

4650.0138 REPORTING; OTHER SITUATIONS.

Subpart 1. **Organizations operating more than one facility.** Except as allowed under part 4650.0139, subpart 2, reports required by this chapter are required for each individually licensed hospital, psychiatric hospital, specialized hospital, and outpatient surgical center. If an organization operating more than one facility submits reports for more than one facility, the organization shall provide all information separately for each individually licensed hospital, psychiatric hospital, specialized hospital, or outpatient surgical center covered by the reports.

Subp. 2. **Institutional information.** This subpart applies when a hospital is affiliated with an institution that includes a nursing home, clinic, home health agency, hospice agency, or other facility or agency and the audited financial statement does not specifically break out the hospital's individual revenue and expense from that of the other facilities or agencies of the institution. The hospital must include the following institutional information in its report to tie the hospital-specific information to the institution's audited financial statement:

- A. gross nursing home charges from patient care;
- B. gross clinic charges from patient care;
- C. gross home health charges from patient care;
- D. gross hospice charges from patient care;
- E. gross ambulance services charges from patient care;
- F. other institution charges from patient care;
- G. total adjustments and uncollectibles;
- H. total other operating revenue;
- I. total operating revenue;
- J. total operating expenses;
- K. total nonoperating revenue;
- L. total nonoperating expenses;
- M. extraordinary items resulting in a gain or loss; and
- N. other changes to unrestricted net assets.

Statutory Authority: *MS s 62J.321; 144.56; 144.703*

History: *L 1984 c 534 s 11; 9 SR 834; 21 SR 1106; 26 SR 627*

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