

HEALTHCARE SYSTEM FINANCIAL SURVEY MANUAL



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HEALTHCARE SYSTEM FINANCIAL SURVEY

INSTRUCTIONS AND DEFINITIONS

The Healthcare System Survey Manual (HSS) is a supplement to the online survey tool. This manual includes instructions, definitions, and what to expect while completing the HSS online survey application.

This data has been collected since 2013. The information we obtain is used in multiple publications as well as internally to understand the current financial statuses of our hospitals and health systems partners. As needed, WHA will only use a rolled-up summary of the information collected to better educate the public about the current financial challenges faced by Wisconsin's health systems.

All survey data must be entered and submitted through the online [secured portal](#). Each staff member completing a portion of the survey must have their own login username and password. [Click here for more information on roles and registration](#). To access the HSS survey, scroll down to the bottom of the facility ID list and locate your 900 series account to begin entering the data.

The HSS submission timeline is included in all other survey timelines on the calendar and must be followed. See the calendar [here](#). For more information about the WHAIC survey process [click here](#).

The Wisconsin Health System Survey focus is on Wisconsin Healthcare only. Please include only those facilities that are located in Wisconsin.

1. SYSTEM NAME

Provide the full name of the System for which this data is reported in the open text field.

2. NET PATIENT REVENUE

Include only Wisconsin Hospitals within your system.

Net patient revenue means the amount calculated in accordance with generally accepted accounting principles for hospitals that is reported on Worksheet G- 3, Column 1, Line 3, of the Medicare cost report, excluding long-term care inpatient ancillary revenues.

3. OTHER OPERATING REVENUE

Other operating revenue means income from nonpatient care services to patients and from sales to and activities for persons other than patients which may include but are not limited to such activities as providing personal laundry service for patients, providing meals to persons other than patients, gift shop sales, or vending machine commissions.

4. OPERATING EXPENSES

Total Operating Expenses. All costs and expenses paid or incurred by the Corporation, as determined under generally accepted accounting principles, that are in any way related to the operation of the Corporation or to corporate business, including Asset Management Fees and other operating fees paid to the Advisor, but excluding (i) the expenses of raising capital such as Organization and Offering

Expenses, (ii) interest payments, (iii) taxes, (iv) non-cash expenditures such as depreciation, amortization and bad debt reserves, (v) incentive fees, (vi) Acquisition Fees and Acquisition Expenses, (vii) real estate commissions on the Sale of Property, (viii) distributions made with respect to interests in the Operating Partnership, and (ix) other fees and expenses connected with the acquisition, Disposition, management and ownership of real estate interests, mortgage loans or other property (including the costs of foreclosure, insurance premiums, legal services, maintenance, repair, and improvement of property). Notwithstanding the definition set forth above, any expense of the Corporation which is not part of Total Operating Expenses under the NASAA REIT Guidelines shall not be treated as part of Total Operating Expenses for purposes hereof.

5. OPERATING MARGIN

WHAIC calculates Operating Margin – Net Patient Revenue + Other Operating Revenue - Operating Expenses

Operating Margin defined in the health care industry as total operating revenues minus total operating expenses. Operating margin percentage is a measure of operating success in controlling costs per dollar of revenue.

6. NON-OPERATING INCOME AND INVESTMENTS

To the extent possible, only include Wisconsin hospitals in this field.

net non-operating income means the difference between: (a) revenues from all sources other than those related to operations; and (b) expenses, including taxes and payments in lieu of taxes, incurred in the generation of non-operating revenues.

7. NON-OPERATING EXPENSES

Non-Operating Expenses (using standard GAAP) means without duplication during any Performance Period, interest expense, gain or loss on dispositions of assets, non-cash asset impairments, merger or acquisition expenses or other non-routine charges incurred during the applicable period.

8. TOTAL REVENUE

WHAIC calculates this field: Q8 Total Revenue – Net Patient Revenue + Other Operating Revenue + Nonoperating Income & Investments

Report Total Revenue for Wisconsin only. Total revenue is **the sum of Gross Patient Revenue and Non-Patient Revenue**. Net Income (or Loss)

9. TOTAL EXPENSES

WHAIC calculates this field: Q9 Total Expenses – Operating Expenses + Nonoperating Expenses

Total Expenses means, with respect to each Property, an amount calculated by taking the aggregate total of all Property Expenses relating to the operation, maintenance, leasing, and management of such Property during the preceding twelve (12) calendar month period, with such twelve-calendar month period ending on the last day of the last full calendar month prior to the date for which Net Operating Income is to be determined.

10. TOTAL MARGIN

WHAIC calculates this field: Q10 Total Margin – Total Revenue - Total expenses

Total Margin means a measure that compares total hospital revenue and expenses for inpatient, outpatient, and non-patient care activities. The total margin is calculated by subtracting total expenses from total revenue and dividing by total revenue.

11. SYSTEM HEALTH CARE SERVICES/PROGRAMS OTHER THAN HOSPITAL

Count each type of health care service as defined below. If the system owns and operates multiple buildings with multiple types of specialty clinics, the number of physician clinics would be the number of buildings, **not** the number of specialty clinics within the building.

Q. If we have one clinic building that has many different clinics within it and also contains a lab, and Home Health (HH) clinic - do we count that as 1 Physician Clinic and 1 Lab and 1 HH?

A. Yes, count it as described above: 1 clinic, 1 lab and 1 HH – if there's a HH in the clinic.

1 physician clinic

1 lab

1 HH

*Other healthcare system *services may be defined and counted and described accordingly below.*

11. System Health Care Services/Programs Other than Hospital: (specify number, zero or blank if not applicable)

Physician Clinics

Lab

Home Health

Pharmacy

Assisted Living

Dialysis

Nursing Home

Hospice

Other

If "Other", describe

12. COMMENT SECTION

Please provide any additional comments you would like to share about the health system.