

4908.30 WORKSHEET G-2 - STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

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

Prepare this worksheet from your accounting books and records.

4908.31 Part I - Patient Revenues.

Enter total patient revenues, reduced by adjustments and rebates, by payer source and provider payment and delivery system (i.e., FFS and/or managed care) associated with the appropriate cost centers on lines 1 through 3, and lines 5 through 9 for the SNF or SNF healthcare complex.

Column Definitions

Inpatient Services.--This definition applies to columns 1, 2, 3, and 7. The patient must demonstrate signs and/or symptoms severe enough to warrant the need for medical care and must receive services of such intensity that they can be furnished safely and effectively only upon admission to a SNF with a doctor's order.

Outpatient Services.--This definition applies to columns 4, 5, 6 and 7. The patient receives medical care under a doctor's order that does not require admission to a SNF or the beneficiary has exhausted their Medicare Part A coverage.

Medicare FFS.--Include Medicare FFS payments based upon reasonable cost principles for covered services made directly to the provider by the program.

Medicare HMO.--Include Medicare managed care payments based upon capitated arrangements for covered services made by a plan to the provider for each person covered by Medicare advantage.

Medicaid.--Include Medicaid FFS payments based upon reasonable cost principles for covered services made directly to the provider by Medicaid.

Medicaid HMO.--Include Medicaid managed care payments based upon capitated arrangements for covered services made by a plan to the provider for each person covered by a Medicaid HMO.

Other.--Include all other third party payer payment amounts for covered services paid by a commercial insurer or private paying individual.

Line 1 - Skilled Nursing Facility.--For each column 1 through 10, enter the SNF revenue from your accounting books and/or records. In column 11, enter the sum of columns 1 through 10.

Line 2 - Nursing Facility.--For each column 1 through 10, enter the NF revenue from your accounting books and/or records. In column 11, enter the sum of columns 1 through 10.

Line 3 - ICF/IID.--For each column 1 through 10, enter the ICF/IID revenue from your accounting books and/or records. In column 11, enter the sum of columns 1 through 10.

Line 4 - Total General Inpatient Care.--For each column 1 through 10, enter the sum of lines 1 through 3. In column 11, enter the sum of columns 1 through 10.

Line 5 - Ancillary Services.--For each column 1 through 10, enter the revenue from inpatient ancillary services and outpatient ancillary services from your accounting books and/or records. In column 11, enter the sum of columns 1 through 10.

Line 6 - Home Health Agency.--For each column 1 through 10, enter SNF-based HHA revenue from your accounting books and/or records. If the complex includes more than one SNF-based HHA, include the revenues for all SNF-based HHAs on this line. In column 11, enter the sum of columns 1 through 10.

Line 7 - Ambulance.--For each column 1 through 10, enter from your accounting books and/or records the revenue for the ambulance service cost reported on Worksheet A, line 71. In column 11, enter the sum of columns 1 through 10.

Line 8 - Hospice.--For each column 1 through 10, enter from your accounting books and/or records, the revenue generated from hospice services rendered. In column 11, enter the sum of columns 1 through 10.

Line 9 - All other revenues.--For each column 1 through 10, enter from your accounting books and/or records, the revenue not reported on lines 1 through 8. In column 11, enter the sum of columns 1 through 10.

Line 10 - Total Patient Revenues.--For each column, enter the sum of lines 4 through 9.

4908.32 Part II - Operating Expenses.

Enter the expenses incurred that arise during the ordinary course of operating the SNF or SNF healthcare complex.

Line 11 - Operating Expenses.--Transfer the amount from Worksheet A, line 100, column 9.

Line 12 - Add (Specify).--Identify additional operating expenses not included on line 11. Subscript each addition.

Line 13 - Total Additions.--Enter the sum of line 12 and its subscripts.

Line 14 - Deduct (specify).--Identify deductions from operating expenses not included in line 11. Subscript each addition.

Line 15 - Total Deductions.--Enter the sum of line 14 and its subscripts.

Line 16 - Total Operating Expenses.--Enter the sum of line 11 plus line 13 minus line 15.