer (Con't)

GR_IP_OTH_IND	Gross Inpatient Revenue Other Indigent	P12 C17 L415
GR_IP_OTH	Gross Inpatient Revenue Other Payers	P12 C19 L415
GR_IP_TOT	Gross Inpatient Revenue Total	P12 C21 L415

Gross Outpatient Revenue by Payer

GR_OP_MCAR_TR	Gross Outpatient Revenue Medicare - Traditional	P12 C2 L415
GR_OP_MCAR_MC	Gross Outpatient Revenue Medicare - Managed	P12 C4 L415
GR_OP_MCAL_TR	Gross Outpatient Revenue Medi-Cal - Traditional	P12 C6 L415
GR_OP_MCAL_MC	Gross Outpatient Revenue Medi-Cal - Managed	P12 C8 L415
GR_OP_CNTY	Gross Outpatient Revenue County Indigent Programs - Traditional & Managed	P12 C10 L415 + P12 C12 L415
GR_OP_THRD_TR	Gross Outpatient Revenue Other Third Parties - Traditional	P12 C14 L415
GR_OP_THRD_MC	Gross Outpatient Revenue Other Third Parties- Managed	P12 C16 L415
GR_OP_OTH_IND	Gross Outpatient Revenue Other Indigent	P12 C18 L415
GR_OP_OTH	Gross Outpatient Revenue Other Payers	P12 C20 L415
GR_OP_TOT	Gross Outpatient Revenue Total	P12 C22 L415

Deductions from Revenue

C_ADJ_MCAR_TR	Contractual Adjustments Medicare - Traditional	P8 C1 L305
---------------	---	------------

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

Deductions from Revenue (Con't)

C_ADJ_MCAR_MC	Contractual Adjustments Medicare - Managed	P8 C1 L310
C_ADJ_MCAL_TR	Contractual Adjustments Medi-Cal - Traditional	P8 C1 L315
C_ADJ_MCAL_MC	Contractual Adjustments Medi-Cal - Managed	P8 C1 L320
DISP_855	Disproportionate Share Payments for Medi-Cal (SB 855)	P8 C1 L325 (negative amount)
C_ADJ_CNTY	Contractual Adjustments County Indigent Programs - Traditional & Managed	P8 C1 L330 + L335
C_ADJ_THRD_TR	Contractual Adjustments Other Third Parties - Traditional	P8 C1 L340
C_ADJ_THRD_MC	Contractual Adjustments Other Third Parties - Managed	P8 C1 L345
BAD_DEBT	Provision for Bad Debts	P8 C1 L300
CHAR_HB	Charity-Hill-Burton	P8 C1 L350
CHAR_OTH	Charity-Other	P8 C1 L355
SUB_INDGNT	Restricted Donations and Subsidies for Indigent Care	P8 C1 L360 (negative amount)
DED_OTH	All Other Deductions from Revenue	P8 C1 L365 + L370 + L375 + L380 + L385

Capitation Premium Revenue

CAP_REV_MCAR	Capitation Premium Revenue Medicare	P8 C1 L430
CAP_REV_MCAL	Capitation Premium Revenue Medi-Cal	P8 C1 L435
CAP_REV_CNTY	Capitation Premium Revenue County Indigent Programs	P8 C1 L440
CAP_REV_THRD	Capitation Premium Revenue Other Third Parties	P8 C1 L445

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

Net Patient Revenue by Payer

NETRV_MCAR_TR	Net Patient Revenue Medicare - Traditional	P12 C1 + C2 L460
NETRV_MCAR_MC	Net Patient Revenue Medicare - Managed	P12 C3 L460
NETRV_MCAL_TR	Net Patient Revenue Medi-Cal - Traditional	P12 C5 L460
NETRV_MCAL_MC	Net Patient Revenue Medi-Cal - Managed	P12 C7 L460
NETRV_CNTY	Net Patient Revenue County Indigent Programs - Traditional & Managed	P12 C9 + C10 + C11 L460
NETRV_THRD_TR	Net Patient Revenue Other Third Parties - Traditional	P12 C13 + C14 L460
NETRV_THRD_MC	Net Patient Revenue Other Third Parties - Managed	P12 C15 L460
NETRV_OTH_IND	Net Patient Revenue Other Indigent	P12 C17 + C18 L460
NETRV_OTH	Net Patient Revenue Other Payers	P12 C19 + C20 L460

Selected Financial Items

DISP_TRNFR	Dispro Share Funds Transferred to Related Public Entity	(P7 C1 L105) x -1
INTER_TFR	Intercompany Transfers	P7 C1 L100
CONTRIBTNS	Unrestricted Contributions	P8 C1 L510
INC_INVEST	Incomes, Gains & Losses from Unrestricted Investments	P8 C1 L520
DIST_REV	District Assessment Revenue	P8 C1 L545 + L550 + L555 + L560 + L565
CNTY_APPRO	County Appropriations	P8 C1 L575 + L580 + L585

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

EXPENSE INFORMATION

Direct Expenses by Cost Center Group

EXP_DLY	Expenses Daily Hospital Services	P15 C9 L150 + P17 C10 L150
EXP_AMB	Expenses Ambulatory Services	P15 C9 L225 + P17 C10 L225
EXP_ANC	Expenses Ancillary Services	P15 C9 L405 + P17 C10 L405
EXP_PIP	Expenses Purchased Inpatient Services	P17 C10 L410
EXP_POP	Expenses Purchased Outpatient Services	P17 C10 L411
EXP_RES	Research	P16 C9 L10 + P18 C10 L10
EXP_ED	Education	P16 C9 L50 + P18 C10 L50
EXP_GEN	General Services	P18 C10 L150
EXP_FISC	Fiscal Services	P18 C10 L200
EXP_ADM	Administrative Services	P16 C9 L300 + P18 C10 L300
EXP_UNASSG	Unassigned Costs	P18 C10 L360

Expenses by Natural Classification

EXP_SAL	Salaries and Wages	P16 C1 L305 + P18 C1 L365
EXP_BEN	Employee Benefits	P16 C2 L305 + P18 C2 L365
EXP_PHYS	Physician Professional Fees	P16 C3 L305
EXP_OTHPRO	Other Professional Fees	P18 C4 L365
EXP_SUPP	Supplies	P18 C5 L365
EXP_PURCH	Purchased Services	P18 C6 L365
EXP_DEPRE	Depreciation	P18 C7 L365
EXP_LEASES	Leases and Rentals	P18 C8 L365
EXP_INSUR	Insurance - Hospital and Professional Malpractice	P18 C10 L315

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

Expenses by Natural Classification (Con't)

EXP_INTRST	Interest - Working Capital and Other	P18 C10 L330 + L345
EXP_OTH	All Other Expenses	P18 C9 L365 - C9 L315 - L330 - L345

BALANCE SHEET INFORMATION

Assets

CUR_ASST	Current Assets	P5 C1 L55
ASST_LIMTD	Assets Whose Use Is Limited	P5 C1 L75
NET_PPE	Net Property, Plant, and Equipment	P5 C1 L200
CONST_PROG	Construction-in-Progress	P5 C1 L205
INV_OTH	Investments and Other Assets	P5 C1 L235
INTAN_ASST	Intangible Assets	P5 C1 L265
TOT_ASST	Total Assets	P5 C1 L270

Liabilities and Equity

CUR_LIAB	Current Liabilities	P5 C3 L60
DEF_CRED	Deferred Credits	P5 C3 L80
NET_LTDEBT	Net Long-term Debt	P5 C3 L130
EQUITY	Equity	P5 C3 L205
LIAB_EQ	Total Liabilities and Equity	P5 C3 L270

Other Balance Sheet Items

CASH	Cash	P5 C1 L5
ACCTS_REC	Accounts and Notes Receivable	P5 C1 L15
ALLOW_UNCOLL	Allowance for Uncollectible Receivables and Third Party Contractual Withholds	P5 C1 L20

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

Other Balance Sheet Items (Con't)

BLDGS	Buildings and Improvements	P5 C1 L90
EQUIPMENT	Equipment	P5 C1 L100
TOT_PPE	Total Property, Plant and Equipment	P5 C1 L105
ACC_DEPRE	Accumulated Depreciation	(P5 C1 L195) x -1
MORT_PAY	Mortgages Payable	P5 C3 L85
CAP_LEASE	Capital Lease Obligation	P5 C3 L100
BOND_PAY	Bonds Payable	P5 C3 L105
TOT_LTDEBT	Total Long-Term Debt	P5 C3 L120
CUR_MAT	Current Maturities on Long-term Debt	P5 C3 L50
INTER-REC	Intercompany Receivables (Current and Non-Current)	P5 C1 L45 + L225
INTER_PAY	Intercompany Payables (Current and Non-Current)	P5 C3 L45 + L110

LABOR AND PRODUCTIVITY INFORMATION

Hospital Personnel Information

HOSP_FTE	Number of Hospital Paid FTEs	$[(P21\ C24\ L150 + L225 + L405) + (P22\ C24\ L10 + L50 + L150 + L200 + L300 + L350 + L370)] \div 2,080$ (Round to whole number.)
NURS_FTE	Number of Nursing Service FTE Personnel	$[(P21\ C6\ L150 + L225 + L405 + C8\ L150 + L225 + L405 + C10\ L150 + L225 + L405) + (P21.1\ C2\ L150 + L225 + L405)] \div 2,080$ (Round to whole number.)

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

Hospital Personnel Information (Con't)

PROD_HRS	Total Productive Hours	(P21 C22 L150 + L225 + L405) + (P21.1 C5 L150 + L225 + L405) + (P22 C22 L10 + L50 + L150 + L200 + L300 + L350 + L370) + (P22.1 C4 L10 + L50 + L150 + L200 + L300 + L350 + L370)
NON_PRD_HR	Total Non-Productive Hours	(P21 C23 L150 + L225 + L405) + (P22 C23 L10 + L50 + L150 + L200 + L300 + L350 + L370)
PAID_HRS	Total Paid Hours	(P21 C24 L150 + L225 + L405) + (P21.1 C5 L150 + L225 + L405) + (P22 C24 L10 + L50 + L150 + L200 + L300 + L350 + L370) + (P22.1 C4 L10 + L50 + L150 + L200 + L300 + L350 + L370)
MED_STAFF	Number of Active Medical Staff	P1 C1 + C2 + C3 + C4 + C5 + C6 L320
STDNT_FTE	Number of Student FTEs	P1 C7 + C8 L320 (reported to two decimal places – round to whole number)

Productive Hours by Employee Classification

PRD_HR_MGT	Management and Supervision	(P21 C2 L150 + L225 + L405) + (P22 C2 L10 + L50 + L150 + L200 + L300 + L350 + L370)
PRD_HR_TCH	Technical and Specialist	(P21 C4 L150 + L225 + L405) + (P22 C4 L10 + L50 + L150 + L200 + L300 + L350 + L370)
PRD_HR_RN	Registered Nurses	(P21 C6 L150 + L225 + L405) + (P22 C6 L10 + L50 + L150 + L200 + L300 + L350 + L370)
PRD_HR_LVN	Licensed Vocational Nurses	(P21 C8 L150 + L225 + L405) + (P22 C8 L10 + L50 + L150 + L200 + L300 + L350 + L370)
PRD_HR_AID	Aides and Orderlies	(P21 C10 L150 + L225 + L405) + (P22 C10 L10 + L50 + L150 + L200 + L300 + L350 + L370)
PRD_HR_CLR	Clerical and Other Administrative	(P21 C12 L150 + L225 + L405) + (P22 C12 L10 + L50 + L150 + L200 + L300 + L350 + L370)
PRD_HR_ENV	Environmental and Food Services	(P21 C14 L150 + L225 + L405) + (P22 C14 L10 + L50 + L150 + L200 + L300 + L350 + L370)
PRD_HR_OTH	All Other Salaries and Wages	(P21 C16 + C18 + C20 L150 + L225 + L405) + (P22 C16 + C18 + C20 L10 + L50 + L150 + L200 + L300 + L350 + L370)

Health Care Access and Information
Cross- References for Hospital Annual Financial Data File
For Report Periods Ended On and After June 30, 2004

Contracted Labor Hours by Classification

CNT_HR_RN	Registry Nurses	(P21.1 C2 L150 + L225 + L405)
CNT_HR_OTH	Other Contracted Services	(P21.1 C4 L150 + L225 + L405) + (P22.1 C4 L10 + L50 + L150 + L200 + L300 + L350 + L370)

Total Productive Hours by Cost Center Group

PRD_HR_DLY	Daily Hospital Services	P21 C22 L150 + P21.1 C5 L150
PRD_HR_AMB	Ambulatory Services	P21 C22 L225 + P21.1 C5 L225
PRD_HR_ANC	Ancillary Services	P21 C22 L405 + P21.1 C5 L405
PRD_HR_ED	Education and Research	(P22 C22 L10 + L50) + (P22.1 C4 L10 + L50)
PRD_HR_GEN	General Services	P22 C22 L150 + P22.1 C4 L150
PRD_HR_FIS	Fiscal Services	P22 C22 L200 + P22.1 C4 L200
PRD_HR_ADM	Administrative Services (including Employee Benefits)	(P22 C22 L300 + L350) + (P22.1 C4 L300 + L350)
PRD_HR_NON	Non-Operating Cost Centers	P22 C22 L370 + P22.1 C4 L370

Total Paid Hours by Cost Center Group

PD_HR_DLY	Daily Hospital Services	P21 C24 L150 + P21.1 C5 L150
PD_HR_AMB	Ambulatory Services	P21 C24 L225 + P21.1 C5 L225
PD_HR_ANC	Ancillary Services	P21 C24 L405 + P21.1 C5 L405
PD_HR_ED	Education and Research	(P22 C24 L10 + L50) + (P22.1 C4 L10 + L50)
PD_HR_GEN	General Services	P22 C24 L150 + P22.1 C4 L150
PD_HR_FIS	Fiscal Services	P22 C24 L200 + P22.1 C4 L200
PD_HR_ADM	Administrative Services (including Employee Benefits)	(P22 C24 L300 + L350) + (P22.1 C4 L300 + L350)
PD_HR_NON	Non-Operating Cost Centers	P22 C24 L370 + P22.1 C4 L370

Health Care Access and Information
Annual Data File Labels for Reports Ending On and After June 30, 2004

Item No.	Column Reference	Data Item	New Item*	Column Label
Disclosure Report Information				
1	A	HCAI Facility Number		FAC_NO
2	B	Facility DBA Name		FAC_NAME
3	C	Report Period Begin Date		BEG_DATE
4	D	Report Period End Date		END_DATE
5	E	Days in Report Period		DAY_PER
6	F	Data Status Indicator		DATA_IND
7	G	Independent Audit Indicator		AUDIT_IND
General Hospital Information				
8	H	County Name		COUNTY
9	I	Health Service Area (HSA) Number		HSA
10	J	Health Facility Planning Area (HFPA) Number		HFPA
11	K	Type of Control		TYPE_CNTRL
12	L	Type of Care		TYPE_CARE
13	M	Type of Hospital		TYPE_HOSP
14	N	Teaching or Small/Rural Hospital		TEACH_RURL
15	O	Phone Number		PHONE
16	P	Address		ADDRESS
17	Q	City		CITY
18	R	Zip Code		ZIP_CODE
19	S	Chief Executive Officer		CEO
20	T	CEO Title		CEO_TITLE
21	U	Hospital Web-site Address	X	WEB_SITE
22	V	Hospital Owner		OWNER
23	W	Report Preparer		RPT_PREP
24	X	Report Preparer Organization Name	X	ORG_NAME
25	Y	ER Trauma Center Designation		ER_DESIG
26	Z	Medicare Provider Number		MCAR_PRO#
27	AA	Medi-Cal Contract Provider Number		MCAL_PRO#
28	AB	Medi-Cal Non-Contract Provider Number		REG_MCAL#
Beds (Excluding Beds in Suspense and Nursery Bassinets)				
29	AC	Licensed Beds (End of Period)		BED_LIC
30	AD	Available Beds (Average)		BED_AVL
31	AE	Staffed Beds (Average)		BED_STF
Patient (Census) Days by Payer Category				
32	AF	Patient (Census) Days Medicare-Traditional		DAY_MCAR_TR
33	AG	Patient (Census) Days Medicare-Managed Care		DAY_MCAR_MC
34	AH	Patient (Census) Days Medi-Cal-Traditional		DAY_MCAL_TR
35	AI	Patient (Census) Days Medi-Cal-Managed Care		DAY_MCAL_MC
36	AJ	Patient (Census) Days County Indigent Programs-Traditional & Man. Care		DAY_CNTY
37	AK	Patient (Census) Days Other Third Parties-Traditional		DAY_THRD_TR
38	AL	Patient (Census) Days Other Third Parties-Managed Care		DAY_THRD_MC
39	AM	Patient (Census) Days Other Indigent		DAY_OTH_IND
40	AN	Patient (Census) Days Other Payers		DAY_OTH
41	AO	Patient (Census) Days Total		DAY_TOT

Health Care Access and Information
Annual Data File Labels for Reports Ending On and After June 30, 2004

Item No.	Column Reference	Data Item	New Item*	Column Label
		Discharges by Payer Category		
42	AP	Discharges Medicare-Traditional		DIS_MCAR_TR
43	AQ	Discharges Medicare-Managed Care		DIS_MCAR_MC
44	AR	Discharges Medi-Cal-Traditional		DIS_MCAL_TR
45	AS	Discharges Medi-Cal-Managed Care		DIS_MCAL_MC
46	AT	Discharges County Indigent Programs-Traditional & Managed Care		DIS_CNTY
47	AU	Discharges Other Third Parties-Traditional		DIS_THRD_TR
48	AV	Discharges Other Third Parties-Managed Care		DIS_THRD_MC
49	AW	Discharges Other Indigent		DIS_OTH_IND
50	AX	Discharges Other Payers		DIS_OTH
51	AY	Discharges Total		DIS_TOT
		Licensed Beds by Type of Care		
52	AZ	Licensed Beds Acute Care		BED_ACUTE
53	BA	Licensed Beds Psychiatric Care		BED_PSYCH
54	BB	Licensed Beds Chemical Dependency Care		BED_CHEM
55	BC	Licensed Beds Rehabilitation Care		BED_REHAB
56	BD	Licensed Beds Long-term Care		BED_LTC
57	BE	Licensed Beds Residential & Other Daily Services		BED_RESNT
		Patient (Census) Days by Type of Care		
58	BF	Patient (Census) Days Acute Care		DAY-ACUTE
59	BG	Patient (Census) Days Psychiatric Care		DAY_PSYCH
60	BH	Patient (Census) Days Chemical Dependency Care		DAY_CHEM
61	BI	Patient (Census) Days Rehabilitation Care		DAY_REHAB
62	BJ	Patient (Census) Days Long-term Care		DAY_LTC
63	BK	Patient (Census) Days Residential & Other Daily Services		DAY_RESNT
		Discharges by Type of Care		
64	BL	Discharges Acute Care		DIS_ACUTE
65	BM	Discharges Psychiatric Care		DIS_PSYCH
66	BN	Discharges Chemical Dependency Care		DIS_CHEM
67	BO	Discharges Rehabilitation Care		DIS_REHAB
68	BP	Discharges Long-term Care		DIS_LTC
69	BQ	Discharges Residential & Other Daily Services		DIS_RESNT
		Occupancy Rate and Average Length of Stay (Approximate)		
70	BR	Licensed Beds Occupancy Rate		OCC_LIC
71	BS	Available Beds Occupancy Rate		OCC_AVL
72	BT	Average Length of Stay (Including LTC)		ALOS_ALL
73	BU	Average Length of Stay (Excluding LTC)		ALOS_EXLTC
		Nursery Information		
74	BV	Nursery Bassinets		BAS_NURSRY
75	BW	Nursery Days		DAY_NURSRY
76	BX	Nursery Discharges		DIS_NURSRY

Health Care Access and Information
Annual Data File Labels for Reports Ending On and After June 30, 2004

Item No.	Column Reference	Data Item	New Item*	Column Label
		Outpatient Visits by Payer Category		
77	BY	Outpatient Visits Medicare-Traditional		VIS_MCAR_TR
78	BZ	Outpatient Visits Medicare-Managed Care		VIS_MCAR_MC
79	CA	Outpatient Visits Medi-Cal-Traditional		VIS_MCAL_TR
80	CB	Outpatient Visits Medi-Cal-Managed Care		VIS_MCAL_MC
81	CC	Outpatient Visits County Indigent Programs-Traditional & Man. Care		VIS_CNTY
82	CD	Outpatient Visits Other Third Parties-Traditional		VIS_THRD_TR
83	CE	Outpatient Visits Other Third Parties-Managed Care		VIS_THRD_MC
84	CF	Outpatient Visits Other Indigent		VIS_OTH_IND
85	CG	Outpatient Visits Other Payers		VIS_OTH
86	CH	Outpatient Visits Total		VIS_TOT
		Ambulatory and Referred Outpatient Visits		
87	CI	Visits Emergency Room		VIS_ER
88	CJ	Visits Clinic		VIS_CLIN
89	CK	Visits Home Health Care		VIS_HOME
90	CL	Visits Referred Outpatient		VIS_REF_OP
		Managed Care Contract Information		
91	CM	Purchased Inpatient Days		DAY_PIPS
		Surgery and Selected Ancillary Information		
92	CN	Operating Rooms		OP_ROOM
93	CO	Operating Minutes Inpatient		OP_MIN_IP
94	CP	Operating Minutes Outpatient		OP_MIN_OP
95	CQ	Surgeries Inpatient		SURG_IP
96	CR	Surgeries Outpatient		SURG_OP
97	CS	Natural Births	X	NAT_BIRTHS
98	CT	Cesarean Sections	X	C_SECTIONS
		Income Statement		
99	CU	Gross Patient Revenue		GR_PT_REV
100	CV	Deductions from Revenue		DED_FR_REV
101	CW	Capitation Premium Revenue		TOT_CAP_REV
102	CX	Net Patient Revenue		NET_PT_REV
103	CY	Other Operating Revenue		OTH_OP_REV
104	CZ	Total Operating Expenses		TOT_OP_EXP
105	DA	Net from Operations		NET_FRM_OP
106	DB	Non-Operating Revenue		NONOP_REV
107	DC	Non-Operating Expenses		NONOP_EXP
108	DD	Provision for Income Taxes		INC_TAX
109	DE	Extraordinary Items		EXT_ITEM
110	DF	Net Income		NET_INCOME
		Gross Patient Revenue by Revenue Center Group		
111	DG	Gross Patient Revenue Daily Hospital Services		GR_REV_DLY
112	DH	Gross Patient Revenue Ambulatory Services		GR_REV_AMB
113	DI	Gross Patient Revenue Ancillary Services		GR_REV_ANC

Health Care Access and Information
Annual Data File Labels for Reports Ending On and After June 30, 2004

Item No.	Column Reference	Data Item	New Item*	Column Label
		Gross Inpatient Revenue by Payer Category		
114	DJ	Gross Inpatient Revenue Medicare-Traditional		GR_IP_MCAR_TR
115	DK	Gross Inpatient Revenue Medicare-Managed Care		GR_IP_MCAR_MC
116	DL	Gross Inpatient Revenue Medi-Cal-Traditional		GR_IP_MCAL_TR
117	DM	Gross Inpatient Revenue Medi-Cal-Managed Care		GR_IP_MCAL_MC
118	DN	Gross Inpatient Revenue County Indigent Programs-Traditional & Man. Care		GR_IP_CNTY
119	DO	Gross Inpatient Revenue Other Third Parties-Traditional		GR_IP_THRD_TR
120	DP	Gross Inpatient Revenue Other Third Parties-Managed Care		GR_IP_THRD_MC
121	DQ	Gross Inpatient Revenue Other Indigent		GR_IP_OTH_IND
122	DR	Gross Inpatient Revenue Other Payers		GR_IP_OTH
123	DS	Gross Inpatient Revenue Total		GR_IP_TOT
		Gross Outpatient Revenue by Payer Category		
124	DT	Gross Outpatient Revenue Medicare-Traditional		GR_OP_MCAR_TR
125	DU	Gross Outpatient Revenue Medicare-Managed Care		GR_OP_MCAR_MC
126	DV	Gross Outpatient Revenue Medi-Cal-Traditional		GR_OP_MCAL_TR
127	DW	Gross Outpatient Revenue Medi-Cal-Managed Care		GR_OP_MCAL_MC
128	DX	Gross Outpatient Revenue County Indigent Programs-Traditional & Man.Care		GR_OP_CNTY
129	DY	Gross Outpatient Revenue Other Third Parties-Traditional		GR_OP_THRD_TR
130	DZ	Gross Outpatient Revenue Other Third Parties-Managed Care		GR_OP_THRD_MC
131	EA	Gross Outpatient Revenue Other Indigent		GR_OP_OTH_IND
132	EB	Gross Outpatient Revenue Other Payers		GR_OP_OTH
133	EC	Gross Outpatient Revenue Total		GR_OP_TOT
		Deductions from Revenue		
134	ED	Contractual Adjustments Medicare-Traditional		C_ADJ_MCAR_TR
135	EE	Contractual Adjustments Medicare-Managed Care		C_ADJ_MCAR_MC
136	EF	Contractual Adjustments Medi-Cal-Traditional		C_ADJ_MCAL_TR
137	EG	Contractual Adjustments Medi-Cal-Managed Care		C_ADJ_MCAL_MC
138	EH	Dispro Share Payments for Medi-Cal Patient Days (SB 855)		DISP_855
139	EI	Contractual Adjustments County Indigent Programs-Traditional & Man. Care		C_ADJ_CNTY
140	EJ	Contractual Adjustments Other Third Parties-Traditional		C_ADJ_THRD_TR
141	EK	Contractual Adjustments Other Third Parties-Managed Care		C_ADJ_THRD_MC
142	EL	Provision for Bad Debts		BAD_DEBT
143	EM	Charity - Hill-Burton		CHAR_HB
144	EN	Charity - Other		CHAR_OTH
145	EO	Restricted Donations and Subsidies for Indigent Care		SUB_INDGNT
146	EP	All Other Deductions from Revenue		DED_OTH
		Capitation Premium Revenue by Payer Category		
147	EQ	Capitation Premium Revenue-Medicare-Managed Care		CAP_REV_MCAR
148	ER	Capitation Premium Revenue-Medi-Cal-Managed Care		CAP_REV_MCAL
149	ES	Capitation Premium Revenue-County Indigent Programs-Managed Care		CAP_REV_CNTY
150	ET	Capitation Premium Revenue-Other Third Parties-Managed Care		CAP_REV_THRD

Health Care Access and Information
Annual Data File Labels for Reports Ending On and After June 30, 2004

Item No.	Column Reference	Data Item	New Item*	Column Label
		Net Patient Revenue by Payer Category		
151	EU	Net Patient Revenue Medicare-Traditional		NETRV_MCAR_TR
152	EV	Net Patient Revenue Medicare-Managed Care		NETRV_MCAR_MC
153	EW	Net Patient Revenue Medi-Cal-Traditional		NETRV_MCAL_TR
154	EX	Net Patient Revenue Medi-Cal-Managed Care		NETRV_MCAL_MC
155	EY	Net Patient Revenue County Indigent Programs-Traditional & Man. Care		NETRV_CNTY
156	EZ	Net Patient Revenue Other Third Parties-Traditional		NETRV_THRD_TR
157	FA	Net Patient Revenue Other Third Parties-Managed Care		NETRV_THRD_MC
158	FB	Net Patient Revenue Other Indigent		NETRV_OTH_IND
159	FC	Net Patient Revenue Other Payers		NETRV_OTH
		Financial Items - Other		
160	FD	Dispro Share Funds Transferred to Related Entity		DISP_TRNFR
161	FE	Intercompany Transfers		INTER_TFR
162	FF	Unrestricted Contributions		CONTRIBTNS
163	FG	Incomes, Gains & Losses from Unrestricted Investments		INC_INVEST
164	FH	District Assessment Revenue		DIST_REV
165	FI	County Appropriations		CNTY_APPRO
		Operating Expenses by Cost Center Group		
166	FJ	Daily Hospital Services		EXP_DLY
167	FK	Ambulatory Services		EXP_AMB
168	FL	Ancillary Services		EXP_ANC
169	FM	Purchased Inpatient Services		EXP_PIP
170	FN	Purchased Outpatient Services		EXP_POP
171	FO	Research		EXP_RES
172	FP	Education		EXP_ED
173	FQ	General Services		EXP_GEN
174	FR	Fiscal Services		EXP_FISC
175	FS	Administrative Services		EXP_ADM
176	FT	Unassigned Costs		EXP_UNASSG
		Operating Expenses by Natural Classification		
177	FU	Salaries and Wages		EXP_SAL
178	FV	Employee Benefits		EXP_BEN
179	FW	Physician Professional Fees		EXP_PHYS
180	FX	Other Professional Fees		EXP_OTHPRO
181	FY	Supplies		EXP_SUPP
182	FZ	Purchased Services		EXP_PURCH
183	GA	Depreciation		EXP_DEPRE
184	GB	Leases and Rentals		EXP_LEASES
185	GC	Insurance - Hospital & Professional Malpractice		EXP_INSUR
186	GD	Interest - Working Capital & Other		EXP_INTRST
187	GE	All Other Expenses		EXP_OTH

Health Care Access and Information
Annual Data File Labels for Reports Ending On and After June 30, 2004

Item No.	Column Reference	Data Item	New Item*	Column Label
		Balance Sheet - Assets		
188	GF	Current Assets		CUR_ASST
189	GG	Assets Whose Use Is Limited		ASST_LIMTD
190	GH	Net Property, Plant, and Equipment		NET_PPE
191	GI	Construction-in-Progress		CONST_PROG
192	GJ	Investments and Other Assets		INV_OTH
193	GK	Intangible Assets		INTAN_ASST
194	GL	Total Assets		TOT_ASST
		Balance Sheet - Liabilities and Equity		
195	GM	Current Liabilities		CUR_LIAB
196	GN	Deferred Credits		DEF_CRED
197	GO	Net Long-term Debt		NET_LTDEBT
198	GP	Equity		EQUITY
199	GQ	Total Liabilities and Equity		LIAB_EQ
		Balance Sheet - Other Items		
200	GR	Cash		CASH
201	GS	Accounts and Notes Receivable	X	ACCTS_REC
202	GT	Allowance for Uncollectibles	X	ALLOW_UNCOLL
203	GU	Buildings and Improvements		BLDGS
204	GV	Equipment		EQUIPMENT
205	GW	Total Property, Plant and Equipment		TOT_PPE
206	GX	Accumulated Depreciation		ACC_DEPRE
207	GY	Mortgages Payable		MORT_PAY
208	GZ	Capitalized Lease Obligations		CAP_LEASE
209	HA	Bonds Payable		BOND_PAY
210	HB	Total Long-term Debt		TOT_LTDEBT
211	HC	Current Maturities on Long-term Debt		CUR_MAT
212	HD	Intercompany Receivables		INTER_REC
213	HE	Intercompany Payables		INTER_PAY
		Labor Information		
214	HF	Number of Hospital Paid FTEs		HOSP_FTE
215	HG	Average Number of Nursing Personnel		NURS_EMP
216	HH	Total Productive Hours		PROD_HRS
217	HI	Total Non-Productive Hours		NON_PRD_HR
218	HJ	Total Paid Hours		PAID_HRS
219	HK	Number of Active Medical Staff		MED_STAFF
220	HL	Number of Student FTEs		STDNT_FTE

Health Care Access and Information
Annual Data File Labels for Reports Ending On and After June 30, 2004

Item No.	Column Reference	Data Item	New Item*	Column Label
		Productive Hours by Employee Classification		
221	HM	Management and Supervision		PRD_HR_MGT
222	HN	Technical and Specialist		PRD_HR_TCH
223	HO	Registered Nurses		PRD_HR_RN
224	HP	Licensed Vocational Nurses		PRD_HR_LVN
225	HQ	Aides and Orderlies		PRD_HR_AID
226	HR	Clerical and Other Administrative		PRD_HR_CLR
227	HS	Environmental and Food Services		PRD_HR_ENV
228	HT	All Other Employee Classifications		PRD_HR_OTH
		Contracted Labor Hours by Classification		
229	HU	Registry Nurses		CNT_HR_RN
230	HV	Other Contracted Services		CNT_HR_OTH
		Paid Hours by Cost Center Group		
231	HW	Daily Hospital Services		PRD_HR_DLY
232	HX	Ambulatory Services		PRD_HR_AMB
233	HY	Ancillary Services		PRD_HR_ANC
234	HZ	Research and Education		PRD_HR_ED
235	IA	General Services		PRD_HR_GEN
236	IB	Fiscal Services		PRD_HR_FIS
237	IC	Administrative Services		PRD_HR_ADM
238	ID	Non-Operating Cost Centers		PRD_HR_NON
		Productive Hours by Cost Center Group		
239	IE	Daily Hospital Services		PD_HR_DLY
240	IF	Ambulatory Services		PD_HR_AMB
241	IG	Ancillary Services		PD_HR_ANC
242	IH	Research and Education		PD_HR_ED
243	II	General Services		PD_HR_GEN
244	IJ	Fiscal Services		PD_HR_FIS
245	IK	Administrative Services		PD_HR_ADM
246	IL	Non-Operating Cost Centers		PD_HR_NON

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
ACCOUNTS RECEIVABLE	All unpaid charges for medical services that have been provided to patients, including unpaid charges that have been billed to patients and third-party payers and patient charges that have not been written-off to contractual adjustments, bad debts, or charity care. See Allowance for Uncollectibles .
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 minus Accumulated Depreciation equals Net Property, Plant, and Equipment.
ACTIVE MEDICAL STAFF	The number of hospital-based and non-hospital based physicians who are voting members of and can hold office in the Medical Staff organization of the hospital. Includes the Medical Staff classifications of Attending, Associate, and House Staff, but not the classifications of Courtesy and Consulting.
ACUTE	See Type of Care (2) .
ADDRESS	The street address where the facility is located.
ADMINISTRATIVE SERVICES	The non-revenue producing cost centers for those services generally associated with the overall management and administration of a hospital, such as Hospital Administration, Personnel, and Medical Records.
AIDES & ORDERLIES	This employee classification includes non-technical personnel employed in the performance of direct nursing care to patients. Examples of job titles include Aides, Orderlies, and Nursing Assistant (see Productive Hours for related information).
ALL OTHER DEDUCTIONS FROM REVENUE	All other deductions from revenue other than third-party contractual adjustments, provisions for bad debts, charity care, and restricted donations and subsidies for indigent care. Includes policy discounts; administrative adjustments; and for the University of California hospitals, Teaching Allowances and Clinical Teaching Support (see Deductions from Revenue).
ALL OTHER EMPLOYEE CLASSIFICATIONS	This employee classification includes all other employee classifications not reported, such as Physicians (Salaried), Non-Physician Medical Practitioners, and Other Salaries and Wages (see Productive Hours for related information). The number of physician hours is small because California law only allows public hospitals to employ physicians.
ALL OTHER EXPENSES	All expenses not classified elsewhere, including utilities, non-professional liability insurance, and telephones (see Operating Expenses reported by natural classification of expense for related information).
ALLOWANCE FOR UNCOLLECTIBLES	The estimated amount of uncollectible receivables from patients and third-party payers, including allowance for bad debts. See Accounts Receivable .
AMBULATORY SERVICES	The revenue-producing cost centers associated with hospital-based or satellite service locations which emphasize outpatient care. Patients usually come or are brought to the service locations for treatment and are released the same day. In some instances, a patient visiting an ambulatory service may be formally admitted to the hospital as an inpatient. Examples of ambulatory services include Emergency Services, Satellite Clinics, Observation Care, and Home Health Care Services.
ANCILLARY SERVICES	The revenue-producing cost centers which perform specific diagnostic or therapeutic services for both inpatients and outpatients, as distinguished from daily hospital services and ambulatory services. Ancillary services are those special services for which charges are customarily made in addition to routine charges, such as Labor and Delivery, Radiology-Diagnostic, and Occupational Therapy.
ASSETS WHOSE USE IS LIMITED	Assets whose use is limited either by the hospital's governing board, trust agreement, or other third parties. These assets may be in the form of cash, marketable securities, pledges, or other investments. See Limited Use Assets .

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
AVAILABLE BEDS (AVERAGE)	The average daily complement of beds (excluding nursery bassinets) physically existing and actually available for overnight use, regardless of staffing levels. Excludes beds placed in suspense or in nursing units converted to non-patient care uses which cannot be placed into service within 24 hours.
AVAILABLE BEDS OCCUPANCY RATE	The percentage of available beds occupied during a reporting period. It is calculated by dividing the number of patient (census) days by the number of bed days. Bed days is the number of days in the reporting period times the number of average available beds. This occupancy rate is calculated to one decimal place on the Annual Financial Data File and Internet Quarterly Profile. On the Annual Financial Pivot Table, it's calculated to two decimal places.
AVERAGE LENGTH OF STAY (EXCLUDING LTC)	The approximate average period of hospitalization (exclusive of long-term care (LTC) services) for formally-admitted inpatients who were discharged during the report period. By excluding LTC patients, this calculation results in a more comparable statistic, since not all hospitals provide long-term care services. The average is calculated by dividing total non-LTC patient days by the number of non-LTC hospital discharges. Nursery days and discharges are also excluded from this calculation.
AVERAGE LENGTH OF STAY (INCLUDING LTC)	The approximate average period of hospitalization (inclusive of long-term care (LTC) services) for formally-admitted inpatients during the report period. The average is calculated (to one decimal place) by dividing total patient (census) days by the number of discharges. Nursery days and discharges are excluded from this calculation.
BAD DEBTS	See Provision for Bad Debts .
BALANCE SHEET - ASSETS	Balance Sheet assets are physical objects (tangible) or rights (intangible) which provide future economic benefits to its owner, or any cost benefiting a future period. This includes Current Assets, Limited Use Assets, Property Plant and Equipment, Construction-in-Progress, Investments and Other Assets, and Intangible Assets. See Balance Sheet .
BALANCE SHEET - LIABILITIES AND EQUITY	Balance Sheet liabilities are amounts owed by the hospital (debtor) to another entity (creditor) payable in money, or in goods and services, and includes Current Liabilities, Deferred Credits, and Long-term Debt. Equity is the operator's interest in the hospital, or the amount by which a hospital's total assets exceeds its total liabilities. See Balance Sheet .
BEDS	The number of beds that are licensed, available, and staffed, excludes beds placed in suspense and nursery bassinets. See Licensed Beds, Available Beds, and Staffed Beds .
BONDS PAYABLE	The amount of unpaid principle related to all bonds as of the report period end date. A bonds is reported as long-term debt and is a written promise to pay a sum of money at some definite future time.
BUILDINGS AND IMPROVEMENTS	The cost of all buildings and subsequent additions used in hospital operations. Includes hospital buildings, parking structures, and fixed equipment.
CAPITALIZED LEASE OBLIGATIONS	The amount of unpaid principle related to all capital leases as of the report period end date. A capital lease obligation is a lease under which the lessee (hospital) records an asset and a long-term liability, and accounts for the lease as an installment purchase of the leased property.

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
CAPITATION PREMIUM REVENUE	The total amount of capitated revenue received (per member per month payments) for patients enrolled in managed care health plans. This figure should not be reduced to reflect services purchased from another hospital.
CAPITATION PREMIUM REVENUE - COUNTY INDIGENT PROGRAMS	See Capitation Premium Revenue .
CAPITATION PREMIUM REVENUE - MEDI-CAL	See Capitation Premium Revenue .
CAPITATION PREMIUM REVENUE - MEDICARE	See Capitation Premium Revenue .
CAPITATION PREMIUM REVENUE - OTHER THIRD PARTIES	See Capitation Premium Revenue .
CASH	The amount of cash on deposit in banks and immediately available for use in financing Unrestricted Fund activities. Includes checking accounts, savings accounts, certificates of deposit, and treasury notes.
CEO TITLE	The title of the hospital's CEO, which is usually "Administrator".
CESAREAN SECTIONS	The number of babies delivered through a surgical abdominal incision, including deliveries performed in Labor and Delivery, Surgery and Recovery, and the Alternate Birthing Center.
CHARITY - HILL-BURTON	The amount of charity care provided by hospitals to satisfy obligations related to the federal Hill-Burton Program. It is the difference between gross patient revenue (based on full established charges) for services rendered to patients and the amount paid by or on behalf of the patient (see Deductions from Revenue).
CHARITY - OTHER	The difference between gross patient revenue (based on full established charges) for services rendered to patients who are unable to pay for all or part of the services provided, and the amount paid by or on behalf of the patient. Includes charity care provided by non-county hospitals to indigent patients whose care is not the responsibility of the county (see Deductions from Revenue).
CHEMICAL DEPENDENCY	See Type of Care (2) .
CHIEF EXECUTIVE OFFICER	The Chief Executive Officer (CEO) of the hospital, or the person in charge of day-to-day operations of the hospital.
CITY	The city in which the hospital is located.
CLERICAL AND OTHER ADMINISTRATIVE	This employee classification includes non-technical personnel employed in record keeping, communication, and other administrative-type functions (see Productive Hours for related information).
CLINIC VISITS	The number of patients visiting the hospital's on-site and/or satellite Clinics for diagnostic, preventative, curative, rehabilitative, and educational services on a scheduled basis during the reporting period. A Clinic visit is counted for each appearance of a person to each separately organized clinic, and includes inpatient and outpatient visits. (Also see Outpatient Visits .)
CONSTRUCTION-IN-PROGRESS	The accumulated cost of construction that is in progress and eventually used in hospital operations. Upon completion of the construction project, the asset is reclassified to the appropriate capital asset accounts, such as land and buildings.
CONTRACTED LABOR HOURS	Total hours actually worked or on the job for those individuals who work at the hospital, but are not paid through the hospital's payroll system (see Productive Hours). Contracted Labor Hours are reported by the following classifications: Registry Nurses, and Other Contracted Services (see definitions of each for more detail).

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
CONTRACTUAL ADJUSTMENTS	The difference between billings at full established rates and amounts received or receivable from third-party payers under formal contract agreements. Contractual adjustments may be reported for the following payer categories: Medicare - Traditional, Medicare - Managed Care, Medi-Cal - Traditional, Medi-Cal - Managed Care, County Indigent Programs - Traditional, County Indigent Programs - Managed Care, Other Third Parties - Traditional, and Other Third Parties - Managed Care. (See definitions of each payer category or Payer Categories for more detail, also see Deductions from Revenue)
COST CENTER GROUP	See Operating Expenses .
COUNTY APPROPRIATIONS	The amount of revenue received by county hospitals from a county's general fund or other county funds, including Realignment Funds which do not relate directly to patient care. These amounts are reported as non-operating revenue.
COUNTY INDIGENT PROGRAMS - MANAGED CARE	The County Indigent Programs - Managed Care category includes indigent patients covered under Welfare and Institutions Code Section 17000 and are covered by a managed care plan funded by a county. This category was previously reported in the Other Third Parties category (see Payer Categories for a list of the ten payer categories).
COUNTY INDIGENT PROGRAMS - TRADITIONAL	The County Indigent Programs - Traditional category includes indigent patients covered under Welfare and Institution Code Section 17000 and was previously reported in the County Indigent Programs category. Also included are patients paid for in whole or in part by the County Medical Services Program (CMSP), California Health Care for Indigent Program (CHIP or tobacco tax funds), and other funding sources whether or not a bill is rendered. This category also includes indigent patients who are provided care in county hospitals, or in certain non county hospitals where no county-operated hospital exists, whether or not a bill is rendered (see Payer Categories for a list of the ten payer categories).
COUNTY NAME	The name of the county in which the hospital is located. There are 58 counties in California. Please note that no hospitals are located in the County of Alpine.
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. See Balance Sheet - Assets .
CURRENT LIABILITIES	The short-term debt or obligations that, according to reasonable expectations, are to be satisfied within a normal operating cycle, or one year, whichever is longer. Examples include accounts payable, accrued compensation and related liabilities, and short-term intercompany payables. See Balance Sheet - Liabilities .
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 minus Current Maturities on Long-term Debt equals Net Long-term Debt.
DAILY HOSPITAL SERVICES	The revenue-producing cost centers associated with general, routine, and continuous nursing care services, and room and board accommodations, provided to an inpatient who is formally admitted to a medical or nursing unit within the hospital. Examples are Coronary Care, Obstetrics Acute, and Skilled Nursing Care.
DATA STATUS INDICATOR	Indicates if the report for that hospital has completed HCAI's desk audit (AUDITED) or is still in the process of being desk audited (IN PROCESS). Please note that hospitals may submit revisions to a report subsequent to our completion of the desk audit.
DAYS IN REPORT PERIOD	The number of calendar days in the reporting period. For most hospitals, this value is 365. A different number usually indicates that the hospital opened or closed, or had a change in licensure or fiscal year end date during the reporting cycle.

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
DEDUCTIONS FROM REVENUE	The difference between gross patient revenue (charges based at full established rates) and amounts received from patients or third-party payers for services performed. Includes: Provisions for Bad Debts, Contractual Adjustments, Disproportionate Share Payments for Medi-Cal (SB 855), Charity - Hill Burton, Charity - Other, Restricted Donations and Subsidies for Indigent Care, and All Other Deductions from Revenue which reduce gross patient revenue (see definitions of each for more detail). Capitation Premium Revenue is reported separately from deductions from revenue.
DEFERRED CREDITS	The amount of revenue received or recorded before it is earned, such as deferred income taxes or deferred third-party income. See Balance Sheet - Liabilities .
DEPRECIATION	The expenses recorded to spread the cost of a capital asset over its estimated useful life. Includes depreciation expenses for buildings, fixed and movable equipment, land improvements, and leasehold improvements (see Operating Expenses reported by natural classification of expense for related information).
DISCHARGES	A discharge is the formal release of a formally admitted inpatient from the hospital, including deaths at the hospital. Also included is the transfer (discharge) of an inpatient from one type of care (Acute Care, Psychiatric Care, Chemical Dependency Care, Rehabilitation Care, Long-Term Care, and Residential Care) to another type of care within the hospital (see definition of Type of Care (2) for more detail). Excludes nursery discharges and service discharges, which are transfers within a type of care and purchased inpatient discharges. Discharges are reported by ten payer categories (see Payer Categories for more detail).
DISPROPORTIONATE SHARE FUNDS TRANSFERRED TO RELATED ENTITY	The amount of Medi-Cal disproportionate share payments provided by SB 855 and/or SB 1255, SB 1732, and/or Graduate Medical Education that were transferred from the hospital to a related public entity. Only county, district, and University of California hospitals will report this item. This is an optional field on the Quarterly Report. (See Disproportionate Share Payments for Medi-Cal Patient Days (SB 855) for related data item.)
DISPROPORTIONATE SHARE PAYMENTS FOR MEDI-CAL PATIENT DAYS (SB 855)	The amount of supplemental Medi-Cal payments received by those hospitals which serve a high percentage of Medi-Cal and other low-income patients, as provided by SB 855 (Statutes of 1991). These payments are funded by intergovernmental transfers from public agencies (counties, districts, and the University of California system) to the State and from federal matching funds. SB 855 Disproportionate Share Payments are received by qualifying hospitals for each Medi-Cal paid inpatient day, up to a certain maximum, and are included in Medi-Cal Net Patient Revenue. Since disproportionate share payments have a credit balance, the value of this item will be negative. Medi-Cal disproportionate share payments provided by SB 1255 Emergency Services Disproportionate Share (Statutes of 1989), SB 1732 Construction and Renovation Reimbursement (Statutes of 1988), and/or SB 1130 Graduate Medical Education (Statutes of 1997) are directly offset against Medi-Cal Contractual Adjustments and are not reported separately or included here. (See Disproportionate Share Funds Transferred to Related Entity for a related data item.)
DISTRICT ASSESSMENT REVENUE	The amount of revenue received by district hospitals through assessments, property taxes and revenue apportioned or allocated by a county, tax assessments for debt service, and funds provided by the State to compensate for lost revenue. These amounts are reported as non-operating revenue.
EDUCATION	The non-revenue producing cost centers generally associated with the formal education of residents, nurses, and other health professionals. Examples of education cost centers include School or Nursing, Medical Postgraduate Education, and Paramedical Education. In-service education activities are not included within these cost centers.

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
EMERGENCY ROOM (ER) VISITS	The number of patients visiting the hospital's Emergency Room (ER) for medical, surgical, or psychiatric care on an unscheduled basis during the reporting period. These may include some non-emergency visits for patients who use the emergency room for non-emergency care. An ER visit is counted for each appearance of a patient to an emergency services unit of the hospital, regardless if the patient is formally admitted as an inpatient to the hospital or treated and released from the hospital as an outpatient. (Also see Outpatient Visits .)
EMPLOYEE BENEFITS	Employee labor expenses that are considered benefits, and not compensation for actual time worked, which is salaries and wages. Examples of employee benefits are paid vacation, sick leave, holiday time-off, group health and life insurance, pension and retirement, worker's compensation insurance, and hospital-paid payroll taxes (see Operating Expenses reported by natural classification of expense for related information).
ENVIRONMENTAL AND FOOD SERVICES	This employee classification includes personnel employed in providing the basic needs for food and accommodations. They perform routine work of a non-technical nature. It includes job titles such as Housekeeping Aide, Cook's Helper, Guard, and Maintenance Person (see Productive Hours for related information).
EQUIPMENT	The cost of major movable and minor equipment used in hospital operations that will be capitalized over an estimated useful life.
EQUITY	The operator's interest in the hospital, or the amount by which a hospital's total assets exceeds its total liabilities. Public and non-profit hospitals often refer to Equity as Fund Balance. Negative equity indicates that total liabilities exceed total assets.
ER TRAUMA CENTER DESIGNATION	Indicates if the hospital is a designated trauma center and the level of that designation, as determined by a local Emergency Medical Services Agency. There are three trauma center levels, with level 1 representing the highest designation. A zero (0) indicates that the hospital is not designated as a trauma center.
EXTRAORDINARY ITEMS	Revenue received or expenses incurred from events that will, in all likelihood, never occur again, e.g., a major casualty loss due to a fire. Items are generally recorded as expense (losses), but a negative amount indicates revenue (gain).
FACILITY DBA NAME	The name under which the facility is doing business. This name may be an abbreviation and/or differ from the facility's legal name.
FISCAL SERVICES	The non-revenue producing cost centers for those services generally associated with the fiscal operations of a hospital, including such cost centers as General Accounting, Patient Accounting, and Admitting.
GENERAL SERVICES	The non-revenue producing cost centers for those services generally associated with the operation and maintenance of a hospital, including such cost centers as Dietary, Laundry and Linen, Housekeeping, and Plant Operations and Maintenance.
GROSS INPATIENT REVENUE	Total inpatient charges at the hospital's full established rates for daily hospital services, inpatient ambulatory services, and inpatient ancillary services before deductions from revenue are applied. Total charges for supplies and drugs sold to inpatients are included. Gross inpatient revenue is reported by ten payer categories (see Payer Categories for more detail).
GROSS OUTPATIENT REVENUE	Total outpatient charges at the hospital's full established rates for outpatient ambulatory and outpatient ancillary services before deductions from revenue are applied. Total charges for supplies and drugs sold to outpatients are included. Gross outpatient revenue is reported by ten payer categories (see Payer Categories for more detail).

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
GROSS PATIENT REVENUE	The total charges at the hospital's full established rates for the provision of patient care services before deductions from revenue are applied. Includes charges related to hospital-based physician professional services. Other operating revenue, capitation premium revenue, and nonoperating revenue are excluded. Gross Patient Revenue is reported by the following revenue center groups: Daily Hospital Services, Ambulatory Services, and Ancillary Services (see the definition of each revenue center group for more detail).
HCAI FACILITY NUMBER	A nine-digit hospital identification number assigned by HCAI for reporting purposes. HCAI Facility numbers are typically based on a facility's operating license and not site.
HEALTH FACILITY PLANNING AREA (HFPA)	A numeric code denoting the Health Facility Planning Area (HFPA) in which the hospital is located. The HFPA is a geographic subdivision of a Health Service Area (HSA) and is defined by HCAI for evaluating existing and required hospitals and services.
HEALTH SERVICE AREA (HSA) NUMBER	A numeric code denoting the HSA in which the hospital is located. The HSAs geographic area, consisting of one or more contiguous counties, is designated by the Federal Department of Health and Human Services for health planning on a regional basis. The 14 HSAs in California are: 1) Northern California, 2) Golden Empire, 3) North Bay, 4) West Bay, 5) East Bay, 6) North San Joaquin, 7) Santa Clara, 8) Mid-Coast, 9) Central, 10) Santa Barbara/Ventura, 11) Los Angeles County, 12) Inland Counties, 13) Orange County, and 14) San Diego/Imperial.
HOME HEALTH CARE VISITS	The number of appearances of a hospital's Home Health Care representative to the residence of a home health care patient. These appearances, by definition, may only be counted as outpatient visits. (Also see Outpatient Visits .)
HOSPITAL OWNER	The owner or parent organization who is licensed to operate the hospital.
HOSPITAL PAID FTES	The number of full-time equivalent employees (FTEs), or the sum of total paid hours (whether worked or not) for all employees divided by 2,080. Excluded are workers who do not receive a paycheck from the hospital's payroll system, such as non-paid workers, volunteers, registry nursing personnel, and other temporary personnel.
HOSPITAL WEB-SITE ADDRESS	The URL (Uniform Resource Locator) of the hospital's web-site.
INCOME, GAINS & LOSSES FROM UNRESTRICTED INVESTMENTS	The amount of interest, dividends, or other income on investments as well as net gains or losses resulting from investments. This amount is reported as non-operating revenue.
INDEPENDENT AUDIT INDICATOR	This field indicates if the submitted Hospital Annual Disclosure Report INCLUDES or EXCLUDES audit adjustments made by an independent auditor.
INSURANCE - HOSPITAL & PROFESSIONAL MALPRACTICE	The cost incurred related to professional liability insurance. Also includes the cost of self-insurance that has been actuarially determined (see Operating Expenses reported by natural classification of expense for related information).
INTANGIBLE ASSETS	Non-current assets lacking physical existence that have future economic benefits because of the rights they afford the possessor. The cost of an intangible asset is often amortized over its expected useful life. Examples include goodwill, unamortized loan costs, and preopening costs. See Balance Sheet - Assets .
INTERCOMPANY PAYABLES	The amount payable to a related organization. Includes both current (less than one year) and non-current (greater than one year) payables. Non-Current Intercompany Payables are included in Net Long-term Debt and Total Long-term Debt even though there may be no specified interest rates or payment due dates.
INTERCOMPANY RECEIVABLES	The amount receivable from a related organization. Includes both current (less than one year) and non-current (greater than one year) receivables.
INTERCOMPANY TRANSFERS	The amount of funds transferred to (negative amounts) or received from (positive amounts) a related organization or entity, excluding those transfers related to SB 855 and/or SB 1255 (See Disproportionate Share Funds Transferred to Related Entity). These transfers directly affect the hospital's equity.

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
INTEREST - WORKING CAPITAL & OTHER	The expenses incurred on borrowings for working capital purposes, such as short-term notes payable; and all long-term debt, such as mortgage notes and bonds payable (see Operating Expenses reported by natural classification of expense for related information). This is listed as Interest on the Annual Financial Pivot Table.
INVESTMENTS AND OTHER ASSETS	Non-current assets which do not fit other asset categories. Examples include investments in property, plant, and equipment not used in hospital operations, and long-term intercompany receivables. See Balance Sheet - Assets .
LEASES AND RENTALS	The cost related to the lease and rental of buildings, equipment, and leasehold improvements (see Operating Expenses reported by natural classification of expense for related information).
LICENSED BEDS (END OF PERIOD)	The number of licensed beds (excluding beds placed in suspense and nursery bassinets) stated on the hospital license at the end of the reporting period.
LICENSED BEDS OCCUPANCY RATE	The percentage of licensed beds occupied during a reporting period. It is calculated by dividing the number of patient (census) days by the number of bed days. Bed days is the number of days in the reporting period times the number of licensed beds at the end of the report period. This occupancy rate is calculated to one decimal place on the Annual Financial Data File and Internet Quarterly Profile. On the Annual Financial Data File, it is calculated to two decimal places.
LICENSED VOCATIONAL NURSES	Includes Licensed Vocational Nurses (LVNs) employed in the performance of direct nursing care to patients. Those LVNs not providing direct nursing care to patients are classified according to assigned duties.
LONG-TERM CARE	See Type of Care (2) .
MANAGED CARE	Managed care patients are patients enrolled in a managed care plan to receive health care from providers on a pre-negotiated or per diem basis, usually involving utilization review (includes Health Maintenance Organizations (HMO), Health Maintenance Organizations with Point-of-Service option (POS), Preferred Provider Organizations (PPO), Exclusive Provider Organizations (EPO), Exclusive Provider Organizations with Point-of-Service option, etc.). Also see Payer Categories for related information.
MANAGEMENT AND SUPERVISION	Employees included in this classification are primarily involved in the direction, supervision, and coordination of hospital activities. Typical job titles are Administrator, Director, Manager, and Supervisor (see Productive Hours for related information).
MEDI-CAL - MANAGED CARE	This payer category includes patients covered by a managed care plan funded by Medi-Cal and was previously reported in the Other Third Parties category. (See Payer Categories for a list of the ten payer categories. See also Managed Care .)
MEDI-CAL - TRADITIONAL	The Medi-Cal-Traditional category includes patients who are qualified as needy under state laws and was previously reported in the Medi-Cal category. (See Payer Categories for a list of the ten payer categories)
MEDI-CAL CONTRACT PROVIDER NUMBER	The Medi-Cal provider number of the hospital if it has a contract with the California Medical Assistance Commission to be a Medi-Cal contract provider.
MEDI-CAL NON-CONTRACT PROVIDER NUMBER	The Medi-Cal provider number of the hospital if it is a Medi-Cal non-contract provider, or is a contract provider that has certain services which are provided to Medi-Cal patients on a non-contract basis.
MEDICARE - MANAGED CARE	The Medicare - Managed Care category includes patients who are covered by a managed care plan funded by Medicare and was previously reported in the Other Third Parties category. (See Payer Categories for a list of the ten payer categories. See also Managed Care .)
MEDICARE - TRADITIONAL	The Medicare - Traditional category includes patients covered under the Social Security Amendments of 1965 and was previously reported in the Medicare category. These patients are primarily the aged and needy. (See Payer Categories for a list of the ten payer categories)

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
MEDICARE PROVIDER NUMBER	The Medicare provider number of the hospital. We formatted this field using an underline (99_9999) instead of a hyphen (99-9999) to accommodate Excel software.
MORTGAGES PAYABLE	The amount of unpaid principle related to all mortgages as of the report period end date. A mortgage payable is a pledge of designated property as security for a loan.
NATURAL BIRTHS	The number of babies delivered without surgery, including deliveries performed in Labor and Delivery, Alternate Birthing Centers, Emergency Services, and other locations.
NATURAL CLASSIFICATION	A classification of operating expenses, such as salaries and wages, employee benefits, etc. See Operating Expenses .
NET FROM OPERATIONS	Total Operating Revenue less Total Operating Expenses (see definitions of each for more detail). This is the net income resulting from providing patient care in the hospital during the reporting period, exclusive of non-operating revenue and expenses. This amount on the Annual Financial Pivot Tables has been adjusted to reflect Medi-Cal DSH funds transferred back to related organizations. Total Operating Revenue is defined as Net Patient Revenue plus Other Operating Revenue.
NET INCOME	The amount of income from operations plus non-operating revenue net of non-operating expense less provision for income taxes, and extraordinary items. A negative value indicates a net loss.
NET LONG-TERM DEBT	The amount of liabilities which are not expected to be satisfied within one year of the end of the reporting period. This amount reflects the reduction for that portion of the debt which is expected to be satisfied the next year. Includes mortgage notes, capitalized lease obligations, bonds payable, and long-term intercompany payables. See Balance Sheet - Liabilities .
NET PATIENT REVENUE	Gross Patient Revenue plus Capitation Premium Revenue less Deductions from Revenue (see definitions of each for more detail). This amount is more comparable than gross patient revenue because it indicates the actual amount received from patients and third party payers. Includes Medi-Cal DSH funds before any transfers to related entities and Capitation Premium Revenue. Net Patient Revenue is reported by 10 payer categories (see Payer Categories for more detail).
NET PROPERTY, PLANT, AND EQUIPMENT (PPE)	The cost of depreciable assets used in hospital operations, such as land, buildings, and equipment, less related accumulated depreciation. Excludes construction-in-progress. See Balance Sheet - Assets .
NON-OPERATING COST CENTERS	See Non-Operating Expenses .
NON-OPERATING EXPENSES	Expenses incurred for services that are not directly related to the provision of health care services. Examples of non-operating expenses include loss on sale of hospital property, and the expenses associated with operating a medical office building and retail operations (gift shop).
NON-OPERATING REVENUE	Revenue received or recognized for services that are not directly related to the provision of health care services. Examples of non-operating revenue include unrestricted contributions, income and gains from investments, and various government assessments, taxes, and appropriations.
NURSERY BASSINETS	The average number of bassinets in the Nursery Acute cost center. These nursery bassinets are not included in the count of licensed, available, or staffed beds.
NURSERY DAYS	The number of census days in the Nursery Acute cost center for the reporting period. Nursery days are excluded from the count of Patient (Census) Days.

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
NURSERY DISCHARGES	The number of infants discharged from the Nursery Acute cost center during the reporting period. A nursery discharge is counted when an infant is formally released from the hospital, dies in the hospital, or requires extraordinary care and is transferred (formally admitted as an inpatient) to Neonatal Intensive Care or a pediatric cost center. Nursery discharges are excluded from the count of Hospital Discharges.
NURSERY INFORMATION	Data items that relate to the hospital's Nursery Acute cost center, which provides daily nursing care for normal newborn infants, premature infants not requiring extraordinary care, and boarder babies. Infants requiring extraordinary care are typically discharged from Nursery Acute (a nursery discharge) and formally admitted as an inpatient to Neonatal Intensive Care or a pediatric cost center.
NURSING SERVICE FTE PERSONNEL	The number of full-time equivalent (FTE) nursing service personnel, including RNs, LVNs, aides, orderlies, ward clerks, and registry nursing personnel calculated as the sum of total paid hours (whether worked or not) for nursing service personnel divided by 2,080.
OCCUPANCY RATES	See definitions for Licensed Beds Occupancy Rate, Available Beds Occupancy Rate, or Staffed Beds Occupancy Rate.
OPERATING EXPENSES	The total direct expenses incurred by various cost center groups for providing patient care by the hospital. Direct expenses include salaries and wages, employee benefits, professional fees, supplies, purchased services, and other expenses. Operating expenses are reported for the following 11 Cost Center Groups : Daily Hospital Services, Ambulatory Services, Ancillary Services, Purchased Inpatient Services, Purchased Outpatient Services, Research, Education, General Services, Fiscal Services, Administrative Services, and Unassigned Costs (see the definition of each cost center group for more detail). Cost center groups which generate revenue are also called Revenue Center Groups . Operating expenses are also reported for the following 11 categories of Natural Classifications : Salaries and Wages, Employee Benefits, Physician Professional Fees, Other Professional Fees, Supplies, Purchased Services, Depreciation, Leases and Rentals, Insurance - Hospital & Professional Malpractice, Interest - Working Capital & Other, and All Other Expenses (see definition of each classification for more detail).
OPERATING MINUTES INPATIENT	The number of operating minutes related to inpatient surgeries performed during the reporting period. Operating minutes are defined as the difference between starting time (beginning of anesthesia) and ending time (end of anesthesia). If anesthesia is not administered, starting and ending times are defined as the beginning and end, respectively, of surgery.
OPERATING MINUTES OUTPATIENT	The number of operating minutes related to outpatient surgeries performed during the reporting period. Operating minutes are defined as the difference between starting time (beginning of anesthesia) and ending time (end of anesthesia). If anesthesia is not administered, starting and ending times are defined as the beginning and end, respectively, of surgery.
OPERATING ROOMS	The number of operating rooms located at the hospital and any discrete operating rooms existing at Satellite Ambulatory Surgery Centers. Operating rooms located at the hospital may be exclusively for inpatients or outpatients, or may be combined inpatient/outpatient operating rooms.
OTHER CONTRACTED SERVICES	This classification includes therapists and administrative-type personnel, such as accountants and clerical support, contracted on a temporary basis (also see Contracted Labor Hours).
OTHER INDIGENT	The Other Indigent category includes indigent patients who are being provided charity care by the hospital and U.C. teaching hospital patients who are provided care with Support for Clinical Teaching funds. This category excludes those who are recorded in the Count Indigent Programs category and This category is included in the Other Payers category on the 1995-99 Annual Financial Pivot Tables. (see Payer Categories for a list of the ten payer categories).

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
OTHER OPERATING REVENUE	Revenue generated by health care operations from non-patient care services to patients and others. Examples include non-patient food sales, refunds and rebates, supplies sold to non-patients, and Medical Records abstract sales. Does not include interest income or Capitation Premium Revenue.
OTHER PAYERS	For 2000 Annual Financial data, the Other Payers category includes all patients who do not belong in the other nine payer categories, such as those designated as self-pay (see Payer Categories for a list of the ten payer categories). This category excludes the Other Indigent Payer Category on the 2000 Annual Financial Pivot Table. (See All Other Payers.)
OTHER PROFESSIONAL FEES	The fees paid for non-physician professional services provided by therapists, consultants, legal counsel, auditors, and registry nursing personnel (see Operating Expenses reported by natural classification of expense for related information).
OTHER THIRD PARTIES - MANAGED CARE	The Other Third Parties - Managed Care category includes patients covered by managed care plans other than those funded by Medicare, Medi-Cal, or a county; and was previously reported in the Other Third Parties category. Patients enrolled in the Healthy Families program are reported here. (See Payer Categories for a list of the ten payer categories. See also Managed Care.)
OTHER THIRD PARTIES - TRADITIONAL	The Other Third Parties - Traditional category includes all other forms of health coverage excluding managed care plans. Examples include Short-Doyle, CHAMPUS, IRCA/SLIAG, California Children's Services, indemnity plans, fee-for-service plans, and Workers' Compensation. This category was previously reported in the Other Third Parties category. (See Payer Categories for a list of the ten payer categories)
OUTPATIENT VISITS	A visit is an appearance of an outpatient in the hospital for ambulatory services or the appearance of a private referred outpatient in the hospital for ancillary services. In both instances, the patient is typically treated and released the same day, and is not formally admitted as an inpatient, even though occasional overnight stays may occur. Included are outpatient Emergency Room Visits , outpatient Clinic Visits , Referred (ancillary service) Visits , Home Health Care Visits , and day care days, where the outpatient is treated and released the same day. Also included are outpatient chemical dependency visits, hospice outpatient visits, and adult day health care visits. Outpatient visits are reported by ten payer categories (see Payer Categories for more detail).
PAID HOURS	Total hours paid on the job, whether worked or not. Excluded are hours for workers who do not receive a paycheck from the hospital's payroll system, such as non-paid workers, volunteers, registry nursing personnel, and other temporary personnel. Paid hours are reported for the following eight cost center groups: Daily Hospital Services, Ambulatory Services, Ancillary Services, Research and Education, General Services, Fiscal Services, Administrative Services, and Non-Operating Cost Centers (see definitions of each for more detail).
PATIENT (CENSUS) DAYS	The number of census days that all formally admitted inpatients spent in the hospital during the reporting period. Patient days include the day of admission, but not the day of discharge. If both admission and discharge occur on the same day, one patient day is counted. Nursery days and Purchased Inpatient Days are excluded. Patient days are reported by 10 payer categories (see Payer Categories for more detail).

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
PAYER CATEGORIES	Annual and Quarterly Reports include financial and utilization data by payer category, which is defined as the third-party or individual who is responsible for the predominate portion of a patient's bill. For 2000 Annual and Quarterly Reports, HCAI established 10 payer categories: Medicare - Traditional, Medicare - Managed Care, Medi-Cal - Traditional, Medi-Cal - Managed Care, County Indigent Programs - Traditional, County Indigent Programs - Managed Care, Other Third Parties - Traditional, Other Third Parties - Managed Care, Other Indigent, and Other Payers (see definition of each payer category for more detail). On the 1995-99 Annual Financial Pivot Tables, only five payer categories (Medicare, Medi-Cal, County Indigent Programs, Other Third Parties, and Other Payers) were used.
PHONE NUMBER	The main business phone number of the hospital.
PHYSICIAN PROFESSIONAL FEES	The professional fees incurred relating to physicians (see Operating Expenses reported by natural classification of expense for related information).
PRODUCTIVE HOURS	Total hours actually worked, including paid time spent attending meetings and educational activities at or away from the hospital. Includes operating and non-operating cost centers. Included are hours for workers who do not receive a paycheck from the hospital's payroll system, such as registry nursing personnel and other temporary personnel. Does not include non-productive hours or "on-call" hours. Productive hours are reported by the following Employee Classifications : Management and Supervision, Technical and Specialist, Registered Nurses, Licensed Vocational Nurses, Aides & Orderlies, Clerical and Other Administrative, Environmental and Food Services, and All Other Employee Classifications (see definitions of each for more detail). On the selected data files, Productive hours are reported by the following Cost Center Groups : Daily Hospital Services, Ambulatory Services, Ancillary Services, Research and Education, General Services, Fiscal Services, Administrative Services, and Non-Operating Cost Centers (see definitions of each for more detail).
PROVISION FOR BAD DEBTS	The amount of accounts receivable which are determined to be uncollectible due to the patient's unwillingness to pay. This amount is charged as a credit loss against gross patient revenue. Bad debts are classified as deductions from revenue, and not included in operating expenses (see Deductions from Revenue).
PROVISION FOR INCOME TAXES	The sum of current and deferred income taxes incurred by the hospital. This item applies only to investor hospitals.
PSYCHIATRIC	See Type of Care (2) .
PURCHASED INPATIENT (I/P) DAYS	The number of purchased inpatient days related to hospital patients enrolled in managed care health plans in which the reporting hospital was unable to provide services on-site and was required under contract to purchase these services from another hospital. Purchased inpatient days are excluded from the count of Patient (census) Days.
PURCHASED INPATIENT SERVICES	Inpatient services purchased under contract from another hospital on an arranged basis for patients who are not formally admitted as inpatients of the purchasing hospital. This situation may arise due to managed care contract requirements or the lack of appropriate hospital technology at the purchasing hospital. The reporting of these data are optional on the Quarterly Report.
PURCHASED OUTPATIENT SERVICES	A cost center that is used to report the cost of obtaining outpatient care from another hospital. This cost is incurred when a hospital is unable to provide certain outpatient services on-site and must "purchase" these services from another hospital. This typically occurs because of contractual obligations related to capitation arrangements. The expenses outpatient ambulatory services and ancillary services provided by and purchased from the other hospital. This is an optional data item for the Quarterly Report.
PURCHASED SERVICES	The expenses incurred relating to services purchased from an outside contractor or vendor, such as diagnostic imaging services, equipment repairs and maintenance, and collection services. Also includes fees paid to a related organization for management services and inpatient services purchased from another hospital (see Operating Expenses reported by natural classification of expense for related information).

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
REFERRED OUTPATIENT VISITS	The number of appearances of a private referred outpatient in the hospital for diagnostic or therapeutic ancillary services. The patient is typically referred to the hospital by a private physician or another health care institution. These appearances, by definition, may only be counted as outpatient visits. (Also see Outpatient Visits .)
REGISTERED NURSES	Includes only Registered Nurses (RNs) employed in the performance of direct nursing care to patients. RNs functioning as supervisors or instructors are classified as Management and Supervision or Technical and Specialist, respectively (see Productive Hours for related information). On the Annual Financial Pivot Tables, this field includes Registry Nurses.
REGISTRY NURSES	This classification includes registry nursing personnel, such as RNs, LVNs, aides, and orderlies, contracted on a temporary basis (also see Contracted Labor Hours).
REHABILITATION	See Type of Care (2) .
REPORT PERIOD BEGIN DATE	The first day of the reporting period (YYYYMMDD).
REPORT PERIOD END DATE	The last day of the reporting period (YYYYMMDD).
REPORT PREPARER	The name of the individual who completed the Hospital Annual Disclosure Report.
REPORT PREPARER ORGANIZATION NAME	The organization name related to the Report Preparer .
RESEARCH	The non-revenue producing cost center associated with formal research projects funded by donations, grants, contracts, and the hospital. Includes the administration and management of all research activities (see Operating Expenses for related information).
RESIDENTIAL AND OTHER DAILY SERVICES	See Type of Care (2) .
RESTRICTED DONATIONS AND SUBSIDIES FOR INDIGENT CARE	Donations, grants, or subsidies voluntarily provided for the care of medically indigent patients. Includes discretionary and/or formula tobacco tax funds provided by a county to a non-county hospital for those indigent patients whose care is not the responsibility of a county (see Gifts & Subsidies for Indigent Care and Deductions from Revenue).
REVENUE CENTER GROUP	A group of revenue-producing cost centers, classified as Daily Hospital Services, Ambulatory Services, Ancillary Services, Purchased Inpatient Services, and Purchased Outpatient Services. See Operating Expenses .
SALARIES AND WAGES	The compensation for services performed by an employee payable in cash and the fair market value of service donated to the hospital by persons performing under an employee relationship. Includes compensation only for actual hours worked (productive hours), including overtime and "on-call" premiums (see Operating Expenses reported by natural classification of expense for related information).
STAFFED BEDS (AVERAGE)	The average daily complement of beds (excluding nursery bassinets) that are set-up, staffed, and equipped, and in all respects, ready for use by patients remaining in the hospital overnight. Staffed beds change daily to reflect the average daily census.
STREET ADDRESS	The street address where the facility is located.
STUDENT FTES	The number of FTE residents and fellows. A student FTE is defined as the number of paid residency/fellowship months divided by 12.
SUPPLIES	The cost of various types of supplies used by the hospital, including medical supplies, drugs, food, and office supplies (see Operating Expenses reported by natural classification of expense for related information).
SURGERIES INPATIENT	The number of inpatient surgeries performed during the reporting period. One surgery is counted for each patient undergoing any number of surgical procedures performed during the same visit, while under general or local anesthesia.

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
SURGERIES OUTPATIENT	The number of outpatient surgeries performed during the reporting period. One surgery is counted for each patient undergoing any number of surgical procedures performed during the same visit, while under general or local anesthesia.
TEACHING OR SMALL/RURAL HOSPITAL	Indicates if the hospital is classified as a teaching hospital or a small and rural hospital. Teaching hospitals were identified based primarily on AMA's Graduate Medical Education Directory. The definition for small and rural hospital was obtained from Section 124840 of the California Health and Safety Code.
TECHNICAL AND SPECIALIST	Employees included in this classification usually perform activities of a creative or complex nature, and are often licensed or registered. Includes such job titles as Technologist, Technician, and Accountant. Lead positions that provide direct supervision to five or more employees are classified as Management and Supervision (see Productive Hours for related information).
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.
TOTAL CAPITATION PREMIUM REVENUE	See Capitation Premium Revenue .
TOTAL LIABILITIES AND EQUITY	The sum of current liabilities, deferred credits, net long-term debt, and equity. Also equals Total Assets.
TOTAL LONG-TERM DEBT	The amount of unpaid principle related to all forms of long-term debt as of the report period end date. This includes mortgages payable, construction loans, notes under revolving credit, capitalized lease obligations, bonds payable, long-term intercompany payables, and other non-current liabilities.
TOTAL NON-PRODUCTIVE HOURS	Total paid time-off hours, such as vacation, sick leave, and holiday pay. Includes operating and non-operating cost centers. Excludes "on-call" hours.
TOTAL OPERATING EXPENSES	Total costs incurred by revenue-producing and non-revenue producing cost centers for providing patient care at the hospital. Excludes non-operating expenses, provisions for income taxes, and provisions for bad debts (see Operating Expenses for related information).
TOTAL PAID HOURS	See Paid Hours .
TOTAL PRODUCTIVE HOURS	See Productive Hours .
TOTAL PROPERTY, PLANT, AND EQUIPMENT (PPE)	The cost of land, land improvements, buildings and improvements, leasehold improvements, and equipment used in hospital operations before accumulated depreciation has been subtracted.
TYPE OF CARE (1)	Indicates the preponderance of care provided at the hospital in one of four categories: General - hospitals which provide general acute care; Children's - hospitals which primarily treat children; Psychiatric - hospitals which emphasize psychiatric care; and Specialty - specialty hospitals, such as chemical dependency recovery hospitals and rehabilitation hospitals.
TYPE OF CARE (2)	Indicates all types of care provided at the hospital in six categories: Acute Care - the daily hospital service cost centers related to the provision of general acute care, such as Medical/Surgical Acute, Obstetrics Acute, Definitive Observation, Medical/Surgical Intensive Care, and Coronary Care; Psychiatric Care - the daily hospital service cost centers related to the provision of psychiatric care, including Psychiatric Acute - Adult and Psychiatric Intensive (Isolation) Care; Chemical Dependency Care - the daily hospital service cost center related to the provision of chemical dependency services; Rehabilitation Care - the daily hospital service cost center related to the provision of physical rehabilitation; Long-Term Care - the daily hospital service cost centers related to the provision of long-term care services, such as, Sub-Acute Care, Skilled Nursing Care, and Intermediate Care; Residential Care and Other Daily Services - the daily hospital service cost centers related to the provision of all other services, such as Residential Care and Other Daily Hospital Services.

HCAI Glossary of Hospital Financial Data Items

Date Printed: 9/27/2005

Data Item	Definition
TYPE OF CONTROL	Denotes the type of ownership and/or legal organization of a hospital licensee. The following five types of control are reported; District - includes District hospitals; County/City - includes hospitals operated by a County, County/City or City; Investor - includes hospitals operated by an Investor-Individual, Investor-Partnership, or Investor-Corporation; Non Profit - includes hospitals operated by a Church, Non-Profit Corporation, or Non-Profit Other; and State - includes State hospitals.
TYPE OF HOSPITAL	Indicates if a hospital's report contains comparable data, or if the data are considered non-comparable due to reporting modifications granted by HCAI or the hospital's unique operating characteristics. There are six types of hospitals: Comparable - Includes hospitals whose data and operating characteristics are comparable with other hospitals; Kaiser - Includes hospitals operated by Kaiser Hospital Foundation, Also includes the two regional Kaiser organization entities, which report consolidated financial data for all the hospitals in the regions; LTC Emphasis - Includes large hospitals which emphasize long-term care (LTC) services; PHF - Includes hospitals licensed as Psychiatric Healthy Facilities, which provide mental health services; Other Noncomparable - Includes hospitals with unique operating characteristics, such as Shriner's Hospitals for Crippled Children which do not charge for services provided, and those hospitals which filed modified reports (Pages 0 through 9); State - Includes State hospitals, which provide care to the mentally disordered and developmentally disabled.
UNASSIGNED COSTS	The non-revenue producing cost centers which cannot be assigned to a particular functional cost center, including Depreciation and Amortization (buildings), Leases and Rentals (Buildings), and Interest-Other.
UNRESTRICTED CONTRIBUTIONS	The amount of gifts, grants, and bequests for which there are no donor restrictions. Unrestricted contributions are reported as non-operating revenue.