

Line	Field Name	Definition
1	Responsible Individual	Name of individual completing the template.
2	Parent or Hospital Name	Name of parent entity or hospital.
3	Parent or Hospital Location	City/town location of parent entity or hospital.
4	Year	Current fiscal year end date of parent entity or hospital.
5	<b>BALANCE SHEET, UNRESTRICTED FUNDS</b>	Heading.
6	CURRENT ASSETS	Heading. Short-term resources (i.e., those expected to be converted to cash or used within one year).
7	Cash and Investment	Cash, cash equivalents (money market funds) and short-term investments (marketable securities) listed under current assets and not restricted by external (donor or grantor) or internal (board or trustee) designations.
8	Current Assets Whose Use Is Limited	Cash, cash equivalents (money market funds) and short-term investments (marketable securities) limited internally without clear distinction between being board-designated or trustee-held, listed under current assets.
9	RECEIVABLES	Heading.
10	Net Patient Accounts Receivable	Patient accounts receivable, reported net of provisions for bad debt/uncollectible accounts and contractual allowances.
11	Due from Affiliates	Current portion of receivables due from affiliated entities. Also includes notes receivable from/loans or advances to affiliated entities. Amounts of \$100,000 or greater, individually or in aggregate must be identified by entity name and amount. Complete worksheet WS 11.
12	Third Party Settlements Receivable	Current portion of final settlements from third-party payers due to the hospital.
13	Other Accounts Receivable	Includes other receivables not related to patient services, third party receivables or amounts due from affiliates. Includes amounts due from restricted funds. Does not include grants or pledges receivable if their purpose is restricted by external stipulations (by donors or grantors).
14	Inventory	Supplies used to run the organization and provide services.
15	Other Current Assets	All other current assets not listed above, including prepaid expenses and deposits.
16	Total Current Assets	Sum of all short-term resources (lines 7 through 15).
17	NON-CURRENT ASSETS	Heading. Long-term resources (i.e., those not expected to be converted to cash or used within one year).
18	Line intentionally left blank	
19	Trustee-held Investments	Non-current portion of assets whose use is limited designated as trustee held. Includes investments or assets held under a contractual arrangement with an outside party other than a donor/grantor; these include funds held by a trustee, debt service reserve funds, bond and mortgage sinking funds. Trustee-held investments are contractually obligated for the purpose specified and are not available to fulfill other obligations of the hospital.

20	Board-Designated and Undesignated Investments	Non-current portion of assets whose use is limited by the Board of Trustees (i.e., internally designated) and any undesignated long-term investments. Includes assets set aside for capital improvements/acquisitions, funded depreciation and assets functioning as endowments. These fund designations can be revoked by Board decree and used to meet other obligations of the parent entity or hospital if necessary (these funds are discretionary). Include in here "beneficial interest in net assets of parent" unless the amounts are clearly donor restricted.
21	Due From Affiliates	Non-current portion of receivables due from affiliated entities, reported as notes receivable from/loans or advances to affiliated entities. Amounts of \$100,000 or greater, individually or in aggregate must be identified by entity name and amount. Complete worksheet WS 21.
22	Investment in Affiliates	Amounts recorded as equity investments (i.e., less than 50% share). Includes amount listed as goodwill/intangible assets for the purchase of another entity (e.g., a physician practice). Amounts of \$100,000 or greater, individually or in aggregate must be identified by entity name and amount. Complete worksheet WS 22.
23	Other Non-current Assets	All other non-current assets not listed above, including amounts due from restricted funds; deposits; other non-current unrestricted receivables; deferred financing costs (e.g., bond issuance costs) and deferred charges; pension and insurance obligations or retirement programs; cash surrender value of life insurance; organization costs, etc.
24	Gross Property, Plant & Equipment (PP &E)	Gross value of land, buildings, equipment, construction in progress, and capitalized
25	Accumulated Depreciation	Includes depreciation of plant, property & equipment and amortization of capitalized leases.
26	Net Property, Plant & Equipment	Gross plant, property & equipment minus accumulated depreciation (line 24 minus line
27	Total Non-current Assets	All long-term assets (lines 19 through 23, plus line 26).
28	Total Unrestricted Assets	All current and non-current assets not restricted externally by donors or grantors (line 16 plus 27).
29	CURRENT LIABILITIES	Heading. Short-term obligations (i.e., those expected to be due within one year).
30	Current Long Term Debt (LTD)	Current portion of long-term debt/bonds payable and capital leases; does not include notes payable, lines of credit or other short-term obligations.
31	Accounts Payable + Accrued Expenses	Includes accounts payable, accrued salaries, wages, payroll taxes, interest, vacation (earned time) and other accrued liabilities.
32	Estimated Third-Party Settlements	Current portion of amounts received from third party payers which the hospital expects to be due back to third parties in the current year (i.e., amounts received from third parties in the past may be in excess of allowable amounts and may therefore be paid back to third parties or else resolved favorably and recognized as revenue in the future).
33	Due to Affiliate	Current amounts owed to related entities. Amounts of \$100,000 or greater, individually or in aggregate must be identified by entity name and amount. Complete worksheet
34	Other Current Liabilities	All other current liabilities, including amounts due to restricted funds; notes payable (unless owed to affiliated entity); lines of credit; deferred gift annuities; construction payable; current portion of self insurance funds, pension costs and post-retirement health benefits; current portion of deferred revenue, etc.

35	Total Current Liabilities	All short-term obligations (lines 30 through 34).
36	NON-CURRENT LIABILITIES	Heading. Long-term obligations (i.e., those not due within one year).
37	Long-term debt	Non-current portion of long-term debt, capital leases and mortgage notes payable.
38	Estimated Third Party Settlements	Non-current portion of amounts received from third party payers which the hospital expects to be due back to third parties (i.e., amounts received from third parties in the past may be in excess of allowable amounts and may therefore be paid back to third parties or else resolved favorably and recognized as revenue in the future).
39	Due to Affiliate	Non-current amounts owed to related entities. Amounts of \$100,000 or greater, individually or in aggregate must be identified by entity name and amount. Complete worksheet WS 39.
40	Self-Insurance Fund	Includes self-insurance, reserve for professional liability or workers' compensation.
41	Accrued Pension & Post-Retiree Health Benefits	Non-current amounts of accrued pension and post-retirement health benefits.
42	Other Non-current Liabilities	All other non-current liabilities including amounts due to restricted funds, notes payable (unless owed to affiliated entity), deferred gift annuities, construction payable, deferred revenue, etc.
43	Total Non-current Liabilities	Sum of all long-term obligations (lines 37 through 42).
44	Fund Balance-Unrestricted	Includes all net assets that are not temporarily or permanently restricted by donor or grantor stipulations. Also includes funded depreciation.
45	Total Liabilities and Equity	Sum of all liabilities and net assets (fund balance) not restricted externally by donors or grantors (lines 35 plus 43 plus 44).
46	RESTRICTED FUNDS	Heading. Includes accounts with external (donor or grantor) stipulations.
47	Cash and Investments	Includes cash and investments restricted by donor or grantor.
48	Receivables	Pledges and grants receivable restricted by donor or grantor and amounts due from general (unrestricted) fund.
49	Other Assets	Assets other than cash, investments and receivables restricted by donor or grantor.
50	Total Restricted Assets	Sum of all restricted assets (lines 47 through 49). Check that restricted assets equal restricted liabilities and net assets (line 50 equals line 56).
51	LIABILITIES AND EQUITY	Heading.
52	Total Liabilities	Amounts due to the general fund and any liabilities whose purpose is restricted. If temporarily and permanently restricted liabilities and net assets are less than restricted assets, remove the amount necessary to balance restricted assets from unrestricted current liabilities (from other current liabilities if enough, otherwise from accrued expenses).
53	Temporarily Restricted Net Assets	Funds temporarily restricted by donor or grantor stipulations. Includes funds called specific purpose; property, plant and replacement; or term endowment funds.
54	Permanently Restricted Net Assets	Funds permanently restricted by donor or grantor stipulations, also called permanent endowment funds.
55	Total Restricted Fund Balance	Sum of temporarily and permanently restricted net assets (lines 53 through 54).
56	Total Restricted Liabilities and Equity	Sum of restricted liabilities and temporarily and permanently restricted net assets (line 52 plus 55). Restricted assets equal restricted liabilities and net assets (line 50 equals line 55).

57	<b>INCOME STATEMENT</b>	Heading.
58	Gross Inpatient Service Revenue	Total Inpatient Revenues before deductions.
59	Gross Outpatient Service Revenue	Total Outpatient Revenues before deductions.
60	Gross Patient Service Revenue (GPSR)	Total inpatient and outpatient revenues before deductions.
61	<b>DEDUCTIONS</b>	Heading.
62	Free Care (Charity Care)	Amount of charges provided for charity care.
63	Bad Debt (Provision for Bad Debts)	The estimate of Patient Accounts Receivable that will not be collected.
64	Contractuals	Includes discounts to third parties (Medicare, Medicaid, Blue Cross, commercial insurers, etc.) and employees. Record this net of changes in estimated settlements from prior years, which goes on the next line. The total of 64 plus 65 should equal total contractual adjustments.
65	Changes in prior year estimated/final settlements	If impact on Net Patient Service Revenue is favorable, record this as a negative number (reduction in revenue deduction); if unfavorable, record a positive number.
66	Net Patient Service Revenue	Gross patient service revenue minus deductions for free care, bad debt and contractuals (line 60 minus 62+63+64+65).
67	Other Operating Revenue	Include any other operating revenue from non-patient sources (e.g., garage revenue, cafeteria revenue, rental income), usually reported as other operating revenue and assets released from restriction for operations.
68	Total Operating Revenue	Sum of net patient service revenue and other operating revenue (line 66 plus 67).
69	<b>OPERATING EXPENSES</b>	Heading.
70	Depreciation and Amortization	Includes amounts listed as depreciation and amortization.
71	Interest	Includes all interest expense. If the hospital has no long-term debt, enter zero.
72	Advertising Expenses	Total advertising expenses, including allowable and unallowable costs using the definitions as specified in the most current version of the Centers for Medicare & Medicaid Services, Provider Reimbursement Manual and found at the MHDO website at <a href="http://www.maine.gov/mhdo/healthweb">www.maine.gov/mhdo/healthweb</a> (line 73 plus line 74).
73	Allowed Advertising Expenses	Allowable advertising costs using the definitions as specified in the most current version of the Centers for Medicare & Medicaid Services, Provider Reimbursement Manual and found at the MHDO website at <a href="http://www.maine.gov/mhdo/healthweb">www.maine.gov/mhdo/healthweb</a> .
74	Non-Allowed Advertising Expenses	Unallowable advertising costs using the definitions as specified in the most current version of the Centers for Medicare & Medicaid Services, Provider Reimbursement Manual and found at the MHDO website at <a href="http://www.maine.gov/mhdo/healthweb">www.maine.gov/mhdo/healthweb</a> .
75	Salaries and Benefits	Total salaries and benefits paid for personnel services, including full-time, part-time, local tenums, contracted, permanent, and temporary personnel.
76	Other Operating Expenses	Includes all operating expenses other than depreciation/amortization, interest, advertising, salaries & benefits, and bad debt.
77	Total Operating Expenses	Includes depreciation, interest, advertising, salaries & benefits, and all other operating expenses. (Note: Amount will be less than reported on income statement by amount of bad debt.)
78	Net Operating Income	Total operating revenue minus total operating expense (line 68 minus 77).
79	<b>NONOPERATING REVENUE</b>	Heading. Includes all gains/losses due to activities relating to the mission of the

80	Interest and Dividends	Includes dividend income; interest income from and realized gains/losses on sale of unrestricted investments; and unrestricted income on restricted assets.
81	Realized Gains/losses on sales of securities	Includes realized gains and losses on investments which accrue to the unrestricted fund; omit realized gains and losses accruing to restricted funds (see changes in net assets).
82	Permanently impaired security write downs	Includes unrealized losses deemed other than temporary by management, and taken out of income.
83	Total investment income	Sum of lines 80 through 82.
84	Gains/losses on joint ventures/equity investments	Includes gains or losses on the sale of fixed assets and gains/losses from equity investments and joint ventures.
85	Permanently impaired write-downs of other asset	Includes write-downs of assets deemed not worth their historical cost value, other than marketable securities.
86	Other Non-Operating Revenues (gifts, bequests, etc.)	Mostly contributions, gifts, bequest, although may include the "other" category.
87	<b>Total Non-Operating Revenue</b>	Sum of lines 83 through 86.
88	Excess of Revenue Over Expenses	Net operating income plus non-operating revenue (line 78 plus 87).
89	Extraordinary Gains (Losses)	Generally related to extraordinary gains/losses from advance extinguishment of debt.
90	Total Surplus/Deficit	Line 88 plus line 89.
91	<b>CHANGES OF NET ASSETS</b>	Heading.
92	Net assets released for restrictions - capital	Includes transfers from restricted funds for capital and direct capital donations.
93	Unrealized Gains (Losses) on Investments	Use the number in the statement of changes in unrestricted net assets; avoid using a total unrealized gain/loss that would include those accruing to restricted funds.
94	Minimum Pension Liability Adjustment	Occurs when market value of pension assets drops below a minimum level relative to the value of benefits.
95	Transfers from (to) Affiliates	Generally disclosed in statement of changes in net assets; may be reported as non-operating expenses. Amounts of \$100,000 or greater, individually or in aggregate must be identified by entity name and amount. Complete worksheet WS 95.
96	Mergers	Cash impact of mergers.
97	Consolidations with Support Organizations	Value of assets held on hospitals behalf by other organizations.
98	Other Changes	Include accounting policy changes and other non-income transactions not specifically identified above, that affect unrestricted net assets.
99	Total change in Unrestricted Net Assets	Sum of lines 90 through 98.
100	<b>STATEMENT OF CASH FLOWS</b>	Heading.
101	<b>CASH GENERATED FROM OPERATING ACTIVITIES</b>	Heading.
102	Total Surplus/Deficit	Line 90.
103	Non-cash Expenses (Revenues)	Includes non-cash items affecting the total surplus number, such as depreciation and amortization expenses, gains/losses on equity investments, gain/loss on sale of assets, realized gain on sale of investments, and gains/losses associated with extraordinary items. Do not include any adjustments for restricted accounts or for items not included in the total surplus number (e.g., unrealized gains, accounting policy changes, etc.).
104	Funds from Operations	Lines 102 plus 103.
105	Decrease/Increase Current Assets Limited Use	Prior year minus current year current portion of assets whose use is limited (Change in line 8).

106	Decrease/Increase Accounts Receivable	Prior year minus current year current portion of patient accounts and other receivables excluding 3rd party and affiliate receivables (Change in lines 10 and 13).
107	Decrease/Increase Affiliate Receivable	Prior year minus current year current portion of affiliate receivable (Change in line 11).
108	Decrease/Increase 3rd Party Receivable	Prior year minus current year current portion of 3rd party receivables (Change in line 12).
109	Decrease/Increase Inventory	Prior year minus current year current portion of inventories (Change in line 14).
110	Decrease/Increase Other Current Assets	Prior year minus current year of other current assets (Change in line 15).
111	Increase/Decrease Accounts Payable/Accrued Expenses	Current year minus prior year current portion of Accounts Payable and Accrued Expenses (Change in line 31).
112	Increase/Decrease 3rd Party Settlement	Current year minus prior year current portion of 3rd party receivables (Change in line 12).
113	Increase/Decrease Due to Affiliates	Current year minus prior year current portion of due to affiliates (Change in line 33).
114	Increase/Decrease Other Current Liabilities (except Long Term Debt)	Current year minus prior year of other current liabilities (Change in line 34).
115	Other Non-Cash Expenses(Revenues)	Includes non-cash items affecting the total surplus number not already identified. Completion of this field requires an explanation. See worksheet WS 115.
116	Cash from Working Capital	Sum of lines 105 through 115.
117	Cash from Operating Activities	Sum of funds from operations and cash from working capital (line 104 plus 116).
118	CASH FROM INVESTING ACTIVITIES	Heading. Investing activities include changes in non-current assets.
119	Decrease/Increase Board Designated Investment	Prior year minus current year balance of board designated and undesignated investments (Change in line 20).
120	Decrease/Increase Trustee Held Investment	Prior year minus current year balance in trustee-held investments (Change in line 19). All unrealized gains and losses go into line 119.
121	Decrease/Increase Due From Affiliates	Prior year minus current year non-current portion of due from affiliates (Change in line 21).
122	Decrease/Increase Affiliate Investments	Prior year minus current year non-current portion of investment in affiliates (Change in line 22). Gains/losses in equity of affiliate should be added/subtracted. Also, if amortization amount is available for any goodwill/intangible assets included in "affiliate investments," subtract amortization amount and report on line 126.
123	Decrease/Increase Other Non-Current Assets	Prior year minus current year of other non-current assets (Change in line 23). If amortization amounts available for assets included in "other non-current assets," subtract amortization amounts and report on line 126.
124	Decrease/Increase Gross Plant Property & Equipment (PP&E)	Insert amount reported on cash flow statement, reported as purchase of additions to PP&E or capital expenditures.
125	Sale of Fixed Assets	Proceeds from the sale of fixed assets/plant, property & equipment.

126	Other Cash Provided (Used) In Investing Activities	Includes other cash or non-cash items affecting the total investing activities not already identified. Completion of this field requires an explanation. See worksheet WS 126.
127	Cash Provided (Used) In Investing Activities	Sum of lines 119 through 126.
128	Cash Position Before Outside Financing Activities	Sum of lines 117 and 127.
129	CASH FROM FINANCING ACTIVITIES	Heading. Includes changes in long-term debt (include current portion) and non-current liabilities and amounts transferred to/from restricted funds and other entities.
130	Issue Long Term Debt (include leases for equipment even if reported as non cash; be sure to add the amount added to PP&E)	Insert amount reported on cash flow statement, reported as proceeds from/issue of long-term debt/bonds payable and capital lease obligations. Do not insert reported proceeds from short-term obligations/notes payable/lines of credit, captured in line 114 (change in other current liabilities).
131	Repay Long Term Debt (include Current Long Term Debt)	Insert amount reported on cash flow statement, reported as payment of long-term debt/bonds payable and capital lease obligations (Amount reported should include change in current portion of long-term debt). Do not insert amounts reported for payment of financing costs/bond issuance costs, which are captured in line 123 (change in other non current assets), or any payment of short-term obligations/notes payable/line of credit, which are captured in line 114 (change in other current liabilities).
132	Increase/Decrease Third Party Settlement	Current year minus prior year non-current portion of 3rd party settlements (Change in line 38).
133	Increase/Decrease Due to Affiliates	Current year minus prior year non-current portion of due to affiliates (Change in line 39).
134	Increase/Decrease Pension, Self Insurance	Current year minus prior year non-current portion of accrued pension, self insurance reserves (Change in lines 40 and 41).
135	Increase/Decrease other Non-Current Liabilities	Current year minus prior year of other non-current liabilities (Change in line 42).
136	Transfers From (To) Restricted Funds	Transfers to/from restricted funds from/to general (unrestricted) fund for capital, as reported on line 92.
137	Transfers From (To) Other Entities	Equity transfers from/to other entities, line 95.
138	Other Cash Provided (Used) In Financing Activities	Includes other cash or non-cash items affecting financing activities not already identified. Completion of this field requires an explanation. See worksheet WS 138.
139	Cash Provided (Used) Financing Activities	Sum of lines 130 through 138.
140	Net Change in Cash	Sum of lines 128 through 139.