

Hospital Uniform Accounting Report Form Line Instructions

NOTE: these instructions are also embedded in each cell of the UAR reporting form. Hover your mouse over the field to access the instructions.

Preparation Note: The information used to prepare the Uniform Accounting Report (UAR) may come from a variety of sources. The financial information, however, must either come from or be reconciled to the hospital's audited financial statements.

HOSPITAL DEMOGRAPHICS

Date Submitted to the Department (line 5): Please enter the date the report was completed and submitted.

General Hospital Information (line 7-26): For purposes of this report, a hospital is defined as the organization or corporate entity licensed as a hospital by the Arizona Department of Health Services to provide diagnostic and therapeutic patient services for a variety of medical conditions, both surgical and nonsurgical.

UAR Completed By (line 27): The name of the person responsible for providing/preparing this report.

Phone Number of Preparer (line 28): The contact phone number for the preparer of this report.

Email Address of Preparer (line 29): The email address for the preparer of this report.

Provider Numbers (lines 31-33): The National Provider Number, Arizona Health Care Contract Management System Identification Number, and select Yes or No from the drop-down box provided to indicate Medicare Certification.

CNN Number (line 34): The Centers for Medicare/Medicaid Certification Number. This number was previously referred to as the Medicare/Medicaid Provider Number.

Hospital License Classification (line 35): Indicate which of the following classifications corresponds to the hospital's license type by selecting from the drop-down box the classification that best describes the hospital:

- General
- Special
- Rural

Type of Control (line 36): Select from the drop-down box which best describes the hospital:

- Nongovernmental, not for profit – controlled by not-for-profit organizations, including religious organizations, or community hospitals
- Investor owned, for profit – controlled on a for-profit basis by an individual, partnership, or profit-making corporation
- Governmental Agency

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New Hospital Start Date of Operation (line 38): The start of hospital operations if UAR is not for a full reporting period.

Reporting Period End Date (line 39) The date of the hospital's fiscal year ends in the following format – month/day/year. For example: **12/31/2005**

UNIT BEDS

For each category of beds, provide the following information:

Licensed Beds - The total number of beds authorized by the Arizona Department of Health Services at the end of the reporting period.

Available Beds - The number of beds available (those set up and staffed for use) at the end of the reporting period. Report only the number of operating beds, not constructed bed capacity or licensed beds. Include all bed facilities that are set up and staffed for use by inpatients, including pediatric bassinets (beds), isolation units, quiet rooms, and reception and observation units assigned or reserved for them. Exclude newborn bassinets and bed facilities for patients receiving special procedures for a portion of their stay and who have other bed facilities assigned to or reserved for them. Exclude for example: labor room, post-anesthesia, or postoperative recovery room beds; psychiatric holding beds; and beds that are used only as holding facilities for patients prior to their transfer to another hospital.

ICU Beds (lines 41 & 42): Provides patient care of a more specialized nature than the usual medical and surgical care based on physicians' orders and approved nursing care plans. The unit is staffed with specially trained nursing personnel and contains monitoring and specialized support equipment for patients who, because of heart seizure, open-heart surgery, or other life-threatening conditions, require intensified, comprehensive observation and care. May include myocardial infarction, pulmonary care, and heart transplant units.

Burn ICU Beds (lines 43 & 44): Provides care to severely burned patients. Severely burned patients are those with any of the following: (1) second-degree burns of more than 25% total body surface area for adults or 20% total body surface area for children; (2) third-degree burns of more than 10% total body surface area; (3) any severe burns of the hands, face, eyes, ears, or feet; or (4) all inhalation injuries, electrical burns, complicated burn injuries involving fractures and other major traumas, and all other complicating factors.

NICU (Neonatal ICU) Beds (lines 45 & 46): A unit, separate from the newborn nursery, that provides intensive care to all sick infants, including those with the very lowest birth weights (less than 1500 grams). NICU has the potential to provide mechanical ventilation, neonatal surgery, and special care for the sickest infants born in the hospital or transferred from another institution.

PICU (Pediatric ICU) Beds (lines 47 & 48): Provides care to pediatric patients that is of a more intensive nature than usually provided to pediatric patients. The unit is staffed with specially trained personnel and contains monitoring and specialized support equipment for the treatment of patients who, because of shock, trauma, or other life-threatening conditions, require intensified, comprehensive observation and care.

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Medical/Surgical Beds (lines 49 & 50): Provides acute care to patients in medical and surgical units on the basis of physicians' orders and approved nursing care plans. **Include Telemetry and Step Down Unit Beds.**

LDRP Beds (lines 51 & 52): Provides labor, delivery, recovery, and postpartum care in one location for maternity and newborn cases.

Post-partum Licensed Beds (lines 53 & 54): Provides postpartum care on the basis of physicians' orders and approved nursing care plans.

Pediatric Beds (lines 55-56): Provides acute care to pediatric patients on the basis of physicians' orders and approved nursing care plans.

CCN (Continuing Care Nursery) (lines 57 & 58): Provides nursery care to infants that require more observation and care on the basis of physicians' orders and approved nursing care plans.

Psychiatric Beds (lines 59 & 60): Provides acute or long-term care to emotionally disturbed patients, including patients admitted for diagnosis and those admitted for treatment of psychiatric problems, on the basis of physicians' orders and approved nursing care plans. Long-term care may include intensive supervision to the chronically mentally ill, mentally disordered, or other mentally incompetent persons.

Rehabilitation Care Beds (lines 61 & 62): Provides rehabilitation care to rehabilitation patients. Typically requires a separate discharge from the acute care setting and admission to the rehabilitation care unit.

Inpatient Hospice Beds (lines 63 & 64): Provides specialized care for patients who have formally been admitted to the Hospice Program.

Total Licensed Beds (line 65): Calculated Field – as the summation of the number of beds authorized by the Arizona Department of Health Services at year-end (lines 41, 43, 45, 47, 49, 51, 53, 55, 57, 59, 61 and 63).

Total Available Beds (line 66): Calculated Field – as the summation of the total number of beds available (those set up and staffed for use) at the end of the reporting period (lines 42, 44, 46, 48, 50, 52, 54, 56, 58, 60, 62 and 64).

Bassinets Available (line 67): List the total number of available newborn bassinets at the end of the reporting period.

Swing Beds (lines 68): Hospital beds that can be used to provide either acute or long-term care depending on community or patient needs. To be eligible, a hospital must have a Medicare provider agreement in place, have fewer than 100 beds, be located in a rural area, not have a 24-hour nursing service waiver in effect, not have been terminated from the program in the prior two years, and meet various service conditions.

Observation Beds (lines 69): Provides care for observation purposes only, and cannot be used for patients admitted to the hospital.

Emergency Department Beds (line 70): Number of ED bays available at the time of the report.

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SERVICE UTILIZATION

For each type of service, provide the following information:

Patient Admissions: The number of patients admitted to the hospital. All hospital admissions should be listed in one and only one of the provided admission classifications.

Patient Days: Inpatient days of care (also commonly referred to as a patient day or a census day, or as an occupied bed day) means a period during which a patient receives inpatient services with: the time between the midnight census on two successive calendar days counting as one period, and the day of discharge being counted only when the patient is admitted and discharged on the same day. All hospital days should be listed in one and only one of the following patient day classifications.

ICU Patients (lines 73 & 74): Include all ICU admissions and patient days from the ICU beds counted in lines 41, 43, 45, and 47.

Medical/Surgical/Pediatric/Obstetric Patients (lines 76 & 77): Include all adult and pediatric admissions, and patient days, from the beds counted in lines 49, 51, 53, 55, and 57. Exclude births and patients occupying swing beds.

Psychiatric Patients (lines 79 & 80): Include all admissions and patient days from the psychiatric beds counted in line 59.

Rehabilitation Patients (lines 82 & 83): Include all admissions and patient days from the rehabilitation beds counted in line 61.

Swing Beds (line 85 & 86): Include all admissions and patient days from the specifically designated swing beds counted in line 68.

Total Admissions (line 87): Calculated Field – as the summation of lines 73, 76, 79, 82, and 85.

Total Patient days (line 88): Calculated Field – as the summation of lines 74, 77, 80, 83, and 86.

Occupancy Rate (line 89): Calculated Field – as the summation of patient days reported on line 88 divided by the number of days in the period, typically 365, divided by the total beds available reported on line 66.

Inpatient Surgeries (line 90): Count each patient undergoing surgery as one surgical operation regardless of the number of surgical procedures that were performed while the patient was in the operating or procedure room. The patients included in this category are admitted to the hospital.

Outpatient Surgeries (line 91): Count each operation performed on patients who do not remain in the hospital overnight. Include all operations whether performed in the inpatient operating rooms or in procedure rooms located in an outpatient facility. Include endoscopy procedures only when used as an operative tool and not when used for diagnosis alone.

Births (line 92): Count each birth, excluding fetal deaths.

Nursery Patients (lines 93 & 94): Include the infants born in the hospital that are not transferred into a neonatal care unit.

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Emergency Department Visits (line 95): Count the number of visits to the emergency department. Emergency outpatients can be admitted to the inpatient areas of the hospital, but they are still counted as emergency visits and subsequently as inpatient admissions.

Urgent Care Visits (line 96): Count the number of visits to a separately-identified urgent care unit.

Trauma Center Visits (line 97): For designated Trauma I hospitals only – Count the number of visits to a separately identified trauma unit during the reporting period.

Total Emergency Department, Urgent Care and Trauma Visits (line 98): Calculated Field – as the summation of lines 95, 96, and 97.

Admissions from the Emergency Department, Urgent Care or Trauma Center (line 99): Count the number of patients that visited the Emergency Department, Urgent Care Unit, or Trauma Center, and were subsequently admitted to the hospital.

STAFFING

Total FTEs (line 101): Enter the total number of FTEs in **ALL** positions in the hospital. Total FTEs is calculated as the total number of hours worked by all employees during the reporting period divided by the number of hours worked by a full-time employee during the same time period, typically 2080 hours.

Total Turnover Rate (line 102): Enter the turnover rate for all types of employees. The turnover rate is calculated by dividing the number of employees who left the hospital's employ (regardless of reason) during the reporting period by the average number of individuals employed by the hospital during the reporting period. Do not include temporary staff or staff working 0.1 FTE or less, such as per diem employees, and do not include employees moving to another internal position within the hospital.

Total Vacancy Rate (line 103): Enter the vacancy rate for all types of employees. The vacancy rate is calculated by dividing the number of unfilled FTEs at the end of the reporting period by the sum of both filled and unfilled FTEs at the end of the reporting period.

To calculate the FTEs and vacancy rates for specific types of employees (lines 104 thru 135), use:

- **For FTEs:** The total number of hours worked by all employees in the type of position divided by the number of hours worked by a full-time employee in the type of position during the same time period.
- **For Vacancy Rate:** The number of unfilled FTEs in the type of position at the end of the reporting period divided by the sum of both filled and unfilled FTEs in the type of position at the end of the reporting period.

Physical Therapists (lines 105 & 106): Enter the number of FTEs for employees licensed by the state as Physical Therapists and working in this capacity, and the vacancy rate for this type of employee.

Occupational Therapists (lines 108-109): Enter the number of FTEs for employees licensed by the state as Occupational Therapists and working in this capacity, and the vacancy rate for this type of employee.

Speech Therapists (lines 111-112): Enter the number of FTEs for employees licensed by the state as Speech Therapists and working in this capacity, and the vacancy rate for this type of employee.

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Licensed Pharmacists (lines 114-115): Enter the number of FTEs for employees licensed by the state as Licensed Pharmacists and working in this capacity, and the vacancy rate for this type of employee.

Radiology Technicians (lines 117-118): Enter the number of FTEs for employees licensed by the state as Radiology Technicians and working in this capacity, and the vacancy rate for this type of employee.

Respiratory Therapists (lines 120-121): Enter the number of FTEs for employees licensed by the state as Respiratory Therapists and working in this capacity, and the vacancy rate for this type of employee.

Registered Nurses (lines 123-124): Enter the number of state licensed registered nurses and the vacancy rate for this type of employee. Do not include any registered nurses more appropriately reported in other occupational categories, such as facility administrators, and therefore listed in another category. The nurses in this category should be considered as employees by the organization under the IRS guidelines.

Total Contracted Registered Nurses Hours (line 125): – Total number of hours worked by registered nurses in the reporting period, who are NOT full time or part time hospital employees and who were paid through a third party (e.g. nurse traveler or registry nurse).

LPNs (lines 127-128): Enter the number of nurses who are state-licensed practical nurses who work under the supervision of registered nurses and/or physicians and the vacancy rate for this type of employee.

Nurse Assistants (lines 130-131): Enter the number of certified nursing assistants or equivalent unlicensed staff, including patient care technicians, assigned to patient care units and reporting to registered nurses, and the vacancy rate for this type of employee.

Medical Record Coders (lines 133-134): Enter the number of individuals who are responsible for coding medical records and the vacancy rate for this type of employee.

Medical Record Transcriptionists (lines 136-137): Enter the number of individuals who are responsible for transcribing medical records and the vacancy rate for this type of employee.

REVENUE [Statement of Income – Unrestricted Fund]

Gross inpatient charges (line 140): Enter the charges at the hospital's full established rates (charges) for all services rendered to inpatients.

Gross outpatient charges (line 141): Enter the charges at the hospital's full established rates (charges) for all services rendered to outpatients.

Gross Non-Facility Charges (line 142): Enter the charges at the non-hospital provider's full established rates (charges) for all non-facility services rendered to inpatients or outpatients. Examples could include charges for physician services or rural health clinic services billed on Form 1500.

Gross patient revenue (line 143): Calculated Field – as the summation of the inpatient and outpatient charges (lines 140-142).

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Capitation (line 144): Enter the amount received from capitation sources during the reporting period.

Private Self-Pay Discounts (line 145): Enter the provision for the discounts offered on private self-pay accounts. This amount represents the difference between full billed charges and the amount expected to be paid.

Other Contractual Allowances (line 146): Enter the provision for contractual allowances or the differences between billed charges and the amount that will be paid based upon contractual arrangements. This category should include Medicare, AHCCCS, HMO, PPO, and other contractual adjustments. Any payments received from AHCCCS-managed care plans through the Hospital Enhanced Access Leading to Health Improvements Initiative (HEALTHII) should be reported in this line.

Total Discounts/Contractual Adj. (line 147): Calculated Field – as the summation of all private self-pay discounts and other contractual allowances (lines 145 – 146).

Charity (line 148): Health services that were never expected to result in cash inflows. Charity care results from a provider's policy to provide health care services free of charge to individuals who meet certain financial criteria. For purposes of this form, charity care is measured on the basis of revenue foregone at full established rates.

Provision for bad debts (line 149): This provision is for actual or expected uncollectible resulting from the extension of credit. For purposes of this form, bad debts are measured on the basis of revenue not collected at full established rates.

Facility inpatient net patient revenue (line 150): Gross facility inpatient patient revenue plus facility inpatient capitation payments minus facility inpatient discounts/contractual adjustments, facility inpatient charity care, and facility inpatient Provision for Bad Debts.

Facility outpatient net patient revenue (line 151): Gross facility outpatient patient revenue plus facility outpatient capitation payments minus facility outpatient discounts/contractual adjustments, facility outpatient charity care, and facility outpatient Provision for Bad Debts.

Non-facility net patient revenue (line 152): Gross non-facility patient revenue plus non-facility capitation payments minus non-facility discounts/contractual adjustments, non-facility charity care, and non-facility Provision for Bad Debts.

Net Patient Revenue (line 153): Calculated Field – as the summation of gross patient revenue (line 143) plus capitation payments (line 144) minus total discounts/contractual adjustments (line 147), charity care (line 148) and Provision for Bad Debts (line 149).

Net Assets Released from Restrictions and Used for Operations (line 154): Hospitals often receive gifts from donors that are restricted for certain purposes. Gifts restricted for operating purposes, such as to defray the costs of pediatric services, should be recorded as revenue when used in accordance with the donor's intent.

Other Revenue (line 155): Revenue that is earned from sources other than direct patient care should be included in this category. This would include items such as cafeteria income, interest income derived from the investment of operating funds, sale of assets no longer used, etc.

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County Subsidies (line 156): Amount received from county sources during the reporting period.

State and Local Subsidies (line 157): Amount received from state and local sources during the reporting period.

Total Revenues, Gains, and Other Support (line 158): Calculated Field – as the summation of net patient revenue (line 149), plus net assets released from restrictions used for operations (line 150), other revenue (line 151), and county, state and local subsidies (line 152 and 153).

EXPENSES

Salaries and Wages (line 160): The payroll expenses for all personnel, including medical and dental, residents/interns and trainees, and temporary personnel, should be included in this category as collected in the general ledger.

Employee benefits (line 161): Social security, group insurance, retirement benefits, workman's compensation, unemployment insurance, etc. should be included in this category.

Medical supplies and drugs (line 162): The costs of supplies and drugs used for clinical purposes should be included.

Professional fees (line 163): The fees paid to physicians, law firms, etc., as collected in the general ledger.

Insurance (line 164): The costs incurred for all non-payroll-related insurance, including property, directors and officers, and general liability.

Depreciation and Amortization (line 165): Report the depreciation expense related to equipment and amortization related to non-tangible assets in this category.

Interest (line 166): Report all interest expenses incurred for the period.

Other Expenses (line 167): Report all other incurred expenses not accounted for in the preceding categories in this line item. Hospital Assessment Fund assessments and Health Care Investment Fund assessments paid to AHCCCS pursuant to A.R.S. § 36-2901.08 and A.R.S. § 36-2999.72 should be reported as expenses in this line.

Total Expenses (line 168): Calculated Field – as the summation of all the preceding expense categories (lines 160 thru 167).

Net income from operations (line 169): Calculated Field – as the summation of total revenues, gains, and other support (line 158) minus total expenses (line 168).

OTHER INCOME/EXPENSES

Investment Income (line 171): Enter the amount received from all investment sources during the reporting period.

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Extraordinary item (line 172): Include the gain or loss that, due to its nature, is classified as an extraordinary item.

Provision for income taxes (line 173): The expense incurred for the period for income taxes on earnings.

Other Non-Operating Gains (Losses), Net (line 174): The net amount of gains and losses from non-operating sources during the reporting period.

Total Other Income (Expenses) (line 175): Total of other income (expenses) not reported anywhere else for this reporting period.

Excess of Revenues over Expenses (line 176): Calculated Field - the summation of lines 169, 171, 172, 173, 174 and 175.

Change in net unrealized gains and losses on other than trading securities (line 177): Unrealized gains and losses for the period on investments other than trading securities, which are bought primarily with the purpose of selling them in the near term.

Contributions for property acquisitions (line 178): All contributions received during the period that has been designated for property acquisitions.

Other: Any Other Change in Unrestricted Income (line 179): Total of any other change in unrestricted income.

Increase in Unrestricted Net Assets (line 180): Calculated Field – the summation of lines 176 thru 179.

ASSETS

Cash and Cash Equivalents (line 182): Include certain investments in highly liquid debt investments with original maturities of three months or less.

Short-Term Investments (line 183): Include operating funds invested in marketable stocks and bonds.

Assets Limited as to Use (line 184): Primarily includes assets held by trustees under indenture agreements to meet current liabilities.

Accounts Receivable (line 185): Include the estimated amounts receivable (net of an allowance for doubtful accounts) from patients, payers, employees, etc.

Inventories (line 186): Include supplies that have been purchased and are on hand at the end of the period.

Prepaid Expenses and Other Assets (line 187): Include expenses that have been paid in advance, such as insurance or rent; include any other miscellaneous current asset in this category.

Total Current Assets (line 188): Calculated Field – as the summation of all the preceding current assets (lines 182-187).

ASSETS LIMITED AS TO USE

Internally Designated for Capital Acquisition (line 190): Include investments that have been designated by the Board of Trustees for future capital and improvements, where the Board retains control but at the Board's discretion, can use it for other purposes.

Other Board Designated Funds (line 191): Include investments that have been designated by the Board of Trustees for specific purposes, over which the Board retains control and may, at its discretion, subsequently use for other purposes.

Held by Trustee (line 192): Include investments held by a trustee under indenture agreements less those classified as current assets.

Total Assets Limited as to Use (line 193): Calculated Field – as the summation of the three preceding categories (lines 190-192).

Long-Term Investments (line 194): Include all investments in equities or longer-term debt instruments that are not limited as to use.

Property and Equipment, Net (line 195): Include all property and equipment net of accumulated depreciation, including construction in progress and land held for future expansion.

Other Assets (line 196): All other long-term assets that do not fit into any of the other categories.

Total Assets (line 197): Calculated Field – as the summation of current assets (line 188) and all long-term asset categories (lines 193-196).

LIABILITIES

Current Portion of Long-Term Debt (line 199): The portion of long-term debt that is payable in one year.

Accounts Payable and Accrued Expenses (line 200): All unpaid trade payables and accrued expenses, such as accrued payroll, are included in this category.

Other (line 201): Include all other current liabilities in this category.

Total Current Liabilities (line 202): Calculated Field – as the summation of the preceding current liability categories (lines 199-201).

Long-Term Debt Less Current Portion (line 203): All long-term debt obligations net of the portion due within one year.

Other liabilities (line 204): Include all other long-term liabilities, such as retirement plan obligations, in this category.

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Total Liabilities (line 205): Calculated Field – as the summation of Total Current Liabilities (line 202) and all long-term liabilities (lines 203 and 204).

NET ASSETS

Unrestricted (line 207): The net unrestricted investment in the organization. This will include equity or stockholder's equity as well as retained earnings.

Temporarily Restricted (line 208): Include funds donated for a specific purpose or temporary in nature, including any investment gains.

Permanently Restricted (line 209): Include funds donated in the form of an endowment.

Total Net Assets (line 210): Calculated Field – as the summation of the unrestricted, temporarily restricted, and permanently restricted net assets (lines 207-209).

Total Liabilities and Net Assets (line 211): Calculated Field – as the summation of Total Liabilities (line 205) and Total Net Assets (line 210).