

3609.4 Worksheet S-10-Hospital uncompensated Care Data--Section 112(b) of the Balance Budget Refinement Act (BBRA) requires that hospital submit cost reports containing data on the cost incurred by the hospital for providing inpatient and outpatient hospital services for which the hospital is not compensated. **This worksheet is applicable for short-term acute care hospitals only. Complete lines 1 through 16 for cost reporting periods ending on or after April 30, 2003, and ending before April 30, 2004. Complete lines 17 through 32 for cost reporting periods ending on or after April 30, 2003.**

Uncompensated Care--Defined as charity care and bad debt.

Charity care--Health services for which hospital policies determine the patient is unable to pay. Charity care results from a provider's policy to provide health care services free of charge (or where only partial payment is expected not to include contractual allowances for otherwise insured patients) to individuals who meet certain financial criteria. For the purpose of uncompensated care charity care is measured on the basis of revenue forgone, at full-established rates. Charity care does not include contractual write-offs.

Bad Debt--For the purpose of uncompensated care it is the unpaid dollar amount for services rendered from a patient or third party payer, for which the provider expected payment, excluding Medicare bad debt.

For the purpose of collecting data for uncompensated care, both charity care and bad debt should be combined and reported.

Line 1--Do you have a written charity care policy? Enter a "Y" for yes or an "N" for no.

Line 2--Are patients' write-offs identified as charity? Enter a "Y" for yes or an "N" for no. If yes answer 2.01 through 2.04.

Line 2.01--Are patients' write-offs identified as charity at the time of admission? Enter a "Y" for yes or an "N" for no.

Line 2.02--Are patients write-offs identified as charity at the time of first billing? Enter a "Y" for yes or an "N" for no.

Line 2.03--Are patients' write-offs identified as charity after some collection effort has been made? Enter a "Y" for yes or an "N" for no.

Line 2.04--Other method-specify when are patients' write-offs identified as charity?

Line 3--Are charity write-offs made for partial bill? Example: coinsurance and deductibles after insurance pay. Enter a "Y" for yes or an "N" for no.

Line 4--Are charity determination based upon administrative judgment without financial data? Enter a "Y" for yes or an "N" for no.

Line 5-- Are charity determination based upon income data only? Enter a "Y" for yes or an "N" for no.

Line 6--Are charity determination based upon net worth (assets) data only? Enter a "Y" for yes or an "N" for no.

Line 7--Are charity determination based upon income and net worth data? Enter a "Y" for yes or an "N" for no.

Line 8--Does your accounting system separately identify bad debt and charity care? Enter a "Y" for yes or an "N" for no. If yes, answer line 8.01.

Line 8.01--Do you separately account for inpatient and outpatient uncompensated care services? Enter a "Y" for yes or an "N" for no.

Line 9--Is discerning charity from bad debt a high priority in your institution? Enter a "Y" for yes or an "N" for no. If no, answer lines 9.01 through 9.04.

Line 9.01--Is it because there is not enough staff to determine eligibility? Enter a "Y" for yes or an "N" for no.

Line 9.02--Is it because there is no financial incentive to separate charity from bad debt? Enter a "Y" for yes or an "N" for no.

Line 9.03--Is it because there is no clear directive from policy administration as to how to make charity determination? Enter a "Y" for yes or an "N" for no.

Line 9.04--Is it because your facility does not think that discerning between charity and bad debt is important? Enter a "Y" for yes or an "N" for no.

Line 10--If charity determinations are made based upon income data, what is the maximum income that can be earned by a patient (single without dependents) and still be determined to be a charity write-off?

Line 11-- If charity determinations are made based upon income data, is the income directly tied to Federal poverty level? Enter a "Y" for yes or an "N" for no. If yes, answer lines 11.01 through 11.04.

Line 11.01--Is the percentage level used less than 100 percent? Enter a "Y" for yes or an "N" for no.

Line 11.02--Is the percentage level used equal to 100 percent and < 150 percent? Enter a "Y" for yes or an "N" for no.

Line 11.03--Is the percentage level used equal to 150 percent and < 200 percent? Enter a "Y" for yes or an "N" for no.

Line 11.04--Is the percentage level used equal to or greater than 200 percent? Enter a "Y" for yes or an "N" for no.

Line 12--Are Partial write-offs given to higher income patients on a gradual scale? Enter a "Y" for yes or an "N" for no.

Line 13--Is there charity consideration given to patients with higher income and assets who have catastrophic or other extraordinary medical expenses? Enter a "Y" for yes or an "N" for no.

Line 14--Is your Hospital State and local government owned? Enter a "Y" for yes or an "N" for no. If yes, answer lines 14.01 and 14.02.

Line 14.01--Do you receive direct financial support from that government entity for the purpose of proving uncompensated care? Enter a "Y" for yes or an "N" for no.

Line 14.02--What percentage of the amount on line 14.01 is from government funding? **DO NOT COMPLETE THIS LINE.**

Line 15--Do you receive restricted grants, i.e. governmental or private targeted toward indigent care excluding Medicare DSH for rendering care to charity patients? Enter a "Y" for yes or an "N" for no.

Line 16--Are other non-restricted grants used to subsidize charity care, i.e., private donations targeted toward indigent care excluding Medicare DSH for rendering care to charity patients? Enter a "Y" for yes or an "N" for no.

Uncompensated Care Revenues

Line 17--Enter from your records **revenues from uncompensated care.**

Line 17.01--Enter from your records **gross Medicaid revenues.**

Line 18--Enter from your records **revenues from state and local indigent care programs.**

Line 19--Enter from your records **Gross Medicaid revenues. Enter from your records revenues from the State Children's Health Insurance Program (SCHIP). Created in 1997, SCHIP is a State and Federal partnership to help children without health insurance, many of whom come from working families with incomes too high to qualify for Medicaid but too low to afford private health insurance**

Line 20--Enter the amounts from your record for all the restricted grants public and private: patient specific (indigent) such as contractual agreement with the state or local government to pay for prisoner care

Line 21--Enter the amounts from your records for all non-restricted grants non-patient specific (not necessarily indigent).

Line 22--Total Uncompensated Care Revenue, add lines 17 thru 21.

Uncompensated Care Cost

Line 23--Total charges for patients covered by a State or Local indigent care program, such as general assistance days.

Line 24--Cost to charge ratio from Worksheet C, Part I, column 3, line 103, divided by column 8, line 103.

Line 25--Total State and Local indigent care program cost, multiply line 23 by line 24.

Line 26--Total Charges from your records for the SCHIP program.

Line 27--Total SCHIP cost, multiply line 24 by line 26.

Line 28--Total Gross Medicaid charges from your records.

Line 29--Medicaid cost, multiply line 24 by line 28.

| Line 30--**Other** uncompensated care charges from your books and records.

| Line 31--Uncompensated care cost, multiply line 24 by line 30.

| Line 32--Total uncompensated care cost to the hospital. It is the sum of lines 25, 27, **and 29**.