

**Healthcare Information Division**

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**Instructions and FAQs for****ANNUAL FINANCIAL DISCLOSURE REPORT SITE**

Welcome to OSHPD's Annual Financial Disclosure Report site, where you can view or download detailed annual financial disclosure reports submitted by California's 450 hospitals and 1,250 long-term care facilities. This site is updated each Wednesday and Friday morning, and includes reports as originally submitted by each health facility and as audited by OSHPD, beginning with report periods ending in 2002 for hospitals and 2001 for LTC facilities. To view a report, Adobe Reader is required.

Instructions for Getting a Report**Select a Facility**

- Select **Hospital, Long-Term Care, or All**.
- Select **From Year** and **To Year** to set beginning and ending range for reports, which are based on each facility's report period end date. If you want only one year of reports, select that year from both drop-down boxes.
- Select facility from drop-down list. To refine and/or speed-up your search, select county and city. Only those counties and cities where a facility has submitted a report will be listed.
- To view list of all facilities meeting search criteria, click on **Get Results**. To select an individual facility, you can also use the drop-down menu under **Facility Name** and then click on **Get Results**.
- If more than one reporting year is selected, search results are sorted by facility name and report period.
- Select **Clear** to start a new search.

View and/or Save a Report

- To view a report, locate facility and click on **Submitted Report** or **Audited Report**. If a report is still being desk audited by OSHPD, only the **Submitted Report** will be available.
- To save an opened report, click on **File / Save a Copy...** (Adobe Reader) and Indicate where the file should be saved.

Download a Report

- Locate facility on search results and select **Submitted Report** or **Audited Report**.
- Right-click mouse and select **Save Target As...**
- Indicate where file should be saved.



Hint: For easy reference, when saving or downloading a report, it is suggested that you save file to your Desktop. If you are downloading more than one report, it is advised that you also change filename at this time.

Print Selected Pages

The hospital and LTC facility reports are formatted to print on letter-size paper and are 132 and 37 pages, respectively. If you are interested in printing selected pages instead of the entire report, use the tables below to determine which page to print and the related page range.

Hospital Annual Financial Disclosure Report

Report Page	Description	PDF Begin	PDF End
0	General Information	1	1
1	Hospital Description	2	3
2	Services Inventory	4	5
3.1 - 3.4	Related Hospital Information	6	9
4	Patient Utilization Statistics	10	12
4.1	Patient Utilization Statistics by Payer	13	14
5	Balance Sheet - Unrestricted Fund	15	16
5.1	Supplemental Long-term Debt Information	17	18
5.2	Statement of Changes in Property, Plant & Equipment	19	19
6	Balance Sheet - Restricted Fund	20	21
7	Statement of Changes in Equity	22	22
8	Statement of Income	23	25
9	Statement of Cash Flows	26	26
10 *	Summary of Revenue and Costs	27	34
12	Gross and Net Patient Revenue by Payer	35	46
14	Other Operating Revenue	47	47
15	Physician and Student Compensation - Revenue Producing Centers	48	53
16	Physician and Student Compensation - Non-Revenue Producing Centers	54	56
17	Expense Trial Balance - Revenue Producing Centers	57	64
18	Expense Trial Balance - Non-Revenue Producing Centers	65	72

* Optional page completed by OSHPD.

Print Selected Pages (con't)

Hospital Annual Financial Disclosure Report

19	Cost Allocation - Statistical Basis	73	84
20 *	Cost Allocation	85	102
20a	Cost Allocation - Short Form	103	108
21, 21.1	Direct Payroll / Contract Labor Costs - Revenue Producing Centers	109	120
22, 22.1	Direct Payroll / Contract Labor Costs – Non-Revenue Producing Centers	121	132

* Optional page completed by OSHPD.

LTC Facility Integrated Disclosure and Medi-Cal Cost Report

Report Page	Description	PDF Begin	PDF End
1	General Information	1	1
2	Facility Description and Services Inventory	2	3
3	Related Persons and Organizations	4	6
4.1	Patient Days by Payer	7	7
4.2	Revenue Information by Payer	8	9
4.3	Other Census and Revenue Information	10	10
5.1, 5.2	Balance Sheet - General Fund	11	14
5.3, 5.4	Supplemental Long-Term Debt Information / Medi-Cal Adjustments	15	16
6	Balance Sheet - Restricted Fund	17	17
7	Statement of Changes in Equity	18	18
8	Statement of Income	19	20
9	Statement of Cash Flows	21	21
10.1	Expense Trial Balance Worksheet	22	24
10.2	Other Operating Revenue	25	25
10.3, 10.4	Medi-Cal Adjustments to Trial Balance Expenses	26	28
11 - 11.3	Allocation of Indirect Costs to Direct Costs	29	32
12.1, 12.2	Labor Report	33	36
13	Special Care Program Ancillary Services Cost Computation	37	37

Frequently Asked Questions

Q1. How large are the reports and what is their file format?

A1. Each hospital report is approximately 1.4 Mb and consists of 132 pages, while each LTC report is about 310 Kb and consists of 37 pages. All files are in Portable Document Format (.pdf) and set-up to print on letter-sized (8.5" x 11") paper.

Q2. When are annual financial disclosure reports due?

A2. By law, annual financial disclosure reports are due four months after the end of the reporting period, which is typically the facility's fiscal year end date. An extension of up to 90 days may be granted.

Q3. What are some reasons why a facility does not appear in search results?

A3. There are several possible reasons, such as report is not yet due, report is delinquent, facility is closed, facility has placed its beds in suspense, and facility has changed its name.

Note: All hospital locations do not submit a separate report. Many operate under a consolidated license, meaning its financial data are combined with its parent facility.

Q4. What is the difference between a "Submitted" report and "Audited" report?

A4. The "Submitted" report contains the original data submitted by the facility. The "Audited" report contains all corrections made by the facility and OSHPD during the desk auditing process and any optional data fields calculated by OSHPD. The "Audited" report is available only after OSHPD completes its desk audit. (Note – Medi-Cal rates for LTC facilities are based on the "Submitted" report.)

Q5: Why are some pages blank or appear to be missing data?

A5: OSHPD completes certain pages and data fields for the hospitals and LTC facilities. These pages and data fields will be blank on the "Submitted" report and completed on the "Audited" report. Additionally, some LTC facility pages are completed only by Medi-Cal providers, and will be blank on both the "Submitted" and "Audited" reports for non-Medi-Cal providers. A summary of the calculated fields and LTC facility pages completed only by Medi-Cal providers follows:

Calculated Fields on Hospital Annual Disclosure Report

Page 10 – All fields

Page 17 – Columns 12, 13 and 14

Page 18 – Columns 12 and 14

Calculated Fields on Hospital Annual Disclosure Report (con't)

Page 19 – Columns 4, 5, 8, 11, 12, 13, and 17

Page 20 – All fields

Pages 21 - Columns 1 through 21 (odd only), lines 150, 225, and 405; and column 25

Page 21.1 – Columns 1 and 3, lines 150, 225, and 405

Page 22 - Columns 1 through 21 (odd only), lines 10, 50, 150, 200, 300, 350, and 370; and column 25

Page 22.1 – Column 1, lines 10, 50, 150, 200, 300, 350, and 370

Calculated Fields and Medi-Cal Provider Pages on LTC Facility Integrated Disclosure and Medi-Cal Cost Report

Page 5.4 – Completed only by Medi-Cal providers

Pages 10.3 and 10.4 - Completed only by Medi-Cal providers

Page 11.3 – All fields

Page 13 - Completed only by Medi-Cal providers

- Q6. When opening up a report, why does a blank Internet Explorer (IE) browser window also appear?**
- A6. You probably have Adobe Acrobat Professional installed on your PC. This issue does not occur with Adobe Reader and Acrobat Standard. We suggest changing your default application for .pdf files or just close the IE browser window. If you are opening up several reports, additional IE browser windows will appear.
- Q7. The current hardcopy facsimile report includes a Summary Individual Disclosure Report (SIDR) that contains summary information and calculations based on the annual financial disclosure report. Is the SIDR available with the on-line reports?**
- A7. No, the site does not include the SIDR report at this time, although our intent is to make the SIDR available in the future. In the meantime, the SIDR is still available with the hardcopy facsimile report. Additionally, most of the information and calculations are also available on the annual financial pivot table products developed by OSHPD.
- Q8. How do I obtain hospital annual financial disclosure reports for periods ending before 2002?**
- A8. Hardcopy reports are still available from 1980 to present. There is a charge of \$7.50 per hospital report and \$6.00 per LTC facility report. Please contact OSHPD's Healthcare Information Resource Center (HIRC) at (916) 326-3802 or at hirc@oshpd.ca.gov for ordering and payment instructions.
- Q9. Does OSHPD provide a CD/DVD product that contains all reports? If so, is there a charge for this product?**

A9. Yes, OSHPD can produce a standard CD/DVD product that contains all hospital or LTC facility reports submitted from 2001 to present, or a custom CD/DVD product for specific facilities and/or reporting years. Please contact HIRC at (916) 326-3802 or at hirc@oshpd.ca.gov for ordering and pricing information.

Q10. Who do I contact if I have questions about a facility and/or a report?

A10. If you have general or technical questions about this site, a facility, or a report, please contact HIRC at (916) 326-3802 or at hirc@oshpd.ca.gov. If HIRC is unable to answer your question, they will contact appropriate data program representatives.