

# Workday Adaptive Planning – User Guide

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Budgeting Input Process and Documentation

Prepared by the:



Updated April 2023

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## Introduction

## System Installation Instructions

Since Workday Adaptive Planning is a web-based tool, there is no required software to install locally. However, new for this year, we are rolling out an optional Excel Planning add-on. This will allow users to interact with Adaptive sheets through an Excel interface.

The latest version of the add-on is available at:

<https://clickonce.adaptiveinsights.com/planning/latest/WorkdayAdaptivePlanningExcelSetup.exe>

## WORKDAY ADAPTIVE PLANNING REPORTING

GMCB has deployed Workday Adaptive Planning as the system and Database to manage the submission and review of all budget data and for analysis of historical trends and financial results.

This document is split into two main sections, the first gives you an overview of all elements of the system and the second will walk you through the steps needed to enter your budgets.

## System Overview and Training

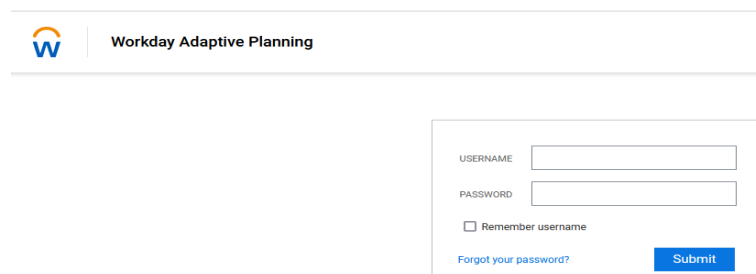
### Login Information

Workday Adaptive Planning is a cloud-based budgeting solution. All interaction with the budget planning model can be done online through the following path:

Navigation: <https://login.adaptiveinsights.com/app>

This will bring you to a login screen and prompt you for your username and password. Enter this info and select submit. Your username and password will be provided to you directly by the Green Mountain Care Board staff. Note: Bookmark your login page.

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Workday Adaptive Planning

USERNAME

PASSWORD

Remember username

[Forgot your password?](#)

## System Description – Sheets, Workflow and Model

### The Top Toolbar

Every screen in Adaptive Planning has the same toolbar across the very top of the screen, as shown in Figure 1.

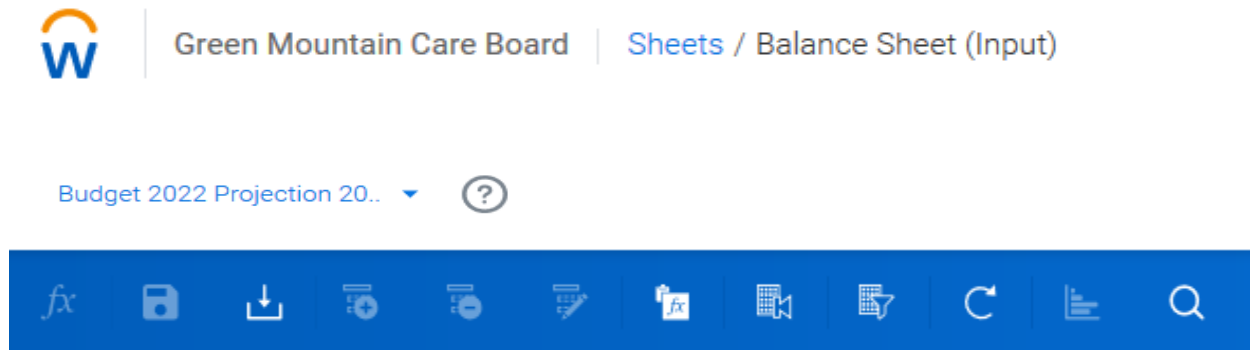






Figure 1: The top toolbar.


The sections of the top toolbar, from left to right, are:

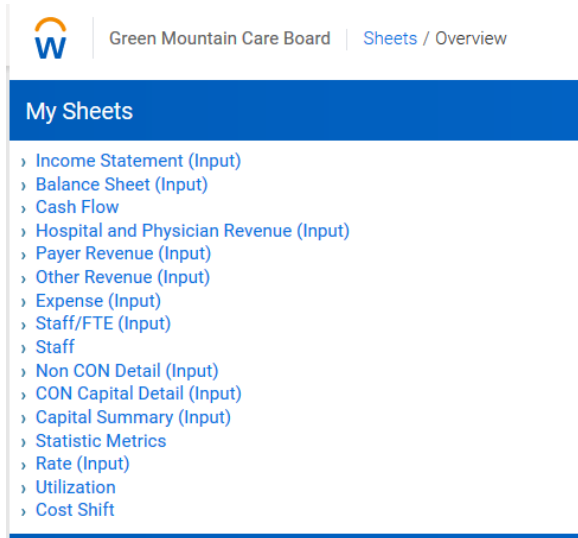
-  : opens the navigation menu.
- **Breadcrumbs:** This shows you what section of Planning you are in. In Figure 2, the user is viewing the Balance Sheet, in the Sheets section.
- **Workday Adaptive Planning logo:** Click to return to your home page.
- **Company logo:** In this case, our sample company's logo. Varies by instance.
- **Version selector:** This drop-down menu lets you switch between versions to which you have access. For more on versions, see "Understanding Versions" on page 21.
- **User menu:**  Click the silhouette to see what other users (if any) are currently in the database. Click the drop-down menu next to the silhouette to show the user menu. From the user menu, you can change your profile settings (click Settings) or log out (click Log out).
- **Online help**  : Click to open Adaptive Planning online help.

The blue toolbar beneath the top toolbar in Figure 2 is the sheet toolbar.

### The Navicon

The central navigation for Adaptive Planning is the navicon  . To use the navigation menu, click or mouse over the navicon. To see any of the secondary menus,

mouse over the arrow icon  in the menu item's line. For example, to see a list of sheets available to you, mouse over the arrow icon across from Sheets in the menu. The items on the dropdown that you see will vary based on your role and access you are granted in the system.



Most of your time will probably be spent in “SHEETS” and “REPORTS”. You will input your budget by selecting from the dropdown under the “SHEETS” option, and you will run reports to help you view the results of your input by selecting from the dropdown under the “REPORTS” option. Once you are finished with input, you will select “OVERVIEW” from the dropdown to “**Submit**” your budget, but we will explain that to you later in this document.

## Versions, Levels and Sheets

The Sheets tab is where you will do the actual work to enter your budget. The example screenshot below is what you will see on the Sheets tab. All these sheets can be clicked on to bring up a part of the budget to be edited. Each sheet that requires data entry will be labeled with (INPUT) after the sheet name.

Definitions for the accounts in the individual sheets are provided in the Uniform Reporting Manual (URM) in the following directory located in Adaptive: Shared Reports>FY YYYY Budget>HOSPITAL DIRECTORY>HOSPITAL BUDGET INSTRUCTIONS.












### 1. Versions

On the right side of the screen, you will notice two drop-down menus: One for Version and one for Level. The Versions in Workday Adaptive Planning are synonymous with a file submission in the past.

The drop-down menu may show multiple versions (for prior submissions, etc.) However, only the current version will allow for editing. This version will be the default option in the drop-down menu.

**Additional Version Definitions:** The Actuals version shows all historical actual data for 2001 – most recent. Budget YYYY Mid-Year or Budget YYYY Approved is where the last approved budget is stored and can be reviewed. The Historical Budgets version shows all historical approved budget data for 2001 – 2016. New versions will be created when working on Budgets and added to this drop-down.

**Example Version drop-down menu:**

Name	
	Actuals
	Budget 2020 Submitted
	Budget 2020 Approved
	Budget 2021 Submitted July 31 2020
	Budget 2021 Approved
	Budget 2022 Projection 2021
	Budget 2022 Approved Projection 2021
	Budget 2022 Mid Year Approved
	Budget 2023 Submitted 2022 Proj.
	Budget 2023 Approved
	<b>Budget 2024 Submitted 2023 Proj.</b>

The **BOLDED default** version is where you will input your budget data (**Budget 2024 Submitted 2023 Proj.**). The sheets include Actuals for the last few years, **Prior Budget year which is to be overwritten with your most recent projections and cells to input your current Budget data.**

Levels

Currently you only have access to one hospital; it will appear as a static name in place of the drop down as shown below:



## 2. Sheet Structure

The Workday Adaptive Planning budget tool maintains data monthly in the database. You will be required to allocate monthly data when inputting. As a rule of thumb, you will be prompted if you need to allocate the data monthly. How you do that is explained later in this document. Exceptions to that requirement are also explained later in the document (beds, FTEs).

The detailed monthly data will be used by the GMCB staff for monthly budget analysis later in the year. The hospital has the option of reporting seasonality or using the breakback rollup value option, contact the GMCB staff for help.

When you are viewing a sheet, you will notice there are 2 colors of data in the cells. Green data indicates “Actual” data (historical numbers), while Black data shows Budget or “Plan” data. The actuals version will show all green numbers, the Historical Budgets version will show all black numbers, and other Budget version will show green and black numbers as well. In most cases, accounts, departments, and service areas have been alphabetized.

Note: Throughout the tool, you will see that amounts are not formatted for currency. Formatting will occur as necessary at the reporting level.

When you want to input data onto a sheet in Adaptive, most of the time you will need to select your hospital specific Level. After selecting a Level, you will notice some cells are white (monthly data), some are blue, and some are grey. Any white or blue cell in Adaptive can be edited, while a grey cell cannot be edited.

ACCOUNTS	FY2018	FY2019	OCT-2019	NOV-2019
▼ Assets				
▼ Current Assets				
Cash & Investments	17,711,057	24,475,433	0	0
Patient Accounts Receivable, Gross	19,016,854	25,853,072	0	0
Less: Allowance For Uncollectible Accts	-9,920,594	-14,413,213	0	0
Due From Third Parties	0	0	0	0
Risk Reserve Receivable				
Other Current Assets	5,445,871	4,872,829	0	0
Total	32,253,188	40,788,122	0	0

Some cells you will notice a small triangle in the bottom right corner. This indicates there is a formula in place, pulling data from another section of the model. Most cells with formulas are locked (grayed out) and cannot be edited. You will not see the formula mark if you are at a rollup level, however; you will need to be at a lower level (**month**). You can drill into data at the rollup level though, by clicking the magnifying glass to explore a cell. From there you can drill down to the lowest level to see where the data is coming from.

-68,770	-83,096	-74,756
---------	---------	---------



To see where data is driven from on a sheet, you can select a cell and click the magnifying glass icon to **explore the cell**:



ACCOUNTS	FY2018	FY2019	FY2020
<b>Assets</b>			
▼ <b>Current Assets</b>			
Cash & Investments	17,711,057	24,475,433	23,399,355
Patient Accounts Receivable, Gross	19,016,854	25,853,072	24,117,074
Less: Allowance For Uncollectible Accts	-9,920,594	-14,413,213	-12,776,604
Due From Third Parties	0	0	0
Risk Reserve Receivable			
Other Current Assets	5,445,871	4,872,829	3,832,515
<b>Total</b>	<b>32,253,188</b>	<b>40,788,122</b>	<b>38,572,341</b>

If you are exploring a cell with a formula in it, you will see the formula in the pop-up window, and you will have the ability to click on the specific formula links to drive down further into where the calculation is coming from:

**Explore Cell**

<p>Account: <a href="#">Current Assets</a>  Code: Current_Assets  Type: Current Asset  Rollup type: Last  Rolls up to: <a href="#">Assets</a></p> <p>Level: <a href="#">Porter Medical Center</a>  Rolls up to: <a href="#">All Vermont Community Hospitals</a></p> <p>Year: FY2020</p>	<p>Value:  <b>38,572,341 USD</b> <a href="#">View Audit Trail</a></p> <p>Visible on the following sheets:  <a href="#">Balance Sheet (Input)</a></p>
---	--

**Time Rollup: FY2020**

CONTRIBUTING TIME	VALUE
<a href="#">Q1-FY20</a>	0
<a href="#">Q2-FY20</a>	0
<a href="#">Q3-FY20</a>	0
<a href="#">Q4-FY20</a>	38,572,341

Depending on which Version and Level you are in, you will see data spanning from FY 2001 to FY 2026 or FY2027. If you would like to change the view of the data, you can only show specific time periods by

clicking the **Display Options** icon on the toolbar.



### a. Standard Sheets

Check or uncheck the Months, Quarters, and Years you would like to see on the sheet. This function can be used on all Standard Sheets.

Display Options ×

Time Accounts Levels Department Service Areas Sparklines

---

Select time range and periods to display

START:  END:

	MONTH	QUARTER	YEAR
<input checked="" type="checkbox"/> ALL	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> FY2014	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> FY2015	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> FY2016	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> FY2017	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> FY2018	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> FY2019	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> FY2020	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> FY2021	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Suppress rows if all zeros or blank  Set as default for all users

**TIP:** If a sheet looks like it has several accounts without data, you can check **“Suppress rows if all zeroes or blank”** to help eliminate unwanted rows. On the contrary, **if you are having trouble finding an account, look here first to see if this option is checked, and then uncheck it.** Also, if you want to select (or deselect) all the months/qtrs./years in a column, just click the box at the top of the appropriate column.

To **copy, cut, and paste** you can now toggle between the two forms of copying, and use the following keyboard shortcuts, for Windows (if you are using another platform, use its copy, cut, and paste shortcuts):

- Ctrl + Alt + F** Search/Filter
- Ctrl + Alt + S** Save Sheet Changes
- Ctrl + Alt + R** Refresh Sheet
- Ctrl + Alt + P** Download
- Ctrl + Alt + E** Cell Explorer
- Ctrl + Alt + D** Display Options
- Ctrl + Alt + =** Formula Assistant
- Alt + F1** After selecting a range, opens charts panel
- Ctrl + Alt + M** Toggle Copy Mode
- Ctrl + Alt + I** Change Dimensions
- Ctrl + Alt + W** Swap Axes
- Ctrl + Alt + N** Add new row
- ESC** Cancels current input and selection
- Backspace/DEL** Clears selected cell values
- Enter/Return** Apply edit and/or move down one cell
- Ctrl + X** Cut selection
- Ctrl + C** Copy selection
- Ctrl + V** Paste into selection

For a quick, in-app reminder of the keyboard shortcuts, click the keyboard legend icon in the lower right corner of the screen.



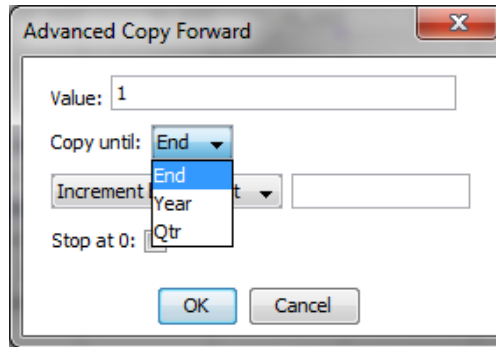
**Monthly data will be used by the GMCB staff for budget analysis later in the year.**

You can manually input your monthly data or if you want to copy across the row, you can right click on the cell with the data and select Copy Forward.

The screenshot shows a financial spreadsheet with a right-click context menu open over a cell. The menu options include Cut, Copy, Copy Values, Paste, Clear, Copy Forward, Formula Assistant, Adjust, Add Note, and Add Split. The 'Copy Forward' option is highlighted with a black box. The spreadsheet data is as follows:

Accounts	FY2001	Oct-2001	Nov-2001	Dec-2001	Jan-2002	Feb-2002
Gross Patient Care Revenue	37,385,683	3,443,756	3,443,756	3,443,756	3,443,756	3,443,756
Net Revenue Deductions						
Disproportionate Share Payments	847,665	71,333	71,333	71,333	71,333	71,333
Bad Debt Free Care						
Bad Debt						
Free Care	-747,714	-86,417	-86,417	-86,417	-86,417	-86,417
Total	<b>-747,714</b>	<b>-86,417</b>	<b>-86,417</b>	<b>-86,417</b>	<b>-86,417</b>	<b>-86,417</b>
Deductions from Revenue	-10,402,469	-91,417	-91,417	-91,417	-971,446	-971,446
Total	<b>-10,302,518</b>	<b>-91,417</b>	<b>-91,417</b>	<b>-91,417</b>	<b>-986,529</b>	<b>-986,529</b>
Net Patient Care Revenue	27,083,165	2,429,965	2,429,965	2,429,965	2,457,227	2,457,227
Other Operating Revenue	346,800				27,542	27,542
Total Operating Revenue	27,429,965	2,429,965	2,429,965	2,429,965	2,484,769	2,484,769
Operating Expense	27,109,103	2,429,965	2,429,965	2,429,965	2,461,610	2,461,610
Net Operating Income (Loss)	320,862				2,159	2,159
Non-Operating Revenue	381,480				28,323	28,323

You can either Copy the Data to the End, which will bring the data across the row all the way to the end of available years, or you can select Advanced to Copy the data until the end of the year or the end of the Quarter. Just click the Copy until drop-down and select either Year or Quarter.



Whenever data is input onto a sheet, you will always need to remember to **SAVE** the changes on the sheet. This can be done by clicking the disk icon in the toolbar:



There are other ways to spread data throughout cells on a sheet, such as breaking back a yearly amount to its months or adjusting numbers to change proportionally or evenly.

If you have a yearly amount and want to break it back over the course of the year, you first need to enter the total amount in the FY column.

ACCOUNTS	FY2019	OCT-2019	NOV-2019	DEC-2019	JAN-2020	FEB-2020	MAR-2020	APR-2020	MAY-2020	JUN-2020	JUL-2020	AUG-2020	SEP-2020	FY2020
<b>Income Statement</b>														
▶ Gross Patient Care Revenue	173,560,346	15,672,836	15,672,836	15,672,836	15,672,836	15,672,836	15,672,836	15,672,836	15,672,836	15,672,836	15,672,836	15,672,836	15,672,836	188,074,028
▼ Net Revenue Deductions														
Disproportionate Share Payments	604,168	44,238	44,238	44,238	44,238	44,238	44,238	44,238	44,238	44,238	44,238	44,238	44,238	530,861
▼ Bad Debt Free Care														
Bad Debt	-3,911,671	-294,653	-294,653	-294,653	-294,653	-294,653	-294,653	-294,653	-294,653	-294,653	-294,653	-294,653	-294,653	-3,535,830
Free Care	-1,496,690	-240,327	-240,327	-240,327	-240,327	-240,327	-240,327	-240,327	-240,327	-240,327	-240,327	-240,327	-240,327	-2,040,327
Total	-5,408,361	-534,980	-534,980	-534,980	-534,980	-534,980	-534,980	-534,980	-534,980	-534,980	-534,980	-534,980	-534,980	-6,419,757
Deductions from Revenue	-94,839,665	-8,753,482	-8,753,482	-8,753,482	-8,753,482	-8,753,482	-8,753,482	-8,753,482	-8,753,482	-8,753,482	-8,753,482	-8,753,482	-8,753,482	-105,041,773
Total	-99,643,858	-9,244,223	-9,244,223	-9,244,223	-9,244,223	-9,244,223	-9,244,223	-9,244,223	-9,244,223	-9,244,223	-9,244,223	-9,244,223	-9,244,223	-105,041,773
Net Patient Care Revenue	73,916,488	6,428,613	6,428,613	6,428,613	6,428,613	6,428,613	6,428,613	6,428,613	6,428,613	6,428,613	6,428,613	6,428,613	6,428,613	77,143,353
▶ Fixed Prospective Payments and Reserves	10,031,219	916,812	916,812	916,812	916,812	916,812	916,812	916,812	916,812	916,812	916,812	916,812	916,812	11,001,739
Net Patient Care Rev & Fixed Payments & Reserves	83,947,707	7,345,424	7,345,424	7,345,424	7,345,424	7,345,424	7,345,424	7,345,424	7,345,424	7,345,424	7,345,424	7,345,424	7,345,424	88,145,092
▶ Other Operating Revenue	3,221,145	309,219	309,219	309,219	309,219	309,219	309,219	309,219	309,219	309,219	309,219	309,219	309,219	3,710,633
Total Operating Revenue	87,168,852	7,654,644	7,654,644	7,654,644	7,654,644	7,654,644	7,654,644	7,654,644	7,654,644	7,654,644	7,654,644	7,654,644	7,654,644	91,855,725
▶ Operating Expense	87,154,734	7,615,013	7,615,013	7,615,013	7,615,013	7,615,013	7,615,013	7,615,013	7,615,013	7,615,013	7,615,013	7,615,013	7,615,013	91,380,159
Net Operating Income (Loss)	14,118	39,630	39,630	39,630	39,630	39,630	39,630	39,630	39,630	39,630	39,630	39,630	39,630	475,566
▼ Non-Operating Revenue														
Transfers from Related Organizations	75,000	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	65,000
Income from Investments	-8,000	583	583	583	583	583	583	583	583	583	583	583	583	7,000
Income from Funded Depreciation	600,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000
All Other	91,000	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	93,000
Total	758,000	63,750	63,750	63,750	63,750	63,750	63,750	63,750	63,750	63,750	63,750	63,750	63,750	765,000
Excess (Deficit) of Revenue Over Expense	772,118	103,380	103,380	103,380	103,380	103,380	103,380	103,380	103,380	103,380	103,380	103,380	103,380	1,240,566

When you hit enter, a pop-up window will appear with several options:

## Apply Breakback Method



Distribute the rollup value 20 to contributing cells

- Proportionally
- Proportionally using prior Year's values
- Evenly
- Weighted 4-4-5
- Weighted 4-5-4
- Weighted 5-4-4

OK

Cancel

Breaking back proportionally will break back the number you entered based on numbers already entered in the months. Breaking back proportionally using prior year will break back the number you entered based on numbers entered in the months for the prior year. Break back evenly populates numbers evenly across all months. If you base your numbers on a weekly schedule, you can choose from 4-4-5, 4-5-4 or 5-4-4.

You can adjust a number by right clicking on it and selecting "adjust".

54,673	66,083	83,715	67,959	70,651	75,097	70,8
2,288	1,976	2,392	2,197	2,389	2,423	1,9
83	83	83	83	83	83	
57,044	68,142	86			77,604	72,9
68,059	19,050	22			82,061	43,9
1,453	1,964	2			2,228	2,2
0	414				2	
0	0				0	
1,453	1,964	2			2,228	2,2
727	982				1,114	1,1
0	0				0	
668	904				1,025	1,0
233	314				357	3

This brings up the pop-up window:

Adjust Values

Adjusting will replace formulas with values.

Select the type of adjustment:

- Change proportionally by
- Change evenly by
- Increment by percent

Apply Cancel

Here you can enter amounts to change the number proportionally, evenly, or increase by a percent. You can choose multiple cells to make them all change by the options you select.

### b. Modeled Sheets

While Standard sheets are the most basic type of sheet in Adaptive, there are two other types of sheets you will work with. Modeled sheets show a list of columns where data will need to be input. An example is the **CON Capital Detail** sheet shown below, where data will be entered under each column. This sheet provides the ability for different hospitals to input different data/information that is unique to their circumstances.

Level	Asset Description	Asset Categories	Purchase Categories	FY2012	FY2013	FY2014	FY2015
Brattleboro Memorial Hospital	Surgical expansion	Buildings & Building Improvements	Upgrade			0	0
Brattleboro Memorial Hospital	Surgical expansion	Major Movable Equipment	Upgrade			0	0
Central Vermont Medical Center	Fletcher Allen Partnership Multi-Specialty Building	Buildings & Building Improvements	New			0	0
Central Vermont Medical Center	Northfield/ Norwich University Practice Building	Buildings & Building Improvements	New		0	0	0
Central Vermont Medical Center	Renovate 2 West	Buildings & Building Improvements	Upgrade				1,250,000
Central Vermont Medical Center	Purchase Waterbury Building	Buildings & Building Improvements	New			0	0
Central Vermont Medical Center	Renovate Davis Special care Unit	Buildings & Building Improvements	Upgrade			0	0
Central Vermont Medical Center	Renovate Main Building "A" Third Floor	Buildings & Building Improvements	Upgrade			0	0
Central Vermont Medical Center	Renovate Diagnostic Imaging	Buildings & Building Improvements	Upgrade			0	0
Central Vermont Medical Center	Replace Building "D"	Buildings & Building Improvements	New			0	0
Central Vermont Medical Center	Renovate ID	Buildings & Building Improvements	Upgrade			0	0
Copley Hospital	OR ADDITION	Buildings & Building Improvements	New		100,000	3,000,000	6,000,000
Fletcher Allen Health Care	CON - MRI	Major Movable Equipment	Replacement		2,300,000		
Fletcher Allen Health Care	Cath Lab Replacement (CA_T0189)	Major Movable Equipment	Replacement		1,290,411	2,400,000	
Fletcher Allen Health Care	EPIC OP Time (CA_T0612)	Major Movable Equipment	Upgrade		1,500,000		8,000,000
Fletcher Allen Health Care	Berlin Specialty Care (T0792)	Buildings & Building Improvements	Replacement		2,500,000		
Fletcher Allen Health Care	Hoher Baby Unit	Buildings & Building Improvements	Replacement		4,091,000	14,900,000	200,000
Fletcher Allen Health Care	Ambulatory Surgery and Imaging (T0077)	Buildings & Building Improvements	Replacement				3,000,000
Fletcher Allen Health Care	Berlin Specialty Care (T0792)	Buildings & Building Improvements	Replacement				0
Fletcher Allen Health Care	Business and Technology Center (T0087)	Buildings & Building Improvements	Replacement				0
Fletcher Allen Health Care	Data Center (T1203)	Buildings & Building Improvements	Replacement			8,600,000	0
Fletcher Allen Health Care	Treatment BedR (T0061)	Buildings & Building Improvements	Replacement			0	0

Like standard sheets, only white cells can be edited, while grey cells (if any) show numbers being calculated depending on the input data. **Each column will have a different option for entering data; some are drop down menus with a list of choices, some are dates that you choose from a calendar, and some are free text where you enter the specific data yourself.**

Level	Asset Description	Asset Categories	Purchase Categories
Brattleboro Memorial Hospital	Surgical expansion	Buildings & Building Improvements	Upgrade
Brattleboro Memorial Hospital	Med/Surg Renovation	Buildings & Building Improvements	Upgrade
Central Vermont Medical Center	Northfield/ Norwich University Practice Building	Buildings & Building Improvements	New
Central Vermont Medical Center	Fletcher Allen Partnership Multi-Specialty Building	Buildings & Building Improvements	New
Central Vermont Medical Center	Renovate Main Building "A" Third Floor	Buildings & Building Improvements	Upgrade
Central Vermont Medical Center	Renovate 2 West	Buildings & Building Improvements	Upgrade
Central Vermont Medical Center	Replace Building "D"	Buildings & Building Improvements	New
Central Vermont Medical Center	Renovate Davis Special care Unit	Buildings & Building Improvements	Upgrade
Fletcher Allen Health Care	CON - MRI	Major Movable Equipment	Replacement
Fletcher Allen Health Care	Cath Lab Replacement (CA_T0189)	Major Movable Equipment	Replacement
Fletcher Allen Health Care	EPIC OP Time (CA_T0612)	Major Movable Equipment	Upgrade
Fletcher Allen Health Care	Post Partum_Shep 5 (CA_T0070)	Buildings & Building Improvements	Replacement
Fletcher Allen Health Care	Berlin Specialty Care (T0792)	Buildings & Building Improvements	Replacement
Fletcher Allen Health Care	Cath Lab Replacement (CA_T0189)	Major Movable Equipment	Replacement
Fletcher Allen Health Care	EPIC OP Time (CA_T0612)	Buildings & Building Improvements	Upgrade
Fletcher Allen Health Care	Post Partum_Shep 5 (CA_T0070)	Buildings & Building Improvements	Replacement
Fletcher Allen Health Care	Given Essex (T1203)	Buildings & Building Improvements	Replacement
Fletcher Allen Health Care	StAlbans Specialty Care (T0791)	Buildings & Building Improvements	Replacement
Fletcher Allen Health Care	Ambulatory Surgery and Imaging (T0077)	Buildings & Building Improvements	Replacement

To add a new row on a modeled sheet, click the Plus (+) button on the toolbar. To delete a row, click the Minus (-) button. **Use this option ONLY for the CON sheets.**



### c. Cube Sheets

The third kind of sheet you encounter in the model is a Cube sheet. These sheets are like standard sheets in the way they portray data, except they can be viewed for a variety of dimensions available in a series of drop-down menus on the sheet.


Accounts by Time	FY2012	FY2013	FY2014
Gross Revenue			
Adjustments			
- Disproportionate Share Payments	37,441,390	36,646,527	19,673,995
Net Payer Revenue			
- Net Payer Revenue	37,441,390	36,646,527	19,673,995
- Revenue Check	0	2	2

The screenshot above shows the Payer Revenue sheet, where you notice 2 different drop-down menus in the upper left corner of the screen below the icons.



Depending on how you want to view the data on the sheet, you can select different options from the drop-down menus. You can also change the view of the sheet by different buttons on the toolbar.



The  icon lets you change the overall view of what you see on the sheet, such as dimensions you want on the Horizontal and Vertical axis. You can “Nest” accounts by selecting different dimensions in a specific order on the vertical axis. In the example above, the vertical axis is nested by Accounts, and underneath each Level are the Payer categories. You can add more dimensions to be nested under that or rearrange the order of account nesting from this window.

Change Dimensions ✕

**Columns and Rows**

**COLUMNS**

Time ▼

**ROWS**

Accounts ▼

L ▼

L ▼

**Filters**

**TIME**

FY2017 ▼

**ACCOUNTS**

Disproportionate Share Payments ▼

**LEVELS**

All Vermont Community Hospitals ▼

**PAYER**

Medicaid In-State ▼

OK
Cancel

# 1. Entering the Budget or Actuals

(step by step instructions)

	Name
	Actuals
	Budget 2020 Submitted
	Budget 2020 Approved
	Budget 2021 Submitted July 31 2020
	Budget 2021 Approved
	Budget 2022 Projection 2021
	Budget 2022 Approved Projection 2021
	Budget 2022 Mid Year Approved
	Budget 2023 Submitted 2022 Proj.
	Budget 2023 Approved
	Budget 2024 Submitted 2023 Proj.

Navigate to the **Budget 2024 Submitted 2023 Proj.** version. You will not have access to change any other years in the Budget version. If you believe the Budget 2023 Approved is incorrect or any other prior years' information, contact the GMCB staff.

Once you have confirmed you are on the current version, you can then navigate to Sheets for all budget data entry. Use either way to access your sheets.

Green Mountain Care Board | Sheets / Overview

Home | Sheets

Assumptions > Income Statement (Input)

Reports > Balance Sheet (Input)

Dashboards > Cash Flow

Announcements > Hospital and Physician Revenue (Input)

Processes > Payer Revenue (Input)

Workflow > Other Revenue (Input)

Formulas > Expense (Input)

Modeling > Staff/FTE (Input)

Administration > Staff

Integration > Non CON Detail (Input)

Support > CON Capital Detail (Input)

Capital Summary (Input)

Statistic Metrics

Rate (Input)

Utilization

Cost Shift

My Sheets

- > Income Statement (Input)
- > Balance Sheet (Input)
- > Cash Flow
- > Hospital and Physician Revenue (Input)
- > Payer Revenue (Input)
- > Other Revenue (Input)
- > Expense (Input)
- > Staff/FTE (Input)
- > Staff
- > Non CON Detail (Input)
- > CON Capital Detail (Input)
- > Capital Summary (Input)
- > Statistic Metrics
- > Rate (Input)
- > Utilization
- > Cost Shift



There are ten sheets requiring data entry, each sheet that requires input is denoted by (Input) being included in the sheet title. These sheets requiring input are summarized below:

<b>Income Statement</b>	<b>Staff/FTE</b>
<b>Balance Sheet</b>	<b>Non-CON detail</b>
<b>Hospital and Physician Revenue (Utilization)</b>	<b>CON detail</b>
<b>Payer Revenue</b>	<b>Capital Summary</b>
<b>Other Revenue</b>	<b>Rate</b>
<b>Expense (do not use)</b>	

The following section will now walk you through the recommended steps and sheet configurations to complete your budget.

### 1) Income Statement Sheet (Input) Sheet

The **Income Statement now contains static data for all versions**. There are no formulas or linked accounts from other sheets, so all data is set on this sheet and not pulling from anywhere else in the model except the Other Revenue sheet. The Income Statement sheet shows all GL Accounts, including actual data and plan data. **Accounts previously reported in “Other” line items: ACO Dues, Other Purchased Services Consulting, Other Purchased Services Travelers, Other Purchased Services Misc., Pharmaceuticals and Utilities. Some accounts were previously reporting within the Expense Sheet and Other Operating Revenue - COVID-19 Stimulus and Other Grant Funding.**

ACCOUNTS
<b>Income Statement</b>
Gross Patient Care Revenue
Net Revenue Deductions
Net Patient Care Revenue
Fixed Prospective Payments and Reserves
Net Patient Care Rev & Fixed Payments & Reserves
Other Operating Revenue
Total Operating Revenue
Operating Expense
Net Operating Income (Loss)
Non-Operating Revenue
Excess (Deficit) of Revenue Over Expense

### 2) Balance Sheet (Input) Sheet

The Balance Sheet only contains static data for all versions. There are no formulas on this sheet, so all data is set on this sheet and not pulling from anywhere else in the model. There is a check at the bottom of the sheet which should show 0 if everything balances. **Note accounts: Current Assets – ACO Risk Reserve/Settlement Receivable, Restricted Funded Depreciation, Unrestricted Funded Depreciation, Restricted Other Board Designated Assets, Unrestricted Other Board Designated Assets, Current Liabilities - COVID-19, Current Liabilities – ACO Risk Reserve/Settlement Payable, and Long-Term Liabilities - COVID-19.**

▼ Assets	▼ Liabilities and Equities
▼ Current Assets	▼ Liabilities
Cash & Investments	▼ Current Liabilities
Patient Accounts Receivable, Gross	Accounts Payable
Less: Allowance For Uncollectible Accts	Current Liabilities COVID-19
Due From Third Parties	Salaries, Wages And Payroll Taxes Payable
ACO Risk Reserve/Settlement Receivable	▼ Estimated Third-Party Settlements
Other Current Assets	Other Third Party Settlements
Total	ACO Risk Reserves/Settlement Payable
Fixed Assets	Total
▼ Board Designated Assets	Other Current Liabilities
▼ Funded Depreciation	Current Portion Of Long-Term Debt
Restricted Funded Depreciation	Total
Unrestricted Funded Depreciaton	▼ Long Term Liabilities
Total	Long Term Liabilities COVID-19
Escrowed Bond Funds	▼ Long-Term Debt
▼ Other	Bonds & Mortgages Payable
Restricted Other Board Designated Assets	Capital Lease Obligations
Unrestricted Other Board Designated Assets	Other Long-Term Debt
Total	Total
Total	Total
▶ Long Term Assets	Other Noncurrent Liabilities
Other Long-Term Assets	Total
Total	▼ Fund Balance
	Net Assets
	YTD Change In Net Assets
	Total
	Total

### 3) Revenue and Utilization Steps

First, Navigate to Sheets > Hospital and Physician Revenue (cube sheet).

### Hospital and Physician Revenue (Input) Sheet no longer linked to the **Income Statement**

This sheet contains all Gross Patient Care Revenue, and utilization statistics.

Accounts by Time	FY2012	FY2013	FY2014
Revenue (\$)	4,080,822,991	4,390,374,334	4,688,838,433
Units			
# Acquired			36
# of Charges			704,512
# of Contacts	25,131	31,170	28,535
Exams	122,112	121,016	120,511
Occurrences of Service	18,013	20,480	18,946
Prescriptions Filled			1,119,142
Procedures			16,871
Cases			
Tests	7,058,993	6,849,776	6,697,385
Treatments	4,893,311	5,133,385	5,199,582
Counts	18,515,967	18,508,821	17,184,246
Units Issued			92,124
Visits			5,601,103
Admissions			94,837
Days	1,005	312,953	312,820
Beds	1,343	1,347	1,313
Reference Accounts			

There are many ways to view this sheet since there are several different dimension choices: Levels, Accounts, Service Areas, and Departments. You will see a list of dimensions to the top left, but will show differently depending on how you choose to view the sheet:


Levels: **Brattleboro Me...** Service Areas: **All** Department: **Emergency Roo...**

**Note:** Departments and other dimensions are sorted alphabetically not necessarily in the same order as you have seen them grouped in the past.

The current view has accounts on the vertical and time across the horizontal. This leaves Levels (which hospital), Services Areas (IP & OP ancillary, SNF, Swing, etc.) and Department (revenue/cost centers) to choose from their drop-down menus.

Accounts by Time			
	FY2013	FY2014	FY2015
Revenue			
Revenue (\$)	128,069,0...	143,269,6...	149,742,1...
Units			
# Acquired			
# of Charges	53,421	52,948	53,076
# of Contacts			
Exams	7,525	7,899	7,457
Occurrences of Service	10,487	8,531	9,997
Prescriptions Filled	3,372,626	3,303,763	3,296,912
Procedures	60,813	75,956	59,133
Cases			
Tests	238,283	241,891	224,939
Treatments	45,335	48,245	46,985
Counts	2,795,892	92,487	2,758,095
Units Issued			
Visits	212,430	262,295	302,251
Admissions	2,026	2,103	1,980
Days	6,444	6,712	6,351
Beds	54	54	54



You can change what you see on each axis, and even nest your choices by using the  Change Dimensions icon. An example of a different way to look at this sheet would be to nest Departments under Service Areas:

Change Dimensions ×

Columns and Rows

COLUMNS

Time ▼

ROWS

Accounts ▼

L ▼

L ▼

L ▼

Filters

TIME

FY2016 ▼

ACCOUNTS

Units ▼

LEVELS

Brattleboro Memorial Hospital ▼

DEPARTMENT

All ▼

SERVICE AREAS

All ▼

OK
Cancel

This would give you a view of each Service Area and Each Department that belongs under specific Service Areas. You can also choose which Account you want to view from the drop-down menu for your Hospital. The example below shows Historical Budget Revenue for Brattleboro Memorial Hospital, nested by Service area and Department on the vertical across Time on the horizontal. You can also expand (+) and contract (-) Service Areas and Departments to see more Summary/Detailed views.

Accounts: Revenue (\$) Levels: Brattleboro Me...

You can experiment with dimension changes to get the view that you want on this sheet.

Green Mountain Care Board | Sheets > Hospital and Physician Revenue (Inp... Adaptive Insights

Accounts: Revenue (\$) Levels: Brattleboro Me...

#	Service Areas, Department by Time	FY2001	FY2002	FY2003
1	Service Areas			
2	Inpatient Ancillary Services			
3	Department			
6	Anesthesiology	486,509	541,824	481,978
10	Cat Scan	256,300	291,682	299,978
15	Drugs Sold	1,278,054	1,043,404	1,153,942
16	EEG			
17	EKG	185,868	207,762	166,852
18	Emergency Room	635,611	625,458	642,532
23	Inhalation Therapy	521,654	627,780	634,011
24	IV Therapy	589,909	553,415	524,005
26	Labor & Delivery	418,636	342,565	354,756
27	Laboratory	1,320,957	1,220,088	1,276,981
28	Magnetic Resonance Image	36,660	25,591	26,243

When entering data onto the sheet, you can do it by monthly amounts or by annual amounts. Detailed monthly data will be used by the GMCB for budget analysis later in the year.

When entering data, make sure you have selected a Hospital and the Account you are entering.

ACCOUNTS Units Levels Brattleboro Memorial Hospital

**When entering monthly data, make sure months are chosen for the proper year.**

## Display Options



Time Accounts Levels Department Service Areas Sparklines

Select time range and periods to display

START:  END:

	MONTH	QUARTER	YEAR
<input checked="" type="checkbox"/> ALL	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> FY2014	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> FY2015	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> FY2016	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> FY2017	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> FY2018	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> FY2019	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> FY2020	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> FY2021	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

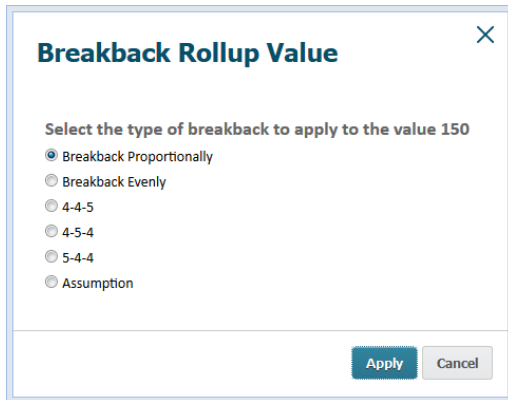
Suppress rows if all zeros or blank  Set as default for all users

You can scroll up and down the Service areas and departments and enter data where it is needed.

Service Areas, Department by Time	FY2013	Oct-2013	Nov-2013	Dec-2013	Jan-2014
Womens					
Fletcher Allen (Uncategorized)					
Total					
Total					
Total	206,529,532				
Total	206,529,532				
Outpatient Ancillary Services					
Department					
Acupuncture & Pain Management					
Ambulance Service					
Anesthesiology	16,659,503	100,000	100,000	100,000	100,000
Blood Bank	3,518,046				
Cardiac Catheterization	49,389,118				
Cardiac Rehab					
Cat Scan	70,725,934				
Chemotherapy					
CRNA					
Day Hospital					

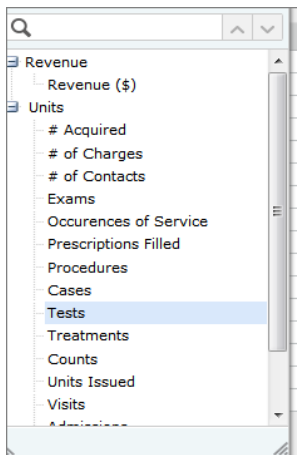
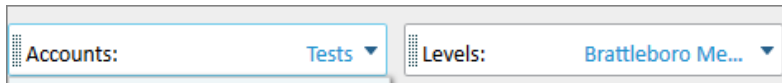
If entering annual amounts, enter the yearly total in the FY YYYY column, and after you hit enter, choose the option that you want to see the total broken back by monthly (breakback evenly).

Service Areas, Department by Time	FY2014
Womens	
Fletcher Allen (Uncategorized)	
Total	
Total	
Total	
Outpatient Ancillary Services	
Department	
Acupuncture & Pain Management	
Ambulance Service	
Anesthesiology	15,000,000
Blood Bank	
Cardiac Catheterization	
Cardiac Rehab	
Cat Scan	
Chemotherapy	
CRNA	
Day Hospital	



### a. Input--Inpatient and Outpatient Statistic /Utilization information

Once you have completed entering Revenue you need to enter statistical/unit information for each department. To do this, you remain on the Hospital and Physician Revenue tab and there are two options for how to enter this information. The first one would be to leave the view unchanged and simply use the drop-down list that was showing revenue and select a statistic/unit. The system will only let you enter statistics/units into departments that make sense (i.e., beds will only be available for departments with beds). Once you pick this statistic, simply update all the appropriate departments, and then **SAVE**, and move on to the next statistic. See the screen shot below for how this would work.



Once you have populated all the appropriate statistics on this sheet be sure to **SAVE** all changes and then move on to the next step. **Note: When entering bed data, just input the total number – there is no need to “breakback” the data into monthly amounts.**

#### 4) Payer Revenue (Input) Sheet - no longer linked to the Income Statement

Payer is another cube sheet with several dimensions: Levels, Accounts and Payer Type. The Payer Types include Commercial (broken up by Commercial, Commercial-FPP, Self-Pay, Other and Workers Comp), Medicaid (Broken up by In-State, In-State-FPP and Out-of-State), Medicare, Medicare-FPP and Unallocated. The Account groups include Hospital, Physician, Contractual Allowances, and Disproportionate Share Payments. This sheet can have its dimensions changed to customize a view to your liking.

⋮ PAYER Medicaid ▾ ⋮ LEVELS Brattleboro Memorial Hospital

#	ACCOUNTS BY TIME	FY2022
1	▶ Gross Revenue	
11	▶ Total Revenue	
13	▼ Adjustments	
14	▼ Contractual Allowances	
15	▶ Allowances - Hospital	
21	▶ Allowances - Physicians	0
27	Total	0
28	Disproportionate Share Payments	
29	Graduate Medical Education Payments-Hosp	
30	Graduate Medical Education Payments_Phys.	
31	▼ Net Payer Revenue	
32	Net Payer Revenue	0
33	Payer vs Hosp/Phys Revenue Check	
34	▼ Fixed Prospective Payment & Reserves	
35	▼ Fixed Prospective Payments	
36	▶ Fixed Prospective Payments-Hospital	
37	▶ Fixed Prospective Payments-Physician	
38	Fixed Payments Adjustments & Reconciliations	
39	Total	
40	▼ Reserves - Risk Portion	
41	▶ Reserves - Hospital	
42	▶ Reserves - Physician	
43	Reserves Risk Adjustments & Reconciliations	
44	Total	
45	▶ Other Reform Payments	
46	Total	
47	▼ Total Net Payer Revenue & Fixed Prospective Payment	

### Change Dimensions ✕

Columns and Rows

COLUMNS

Time ▾

ROWS

Payer ▾

Accounts ▾

Levels ▾

Filters

TIME

FY2020 ▾

PAYER

Medicaid (Uncategorized) ▾

ACCOUNTS

Allowances - Hospital ▾

LEVELS

Brattleboro Memorial Hospital ▾

OK
Cancel

**Useful Tip:** Use the change dimension icon (wheel) to re-sort your vertical dimensions first by Payer and then Account (shown below) to get the best view for imputing data.

This will allow you to enter all data related to Payer revenue and allowances. You will want to change your view using the change dimension icon to look like the view below:

You will then navigate down the list of Payers populating the appropriate fields for gross revenue, contractual allowances and bad debt as needed. If an account is not applicable to a specific payer, simply leave it blank. Also, note that once you have filled out one section, you can collapse it by clicking the ▾ button next to the Payer type.



Payer, Accounts by Time	FY2012	FY2013	FY2014	FY2015
<b>Commercial (Inc. Self Pay Other pre 2014)</b>				
<b>Grass Revenue</b>				
Hospital				
Inpatient Care Revenue	222,406,568	222,898,863	251,067,878	
Outpatient Care Revenue	463,868,003	421,801,916	443,659,024	
Chronic/PT Care Revenue	5,957,830	6,855,779	7,320,323	
<b>Total</b>	<b>692,232,401</b>	<b>651,556,558</b>	<b>702,047,224</b>	
Physician				
Outpatient Care Revenue - Physician	381,836,283	360,097,482	375,561,038	
<b>Total</b>	<b>381,836,283</b>	<b>360,097,482</b>	<b>375,561,038</b>	
<b>Total Revenue</b>	<b>1,074,070,684</b>	<b>1,011,654,040</b>	<b>1,077,608,262</b>	
<b>Adjustments</b>				
Contractual Allowances				
Allowances - Hospital				
Free Care	-24,643,566	-14,630,409	-17,604,208	
Allowances	-267,345,874	-242,589,024	-267,272,869	
Discounts				
Bad Debt	-29,833,648	-17,121,011	-18,470,615	
<b>Total</b>	<b>-321,823,088</b>	<b>-274,340,444</b>	<b>-303,347,692</b>	
Allowances - Physicians				
Free Care	-203,236,554	-8,930,097	-8,193,844	
Allowances		-192,947,619	-190,371,964	
Bad Debt		-9,429,796	-9,099,440	
<b>Total</b>	<b>-203,236,554</b>	<b>-211,397,512</b>	<b>-207,665,248</b>	

Note: If you intend to use the Uncategorized account, contact the GMCB for assistance first.

## 5) Other Revenue (Input) Sheet

Other Revenue is a standard sheet displaying all other accounts related to **Other operating revenue** and **Non-operating revenue**. There are no additional dimensions on this sheet; you will just see the data associated with the accounts shown on the sheet for each Hospital. **This sheet is linked to the Income Statement.**

Here you should see a screen that looks like the one below. Remember you can use the show/hide icon to change the view to annual or monthly depending on what level of detail you are providing. Simply enter the values for each account into the sheet. **Once you have entered all the revenue amounts for each payer, be sure to select the SAVE button to write this to the database.**

Accounts	FY2013	FY2014	FY2015
<b>Other Operating Revenue</b>			
Community Foundation Revenue	6,293,877	6,300,779	0
Caffeine & Parking	1,140,884	1,031,348	0
Physician Office and Other Rentals	5,041,856	4,638,108	0
Meaningful Use	-4,738,567	10,023,471	0
340B Retail Pharmacy Programs	35,268,396	32,912,512	0
Other			
<b>Total</b>	<b>47,884,579</b>	<b>54,904,219</b>	<b>0</b>
<b>Non-Operating Revenue</b>			
Gain (Loss) from Sale of Investments	1,269,300	5,620,000	0
All Other	33,430,203	7,171,831	0
<b>Total</b>	<b>34,699,503</b>	<b>12,791,831</b>	<b>0</b>

## 6) Expenses (Input) Sheet - no longer linked to the Income Statement.

You are not required to fill out the Expense Sheet.

## 7) Staff/FTE (Input) Sheet

To provide your FTE information for the budget, you navigate to Sheets > Staff/FTE.

**Useful Tip:** Use the change dimension icon (wheel) to re-sort your vertical dimensions first by Department and then by FTE Class (shown below) to get the best view for imputing data.

### Change Dimensions

Columns and Rows

**Columns**

Time

**Rows**

Department

FTE Class

(Select One)

(Select One)

**Filters**

Time

Accounts

FT Equivalents (Heads)

FTE Class

Physician FTEs

Levels

Northeastern VT Regional ...

Department

All

OK Cancel

- ACCOUNTS, FTE CLASS BY TIME**
- ▼ FT Equivalents (Heads)
    - ▼ FTE Class
      - ▼ FTE Class Rollup - Calc Only
        - Travelers
        - Travelers MD
      - ▼ Non-MD FTEs
        - All Other FTEs
        - Direct Service Nurses
        - MLPs
        - Residents & Fellows
        - Total
  - Physician FTEs

Once this is complete you will be able to input your FTEs by staff FTE Class as shown below:

StaffFTE (Input)

Accounts: FT Equivalents (Heads) Levels: Fletcher Allen Health Care

Department, FTE Class by Time	FY2013	FY2014	FY2015
Department			
Ancillary Services			
Anesthesiology			
FTE Class			
FTE Class Rollup - Calc Only			
Non-MD FTEs			
All Other FTEs	7.1		7.0
MLPs	0.0		
Total	7.1		7.0
Total	7.1		7.0
Total	7.1		7.0
Total	7.1		7.0
Blood Bank			
FTE Class			
FTE Class Rollup - Calc Only			
Non-MD FTEs			
All Other FTEs	18.1		15.4
Total	18.1		15.4
Total	18.1		15.4
Total	18.1		15.4
Total	18.1		15.4
Cardiac Catheterization			
FTE Class			

**Note: You will not need to “breakback” FTEs into monthly data. A formula has been built in to show the total FTEs for each month.**

The **Staff** sheet is a standard sheet that pulls in wages from the expense sheet and divides them by the FTEs to show Wage per FTE calculations for service areas. **Once you have entered all the FTEs for each department, be sure to select the **SAVE** button to write this to the database.**

Accounts	FY2012	FY2013	FY2014
<b>Staff Wages</b>			
<b>Non-MD Wages</b>			
- Total General Services	214,811,051	219,217,989	243,523,283
- Total Inpatient Routine Services	143,065,511	143,492,372	143,287,212
- Total Outpatient Routine Services	118,795,557	132,905,096	140,842,878
- Total Ancillary Services	200,269,734	202,879,162	208,053,372
- Total Other Services	570,747	516,923	471,382
- Total	677,453,000	699,001,542	736,178,127
<b>Non-MD \$ Per FTE</b>			
- Total General Services	729,571	731,337	748,365
- Total Inpatient Routine Services	858,770	842,295	853,550
- Total Outpatient Routine Services	738,798	742,651	734,910
- Total Ancillary Services	866,147	896,023	922,612
- Total Other Services	36,822	34,626	31,743
- Total	3,230,109	3,246,931	3,291,179
<b>Non-MD \$ Per FTE</b>			
- General Services	54,537	54,970	55,607
- Inpatient Routine Services	62,407	62,027	62,811
- Outpatient Routine Services	54,934	55,734	55,113
- Ancillary Services	62,771	64,390	66,660
- Other Services	36,822	34,626	31,743
- Total NON-MD \$/FTE	58,322	59,981	59,599

## 8) Capital

The Capital Budget includes a Summary sheet, a non-CON detail sheet, and a CON capital detail sheet. They all require a little different input as follows.

### Non-CON and CON Capital Detail

Populating the Con Capital and Non-CON details follow the exact same process, but simply require input on two separate sheets as denoted in the system. These are modeled sheets that allow you to add rows as necessary by clicking the plus button as shown below. The screen shot is a table of the required input.

As in previous years, the Capital Budget shall separately report both *non-CON* capital expenditures as well as *proposed* CONs for future years.

Capital budget projects greater than \$500,000 shall be itemized.

Projections should include the amount of capital related to new CON approvals that were approved during previous budget year.

Capital budget items reported in the budget review does not exempt that capital item from CON review should jurisdiction be asserted later.

There is a column with a drop-down menu for you to identify the type of capital expenditure, whether it is a replacement, upgrade, or new service.

Replacement - Capital items that are purchased to replace worn out items (Example: roof)

Upgrade - Capital items that replace and/or significantly enhance the services previously rendered by the “old” capital (Example: computer system)

New Service - Capital purchases intended to support or provide new capabilities or services (Example: MRI)

**a. Non-CON Detail (Input) Sheet**

This is a modeled sheet (for Non-CON greater than \$500K). Data is shown along the timespan. A list of the columns on the sheet and their entry requirements are below:

Asset Description	Asset Categories	Purchase Categories	FY2013	FY2014	FY2015
ICD 10 Upgrade	Buildings & Building Improvements	Upgrade	800,000		
EPIC Infrastructure Refresh	Buildings & Building Improvements	Upgrade	807,500		
McClure Building HVAC Upgrade - Phase II	Buildings & Building Improvements	Upgrade	900,000		
Ergonomic Renovation to the Main Reading Room	Buildings & Building Improvements	Upgrade	537,065		
MCU Waiting and Visitors Center	Buildings & Building Improvements	Upgrade	580,360		
Bard AHU Upgrade - Phase II	Buildings & Building Improvements	Upgrade	800,000		
McClure Garage Update - Phase II	Buildings & Building Improvements	Upgrade	850,000		
Cardiac Central Monitoring Station / Bedside Cardio	Major Movable Equipment	Upgrade	500,000		
Nuclear Medicine Brightview System	Major Movable Equipment	Upgrade	600,000		
Laparoscopic HD Video System	Major Movable Equipment	Upgrade	600,000		
Radiology Fluoro Room 16 Replacement	Major Movable Equipment	Replacement	700,000		
Intense Office Admin Offices	Buildings & Building Improvements	Replacement		1,419,000	
Physician Offices	Buildings & Building Improvements	Replacement		1,012,680	
ED Shell Space Option	Buildings & Building Improvements	New		1,000,000	
Radiology Reading Room	Buildings & Building Improvements	Upgrade		980,000	
Zen Drive Rental Home Program	Buildings & Building Improvements	Upgrade		677,026	
Mammography Unit	Buildings & Building Improvements	Replacement		572,000	

Column Name	Input Needed
Level	Choose the Hospital from the drop-down menu
Asset Description	Enter a free text description of the Asset
Asset Categories	Choose from drop-down menu: Land & Land Improvements, Buildings & Building Improvements, Fixed Equipment, or Major Movable Equipment
Purchase Categories	Choose from drop-down menu: New, Replacement, or Upgrade
Timespan	Enter amounts along the timespan

**b. CON Capital Detail (Input) Sheet**

For unapproved CON plans, column entries are the same as the Non-CON Detail sheet.

Level	Asset Description	Asset Categories	Purchase Categories	FY2012	FY2013	FY2014
Brattleboro Memorial Hospital	Surgical expansion	Buildings & Building Improvements	Upgrade			0
Brattleboro Memorial Hospital	Surgical expansion	Major Movable Equipment	Upgrade			0
Central Vermont Medical Center	Fletcher Allen Partnership Multi-Specialty Building	Buildings & Building Improvements	New			0
Central Vermont Medical Center	Hor Infield/ Norwich University Practice Building	Buildings & Building Improvements	New		0	0
Central Vermont Medical Center	Renovate 21 Street	Buildings & Building Improvements	Upgrade			0
Central Vermont Medical Center	Purchase Waterbury Building	Buildings & Building Improvements	New			0
Central Vermont Medical Center	Renovate Davis Special care Unit	Buildings & Building Improvements	Upgrade			0
Central Vermont Medical Center	Renovate Main Building "A" Third Floor	Buildings & Building Improvements	Upgrade			0
Central Vermont Medical Center	Renovate Diagnostic Imaging	Buildings & Building Improvements	Upgrade			0
Central Vermont Medical Center	Replace Building "D"	Buildings & Building Improvements	New			0
Central Vermont Medical Center	Renovate ED	Buildings & Building Improvements	Upgrade			0
Copley Hospital	OR ADDITION	Buildings & Building Improvements	New		100,000	3,000,000
Fletcher Allen Health Care	CON - MRI	Major Movable Equipment	Replacement		2,300,000	
Fletcher Allen Health Care	Cath Lab Replacement (CA_70189)	Major Movable Equipment	Replacement		1,290,411	3,400,000
Fletcher Allen Health Care	EPIC OP Time (CA_70612)	Major Movable Equipment	Upgrade		1,500,000	
Fletcher Allen Health Care	Berlin Specialty Care (71792)	Buildings & Building Improvements	Replacement		2,500,000	
Fletcher Allen Health Care	Heather Baby Unit	Buildings & Building Improvements	Replacement		4,091,000	14,900,000

Once you have entered all the Capital Expenditure amounts for each category, be sure to select the **SAVE** button to write this to the database.

### c. Capital Summary (Partial Input) Sheet

The only data entries needed on this sheet are the accounts under the Non-Certificate of Need Capital Purchases (Less than \$500k) rollup. This is populated at the top of the Capital Summary page. All other capital detail provided on other pages is automatically linked here and totals at the bottom for your total capital budget.

Accounts	Oct-2000	Nov-2000	Dec-2000	Q1-FY01	Jan-2001	Feb-2001	Mar-2001	Q2-FY01	Apr-2001	May-2001	Jun-2001	Q3-FY01	Jul-2001	Aug-2001
<b>Capital</b>														
Non-Certificate of Need Capital Purchases (Less than \$500K)														
Construction In Progress (Non-CON <\$500K)														
Land & Land Improvements (Non-CON <\$500K)														
Buildings & Building Improvements (Non-CON <\$500K)	25,292	25,292	25,292	75,875	25,292	25,292	25,292	75,875	25,292	25,292	25,292	75,875	25,292	25,292
Fixed Equipment (Non-CON <\$500K)	75,000	75,000	75,000	225,000	75,000	75,000	75,000	225,000	75,000	75,000	75,000	225,000	75,000	75,000
Major Movable Equipment (Non-CON <\$500K)	70,586	70,586	70,586	211,757	70,586	70,586	70,586	211,757	70,586	70,586	70,586	211,757	70,586	70,586
Other (Non-CON <\$500K)														
<b>Total</b>	<b>170,877</b>	<b>170,877</b>	<b>170,877</b>	<b>512,632</b>	<b>170,877</b>	<b>170,877</b>	<b>170,877</b>	<b>512,632</b>	<b>170,877</b>	<b>170,877</b>	<b>170,877</b>	<b>512,632</b>	<b>170,877</b>	<b>170,877</b>
Non-Certificate of Need Capital Purchases (Greater than \$500K)														
Land & Land Improvements (Non-CON >\$500K)														
Buildings & Building Improvements (Non-CON >\$500K)														
Fixed Equipment (Non-CON >\$500K)														
Major Movable Equipment (Non-CON >\$500K)														
<b>Total</b>														
Certificate of Need Capital Purchases														
Land & Land Improvements (CON)														
Buildings & Building Improvements (CON)														
Fixed Equipment (CON)														
Major Movable Equipment (CON)														
<b>Total</b>														

### 9) Percent Change in Charge (previously called Rate) (Input) Sheet (Budgets only)

Percent Change in Charges is a very basic sheet with just two accounts that need input. All that is required on this sheet is that you populate the annual percent change for the year for the **Submitted % Change in Charges** (this can be done by using the break-back functionality). **Note:** This sheet may provide additional accounts later.

Accounts	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
Submitted % Change in Charges						

### Outputs generated from your Input (please review)

#### Cash Flow Sheet (only used for Actuals submissions)

**No input required.** The Cash Flow sheet shows a list of accounts pulling from both the Income Statement and Balance sheet. The accounts on this sheet are almost all formula-driven and do not need to be edited. There is a check at the bottom of the sheet that should be 0 if everything balances.

Note: If a hospital finds it needs to make an adjustment to bring cash flow in balance, consult with the GMCB staff.

Green Mountain Care Board | Sheets > Cash Flow

Adaptive Insights

Accounts	FY2013	FY2014	FY2015
<b>Cash Flow</b>			
<b>Cash From Operations</b>			
Excess Revenue Over Expense	2,334,900	6,474,932	6,708,319
Depreciation/Amortization	9,306,316	9,313,420	9,294,463
Patient A/R	-161,670	-2,038,181	534,305
Other Changes	3,559,973	-1,912,129	2,644,065
<b>Total</b>	<b>15,039,519</b>	<b>11,838,042</b>	<b>19,181,152</b>
<b>Cash From Investing Activity</b>			
<b>Capital Spending</b>			
Change in Accum Depr Less Depreciation	-1,003,623	-3,944,445	205,537
Change in Capital Assets	-5,971,908	-9,437,332	-9,615,000
<b>Total</b>	<b>-6,975,531</b>	<b>-13,381,777</b>	<b>-9,409,463</b>
<b>(Increase)/Decrease</b>			
Funded Depreciation	-4,340,623	215,276	-7,000,000
Other LT Assets & Escrowed Bonds & Other	-23,257,419	23,308,537	-10,311,642
<b>Total</b>	<b>-27,598,042</b>	<b>23,523,813</b>	<b>-17,311,642</b>
<b>Total</b>	<b>-34,573,573</b>	<b>10,142,036</b>	<b>-26,721,105</b>
<b>Financing Activity</b>			
<b>Debt</b>			
Bonds & Mortgages	-4,476,358	-1,740,494	-1,510,000

## Cost Shift Sheet

**No input required.** The cost shift sheet is a calculated sheet. It is a non-standard sheet called a “cube sheet” and includes Levels, Accounts and Payer Type. The cost shift sheet contains formulas that calculate your cost shift values. This information is used to evaluate your budget and the cost shift information is reported to the legislature each year.

Green Mountain Care Board | Sheets > Cost Shift

Adaptive Insights

VERMONT  
Green Mountain Care Board

Time: FY2013 Levels: Central Vermon...

Accounts by Payer	Commercial	Medicaid	Medicare	Free Care	Bad Debt
<b>Cost Shift</b>					
<b>Revenue</b>					
Hospital Only	90,092,368	46,714,366	95,696,...	4,198,561	4,825,5...
Physician Revenue	17,249,575	8,256,128	10,691,...		
<b>Total Gross Revenue</b>	<b>107,341,943</b>	<b>54,970,494</b>	<b>106,38...</b>	<b>4,198,561</b>	<b>4,825,5...</b>
% of Total Revenue	38.65%	19.79%	38.31%	1.51%	1.74%
<b>Deductions &amp; Free Care</b>					
Hospital Deductions & Free Care	-24,878,302	-25,400,103	-54,476...	-3,523,863	-4,050,...
Physicians Deductions & Free Care	-4,950,015	-4,086,893	-2,997,...	-674,698	-775,448
Disproportionate Share Payments		2,057,789			
Graduate Medical Education Payments-Phys					
Graduate Medical Education Payments-Hosp					
Net Patient Revenue	77,513,626	27,541,287	48,914,...	0	0
Other Operating Revenue	3,671,599	1,880,249	3,638,9...	143,611	165,059
<b>Total Net Revenues</b>	<b>81,185,225</b>	<b>29,421,536</b>	<b>52,553,...</b>	<b>143,611</b>	<b>165,059</b>

## Statistic Metrics Sheet

**No input required.** This sheet shows all metrics for Utilization, Capital, Revenue, Product, Cost, Cash, Units and Payer. The sheet will show the formula being used by clicking on a specific cell. If data has not been entered for Expenses some metrics will return a zero or incorrect information .

Green Mountain Care Board   Sheets > Statistic Metrics		Adaptive Insights		VERMONT Green Mountain Care Board	
#	Accounts	FY2012	FY2013	FY2014	FY2015
1	[-] VT Community Hospital Metrics				
2	[-] Utilization				
3	Average Daily Census	181.0	180.3	185.2	186.2
4	Average Length of Stay	16.9	16.3	17.5	16.3
5	Acute ALOS	5.0	4.8	5.0	4.9
6	Adjusted Admissions	14,938	15,231	15,089	15,316
7	Adjusted Days	74,715	72,872	75,151	75,000
8	Acute Care Ave Daily Census	42.9	43.6	42.7	45.7
9	Acute Admissions	3,128	3,323	3,129	3,407
0	[-] Capital				
1	Age of Plant	7.8	8.4	9.0	10.0
2	Age of Plant Building	10.9	11.4	11.1	12.2
3	Age of Plant Equipment	5.2	5.8	6.8	7.8
4	Long Term Debt to Capitalization	31.1%	21.2%	21.7%	17.3%
5	Debt per Staffed Bed	367,479	261,486	345,707	313,815
6	Net Prop, Plant & Equip per Staffed Bed	291,918	282,557	298,896	309,295
7	Long Term Debt to Total Assets	17.7%	15.1%	12.8%	11.5%
8	Debt Service Coverage Ratio	3.1	2.0	3.2	3.8
9	Depreciation Rate	6.3	6.3	5.9	5.5

## Utilization Sheet

**No input required.** This sheet summarizes key utilization statistics and metrics. This sheet shows Utilization calculations for Inpatient and Outpatient Departments, as well as Ancillary and Adjusted statistics.

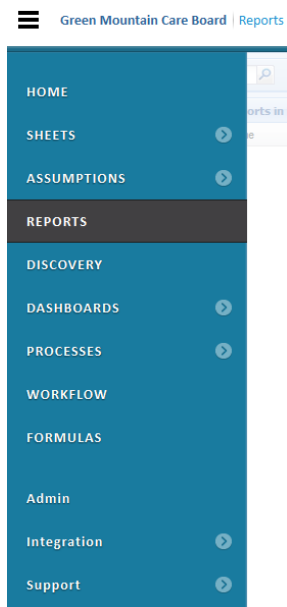
Green Mountain Care Board | Sheets > Utilization Adaptive  
Insight

fx [Icons]

Accounts	FY2013	FY2014	FY2015
Utilization			
Inpatient			
Acute			
Beds (Staffed)	84	84	80
Occupancy % (Staffed Beds)	51.9%	50.9%	57.2%
Admissions	3,323	3,129	3,407
Patient Days	15,899	15,584	16,684
Average Length Of Stay	4.78	4.98	4.90
SNF/ECF			
Beds (Staffed)	153	153	153
Admissions	334	365	390
Patient Days	48,956	51,100	50,370
Average Length Of Stay	146.57	140.00	129.15
Nursery			
Beds (Staffed)	12	12	8
Admissions	376	364	377
Patient Days	938	896	923
Average Length Of Stay	2.49	2.46	2.45
Total			
Beds (Staffed)	249	249	241
Admissions	4,033	3,858	4,174
Patient Days	65,793	67,580	67,977
Average Length Of Stay	16.31	17.52	16.29

## Viewing Edits and Reports for input validation

As shown below, select “reports” in your dropdown menu to find your edits and budget reports. The reports will help you validate your input. Run the edits report first to identify the accuracy of your input. Once the edit report is reviewed for accuracy, then run the additional reports to see if they compare accurately with your internal budget documents.





Click Shared Reports to expand the list of folders underneath.

You can click on each folder to see the reports inside.

**Reports**

[Add New](#)

Search

**Name ↑**

- 1. Act 53 Hospital Report Cards
- 2. Certificate\_of\_Need
- 3. Expenditure Analysis
- FY 2019 Actual
- FY 2020 Actual
- FY2020 Budget-Approved
- FY2021 Actual
- FY2021 Budget-Approved
- FY2021 Budget-Submitted
- FY2022 Actual - Monthly Reports

**Reports**

[Add New](#)

Search

Shared / FY2022 Actual - Monthly Reports

**Name ↑**

- ADMISSIONS, PATIENT DAYS, & STAFFED BEDs\_ONLINE-Monthly
- BALANCE SHEET - Month-to-Date
- FTE STAFFING REPORT-Month-to-Date
- INCOME STATEMENT-Month to Date
- NPR\_Payer\_Hospital\_Bud-Act-Bud\_Month-to-Date
- OUTPATIENT & ANCILLARY CARE STATISTICS\_online-Monthly
- UTILIZATION STATISTICS-Month-to-Date

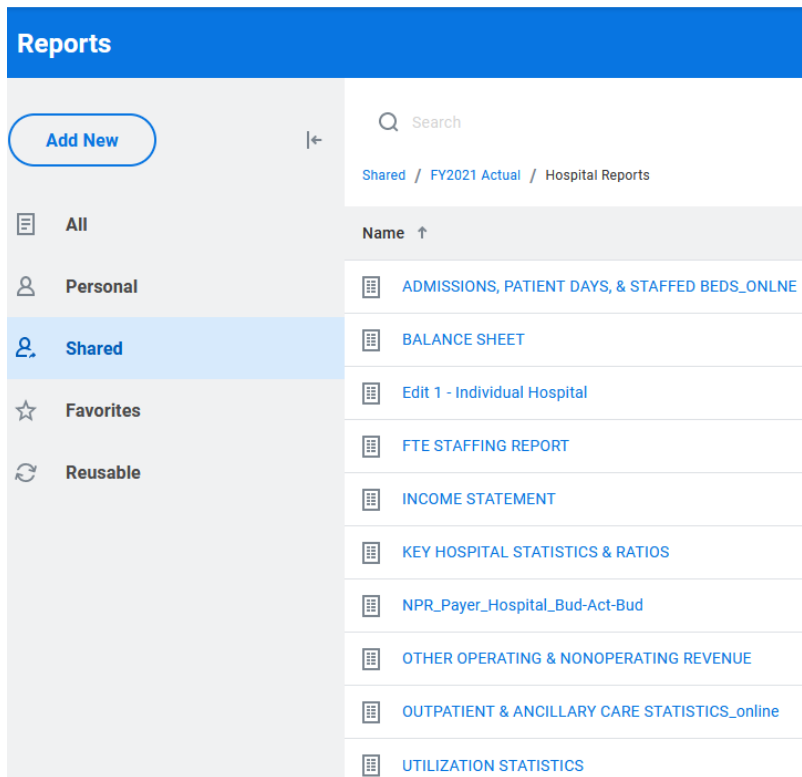
Most reports are already prepared and just require you to “run” them by:

- Clicking on the desired report, and
- Selecting “Run Report”.

The reports for the **Green Mountain Care Board** are built with sufficient flexibility to allow for automatic updating of timeframes and budget version adjustment using parameters selected from prompts at the time of running the requisite report.

The following is a quick guide to the adjustment of these parameters to pull in the appropriate information into the reports. The guide uses the report labeled “**INCOME STATEMENT**” from the Hospital Reports folder of Adaptive to serve as a guide for generating the report and validating the information contained therein.

To run the report and receive the requisite reports from the **Home** area of Workday Adaptive Planning go to the **Reports** tab and select **Shared**, select the folder for the Actual or Budget year, select the **Hospital Reports** folder if applicable then select the “**INCOME STATEMENT**” or **1. SUMMARY STATEMENT OF REVENUE & EXPENSE**” report.



Upon selection of the report, you will receive the following prompt within Workday Adaptive Planning:

**Level**

**Current Year Time**

**Past Yr Version**

**Prior Yr Version**

**Proj/Act Version**

**Current Year Version**

This provides you other options to change the report, but as previously noted we have standardized the report for you to automatically display what you are most likely to want to see. The **Level** prompt allows you to select the Hospital you would like to which the correlating report pertains. The **Level** will only be an option if you have access to another hospital's information.

You will also notice a toolbar in the upper right corner of the report:



The functions of each button on the toolbar are as follows:



- **SAVE** – This will SAVE any changes you made to the report



- SAVE As – SAVE the report with a different name



- SAVE As Snapshot – SAVE the report as a snapshot with the current values in place



- Modify Report – Allows you to modify what you see on the report (See following section on Creating Reports)



- Printable View – Exports the report into an Excel file



- Export As – Allows you to choose whether you want to export the file to Excel or PDF



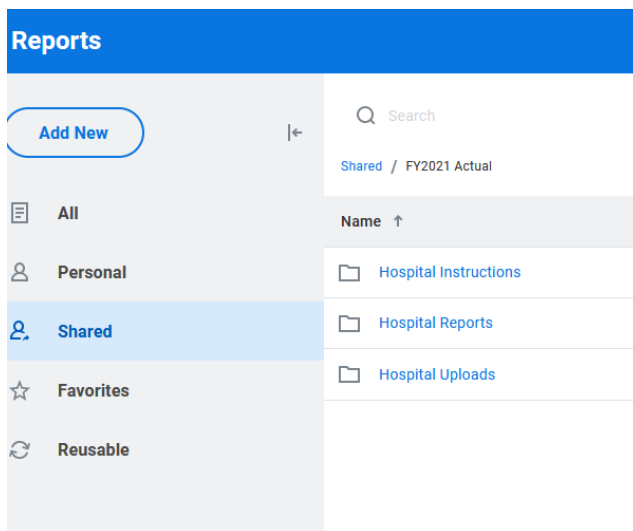
- Show Information – Shows information on the report

When looking at the actual data in the reports, you can expand and compact rollups by using the + and – buttons. This allows you to see data with more detail if you wish, or at a more summary level if preferred.

Currently, we have set up most of the reports to export to EXCEL (there will be a green icon next to the report name). However, some reports are viewed within the browser and are called “online” reports (these reports will have a blue icon next to the report name).

## Submit (upload) your actual or budget reports

Upload any required reports into the appropriate folders such as your Narrative, Oath, Appendices Workbooks, and Responses to HCA. Most recent Community Health Needs Assessment (CHNA) and/or work plan and Schedule H of 990.



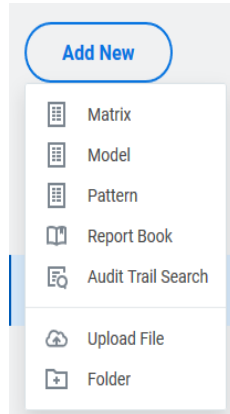
Go to Reports > Overview

Click **Add New** and select **Upload File**

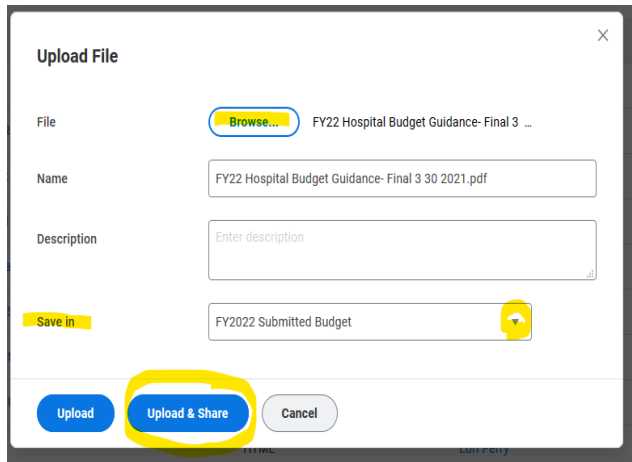
**Browse** to locate the file you want to upload. Select the file and select **Open**. The path to the file you select populates in the **File** field and the name of the file populates in the **Name** field. Optional. Change the name to reflect how you want to identify the report in the Reports overview.

Optional. Add a description for the file you are uploading. The text that you enter here appears as hover text for the report. **Save in** the file as a personal or **Shared reports**, from the drop-down menu.

Find the directory/folder to save your report such as Hospital Uploads.



Upload & Share option becomes available



**Share Report: Share tab:** Select user groups, users, or levels with which to share. A Select by Category tab comes up from the contents drop-down

**Share Report** ×

**Share**   Who Has Access   Advanced

Select User Groups, Users or Levels

Select one or more recipients

Report URL

<https://login.adaptiveinsights.com/app?r=MjgzMTIsR1JFRU5NT1VOVEFJTjEsUw%3D%3D&service=report>

**OK**   Cancel

### Select by Category

Users : **All users.**

**Select by Category** ×

User Groups   **Users**   Levels

Search

All Users

Aimee Plude - aimee.plude@cvmc.org

Alena Berube

Amy Gibbs - amy.gibbs@cvmc.org

Andrew Garami - Andrew.Garami@mahhc.org

Angela Lamell - alamell@CHSI.org

Anita Flagg - aflagg@NCHSI.org

Aude Stewart

Bob Hersey - r.hersey@nrh.org

Bruce Nielsen - Bruce.Nielsen@uvmhealth.org

Cathv Fowler - cfowler@nortermmedical.org

**OK**   Cancel

## SUBMIT your Budget or Actuals

Once you are satisfied with the financial results of your data input, navigate to the **Overview** as shown below.

The screenshot displays a software interface for managing budget or actuals. At the top, there is a header with "Level" set to "Northeastern VT Regional Hospital" and "Workflow Status" set to "IN PROGRESS". A three-dot menu icon is circled in black. A dropdown menu is open, showing options: "Search Cell Notes", "Search Audit Trail", and "Update Workflow Status", with the latter being circled in black. Below this, a modal dialog titled "Level Workflow Status" is shown. It includes a close button (X), a status indicator "IN PROGRESS", the level name "Northeastern VT Regional Hospital", a "Note" field with a "Save Note" button, and "Approve" and "Submit" buttons at the bottom. A circle is drawn around the "Submit" button.

Populate notes as appropriate and click **Submit**. You are done!

## RATIOS, STATISTICS, AND INDICATORS

The budget file includes a calculation of ratios, statistics and indicators that are to be used for evaluating and comparing the hospital budget submissions. State peer group data is compiled from the budget submissions and compared to regional and national peer groupings as cited below. Each hospital statistic is compared against median values.

GMCB compares each hospital's ratios, statistics and indicators to the state, regional and national peer groupings. The statistics are grouped into categories that assess the hospital's cash, productivity, costs, debt and capital investment, payer mix and profitability, per unit values, and utilization. The formulas used to calculate each statistic are listed below following the peer group descriptions.

### **PEER GROUPS**

The peer group for the State will be based upon the acute care bed size of the hospital for some reporting. The groupings will be beds from 25-99 beds, 100-249 beds and over 400 beds if applicable.

Critical access hospitals will be considered their own Vermont peer group.

The regional comparative groups will be select not-for-profit hospitals - PPS New England and Northeast hospitals, CAH Northeast.

The national comparative group will be select other not-for-profit hospitals and CAH hospitals.

The University of Vermont Medical Center maybe compared to academic medical centers and or tertiary hospitals as well as teaching hospitals were appropriate.

### Comparative Data Source:

Flex Monitoring Team - for Critical Access Hospitals  
Fitch Ratings – Fitch Analytical Comparative Tool



## **RATIOS, STATISTICS, AND INDICATORS - FORMULAS**

**The actual formulas are also in the Adaptive tool though they may reflect a more technical syntax.**

### **UTILIZATION STATISTICS**

Average Daily Census

Average Length of Stay

Acute ALOS

Adjusted Admissions

Adjusted Days

Acute Care Average Daily Census

Acute Admissions

### **CAPITAL STATISTICS**

Age of Plant – Total Facility

Age of Plant – Building/Fixed Equip

Age of Plant – Major Movable Equipment

Long Term Debt to Capitalization

Debt Per Staffed Bed

Net Prop, Plant & Equipment Per Staffed Bed

Long Term Debt to Total Assets

Debt Service Coverage Ratio

Depreciation Rate

### **CALCULATION**

Total IP Routine Days/365

Total IP Routine Days/Total Admissions

Total Acute Care Days/Acute Care Admissions

Total Patient Care Revenue/ (Acute + Nursery + IP Ancillary Rev)\* Acute Care Admissions

Substitute Days for Admissions in Formula Above

Acute Care Days/365

Total Acute Admissions

Accumulated Depreciation/Depreciation Expense

Accumulated Depreciation (build)/Depreciation Expense (build)

Accumulated Depreciation (MME)/Depreciation Expense (MME)

Long Term Liabilities/ (Fund Balance + Long Term Liabilities)

Total Liabilities/Staffed Beds

Property, Plant & Equipment – Accumulated Depreciation/ Staffed Beds

Long Term Liabilities/Total Assets

(Net Operating Income + Depreciation + Amortization + Interest) / (Current Portion of Long-Term Debt + Interest)

Depreciation & Amortization Expense/Gross Prop, Plant & Equip \*100

Capital Expenditures to Depreciation	Capital Expenditures / (Depreciation + Amortization)
Capital expenditure growth rate	Capital Expenditures/Gross Prop, Plant & Equip * 100
Capital Acquisitions as a Percent of Net Patient Revenue (NPR)	Total Capital Acquisitions/NPR

**REVENUE & PAYER MIX STATISTICS**

Deduction %	Total Deductions/Gross Patient Revenue
Bad Debt %	Bad Debt/Gross Patient Revenue
Free Care %	Free Care/Gross Patient Revenue
Operating Margin %	Operating Surplus / (NPR+FPP + Other Operating Revenue)
EBIDA Margin %	Operating Surplus + Interest + Depreciation + Amortization/Total Operating Revenue
Total Margin %	(Operating Surplus & non-operating Revenues)/(NPR +FPP+ Other Operating Revenue + Non-Operating Revenue)
Outpatient Gross Revenue %	Gross Outpatient Revenue / Total Gross Patient Revenue
Inpatient Gross Revenue %	Gross Inpatient Revenue / Total Gross Revenue
SNF/Rehab/Swing Gross Revenue %	(Chronic/Rehab Gross Revenue + SNF/ECF Gross Revenue + Swing Bed Gross Revenue) / Total Gross Rev
All NPR/FPP % of Gross Hosp Rev. with DSH & GME	NPR+FPP / Gross Patient Revenue
All NPR/FPP % of Gross Hosp Rev. without DSH & GME	(NPR+FPP-DSH-GME Phys –GME Hosp.) / Gross Patient Revenue
Medicare NPR/FPP% of Gross Rev incl Phys	(Medicare NPR+FPP+ Physician Medicare NPR+FPP / Medicare Gross Patient Revenue
Medicaid NPR% of Gross Rev incl Phys	(Medicaid NPR+FPP+ Physician Medicaid NPR+FPP) / Medicaid Gross Patient Revenue

Commercial/Self Pay NPR% of Gross Rev incl Phys

(Commercial/Self Pay NPR+FPP+ Physician  
Commercial/Self Pay NPR+FPP) /  
Commercial/Self Pay Gross Patient Revenue

### **PRODUCTIVITY STATISTICS**

Adjusted Admissions Per FTE

Adjusted Admissions/ Non-MD FTES

FTES Per 100 Adjusted Discharge

Non-MD FTE / Adjusted Admissions \* 100

FTES Per Adjusted Occupied Bed

Total Non-MD FTE/ (Adjusted Pat Days/365)

Return on Assets

Net Income/Total Assets

Overhead Expenses, with Fringe Benefits,  
as a % of Total expenses

General services expense plus fringe benefit  
expense/Total expense.

### **COST STATISTICS**

Cost Per Adjusted Admission

Total Expenses/Adjusted Admissions

Salary Per FTE (Non-MD)

Non-MD Salaries & Wages /Non-MD FTE

Salary & Benefits Per FTE (Non- MD)

Non-MD Salaries/Wages & Fringe Benefits/  
Non-MD FTE

Salaries to NPR/FPP

Salaries Expense/NPR+FPP

Fringe Benefit %-Non-MD

Total Non-MD Fringe Benefits / Non-MD  
Salaries

Compensation Ratio

(Salaries + Fringe Benefits + Physician  
Fees/Salaries/Contracts/Fringe) / Total  
Operating Revenue

Capital Cost % of Total Expenses

(Depreciation + Amortization + Interest)/ Total  
Expense

Capital Cost Per Adjusted Admission

(Depreciation + Interest + Amortization) /  
Adjusted Admissions

Contractual Allowance %

Contractual Allowances/Total Gross Patient  
Revenue

## **CASH STATISTICS**

Current Ratio	(Current Assets + Unrestricted Funded Depreciation)/Current Liabilities
Days Payable	Current Liabilities / (Total Expenses – (Depreciation + Amortization + Interest))*365
Days Receivable	Net Patient Accounts Receivable / NPR* 365
Days Cash on Hand-COVID-19	(Cash + Investments – stimulus funds to be paid back+ Unrestricted Funded Depreciation (Board Designated Assets) + Unrestricted Other Board Designated Assets) * 365 / (Total expense – (Depreciation + Amortization))
Days Cash on Hand	(Cash + Investments + Unrestricted Funded Depreciation (Board Designated Assets) + Unrestricted Other Board Designated Assets) * 365 / (Total expense – (Depreciation + Amortization))
Cash Flow Margin	(Net income/loss + Current Depreciation Expense + Interest Expense +Amortization) /NPR+ Other Operating Income)
Cash to Long Term Debt	(Cash + Funded Depreciation + Other Board Designated Assets)/Long term debt
Cash Flow to Total Debt	(Operating surplus & Non-operating Revenues + Depreciation +Bad debt + Amortization)/(Current liabilities and Long-Term Debt) * 100
Expenses per Day	Total Operating Expenses / 365

## **REVENUE UNIT STATISTICS**

Gross Price per Discharge	Gross Inpatient Revenues/Total Admissions
Gross Price per Visit	Gross Outpatient Revenues/Outpatient Visits
Gross Revenue Per Adjusted Admission	Total Patient Care Rev/Adjusted Admissions
Net Revenue Per Adjusted Admission	(Total Patient Revenue – Total Deductions) / Adjusted Admissions

**PAYER STATISTICS**

Physician % of NPR/FPP (less DSH)	Physician NPR+FPP/Total NPR+FPP (less DSH)
Medicare Gross Rev as % of Gross Rev	Medicare Gross Revenue/Total Gross Revenue
Medicaid Gross Rev as % of Gross Rev	Medicaid Gross Revenue/Total Gross Revenue
Commercial & Self Pay Gross Rev. as % of Gross Rev.	Commercial & Self Gross Revenue/Total Gross Revenue
Medicare % of NPR/FPP (less DSH)	Medicare NPR+FPP/Total NPR+FPP (less DSH)
Medicaid % of NPR/FPP (less DSH)	Medicaid NPR+FPP/Total NPR+FPP (less DSH)
Commercial % of NPR/FPP (less DSH)	Commercial NPR+FPP/Total NPR+FPP (less DSH)
DSH % Total NPR/FPP	Disproportionate Share/Total NPR+FPP
Medicare % Total NPR/FPP (incl DSH)	Medicare Net Rev/Total NPR+FPP (incl. DSH)
Medicaid % Total NPR/FPP (incl DSH)	Medicaid NPR+FPP /Total NPR+FPP (incl. DSH)
Commercial/Self % Total NPR/FPP (incl DSH)	Commercial NPR+FPP /Total NPR+FPP (incl. DSH)

## GLOSSARY

Accumulated Depreciation: A balance sheet account that records the decline in value of capital assets.

Acute Care: Inpatient routine care for patients admitted for greater than 24 hours. (exception – see Observation care)

Acute Admissions: The number of patients admitted to a hospital for care in a given time period.

Adjusted Admissions/Day: Calculation “adjusts” inpatient data to account for outpatient activity in a hospital. The statistic is an industry recognized measure to measure overall hospital utilization and is useful for comparisons among hospitals.

Ancillary Services: Inpatient and/or outpatient tests, exams, procedures that diagnose, treat or support patient care. These services include lab tests, radiology procedures, surgical procedures, etc.

Amortization: The process of retiring a debt, usually by equal payments at regular intervals over a specific period.

Available Bed Days: Number of days hospital beds can be used in a year. It is calculated by multiplying number of days in year by number of staffed beds.

Average Length of Stay: The calculated number of days per inpatient hospitalization.

Acute Average Daily Census: Measure of acute inpatient utilization. This is calculated by dividing number of acute inpatient days by number of days in a year.

Bad Debt: An expense billed and due but not received. Assumption is that individual has the ability to pay but will not pay or has disputed the bill. See free care definition that distinguishes bad debt from free care.

Charge master: a comprehensive listing of items billable to a hospital patient or a patient’s health insurance provider.

CON: Acronym for Certificate of Need. CON is a regulatory program designed to determine the need for certain capital projects.

Consumer Price Index: Measure of inflation and changes in the cost of consumer goods. (See the Bureau of Labor Statistics for more information)

Contractual Allowance: Difference between hospital’s full, established charge and amount due/received in payment from third party payers.

Co-payment: Cost sharing mechanism. A co-payment requires an individual to pay fixed amount at time of service, regardless of the cost of service.

Cost Shifting: The practice of collecting revenue from one hospital payer to cover costs incurred by patients unable to pay (or whose costs are not fully reimbursed by other third-party payers).

Deductions from Revenue: Accounting term used to describe reductions from gross revenues. Examples of deductions: contractual allowance, bad debt, free care. Bad debt, free care is sometimes referred to as “uncompensated care”.

Depreciation: An expense. Depreciation notes the decrease in value of an asset by allocating the asset costs over the useful life of the asset.

Free Care: Term used to recognize loss of revenue billed/due but not received. Considered “free” because individual has limited or no ability to pay, as established by the hospital or other provider. Charity care deductions are defined as the difference between gross charges and any subsequent reimbursement that may be received from, or on behalf of, those individuals determined eligible for “free care”. See bad debt definition that distinguishes bad debt from free care.

Fringe Benefits: An expense. Refers to benefits provided by employers as part of employee compensation. Examples of common benefits: health and dental insurance, FICA, pension plan.

Full Time Equivalent (FTE): The number of hours worked that add up to a full-time employee - 2080 hours in one year.

Nurses – The number of direct services nurses will be reported. Nurses working in general services cost centers should not be counted as direct service staff. Direct service nurses do not include traveling or agency nurses.

Temps/Travelers – Temporary positions hired to meet staffing shortages should be separately identified.

Physicians - The number of active practicing physician employed at the hospital shall be reported.

Fund Balance: This is a balance sheet account. What an organization will have “left over” once it pays out all it owes. Assets less liabilities equal fund balance.

Global Budget: Budget or expenditure target for health care. Allocation of monies could be managed by a controlled entity, with broad policy direction provided from government.

Gross Charge Per Adjusted Admission or Day: A unit measure. Amount charged to payer for services in an average stay/day. Calculation factors amount of inpatient and outpatient care provided and is useful for comparisons among facilities.

Gross Patient Revenue: A hospital’s total billed revenue for providing goods and services to patients. This is the total revenue amount billed before contractual allowances, commercial discount agreements, bad debts and free care are deducted.

Inpatient: Hospital stay. Patient provided with room, board, and continuous nursing care.

Inpatient Day: Each 24-hour day a patient stays in hospital.

Interest: Cost incurred for borrowing funds and usually expressed as a percentage of the total loan.

Investments: Balance sheet account. This refers to financial instruments that may earn income such as stocks, mutual funds, bonds, etc.

Liabilities (current): What an organization owes that will/should be paid within the year.

Long Term Liabilities: Refers to debt that will be paid over period greater than one year.

Medicaid: Federal and state funded program that provides health care benefits to persons meeting various eligibility requirements (low income, certain medical conditions).

Medicare: Federally funded program providing hospitalization and medical care services for individuals 65 years or over OR for individuals meeting other eligibility requirements. Income level is not a factor in eligibility.

Net Patient Revenue: Monies hospital will receive for services rendered. It is the amount resulting after contractual allowances, commercial discounts, and free care are deducted from gross charges.

Note: Hospitalist revenues should be recorded as "Other" under Inpatient Routine Services if it is not recorded in the other acute care cost centers.

Net Revenue: Total patient charges and "other operating income" minus all deductions (contractual allowances, bad debts, uncompensated care). The difference between this and **Net Patient Revenue** is the inclusion of "other operating income".

Non-MD Salaries & Wages: All non-physician salaries and wages. Contractual costs should be reported as non-salary costs.

Non-operating Revenue: Revenue earned by hospital that is not related to patient care – income from investments, contributions, sales to other organizations, etc.

Observation Patients: Patients who are hospitalized overnight and expected to be discharged within 48 hours.

Occupancy: Percentage calculation of hospital beds in use. Represents number of patient days of service divided by number of available bed days.

Operating Expenses: All input costs required to provide goods and services to patients. This includes salaries, fringes, insurance, professional fees, depreciation, interest, etc.

Operating Expense/Adjusted Admission or Operating Expense/Adjusted Patient Day: Measurement of costs to provide services for average inpatient stay or day. Calculation factors in outpatient care to allow for comparisons among facilities.

Operating Surplus: (sometimes called Operating Margin or Profit) Net revenues less expenses resulting in profit.



Other Operating Revenue: Revenue earned by hospital that is indirectly related to patient care.  
Examples: income from cafeteria, parking, physician office rentals, etc.

Outpatient: Individuals who receive services in the hospital but do not stay overnight.

Payers: State program or federal program or insurance company that pays the bill for health care services.

Providers: Hospitals, licensed health care professionals, or group of hospitals that provide health care services.

Rate: the amount of increase given to the charge master prices.

Revenue: See ***Gross Patient Revenue*** and ***Net Revenue***

Self-pay: Individuals who pay for their own care without using an insurance plan.

Tertiary Care: Services provided by highly specialized providers (e.g., neurologists, neurosurgeons, intensive care units). Such services frequently require sophisticated equipment and support facilities.