



Mining and Metallurgy Volume 3, No. 190

By Medicare Payment Advisory Commission

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Excerpt: . . . white report 6 2004 c 5 19 04 2: 19 PM Page 10 Completeness of cost report data Schedule G is missing some key variables needed for calculating measures of total financial performance such as interest expenses, depreciation expenses, and capital expenditures. These variables were reported on a schedule that is no longer required. Because users of this information have requested its return, CMS has indicated to us that they may resume requiring this schedule. Schedule G was designed more than 20 years ago and is not consistent with the format and content of p r o v i d e r s audited financial statements for several reasons: It does not fully comport with the current generally accepted accounting principles (GAAP) that audited financial statements follow. It fails to clearly separate other operating revenues from nonoperating revenues, which can lead to inaccurate construction of operating margins. Operating and nonoperating expenses are not consistently...



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