

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.