

	Statutory Purpose	Target Entities	Standard Reporting Requirements	Supplemental Reporting Requirements	Is there a uniform accounting or reporting manual for supplemental reporting?	Data Recipient	Deadline	Noncompliance Penalty	State Analysis/Disclosure to Public
AZ	No stated purpose in state statutes.	<ul style="list-style-type: none"> <li>Licensed hospitals (including psychiatric hospitals)</li> <li>Licensed nursing homes</li> <li>Hospices</li> </ul> <p>Excludes certain facilities not licensed by the state Department of Health, such as tribal or federal facilities as well as state-owned or operated facilities.</p>	<ul style="list-style-type: none"> <li>Audited financial statement (AFS), applies to hospitals only - if a hospital is part of a group, a combined AFS may be submitted if the AFS contains a financial statement specific to the hospital.</li> <li>Medicare cost report</li> <li>Chargemaster</li> </ul>	<p>With a consolidated audited financial statement, a provider must disclose "other financial information" for individual hospitals and nursing homes separately that are part of larger consolidated entities and represent greater than 5% of consolidated gross revenues:</p> <ul style="list-style-type: none"> <li>Balance sheet</li> <li>Income statement</li> <li>Statement of change in net assets</li> <li>Statement of cash flow</li> </ul> <p>Entities must also submit state specific uniform accounting report (UAR) with basic balance sheet, income statement, and cash flow, plus some cost to charge ratios; includes core utilization statistics.</p> <ul style="list-style-type: none"> <li>All financial and statistical documents are filed with US Department of Health and Human Services for Medicare and Medicaid.</li> <li>A copy of all data is filed with state for state-funded Medicaid program.</li> </ul>	No	Department of Health	150 days after close of fiscal year	Department may assess civil penalties as specified in ARS 36-126 (up to \$300/violation)	Mandates Department of Health collects and publicizes data. AFS and UAR are made publicly available.
CA	Maintains a uniform system of accounting and reporting to enable the public, third-party payers, and other interested parties to study and analyze the financial aspects of hospitals in California.	<ul style="list-style-type: none"> <li>All licensed hospitals</li> <li>Licensed nursing homes</li> <li>Hospice providers</li> </ul>	Chargemaster	<p>Annual financial reporting contains detailed financial and utilization information about the facility, such as:</p> <ul style="list-style-type: none"> <li>Type of ownership and inventory of provided services;</li> <li>Number of beds and corresponding patient utilization statistics by payer;</li> <li>Balance sheet, income statement, and statement of cash flows;</li> <li>Revenues by payer and revenue center;</li> <li>Expenses by natural classification and cost center; and</li> <li>Productive hours and average hourly rates by employee classification and cost center.</li> </ul> <p>Quarterly financial and utilization report after each calendar quarter, contains:</p> <ul style="list-style-type: none"> <li>Number of beds</li> <li>Discharges, patient days, and outpatient visits by payer;</li> <li>Inpatient and outpatient revenue by payer;</li> <li>Deductions from revenue by component;</li> <li>Net patient revenue by payer;</li> <li>Operating expenses;</li> <li>Non-operating revenue net of non-operating expenses; and</li> <li>Highlighted balance sheet data.</li> </ul>	Yes - Explore the System for Integrated Electronic Reporting and Auditing (SIERA)	Office of Statewide Health Planning and Development	Four months after close of hospital fiscal year	Civil penalty, up to \$5,000 per failure to report in compliance with standard accounting and reporting requirements	Mandates agency collects, publicizes, and analyzes data: <ul style="list-style-type: none"> <li>Analytic platform for public use on Office of Statewide Health Planning and Development website</li> <li>Reports on trends and key data elements annually</li> </ul>
CO	Analyzes efficacy of hospital delivery system incentive payments.	All licensed hospitals, except psychiatric hospitals, long-term acute care facilities, critical access hospitals, and inpatient rehabilitation hospitals	<ul style="list-style-type: none"> <li>Audited financial statement</li> <li>Audited Financial statement consolidating schedule of individual hospitals, if multi-hospital</li> <li>Medicare cost report</li> <li>Internal Revenue Service (IRS) Form 990</li> </ul>	<ul style="list-style-type: none"> <li>Utilization statistics;</li> <li>Gross patient services revenue;</li> <li>Contractuals;</li> <li>Uncompensated care by payor type and care categories;</li> <li>Operating expenses by major line-item categories;</li> <li>Other operating revenue;</li> <li>Non-operating revenue;</li> <li>Operating and total margin;</li> <li>Basic balance sheet;</li> <li>Staffing details;</li> <li>Capital expenditures;</li> <li>Cost to acquire other provider entities -- if not publicly disclosed.</li> </ul>	No	Department of Health Care Policy and Financing (HCPF)	120 days after close of hospital fiscal year	Not specified	Mandates agency to collect and publicize data: <ul style="list-style-type: none"> <li>HCPF publishes the Annual Hospital Expenditures Report</li> </ul>
FL	Agency for Health Care Administration uses it to certify the annual Public Medical Assistance Trust Fund and hospital assessments and evaluate hospitals' initial eligibility to participate in the Health Care Responsibility Act.	<ul style="list-style-type: none"> <li>Each licensed health care facility reports separately</li> <li>All licensed facilities - hospitals, skilled nursing facilities, hospice, inpatient rehabilitation hospitals, except long-term care facilities, nursing homes, and hospitals operated by state agencies.</li> </ul>	<ul style="list-style-type: none"> <li>Audited financial statement</li> <li>Audited financial statement consolidating schedule</li> </ul>	<p>Florida Uniform Hospital Reporting system requires detailed annual submission of data from hospitals, including but not limited to:</p> <ul style="list-style-type: none"> <li>Property plant and equipment;</li> <li>Physician remuneration;</li> <li>Balance sheet;</li> <li>Assets, liabilities, equities;</li> <li>Income statement;</li> <li>Balance sheet;</li> <li>Patient revenue and expenses; and</li> <li>Operating and non-operating expenses.</li> </ul>	Yes - View Florida's manual here.	Agency for Health Care Administration	120 days after close of fiscal year	Civil penalty up to \$1,000/day	Mandates agency to collect, publicize, and analyze data: <ul style="list-style-type: none"> <li>Maintains public interactive dashboard with 10 years of ratios for all hospitals, and</li> <li>Calculates ratios and provides ratio distributions by various groupings (county, ownership, etc.)</li> </ul>
GA	Provides general disclosure to the public.	Nonprofit (public and private)	<ul style="list-style-type: none"> <li>Audited financial statement</li> <li>Audited financial statement consolidating schedule</li> <li>IRS Form 990 (or similar form if not required), including Schedule H</li> </ul>	<ul style="list-style-type: none"> <li>Gross patient service revenue</li> <li>Contractuals</li> <li>Charity care, net patient service revenue</li> <li>Annual hospital questionnaire, including but not limited to utilization statistics, payer mix, and demographics of patients.</li> <li>Community benefit report</li> <li>Disproportionate share survey where applicable</li> <li>Real property (real estate)</li> <li>Joint venture data</li> <li>Corporate structure</li> <li>Compensation of top 10 administrators</li> <li>Charity care and bad debt collection policies</li> </ul>	No	Department of Community Health	Each year hospital website must be updated by July 1.	Can suspend state funding. Individual facility has liability.	<ul style="list-style-type: none"> <li>Reported data is made publicly available on individual hospital's websites under hospital transparency information section.</li> <li>Department of Community Health must also post information on its website.</li> </ul>
IN	No stated purpose in statutes.	Hospitals	<ul style="list-style-type: none"> <li>Audited financial statement</li> <li>Medicare cost report</li> </ul>	<ul style="list-style-type: none"> <li>Balance sheet</li> <li>Income statement</li> <li>Statement of cash flow</li> <li>Accountant notes</li> <li>Net patient revenue</li> <li>Statement of gross revenue by payer classes</li> <li>Local tax support</li> <li>Local government programs</li> <li>Charity care</li> <li>Bad debt</li> <li>Unreimbursed cost</li> <li>Donations</li> <li>Research costs</li> <li>Education costs</li> </ul>	No	Department of Health	120 days from close of fiscal year	The state may seek to compel compliance through injunctive relief via the Attorney General's Office.	Mandates state agency to collect and publicize data. <ul style="list-style-type: none"> <li>Department publishes fiscal, service, and Medicare cost reports, audited financial statements, and community benefit reports.</li> </ul>
ME	Creates and maintains useful, objective, reliable, and comprehensive data to improve the health of Maine citizens. <p>Creates the Maine Health Data Organization (MHDO) to collect, process, analyze, and report on clinical, financial, quality, and organizational information, including performance of providers.</p>	Standardized financial information provided on MHDO templates and other information, such as: <ul style="list-style-type: none"> <li>Audited financial statements and other internal financial documents as needed;</li> <li>Claims;</li> <li>Patient discharge information;</li> <li>Outpatient data;</li> <li>Quality metrics; and</li> <li>Organizational information.</li> </ul>	<ul style="list-style-type: none"> <li>Audited financial statements (from individual hospitals)</li> <li>Combined audited financial statements, with consolidating schedules for parent, hospital, and hospital subsidiaries</li> <li>IRS Form 990 (Department of Health and Human Services)</li> <li>Medicare cost report (Department of Health and Human Services)</li> </ul>	<p>Standardized financial information provided on MHDO templates and other information, such as:</p> <ul style="list-style-type: none"> <li>Audited financial statements and other internal financial documents as needed;</li> <li>Claims;</li> <li>Patient discharge information;</li> <li>Outpatient data;</li> <li>Quality metrics; and</li> <li>Organizational information.</li> </ul>	No	MHDO receives the audited financial statement and MHDO-specific reporting templates. <p>Department of Health and Human Services receives Form 990 and Medicare cost reports.</p>	Six months from the hospital/parent fiscal year-end date.	Violation of 22 MRSA (civil penalty of \$100 - \$500/day, up to \$25,000)	Mandates agency to collect, publicize, and analyze data: <ul style="list-style-type: none"> <li>Maine publishes five-year trends in standard financial ratios, standardized balance sheets, and income statements with peer groupings.</li> </ul>
MD	Establishes hospital rates to promote cost containment, access to care, equity, financial stability, and hospital accountability.	All licensed hospitals unless state or federally owned	Audited financial statement (AFS), annual cost report, IRS Form 990	<p>Topics include but are not limited to:</p> <ul style="list-style-type: none"> <li>Unaudited monthly financial statements (balance sheet and income statement);</li> <li>Volume and revenue by routine in/out and ancillary services;</li> <li>Annual report of revenue, expenses, and volume;</li> <li>Annual cost survey;</li> <li>Transactions with related entities;</li> <li>Bad debt costs/charity care amounts;</li> <li>Rate review reports (this is not a collected report, this is something the Health Services Cost Review Commission produces), annual community benefit report, annual submission of charity policies, and bad debt policies reports.</li> </ul>	Yes, reports are included in the accounting and budget manual.	Health Services Cost Review Commission	90 days plus automatic 30-day extension after fiscal year end for AFS 30 days after the end of the prior month for unaudited monthly data.	Civil penalty, up to \$1,000/day for each day of delay past deadline	Mandates agency to collect, publicize, and analyze data to ensure costs and charges are reasonably related. The commission prepares summary, compilation, and other supplemental reports, including but not limited to: <ul style="list-style-type: none"> <li>Annual report of revenue;</li> <li>Expenses and volume of services;</li> <li>Annual debt collection and financial assistance; and</li> <li>Community benefit report and AFS.</li> </ul> <p>Monthly reports include monthly revenue and volume reports and unaudited financial statements.</p>
MA	Assists purchasers in making informed decisions, protects the public's interest in monitoring the financial condition of acute hospitals, and identifies hospitals in financial distress in order to assess their impact on access to hospital services.	<ul style="list-style-type: none"> <li>Acute, nonacute, and psychiatric hospitals, including their parent and financially controlled physician organizations</li> <li>Hospital-affiliated health plans</li> </ul>	<ul style="list-style-type: none"> <li>Audited financial statement (AFS)</li> <li>Audited financial statement consolidating schedule</li> <li>Medicare Cost Report (MCR)</li> <li>IRS Form 990</li> </ul> <p>Chargemaster</p>	<ul style="list-style-type: none"> <li>Acute hospital case mix</li> <li>Behavioral health facilities case mix</li> <li>Hospital charge book</li> <li>Hospital cost report</li> <li>Hospital and health system financial performance data</li> <li>Top ten highest compensated employees report</li> </ul>	Yes, View the Hospital Cost Reporting Instructions.	Center for Health Information and Analysis (CHIA)	<ul style="list-style-type: none"> <li>AFS within 100 days of hospital fiscal year end</li> <li>MCR within 150 days</li> <li>Charge book at beginning of fiscal year and within 30 days following each quarter when charges are revised</li> <li>Compensation data within two years of calendar year-end</li> </ul>	Civil penalty of \$1,000/week up to \$50,000/year	Mandates agency to collect, publicize, and analyze data: <ul style="list-style-type: none"> <li>Publishes annual reports of key financial trends and ratios;</li> <li>Provides a public dashboard of ratios and certain financial elements; and</li> <li>Publishes an annual report on the performance of the whole health care system more broadly.</li> </ul>
MO	No stated purpose in statutes.	Hospitals	N/A - Missouri does not require any of these "standard reports," but instead requires other financial data determined by statute and agency rulemaking.	<p>Balance statement with:</p> <p>Cash and cash equivalents; net patient accounts receivable; other current and total current assets; fixed assets at cost less accumulated depreciation; fixed, other, and total assets (net); current liabilities; long-term debt; other long-term liabilities; fund balance; and total liabilities and fund balance.</p> <p>Income Statement with:</p> <p>Inpatient, outpatient, and total gross patient revenue; charity care; other allowances and deductions; net deductions and allowances; net patient revenue; other revenue; total revenue; payroll expenses; employee benefits; depreciation expense; bad debt expense; all other operating expenses; total operating expenses; net income from operations; investment income; contributions; tax support and other subsidies; miscellaneous gains and losses; nonoperating gains and losses; net income before extraordinary and other nonrecurring items; extraordinary gains and losses; and net income.</p> <p>Supplemental Items:</p> <p>If depreciation is funded, report balance at the end of reporting period; Medicare, Medicaid and other government gross patient revenue; and nongovernment patient revenue.</p>	No	Department of Health and Senior Services	April 15 following calendar year end	Loss of eligibility to participate in state programs	Agency uses data for ad hoc analysis and may report on aggregate data only.
NJ	Protects and promotes the health of inhabitants and establishes financial transparency standards.	General acute care hospitals, rehabilitation, and specialty hospitals	<ul style="list-style-type: none"> <li>Audited financial statement (AFS) - at system level</li> <li>IRS Form 990</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly utilization data</li> <li>Quarterly Apollo financial information</li> <li>Monthly days cash on hand, days accounts payable, and days accounts receivable, operating margin and average daily census</li> </ul>	No	Department of Health	<ul style="list-style-type: none"> <li>180 days after fiscal year end</li> <li>Within 45 days of the close of each quarter, a hospital shall submit its cumulative unaudited quarterly financial statements through that quarter</li> </ul>	\$50 to \$100 per day for noncompliance (unaudited) until compliance is reached; \$1,000 if fails to provide audited financial statements at public meeting	Mandates agency to collect and analyze data and use it for ad hoc analysis: <ul style="list-style-type: none"> <li>Audited AFS are available online through the department's website and through the hospital's website.</li> <li>Supplemental annual information is available through an Open Public Records Act request.</li> </ul>
WA	Establishes a uniform system of accounting, financial reporting, budgeting, and cost accounting so that the state can identify hospital total financial needs and resources. Additional purpose for reporting related to charity care can be found at Revised Code of Washington (RCW) 70.170.	All hospitals licensed in the state, both acute and psychiatric	IRS Form 990	<p>Requires hospitals to submit annual and more limited quarterly information, including budgets for the coming year in addition to but not limited to the following:</p> <ul style="list-style-type: none"> <li>Utilization</li> <li>Number of beds</li> <li>Admissions by payer mix</li> <li>Employee benefits</li> <li>Rental and lease expenses</li> <li>Insurance, license and tax expenses</li> <li>Balance sheet: assets and liabilities</li> <li>Fixed assets</li> <li>Accumulated depreciation</li> <li>Deductions from revenue</li> <li>Balance sheet</li> <li>Cost center summary by unit/business line</li> </ul>	Yes - View the Accounting and Reporting Manual for Hospitals	Department of Health	<ul style="list-style-type: none"> <li>Within 120 days after fiscal year-end</li> <li>Within 45 days of the close of each quarter, a hospital shall submit unaudited quarterly financial statements.</li> <li>By May 15 or 135 days after fiscal year-end, nonprofit hospitals shall submit IRS 990, Schedule J, or an equivalent state form.</li> </ul>	<ul style="list-style-type: none"> <li>Personal liability (misdemeanor)</li> <li>Civil penalty of \$1,000/day at the discretion of the Department of Health</li> <li>Loss of Medicaid quality incentive payments</li> </ul>	Mandates agency to collect, publicize, and analyze data: <ul style="list-style-type: none"> <li>Department of Health produces an annual report on charity care in Washington hospitals;</li> <li>Department of Health produces summary reports on hospital utilization and trends; and</li> <li>The individual hospital data on cost, utilization, finances, and employee compensation is available on the Department of Health website.</li> </ul>