

LINE
NO.

DESCRIPTION OF REVENUES

ROUTINE SERVICES

10. Room and Board. The gross charges made to residents for room, board and routine nursing services, and normally expressed as a daily or monthly rate.

ANCILLARY SERVICES

11. Physician Services. Revenues from direct patient care provided by physicians either employed or contracted by the facility.
12. Physical Therapy. Revenues or gross charges associated with services performed by a registered physical therapist or under their supervision. Services include the evaluation of the resident's level of function and treatment to relieve pain, restore function and maintain performance, using a physical means such as exercise, heat, water and electricity.
13. Occupational Therapy. Revenues or gross charges associated with services performed by an occupational therapist or under their supervision. Services include evaluating the resident's level of function, under the assistance of the attending physician and treatment using creative and self-care activities.
14. Pharmacy. Revenues or gross charges associated with drugs and pharmaceuticals (legend) prescribed by the attending physician, which may be furnished to residents by either the facility's pharmacy or an outside pharmacy.
15. Medical Supplies. Revenues or gross charges associated with medical and surgical supplies that are identifiable charges to the resident. All charges reported on this line would be for allowable items, therefore, the only actual revenue received would be from non-Medicaid residents.
16. Speech and Hearing. Revenues or gross charges associated with services provided by a registered speech therapist. This would include evaluating the patient and providing rehabilitation services.
17. Laboratory and X-Ray. Revenues or gross charges associated with lab services and/or radiological services.
18. Inhalation Therapy. Revenues or gross charges associated with services performed by an inhalation therapist or under their supervision. Services including providing inhalation of medications with the aid of special appliances and compressed gases for the purpose of correcting respiratory disease or alleviating respiratory symptoms. The charges for oxygen are included.
19. Equipment Rental. Revenues or gross charges to residents for equipment usage. Charges would be for covered cost items, therefore the only actual revenue received would be from non-Medicaid residents.

20. Nutritional Therapy/PEN Supplies. Revenues or gross charges associated with providing tube feeding, incontinence care, etc. These charges are usually billed through a carrier for Medicare Part B.
21. Other. Revenues or gross charges for other ancillary type items or services. This could include recreational therapy, music therapy, etc. and should be itemized on Schedule A-1.
22. Subtotal. Total for ancillary revenues or charges.

OTHER REVENUE

23. Meals Sold. Revenues from meals sold to non-residents, i.e., employees, guests, etc.
24. Telephone. Revenue earned from charges for telephone services.
25. Purchase Discount. Cash or quantity discounts earned on purchases. The offset should be made to the related expense line item.
26. Room Reservation. Revenues derived from charges to residents for reserving residents' room while the residents are away from the facility. This includes allowable therapeutic home leave days for Medicaid residents, other home leave days, hospital leave, etc.
27. Barber and Beauty Shop. Revenue derived from beauty and barber services to residents and others.
28. Personal Services. Revenue derived from the sale of personal items to residents.
29. Activity Income. Revenue from educational and/or recreational programs for residents. This includes revenue from Craft sales, Bake sales, etc.
30. Donated Services. Donated services that normally would be purchased and should be reported at fair market value at the time of donation. This amount is offset to the appropriate expenditure line item on Schedule B on which the donation is reported.
31. Donated Commodities. Donated medicines, linens, food, office supplies and other materials that normally would be purchased by a nursing facility and should be reported at fair market value at the time of donation. This amount is offset to the appropriate expenditure line item on Schedule B on which the donation is reported.
32. Gifts. Cash contributions, grants, endowments or subsidies received from individuals, voluntary Agencies, foundations, governmental agencies, estates or similar groups.
33. Rental Income. Revenue derived from rental of equipment, building, floor space or land to an outside firm or individual.
34. Interest Income. Interest earned on funds such as savings, NOW accounts, certificates of deposit, money markets, etc.

35. Tax Revenues. Revenues received from tax levies. Amounts should be identified on Schedule A-1 for breakdown between bond retirement and operating tax levy revenues.
36. Personal Laundry. Revenue derived from laundry services provided to residents for personal items. Personal laundry is a covered cost; therefore, this revenue is only from non-Medicaid residents.
37. Other. Miscellaneous revenue items that are not appropriately classified in any of the above listed revenue accounts should be reported on this line. This would include such items as vending, scrap sale, cable TV, Gain on sale of an asset. These revenues should be itemized on Schedule A-1.
38. Subtotal. Total for other revenues.
39. Gross Revenues. The total for routine, ancillary and other revenues.

DEDUCTIONS FROM REVENUES

40. Charity Services. Offset to gross billed charges to reduce to actual collected amounts. This line would be used for free services provided to specific types of residents, i.e., Hill Burton Funds, funds from religious organizations for members, etc.
41. Contractual Allowance. An adjustment to reduce gross charges to actual collected amounts. This includes the difference in the charges to Title XIX and Title XVIII residents and the actual amounts paid. Also, the write offs of charges to Title XIX residents for covered ancillary items.
42. Provision for Bad Debts. The expense for bad debts should be reported on this line.
43. Other. Miscellaneous adjustments to charges such as life care adjustments are reported on this line.
44. Subtotal. Total for deductions from revenues.
45. Net Revenues. Total gross revenues less deductions from revenues.