

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

1.0 Income Statement

1.0 Income Statement

1.0 Income Statement - Items 1.1 to 1.23 are from the psychiatric hospital's audited income statement or are related to income statement accounts of this psychiatric hospital only. All figures are to exclude data pertaining to separately licensed or non-hospital activities that are in the same accounting entity with the psychiatric hospital, such as a hospital-based nursing home (LTCU) or an associated general hospital.

1.1 Gross inpatient revenue by type of payer:

a. Medicare	_____
b. CHAMPUS	_____
c. Blue Cross	_____
d. Commercial insurer	_____
e. HMO/PPO	_____
f. Other payer	_____
g. Total gross inpatient revenue	_____

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

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

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

c. Blue Cross - Blue Cross (Blue Cross/Blue Shield). The sum of established full charges for all psychiatric hospital services provided to inpatients for whom a Blue Cross plan is the primary payer.

d. Commercial insurer - The sum of established full charges for all psychiatric hospital services provided to inpatients for whom a commercial insurer is the primary payer.

e. HMO/PPO - The sum of established full charges for all psychiatric hospital services provided to inpatients for whom a health maintenance organization (HMO) or preferred provider organization (PPO) is the primary payer.

f. Other payer - The sum of established full charges for all psychiatric hospital services provided to inpatients for whom the primary payer is other than one of the preceding categories. Include self-pay and charity care here.

g. Total gross inpatient revenue - The sum of lines 1.1a through 1.1f.

1.2 Gross residential revenue by type of payer:

a. Medicare	_____
b. CHAMPUS	_____
c. Blue Cross (BC/BS)	_____
d. Commercial insurer	_____
e. HMO/PPO	_____
f. Other payer	_____
g. Total gross residential revenue	_____

1.2 Gross residential revenue by type of payer: - Total established full charges for all services provided to residential patients, including charity care, by type of primary payer. Residential revenue is generated by providing care to patients admitted overnight in conjunction with intensive treatment in a setting other than a hospital. 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 1.2f in 1.2g.

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

b. CHAMPUS - The sum of established full charges for all psychiatric hospital services provided to residential patients for whom CHAMPUS is the primary payer.

c. Blue Cross (BC/BS) - Blue Cross (Blue Cross/Blue Shield). The sum of established full charges for all psychiatric hospital services provided to residential patients for whom a Blue Cross plan is the primary payer.

d. Commercial insurer - The sum of established full charges for all psychiatric hospital services provided to residential patients for whom a commercial insurer is the primary payer.

e. HMO/PPO - The sum of established full charges for all psychiatric hospital services provided to residential patients for whom a health maintenance organization (HMO) or preferred provider organization (PPO) is the primary payer.

f. Other payer - The sum of established full charges for all psychiatric hospital services provided to residential patients for whom the primary payer is other than one of the preceding categories. Include self-pay and charity care here.

g. Total gross residential revenue - The sum of lines 1.2a through 1.2f.

1.3 Gross partial hospitalization revenue by type of payer:

a. Medicare	_____
b. CHAMPUS	_____
c. Blue Cross	_____
d. Commercial insurer	_____
e. HMO/PPO	_____
f. Other payer	_____
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g. Total gross partial hospitalization revenue	_____

1.3 Gross partial hospitalization revenue by type of payer: - Total established full charges for all services provided to partial hospitalization patients, including charity care, by type of primary payer. Partial hospitalization revenue is generated by providing planned mental health treatment services generally to groups of patients in sessions lasting three or more hours. Itemize according to the categories shown. Refer to the definitions of payer categories for item 1.1 above. Total the sum of 1.3a through 1.3f in 1.3g.

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

b. CHAMPUS - The sum of established full charges for all psychiatric hospital services provided to partially hospitalized patients for whom CHAMPUS is the primary payer.

c. Blue Cross - Blue Cross (Blue Cross/Blue Shield). The sum of established full charges for all psychiatric hospital services provided to partial hospitalization for whom a Blue Cross plan is the primary payer.

d. Commercial insurer - The sum of established full charges for all psychiatric hospital services provided to partially hospitalized patients for whom a commercial insurer is the primary payer.

e. HMO/PPO - The sum of established full charges for all psychiatric hospital services provided to partially hospitalized patients for whom a health maintenance organization (HMO) or preferred provider organization (PPO) is the primary payer.

f. Other payer - The sum of established full charges for all psychiatric hospital services provided to partially hospitalized patients for whom the primary payer is other than one of the preceding categories. Include self-pay and charity care here.

g. Total gross partial hospitalization revenue - The sum of lines 1.3a through 1.3f.

1.4 Gross outpatient revenue by type of payer:

a. Medicare	_____
b. CHAMPUS	_____
c. Blue Cross	_____
d. Commercial insurer	_____
e. HMO/PPO	_____
f. Other payer	_____
g. Total gross outpatient revenue	_____
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1.5 Total gross patient service revenue	_____

1.4 Gross outpatient revenue by type of payer: - Total established full charges for all 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 1.4a through 1.4f in 1.4g.

- a. Medicare** - The sum of established full charges for all psychiatric hospital services provided to outpatients for whom Medicare is the primary payer.
- b. CHAMPUS** - The sum of established full charges for all psychiatric hospital services provided to outpatients for whom CHAMPUS is the primary payer.
- c. Blue Cross** - Blue Cross (Blue Cross/Blue Shield). The sum of established full charges for all psychiatric hospital services provided to outpatients for whom a Blue Cross plan is the primary payer.
- d. Commercial insurer** - The sum of established full charges for all psychiatric hospital services provided to outpatients for whom a commercial insurer is the primary payer.
- e. HMO/PPO** - The sum of established full charges for all psychiatric hospital services provided to outpatients for whom a health maintenance organization (HMO) or preferred provider organization (PPO) is the primary payer.
- f. Other payer** - The sum of established full charges for all psychiatric hospital services provided to outpatients for whom the primary payer is other than one of the preceding categories. Include self-pay and charity care here.
- g. Total gross outpatient revenue** - The sum of lines 1.4a through 1.4f.

1.5 Total gross patient service revenue - Total established full charges for all inpatient, outpatient, partial hospitalization, and residential services provided to patients. This is the sum of 1.1g, 1.2g, 1.3g, and 1.4g.

1.6 Contractual Allowances by type of payer:

a. Medicare	_____
b. CHAMPUS	_____
c. Blue Cross	_____
d. Commercial insurer	_____
e. HMO/PPO	_____
f. Other payer	_____
g. Total contractual allowances	_____
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1.7 Charity care @ 100% of poverty	_____
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1.8 Net patient service revenue	_____

1.9 Other revenue and operating gains _____

1.6 Contractual Allowances by type of payer: - The difference between a psychiatric hospital's established full charges and the discounted rates paid by many payers. Itemize according to the categories shown. Refer to the definitions of payer categories for item 1.1 above. Report administrative and other allowances (but not charity care) in 1.6f, Other Contractual Allowances.

a. Medicare -

b. CHAMPUS -

c. Blue Cross -

d. Commercial insurer -

e. HMO/PPO -

f. Other payer -

g. Total contractual allowances - Total the sum of 1.6a through 1.6f in 1.6g.

1.7 Charity care @ 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).

1.8 Net patient service revenue - Net patient service revenue is total gross patient service revenue (1.5), minus total contractual allowances (1.6g), minus charity care @100% of poverty (1.7).

1.9 Other revenue and operating gains - Revenue or gains from the psychiatric hospital's ongoing or central operations other than patient care, such as educational or research programs or sales of goods and services to other than patients. Operating gains may be difficult to distinguish from non-operating gains (see line 1.17 below). 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. Contracts	_____
d. Home office	_____
e. Other labor expenses	_____
f. Total labor expenses	_____

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

a. Salaries - Total monetary compensation paid by the psychiatric 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 psychiatric hospital, such as, but not limited to, health insurance, retirement plans, day care reimbursement, and Workers' Compensation. Include payroll taxes here.

c. Contracts - The labor portions of any contractual obligations that are incurred in providing psychiatric 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 psychiatric 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 1.10a. through 1.10d.

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

1.11 Non-labor expenses:

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

1.11 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 psychiatric hospital services. This includes, but is not limited to, the contracted non-labor expense of agency nursing, dietary, radiology, and housekeeping contracts, etc. Pharmacy contract drug expenses should be reported in line 1.11c.

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

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

d. Physician fees - Expenses incurred by the psychiatric 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 1.11a through 1.11e.

1.12 Capital expenses:

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

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 psychiatric 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 (excl. capital-related taxes) - All other capital-related expenses, except capital-related taxes.

f. Total capital expenses - The sum of 1.12a through 1.12e.

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)	_____
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i. Total taxes	_____
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1.14 Bad-debt expense	_____
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1.15 Total operating expense	_____
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1.16 Operating income (loss)	_____
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1.17 Net non-operating gains (losses)	_____
1.18 Net extraordinary gains (losses)	_____
1.19 Cumulative effect of accounting changes	_____
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1.20 Rev. & gains in excess of expenses & losses	_____

1.13 Taxes: - Report all taxes reported on the psychiatric 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 1.13h, 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 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 1.10b, 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 hospital's income statement.

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

1.16 Operating income (loss) - The sum of lines 1.8 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 psychiatric hospital'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 hospital'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 psychiatric hospital. Report this item as shown on the hospital'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 psychiatric hospital's income statement, net of any related tax effects.

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

Items for information only - also included in items above

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

Items for information only - also included in items above -

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

1.22 Unreimbursed medical education expenses - Expenses incurred for unreimbursed medical education.

1.23 Capital-related taxes not related to patient care - This is an information line only, as these taxes should be included above in item 1.13, Taxes. 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 includable 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. If the psychiatric hospital is licensed separately from but is part of the same accounting entity as a general hospital, another psychiatric hospital, or other distinct and separate activity, then report combined data for all of these units.

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	_____
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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 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) - 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 an 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	_____
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e. Total other assets	_____

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 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	_____
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	_____

g. Total long-term liabilities	_____
2.7 Total Liabilities	_____

2.6 Long-term liabilities (less current installments) - 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.

Item for information only - also included in items above.

2.8 Patient personal funds accounts	_____
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Item for information only - also included in items above. -

2.8 Patient personal funds accounts - 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	_____
3.6 Increase (decrease) in unrestricted net assets	_____

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 - 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	_____
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	_____
3.25 Increase (decrease) in permanently restricted net assets	_____
3.31 Increase (decrease in net assets)	_____
3.32 Net assets, beginning of year	_____
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 - 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) - 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	_____
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. 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

5.1a Child/Adolescent 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	Units of Service
a. Inpatient							XXXXX
b. Residential							XXXXX
c. Other Overnight							XXXXX
d. Partial Hospitalization	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	
e. Outpatient	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	
f. Total							

5.1b Adult/Geriatric 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	Units of Service
a. Inpatient							XXXXX
b. Residential							XXXXX
c. Other Overnight							XXXXX
d. Partial Hospitalization	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	
e. Outpatient	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	
f. Total							

Definitions for both 5.1a and 5.1b

5.0 Statistics - Beds, Patient Days, and Units of Service by Level of Service. Report licensed beds, staffed beds, and patient days separately for inpatient services, residential care services, and other services involving overnight stays. Do not include any data for partial hospitalization or outpatient services under licensed beds, staffed beds, or patient days. Sum the data in lines 5.1a through 5.1c and report the total in line 5.1f.

5.1 Beds, patient days, and units of service by level of service: - Licensed/Staffed Beds. Report average licensed/staffed beds for the report period, excluding any non-hospital (e.g., nursing home unit) beds. Calculate the average by adding the number of licensed/staffed beds on the first day of the report period to the number of licensed/staffed beds on the last day of the report period and dividing by two.

Licensed Beds - Report the average number of 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. Exclude days in a nursing facility unit of the hospital, and exclude days in a regular (i.e., not intensive care) newborn nursery while the mother is still in the hospital. 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.

Units of Service - For Partial Hospitalization, report days as the units of service. Partial hospitalization days should be converted to whole-day equivalents if a 'standard day' is used for billing purposes. For Outpatient, report visits as the units of service

a. Inpatient - Report licensed beds separately for inpatient services. Do not include any data for partial hospitalization or outpatient services under licensed beds, staffed beds, or patient days.

- Report staffed beds separately for inpatient services. Do not include any data for partial hospitalization or outpatient services under licensed beds, staffed beds, or patient 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.

- 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 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.

- 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.

b. Residential - Report licensed beds separately for services provided to patients admitted overnight for care in conjunction

with intensive treatment in a setting other than a hospital. Do not include any data for partial hospitalization or outpatient services under licensed beds, staffed beds, or patient days.

- Report staffed beds separately for services provided to patients admitted overnight for care in conjunction with intensive treatment in a setting other than a hospital. Do not include any data for partial hospitalization or outpatient services under licensed beds, staffed beds, or patient 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.

- 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 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.

- 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.

c. Other overnight - Report licensed beds separately for other services involving overnight stays. Do not include any data for partial hospitalization or outpatient services under licensed beds, staffed beds, or patient days.

- Report staffed beds separately for other services involving overnight stays. Do not include any data for partial hospitalization or outpatient services under licensed beds, staffed beds, or patient 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.

- 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 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.

- 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.

d. Partial hospitalization - For Partial Hospitalization, report days as the units of service. Partial hospitalization days should be converted to whole-day equivalents if a 'standard day' is used for billing purposes. For Outpatient, report visits as the units of service.

e. Outpatient - For Outpatient, report visits as the units of service.

5.2 Admissions and patient days by type of payer (inpatient only)

Primary Payer	Child/Adolescent		Adult/Geriatric		Total	
	Admissions	Patient Days	Admissions	Patient Days	Admissions	Patient Days
a. Medicare						
b. CHAMPUS						
c. Blue Cross						
d. Commercial Insurer						
e. HMO/PPO						
f. Other Payer						
g. Total						

5.2 Admissions and patient days by type of payer (inpatient only) - Admissions and Patient Days by Type of Payer (inpatients only). Report the number of patients accepted for inpatient service and the days of inpatient care provided during the report period, by primary payer. (Payer categories are as defined for item 1.1 above.) Do not include residential care or partial hospitalization admissions and days of care. Patient transfers between inpatient care units within the psychiatric hospital are not counted as admissions. Total admissions and patient days should equal the sum of inpatient admissions and days of care across the payer categories.

Admissions - Report the number of patients accepted for inpatient service during the report period, by primary payer. (Payer categories are as defined for item 1.1 above.) Do not include residential care or partial hospitalization admissions. Patient transfers between inpatient care units within the psychiatric hospital are not counted as admissions. Total admissions should equal the sum of inpatient admissions across the payer categories.

Patient Days - Report the number of patient days of inpatient care provided during the report period, by primary payer. (Payer categories are as defined for item 1.1 above.) Do not include residential care or partial hospitalization days of care. Total patient days should equal the sum of days of care across the payer categories.

a. Medicare - Payer categories are as defined for item 1.1

b. CHAMPUS - Payer categories are as defined for item 1.1

c. Blue Cross - Payer categories are as defined for item 1.1

d. Commercial insurer - Payer categories are as defined for item 1.1

e. HMO/PPO - Payer categories are as defined for item 1.1

f. Other payer - Payer categories are as defined for item 1.1

g. Total (all payers) - Total admissions and patient days should equal the sum of inpatient admissions and days of care across the payer categories.

- Total admissions and patient days should equal the sum of inpatient admissions and days of care across the payer categories.

5.3 Admissions and patient days by program (inpatient only)

Program	Admissions	Patient Days
a. Child		
b. Adolescent		
c. Adult		
d. Older adult		
e1. Child and Adolescent Alcohol, drug, substance abuse		
e2. Adult and Geriatric Alcohol, drug, substance abuse		
f. Total (all payers)		

5.3 Admissions and patient days by program (inpatients only) - Report inpatient admissions and days of care by the programs listed. (These categories come from the National Association of Psychiatric Health Systems.) Do not include residential care or partial hospitalization admissions and days of care. Total admissions and patient days should equal the sum of inpatient admissions and days of care across the program categories. Do not include alcohol, drug, and substance abuse patients in lines 5.3a through 5.3d; report them all in 5.3e.

Admissions - Report inpatient admissions by the programs listed. (These categories come from the National Association of Psychiatric Health Systems.) Do not include residential care or partial hospitalization admissions. Total admissions should

equal the sum of inpatient admissions and days of care across the program categories. Do not include alcohol, drug, and substance abuse patients in lines 5.3a through 5.3d; report them all in 5.3e.

Patient Days - Report inpatient days of care by the programs listed. (These categories come from the National Association of Psychiatric Health Systems.) Do not include residential care or partial hospitalization days of care. Total patient days should equal the sum of inpatient days of care across the program categories. Do not include alcohol, drug, and substance abuse patients in lines 5.3a through 5.3d; report them all in 5.3e.

a. Child - Inpatients who are less than 13 years old.

b. Adolescent - Inpatients who are ages 13 - 20, inclusive.

c. Adult - Inpatients who are ages 21 - 65, inclusive.

d. Older adult - Inpatients who are more than 65 years old.

e1. Child and Adolescent alcohol, drug, or substance abuse - Child and adolescent inpatients who are being treated primarily for alcohol, drug, or substance abuse.

e2. Adult and Geriatric alcohol, drug, or substance abuse - Adult and geriatric inpatients who are being treated primarily for alcohol, drug, or substance abuse.

f. Total (all programs) - The sum of lines 5.3a through 5.3e. This should be the same as line 5.2g.

5.4 Paid full-time equivalents (FTEs):

a. Physicians on payroll	
b. Psychologists on payroll	
c. Licensed professional counselors on payroll	
d. Certified addiction counselors on payroll	
e. Social workers on payroll	
f. Registered nurses on payroll	
g. LPNs on payroll	
h. Mental health workers, aides, and technicians on payroll	
i. Others 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 psychiatric hospital and some other distinct and separate activity, please report on this Psychiatric Hospital Historical Filing only that portion of the shared FTEs that are properly allocated to the psychiatric hospital.

- (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.)

a. Physicians on payroll - Include psychiatrists, medical directors, and other physicians.

b. Psychologists on payroll - 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).

c. Licensed professional counselors on payroll - Include licensed professional counselors (LPCs) and all others holding a masters degree in counseling who may be working under the supervision of a LPC.

d. Certified addiction counselors on payroll - Certified Addiction Counselors on Payroll.

e. Social workers on payroll - Include licensed clinical social workers (LCSWs) and all others holding a Masters of Social Work (MSW) degree.

f. Registered nurses on payroll - Nurses who have graduated from approved schools of nursing and who are currently registered by the Commonwealth of Virginia.

g. LPNs on payroll - 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 state of Virginia.

h. Mental health workers, aides, and technicians on payroll - FTEs who assist the nursing staff by performing routine duties under the supervision of nurses.

i. Others on payroll - All payroll FTEs not reported in the above categories.

j. Contract FTEs (all occupations) - 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.

k. Total payroll and contract FTEs - The sum of items 5.5a through 5.5j.

5.5 Special Programs

			Licensed Beds	Staffed Beds
a1. Child Inpatient Program	General Psychiatric	Yes / No		
	Drug/Alcohol Detoxification	Yes / No		
	Drug/Alcohol Rehabilitation	Yes / No		
a2. Adolescent Inpatient Program	General Psychiatric	Yes / No		
	Drug/Alcohol Detoxification	Yes / No		
	Drug/Alcohol Rehabilitation	Yes / No		
Totals				
b1. Adult Inpatient Program	General Psychiatric	Yes / No		
	Drug/Alcohol Detoxification	Yes / No		
	Drug/Alcohol Rehabilitation	Yes / No		
b2. Geriatric Inpatient Program	General Psychiatric	Yes / No		
	Drug/Alcohol Detoxification	Yes / No		

	Drug/Alcohol Rehabilitation	Yes / No		
Totals				
c. Psychiatric/Substance Abuse Emergency Services	Number of Emergency Visits:	Yes / No		

5.5 Special Programs - General, Drug/Alcohol Detox and Rehab

- Report the number of specially designated beds for the appropriate programs at the end of the report period.
- Report the number of related emergency services visits during the report period.

Child Inpatient Program - Organized facilities and services of the facility for the provision of general psychiatric and/or substance abuse care and treatment under the direction of licensed physician to children and/or adolescents (18 years of age and younger). (Do not include beds that swing to adult uses).

Adolescent Inpatient Program - Organized facilities and services of the facility for the provision of general psychiatric and/or substance abuse care and treatment under the direction of licensed physician to children and/or adolescents (18 years of age and younger). (Do not include beds that swing to adult uses).

Adult Inpatient Program - Organized facilities and services of the facility for the provision of general psychiatric and/or substance abuse care and treatment under the direction of a licensed physician, to older adults (from ages 19 to 64).

Geriatric Inpatient Program - Organized facilities and services of the facility for the provision of general psychiatric and/or substance abuse care and treatment under the direction of a licensed physician, to older adults (65 years of age and older).

General Psychiatric - If "Yes", report the number of licensed/staffed beds for the provision of general psychiatric care and treatment under the direction of a licensed physician at the end of the reporting period.

Drug/Alcohol Detoxification - If "Yes", report the number of licensed/staffed beds for the removal of an abused substance in a controlled environment and treatment under the direction of a licensed physician at the end of the reporting period.

Drug/Alcohol Rehabilitation - If "Yes", report the number of licensed/staffed beds for the provision of substance abuse care and treatment under the direction of a licensed physician at the end of the reporting period.