Office of Health Strategy
FY 2025 Annual Reporting
General Instructions

Change Log	Effective Data
Portal Uploads – OHS has modified the process to upload documents during the filing process. Users will be required to choose one of the options below when uploading a file to the portal. a. Affidavits/Checklists/Cover letters b. Audited Financial Statements c. Days Cash on Hand d. Inventory Tables 3, 24, 25 e. IRS 990's f. Medicare Cost Reports g. Officers and Directors h. Organizational Charts i. Questions & Responses j. Trauma Policies & Procedures k. Uncompensated Care Policies l. Variance Explanations	FY 2025

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 FY 2025 Annual Reporting in accordance with Connecticut General Statutes (C.G.S.) Sections 19a-644, 19a-649 and 19a-676 and Section 19a-643-206 (b) of OHS's Regulations.

The FY 2025 Annual Reporting General Instructions have been updated from prior years' annual reporting general instructions and replace all previous versions. **All components of the hospital's FY 2025 Annual Reporting must be received by OHS by no later than Monday, March 2, 2026.**

The FY 2025 Annual Reporting 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 also in the HRS portal. When naming the Non-HRS files, use a filename that specifically identifies the hospital and the item being submitted. An Annual Reporting submission checklist with the Non-HRS related filing components in more detail is provided separately.

On the next page is a table of the HRS and non-HRS related items that hospitals must provide to complete the FY 2025 Annual Reporting Filing. Full descriptions of the HRS related reports along with detailed instructions on each of the filing requirements can be found in these instructions.

HRS Related Reports
Report 5 – Hospital Affiliate and Related Corporation Net Assets
Report 6* –Transactions between the Hospital and Affiliates or Related Corporations
Report 6a* – Transactions between Hospital Affiliates or Related Corporations
Report 7* – Expenditures by Affiliates or Related Corporations for the Benefit of the Hospital
Report 8* – Hospital Commitments or Endorsements for the Benefit of Affiliates or Related Corporations
Report 16 – Donations and Funds Restricted for Indigent Care and Free Beds
Report 17A – Hospital Bed Funds Held or Administered by the Hospital – Patient Activity
Report 17B – Hospital Bed Funds Held or Administered by the Hospital – Fund Activity
Report 18 – Hospital Collection Placement Policies and Collection Agent Information
Reports 19A* – Salaries and Fringe Benefits of the Ten Highest Paid Hospital Employees
Reports 19B* – Salaries and Fringe Benefits of the Ten Highest Paid Health System Employees
Reports 19C – Financial Gains Realized from a Transfer of Ownership CON
Report 20 – Report of each Joint Venture, Partnership, and Corporation Related to the Hospital
Report 21 – Hospital Salaries and Fringe Benefits paid by Joint Ventures, Affiliates and Related Corporations
Report 22 – Transfer of Assets or Operations or Change of Control from a Hospital to a For Profit Entity
Report 23 – Charity Care and Reduced Cost Services Provided by the Hospital
Report 24B – Trauma Activation Fee Charge Data

*Hospitals should enter descriptions that are clear and concise and should avoid using abbreviations or acronyms to reduce completeness questions from OHS.

Non-HRS Related Reports (Searchable PDF Submission for all reports
Report 1 – Audited Financial Statements including required supplemental data
Report 2 – Medicare Cost Report(s)
Report 3 – Legal Chart of Corporate Structure
Report 4 – Current List of Officers and Directors
Report 15 – Uncompensated Care Policies and Procedures
Report 24A – Trauma Activation Fees Policies and Procedures
Reports 16, 23, 24B – Variance Explanations
Affidavit – Annual Reporting Filing
Submission Checklist
Cover Letter

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FY 2025 Annual Reporting Docket Numbers

MCR Name	Hospital Name	Docket Number
2025-BCKUS	William W. Backus Hospital	25-001AR
2025-BRGPT	Bridgeport Hospital	25-023AR
2025-BRSTL	Bristol Hospital	25-002AR
2025-CTCMC	Connecticut Children's Medical Center	25-025AR
2025-DANBY	Danbury Hospital	25-024AR
2025-DAYKM	Day Kimball Hospital	25-003AR
2025-DMPSY	John Dempsey Hospital	25-026AR
2025-GRENH	Greenwich Hospital	25-027AR
2025-GRIFN	Griffin Hospital	25-028AR
2025-HARTF	Hartford Hospital	25-005AR
2025-HOCCT	Hospital of Central Connecticut	25-015AR
2025-HGRFD	Charlotte Hungerford Hospital	25-007AR
2025-JNSON	Johnson Memorial Hospital	25-029AR
2025-LAMEM	Lawrence & Memorial Hospital	25-008AR
2025-MANCH	Manchester Memorial Hospital	25-010AR
2025-MIDSX	Middlesex Hospital	25-012AR
2025-MIDST	MidState Medical Center	25-030AR
2025-NRWLK	Norwalk Hospital	25-031AR
2025-RKVLE	Rockville General Hospital	25-032AR
2025-SHARN	Sharon Hospital	25-033AR
2025-SAFNS	St. Francis Hospital and Medical Center	25-018AR
2025-SAMRY	St. Mary's Hospital	25-019AR
2025-SAVCT	St. Vincent's Medical Center	25-035AR
2025-STMFD	Stamford Hospital	25-034AR
2025-WATBY	Waterbury Hospital	25-021AR
2025-WNDHM	Windham Community Memorial Hospital	25-022AR
2025-YNHAV	Yale-New Haven Hospital	25-016AR

Non-HRS Related Data Items Summary

The following Non-HRS Related data items should be submitted by uploading PDF files of the items to the HRS database. It's very important that when naming the files, that a filename that specifically identifies the hospital and the item being submitted be used.

1) Hospital's **cover letter** and **submission checklist;**

2) **Affidavit -** notarized Annual Reporting Filing Affidavit signed and dated by the hospital's CEO or CFO;

3) **Audited Financial Statements (AFS)** – Complete copies of all FY 2025 general purpose Audited Financial Statements prepared by the hospital's Independent Accountants which contain an unqualified opinion. The filing should include hospital only amounts (*if consolidated AFS are submitted*) and a breakdown of Gross Revenue, Contractual allowances, Charity Care, Net Revenue and Bad Debts.

4) **FY 2025 Medicare Cost Report** - The hospital's FY 2025 Medicare Cost Report, as filed, and any prior year re-filed or settled reports not previously submitted to OHS. *Please name the Medicare Cost Report file using a name from the table on page 2, followed by the status of the filing. For example, 2025_BCKUS_initial or 2020_YNHAV_audited;*

5) **Legal chart of corporate structure** - The hospital's and parent corporation's most recent legal chart of corporate structure;

6) **Officers and directors** - Separate current lists of officers and directors including each specific job title, for the hospital, its affiliates, and its parent corporation as of February 28, 2026, *OHS requests that hospitals put all attachments in one PDF file)*;

7) **Uncompensated care policies and procedures** - The hospital's uncompensated care policies and procedures that include a patient sliding fee scale and/or federal poverty income guidelines percentage, *(OHS requests that hospitals put all attachments in one PDF file)*; and

8) **Trauma Activation Fees** – The hospital's Trauma Activation Fee policies and procedures that include the composition of the trauma team, when it is activated, when a patient is billed and any other related charges that are included in the bill. *(OHS requests that hospitals put all policy and procedure attachments in one PDF file and submit the fee data on Report 24B.)*

Report 1 - FY 2025 Audited Financial Statements

A health system may submit to OHS, one Audited Financial Statement (AFS) that includes the AFS for each acute care general or children's hospital within the health system as part of the hospital Annual Reporting process. The term "health system" in this section refers to Section 19a-508c of the statutes and is as follows:

(4) "Health system" means: (A) A parent corporation of one or more hospitals and any entity affiliated with such parent corporation through ownership, governance, membership, or other means, or (B) a hospital and any entity affiliated with such hospital through ownership, governance, membership, or other means;

When submitting AFS for health systems with out of state parent corporations, the health system activity should be all *Connecticut in-state activity only*.
If the health system only provides OHS with one copy of the AFS, each consolidated health system AFS must provide the following especially if the hospital is part of a multi-hospital health system:

a. Stand-alone hospital only amounts for hospitals with subsidiaries in the Supplementary (consolidating) Section of the AFS.
b. Uncompensated Care (Free Care & Bad Debts) breakdown by hospital and a breakdown of Gross Revenue, Contractual allowances, Charity Care, Net Revenue and Bad debts.

Please note the following additional filing requirements:

- Complete AFS that are final versions (not draft versions) and that are general purpose financial statements with all related schedules and notes, which express the unqualified opinion of an independent certified public accounting firm for the most recently completed fiscal year. The AFS should be for the hospital (if a separate audit is performed), each of its affiliates or related corporations except for those affiliates that did not prepare financial statements that were audited because they were inactive or that had an immaterial amount of total assets in relationship to the hospital or the hospital's parent corporation. If the hospital didn't prepare separate hospital AFS, then these amounts should be provided in the consolidating statements of the parent corporation.
- PDF files for all AFS prepared and submitted by an independent certified public accounting firm.
- For hospitals with subsidiaries, the hospital is required to submit audited consolidating financial statements for the hospital and consolidating financial statements that at a minimum contain a balance sheet and statement of operations, and that provide a breakout of the hospital's and each subsidiary's numbers with a Report of Independent Accountants on Other Financial Information. If the hospital didn't prepare separate AFS, then these amounts should be provided in the consolidating statements of the parent corporation.
- OHS's definition of affiliate includes parent corporations as defined in Section 19a-643-201 (b) (1) of OHS's Regulations. For hospitals with parent corporations, the hospital is required to submit audited consolidated financial statements for its parent

corporation and consolidating financial statements that at a minimum contain a Balance Sheet and Statement of Operations, and that provide a breakout of the hospital's and each affiliate's numbers with a Report of Independent Accountants on Other Financial Information. One audit may be done for all entities of the health system which includes the hospital.

- A note in the hospital / health system's AFS must identify individual amounts for the hospital's Gross Patient Revenue, Contractual Allowances, Charity Care and Net Patient Revenue and Bad Debt. If the AFS report only a combined total amount for Gross Revenue, Allowances and Charity Care, separate amounts for each of these categories must still be identified by the independent accountants.
- If the prior year's numbers have been restated by a material amount, please indicate the amounts, and provide a description of why the amounts have been restated in your cover letter.

Report 2 – FY 2025 Medicare Cost Report

The Medicare Cost Report, as filed, for the most recently completed fiscal year, and any final audited Medicare Cost Reports for prior years that were not previously submitted to OHS.

The "As Filed" FY 2025 Medicare Cost Report must be submitted to OHS. Re-filed or settled Medicare Cost Reports not previously submitted for prior years must also be submitted.

The file should include the page with the name of the person at the hospital who is responsible for submitting the document to CMS and the encryption showing the date and time of submission.

Report 3 – Most Recent Legal Chart of Corporate Structure

The most recent legal chart of corporate structure for the hospital, each of its affiliates and subsidiaries and its parent corporation, duly dated.

Identify all hospital affiliates as defined in Section 19a-643-201 (b) (1) of OHS's Regulations as noted below.

> Affiliate – a person, entity or organization controlling, controlled by, or under common control with another person, entity, or organization, including but not limited to parent corporations, holding companies, related entities, joint ventures, and partnerships. Factors to be considered include: common ownership of fifty or more percent; shared boards of directors; purpose; and whether an entity operates for the benefit of others. Control exists where an individual or organization has the power, directly or indirectly, to direct the actions or policy of an organization or entity. A person, entity or organization may be an affiliate for purposes of a particular project.[1]

If an entity was identified as an affiliate on last year's legal chart but is not identified as an affiliate this year, and the affiliation wasn't terminated or dissolved, please provide an explanation and supporting documentation, as to why it does not meet the definition of an affiliate. Additionally, please label all entities that do not have not-for-profit status issued from the Internal Revenue Service. Inactive affiliates and related corporations should be labeled as such.

[1] Hospital financial Review Regulations Sec.19a-643-201(b)(1)

Report 4 – Current Lists of Officers and Directors

Separate current lists of officers and directors for the hospital, each of its affiliates and its parent corporation.

These lists should be as of **February 28, 2026**, and include titles (i.e., Chairman, President, Secretary). Inactive affiliates and related corporations that have no current officers and directors must be labeled as such. **Do not provide personal information of the people such as home addresses and phone numbers**. Hospitals should check the current lists of officers and directors to be submitted to Report 3.

Report 20 – Report of Each Joint Venture, Partnership and Corporation Related to the Hospital

A report containing the name of each joint venture, partnership, subsidiary, and related corporation affiliated with the hospital and specific information about each entity for the most recently completed fiscal year.

Note the following definitions from OHS's Financial Review Regulations:

a. Affiliate – a person, entity or organization controlling, controlled by, or under common control with another person, entity, or organization, including but not limited to parent corporations, holding companies, related entities, joint ventures, and partnerships. Factors to be considered include: common ownership of fifty or more percent; shared boards of directors; purpose; and whether an entity operates for the benefit of others. Control exists where an individual or organization has the power, directly or indirectly, to direct the actions or policy of an organization or entity. A person, entity or organization may be an affiliate for purposes of a particular project.[2]

b. Related Corporation – a corporation that is related to a hospital where the corporation is an affiliate or where the hospital has an ownership interest of ten percent (10%) or more in the corporation or where the corporation has an ownership interest in the hospital of ten percent (10%) or more.[3]

The Report will display all previously entered affiliates from the prior year's Annual Reporting filing. Affiliates and their related information may be edited, and new entities may be added. Inactive affiliates that have not been legally dissolved and that were registered with the Secretary of the State of Connecticut as of September 30, 2025, must be included in all of the HRS Reports unless the affiliate relationship has been terminated.

If an entity was active for any part of the year it should be reported in the filing. If the affiliation with the entity ended during the year for any reason, go to the Facilities Maintenance page, choose the entity, click Edit and enter the Affiliation End Date. This process will prevent the affiliate from appearing in future filings.

Users must report an amount of at least 1% for the ownership percent input. If there are no changes to the data, you may click the "No change from prior year box," to get a green check mark for an affiliate.

[2] Hospital financial Review Regulations Sec.19a-643-201(b)(1)
[3] Hospital financial Review Regulations Sec.19a-643-201(b)(54)

Please be sure to indicate in your cover letter, a description for each affiliate that was added, legally dissolved, or if the affiliate relationship was terminated for any reason in FY 2025.

Inputs include the following information for each joint venture, partnership, and corporation related to the hospital:

a) Affiliate Name – Full legal name of the entity as filed with the Secretary of the State.

b) Affiliate Description – Brief description of the entity's business purpose.

c) Affiliate Service Type – Select the affiliate service type from the dropdown menu.

d) Tax Status – For each affiliate choose one of the options in the dropdown menu; For Profit, Not for Profit or State.

e) Affiliate Address – Street address, town, state, and zip code. Do not use a P.O. Box.

f) CEO / Equivalent Name – Name of the CEO of the entity. If the entity doesn't have a CEO position, then provide the name of the person that would be equivalent to the CEO.

g) CEO / Equivalent Title – Complete job title of the person listed on the CEO Name / Equivalent line. If the entity doesn't have a CEO position, then provide the title of the person that would be equivalent to the CEO.

h) Inactive status – Indicate if the entity was inactive during the year.

i) Ownership Percentage – The percentage ownership the hospital has in its affiliates or the health system has in its affiliated entities. **When completing the hospital and parent corporation the ownership percentages should be 100%.**

j) Ownership Type – For each affiliate choose one of the following from the dropdown menu: Corporation, Joint Venture, Partnership, Limited Liability Corporation (LLC), or Other.

Report 5 – Hospital, Affiliate and Related Corporation Net Assets

A report that identifies by purpose the net assets of the hospital and each affiliate at the end of the most recently completed fiscal year.

The fiscal year ending net assets on the Total of all Affiliates Fund balance line must equal the total net assets reported in the Hospital Parent Corporation's Consolidating Financial Statements. The total intercompany eliminations must equal the total intercompany eliminations reported in the Hospital Parent Corporation's Consolidating Financial Statements. All affiliates and related corporations must be listed.

Inputs include the following:

a) Unrestricted Net Assets or Stockholder's Equity (for profit hospitals). Inputs for a for-profit entity include stockholder's equity such as preferred stock, common stock and retained earnings;

b) Temporarily restricted net assets;

c) Permanently restricted net assets;

d) Intercompany eliminations – the eliminating adjustments in the hospital's or parent corporation's consolidating balance sheet for hospital/subsidiary or affiliate financial activity; and

e) Other eliminations; if applicable.

If there are no net assets to report, choose "Nothing to Report" on the form.

For single hospital health systems, the total fund balance should agree to the health system AFS.

For multi-hospital health systems that report all entities, the total fund balance should also agree to the health system AFS.

For hospitals in multi-hospital systems that only report one hospital, the total fund balance should agree to the hospital's amount in the consolidating health system AFS.

Report 6 – Transactions between the Hospital and Affiliates or Related Corporations

A report that identifies all transactions between the hospital and each of its affiliates during the most recently completed fiscal year.

These transactions include, but are not limited to, the amount of any transfers of funds *from the hospital to an affiliate* to provide capital for the expansion of certain mission-related activities.

Inputs include the following:

a) Transfer Description or an explanation of each transaction category (i.e. transfers of funds, transfers of assets, sales of services, purchases of services, and sales of commodities).

b) Transfer to Hospital amount of the transaction – For physical asset transfers, the amount should be the book value of the asset; and

c) Transfer from Hospital amount of the transaction – For physical asset transfers, the amount should be the book value of the asset.

If there are no transactions to report, choose “Nothing to Report” on the form. When completing the input form, users don’t need to enter any amounts as negatives.

Report 6A – Transactions between Hospital Affiliates or Related Corporations

A report that identifies all transactions between hospital affiliates during the most recently completed fiscal year.

These transactions include, but are not limited to, the amount of any transfers of funds for purchases of property, plant and equipment, transfers of assets, and sales/purchases of services or commodities between affiliates.

Inputs include the following:

a) Affiliate Receiving Funds – The name of the affiliate that is receiving funds from another affiliate;

b) Transfer Description – An explanation for the transfer of funds between the two affiliates; and

c) Transfer Amount – The amount of the transaction. For physical asset transfers, the amount should be the book value of the asset

If there are no transactions to report, choose “Nothing to Report” on the form.

Report 7 – Expenditures by Affiliates or Related Corporations for the Benefit of the Hospital

A report that identifies all expenditures incurred by each affiliate for the benefit of the hospital, e.g., subsidized housing for staff, during the most recently completed fiscal year, and the amount of the expenditures.

HRS Report 7 should not include any transactions reported on HRS Report 6. The Hospital should provide supporting documentation or reference the AFS page number for any amounts that represent ongoing expenditures. Such support should include the nature of the arrangement for such ongoing expenditures and the expected duration of the expenditures.

Inputs include the following:

a) Expenditure Description – Describe the nature of each expenditure. In all instances, the hospital should total all similar expenditures during the year as one single expenditure; and

b) Amount of the expenditure being reported.

If there are no transactions to report, choose “Nothing to Report” on the form.

Report 8 – Hospital Commitments or Endorsements for the Benefit of Affiliates or Related Corporations

A report that identifies all commitments or endorsements entered into by the hospital for the benefit of each affiliate.

HRS Report 8 should not include any transactions included in HRS Reports 6, 6A and 7. Examples include guarantees of certain indebtedness of affiliates or related parties or becoming part of an obligated group for the benefit of an affiliate or related party. A hospital could enter into a commitment to guarantee lease payments on property for the benefit of an affiliate for a fixed term, or put up collateral in the form of cash or cash equivalents for any debt financing entered into for the benefit of an affiliate. In addition, with an endorsement the hospital could provide some form of helpful support for an affiliate.

The hospital should provide supporting documentation for each described commitment and/or endorsement, such as a contract, a letter of understanding or reference the page number in the notes to the FY 2025 AFS.

Inputs include the following:

a) Commitment / Endorsement Description – Describe the commitment and/or endorsement; and
b) Amount of the commitment and/or endorsement – This should be for the entire time period based upon the applicable expiration date of each commitment and/or endorsement.

If there are no transactions to report, choose “Nothing to Report” on the form.

<u>Reports 9 – 14 CHIME Hospital Utilization Reports</u> *Not Required for FY 2025*

Hospital Utilization Reports to be submitted directly to OHS by CHIME or by the hospital.

Pursuant to Section 19a-643-206(b) (9), (10), (11), (12), (13) and (14) of OHS's Regulations, the CHIME hospital utilization reports to be submitted are not required for FY 2025.

Report 15 – Uncompensated Care Policies and Procedures

The uncompensated care policies and procedures of the hospital for the most recently completed fiscal year.

Each hospital shall annually file information concerning uncompensated care that includes a copy of the hospital's policies and procedures related to charity care and bad debts for financial activity associated with patient accounts receivable, which were in effect for the hospital's most recently completed fiscal year, **duly dated**.

Hospital uncompensated care means, pursuant to 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 are on file at OHS***. Include with the charity care and bad debts policies and procedures a copy of the hospital's patient sliding fee scale, and/or indicate the federal poverty income guidelines percentage used by the hospital for FY 2025 Section 19a-659(5), C.G.S., the total.

Report 16 – Donations and Funds Restricted for Indigent Care and Free Beds

A report identifying all donations and funds, which are or have been restricted for the care of indigent patients for the most recently completed fiscal year.

This report will include, but is not limited to, information which identifies the principal balance, and all earned income for the most recently completed fiscal year as well as projected interest income expected to be earned during the next fiscal year (FY 2026).

Inputs include the following:

a) The Beginning Balance;

b) Donations recorded during the fiscal year;

c) Income Realized and accrued during the fiscal year on the existing balances at the beginning of the fiscal year;

d) Unrealized Gains and Losses of the funds during the fiscal year; and

e) Projected Interest Income from interest bearing funds for the next fiscal year.

The Beginning Balance must agree to the previous year's ending balance, or an error message will appear.

There is no input in the database for Expenditures. The total dollar amount of hospital bed funds provided to patients on Report 17a will flow to the Expenditures line of the report.

If there are no transactions to report, choose "Nothing to Report" on the input form.

The Hospital must provide an explanation for each difference between the FY 2024 and FY 2025 amounts, which result in a % greater than plus or minus 25% in the % Difference Column of HRS Report 16. 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 17A – Hospital Bed Funds Held or Administered by the Hospital – Patient Activity
Report 17B – Hospital Bed Funds Held or Administered by the Hospital – Fund Activity

A report from each hospital that holds or administers one or more hospital bed funds that is maintained and annually compiled by the hospital for the most recently completed fiscal year, and that includes both the hospital's patient activity and bed fund activity information pursuant to Section 19a-509b (f), C.G.S.

HRS Report 17 is divided into two separate reports, Reports 17A and 17B as follows:

Report 17A – Patient Activity Inputs include the following:

a) The Number of Applicants for hospital bed funds;
b) Patient Number to indicate the patient receiving hospital bed fund grants (do not include unique patient identifiers such as a social security number);
c) The Hospital Bed Funds Name used by the patient; and
d) The Fund Amount provided to the patient from the hospital bed fund.

The total number of approved applicants will be calculated on the report based on the patient fund details entered. The report will also calculate the total dollar amount of hospital bed funds provided to patients. The number of approved applicants should be less than or equal to the total number of applicants or an error message will appear.

If the Hospital has no Patient Activity to report, choose "Nothing to Report."

Report 17B – Bed Fund Activity Inputs include the following:

a) Hospital Bed Fund name;
b) Fair Market Value of the Principal of each individual hospital bed fund, or the principal attributable to each bed fund if held in a pooled investment;
c) Actual Earnings for each hospital bed fund or the actual earnings attributable to each hospital bed fund;
d) Earnings Reinvested as principal by actual dollar amount, if any; and
e) Earnings Available for patient care by actual dollar amount; if any.

If the Hospital has no Hospital Bed Fund information to report choose "Nothing to Report." Do not enter any other information, and specifically do not report the use of any **operating funds**.

Report 17A and 17B data may be uploaded using a downloadable CSV file located on each report's input screen. **Do not format the data in any way. Including commas, hyphens or dollar signs will affect uploading the file. Also, be sure to use the most recent version of the form.**

Report 18 – Hospital Collection Placement Policies and Collection Agent Information

A report that provides hospital debt collection information including debt collection placement policies and procedures and individual collection agent information for the most recently completed fiscal year.

The debt collection information required to be input pursuant to Section 19a-673c, C.G.S. is divided into two sections on HRS Report 18 as follows:

General Collection Processes and Procedures Section – These are the standard policies and procedures used to assign all patient debts to collection agents.[4]

Inputs include the following:

a) Hospital's processes and policies for assigning a debt to a collection agent;
b) Hospitals processes and policies for compensating a collection agent for services rendered; and
c) Total recovery rate on all accounts assigned (excluding Medicare accounts) to collection agents by the hospital. This amount should be between (or equal to) the percentage(s) entered for the individual Recovery Rate on Accounts Assigned to the Collection Agents in Section II or an error message will appear.

Specific Collection Agent Information Section – These are the individual policies and procedures that vary by collection agent used to assign a debt to individual collection agents.

Inputs include the following:

a) Collection Agent Name;
b) Collection Agent Type (Attorney or Collection Agency)
c) Related / Not Related Entity (to the hospital);
d) Procedures for assigning debt with this collection agent;
e) Procedures for compensating this collection agent, and
d) The recovery rate on accounts assigned to this collection agent (excluding Medicare accounts) to collection agents by the hospital.

Please ensure that you have listed the names and information for collection agents that are registered with the State of Connecticut, Department of Banking and any referenced in the hospital's bad debts policies and procedures contained in Report 15 of the hospital's FY 2025 Annual Reporting.

[4] Hospital Financial Review Regulations Sec.19a-643-206(b)(18)(A through D)

Report 19A – Salaries and Fringe Benefits of the Ten Highest Paid Hospital Employees
Report 19B – Salaries and Fringe Benefits of the Ten Highest Paid Health System Employees

Reports listing the salaries and fringe benefits for the ten highest paid employees in the hospital and health system. Each position shall be identified by a name and complete job title and may be entered in any order as they are sorted by total combined salary and fringe benefits by the system. Inputs are as follows:

a. Employee Name (first and last);
b. Position Title of the employee[5] - Enter the **specific job title** which denotes each individual position's department or area of responsibility in the hospital / health system. Please note that generic position titles (e.g., "MD") are not acceptable
c. Salary (accrued) for the fiscal year ending September 30th from payroll records
d. Fringe benefits for the fiscal year ending September 30th **from payroll records and other hospital / health system records**

A text box is provided at the bottom of both the Report 19A and 19B input forms to allow hospitals to explain any of the data entered in the input section of the reports. Filling out the text boxes is completely voluntary and not required. For positions that are paid by more than one hospital, a narrative should be included in the input box clarifying how much each entity pays toward the position and the specific positions. One-time benefits should also be included to clarify salary amounts. The amounts attributable between Connecticut and out-of-state hospitals should also be included.

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 Salary and Fringe Benefit data inputs on **Report 19B**. All other hospitals in the system should click the Nothing to Report box on the input form.

Fringe benefits[6] shall include all forms of compensation whether actual or deferred, made to or on behalf of the employee whether full time or part-time and shall include, but not be limited to, the following:

a. The cost to the hospital / health system of all health, life, disability or other insurance or benefit plans;
b. For the hospital / health system, the cost of any employer payments or liability to employee retirement plans or programs;
c. For the hospital / health system the cost or value of any bonus, incentive or longevity plans not included under normal salary reporting guidelines;
d. The cost or value of any housing, whether in the form of a house, apartment, condominium, dormitory or room of any type, whether full-time or only available for part-time use, if subsidized in full or in part by the hospital / health system and not located directly within a hospital building offering direct patient care;

[5] Hospital Financial Review Regulations Sec. 19a-643-206(b)(19)
[6] Hospital Financial Review Regulations Sec. 19a-643-206(b)(19)(A through G)

e. The fair market value of any office space, furnishings, telephone service, support service staff, support service equipment, billing or collection services or similar benefits provided to any person for use when seeing non-hospital / health system or private patients or clients. This value shall be prorated based on the total number of hospital / health system and non-hospital / health system patient billing units or provider man-hours involved. For purposes of this subparagraph, if both hospital / health system and non-hospital / health system clients are served from the same location, hospital / health system patients are defined as patients who are billed directly by the hospital / health system for the service provided and for whom the hospital / health system retains the full payment received as part of its gross operating revenue;

f. For the hospital / health system, the fair market value of the cost or subsidy of the use of any automobile, transportation tickets or passes, free or reduced parking, travel expenses, hotel accommodations, etc.; and

g. Any items of value available to employees and not specifically listed above.

Report 19C – Financial Gains Realized from a Transfer of Ownership CON

A report listing the financial gains realized by Officers, Directors, Board Members and Senior Managers as a result a Transfer of Ownership.

Section 19a-644(d) requires each hospital that is a party to a transfer of ownership involving a hospital for which a Certificate of Need (CON) application was filed and approved during the fiscal year ending September 30th of the immediately preceding year, to file any amounts related to salary, severance payment, stock offering or other financial gain realized by each officer, director, board member or senior manager of the hospital as a result of the transaction.

Inputs to be completed for each hospital are indicated below for each person that received a financial gain from the transaction. The value to be reported for each input category should be the additional gain the person received as compensation over and above their compensation prior to the transaction.

a) Employee Name – first and last name of the person receiving the financial gain;

b) Position type – The role or title of the person receiving compensation from the transfer of ownership. Hospitals should enter Officer, Director, Board Member or Senior Manager from a dropdown list provided and may enter more than one of the options if the person has multiple position titles by typing the titles directly into the database;

c) Salary of the named person as a result of the transaction;

d) Severance Payment of the named person as a result of the transaction;

e) Stock Offering Value received by the named person as a result of the transaction. When reporting the Stock Offering Value, the amount should be the value of any shares of stock received by the named person as of the date the stock was received; and

f) Other Financial Gains received by the named person as a result of the transaction. Other Financial Gains include the value of any additional compensation other than Salary, Severance Payments, or Stock Offerings such items as automobiles, trips, jewelry, homes, and home furnishings, etc.

If there are no transactions to report for this fiscal year, the hospital must choose “Nothing to Report on the input screen.

Report 21 – Hospital Salaries and Fringe Benefits paid by Joint Ventures, Affiliates and Related Corporations

A report containing the salaries and the fair market value of any fringe benefits as described in Section 19a-643-206(b)(21) of OHS's Regulations, paid to hospital and health system employees by each joint venture, partnership, and related corporation either directly or indirectly, in addition to salaries and fringe benefits paid to the employees of each hospital affiliate or related corporation by the hospital.

A hospital employee is anyone who provides a service (excluding contracted services) that incurs a salary expense for the hospital.

Inputs on the report include the following:

Paid by the Entity to Hospital Employees

a) Salaries (directly or indirectly) – The salaries paid to *hospital* employees by each joint venture, partnership, and related corporation, either directly or indirectly,

b) Fringe Benefits (directly or indirectly) – The fair market value of any fringe benefits paid by the entity to *each joint venture, partnership, and related corporation*, either directly or indirectly to hospital employees.

Paid by the Hospital to Employees of the Entity

a) Salaries (directly or indirectly) – The salaries paid to employees of each joint venture, partnership, or related corporation by the hospital, either directly or indirectly.

b) Fringe Benefits (directly or indirectly) – The fair market value of any fringe benefits paid to employees of *each joint venture, partnership, or related corporation*, either directly or indirectly by the hospital.

If there are no salary or fringe benefit transactions to report, choose "Nothing to Report on the input screen.

Report 22 – Transfer of Assets or Operations or Change of Control from the Hospital to a For Profit Entity

A report of all transfers of assets, transfers of operations or changes of control involving the hospital's clinical or non-clinical services or functions from the hospital to a person or entity organized or operated on a for profit basis.

Inputs that describe a hospital transfer of hospital assets or operations, or change in control involving hospital clinical or non-clinical services or functions to a for profit person or entity occurred pursuant to Section 19a-644 (c), of the C.G.S. and required by Section 19a-643-22, Regulations,

Inputs include the following:

a) The name of the Person or Entity organized or Operated For Profit involved in each Transfer of Assets or Operations or Change of Control involving Hospital Clinical or Non-clinical Services or Functions involved in each transfer or change of control;

b) A description of each transfer of Assets or Operations or Change of Control involving Hospital Clinical or Non-clinical Services or Functions;

c) A description of each Hospital Clinical or Non-clinical Service or Function transferred or involved in a change of control;

d) The Date that each Transfer or Assets or Operations or Change of Control involving Hospital Clinical or Non-clinical Services or Functions occurred; and

e) The amount of each Transfer of Assets or Operations or Change of Control involving Hospital Clinical services or Non-Clinical Services or Functions.

If the hospital has no transfers or changes in control to report, choose "Nothing to Report" on the input screen.

Report 23 – Charity Care and Reduced Cost Services Provided by the Hospital

A report that identifies the Hospital Charity Care and Reduced Cost Services provided by the hospital that reports (1) the number of applicants for charity care and reduced cost services, (2) the number of approved applicants, and (3) the total and average charges and costs of the amount of charity care and reduced cost services provided pursuant to Section 19a-649(b), of the C.G.S.

Applicants are considered to be patients and do not represent individual encounters by a single patient.

Section A – Hospital Charity Care charges should be as reported in the hospital's AFS notes. Charity Care is the hospital care provided to patients who meet certain criteria under the hospital's written charity care policy. Charity care can either be without charge or at amounts less than established rates.

Inputs include the following:

1. Number of Applicants for Charity Care (patients and not individual encounters);
2. Number of Approved applicants for Charity Care;
3. Total Charges for Charity Care from the hospital's AFS notes; and
4. The hospital's FY 2024 Cost to Charges Ratio ("CCR") provided by OHS. The CCR is the ratio that indicates the percentage of total operating expense to the total of gross patient charges plus other operating revenue for FY 2024 that was provided to the hospitals by OHS.

Section B – Hospital Bed Fund data comes directly from amounts filed on Report 17A and the CCR entered in Section A above.

Data items include the following:

1. Number of Applicants for Hospital Bed Funds (Report 17A),
2. Number of Approved Applicants for Hospital Bed Funds (Report 17A),
3. Total Charges for Hospital Bed Funds provided to all patients (Report 17A); and
4. The FY 2024 CCR provided by OHS.

The Hospital must provide an explanation for each difference between the FY 2024 and FY 2025 amounts, which result in a % greater than plus or minus 25% in the % Difference Column of HRS Report 23. 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 24A – Trauma Activation Fees Policies and Procedures
Report 24B – Trauma Activation Fees Charge Data

Reports that provide the Trauma Activation Fees charged by the hospital including policies and procedures along with specific data on the actual fees charged when providing trauma services provided to patients in the emergency room.

Report 24 is divided into two separate reports, Report 24A and 24B as follows:

Report 24A – Hospitals should annually submit their Trauma Activation Fee policies and procedures which were in effect for the hospital's most recently completed fiscal year, **duly dated**. The policies and procedures should include how hospitals are documenting the practice of charging trauma activation fees when services are provided in the hospital's emergency room.

The documents should also include the composition of the trauma team by clinical staff and specialty, when it is activated, when a patient is billed and any other related charges that are included in the bill. If a hospital needs to provide additional details or guidelines related to the trauma policy, addendums should be added to the main trauma activation policy.

Report 24B – Hospitals should enter the minimum and maximum trauma activation fee charged to patients, a breakout of the number of patients discharged that were billed a trauma activation fee, and a breakout of the total trauma activation fees charged to patients when a hospital's trauma team is activated for a patient emergency.

If a hospital is not designated as a trauma center by the Department of Public Health, then the submission of Reports 24A and 24B is not required. The hospital will still need to check the Nothing to Report box on Report 24B to complete the HRS filing.

The Hospital must provide an explanation for each difference between the FY 2024 and FY 2025 amounts, which result in a % greater than plus or minus 25% in the % Difference Column of HRS Report 24B. Variance explanations should be provided on the Excel report next to the line number of the category with the variance for input amounts only.