

3640. FINANCIAL STATEMENTS - WORKSHEETS G, G-1, G-2, and G-3

Prepare these worksheets from your accounting books and records.

Complete all worksheets in the "G" series. Complete Worksheets G and G-1 if you maintain fund-type accounting records. If you do not maintain fund-type accounting records, complete the general fund columns only. Cost reports received with incomplete G worksheets are returned to you for completion. If you do not follow this procedure, you are considered as having failed to file a cost report.

If the lines on the worksheets are not sufficient, use lines 5, 9, 35, and 41, as appropriate, to report the sum of account balances and adjustments. Maintain supporting documentation or subscript the appropriate lines.

If you have more than one hospital-based HHA, and outpatient rehabilitation providers, subscript the appropriate lines on Worksheet G-2, Part I, to report the revenue for each multiple based facility separately.

Enter accumulated depreciation as a negative amount.