

**Calculation of Amount to Remove from Subsidized Health Section as "Included in Other Categories"**

This worksheet provides a consistent method for preventing duplicate costs in the various community benefit sections of the report, which were also already embedded in the subsidized health section. If your hospital has already developed a method you are comfortable with, there is no need to revise that method. If you do not have a method, the attached worksheet allows you to calculate this amount as simply as possible.

Line No.	Complete shaded areas.	
	<b>"Benefit Total" from Each Category:</b> (not including "Other Community Support")	
1	Community Health Improvement Services	\$108,480
2	Health Professions Education	41,948
3	Research	
4	Financial Contributions	
5	Community Building Activities	
6	Community Benefit Operations	
7	Other Community Benefits	24,688
8	<b>Total Community Benefits (not including Subsidized Health)</b> (Sum of lines 1-7)	<b>\$175,116</b>
	<b>Less: Costs Removed to Determine RCC which are Directly Assigned:</b> (1) (From Uncompensated Cost Report, Part I)	
9	GME	\$41,948
10	Eligibility Vendors	104,549
11	Amount paid to another provider to accept patients into proper level of care (e.g. LTC)	
12	Other Directly Assigned Cost	
13		
14		
15	<b>Total Costs to be Removed</b> (Sum of lines 9-14)	<b>\$146,497</b>
16	<b>Total Community Benefits included in RCC</b> (line 8 minus line 15)	<b>\$28,619</b>
	<b>Allocation of this amount for subsidized patients included in community benefits (based on charges):</b> (2)	
17	Billed charges from Uncompensated Cost Report, Part II, Line 7, Column 1	\$308,849,125
18	Medicare billed charges	386,032,692
19	Total subsidized health patients billed charges (line 17 + line 18)	\$694,881,817
20	Total facility billed charges (from Uncompensated Cost Report, Part I, line 16)	888,660,400
21	<b>Percent of subsidized health patient billed charges to total billed charges</b>	<b>78.19%</b>
22	<b>Community benefits for subsidized patients included in RCC</b> (line 16 X line 21)	<b>\$22,378</b>
23	<b>Total directly assigned and included in RCC</b> (line 15 + line 22) Transfer to Subsidized Health Section, line for Cost Reported in Another Category	<b>\$168,875</b>

(1) Do not include ER Physician on-call cost because this cost remains in Subsidized Health Section

(2) If your hospital is not subsidizing care for Medicare, Medicaid or any other block of business, do not include those charges