

4908.40 WORKSHEET G-3 - STATEMENT OF REVENUES AND EXPENSES

This worksheet requires the reporting of total revenues for the entire SNF and total operating expenses for the entire SNF. 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 10, column 11.

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 16.

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 Miscellaneous Revenue (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 25.--PHE Funding--Enter the aggregate revenue received for PHE funding.

Line 26. Total Other Income--Enter the sum of lines 6 through 25.

Line 27.--Total Income--Enter the sum of lines 5 plus line 26.

Line 28.--Other Expenses (Specify)--Enter all other expenses not reported on lines 6 through 26.

Line 31.--Total Other Expenses--Enter the sum of lines 28 through 30, including subscripts.

Line 32.--Net Income (or Loss) for the Period--Enter the result of line 27 minus line 31.