

HOSPITAL FISCAL SURVEY TEMPLATE

WHA Information Center

NOTE: Refer to the detailed instructions contained in the [Fiscal Survey Manual](#).

This is a blank template to use to share the basic questions of the survey with other people in the organization in preparation for gathering all the necessary information to complete the online survey.

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 username and password. [Click here for more information on roles and registration](#).

This information can also be printed from the survey portal.

*Disclaimer-the fiscal survey manual and the online portal contains the most accurate up-to-date information.

This template does not reference a specific year as all data is submitted through the online portal for the current year. Abbreviations Previous Fiscal Year denoted with PFY and Current Fiscal Year denoted with CFY.

I. HOSPITAL INFORMATION

Hospital Name and Address

FY Beginning Date

FY Ending Date

II. GENERAL INFORMATION

If your hospital is jointly operated in connection with a nursing home, home health agency, or other organization, and is governed by a common Board of Directors, the hospital shall submit the required information from the final audited financial statements of the **hospital only** except where such information cannot be disaggregated. **(See special instructions for combination facilities in the accompanying Hospital Fiscal Survey Manual).** All hospital services must be reported if they are included as hospital revenue and contained in net revenue from services to patients. Refer to page 2 - line 3.

1 Public Contact (provide First and Last Name of individual you want listed in the public data sets)

2 Is your facility a combination facility? (Enter Yes or No in the box.)

For definitions and instructions, see the *Hospital Fiscal Survey Manual*.

STATEMENT OF REVENUE AND EXPENSES

3 NET REVENUE FROM SERVICES TO PATIENTS (INCLUDING MEDICAID ACCESS PAYMENTS) _____ \$ _____

Other Revenue

4 Tax appropriations _____ \$ _____

5 All other operating revenue (including operating gains) _____ \$ _____

6 TOTAL Other Revenue (add only lines 4 and 5; do not include line 3 in line 6) _____ \$ _____

7 TOTAL REVENUE (add lines 3 and 6) _____ \$ _____

Payroll Expenses

8 Physicians and dentists _____ \$ _____

Number of physicians employed _____ Number of physician FTEs _____
 Number of dentists employed _____ Number of dentist FTEs _____

9 Medical and dental residents and interns _____ \$ _____

10 Trainees _____ \$ _____

11 Registered nurses and licensed practical nurses _____ \$ _____

12 All other personnel _____ \$ _____

13 TOTAL Payroll Expenses (add lines 8 through 12) _____ \$ _____

Nonpayroll Expenses

14 Employee benefits (Social Security, group insurance, retirement benefits, etc.) _____ \$ _____

15 Professional fees (medical, dental, legal, auditing, consultant, etc.) _____ \$ _____

16 Contracted nursing services (include staff from nursing registries and temporary help agencies) _____ \$ _____

17 Depreciation expense (for reporting period only) _____ \$ _____

18 Interest expense _____ \$ _____

19 Medical malpractice insurance premiums _____ \$ _____

20 Amortization of financing expenses _____ \$ _____

21	Rents and leases	\$ _____	
22	Capital component of insurance premium	\$ _____	
23	All other operating expenses – (including Medicaid assessments paid, supplies, purchased services, utilities, property taxes, etc., and operating losses)	\$ _____	
24	TOTAL Nonpayroll Expenses (add lines 14 through 23)		\$ _____
25	TOTAL EXPENSES (add lines 13 and 24)		\$ _____
26	Excess (or deficit) of revenue over expenses (subtract line 25 from line 7; see manual)		\$ _____

Nonoperating Gains / Losses

27	Investment income	\$ _____	
28	Other nonoperating gains (including extraordinary gains)	\$ _____	
29	Provision for income taxes (for-profit organizations) (absolute values only – no negative values)	\$ _____	
30	Other nonoperating losses (including extraordinary losses) (absolute values only – no negative values)	\$ _____	
31	TOTAL Nonoperating Gains / Losses (subtract sum of lines 29 and 30 from sum of lines 27 and 28)		\$ _____
32	NET INCOME (revenue and gains in excess of expenses and losses) (add lines 26 and 31)		\$ _____

III. DETAIL OF PATIENT SERVICE REVENUE (based on full established rates)

Gross Patient Service Revenue and Its Sources

33	Gross revenue from room, board, and medical and nursing services to INPATIENTS	\$ _____] (sum of lines 33 and 34 must equal sum of inpatient breakouts, lines 37-50)
34	Gross INPATIENT ancillary revenue =	\$ _____	
35	Gross revenue from service to OUTPATIENTS	\$ _____	
		(must equal sum of outpatient breakouts, lines 37-50)	
36	TOTAL GROSS revenue from service to patients		\$ _____ (add lines 33-35)

NOTE: The following sources of gross patient revenue are by **TOTAL** dollar amounts and by separate **INPATIENT** and **OUTPATIENT** breakouts. *This section (Lines 37-51) has data elements that are used to calculate the percentage of charges that are collected by the facility. These calculated percentages are displayed on WHA Information Center's PricePoint Web site.*

Public Sources	TOTAL	INPATIENT	OUTPATIENT
37 Medicare	\$ _____	\$ _____	\$ _____
38 HMOs reimbursed by Medicare under 42 CFR pt. 417	\$ _____	\$ _____	\$ _____
39 Medical Assistance (Including BadgerCare)	\$ _____	\$ _____	\$ _____

40 HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis. Stats	\$ _____	\$ _____	\$ _____
41 OBSOLETE	\$ _____	\$ _____	\$ _____
42 County 51.42 / 51.437 programs	\$ _____	\$ _____	\$ _____
43 All other public programs	\$ _____	\$ _____	\$ _____

Commercial Sources

	TOTAL	INPATIENT	OUTPATIENT
44 Group and individual accident and health insurance, self-funded plans	\$ _____	\$ _____	\$ _____
45 Worker's compensation	\$ _____	\$ _____	\$ _____
46 HMOs and all other alternative health care payment systems (exclude lines 38 and 40)	\$ _____	\$ _____	\$ _____
47 Self-pay	\$ _____	\$ _____	\$ _____

All other sources (specify below):

48 <u>Other Payers 1</u>	\$ _____	\$ _____	\$ _____
49 <u>Other Payers 2</u>	\$ _____	\$ _____	\$ _____
50 <u>OBSOLETE</u>	\$ _____	\$ _____	\$ _____
51 Total Gross revenue from service to patients, by source (add lines 37-50, should equal value on line 36)	\$ _____	\$ _____	\$ _____

Deductions from Patient Service Revenue and Its Sources

NOTE: Contractual Adjustments are by **TOTAL** dollar amounts and by separate **INPATIENT** and **OUTPATIENT** breakouts. This section (Lines 52-69) has data elements that are used to calculate the percentage of charges that are collected by the facility. These calculated percentages are displayed on WHA Information Center's PricePoint Web site.

	TOTAL	INPATIENT	OUTPATIENT
Public Source Contractual Adjustments			
52 Medicare	\$ _____	\$ _____	\$ _____
53 HMOs reimbursed by Medicare under 42 CFR pt. 417	\$ _____	\$ _____	\$ _____
54 Medical Assistance (include effect of enhanced Medical Assistance payments)	\$ _____	\$ _____	\$ _____
55 HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis Stats. (include effect of enhanced Medical Assistance payments)	\$ _____	\$ _____	\$ _____
56 OBSOLETE	\$ _____	\$ _____	\$ _____
57 County 51.42 / 51.437 programs	\$ _____	\$ _____	\$ _____

58 All other public programs \$ _____ \$ _____ \$ _____

Commercial Source Contractual Adjustments

59 Group and individual accident and health insurance, self-funded plans \$ _____ \$ _____ \$ _____

60 Worker's compensation \$ _____ \$ _____ \$ _____

	TOTAL	INPATIENT	OUTPATIENT
61 HMOs and all other alternative health care payment systems (exclude lines 53 and 55)	\$ _____	\$ _____	\$ _____

62 Self-Pay \$ _____ \$ _____ \$ _____

Other Source Contractual Adjustments
All other sources (specify below)

63 Other Adjustments 1 \$ _____ \$ _____ \$ _____

64 Other Adjustments 2 \$ _____ \$ _____ \$ _____

65 Other Adjustments 3 \$ _____ \$ _____ \$ _____

Charity Care / Bad Debt

66 Charity care (revenue foregone at full established rates) (must equal line 123) \$ _____ \$ _____ \$ _____

67 Bad Debt \$ _____ \$ _____ \$ _____

68 All other noncontractual deductions \$ _____ \$ _____ \$ _____

69 **TOTAL DEDUCTIONS FROM REVENUE** \$ _____ \$ _____ \$ _____
(add lines 52-68) (total, not breakouts)

Medicare-Approved Medical Education Activities

NOTE: Of TOTAL expenses in line 25, the reimbursable expenses for Medicare-approved medical education activities separated into the following categories:

70 Direct medical education expenses \$ _____

71 Indirect medical education expenses \$ _____

72 **TOTAL** reimbursable expenses for Medicare-approved medical education activities (add lines 70 and 71) \$ _____

IV. BALANCE SHEET – GENERAL FUNDS

NOTE: For combination facilities, state-operated mental health institutes, or county-operated psychiatric or alcohol or other drug abuse hospitals, see special instructions in the *Hospital Fiscal Survey Manual*.

Unrestricted Assets (recorded on the balance sheet at the end of each reporting period)

Current Assets

73 Cash and cash equivalents \$ _____

74 Inter-corporate account(s) \$ _____

Net patient accounts receivable

75	Medicare (T18) -Including HMOs reimbursed by T-18 *	\$	_____
76	Medical Assistance (T-19)- Including HMOs reimbursed by T-19 *	\$	_____
77	Self-Pay*	\$	_____
78	All other pay sources*	\$	_____
79	Total Net patient accounts receivable (add lines 75 thru 78)	\$	_____
80	Other accounts receivable	\$	_____
81	Other current assets	\$	_____
82	TOTAL current assets (add lines 73 through 81)	\$	_____
83	Noncurrent assets whose use is limited	\$	_____

**Property, Plant and Equipment
Gross Plant Assets**

84	Land	\$	_____
85	Land improvements	\$	_____
86	Buildings and building improvements	\$	_____
87	Construction in progress	\$	_____
88	Fixed equipment	\$	_____
89	Moveable equipment	\$	_____
90	TOTAL gross plant assets (add lines 84 through 89)	\$	_____

LESS Accumulated Depreciation (absolute values only – no negative values)

91	Land improvements	\$	_____
92	Buildings and building improvements	\$	_____
93	Fixed equipment	\$	_____
94	Moveable equipment	\$	_____
95	TOTAL accumulated depreciation (add lines 91 through 94)	\$	_____
96	NET property, plant, and equipment assets (subtract line 95 from line 90)	\$	_____
97	Long-term investments	\$	_____
98	Other unrestricted assets	\$	_____
99	TOTAL unrestricted assets (add lines 82, 83, 96, 97 and 98)	\$	_____

Unrestricted Liabilities, Deferred Revenues, and Fund Balances

100	Current liabilities	\$	_____
101	Inter-corporate account(s)	\$	_____
102	Long-term debt	\$	_____
103	Other noncurrent liabilities and deferred revenues	\$	_____
104	Fund balances	\$	_____
105	TOTAL unrestricted liabilities, deferred revenues, and fund balances (add lines 100 through 104). (NOTE: lines 99 and 105 should be equal. Combination facilities, see manual instructions)	\$	_____

Restricted Hospital Funds (report fund balances only)

106	Specific-purpose funds	\$ _____
107	Plant replacement and expansion funds	\$ _____
108	Endowment funds	\$ _____

V. HOSPITAL INPATIENT UTILIZATION BY PAY SOURCE (for current reporting period)

PAY SOURCE	(A1)	(A2)	(B1)	(B2)
	NUMBER OF INPATIENT DISCHARGES**	NUMBER OF DISCHARGE DAYS**	NUMBER OF NEWBORNS***	NUMBER OF NEWBORN DISCHARGE DAYS***
109 Medicare (T-18) Including HMOs reimbursed by T-18	_____	_____	_____	_____
110 Medical Assistance (T-19) Including HMOs reimbursed by T-19	_____	_____	_____	_____
111 Self-Pay	_____	_____	_____	_____
112 All other pay sources	_____	_____	_____	_____
113 TOTALS	_____	_____	_____	_____

** This figure should include all inpatients discharged during the reporting period. Report the number of adult, pediatric, and intensive and intermediate care neonatal patients (including deaths). Exclude newborn, Medicare-certified swing bed, and hospital unit transfer patients.
 *** Exclude fetal deaths.

PAY SOURCE	(C1)	(C2)
	NUMBER OF DISCHARGES FROM MEDICARE-CERTIFIED SWING BEDS****	NUMBER OF DISCHARGE DAYS FROM MEDICARE-CERTIFIED SWING BEDS****
114 Medicare (T-18) Including HMOs reimbursed by T-18	_____	_____
115 Medical Assistance (T-19) Including HMOs reimbursed by T-19	_____	_____
116 Self- Pay	_____	_____
117 All other pay sources	_____	_____
118 TOTALS	_____	_____

**** Include both skilled and intermediate Medicare-certified swing beds.

VI. SUMMARY AND EXPLANATION OF REVENUE DOLLAR DIFFERENCES BETWEEN PREVIOUS FY AND CURRENT FY

	GROSS REVENUE	NET REVENUE
119 Current Fiscal Year [line 36 (gross) and line 3 (net)]	\$ _____	\$ _____
120 Previous Fiscal Year line 36 (gross) and line 3 (net)]	\$ _____	\$ _____
121 Increase / Decrease CFY v. PFY (subtract line 120 from line 119) [indicate + or -]	\$ _____	\$ _____

122 Explain in a short narrative the relative importance of various causes for the dollar differences (lines 119 and 120) in the fiscal year revenue figures (price change, utilization change, other causes?). Attach additional page(s) if necessary.

VII. UNCOMPENSATED HEALTH CARE

This section (Lines 125 and 127) has data elements that are used to calculate the percentage of charges that are collected by the facility. These calculated percentages are displayed on WHA Information Center's PricePoint Web site.

Charges for Uncompensated Health Care	CFY	CFY (Projected)
123 Charges for charity care provided for the fiscal year	\$ _____ (from line 66)	\$ _____
124 Charity care cost (using hospital cost to charge ratio)	\$ _____	\$ _____
125 Charges determined to be a bad debt for the fiscal year	\$ _____ (from line 67)	\$ _____
126 Bad debt cost (using hospital cost to charge ratio)	\$ _____	\$ _____
127 TOTAL charges for uncompensated health care for the fiscal year	\$ _____ (add lines 123 and 125)	\$ _____ (add lines 123 and 125)
128 Total cost (using hospital cost to charge ratio)	\$ _____	\$ _____
129 Hospital cost-to-charge ratio (used for calculations of lines 124, 126 and 128) (e.g. .458)	_____	

Number of "Patients" Receiving Uncompensated Health Care

(See manual for definitions – the number of "patients" should be reported as the number of individual patient visit ledgers.)

	CFY	CFY (Projected)
130 Number of individual patient visit ledgers that received charity care for the fiscal year	_____	_____
131 Number of individual patient visit ledgers whose charges were determined to be bad debt for the fiscal year	_____	_____

132 Provide a **rationale** for the hospital's current fiscal year projections in the space below. Explain how the projections used "patients" and total charges for current fiscal year, if at all. It could also include a description of the socioeconomic climate of your hospital's market and how that affects your hospital's Uncompensated Health Care Plan. Attach additional page(s) if necessary. (Using cost to charge ratio)

Hill-Burton Uncompensated Health Care Information

133 Does the hospital have current obligations under this program?
Enter Yes, No, or C (for conditional) on this line _____

134 If YES, enter date(s) the obligation(s) went into effect and date(s) the obligation(s) will be satisfied.

<u>Effective beginning date(s)</u>	<u>Projected satisfaction date(s)</u>
Month / Year _____	Month / Year _____
Month / Year _____	Month / Year _____
Month / Year _____	Month / Year _____

135 If YES, enter the amount of total federal assistance believed to remain under obligation. \$ _____

WISCONSIN HOSPITAL MEDICAL ASSISTANCE (MA) ASSESSMENT PROGRAM

This section has a data element that is used to calculate the percentage of charges that are collected by the facility. These calculated percentages are displayed on WHA Information Center's PricePoint Web site.

TOTAL

136 Medicaid Assistance assessments paid to State of Wisconsin \$ _____

PAY SOURCE	TOTAL	INPATIENT	OUTPATIENT
137 Enhanced MA fee-for-service payments (estimates)	\$ _____	\$ _____	\$ _____
138 Actual access payments received through HMOs Reimbursed by Medical Assistance under Ch. 49, Wis. Stats.	\$ _____	\$ _____	\$ _____
139 TOTAL MA reimbursement enhancements	\$ _____	\$ _____	\$ _____