

Chapter 241 Health Policy Commission One Time \$60 million Acute Hospital Assessment

Payment: One Time Payment by June 30, 2013 or Four Equal Installment Payments by June 30, 2013, June 30, 2014, June 30, 2015, June 30, 2016

ASSESSMENT CRITERIA

<p>Assessment Criteria #1:</p> <p>Hospital or hospital system has more than \$1 billion in Net Assets as of FY10 reporting period.</p> <p>Twelve hospitals, or their systems, met the requirement.</p>	<p>Assessment Criteria #2:</p> <p>Hospital received less than 50% of its patient revenue from public payers in FY10.</p> <p>*All hospitals except North Shore met this requirement.. North Shore will not be assessed.</p>	<p>Assessment Basis:</p> <p>\$60 million is assessed by taking each hospital's operating surplus as a percentage of the combined operating surpluses for all of the eligible hospitals and multiplying that percentage by \$60 million.</p> <p>**Nantucket and BID Needham were excluded because they reported negative operating surpluses for FY10 in the amounts of -\$8,888,000 and -\$29,364, respectively.</p>
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	Hospital	Total Net Assets, Hospital or Hospital System	Percentage of Public Payer NPSR ³	Operating Surplus ⁴	Assessment Percentage	Total Assessment	Annual Assessment (If Paid over four years)
1	Children's	\$1,852,729,000 ¹	25.13%	\$57,888,000	13.05%	\$7,831,374	\$1,957,843
2	Mass General	\$1,918,198,000 ¹	36.77%	\$175,666,000	39.61%	\$23,764,962	\$5,941,240
3	Brigham Women's	\$487,257,000 ¹	35.43%	\$110,674,000	24.95%	\$14,972,524	\$3,743,131
4	Newton Wellesley	\$114,088,000 ¹	26.03%	\$18,852,000	4.25%	\$2,550,391	\$637,598
5	Faulkner	\$51,770,000 ¹	38.86%	\$2,772,000	0.63%	\$375,010	\$93,752
6	Martha's Vineyard	\$85,061,995 ¹	49.07%	\$28,395	0.01%	\$3,841	\$960
7	Nantucket	\$38,627,000 ¹	21.78%	**			
8	North Shore	\$22,089,000 ¹	54.66%*				
	Partners System	\$5,526,508,000 ²					
9	BI Deaconess	\$611,187,000 ¹	45.04%	\$56,225,000	12.68%	\$7,606,395	\$1,901,599
10	Mt. Auburn	\$192,968,000 ¹	49.03%	\$16,838,000	3.80%	\$2,277,928	\$569,482
11	NE Baptist	\$91,098,000 ¹	32.88%	\$4,565,000	1.03%	\$617,576	\$154,394
12	BID Needham	\$26,515,523 ¹	41.23%	**			
	CareGroup System	\$1,088,669,000 ²					
Totals for use in calculating assessment				\$443,508,395		\$60,000,000	\$15,000,000

All other hospitals and their systems did not meet Criteria #1 for having >\$1b in net assets in FY10:

Notes:

- ¹ Hospital's net assets as reported on the DHCFP/CHIA FY10 standardized financial statements.
- ² System net assets represent consolidated amounts as reported on audited financial statements and are *not* the sum of each hospital's net assets as listed.
- ³ This is a calculation of Public Payer Net Patient Service Revenue from the FY10 DHCFP - 403 Cost Report.
- ⁴ Operating surpluses source is the DHCFP/CHIA FY10 standardized financial statements.