

MEMORANDUM

TO: Covered facilities and their related organizations under W.Va. Code § 16-5F-1, et. seq.

FROM: D. Parker Haddix, Chairman
Health Care Authority

DATE: July 1, 2000

RE: Financial Disclosure Policy Statement 2000-1 (Effective: Beginning with the fiscal year 2000 reporting period)
Statement of charges, fees, and salaries for goods and services rendered in excess of \$55,000.00
Statement of charges, fees, and other sums collected in excess of \$55,000.00

Facilities and related organizations required to file financial disclosure documents with this agency pursuant to Health Care Financial Disclosure W.Va. Code §16-5F-1, et seq. and the Financial Disclosure Rule, 65 C.S.R. §13 are required to make certain disclosures and submit certain statements, schedules and reports within 120 days of the end of the facility or organization's fiscal year (unless otherwise stated).

C.S.R. §65-13-4.1.6 requires a statement of all charges, fees or salaries paid for goods or services **rendered** to the covered facility or related organization, together with the name and address of each entity providing the goods or services, which exceed in total the sum of fifty-five thousand dollars (\$55,000.00) for the reporting period.

C.S.R. §65-13-4.1.7 requires a statement of all charges, fees, or other sums **collected** by the covered facility or related organization for or on account of any person, firm, partnership, corporation, or other entity, however structured, together with the name and address of each entity from whom a charge, fee, or other sum was collected, which exceeds in total the sum of fifty-five thousand dollars (\$55,000.00) during the reporting period. This does not apply to payments made or due as a result of services rendered to patients, clients, or residents to whom the covered facility typically provides services.

The Authority is issuing this Policy Statement to clarify the information required to be submitted and simplify reporting of information. The acceptable format for reporting the information is described in the attachment.

This policy requires that a common format be used by all facilities and related organizations when submitting these statements. Each of these statements must indicate the covered facility or related organization's name, the fiscal year reporting date (e.g., December 31, 2000, 12/31/00), the date the form is submitted and the name, title and phone number of the individual who prepared the information.

The following is a summary of the requirements for these statements.

STATEMENT OF CHARGES, FEES, AND SALARIES IN EXCESS OF \$55,000 PAID

Form A –List all employees whose combined gross salary and related compensation was greater than \$55,000.00. Include the employee's name (last name, first name, and middle initial), title/position, address and the amount of compensation. Provide the gross salary and the total amount of any related compensation as defined by the IRS, which may include expense accounts, stock options, property and allowances. Related compensation for this purpose does not include those benefits that are provided to **all** employees. A fringe benefit or exclusive benefit for a particular employee or group of employees (such as management, physicians, etc.) **should** be included. If there were no employees receiving compensation in excess of \$55,000.00 in the fiscal year, indicate this in the space provided on Form A.

Form B – List any person, partnership, corporation or other entity which received more than \$55,000.00 for the provision of executive or other management services during the fiscal year. Provide the entity's name, address, total amount paid under the arrangement, executive/management positions with compensation greater than \$55,000.00 covered under the arrangement, and the amount paid for each position. If there were no executive or management services arrangements in excess of \$55,000.00 in the fiscal year, indicate this in the space provided on Form B.

Form C –List vendors (individual, partnership, corporation, agency, or other entity), not included on Forms A or B, which were paid more than \$55,000.00 in the fiscal year. Provide the vendor name, address, the vendor type (e.g., attorney, food supplier, utility, health care provider, accountant), and the total amount paid. Include contracted and per-diem employees. If there were no entities receiving in excess of \$55,000.00, indicate this in the space provided on Form C.

STATEMENT OF CHARGES, FEES, AND OTHER SUMS IN EXCESS OF \$55,000 COLLECTED

Form D - List any individual, partnership, corporation, agency, or other entity which paid the facility or organization more than \$55,000.00 (money, in-kind, or otherwise) in the fiscal year. Include the name, address, type of entity, and the amount collected. Do not include payments resulting from services rendered to patients, clients, or residents to whom the facility typically provides services (e.g.,

payments from Medicare, Medicaid or other third party payors). If there were no collections in excess of \$55,000.00, indicate this in the space provided on Form D.

cc: Sam G. Kapourales, Board Member
Louie A. Paterno, Jr., Board Member
Gregory Morris, Executive Director
Jeffrey L. Bush, Chief Compliance Officer
John Grey, Chief Information Officer
Marianne K. Stonestreet, General Counsel
Margi High, Director of Rate Review
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