

**Calculation of Amount to Remove from Subsidized Health Section as "Included in Other Categories"**

This worksheet provides a consistent method for preventing duplicate costs in the various community benefit sections of the report, which were also already embedded in the subsidized health section. If your hospital has already developed a method you are comfortable with, there is no need to revise that method. If you do not have a method, the attached worksheet allows you to calculate this amount as simply as possible.

Line No.	Complete shaded areas.	
	<b>"Benefit Total" from Each Category:</b> (not including "Other Community Support")	
1	Community Health Improvement Services	\$902,838
2	Health Professions Education	88,250
3	Research	
4	Financial Contributions	22,013
5	Community Building Activities	
6	Community Benefit Operations	
7	Other Community Benefits	1,643,897
8	<b>Total Community Benefits (not including Subsidized Health)</b> (Sum of lines 1-7)	<b>\$2,656,997</b>
	<b>Less: Costs Removed to Determine RCC which are Directly Assigned:</b> (1) (From Uncompensated Cost Report, Part I)	
9	GME	\$88,250
10	Eligibility Vendors	507,698
11	Amount paid to another provider to accept patients into proper level of care (e.g. LTC)	
12	Other Directly Assigned Cost	
13		
14		
15	<b>Total Costs to be Removed</b> (Sum of lines 9-14)	<b>\$595,948</b>
16	<b>Total Community Benefits included in RCC</b> (line 8 minus line 15)	<b>\$2,061,049</b>
	<b>Allocation of this amount for subsidized patients included in community benefits (based on charges):</b> (2)	
17	Billed charges from Uncompensated Cost Report, Part II, Line 7, Column 1	\$788,825,000
18	Medicare billed charges	1,319,132,401
19	Total subsidized health patients billed charges (line 17 + line 18)	\$2,107,957,401
20	Total facility billed charges (from Uncompensated Cost Report, Part I, line 16)	\$ 2,905,147,803
21	<b>Percent of subsidized health patient billed charges to total billed charges</b>	<b>72.56%</b>
22	<b>Community benefits for subsidized patients included in RCC</b> (line 16 X line 21)	<b>\$1,495,485</b>
23	<b>Total directly assigned and included in RCC</b> (line 15 + line 22) Transfer to Subsidized Health Section, line for Cost Reported in Another Category	<b>\$2,091,433</b>

(1) Do not include ER Physician on-call cost because this cost remains in Subsidized Health Section

(2) If your hospital is not subsidizing care for Medicare, Medicaid or any other block of business, do not include those charges