

# Instructions and FAQs for FINANCIAL DISCLOSURE REPORT SITE

Welcome to OSHPD's Financial Disclosure Report site, where you can view and save detailed financial disclosure reports submitted by California's 450 hospitals and 1,200 long-term care facilities. For your convenience, we have made these reports available in both PDF and Excel formats. The Office also has Summary Individual Disclosure Reports (SIDRs), which summarize key data fields and include numerous calculations, available for both hospital and LTC **annual** reports. Unfortunately, we do not provide SIDRs for quarterly financial and utilization reports.

The data on this site is updated continuously, and includes reports as originally submitted by each health facility and as audited by OSHPD, beginning with annual reports for periods ending in 2002 for hospitals and 2001 for LTC facilities. Depending on the facility, hospital quarterly reports may be available for periods ending as early as 2001.

## Instructions for Getting a Report

### ■ Search or Select Reports

Reports are found by using one of two methods:

- 1) *Search* for reports by report type, report period range, and either the facility name, city, county, ZIP code, or OSHPD ID:
  - a) Select **Hospital Annual, Long Term Care, or Hospital Quarterly**.
  - b) Select the **From Year** and **To Year** (or From Quarter and To Quarter) to set the beginning and end range for reports, which are based on each report's report period end date.
  - c) Enter a **Facility Name, City, County, ZIP Code, or OSHPD ID** in the Search box. Partial entries are OK.
  - d) As names of facilities appear click on the one that matches your search criteria.
  - e) Click the **Go** button
- 2) *Select all reports* by report type for a single report period year (or report year and quarter):
  - a) Select **Hospital Annual, Long Term Care, or Hospital Quarterly**.
  - b) Select the **Report Year** (or Report Year and Quarter) from the selection box on the right side.
  - c) Click the **Go** button.

## ■ View a Report

To view a report:

- 1) When the report row displays, click one of the row's icons:
  - **Submitted Summary** (i.e. SIDR) (PDF format )
  - **Submitted Detail** (PDF format )
  - **Submitted Detail** (Excel format )
  - **Audited Summary** (i.e. SIDR) (PDF format )
  - **Audited Detail** (PDF format )
  - **Audited Detail** (Excel format )
- 2) A file download box will open in 5 to 15 seconds.

*If a file download box does not open then a pop-up blocker on your computer may be preventing the file download box from displaying.*

*To temporarily override the pop-up blocker press the Ctrl key at the same time as you click the icon. The file download box will then display.*

- 3) Click Open.

## ■ Save an Opened Report

To save a report:

- 1) When the report row displays, click one of the row's icons:
  - **Submitted Summary** (i.e. SIDR) (PDF format )
  - **Submitted Detail** (PDF format )
  - **Submitted Detail** (Excel format )
  - **Audited Summary** (i.e. SIDR) (PDF format )
  - **Audited Detail** (PDF format )
  - **Audited Detail** (Excel format )
- 2) A File Download box will open in 5 to 15 seconds.

*If a file download box does not open then a pop-up blocker on your computer may be preventing the file download box from displaying.*

*To temporarily override the pop-up blocker press the Ctrl key at the same time as you click the icon. The file download box will then display.*

- 3) Click **Save**.
- 4) Click **Open Folder** and choose the location where you want to save the report.

## ■ Print Selected Pages

The PDF versions of the hospital annual and LTC facility annual reports are formatted to print on letter-size paper and are 131 and 45 pages, respectively. The PDF version of the hospital quarterly report is 3 pages, and is also formatted to print on letter-size paper.

If you are interested in printing selected pages of the PDF report instead of the entire report, use the tables below to determine which pages to print and the related page range.

### Hospital Annual Financial Disclosure Report (PDF version only)

Report Page	Description	Page Begin	Page End
0	General Information	1	1
1	Hospital Description	2	3
2	Services Inventory	4	5
3.1 – 3.4	Related Hospital Information	6	9
4	Patient Utilization Statistics	10	12
4.1	Patient Utilization Statistics by Payer	13	14
5	Balance Sheet – Unrestricted Fund	15	16
5.1	Supplemental Long-Term Debt Information	17	18
5.2	Statement of Changes in Property, Plant and Equipment	19	19
6	Balance Sheet – Restricted Fund	20	21
7	Statement of Changes in Equity	22	22
8	Statement of Income – Unrestricted Fund	23	25
9	Statement of Cash Flows – Unrestricted Fund	26	26
10*	(Optional) Summary of Revenues and Costs	27	34
12	Supplemental Patient Revenue Information	35	46
14	Supplemental Other Operating Revenue Information	47	48
15	Reclassification Worksheet – Physician and Student Compensation – Patient Revenue Producing Centers	49	54
16	Reclassification Worksheet – Physician and Student Compensation – Patient Non-Revenue Producing Centers	55	57
17	Trial Balance Worksheet and Supplemental Expense Information – Patient Revenue Producing Centers	58	65
18	Trial Balance Worksheet and Supplemental Expense Information – Patient Non-Revenue Producing Centers	66	73
19	Cost Allocation – Statistical Basis	74	85
20*	Cost Allocation	86	103
20.1	Cost Allocation Short Form	104	107
21	Detail of Direct Payroll Costs – Patient Revenue Producing Centers	108	117
21.1	Detail of Direct Contracted Costs – Patient Revenue Producing Centers	118	119
22	Detail of Direct Payroll Costs – Non-Revenue Producing Centers	120	129
22.1	Detail of Direct Contracted Costs – Non-Revenue Producing Centers	130	131

\* Completed by OSHPD

## LTC Facility Integrated Disclosure and Medi-Cal Cost Report (PDF version only)

Report Page	Description	Page Begin	Page End
1	General Information	1	1
2.1	Facility Description and Other General Information	2	2
2.2	Services Inventory	3	3
3.1 – 3.3	Related Persons and Organizations and Other Information	4	7
4.1	Facility Patient Days by Payer	8	8
4.2	Facility Revenue Information	9	10
4.3	Other Census and Revenue Information	11	11
5.1	Balance Sheet – General Fund	12	13
5.2	Balance Sheet – General Fund	14	15
5.3	Supplemental Long-Term Debt Information	16	16
5.4	Adjustments and Reclassifications to Balance Sheet for Computation of Return on Equity Capital	17	17
6	Balance Sheet – Restricted Fund	18	18
7	Statement of Changes in Equity	19	19
8	Statement of Income – General Fund	20	21
9	Statement of Cash Flows – General Fund	22	22
10.1	Expense Trial Balance Worksheet	23	25
10.2	Adjustments to Trial Balance Expenses for Other Operating Revenue Offset	26	26
10.3	Adjustments to Trial Balance Expenses	27	27
10.4	Adjustments to Trial Balance Expenses -- Supplemental	28	29
10.5	Expense Trial Balance Worksheet	30	30
10.6	Capital Additions, Improvements, and Replacements	31	34
10.7	Alternate Allocation Statistics – Optional	35	36
11 – 11.1	Allocation of Indirect Costs to Direct Cost Centers (Health Care Only)	40	40
12.1 – 12.2	Labor Report	41	44
13	Computation of Ancillary Services Cost Per Patient Day	45	45

\* Completed by OSHPD

## Frequently Asked Questions

### **Q1. How large are the reports and what is their file format?**

- A1. Each hospital annual detail report is about 1.7 Mb and consists of 131 pages.  
Each LTC annual detail report is about 525 Kb and consists of 45 pages.  
Each hospital quarterly report is about 85 Kb and consists of 3 pages.  
All files are in Portable Document Format (.pdf) and set-up to print on letter-sized (8.5" x 11") paper.

### **Q2. When are financial disclosure reports due?**

- A2. By law, annual financial disclosure reports are due four months after the end of the reporting period, which is typically the facility's fiscal year end date. Extensions up to 90 days may be granted.  
Quarterly reports are due 45 days after the end of each calendar quarter. An extension of 30 days may be granted.

### **Q3. What are some reasons why a facility does not appear in search results?**

- A3. There are several possible reasons, such as the report is not yet due, the report is delinquent, the facility is closed, the facility has placed its beds in suspense, or the facility has changed its name.  
Note: All hospital locations do not submit a separate report. Many operate under a consolidated license, meaning its financial data are combined with its parent facility.

### **Q4. What is the difference between a "Submitted" report and an "Audited" report?**

- A4. The "Submitted" report contains the original data submitted by the facility. The "Audited" report contains all revisions or corrections made by the facility and OSHPD during the desk auditing process, plus any optional data fields calculated by OSHPD. The "Audited" report is available only after OSHPD completes its desk audit. (Note – Medi-Cal rates for LTC facilities are based on the "Submitted" report.)

### **Q5. Why are some pages blank or appear to be missing data?**

- A5. OSHPD completes certain pages and data fields for the hospital annual and LTC annual reports. These pages and data fields will be blank on the "Submitted" report and completed on the "Audited" report. Additionally, some LTC facility pages are completed only by Medi-Cal providers, and will be blank on both the "Submitted" and "Audited" reports for non-Medi-Cal providers.

A summary of the calculated fields and LTC facility pages completed only by Medi-Cal providers are:

Calculated Fields on Hospital Annual Disclosure Report

Page 10 – All fields

Page 17 – Columns 12, 13, and 14

Page 18 – Columns 12 and 14

Page 19 – Columns 4, 5, 8, 11, 12, 13, and 17

Page 20 – All fields

Pages 21 – Columns 1 through 21 (odd columns only), lines 150, 225, and 405; and column 25

Page 21.1 – Columns 1 and 3, lines 150, 225, and 405

Page 22 – Columns 1 through 21 (odd columns only), lines 10, 50, 150, 200, 300, 350, and 370; and column 25

Page 22.1 – Column 1, lines 10, 50, 150, 200, 300, 350, and 370

Calculated Fields and Medi-Cal Provider Pages on LTC Facility Integrated Disclosure and Medi-Cal Cost Report

Page 5.4 – Completed only by Medi-Cal providers

Pages 10.3 through 10.7 – Completed only by Medi-Cal providers

Page 11.3 – All fields

Page 13 – Completed only by Medi-Cal providers

**Q6. How does the Summary Individual Disclosure Report (SIDR) differ from the detailed annual report?**

A6. The SIDR includes key financial and utilization data that are reported by the facility (e.g., number of patient days and net income) and calculated by OSHPD (e.g., occupancy rate and operating margin).

The PDF version of the detailed annual report contains all data.

*The Excel version of the hospital annual report does not include pages 3.1 through 3.4.*

*The Excel version of the LTC annual report does not include pages 2.1, 3.1 through 3.3, and 10.6.*

**Q7. Why does the hospital SIDR based on the “Audited” report contain more information than the SIDR based on the “Submitted” report?**

A7. As noted in Question 5 above, OSHPD completes several fields in the Hospital Annual Disclosure Report, including Page 10, which is then used to produce the SIDR. Page 10 is a summary of revenue and costs that can only be produced after the cost allocation (Pages 19 and 20) have been completed by OSHPD.

**Q8. How do I obtain hospital annual financial disclosure reports for periods ending before 2002?**

A8. Hardcopy reports are available from 1980 to the present. There is a charge of \$20 per hospital report and \$18 per LTC facility report. Please contact OSHPD's Healthcare Information Resource Center (HIRC) at (916) 326-3802 or at [hircweb@oshpd.ca.gov](mailto:hircweb@oshpd.ca.gov) for ordering and pricing.

**Q9. Does OSHPD provide a product that contains all reports? If so, is there a charge for this product?**

A9. **Hospital annual data:** OSHPD provides complete sets of all hospital annual reports submitted from 2002 to the present (for no charge) via download at:

[Complete Set of Hospital Annual Financial Data](#)

Hospital data from 1980 to the present is available (for a charge) on CD. Please contact HIRC at (916) 326-3802 or at [hircweb@oshpd.ca.gov](mailto:hircweb@oshpd.ca.gov) for ordering and pricing information.

**LTC facility annual data:**

OSHPD provides complete sets of all LTC annual reports submitted from 2001 to the present (for no charge) via download at:

[Complete Set of LTC Annual Financial Data](#)

LTC data from 1980 to the present is available (for a charge) on CD. Please contact HIRC at (916) 326-3802 or at [hircweb@oshpd.ca.gov](mailto:hircweb@oshpd.ca.gov) for ordering and pricing information.

**Q10. Who do I contact if I have questions about a facility and/or a report?**

A10. If you have general or technical questions about this site, a facility, or a report, please contact OSHPD's Healthcare Information Resource Center (HIRC) at (916) 326-3802 or at [hircweb@oshpd.ca.gov](mailto:hircweb@oshpd.ca.gov). If HIRC is unable to answer your question, they will contact the appropriate data program representatives.