

## CBM-5

### STATEMENT OF REVENUE AND EXPENSES

#### INSTRUCTIONS

Data must be provided for two fiscal years – projected actual and budget. For the **projected actual** fiscal year, provide data based on actual year to date plus data projected for the remaining months of the fiscal year.

#### Column A Total -

Lines 1 – 14 Enter all data required by utilizing the hospital records.

Line 3 Enter total amount of Uncollectible Accounts.

Line 4 Enter total amount of charity care for all payors.

Line 6 Enter total Operating Expenses. The amount on this line should be the total operating expenses, but **DO NOT** include Uncollectible Accounts (bad debts) at the charge level and Federal and State income tax.

**NOTE: Collections for Uncollectible Accounts previously written off should be netted against the Uncollectible Accounts.**

**NOTE: Total operating expenses on Line 6 must equal CBM-4 - Line 3.**

Line 12 Extraordinary items, if any, are to be recorded on this line. Extraordinary items must meet the criteria in generally accepted accounting principles. **A full explanation describing the nature of the extraordinary item must be attached.**

**Column B- Medicare; Column C – Medicaid; Column D – PEIA; Column E – Other Governmental and Columns F and G – Non-governmental (Inpatient and Outpatient) -**

- Line 1 Calculate and enter total Gross Patient Revenue for each payor group.
- Line 2 Calculate Contractual Allowances associated with each payor group.
- Line 3 Enter amount of Uncollectible Accounts associated with each payor group if applicable.
- Line 4 Enter total amount of charity care for each payor group, if applicable.
- Line 5 Enter the total amount of reimbursement received (and receivable) from each payor group.
- Line 6 Calculate Operating Expenses associated with each payor group. Operating Expenses must be calculated as a percent of each payor groups Gross Patient Revenue to Total Revenue.

**NOTE: Collections for Uncollectible Accounts previously written off should be netted against the Uncollectible Accounts.**

- Line 7 Calculate Income from Patients: Net Patient Revenue **less** Operating Expenses for each payor group.

**NOTE: Disproportionate Share Revenues, if applicable, are to be entered in the space provided on the form and also netted against Medicaid Contractual Allowances.**

***Important***

**DO NOT include unrealized gains and/or losses in the EROE. See Financial Disclosure Policy Statement 97-4, dated July 30, 1997 and clarification memo dated October 17, 2002 for further information.**