

## Definitions

|                     | <b>Hospital Inpatient Revenues</b>  | <b>Hospital Outpatient Revenues</b>  |
|---------------------|---|--|
| <b>High Level</b>   | Revenues from general inpatient routine care services for hospital, subprovider, intensive care unit, coronary care unit, burn intensive care unit, surgical intensive care unit, and inpatient related ancillary services less the in-patient portion of contractual allowances and discounts, and less the inpatient portion of bad debt expense.   | Revenues from outpatient services and the inpatient portion of ancillary services less the outpatient portion of contractual allowances and discounts, and less the outpatient portion of bad debt expense.  |
| <b>Detail Level</b> | <p>The amounts that tie to the hospital's most recently audited income statement , as of January 1, 2010, that correspond to the following data as designated on form CMS 2552-96 Medicare Cost Report as required by 42 CFR413.20 and 42 CFR 413.24. Where there is no form CMS 2552-96 designation, the amount will tie to the most recently audited income statement.</p> <p>Worksheet G-2, column 1, lines 1, 2, 10, 11, 12, 13,14</p> <ul style="list-style-type: none"> <li>• <i>Plus</i><br/>Worksheet G-2, column 1, line 17 (ancillary services) multiplied by <b>Z</b>, the percentage applicable to hospital inpatient services</li> <li>• <i>Minus</i><br/>Worksheet G-3, column 1, line 2 (contractual allowance and discounts) multiplied by <b>X</b>, the percentage applicable to hospital inpatient services.</li> <li>• <i>Minus</i><br/>The Inpatient portion of bad debt expense which ties to the above-mentioned audited income statement.</li> </ul> <p>Where <b>Z</b> = an estimated percentage of the hospital inpatient portion of ancillary services.<br/>Worksheet D-4 (Hospital, Title XIII), column 2, line 101 divided by the total of<br/>Worksheet D-4 (Hospital, Title XIII), column 2, line 101 plus<br/>Worksheet D-4 (SNF, Title XIII), column 2, line 101.</p> <p>Where <b>X</b> = the hospital inpatient portion of total patient revenues:<br/>The total of Worksheet G-2, column 1, lines 1, 2, 10, 11, 12, 13, 14, and portion of line 17 as computed above, divided by Worksheet G-3, line 1</p> | <p>The amounts that tie to the hospital's most recently audited income statement , as of January 1, 2010, that correspond to the following data as designated on form CMS 2552-96 Medicare Cost Report as required by 42 CFR413.20 and 42 CFR 413.24. Where there is no form CMS 2552-96 designation, the amount will tie to the most recently audited income statement.</p> <p>Worksheet G-2, column 2, lines 17 and 18</p> <ul style="list-style-type: none"> <li>• <i>Minus</i><br/>Worksheet G-3, column 1, line 2 (contractual allowance and discounts) multiplied by <b>Y</b>, the percentage applicable to hospital outpatient services.</li> <li>• <i>Minus</i><br/>The outpatient portion of bad debt expense which ties to the above-mentioned audited income statement.</li> </ul> <p>Where <b>Y</b> = the outpatient portion of total patient revenues:<br/>The total of Worksheet G-2, column 2, lines 17 and 18.<br/>divided by Worksheet G-3, line 1.</p> |

