STATE OF CALIFORNIA
OFFICE OF STATEWIDE HEALTH PLANNING AND DEVELOPMENT

LONG-TERM CARE FACILITY ANNUAL FINANCIAL DATA

DATA FILE DOCUMENTATION

FOR REPORT PERIODS ENDED
JANUARY 1, 2002 THROUGH DECEMBER 31, 2002
Long-term Care Facility Annual Financial  
Selected Data

DATA FILE DOCUMENTATION

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</table>
The Office of Statewide Health Planning and Development (OSHPD) provides a data file which contains selected financial and utilization data from the Long-term Care Facility Integrated Disclosure and Medi-Cal Cost Reports (Disclosure Report) submitted by California long-term care facilities. This data file is available for purchase on PC diskette and for downloading from the Office’s web-site (www.oshpd.state.ca.us).

Due to the large number of data elements reported on the Disclosure Report, only a maximum of 221 selected data items for each reporting facility are provided. We tried to provide a wide range of commonly used data items, including general facility information, utilization data by payer, revenue data by payer and type of care, expense data by cost center, financial ratios, and labor information. We realize that the limited number of data items may preclude some data users from performing detailed analysis of a facility's report, in which case more detailed data can be obtained by contacting OSHPD’s Healthcare Information Resource Center at (916) 322-2814 or at hirc@oshpd.state.ca.us.

The data file includes selected data from each Disclosure Report that was submitted within the specified range of reporting periods. This means that if a facility submitted two Disclosure Reports within the specified range, both reports are included. These situations arise due to changes in facility licensure or fiscal year end date. As a general rule, most reports will cover a 12 month (365 day) reporting period, although some reports will be less than or greater than 12 months.

OSHPD routinely grants reporting modifications to reflect the unique operating characteristics of certain facilities. These modifications may include the submission of an abbreviated Disclosure Report in lieu of the full 13-page Disclosure Report. Since the data file contains data from all facilities that submitted a report, you should exercise caution when using the data from these “non-comparable” reports. To assist you in identifying these reports, the data file contains a data field (Item 7, “Comparable”) which indicates if the facility is considered “comparable.” Additionally, Appendix D contains a list of “non-comparable” facilities and a description of each facility.

Data File Availability

An updated data file is released two times per year (around October 1st and April 1st). Each file contains data from report periods that ended within the specified 12 month period. This file contains up to 221 data items on each of the 1,221 Disclosure Report facilities submitted to OSHPD for fiscal years ending January 1, 2002 through December 31, 2002.
GENERAL INFORMATION

Data File Documentation

This documentation is available in hardcopy, or on the OSHPD web-site (www.oshpd.state.ca.us) in a PDF file format. Included in this documentation package are the definitions of the data items from the Disclosure Report and a description of each data item (field). The three appendices are: A) a cross-reference between each data item and the Disclosure Report; B) a cross-reference list between counties, Health Service Areas, and Health Facility Planning Areas; and C) a list of non-comparable facilities.

Standard Data File Format

The file is in a text format (.TXT) with comma-delimited/comma-separated values, which can easily be imported into most spreadsheets and databases as well as other software. (For users of LOTUS software, we can create a compressed format LOTUS file as a PKZIP® self-extracting file.) The first record (row) contains column titles that can be used as database names or spreadsheet titles. The titles are unique for each column and are 10 characters or less. If your database can accommodate only eight characters, see Appendix D, Alternate Field Titles, for suggested data titles.

If you are having or believe you will have trouble processing the .TXT file format, please contact a technical representative in OSHPD’s Healthcare and Information Resource Center at (916) 322-2814, and indicate your concerns. We attempted to produce a data product that will meet the needs of most data users, but do not want to exclude anyone from gaining access to the data.

Diskette Size

Diskettes are available only in 3 1/2" (1.44Mb). The diskette will contain data for each facility that filed a Disclosure Report during the specified range of reporting periods. They can be used on IBM or compatible PCs operating under DOS Version 2.0 or higher with a recommended minimum of 640Kb of memory.

Should you be unable to process the 1.44Mb diskette, contact Healthcare Information Resource Center to make arrangements for special request processing. This may entail additional time and expense.

Data File Description

Each line (row) represents one facility. For technical and practical reasons, we were unable to include all data elements from each submitted Disclosure Report. The 221 selected data items (columns) represent the data for approximately 1,221 Disclosure Reports and reflect those data items that are in highest demand. Some data items, such as the financial ratios, are calculations based on reported data.
PKZIP® Self-Extracting File (for LOTUS software)

If you are using LOTUS software, the data file is a PKZIP® self-extracting file and should have an extension of .EXE. To execute and expand this file, please follow these instructions:

1. Insert the diskette into your A: drive.

2. Copy the zipped file from the diskette to your designated drive that has the available space to hold the unzipped (expanded) file. For most users, this will be your C: drive.

3. Switch to the directory or subdirectory in which you wish to expand the zipped file.

4. At the prompt, type the filename and extension: C:> filename.EXE and press <Enter>. The file will execute and expand, and is now ready to be used.

Data File Specifications

In the Data File Specifications that follow on pages 1 through 8, these data format representations are used:

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Each data field is assigned an item number, which is referenced consistently throughout this documentation.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column</td>
<td>Indicates the column in which the data item is located, if the file is imported into a spreadsheet.</td>
</tr>
<tr>
<td>Field Title</td>
<td>The title of each data item that can be used as database names or spreadsheet titles. We limited the titles to 10 characters.</td>
</tr>
<tr>
<td>Data Item</td>
<td>The name of the data field, which is referenced consistently throughout this documentation.</td>
</tr>
<tr>
<td>Data Type</td>
<td>Indicates if field is TEXT or NUMERIC, as defined below:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CODE</th>
<th>Representation Meaning</th>
</tr>
</thead>
<tbody>
<tr>
<td>TEXT</td>
<td>Alphanumeric¹, Alphabetic and/or numeric data, left justified, and space filled</td>
</tr>
<tr>
<td>NUMERIC</td>
<td>Numeric (comma-only numeric values, no delimited) punctuation, right justified, and left space filled (leading hyphen for negative sign)</td>
</tr>
</tbody>
</table>

¹: Alphanumeric includes both alphabetic and numeric characters.
GENERAL INFORMATION

1There are double quotes (" ) around text fields in the comma-delimited format since they may contain a comma as data.

Field Size Indicates the maximum field size.

Data Field Definitions

This documentation also includes definitions of the data items included in the data file. Pages 9 through 29 list the number of each data item (Item No.), its name (Data Item), and a brief description of the data item. These definitions are consistent with the uniform accounting and reporting requirements specified in OSHPD's Accounting and Reporting Manual for California Long-term Care Facilities. If you need assistance in interpreting these definitions or would like to purchase a manual, please call the Healthcare and Information Resource Center at (916) 322-2814.
DATA FILE SPECIFICATIONS

This section contains the data file specifications for the data items included in the data file. For each data item, it specifies: 1) the number of the data item (Item No.); 2) a spreadsheet column reference (Column); 3) the title of the field (Field Title); 4) the data item's name (Data Item); 5) the type of data (Data Type); and 6) the size of the field (Field size). Pages iii and iv of this documentation describe each of these categories.
## DATA FILE SPECIFICATIONS

<table>
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<th>Column Field Title</th>
<th>Data Item</th>
<th>Data Field Type</th>
<th>Data Field Size</th>
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<td>1</td>
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<td>OSHPD Facility Number</td>
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</tr>
<tr>
<td>2</td>
<td>B FAC_NAME</td>
<td>Facility DBA Name</td>
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</tr>
<tr>
<td>3</td>
<td>C BEG_DATE</td>
<td>Report Period Begin Date</td>
<td>Numeric</td>
<td>8</td>
</tr>
<tr>
<td>4</td>
<td>D END_DATE</td>
<td>Report Period End Date</td>
<td>Numeric</td>
<td>8</td>
</tr>
<tr>
<td>5</td>
<td>E DAY_PER</td>
<td>Days in Report Period</td>
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<td>3</td>
</tr>
<tr>
<td>6</td>
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<td>8</td>
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<td>License Category</td>
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<td>Type of Control</td>
<td>Text</td>
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<tr>
<td>13</td>
<td>M LEGAL_ORG</td>
<td>Legal Organization</td>
<td>Text</td>
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<td>N PHONE</td>
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<td>Numeric</td>
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<td>Medi-Cal Provider Number</td>
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<td>Administrator</td>
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<td>20</td>
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<td>Parent Organization</td>
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<td>Y OCCUP</td>
<td>Occupancy Rate</td>
<td>Numeric</td>
<td>9</td>
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<td>26</td>
<td>Z ADMITS</td>
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<td>27</td>
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<td><strong>Patient (Census) Days Total by Payor</strong></td>
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<tr>
<td>28</td>
<td>AB DAY_MCAR</td>
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<td>31</td>
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<td><strong>Patient (Census) Days by Routine Service</strong></td>
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<td>33</td>
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<tr>
<td>35</td>
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<td>Patient (Census) Days Mentally Disabled Care</td>
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# DATA FILE SPECIFICATIONS

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<td>DAY_SUBACU</td>
<td>Patient (Census) Days Sub-Acute Care</td>
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<td>DAY_SUBPED</td>
<td>Patient (Census) Days Sub-Acute Care - Pediatric</td>
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<td>AM</td>
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<td>DAY_HOSPIC</td>
<td>Patient (Census) Days Hospice Inpatient Care</td>
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<tr>
<td>41</td>
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<td>Patient (Census) Days Other Routine Services</td>
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## Income Statement

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<tr>
<td>42</td>
<td>AP</td>
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<td>Gross Routine Services Revenue Total</td>
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<tr>
<td>43</td>
<td>AQ</td>
<td>GR_AN_TOTL</td>
<td>Gross Ancillary Services Revenue Total</td>
</tr>
<tr>
<td>44</td>
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<td>DFR_TOTL</td>
<td>Deductions From Revenue Total</td>
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<td>OTHER_OP_REV</td>
<td>Other Operating Revenue</td>
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<td>AT</td>
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<td>Total Health Care Revenue</td>
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<td>AU</td>
<td>TOT_HC_EXP</td>
<td>Total Health Care Expenses</td>
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<td>AV</td>
<td>NET_FRM_HC</td>
<td>Net from Health Care Operations</td>
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<td>OTH_OP_REV</td>
<td>Other Operating Revenue</td>
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<td>INC_TAX</td>
<td>Provision for Income Taxes</td>
</tr>
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<td>51</td>
<td>AY</td>
<td>EXT_ITEM</td>
<td>Extraordinary Items</td>
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<tr>
<td>52</td>
<td>AZ</td>
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<td>Net Income/Loss</td>
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## Gross Routine Revenue by Payer

<table>
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<th>Description</th>
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</tr>
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<tbody>
<tr>
<td>53</td>
<td>BA</td>
<td>GR_RT_MCAR</td>
<td>Gross Routine Services Revenue Medicare</td>
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<td>54</td>
<td>BB</td>
<td>GR_RT_MCAL</td>
<td>Gross Routine Services Revenue Medi-Cal</td>
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<td>55</td>
<td>BC</td>
<td>GR_RT_SELF</td>
<td>Gross Routine Services Revenue Self-Pay</td>
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<tr>
<td>56</td>
<td>BD</td>
<td>GR_RT_MGD</td>
<td>Gross Routine Services Revenue Managed Care</td>
</tr>
<tr>
<td>57</td>
<td>BE</td>
<td>GR_RT_OTH</td>
<td>Gross Routine Services Revenue Other Payors</td>
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</table>

## Gross Routine Revenue by Routine Service

<table>
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<th></th>
<th></th>
<th>Description</th>
<th>Type</th>
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<td>58</td>
<td>BF</td>
<td>GR_SN</td>
<td>Gross Revenue Skilled Nursing Care</td>
</tr>
<tr>
<td>59</td>
<td>BG</td>
<td>GR_IC</td>
<td>Gross Revenue Intermediate Care</td>
</tr>
<tr>
<td>60</td>
<td>BH</td>
<td>GR_MD</td>
<td>Gross Revenue Mentally Disabled Care</td>
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<tr>
<td>61</td>
<td>BI</td>
<td>GR_DD</td>
<td>Gross Revenue Developmentally Disabled Care</td>
</tr>
<tr>
<td>62</td>
<td>BJ</td>
<td>GR_SUBACU</td>
<td>Gross Revenue Sub-Acute Care</td>
</tr>
<tr>
<td>63</td>
<td>BK</td>
<td>GR_SUBPED</td>
<td>Gross Revenue Sub-Acute Care - Pediatric</td>
</tr>
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<td>64</td>
<td>BL</td>
<td>GR_TIC</td>
<td>Gross Revenue Transitional Inpatient Care</td>
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<td>GR_HOSPIC</td>
<td>Gross Revenue Hospice Inpatient Care</td>
</tr>
<tr>
<td>66</td>
<td>BN</td>
<td>GR_OTH_RT</td>
<td>Gross Revenue Other Routine Services</td>
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## Gross Ancillary Revenue by Payer

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Description</th>
<th>Type</th>
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<tr>
<td>67</td>
<td>BO</td>
<td>GR_AN_MCAR_IP</td>
<td>Gross Ancillary Services Revenue Medicare Inpatient</td>
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<td>68</td>
<td>BP</td>
<td>GR_AN_MCAL_OP</td>
<td>Gross Ancillary Services Revenue Medi-Cal Outpatient</td>
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<td>69</td>
<td>BQ</td>
<td>GR_AN_MCAL_IP</td>
<td>Gross Ancillary Services Revenue Medi-Cal Inpatient</td>
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<tr>
<td>70</td>
<td>BR</td>
<td>GR_AN_MGD_OP</td>
<td>Gross Ancillary Services Revenue Managed Care Outpatient</td>
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<td>GR_AN_SELF_IP</td>
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### DATA FILE SPECIFICATIONS

#### Gross Ancillary Revenue by Ancillary Service

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<th>Code</th>
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<td>BY GR_PSUPPLY</td>
<td>Patient Supplies</td>
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<td>BZ GR_SPSURF</td>
<td>Specialized Support Surfaces</td>
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<td>CA GR_PT</td>
<td>Physical Therapy</td>
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#### Deductions from Revenue by Classification

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#### Operating Expenses by Natural Classification

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#### Operating Expenses by Cost Center

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#### Balance Sheet - Assets

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#### Balance Sheet - Liabilities and Equity

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#### Balance Sheet - Other Items

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#### Financial Ratios (Calculated to two decimal places.)

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**Productive Hours Routine Services by Nursing Employee Classification**

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**Productive Hours by Ancillary and Support Services Cost Center**

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**Temporary Staffing Productive Hours Routine Services by Classification**

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<td>TMP HR TOT</td>
<td>Temporary Hours Total</td>
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**Salaries and Wages Routine Services by Nursing Employee Classification**

<p>| | | | | | |</p>
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<td>194</td>
<td>GL</td>
<td>S&amp;W MGT</td>
<td>Salaries and Wages Supervisors and Management</td>
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<td>195</td>
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<td>S&amp;W GNP</td>
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<td>196</td>
<td>GN</td>
<td>S&amp;W RN</td>
<td>Salaries and Wages Registered Nurses</td>
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<td>197</td>
<td>GO</td>
<td>S&amp;W LVN</td>
<td>Salaries and Wages Licensed Vocational Nurses</td>
<td>Numeric</td>
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<tr>
<td>198</td>
<td>GP</td>
<td>S&amp;W NA</td>
<td>Salaries and Wages Nurse Assistants (Aides and Orderlies)</td>
<td>Numeric</td>
<td>9</td>
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<tr>
<td>199</td>
<td>GQ</td>
<td>S&amp;W TSP</td>
<td>Salaries and Wages Technicians and Specialists</td>
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## DATA FILE SPECIFICATIONS

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<tr>
<td>200</td>
<td>GR</td>
<td>S&amp;W_PSY Salaries and Wages Psychiatric Technicians</td>
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<tr>
<td>201</td>
<td>GS</td>
<td>S&amp;W_OTH Salaries and Wages Other</td>
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### Salaries and Wages by Ancillary and Support Services Cost Center

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<tr>
<td>202</td>
<td>GT</td>
<td>S&amp;W_ANC Salaries and Wages Ancillary Services</td>
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<tr>
<td>203</td>
<td>GU</td>
<td>S&amp;W_POM Salaries and Wages Plant Operations and Maintenance</td>
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<td>204</td>
<td>GV</td>
<td>S&amp;W_HKP Salaries and Wages Housekeeping</td>
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<tr>
<td>205</td>
<td>GW</td>
<td>S&amp;W_LL Salaries and Wages Laundry and Linen</td>
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<td>206</td>
<td>GX</td>
<td>S&amp;W_DIET Salaries and Wages Dietary</td>
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<td>207</td>
<td>GY</td>
<td>S&amp;W_SS Salaries and Wages Social Services</td>
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<td>208</td>
<td>GZ</td>
<td>S&amp;W_ACTV Salaries and Wages Activities</td>
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<td>S&amp;W_ADMN Salaries and Wages Administration</td>
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<td>HC</td>
<td>S&amp;W_TOTL Salaries and Wages Total</td>
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### Temporary Staffing Amount Paid by Classification

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<tr>
<td>212</td>
<td>HD</td>
<td>TMP_PD_GNP Amount Paid Temporary Geriatric Nurse Practitioners</td>
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<td>213</td>
<td>HE</td>
<td>TMP_PD_RN Amount Paid Temporary Registered Nurses</td>
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<td>214</td>
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<td>TMP_PD_LVN Amount Paid Temporary Licensed Vocational Nurses</td>
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<tr>
<td>215</td>
<td>HG</td>
<td>TMP_PD_NA Amount Paid Temporary Nurse Assistants (Aides and Orderlies)</td>
<td>9</td>
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<tr>
<td>216</td>
<td>HH</td>
<td>TMP_PD_PSY Amount Paid Temporary Psychiatric Technicians</td>
<td>9</td>
</tr>
<tr>
<td>217</td>
<td>HI</td>
<td>TMP_PD_OTH Amount Paid Temporary Other</td>
<td>9</td>
</tr>
<tr>
<td>218</td>
<td>HJ</td>
<td>TMP_PD_TOT Amount Paid Temporary Staffing, Total</td>
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### Labor Turnover Information

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<tr>
<td>219</td>
<td>HK</td>
<td>EMP_AVG Average Number of Employees</td>
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<tr>
<td>220</td>
<td>HL</td>
<td>EMP_TRNOVR Employee Turnover Percentage</td>
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<tr>
<td>221</td>
<td>HM</td>
<td>EMP_CONT Employees with Continuous Service for the Entire Period</td>
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DATA ITEM DEFINITIONS

This section contains the definitions of the data items included in the data file, listing the number of each data item (Item No.), its name (Data Item), and a brief description of the data item.
DATA ITEM DEFINITIONS

DISCLOSURE REPORT INFORMATION - The following are definitions for each data item contained in the data file:

1. **OSHPD Facility Number** - A nine-digit facility identification number assigned by OSHPD for reporting purposes.

2. **Facility DBA (Doing Business As) Name** - The name under which the facility is doing business. This name may be an abbreviation and may differ from the facility's legal name.

3. **Report Period Begin Date** - The first day of the reporting period (YYYYMMDD).

4. **Report Period End Date** - The last day of the reporting period (YYYYMMDD).

5. **Days in Report Period** - The number of calendar days in the reporting period. For most facilities, this value is 365. A different number usually indicates that the facility opened or closed, or had a change in licensure or fiscal year end date, during the reporting cycle.

6. **Data Status Indicator** - Indicates if the report is AUDITED or IN PROCESS. Audited data are included for those facilities whose reports have completed the Office's desk audit process. In Process data are included for those facilities whose reports are still in the desk audit process. Please note that facilities may submit revisions to a report subsequent to our completion of the desk audit.

7. **Comparable Facility Indicator** - Indicates if the report is from a “comparable” or “non-comparable” facility. A list of non-comparable facilities is provided in Appendix D along with a description of the type of facility it is, and why it is considered non-comparable.

GENERAL FACILITY INFORMATION - The following fields provide general information with respect to the facility, including its location, license category, and street address, and the Administrator's name:

8. **County Number** - The number of the County in which the facility is located. There are 58 counties in California. Appendix C is a cross-reference between county numbers and names. Please note that no facilities are located in the Counties of Alpine, Mariposa, Modoc, Mono, Sierra, Trinity, and Tuolumne (County Numbers 02, 22, 25, 26, 46, 53, and 55).

9. **Health Service Area (HSA) Number** - A numeric code denoting the HSA in which the facility is located. The HSA's geographic area, consisting of one or more contiguous counties, is designated by the Federal Department of Health and Human Services for health planning on a regional basis. Appendix C identifies the HSAs that are located in each county.

10. **Health Facility Planning Area (HFPA)** - A numeric code denoting the Health Facility Planning Area (HFPA) in which the facility is located. The HFPA is a geographic subdivision of a Health Service Area (HSA). Appendix C identifies the HFPAs that are located in each county.
DATA ITEM DEFINITIONS

11. **License Category** - Denotes the type of facility license issued by the Department of Health Services’ Licensing and Certification Division, either Skilled Nursing Facility (SNF), Intermediate Care Facility (ICF), or Congregate Living Health Facility (CLHF). SNF/RES and ICF/RES indicate facilities that are licensed for skilled nursing or intermediate care, but are an integral part of a residential care facility.

12. **Type of Control** - Denotes the type of ownership of a facility licensee. The following eight types of control are reported: Church Related, Not-for-Profit, Investor Owned, State, County, City/County, City, and District.

13. **Legal Organization** - Denotes the type of legal organization of a facility licensee as Corporation, Division, Partnership, Proprietorship, or Other.

14. **Phone Number** - The main business phone number of the facility.

15. **Address** - The street address of the facility.

16. **City** - The city in which the facility is located.

17. **Zip Code** - The zip code of the facility.

18. **Medi-Cal Contract Provider Number** - The Medi-Cal contract provider number of the facility.

19. **Administrator** - The name of the facility’s Administrator.

20. **Related to Other Facilities** - Indicates if the facility is related to other health care facilities in California.

21. **Parent Organization** - The parent organization of the facility, if any.

**BEDS (Excluding Beds in Suspense)** - The number of beds that are licensed, as described below:

22. **Licensed Beds (End of Period)** - The number of licensed beds (excluding beds placed in suspense) stated on the facility license at the end of the reporting period.

23. **Licensed Beds (Average)** - The average number of licensed beds (excluding beds placed in suspense) at the end of each month during the reporting period.

**UTILIZATION DATA** - The overall utilization statistics for the facility for the reporting period.

24. **Patient (Census) Days Total** - The number of days that all patients spent in the facility during the reporting period as counted at the census taking time each day. Patient days include the day of admission, but not the day of discharge.

25. **Occupancy Rate** - The percentage of licensed beds occupied during a reporting period. Occupancy rate is calculated by dividing the number of patient (census) days by the number of
DATA ITEM DEFINITIONS

bed days. Bed days is the number of calendar days in the reporting period times the number of licensed beds.

26. **Admissions Total** - The number of patients formally admitted to the facility, or transferred from a residential care unit to the nursing care unit of the facility. This does not include patients returning to the facility under a bed-hold or leave, where a bed has been held open specifically for the patient’s return.

27. **Discharges Total** - The number of patients formally released from the facility, or transferred to a residential care unit from the nursing care unit of the facility. This includes patient deaths, but does not include patients leaving the facility temporarily under a bed-hold or leave, where a bed is held open specifically for the patient’s return.

**PATIENT (CENSUS) DAYS BY PAYER** - The number of days that patients spent in the facility during the reporting period for which a particular payer is paying the significant portion of the bill. Patient days include the day of admission, but not the day of discharge. Patient days are reported by five payer categories:

28. **Patient (Census) Days Medicare**

29. **Patient (Census) Days Medi-Cal**

30. **Patient (Census) Days Self-Pay**

31. **Patient (Census) Days Managed Care**

32. **Patient (Census) Days Other Payers**

The sum of Items 28-32 equals **Patient (Census) Days Total** (Item 24).

A definition of the five payer categories follows:

a. **Medicare** - A Federal third-party reimbursement program administered by the Health Care Financing Administration that underwrites the medical costs of persons 65 and over, and some qualified persons under 65. Data related to Medicare patients enrolled in health maintenance organizations (HMOs) are not included in the Medicare payer category, but are part of the “Other Payer” category.

b. **Medi-Cal** - The Federal-State funded, State operated and administered, Medicaid program which provides medical benefits for certain low-income and needy persons. Data related to Medi-Cal patients enrolled in health maintenance organizations (HMOs) are not included in the Medi-Cal payer category, but are part of the “Managed Care Payer” category.

c. **Self-Pay** - Patients who are financially responsible for their own care and who are not covered by a third-party payer program.
d. **Managed Care** – Patients who belong to groups (HMO’s, PPO’s, or others) that have a contractual relationship with the facility. Managed Care includes patients enrolled in managed care plans funded by Medicare, Medi-Cal or other government programs, as well as patients enrolled in commercial managed care programs.

e. **Other Payers** - All payers other than Medicare, Medi-Cal, Self-Pay, and Managed Care.

**PATIENT (CENSUS) DAYS BY ROUTINE SERVICE** - The number of days that patients spent in the facility during the reporting period receiving a particular type of care. Patient days include the day of admission, but not the day of discharge. Patient days are reported by nine types of care:

33. **Patient (Census) Days Skilled Nursing Care**

34. **Patient (Census) Days Intermediate Care**

35. **Patient (Census) Days Mentally Disabled Care**

36. **Patient (Census) Days Developmentally Disabled Care**

37. **Patient (Census) Days Sub-Acute Care**

38. **Patient (Census) Days Sub-Acute Care - Pediatric**

39. **Patient (Census) Days Transitional Inpatient Care**

40. **Patient (Census) Days Hospice Inpatient Care**

41. **Patient (Census) Days Other Routine Services**

The sum of Items 33-41 equals **Patient (Census) Days Total** (Item 24).

A definition of the nine types of care follows:

a. **Skilled Nursing** - A level of nursing and supportive care provided by licensed nurses to patients who need 24-hour nursing service on an extended basis.

b. **Intermediate Care** - A level of nursing and supportive care that provides care for patients who are ambulatory or semi-ambulatory and have a recurring need for skilled nursing supervision and supportive care but who do not require continuous nursing care.

c. **Mentally Disabled Care** - Nursing and supportive care for patients with a chronic psychiatric impairment and whose adaptive functioning is moderately impaired.
d. **Developmentally Disabled Care** - Nursing and supportive care for patients with a disability attributable to mental retardation, cerebral palsy, epilepsy, or other neurologically handicapping conditions found to be closely related to mental retardation or to require similar treatment.

e. **Sub-Acute Care** - A level of nursing and supportive care for patients who have a fragile medical condition. Such care is more intensive than skilled nursing care but less intensive than the usual medical, surgical, and acute care requirements. Staffing requires specially trained licensed nursing personnel.

f. **Sub-Acute Care - Pediatric** - A level of nursing and supportive care for pediatric patients, under the age of 21, who have a fragile medical condition. Such care is more intensive than skilled nursing care but less intensive than the usual medical, surgical, and pediatric acute care requirements. Staffing requires specially trained licensed nursing personnel.

g. **Transitional Inpatient Care** – Intensive licensed nursing care in a unit identified in the contract with the Department of Health Services to provide this care to Medi-Cal beneficiaries. This care consists of medical care, rehabilitative care, or both, for patients who have suffered an illness, injury, or exacerbation of a disease, and whose medical condition has clinically stabilized so that daily physician services and the immediate availability of technically complex diagnostic and invasive procedures, are not medically necessary.

h. **Hospice Inpatient Care** - The provision of palliative and supportive care services to terminally ill patients, including general inpatient care and respite care (care needed to relieve family or other persons caring for the patient).

i. **Other Routine Services** - Routine services not properly reported in any of the above routine services categories.

**INCOME STATEMENT** - A financial statement that summarizes the various revenue and expenses of the facility during the reporting period, and which shows the net income or loss. The Income Statement (Items 42-52) included here is a summary which contains key totals and other important items. The detail related to many of these items are also reported in Items 53-131.

42. **Gross Routine Services Revenue Total** – The total charges at the facility’s full established rates for the provision of routine services. Routine service is nursing care provided to individuals admitted as inpatients of the facility.

43. **Gross Ancillary Services Revenue Total** – The total charges at the facility’s full established rates for the provision of ancillary services to patients.

44. **Deductions From Revenue Total** – The difference between gross routine and ancillary services revenue (charges based at full established rates) and amounts received or to be received from patients or third-party payers for services performed.
45. **Other Operating Revenue** - Revenue generated by health care operations from non-patient care services to patients and others. Examples include non-patient food sales, refunds and rebates, and supplies sold to non-patients. Does not include interest income.

46. **Total Health Care Revenue** - Revenue earned for providing health care services to patients. Calculated by adding total gross routine services revenue, total gross ancillary services revenue, deducting total deductions from revenue, and adding other operating revenue from health care operations (Items 42, 43, 44, and 45).

47. **Total Health Care Expenses** - Total costs incurred by revenue-producing and non-revenue producing cost centers for providing patient care at the facility. Excludes nonhealth care expenses, provision for income taxes, and extraordinary items.

48. **Net from Health Care Operations** - Total health care revenue (Item 46) less total health care expenses (Item 47). This is the net income resulting from providing health care services during the reporting period, exclusive of nonhealth care revenue and expenses.

49. **Nonhealth Care Revenue and Expenses, Net** - Revenue and expenses for services that are not directly related to the provision of health care services. Examples of nonhealth care items include residential care services, unrestricted contributions, and interest income and gains from investments.

50. **Provision for Income Taxes** - The sum of current and deferred income taxes incurred by the facility.

51. **Extraordinary Items** - Revenue received or expenses incurred from events that will, in all likelihood, never occur again, e.g., a major casualty loss due to a fire. Items are generally recorded as expense (losses), so a negative amount indicates revenue (gain).

52. **Net Income** - The amount of income from health care operations less nonhealth care revenue net of nonhealth care expenses, provision for income taxes, and extraordinary items. A negative value indicates a net loss.

**GROSS ROUTINE REVENUE BY PAYER** - The total charges at the facility’s full established rates for the provision of routine services for a particular payer. Gross routine revenue is reported by five payer categories:

53. **Gross Routine Services Revenue Medicare**

54. **Gross Routine Services Revenue Medi-Cal**

55. **Gross Routine Services Revenue Self-Pay**

56. **Gross Routine Services Revenue Managed Care**
DATA ITEM DEFINITIONS

57. **Gross Routine Services Revenue Other Payers**

The sum of Items 31-57 equals **Gross Routine Services Revenue Total** (Item 42).

See [Patient (Census) Days by Payer](Items 28-32) for definitions of the five payer categories.

**GROSS ROUTINE REVENUE BY ROUTINE SERVICE** - The total charges at the facility’s full established rates for the provision of routine services for a particular type of care. Gross routine revenue is reported for nine types of care:

58. **Gross Revenue Skilled Nursing Care**

59. **Gross Revenue Intermediate Care**

60. **Gross Revenue Mentally Disabled Care**

61. **Gross Revenue Developmentally Disabled Care**

62. **Gross Revenue Sub-Acute Care**

63. **Gross Revenue Sub-Acute Care - Pediatric**

64. **Gross Revenue Transitional Inpatient Care**

65. **Gross Revenue Hospice Inpatient Care**

66. **Gross Revenue Other Routine Services**

The sum of Items 86-64 equals **Gross Routine Services Revenue Total** (Item 42).

See [Patient (Census) Days by Routine Service](Items 33-41) for definitions of the nine types of care.

**GROSS ANCILLARY REVENUE BY PAYER** - The total charges at the facility’s full established rates for the provision of ancillary services for a particular payer. Gross Ancillary revenue is reported by Inpatient and Outpatient for five payer categories:

67. **Gross Ancillary Revenue Medicare Inpatient**

68. **Gross Ancillary Revenue Medicare Outpatient**

69. **Gross Ancillary Revenue Medi-Cal Inpatient**

70. **Gross Ancillary Revenue Medi-Cal Outpatient**

71. **Gross Ancillary Revenue Self-Pay Inpatient**
72. Gross Ancillary Revenue Self-Pay Outpatient
73. Gross Ancillary Revenue Managed Care Inpatient
74. Gross Ancillary Revenue Managed Care Outpatient
75. Gross Ancillary Revenue Other Payers Inpatient
76. Gross Ancillary Revenue Other Payers Outpatient

The sum of Items 67-76 equals Gross Ancillary Services Revenue Total (Item 43).

See Patient (Census) Days by Payer (Items 28-32) for definitions of the five payer categories.

**GROSS ANCILLARY REVENUE BY ANCILLARY SERVICE** - The total charges at the facility’s full established rates for the provision of ancillary services for a particular type of care. Gross Ancillary revenue is reported for ten types of ancillary service:

77. **Gross Revenue Patient Supplies** - Gross revenue for medical and personal supplies and equipment charged to patients.
78. **Gross Revenue Specialized Support Surfaces** - Gross revenue for air-fluidized beds and low air-loss mattresses charged to patients.
79. **Gross Revenue Physical Therapy** - Gross revenue for physical or corrective treatment of bodily or mental conditions by the use of physical, chemical, and other treatment programs.
80. **Gross Revenue Respiratory Therapy** - Gross revenue for administering oxygen and other forms of therapy through respiration as prescribed by a physician.
81. **Gross Revenue Occupational Therapy** - Gross revenue for the teaching of manual skills and independence in self-care to stimulate mental and emotional activity on the part of patients.
82. **Gross Revenue Speech Pathology** - Gross revenue for the evaluation and management of any existing disorders of the communicative process centering entirely or in part on the reception and production of speech and language related to organic and/or inorganic factors.
83. **Gross Revenue Pharmacy** - Gross revenue for drugs charged to patients.
84. **Gross Revenue Laboratory** - Gross revenue for diagnostic and routine laboratory tests necessary for the diagnosis and treatment of patients.
85. **Gross Revenue Home Health Services** - Gross revenue for providing health care to patients at their place of residence on the basis of physicians’ orders and approved plans of care. Activities of each of the following may be performed for home-bound patients: nursing care, intravenous
DATA ITEM DEFINITIONS

therapy, inhalation therapy, electrocardiology, physical therapy, occupational and recreational therapy, social services, home respite care, dietary, and housekeeping.

86. **Gross Revenue Other Ancillary Services** - Gross revenue for special services to patients not covered above for which a separate charge is made. This would include, but is not restricted to, radiology services, adult day health care, physician care, and barber and beauty services.

The sum of Items 77-86 equals **Gross Ancillary Services Revenue Total** (Item 43).

**DEDUCTIONS FROM REVENUE BY CLASSIFICATION** - The difference between gross routine and ancillary revenue (charges based at full established rates) and amounts received or to be received from patients or third-party payers for services performed by classification.

87. **Charity Adjustments** – The difference between a patient’s charges, at full established rates, and the amount received or to be received, when it is determined, based on the facility’s established, written charity care criteria, that the patient is unable to pay some or all of the charges. If a patient has the ability to pay, but is unwilling to pay, the unpaid amount is reported as **Expenses Provision For Bad Debt** (Item 131.)

88. **Administrative Adjustments** – The difference between a patient’s charges, at full established rates, and the amount actually charged, when that difference is not due to a contractual obligation with third party payers or charity adjustments.

89. **Contractual Adjustments - Medicare** – The difference between the amount of the charges, at full established rates, for services rendered which are covered by Medicare, and the amount received or to be received in payment of such charges.

90. **Contractual Adjustments – Medi-Cal** – The difference between the amount of the charges, at full established rates, for services rendered which are covered by Medi-Cal, and the amount received or to be received in payment of such charges.

91. **Contractual Adjustments - Managed Care** - The difference between the amount of the charges, at full established rates, for services rendered which are covered by Managed Care, and the amount received or to be received in payment of such charges.

92. **Contractual Adjustments - Other** – The difference between the amount of the charges, at full established rates, for services rendered which are covered by all other third-party contracts (such as managed care and Short-Doyle), and the amount received or to be received in payment of such charges.

93. **Other Deductions From Revenue** – Other deductions from revenue which are not included elsewhere.

The sum of Items 87-93 equals **Deductions From Revenue Total** (Item 44).
DATA ITEM DEFINITIONS

OPERATING EXPENSES BY NATURAL CLASSIFICATION - The total direct expenses incurred for providing patient care by the facility, by natural classification.

94. **Expenses Salaries and Wages** - Expenses for all remuneration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off.

95. **Expenses Employee Benefits** - Expenses incurred for vacation pay, sick leave pay, holiday pay, FICA, SUI, FUI, workers’ compensation insurance, group health insurance, group life insurance, pension and retirement costs.

96. **Expenses Other** - Expenses other than salaries and wages and employee benefits. Other expenses include, but are not limited to, supplies, purchased services, depreciation and amortization, leases and rentals, and interest.

97. **Workers’ Compensation Insurance (Included in Employee Benefits)** - The amount of Workers’ Compensation Insurance expense which is included in Employee Benefits (Item 95).

OPERATING EXPENSES BY COST CENTER - The total direct expenses incurred by each cost center for providing patient care by the facility. Direct expenses include salaries and wages, employee benefits, and other expenses. Operating expenses are reported for nine routine service revenue-producing cost centers, six ancillary service revenue producing cost centers, eight support services cost centers, five property cost centers, and two other cost centers. The definition of each cost center follows:

98. **Expenses Skilled Nursing Care**

99. **Expenses Intermediate Care**

100. **Expenses Mentally Disordered Care**

101. **Expenses Developmentally Disabled Care**

102. **Expenses Sub-Acute Care**

103. **Expenses Sub-Acute Care - Pediatric**

104. **Expenses Transitional Inpatient Care**

105. **Expenses Hospice Inpatient Care**

106. **Expenses Other Routine Services**

See **Patient (Census) Days by Routine Service** (Items 33-41) for definitions of the nine types of care.
107. Expenses Patient Supplies

108. Expenses Specialized Support Surfaces

109. Expenses Physical Therapy

110. Expenses Respiratory Therapy

111. Expenses Occupational Therapy

112. Expenses Speech Pathology

113. Expenses Pharmacy

114. Expenses Laboratory

115. Expenses Home Health Services

116. Expenses Other Ancillary Services

See Gross Ancillary Revenue by Ancillary Service (Items 77-86) for definitions of the ten types of ancillary services.

117. Expenses Plant Operations and Maintenance - Maintenance and repair of buildings, parking facilities, and all equipment; minor renovation of buildings and equipment; maintenance of grounds; security; and the cost of utilities.

118. Expenses Housekeeping - Care and cleaning of the interior of the physical plant.

119. Expenses Laundry and Linen - Providing laundry and linen services for facility use and personal laundry services.

120. Expenses Dietary - Preparation and delivery of food to patients.

121. Expenses Social Services - Obtaining, analyzing, and interpreting social and economic information to assist in diagnosis, treatment, and rehabilitation of patients.

122. Expenses Activities - Organizing activity programs for the benefit of the patient, including social activities, religious programs, educational activities, and exercise activities.

123. Expenses Inservice Education - Nursing - Provision of inservice education to nursing personnel, such as nurse assistant orientation and training programs.

124. Expenses Administration - Overall management and administration of the facility, general patient accounting, communication systems, data processing, patient admissions, public
DATA ITEM DEFINITIONS

relations, professional liability and non-property-related insurance, licenses and taxes, medical record activities, and procurement of supplies and equipment.

125. **Expenses Depreciation and Amortization** - Expenses recorded to spread the cost of a capital asset over its estimated useful life. Includes depreciation expenses for property, plant, and equipment, and the amortization of goodwill and other intangibles. Depreciation and amortization are calculated using the straight-line method, which assigns to each period an equal portion of the asset’s cost less any estimated salvage value.

126. **Expenses Leases and Rentals** - Lease and rental expenses relating to building, equipment, and leasehold improvements.

127. **Expenses Property Tax** - Property taxes relating to the operation of the facility. It does not include property taxes paid on investment property.

128. **Expenses Property Insurance** - Expenses incurred in maintaining all insurance policies covering the facility property. Included are property damage insurance, fire insurance and boiler insurance.

129. **Expenses Interest - Property, Plant, and Equipment** - Interest incurred on mortgage notes, capitalized lease obligations, and other debt incurred for the acquisition of land, buildings, and equipment.

130. **Expenses Interest - Other** - Interest incurred on debt not for the acquisition of land, building, and equipment.

131. **Expenses Provision for Bad Debts** - The amount of accounts and notes receivable estimated to be uncollectible due to the patient’s unwillingness to pay.

The sum of items 98-131 equals **Total Health Care Expenses** (Item 47).

**BALANCE SHEET - ASSETS** - The Balance Sheet is a summary financial statement of the facility’s financial position as of the report period end date, displaying its assets, liabilities, and equity. An asset is any physical object (tangible) or right (intangible) which provides future economic benefits to its owner, or any cost benefiting a future period. Key asset categories are reported and defined as follows:

132. **Current Assets** - Unrestricted cash and other assets, such as marketable securities, accounts receivable, and inventory, that will be converted into cash, or will be used, during a normal operating cycle, which is generally one year. These items are often viewed as being indicative of short-term debt-paying ability.

133. **Assets Whose Use Is Limited** - Assets whose use is limited either by the facility’s governing board, trust agreement, or other third parties. These assets may be in the form of cash, marketable securities, pledges, or other investments.
134. **Net Property, Plant, and Equipment** - The cost of depreciable assets used in facility operations, such as land, buildings, and equipment, less related accumulated depreciation. Excludes construction-in-progress.

135. **Construction-in-Progress** - The accumulated cost of construction that is in progress and eventually used in facility operations. Upon completion of the construction project, the asset is reclassified to the appropriate capital asset accounts, such as land and buildings.

136. **Investments and Other Assets** - Non-current assets which do not fit other asset categories. Examples include investments in property, plant, and equipment not used in facility operations, and long-term related party receivables.

137. **Intangible Assets** - Non-current assets lacking physical existence that have future economic benefits because of the rights they afford the possessor. The cost of an intangible asset is amortized over its expected useful life. Examples include goodwill, unamortized loan costs, and preopening costs.

138. **Total Assets** - The sum of current assets; assets whose use is limited; net property, plant, and equipment; construction-in-progress; investments and other assets; and intangible assets. Also equals **Total Liabilities and Equity** (Item 143).

**BALANCE SHEET - LIABILITIES AND EQUITY** - The Balance Sheet is a summary financial statement of the facility’s financial position as of the report period end date, displaying its assets, liabilities, and equity. Liabilities are amounts owed by the facility (debtor) to another entity (creditor) payable in money, or in goods and services. Equity is the owner's interest in the facility, or the amount by which a facility’s total assets exceed its total liabilities. Key liability categories and equity are reported, and are defined as follows:

139. **Current Liabilities** - The short-term debt or obligations that, according to reasonable expectations, are to be satisfied within a normal operating cycle, or one year, whichever is longer. Examples include accounts payable, accrued compensation and related liabilities, and short-term related party payables.

140. **Deferred Credits** - The amount of revenue received or recorded before it is earned, such as deferred income taxes or deferred third-party income.

141. **Net Long-term Debt** - The amount of liabilities which are not expected to be satisfied within one year of the end of the reporting period. This amount reflects the reduction for that portion of the debt which is expected to be satisfied the next year. Net long-term debt includes mortgage notes, capitalized lease obligations, bonds payable, and long-term related party payables.

142. **Equity** - The owner's interest in the facility, or the amount by which a facility’s total assets exceeds its total liabilities. Negative equity indicates that total liabilities exceed total assets.

143. **Total Liabilities and Equity** - The sum of current liabilities, deferred credits, net long-term debt, and equity. Also equals **Total Assets** (Item 138).
DATA ITEM DEFINITIONS

**BALANCE SHEET - OTHER ITEMS** - The selected Balance Sheet items reported here are items included in the assets and liabilities reported in **Balance Sheet - Assets** (Items 132-138) and **Balance Sheet - Liabilities and Equity** (Items 133-143).

144. **Related Party Receivables Current** - The amount of receivables that is expected to be collected and due from the facility’s parent, home office, owner or other related parties within one year.

145. **Related Party Receivables Noncurrent** - The noncurrent amount of receivables that are due from the facility’s parent, home office, owner or other related parties.

146. **Related Party Payables Current** - The amount of payables that is due to the facility’s parent, home office, owner or other related parties within one year.

147. **Related Party Payables Noncurrent** - The noncurrent portion of amounts due to the facility’s parent, home office, owner or other related parties.

148. **Land and Land Improvements** - The cost of land and land improvements used in facility operations.

149. **Buildings and Improvements** - The cost of all buildings and subsequent additions used in facility operations. Includes facility buildings, parking structures, and fixed equipment.

150. **Leasehold Improvements** - The cost of improvements of a leasehold used in facility operations.

151. **Equipment** - The cost of major movable equipment, minor equipment, and furniture and furnishings used in facility operations that will be capitalized over an estimated useful life.

152. **Total Property, Plant, and Equipment** - The cost of all land, land improvements, buildings and improvements, leasehold improvements, and equipment used in facility operations.

153. **Accumulated Depreciation** - The accumulation to date of depreciation expense or that portion of the original cost of depreciable assets which already has been expensed. Accumulated depreciation relates to all depreciable assets, including land improvements, buildings and improvements, leasehold improvements, and equipment. **Total Property, Plant, and Equipment** (Item 134) minus Accumulated Depreciation equals **Net Property, Plant, and Equipment** (Item 134).

154. **Mortgages Payable** - The amount of unpaid principal related to all mortgages as of the report period end date. A mortgage payable is secured by a pledge of designated property.

155. **Capitalized Lease Obligations** - The amount of unpaid principal related to all capital leases as of the report period end date. A capital lease obligation is a lease under which the lessee (facility) records an asset and a liability, and accounts for the lease as an installment purchase of the leased property.
156. **Bonds Payable** - The amount of unpaid principal related to all bonds as of the report period end date. A bond is a written promise to pay a sum of money at some definite future time.

157. **Total Long-term Debt** - The amount of unpaid principle related to all forms of long-term debt as of the report period end date. This includes mortgages payable, construction loans, notes under revolving credit, capitalized lease obligations, bonds payable, long-term related party payables, and other non-current liabilities.

158. **Current Maturities on Long-term Debt** - The amount of long-term debt that is due within one year from the report period end date. **Total Long-term Debt** (Item 157) minus **Current Maturities on Long-term Debt** equals **Net Long-term Debt** (Item 141).

**FINANCIAL RATIOS** - A comparison of related pieces of financial and/or utilization data that are usually expressed as a percentage or a decimal. All ratios are calculated to two decimal places.

159. **Current Ratio** - Total current assets (Item 132) divided by total current liabilities (Item 139). This ratio shows the dollar amount of current assets per dollar of current liabilities. It is a gross indicator of the facility’s liquidity. Usually a ratio of 2.0 or more indicates a healthy liquidity position.

160. **Acid Test Ratio** - Cash plus marketable securities divided by total current liabilities (Item 139). This ratio shows the amount of cash and marketable securities per dollar of current liabilities. It is a stricter test of liquidity than the current ratio as it excludes from the numerator any assets which cannot be immediately realized to cover current liabilities. Higher values indicate that more liquid resources are available to meet current liabilities.

161. **Days in Accounts Receivable** - Net accounts receivable divided by average revenue per day [gross routine services revenue (Item 42) and gross ancillary services revenue (Item 43) less deductions from revenue (Item 44) divided by the number of days in the reporting period (Item 5)]. This ratio measures the average number of days it takes the facility to collect a receivable.

162. **Long-term Debt to Assets Rate** - Net long-term debt (Item 141) divided by total assets (Item 138) and multiplied by 100. This ratio indicates the proportion of total assets that is financed by long-term debt.

163. **Debt Service Coverage Ratio** - The sum of net income (Item 21), interest expense (Items 129 & 130), and depreciation and amortization (Item 125), divided by the sum of current maturities of long-term debt (Item 158) and interest expense (Items 129 & 130). This ratio indicates the facility’s ability to meet its principal and interest payments on long-term debt. A value of 1.00 or more means that the facility is meeting its debt requirements.

164. **Operating Margin** - Net income from health care operations (Item 48) divided by total health care revenue (Item 46) (sum of gross routine services revenue, gross ancillary services revenue, less deductions from revenue, plus other operating revenue). This ratio indicates the percentage of health care revenue which remains as income after operating expenses have been deducted.
165. **Net Return on Equity** - Net income (Item 52) divided by average equity. This ratio defines the amount of net income earned per dollar of equity investment.

166. **Turnover on Operating Assets** - The sum of gross routine services revenue (Item 42) and gross ancillary services revenue (Item 43) less deductions from revenue (Item 44), divided by the sum of current assets (Item 131) and net property, plant, and equipment (Item 134). This ratio indicates how well operating assets are used to generate patient revenue.

167. **Assets to Equity Ratio** - Total assets (Item 138) divided by total equity (Item 142). This ratio indicates the extent to which equity levels are used to support assets and generate future earnings. If the value is too high, the facility may be undercapitalized; if too low, the facility may be overcapitalized. A value of 4 or 5 is a well-capitalized condition.

168. **Net Property, Plant, and Equipment Per Licensed Bed** - Net property, plant, and equipment (Item 134), plus construction-in-progress (Item 135), divided by the number of licensed beds (Item 22). This ratio indicates the dollar value of net fixed assets per licensed bed. Age of the facility can affect this ratio and should be considered in comparing facilities.

**PRODUCTIVE HOURS - ROUTINE SERVICES BY NURSING EMPLOYEE CLASSIFICATION** - Total hours actually worked or on the job by employee classification. (See Productive Hours Total (Item 186) for the definition of productive hours. Includes employees in all nine of the routine services detailed in Items 33-41.) The eight reported employee classifications are:

169. **Productive Hours Supervisors and Management** - Employees included in this classification are primarily involved in the direction, supervision, and coordination of nursing activities. Typical job titles are Director of Nursing, and Assistant Director of Nursing.

170. **Productive Hours Geriatric Nurse Practitioners** - Includes only Registered Nurses licensed by the Board of Registered Nursing as a nurse practitioner, who has completed an educational program in gerontological nursing, or family or adult nursing with an emphasis on care of elders.

171. **Productive Hours Registered Nurses** - Includes Registered Nurses (RNs) employed in the performance of direct nursing care to patients. RNs functioning as supervisors are classified as Management and Supervision.

172. **Productive Hours Licensed Vocational Nurses** - Includes Licensed Vocational Nurses (LVNs) employed in the performance of direct nursing care to patients.

173. **Productive Hours Nurse Assistants (Aides & Orderlies)** - This classification includes non-technical personnel employed in the performance of direct nursing care to patients. Examples of job titles include Nurse Assistant, Certified Nurse Assistant Aide, and Orderly.

174. **Productive Hours Technical and Specialist** - Employees included in this classification usually perform activities of a creative or complex nature, and are often licensed or registered. Includes such job titles as Therapist, Technician, and Technologist. Lead positions that provide direct supervision to five or more employees are classified as Management and Supervision.
DATA ITEM DEFINITIONS

175. **Productive Hours Psychiatric Technicians** - Includes Licensed Psychiatric Technicians employed in the performance of direct care to patients.

176. **Productive Hours Other** - All others not included in the job classes described above, who are employed in the performance of direct nursing care to patients.

**PRODUCTIVE HOURS - ANCILLARY AND SUPPORT SERVICES BY COST CENTER** - Total hours actually worked or on the job by cost center. (See **Total Productive Hours** (Item 186) for the definition of productive hours.) The nine reported cost centers are:

177. **Productive Hours Ancillary Services** - Includes employees in all ten of the ancillary services detailed in Items 77-86.

178. **Productive Hours Plant Operations and Maintenance**

179. **Productive Hours Housekeeping**

180. **Productive Hours Laundry and Linen**

181. **Productive Hours Dietary**

182. **Productive Hours Social Services**

183. **Productive Hours Activities**

184. **Productive Hours Inservice Education - Nursing**

185. **Productive Hours Administration**

See **Operating Expenses by Cost Center** (Items 117-124) for definitions of the eight support services cost centers.

186. **Productive Hours Total** - Total hours actually worked by all health care employees, including paid time spent attending meetings and educational activities at or away from the facility. Does not include non-productive hours or “on-call” hours. Equals the sum of Items 169-185.

**TEMPORARY STAFFING PRODUCTIVE HOURS - ROUTINE SERVICES BY NURSING CLASSIFICATION** - Total hours actually worked or on the job for those individuals who work at the facility, but are not paid through the facility’s payroll system. This includes registry nursing personnel. (Includes temporary staffing in all nine of the routine services detailed in Items 32-40. See **Productive Hours Total** (Item 186) for the definition of productive hours.)

187. **Temporary Hours Geriatric Nurse Practitioners**

188. **Temporary Hours Registered Nurses**
DATA ITEM DEFINITIONS

189. Temporary Hours Licensed Vocational Nurses

190. Temporary Hours Nurse Assistants (Aides and Orderlies)

191. Temporary Hours Psychiatric Technicians

192. Temporary Hours Other

193. Temporary Staffing Hours Total - The sum of Items 187-192.

See Productive Hours Routine Services by Nursing Employee Classification (Items 169-176) for definitions of the employee classifications.

SALARIES AND WAGES - ROUTINE SERVICES BY NURSING EMPLOYEE CLASSIFICATION - All renumeration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off. (Includes employees in all nine of the routine services detailed in Items 33-41.)

194. Salaries and Wages Supervisors and Management

195. Salaries and Wages Geriatric Nurse Practitioners

196. Salaries and Wages Registered Nurses

197. Salaries and Wages Licensed Vocational Nurses

198. Salaries and Wages Nurse Assistants (Aides and Orderlies)

199. Salaries and Wages Technicians and Specialists

200. Salaries and Wages Psychiatric Technicians

201. Salaries and Wages Other

See Productive Hours Routine Services by Nursing Employee Classification (Items 169-176) for definitions of the eight employee classifications.

SALARIES AND WAGES - ANCILLARY AND SUPPORT SERVICES BY COST CENTER - All renumeration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off.
DATA ITEM DEFINITIONS

202. **Salaries and Wages Ancillary Services** - Includes employees in all ten of the ancillary services detailed in Items 77-86.

203. **Salaries and Wages Plant Operations and Maintenance**

204. **Salaries and Wages Housekeeping**

205. **Salaries and Wages Laundry and Linen**

206. **Salaries and Wages Dietary**

207. **Salaries and Wages Social Services**

208. **Salaries and Wages Activities**

209. **Salaries and Wages Inservice Education - Nursing**

210. **Salaries and Wages Administration**

See *Operating Expenses by Cost Center* (Items 117-124) for definitions of the eight support services cost centers.

211. **Salaries and Wages Total** - All renumeration for services performed by all health care employees (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off. Equals the sum of Items 194-200.

**TEMPORARY STAFFING- AMOUNT PAID BY NURSING CLASSIFICATION** - Total amount paid for those individuals who work at the facility, but are not paid through the facility’s payroll system. This includes registry nursing personnel. (Includes temporary staffing in all nine of the routine services detailed in Items 33-41.)

212. **Amount Paid Temporary Geriatric Nurse Practitioners**

213. **Amount Paid Temporary Registered Nurses**

214. **Amount Paid Temporary Licensed Vocational Nurses**

215. **Amount Paid Temporary Nurse Assistants (Aides and Orderlies)**

216. **Amount Paid Temporary Psychiatric Technicians**

217. **Amount Paid Temporary Other**

218. **Amount Paid Temporary Staffing, Total** - The sum of Items 212-217.
DATA ITEM DEFINITIONS

See Productive Hours Routine Services by Nursing Employee Classification (Items 169-176) for definitions of the employee classifications.

LABOR TURNOVER INFORMATION - Selected information on total health care employees for the facility.

219. **Average Number of Employees** - The sum of the number of health care employees paid each payroll period during the reporting period divided by the number of payroll periods.

220. **Employee Turnover Percentage** - The number of times an employee is replaced during the period. This is expressed as a percentage and is calculated by dividing the total number of people employed during the period by the average number of employees times 100, minus 100.

221. **Employees with Continuous Service for the Entire Period** - The number of employees who were working for the facility at the beginning of the reporting period that were still working for the facility at the end of the period.
APPENDIX A

DISCLOSURE REPORT REFERENCES

This appendix is a cross-reference between the data items included in the data file and the page-column-line references on the Long-term Care Facility Integrated Disclosure and Medi-Cal Cost Report (Disclosure Report), the source of most of these data items.
APPENDIX A - DISCLOSURE REPORT REFERENCES

This appendix is a cross-reference between the data items included in the data file and the page-column-line references on the Long-term Care Facility Integrated Disclosure and Medi-Cal Cost Report (Disclosure Report), the source of most of these data items.

When using this cross-reference, please note the following abbreviations and symbols that are being used:

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<tr>
<td>+</td>
<td>Add</td>
<td>-</td>
<td>Subtract (spaces before/after sign)</td>
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If you would like a copy of the Disclosure Report forms, please call OSHPD’s Data Users Support Group at (916) 322-2814.

The first two columns of this appendix reference the same data item number (Item No.) and data field name (Data Item) used throughout this documentation. The third column shows the source of the data, which is usually the page-column-line reference from the Disclosure Report.
## APPENDIX A - DISCLOSURE REPORT REFERENCES

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<td>Licensed Beds (Average)</td>
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## Patient (Census) Days Total by Payor

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<td>Patient (Census) Days Intermediate Care</td>
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<td>Patient (Census) Days Mentally Disabled Care</td>
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<td>Patient (Census) Days Developmentally Disabled Care</td>
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<td>Patient (Census) Days Sub-Acute Care</td>
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<td>Patient (Census) Days Sub-Acute Care - Pediatric</td>
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## Income Statement

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<tr>
<td>42</td>
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<td>P8 C1 L5</td>
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<td>43</td>
<td>Gross Ancillary Services Revenue Total</td>
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<td>45</td>
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<td>46</td>
<td>Total Health Care Revenue</td>
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<td>47</td>
<td>Total Health Care Expenses</td>
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## Gross Routine Revenue by Payor

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<td>53</td>
<td>Gross Routine Services Revenue Medicare</td>
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<td>Gross Routine Services Revenue Medi-Cal</td>
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<td>Gross Routine Services Revenue Self-Pay</td>
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<td>56</td>
<td>Gross Routine Services Revenue Managed Care</td>
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<td>57</td>
<td>Gross Routine Services Revenue Other Payors</td>
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## Gross Routine Revenue by Routine Service

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<td>59</td>
<td>Gross Revenue Intermediate Care</td>
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<td>60</td>
<td>Gross Revenue Mentally Disabled Care</td>
<td>P4.2 C11 L15</td>
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| 61 | Gross Revenue Developmentally Disabled Care | P4.2 C11 L20 |
| 62 | Gross Revenue Sub-Acute Care | P4.2 C11 L25 |
| 63 | Gross Revenue Sub-Acute Care - Pediatric | P4.2 C11 L30 |
| 64 | Gross Revenue Transitional Inpatient Care | P4.2 C11 L35 |
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| 80 | Gross Revenue Respiratory Therapy | P4.2 C11 + C12 L120 |
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| 82 | Gross Revenue Speech Pathology | P4.2 C11 + C12 L130 |
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<th>Expenses Intermediate Care</th>
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<td>Expenses Patient Supplies</td>
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<td>108</td>
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<td>Expenses Depreciation and Amortization</td>
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<td>Expenses Leases and Rentals</td>
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<td>Expenses Interest - Property, Plant, and Equipment</td>
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<td>Expenses Interest - Other</td>
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<td>131</td>
<td>Expenses Provision for Bad Debts</td>
<td>P8 C1 L190</td>
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**Balance Sheet - Assets**

| 132  | Current Assets | P5.1 C1 L60 |
| 133  | Assets Whose Use Is Limited | P5.1 C1 L90 |
| 134  | Net Property, Plant, and Equipment | P5.1 C1 L135 |
| 135  | Construction-in-Progress | P5.1 C1 L140 |
| 136  | Investments and Other Assets | P5.1 C1 L170 |
| 137  | Intangible Assets | P5.1 C1 L195 |
| 138  | Total Assets | P5.1 C1 L200 |

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| 139  | Current Liabilities | P5.2 C1 L60 |
| 140  | Deferred Credits | P5.2 C1 L80 |
| 141  | Net Long-term Debt | P5.2 C1 L130 |
| 142  | Equity | P5.2 C1 L180 |
| 143  | Total Liabilities and Equity | P5.2 C1 L185 |
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<td>Related Party Receivables Noncurrent</td>
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<td>146</td>
<td>Related Party Payables Current</td>
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<td>147</td>
<td>Related Party Payables Noncurrent</td>
<td>P5.2 C1 L110</td>
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<td>148</td>
<td>Land and Land Improvements</td>
<td>P5.1 C1 L95+L100</td>
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<td>149</td>
<td>Buildings and Improvements</td>
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<td>Leasehold Improvements</td>
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<td>Equipment</td>
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<td>152</td>
<td>Total Property, Plant and Equipment</td>
<td>P5.1 C1 L95+L100+L105+L115+L125</td>
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<td>153</td>
<td>Accumulated Depreciation</td>
<td>P5.1 C1 L110+L120+L130</td>
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<td>Mortgages Payable</td>
<td>P5.2 C1 L85</td>
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<td>Capitalized Lease Obligations</td>
<td>P5.2 C1 L100</td>
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<td>Bonds Payable</td>
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<td>157</td>
<td>Total Long-term Debt</td>
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<td>158</td>
<td>Current Maturities on Long-term Debt</td>
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### Financial Ratios (Calculated to two decimal places.)

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<tr>
<td>159</td>
<td>Current Ratio</td>
<td>P5.1 C1 L60 / P5.2 C1 L60</td>
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<td>160</td>
<td>Acid Test Ratio</td>
<td>(P5.1 C1 L5+L10) / P5.2 C1 L60</td>
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<td>161</td>
<td>Days in Accounts Receivable</td>
<td>(P5.1 C1 L20+L25) / [P8 C1 L15 / (P1 C1 L26-L25+1)]</td>
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<td>162</td>
<td>Long-term Debt to Assets Rate</td>
<td>(P5.2 C1 L130 / P5.1 C1 L200) x 100</td>
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<td>163</td>
<td>Debt Service Coverage Ratio</td>
<td>(P8 C1 L155+L175+L185+L255) / (P5.2 C1 L50 + P8 C1 L175+L185)</td>
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<td>164</td>
<td>Operating Margin</td>
<td>P8 C1 L205 / (P8 C1 L15+L20) X 100</td>
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<td>165</td>
<td>Net Return on Equity</td>
<td>P8 C1 L255 / [(P7 C1 L7+L32) / 2]</td>
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<td>166</td>
<td>Turnover on Operating Assets</td>
<td>P8 C1 L15 / (P5.1 C1 L60+L135)</td>
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<td>Assets to Equity Ratio</td>
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<td>168</td>
<td>Net Property, Plant, and Equipment Per Licensed Bed</td>
<td>(P5.1 C1 L135+L140) / P4.3 C1 L10</td>
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### Productive Hours Routine Services by Nursing Employee Classification

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<tr>
<td>169</td>
<td>Productive Hours Supervisors and Management</td>
<td>P12.1 C1 L5+L70+L140+L190</td>
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<td>Productive Hours Geriatric Nurse Practitioners</td>
<td>P12.1 C1 L10+L75+L145+L191</td>
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<td>171</td>
<td>Productive Hours Registered Nurses</td>
<td>P12.1 C1 L25+L90+L150+L192</td>
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<tr>
<td>172</td>
<td>Productive Hours Licensed Vocational Nurses</td>
<td>P12.1 C1 L30+L95+L155+L193</td>
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<td>173</td>
<td>Productive Hours Nurse Assistants (Aides and Orderlies)</td>
<td>P12.1 C1 L35+L100+L160+L194</td>
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<td>174</td>
<td>Productive Hours Technicians and Specialists</td>
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<td>175</td>
<td>Productive Hours Psychiatric Technicians</td>
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<td>176</td>
<td>Productive Hours Other</td>
<td>P12.1 C1 L60+L125+L175+L198</td>
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### Productive Hours by Ancillary and Support Services Cost Center

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<td>177</td>
<td>Productive Hours Ancillary Services</td>
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<td>Productive Hours Plant Operations and Maintenance</td>
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<td>Productive Hours Housekeeping</td>
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<td>Productive Hours Laundry and Linen</td>
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<td>181</td>
<td>Productive Hours Dietary</td>
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<td>182</td>
<td>Productive Hours Social Services</td>
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<td>183</td>
<td>Productive Hours Activities</td>
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<td>Temporary Hours Geriatric Nurse Practitioners</td>
<td>P12.2 C1 L405+L440+L475+L510</td>
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<td>188</td>
<td>Temporary Hours Registered Nurses</td>
<td>P12.2 C1 L410+L445+L480+L515</td>
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<td>189</td>
<td>Temporary Hours Licensed Vocational Nurses</td>
<td>P12.2 C1 L415+L450+L485+L520</td>
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<td>190</td>
<td>Temporary Hours Nurse Assistants (Aides and Orderlies)</td>
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<td>191</td>
<td>Temporary Hours Psychiatric Technicians</td>
<td>P12.2 C1 L425+L460+L495+L530</td>
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<td>192</td>
<td>Temporary Hours Other</td>
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### Salaries and Wages Routine Services by Nursing Employee Classification

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<td>Salaries and Wages Geriatric Nurse Practitioners</td>
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<td>Salaries and Wages Registered Nurses</td>
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<td>Salaries and Wages Licensed Vocational Nurses</td>
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<td>Salaries and Wages Nurse Assistants (Aides and Orderlies)</td>
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<td>Salaries and Wages Other</td>
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### Salaries and Wages by Ancillary and Support Services Cost Center

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<td>Salaries and Wages Plant Operations and Maintenance</td>
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### Temporary Staffing Amount Paid by Classification

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APPENDIX B

COUNTY - HSA - HFPA CROSS-REFERENCE LIST

This appendix lists in county number and name order the Health Service Area (HSA) numbers, and HSA names, Health Facility Planning Area (HFPA) numbers, and HFPA names that are located in that county. In some instances, the HFPA may cross the boundaries of more than one county.
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</table>
Many facilities which submit reports are unique in their operation, or the type of service they provide. Since the data file contains data from all facilities which submitted a report, you should exercise caution when using the data from these “non-comparable” facilities. We have included the following list and description of the facilities which are considered non-comparable.
Data items belonging to the following “non-comparable” facilities may not correspond comparably with long-term care facilities in general. Caution should be used when comparing these facilities with “comparable” facilities, and in including their data in statewide totals or other groupings.

A. **Facilities Without Direct Patient Revenues**

There is one facility in this data file that operates without direct patient revenues.

Facilities operated by charitable organizations which do not directly charge patients for services:

<table>
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<tr>
<th>Facility</th>
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<tr>
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B. **Facilities Operated by Governmental Agencies**

There are two facilities in this data file that are operated by the Veterans Administration of California.

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<td>Veterans Home of California-Chula Vista</td>
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C. **Congregate Living Health Facilities (CLHFs) and SNF-Based Hospices**

Data from 14 CLHFs and SNF-based hospices are included in this data file. They are typically small facilities, and provide care to patients with terminal or life-threatening illnesses, catastrophic and severe injury, or residential treatment. Some of the facilities also have large home health components.

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Congregate Living Health Facilities (CLHFs) and SNF-Based Hospices continued...
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C. **Residential Care Facilities**

There are approximately 141 facilities in this data file that are residential care facilities with health care components. While these facilities are still considered “comparable,” their balance sheet data include the assets, liabilities, and equity for their combined residential and health care operations. These facilities are identified as either “SNF/RES” or “ICF/RES” in Item 11, **License Category**. Caution should be used when comparing the data for these facilities, and when including their data in the statewide totals.