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Virginia Health Information under contract to Virginia Department of Health
Rehabilitation Hospital Detail Report EPICS System

1.0 Income Statement

1.0 Income Statement

1.0 Income Statement -

1.1 Gross Inpatient Revenue by type of payer:

a. Medicare	_____
b. Medicaid	_____
c. Other Govern	_____
d. Non-Govern	_____
<hr/>	
e. Total gross inpatient revenue	_____

1.1 Gross Inpatient Revenue by type of payer: - Total established full charges for all hospital services provided to inpatients, including charity care, by type of primary payer.

a. Medicare - The sum of established full charges for all hospital services provided to inpatients for whom Medicare is the primary payer.

b. Medicaid - The sum of established full charges for all hospital services provided to inpatients for whom Medicaid is the primary payer. Include Medicaid revenue from all states.

c. Other Govern - The sum of established full charges for all hospital services provided to inpatients for whom, CHAMPUS, SLH, Veterans Administration, or government program other than Medicare or Medicaid is the primary payer.

d. Non-Govern - The sum of established full charges for all hospital services provided to all inpatients except those for whom Medicare, Medicaid, CHAMPUS, SLH, Veterans Administration, or other government program is the primary payer. Include self-pay and charity care here.

e. Total gross inpatient revenue - The sum of lines 1.1a. through 1.1d.

1.2 Gross Outpatient Revenue by type of payer:

a. Medicare	_____
b. Medicaid	_____
c. Other Govern	_____
d. Non-Govern	_____
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e. Total gross outpatient revenue	_____
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1.3 Total Gross Revenue.	_____

1.2 Gross Outpatient Revenue by type of payer: - Total established full charges for all hospital services provided to outpatients, including charity care, by type of primary payer. Itemize according to the categories shown. Refer to the definitions of payer categories for item 1.1 above. Total the sum of 1.2a through 1.2d in 1.2e.

a. Medicare - The sum of established full charges for all hospital services provided to outpatients for whom Medicare is the primary payer.

b. Medicaid - The sum of established full charges for all hospital services provided to outpatients for whom Medicaid is the primary payer. Include Medicaid revenue from all states.

c. Other Govern - The sum of established full charges for all hospital services provided to outpatients for whom, CHAMPUS, SLH, Veterans Administration, or government program other than Medicare or Medicaid is the primary payer.

d. Non-Govern - The sum of established full charges for all hospital services provided to all outpatients except those for whom Medicare, Medicaid, CHAMPUS, SLH, Veterans Administration, or other government program is the primary payer. Include self-pay and charity care here.

e. Total gross outpatient revenue - The sum of lines 1.2a. through 1.2d.

1.3 Total Gross Revenue. - Total established full charges for all inpatient and outpatient hospital services provided to patients. This is the sum of lines 1.1e and 1.2e.

1.4 Contractual Allowances by type of payer:

a. Medicare	_____
b. Medicaid	_____
c. Other Govern	_____
d. Non-Govern	_____
<hr/>	
e. Total contractual allowances	_____
1.5 Charity care at 100% of poverty	_____
1.6 Charity care at 200% of poverty	_____
1.61 Charity care in excess of 200% of poverty	_____
1.62 Charity Care for which partial payment is received	_____
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1.7 Net Patient Service Revenue	_____
1.8 Other revenue and operating gains	_____

1.4 Contractual Allowances by type of payer: - The difference between a hospital's established charges and the rates paid by third-party payers under contractual agreements. Itemize Medicare, Medicaid, CHAMPUS, SLH, Blue Cross, and other contractual allowances.

a. Medicare - The sum of established full charges for all hospital services provided to patients for whom Medicare is the primary payer.

b. Medicaid - The sum of established full charges for all hospital services provided to patients for whom Medicaid is the primary payer. Include Medicaid revenue from all states.

c. Other Govern - The sum of established full charges for all hospital services provided to patients for whom, CHAMPUS, SLH, Veterans Administration, or government program other than Medicare or Medicaid is the primary payer.

d. Non-Govern - The sum of established full charges for all hospital services provided to all patients except those

for whom Medicare, Medicaid, CHAMPUS, SLH, Veterans Administration, or other government program is the primary payer. Include self-pay and charity care here.

e. Total contractual allowances - The sum of lines 1.4a. through 1.4d.

1.5 Charity care at 100% of poverty - In Virginia, charity care is defined as care for which no payment is received and that is provided to any person whose gross annual family income is equal to or less than 100% of the federal non-farm poverty level as published for the then current year in the Code of Federal Regulations. Report the gross revenue foregone for charity care (revenue deductions).

1.6 Charity care at 200% of poverty - This is charity care for which no payment is received and that is provided to any person whose gross annual family income is greater than 100% but not greater than 200% of the federal non-farm poverty level as published for the then current year in the Code of Federal Regulations. Report the gross revenue foregone for charity care (revenue deductions).

1.61 Charity care in excess of 200% of poverty - Charity care for which no payment is received and that is provided to any person whose gross annual family income is greater than 200% of the federal non-farm poverty level (FPL) as published for the then current year in the Code of Federal Regulations but not greater than the maximum percent of FPL specified in the hospital's or health system's charity care policy as the eligibility criteria for fully discounted charity care.

1.62 Charity Care for which partial payment is received - Charity care for which partial payment is received of persons who qualify for discounted payments in accordance with the hospital's or health system's charity care policy. This category may include persons who are uninsured or insured. It may also include persons at 100%, at 200% or over 200% of the FPL for which partial payment is received OR who qualify for discounted payments due to the hospital or health system's policy regarding medically indigent or catastrophic cases.

1.7 Net Patient Service Revenue - Net patient service revenue is total gross patient service revenue (line 1.3), minus total contractual allowances (line 1.4g), minus charity care @100% of poverty (line 1.5), minus charity care @200% of poverty (line 1.6), minus charity care in excess of 200% of poverty (line 1.61), and minus Charity Care for which partial payment is received (1.62).

1.8 Other revenue and operating gains - Revenue or gains from the hospital's ongoing or central operations other than patient care. These may include such activities as educational or research programs, sales of goods and services to other than patients, and sales of personal convenience items and services to patients. Operating gains may be difficult to distinguish from non-operating gains (see line 1.16 below). Report other revenue (or other operating revenue) and operating gains as defined per the 1990 AICPA audit guide.

1.9 Labor expenses:

a. Salaries	_____
b. Benefits	_____
c. Contract	_____
d. Home office	_____
e. Other labor expenses	_____
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f. Total labor expenses	_____

1.9 Labor expenses: - All expenses related to employment of personnel by the hospital.

a. Salaries - Total monetary compensation paid by the hospital (accrual basis) to employees of the hospital, including holiday pay, vacation pay, sick pay, and bonuses. This is to be based on the Internal Revenue Service salary definition.

b. Benefits - Any employment benefits that are considered expenses by the hospital, such as, but not limited to, health insurance, retirement plans, day care reimbursement, and Workers' Compensation. Include payroll taxes here.

c. Contract - The labor portions of any contractual obligations that are incurred in providing hospital services. These include, but are not limited to, the contracted labor expenses of agency nursing, dietary, pharmacy, radiology, and housekeeping contracts, etc.

d. Home office - A portion of home office labor expense allocated to the hospital. This includes the salaries, benefits, contracted labor expenses, and professional fees of the home office.

e. Other labor expenses - All other labor expenses not reported in lines 1.9a. through 1.9d.

f. Total labor expenses - The sum of lines 1.9a. through 1.9e.

1.10 Non-Labor Expenses:

a. Contract	_____
b. Home Office	_____
c. Drug	_____
d. Physician fees	_____
e. Other non-labor expenses	_____
<hr/>	
f. Total non-labor expenses	_____

1.10 Non-Labor Expenses: - Any expenses that are not related to labor. Exclude capital and capital-related expenses.

a. Contract - The non-labor portion of any contractual obligation that is incurred in providing hospital services. This includes, but is not limited to, the contracted non-labor expense of agency nursing, dietary, radiology, and housekeeping contracts, etc.

b. Home Office - A portion of home office non-labor expense allocated to the hospital. Include operating leases with the home office here.

c. Drug - Billable and non-billable drug expenses incurred. Include IV solutions.

d. Physician fees - Expenses incurred by the hospital to pay physicians.

e. Other non-labor expenses - All other non-labor expenses incurred, such as for supplies, linens, food, and utilities. This line also includes outside legal and accounting expenses, malpractice insurance, director and officer insurance, and maintenance service expenses such as for elevator maintenance. Include amortization expenses that are not defined as capital costs by Medicare.

f. Total non-labor expenses - The sum of lines 1.10a through 1.10e.

1.11 Capital Expenses:

a. Depreciation (straight line)	_____
b. Amortization	_____
c. Interest	_____
d. Insurance	_____
e. Other capital expenses (excluding capital-related taxes)	_____
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f. Total capital expenses	_____

1.11 Capital Expenses: - Capital expenses are those defined by Medicare as capital expenses. This includes depreciation and interest for capital assets reported as used for patient care, plus Medicare inpatient costs for other capital-related expenses. Medicare inpatient costs for other capital-related expenses include leases, rentals

(including license and royalty fees for the use of depreciable assets), insurance expense on depreciable assets, related-organization capital-related costs for assets that are not maintained on the hospital's premises, and taxes on land or depreciable assets used for patient care. Depreciation expenses should be calculated on a straight-line basis, using Medicare useful lives. Include the allocated portion of home office capital expenses here. This capital expense amount is not necessarily the same as the Medicare-allowable cost figure.

a. Depreciation (straight line) - Report depreciation charges on capital assets used for patient care, using the straight-line method and Medicare useful lives.

b. Amortization - Report amortization charges related to capital assets, such as amortization of deferred financing costs and amortization of leases.

c. Interest - Interest related to capital expenses.

d. Insurance - Capital-related insurance expense.

e. Other capital expenses (excluding capital-related taxes) - All other capital-related expenses, except capital-related taxes.

f. Total capital expenses - The sum of 1.11a through 1.11e.

1.12 Taxes:

a. State income	_____
b. Federal income	_____
c. Real estate	_____
d. Business property	_____
e. Business license	_____
f. Imputed state income	_____
g. Imputed federal income	_____
h. Other taxes (Enter the type of other tax you are reporting)	_____
h. Other taxes (Enter the other tax amount)	_____
<hr/>	
I. Total taxes	_____
1.13 Bad debt expense	_____
<hr/>	
1.14 Total operating expense	_____
<hr/>	
1.15 Operating income (loss)	_____
1.16 Net non-operating gains (losses)	_____
1.17 Net extraordinary gains (losses)	_____
1.18 Cumulative effect of accounting changes	_____
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1.19 Revenue & gains in excess of expenses & losses	_____

1.12 Taxes: - Report all taxes reported on the hospital's income statement, including: state income tax, federal income tax, real estate tax, business property tax, and business license fees. Specify amounts and types of all other taxes in line 1.12h, Other Taxes. Include use taxes (i.e., sales taxes paid for purchased materials and supplies used in the normal course of business) in Other Taxes. Do not include payroll taxes; those go in line

1.9b, Labor Expenses Benefits. Sum all taxes and report in line 1.12i. Investor-owned institutions organized as proprietorships, partnerships, or Sub-chapter S corporations should report imputed state and federal income taxes, based on the maximum state and federal tax rates for individuals (in the case of proprietorships and partnerships) or for corporations (in the case of Subchapter S corporations). Institutions reporting imputed income taxes on their Historical Filing must provide a schedule of the imputed income taxes as a note to their financial statements or as a supplemental schedule of the certified audited financial statements submitted to Virginia Health Information under contract to Virginia Department of Health.

a. State income - Investor-owned institutions organized as proprietorships, partnerships, or Sub-chapter S corporations should report imputed state and federal income taxes, based on the maximum state and federal tax rates for individuals (in the case of proprietorships and partnerships) or for corporations (in the case of Subchapter S corporations). Institutions reporting imputed income taxes on their Historical Filing must provide a schedule of the imputed income taxes as a note to their financial statements or as a supplemental schedule of the certified audited financial statements submitted to Virginia Health Information under contract to Virginia Department of Health.

b. Federal income - Investor-owned institutions organized as proprietorships, partnerships, or Sub-chapter S corporations should report imputed state and federal income taxes, based on the maximum state and federal tax rates for individuals (in the case of proprietorships and partnerships) or for corporations (in the case of Subchapter S corporations). Institutions reporting imputed income taxes on their Historical Filing must provide a schedule of the imputed income taxes as a note to their financial statements or as a supplemental schedule of the certified audited financial statements submitted to Virginia Health Information under contract to Virginia Department of Health.

c. Real estate -

d. Business property -

e. Business license -

f. Imputed state income - Investor-owned institutions organized as proprietorships, partnerships, or Sub-chapter S corporations should report imputed state and federal income taxes, based on the maximum state and federal tax rates for individuals (in the case of proprietorships and partnerships) or for corporations (in the case of Subchapter S corporations). Institutions reporting imputed income taxes on their Historical Filing must provide a schedule of the imputed income taxes as a note to their financial statements or as a supplemental schedule of the certified audited financial statements submitted to Virginia Health Information under contract to Virginia Department of Health.

g. Imputed federal income - Investor-owned institutions organized as proprietorships, partnerships, or Sub-chapter S corporations should report imputed state and federal income taxes, based on the maximum state and federal tax rates for individuals (in the case of proprietorships and partnerships) or for corporations (in the case of Subchapter S corporations). Institutions reporting imputed income taxes on their Historical Filing must provide a schedule of the imputed income taxes as a note to their financial statements or as a supplemental schedule of the certified audited financial statements submitted to Virginia Health Information under contract to Virginia Department of Health.

h. Other taxes (Enter the type of other tax you are reporting) - Specify amounts and types of all other taxes in line 1.10h, Other Taxes. Include use taxes (i.e., sales taxes paid for purchased materials and supplies used in the normal course of business) in Other Taxes. Do not include payroll taxes; those go in line 1.9b, Labor Expenses Benefits.

h. Other taxes (Enter the other tax amount) -

i. Total taxes -

1.13 Bad debt expense - Bad-debt expense (or provision for bad debts) as reported on the hospital's income statement.

1.14 Total operating expense - The sum of lines 1.9f, 1.10f, 1.11f, 1.12i, and 1.13.

1.15 Operating income (loss) - The sum of lines 1.7, plus 1.8, minus 1.14.

1.16 Net non-operating gains (losses) - Non-operating gains and losses result from transactions incidental or peripheral to the hospital's central ongoing operations. They may be difficult to distinguish from Other Revenue and Operating Gains (see line 1.8 above) and may include such items as gifts received, tax support and subsidies, returns on investment of general funds, and gain or loss on sale of properties, as well as other items. Report net non-operating gains (losses) as shown on the hospital's income statement.

1.17 Net extraordinary gains (losses) - Extraordinary items are transactions and other events that are material, significantly different from the typical or customary business activities, not expected to recur frequently, and not normally considered in evaluating the ordinary operating results of the hospital. Report this item as shown on the hospital's income statement, net of any related tax effects.

1.18 Cumulative effect of accounting changes - Report the cumulative effect of any changes in accounting principles, as shown on the hospital's income statement, net of any related tax effects.

1.19 Revenue & gains in excess of expenses & losses - The sum of lines 1.15 through 1.18.

Items for information only - also included in items above

1.20 Cash donations for medically indigent	_____
1.21 Unreimbursed medical education expenses	_____
1.22 Capital-related taxes not related to patient care	_____

Items for information only - also included in items above -

1.20 Cash donations for medically indigent - Cash donations made to unrelated organizations to provide services to the medically indigent for which payment is not received.

1.21 Unreimbursed medical education expenses - Expenses incurred for un-reimbursed medical education.

1.22 Capital-related taxes not related to patient care - This is an information line only, as these taxes should be included above in item 1.12. Report the taxes on land or depreciable assets not used for patient care, such as property being held for sale or future development. The assets to which these taxes relate should generally be those assets not included in the determination of Medicare-allowable capital costs.

2.0 Balance Sheet

2.0 Balance Sheet - Items 2.1 to 2.8 are from the balance sheet for the facility. The data reported here should match your auditor's Balance Sheet.

2.1 Current Assets

a. Cash and cash equivalents	_____
b. Marketable securities	_____
c. Accounts receivable (net)	_____
d. Receivables from related parties (current)	_____
e. Other current assets	_____
<hr/>	
f. Total current assets	_____
2.2 Net fixed assets	_____

2.1 Current Assets - Cash and other assets that are expected to be converted into cash, sold, or consumed within one year.

a. Cash and cash equivalents - Report cash and cash equivalents, including short-term investments, short-term marketable securities, short-term accounts for funded depreciation, and board-designated capital improvement funds.

b. Marketable securities - Report marketable securities that are not considered cash equivalents but are capable of being converted into cash within one year and are not specifically intended to be held for more than one year.

c. Accounts receivable (net) - Report accounts receivable from patients, third-party payers, and others, net of contractual adjustments, discounts, and allowances for uncollectibles.

d. Receivables from related parties (current) - Receivables from Related Parties (current portion). Report any amounts due from a related party and expected to be received within one year. A related-party transaction exists when one of the transacting parties has the ability to significantly influence the policies of the other transacting party or when a non-transacting party has the ability to influence the policies of the two transacting parties. A related party may be a parent company, a subsidiary company, another subsidiary of a common parent company, a trust controlled by the reporting entity, or an officer or principal owner of the reporting entity.

e. Other current assets - Report all other current assets not included above, such as investments not considered either cash equivalents or marketable securities but expected to be converted into cash within one year, current portion of long-term receivables, interest receivable, supplies, prepaid expenses, and deferred income taxes to be recovered within one year.

f. Total current assets - The sum of lines 2.1a through 2.1e.

2.2 Net fixed assets - Report the value of property, plant, and equipment, net of accumulated depreciation using the straight-line method. Timing differences due to an alternative depreciation method should be reported in line 2.3a, Other Assets Non-Current Investments.

2.3 Other assets:

a. Non-current investments	_____
b. Intangible assets	_____
c. Receivables from related parties (non-current)	_____
d. Other	_____
<hr/>	
e. Total other assets	_____
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2.4 Total Assets	_____

2.3 Other assets: - Report assets, other than fixed assets, that are not expected to be converted into cash, sold, or consumed within one year.

a. Non-current investments - Report the value of investments, including property not currently in use for operations, marketable securities, investments in affiliates or non-consolidated subsidiaries, and receivables expected to be held for more than one year. Include accounts for funded depreciation, board-designated capital improvement funds, and assets whose use is limited but not donor-restricted. Include differences between straight-line depreciation and alternative depreciation methods.

b. Intangible assets - Report the value of intangible assets such as deferred organization costs, deferred financing costs, goodwill, franchises, and the like, net of accumulated amortization.

c. Receivables from related parties (non-current) - Receivables from Related Parties (non-current portion). Report any amounts due from a related party and not expected to be received within one year. Please see definition of a related-party transaction for line 2.1d above.

d. Other - Report the value of any other assets, not included above, such as pre-paid expenses or deferred costs more than one year in the future.

e. Total other assets - The sum of lines 2.3a through 2.3d.

2.4 Total Assets - Total assets as reported on the hospital's balance sheet. The sum of lines 2.1f, 2.2, and 2.3e.

2.5 Current liabilities;

a. Notes payable	_____
b. Current portion of long-term debt	_____
c. Accounts payable	_____
d. Liabilities to related parties (current)	_____
e. Other current liabilities	_____
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f. Total current liabilities	_____

2.5 Current liabilities; - Obligations expected to be liquidated within one year.

a. Notes payable - Report the principal of notes payable within one year.

b. Current portion of long-term debt - Report those portions of long-term debt principal due to be liquidated within one year. Include the principal portion of capital lease payments due to be made within one year.

c. Accounts payable - Report trade and other accounts payable.

d. Liabilities to related parties (current) - Liabilities to Related Parties (current portion). Report any amounts due to a related party and expected to be paid within one year. Please see definition of a related-party transaction for line 2.1d above.

e. Other current liabilities - Report all other current liabilities not included above, such as accrued salaries and wages, accrued interest payable, other accrued expenses, deposits from patients and deferred revenues, estimated refunds to third-party payers, and income taxes payable.

f. Total current liabilities - The sum of lines 2.5a through 2.5e.

2.6 Long-term liabilities (less current installments)

a. Notes payable	_____
b. Bonds payable	_____
c. Mortgages payable	_____
d. Capital lease obligations	_____
e. Liabilities to related parties (non-current)	_____
f. Other long-term liabilities	_____
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g. Total long-term liabilities	_____
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2.7 Total Liabilities	_____
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2.8 Patient Funds	_____

2.6 Long-term liabilities (less current installments) - Obligations not expected to be liquidated within one year.

a. Notes payable - Report the principal of notes payable more than one year in the future.

b. Bonds payable - Report bonds maturing more than one year in the future.

c. Mortgages payable - Report the principal portion of mortgages payable more than one year in the future.

d. Capital lease obligations - Report the principal portion of capital lease obligations payable more than one year in the future.

e. Liabilities to related parties (non-current) - Liabilities to Related Parties (non-current portion). Report any amounts due to a related party and not expected to be paid within one year. Please see definition of a related-party transaction for line 2.1d above.

f. Other long-term liabilities - Report all other long-term liabilities not included above, such as malpractice settlements, pension obligations, deferred income taxes, or other estimated obligations expected to be paid more than one year in the future.

g. Total long-term liabilities - The sum of lines 2.6a through 2.6f.

2.7 Total Liabilities - The sum of lines 2.5f and 2.6g.

2.8 Patient Funds - This is an information line only, as this item is included in items reported above. Report patients' personal funds being held under an agency arrangement and included in the entity's balance sheet. These are funds being held for the patient's personal expenditures for comfort and convenience items while in the facility. These do not include funds deposited as prepayment or security for payment of future patient service charges.

Changes in unrestricted net assets:

3.1 Revenue and gains in excess of expenses and losses	_____
3.2 Investment income	_____
3.3 Transfers from unrestricted funds	_____
3.4 Transfer to unrestricted funds	_____
3.5 Other	_____
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3.6 Increase (decrease) in unrestricted net assets	_____

Changes in unrestricted net assets: - The data reported here should match your auditor's Statement of Changes in Net Assets. Note: Restricted funds only apply to Not-for-profit facilities.

3.1 Revenue and gains in excess of expenses and losses - Report net income as reported on the income statement for the facility. This should be the same as line 1.19 of this filing form or line 1.17, column D, of the Income Statement Reconciliation Worksheet.

3.2 Investment income - Investment Income (unrestricted). Report income from unrestricted funds investments.

3.3 Transfers from unrestricted funds - Report the amount of all transfers and capital contributions from unrestricted funds to restricted funds.

3.4 Transfer to unrestricted funds - Report the amount of all transfers and capital contributions from restricted funds to unrestricted funds.

3.5 Other - Other (unrestricted). The net of other changes in unrestricted funds not shown above.

3.6 Increase (decrease) in unrestricted net assets - The net total of 3.1 through 3.5. EPICS will calculate this value. For-profit facilities may skip ahead to 3.31.

Changes in temporarily restricted net assets:

3.11 Contributions, gifts, and bequests	_____
3.12 Investment income	_____
3.13 Net assets released from restriction	_____
3.14 Other	_____
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3.15 Increase (decrease) in temporarily restricted net assets	_____

Changes in temporarily restricted net assets: -

3.11 Contributions, gifts, and bequests - Contributions, gifts, and bequests (temporarily restricted). Report the sum of these items.

3.12 Investment income - Investment income (temporarily restricted). Report income from temporarily restricted funds investments.

3.13 Net assets released from restriction - Net assets release from temporary restriction Report the total of the release.

3.14 Other - Other (temporarily restricted). The net of other changes in temporarily restricted funds not shown above.

3.15 Increase (decrease) in temporarily restricted net assets - The net total of 3.11 through 3.14. EPICS will calculate this value.

Changes in permanently restricted net assets:

3.21 Contributions, gifts, and bequests	_____
3.22 Investment income	_____
3.23 Net assets release from restriction	_____
3.24 Other	_____
<hr/>	
3.25 Increase (decrease) in permanently restricted net assets	_____
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3.31 Increase (decrease in net assets)	_____
3.32 Net assets, beginning of year	_____
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3.33 Net assets, end of year	_____

Changes in permanently restricted net assets: -

3.21 Contributions, gifts, and bequests - Contributions, gifts, and bequests (permanently restricted). Report the sum of these items.

3.22 Investment income - Investment income (permanently restricted). Report income from permanently restricted funds investments.

3.23 Net assets release from restriction - Report the total of the release.

3.24 Other - Other (permanently restricted). The net of other changes in permanently restricted funds not shown above.

3.25 Increase (decrease) in permanently restricted net assets - The net total of 3.21 through 3.24. EPICS will calculate this value.

3.31 Increase (decrease in net assets) - Sum of 3.6, 3.15 and 3.25. EPICS will calculate this value.

3.32 Net assets, beginning of year - Net assets, beginning of year.

3.33 Net assets, end of year - EPICS will calculate this value.

4.0 Statement of Cash Flows

4.1 Net case provided (used) by operating activities and gains	_____
4.2 Net cash provided (used) by investing activities	_____
4.3 Net cash provided (used) by financing activities	_____
4.4 Net increase (decrease in cash and cash equivalents)	
4.5 Prior-year cash and cash equivalents	_____
4.6 Current-year cash and cash equivalents	

4.0 Statement of Cash Flows - Items 4.1 to 4.8 are from the audited statement of cash flows for the hospital. If the hospital includes a nursing home (LTCU), a continuing care retirement community, an adult care residence, or other distinct and separate activity in the same accounting entity with the hospital, then report combined data for all of these units. An obligated group holding assets and liabilities on behalf of the entity completing this Historical Filing should specify the amounts of such assets, liabilities, and related cash flows attributable to this entity. Supply information from the unrestricted (general) fund only.

4.1 Net case provided (used) by operating activities and gains - Report the net cash provided (used) by operating activities and gains as reported on the audited statement of cash flows. Any extraordinary gains or losses (e.g., when there is a bond defeasance) included in net income on the audited income statement should be excluded from Net Cash Provided (Used) by Operating Activities and Gains for this Historical Filing. If necessary, remove extraordinary effects from your audited statement's net cash provided (used) by operating activities and gains by adding back an extraordinary loss and subtracting an extraordinary gain.

4.2 Net cash provided (used) by investing activities - Report the net cash provided (used) by investing activities as shown on the audited statement of cash flows. Cash inflows from investing activities include, among other items, proceeds from sales of physical and financial assets and capital contributions from affiliates. Cash outflows include, among other items, purchases of plant, property and equipment, cash investments in physical and financial assets, and capital contributions to affiliates.

4.3 Net cash provided (used) by financing activities - Report net cash provided (used) by financing activities as shown on the audited statement of cash flows. Net cash provided (used by) financing activities includes, among other items, proceeds from the issuance of debt or sale of stock, payments made to reduce the principal of debt or capital lease obligations, repurchase of stock, and dividends paid.

4.4 Net increase (decrease in cash and cash equivalents) - As reported on the audited statement of cash flows.

It should be the sum of lines 4.1 through 4.3.

4.5 Prior-year cash and cash equivalents - As reported on the audited statement of cash flows.

4.6 Current-year cash and cash equivalents - As reported on the audited statement of cash flows. It should be the sum of lines 4.4 and 4.5 and should be the same as line 2.1a.

Items for information only-also included in items above

4.7 Interest paid on long-term debt	_____
4.8 Principal paid on long-term debt	_____

Items for information only-also included in items above -

4.7 Interest paid on long-term debt - This is an information line only, as this expense should be included above in line 4.1, Net Cash Provided (Used) by Operating Activities. Report interest on long-term debt that was paid during the report period. Include the interest portion of payments on capital leases.

4.8 Principal paid on long-term debt - This is an information line only, as these payments should be included above in line 4.3, Net Cash Provided (Used) by Financing Activities. Report actual cash payments of principal on long-term debt during the report period. Include the principal portion of payments on capital leases. Extraordinary gains or losses associated with payments of principal on long-term debt should not be included in this line. An obligated group holding assets and liabilities on behalf of the entity completing this Historical Filing should specify the related principal paid attributable to this entity. Principal payments on intra-company debt and on loans from stockholders are not arms-length transactions and should not be reported here.

5.0 Statistics

5.1 Beds, patient days, and units of service by level of service:

Level of Service	Licensed Beds	Staffed Beds	Available Days	Patient Days	Discharge Days	Discharge
a. Medical/surgical						
b. Medical Rehabilitation						
c. Other						
Other Description						
d. Total						

5.1 Beds and patient days by nursing care unit: - Report the average number of licensed/staffed beds during the report period, by nursing care unit. Compute this as a simple average of the number of licensed/staffed beds on the first day of the report period and the number of licensed/staffed beds on the last day of the report period. Report the patient days of care provided during the report period, by nursing care unit. Exclude days in a nursing home unit of the hospital. Total days by nursing care unit should equal the sum of all patient days within the hospital.

Licensed Beds - Report the average number of licensed beds during the report period by patient type. Compute this as an average of the number of licensed beds on the first day of the report period and the number of licensed beds on the last day of the report period.

Staffed Beds - Report the average number of beds during the report period by patient type. Compute this as an average of the number of staffed beds on the first day of the report period and the number of staffed beds on the last day of the report period.

Staffed Beds is defined by the State Medical Facilities Plan as that portion of the licensed or approved beds that are immediately available to be occupied. Beds which are not available due to lack of staffing or renovation are excluded from this category.

Available Days - Determine the number of available bed days by calculating the number of days in the reporting period by the number of Licensed Beds in the patient type. In the case of a change in number of beds during the year, the date of the change will be factored into the calculation. The following worksheet can be completed on line.

Patient Days - Report the number of patient days of care provided during the report period by patient type. Total days by patient type should equal the sum of all patient days within the hospital during the report period. This should equal the census days.

Discharge Days - A summation of the TOTAL days of care given to each patient discharged during the report period. The discharge days for a particular patient may extend outside of the report period.

Discharges - Please include those discharged due to death or in a manner requiring a new admission to return. Transfers to other units within the facility are not discharges.

a. Medical/surgical - One or more designated groups of beds, recognized in the hospital's most recent Application for License Renewal, for providing care to patients with a broad range of conditions not requiring care in a more specialized unit.

b. Medical Rehabilitation - A designated group of beds, recognized in the hospital's most recent Application for License Renewal, staffed and equipped specifically for restoring patients to highest attainable physical function following injury or disease.

c. Other (specify) - A designated group of beds, recognized in the hospital's most recent Application for License Renewal, not included in any of the above units.

5.2 Admissions and patient days by type of payer:

Primary Payer	Admissions	Patient Days
a. Medicare		
b. Medicaid		
c. Other government		
d. Non-government		
e. Total		

5.2 Admissions and patient days by type of payer: - Admissions and Patient Days by Payer. Report the number of patients accepted for inpatient service and the days of inpatient care provided during the report period, by primary payer. (Please refer to the definitions of types of payers under item 1.1 above.) Self-pay and charity care should be reported in non-government (5.2d). Exclude admissions and patient days in a nursing home unit of the hospital. Patient transfers between patient care units within the hospital are not counted as admissions. Total admissions/patient days by payer should equal the sum of all admissions/patient days for the hospital.

Admissions - Report the number of patients accepted for inpatient service during the report period, by primary payer. (Please refer to the definitions of types of payers under item 1.1 above.) Self-pay and charity care should be reported in Non-government. Exclude admissions and patient days in a nursing home unit of the hospital. Patient transfers between patient care units within the hospital are not counted as admissions. Total admissions/patient days by payer should equal the sum of all admissions/patient days for the hospital.

Patient Days - Report the number of patient days of care provided during the report period by patient type. Total days by patient type should equal the sum of all patient days within the hospital during the report period. This should equal the census days.

a. Medicare - Number of patients accepted for inpatient service during the report period for whom Medicare is the primary payer.

b. Medicaid - Number of patients accepted for inpatient service during the report period for whom Medicaid is the primary payer. Include Medicaid revenue from all states.

c. Other government - Number of patients accepted for inpatient service during the report period for whom, CHAMPUS, SLH, Veterans Administration, or government program other than Medicare or Medicaid is the primary payer.

d. Non-government - Number of patients accepted for inpatient service during the report period except those for whom Medicare, Medicaid, CHAMPUS, SLH, Veterans Administration, or other government program is the primary payer. Include self-pay and charity care here.

5.3 Total Discharges

5.3 Total discharges - Report the number of patients actually discharged from the hospital.

5.4 Paid full-time equivalents (FTEs):

a. Physicians on payroll	
b. Psychologists on payroll	
c. Physician assistants on payroll	
d. Nurse practitioners on payroll	
e. Registered nurses on payroll	
f. Social workers and rehabilitation counselors on payroll	
g. LPNs on payroll	
h. Nurse aides on payroll	
i. Other personnel on payroll	
j. Contract FTEs (all occupations)	
k. Total payroll and contract FTEs	

5.4 Paid full time equivalents (FTEs) - Calculate paid FTEs as the total number of hours paid (including worked hours, benefit hours, contracted hours for agency personnel, and paid hours for contracted services provided within the facility) divided by 2080 and rounded to one decimal place. If there are staff positions shared between the hospital and some other distinct and separate activity (e.g., a nursing-home unit of the hospital or an associated general hospital), please report on this Rehabilitation Hospital Historical Filing only that portion of the

shared FTEs that are properly allocated to the hospital. Contract FTEs (contracted hours for agency personnel and paid hours for contracted services provided within the facility) are to be reported in line 5.4j. Do not include contract FTEs in lines 5.4a through 5.4i. Do not include home office FTEs. (If this Historical Filing is for a period with greater or fewer than 52 weeks in it, determine the number of FTEs for the period by dividing the total hours paid during the period by the appropriate number of standard work hours in the period, based on a standard of 40 hours per week. For example, if this filing is for a period of 26 weeks, calculate paid FTEs for this period by dividing the total number of paid hours during the 26-week period by 1040 (26 x 40) standard work hours.)

- (If this Historical Filing is for a period with greater or fewer than 52 weeks in it, determine the number of FTEs for the period by dividing the total hours paid during the period by the appropriate number of standard work hours in the period, based on a standard of 40 hours per week. For example, if this filing is for a period of 26 weeks, calculate paid FTEs for this period by dividing the total number of paid hours during the 26-week period by 1040 (26 x 40) standard work hours.)

5.4a FTE Physic - Include psychiatrists, medical directors, and other physicians.

5.4b FTE Psycho - Include licensed clinical psychologists and licensed psychologists (clinical) and all others holding at least a masters degree who may be working (in a residency program) under the supervision of a licensed clinical psychologist or licensed psychologist (clinical).

5.4c FTE PA - People who provide health care services customarily performed by a physician, while under responsible supervision of a qualified licensed physician, and who have either successfully completed an education program for physician assistants that is accredited by the Committee on Allied Health Education and Accreditation or other recognized accrediting agencies, or have been certified, licensed, or registered by recognized agencies or commissions.

5.4d FTE Nurse Prac - Registered nurses who have successfully completed a formal program of study designed to prepare registered nurses to provide primary health care through diagnosis, clinical judgment, and management abilities to restore, maintain, and improve the health status of patients.

5.4e FTE RN - Nurses who have graduated from approved schools of nursing and who are currently registered by the Commonwealth.

5.4f FTE Social - Include licensed clinical social workers (LCSWs) and all others holding a Masters of Social Work (MSW) degree, who may be working under the direction of a LCSW. Include rehabilitation counselors.

5.4g FTE LPN - Nurses who have graduated from an approved school of practical or vocational nursing, who work under the supervision of registered nurses and/or physicians, and who are licensed by the Commonwealth of Virginia.

5.4h FTE Aides - People who assist the nursing staff by performing routine duties in caring for patients under the direct supervision of a nurse.

5.4i FTE Other - All other payroll FTEs not reported above.

5.4j FTE Contract - All FTEs that are from contracted hours and services. These FTEs are for contractual obligations that are incurred in providing hospital services including, but not limited to, agency nursing, dietary, pharmacy, and housekeeping contracts, etc.

5.4k FTE Total - Total Payroll and Contract FTEs. The sum of reported items 5.4a through 5.4j.
