**Section 2510.APPENDIX A Illinois Health Care Cost Containment Council Annual Financial Data Report**

At a minimum, hospitals or their agents will submit the following data elements to the Council or its Agent on the electronic or hard copy instrument designated:

OPERATING REVENUES

1) Net patient service revenue - The estimated net realizable amounts from patients, third party payers and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers.

2) Other revenue - Revenue from services other than health care provided to patients, sales and services to non-patients and operations restricted contributions; including, but not limited to, the following: (i) tax appropriations that include all revenue received from local taxing bodies (e.g., city, township, county, district) which are designed for hospital operations; (ii) contributions (operations restricted) received from endowments, grants, etc., which are restricted and support operating expenditures of the hospital if the costs associated with them are included in operating expenses; and (iii) all other revenue generated from non-patient sources that are of an operating nature (i.e., cafeteria, parking lot, etc.) and operating gains.

3) Total operating revenue - The total of net patient service revenue and other revenue (i.e., the sum of items 1 and 2).

OPERATING EXPENSES

4) Bad debt expense - Amounts deemed uncollectible primarily because of a patient's unwillingness to pay as determined after collection efforts.

5) Total operating expenses - The sum of the following: (i) salary and wages; (ii) employee fringe benefits; (iii) professional medical fees paid to professionals for medical services; (iv) depreciation expense based on historical costs; (v) interest expense; (vi) drugs, films, solutions and medical care supplies; (vii) utility expense for fuel, water, heat, light, power and telephone service; (viii) malpractice insurance expense excluding general liability insurance or contributions to a self-insurance fund for professional liability; (ix) bad debt expense; and (x) all other operating expenses.

NON-OPERATING GAINS/LOSSES

6) Total non-operating gains - The classification of activities as non-operating depends on the individual health care provider. In general, activities generate non-operating gains to the extent that they result from a provider's peripheral or incidental transactions and from other events stemming from the environment that may be largely beyond the control of the provider and its management. Non-operating gains include, but are not limited to, the following: (i) investment income, such as funded depreciation, contributions and endowments; (ii) all contributions, gifts and bequests which are not non-restricted; and (iii) all other non-operating gains, including extraordinary gains, that are not a result of investments or contributions.

7) Total non-operating losses - All losses that are classified as non-operating to the extent that they result from a provider's peripheral or incidental transactions and from other events stemming from the environment that may be largely beyond the control of the provider and its management.

PATIENT CARE REVENUES

8) Gross inpatient revenue - Full hospital charges to inpatients for hospital services before considering any deductions for charity care or contractual allowances, including, but not limited to, the following: (i) revenue derived from the daily room charge for inpatient services such as room, board and nursing care in routine areas (e.g., medical, surgical, pediatrics, rehabilitative, etc.) and special care units (e.g., intensive care, coronary care, burn units, neonatal intensive care); and (ii) revenue derived from ancillary inpatient hospital services such as lab, x-ray, cardiology.

9) Gross outpatient revenue - Hospital services revenue derived from non-inpatient activities, including, but not limited to, all outpatient, clinic, day surgery, day psychiatric care, emergency room care, etc.

10) Other patient care revenue - Any revenue classified as patient-related which does not belong in the above inpatient or outpatient categories (e.g., home health care, in-home hospice care, etc.).

11) Total patient revenue - Any revenue that constitutes "total gross patient revenue" as defined in item 12 below.

12) Total gross patient care revenue - The total of gross inpatient revenue, gross outpatient revenue and other patient care revenue (i.e., the sum of items 8 through 10).

13) Medicare gross revenue - Full hospital charges derived from Medicare, before considering any deductions, including revenue resulting from routine and special care, and ancillary and outpatient service. This figure may be estimated.

14) Medicaid gross revenue - Full hospital charges derived from Medicaid (MAG and MANG), before considering any deductions, including revenue resulting from routine and special care, and ancillary and outpatient service. This figure may be estimated.

15) Total other gross revenue - Full hospital charges derived from any other source, before considering any deductions, including, but not limited to, Blue Cross/Blue Shield, commercial insurance, health maintenance organizations and preferred provider organizations, revenue resulting from routine and special care, and ancillary and outpatient service. This figure may be estimated.

DEDUCTIONS FROM REVENUE

16) Charity care - These revenue deductions represent the aggregate of the accounts written off when it is determined that a patient is unable to pay. Charity care results from the facility's policy to provide health care services free of charge to individuals who meet certain financial criteria. Do not include costs associated with community benefits or other non-patient related services.

17) Medicare allowance - Revenue deductions incurred in treating Medicare patients. This figure may be estimated.

18) Medicaid allowance - Revenue deductions incurred in treating Medicaid patients. This figure may be estimated.

19) Other contractual allowances - Revenue deductions incurred in treating patients covered by Blue Cross/Blue Shield plans, commercial insurance plans, HMO/PPO contracts or other revenue deductions other than charity care, Medicare allowances and Medicaid allowances. This figure may be estimated.

20) Other allowances - All other deductions from revenue for items such as courtesy allowances, employee discounts, administrative writeoffs, etc.

21) Total deductions - The sum of charity care, Medicare allowances, Medicaid allowances, other contractual allowances and other deductions (i.e., the sum of items 16 through 20.)

ASSETS

22) Operating cash and short-term investments - The total of cash on hand and in banks and (unrestricted) investments estimated to be held no longer than one year.

23) Estimated patient accounts receivable - Patient accounts receivable adjusted for allowances and bad debts.

24) Other current assets - The value of all other current assets.

25) Total current assets - The total current assets of the hospital. This amount should include the sum of operating cash and short-term investments, estimated patient accounts receivable (net of allowances and bad debts) and other current assets (i.e., the sum of items 22 through 24).

26) Total other assets - The sum of (i) the amounts included in the hospital's designated funded depreciation account; (ii) the value of property, plant, and equipment recorded on the hospital's books; (iii) any other unrestricted assets; and (iv) any restricted assets (donor or legally restricted only); less accumulated depreciation on fixed assets such as property, plant, and equipment.

27) Total assets - The sum of total current assets and total other assets (i.e., the sum of items 25 and 26).

LIABILITIES AND FUND BALANCES

28) Total current liabilities - The sum of all current liabilities using generally-accepted accounting principles as a guide including, but not limited to, the following: (i) vendor accounts payable (excluding reconciliation payments due to third party payers); (ii) current year's principal payments on long-term debt; and (iii) other current liabilities.

29) Long term debt - Debt whose anticipated maturity (liquidation) is in excess of one year (net of the current maturities).

30) Other liabilities - The value of any other non-current liabilities or deferred revenue.

31) Total liabilities - The sum of total current liabilities, long term debt and other liabilities.

32) Total liabilities and fund balances - The sum of total liabilities (item 31) and all fund balances (equity) of the hospital - including restricted as well as unrestricted funds.

(Source: Amended at 20 Ill. Reg. 4727, effective March 6, 1996)