

**Virginia Health Information under contract to Virginia Department of Health**  
Nursing Facilities Detail Report EPICS System

**1.0 Income Statement**

**1.1 Gross inpatient revenue by type of service:**

a. General routine care revenue	_____
b. Ancillary services revenue	_____
<hr/>	
<b>c. Total gross inpatient revenue</b>	<b>_____</b>

**1.1 Gross inpatient revenue by type of service:** - Total established full charges for all nursing facility services provided to inpatients, including charity care, by broad type of service.

**a. General routine care revenue** - Total established full charges for room, board, and nursing care, including that provided in special-care units.

**b. Ancillary services revenue** - Total established full charges for diagnostic and therapeutic services provided to inpatients and not included in the charge for general routine care.

**c. Total gross inpatient revenue** - Total established full charges for all nursing facility services provided to inpatients, including charity care. The sum of lines 1.1a through 1.1b.

**1.2 Gross inpatient revenue by type of payer:**

a. Medicare Part A	_____
b. Medicare Part B	_____
c. Medicaid	_____
d. Medicaid Specialized Care	_____
e. HMO, PPO, other insurance	_____
f. VA and other government not listed above	_____
g. Self-pay	_____
h. Other gross inpatient revenue	_____
<hr/>	
<b>i. Total gross inpatient revenue</b>	<b>_____</b>
<hr/>	
1.3 Total gross outpatient revenue	_____
<hr/>	
<b>1.4 Total gross patient service revenue</b>	<b>_____</b>
<hr/>	
1.5 Contractual allowances (This value should be a positive number in almost all cases.)	_____
1.7 Charity care at 200% of poverty	_____

**1.2 Gross inpatient revenue by type of payer:** - Total established full charges for all nursing facility services provided to inpatients, including ancillary services and charity care, by type of primary payer.

**a. Medicare Part A** - The sum of established full charges for all nursing facility services to residents whose nursing facility care is primarily paid by Medicare Part A.

**b. Medicare Part B** - The sum of established full charges for all nursing facility services to residents whose nursing facility care is primarily paid by Medicare Part B.

**c. Medicaid** - Total established full charges for all nursing facility services to residents whose nursing facility care is primarily paid under Virginia Medicaid's System.

**d. Medicaid Specialized Care** - Total established full charges for all nursing facility services to residents whose care is primarily paid under Virginia Medicaid's Special Care program.

**e. HMO, PPO, other insurance** - Total established full charges for all nursing facility services to residents whose nursing facility care is primarily paid by a health maintenance organization, a preferred provider organization (PPO) is the primary payer.

**f. VA and other government not listed above** - Total established full charges for all nursing facility services to residents whose nursing facility care is primarily paid by the Veterans Administration or by a government-sponsored program other than Medicaid or Medicare.

**g. Self-pay** - Total established full charges for all self-pay residents occupying beds.

**h. Other gross inpatient revenue** - Total established full charges for all nursing facility services to residents whose charges have not been reported in categories 1.2a through 1.2g.

**i. Total gross inpatient revenue** - The sum of lines 1.2a through 1.2h. This number should be the same as line 1.1c.

**1.3 Total gross outpatient revenue** - Total established full charges for all nursing facility services provided to outpatients, including charity care.

**1.4 Total gross patient service revenue** - Total established full charges for all inpatient and outpatient nursing facility services provided during the reporting period. This is the sum of lines 1.1c (or 1.2i) and 1.3.

**1.5 Contractual allowances**

(This value should be a positive number in almost all cases.) - The differences between a nursing facility's established charges and the rates paid by third-party payers under contractual agreements.

(This value should be a positive number in almost all cases.)

**1.7 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 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). Amounts entered here should not be included in Contractual Allowances, line 1.5.

**1.8 Net patient service revenue by type of payer:**

a. Medicare Part A	_____
b. Medicare Part B	_____
c. Medicaid	_____
d. Medicaid Specialized Care	_____
e. HMO, PPO, other insurance	_____
f. VA and other government not listed above	_____
g. Self-pay	_____
h. Other net patient revenue	_____
<b>i. Total net patient revenue</b>	_____
1.9 Other revenue and operating gains	_____

**1.8 Net patient service revenue by type of payer:** - Itemize net patient revenue according to the categories shown.

**a. Medicare Part A** - The sum of net patient charges for all nursing facility services to residents whose nursing facility care is primarily paid by Medicare Part A.

**b. Medicare Part B** - The sum of net patient charges for all nursing facility services to residents whose nursing facility care is primarily paid by Medicare Part B.

**c. Medicaid** - Total net patient charges for all nursing facility services to residents whose nursing facility care is primarily paid under Virginia's Medicaid System.

**d. Medicaid Specialized Care** - Total net patient charges for all nursing facility services to residents whose care is primarily paid under Virginia's Medicaid Special Care program

**e. HMO, PPO, other insurance** - Total net patient charges for all nursing facility services to residents whose nursing facility care is primarily paid by a health maintenance organization, a preferred provider organization (PPO) is the primary payer.

**f. VA and other government not listed above** - Total net patient charges for all nursing facility services to residents whose nursing facility care is primarily paid by the Veterans Administration or by a government-sponsored program other than Medicaid or Medicare.

**g. Self-pay** - Total net patient charges for all self-pay residents occupying beds.

**h. Other net patient revenue** - Total established full charges for all nursing facility services to residents whose charges have not been reported in categories 1.2a through 1.2g.

**i. Total net patient revenue** - Line 1.8i should equal line 1.4 minus line 1.5 and line 1.7.

**1.9 Other revenue and operating gains** - Revenue or gains from the nursing facility'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 1.17below). Report other revenue (or other operating revenue) and operating gains as defined per the 1990 AICPA audit guide.

---

**1.10 Labor Expenses:**

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

**1.10 Labor Expenses:** - All expenses related to employment of personnel by the nursing facility.

**a. Salaries** - Total monetary compensation paid by the nursing facility (accrual basis) to employees of the nursing facility, 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 nursing facility, 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 nursing facility 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 nursing facility. 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 1.10a. through 1.10d.

**f. Total labor expenses** - Total Labor Expenses.

---

**1.11 Non-labor expenses:**

a. Contract	_____
b. Home office	_____
c. Leases	_____
d. Drug	_____
e. Physician fees	_____
f. Other non-labor expenses	_____

**g. Total non-labor expenses** \_\_\_\_\_

**1.11 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 nursing facility services. This includes, but is not limited to, the contracted non-labor expense of agency nursing, dietary, radiology, and house-keeping contracts, etc. Pharmacy contract drug expenses should be reported in line 1.11d.

**b. Home office** - A portion of home office non-labor expense allocated to the nursing facility. Include operating (i.e., non-capitalized) leases from the home office here.

**c. Leases** - Expenses for leases that are not capitalized.

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

**e. Physician fees** - Expenses incurred by the nursing facility to pay physicians.

**f. 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.

**g. Total non-labor expenses** - Total Non-Labor Expenses.

**1.12 Capital expenses:**

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

**1.12 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 nursing facility'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 (excl. capital-related taxes)** - All other capital-related expenses, except capital-related taxes.

**f. Total capital expenses** - Total Capital Expenses (exc.. capital-related taxes).

**1.13 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/>	
<b>i. Total taxes</b>	<b>_____</b>
<hr/>	
1.14 Bad-debt expense	_____
<hr/>	
<b>1.15 Total operating expense</b>	<b>_____</b>
<hr/>	
<b>1.16 Operating income (loss)</b>	<b>_____</b>
<hr/>	
1.17 Net non-operating gains (losses)	_____
1.18 Net extraordinary gains (losses)	_____
1.19 Cumulative effect of accounting changes	_____
<hr/>	
<b>1.20 Revenue &amp; gains in excess of expenses &amp; losses</b>	<b>_____</b>

**1.13 Taxes** - Report all taxes reported on the nursing facility'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 1.13h, 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 1.10b, Labor Expenses Benefits. Sum all taxes and report in line 1.13i.

**a. State income** - Investor-owned institutions organized as proprietorships, partnerships, or Sub-chapter S corporations must 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 must 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 must 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 must 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 1.13h, 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 1.10b, Labor Expenses Benefits.

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

**i. Total taxes** -

**1.14 Bad-debt expense** - Bad-debt expense (or provision for bad debts) as reported on the nursing facility's income statement.

**1.15 Total operating expense** - The sum of lines 1.10f, 1.11g, 1.12f, 1.13i, and 1.14 above.

**1.16 Operating income (loss)** - The sum of lines 1.8i plus 1.9, minus 1.15.

**1.17 Net non-operating gains (losses)** - Non-operating gains and losses result from transactions incidental or peripheral to the nursing facility's central ongoing operations. They may be difficult to distinguish from Other Revenue and Operating Gains (see line 1.9 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 nursing facility's income statement.

**1.18 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 nursing facility. Report this item as shown on the nursing facility's income statement, net of any related tax effects.

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

**1.20 Revenue & gains in excess of expenses & losses** - The sum of lines 1.16 through 1.19.

---

**Item for information only - also included in section 1.13 above**

1.21 Capital-related taxes not related to patient care	_____
--	-------

**Item for information only - also included in section 1.13 above -**

**1.21 Capital-related taxes not related to patient care** - This is an information line only, as these taxes should be included above in lines 1.13c and 1.13d. 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 -**

**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	_____
<b>f. Total current assets</b>	_____
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 unrestricted 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 end 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 uncollectible.

**d. Receivables from related parties (current)** - 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/inventory, 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	_____
<b>e. Total other assets</b>	_____
<b>2.4 Total Assets</b>	_____

**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 and board-designated capital improvement funds. 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)** - 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	_____
<b>f. Total current liabilities</b>	_____

**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	_____
<b>g. Total long-term liabilities</b>	_____
<b>2.7 Total Liabilities</b>	_____
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.

### 3.0 Statement of Changes in Net Assets

**3.0 Statement of Changes in Net Assets** - Note: Restricted funds only apply to Not-for-profit facilities.

**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	_____
<hr/>	
<b>3.6 Increase (decrease) in unrestricted net assets</b>	<b>_____</b>

**Changes in unrestricted net assets: -**

**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 1.20 of this filing form.

**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** - 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	_____
<b>3.15 Increase (decrease) in temporarily restricted net assets</b>	_____

**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** - 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	_____
<b>3.25 Increase (decrease) in permanently restricted net assets</b>	_____
<b>3.31 Increase (decrease in net assets)</b>	_____
3.32 Net assets, beginning of year	_____
<b>3.33 Net assets, end of year</b>	_____

**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 cash 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	_____
<hr/>	
<b>4.4 Net increase (decrease in cash and cash equivalents)</b>	_____
4.5 Prior-year cash and cash equivalents	_____
<hr/>	
<b>4.6 Current-year cash and cash equivalents</b>	_____

**4.0 Statement of Cash Flows** - Items 4.1 to 4.8 are from the audited statement of cash flows for the hospital. 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. The data reported here should match your auditor's Changes in Cash Flows.

**4.1 Net cash 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 Patient days by principal type of payer: (excluding assisted living facility)

	Patient Days	Net Revenue per Patient Day
<b>a. Medicare Part A</b>		
<b>b. Medicare Part B (not associated with patient days)</b>		
<b>c. Medicaid</b>		
<b>d. Medicaid Specialized Care</b>		
<b>e. HMO, PPO, other insurance</b>		
<b>f. Veterans Administration or other government</b>		
<b>g. Self-pay</b>		
<b>h. Other</b>		
<b>i. Total</b>		

**5.0 Statistics** - All items in section 5.0, Statistics, except line 5.3e, are to exclude data pertaining to continuing care retirement communities, assisted living facilities, and other non-nursing facility divisions of the facility, as well as the hospital, if this filing is for a hospital-based nursing facility (LTCU).

**Patient Days** - Patient Days by Type of Payer (excluding assisted living facilities). Report patient days for nursing facility patients according to the principal payer for the patient days, using the payer categories listed in lines 5.1a through 5.1h. Please refer to the instructions for section 1.2 above for definitions of the payer categories.

**Net Revenue per Patient Day** - This is a calculated field showing the Net Patient Revenue divided by Patient Days in each of the payer types. It is provided as a check field for comparison purposes only.

**a. Medicare (Part A)** - This should be Patient Days in the reporting period for Part A Medicare patients. (Part B should not have patient days associated directly)

**c. Medicaid** - Patient Days in the reporting period reimbursed by Medicaid using the RUGS reimbursement.

### 5.2 Licensed beds by certification status:

<b>a. Medicare</b>	
<b>b. Medicaid</b>	
<b>c. Dually Certified (Medicare and Medicaid)</b>	
<b>d. Non-Certified</b>	
<b>Total nursing facility beds</b>	
<b>e. Assisted Living Facility or other non-nursing facility beds</b>	
<b>f. Total beds in facility</b>	

**5.2 Licensed beds by certification status:** - Report licensed beds by certification status, according to the categories listed.

**a. Medicare** - Report the number of beds certified to provide skilled nursing facility care to Medicare patients.

**b. Medicaid** - Report the number of beds certified to provide nursing facility care to Medicaid patients (but not certified as Medicare beds).

**c. Dually Certified** - Report the number of beds dually licensed for both Medicare and Medicaid.

**d. Non-certified** - Report the number of licensed nursing facility beds (but excluding any non-nursing facility beds, such as assisted living facility beds) that are not certified either for Medicare patients or Medicaid patients.

**Total nursing facility beds** - All licensed nursing facility beds in the facility. The sum of lines 5.2a through 5.2c.

**e. Assisted living facility or other non-nursing facility beds** - Report the number of licensed assisted living facility or other licensed non-nursing facility beds in the facility.

**f. Total beds in facility** - The total number of nursing facility and beds in the facility.

**5.3 Paid full-time equivalents (FTEs):**

	On Payroll	Contract
<b>a. Administrator/Assistant Administrator</b>		
<b>b. Registered Nurse, Director of Nursing</b>		
<b>c. Licensed Nurse Practitioners on Staff</b>		
<b>d. Registered Nurses on Staff</b>		
<b>e. Licensed Practical Nurses on Staff</b>		
<b>f. Certified Nursing Assistants</b>		
<b>g. Dieticians</b>		
<b>h. Food Service Personnel</b>		
<b>i. Occupational Therapists</b>		
<b>j. Occupational Therapy Assistants/Aides</b>		
<b>k. Physical Therapists</b>		
<b>l. Physical Therapy Assistants/Aides</b>		
<b>m. Speech Therapists</b>		
<b>n. Activities Personnel</b>		
<b>o. Social Service Personnel</b>		
<b>p. Other Health Professional &amp; Tech. Personnel</b>		
<b>q. Housekeeping Personnel</b>		
<b>r. Maintenance Personnel</b>		
<b>s. Other Non-Health and Non-Tech. Personnel</b>		
<b>t. Total</b>		

**5.3 Full-Time Equivalents** - 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 a nursing facility unit and a non-nursing facility unit of the facility (e.g., an assisted living facility or a hospital), please report on this nursing facility Historical Filing only that portion of the shared FTEs that are properly allocated to the nursing facility. Do not include home office FTEs. Contract FTEs (contracted hours for agency personnel and paid hours for contracted services provided within the facility) are to be reported under Contract.

- (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.)

**On Payroll** - Calculate Payroll FTEs as the total number of hours paid (including worked hours and benefit hours) divided by 2080 and rounded to one decimal place.

**Contract** - Calculate Contract FTEs as the total number of contracted hours for agency personnel, and paid hours for contracted services provided within the facility) divided by 2080 and rounded to one decimal place. (Some contractors may not be able to provide the number of FTEs. In this case, please estimate the number of FTEs required to fulfill the performance if they were on the payroll.)

**a. Administrator/Assistant Administrator** - Administrator - the top-level position in the facility. The person currently licensed as an administrator in Virginia, who is in charge of policy development, coordination, procedural development, and planning of the institution. Assistant Administrator - a person who works under the supervision of the facility administrators.

**b. Registered Nurse, Director of Nursing** - Nurse who has graduated from approved school of nursing currently serving as director of nursing.

**c. Licensed Nurse Practitioners on Staff** - Licensed Nurse Practitioner - 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. These nurses are jointly licensed by the Board of Nursing and Board of Medicine. Included are nurse anesthetists, nurse-midwives, and primary nurse practitioners.

**d. Registered Nurses on Staff** - Nurses who have graduated from approved schools of nursing who are currently registered by a State. They are responsible for the nature and quality of all nursing care that patients or residents receive.

**e. Licensed Practical Nurses on Staff** - Licensed Practical or Vocational Nurses - nurses who have graduated from an approved school of practical (vocational) nursing who are currently licensed by the state and who work under the supervision of registered nurses.

**f. Certified Nursing Assistants** - Nursing Assistants - persons who, under the direct supervision of a registered/licensed nurse, assist the nursing staff by performing routine duties in caring for patients or residents.

**g. Dieticians** - Persons who apply the principles of nutrition and management in administering institutional food service programs, plan special diets at the physician's request, and instruct individuals and groups in the application of nutrition principles to the selection of food. Remember to report consultants under Contract.

**h. Food Service Personnel** - Food Service Supervisor - an individual trained in the procurement, preparation, and serving of food, as well as in the supervision and management of food handlers. If this individual is not a professional dietician, then the person so designated shall receive regularly scheduled consultation (at least monthly) from a dietician or other person with suitable training.

**i. Occupational Therapists** - Persons who evaluate the self-care, work, and play/leisure time task performance skills of well and disabled clients of all age ranges; plan and implement programs and social and interpersonal activities designed to restore, develop, and/or maintain the client's ability to satisfactorily accomplish those daily living tasks required of his specific age and necessary to his particular occupational role adjustment. Remember to report consultants under Contract.

**j. Occupational Therapy Assistants/Aides** - Occupational Therapy Assistants - persons who work under the supervision of an occupational therapist in evaluating clients, planning and implementing programs, and who are prepared to function independently when working with clients. Occupational Therapy Aides (or Attendants) - persons who assist occupational therapists in administering medically oriented occupational programs to assist in rehabilitating patients or residents.

**k. Physical Therapists** - Physical Therapists - therapists who use physical agents, bio-mechanical and neuro-physiological principles and devices to assist in relieving pain, restoring maximum function, and preventing disability following disease,

injury or loss of bodily parts. Remember to report consultants under Contract.

**I. Physical Therapy Assistants/Aides** - Physical Therapy Assistants and Aides - persons who assist the physical therapist by assembling equipment, carrying out specified treatment programs, and helping with complex treatment procedures. Other duties include responsibility for the personal care of patients, safety precautions, routine clerical and maintenance work.

**m. Speech Therapists** - Speech Therapists - therapists concerned with evaluation and treatment of speech disorders. Remember to report consultants under Contract.

**n. Activities Personnel** - Recreational/Activities Aides - persons who assist the recreational/activities director in approved programs or activity for the patients and residents.

**o. Social Service Personnel** - Social Service Assistants/Aides - persons trained to identify the medically related social needs of the clients. Furthermore, they are in charge of formulating a plan to meet the physical, social and emotional needs of the patients and residents.

**p. Other Health Professional & Tech. Personnel** - All Other Health Professional and Technical Personnel - persons not previously included who work in occupations requiring special education and training to allow them to function in a health setting.

**q. Housekeeping Personnel** - Housekeeping Personnel - include maids, laundry personnel, unskilled janitors, etc.

**r. Maintenance Personnel** - Maintenance Personnel - personnel who perform routine and/or non-routine repairs and upkeep to the building and grounds of your facility.

**s. Other Non-Health and Non-Tech. Personnel** - All Non-Health Professional and Non-Technical Personnel - persons not previously counted in any of the categories above.

#### 5.4 Vacant Positions

<b>a. Registered nurse positions vacant</b>	
<b>b. Licensed practical nurse positions vacant</b>	
<b>c. Certified nursing assistant positions vacant</b>	

**5.4 Vacant Positions** - Please count the numbers of unfilled positions for which your facility is actively recruiting

**a. Registered nurse positions vacant** - Number of Registered Nurse Positions vacant

**b. Licensed practical nurse positions vacant** - Number of Licensed Practical Nurse Positions vacant

**c. Certified nursing assistant positions vacant** - Number of Nursing Assistant Positions vacant

#### 5.5 Quarterly Statistics

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
<b>a. RUGS Total CMI</b>				
<b>b. RUGS Total Patients</b>				
<b>c. Calculated Annual CMI</b>				

**RUGS Total CMI** - Report the RUGS Total patient Case Mix Index as reported to you by Medicaid, for each of the calendar quarters (normally four quarters) in the period for which you are reporting data. Be sure to use the Total Patient CMI and not the Medicaid-only CMI. This data will be imported from Medicaid by VHI after receiving the filing; therefore the completion of

these fields is optional. Completion of this section will allow the early calculation of yearly CMI.

**RUGS Total Patients** - Report the RUGS Total number of patients as reported to you by Medicaid, for each of the calendar quarters (normally four quarters) in the period for which you are reporting data. Be sure to use the Total Patients and not the Medicaid-only patients. This data will be imported from Medicaid by VHI after receiving the filing; therefore the completion of these fields is optional. Completion of this section will allow the early calculation of yearly CMI.

## 6.0 Admissions, Discharges, and Days

		Nursing Home	Assisted Living	Total
6.1	New Admissions			
6.2 Discharges	Live Discharges			
	Deaths			
	Total Discharges			
6.3	Held Bed Days			
6.4 Respite Care	Admissions			
	Discharges			
	Days of Care			

**6.0 Admissions, Discharges, and Days** - This section gathers basic utilization information and is designed to handle nursing facilities as well as nursing facility/assisted living facility combinations. If your facility is a nursing facility/assisted living facility combination, please supply the information on both facilities regardless of the licensure status of the two. Column 2 is not applicable to those facilities without an assisted living facility section.

**6.1 New Admissions** - Report the number of residents initially admitted during the report period by their unit of initial admission. You may count in this total those residents returning to your facility from elsewhere, if you considered them a formal admission for records.

**6.2 Discharges:** - Please include those discharged due to death or in a manner requiring a new admission to return. Exclude those patients or residents who went to a hospital or elsewhere if you officially held the beds for these people until they returned and you therefore did not officially discharge them.

**6.3 Held Bed Days** - The sum of beds times days, if any, on which beds were officially held in reserve for patients or residents during their temporary absence.

**6.4 Respite Care:** - The temporary housing and care of a patient in your nursing facility unit or assisted living facility unit. This would typically be for a period of six weeks or less, during which time the patient's usual caregivers are relieved of that responsibility (an example would be a short stay while the patient/resident's family is on vacation.)

## 7.0 Licensure Information

a. Alzheimer's and Related Dementia Units	Yes/No
b. Palliative Care	Yes/No
c. Pediatric Rehabilitation	Yes/No
d. Pediatric Services	Yes/No
e. Renal Dialysis	Yes/No



<b>f. Specialized Wound Care</b>	Yes/No
<b>g. Ventilator Care</b>	Adult/Pediatric/None

**a. Alzheimer's and Related Dementia Units** - Residents with progressive neurological disorders. Alzheimer's is characterized by loss of memory, confusion, agitation, loss of motor skills, and eventual death. Residents often exhibit emotional instability and problems such as wandering, depression, belligerence, and incontinence. Non-Alzheimer's dementias include vascular and multi-infarct dementia; fronto-temporal dementias such as Pick's disease; dementias related to stroke, Parkinson's disease or Creutzfeldt-Jakob disease; or organic brain syndrome (OBS), chronic brain syndrome, and senility. Distinct services or units providing care that is not part of the basic services provided by the facility.

**b. Palliative Care** - Distinct units or services providing treatment directed at controlling pain, relieving other symptoms, and focusing on the special needs of the resident and family as they experience the stress of the dying process. Palliative care focuses on comfort and the quality of a resident's life, rather than curing the resident's illness. Distinct services or units providing care that is not part of the basic services provided by the facility.

**c. Pediatric Rehabilitation** - Services such as speech-language pathology, occupational and physical therapy, respiratory therapy, psychological, and recreational therapy for residents under the age of 18. These services are professionally provided and administered by qualified, trained personnel to maintain a resident's present status or to improve a condition resulting from an illness or injury. Does not include activities provided by untrained, non-professionals, e.g., the continuation of therapy which is not under the direct supervision of a trained therapist. Distinct services or units providing care that is not part of the basic services provided by the facility.

**d. Pediatric Services** - Distinct services or units providing care to residents under the age of 18.

**e. Renal Dialysis** - Peritoneal or renal dialysis consisting of hemofiltration, Slow Continuous Ultrafiltration (SCUF), Continuous Arteriovenous Hemofiltration (CAVH), or Continuous Peritoneal Dialysis (CAPD)... Distinct services or units providing care that is not part of the basic services provided by the facility.

**f. Specialized Wound Care** - More than simple redness or abrasion, such as pressure ulcers, surgical wounds, skin tears, second or third degree burns, to promote healing. Distinct services or units providing care that is not part of the basic services provided by the facility and administered by qualified personnel trained in wound care.

**g. Ventilator Care** - Any type of electrically or pneumatically powered closed-system mechanical ventilator support devices that ensure adequate ventilation in a resident who is, or who may become, unable to support his or her own respiration. Ventilator-dependent residents are unable to breathe on their own or are unable to breathe deeply or often enough to maintain an adequate level of oxygen in the blood. Ventilator care does not include BiPAP for CPAP. Distinct services or units providing care that is not part of the basic services provided by the facility.