

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.

"Benefit Total" from Each Category: (not including "Other Community Support")

1	Community Health Improvement Services	\$433,123
2	Health Professions Education	964,240
3	Research	0
4	Financial Contributions	58,831
5	Community Building Activities	0
6	Community Benefit Operations	0
7	Other Community Benefits	0
8	Total Community Benefits (not including Subsidized Health) (Sum of lines 1-7)	\$1,456,194

Less: Costs Removed to Determine RCC which are Directly Assigned: (1) (From Uncompensated Cost Report, Part I)

9	GME	630,950
10	Eligibility Vendors	160,338
11	Amount paid to another provider to accept patients into proper level of care (e.g. LTC)	
12	Other Directly Assigned Cost (transportation costs)	242,614
13		
14		
15	Total Costs to be Removed (Sum of lines 9-14)	\$1,033,903
16	Total Community Benefits included in RCC (line 8 minus line 15)	\$422,291

Allocation of this amount for subsidized patients included in community benefits (based on charges): (2)

17	Billed charges from Uncompensated Cost Report, Part II, Line 7, Column 1	\$ 299,961,919
18	Medicare billed charges	606,320,849
19	Total subsidized health patients billed charges (line 17 + line 18)	\$906,282,768
20	Total facility billed charges (from Uncompensated Cost Report, Part I, line 16)	1,333,220,953
21	Percent of subsidized health patient billed charges to total billed charges	67.98%
22	Community benefits for subsidized patients included in RCC (line 16 X line 21)	\$287,060
23	Total directly assigned and included in RCC (line 15 + line 22) Transfer to Subsidized Health Section, line for Cost Reported in Another Category	\$1,320,964

(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