

Office of Health Strategy
FY 2020 Twelve Months Actual Filing
General Instructions

Each hospital licensed as an acute care general or children's hospital shall submit to the Office of Health Strategy (OHS) the reporting requirements for the FY 2020 Twelve Months Actual Filing in accordance with Connecticut General Statutes (C.G.S.), Sections 19a-649 and 19a-676 and Section 19a-643-206 (c) of OHS's Regulations.

The FY 2020 Twelve Months Actual Filing General Instructions have been updated from the FY 2019's instructions and replace all previous versions. **All components of the hospital's FY 2020 Twelve Months Actual Filing must be received by OHS by no later than Wednesday, March 31, 2021.**

The FY 2020 Twelve Month Filing requirements will be met by completing the input forms and related reports within the Hospital Reporting System (HRS) and filing all Non-HRS related documents as PDF files in the HRS portal. When naming the Non-HRS files, use a filename that specifically identifies the hospital and the item being submitted. A Twelve Month Filing submission checklist with the Non-HRS related filing components in more detail is provided separately.

For FY 2020 variance explanations will continue to be required for Reports 100, 150, 175, 300, 350, 450 and 550 when there is a variance of 25% or greater between FY 2019 and FY 2020 amounts.

Similar to FY 2019, the submission of the hospital's license will only be required if the number of beds has changed. Additional data items not required with this year's filing are as follows:

- a) IRS 990 time extensions forms;
- b) Most Report 125 inputs (several inputs are still required as noted in the instructions);
- c) The Agreed Upon Procedures Report; and
- d) A breakout of Other Outpatient Visits from Report 450.

Please reference the instructions for further details of the filing components which need to be submitted with the filing.

There are several new data items hospitals will be required to submit as part of the FY 2020 filing as noted below:

1. A list of the top 5 categories (including amounts) that comprise the *Other Operating Expense* amount reported on Line 40, in the Other Operating Expense section of Report 175; and
2. An Excel file for COVID-19 related data.

Below is a table of the HRS and Non-HRS related items hospitals must provide to complete the FY 2020 Twelve Month Filing. Full descriptions for the HRS related reports along with detailed instructions on each of the filing requirements can be found in these instructions.

HRS Related Reports
Report 100 – Hospital Balance Sheet Information
Report 125 – Hospital Statement of Cash Flow Information (see instructions for select inputs)
Report 150 – Hospital Statement of Operations Information
Report 175 – Hospital Operating Expenses by Expense Category
Report 185 – Hospital Financial and Statistical Data Analysis
Report 300 – Parent Corporation Consolidated Balance Sheet Information
Report 325 – Parent Corporation Statement of Cash Flow Information
Report 350 – Parent Corporation Statement of Operations Information
Report 385 – Parent Corporation Consolidated Financial Data Analysis
Report 400 – Hospital Inpatient Bed Utilization by Department
Report 450 – Hospital IP and OP Other Services Utilization and FTE Employees
Report 485 – Hospital OP Surgical, OP Endoscopy, and OP Emergency Room Services by Location
Report 550 – Summary of Charges Payments, Statistics and Uncompensated Care
Report 565 – Summary of Emergency Department Outpatient Charges and Payments
Report 600 – Summary of Charges, Payments, and Uncompensated Care
Report 700 – Statistical Analysis of Hospital Revenues and Expenses

Non-HRS Related Reports (Searchable PDF submission)
Cover Letter
Submission Checklist
Filing Affidavit
DPH License – (if required – see instructions)
Support Schedules for Other Adjustments
IRS 990 (Report 750)
Variance explanations on Reports 100, 150, 175, 300, 350, 450 and 550 (see instructions)
NEW!! – A list of the top 5 categories (including amounts) that comprise the <i>Other Operating Expense</i> amount in the Other Operating Expense Section of HRS Report 175.
NEW!! – An Excel file for COVID-19 related data.

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FY 2020 Twelve Months Actual Filing Docket Numbers

HOSPITAL	Docket Number
William W. Backus Hospital	20-001TM
Bridgeport Hospital	20-023TM
Bristol Hospital	20-002TM
Connecticut Children's Medical Center	20-025TM
Danbury Hospital	20-024TM
Day Kimball Hospital	20-003TM
John Dempsey Hospital	20-026TM
Greenwich Hospital	20-027TM
Griffin Hospital	20-028TM
Hartford Hospital	20-005TM
Hospital of Central Connecticut	20-015TM
Charlotte Hungerford Hospital	20-007TM
Johnson Memorial Hospital	20-029TM
Lawrence & Memorial Hospital	20-008TM
Manchester Memorial Hospital	20-010TM
Middlesex Hospital	20-012TM
MidState Medical Center	20-030TM
Norwalk Hospital	20-031TM
Rockville General Hospital	20-032TM
Sharon Hospital	20-033TM
Saint Francis Hospital and Medical Center	20-018TM
St. Mary's Hospital	20-019TM
St. Vincent's Medical Center	20-035TM
Stamford Hospital	20-034TM
Waterbury Hospital	20-021TM
Windham Community Memorial Hospital	20-022TM
Yale-New Haven Hospital	20-016TM

Non-HRS Related Data Items Summary

1. **Hospital's cover letter and submission checklist;**
2. **Affidavit** – notarized Twelve Month Filing Affidavit that is signed and dated by the hospital CEO or CFO;
3. **DPH License** – a copy of the Hospital's Department of Public Health (DPH) license as of September 30, 2020 should be submitted only if the number of licensed beds changed during FY 2020;
4. **Supporting Schedules** – for the Plus/Minus Other Adjustments lines reported on HRS Report 600 concerning the Net Revenue, Gross Revenue and Uncompensated Care Reconciliations;

Additionally, hospitals should submit a list of the top 5 categories (including amounts) that comprise the *Other Operating Expense* amount reported on Line 40, in the Other Operating Expense section of Report 175

5. **Variance Explanations** – An explanation of variances in HRS Reports 100, 150, 175, 300, 350, 450 and 550 for differences between the FY 2019 and FY 2020 input amounts, which result in a % greater than plus or minus 25% in the % Difference Column.

Provide the variance explanations on the Excel report, next to the line number of the category with the variance. Note, the hospital only needs to provide variance explanations for input amounts and won't be required to provide variance explanations for amounts that are calculated. Be thorough with the explanations to avoid the need for follow up completeness questions from OHS staff even if this includes describing a group of variances in a paragraph; and

6. **IRS 990** – The hospital and the hospital parent corporation's IRS Form 990, Return of Organization Exempt from Income Tax for FY 2020. If the hospital received a time extension request from the IRS to file the Report 990's, check the box on the Submission Checklist indicating that a time extension was received. The approved time extension doesn't need to be submitted. When submitting the IRS 990's, hospitals may redact the donor names on Schedule B.
7. **COVID-19 Excel File** – OHS is requesting hospitals to complete the worksheets in the Excel file related to COVID-19 related revenues, expenses and statistics.

The HRS Hospital Financial Statement input screen contains Audited Financial Statement data items for the completion of Reports 100, 125, 150, 175 and 185. Users should reference the HRS User Manual and Filing Guide for more details.

Report 100 – Hospital Balance Sheet Information

A report that provides detailed balance sheet information from the hospital's audited financial statements for the most recently completed fiscal year.

There are inputs for various sections of a Hospital's Balance Sheet including Assets (Current Assets, Non-Current Assets and Net Fixed Assets) & Liabilities and Net Assets / Stockholder's Equity (Current Liabilities, Non-Current Liabilities and Net Assets/Stockholder's Equity inputs.)

The Balance Sheet amounts must be for the hospital only and must exclude financial activity for all hospital affiliates, subsidiaries and out of state entities.

Error Messages – There are two error messages, on the Hospital Financial Statement input screen that are related to Report 100/125 that will appear if certain amounts do not agree. The error messages are noted below:

Report 100

- 1) Report 100 Total Assets must equal Total Liabilities + Net Assets / Stockholder's Equity.

Report 100 & 125

- 2) Report 100 Cash and Cash Equivalents must = Report 125 Cash and Cash Equivalents at end of year.

The Hospital must provide an explanation for each difference between the FY 2019 and FY 2020 amounts, which result in a % greater than plus or minus 25% in the % Difference Column of HRS Report 100. Variance explanations should be provided on the Excel report next to the line number of the category with the variance for input amounts only.

Report 125 – Hospital Statement of Cash Flow Information – *Full set of inputs aren't required for FY 2020*

A report that provides detailed statement of cash flow information from the hospital's audited financial statements for the most recently completed fiscal year.

The Hospital Statement of Cash Flows inputs will not be required in FY 2020.

Hospitals will have to do the following to pass the error check and to calculate the Debt Service Coverage Ratio:

1. Enter the FY 2020 Balance Sheet (Report 100) Cash and Cash Equivalent amount on the last line (Cash and Cash Equivalents at beginning of year) of the Hospital Financial Statement input form to pass the error check.
2. Complete the input for Payments of Long Term Debt which is needed to calculate the hospital's Debt Service Coverage Ratio. A corresponding input will have to be entered to offset this amount such as in the category Other Financing Activity.

The Error Message related to Reports 100/125 that will appear if certain amounts do not agree is noted below:

Report 100 Cash and Cash Equivalents must = the Cash and Cash Equivalents at the end of the year.

Report 150 – Hospital Statement of Operations Information

A report that provides detailed statement of operations information from the hospital's audited financial statements for the most recently completed fiscal year.

There are inputs for various sections of a Hospital's Statement of Operations including Operating Revenues, Operating Expenses and Non-Operating Gains / Losses.

The Statement of Operations amounts must be for the hospital only and must exclude financial activity for all hospital affiliates, subsidiaries and out of state entities.

The Hospital must provide an explanation for each difference between the FY 2019 and FY 2020 amounts, which result in a % greater than plus or minus 25% in the % Difference Column of HRS Report 150. Variance explanations should be provided on the Excel report next to the line number of the category with the variance for input amounts only.

Report 175 – Hospital Operating Expenses by Expense Category and Department

A report that provides detailed hospital operating expenses by expense category for the most recently completed fiscal year.

Inputs include amounts by expense category for Salaries and Wages, Fringe Benefits, Supplies and Drugs, Depreciation and Amortization, Interest Expense and other Operating Expenses. The sum of these categories will populate the Operating Expense categories of Report 150.

The operating expense amounts to be entered must be for the hospital only and must exclude all financial activity for hospital affiliates, subsidiaries and out of state entities.

The Hospital must provide an explanation for each difference between the FY 2019 and FY 2020 amounts, which result in a % greater than plus or minus 25% in the % Difference Column of HRS Report 175. Variance explanations should be provided on the Excel report next to the line number of the category with the variance for input amounts only.

NEW!! Hospitals should provide a list of the top 5 categories (including amounts) that comprise the *Other Operating Expense* amount reported on Line 40 in the Other Operating Expense section of Report 175.

Report 185 – Hospital Financial and Statistical Data Analysis

A report that provides various forms of hospital financial information including a statement of operations summary, profitability summary, net assets summary, liquidity measures summary and solvency measures.

Statement of Operations Summary – provides hospital revenue and expense data by major category from the hospital's audited financial statements;

Profitability Summary – provides hospital operating and total margins;

Net Assets Summary – provides hospital unrestricted net assets, total net assets and the change in total net assets;

Liquidity Measures Summary – provides the hospital's current ratio, days cash on hand, days revenue in patient accounts receivable, and average payment period; and

Solvency Measures Summary – provides the hospital's equity financing ratio, cash flow to total debt ratio, long term debt to capitalization ratio and debt service coverage ratio.

The HRS Health System Financial Statement input screen contains Audited Financial Statement data items for the completion of Reports 300, 325, 350, and 385. Users should reference the HRS User Manual and Filing Guide for more details.

Report 300 – Parent Corporation Consolidated Balance Sheet Information

A report that provides detailed balance sheet information from the hospital parent corporation's consolidated audited financial statements for the most recently completed fiscal year.

If a hospital is part of a system that has a Connecticut entity as its immediate parent, the hospital with the largest amount of gross revenue for the fiscal year that is being reported on, should be the hospital completing the Health System Financial Statement inputs. All other hospitals in the system should click the Nothing to Report box on the input form.

There are inputs for various sections of a Hospital Parent Corporation's Balance Sheet including Assets (Current Assets, Non-Current Assets, and Net Fixed Assets) & Liabilities and Net Assets / Stockholder's Equity (Current Liabilities, Non-Current Liabilities and Net Assets/Stockholder's Equity inputs.)

The Balance Sheet amounts to be entered must be for the consolidated hospital parent corporation and must include financial activity for the hospital and all hospital affiliates and subsidiaries and exclude any out of state hospital activity.

Error Messages – There are two error messages on the Health System Financial Statement input screen that are related to Report 300/325 that will appear if certain amounts do not agree. The error messages are noted below:

Report 300

- 1) Report 300 Total Assets must equal Total Liabilities + Net Assets / Stockholder's Equity.

Report 300 & 325

- 2) Report 300 Cash and Cash Equivalents must = Report 325 Cash and Cash Equivalents at end of year.

The Hospital must provide an explanation for each difference between the FY 2019 and FY 2020 amounts, which result in a % greater than plus or minus 25% in the % Difference Column of HRS Report 300. Variance explanations should be provided on the Excel report next to the line number of the category with the variance for input amounts only.

If a hospital is part of a system that has a Connecticut entity as its immediate parent, only the hospital entering the data should file variance explanations.

Report 325 –Parent Corporation Statement of Cash Flow Information

A report that provides detailed statement of cash flow information from the hospital parent corporations audited financial statements for the most recently completed fiscal year.

If a hospital is part of a system that has a Connecticut entity as its immediate parent, the hospital with the largest amount of gross revenue for the fiscal year that is being reported on, should be the hospital completing the Health System Financial Statement inputs. All other hospitals in the system should click the Nothing to Report box on the input form.

There are inputs for various sections of a Hospital Parent Corporation's Statement of Cash Flows including Operating Activities, Investing Activities and Financing / Non-Capital Financing Activities.

The Statement of Cash Flow amounts must be for the consolidated hospital parent corporation and must include financial activity for the hospital and all hospital affiliates and subsidiaries and exclude any out of state hospital activity.

Error Messages – As noted previously, there is an error message on the Health System Financial Statement input screen that is related to Report 300/325 that will appear if certain amounts do not agree. The error message is noted below:

Report 300 Cash and Cash Equivalents must = the Cash and Cash Equivalents at the end of the year.

Report 350 – Parent Corporation Consolidated Statement of Operations Information

A report that provides detailed statement of operations information from the hospital parent corporation's consolidated audited financial statements for the most recently completed fiscal year.

If a hospital is part of a system that has a Connecticut entity as its immediate parent, the hospital with the largest amount of gross revenue for the fiscal year that is being reported on, should be the hospital completing the Health System Financial Statement inputs. All other hospitals in the system should click the Nothing to Report box on the input form.

There are inputs for various sections of a Hospital's Statement of Operations including Operating Revenues, Operating Expenses and Non-Operating Gains / Losses.

The Statement of Operations amounts to be entered must be for the consolidated hospital parent corporation and must include financial activity for the hospital and all hospital affiliates and subsidiaries and exclude any out of state hospital activity.

The Hospital must provide an explanation for each difference between the FY 2019 and FY 2020 amounts, which result in a % greater than plus or minus 25% in the % Difference Column of HRS Report 350. Variance explanations should be provided on the Excel report next to the line number of the category with the variance for input amounts only.

If a hospital is part of a system that has a Connecticut entity as its immediate parent, only the hospital entering the data should file variance explanations.

Report 385 – Parent Corporation Consolidated Financial Data Analysis

A report that provides various forms of hospital parent corporation consolidated financial information including a statement of operations summary, profitability summary, net assets summary, liquidity measures summary, and solvency measures summary.

Statement of Operations Summary – provides hospital parent corporation revenue and expense data by major category from the hospital's audited financial statements;

Profitability Summary – provides hospital parent corporation operating and total margins;

Net Assets Summary – provides hospital parent corporation unrestricted net assets, total net assets and the change in total net assets;

Liquidity Measures Summary – provides the hospital parent corporation's current ratio, days cash on hand, days revenue in patient accounts receivable, and average payment period; and

Solvency Measures Summary – provides the hospital parent corporation's equity financing ratio, cash flow to total debt ratio, long term debt to capitalization ratio and debt service coverage ratio.

The HRS Hospital Utilization Data input screen contains Utilization Data items for the completion of Reports 400 & 450. Users should reference the HRS User Manual and Filing Guide for more details.

Report 400 – Hospital Inpatient Bed Utilization by Department

A report that provides hospital inpatient utilization statistics by service or department including patient days, staffed beds, available beds and licensed beds.

Data will be entered for hospital inpatient services or departments including Adult Medical/Surgical, ICU/CCU excluding Neonatal ICU, Psychiatric: ages 0 to 17, Psychiatric: ages 18+, Rehabilitation, Maternity, Newborn, Neonatal ICU, Pediatric and Other services or departments.

Inputs include Patient Days, Discharges or ICU/CCU Patients, Admissions, Staffed Beds and Available Beds. Total Hospital Licensed Beds and Bassinets is an input and should equal the total of the licensed beds and licensed bassinets numbers on the hospital's Department of Public Health (DPH) License as of September 30, 2020.

Please submit a copy of the hospital's DPH License as of September 30, 2020 only if the number of licensed beds has changed during FY 2020.

Staffed beds reported are the average number of staffed beds with sufficient staff to be occupied by patients during the fiscal year. This number may not exceed the number of available beds for each service or the department or in total. Conversely, total available beds must not be lower than the number of staffed beds for each service department or in total. Both the occupancy of staffed beds and occupancy of available beds must be lower than 100% for each department listed above.

In reporting the utilization statistics for the inpatient services listed above, the hospital should report activity based on the patient type, not location. For example, if a psychiatric patient is admitted to the Adult Medical/Surgical unit due to a lack of available beds in the Psychiatric unit, Report 400 should reflect this patient as a psychiatric patient.

Note, only CT Children's Medical Center should report amounts in the ICU/CCU and NICU categories for admissions.

Error Messages – There are multiple error messages, on the Hospital Utilization input screen that are related to Report 400, that will appear if amounts do not agree. The error messages are noted below.

Report 400

1. Report 400 Occupancy of Staffed Beds must be less than or equal to 100%. –There is one check for each department (10 proofs in total).
2. Report 400 Occupancy of Licensed Beds must be less than or equal to 100%. –There is one check for each department (10 proofs in total).

Report 450 – Hospital Inpatient and Outpatient Other Services Utilization and Full Time Equivalent Employees

A report that provides various types of hospital inpatient and outpatient services utilization statistics by service or department and hospital full time equivalents.

Hospitals must report inpatient, outpatient, Emergency Department and other non-hospital Providers' utilization in the same way and consistent with how the hospital would bill the service(s) provided for reimbursement purposes. This would include using the appropriate Revenue and CPT/HCPCS codes.

Inputs include the number of CT Scans, MRI Scans, PET Scans, PET/CT Scans, Radiation Therapy Procedures, Cardiac Catheterization Procedures, Cardiac Angioplasty Procedures, Electrophysiology Studies, Surgical Procedures, Endoscopy Procedures, Hospital Emergency Room Visits, Hospital Clinic Visits, Other Hospital Outpatient Visits by Service or Department, and Hospital Full Time Equivalents data.

If the hospital is not the primary provider of CT Scans, MRI Scans, PET Scans or PET/CT Scans, the hospital must obtain the fiscal year volume for each of these types of scans from the primary provider of the scans.

Hospitals must provide a total staff count of its staff expressed in Full-Time Equivalents (FTEs) broken out in the following categories:

- a) Total Nursing FTEs – the hospital must provide a total staff count of hospital nursing personnel who provide direct services to patients (includes APRNs, RNs, LPNs and CNAs) and nursing administrative personnel.
- b) Total Physician FTEs – the hospital must provide a total staff count of hospital personnel who provide direct services to patients as physicians.
- c) Other Medical Personnel – the hospital must provide a total staff count of hospital personnel that provides direct patient care to patients. Examples would include clinical support, home health aides, patient care assistants, imaging techs and phlebotomists.
- d) Non-Medical Personnel FTEs – the hospital must provide a total staff count of hospital personnel that doesn't provide direct patient care to patients. Examples include administration, billers and coders, IT, materials management, security staff, transport and warehouse staff.

For data definitions a-d above, one FTE is defined as equal to 2,080 total hours paid for employee compensation or 40 hours per week for a period of 52 weeks. Another metric may be used if hospital employee policy for specific groups differs from the 2080 hour standard.

Hospitals should make every attempt to use the categories on the report before using the Other Outpatient Visits category (Line M10) and shouldn't have amounts in the breakout if there is a suitable category elsewhere on the report. Users should also appropriately enter visits, procedures, and scans and not use the terms interchangeably.

Error Messages – There are multiple error messages on the Hospital Utilization input screen that are related to Report 450 and 485 that will appear if certain amounts do not agree. The error messages are noted below:

Report 450 & 485*

1. Report 450 Outpatient Surgical Procedures must = Report 485 Total Outpatient Surgical Procedures.
2. Report 450 Outpatient Endoscopy Procedures must = Report 485 Total Outpatient Endoscopy Procedures.
3. Report 450 Outpatient Emergency Dept Visits must = Report 485 Total Outpatient Hospital ER Visits.

Remember to click the **Complete button for the Utilization inputs after the Report 485 inputs have been completed to check for error messages.*

The Hospital must provide an explanation for each difference between the FY 2019 and FY 2020 amounts, which result in a % greater than plus or minus 25% in the % Difference Column of HRS Report 450. Variance explanations should be provided on the Excel report next to the line number of the category with the variance for input amounts only.

The HRS Hospital Outpatient Utilization – Report 485 input screen contains Utilization Data items for the completion of Report 485. Users should reference the HRS User Manual and Filing Guide for more details.

Report 485 – Hospital Outpatient Surgical, Outpatient Endoscopy and Outpatient Emergency Room Services by Location

A report that provides hospital outpatient surgical procedures, outpatient endoscopy procedures and outpatient emergency room visits by location.

Hospitals must report Outpatient Surgical Procedures, Outpatient Endoscopy Procedures and Outpatient Emergency Room Visits in the same way and consistent with how the hospital would bill the service(s) provided for reimbursement purposes. This would include using the appropriate Revenue and CPT/HCPCS codes.

Inputs include the specific location names (i.e. ABC Hospital, XYZ Medical Center) and the corresponding number of hospital Outpatient Surgical Procedures, Outpatient Endoscopy Procedures and Outpatient Emergency Room Visits at each hospital location.

Error Messages – There are multiple error messages, on the Hospital Utilization input screen that are related to Report 450 and 485 that will appear if certain amounts do not agree. The error messages are noted below.

Report 450 & 485*

1. Report 450 Outpatient Surgical Procedures must = Report 485 Total Outpatient Surgical Procedures.
2. Report 450 Outpatient Endoscopy Procedures must = Report 485 Total Outpatient Endoscopy Procedures.
3. Report 450 Outpatient Emergency Dept Visits must = Report 485 Total Outpatient Hospital ER Visits.

***Remember to click the *Complete* button on the Hospital Utilization Data input screen after the Report 485 inputs have been entered to check for any error messages.**

The HRS Hospital Charges and Payments input screen contains data items for the completion of Report 550, 565 and 600. Users should reference the HRS User Manual and Filing Guide for more details.

Report 550 – Summary of Charges, Payments, Statistics and Uncompensated Care

A report that provides a summary of charges, payments, statistics and uncompensated care for each major payer category.

Major payer categories include Non-government including self-pay / uninsured, Medicare, State of Connecticut Medicaid, Other medical assistance, Total Medical Assistance including Medicaid, CHAMPUS/TRICARE and Uninsured.

Inputs include hospital Inpatient accrued charges, Inpatient accrued payments, Outpatient accrued charges, Outpatient accrued payments, Discharges, Patient days, and Case mix index for each major payer category.

Additional inputs include Accrued charges and accrued payments associated with non-government contractual allowances, Charity care at charges, Bad debts at charges, Employee self-insurance gross revenue, and Employee self-insurance allowance.

There are also inputs for plus/minus other adjustments to reconcile OHS defined gross revenue, net revenue and uncompensated care to the hospital's audited financial statements.

Non-government contractual allowances must not include any deductions for Charity Care or Bad Debts on HRS Reports 550 or 600. If the hospital reports any Other Adjustments, provide the detail of the components in a PDF file. Please refrain from using any unexplained abbreviations and/or acronyms in providing the detail of these components.

Additional items on the report include:

Cost Data Summary – provides the hospital's ratio of cost to charges, private payment to cost ratio, Medicare payment to cost ratio, Medicaid payment to cost ratio, and uncompensated care cost including charity care and bad debt amounts.

Utilization Measures – provides hospital patient days, discharges, average length of stay and case mix index.

Calculations – case mix adjusted discharges, outpatient equivalent discharges, inpatient payment per case mix adjusted discharges and outpatient payment per outpatient equivalent discharges.

Ratios – inpatient and outpatient payer mix based on accrued charges, inpatient and outpatient payer mix based on accrued payments, inpatient payments to inpatient charges and outpatient payments to outpatient charges,

Error Messages – There are two error messages, on the Hospital Charges and Payments input screen related to Report 400 and 550 that may appear if certain amounts do not agree. The error messages are noted below.

Report 400/550

1. Report 400 Total Patient Days must = Report 550 Total Patient Days.
2. Report 400 Total Discharges must = Report 550 Total Discharges.

The Hospital must provide an explanation for each difference between the FY 2019 and FY 2020 amounts, which result in a % greater than plus or minus 25% in the % Difference Column of HRS Report 550. Variance explanations should be provided on the Excel report next to the line number of the category with the variance for input amounts only.

Major Payer Category Definitions

- a. Major Payer - the payer responsible for the highest percentage of the charges for the case. Major payers include Non-government (including the uninsured), Uninsured, Medicare, Medicaid, Total Medical Assistance, Other Medical Assistance and CHAMPUS/TRICARE.
- b. Medicare - the federal health insurance program provided for the aged and disabled in 42 USC 1395 through 42 USC 1395 kkk-1, inclusive, as from time to time amended. Medicare includes Medicare administered programs through designated fiscal intermediaries and carriers and Medicare contracted programs through managed care organizations.
- c. Non-governmental - any commercial or private payer including the uninsured. Commercial payers include, but are not limited to, managed care organizations, health maintenance organizations (HMOs) and preferred provider organizations (PPOs).
- d. Uninsured / Self Pay Patient - individuals with no insurance for the patient services being provided. A patient who is without health insurance for whom the payer responsible for payment of the bill for hospital services rendered is the patient, the patient's parent or guardian or another responsible person, who is not a third party payer and who is not subsequently reimbursed by another payer for the cost of any of the services rendered to the patient. A patient shall not be classified as an uninsured patient, if such subsequent reimbursement takes place.
- e. Medicaid - the federal and state health insurance program established under Title XIX of the Social Security Act to provide medical assistance on behalf of families with dependent children and for aged, blind, or disabled individuals, whose income and resources are insufficient to meet the costs of necessary medical services, and which is administered by the Department of Social Services pursuant to Chapter 319v of the Connecticut General Statutes. Medicaid includes State of Connecticut Medicaid, fee-

for-service Medicaid and Medicaid contracted through Medicaid managed care organizations.

- f. Other medical assistance - the difference between Total Medical Assistance and Medicaid.
- g. Total medical assistance - Medicaid, out-of-state-Medicaid and other State of Connecticut medical assistance programs.
- h. CHAMPUS/TRICARE - as defined in section 19a-659 (7) of the Connecticut General Statutes, the federal Civilian Health and Medical Program of the Uniformed Services, as defined in 10 USC Section 1072 (4), as from time to time amended.

Charge and Payment Definitions

- i. Inpatient accrued charges - the total inpatient accrued gross patient revenue for hospital inpatient services.
- j. Outpatient accrued charges - the total accrued gross patient revenue for hospital outpatient services.
- k. Total accrued charges - the total gross patient revenue for all patient services provided by a hospital.
- l. Inpatient accrued payments - the total inpatient accrued charges less accrued inpatient contractual allowances.
- m. Outpatient accrued payments - the total outpatient accrued charges less accrued outpatient contractual allowances.
- n. Total accrued payments - the total accrued charges less total accrued contractual allowances.
- o. Total government deductions - the difference between total accrued charges and total accrued payments for Medicare, Total Medical Assistance and CHAMPUS/TRICARE.
- p. Net revenue - as defined in Section 19a-659(14) of the Connecticut General Statutes, total gross revenue less contractual allowance, less the difference between government charges and government payments, less uncompensated care and other allowances.
- q. Other operating revenue – Amount comes from the AFS inputs.
- r. Total operating expenses – Amount comes from the AFS inputs.

Uncompensated Care Definitions

- s. Charity care – free or discounted health care services rendered by a hospital to persons who cannot afford to pay, including but not limited to, care to the uninsured patient or patients who are not expected to pay all or part of a hospital bill based on income guidelines and other financial criteria set forth in statute or in a hospital's charity care policies on file at OHS. Bad debts, courtesy discounts, contractual allowances, self-pay discounts, and charges for health care services provided to employees are not included under the definition of charity care.
- t. Bad debts - the year-end adjustments to a hospital's allowance for doubtful accounts due to the non-reimbursement of services rendered to patients from whom reimbursement was expected. Bad debts exclude any financial activity not associated with patient accounts receivable.
- u. Uncompensated care - the total amount of charity care and bad debts determined by using the hospital's published charges and consistent with the hospital's policies regarding charity care and bad debts which have been and are on file at OHS.
- v. Cost of uncompensated care - uncompensated care charges times the ratio of total operating expense divided by the total of gross patient charges plus other operating revenue.
- w. Cost to Charge Ratio (CCR) – the ratio that indicates the percentage of total operating expense to the total of gross patient charges plus other operating revenue for FY 2019 that was provided to the hospitals by OHS.

Miscellaneous

- x. Case mix index – the arithmetic mean of the Medicare diagnosis related group case weights assigned to each inpatient discharge for a specific hospital during a given fiscal year. The case mix index shall be calculated by dividing the hospital's total case mix adjusted discharges by the hospital's actual number of discharges for the fiscal year. The total case mix adjusted discharges shall be calculated by (A) multiplying the number of discharges in each diagnosis-related group by the Medicare weights in effect for that same diagnosis-related group and fiscal year, and (B) then totaling the resulting products for all diagnosis-related groups.
- y. Discharge - any patient who was discharged on a date subsequent to the date admitted to the hospital for treatment as an inpatient, except that it shall also mean such patient was admitted and discharged on the same day, where such patient died, or left against medical advice, or was formally released from the hospital.
- z. Employee self- insurance allowance - the amount of any difference between charges for employee self-insurance and related expenses determined by using the hospital's overall relationship of costs to charges.
- aa. Non-government contractual allowances - the amount of discounts provided to non-governmental payers pursuant to a written agreement.

Report 565 – Summary of Emergency Department Outpatient Charges and Payments

A report that provides a summary of emergency department outpatient charges and payments by major payer category.

Inputs include Emergency Department outpatient accrued charges and payments by major payer category.

Major payer categories include Non-government including self-pay / uninsured, Medicare, State of Connecticut Medicaid, Other medical assistance, Total medical assistance including Medicaid, CHAMPUS/TRICARE and Uninsured.

Report 600 – Summary of Charges, Payments and Uncompensated Care

A report that provides a summary of the hospital's charges, payments, and uncompensated care data.

The report provides various items of information including inpatient, outpatient and total accrued charges by major payer category and inpatient, outpatient and total accrued payments by major payer category.

Other required data includes self insurance amounts, charity care and bad debts totals and net revenue, gross revenue and uncompensated care reconciliations to the hospital's audited financial statements.

Report 625 – Report of Independent Accountants on Applying Agreed-Upon Procedures (AUP) to Report 600 – *Not required for FY 2020*

A report of independent accountants on applying agreed-upon procedures that verifies the hospital's inpatient, outpatient, and total net revenues.

A Report of Independent Accountants on Applying Agreed-Upon Procedures to Report 600 is required as part of the hospital's verification of net revenue process set forth in Section 19a-649 (a), of the C.G.S.

Hospitals were notified in a letter from OHS dated December 6, 2020, that the AUP's wouldn't be required for FY 2020 and the audited financial statements would fulfill this requirement.

Report 700 – Statistical Analysis of Hospital Revenue and Expense

A report that provides a statistical analysis of the hospital's revenues and expenses using various utilization statistics.

The report provides a summary that includes the hospital's Gross revenue and net revenue, Total operating expenses, Utilization statistics, Net revenue and operating expense by statistics, Total salary and fringe benefit expenses, FTE's and Total salary and fringe benefit expense per FTE and by various statistics.

Statistics used in the analyses include patient days, discharges, equivalent patient days, equivalent discharges, and full time equivalent employees.

Report 750 – Hospital’s and Hospital Parent Corporation’s IRS Form 990, Return of Organization Exempt From Income Tax

A copy of the hospital’s and the hospital parent corporation’s IRS Form 990, Return of Organization Exempt from Income Tax.

Submit PDF files of the hospital’s and the hospital parent corporation’s FY 2020 IRS Form 990, Return of Organization Exempt From Income filed with the U.S. Department of the Treasury, Internal Revenue Service.

Schedule A and all Statements referenced in IRS Form 990 must be filed with OHS. The hospital may redact the specific donor names on Schedule B.

COVID-19 Related Revenues, Expenses and Statistics

****New for FY 2020**** COVID-19 Related Revenues, Expenses and Statistics.

OHS is requesting hospitals provide information on COVID-19 related revenues, expenses and statistics. The [Hospital Data Filing Instructions](#) page of the OHS website contains an Excel file with two (2) worksheets for hospitals to use which should be completed and submitted with the filing. The two worksheets are a [Hospital](#) worksheet and a [Health System](#) worksheet.

All hospitals should be completing the Hospital worksheet. Similar to the reports in the Hospital Reporting System (HRS), if a hospital is part of a system, that has a Connecticut entity as its immediate parent, the hospital with the largest amount of gross revenue for the fiscal year that is being reported on, should be the hospital completing the Health System worksheet.

The Health System worksheet should include activity for ALL Health System related entities similar to the data filed in Reports 300/325/350. Both the Hospital and the Health System worksheets contain extra lines which filers may use to include additional data. Hospitals may also provide additional explanations if so desired.