



Certificate of Need Program
P.O. Box 47852
Olympia, Washington 98502-7852

**Certificate of Need – Purchase of Part or All of a Hospital
Financial Statement Forms
Reminder: Follow application instructions**

To request this document in another format, call 1-800-525-0127. Deaf or hard of hearing customers, please call 711 (Washington Relay) or email doh.information@doh.wa.gov.

Hospital Information
Comparison Statement of Revenue & Expense-Unrestricted
Funds-**Hospital Aggregate**

Current Historical Historical Historical
YR _____ YR _____ YR _____ YR _____

Operating Revenue:

Inpatient Revenue				
Outpatient Revenue				
Total Patient Service Revenue				

Deductions From Revenue:

Provision for Bad Debt				
Contractual Adjustments				
Charity and Uncompensated Care				
Other Adjustments and Allowances				
Total Deductions From Revenue				
Net Patient Service Revenue				

Other Operating Revenue

Other Operating Revenue				
Tax Revenues				
Total Other Operating Revenue				
Total Operating Revenue				

Operating Expenses

Salaries and Wages				
Employee Benefits				
Professional Fees				
Supplies				
Purchased Services - Utilities				
Purchased Services - Other				
Depreciation				
Rentals and Leases				
Insurance				
License and Taxes				
Interest				
Other Direct Expenses				
Allocated Expenses				
Total Operating Expenses				

Net Operating Revenue

Non-Operating Revenue-Net of Expenses

Net Revenue Before Items Listed Below

Extraordinary Item				
Federal Income Tax				

Net Revenue or (Expense)

Explanation:

Hospital Information					
Deductions From Revenue- Hospital Aggregate					
		Current	Historical	Historical	Historical
		YR _____	YR _____	YR _____	YR _____
Acct:	Item:				
5800	Provision For Bad Debts				
Contractual Adjustments					
5810	Medicare				
5820	Medicaid				
5830	Workers Compensation				
5840	Other Government Programs				
5850	Negotiated Rates				
5860	Other				
	Total Contractual Adjustments				
Charity Care					
5900	Inpatient				
5910	Outpatient				
	Total Charity Care				
5970	Administrative Adjustments				
5980	Other Deductions (Specify)				
	Total Deductions From Revenue				
Explanation:					

Hospital Information
Balance Sheet – Unrestricted Fund-Hospital **Aggregate**

Assets	Current YR _____	Historical YR _____	Historical YR _____	Historical YR _____
Current Assets:				
Cash				
Marketable Securities				
Accounts Receivable				
Less-Estimated Uncollectable & Allowances				
Receivables From Third Party Payors				
Pledges And Other Receivables				
Due From Restricted Funds				
Inventory				
Prepaid Expenses				
Current Portion Of Funds Held In Trust				
Total Current Assets				
Board Designated Assets:				
Cash				
Marketable Securities				
Other Assets				
Total Board Designated Assets				
Property, Plant and Equipment:				
Land				
Land Improvements				
Buildings				
Fixed Equipment - Building Service				
Fixed Equipment - Other				
Equipment				
Leasehold Improvements				
Construction In Progress				
Total Property, Plant & Equipment				
Less Accumulated Depreciation				
Net Property, Plant & Equipment				
Investments and Other Assets:				
Investments In Property, Plant & Equipment				
Less - Accumulated Depreciation				
Other Investments				
Other Assets				
Total Investments & Other Assets				
Intangibles Assets:				
Goodwill				
Unamortized Loan Costs				
Preopening And Other Organization Costs				
Other Intangible Assets				
Total Intangible Assets				
Total Assets				

Hospital Information				
Balance Sheet - Unrestricted Fund- Hospital Aggregate				
	Current	Historical	Historical	Historical
Liabilities and Fund Balances-Unrestricted	YR_____	YR_____	YR_____	YR_____
Current Liabilities:				
Notes and Loans Payable				
Accounts Payable				
Accrued Compensation and Related Liabilities				
Other Accrued Expenses				
Advances from Third Party Payors				
Payables to Third Party Payors				
Due to Restricted Funds				
Income Taxes Payable				
Other Current Liabilities				
Current Maturities of Long Term Debt				
Total Current Liabilities				
Deferred Credits:				
Deferred Income Taxes				
Deferred Third Party Revenue				
Other Deferred Credits				
Total Deferred Credits				
Long Term Debt:				
Mortgage Payable				
Construction Loans - Interim Financing				
Notes Payable				
Capitalized Lease Obligations				
Bonds Payable				
Notes and Loans Payable to Parent				
Noncurrent Liabilities				
Total t				
Less Current Maturities of Long Term Debt				
Total Long Term Debt				
Unrestricted Fund Balance				
Equity (Investor Owned)				
Preferred Stock				
Common Stock				
Additional Paid In Capital				
Retained Earnings (Capital Account for Partnership or Sole Proprietorship)				
Less Treasury Stock				
Total Equity				
Total Liabilities and Fund Balance or Equity				

Hospital Information				
Comparison Statement of Revenue & Expense-Unrestricted				
Funds- Hospital Aggregate				
	Partial YR _____	Projected YR _____	Projected YR _____	Projected YR _____
Operating Revenue:				
Inpatient Revenue				
Outpatient Revenue				
Total Patient Service Revenue				
Deductions From Revenue:				
Provision for Bad Debt				
Contractual Adjustments				
Charity and Uncompensated Care				
Other Adjustments and Allowances				
Total Deductions From Revenue				
Net Patient Service Revenue				
Other Operating Revenue				
Other Operating Revenue				
Tax Revenues				
Total Other Operating Revenue				
Total Operating Revenue				
Operating Expenses				
Salaries and Wages				
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Professional Fees				
Supplies				
Purchased Services - Utilities				
Purchased Services - Other				
Depreciation				
Rentals and Leases				
Insurance				
License and Taxes				
Interest				
Other Direct Expenses				
Allocated Expenses				
Total Operating Expenses				
Net Operating Revenue				
Non-Operating Revenue-Net of Expenses				
Net Revenue Before Items Listed Below				
Extraordinary Item				
Federal Income Tax				
Net Revenue or (Expense)				
Explanation:				

Hospital Information					
Deductions From Revenue- Hospital Aggregate					
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Assets Partial Projected Projected Projected
YR _____ YR _____ YR _____ YR _____

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Less Treasury Stock				
Total Equity				
Total Liabilities and Fund Balance or Equity				