# CHAPTER 4650
# DEPARTMENT OF HEALTH
# HEALTH CARE COST INFORMATION SYSTEM



**4650.0100** [Repealed, L 1984 c 534 s 11; 9 SR 834]

## 4650.0102 DEFINITIONS.

Subpart 1. **Scope.** For the purposes of parts 4650.0102 to 4650.0176, the following terms have the meanings given them.

Subp. 2. **Accounting period.** "Accounting period" means the fiscal year of a facility which is a period of 12 consecutive months established by the governing authority of a facility for purposes of accounting.

Subp. 3. **Admissions.** "Admissions" means the number of patients accepted for inpatient services in beds licensed for inpatient hospital care exclusive of newborn admissions.

Subp. 4. **Applicant.** "Applicant" means a voluntary nonprofit reporting organization that has applied to the commissioner of health for approval or renewed approval of its reporting and review procedures.

Subp. 5. **Auxiliary enterprises.** "Auxiliary enterprises" means significant continuing revenue-producing activities which, while not related directly to the care of patients, are businesslike activities commonly found in health care institutions for the convenience of employees, physicians, patients, or visitors. An activity is significant if either its revenues or direct costs exceed 20 cents per inpatient day. An activity is businesslike if it has related direct costs equal to at least 25 percent of its revenues. All parking lots, private physicians' offices, and retail operations are considered to be auxiliary enterprises.

Subp. 6. **Bad debts.** "Bad debts" means amounts considered to be uncollectible from accounts and notes receivable which were created or acquired in providing services. Accounts receivable and notes receivable are designations for claims arising from the rendering of services, and are collectible in money in the near future. These amounts should not include any amount attributable to a reclassification of any expenses incurred due to the provision of charity care. Income reductions due to charity allowances, and contractual allowances should be recorded as such in the records of a facility and not as bad debts.

Subp. 7. **Beds.** "Beds" means the number of acute care beds licensed by the

Minnesota Department of Health, pursuant to Minnesota Statutes, sections 144.50 to 144.58.

Subp. 8. **Charges.** "Charges" means the regular amounts charged less expected bad debts, contracted allowances, and discounts to patients or insurers, prepayment plans, and self-insured groups on the patient's behalf. The terms "charges" and "rates" are synonymous for the purposes of parts 4650.0102 to 4650.0176. "Gross charges" means charges irrespective of any discounts, deductions, or other reductions which may be applicable by contract or other agreement. The terms "gross charges," "gross acute care charges," and "gross rate" are synonymous for the purpose of parts 4650.0102 to 4650.0176.

Subp. 9. **Charity allowances.** "Charity allowances" means the provision of care at no charge to patients determined to be qualified for care according to Code of Federal Regulations, title 42, section 53.111(f) and (g), in hospitals required to provide free care, under the Hill-Burton Act, United States Code, title 49, section 291, et. seq. The annual amount of charity care must not exceed the amount of the Hill-Burton grant or Hill-Burton guaranteed loan amortized in equal installments over the life of the facility's Hill-Burton free care obligation.

Subp. 10. **Cost.** "Cost" means the amount, measured in money, of cash expended or other property transferred, services performed, or liability incurred, in consideration of goods or services received or to be received.

Subp. 11. **Direct patient care expenses.** "Direct patient care expenses" means costs incurred by the facility for salaries, wages, employee fringe benefits, services, supplies, normal maintenance, minor building modification, and any applicable taxes.

Subp. 12. **Discount or price differentials.** "Discount" or "price differentials" means those discounts or prices granted or charged to certain payors (patients, groups of patients, or third party payors), which result in receipts by a hospital of something less than the average expected dollar amount received for services rendered of comparable type, kind, and quality in the absence of such discounts or prices.

Subp. 13. **Educational program expenses.** "Educational program expenses" means the net cost to the facility of providing educational activities which:

A. are approved educational activities directly contributing to the care of patients who are in facilities during the time the cost is incurred; or

B. contribute to the preventive health education of the population of areas of patient origin which the facility serves.

"Approved educational activities" means formally organized or planned programs of study usually engaged in by facilities in order to enhance the quality of patient care in a facility. These activities shall be licensed where required by state law. Where licensing is not required, the facility shall be able to demonstrate that it has received approval for its activity from a recognized national professional organization for the particular activity. Approved educational activities include those programs defined as approved by Code of Federal Regulations, title 20, section 405.116(f) and Code of Federal Regulations, title 20, section 405.421(e).

"Net cost" means the cost of approved educational activities, including stipends of trainees, compensation of teachers, and other costs, less any reimbursement from grants, tuition, and specific donations. "Orientation" and "on-the-job training" costs are operating costs of facilities for employees of the facility.

Subp. 14. **Emergency services.** "Emergency services" are those inpatient or outpatient hospital services or freestanding outpatient surgical center services that are necessary to prevent immediate loss of life or function due to the sudden onset of a severe medical condition.

Subp. 15. **Emergency visit.** "Emergency visit" means an acceptance of a patient by a facility for the purpose of providing emergency services in a distinct emergency service center.

Subp. 16. **Expanded facility.** "Expanded facility" means any expansion or alteration in the scope of service of an institution which is subject to the Minnesota Certificate of Need Law, Minnesota Statutes, sections 145.832 to 145.845, or section 1122 of the Social Security Amendments of 1972, Public Law Number 92-603.

Subp. 17. **Expenses.** "Expenses" means costs that have been incurred in carrying on some activity and from which no benefit will extend beyond the period for which the expense is recorded.

Subp. 18. **Facility.** "Facility" means an acute care hospital or a freestanding outpatient surgical center licensed according to Minnesota Statutes, sections 144.50 to 144.58.

Subp. 19. **Fiscal year.** "Fiscal year" means that period of 12 consecutive months established by the state for the conduct of its business.

Subp. 20. **Governmental contractual allowances.** "Governmental contractual allowances" means discounts from the established gross charges required due to governmental reimbursement practices established pursuant to regulations authorized by governmental programs created by United States Social Security Act, title V, title XVIII, and title XIX.

Subp. 21. **Inpatient hospital services.** "Inpatient hospital services" means the following items and services furnished by a hospital to an inpatient of a hospital:

A. bed and board;

B. nursing services and other related services;

C. use of hospital facilities;

D. medical social services;

E. drugs, biologicals, supplies, appliances, and equipment;

F. certain other diagnostic or therapeutic items or services; and

G. medical or surgical services provided by certain residents-in-training.

Subp. 22. **Interest expense.** "Interest expense" means costs incurred by the facility due to necessary and proper interest on funds borrowed for operating and plant capital needs. Interest on funds borrowed for operating needs is the cost incurred for funds borrowed for a relatively short term. This interest is usually attributable to funds borrowed for purposes such as working capital for normal operating expenses. Interest on funds borrowed for plant capital needs is the cost incurred for funds borrowed for plant capital purposes, such as the acquisition of facilities and equipment, and capital improvements. These borrowed funds are usually long-term loans.

Subp. 23. **Inventories.** "Inventories" means the dollar amount in inventories at the end of an accounting period.

Subp. 24. **Loss.** "Loss" means the excess of all expenses over revenues for an accounting period or the excess of all or the appropriate portion of the net book value of assets over related proceeds, if any, when items are sold, abandoned, or either wholly or partially destroyed by casualty or otherwise written off.

Subp. 25. **Net accounts receivable.** "Net accounts receivable" means the dollar amount accounts receivable at the end of an accounting period less estimated discounts and differentials and reserve for uncollectibles.

Subp. 26. **Nonrevenue center.** "Nonrevenue center" means a service center which incurs direct operating expenses but which does not generate revenue directly from charges to patients for services. These centers, which rely on revenue from revenue centers to meet their expenses, may include service centers of a facility as the following:

A. general services, including: dietary services, plant operation and maintenance services, housekeeping services, laundry services, and other services;

B. fiscal services;

C. administrative services; and

D. medical care evaluation services.

Subp. 27. **Orientation costs and on-the-job training costs.** "Orientation costs" and "on-the-job training costs" are operating costs of facilities for employees of the facility.

Subp. 28. **Other net payables.** "Other net payables" means total payables at the end of an accounting period less all liabilities owed to third party payors and less the current portion of plant capital expenditure from the plant capital fund.

Subp. 29. **Outpatient services.** "Outpatient services" mean those services offered by a hospital which are furnished to ambulatory patients not requiring emergency care and which are not inpatient services.

Subp. 30. **Outpatient visit.** "Outpatient visit" means an acceptance of a patient by a hospital for the purpose of providing outpatient services.

Subp. 31. **Plant capital needs.** "Plant capital needs" means finances which relate to land, land improvement, building and building equipment, and movable equipment. The annual increment shall be reported as the annual straight-line depreciation expense on land improvements, buildings, building equipment, and movable equipment.

Subp. 32. **Program.** "Program" means the reporting and review procedures proposed by an applicant.

Subp. 33. **Quarter.** "Quarter" means that period of the fiscal year corresponding to a three-month period of time for which the state regularly gathers information for the conduct of its business. For purposes of parts 4650.0102 to 4650.0176, a fiscal year is composed of four quarters corresponding to the following groupings of months. The quarters are defined by the following time periods:

A. the months of July, August, and September;

B. the months of October, November, and December;

C. the months of January, February, and March; and

D. the months of April, May, and June.

Subp. 34. **Rate.** "Rate" means "gross charges" as defined in subpart 8. "Aggregate rate" means the average gross revenue per adjusted admission for a full accounting period determined by dividing total gross revenue by the number of adjusted admissions:

$$\frac{\text{Total Gross Revenue}}{\text{Number of Adjusted Inpatient Admissions}}$$

Adjusted admissions are determined by:

$$\text{Outpatient \& Emergency Visits} \times \frac{\text{Total Outpatient \& Emergency Gross Revenue}}{\text{Number of Outpatients \& Emergency Visits}}$$

$$\times 1$$

$$\frac{\text{Inpatient Gross Revenue Per Admission}}{\text{PLUS}}$$

The Number of Inpatient Admissions

The aggregate rate for the budget year must always be based upon annually projected admissions as stated in the rate revenue and expense report.

Subp. 35. **Research program expenses.** "Research program expenses" means costs incurred by a facility due to research programs which directly relate to daily patient care.

Subp. 36. **Revenue or income.** "Revenue" or "income" means the value of a facility's established charges for all facility services rendered to patients less expected or incurred bad debts, contracted allowances, and discounts granted to patients or insurers, prepayment plans, and self-insured groups. "Gross revenue" or "gross income" means "revenue" or "income" regardless of the amounts actually paid to or received by the facility.

Subp. 37. **Revenue center.** "Revenue center" means a service center which incurs direct operating expenses and which generates revenue from patients on the basis of charges customarily made for services that center offers directly to patients. Revenue centers may include the following service centers of a facility:

A. Daily patient services (routine services) including: medical services, surgical services, pediatric services, intensive care services, psychiatric services, obstetric-gynecological services, newborn nursery services, premature nursery services, and other routine services.

B. Other nursing services (ancillary services), including: operating room services, recovery room services, delivery and labor room services, central services and supply services, intravenous therapy services, emergency services, and other ancillary services.

C. Other professional services (ancillary services), including: laboratories, blood bank, electrocardiology, radiology, pharmacy, anesthesia, physical therapy, and other special services.

Subp. 38. **Service center.** "Service center" means an organizational unit of a facility for which historical and projected statistical and financial information relating to revenues and expenses are accounted. A service center may be a routine, special, or ancillary service center. A service center may also be a revenue center or a nonrevenue center.

Subp. 39. **System.** "System" means the Minnesota health care cost information system and any applicant approved to operate it or the commissioner of health.

Subp. 40. **Third party payors.** "Third party payors" mean insurers, health maintenance organizations licensed under Minnesota Statutes, chapter 62D, nonprofit service plan corporations, self-insured or self-funded plans, and governmental insurance programs, including the health insurance programs authorized by the United States Social Security Act, title V, title XVIII, and title XIX.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0104 SCOPE.**

All acute care hospitals and freestanding outpatient surgical centers licensed under Minnesota Statutes, sections 144.50 to 144.58 are subject to the Minnesota health care cost information system established by parts 4650.0102 to 4650.0176.

Beds located in acute care hospitals, which are not licensed as acute care beds under Minnesota Statutes, sections 144.50 to 144.58, are not subject to the Minnesota health care cost information system. Where costs incurred through the operation of these beds are commingled with the costs of operation of acute care beds in a facility subject to the system, associated revenue and expenses and other related data must be separated in a manner consistent with the normal requirements for allocation of costs as stated by Code of Federal Regulations, title 20, section 405.453.

Citations of federal law or federal regulations incorporated in parts 4650.0102 to 4650.0176 are for those laws and regulations then in effect on April 1, 1976.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0106 MINNESOTA HEALTH CARE COST INFORMATION SYSTEM.**

The Minnesota health care cost information system is established. This system shall be operated by the commissioner of health and any voluntary nonprofit reporting organization whose reporting and review procedures have been approved by the commissioner according to parts 4650.0154 to 4650.0164. The system shall consist of reports and administrative procedures.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0108 REPORT REQUIREMENTS.**

The system shall require annual financial information and rate revenue, expense, and interim increase reports.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0110 ANNUAL FINANCIAL INFORMATION REPORT.**

Subpart 1. **Basic contents.** A facility shall submit an annual financial information report to the system. This report must include a balance sheet detailing the assets, liabilities, and net worth of the facility and include the requirements of subpart 2.

Subp. 2. **Balance sheet.** The balance sheet must include information on:

A. Current assets, including: cash; marketable securities; accounts and notes receivable; allowances for uncollectible receivables and third party contractuals; receivables from third party payors; pledges and other receivables; due from other funds; inventory; and prepaid expenses.

B. Plant capital allowances, including historical cost of, price level increments related to, and accumulated depreciation related to: land; land improvements; buildings; leasehold improvements; building equipment; movable equipment; and construction in progress.

C. Deferred charges and other assets, including: other assets; investments in nonoperating property, plant, and equipment; accumulated depreciation on investments in nonoperating plant and equipment; and other intangible assets such as good will and unamortized borrowing costs.

D. Current liabilities, including: notes and loans payable; accounts payable; accrued compensation and related liabilities; other accrued expenses; advances from third party payors; payable to third party payors; due to other funds; income taxes payable; and other current liabilities.

E. Deferred credits and other liabilities, including: deferred income taxes; deferred third party revenue; long-term debt; and fund balances (identifying donor restricted and unrestricted funds).

F. In the case of facilities owned by, operated by, affiliated with, or associated with an organization, corporation, or other facility, a statement of the flow of funds between the facilities and that organization, corporation, or other facility. This statement shall detail all transactions between the facility and the organization, corporation, or other facility.

G. If a facility maintains a balance sheet which includes information that differs from the information required by the balance sheet recommended by subpart 1, the facility may substitute its balance sheet. This balance sheet must include a narrative description of the scope and type of differences between its balance sheet and that balance sheet recommended by subpart 1.

Subp. 3. **Income and Expenses.** The statement of income and expenses must include:

A. gross revenues from and expenses directly attributable to revenue centers;

B. all operating revenues and expenses other than those directly associated with patient care;

C. reductions in gross revenues that result from charity care, contractual adjustments, administrative and policy adjustments, provision for bad debts, and other factors;

D. direct expenses incurred by the research and educational, general, fiscal, and administrative service centers;

E. direct gross revenue and gross expense received or incurred from nonfacility operations; and

F. a statement of expenses by a natural classification of expenses for the facility as a whole. The natural classification of expenses may include such factors as:

(1) salaries and wages, including: management and supervision; technicians and specialists; registered nurses; licensed practical nurses; aides and orderlies; clerical and other administrative employees; environment and food service employees; physicians; nonphysician medical practitioners; vacation, holiday, sick pay, and other nonworked compensation.

(2) employee benefits, including: FICA; state and federal unemployment insurance; group health insurance; pension and retirement; workers' compensation insurance; and group life insurance.

(3) professional fees, medical, including: physician's remuneration; and therapists and other nonphysicians.

(4) other professional fees, including: consulting and management services; legal services; auditing services; and collection services.

(5) special departmental supplies and materials.

(6) general supplies, including: office and administrative supplies; employee wearing apparel; instruments and minor medical equipment which are nondepreciable; minor equipment which is nondepreciable; and other supplies and materials.

(7) purchased services, including: medical purchased services; repairs and maintenance purchased services; medical school contracts-purchased services; and other purchased services.

(8) other direct expenses, including: depreciation, amortization, and rental or lease expenses necessary to maintain an adequate plant capital fund, under part 4650.2400; utilities-electricity; utilities-gas; utilities-water; utilities-oil; other utilities; insurance-professional liability; insurance-other; licenses and taxes other than income taxes; telephone and telegraph; dues and subscriptions; outside training sessions; travel; and other direct expenses.

G. If a facility maintains accounts that include information resulting in detailed statements of income and expense which differ from the information required by the statement of income and expense recommended by subpart 2, the facility may substitute its statement of income and expenses. This statement must include a narrative description of the scope and type of differences between its statement of income and expenses and that statement recommended by subpart 2.

H. An unaudited copy of the facility's cost report filed under United States Social Security Act, title XVIII, stated in Code of Federal Regulations, title 20, section 405.406(b), and the uniform cost report required under Public Law Number 95-142, section 19. These cost reports must correspond to the same accounting period as that used in the compilation of data for other requirements for the report of annual financial information.

I. Attestation by the governing authority of the facility or its designee that the contents of the report are true.

J. Attestation by a qualified, independent public accountant that the

contents of the balance sheet and statement of income and expense have been audited.

K. A statement of changes in financial position showing the source and application of all funds.

L. A statement of all fund balances.

M. All notes and footnotes to the balance sheet, statement of income and expense, statement of changes in financial position, and statements of fund balances.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0112 RATE REVENUE AND EXPENSE REPORT.**

Subpart 1. **Statistical and financial information.** A facility shall submit a report of rate revenue and expense to the system on an annual basis. This report must include statistical and financial information for:

A. The facility's last full and audited accounting period prior to the accounting period during which a facility files this report with the system. This period shall be known as the prior year. Information for the prior year must be actual.

B. The facility's full accounting period during which a facility files this report with the system. This period shall be known as the current year. Information for at least the first six months of the current year must be actual; information for the remaining months of the current year may be estimated.

C. The facility's next full accounting period following the accounting period during which the report is filed with the system. This period must be known as the budget year. Information for the budget year must be projected.

Subp. 2. **Statistical information.** Statistical information for the rate revenue and expense report must include:

A. The number of inpatient days excluding nursery days for the facility, and each appropriate service center.

B. The number of admissions for the facility and for each appropriate service center.

C. The average number of full-time-equivalent employees during each accounting period for the facility and for each of its service centers. An employee or any combination of employees which are reimbursed by the facility for 2,080 hours of employment per year is a full-time-equivalent employee.

D. The number of beds (licensed), the number (the statistical mean) of beds physically present, and the number (the statistical mean) of beds actually staffed and set up for the facility and each appropriate service center, excluding nursery bassinets.

E. The number of outpatient clinic visits for the facility.

F. The number of emergency visits for the facility.

G. The number of units of service provided by each of the facility's other service centers. The facility shall select the statistic that best measures the level of activity for a particular function or service center and that, in addition, is compiled on a routine basis by the facility to serve as the appropriate unit of service for each of its service centers.

For example, although patient days might be used as the unit of service for daily patient services, treatments, procedures, visits, hours, or other statistics would be the applicable measure of activity in other service centers.

Subp. 3. **Financial information.** Financial information for the rate revenue and expense report must include:

A. An interim financial statement of the facility which must include an

interim balance sheet and an interim income and expense statement for the current year only. The balance sheet and income and expense statement must conform to part 4650.0110, items A and B. This financial statement must contain a minimum of six months of actual information for the current year.

B. A statement of expenses for the facility and for each of its service centers and a statement according to natural classifications of expenses as provided by part 4650.0110, item B, subitem (6).

C. A statement detailing the accounting method used to allocate expenses from among the nonrevenue centers to revenue centers.

D. A statement of total direct and indirect costs for the facility and for each of its service centers before and after the allocation of expenses.

E. A statement of the accounts receivable by type of purchaser of services and a statement of the average aggregate number of days' charges outstanding at the end of each period.

F. A statement of the capital budget of the facility.

Subp. 4. **Additional information.** The report of rate revenue and expense must also contain the following information:

A. The pricing policy of the facility which incorporates the overall pricing policy and financial objectives of the institution. This must be supplemented by a statement of budgeted increases in charges, revenue, and aggregate rates for the budget year including these items:

(1) dates on which gross charges and gross revenue will be adjusted;

(2) for each date, the resulting aggregate dollar amount and weighted average percent of increase in budget year aggregate rates and gross charges for each revenue center;

(3) for each date, the resulting aggregate dollar and weighted average percent of increase in budget year total facility gross revenues;

(4) for each date, the resulting aggregate dollar amount and percent of increase in the budget year aggregate rate.

B. In the case of a facility with expanded facilities, a copy of the facility's report used to obtain a certificate of need for the expanded facility which projects the patient and service activity levels of the expanded facility for its first five years of operation.

Subp. 5. **Accounts as substitute for rate revenue and expense report.** If a facility maintains its accounts in a way that results in detailed statements of income, expense, and statistics differing in form and content from those recommended by parts 4650.0108 to 4650.0114 and 4650.0130, subpart 1, the facility may substitute the information it has available. However, in all such cases the facility shall submit a detailed reconciliation of the differences between the two sets of information and presentations in conjunction with the rate revenue and expense report.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0114 INTERIM INCREASE REPORTS.**

Subpart 1. **To amend or modify aggregate rates.** A facility shall submit an interim increase report if it wishes to amend or modify the aggregate rates for the budget year stated in the rate revenue and expense report then on file with the system. When changes in rates during the budget year are the result of legislative policy and appropriations to facilities subject to parts 4650.0102 to 4650.0176 and operated by the commissioner of human services, an interim increase report is not required.

Subp. 2. **Content of report.** The interim increase report must include statistical and financial information for:

A. The period of the budget year immediately preceding the effective date of amendments or modifications to the rates for the budget year which are stated in the rate revenue and expense report then on file with the system. Data for this period must be actual for all expired months of the budget year, but may be projected for the 60-day period immediately preceding filing.

B. The period beginning on the effective date of these amendments or modifications and ending at the end of the last day of the budget year. Information for this period must be projected on the basis of these rate amendments or modifications.

Subp. 3. **Statistical information on report.** Statistical information for each period established by subpart 2 for the interim increase report must include that required of a facility for the rate revenue and expense report under part 4650.0112, subparts 2 and 5. The information must be recorded for each period stated by subpart 2. This information must show any change in the budget year from the projected information then on file with the system.

Subp. 4. **Financial information on report.** Financial information for each period established by subpart 2 for the interim increase report must include that required of a facility for the rate revenue and expense report under part 4650.0112, subparts 3 and 5. The information must be recorded for each period stated by subpart 2. This information must show any change in the budget year from the projected information then on file with the system.

Subp. 5. **Rationale for increase.** This report must also include a narrative statement describing the reason for amendments or modifications to the facility's aggregate rates.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0116 ALTERNATIVE REPORTING REQUIREMENTS.**

A facility meeting the criteria specified in part 4650.0118 may file annual rate revenue and expense reports and interim increase reports according to part 4650.0120, in lieu of information required under part 4650.0112, subparts 2 and 3.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0118 SELECTION CRITERIA.**

Nonstate, nonfederal acute care hospitals and freestanding outpatient surgical centers licensed in Minnesota may report under part 4650.0120 if they belong to the set of facilities comprising 15 percent of the total gross acute (inpatient plus outpatient) charges for all nonstate, nonfederal acute care hospitals and freestanding outpatient surgical centers in the state. The facilities to be included in the set shall be determined as follows:

A. The total gross acute charges used shall be for the facility's 1977 fiscal year, under part 4650.0112, item A.

B. The facility with the lowest total gross acute charges shall be selected first. The facility with the second lowest total gross acute charges shall be selected second and its gross acute charges shall be added to the first selected facility's. The facility with the third lowest gross acute charges shall be selected third and its total gross acute charges shall be added to the sum of the gross acute charges of the facilities selected first and second. The procedure shall continue in direct ascending order so as to maximize the number of facilities included, but the sum of gross patient charges included shall not exceed 15 percent of the total gross acute charges for all nonstate and nonfederal acute care hospitals and freestanding outpatient surgical centers.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0120 RATE REVENUE AND EXPENSE REPORT.**

Subpart 1. **Submission of report.** A facility entitled to use the alternative reporting requirements shall submit a report of rate, revenue, and expense according to part 4650.0134. This report shall include statistical and financial information for: the prior year as provided by part 4650.0112, subpart 1, item A; the current year as provided by part 4650.0112, subpart 1, item B; the budget year as provided by part 4650.0112, subpart 1, item C.

Subp. 2. **Statistical information on report.** Statistical information submitted in the rate revenue and expense report must include:

A. The number of inpatient days for the facility.

B. The number of admissions for the facility.

C. The average number of full-time-equivalent employees during each accounting period for the facility and each service center. An employee or any combination of employees which is reimbursed by the facility for 2,080 hours of employment per year is a full-time-equivalent employee.

D. The number of beds licensed, the number (the statistical mean) of beds physically present, and the number (the statistical mean) of beds actually staffed and set up for the facility.

E. The number of outpatient and emergency visits for the facility.

Subp. 3. **Financial information of report.** Financial information submitted in the rate revenue and expense report must include:

A. an interim financial statement as provided by part 4650.0112, subpart 3, item A;

B. a statement of expenses for the facility according to natural classifications of expenses as provided by part 4650.0110, item B, subitem (6);

C. a statement indicating the accounting method used to allocate expenses from among the "nonrevenue producing centers" to "revenue producing centers" as provided by part 4650.0112, subpart 3, item C;

D. a statement of total "direct" and "indirect" costs and revenues where applicable for the facility and for each of the following, both before and after allocation of indirect expenses: daily services, ancillary services (enumerating inpatient, outpatient, and emergency), and nonrevenue producing services;

E. a statement of the accounts receivable in total and of gross revenue by type of payor;

F. a statement of the capital budget of the facility; and

G. all information as provided by part 4650.0112, subparts 4 and 5.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0122 INTERIM INCREASE REPORTS.**

Interim increase reports must be filed as required under part 4650.0114, subpart 1. Statistical and financial information must be filed as required under part 4650.0114, subparts 2 to 5, except when in conflict with information required in the rate revenue and expense report as provided by part 4650.0120. When conflicts occur, the facility shall submit the information required by part 4650.0120.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

## ADMINISTRATIVE PROCEDURES

### 4650.0130 PROVISIONS FOR FILING REPORTS.

Subpart 1. **Forms to be specified.** The system shall design and issue forms as necessary for meeting the requirements of reports established by parts 4650.0102 to 4650.0176. These forms must contain clear instructions for their completion.

Subp. 2. **Filed personally.** Documents must be filed personally or by the United States Postal Service with the system at the system's official offices during normal business hours.

Subp. 3. **Recordkeeping system.** The system shall establish a method of recordkeeping which ensures that reports and other documents are ordered, stored, designated, and dated so as to provide easy public access to their contents as required by parts 4650.0102 to 4650.0176. These records must be open to public inspection during normal business hours.

Subp. 4. **Record complete.** No report required by these parts is filed until the system has determined whether the report is complete according to part 4650.0150.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

### 4650.0132 FILING REPORT OF ANNUAL FINANCIAL INFORMATION.

Subpart 1. **Filing report.** Every year, a facility shall file a report of annual financial information as required by part 4650.0110 with the system within 120 days after the close of that facility's full accounting period. The cost report of the facility filed under the requirements of the United States Social Security Act, title XVIII, Code of Federal Regulations, title 20, section 405.406(b), may be filed separately from the other requirements for the report of annual financial information, provided:

A. It is filed no later than the time it is required to be filed with the Medicare Fiscal Intermediary as identified according to Code of Federal Regulations, title 20, section 405.651, et. seq. The facility shall inform the system of this date when filing other information required by this report.

B. The report of annual financial information is considered incomplete until the receipt of the unaudited cost report, but the facility is not considered in violation of rules until the date required by the Medicare fiscal intermediary for the submission of the unaudited Medicare cost report.

C. The audited Medicare cost report is submitted as soon as possible to substitute for the unaudited Medicare cost report. The submission of an audited Medicare cost report shall not affect the official filing date of a report of annual financial information.

Subp. 2. **Failure to file.** Any facility which fails to file the annual financial information report, and which has not requested an extension of time under part 4650.0140 to file that report, is in violation of parts 4650.0102 to 4650.0176. The system shall notify the commissioner, the appropriate health systems agency, and professional standards review organization to this effect.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

### 4650.0134 FILING OF REPORT OF RATE REVENUE AND EXPENSE.

Subpart 1. **Filing report.** Each year, a facility shall file a report of rate revenue and expense up to 60 days before the beginning of any accounting period of the facility. No change in rates may be made until 60 days have elapsed from the date of filing.

Subp. 2. **Failure to file.** Any facility which fails to file a report of rate revenue and expense, and which has not requested an extension of time under part 4650.0140 to file that report, is in violation of parts 4650.0102 to 4650.0176. The

system shall notify the commissioner of health, the appropriate health systems agency, and professional standards review organization to this effect.

A facility which fails to file a report of rate revenue and expense, and which has requested an extension of time under part 4650.0140 to file that report, may be charged an additional late fee as authorized by part 4650.0172. A facility which fails to file a report of rate revenue and expense, and which has not requested an extension of time under part 4650.0140 to file that report, shall not amend or modify its rates until 60 days after it files the report with the system.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0136 FILING OF INTERIM INCREASE REPORTS.**

A facility shall file an interim increase report if:

A. amendments or modifications to its aggregate rates are to become effective after the first day and before the end of the last day of the budget year; and

B. these amendments or modifications were not included in the report of rate revenue and expense then on file with the system.

The interim increase report must be filed 60 days before the effective date of the amendments or modifications.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0138 FILING OF REPORTS IN MULTIFACILITY CORPORATIONS AND OTHER ORGANIZATIONS OPERATING MORE THAN ONE FACILITY.**

The system requires the filing of all reports for each individually licensed acute care hospital and each individually licensed freestanding outpatient surgical center, as provided by parts 4650.0108 to 4650.0114. A multifacility corporation or organization operating more than one facility may act as the organization which reports for the facility to the system. This organization shall provide all information separately for each facility it operates. The organization which reports for the facility shall also provide with this information a statement detailing the financial relationship between each facility it operates and the organization, as required by part 4650.0110, for the annual financial information report.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0140 FILING OF REPORTS; EXTENSIONS.**

If a facility shows reasonable cause, the system may extend any period of time established for the submittal of a report or other information, or any period of time established for performance of another act permitted or prescribed by parts 4650.0102 to 4650.0176, for an additional and specified period of time.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

## REVIEW OF REPORTS

**4650.0150 COMPLETENESS.**

Subpart 1. **Review by system.** The system shall review each report required by parts 4650.0102 to 4650.0176 in order to ascertain that the report is complete. A report is filed when the system has ascertained that the report is complete. "Complete" means that the report contains adequate data for the system to begin its review in a form determined to be acceptable by the system according to parts 4650.0110 to 4650.0114.

Subp. 2. **Timely reply that report is incomplete.** If the system has not responded to the facility within ten working days after receiving a report, the report is complete and filed the first day the system received the report. The system may stipulate any additional time it may need to ascertain a report's completeness in which case the ten-working-day period does not apply. The stipulated additional time must not exceed 30 days after the day the system first receives a report. If a report is not found to be incomplete during the additional period, it shall be deemed to be complete and filed as of the day the system first received the report.

Subp. 3. **Incomplete report.** A report determined by the system to be incomplete must be returned immediately by the system to the facility with a statement describing the report's deficiencies. The facility shall resubmit an amended report to the system. Such a return and resubmittal shall be recorded in that facility's file as maintained by the system. If the resubmitted report is determined to be complete by the system, then it shall be deemed to be filed on the date the resubmitted report is received by the system.

Subp. 4. **Reports filed prior to October 29, 1984.** Reports filed with the system by facilities before October 29, 1984, shall be deemed to be temporarily complete. Subsequent to October 29, 1984, the system may require facilities to amend these reports to conform with parts 4650.0102 to 4650.0176.

Subp. 5. **Amending rules.** If a facility discovers any error in its statements or calculations in any of its submitted reports ascertained by the system to be complete, it shall inform the system of the error and submit an amendment to a report. In the case of an interim increase report or a rate revenue and expense report, the submittal of an amended report by a facility to the system shall not affect the date of filing or the 60-day period required, provided the facility informs the system of any errors before the system publishes the facility's financial information. An amended rate revenue and expense report or interim increase report not meeting the conditions established by this part must be refiled as if it were a new report.

Subp. 6. **Error in reports.** If the system discovers a significant error in the statements or calculations in a report filed with it, it may require the facility to amend and resubmit the report by a date determined by the system to be reasonable. The initial filing date is not affected if the facility resubmits the report by the determined date. If the facility fails to resubmit the amended report by that date, the date of filing shall be the date the system receives the resubmittal.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0152 REVIEW OF RATE REVENUE AND EXPENSE REPORTS AND INTERIM INCREASE REPORTS.**

Reports shall be reviewed on a basis of the rate and cost history of each facility on an institutional and a service center basis. Statistical and financial information available for a facility as a whole institution may be compared with the same type of information for other peer facilities which share common characteristics. In instances where service centers among facilities sharing common characteristics themselves share common characteristics, facilities may be compared on a service center basis. Common characteristics may include:

A. similarity in available number of beds and related occupancy rates;

B. similarity in composition of areas of patient origin;

C. similarity in composition of patient services;

D. the status of a facility as a teaching or nonteaching institution;

E. similarity in size and composition of full-time-equivalent staff of the facility and ratios of that staff to patient admissions; and

F. other data determined by the system to be appropriate which may be available pursuant to annual licensing report requirements as established pursuant to part 4640.1300, subpart 1.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0154 APPROVAL FOR OPERATION OF SYSTEM.**

The commissioner of health may approve the operation of the system by any voluntary, nonprofit reporting organization. An organization desiring this approval may apply for approval by the procedure in parts 4650.0156 to 4650.0164.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0156 OPEN APPLICATION PERIOD.**

A voluntary, nonprofit reporting organization may apply for approval of its reporting and review procedures after January 1 and before March 31 of a fiscal year, or by January 29, 1985, for operation of the Minnesota health care cost reporting system during the next subsequent fiscal year.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0158 CONTENTS OF APPLICATION.**

An application for approval shall include:

A. a detailed statement of the type of reports and administrative procedures proposed by the applicant which shall demonstrate that, in all instances, the reports and procedures are substantially equivalent to those established by the system, pursuant to parts 4650.0108 to 4650.0114, and 4650.0130 to 4650.0152;

B. a statement that all reports determined to be complete and information filed with the applicant from its participating facilities will be available for inspection by the commissioner of health and the public within five working days after completeness of reports is proposed to be determined;

C. a proposed enrollment period for facilities which must not extend beyond March 31 of any fiscal year, or beyond January 29, 1985, in the first instance, for any eligible facility that wishes to participate in the proposed program of the applicant for the next three subsequent fiscal years;

D. proposed criteria whereby the applicant may judge whether a facility is eligible for participation in its proposed program; and

E. any additional statements or information which is necessary to ensure that the proposed reporting and review procedures of the applicant are substantially equivalent to all the rules established for the system, pursuant to parts 4650.0108 to 4650.0114, and 4650.0130 to 4650.0152.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0160 REVIEW OF APPLICATION.**

Subpart 1. **Commissioner's decision.** Within 45 calendar days after receiving an application for approval from a voluntary, nonprofit reporting organization, the commissioner of health shall issue a decision that the procedures for reporting and review proposed by the applicant are approved or disapproved. Approval by the commissioner is effective immediately.

Subp. 2. **Disapproval.** The commissioner of health may disapprove any application on demonstration that the reporting and review procedures of any voluntary, nonprofit reporting organization are not substantially equivalent to those established by the commissioner.

Subp. 3. **Reapplication.** An organization whose application has been disapproved by the commissioner of health may submit a new or amended application to the commissioner within 15 calendar days after disapproval of the initial

application. An organization may only reapply for approval on one occasion during any fiscal year.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0162 ANNUAL REVIEW OF APPLICANT.**

Subpart 1. **Annual review statement.** By March 31 of each year, any voluntary, nonprofit reporting organization whose reporting and review procedures have been approved by the commissioner of health for the fiscal year then in progress which desires to continue operation of the system shall submit an annual review statement of its reporting and review procedures. The annual review statement must include: attestation by the applicant that its practice has not been amended or modified contrary to the initially approved application; or details of any amendments or modifications to the initially approved application and justifications for them.

Subp. 2. **Additional information.** The commissioner of health may require additional information from the applicant supporting that the applicant's reports and procedures are substantially equivalent to those established for the system.

Subp. 3. **Decision on renewal.** Forty-five days from the receipt of the annual review statement, the commissioner of health shall issue a decision that the applicant has renewed approval or that the applicant has been denied renewed approval. Renewed approval is immediately effective.

Subp. 4. **Denial of renewed approval.** The commissioner of health may deny renewed approval on the demonstration that the reporting and review procedures of any applicant are no longer substantially equivalent to those established for the system.

Subp. 5. **Reapplication.** An applicant whose renewed approval has been denied by the commissioner of health may submit a new or an amended annual review statement to the commissioner within 15 calendar days after denial of the initial statement. An applicant may reapply only once during the fiscal year.

Subp. 6. **Review for subsequent fiscal years.** A facility enrolled with an applicant whose renewed approval has been denied and which has not enrolled with any other applicant whose reporting and review procedures have been approved by the commissioner of health becomes subject to the system as operated by the commissioner for the next three subsequent fiscal years.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0164 REVOCATION OF APPROVAL.**

The commissioner of health may revoke approval of any applicant's reporting and review procedures at any time upon demonstration that the reporting and review procedures of that organization are no longer substantially equivalent to those required by the system.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0166 FEES.**

Facilities whose rates are reviewed by the commissioner of health as distinct from a voluntary, nonprofit reporting organization shall submit filing fees with rate revenue and expense reports and interim increase reports which are submitted to the commissioner. These fees are based on the cost of reviews and the number of beds licensed as acute care beds in a facility, pursuant to Minnesota Statutes, sections 144.50 to 144.58.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0168 RATE REVENUE AND EXPENSE REPORT FEE.**

Whenever a facility submits a rate revenue and expense report to the commissioner of health as distinct from a voluntary, nonprofit reporting organization, it shall accompany this report with a filing fee based upon the following schedules if the report is timely:

A. If the facility's gross revenue is under $2,500,000, the filing fee is 0.0005 times gross revenue or $200 (whichever is less) to a maximum of $800.

B. If the facility's gross revenue is at least $2,500,000 but not more than $19,999,999, the filing fee is 0.004 times gross revenue to a maximum of $5,500.

C. If the facility's gross revenue is $20,000,000 or more, the filing fee is 0.003 times gross revenue to a maximum of $7,500.

The schedules shall be adjusted annually for inflation.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0170 INTERIM INCREASE REPORT FEE.**

Whenever a facility submits an interim increase report to the commissioner of health as distinct from the voluntary, nonprofit reporting organization, it shall accompany this report with a filing fee. This fee shall be one-half of the rate revenue and expense report fee, as established by part 4650.0168, provided the report is timely.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0172 TIMELY REPORT.**

Subpart 1. **Late fee schedule.** "Timely" means that each report has been submitted within the time prescribed by part 4650.0134, subpart 1 or 4650.0136, subpart 1, as appropriate; that an extension of these reporting times, as permitted by part 4650.0140, has not been necessary; and that the report has been determined to be complete under part 4650.0150. If a report does not meet these standards, the commissioner may require the submission of an additional late fee according to the following late fee schedule.

Subp. 2. **Late report due to submission after reporting times.** A report submitted after the reporting times established by part 4650.0134, subpart 1 or 4650.0136, subpart 1, as appropriate, for which an extension in time has been permitted, pursuant to part 4650.0140, is liable for a late fee in addition to the filing fee established by part 4650.0168 or 4650.0170, as appropriate. This late fee is ten percent of the filing fee established by part 4650.0168 or 4650.0170, and as appropriate for that facility.

Subp. 3. **Late report due to incomplete report.** A report submitted by a facility which is determined not to be complete, under part 4650.0150, is liable for a late fee for each resubmittal under part 4650.0150. This late fee for each occasion of resubmittal is five percent of the filing fee paid on submittal of the initial report to the commissioner of health by the facility as established by part 4650.0168 or 4650.0170.

Subp. 4. **Reports not filed.** Reports not submitted, or submitted after the reporting times established by part 4650.0134, subpart 1, or 4650.0136, subpart 1, as appropriate, without an extension under part 4650.0140, are liable for the cost of a full audit by an independent public accountant, as necessary for the completion of the report and for the filing fee established by part 4650.0168 or 4650.0170, as appropriate.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0174 SUSPENSION OF FEES.**

The commissioner of health may suspend all or any portion of the filing fees and late fees if a facility shows cause. Cause may consider such factors as:

A. the inability of a facility to pay the fees without directly affecting the rates;

B. the occurrence of any emergency financial condition of a facility, including natural disasters or difficulties associated with completion of reports related to sickness or other absences of related facility employees or other administrative complications resulting in delay in the completion of reports; and

C. other factors which relate to the economic or administrative condition of a facility.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0176 OFFICIAL OFFICES.**

For purposes of parts 4650.0102 to 4650.0176, the official office of the commissioner of health is: Minnesota Department of Health, 717 Delaware Street Southeast, Minneapolis, Minnesota 55440.

**Statutory Authority:** *MS s 144.703*

**History:** *L 1984 c 534 s 11; 9 SR 834*

**4650.0200** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.0300** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.0400** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.0500** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.0600** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.0700** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.0800** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.0900** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.1000** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.1100** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.1200** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.1300** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.1400** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.1500** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.1600** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.1700** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.1800** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.1900** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.2000** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.2100** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.2200** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.2300** [Repealed, L 1984 c 534 s 11; 9 SR 834]

**4650.2400** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.2500** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.2600** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.2700** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.2800** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.2900** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.3000** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.3100** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.3200** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.3300** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.3400** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.3500** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.3600** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.3700** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.3800** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.3900** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.4000** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.4100** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.4200** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.4300** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.4400** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.4500** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.4600** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.4700** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.4800** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.4900** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.5000** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.5100** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.5200** [Repealed, L 1984 c 534 s 11; 9 SR 834]
**4650.5300** [Repealed, L 1984 c 534 s 11; 9 SR 834]