



Washington State Department of Health

Accounting And Reporting Manual for Hospitals
Chapter 8000

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Instructions For Completing Year-End Forms

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Transmittal and Certification

General Instructions: This form must be read, understood and signed by the Chief Executive Officer and the Chair of the Governing Board of the hospital. A copy of the hospital's audited financial statement must be included to complete the annual reporting requirements.

Step Number	Line	
1	Page 1 Line 17	Enter the complete legal name of the hospital.
2	Item 2	Enter the 3-digit hospital license number assigned by the Washington State Department of Health
3	Item 3-5	Enter the street and mailing address of the hospital, the city in which the hospital is located and the zip code
4	Item 6	Enter the appropriate month, day and year, in this format MM/DD/YYYY, of the fiscal year ending.
5	Item 7	Signature of the Chief Executive Officer with printed name and title and date of signature.
6	Item 8	Signature of the Chair of Governing Board with printed name and title and date of signature.

Hospital Information

Step Number	Line	
1	Page 2 Line 1	Enter the appropriate month, day and year of the fiscal year ending, in this format MM/DD/YYYY; enter the hospital license number, in 3-digit format, assigned by the Washington State Department of Health.
2	2	Enter the complete legal name of the hospital.
3	3	Enter the county in which the hospital is located.
4	4-6	Enter the names of the chief executive officer on Line 4, the chief financial officer on Line 5, and the chair of the governing board on Line 6.
5	7-8	Enter the business telephone number on Line 7 and the business facsimile number (if available) on Line 8.
6	9	Place an "X" opposite the most appropriate type of organization legally responsible for the operation of the hospital. Only one item is to be indicated.

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7	10	Enter the actual number of admissions and patient days (for intensive care, semi-intensive care, acute care, rehabilitative care, psychiatric care, and alternative birthing center) for the reporting period.
8	10	Enter the actual number of admissions and patient days for long-term care (including skilled nursing facility and swing bed) for the reporting period.
9	10	Enter the actual number of admissions and patient days for chemical dependency/alcoholism treatment centers for the reporting period.
10	11	Enter the total number of live births and newborn days occurring in the hospital during the reporting period.
11	12	Enter the number of available beds (set up and staffed for use) by discrete daily hospital services cost center as dictated by organizational unit or by beds dedicated for a particular clinical use. If a bed is assigned to more than one cost center, count the bed in the cost center that utilizes it the majority of patient days. Report the actual number of available beds at the end of the reporting period. Sum each cost center and enter the total available beds, excluding nursery. Enter the total licensed beds and the number of available bassinets (set up and staffed for use) for the reporting period.
12	13	Enter the total revenue for the provision of ancillary services to skilled nursing facility or swing bed patients for the reporting period.
Step Number	Line	Payer Units of Service and Revenue
13	Page 3 14	Enter the total number of admissions, patient days and outpatient visits and amount of inpatient, outpatient and total revenue by payer for each section: hospital only; skilled nursing facility/swing bed (SNF); and alcoholism/chemical dependency (ATC) for the reporting period. Please note that the sum of total revenue for hospital only, SNF, and ATC should equal total revenue reported on line 4, Page 9, Income Statement.
14	15	Enter the actual revenue and expense for the professional component of hospital-based physicians for the reporting period.

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Supporting Schedules (4 Pages)

Employee Benefits

Step Number	Line	
1	Page 4 2-9	Enter the actual amount of employee benefits by classification for the reporting period.
2	10	Enter total employee benefits (sum of Lines 2 through 9).
Step Number	Line	Rental and Lease Expense
3	12	Enter the actual amount of building rental/lease cost for the reporting period.
4	13	Enter the actual amount of equipment rental/lease cost for the reporting period.
5	14	Enter the total amount of rental and lease expense for the reporting period (sum of Lines 12 and 13).
Step Number	Line	Insurance Expense/License and Taxes
6	17	Enter the actual amount of hospital and professional malpractice insurance expense for the reporting period.
7	18	Enter the actual amount of other insurance expense for the reporting period.
8	19	Enter the total amount of actual insurance expense for the reporting period (sum of Lines 17 and 18).
9	21-22	Enter the actual amount of license fees on Line 21, taxes (other than income) on Line 22 and all other on Line 23 for the reporting period.
10	24	Enter the actual amount of total license and taxes (sum of Lines 21 through 23) for the reporting period.
Step Number	Line	Interest Expense
11	20	Enter the actual interest expense for working capital for the reporting period.
12	27	Enter the actual amount of other interest expense for the reporting period.
13	28	Enter the actual amount of total interest expense (sum of Lines 26 and 27).
Step Number	Line	Depreciation Expense
14	Page 5 Lines 1-9 Col 1-3	Enter the actual amounts from the general ledger by classification.
15	Line 10 Col 1-3	Enter the total of columns 1 through 3 (sum of Lines 1 through 9).

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16	Line 1-9 Col 4	Enter the total depreciable fixed assets by classification (Column 1 plus Column 2 minus Column 3).
17	Line 10 Col 4	Enter the total of Column 4 (sum of Lines 1 through 9).
18	Line 11-19 Col 1	Enter the beginning balances of accumulated depreciation from the general ledger by classification.
19	Line 20 Col 1	Enter the total of Column 1 (sum of Lines 11 through 19)
20	Line 11-19 Col 2	Enter the total provision for depreciation by classification.
21	Line 11-19 Col 3	Enter the amount of accumulated depreciation from the general ledger for assets being retired.
22	Line 20 Col 3	Enter the total of Column 2 (sum of Lines 11 through 19).
23	Line 11-19 Col 4	Enter the ending balance of accumulated depreciation (Column 1 plus Column 2 minus Column 3).
24	Line 20 Col 4	Enter the total of Column 4 (sum of lines 11 through 19).

Deductions From Revenue

General Instructions: Deductions from revenue represent reductions in gross revenue arising from contractual adjustments, uncompensated/charity care, administrative, courtesy, policy discounts, adjustments, and others. Detailed definitions for each component are located in Section 2410.5.

Step Number	Line	
25	Page 6 Line 2-20	Enter the actual revenue deductions by the appropriate classification for the reporting period.
26	Line 26	Enter total deductions from revenue (sum of Lines 8, 14, 16 and 18). Total deductions from revenue should match the comparable field on Page 9, Income Statement (Lines 7 through 10).

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Balance Sheet - Unrestricted Fund (2 Pages)

General Instructions: This form is the unrestricted fund balance sheet as of the last day of the reporting period.

Step Number	Line	Current Assets
1	Page 7 2	Enter cash (Accounts 1010 through 1019).
2	3	Enter marketable securities (Accounts 1020 through 1029).
3	4	Enter accounts receivable from patients (Accounts 1030 through 1039).
4	5	Enter estimated uncollectables and allowances related to accounts receivable (Accounts 1040 through 1049).
5	6	Enter receivables from third-party payers for contract settlement (Accounts 1050 through 1059).
6	7	Enter pledges and other receivables net of estimated uncollectable pledges (Accounts 1060 through 1069).
7	8	Enter amounts due from restricted funds (Accounts 1070 through 1079).
8	9	Enter all inventories (Accounts 1080 through 1089).
9	10	Enter prepaid expenses and other assets (Accounts 1090 through 1099).
10	11	Enter current portion of funds held in trust
11	12	Enter total current assets (sum of Lines 2 through 11).
Step Number	Line	Board-designed Assets
12	15-17	Enter board-designated assets as follows: cash (Accounts 1110 through 1119) on Line 15; marketable securities (Accounts 1120 through 1129) on Line 16; and other assets (Accounts 1130 through 1159), including pledges and investments, on Line 17.
13	18	Enter total board-designated assets (sum of Lines 15 through 17).
Step Number	Line	Property, Plant, and Equipment
14	21	Enter land used in hospital operations (Accounts 1210 through 1219).
15	22	Enter land improvements used in hospital operations (Accounts 1220 through 1229).
16	23	Enter buildings and improvements used in hospital operations (Accounts 1230 through 1239).
17	24	Enter fixed equipment for building services used in hospital operations (Accounts 1240 through 1249).
18	25	Enter other fixed equipment (Accounts 1250 thru 1259).
19	26	Enter equipment (Accounts 1260 through 1269).

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20	27	Enter leasehold improvements used in hospital operations (Accounts 1270 through 1279).
21	28	Enter construction in progress (Accounts 1280 through 1289).
22	29	Enter total property, plant and equipment used in hospital operations before depreciation (sum of Lines 21 through 28).
23	30	Enter accumulated depreciation (Accounts 1320 through 1379).
24	31	Enter net property, plant and equipment used in hospital operations (subtract Line 30 from Line 29).
Step Number	Line	Investments & Intangible Assets
25	34-37	Enter investments and other assets, not used in hospital operations as follows: investments in property, plant and equipment (Accounts 1410 through 1419) on Line 34; accumulated depreciation (Accounts 1420 through 1429) on Line 35; other investments (Accounts 1430 through 1439) on Line 36; and other assets not included elsewhere (Accounts 1440 through 1449) on Line 37.
26	38	Enter total investments & other assets not used in hospital operations (sum of Lines 34, 36, and 37 less Line 35).
27	41-44	Enter intangible assets as follows: goodwill (Accounts 1450 through 1459 on Line 41; unamortized loan costs (Accounts 1460 through 1469) on Line 42; pre-opening and other organization costs (Accounts 1470 through 1479) on Line 43; and other intangible assets not reported elsewhere (Accounts 1480 through 1489) on Line 44
28	45	Enter total intangible assets (sum of Lines 41 through 44).
29	46	Enter total assets (sum of Lines 12, 18, 31, 38, and 45).
Step Number	Line	Current Liabilities
30	Page 8 2	Enter notes and loans payable (Accounts 2010 through 2019).
31	3	Enter accounts payable (Accounts 2020 through 2029).
32	4	Enter accrued compensation and related liabilities (Accounts 2030 through 2039).
33	5	Enter other accrued expenses (Accounts 2040 through 2049).
34	6	Enter advances from third-party payers (Accounts 2050 through 2059).
35	7	Enter payables to third-party payers for contract settlement (Accounts 2060 through 2069).

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36	8	Enter accounts due to restricted funds (Accounts 2070 through 2079).
37	9	Enter income taxes payable (Accounts 2080 through 2089).
38	10	Enter other current liabilities, including deferred income and other current liabilities not reported elsewhere (Accounts 2090 through 2099).
39	11	Enter current maturities of long-term debt. This amount is identical to the amount identified on Line 29.
40	12	Enter total current liabilities (sum of Lines 2 through 11).
Step Number	Line	Deferred Credits
41	15-17	Enter deferred income taxes (Accounts 2110 through 2119) on Line 15; deferred third-party revenue (Accounts 2120 through 2129) on Line 16; and other deferred credits not reported elsewhere (Accounts 2130 through 2139) on Line 17.
42	18	Enter total deferred credits (sum of Lines 15 through 17).
43	21-27	Enter unpaid principal for mortgage notes (Accounts 2210 through 2219) on Line 21; construction loans (Accounts 2220 through 2229) on Line 22; notes payable under revolving credit (Accounts 2230 through 2239) on Line 23; capitalized lease obligations (Accounts 2240 through 2249) on Line 24; bonds payable (Accounts 2250 through 2259) on Line 25; notes and loans payable to parent (Accounts 2260 through 2269) on Line 26; and other non-current liabilities (Accounts 2270 through 22790 on Line 28 and Emergency Funding (Loans) - Local, State or Federal Account 2280) on line 27;
44	29	Enter total long-term debt (sum of Lines 21 through 28).
45	30	Enter current maturities of long-term debt (identical to Line 11).
46	31	Enter total net long-term debt (Line 29 minus Line 30).
47	33	Line 33 is for use by not-for-profit hospitals to record their unrestricted fund balance (Accounts 2400 through 2409), which represents the difference between total unrestricted fund assets (Line 47) and total unrestricted fund liabilities (sum of Lines 12, 18 and 31), i.e., the net assets of the unrestricted fund
48	36-45	Investor-owned hospitals must fill in Lines 36 through 45 as appropriate and enter total equity on Line 46 (sum of Lines 36 through 45).
49	47	Enter total liabilities and fund balance. (Not-for-profit hospitals add Lines 12, 18, 31 and 33. Investor-owned hospitals add Lines 12, 18, 31 and 46).

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Income Statement - Unrestricted Fund

Step Number	Line	
1	Page 9 2	Enter total inpatient revenue for the reporting period.
2	3	Enter total outpatient revenue for the reporting period.
3	4	Enter total patient services revenue (sum of Lines 2 and 3); Accounts 3000 through 4490.
4	7	Enter actual contractual adjustments from Line 8 on Page 6 for the reporting period.
5	8	Enter actual charity and uncompensated care from Line 14 on Page 6 for the reporting period.
6	9	Enter other adjustments and allowances from Lines 19 and 21 for the reporting period.
7	10	Enter sum of Lines 7 through 10 for total deductions from revenue (should be identical to Line 22 on Page 6).
8	11	Enter net patient service revenue (Line 4 minus Line 11).
9	14	Enter actual other operating revenue (Accounts 5200 through 5790) for the reporting period.
10	15	Enter other operating revenues for each of the subcategories listed on lines 15a - 15k (Accounts 5861 through 5691). Enter actual tax revenue (Accounts 5100 through 5190) for the reporting period.
12	17	Enter total operating revenue (sum of Lines 12 and 17).
13	20	Enter the total salaries and wage expense for the reporting period.
14	21	Enter the total employee benefits expense for the reporting period.
15	22	Enter the total professional fees expense for the reporting period.
16	23	Enter the total supplies expense for the reporting period.
17	24	Enter the total expense for purchased services-utilities for the reporting period.
18	25	Enter the total actual expense for purchased services-other for the reporting period.
19	26	Enter the total depreciation expense for the reporting period.
20	27	Enter the total rentals and lease expense for the reporting period.

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21	28	Enter the total insurance expense for the reporting period.
22	29	Enter the total actual expense for license and taxes for the reporting period.
23	30	Enter the total interest expense for the reporting period.
24	31	Enter actual provision for bad debts for the reporting period
25	32	Enter the other direct expense for each of the subcategories listed on lines 32a through 32n
26	33	Enter the total operating expenses for the reporting period (sum of Lines 21 through 32).
27	34	Enter net operating revenue (Line 18 minus line 33).
28	36	Enter non-operating revenue net of expenses (Accounts 9010 through 9399), unless it was used to offset operating expenses.
29	37	Enter the net revenue before extraordinary items and income tax (sum of Lines 34 and 36).
30	40	Enter the extraordinary items, such as loss from abandonment of old facilities, sale of goodwill and condemnation or expropriation of properties (Account 9500).
31	41	Enter federal income tax (Account 9400)
32	43	Enter net revenue or (expense). (Sum of Lines 38, 40 and 41).

Year End Report Cost Center Summary

Step Number	Line	
1	Page 10-21 Line 4 Col 2-8	Enter the total number of units appropriate for each cost
2	Line 5 Col 2-8	center as prescribed in Chapter 5000.
3	Line 6 Col 2-8	Enter the total number of full-time equivalents (FTE's) for each cost center. Full-time equivalents for each cost center (column 2-8 for pages 1-12) should equal total FTE's for the entire facility.
4	Line 7 Col 2-8	Enter the total employee benefits for each cost center. Employee benefits must be distributed to each cost center to correspond with salaries and wages.

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5	Line 8 Col 2-8	Enter the total professional fees, including hospital-based physician expense, for each cost center.
6	Line 9 Col 2-8	Enter total supplies expense for each cost center.
7	Line 10 Col 2-8	Enter total purchased services - utilities for each cost center.
8	Line 11 Col 2-8	Enter total purchased services - other for each cost center,
9	Line 12 Col 2-8	Enter total depreciation expense for each cost center. Unassigned depreciation expense must be allocated to the appropriate cost center on the basis of square feet
10	Line 13 Col 2-8	Enter rental/lease expense for each cost center.
11	Line 14 Col 2-8	Enter other direct expenses for each cost center. Total unassigned other direct expense will be reported on column 7, page 21, Lines 14 and 17.
12	Line 15 Col 2-8	Enter total cost recoveries for each appropriate cost center. Record as a positive number.
13	Line 16	Only enter total tax revenue on column 8, Line 16 and page 21 as a grand total.
14	Line 17 Col 2-8	Enter the sum of lines 6 through 14 minus line 15 to calculate total direct expenses.
15	Line 18 Col 2-8	Enter total revenue for each cost center.
16	Line 19 Col 2-8	Enter total inpatient revenue for each cost center,
17	Line 20 Col 2-8	Enter total outpatient revenue for each cost center

Cost Allocation Statistics

General Instructions: These statistics are used to allocate non-revenue expenses to revenue-producing cost centers. Therefore, it is imperative that only departments with expenses reflect allocation statistics

Step Number	Line	
18	Line 21 Col 2-8	Enter the number of square feet occupied by each applicable cost center.

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19	Line 22 Col 2-8	Enter the number of meals served by each applicable cost center.
20	Line 23 Col 2-8	Enter the number of housekeeping hours of service provided to each applicable cost center.
21	Line 24 Col 2-8	Enter the number of dry pounds of laundry and linen processed by each applicable cost center.
22	Line 25 Col 2-8	Enter the number of nursing full-time equivalent employees for each applicable cost center.
23	Col 2-4	Repeat steps 1-22 for pages 11-20 and page 21 complete columns 2-4.
24	Page 21 Col 5	Column 5 represents grand totals for each line for pages 1 through 12. These totals should be consistent with the totals reported on Page 9, Income Statement. For example, the sum of salaries and wages for each cost center should equal total salaries and wages on line 21 on Page 9.

Instructions For Completing Quarterly Report Form 8210

Based on an agreement with the Washington State Hospital Association (Wsha), hospitals participating in the Wsha Databank system will not be required to file a separate quarterly report to the Department. Wsha has agreed to supply the Department with quarterly summaries of monthly data submitted by Databank participants.

Please contact your Wsha representative for:

- Instructions to complete the Databank monthly financial report.
- Databank access.