Office of Health Strategy
FY 2025 Twelve Months Actual Filing
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 the FY 2025 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 2025 Twelve Months Actual Filing General Instructions have been updated from the FY 2024's instructions and replace all previous versions. **All components of the hospital's FY 2025 Twelve Months Actual Filing must be received by OHS by no later than Tuesday, March 31, 2026.**

The FY 2025 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 2025 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 2024 and FY 2025 amounts.

Similar to FY 2024, the submission of the hospital's license will only be required if the number of beds has changed. OHS is also continuing to request a list of the top ten (10) categories (including amounts) that comprise the Other Operating Expense amount in the Other Operating Expense section of Report 175. Changes to the filing are noted in the Change Log on page 1 and on the applicable pages of these instructions.

Please reference the following instructions for further details of the filing components needed.

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Below is a table of the HRS and Non-HRS related items hospitals must provide to complete the FY 2025 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 555 – Summary of Medicaid Charges and Payments
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)
A list of the top 10 categories (including amounts) that comprise the *Other Operating Expense* amount in the Other Operating Expense Section of HRS Report 175.

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FY 2025 Twelve Months Actual Filing Docket Numbers

HOSPITAL	Docket Number
William W. Backus Hospital	25-001TM
Bridgeport Hospital	25-023TM
Bristol Hospital	25-002TM
Connecticut Children's Medical Center	25-025TM
Danbury Hospital	25-024TM
Day Kimball Hospital	25-003TM
John Dempsey Hospital	25-026TM
Greenwich Hospital	25-027TM
Griffin Hospital	25-028TM
Hartford Hospital	25-005TM
Hospital of Central Connecticut	25-015TM
Charlotte Hungerford Hospital	25-007TM
Johnson Memorial Hospital	25-029TM
Lawrence & Memorial Hospital	25-008TM
Manchester Memorial Hospital	25-010TM
Middlesex Hospital	25-012TM
MidState Medical Center	25-030TM
Norwalk Hospital	25-031TM
Rockville General Hospital	25-032TM
Sharon Hospital	25-033TM
Saint Francis Hospital and Medical Center	25-018TM
St. Mary's Hospital	25-019TM
St. Vincent's Medical Center	25-035TM
Stamford Hospital	25-034TM
Waterbury Hospital	25-021TM
Windham Community Memorial Hospital	25-022TM
Yale-New Haven Hospital	25-016TM

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, 2025 should be submitted only if the number of licensed beds changed during FY 2025;

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 2024 and FY 2025 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;

6. **IRS 990** – The hospital and the hospital parent corporation's IRS Form 990, Return of Organization Exempt from Income Tax for FY 2025. 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; and

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 is one error message, on the Hospital Financial Statement input screen that is related to Report 100 that will appear if certain amounts do not agree. The error message is noted below:

Report 100

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

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 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 2025*

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 2025.

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

1. Complete the input for Payments of Long Term Debt (as a negative) which is needed to calculate the hospital's Debt Service Coverage Ratio. A corresponding input will have to be entered to offset this amount in the category Other Financing Activity.

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 2024 and FY 2025 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 2024 and FY 2025 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.

Hospitals should separately 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. OHS has developed an Excel template for hospitals to standardize the reporting of the top 10 categories that comprise the Other Operating Expense amount.

A list of categories with their definitions is provided in Appendix 1.

The Hospital User Fee input has been blocked and will not be a required input moving forward. OHS will be removing the user fee amounts and adjusting the Other Operating Expense prior to the completion of the filings.

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 is one 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

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

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 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 has been disabled.

Hospitals should now be able to enter the amounts from the health system statement of cash flows and agree to the line *Cash and cash equivalents and restricted cash and cash equivalents, beginning* (or something similar based on the auditor) indicated in the audited financial statements.

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 2024 and FY 2025 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, 2025.

Please submit a copy of the hospital's DPH License as of September 30, 2025 only if the number of licensed beds has changed during FY 2025.

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 Available 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 2024 and FY 2025 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, 555, 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.

Report 550 – Hospitals should continue to include Medicaid Supplemental payments with the Medicaid payment amounts. Any other payments from DSS should also be reported on Report 550.

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 2024 and FY 2025 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. Medicare Advantage activity should be reported with the Medicare amounts.

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. Amounts should include all Medicaid Payments issued

to hospitals including the Base payment, DSH, Non-DSH supplemental payments, and exclude the Medicaid Portion of the User Fee.

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. Total patient charges for hospital inpatient services consistent with Medicare principles of reimbursement. (Regulation 19a-643-201).

j. Outpatient accrued charges - the total accrued gross patient revenue for hospital outpatient services. Total patient charges for hospital inpatient services consistent with Medicare principles of reimbursement. (Regulation 19a-643-201).

k. Total accrued charges - the total gross patient revenue for all patient services provided by a hospital. Total patient charges for hospital inpatient services consistent with Medicare principles of reimbursement. (Regulation 19a-643-201).

l. Inpatient accrued payments - the total inpatient accrued charges less accrued inpatient contractual allowances. Total patient payments for hospital inpatient services consistent with Medicare principles of reimbursement. (Regulation 19a-643-201).

m. Outpatient accrued payments - the total outpatient accrued charges less accrued outpatient contractual allowances. Total patient payments for hospital inpatient services consistent with Medicare principles of reimbursement. (Regulation 19a-643-201).

n. Total accrued payments - the total accrued charges less total accrued contractual allowances. Total patient payments for hospital inpatient services consistent with Medicare principles of reimbursement. (Regulation 19a-643-201).

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.

s. Hospital User Fee / Provider Tax– expenses the hospital paid related to the DSS hospital user fee / provider tax.

Uncompensated Care Definitions

t. 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.

u. 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.

v. 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.

w. 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.

x. 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 2024 that was provided to the hospitals by OHS.

Miscellaneous

y. 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.

z. 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.

aa. 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.

bb. Non-government contractual allowances - the amount of discounts provided to non-governmental payers pursuant to a written agreement.

Report 555 – Summary of Medicaid Charges and Payments

A report that provides a summary of Medicaid charges and payments, along with payment to cost ratio and user fee data.

OHS is in the process of creating a new Report 555 with data similar to the Excel template hospitals used to complete the various Medicaid payments in the prior year's filing.

NEW inputs to the portal include the following:

1. The Medicaid payment detail inputs that were requested with the supplemental Excel filing in FY 2024;

2. An input for the cost to charge ratio from the Medicare Cost Report Worksheet S-10, line 1;

3. An input for the Hospital Provider Tax / User Fee;

4. A question asking whether the user fee is included in the Medicare Cost Report;

5. An input for the Medicaid Charges from the Medicare Cost Report, and

6. An input for the Medicaid Payments from the Medicare Cost Report.

Inputs include major payer categories for Medicaid Inpatient and Outpatient payment details including rate payment, general supplemental, small hospital, medium hospital, large hospital, Graduate Medical Education, DSH payments, Distressed Hospital Payments, and Other Payment activity.

Additional inputs include Hospital Provider Tax / User Fee, Medicare Cost Report ("MCR") Medicaid Charges and Payments, and whether the user fee is included in the MCR.

Additional items in 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, and Medicaid payment to cost ratio, and distribution percentages of the user fee based on FY 2016 filed data.

Calculations – distribution of the user fee if applicable to Medicare, Medicaid, and Non-government payment to cost ratios, and comparisons of Medicaid payments filed to those in the Medicare Cost Report.

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 2025*

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, 2019, that the AUP's wouldn't be required for FY 2019 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 2025 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.

Appendix 1 - Report 175 Expense Definitions

Operating Expenses by Category

Salaries and Wages

a. Nursing Salaries – salaries and wages paid to all nursing positions including direct patient care nursing and nursing administration.

b. Physician Salaries – physician compensation including salaries and wages for all physicians and residents engaged in patient care and educational activities. Residents include Externs and Fellows.

c. Other Medical Personnel Salaries – salaries and wages paid to employees who are not nurses or physicians but are engaged in providing patient care.

d. Non-Medical Personnel Salaries – salaries and wages paid to employees who are not classified as either nursing personnel or physicians and who are not engaged in providing patient care.

Fringe Benefits

a. Nursing Fringe Benefits – fringe benefits paid to all nursing positions including direct patient care and nursing administration.

b. Physician Fringe Benefits – fringe benefits paid to all physicians and interns engaged in patient care and educational activities. Residents exclude Externs and Fellows.

c. Other Medical Personnel Fringe Benefits – fringe benefits paid to employees who are not nurses or physicians but are engaged in providing patient care.

d. Non-Medical Personnel Fringe Benefits – fringe benefits paid to employees who are not classified as either nursing personnel or physicians and who are not engaged in providing patient care.

Supplies and Drugs

a. Supplies - all non-salary expenses associated with medical supplies.

b. Drugs - all non-salary expenses associated with pharmaceutical and general drug costs.

Depreciation and Amortization

a. Depreciation - Building - the expiration of the service life of the physical plant, which is charged as an expense during the year, usually using the straight-line method.

b. Depreciation - Equipment - the expiration of the service life of equipment, which is charged as an expense during the year, usually using the straight-line method.

c. Amortization – bond issuance costs that are being amortized over time.

Interest Expense

a. Interest Expense – all interest paid on borrowing for operations, buildings, or equipment.

Other Operating Expense

b. Contract Labor Nursing Fees - total compensation earned by nurses on a fee basis for services rendered to the hospital.

c. Contract Labor Physician Fees - total compensation earned by physicians and residents on a fee for service basis for services rendered to the hospital.

d. Contract Labor - Other Medical Personnel - total compensation earned by employees that are not physicians, residents, or nurses but are engaged in providing patient care on a fee for service basis for services rendered to the hospital.

e. Contract Labor - Non Nursing, Non Physician Fees - total compensation earned by employees that are not either physicians, residents, or nurses, and who are not engaged in providing patient care, on a fee for service basis for services rendered to the hospital.

f. Water – expenses paid to the water company for water usage.

g. Natural Gas – expenses paid to the natural gas company for natural gas usage.

h. Oil - expenses paid to the oil company for oil usage.

i. Electricity - expenses paid to the electric company for electricity usage.

j. Telephone - expenses paid to the telephone company for telephone service.

k. Other Utilities - expenses paid for miscellaneous utility usage not categorized by one of the above categories.

l. Malpractice Insurance Cost - the total cost of medical malpractice insurance including primary insurance and any other form of medical malpractice insurance.

m. Accounting Fees – expenses paid to certified public accounting firms for work related to the hospital's financial records.

n. Legal Fees – expenses paid to attorneys and their law firms for legal advice on hospital matters.

o. Consulting Fees – expenses paid for independent consultants and/or consulting firms hired by the hospital.

p. Dues and Memberships – expenses paid for dues and memberships to national or local organizations.

q. Equipment Leases – expenses paid for all medical and non-medical equipment leased by the hospital.

r. Building Leases – expenses paid for buildings or office space leased by the hospital.

s. Repairs and Maintenance – expenses paid for repairing equipment or maintaining the hospital's physical plant.

t. Insurance Expense – expenses paid for insurance on the hospital physical plant or on hospital employees.

u. Travel – expenses paid for work related travel.

v. Conferences – expenses paid for holding or attending conferences.

w. Property Tax – expenses paid for taxes on the hospital's building and equipment.

x. Sales Tax – expenses for state sales taxes paid by the hospital.

y. General Supplies – expenses paid for supplies used in the hospital regardless of department.

z. Licenses and Subscriptions – expenses paid for specialty licenses needed by hospital members or for fees paid for trade publications.

aa. Postage and Shipping – expenses paid for postage, certified mail and overnight delivery charges.

bb. Advertising – expenses paid for advertising in newspapers, magazines, trade journals, etc.

cc. Corporate Parent / System Fees – expenses for management fees, corporate allocation percentage, intercompany or affiliation fees paid to a parent organization.

dd. Computer Software – expenses for contracts and maintenance for computer programs and licenses.

ee. Computer Hardware & Small Equipment – expenses for purchases of computer equipment and small equipment.

ff. Dietary / Food Services – expenses for purchases for groceries, food and beverages, spoilage, and food supplies.

gg. Lab Fees / Red Cross Charges – expenses for lab tests and purchases of blood from the Red Cross.

hh. Billing & Collection / Bank Fees – expenses for billing and collecting of patient balances and fees charged by banks.

ii. Recruiting / Employee Education & Recognition – expenses for costs related to staff development and training, tuition, service awards, etc.

jj. Laundry / Linen – expenses for hospital laundry and linen services.

kk. Professional / Physician Fees – expenses for physician fees and professional services.

ll. Waste Disposal – expenses for costs of any hazardous waste, medical waste, or trash removal.

mm. Purchased Services – Medical – expenses for purchased services that are medically related to patient care.

nn. Purchased Services – Non-Medical – expenses for purchases services that are non-medically related to patient care.

oo. Affiliate Support – expenses the hospital paid to support affiliates or subsidiaries.

pp. Other Operating Expenses - any miscellaneous operating expenses the hospital may incur that cannot be classified in any of the above listed categories.