Hawaii DATABANK Program

September 2006

The Hawaii DATABANK Program is a partnership between...

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Healthcare Association of Hawaii
932 Ward Avenue, Suite 430
Honolulu, Hawaii 96814

Hawaii DATABANK Program

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www.databank.org

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Overview

For many years hospitals have had issues, which require the need for data, but they lacked financial and statistical information to tell others about those issues or to know how their hospital compared to others.

As time went on, various organizations made attempts to collect data about the hospital industry. Unfortunately, the reporting requirements were oftentimes burdensome and the resulting information was very outdated.

In response to these considerations, the ***Colorado Health & Hospital Association*** (CHA) Board of Directors established the **DATABANK** Program in 1985 to collect financial and utilization data from hospitals throughout the state. In addition to providing information to CHA with which to represent and advocate the interests of its member hospitals, one of the major considerations for the **DATABANK** Program was, and continues to be, that it provides data, which is informational and useful to the hospitals. The other major principles governing the Program are **timeliness, accuracy, completeness, simplicity** and **uniformity**.

Since its inception, the use of **DATABANK** information before a variety of audiences to influence policy-making has increased dramatically. CHA regularly provides aggregate **DATABANK** information to our Congressional Delegation elected and appointed state officials, the media, and general public on important issues such as adequate payment, charity care and rural health care. In the spring of 1990, CHA released its first annual hospital-specific report from the DATABANK Program titled ***Colorado Hospitals Reference Guide to Financial & Utilization Data***, demonstrating that Colorado hospitals are industry leaders in efforts to be publicly accountable. **DATABANK** has earned the reputation as **the** credible source of timely financial and utilization data in the State of Colorado.

As **DATABANK** continues to evolve to meet the challenges of a changing health care market, we look forward to working with you in to keep the **DATABANK** Program vital and provide you accurate and timely decision-making information. Each hospital's participation in the program is important and encouraged.

Your Role as the DATABANK Contact Person

As the designated **DATABANK Contact Person** for your hospital, you play an important role in the success of the Program in your state!

Your responsibilities include, but are not limited to:

1. Completion of the **DATABANK** Input Form on-line in accordance with the instructions contained in this manual.

2. Submission of the **DATABANK** input form by the 25th of each month following the reporting month.

3. Answering questions the hospital association may have about the data you submit. In some cases, you will be contacted by phone. Otherwise, we will contact you by E-mail.

4. Careful review of the reports, which are available to you on the **DATABANK** Web Site. The reports will be made available to all users who have valid user names and passwords to the **DATABANK** Web Site.

5. To carefully administer user names and passwords to the appropriate people within your hospital. Two levels of security are afforded to your hospital; your level allows you to perform the data entry and another level allows users to view the on-line reports.

6. To change your password on a regular basis. Tip: make your password a word not in the dictionary, i.e. "kr22dc4". Substitute numbers for vowels, a=1, e=2, I=3 etc.

7. Keep your hospital profile up to date with the most accurate information available.

We aim to make your participation in the **DATABANK** Program easy! If you have questions or suggestions, please call us or drop us an email. Please let us know how we can make **DATABANK** more useful for your organization. Once again, we appreciate your participation!

Data Collection

It is easy to participate in **DATABANK**, and therefore to receive the useful information the Program provides. If you have Internet access, you will submit your **DATABANK** information to the **DATABANK** Web Site. If you don't have Internet access, you are encouraged to call your hospital association for advice on how to attain the necessary hardware, software and connection so that your hospital will be able to take advantage of all the benefits of submitting and reporting electronically.

Submitting Data

The **DATABANK** Input Form collects utilization and financial information from **the previous calendar month.** A copy of the **DATABANK** Input Form is provided on the web site for you to download.

> **IMPORTANT**: The response deadline date will always fall on or around the 25th of each month. **To receive your reports on-line, you must submit the DATABANK information.**

To make it easy to participate, you may submit data either of two ways:

1. **Preferred Method:** Please log on to **www.databank.org**. Then, complete the **DATABANK** Input Forms on the **DATABANK Web Site** (**U**tilization, **C**harges, **O**perating **E**xpenses and **O**ther **F**inancial Data). You will be prompted for your user name (first initial of your first name, your last name followed by Hawaii's state code, "hi", i.e. Susan Forbes would be sforbeshi) and your password. **You must enter both your user name and password in lower case.**

2. **Secondary Method**: Complete the hard copy **DATABANK** Input Form and fax it to HHIC at (808) 534-0292.

Estimating Data

If information for a specific data element is unavailable at the response deadline, you are encouraged to estimate its value to the best of your ability. When the correct information is available, simply log on to the web site and correct the data.

Changes to previously submitted data can be made at any time during the calendar year and the change will be reflected in the month for which the correction applies. Peer group and ad hoc aggregations previously reported to providers will not be updated for

the impact of the corrections. However, future quarterly and annual comparative reports will reflect any changes.

For many hospitals, the fiscal year end is December 31. Frequently, due to year-end adjustments, the financial statements for December are not prepared on the same schedule as other months. We recognize there may be annual fiscal year-end adjustments that could affect your December reports. However, it is extremely important that we have the December data, even without adjustments, reported by the regular time deadline in January.

What we suggest is this: submit December data including all adjustments that you are aware of at the time you prepare the **DATABANK** Input Form, as well as estimates of remaining adjustments. After your year-end audit is completed, log on to the **DATABANK Web Site** and correct the data, making the appropriate comments about this data being, **"DECEMBER-ADJUSTED"**. Please remember that prior year corrections are not to be made after the prior year cut-off date.

Late Data

Timely data submission is essential to the success of the **DATABANK** Program. Data not received by the response deadline will not be included in the reports every hospital in the state reviews for that month, thereby skewing the database. Keeping **DATABANK** valid and statistically significant is in everyone's best interest. You can help by submitting your data in a timely manner.

If your **DATABANK** information is not submitted via the web site or faxed to the association, an association representative will call the hospital **DATABANK Contact Person** for the information. If the data is not available at that time, the association will not be able to produce your summary and peer group reports for that month until it is received. An e-mail stating that the information was not received will be sent to the users in your hospital stating that statistical output for that time period will be unavailable on the web site until the information is provided to the database.

It is very important to submit your data - ***even if you miss the response deadline***. By submitting the information after the deadline, you will be allowed to access the available reports. **A complete, accurate and timely database is in everyone's best interest!**

Data Review

The **Edit/Review Report** allows you to verify the accuracy of the data you have submitted to the **DATABANK Web Site** in light of what you have submitted for previous months. Please run this report after you have submitted your data. ***A prior month is required to run this report.***

Please remember that you are responsible for the accuracy of the data you submit. When you run the **Edit/Review Report**, please review the data for completeness, accuracy of data input, general reasonableness and accounting sense. Appropriate relationships between data elements and percentage changes from the prior month should be examined. If you detect obvious errors during your review process, go back to the section that contains the error, Utilization, Charges, Operating Expenses or Other Financial Data and correct the data. The data is updated and you can then run new reports with the updated information.

Corrections can be made at any time during the calendar year. The reports will always be kept current and accurate by way of the web site technology.

Reports

All reports are offered for you to download from the **DATABANK** web site. Please keep two important points in mind when requesting a report from the **DATABANK** web site:

1. Reports that display your hospital's data (no peer group information) can be viewed immediately, as long as you have supplied the requested data. These reports are:
   - The Edit/Review Report
   - The Trend Report
   - The Accumulation Report
2. Reports that include peer groups can be viewed when the threshold for the peer group has been met. If the report displays "N/A" the threshold has not been met. If you have questions about the threshold levels for peer groups, your state hospital association can answer your questions.

The **DATABANK Web Site** generates a **Monthly Report**, displaying hospital and peer group data. The report reflects the current month's hospital data and peer group data for that month. This report can also be produced in a year to date format, up to twelve months.

Comparative Reports are also available for download. These reports compare 1st Quarter of the current year to the 1st Quarter of the prior year, for example. Or, these reports could compare the current year to the prior year.

The data items and calculated indicators that are reported are the identical to those contained on the **Monthly Report**.

Please note that to be included in a year to date, **Monthly Report's Peer Groups,** the hospital must submit every month for the requested time period.

Similarly, a hospital must submit all six months of a Comparative Report's data, for example, three months from the current period and three months from the prior period.

A **Trend Report** is also available. The **Hospital Trend Report** shows the calculated indicators over time. This can display one month per column, three months per column or even as many as 12 months per column.

If your hospital association allows this feature at the hospital level, users can run a **Missing Report**. This report allows the user to view which hospitals have ***not*** submitted data for a particular time period by peer group or individual hospitals.

Again, if your hospital association allows this feature at the hospital level, users can view the hospitals that have submitted data to the **DATABANK Web Site** for a particular time period by running the **Participation Report**. Users can run this for a peer group or even a set of specific hospitals.

Peer Groups

Your hospital association will select the peer groups in which your data is aggregated. Each hospital's data will be included in:

a) Statewide data
b) The Applicable **M**edicare **P**ayment **M**ethodology (MPM) group - either Large Urban, Urban or Rural
c) The applicable geographic peer group
d) The applicable Operating Expenses Peer Group or Bed Size Peer Group.

The Monthly and the Comparative Reports display the calculated indicators for your hospital along with the indicators for each peer group in which your hospital's data has been aggregated. As an added feature, you also have the functionality to compare your hospital's performance to peer groups in which your data is not aggregated.

DATABANK Participation Agreement

_____, CEO/Administrator of _____, by the terms of this Agreement hereby authorizes the release of my institution's data to the Colorado Health & Hospital Association for the purpose of participating in the **DATABANK** Program.

It is further understood that I will authorize _____ as the **DATABANK Contact Person.**

He/She can be reached at the following;
Phone Number: _____
Fax Number: _____
E-mail: _____
The DATABANK Contact Person is to submit the Previous month's data by the 25th of each month. The association **DATABANK System Administrator** will contact the **DATABANK Contact Person** on the deadline if the data has not been submitted to the **DATABANK Web Site**.

As a participant in **DATABANK**, I will make every attempt to give the **DATABANK Contact Person** the hardware, software and data connection required to submit the data to the **DATABANK Web Site**. In exchange, my hospital will be able to access **DATABANK** Reports containing my hospital's data, along with comparative data for hospitals with similar characteristics.

_____ _____
(CEO/Administrator) (E-mail Address)

_____
(Date)

_____
(Hospital Association President)

_____
(Date)

Definitions and Instructions

Overview

The following definitions and instructions are designed to aid you in the completion of the **DATABANK** information. They are generally consistent with the **AICPA** Audit and Accounting Guide for Health Care Organizations (New Edition as of June 1, 1996), and generally accepted accounting principles. **DATABANK** reports are designed to provide useful information about hospital operations, and therefore certain elements of traditional reporting have been preserved, such as gross charges and deductions from revenue. We recognize that some hospital accounting and data collection systems may not be structured to comply precisely with these instructions. However, to the extent possible, we encourage you to conform to the definitions so that the resulting reports will be comparable and therefore, more useful to the hospital and other users of the data. We also encourage your feedback about the definitions and instructions. We consider this feedback in terms of needed modifications to definitions to promote usefulness of the data and comparability among hospitals and health systems.

Reporting Entity

Traditionally, the information reported for **DATABANK** reflected **all hospital** operations which were governed by the hospital board and which were included in the hospital's financial statements. Any portion of the facility, which was separately licensed for long-term nursing facility care (skilled or intermediate), was excluded from the hospital operations definition.

Effective for reporting periods beginning July 1, 1997, the definition changed to capture **all healthcare operations.** Report **all** operations of the healthcare enterprise that have a common balance sheet (single or multiple hospitals and other health services within an integrated healthcare delivery system). Depending upon the structure of the healthcare enterprise, activities reported for **DATABANK** could include ambulatory providers, long-term care providers or other non-acute providers as well as medical office building operations. Depending on the nature of these activities relative to the direct patient care activities of the hospital, these activities could be classified as either operating or nonoperating.

Hospitals, which are part of a larger system, can submit one input form or alternatively, can submit separate input sheets for the acute activities of the hospital (including corporate overhead support, where applicable), plus a **DATABANK** submission, which captures all other activities (other than acute activity) of the system.

Levels of Care

Utilization and charge information should be reported separately for the following levels of care. Contractual adjustments should be reported for acute care and all other.

Acute Care

Report inpatient and outpatient data for **all operations comprehended under the general acute care hospital license,** except for Swing-Bed and Distinct Part Unit activity (rehab, psych, and chemical dependency) which are separately certified by Medicare.

Swing Bed

Report data for operations, which are ***separately certified*** by Medicare and/or Medicaid as Swing-Bed. This includes both skilled and custodial Swing-Bed care. Note that the skilled care is a benefit of the Medicare Program while custodial care is a Medicaid-only benefit.

Subacute/LTC (Long-Term Care)

This category is for all patient care that is not captured in the Acute Care, Swing Bed and Distinct Part Unit categories. It represents all operations comprehended under the separate **NCF (Nursing Care Facility) licensure,** and includes subacute, transitional, stepdown, skilled nursing, and long-term custodial care.

Distinct Part Unit (DPU)

This data element captures activity, which is ***separately certified*** by Medicare as Distinct Part. The term originates for those services that are exempt from the Medicare DRG payment system and includes rehab, psych, and/or chemical dependency.

Payor Categories

Utilization, charge information, contractual adjustments, and gross patient accounts receivable are reported separately for the following payor categories:

Medicare

Report all Medicare activity including fee for service and managed care/risk contracting.

Medicaid

Report all Medicaid activity including fee for service and managed care/risk contracting.

Self Pay

This category represents patients with no proof of insurance, patients filing their own insurance claims, patients paying their own bill, Hill-Burton cases, charity cases, etc.

HMSA

Report activity for patients insured by HMSA. Do not include 65C+ (see Medicare).

Kaiser

Report all Kaiser activity.

Other Commercial

(a.k.a. "traditional" commercial): This category includes all indemnity insurance payment arrangements including non-managed care discount off charge arrangements, PPO and FFS.

Other

Report everything not reported in the above categories.

Line item definitions/instructions:

UTILIZATION

Line 1- DISCHARGES

An inpatient discharge is the termination of the granting of lodging in the hospital and the formal release of the patient (include patients admitted and discharged the same day). When a mother and her newborn baby are discharged at the same time, count one discharge. When the baby stays beyond the mother's discharge (boarder baby), count one discharge for the mother and another when the boarder baby is discharged. If a patient is discharged from an acute care unit and transferred to a Swing-Bed, there would be a count for acute discharge and another discharge from Swing-Bed when that occurs.

Line 2 - PATIENT DAYS

A patient day is the unit of measure denoting lodging provided and services rendered to inpatients between the census taking hours (usually at midnight) of two successive days. A patient formally admitted who is discharged or dies on the same day is counted as one patient day, regardless of the number of hours the patient occupies a hospital bed. For patients switched from observation to inpatient status, the patient day count should begin on the day the patient was officially admitted as an inpatient.

NOTE: Exclude newborn days (see definition 5) and outpatients in observation (holding) beds who do not meet Professional Review Organization (PRO) criteria for admission.

Line 3 - NUMBER OF INPATIENT SURGERIES

Record the number of operations performed on inpatients, (i.e., those who remain in the hospital between two census taking hours -- usually at midnight -- of two successive days.) Report each patient undergoing surgery as one surgical operation regardless of the number of surgical procedures that were performed while the patient was in the operating or procedure rooms. Include cesarean deliveries.

Line 4 - NUMBER OF BIRTHS

Report the total number of live births in the hospital during the reporting period including cesarean deliveries that are counted as one surgical operation. Exclude fetal deaths and infants transferred from other facilities.

Line 5 - NUMBER OF NEWBORN PATIENT DAYS

Report the total number of days of care rendered to newborn infants, regardless of the **level** of care (i.e., routine, intermediate, or intensive). However, **exclude** days of care rendered to boarder babies as well as infants transferred from other facilities. Boarder babies are those that remain in the hospital after the mother has been discharged. Patient days for boarder babies and infants transferred from other facilities should be reported on line 2.

Line 6 - INPATIENT ADMISSIONS FROM EMERGENCY ROOM

Report the total number of Inpatient Admissions from the Emergency Room during the reporting period.

OUTPATIENT VISITS

Line 7 - EMERGENCY DEPARTMENT VISITS

Report the total number of patients seen in an emergency unit who are not later admitted as inpatients.

Line 8 - AMBULATORY SURGERY VISITS

Report surgeries performed on patients who are not admitted as inpatients. Each person on whom a surgical procedure occurs counts as one visit regardless of the number of surgical procedures performed during that visit. Include all outpatient operations whether performed in the inpatient operating rooms or in procedure rooms located in an outpatient facility.

Line 9 - OBSERVATION VISITS

Report the total number of observation visits that did not result in an inpatient admission. Observation is used for those patients whose condition requires assessment over time to establish the need for hospitalization. (If observation patients generate separate emergency room and/or ambulatory surgery visits, those visits should be counted separately).

Line 10 - HOME HEALTH VISITS

Report the total number of home health visits if that service is defined as a hospital operation per the preamble of these instructions. If more than one intervention occurs during the visit (e.g. physical therapy and oxygen therapy and home health aide), count a separate visit for each.

Line 11 - ALL OTHER VISITS

Report all other visits not covered by the above line items. An outpatient visit is a visit to each organized outpatient care program by a person who is not an inpatient. Include in the other outpatient visit count **each appearance** of an outpatient in **each organized outpatient program** not otherwise reported on lines 7 through 10. DO NOT include the number of diagnostic and/or therapeutic treatments the patient received in the ancillary departments.

Example: A patient presents himself in the emergency room and receives a lab test and two X-rays. The patient is put in a holding bed for observation and ultimately goes home without being admitted. This generates four separate visits - one emergency room, one observation, and two all other visits (one for the lab department and one for the X-ray department).

Line 12 - TOTAL OUTPATIENT VISITS

The Total Visits is the sum of the visits reported on lines 7 through 11.

CHARGES

Line 13 - GROSS INPATIENT CHARGES - ACUTE

Gross inpatient charges are the sum of all charges made to acute inpatients for routine and ancillary services for the month, by payor category (defined on page 2), including patients treated under capitated contracts. It should be recorded on an accrual basis at the hospital's established rates including charges made to charity care patients. Do not reduce for discounts and/or allowances.

Line 14 - GROSS OUTPATIENT CHARGES - ACUTE

Gross outpatient charges are the sum of all charges made to outpatients for hospital ancillary and clinic facility (as differentiated from physician) services for the month, by payor category (defined on page 12). It should be recorded on an accrual basis at the hospital's established rates including charges made to charity care patients. Do not reduce for discounts and/or allowances.

Line 15 - SWING-BED CHARGES

Line 16 - SUBACUTE/LTC CHARGES

Line 17 - DPU CHARGES

Line 18 - HOME HEALTH CHARGES

Report total charges for the above levels of care, by payor category. They should be recorded on an accrual basis at the hospital's established rates including charges made to charity care patients. Do not reduce for discounts and/or allowances.

Line 19 - TOTAL CHARGES

Total lines 13 - 18.

CONTRACTUALS

Line 20 - CONTRACTUAL ADJUSTMENTS - ACUTE

For inpatient and outpatient acute activity reflected on lines 13 and 14 above, report the current month's difference between the amounts charged based on the hospital=s full established (gross) charges and the amount received and/or due from the payor. For capitation contracts, appropriate adjustments should be recorded so only the amount of contract revenue is reflected.

Line 21 - CONTRACTUAL ADJUSTMENTS - ALL OTHER

For all activity **other than** inpatient and outpatient acute (i.e., Swing-Bed, Subacute/LTC, DPU, and Home Health), report the current month's difference between the amounts charged based on the hospital's full established (gross) charges and the amount received and/or due from the payor. For capitation contracts, appropriate adjustments should be recorded so only the amount of contract revenue is reflected.

NOTE: All contractual adjustments should be reported on an accrual basis. Additionally, the contractual adjustments should be adjusted for retroactive cost report settlements, disproportionate share payments, lump sum payments, etc. in the period that the settlements occur.

Line 22 - TOTAL CONTRACTUALS

Total lines 20 and 21.

Line 23 - CHARITY CARE

The current month's difference between the amount charge to patients and the amount received or expected to be received. Charity refers to self-pay accounts that the patient is unable to pay and should be recorded in accordance with the hospital's policy for identifying charity care. Examples include Hill Burton write-offs, accounts, which qualify for government agency subsidy and hospital, sponsored charity.

The above amounts should be reduced by revenue such as gifts, grants or endowment income restricted by donors to assist charity and other patients, as well as payments received from state agencies for medically indigent programs.

OPERATING EXPENSES

Line 24.A -PAYROLL EXPENSE - FACILITY PAYROLL

Include all salaries and wages paid and accrued internally to **employees** (other than physicians, interns, residents and other trainees, which are separately reported on line 24.B), including salaries or imputed salaries for members of religious orders. **ALSO REPORT** amounts paid for **contracted nurses** and other **contracted labor** for services, which would otherwise have to be hired for internally. (Contracted labor has become an integral part of many hospital's staff planning and labor costs, and therefore should be incorporated into the measure of labor costs to obtain consistency and comparability of information across hospitals.) Also include home-office wages, which are directly allocated to your hospital. Salaries include vacation, holiday, sick leave, call pay and overtime pay. Do **not** include employee benefits (these payments should be reported on Line 25.)

Line 24.B - PAYROLL EXPENSE - PHYSICIAN PAYROLL

Include all salaries and wages paid and accrued internally to physicians, interns, residents, and other trainees who are on the payroll as employees of the healthcare enterprise. Physicians paid in any other capacity should be classified as operating (line 30 - all other operating expense) or as non-operating depending on your health enterprise's circumstances (see definition of non-operating revenue)

Line 24.C - TOTAL PAYROLL EXPENSE

Total payroll for lines 24.A and 24.B.

Line 24.D - PAID HOURS - FACILITY PAYROLL

The hours to be reported are the accrued, paid hours for all employees as described in line 24.A above. Paid hours include vacation, holiday, sick leave, call time (worked) and overtime hours. Do **not** include physician hours.

NOTE: If the month you are reporting contains an extra payroll period, report only the hours which pertain to the month, on an accrual basis, so that there is a proper matching of payroll expense and paid hours.

Line 24.E - PAID HOURS - PHYSICIAN PAYROLL

Report total hours of service related to the physician payroll expense reported on line 24.B. above.

Line 24.F - TOTAL PAID HOURS

Total paid hours for lines 24.D and 24.E.

Line 25 - EMPLOYEE BENEFIT EXPENSE

Report the healthcare enterprise's share of social security (FICA), state and federal unemployment insurance, group health insurance, group life insurance, pensions, annuities, retirement benefits, worker's compensation, group disability insurance, and other employee benefit programs for all hospital employees included on line 24 above.

Line 26 - SUPPLY EXPENSE

Report those expenses that constitute supplies. This includes:

1. General supplies such as office;
2. Medical and ancillary department supplies; and
3. Support department supplies, i.e., housekeeping, dietary and maintenance.
4. Minor equipment not capitalized

Line 27 - DEPRECIATION EXPENSE

Include the depreciation and/or amortization recorded on land and buildings, fixed and moveable equipment, as well as leases and rentals. Do not include price level depreciation amounts, but rather depreciation recorded on an historical cost basis only.

Line 28 - INTEREST EXPENSE

Report interest expense on mortgages, bonds, notes, and any other short-term and long-term borrowings. Do not reduce for interest income on borrowed funds held by a trustee.

Line 29 - BAD DEBT EXPENSE

The current month's difference between the amount charged to patients and the amount received or expected to be received. Bad debts refer to self-pay accounts, which the patient is unwilling to pay. Generally this amount will represent the charge to the "Provision for Bad Debts" Account.

Line 30 - ALL OTHER EXPENSE

Report all other incurred costs not covered by lines 24 - 29.

Line 31 - TOTAL OPERATING EXPENSE

Represents the sum of all expenses reported on lines 24.C through 30. Total operating expense includes salary and non-salary items, reported on an **accrual** basis. Expenses include, but are not limited to, materials, supplies, contract services, management fees and corporate home office allocations, depreciation, interest, taxes, consultants' services, utilities, pharmaceuticals, insurance, and physician remuneration. **Do not include non-operating expenses.**

OTHER FINANCIAL DATA

Line 32 - OTHER OPERATING REVENUE

This data element is analogous to "other revenue" defined in the Audit Guide (however, for **DATABANK** reporting purposes, tax subsidies should be separately disclosed on line 35). Other operating revenue normally includes revenue from services other than health care provided to patients, as well as sales and services to non-patients. Such revenue arises from normal day-to-day operations of most health care entities and is accounted for separately from health care service revenue.

The **Audit Guide** distinguishes **"other revenue"** from **"net non-operating gains/losses"**. If the transaction is generated from activities other than direct patient care associated with the ongoing, major, or central operations of the individual hospital, it is classified as **"other revenue"** (and reported on line 32).

If it results from the hospital's peripheral or incidental transactions and from other events stemming from the environment that may be largely beyond the control of the provider and its management, it is classified as **"net non-operating gains"** (reported on line 34).

Depending on the relationship of the transaction to the health care entity's operations, other (operating) revenue may include -

1. Physician fees collected on behalf of employed physicians that are paid a salary.

2. Revenue from educational programs, which includes tuition from schools and laboratory and X-ray technology.

3. Revenue from research and other gifts and grants, either unrestricted or for a specific purpose.

4. Revenue from miscellaneous sources, such as the following;
- rental of health care facility space
- sales of medical and pharmacy supplies to employees, physicians, and others
- proceeds from sale of cafeteria meals and guest trays
- proceeds from sale of scrap
- proceeds from sales at gift shops
- proceeds from parking lots
- fees charged for transcripts, etc.

Line 33 - OPERATING MARGIN

Insert on line 33 the **operating margin** which results from the additions of **patient charges on line 19**, less **total contractual adjustments on line 22**, **less charity care on lines 23**, less **total operating expense on line 31**, plus **other operating revenue on line 32**.

Line 34 - NET NONOPERATING GAINS

Report the net amount of revenues and expenses which result from the healthcare enterprise's peripheral or incidental transactions and from other events stemming from the environment that may be largely beyond the control of the provider and its management (as distinguished from "other operating revenue" defined above on line 32). However, tax-subsidies that meet this definition should be separately reported on line 35, below.

Line 35 - TAX SUBSIDIES

Report tax revenues from cities, counties or special hospital districts, which assess mill levies to subsidize the hospital/healthcare enterprise.

Line 36 - TOTAL MARGIN

Insert on line 36 the **total margin** which results from the addition of the **operating margin** reported on line 33, plus **net non-operating gains** (or **minus** net non-operating losses) reported on **line 34**, plus **tax subsidies reported on line 35**.

Line 37 - GROSS PATIENT ACCOUNTS RECEIVABLE

Show gross amounts due (based on full-rate charges) from patients and/or their third party sponsors including amounts generated from the care of charity patients, which have not yet been written off. Include patient receivables from services to inpatients not discharged, inpatients discharged, and outpatients. The amounts should be reported after the deduction of credit balances and advances from third parties; however, they should not be reduced for contractual adjustments, which are reflected on lines 20 - 22.

NOTE: The payor class assigned to accounts receivable should be consistent with that identified for charges in order to calculate a meaningful "days charges in accounts receivable" statistic. (Most general ledger systems capture the primary Payor at the time of admission when classifying charges whereas patient accounting systems oftentimes prorate individual accounts among sources of payment - i.e., third party Payor liability vs. self-pay). If you have significant changes to a particular payor classification (if your hospital classifies accounts pending Medicaid eligibility determinations as private pay until such time the eligibility determination is final), you should report such changes to **DATABANK** as they impact not only statistics, but also charges, accounts receivable, and contractual adjustments.

HEADER INFORMATION

Only report changes to the data, which is printed at the top of the reports.

LICENSED BEDS

Report the number of beds licensed by the State licensing agency.

CERTIFIED SWING BEDS

Report the number of beds certified by the Medicare and Medicaid programs as swing beds.

AVAILABLE BEDS (Staffed)

Available beds are those in service and patient ready for more than half of the days in the reporting period. Do not include beds ordinarily occupied for less than 24 hours, such as those in the **emergency department**, **clinic**, **labor** (birthing) **rooms**, **surgery and recovery rooms** and **outpatient holding beds**.

Include the number of swing beds.

Exclude newborn bassinets.

Hawaii DATABANK Program

Balance Sheet Reporting Manual

September 2006

www.databank.org

Overview

Starting in 2002, **DATABANK** is collecting 28 balance sheet and two supplemental data elements. From this data, the system will produce 18 calculated indicators and ratios in a variety of report formats. Please use this manual to report the data as closely to the definitions as possible.

Data Collection

Just as you have been submitting your facilities' **Income Statement** data using the **DATABANK Web Site**, the **Balance Sheet** is the next form in the submission process.

Submitting Data

The **DATABANK** Input Form collects balance sheet information from **the previous month's Balance Sheet from your hospital's financial statements.** A sample copy of the **DATABANK Balance Sheet** Input Form is attached and should be referenced when reviewing the following reporting instructions.

> **IMPORTANT**: The response deadline date will always fall on or around the 25th of each month. **In order to run your hospital's Balance Sheet reports, you must also submit the Income Statement data to the DATABANK Web Site.**

To make it easy to participate, you may submit data:

> **Internet Submission:** Log on to the **DATABANK Web Site** (www.databank.org) and submit the **DATABANK Balance Sheet Input Form.** The **Balance Sheet Input Form** follows the Income Statement data entry forms or, you can click the link on the navigation bar, which appears on the left side of your screen.

Estimating Data

If information for a specific data element is unavailable at the response deadline, you are encouraged to estimate its value to the best of your ability. When the correct information is available, simply log on to the web site and correct the data.

Changes to previously submitted data can be made at any time during the calendar year and the change will be reflected in the month for which the correction applies. Peer group and ad hoc aggregations previously reported to providers in hard copy will not be updated for the impact of the corrections. However, any reports printed from the web site will reflect any changes made to the database.

For many hospitals, the fiscal year end is December 31. Frequently, due to year-end adjustments, the financial statements for December are not prepared on the same schedule as other months. We recognize there may be annual fiscal year-end adjustments that could affect your December reports. However, it is extremely important that we have the December data, even without adjustments, reported by the regular time deadline in January.

What we suggest is this: submit December data including all adjustments that you are aware of at the time you prepare the **DATABANK** Input Form, as well as estimates of remaining adjustments. After your year-end audit is completed, log on to the **DATABANK** Web Site and correct the data, making the appropriate comments about this data being, **"DECEMBER-ADJUSTED"**. Please remember that prior year corrections are not to be made after the prior year cut-off date.

Late Data

Timely data submission is essential to the success of the **DATABANK** Program. Keeping **DATABANK** valid and statistically significant is in everyone's best interest. You can help by submitting your data in a timely manner. If your **DATABANK** information is not submitted via the web site or faxed to the association, an association representative will call the hospital **DATABANK** Contact Person for the information. If the data is not available at that time, the association will not be able to produce your summary and peer group reports for that month.

It is very important to submit your data - ***even if you miss the response deadline***. By submitting the information after the deadline, it will allow the database to provide you, and your peers in other hospitals, with complete and accurate reports all year long. **A complete database is in everyone's best interest!**

Data Review

After you have entered your balance sheet data via the **DATABANK Web Site**, you should generate the **Balance Sheet Report** to compare the values you just entered to prior months. Another useful report in reviewing the accuracy of your data is the **Balance Sheet Ratios Report**. Both of these reports can be produced from the ***Reporting Facility*** on the **DATABANK Web Site**.

Please remember that you are responsible for the accuracy of the data you submit. You should review the information for completeness, accuracy, general reasonableness and accounting sense. Appropriate relationships between data elements from the prior month should be reviewed. If you detect errors during your review, please correct the data for the month in which the errors occurred. The corrections will be reflected in any subsequent reports you run.

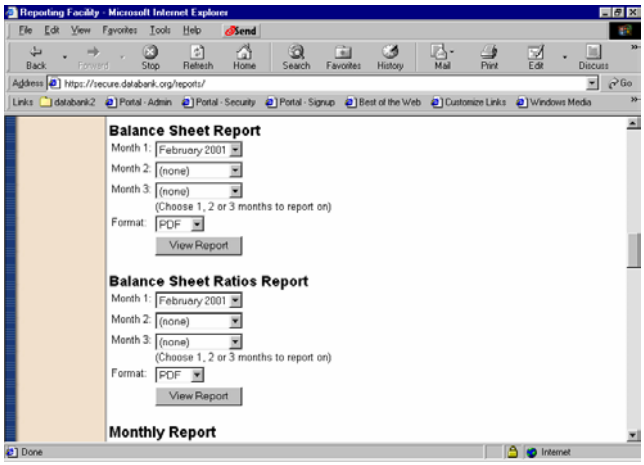
Reports

In addition to the reports available for the Income Statement data, the **DATABANK Web Site** offers **four** additional reports primarily focused on the Balance Sheet. Remember, you must submit both the Income Statement data **and** the Balance Sheet data to receive the Balance Sheet Ratios Report.

Please keep two important points in mind when requesting a report from the **DATABANK** web site:

3. Reports that display your hospital's data can be viewed immediately, as long as you have supplied the requested data.
4. Reports that include peer groups can be viewed when the **minimum numbers of hospitals have submitted data** for the peer groups your hospital is included. Your hospital association can tell you how to access this on the web.

DATABANK Balance Sheet Report (Hospital Only)

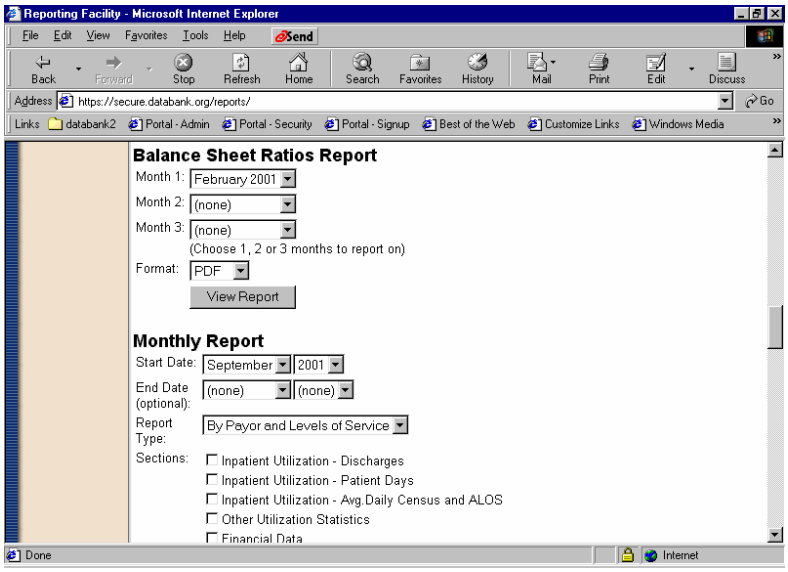


This report allows you to report your Balance Sheet data for one, two or three months. The report format displays the data you entered from line 1 to line 30. This report allows you to view three months of data and review it for consistency. The screen shot to the left illustrates that you can

choose any month for reporting that you have entered into the system. Furthermore, you have the ability to run this report in Portable Document Format (PDF files are read by Adobe Acrobat Reader). Only the months that you have entered will appear in the drop down boxes.

DATABANK Balance Sheet Ratios Report (Hospital Only)

This report allows you to report your Balance Sheet Ratios for one, two or three months. The report format displays your facilities' Balance Sheet Ratios using the data you entered from line 1 to line 30. This report allows you to view three months of ratios and is another report for your data review. The screen shot to the right shows that you could choose any month for reporting that you have entered into the system. As in the above report, you have the ability to run this report in Portable Document Format (PDF files are read by Adobe Acrobat Reader). Only the months that you have entered will appear in the drop down boxes.



Note: In order to generate a Balance Sheet Ratios Report for a month, you must enter both the Income Statement and Balance Sheet data.

Peer Groups

The two reports described above are available for your hospital compared to peer groups. The DATABANK Balance Sheet Report allows you to compare your facilities' data to peer group averages and peer group ratios. The DATABANK Balance Sheet Ratios Report allows you to benchmark your ratios against peer group data.

If you have questions or comments about the data indicators or the calculations used, please contact the **DATABANK System Administrator** at your association.

Definitions and Instructions

Balance Sheet Overview

The following definitions and instructions are designed to assist you in the completion of the **DATABANK Balance Sheet** information. They are generally consistent with the **AICPA** Audit and Accounting Guide for Health Care Organizations (New Edition as of June 1, 1996), and Generally Accepted Accounting Principles (GAAP). **DATABANK Balance Sheet Reports** are designed to provide useful information about hospital operations. We recognize that some hospital accounting and data collection systems may not be structured to comply precisely with these instructions. However, to the extent possible, we encourage you to conform to the definitions so that the resulting reports will be comparable to the available peer groups and therefore more useful to the end users. We also encourage your feedback about the definitions and instructions. We consider this feedback in terms of needed modifications to definitions to promote usefulness of the data and comparability among hospitals and health systems.

Reporting Entity

The information reported to the **DATABANK Program** reflects **all healthcare** operations which are governed by the hospital board and which are included in the hospital's financial statements. Any portion of the facility, which is separately licensed for long-term care (skilled or intermediate), is ***included*** in the hospital operations definition.

All Healthcare Operations Definition: Report **all** operations of the healthcare enterprise that have a common balance sheet (single or multiple hospitals and other health services within an integrated healthcare delivery system). Depending upon the structure of the healthcare enterprise, activities reported for DATABANK could include ambulatory providers, long-term care providers or other non-acute providers as well as medical office building operations. Depending on the nature of these activities relative to the direct patient care activities of the hospital, these activities could be classified as either operating or nonoperating. To the extent possible, the Balance Sheet's scope of data should be consistent with what is reported on your DATABANK Income Statement data submissions.

Line item definitions/instructions:

ASSETS

Current Assets:

Line 1 – Cash and Short-Term Investments
Cash and cash equivalents should include all cash and highly liquid investments that are both readily convertible to cash and so near to maturity that they present insignificant risk of changes in value because of changes in interest rates.
Short-Term Investments meet two important criteria: (a) ready marketability and (b) a clear management intention to convert them to working capital in the near future.

Line 2 – Patient Accounts Receivable
Report money due from patients or third-party payers for services rendered to patients by the hospital.
(Patient Accounts Receivable should be net of *Contractual Allowances*.)
Receivables include amounts **due for health care services** from

- Patients, third-party payers, and self funded employer plans

Line 3 – Allowance for Doubtful Accounts
Allowance for Doubtful Accounts includes amounts owed to the organization that it expects it will never receive.

Line 4 – Net Accounts Receivable
Net Accounts Receivable is equal to Patient Accounts Receivable less Allowance for Doubtful Accounts. This is a calculated field.

Line 5 – Inventories
Report the value of supplies owned by the hospital as reported on the hospital's balance sheet. Inventories typically include medical and surgical supplies, pharmaceuticals, linens, uniforms, garments, food and other commodities, housekeeping, maintenance and office supplies.

Line 6 – Other Current Assets
Report the value of all other current assets.

Line 7 – Total Current Assets
Total Current Assets is equal to Cash and Short-Term Investments plus Net Accounts Receivable plus Inventories plus Other Current Assets. ***This is a calculated field.***

Assets Whose Use is Limited

Line 8 – By Board Action
Assets that are segregated and limited either by the Board or management (for example, designated for expenditure in the acquisition of property and equipment or for the liquidation of long-term debt) or by outside third parties other than a donor or grantor (for example, funds under bond agreements or malpractice arrangements) as to how the assets may be used.

Line 9 – By Donors
Report the value of assets whose use is limited by donors. A donor stipulation that specifies the use for a contributed asset that is more specific than broad limits resulting from the nature of the organization, the environment in which it operates, and the purposes specified in its articles of incorporation or bylaws or comparable documents for an unincorporated association. A restriction on an organization's use of the asset contributed may be temporary or permanent.

Line 10 – Long -Term Investments
Short Term Investments meet two important criteria: (a) readily marketable and (b) a clear management intention to convert them to working capital in the near future. **All investments *not* meeting both of these tests are classified as permanent or long-term investments. Examples for inclusion in Long-Term Investments are:**

1. Investments in securities.
2. Investments in tangible fixed assets not currently used in operations: land held for speculation.
3. Investments set aside in special funds: sinking funds, pension funds, plant expansion funds.
4. Investments in non-consolidated subsidiaries or affiliated companies.

Line 11 – Property Plant & Equipment
Report the value of your hospitals **Land, Buildings** and **Equipment** (major and minor movable equipment which is capitalized) recorded on your hospital's books. Most property, plant & equipment figures are depreciable. Land is the exception. Typical accounts used to record property and equipment transactions are land and land improvements, buildings and improvements, leasehold improvements, equipment (fixed and movable) leased property and equipment, accumulated depreciation and amortization, and construction in progress.

Line 12 – Less Accumulated Depreciation
Report the amount on your hospital's balance sheet that reflects the cost of use (wear and tear and obsolescence) on buildings and equipment.

Line 13 – Property Plant & Equipment, Net
Property Plant & Equipment, Net is equal to Property Plant & Equipment minus Accumulated Depreciation. ***This is a calculated field.***

Line 14 – Other Assets
Other assets may include prepaid expenses, deposits, and deferred expenses. Prepaid costs, such as amounts paid to physicians for future services (for example, administering a hospital department or providing community services that further the organization's mission) may be deferred and amortized over the period benefited. Such assets are classified as current or noncurrent as appropriate.

Line 15 – Hospital Foundation
Report the net asset amount that appears on the balance sheet for the hospital's foundation.

Line 16 – Total Assets
Total Assets is equal to **Total Current Assets** plus both Limited Assets **By Board Action** and **By Donors** plus **Long Term Investments** plus **Property, Plant & Equipment** plus **Other Assets** plus **Hospital Foundation**. ***This is a calculated field.***

Liabilities and Net Assets

Current Liabilities:

Line 17 – Current Portion of Long-Term Debt
Report the amount that appears on the balance sheet for this liability. This is the portion of debt principal that is due in the next twelve months. **Long-Term Debt** is defined, as installment notes, specific-building bonds, collateral trust bonds and bank mortgages, minus the portion of debt principal that is due in the next twelve months.

Line 18 – Accounts Payable/Accrued Expenses
Report the amount that the hospital owes to ordinary business creditors plus the amount that has been accrued for the hospital's expenses. Included in the definition of accrued expenses are amounts for retainage and construction accounts payable, estimated third-party payer settlements, deferred third party reimbursement and advances from third-party payers.

Line 19 – Other Current Liabilities
This line should contain liabilities falling due in the current operating cycle which have not been previously reported on lines 17 and 18.

Line 20 – Deferred Revenues
Report the value in the liability account used for revenues and other cash receipts prior to the completion of the transaction.

Line 21 – Total Current Liabilities
Total Current Liabilities is equal to **Current Portion of Long-Term Debt** plus **Other Current Liabilities** plus **Accounts Payable/Accrued Expenses** plus **Other Current Assets** plus **Deferred Revenues**. ***This is a calculated field.***

Line 22 – Long-Term Debt (excluding current portion)
Report the value of installment notes, specific building bonds, collateral trust bonds and mortgage loans, minus the portion of debt principal that is due in the next twelve months.

Line 23 – Other Liabilities
Report the value of all other liabilities not previously reported on the balance sheet.

Net Assets:

Line 24 – Unrestricted
Report the part of net assets of a not-for-profit organization that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations. Report equity or stockholder's equity on this line.

Line 25 – Temporarily Restricted
Report the part of net assets of a not-for-profit organization resulting **(a)** from contributions and other inflows of assets whose use by the organization is limited by the donor-imposed stipulations that either expire with the passage of time or can be fulfilled and removed by actions of the organization pursuant to those stipulations, **(b)** from other asset enhancements and diminishments subject to the same kinds of stipulations, or **(c)** from reclassification to (or from) other classes of net assets as a consequence of donor-imposed stipulations, their expiration by passage of time, or their fulfillment and removal by actions of the organization pursuant to those stipulations.

Line 26 – Permanently Restricted
Report the part of net assets of a not-for-profit organization resulting from **(a)** contributions and other inflow of assets whose use by the organization is limited by donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled or otherwise removed by the actions of the organization, **(b)** other asset enhancements and diminishments subject to the same kind of stipulations, and **(c)** reclassification from (or to) other classes of net assets as a consequence of donor-imposed stipulations.

Line 27 – Total Net Assets
Total Net Assets is equal to **Unrestricted Net Assets** plus **Temporarily Restricted Net Assets** plus **Permanently Restricted Net Assets.** ***This is a calculated field.***

Line 28 – Total Liabilities & Net Assets
Total Liabilities & Net Assets is equal to **Total Current Liabilities** plus **Long Term Debt** plus **Other Liabilities (non current)** plus **Total Net Assets.** ***This is a calculated field.***

Supplemental Data

Note: To calculate certain financial ratios, DATABANK is asking for two additional data elements. These will be used to calculate:

1. *Cash Flow to Net Patient Revenue*
2. *Debt Service Coverage Ratio*
3. *Return to Net Patient Revenue*

Line 29 – Principal Payment on Long-Term Debt
Report the amount paid that reflects the *principal* portion of the hospital's long-term debt payment for the same period that the excess of revenues over expenses, interest and depreciation expenses are reported.

Line 30 – Premium Revenue
This is also called "Premium Income". Premium revenue generally includes the revenue recorded by the hospital entity for capitation or prepaid health insurance contracts. This line records those amounts recorded within your institution.

An example of how premium revenue is generally recognized is explained below:

> A hospital contracts with an insurance carrier under a capitation arrangement for a population of 2,000 people. The health insurance company pays an insurance premium of $125 per month. Then, the "Premium Revenue" for that month is;

2,000 enrollees
x $125 premium
$250,000 / Month

Formulas Used on the DATABANK Balance Sheet – *Ratios Report*

I. Liquidity Ratios

1. Current Ratio

Formula: $\frac{\text{Current Assets}}{\text{Current Liabilities}}$

Comment: This liquidity ratio indicator shows the number of times short-term obligations can be met from short-term creditors. Because it provides an indication of the ability to pay liabilities, a high ratio number is one way short-term creditors evaluate their margin of safety.

Desired Trend: Up

2. Days in Accounts Receivable (net)

Formula: $\frac{\text{Net Patient Accounts Receivable}}{\text{Last three months of Net Patient Revenue / Number of Calendar Days in the last three months}}$

Comment: Average time that receivables are outstanding.

Desired Trend: Down

3. Days Cash on Hand – Current

Formula: $\frac{\text{Cash and Short - Term Investments}}{\text{(YTD Total Operating Expense – YTD Depreciation) / YTD Days}}$ **Note:** Total Operating Expense and Depreciation are accumulated, year to date.

Comment: This solvency indicator measures the number of days an organization can pay its cash operating expenses if none of the accounts receivable were collected. This liquidity indicator shows the minimal survival period of an organization.

Desired Trend: Up

4. Days Cash on Hand – All Sources

Formula: $\frac{\text{Cash and Short-Term Investments + Assets Limited By Board + Assets Limited By Donors + Long-Term Investments}}{\text{(YTD Total Operating Expense – YTD Depreciation) / Days in Period}}$

Note: Total Operating Expense and Depreciation are accumulated, year to date.

Comment: Number of days of average cash expense that the hospital maintains in ***total*** cash.

Desired Trend: Up

5. Average Payment Period

Formula: Current Liabilities

(YTD Total Operating Expense – YTD Depreciation) / YTD Days

Note: Total Operating Expense and Depreciation are accumulated, year to date.

Comment: A measure of solvency that uses adjusted current liabilities in its computation.

Desired Trend: Down

II. Profitability Ratios

6. Operating Margin

Formula: Operating Income

Total Operating Revenues

Comment: Measure of hospital profitability and the relationship of income from operations to strictly operating revenue.

Desired Trend: Up

7. Total Margin

Formula: Excess of Revenue Over Expenses

Operating + Non-operating Revenue

Comment: Primary measure of total hospital profitability. Percentage of revenue recognized as net income.

Desired Trend: Up

8. Return on Total Assets (Return on Equity)

Formula: YTD Excess of Revenue Over Expenses

Total Net Assets

Comment: Net income generated per dollar of asset investment. Measures viability to replace assets.

Desired Trend: Up

III. Activity Ratios

9. Total Assets Turnover Ratio

Formula: YTD Total Net Revenues

Total Net Assets

Comment: Index of the number of revenue dollars generated per dollar of asset investment.

Desired Trend: Up

10. Fixed Assets Turnover Ratio

Formula: YTD Total Net Revenues

Net Plant and Equipment

Comment: Number of revenue dollars generated per dollar of fixed asset investment.

Desired Trend: Up

11. Average Age of Plant

Formula: Accumulated Depreciation / Depreciation Expense for the last 12 Months

Comment: Indicates the financial age of the fixed assets of the hospital. The older the average age, the greater the short term need for capital resources. Average age of plant and equipment is measured in years.

Desired Trend: Down

What it means: The age of a hospital's physical plant and equipment measures the current status of medical technology and facilities used in providing medical services. The average age of plant and equipment is determined by dividing accumulated depreciation by this period's depreciation expense.

Empirical studies show that average age of plant and equipment is highly statistically association with financial status, bond ratings, and projections of return on net operating revenue.

Average Age of Plant				
	Reacting Phase		**Strategic Planning Phase**	
Status	"Distressed"	"Struggling"	"Implementing"	"Proactive"
Range	9.51 or more	8.07 to 9.50	7.14 to 8.06	7.13 or less
Profiles	Significant amounts of dated technology being used in providing medical and health care services; facilities are old.	Some new and some dated technology is being used in providing medical and health care services in relatively old facilities.	Most of the technology is current that is being used in providing medical and health care services with some modern facilities.	Capability of having current technology and modern facilities for use in providing medical and health care service.

IV. Capital Structure Ratios

12. Long-Term Debt to Net Assets Ratio

Formula: Long-Term Debt + Current Portion of Long-Term Debt / Net Assets

Comment: Importance of long-term debt in the hospital capital structure. This ratio measures risk. High values suggest that the institution relies heavily on debt as opposed to equity to finance their assets.

Desired Trend: Down

13. Times Interest Earned Ratio

Formula: YTD Excess of Revenue Over Exp. + YTD Interest Expense
YTD Interest Expense

Comment: Defines relative security of debt from the creditor's point of view. Multiple by which current interest is being met from operating income.

Desired Trend: Up

14. Debt Service Coverage Ratio

Formula: YTD Excess of Revenue Over Expenses + YTD Interest Expense + YTD Depr.Exp.
YTD Interest Exp. + YTD Principal Payment on Long-Term Debt

Comment: Defines relative security of debt from the creditor's point of view. Multiple by which long-term debt is being met from operating income.

Desired Trend: Up

V. Wall Street Ratios

15. Cash Flow to Net Patient Revenue

Formula: YTD Excess of Revenues Over Expenses + YTD Depreciation Expense
YTD Net Patient Service Revenue + YTD Premium Revenue

Comment: The ratio of cash flow to net patient revenue is a quick barometer of two key financial indicators in a health care entity – return and medical technology.

What it means: A powerful barometer of the ability of a health care organization to meet payroll and working capital requirements, satisfy long-term debt payments, and provide cash for investing in future infrastructure, such as medical practices, medical technology, community outreach and prevention. Useful in overall strategic planning and assessing operating performance.

Cash Flow to Net Patient Revenue				
	Reacting Phase		**Strategic Planning Phase**	
Status	"Distressed"	"Struggling"	"Implementing"	"Proactive"
Range	9.55% or Less	9.56% to 12.31 %	12.32 % to 15.58 %	15.59% or More
Profiles	Shortage of cash for payroll and meeting day-to-day operations.	Focused on short-term resource management from cash flow and working capital pressures.	Reasonable cash flow but less than enough for continuous capital improvement.	Able to invest in new medical practices and technology, outreach services, etc.

Desired Trend: Up

16. Cash Flow to Total Liabilities

Formula: $\frac{\text{YTD Excess of Revenues Over Expenses + YTD Depreciation Expense}}{\text{Total Liabilities}}$

Comment: The ratio of cash flow to total liabilities is important in assessing the capital structure and new financing for a health care entity.

Desired Trend: Up

What it means: Cash flow to total liabilities is a strong measure of the financial structure and new financing for any health care entity. This indicator relates the cash flow from the statement of operations to the aggregate current, long-term and other liabilities balance sheet. Health care entities are in a reacting phase if current cash flows are insufficient to retire all existing liabilities within five years and it is difficult to retire long-term debt.

Cash Flow to Total Liabilities				
	Reacting Phase		**Strategic Planning Phase**	
Status	"Distressed"	"Struggling"	"Implementing"	"Proactive"
Range	15.78% or Less	15.79% to 23.32%	23.33 % to 32.41 %	32.42% or More
Profiles	Cash flows from internal sources will require many years to retire existing liabilities – insufficient equity.	Significant pressure on the entity to meet obligations – insufficient equity.	Reasonable monitoring of cash flows to meet obligations – adequate equity.	Financing strong entity that can manage cash flows for meeting all obligations.

17. Return to Net Operating Revenue

Formula: $\frac{\text{YTD Excess of Revenues Over Expenses}}{\text{YTD Total Revenues + YTD Gains and Other Support (Other Operating Revenue)}}$

Comment: Financial analysts view net operating revenue as a financial measure of the ongoing capability of the health care entity to provide services that are accepted by the marketplace. To financial analysts, net operating revenue is the engine. The return is the bottom line from this engine.

Return to Net Operating Revenue				
	Reacting Phase		**Strategic Planning Phase**	
Status	"Distressed"	"Struggling"	"Implementing"	"Proactive"
Range	3.75% or Less	3.76% to 6.25%	6.26% to 9.19%	9.20% or More
Profiles	Negative or low bottom line that brings into question the financial viability of the health care entity.	Insufficient returns to fully support the health care entity's mission.	Comfortable returns but must depend on external financing sources for significant new initiatives.	Strong returns with internal capabilities for financing some new initiatives.

18. Return to Patient Revenue

Formula: $\frac{\text{YTD Excess of Revenues Over Expenses}}{\text{YTD Net Patient Revenues + YTD Premium Revenues}}$

Comment: This ratio relates net income performance indicator to the net patient service revenue and premium revenue of the health care entity.

Desired Trend: Up

What it means: The ratio of patient revenue is a performance measure of the health care entity's medical and health care services in the marketplace.

Patient revenue includes patient-service and premium revenues. Patient revenue is net of any contractual allowances and adjustments. It does not include other operating revenue, or net assets released from restrictions and used for operations.

Patient revenue includes: inpatient outpatient, clinic, home health services and managed care plans.

A return of 8 percent is the target to maintain the current status of medical practice, technology, and clinical protocols.

Return to Patient Revenue				
	Reacting Phase		**Strategic Planning Phase**	
Status	"Distressed"	"Struggling"	"Implementing"	"Proactive"
Range	3.75% or Less	3.76% to 6.25%	6.26% to 9.19%	9.20% or More
Profiles	Unable to maintain the current level of medical practice, technology and clinical protocols.	Some areas of service use current level of medical practice, technology and clinical protocols.	Current in most areas of service with medical practice, technology and clinical protocols.	Able to be a leader in advances in medical practice, technology and clinical protocols.

"Tables" and "What it means:" are courtesy of Thomas R. Prince, Professor of Accounting and Information Systems at Northwestern University.

Hawaii DATABANK Program

Definitions of Calculated Indicators

September 2006

www.databank.org

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Hospital Operating Expenses Compared to Peer Group Averages ***33***

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Peer Group Calculation 36

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DAYS IN ACCOUNTS RECEIVABLE GROSS ***38***

By Payor ***38***

Definitions of Calculated Indicators Used in the DATABANK Program

INPATIENT UTILIZATION DISCHARGES	***Note:*** *The page numbers referenced apply to the Monthly Report. The definitions apply to the Monthly, Comparative and Trend Report.*
As a Percent of Total Discharges	
Discharges	
By Payor	
Medicare	**Hospital & Peer Group Calculation** Total **Medicare** Discharges for the time period divided by the number of Total Discharges; 1 e Col. **A** / 1 e Col. H
Medicaid	**Hospital & Peer Group Calculation** Total **Medicaid** Discharges for the time period divided by the number of Total Discharges; 1 e Col. **B** / 1 e Col. H
Self Pay	**Hospital & Peer Group Calculation** Total **Self Pay** Discharges for the time period divided by the number of Total Discharges; 1 e Col. **C** / 1 e Col. H
HMSA	**Hospital & Peer Group Calculation** Total **HMSA** Discharges for the time period divided by the number of Total Discharges; 1 e Col. **D** / 1 e Col. H
Kaiser	**Hospital & Peer Group Calculation** Total **Kaiser** Discharges for the time period divided by the number of Total Discharges; 1 e Col. **E** / 1 e Col. H
Other Commercial	**Hospital & Peer Group Calculation** Total **Other Commercial** Discharges for the time period divided by the number of Total Discharges; 1 e Col. **F** / 1 e Col. H
Others	**Hospital & Peer Group Calculation** Total **Others** Discharges for the time period divided by the number of Total Discharges; 1 e Col. **G** / 1 e Col. H
By Levels of Service	
Acute Care	**Hospital & Peer Group Calculation** Total **Acute Care** Discharges for the time period divided by the number of Total Discharges; 1 **a** Col. H / 1 e Col. H
Swing Bed	**Hospital & Peer Group Calculation** Total **Swing Bed** Discharges for the time period divided by the number of Total Discharges; 1 **b** Col. H / 1 e Col. H
Subacute/LTC	**Hospital & Peer Group Calculation** Total **Subacute/LTC** Discharges for the time period divided by the number of Total Discharges; 1 **c** Col. H / 1 e Col. H
DPU (Distinct Part Unit)	**Hospital & Peer Group Calculation** Total **DPU** Discharges for the time period divided

Definitions of Calculated Indicators Used in the DATABANK Program

	by the number of Total Discharges; 1 **d** Col. H / 1 e Col. H
Numbers of Discharges	
By Payor	
Medicare	**Hospital & Peer Group Calculation** The number of **Medicare** Discharges for the time period. This represents all levels of service; 1 e Col. **A**
Medicaid	**Hospital & Peer Group Calculation** The number of **Medicaid** Discharges for the time period. This represents all levels of service; 1 e Col. **B**
Self Pay	**Hospital & Peer Group Calculation** The number of **Self Pay** Discharges for the time period. This represents all levels of service; 1 e Col. **C**
HMSA	**Hospital & Peer Group Calculation** The number of **Other Commercial** Discharges for the time period. This represents all levels of service; 1 e Col. **D**
Kaiser	**Hospital & Peer Group Calculation** The number of **Kaiser** Discharges for the time period. This represents all levels of service; 1 e Col. **E**
Other Commercial	**Hospital & Peer Group Calculation** The number of **Other Commercial** Discharges for the time period. This represents all levels of service; 1 e Col. **F**
Others	**Hospital & Peer Group Calculation** The number of **Others** Discharges for the time period. This represents all levels of service; 1 e Col. **G**
Total	**Hospital & Peer Group Calculation** The number of **Total** Discharges for the time period. This represents all levels of service; 1 e Col. **H**
By Levels of Service	
Acute Care	**Hospital & Peer Group Calculation** The number of **Acute Care** Discharges for the time period. This represents all payors; 1 **a** Col. H
Swing Bed	**Hospital & Peer Group Calculation** The number of **Swing Bed** Discharges for the time period. This represents all payors; 1 **b** Col. H
Subacute/LTC	**Hospital & Peer Group Calculation** The number of **Subacute/LTC** Discharges for the time period. This represents all payors; 1 **c** Col. H
DPU (Distinct Part Unit)	**Hospital & Peer Group Calculation** The number of **DPU** Discharges for the time period. This represents all payors; 1 **d** Col. H
Total	**Hospital & Peer Group Calculation** The number of **Total** Discharges for the time period. This represents all payors; 1 **e** Col. H

Definitions of Calculated Indicators Used in the DATABANK Program

Discharges Compared to Peer Group Averages	
By Payor	
Medicare	**Hospital Calculation** The number of **Medicare** Discharges for the time period. This represents all levels of service; 1 e Col. **A** **Peer Group Calculation** The number of **Medicare** Discharges for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 1 e Col. **A** / # of Hospitals w/ value > 0
Medicaid	**Hospital Calculation** The number of **Medicaid** Discharges for the time period. This represents all levels of service; 1 e Col. **B** **Peer Group Calculation** The number of **Medicaid** Discharges for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 1 e Col. **B** / # of Hospitals w/ value > 0
Self Pay	**Hospital Calculation** The number of **Self Pay** Discharges for the time period. This represents all levels of service; 1 e Col. **C** **Peer Group Calculation** The number of **Self Pay** Discharges for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 1 e Col. **C** / # of Hospitals w/ value > 0
HMSA	**Hospital Calculation** The number of **HMSA** Discharges for the time period. This represents all levels of service; 1 e Col. **D** **Peer Group Calculation** The number of **HMSA** Discharges for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 1 e Col. **D** / # of Hospitals w/ value > 0
Kaiser	**Hospital Calculation** The number of **Kaiser** Discharges for the time period. This represents all levels of service; 1 e Col. **E** **Peer Group Calculation** The number of **Kaiser** Discharges for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 1 e Col. **E** / # of Hospitals w/ value > 0
Other Other Commercial	**Hospital Calculation** The number of **Other Other Commercial** Discharges for the time period. This represents all levels of service; 1 e Col. **F**

Definitions of Calculated Indicators Used in the DATABANK Program

	Peer Group Calculation The number of **Other Other Commercial** Discharges for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 1 e Col. **F** / # of Hospitals w/ value > 0
Others	**Hospital Calculation** The number of **Others** Discharges for the time period. This represents all levels of service; 1 e Col. **G** **Peer Group Calculation** The number of **Others** Discharges for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 1 e Col. **G** / # of Hospitals w/ value > 0
Total	**Hospital Calculation** The number of **Total** Discharges for the time period. This represents all levels of service; 1 e Col. **H** **Peer Group Calculation** The number of **Total** Discharges for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 1 e Col. **H** / # of Hospitals w/ value > 0
End of page one of the report	
INPATIENT UTILIZATION PATIENT DAYS	
As a Percent of Total Patient Days	
Patient Days	
By Payor	
Medicare	**Hospital & Peer Group Calculation** Total **Medicare** Patient Days for the time period divided by the number of Total Patient Days; 2 e Col. **A** / 2 e Col. H
Medicaid	**Hospital & Peer Group Calculation** Total **Medicaid** Patient Days for the time period divided by the number of Total Patient Days; 2 e Col. **B** / 2 e Col. H
Self Pay	**Hospital & Peer Group Calculation** Total **Self Pay** Patient Days for the time period divided by the number of Total Patient Days; 2 e Col. **C** / 2 e Col. H
HMSA	**Hospital & Peer Group Calculation** Total **HMSA** Patient Days for the time period divided by the number of Total Patient Days; 2 e Col. **D** / 2 e Col. H
Kaiser	**Hospital & Peer Group Calculation** Total **Kaiser** Patient Days for the time period divided by the number of Total Patient Days; 2 e Col. **E** / 2 e Col. H

Definitions of Calculated Indicators Used in the DATABANK Program

Other Other Commercial	**Hospital & Peer Group Calculation** Total **Other Other Commercial** Patient Days for the time period divided by the number of Total Patient Days; 2 e Col. **F** / 2 e Col. H
Others	**Hospital & Peer Group Calculation** Total **Others** Patient Days for the time period divided by the number of Total Patient Days; 2 e Col. **G** / 2 e Col. H
By Levels of Service	
Acute Care	**Hospital & Peer Group Calculation** Total **Acute Care** Patient Days for the time period divided by the number of Total Patient Days; 2 **a** Col. H / 2 e Col. H
Swing Bed	**Hospital & Peer Group Calculation** Total **Swing Bed** Patient Days for the time period divided by the number of Total Patient Days; 2 **b** Col. H / 2 e Col. H
Subacute/LTC	**Hospital & Peer Group Calculation** Total **Subacute/LTC** Patient Days for the time period divided by the number of Total Patient Days; 2 **c** Col. H / 2 e Col. H
DPU (Distinct Part Unit)	**Hospital & Peer Group Calculation** Total **DPU** Patient Days for the time period divided by the number of Total Patient Days; 2 **d** Col. H / 2 e Col. H
Numbers of Patient Days	
By Payor	
Medicare	**Hospital & Peer Group Calculation** The number of **Medicare** Patient Days for the time period. This represents all levels of service; 2 e Col. **A**
Medicaid	**Hospital & Peer Group Calculation** The number of **Medicaid** Patient Days for the time period. This represents all levels of service; 2 e Col. **B**
Self Pay	**Hospital & Peer Group Calculation** The number of **Self Pay** Patient Days for the time period. This represents all levels of service; 2 e Col. **C**
HMSA	**Hospital & Peer Group Calculation** The number of **Other Other Commercial** Patient Days for the time period. This represents all levels of service; 2 e Col. **D**
Kaiser	**Hospital & Peer Group Calculation** The number of **Kaiser** Patient Days for the time period. This represents all levels of service; 2 e Col. **E**
Other Other Commercial	**Hospital & Peer Group Calculation** The number of **Other Other Commercial** Patient

Definitions of Calculated Indicators Used in the DATABANK Program

	Days for the time period. This represents all levels of service; 2 e Col. **F**
Others	**Hospital & Peer Group Calculation** The number of **Others** Patient Days for the time period. This represents all levels of service; 2 e Col. **G**
Total	**Hospital & Peer Group Calculation** The number of **Total** Patient Days for the time period. This represents all levels of service; 2 e Col. **H**
By Levels of Service	
Acute Care	**Hospital & Peer Group Calculation** The number of **Acute Care** Patient Days for the time period. This represents all payors; 2 **a** Col. H
Swing Bed	**Hospital & Peer Group Calculation** The number of **Swing Bed** Patient Days for the time period. This represents all payors; 2 **b** Col. H
Subacute/LTC	**Hospital & Peer Group Calculation** The number of **Subacute/LTC** Patient Days for the time period. This represents all payors; 2 **c** Col. H
DPU (Distinct Part Unit)	**Hospital & Peer Group Calculation** The number of **DPU** Patient Days for the time period. This represents all payors; 2 **d** Col. H
Total	**Hospital & Peer Group Calculation** The number of **Total** Patient Days for the time period. This represents all payors; 2 **e** Col. H
Patient Days Compared to Peer Group Averages	
By Payor	
Medicare	**Hospital Calculation** The number of **Medicare** Patient Days for the time period. This represents all levels of service; 2 e Col. **A** **Peer Group Calculation** The number of **Medicare** Patient Days for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **A /** # of Hospitals w/ value > 0
Medicaid	**Hospital Calculation** The number of **Medicaid** Patient Days for the time period. This represents all levels of service; 2 e Col. **B** **Peer Group Calculation** The number of **Medicaid** Patient Days for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **B /** # of Hospitals w/ value > 0
Self Pay	**Hospital Calculation** The number of **Self Pay** Patient Days for the time period. This represents all levels of service; 2 e Col. **C** **Peer Group Calculation** The number of **Self Pay** Patient Days for the time

Definitions of Calculated Indicators Used in the DATABANK Program

	period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **C** / # of Hospitals w/ value > 0
HMSA	**Hospital Calculation** The number of **HMSA** Patient Days for the time period. This represents all levels of service; 2 e Col. **D** **Peer Group Calculation** The number of **HMSA** Patient Days for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **D** / # of Hospitals w/ value > 0
Kaiser	**Hospital Calculation** The number of **Kaiser** Patient Days for the time period. This represents all levels of service; 2 e Col. **E** **Peer Group Calculation** The number of **Kaiser** Patient Days for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **E** / # of Hospitals w/ value > 0
Other Other Commercial	**Hospital Calculation** The number of **Other Commercial** Patient Days for the time period. This represents all levels of service; 2 e Col. **F** **Peer Group Calculation** The number of **Other Commercial** Patient Days for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **F** / # of Hospitals w/ value > 0
Others	**Hospital Calculation** The number of **Others** Patient Days for the time period. This represents all levels of service; 2 e Col. **G** **Peer Group Calculation** The number of **Others** Patient Days for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **G** / # of Hospitals w/ value > 0
Total	**Hospital Calculation** The number of **Total** Patient Days for the time period. This represents all levels of service; 2 e Col. **H** **Peer Group Calculation** The number of **Total** Patient Days for the time period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **H** / # of Hospitals w/ value > 0
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Definitions of Calculated Indicators Used in the DATABANK Program

INPATIENT UTILIZATION	
Average Daily Census	
By Payor	
Medicare	**Hospital Calculation** Total **Medicare** Patient Days for the time period divided by the number of days in the period; 2 e Col. **A** / Number of Days in the Period **Peer Group Calculation** Total **Medicare** Patient Days for the time period divided by the number of days in the period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **A** / Number of Days in the Period / # of hospitals w/ value > 0
Medicaid	**Hospital Calculation** Total **Medicaid** Patient Days for the time period divided by the number of days in the period; 2 e Col. **B** / Number of Days in the Period **Peer Group Calculation** Total **Medicaid** Patient Days for the time period divided by the number of days in the period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **B** / Number of Days in the Period / # of hospitals w/ value > 0
Self Pay	**Hospital Calculation** Total **Self Pay** Patient Days for the time period divided by the number of days in the period; 2 e Col. **C** / Number of Days in the Period **Peer Group Calculation** Total **Self Pay** Patient Days for the time period divided by the number of days in the period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **C** / Number of Days in the Period / # of hospitals w/ value > 0
HMSA	**Hospital Calculation** Total **HMSA** Patient Days for the time period divided by the number of days in the period; 2 e Col. **D** / Number of Days in the Period **Peer Group Calculation** Total **HMSA** Patient Days for the time period divided by the number of days in the period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **D** / Number of Days in the Period / # of hospitals w/ value > 0
Kaiser	**Hospital Calculation** Total **Kaiser** Patient Days for the time period divided by the number of days in the period; 2 e Col. **E** / Number of Days in the Period **Peer Group Calculation** Total **Kaiser** Patient Days for the time period divided by the number of days in the period divided by the number of hospitals with a value greater than 0 for the peer group;

Definitions of Calculated Indicators Used in the DATABANK Program

	2 e Col. **E** / Number of Days in the Period / # of hospitals w/ value > 0
Other Commercial	**Hospital Calculation** Total **Other Commercial** Patient Days for the time period divided by the number of days in the period; 2 e Col. **F** / Number of Days in the Period **Peer Group Calculation** Total **Other Commercial** Patient Days for the time period divided by the number of days in the period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **F** / Number of Days in the Period / # of hospitals w/ value > 0
Others	**Hospital Calculation** Total **Others** Patient Days for the time period divided by the number of days in the period; 2 e Col. **G** / Number of Days in the Period **Peer Group Calculation** Total **Others** Patient Days for the time period divided by the number of days in the period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **G** / Number of Days in the Period / # of hospitals w/ value > 0
Total / Averages	**Hospital Calculation** **Total** Patient Days for the time period divided by the number of days in the period; 2 e Col. **H** / Number of Days in the Period **Peer Group Calculation** **Total** Patient Days for the time period divided by the number of days in the period divided by the number of hospitals with a value greater than 0 for the peer group; 2 e Col. **H** / Number of Days in the Period / # of hospitals w/ value > 0
By Levels of Service	
Acute Care	**Hospital Calculation** Total **Acute Care** Patient Days for the time period divided by the number of days in the period; 2 **a** Col. H / Number of Days in the Period **Peer Group Calculation** Total **Acute Care** Patient Days for the time period divided by the number of days in the period divided by the number of hospitals with a value greater than 0 for the peer group; 2 **a** Col. H / Number of Days in the Period / # of hospitals w/ value > 0
Swing Bed	**Hospital Calculation** Total **Swing Bed** Patient Days for the time period divided by the number of days in the period; 2 **b** Col. H / Number of Days in the Period **Peer Group Calculation** Total **Swing Bed** Patient Days for the time period divided by the number of days in the period divided by the number of hospitals with a value greater than 0 for the peer group; 2 **b** Col. H / Number of Days in the Period / # of hospitals w/ value > 0

Definitions of Calculated Indicators Used in the DATABANK Program

Subacute/LTC	**Hospital Calculation** Total **Subacute/LTC** Patient Days for the time period divided by the number of days in the period; 2 **c** Col. H / Number of Days in the Period **Peer Group Calculation** Total **Subacute/LTC** Patient Days for the time period divided by the number of days in the period divided by the number of hospitals with a value greater than 0 for the peer group; 2 **c** Col. H / Number of Days in the Period / # of hospitals w/ value > 0
DPU (Distinct Part Unit)	**Hospital Calculation** Total **DPU** Patient Days for the time period divided by the number of days in the period; 2 **d** Col. H / Number of Days in the Period **Peer Group Calculation** Total **DPU** Patient Days for the time period divided by the number of days in the period divided by the number of hospitals with a value greater than 0 for the peer group; 2 **d** Col. H / Number of Days in the Period / # of hospitals w/ value > 0
Total / Averages	**Hospital Calculation** **Total** Patient Days for the time period divided by the number of days in the period; 2 **e** Col. H / Number of Days in the Period **Peer Group Calculation** **Total** Patient Days for the time period divided by the number of days in the period divided by the number of hospitals with a value greater than 0 for the peer group; 2 **e** Col. H / Number of Days in the Period / # of hospitals w/ value > 0
Average Length of Stay	
All Patients	
By Payor	
Medicare	**Hospital & Peer Group Calculation** Total **Medicare** Patient Days for the time period divided by the Total **Medicare** Discharges for the time period; 2 e Col. **A** / 1 e Col. **A**
Medicaid	**Hospital & Peer Group Calculation** Total **Medicaid** Patient Days for the time period divided by the Total **Medicaid** Discharges for the time period; 2 e Col. **B** / 1 e Col. **B**
Self Pay	**Hospital & Peer Group Calculation** Total **Self Pay** Patient Days for the time period divided by the Total **Self Pay** Discharges for the time period; 2 e Col. **C** / 1 e Col. **C**
HMSA	**Hospital & Peer Group Calculation** Total **HMSA** Patient Days for the time period divided by the Total **HMSA** Discharges for the time period; 2 e Col. **D** / 1 e Col. **D**
Kaiser	**Hospital & Peer Group Calculation** Total **Kaiser** Patient Days for the time period

	divided by the Total **Kaiser** Discharges for the time period; 2 e Col. **E**/ 1 e Col. **E**
Other Commercial	**Hospital & Peer Group Calculation** Total **Other Commercial** Patient Days for the time period divided by the Total **Other Commercial** Discharges for the time period; 2 e Col. **F**/ 1 e Col. **F**
Others	**Hospital & Peer Group Calculation** Total **Others** Patient Days for the time period divided by the Total **Others** Discharges for the time period; 2 e Col. **G**/ 1 e Col. **G**
Total	**Hospital & Peer Group Calculation** **Total** Patient Days for the time period divided by the **Total** Discharges for the time period; 2 e Col. **H** 1 e Col. **H**
Acute Care	
By Payor	
Medicare	**Hospital & Peer Group Calculation** **Medicare Acute Care** Patient Days for the time period divided by the **Medicare Acute Care** Discharges for the time period; 2 **a** Col. **A** / 1 **a** Col. **A**
Medicaid	**Hospital & Peer Group Calculation** **Medicaid Acute Care** Patient Days for the time period divided by the **Medicaid Acute Care** Discharges for the time period; 2 **a** Col. **B** / 1 **a** Col. **B**
Self Pay	**Hospital & Peer Group Calculation** **Self Pay Acute Care** Patient Days for the time period divided by the **Self Pay Acute Care** Discharges for the time period; 2 **a** Col. **C** / 1 **a** Col. **C**
HMSA	**Hospital & Peer Group Calculation** **HMSA Acute Care** Patient Days for the time period divided by the **HMSA Acute Care** Discharges for the time period; 2 **a** Col. **D**/ 1 **a** Col. **D**
Kaiser	**Hospital & Peer Group Calculation** **Kaiser Acute Care** Patient Days for the time period divided by the **Kaiser Acute Care** Discharges for the time period; 2 **a** Col. **E** / 1 **a** Col. **E**
Other Commercial	**Hospital & Peer Group Calculation** **Other Commercial Acute Care** Patient Days for the time period divided by the **Other Commercial Acute Care** Discharges for the time period; 2 **a** Col. **F** / 1 **a** Col. **F**
Others	**Hospital & Peer Group Calculation** **Others Acute Care** Patient Days for the time period divided by the **Others Acute Care** Discharges for the time period; 2 **a** Col. **G** / 1 **a** Col.

Definitions of Calculated Indicators Used in the DATABANK Program

	G
Total / Averages	**Hospital & Peer Group Calculation** **Total Acute Care** Patient Days for the time period divided by the **Total Acute Care** Discharges for the time period; 2 **a** Col. **H** / 1 **a** Col. **H**
By Levels of Service	
Acute Care	**Hospital & Peer Group Calculation** Total **Acute Care** Patient Days for the time period divided by the Total **Acute Care** Discharges for the time period; 2 **a** Col. H / 1 **a** Col. H
Swing Bed	**Hospital & Peer Group Calculation** Total **Acute Care** Patient Days for the time period divided by the Total **Acute Care** Discharges for the time period; 2 **b** Col. H / 1 **b** Col. H
Subacute/LTC	**Hospital & Peer Group Calculation** Total **Subacute/LTC** Patient Days for the time period divided by the Total **Subacute/LTC** Discharges for the time period; 2 **c** Col. H / 1 **c** Col. H
DPU (Distinct Part Unit)	**Hospital & Peer Group Calculation** Total **DPU** Patient Days for the time period divided by the Total **DPU** Discharges for the time period; 2 **d** Col. H / 1 **d** Col. H
Total / Averages	**Hospital & Peer Group Calculation** **Total** Patient Days for the time period divided by the **Total** Discharges for the time period; 2 **e** Col. H / 1 **e** Col. H
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OTHER UTILIZATION STATISTICS	
Inpatient Surgeries Percent of Total Surgeries	**Hospital & Peer Group Calculation** Inpatient Surgeries divided by Inpatient Surgeries plus Outpatient Surgeries; 3 / (3 + 8)
Outpatient Surgeries Percent of Total Surgeries	**Hospital & Peer Group Calculation** Outpatient Surgeries divided by Inpatient Surgeries plus Outpatient Surgeries; 8 / (3 + 8)
Total Surgeries (Average for Peer Groups)	**Hospital Calculation** Inpatient Surgeries plus Outpatient Surgeries; 3 + 8 **Peer Group Calculation** Inpatient Surgeries plus Outpatient Surgeries divided by the number of hospitals with values greater than 0; 3 + 8 / # of hospitals w/ values > 0
Hospital Numbers Compared to Peer Group Averages	
Inpatient Surgeries	**Hospital Calculation** Inpatient Surgeries; 3 **Peer Group Calculation** Inpatient Surgeries divided by the number of hospitals with values greater than 0; 3 / # of hospitals w/ values > 0
Inpatient Surgeries as a Percent of Total Discharges	**Hospital & Peer Group Calculation**

Definitions of Calculated Indicators Used in the DATABANK Program

	Inpatient Surgeries divided by Total Discharges; 3 / 1 e Col. H
Births	**Hospital Calculation** Births; 4 **Peer Group Calculation** Births divided by the number of hospitals with values greater than 0; 4 / # of hospitals w/ values > 0
Births as a Percent of Total Discharges	**Hospital & Peer Group Calculation** Births divided by Total Discharges; 4 / 1 e Col. H
Newborn Patient Days	**Hospital Calculation** Newborn Patient Days; 5 **Peer Group Calculation** Newborn Patient Days divided by the number of hospitals with values greater than 0; 5 / # of hospitals w/ values > 0
Newborn Patient Days as a Percent of Total Patient Days	**Hospital & Peer Group Calculation** Newborn Patient Days divided by Total Patient Days; 5 / 2 e Col. H
Newborn Length of Stay	**Hospital & Peer Group Calculation** Newborn Patient Days divided by Births; 5 / 4
Inpatient Admissions From Emergency Department	**Hospital Calculation** Inpatient Admissions From Emergency Department; 6 **Peer Group Calculation** Inpatient Admissions From Emergency Department divided by the number of hospitals with values greater than 0; 6 / # of hospitals w/ values > 0
Outpatient Visits as a Percent of Total	
Emergency Department Visits	**Hospital & Peer Group Calculation** **Emergency Department Visits** divided by Total Outpatient Visits; **7** / 12
Ambulatory Surgery Visits (Outpatient Surgery Visits)	**Hospital & Peer Group Calculation** **Ambulatory Surgery Visits** divided by Total Outpatient Visits; **8** / 12
Observation Visits	**Hospital & Peer Group Calculation** **Observation Visits** divided by Total Outpatient Visits; **9** / 12
Home Health Visits	**Hospital & Peer Group Calculation** **Home Health Visits** divided by Total Outpatient Visits; **10** / 12
All Other Visits	**Hospital & Peer Group Calculation** **All Other Visits** divided by Total Outpatient Visits; **11** / 12
Hospital Numbers Compared to Peer Group Averages	
Emergency Department Visits	**Hospital Calculation** Emergency Department Visits; 7 **Peer Group Calculation** Emergency Department Visits divided by the number of hospitals with values greater than 0; 7 / #

Definitions of Calculated Indicators Used in the DATABANK Program

	of hospitals w/ values > 0
Ambulatory Surgery Visits (Outpatient Surgery Visits)	**Hospital Calculation** Ambulatory Surgery Visits; 8 **Peer Group Calculation** Ambulatory Surgery Visits divided by the number of hospitals with values greater than 0; 8 / # of hospitals w/ values > 0
Observation Visits	**Hospital Calculation** Observation Visits; 9 **Peer Group Calculation** Observation Visits divided by the number of hospitals with values greater than 0; 9 / # of hospitals w/ values > 0
Home Health Visits	**Hospital Calculation** Home Health Visits; 10 **Peer Group Calculation** Home Health Visits divided by the number of hospitals with values greater than 0; 10 / # of hospitals w/ values > 0
All Other Visits	**Hospital Calculation** All Other Visits; 11 **Peer Group Calculation** All Other Visits divided by the number of hospitals with values greater than 0; 11 / # of hospitals w/ values > 0
Total Outpatient Visits / Averages	**Hospital Calculation** Total Outpatient Visits; 12 **Peer Group Calculation** Total Outpatient Visits divided by the number of hospitals with values greater than 0; 12 / # of hospitals w/ values > 0
End of page four of the report	
FINANCIAL DATA	
Inpatient Charges (Acute, Swing Bed, Subacute/LTC and DPU)	
Inpatient Charge Per Patient Day	
Acute Care	
By Payor	
Medicare	**Hospital & Peer Group Calculation** **Medicare** Inpatient – Acute Charges divided by **Medicare Acute Care Patient Days**; 13 Col. **A** / 2 **a** Col. **A**
Medicaid	**Hospital & Peer Group Calculation** **Medicaid** Inpatient – Acute Charges divided by **Medicaid Acute Care Patient Days**; 13 Col. **B** / 2 **a** Col. **B**
Self Pay	**Hospital & Peer Group Calculation** **Self Pay** Inpatient – Acute Charges divided by **Self Pay Acute Care Patient Days**; 13 Col. **C** / 2 **a** Col. **C**

Definitions of Calculated Indicators Used in the DATABANK Program

HMSA	**Hospital & Peer Group Calculation** **HMSA** Inpatient – Acute Charges divided by **HMSA Acute Care Patient Days**; 13 Col. **D** / 2 **a** Col. **D**
Kaiser	**Hospital & Peer Group Calculation** **Kaiser** Inpatient – Acute Charges divided by **Kaiser Acute Care Patient Days**; 13 Col. **E** / 2 **a** Col. **E**
Other Commercial	**Hospital & Peer Group Calculation** **Other Commercial** Inpatient – Acute Charges divided by **Other Commercial Acute Care Patient Days**; 13 Col. **F** / 2 **a** Col. **F**
Others	**Hospital & Peer Group Calculation** **Others** Inpatient – Acute Charges divided by **Others Acute Care Patient Days**; 13 Col. **G** / 2 **a** Col. **G**
Total	**Hospital & Peer Group Calculation** **Total** Inpatient – Acute Charges divided by **Total Acute Care Patient Days**; 13 Col. **H** / 2 **a** Col. **H**
All Patients	
By Payor	
Note: Inpatient Charges are; Acute Care, Swing Bed, Subacute/LTC and DPU	
Medicare	**Hospital & Peer Group Calculation** All **Medicare** Inpatient – Charges divided by Total **Medicare** Patient Days; 13 Col. **A** + 15 Col. **A** + 16 Col. **A** + 17 Col. **A** / 2 e Col. **A**
Medicaid	**Hospital & Peer Group Calculation** All **Medicaid** Inpatient – Charges divided by Total **Medicaid** Patient Days; 13 Col. **B** + 15 Col. **B** + 16 Col. **B** + 17 Col. **B** / 2 e Col. **B**
Self Pay	**Hospital & Peer Group Calculation** All **Self Pay** Inpatient – Charges divided by Total **Self Pay** Patient Days; 13 Col. **C** + 15 Col. **C** + 16 Col. **C** + 17 Col. **C** / 2 e Col. **C**
HMSA	**Hospital & Peer Group Calculation** All **HMSA** Inpatient – Charges divided by Total **HMSA** Patient Days; 13 Col. **D** + 15 Col. **D** + 16 Col. **D** + 17 Col. **D** / 2 e Col. **D**
Kaiser	**Hospital & Peer Group Calculation** All **Kaiser** Inpatient – Charges divided by Total **Kaiser** Patient Days; 13 Col. **E** + 15 Col. **E** + 16 Col. **E** + 17 Col. **E** / 2 e Col. **E**
Other Commercial	**Hospital & Peer Group Calculation** All **Other Commercial** Inpatient – Charges divided by Total **Other Commercial** Patient Days; 13 Col. **F** + 15 Col. **F** + 16 Col. **F** + 17 Col. **F** / 2 e Col. **F**
Others	**Hospital & Peer Group Calculation** All **Others** Inpatient – Charges divided by Total

Definitions of Calculated Indicators Used in the DATABANK Program

	Others Patient Days; 13 Col. **G** + 15 Col. **G** + 16 Col. **G** + 17 Col. **G** / 2 e Col. **G**
Total	**Hospital & Peer Group Calculation** **Total** Inpatient – Charges divided by **Total** Patient Days; 13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H** / 2 e Col. **H**
All Patients	
By Levels of Service	
Acute Care	**Hospital & Peer Group Calculation** Total **Acute Care** Inpatient – Charges divided by Total **Acute Care** Patient Days; 13 Col. **H** / 2 **a** Col. **H**
Swing Bed	**Hospital & Peer Group Calculation** Total **Swing Bed** Charges divided by Total **Swing Bed** Patient Days; 15 Col. **H** / 2 **b** Col. **H**
Subacute/LTC	**Hospital & Peer Group Calculation** Total **Subacute/LTC** Charges divided by Total **Subacute/LTC** Patient Days; 16 Col. **H** / 2 **c** Col. **H**
DPU (Distinct Part Unit)	**Hospital & Peer Group Calculation** Total **DPU** Charges divided by Total **DPU** Patient Days; 17 Col. **H** / 2 **d** Col. **H**
Total	**Hospital & Peer Group Calculation** **Total** Charges divided by **Total** Patient Days; 19 Col. **H** / 2 **e** Col. **H**
End of page five of the report	
Inpatient Charge Per Patient Stay	
Acute Care	
By Payor	
Medicare	**Hospital & Peer Group Calculation** **Medicare** Inpatient – Acute Charges divided by **Medicare Acute Care Discharges**; 13 Col. **A** / 1 **a** Col. **A**
Medicaid	**Hospital & Peer Group Calculation** **Medicaid** Inpatient – Acute Charges divided by **Medicaid Acute Care Discharges**; 13 Col. **B** / 1 **a** Col. **B**
Self Pay	**Hospital & Peer Group Calculation** **Self Pay** Inpatient – Acute Charges divided by **Self Pay Acute Care Discharges**; 13 Col. **C** / 1 **a** Col. **C**
HMSA	**Hospital & Peer Group Calculation** **HMSA** Inpatient – Acute Charges divided by **HMSA Acute Care Discharges**; 13 Col. **D** / 1 **a** Col. **D**
Kaiser	**Hospital & Peer Group Calculation** **Kaiser** Inpatient – Acute Charges divided by **Kaiser Acute Care Discharges**; 13 Col. **E** / 1 **a** Col. **E**
Other Commercial	**Hospital & Peer Group Calculation**

Definitions of Calculated Indicators Used in the DATABANK Program

	Other Commercial Inpatient – Acute Charges divided by **Other Commercial Acute Care Discharges**; 13 Col. **F** / 1 **a** Col. **F**
Others	**Hospital & Peer Group Calculation** **Others** Inpatient – Acute Charges divided by **Others Acute Care Discharges**; 13 Col. **G** / 1 **a** Col. **G**
Total	**Hospital & Peer Group Calculation** **Total** Inpatient – Acute Charges divided by **Total Acute Care Discharges**; 13 Col. **H** / 1 **a** Col. **H**
All Patients	
By Payor	
Note: Inpatient Charges are; Acute Care, Swing Bed, Subacute/LTC and DPU	
Medicare	**Hospital & Peer Group Calculation** All **Medicare** Inpatient – Charges divided by Total **Medicare** Discharges; 13 Col. **A** + 15 Col. **A** + 16 Col. **A** + 17 Col. **A** / 1 e Col. **A**
Medicaid	**Hospital & Peer Group Calculation** All **Medicaid** Inpatient – Charges divided by Total **Medicaid** Discharges; 13 Col. **B** + 15 Col. **B** + 16 Col. **B** + 17 Col. **B** / 1 e Col. **B**
Self Pay	**Hospital & Peer Group Calculation** All **Self Pay** Inpatient – Charges divided by Total **Self Pay** Discharges; 13 Col. **C** + 15 Col. **C** + 16 Col. **C** + 17 Col. **C** / 1 e Col. **C**
HMSA	**Hospital & Peer Group Calculation** All **HMSA** Inpatient – Charges divided by Total **HMSA** Discharges; 13 Col. **D** + 15 Col. **D** + 16 Col. **D** + 17 Col. **D** / 1 e Col. **D**
Kaiser	**Hospital & Peer Group Calculation** All **Kaiser** Inpatient – Charges divided by Total **Kaiser** Discharges; 13 Col. **E** + 15 Col. **E** + 16 Col. **E** + 17 Col. **E** / 1 e Col. **E**
Other Commercial	**Hospital & Peer Group Calculation** All **Other Commercial** Inpatient – Charges divided by Total **Other Commercial** Discharges; 13 Col. **F** + 15 Col. **F** + 16 Col. **F** + 17 Col. **F** / 1 e Col. **F**
Others	**Hospital & Peer Group Calculation** All **Others** Inpatient – Charges divided by Total **Others** Discharges; 13 Col. **G** + 15 Col. **G** + 16 Col. **G** + 17 Col. **G** / 1 e Col. **G**
Total	**Hospital & Peer Group Calculation** **Total** Inpatient – Charges divided by **Total** Discharges; 13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H** / 1 e Col. **H**
All Patients	
By Levels of Service	
Acute Care	**Hospital & Peer Group Calculation** Total **Acute Care** Inpatient – Charges divided by

Definitions of Calculated Indicators Used in the DATABANK Program

	Total **Acute Care** Discharges; 13 Col. **H** / 1 **a** Col. **H**
Swing Bed	**Hospital & Peer Group Calculation** Total **Swing Bed** Charges divided by Total **Swing Bed** Discharges; 15 Col. **H** / 1 **b** Col. **H**
Subacute/LTC	**Hospital & Peer Group Calculation** Total **Subacute/LTC** Charges divided by Total **Subacute/LTC** Discharges; 16 Col. **H** / 1 **c** Col. **H**
DPU (Distinct Part Unit)	**Hospital & Peer Group Calculation** Total **DPU** Charges divided by Total **DPU** Discharges; 17 Col. **H** / 1 **d** Col. **H**
Total	**Hospital & Peer Group Calculation** **Total** Charges divided by **Total** Discharges; 19 Col. **H** / 1 **e** Col. **H**
End of page six of the report	
As a Percent of Total Inpatient Charges	
By Payor	
Medicare	**Hospital & Peer Group Calculation** All **Medicare** Inpatient – Charges divided by **Total** Inpatient Charges; 13 Col. **A** + 15 Col. **A** + 16 Col. **A** + 17 Col. **A** / 13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H**
Medicaid	**Hospital & Peer Group Calculation** All **Medicaid** Inpatient – Charges divided by **Total** Inpatient Charges; 13 Col. **B** + 15 Col. **B** + 16 Col. **B** + 17 Col. **B** / 13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H**
Self Pay	**Hospital & Peer Group Calculation** All **Self Pay** Inpatient – Charges divided by **Total** Inpatient Charges; 13 Col. **C** + 15 Col. **C** + 16 Col. **C** + 17 Col. **C** / 13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H**
HMSA	**Hospital & Peer Group Calculation** All **HMSA** Inpatient – Charges divided by **Total** Inpatient Charges; 13 Col. **D** + 15 Col. **D** + 16 Col. **D** + 17 Col. **D** / 13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H**
Kaiser	**Hospital & Peer Group Calculation** All **Kaiser** Inpatient – Charges divided by **Total** Inpatient Charges; 13 Col. **E** + 15 Col. **E** + 16 Col. **E** + 17 Col. **E** / 13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H**
Other Commercial	**Hospital & Peer Group Calculation** All **Other Commercial** Inpatient – Charges divided by **Total** Inpatient Charges; 13 Col. **F** + 15 Col. **F** + 16 Col. **F** + 17 Col. **F** / 13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H**
Others	**Hospital & Peer Group Calculation** All **Others** Inpatient – Charges divided by **Total** Inpatient Charges; 13 Col. **G** + 15 Col. **G** + 16 Col. **G** + 17 Col. **G** / 13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H**

Definitions of Calculated Indicators Used in the DATABANK Program

By Levels of Service	
Acute Care	**Hospital & Peer Group Calculation** Inpatient – **Acute Care** Charges divided by **Total** Inpatient Charges; **13** Col. H / 13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H**
Swing Bed	**Hospital & Peer Group Calculation** **Swing Bed** Charges divided by **Total** Inpatient Charges; **15** Col. H / 13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H**
Subacute/LTC	**Hospital & Peer Group Calculation** **Subacute/LTC** Charges divided by **Total** Inpatient Charges; **16** Col. H / 13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H**
DPU (Distinct Part Unit)	**Hospital & Peer Group Calculation** **DPU** Charges divided by **Total** Inpatient Charges; **17** Col. H / 13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H**
Acute Outpatient and Home Health Charges as a Percent of Total Outpatient Charges	
By Payor (Outpatient Only)	
Medicare	**Hospital & Peer Group Calculation** **Medicare** Outpatient – Acute Charges plus **Medicare** Home Health Charges divided by **Total** Outpatient Charges; 14 Col. **A** + 18 Col. **A** / 14 Col. **H** + 18 Col. **H**
Medicaid	**Hospital & Peer Group Calculation** **Medicaid** Outpatient – Acute Charges plus **Medicaid** Home Health Charges divided by **Total** Outpatient Charges; 14 Col. **B** + 18 Col. **B** / 14 Col. **H** + 18 Col. **H**
Self Pay	**Hospital & Peer Group Calculation** **Self Pay** Outpatient – Acute Charges plus **Self Pay** Home Health Charges divided by **Total** Outpatient Charges; 14 Col. **C** + 18 Col. **C** / 14 Col. **H** + 18 Col. **H**
HMSA	**Hospital & Peer Group Calculation** **HMSA** Outpatient – Acute Charges plus **HMSA** Home Health Charges divided by **Total** Outpatient Charges; 14 Col. **D** + 18 Col. **D** / 14 Col. **H** + 18 Col. **H**
Kaiser	**Hospital & Peer Group Calculation** **Kaiser** Outpatient – Acute Charges plus **Kaiser** Home Health Charges divided by **Total** Outpatient Charges; 14 Col. **E** + 18 Col. **E** / 14 Col. **H** + 18 Col. **H**
Other Commercial	**Hospital & Peer Group Calculation** **Other Commercial** Outpatient – Acute Charges plus **Other Commercial** Home Health Charges divided by **Total** Outpatient Charges; 14 Col. **F** + 18 Col. **F** / 14 Col. **H** + 18 Col. **H**
Others	**Hospital & Peer Group Calculation**

Definitions of Calculated Indicators Used in the DATABANK Program

	Others Outpatient – Acute Charges plus **Others** Home Health Charges divided by **Total** Outpatient Charges; 14 Col. **G** + 18 Col. **G** / 14 Col. **H** + 18 Col. **H**
By Levels of Service (Outpatient Only)	
Acute	**Hospital & Peer Group Calculation** **Outpatient – Acute** Charges divided by **Total** Outpatient Charges; **14** Col. H / 14 Col. **H** + 18 Col. **H**
Home Health	**Hospital & Peer Group Calculation** **Home Health** Charges divided by **Total** Outpatient Charges; **18** Col. H / 14 Col. **H** + 18 Col. **H**
Other Outpatient Statistics	
Outpatient Charges as a Percent of Total Patient Charges	**Hospital & Peer Group Calculation** **Total** Outpatient – Acute Charges plus **Total** Home Health Charges divided by **Total** Outpatient Charges; 14 Col. **H** + 18 Col. **H** / 19 Col. **H**
Outpatient Charge Per Visit	**Hospital & Peer Group Calculation** **Total** Outpatient – Acute Charges divided by **Total** Outpatient Visits; 14 Col. **H** / 12
Home Health Agency Per Visit	**Hospital & Peer Group Calculation** **Total** Home Health Charges divided by **Home Health** Visits; 18 Col. **H** / 10
As a Percent of Total Patient Charges	
By Payor	
Medicare	**Hospital & Peer Group Calculation** Total **Medicare** Charges divided by **Total** Charges; 19 Col. **A** / 19 Col. H
Medicaid	**Hospital & Peer Group Calculation** Total **Medicaid** Charges divided by **Total** Charges; 19 Col. **B** / 19 Col. H
Self Pay	**Hospital & Peer Group Calculation** Total **Self Pay** Charges divided by **Total** Charges; 19 Col. **C** / 19 Col. H
HMSA	**Hospital & Peer Group Calculation** Total **HMSA** Charges divided by **Total** Charges; 19 Col. **D** / 19 Col. H
Kaiser	**Hospital & Peer Group Calculation** Total **Kaiser** Charges divided by **Total** Charges; 19 Col. **D** / 19 Col. H
Other Commercial	**Hospital & Peer Group Calculation** Total **Other Commercial** Charges divided by **Total** Charges; 19 Col. **E** / 19 Col. H
Others	**Hospital & Peer Group Calculation** Total **Others** Charges divided by **Total** Charges; 19 Col. **F** / 19 Col. H

Definitions of Calculated Indicators Used in the DATABANK Program

By Levels of Service	
Acute Care-Inpatient	**Hospital & Peer Group Calculation** Total **Acute Care-Inpatient** Charges divided by Total Charges; **13** Col. H / 19 Col. H
Acute Care-Outpatient	**Hospital & Peer Group Calculation** Total **Acute - Outpatient** Charges divided by Total Charges; **14** Col. H / 19 Col. H
Swing Bed	**Hospital & Peer Group Calculation** Total **Swing Bed** Charges divided by Total Charges; **15** Col. H / 19 Col. H
Subacute/LTC	**Hospital & Peer Group Calculation** Total **Subacute/LTC** Charges divided by Total Charges; **16** Col. H / 19 Col. H
DPU (Distinct Part Unit)	**Hospital & Peer Group Calculation** Total **DPU** Charges divided by Total Charges; **17** Col. H / 19 Col. H
Home Health	**Hospital & Peer Group Calculation** Total **Home Health** Charges divided by Total Charges; **18** Col. H / 19 Col. H
End of page seven of the report	
UNCOLLECTED CHARGES	
Total Contractual Allowances Compared to Peer Group Averages	
By Payor	
Medicare	**Hospital Calculation** Total **Medicare** Contractual Allowances; 22 Col. **A** **Peer Group Calculation** Total **Medicare** Contractual Allowances / The number of hospitals with values greater than 0; 22 Col. **A** / # of hospitals with values > 0
Medicaid	**Hospital Calculation** Total **Medicaid** Contractual Allowances; 22 Col. **B** **Peer Group Calculation** Total **Medicaid** Contractual Allowances / The number of hospitals with values greater than 0; 22 Col. **B** / # of hospitals with values > 0
Self Pay	**Hospital Calculation** Total **Self Pay** Contractual Allowances; 22 Col. **C** **Peer Group Calculation** Total **Self Pay** Contractual Allowances / The number of hospitals with values greater than 0; 22 Col. **C** / # of hospitals with values > 0
HMSA	**Hospital Calculation** Total **HMSA** Contractual Allowances; 22 Col. **D** **Peer Group Calculation** Total **HMSA** Contractual Allowances / The number of hospitals with values greater than 0; 22 Col. **D** / # of hospitals with values > 0

Definitions of Calculated Indicators Used in the DATABANK Program

Kaiser	**Hospital Calculation** Total **Kaiser** Contractual Allowances; 22 Col. **E** **Peer Group Calculation** Total **Kaiser** Contractual Allowances / The number of hospitals with values greater than 0; 22 Col. **E** / # of hospitals with values > 0
Other Commercial	**Hospital Calculation** Total **Other Commercial** Contractual Allowances; 22 Col. **F** **Peer Group Calculation** Total **Other Commercial** Contractual Allowances / The number of hospitals with values greater than 0; 22 Col. **F** / # of hospitals with values > 0
Others	**Hospital Calculation** Total **Others** Contractual Allowances; 22 Col. **G** **Peer Group Calculation** Total **Others** Contractual Allowances / The number of hospitals with values greater than 0; 22 Col. **G** / # of hospitals with values > 0
Total / Averages	**Hospital Calculation** **Total** Contractual Allowances; 22 Col. **H** **Peer Group Calculation** **Total** Contractual Allowances / The number of hospitals with values greater than 0; 22 Col. **H** / # of hospitals with values > 0
Total Contractual Allowances as a Percent of RELATED Payor Charges and Collected Charges	
By Payor	
Medicare	**Hospital & Peer Group Calculation** Total **Medicare** Contractual Allowances divided by Total **Medicare** Charges; 22 Col. **A** / 19 Col. **A**
Medicare Collected Charges	**Hospital & Peer Group Calculation** Total **Medicare** Charges minus Total **Medicare** Contractual Allowances divided by Total **Medicare** Charges; 19 Col. **A** - 22 Col. **A** / 19 Col. **A**
Medicaid	**Hospital & Peer Group Calculation** Total **Medicaid** Contractual Allowances divided by Total **Medicaid** Charges; 22 Col. **B** / 19 Col. **B**
Medicaid Collected Charges	**Hospital & Peer Group Calculation** Total **Medicaid** Charges minus Total **Medicaid** Contractual Allowances divided by Total **Medicaid** Charges; 19 Col. **B** - 22 Col. **B** / 19 Col. **B**
Self Pay	**Hospital & Peer Group Calculation** Total **Self Pay** Contractual Allowances divided by Total **Self Pay** Charges; 22 Col. **C** / 19 Col. **C**
Self Pay Collected Charges	**Hospital & Peer Group Calculation** Total **Self Pay** Charges minus Total **Self Pay** Contractual Allowances divided by Total **Self Pay**

Definitions of Calculated Indicators Used in the DATABANK Program

	Charges; 19 Col. **C** - 22 Col. **C** / 19 Col. **C**
HMSA	**Hospital & Peer Group Calculation** Total **HMSA** Contractual Allowances divided by Total **HMSA** Charges; 22 Col. **D** / 19 Col. **D**
HMSA Collected Charges	**Hospital & Peer Group Calculation** Total **HMSA** Charges minus Total **HMSA** Contractual Allowances divided by Total **HMSA** Charges; 19 Col. **D** - 22 Col. **D** / 19 Col. **D**
Kaiser	**Hospital & Peer Group Calculation** Total **Kaiser** Contractual Allowances divided by Total **Kaiser** Charges; 22 Col. **E** / 19 Col. **E**
Kaiser Collected Charges	**Hospital & Peer Group Calculation** Total **Kaiser** Charges minus Total **Kaiser** Contractual Allowances divided by Total **Kaiser** Charges; 19 Col. **E** - 22 Col. **E** / 19 Col. **E**
Other Commercial	**Hospital & Peer Group Calculation** Total **Other Commercial** Contractual Allowances divided by Total **Other Commercial** Charges; 22 Col. **F** / 19 Col. **F**
Other Commercial Collected Charges	**Hospital & Peer Group Calculation** Total **Other Commercial** Charges minus Total **Other Commercial** Contractual Allowances divided by Total **Other Commercial** Charges; 19 Col. **F** - 22 Col. **F** / 19 Col. **F**
Others	**Hospital & Peer Group Calculation** Total **Others** Contractual Allowances divided by Total **Others** Charges; 22 Col. **G** / 19 Col. **G**
Others Collected Charges	**Hospital & Peer Group Calculation** Total **Others** Charges minus Total **Others** Contractual Allowances divided by Total **Others** Charges; 19 Col. **G** - 22 Col. **G** / 19 Col. **G**
Total	**Hospital & Peer Group Calculation** **Total** Contractual Allowances divided by **Total** Charges; 22 Col. **H** / 19 Col. **H**
Total Collected Charges	**Hospital & Peer Group Calculation** **Total** Charges minus **Total** Contractual Allowances divided by **Total** Charges; 19 Col. **H** - 22 Col. **H** / 19 Col. **H**
Charity Care as Compared to Peer Group Averages	**Hospital Calculation** Charity Care; 23 **Peer Group Calculation** Charity Care divided by number of hospitals with value greater than 0; 23 / # of hospitals with values > 0
Charity Care as Compared to Peer Group Averages	**Hospital & Peer Group Calculation** Charity Care; 23 **Peer Group Calculation** Charity Care divided by Total Charges; 23 / 19 Col. H

Definitions of Calculated Indicators Used in the DATABANK Program

End of page eight on the report	
OPERATING REVENUE	
Total Contractual Allowances Compared to Peer Group Averages	
Collected Charges (Net Patient Revenue) as Compared to Peer Group Averages	**Hospital Calculation** Total Charges minus Total Contractual Allowances minus Charity Care; 19 Col. H – 22 Col. H - 23 **Peer Group Calculation** Total Charges minus Total Contractual Allowances minus Charity Care divided by the number of hospitals with values greater than 0; 19 Col. H – 22 Col. H - 23 / # of hospitals with values > 0
Collected Charges (Net Patient Revenue) as a Percent of Gross Patient Charges	**Hospital & Peer Group Calculation** Total Charges minus Total Contractual Allowances minus Charity Care divided by Total Charges; 19 Col. H – 22 Col. H – 23 / 19 Col. H
Other Operating Revenue as Compared to Peer Group Averages	**Hospital Calculation** Other Operating Revenue; 32 **Peer Group Calculation** Other Operating Revenue divided by the number of hospitals with values greater than 0; 32 / # of hospitals with values > 0
Other Operating Revenue as a Percent of Collected Charges (Net Patient Revenue)	**Hospital & Peer Group Calculation** Other Operating Revenue divided by Total Charges minus Total Contractual Allowances minus Charity Care; 32 / 19 Col. H – 22 Col. H – 23
Total Operating Revenue as Compared to Peer Group Averages	**Hospital Calculation** Total Charges minus Total Contractual Allowances minus Charity plus Other Operating Revenue; 19 Col. H – 22 Col. H – 23 + 32 **Peer Group Calculation** Total Charges minus Total Contractual Allowances minus Charity plus Other Operating Revenue divided by the number of hospitals with values greater than 0; 19 Col. H – 22 Col. H – 23 + 32 / # of hospitals with values > 0
End of page nine on the report	
OPERATING EXPENSES	
Operating Expense Per Adjusted Patient Day	
By Payor	
Medicare	**Hospital & Peer Group Calculation** **Medicare** Inpatient Acute Charges divided by **Medicare** Acute Patient Days, divided by Total Inpatient Acute Charges, multiplied by Total Operating Expense Per Adjusted Patient Day (as described under Total, below); ((13 Col. **A** / 2 a Col. **A**) / (13 Col. H / 2 a Col. H) * Total Operating

Definitions of Calculated Indicators Used in the DATABANK Program

	Expense Per Adjusted Patient Day
Medicaid	**Hospital & Peer Group Calculation** **Medicaid** Inpatient Acute Charges divided by **Medicaid** Acute Patient Days, divided by Total Inpatient Acute Charges, multiplied by Total Operating Expense Per Adjusted Patient Day (as described under Total, below); ((13 Col. **B** / 2 a Col. **B**) / (13 Col. H / 2 a Col. H) * Total Operating Expense Per Adjusted Patient Day
Self Pay	**Hospital & Peer Group Calculation** **Self Pay** Inpatient Acute Charges divided by **Self Pay** Acute Patient Days, divided by Total Inpatient Acute Charges, multiplied by Total Operating Expense Per Adjusted Patient Day (as described under Total, below); ((13 Col. **C** / 2 a Col. **C**) / (13 Col. H / 2 a Col. H) * Total Operating Expense Per Adjusted Patient Day
HMSA	**Hospital & Peer Group Calculation** **HMSA** Inpatient Acute Charges divided by **HMSA** Acute Patient Days, divided by Total Inpatient Acute Charges, multiplied by Total Operating Expense Per Adjusted Patient Day (as described under Total, below); ((13 Col. **D** / 2 a Col. **D**) / (13 Col. H / 2 a Col. H) * Total Operating Expense Per Adjusted Patient Day
Kaiser	**Hospital & Peer Group Calculation** **Kaiser** Inpatient Acute Charges divided by **Kaiser** Acute Patient Days, divided by Total Inpatient Acute Charges, multiplied by Total Operating Expense Per Adjusted Patient Day (as described under Total, below); ((13 Col. **E** / 2 a Col. **E**) / (13 Col. H / 2 a Col. H) * Total Operating Expense Per Adjusted Patient Day
Other Commercial	**Hospital & Peer Group Calculation** **Other Commercial** Inpatient Acute Charges divided by **Other Commercial** Acute Patient Days, divided by Total Inpatient Acute Charges, multiplied by Total Operating Expense Per Adjusted Patient Day (as described under Total, below); ((13 Col. **F** / 2 a Col. **F**) / (13 Col. H / 2 a Col. H) * Total Operating Expense Per Adjusted Patient Day
Others	**Hospital & Peer Group Calculation** **Others** Inpatient Acute Charges divided by **Others** Acute Patient Days, divided by Total Inpatient Acute Charges, multiplied by Total Operating Expense Per Adjusted Patient Day (as described under Total, below); ((13 Col. **G** / 2 a Col. **G**) / (13 Col. H / 2 a Col. H) * Total Operating Expense Per Adjusted Patient Day
Total	Total Operating Expense multiplied by Inpatient Percent divided by Total Patient Days; 31 * IP% / 2 e Col. H
Inpatient Percent	Inpatient Percent = Inpatient Acute Charges +

Definitions of Calculated Indicators Used in the DATABANK Program

	Swing Bed Charges + Subacute/LTC Charges + DPU Charges divided by Total Charges; **13** Col. H **+ 15** Col. **H** + **16** Col. H + **17** Col. H / **19** Col. **H**
By Levels of Service	
Acute Care	**Hospital & Peer Group Calculation** Inpatient **Acute Care** Charges divided by **Acute Care** Patient Days, divided by Total Inpatient Charges divided by Total Patient Days, multiplied by Total Operating Expense Per Adjusted Patient Day; ((13 Col. **H**/ 2 a Col. **H**) / (13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H** / 2 e Col. **H**) * Total Operating Expense Per Adjusted Patient Day
Swing Bed	**Hospital & Peer Group Calculation** Inpatient **Swing Bed** Charges divided by **Swing Bed** Patient Days, divided by Total Inpatient Charges divided by Total Patient Days, multiplied by Total Operating Expense Per Adjusted Patient Day; ((15 Col. **H**/ 2 b Col. **H**) / (13 Col. H + 15 Col. H + 16 Col. H + 17 Col. H / 2 e Col. H) * Total Operating Expense Per Adjusted Patient Day
Subacute/LTC	**Hospital & Peer Group Calculation** Inpatient **Subacute/LTC** Charges divided by **Subacute/LTC** Patient Days, divided by Total Inpatient Charges divided by Total Patient Days, multiplied by Total Operating Expense Per Adjusted Patient Day; ((16 Col. **H** / 2 c Col. **H**) / (13 Col. H + 15 Col. H + 16 Col. H + 17 Col. H / 2 e Col. H) * Total Operating Expense Per Adjusted Patient Day
DPU	**Hospital & Peer Group Calculation** Inpatient **DPU** Charges divided by **DPU** Patient Days, divided by Total Inpatient Charges divided by Total Patient Days, multiplied by Total Operating Expense Per Adjusted Patient Day; ((17 Col. **H** / 2 d Col. **H**) / (13 Col. H + 15 Col. H + 16 Col. H + 17 Col. H / 2 e Col. H) * Total Operating Expense Per Adjusted Patient Day
Total	Total Operating Expense multiplied by Inpatient Percent divided by Total Patient Days; 31 * IP% / 2 e Col. H
Operating Expense Per Adjusted Stay	
By Payor	
Medicare	**Hospital & Peer Group Calculation** **Medicare** Inpatient Acute Charges divided by **Medicare** Acute Patient Discharges, divided by Total Inpatient Acute Charges, multiplied by Total Operating Expense Per Adjusted Discharge (as described under Total, below); ((13 Col. **A** / 1 a Col. **A**) / (13 Col. H / 1 a Col. H) * Total Operating Expense Per Adjusted Stay
Medicaid	**Hospital & Peer Group Calculation** **Medicaid** Inpatient Acute Charges divided by **Medicaid** Acute Patient Discharges, divided by

Definitions of Calculated Indicators Used in the DATABANK Program

	Total Inpatient Acute Charges, multiplied by Total Operating Expense Per Adjusted Discharge (as described under Total, below); ((13 Col. **B** / 1 a Col. **B**) / (13 Col. H / 1 a Col. H) * Total Operating Expense Per Adjusted Stay
Self Pay	**Hospital & Peer Group Calculation** **Self Pay** Inpatient Acute Charges divided by **Self Pay** Acute Patient Discharges, divided by Total Inpatient Acute Charges, multiplied by Total Operating Expense Per Adjusted Discharge (as described under Total, below); ((13 Col. **C** / 1 a Col. **C**) / (13 Col. H / 1 a Col. H) * Total Operating Expense Per Adjusted Stay
HMSA	**Hospital & Peer Group Calculation** **HMSA** Inpatient Acute Charges divided by **HMSA** Acute Patient Discharges, divided by Total Inpatient Acute Charges, multiplied by Total Operating Expense Per Adjusted Discharge (as described under Total, below); ((13 Col. **D** / 1 a Col. **D**) / (13 Col. H / 1 a Col. H) * Total Operating Expense Per Adjusted Stay
Kaiser	**Hospital & Peer Group Calculation** **Kaiser** Inpatient Acute Charges divided by **Kaiser** Acute Patient Discharges, divided by Total Inpatient Acute Charges, multiplied by Total Operating Expense Per Adjusted Discharge (as described under Total, below); ((13 Col. **E** / 1 a Col. **E**) / (13 Col. H / 1 a Col. H) * Total Operating Expense Per Adjusted Stay
Other Commercial	**Hospital & Peer Group Calculation** **Other Commercial** Inpatient Acute Charges divided by **Other Commercial** Acute Patient Discharges, divided by Total Inpatient Acute Charges, multiplied by Total Operating Expense Per Adjusted Discharge (as described under Total, below); ((13 Col. **F** / 1 a Col. **F**) / (13 Col. H / 1 a Col. H) * Total Operating Expense Per Adjusted Stay
Others	**Hospital & Peer Group Calculation** **Others** Inpatient Acute Charges divided by **Others** Acute Patient Discharges, divided by Total Inpatient Acute Charges, multiplied by Total Operating Expense Per Adjusted Discharge (as described under Total, below); ((13 Col. **G** / 1 a Col. **G**) / (13 Col. H / 1 a Col. H) * Total Operating Expense Per Adjusted Stay
Total	Total Operating Expense multiplied by Inpatient Percent divided by Total Discharges; 31 * IP% / 1 e Col. H
Inpatient Percent	Inpatient Percent = Inpatient Acute Charges + Swing Bed Charges + Subacute/LTC Charges + DPU Charges divided by Total Charges; **13** Col. H **+ 15** Col. **H** + **16** Col. H + **17** Col. H / **19** Col. **H**

Definitions of Calculated Indicators Used in the DATABANK Program

By Levels of Service	
Acute Care	**Hospital & Peer Group Calculation** Inpatient **Acute Care** Charges divided by **Acute Care** Discharges, divided by Total Inpatient Acute Charges divided by Total Discharges, multiplied by Total Operating Expense Per Adjusted Stay; ((13 Col. **H** / 1 a Col. **H**) / (13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H** / 1 e Col. **H**) * Total Operating Expense Per Adjusted Stay
Swing Bed	**Hospital & Peer Group Calculation** Inpatient **Swing Bed** Charges divided by **Swing Bed** Discharges, divided by Total Inpatient Charges divided by Total Discharges, multiplied by Total Operating Expense Per Adjusted Stay; ((15 Col. **H** / 1 b Col. **H**) / (13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H** / 1 e Col. **H**) * Total Operating Expense Per Adjusted Stay
Subacute/LTC	**Hospital & Peer Group Calculation** Inpatient **Subacute/LTC** Charges divided by **Subacute/LTC** Discharges, divided by Total Inpatient Charges divided by Total Discharges, multiplied by Total Operating Expense Per Adjusted Stay; ((16 Col. **H**/ 1 c Col. **H** / (13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H** / 1 e Col. **H**) * Total Operating Expense Per Adjusted Stay
DPU	**Hospital & Peer Group Calculation** Inpatient **DPU** Charges divided by **DPU** Discharges, divided by Total Inpatient Charges divided by Total Discharges, multiplied by Total Operating Expense Per Adjusted Stay; ((17 Col. **H**/ 1 d Col. **H**) / (13 Col. **H** + 15 Col. **H** + 16 Col. **H** + 17 Col. **H** / 1 e Col. **H**) * Total Operating Expense Per Adjusted Stay
Total	Total Operating Expense multiplied by Inpatient Percent divided by Total Discharges; 31 * IP% / 1 e Col. **H**
Inpatient Percent	Inpatient Percent = Inpatient Acute Charges + Swing Bed Charges + Subacute/LTC Charges + DPU Charges divided by Total Charges; **13** Col. **H** + **15** Col. **H** + **16** Col. H + **17** Col. H / **19** Col. **H**
End of page ten the report	
OPERATING EXPENSES	
Percent of Total Operating Expense	
By Expense Line	
Facility Payroll	**Hospital & Peer Group Calculation** Facility Payroll Amount divided by Total Operating Expense; 24 **a** / 31
Physician Payroll	**Hospital & Peer Group Calculation** Physician Payroll Amount divided by Total Operating Expense; 24 **b** / 31
Total Payroll	**Hospital & Peer Group Calculation**

Definitions of Calculated Indicators Used in the DATABANK Program

	Total Payroll Amount divided by Total Operating Expense; 24 **c** / 31
Benefit Expense	**Hospital & Peer Group Calculation** Benefit Expense divided by Total Operating Expense; **25** / 31
Payroll and Benefits	**Hospital & Peer Group Calculation** Payroll Expense and Benefit Expense divided by Total Operating Expense; **24 c** + **25** / 31
Supplies	**Hospital & Peer Group Calculation** Supply Expense divided by Total Operating Expense; **26** / 31
Depreciation	**Hospital & Peer Group Calculation** Depreciation Expense divided by Total Operating Expense; **27** / 31
Interest	**Hospital & Peer Group Calculation** Interest Expense divided by Total Operating Expense; **28** / 31
Bad Debts	**Hospital & Peer Group Calculation** Bad Debt Expense divided by Total Operating Expense; **29** / 31
All Other	**Hospital & Peer Group Calculation** All Other Expense divided by Total Operating Expense; **30** / 31
Hospital Operating Expenses Compared to Peer Group Averages	
By Expense Line	
Facility Payroll	**Hospital Calculation** Facility Payroll Amount; 24 **a** / # of hospitals with value > 0 **Peer Group Calculation** Facility Payroll Amount divided by number of hospitals with value greater than 0; 24 **a** / # of hospitals with value > 0
Physician Payroll	**Hospital Calculation** Physician Payroll Amount; 24 **b** / # of hospitals with value > 0 **Peer Group Calculation** Physician Payroll Amount divided by the number of hospitals with value greater than 0; 24 **b** / # of hospitals with value > 0
Total Payroll	**Hospital Calculation** Total Payroll Amount; 24 **c** / # of hospitals with value > 0 **Peer Group Calculation** Total Payroll Amount divided by the number of hospitals with value greater than 0; 24 **c** / # of hospitals with value > 0
Total Payroll	**Hospital Calculation** Total Payroll Amount; 24 **c** / # of hospitals with value > 0 **Peer Group Calculation** Total Payroll Amount divided by the number of hospitals with value greater than 0; 24 **c** / # of

Definitions of Calculated Indicators Used in the DATABANK Program

	hospitals with value > 0
Benefit Expense	**Hospital Calculation** Benefit Expense Amount; **25** / # of hospitals with value > 0 **Peer Group Calculation** Benefit Expense Amount divided by the number of hospitals with value greater than 0; **25** / # of hospitals with value > 0
Payroll and Benefits	**Hospital & Peer Group Calculation** Payroll Expense and Benefit Expense divided by the number of hospitals with value greater than 0; **24 c** + **25** / # of hospitals with value > 0
Supplies	**Hospital Calculation** Supply Expense; **26** **Peer Group Calculation** Supply Expense Amount divided by the number of hospitals with value greater than 0; **26** / # of hospitals with value > 0
Depreciation	**Hospital Calculation** Depreciation Expense; **27** **Peer Group Calculation** Depreciation Expense Amount divided by the number of hospitals with value greater than 0; **27** / # of hospitals with value > 0
Interest	**Hospital Calculation** Interest Expense; **28** **Peer Group Calculation** Interest Expense Amount divided by the number of hospitals with value greater than 0; **28** / # of hospitals with value > 0
Bad Debts	**Hospital Calculation** Bad Debt Expense; **29** **Peer Group Calculation** Bad Debt Expense Amount divided by the number of hospitals with value greater than 0; **29** / # of hospitals with value > 0
All Other	**Hospital Calculation** All Other Expense; **30** **Peer Group Calculation** All Other Expense Amount divided by the number of hospitals with value greater than 0; **30** / # of hospitals with value > 0
Total	**Hospital Calculation** Total Expense; **31** **Peer Group Calculation** Total Expense Amount divided by the number of hospitals with value greater than 0; **31** / # of hospitals with value > 0
End of page 11 of the report	

Definitions of Calculated Indicators Used in the DATABANK Program

PROFITABILITY & OTHER FINANCIAL DATA	
Patient Service Margin	**Hospital & Peer Group Calculation** **Total Charges** minus **Total Contractual Allowances** minus **Charity Care** minus **Total Operating Expenses** divided **Total Charges** minus **Total Contractual Allowances** minus **Charity Care**; (19 Col. H – 22 Col. H – 23 – **31**) / (19 Col. H – 22 Col. H – 23)
Operating Margin	**Hospital & Peer Group Calculation** **Total Charges** minus **Total Contractual Allowances** minus **Charity Care** minus **Total Operating Expenses** plus **Other Operating Revenue** divided by **Total Charges** minus **Total Contractual Allowances** minus **Charity Care** plus **Other Operating Revenue**; (19 Col. H – 22 Col. H – 23 – 31 + **32**) / (19 Col. H – 22 Col. H – 23 + **32**)
Net Nonoperating Gains Compared to Peer Group Averages	**Hospital Calculation** Net Nonoperating Gains; 34 **Peer Group Calculation** Net Nonoperating Gains divided by the number of hospitals with values greater than 0; 34 / # of hospitals with values > 0
Tax Subsidies Compared to Peer Group Averages	**Hospital Calculation** Tax Subsidies; 35 **Peer Group Calculation** Tax Subsidies divided by the number of hospitals with values greater than 0; 35 / # of hospitals with values > 0
Total Margin	**Hospital & Peer Group Calculation** **Total Charges** minus **Total Contractual Allowances** minus **Charity Care** minus **Total Operating Expenses** plus **Other Operating Revenue** plus **Net Nonoperating Gains** plus **Tax Subsidies** divided by **Total Charges** minus **Total Contractual Allowances** minus **Charity Care** plus **Other Operating Revenue** plus **Net Nonoperating Gains** plus **Tax Subsidies**; (19 Col. H – 22 Col. H – 23 – 31 + 32 + 34 + 35) / (19 Col. H – 22 Col. H – 23 + 32 + 34 + 35)
End of page twelve of the report	
PERSONNEL DATA	
Facility Data (Excluding Physicians)	
FTEs (Full Time Equivalents) Compared to Peer Group Averages	**Hospital Calculation** ((Facility Payroll Hours divided by 5.7 (2,080 hours divided by 365 days)) divided by the number of days in the period; ((24 a Col. C / 5.7) / number of days in the period **Peer Group Calculation**

Definitions of Calculated Indicators Used in the DATABANK Program

	((Facility Payroll Hours divided by 5.7 (2,080 hours divided by 365 days)) divided by the number of days in the period / number of hospitals with values greater than 0; ((24 a Col. C / 5.7) / number of days in the period / # of hospitals with values > 0
FTEs (Full Time Equivalents) Per Occupied Bed	**Hospital & Peer Group Calculation** (((Facility Payroll Hours divided by 5.7 (2,080 hours divided by 365 days)) divided by the number of days in the period multiplied by the Inpatient Percent / Total Patient Days divided by the number of days in the period); (((24 a Col. C / 5.7) / number of days in the period * IP%) / 2 e Col. H / number of days in the period
Paid Hours Per Day	**Hospital Calculation** ((Facility Payroll Hours multiplied by Inpatient Percent divided by Total Patient Days; ((24 a Col. C / IP%) / 2 e Col. H **Peer Group Calculation** ((Facility Payroll Hours multiplied by Inpatient Percent divided by Total Patient Days; ((24 a Col. C / IP%) / Total Patient Days divided by the number of hospitals with values greater than 0; ((24 a Col. C / IP% / 2 e Col. H / # of hospitals with values > 0
Hospital Average Payroll Expense Per Full Time Equivalent Compared to Peer Group Averages	
Per Hour	**Hospital & Peer Group Calculation** Facility Payroll Amount divided Facility Payroll Hours; 24 a Col. B / 24 a Col. C
Per Year	**Hospital & Peer Group Calculation** Facility Payroll Amount divided Facility Payroll Hours multiplied by 2,080 hours; 24 a Col. B / 24 a Col. C * 2,080
Average Benefit Expense Per Full Time Equivalent Compared to Peer Group Averages	
Per Hour	**Hospital & Peer Group Calculation** Benefit Expense divided by Facility Payroll Hours; 25 / 24 a Col. C
Per Year	**Hospital & Peer Group Calculation** Benefit Expense divided by Facility Payroll Hours multiplied by 2,080 hours; 25 / 24 a Col. C * 2,080
Average Payroll and Benefit Expense Per Full Time Equivalent Compared to Peer Group Averages	
Per Hour	**Hospital & Peer Group Calculation** Facility Payroll Amount and Benefit Expense divided by Facility Payroll Hours; 24 a Col. A + 25 / 24 a Col. C
Per Year	**Hospital & Peer Group Calculation**

Definitions of Calculated Indicators Used in the DATABANK Program

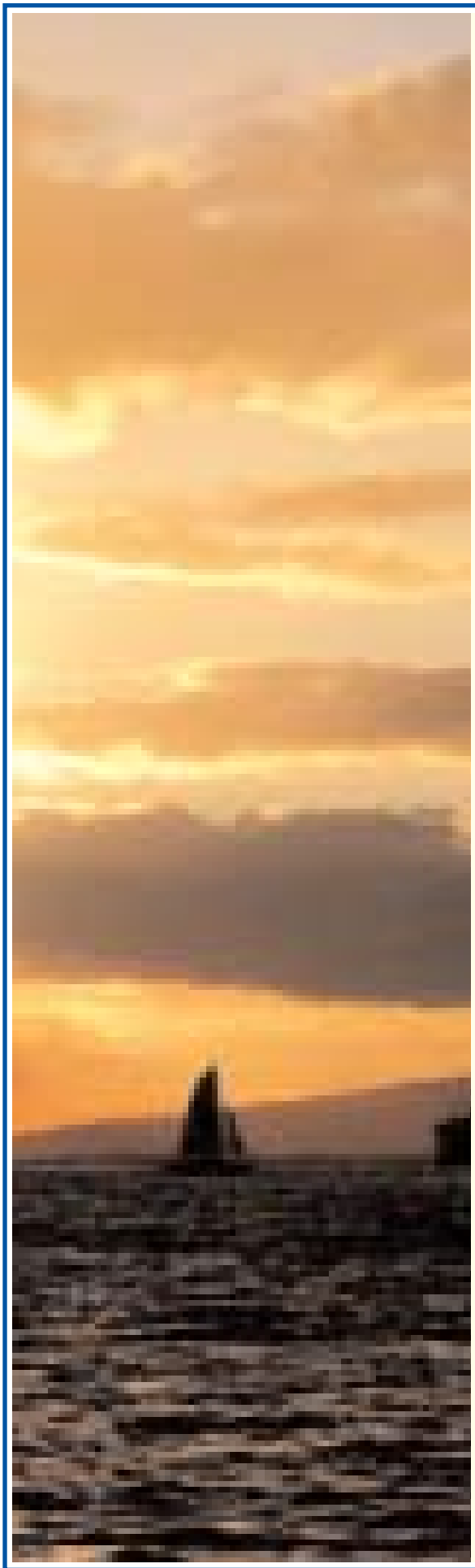
	Facility Payroll Amount and Benefit Expense divided by Facility Payroll Hours multiplied by 2,080 hours; 24 a Col. A + 25 / 24 a Col. C * 2,080
Physicians Data (Excluding Facility)	
FTEs Compared to Peer Group Averages	**Hospital Calculation** ((Physician Payroll Hours divided by 5.7 (2,080 hours divided by 365 days)) divided by the number of days in the period; ((24 b Col. C / 5.7) / number of days in the period **Peer Group Calculation** ((Physician Payroll Hours divided by 5.7 (2,080 hours divided by 365 days)) divided by the number of days in the period / number of hospitals with values greater than 0; ((24 b Col. C / 5.7) / number of days in the period / # of hospitals with values > 0
FTEs Per Occupied Bed	**Hospital & Peer Group Calculation** (((Physician Payroll Hours divided by 5.7 (2,080 hours divided by 365 days)) divided by the number of days in the period multiplied by the Inpatient Percent / Total Patient Days divided by the number of days in the period); (((24 b Col. C / 5.7) / number of days in the period * IP%) / 2 e Col. H / number of days in the period
Paid Hours Per Day	**Hospital Calculation** ((Physician Payroll Hours multiplied by Inpatient Percent divided by Total Patient Days; ((24 b Col. C / IP%) / 2 e Col. H **Peer Group Calculation** ((Physician Payroll Hours multiplied by Inpatient Percent divided by Total Patient Days; ((24 b Col. C / IP%) / Total Patient Days divided by the number of hospitals with values greater than 0; ((24 b Col. C / IP% / 2 e Col. H / # of hospitals with values > 0
Hospital Average Payroll Expense Per Full Time Equivalent Compared to Peer Group Averages	
Per Hour	**Hospital & Peer Group Calculation** Physician Payroll Amount divided Physician Payroll Hours; 24 a Col. B / 24 a Col. C
Per Year	**Hospital & Peer Group Calculation** Physician Payroll Amount divided Physician Payroll Hours multiplied by 2,080 hours; 24 a Col. B / 24 a Col. C * 2,080
Hospital Paid Hours Compared to Peer Group Averages	
Facility	**Hospital Calculation** Facility Payroll Hours; 24 a Col. C **Peer Group Calculation** Facility Payroll Hours divided by the number of hospitals with values greater than 0; 24 a Col. C / # of hospitals w/ values > 0
Physician	**Hospital Calculation**

Definitions of Calculated Indicators Used in the DATABANK Program

	Physician Payroll Hours; 24 a Col. C **Peer Group Calculation** Physician Payroll Hours divided by the number of hospitals with values greater than 0; 24 a Col. C / # of hospitals w/ values > 0
Total Hours	**Hospital Calculation** Total Payroll Hours; 24 c Col. C **Peer Group Calculation** Total Payroll Hours divided by the number of hospitals with values greater than 0; 24 c Col. C / # of hospitals w/ values > 0
End of page 13 on the report	
DAYS IN ACCOUNTS RECEIVABLE GROSS	
By Payor	
Medicare	**Hospital & Peer Group Calculation** **Medicare** Gross Patient Accounts Receivable divided by the average daily gross patient charges, as described below; 37 Col. **A** / average daily gross patient charges
Medicaid	**Hospital & Peer Group Calculation** **Medicaid** Gross Patient Accounts Receivable divided by the average daily gross patient charges, as described below; 37 Col. **B** / average daily gross patient charges
Self Pay	**Hospital & Peer Group Calculation** **Self Pay** Gross Patient Accounts Receivable divided by the average daily gross patient charges, as described below; 37 Col. **C** / average daily gross patient charges
HMSA	**Hospital & Peer Group Calculation** **HMSA** Gross Patient Accounts Receivable divided by the average daily gross patient charges, as described below; 37 Col. **D** / average daily gross patient charges
Kaiser	**Hospital & Peer Group Calculation** **Kaiser** Gross Patient Accounts Receivable divided by the average daily gross patient charges, as described below; 37 Col. **E** / average daily gross patient charges
Other Commercial	**Hospital & Peer Group Calculation** **Other Commercial** Gross Patient Accounts Receivable divided by the average daily gross patient charges, as described below; 37 Col. **F** / average daily gross patient charges
Others	**Hospital & Peer Group Calculation** **Others** Gross Patient Accounts Receivable divided by the average daily gross patient charges, as described below; 37 Col. **G** / average daily gross patient charges

Definitions of Calculated Indicators Used in the DATABANK Program

Total	**Hospital & Peer Group Calculation** **Total** Gross Patient Accounts Receivable divided by the average daily gross patient charges, as described below; 37 Col. **H** / average daily gross patient charges
Average Daily Gross Patient Charges	Total Charges for the payor for the current month plus Total Charges for the prior two months divided by the number of calendar days in the current month plus the calendar days for the prior two months; Medicare would be; 19 Col. H for the current month + 19 Col. H for the two previous months / number of calendar days in current month + the calendar days for the prior two months
End of page fourteen of the report and end of report	



Hawaii DATABANK Program

User Manual

September 2006

www.databank.org

DATABANK User Documentation

Thank you for your participation in the DATABANK Program! The following pages will answer most of the commonly asked questions. The DATABANK Web Site was designed to be intuitive to use. However, this section will try to help you through sections of the site that may not be as it could be.

Getting started

Start your web browser. Enter www.databank.org.

Logging On and Logging off

Your association has assigned you a user name and password. Typically, your user name is your first initial, followed by your full last name. The last part is your state code. The Hawaii user, Eric Clapton would be eclaptonhi.

Got it? If not, please contact your association.

The first time you go to www.databank.org, you will see a generic logo across the top of the screen. After you have successfully logged on to your state's site, you will always see your state's logo on the initial screen.

To log off, click the **Logout** link in the lower section of the **Nav**igation **Bar**.

DATABANK Features in a Nutshell

Enter and edit your data online (Income Statement and Balance Sheet)
Submit data using a downloadable **Excel** template
Update your **hospital's profile** (Contacts, Beds and Demographics)
Reports – Graphical or other informational reports
Fileshare – Download documents from your association
Download – Get your data into Excel
Users – Setup or change user's access to the system
Peer Groups – Custom or National Peer Group Manager (NPGB)
Schedule Reports – Create a schedule for information to be delivered to your email
Graphs – Trend line graphs either showing a single data element for your hospital and peer groups or, multiple data elements for just your hospital or a peer group.

Components of the DATABANK Web Site

Explanation of the Navigation Bar (Nav Bar) – Other than when you are viewing reports, you will always see this on the left part of your screen. This is the section of the screen that will let you select different options.

Online Data Entry
- Utilization
- Charges
- Operating Expenses
- Other Financial Data
- Balance Sheet

Explanation
Utilization *allows you to enter lines 1to 12*
Charges *– Lines 13 to 23*
Operating Expenses *– Lines 24 to 31*
Other Financial Data *– Line 32 to 37*

Balance Sheet *– Balance Sheet data from line 1 to line 30*
This is also where users can edit and correct prior submissions.

Hospitals
- Profile
- Reports

Explanation
Hospitals
- Profile
  - **Contacts** – CEO, CFO, DB Contact Person and Alt. DB Contact Person
  - **Beds** – Licensed and Available
  - **Demographics** – Describes hospital's characteristics

This menu folds down into these options when users click on "Profile".

Explanation
- Reports
  - **Participation –** Matrix, Missing and Participation Reports
  - **Income Stmt.** – Dashboard, Edit/Review, Monthly, Comparative, Trend and Accumulation
  - **Balance Sheet –** Balance Sheet, Peer Group, Ratios and Ratios Peer Group
  - **Graphical -** One Indicator, Multiple Entities and Multiple Indicators, One Entity

Fileshare
- View

Explanation
- View – Area where association can post documents for hospitals to download. Examples would be presentations, Word docs and Excel spreadsheets.

Download Input Forms
- Income Statement
- Balance Sheet
- Data Upload (Excel template)

Explanation
Download Input Forms
- Income Statement – Users can download a PDF of their state's Income Statement Input Form
- Balance Sheet – Users can download a PDF of their state's Balance Sheet Input Form
- Data Upload – Users can download an Excel template to submit their data in an Excel format.

Data Upload
- Upload

Explanation
Data Upload
- Upload – Area where users browse to a folder or location on their computer to upload the Excel template

Data Download
- Bulk
- Table Specific

Explanation
Data Download
- Bulk – Users can download the entire data set, IS and BS into an Excel spreadsheet
- Table Specific – Users can download specific tables (Utilization, Charges etc.) into an Excel spreadsheet (Users should also click on the hyperlinks to download a PDF of the Field Names

Other Admin
- Access Control
- Peer Group Manager
- NPGB
- Scheduled Reports
- Logout

Contact Us
- View

Explanation
Other Admin
- Access Control – The user management tool; create, delete and add users
- Peer Group Manager – Users can create and edit custom peer groups for reporting
- NPGB – Stands for **National Peer Group Builder**; peer groups like hospitals across the U.S.
- Scheduled Reports – Tool for editing, enabling and disabling scheduled reports (Scheduled Reports are created on the Reports Page
- Logout – Does just what it says it does…

Contact Us
- View – The association's contact information is displayed

Hospital Welcome Message - This is the main part of the screen where your hospital association can post informational messages. The welcome message is located to the right of the Nav Bar and below the association's logo. Make sure you scroll all the way down if there are additional messages to read.

Hospital Name, IDs and Your Name – When you log in, you will see something similar to the page below. Notice your hospital IDs. The DATABANK ID is used to upload your data using Excel and below that is your AHA Hospital ID.

Entering your data online

From the **Nav Bar,** click on **Utilization.** Select the month from the drop down list if it is not the previous month. Click **Continue on to Input Form**.

Update the Licensed and Available Beds. If no change, leave as displayed. Enter your data on the first page. If you do not report a line item such as Swing Beds, use your mouse to click to the next line. Totals are filled in for you.

When done, click the **Submit** button at the bottom of the screen.

Note: Soft Errors could be generated based on an average of the prior 12 months of data. If Soft Errors are displayed, read them carefully; the system is trying to help you put accurate data into the database. If you ignore these messages, you are potentially skewing peer group results.

Example of Soft Error descriptions:

Field	Description	12 Month Avg.	Value Given	# Std Dev off Help
fld250102	Benefit Expense	2,745,408	3,212,995	4.11

Notice that the fld250102 is a hyperlink that will take you to that field to correct it.

Read the **red** directions on the screen. This describes the functions of the two buttons; Submit and Confirm. Click **Submit** if you made corrections and **Confirm** if you didn't make changes.

Each of the Income Statement screens works the same way. When you reach the Other Financial Data screen, notice that you can enter text in the comments field. Please be aware that these comments are only for your own documentation about that month's submission, not for communicating with the association.

At this point…

You can print your **Edit/Review Report** for further data checking and validation. Since you've leveraged the system's capabilities and checked the current month's data against an average of the last 12 months, you may be comfortable in proceeding to the Balance Sheet input form.

Again, this form should be familiar since it works the same way as the four previous screens. The Balance Sheet also uses the same data cleansing system the Income Statement uses.

If you submit your hospital's data (IS and BS) 12 times a year, you will receive all the benefits the DATABANK Program has to offer!

After you've submitted your Balance Sheet data, you can print the Balance Sheet Report where you can put the last three months side by side or any combination of months you prefer.

Entering your data using the Excel Template

Step 1 – Download your state's Excel template
From the **Nav Bar,** click on **Data Upload** under the heading, **Download Input Forms.** The instructions on using the Excel Template are very important to read. To download the template, **right** click on your state or **right** click on the text link for your state. Depending on the browser you are using, a dialog box appears and select the option "Save Target As…" Another dialog box appears to ask you where you want to save your Excel file.

If you saved it on your Desktop, you can go there or where ever you saved it to open the file. When you open the Excel file, you will see a Security Warning message. Select the middle option to "Enable Macros". Once you click on this button, you'll see that the workbook consists of an Instructions tab, an Income Statement tab, a Balance Sheet tab and two other tabs; Data Transfer and Field Definitions.

To start entering your data into the Excel file, read the instructions on the first tab, then, click on Income Statement and enter your Internal DATABANK ID which can be found under Demographics section of the Hospital Profile on the DATABANK Web Site.

You can press enter after entering data or press the tab key.

The data entry process is straight forward. Once you've completed the Income Statement, lines 1-37, click on the link or the Balance Sheet tab to enter the Balance Sheet data for the month.

Once you've completed the data entry for both the IS and the BS, hold down your cntrl key and press the letter "S". This runs the macro that formats your data for submission to the DATABANK Web Site.

Some users may want to take the extra step in making sure that they are submitting the correct month. To do this, click on the Data Transfer tab and look at the data on row 2 of that tab. If it is not the month that you entered in the Income Statement, then you haven't run the macro described above.

Back to the web site…

Click on Data Upload. Click "Browse..." next to the file location and select where this file resides. For example, your file may be under c:\excel\data\cha\ and then the name of this file. This file can be named

anything you want, but the tabs of the sheets must stay the same. Also, you may want to put a month and year in the name so that you can just rename the file for next month's submission.

Click the submit button and wait for notification. If you use the Excel spreadsheet to submit your data, you will not receive what we call "Hard" errors.
1. Hard Errors - non-numeric or file problems
2. Soft Errors - based on 12 months of your data for that field, we are looking for any values that fall outside of 3 standard deviations.
Soft errors will produce errors that you can read and confirm.
Hard errors will not let you continue. An example would be if an alpha character is submitted and a number is expected.

NOTE: Your data is not saved at this point!

Read over the Confirmation page, checking that the Hospital Name, State, Month and Year are correct for the dataset you are uploading. Also, be sure to read over any soft errors that are displayed. Once you are satisfied everything is correct, click the "Confirm" button at the bottom of the page. You are then presented with a page summarizing the data that was uploaded.

That's all there is to it!

For more information on using the DATABANK Web Site, please contact your hospital association.

Thank you!