

4040.3 Worksheet G-2, Parts I & II - Statement of Patient Revenues and Operating Expenses.-- This worksheet requires the reporting of total patient revenues for the entire facility and operating expenses for the entire facility. If cost report total revenues and total expenses differ from those on your filed financial statements, submit a reconciliation report with the cost report submission. If you have more than one hospital-based HHA and/or more than one outpatient rehabilitation provider, subscript the appropriate lines on Worksheet G-2, Part I, to report the revenue for each multiple based facility separately.

Part I - Patient Revenues--Enter total patient revenues associated with the appropriate cost centers on lines 1 through 9, 11 through 15, and 18 through 25.

Line 1--Hospital--Enter revenues generated by the hospital component of the complex. Obtain these amounts from your accounting books and/or records.

Line 2--Subprovider - IPF--Enter revenues generated by the IPF (also referred to as the IPF excluded unit) of the complex. Obtain this amount from your accounting books and/or records.

Line 3--Subprovider - IRF--Enter revenues generated by the IRF (also referred to as the IRF excluded unit) of the complex. Obtain this amount from your accounting books and/or records.

Line 4--Subprovider - Other--Enter revenues generated by components identified as subproviders of the complex that were not identified on lines 2 or 3. Subscript this line as necessary. Obtain these amounts from your accounting books and/or records.

Line 5--Swing-Bed SNF--Enter the swing-bed SNF revenue from your accounting books and/or records.

Line 6--Swing-Bed NF--Enter the swing-bed NF revenue from your accounting books and/or records.

Line 7--Skilled Nursing Facility--Enter the skilled nursing facility revenue from your accounting books and/or records.

Line 8--Nursing Facility--Enter the nursing facility revenue from your accounting books and/or records.

Line 9--Other Long Term Care-- Enter the revenue generated from other long term care subproviders from your accounting books and/or records. Subscript this line as necessary.

Line 10--Total General Inpatient Routine Care--Sum of lines 1 through 9.

Line 11--Intensive Care Unit--Enter the intensive care unit revenue from your accounting books and/or records.

Line 12--Coronary Care Unit--Enter the coronary care unit revenue from your accounting books and/or records.

Line 13--Burn Intensive Care Unit--Enter the burn intensive care unit revenue from your accounting books and/or records.

Line 14--Surgical Intensive Care Unit--Enter the surgical intensive care unit revenue from your accounting books and/or records.

Line 15--Other Special Care-- Enter all other intensive care unit revenue not identified on lines 11 through 14 from your accounting books and/or records. Subscript this line as necessary.

Line 16--Total Intensive Care Type Inpatient Hospital--Sum of lines 11 through 15.

Line 17--Total Inpatient Routine Care Services--Sum of lines 10 and 16.

Line 18--Ancillary Services--Enter in the appropriate column revenue from inpatient ancillary services and outpatient ancillary services from your accounting books and/or records.

Line 19--Outpatient Services--Enter in the appropriate column revenue from outpatient ancillary services from your accounting books and/or records.

Line 20--Rural Health Clinic (RHC)--Enter RHC revenue from your accounting books and/or records. Subscript this line to identify each rural health clinic separately.

Line 21--Federally Qualified Health Center (FQHC)--Enter FQHC revenue from your accounting books and/or records. Subscript this line to identify each FQHC separately.

Line 22--Home Health Agency--Enter HHA revenue from your accounting books and/or records. If there is more than one HHA, include the revenues for all HHAs on this line.

Line 23--Ambulance Services--Enter from your accounting books and/or records the revenue relative to the ambulance service cost reported on Worksheet A, line 95.

Line 24--Outpatient Rehabilitation Providers--Enter in column 2 only, the revenue generated from CMHC, CORF, outpatient therapy providers (OPTs, OOTs and OSPs), and any other outpatient rehabilitation providers. Subscript this line to identify each outpatient rehabilitation provider separately. Obtain this information from your accounting books and/or records.

Line 25--Ambulatory Surgical Center(s)--Enter from your accounting books and/or records the revenue relative to the ASC costs report on Worksheet A, lines 75, and 115.

Line 26--Hospice--Enter from your accounting books and/or records in the appropriate column, the revenue generated from hospice services rendered. If there is more than one hospice, include the revenues for all hospices on this line.

Line 27--Enter in the appropriate column all other revenues not identified on lines 18 through 26.

Line 28--Total Patient Revenues--Enter the sum of lines 17 through 27.

Column 3--For lines 1 through 28, enter the sum of columns 1 and 2, as applicable, in column 3.

Part II - Operating Expenses--Enter the expenses incurred that arise during the ordinary course of operating the hospital complex.

Line 29--Operating Expenses--This amount is transferred from Worksheet A, line 200, column 3.

Lines 30 through 35--Add (Specify)--Identify on these lines additional operating expenses not included in line 29.

Line 36--Total Additions--Enter on line 36, column 2, the sum of lines 30 through 35, column 1.

Lines 37 through 41--Deduct (specify)--Identify on these lines deductions from operating expenses not accounted for included in line 29.

Line 42--Total Deductions--Enter on line 42, column 2, the sum of lines 37 through 41, column 1.

Line 43--Total Operating Expenses--Enter on line 43, column 2, the result of line 29, column 2, plus line 36, column 2, less line 42, column 2.

4040.4 Worksheet G-3, Statement of Revenues and Expenses.--

This worksheet requires the reporting of total revenues for the entire facility and total operating expenses for the entire facility. If cost report total revenues and total expenses differ from those on your filed financial statements, submit a reconciliation report with the cost report submission.

Line 1--Total Patient Revenue--Transfer from Worksheet G-2, Part I, line 28, column 3.

Line 2--Less: Allowance and Discounts on Patient's Accounts--Enter on this line total patient revenues not received. This includes:

Provision for Bad Debts,
Contractual Adjustments,
Charity Discounts,
Teaching Allowances,
Policy Discounts,
Administrative Adjustments,
Implicit price concessions, and
Other Deductions from Revenue.

Line 3--Net Patient Revenues--Subtract line 2 from line 1.

Line 4--Less: Total Operating Expenses--Transfer from Worksheet G-2, Part II, line 43.

Line 5--Net Income from Service to Patients--Subtract line 4 from line 3.

Lines 6 through 23--Enter on the appropriate line 6 through 23 all other revenue not reported on line 1. Obtain these amounts from your accounting books and/or records.

Line 24--Other (Specify)--Enter from hospital books. Enter all other revenue not reported on lines 6 through 23. Obtain this from your accounting books and/or records. Subscript this line as necessary.

Line 24.50--COVID-19 PHE Funding--Enter the aggregate revenue received for COVID-19 public health emergency (PHE) funding including both provider relief fund (PRF) and Small Business Association Loan Forgiveness amounts.

Line 24.51 through 24.60--Other (specify) Funding--Enter any COVID-19 related funding not included on line 24.50 such as, but not limited to, payroll retention credits and state emergency relief funds.

Line 25--Total Other Income--Enter the sum of lines 6 through 24.

Line 26--Total--Enter the sum of lines 5 and 25.

Line 27--Other Expenses (Specify)--Enter all other expenses not reported on lines 6 through 24. Subscript this line as necessary.

Line 28--Total Other Expenses--Enter the sum of line 27 and subscripts.

Line 29--Net Income (or Loss) for the Period--Enter the result of line 26 minus line 28.