



**MYERS AND
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CERTIFIED PUBLIC ACCOUNTANTS

Hospital Financial Survey (HFS) Training

Presentation to: Hospital Financial Survey Leadership
Presented by: Daniel Carman
July 14, 2025

DEDICATED TO GOVERNMENT HEALTH PROGRAMS





■ TODAY'S AGENDA

- 1 Hospital Financial Survey - Basic Information
- 2 Completing the HFS (Parts A through F)
- 3 Provider Payment Assessment Calculation
- 4 Questions



■ BASIC INFORMATION

- Georgia law requires the survey to be completed by all hospitals
 - O.C.G.A. §§ 31-6-70 and 31-8-179
 - DCH Rule 111-2-2-.04
 - The survey is the vehicle by which financial data required by law is collected



■ BASIC INFORMATION CONT.

- The survey becomes public record once completed
- The information reported is used by advocacy groups, public officials, etc.
- The financial data reported is the basis for the Provider Fee Assessment



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COMPLETING THE HFS (PARTS A THROUGH F)

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PART A

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■ COMPLETING THE HFS – PART A

Part A : General Information

1. Identification

UID:HOSP554

Facility Name:

County:

Street Address:

City:

Zip:

Mailing Address:

Mailing City:

Mailing Zip:

Medicaid Provider Number:

Medicare Provider Number:



■ COMPLETING THE HFS - PART A CONT.

2. Report Period

Please report data for the hospital fiscal year ending during calendar year 2023 only.
Do not use a different report period.

Please indicate your hospital fiscal year.

From: To:

Please indicate your cost report year.

From: To:

Check the box to the right if your facility was **not** operational for the entire year.
If your facility was **not** operational for the entire year, provide the dates the facility was operational.

3. Trauma Center Designation Change During the Report Period

Check the box to the right if your facility experienced a change in trauma center designation during the report period.

If your facility's trauma center designation changed, provide the date and type of change.



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PART B

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■ COMPLETING THE HFS - PART B

Part B : Survey Contact Information

Person authorized to respond to inquiries about the responses to this survey.

Page 1

Contact Name:

Contact Title:

Phone:

Fax:

E-mail:



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PART C

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■ COMPLETING THE HFS – PART C

- Report activity covered under the hospital license only
- Remove the following:
 - ✗ Nursing Home
 - ✗ Hospice
 - ✗ Home Health Agencies
 - ✗ Freestanding Ambulatory Surgery Center
 - ✗ Professional Fees
 - ✗ Sub-Acute Portion of Swing Bed Activity
 - ✗ Non-hospital Clinics
- If any non-hospital component revenue is removed from the HFS, you must also remove the associated contractual adjustments, bad debt, and indigent/charity care, if applicable.

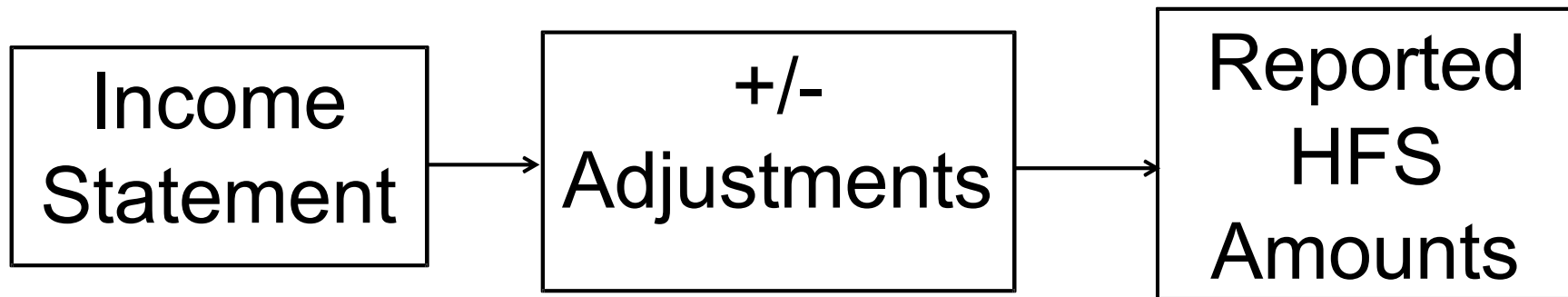


■ COMPLETING THE HFS CONT.

Sources of Data

- Audited financial statements
- Detailed Income Statement
- Detailed Statement of Operations
- Supporting Schedules to Audit Financials
- Medicare Cost Report W/Ss
 - Worksheet C
 - Worksheet G-2
 - Worksheet G-3
- Internal Financial Statements
- Trial Balances
- Hill Burton Reports

■ COMPLETING THE HFS CONT.



- The Trial Balance should reconcile to the Income Statement. Income Statement or Statement of Operations amounts will be adjusted to remove any non-allowed items to arrive at the reported HFS amounts



GROSS PATIENT REVENUES

1. Financial Table

Please report the following data elements. Data reported here must balance in other parts of the HFS.

Revenue or Expense	Amount
Inpatient Gross Patient Revenue	
Total Inpatient Admissions accounting for Inpatient Revenue	
Outpatient Gross Patient Revenue	
Total Outpatient Visits accounting for Outpatient Revenue	
Medicare Contractual Adjustments	
Medicaid Contractual Adjustments	
Other Contractual Adjustments:	
Hill Burton Obligations:	
Bad Debt (net of recoveries):	
Gross Indigent Care:	
Gross Charity Care:	
Uncompensated Indigent Care (net):	
Uncompensated Charity Care (net):	
Other Free Care:	
Other Revenue/Gains:	
Total Expenses:	





■ **GROSS PATIENT REVENUES**

- Record total charges without regard to contractual adjustments and other reductions
- Gross I/P Revenues should include
 - Room and board charges
 - Ancillary charges
- Gross O/P Revenues should include total charges for individuals registered as outpatients
- Do not remove Rehab or Psych Subprovider Revenue.



MEDICARE CONTRACTUAL ADJ.

1. Financial Table

Please report the following data elements. Data reported here must balance in other parts of the HFS.

Revenue or Expense	Amount
Inpatient Gross Patient Revenue	
Total Inpatient Admissions accounting for Inpatient Revenue	
Outpatient Gross Patient Revenue	
Total Outpatient Visits accounting for Outpatient Revenue	
Medicare Contractual Adjustments	
Medicaid Contractual Adjustments	
Other Contractual Adjustments:	
Hill Burton Obligations:	
Bad Debt (net of recoveries):	
Gross Indigent Care:	
Gross Charity Care:	
Uncompensated Indigent Care (net):	
Uncompensated Charity Care (net):	
Other Free Care:	
Other Revenue/Gains:	
Total Expenses:	





■ **MEDICARE CONTRACTUAL ADJ.**

- Medicare charges minus the Medicare allowed amounts
- It is acceptable to include
 - ✓ Medicare Managed Care Contractual Adjustments
 - ✓ Medicare RAC adjustments
 - ✓ Denials
 - ✓ Champus, Tricare, and Veteran's Administration Contractual Adjustments
 - ✓ Prior Year Settlements



■ MEDICARE NONCOVERED CHARGES

- If a patient was not notified of potential noncovered charges, and was subsequently not billed, these should be considered “Other Free Care”
- If a patient was billed for noncovered charges, these should be treated like any other self-pay balance.

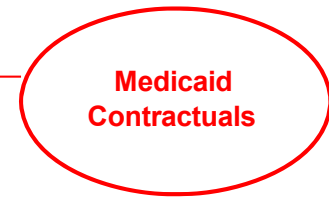


MEDICAID CONTRACTUAL ADJ.

1. Financial Table

Please report the following data elements. Data reported here must balance in other parts of the HFS.

Revenue or Expense	Amount
Inpatient Gross Patient Revenue	
Total Inpatient Admissions accounting for Inpatient Revenue	
Outpatient Gross Patient Revenue	
Total Outpatient Visits accounting for Outpatient Revenue	
Medicare Contractual Adjustments	
Medicaid Contractual Adjustments	
Other Contractual Adjustments:	
Hill Burton Obligations:	
Bad Debt (net of recoveries):	
Gross Indigent Care:	
Gross Charity Care:	
Uncompensated Indigent Care (net):	
Uncompensated Charity Care (net):	
Other Free Care:	
Other Revenue/Gains:	
Total Expenses:	





■ **MEDICAID CONTRACTUAL ADJ.**

- Medicaid charges minus Medicaid allowed amounts
- It is acceptable to include
 - ✓ Medicaid Managed Care contractual adjustments:
Georgia Families (Amerigroup, Peach State, WellCare)
 - ✓ PeachCare for Kids™ / CHIP contractual adjustments
 - ✓ UPL payments as reductions of Medicaid contractual adjustments
 - ✓ Medicaid denials
 - ✓ Medicaid RAC adjustments
 - ✓ Prior Year Settlements
 - ✓ PPA add-on revenue received



■ **MEDICAID CONTRACTUAL ADJS:**

- Do not include
 - ✗ Indigent Care Trust Fund receipts. (Excluded)
 - ✗ Medicaid or Medicaid Managed Care noncovered charges. (Charity Care)



OTHER CONTRACTUAL ADJ.

1. Financial Table

Please report the following data elements. Data reported here must balance in other parts of the HFS.

Revenue or Expense	Amount
Inpatient Gross Patient Revenue	
Total Inpatient Admissions accounting for Inpatient Revenue	
Outpatient Gross Patient Revenue	
Total Outpatient Visits accounting for Outpatient Revenue	
Medicare Contractual Adjustments	
Medicaid Contractual Adjustments	
Other Contractual Adjustments:	
Hill Burton Obligations:	
Bad Debt (net of recoveries):	
Gross Indigent Care:	
Gross Charity Care:	
Uncompensated Indigent Care (net):	
Uncompensated Charity Care (net):	
Other Free Care:	
Other Revenue/Gains:	
Total Expenses:	

Other Contractuals





■ OTHER CONTRACTUAL ADJ.

- Charges not paid by non-governmental third-party payers and cannot be billed to the patient pursuant to contractual agreements with third-party payers or discounts a hospital is required to provide to meet governmental obligations



■ OTHER CONTRACTUAL ADJ.

- Other Contractual Adjustments could include
 - ✓ Managed Care Contractual Adjustments
 - ✓ Commercial Insurance Contractual Adjustments
 - ✓ Workers' Compensation Adjustments
 - ✓ Cancer State Aid Adjustments
 - ✓ Crime Victims Adjustments
 - ✓ Ryan White Adjustments
 - ✓ Georgia Correctional Healthcare Adjustments



■ OTHER CONTRACTUAL ADJ.

- Other Contractual Adjustments could include
 - ✓ Treatment of Inmates
 - ✓ Charity and Indigent Care Accruals
 - ✓ Untimely, Precertification or Preauthorization Denials
 - ✓ Late Charges Write-offs
 - ✓ Medical Necessity Write-offs
 - ✓ Self-pay discounts if the hospital is not-for-profit.



■ OTHER CONTRACTUAL ADJ.

- Do *NOT* include
 - ✗ Self-pay Discounts if the hospital is for-profit.
(Other Free Care)
 - ✗ Noncovered Charges not billed to patients
(Other Free Care)
 - ✗ Small Balance write offs (Other Free Care)
 - ✗ Courtesy Discounts (Other Free Care)
 - ✗ Employee Discounts (Other Free Care)
 - ✗ Administrative write offs (Other Free Care)
 - ✗ Prompt Pay Discounts (Other Free Care)



■ OTHER CONTRACTUAL ADJ.

- Do *NOT* include
 - ✗ Consent to treat agreements between the hospital and patient (Other Free Care)



■ PATIENT PROTECTION AND AFFORDABLE CARE ACT (PPACA)

- Section 9007 imposes a limitation on how much tax-exempt hospitals can charge individuals eligible for financial assistance
- Hospitals with a 501(c)3 status approved by the Internal Revenue Service are required to limit the amount that can be charged to not more than the amounts “generally billed to individuals who have insurance covering such care”
- The effective date was the following provider tax year after the enactment date of the PPACA. The PPACA was enacted in March, 2010.
- Of note: public hospitals and for-profits are not addressed



■ PATIENT PROTECTION AND AFFORDABLE CARE ACT: HFS IMPACT

- 501(c)3 organizations with documented self-pay and uninsured discounts policies tied to the PPACA should categorize these as “Other Contractuals”
- Public, and for-profit hospitals and hospitals **without** proof of 501(c)3 classification or documented self-pay and uninsured policies tied to the PPACA should continue to have self-pay and uninsured discounts categorized as “Other Free Care”



HILL-BURTON OBLIGATIONS

1. Financial Table

Please report the following data elements. Data reported here must balance in other parts of the HFS.

Revenue or Expense	Amount
Inpatient Gross Patient Revenue	
Total Inpatient Admissions accounting for Inpatient Revenue	
Outpatient Gross Patient Revenue	
Total Outpatient Visits accounting for Outpatient Revenue	
Medicare Contractual Adjustments	
Medicaid Contractual Adjustments	
Other Contractual Adjustments:	
Hill Burton Obligations:	
Bad Debt (net of recoveries):	
Gross Indigent Care:	
Gross Charity Care:	
Uncompensated Indigent Care (net):	
Uncompensated Charity Care (net):	
Other Free Care:	
Other Revenue/Gains:	
Total Expenses:	

Hill-Burton Obligations





■ HILL-BURTON OBLIGATIONS

- Revenue forgone at full, established rates for uncompensated care under the hospital's Hill-Burton obligation
- Care provided under a Hill-Burton obligation is not Indigent or Charity Care
- Obtained from the Hill-Burton reports applicable to the hospital's fiscal year
- Most hospitals will report \$0 for this item in Part C



BAD DEBT

1. Financial Table

Please report the following data elements. Data reported here must balance in other parts of the HFS.

Revenue or Expense	Amount
Inpatient Gross Patient Revenue	
Total Inpatient Admissions accounting for Inpatient Revenue	
Outpatient Gross Patient Revenue	
Total Outpatient Visits accounting for Outpatient Revenue	
Medicare Contractual Adjustments	
Medicaid Contractual Adjustments	
Other Contractual Adjustments:	
Hill Burton Obligations:	
Bad Debt (net of recoveries):	
Gross Indigent Care:	
Gross Charity Care:	
Uncompensated Indigent Care (net):	
Uncompensated Charity Care (net):	
Other Free Care:	
Other Revenue/Gains:	
Total Expenses:	





■ BAD DEBT

- Patient charges (net of recoveries) due from patients or other responsible parties that are not collectible
- Patients are identified as having income levels greater than 125% of Federal Poverty Guidelines **AND** the activity is not otherwise characterized as
 - Charity Care
 - Contractual Adjustments
 - Hill-Burton
 - Other Free Care
- Keys: Patient is capable but **unwilling** to pay and there are documented collection efforts.



GROSS INDIGENT CARE

1. Financial Table

Please report the following data elements. Data reported here must balance in other parts of the HFS.

Revenue or Expense	Amount
Inpatient Gross Patient Revenue	
Total Inpatient Admissions accounting for Inpatient Revenue	
Outpatient Gross Patient Revenue	
Total Outpatient Visits accounting for Outpatient Revenue	
Medicare Contractual Adjustments	
Medicaid Contractual Adjustments	
Other Contractual Adjustments:	
Hill Burton Obligations:	
Bad Debt (net of recoveries):	
Gross Indigent Care:	
Gross Charity Care:	
Uncompensated Indigent Care (net):	
Uncompensated Charity Care (net):	
Other Free Care:	
Other Revenue/Gains:	
Total Expenses:	





■ **GROSS INDIGENT CARE**

- Revenue forgone for services for income tested patients who's individual or family income is less than or equal to the 125% of the Federal Poverty Guidelines
- (Net) = Gross charges less compensation received from other fund sources (Write-offs – Earmarked Funds)
- Formal written indigent care policy should be in place. The policy submitted should cover the entire HFS time period and should be authorized.



GROSS CHARITY CARE

1. Financial Table

Please report the following data elements. Data reported here must balance in other parts of the HFS.

Revenue or Expense	Amount
Inpatient Gross Patient Revenue	
Total Inpatient Admissions accounting for Inpatient Revenue	
Outpatient Gross Patient Revenue	
Total Outpatient Visits accounting for Outpatient Revenue	
Medicare Contractual Adjustments	
Medicaid Contractual Adjustments	
Other Contractual Adjustments:	
Hill Burton Obligations:	
Bad Debt (net of recoveries):	
Gross Indigent Care:	
Gross Charity Care:	
Uncompensated Indigent Care (net):	
Uncompensated Charity Care (net):	
Other Free Care:	
Other Revenue/Gains:	
Total Expenses:	





■ GROSS CHARITY CARE

- Revenue forgone for services for income tested patients whose individual or family income is greater than 125% of the Federal Poverty Guidelines
- Services written off to a valid charity account
- (Net) = Gross uncompensated charges less compensation received (Write-offs – Earmarked Funds)
- Formal written charity care policy should be in place. The policy submitted should cover the entire HFS time period and should be authorized.



OTHER FREE CARE

1. Financial Table

Please report the following data elements. Data reported here must balance in other parts of the HFS.

Revenue or Expense	Amount
Inpatient Gross Patient Revenue	
Total Inpatient Admissions accounting for Inpatient Revenue	
Outpatient Gross Patient Revenue	
Total Outpatient Visits accounting for Outpatient Revenue	
Medicare Contractual Adjustments	
Medicaid Contractual Adjustments	
Other Contractual Adjustments:	
Hill Burton Obligations:	
Bad Debt (net of recoveries):	
Gross Indigent Care:	
Gross Charity Care:	
Uncompensated Indigent Care (net):	
Uncompensated Charity Care (net):	
Other Free Care:	
Other Revenue/Gains:	
Total Expenses:	

Other Free Care



■ OTHER FREE CARE

- Other Free Care are uncompensated services as a result of employee discounts, administrative discounts, prompt pay discounts, courtesy discounts, discounts required by governmental obligations, or other similar discounts not based on income testing or contractual agreements with third-party payers.
- Self-Pay/Uninsured discounts provided to patients by For Profit Hospitals which are not discounts required by governmental obligations.
- Other Free Care is not listed as a deduction from Gross Patient Revenue in the Provider Payment Agreement Act:
'Net Patient Revenue' means the total gross patient revenue of a hospital less contractual adjustments; charity care; bad debt; Hill-Burton commitments; and indigent care as defined by and calculated in the department's annual hospital financial survey.
- Other Free Care is a deduction from Gross Patient Revenue for the Hospital Financial Survey. However, per the PPAA, Other Free Care is taxable.



■ OTHER FREE CARE CONT'D

- Include
 - ✓ Self-Pay / Uninsured Discounts if the hospital is a for-profit or public hospital which are not discounts required by governmental obligations
 - ✓ Administrative Discounts
 - ✓ Employee Discounts
 - ✓ Small bill write-offs
 - ✓ Courtesy Discounts
 - ✓ Prompt Pay Discounts
 - ✓ Discounts Required by Governmental Obligations
 - ✓ Other discounts not based on income testing or contractual third-party agreements
- Do not include
 - ✗ Self-Pay/Uninsured Discounts if the hospital is a not-for-profit.



■ OTHER FREE CARE CONT'D

2. Types of Other Free Care

Please enter the amount for each type of other free care. The amounts entered here must equal the total "Other Free Care" reported in Part C. Question 1. Use the blank line to indicate the type description and amount for other free care that is not included in the types listed.

Other Free Care Type	Other Free Care Amount
Self-Pay/Uninsured Discounts	
Admin Discounts	
Employee Discounts	
Total	

- Total Other Free Care should be broken out by type in Part C.2.
- The total amount reported in Part C.2. should reconcile to Other Free Care reported in section C.1.



OTHER REVENUES/GAINS

1. Financial Table

Please report the following data elements. Data reported here must balance in other parts of the HFS.

Revenue or Expense	Amount
Inpatient Gross Patient Revenue	
Total Inpatient Admissions accounting for Inpatient Revenue	
Outpatient Gross Patient Revenue	
Total Outpatient Visits accounting for Outpatient Revenue	
Medicare Contractual Adjustments	
Medicaid Contractual Adjustments	
Other Contractual Adjustments:	
Hill Burton Obligations:	
Bad Debt (net of recoveries):	
Gross Indigent Care:	
Gross Charity Care:	
Uncompensated Indigent Care (net):	
Uncompensated Charity Care (net):	
Other Free Care:	
Other Revenue/Gains:	
Total Expenses:	

Other Revenues / Gains





■ **OTHER REVENUES / GAINS**

- Derived from services provided other than patient care services
- Examples include:
 - Sales from gift shops
 - Parking lot sales
 - Rentals of health care facility space
 - Proceeds from sale of scrap
 - Proceeds from sale of cafeteria meals and guest trays



TOTAL EXPENSES

1. Financial Table

Please report the following data elements. Data reported here must balance in other parts of the HFS.

Revenue or Expense	Amount
Inpatient Gross Patient Revenue	
Total Inpatient Admissions accounting for Inpatient Revenue	
Outpatient Gross Patient Revenue	
Total Outpatient Visits accounting for Outpatient Revenue	
Medicare Contractual Adjustments	
Medicaid Contractual Adjustments	
Other Contractual Adjustments:	
Hill Burton Obligations:	
Bad Debt (net of recoveries):	
Gross Indigent Care:	
Gross Charity Care:	
Uncompensated Indigent Care (net):	
Uncompensated Charity Care (net):	
Other Free Care:	
Other Revenue/Gains:	
Total Expenses:	

Total Expenses





■ **TOTAL EXPENSES**

- Only hospital expenses
- Exclude bad debt expenses
- Include expenses allocated to the hospital from shared entities like business offices, home offices, etc.



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PART D

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PART D: INDIGENT/CHARITY POLICIES AND AGREEMENTS

Part D : Indigent/Charity Care Policies and Agreements

1. Formal Written Policy

Did the hospital have a formal written policy or written policies concerning the provision of indigent and/or charity care during 2023? (Check box if yes.)

2. Effective Date

What was the effective date of the policy or policies in effect during 2023?

3. Person Responsible

Please indicate the title or position held by the person most responsible for adherence to or interpretation of the policy or policies you will provide the department.?

Page 3

4. Charity Care Provisions

Did the policy or policies include provisions for the care that is defined as charity pursuant to HFMA guidelines and the definitions contained in the Glossary that accompanies this survey (i.e., a sliding fee scale or the accomodation to provide care without the expectation of compensation for patients whose individual or family income exceeds 125% of federal poverty level guidelines)? (Check box if yes.)



■ PART D: INDIGENT/CHARITY POLICIES AND AGREEMENTS

5. Maximum Income Level

If you had a provision for charity care in your policy, as reflected by responding yes to item 4, what was the maximum income level, expressed as a percentage of the federal poverty guidelines, for a patient to be considered for charity care (e.g., 185%, 200%, 235%, etc.)?

6. Agreements Concerning the Receipt of Government Funds

Did the hospital have an agreement or agreements with any city or county concerning the receipt of government funds for indigent and/or charity care during 2023? (Check box if yes.)



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PART E

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UNCOMPENSATED INDIGENT AND CHARITY CARE GROSS

Part E : Indigent And Charity Care

1. Gross Indigent and Charity Care Charges

Please indicate the totals for indigent and charity care for the categories provided below. If the hospital used a sliding fee scale for certain charity patients, only the net charges to charity should be reported (i.e., gross patient charges less any payments received from or billed to the patient.) Total Uncompensated I/C Care must balance to totals reported in Part C.

Patient Type	Indigent Care	Charity Care	Total
Inpatient			
Outpatient			
Total			

- Net and Gross Indigent and Charity Care amounts reported in Part C and Part E should not include accruals. The amounts reported in Part E should tie to the Part F of the survey. Indigent and Charity Care accruals should be placed in Other Contractual Adjustments.

■ PART E: INDIGENT CHARITY CARE CHARGES

2. Sources of Indigent and Charity Care Funding

Please indicate the source of funding for indigent and/or charity care in the table below.

Source of Funding	Amount
Home County	
Other Counties	
City Or Cities	
Hospital Authority	
State Programs And Any Other State Funds (Do Not Include Indigent Care Trust Funds)	
Federal Government	
Non-Government Sources	
Charitable Contributions	
Trust Fund From Sale Of Public Hospital	
All Other	
Total	

↑
Reduces Total Indigent/Charity W/Os

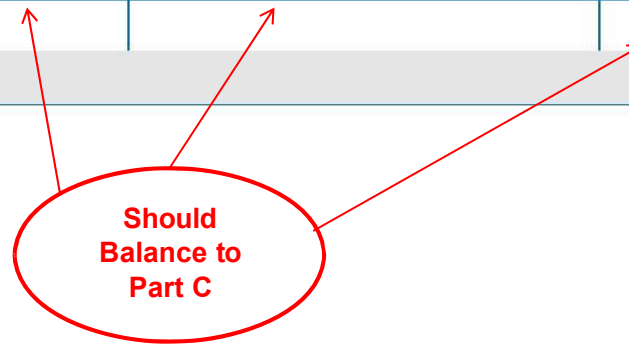


■ PART E: INDIGENT CHARITY CARE CHARGES

3. Net Uncompensated Indigent and Charity Care Charges

Total net indigent care must balance to Part C net indigent care and total net charity care must balance to Part C net charity care.

Patient Type	Indigent Care	Charity Care	Total
Inpatient			
Outpatient			
Total			





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PART F

DEDICATED TO GOVERNMENT HEALTH PROGRAMS





■ PART F: PATIENT ORIGIN

Part F : Patient Origin

1. Total Gross Indigent/Charity Care By Charges County

Please report Indigent/Charity Care by County in the following categories. For non Georgia use Alabama, Florida, North Carolina, South Carolina, Tennessee, or Other-Out-of-State.

To add a row press the button. To delete a row press the minus button at the end of the row.

(You may enter the data on the web form or upload the data to the web form using the .csv file.)

Inp Ad-I = Inpatient Admissions (Indigent Care)
Inp Ch-I = Inpatient Charges (Indigent Care)
Out Vis-I = Outpatient Visits (Indigent Care)
Out Ch-I = Outpatient Charges (Indigent Care)

Inp Ad-C = Inpatient Admissions (Charity Care)
Inp Ch-C = Inpatient Charges (Charity Care)
Out Vis-C = Outpatient Visits (Charity Care)
Out Ch-C = Outpatient Charges (Charity Care)

County	Inp Ad-I	Inp Ch-I	Out Vis-I	Out Ch-I	Inp Ad-C	Inp Ch-C	Out Vis-C	Out Ch-C
Total								





PART F: ICTF ADDENDUM

Indigent Care Trust Fund Addendum

1. Indigent Care Trust Fund

Did your hospital receive funds from the Indigent Care Trust Fund during its Fiscal Year 2023?
(Check box if yes.)

2. Amount Charged to ICTF

Indicate the amount charged to the ICTF by each State Fiscal Year (SFY) and for each of the patient categories indicated below during Hospital Fiscal Year 2023.

Patient Category		SFY 2022	SFY2023	SFY2024
		7/1/21-6/30/22	7/1/22-6/30/23	7/1/23-6/30/24
A.	Qualified Medically Indigent Patients with incomes up to 125% of the Federal Poverty Level Guidelines and served without charge.	0	0	0
B.	Medically Indigent Patients with incomes between 125% and 200% of the Federal Poverty Level Guidelines where adjustments were made to patient amounts due in accordance with an established sliding scale.	0	0	0
C.	Other Patients in accordance with the department approved policy.	0	0	0

3. Patients Served

Indicate the number of patients served by SFY.

SFY2022	SFY2023	SFY2024
7/1/21-6/30/22	7/1/22-6/30/23	7/1/23-6/30/24
0	0	0



■ PROVIDER PAYMENT ASSESSMENT CALCULATION

- + IP Gross Revenue
 - +OP Gross Revenue
 - Medicare Contractual Adjustments
 - Medicaid Contractual Adjustments
 - Other Contractual Adjustments
 - Hill Burton Obligations
 - Bad Debt (Net of Recoveries)
 - Gross Charity Care
 - Gross Indigent Care
- =Provider Fee Assessment Basis



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Updates to Instructions

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QUESTIONS?

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