

4140.4 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 statement, submit a reconciliation report with the cost report submission.

Line 1.--Total Patient Revenue--Transfer from Worksheet G-2, Part I, line 14, 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,
Policy Discounts,
Administrative Adjustments, 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 15.

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

Lines 6 through 23.--Enter on the appropriate lines 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 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 Public Health Emergency (PHE) Funding--Enter the aggregate revenue received for COVID-19 PHE funding including both provider relief fund (PRF) and Small Business Association Loan Forgiveness amounts.

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

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

Line 27.--Other Expenses (Specify)--Enter all other expenses not reported on lines 6 through 25.

Line 30.--Total Other Expenses--Enter the sum of lines 27 through 29, including subscripts.

Line 31.--Net Income (or Loss) for the Period--Enter the result of line 26 minus line 30.