**HUD 92422-OHF**

**FINANCIAL AND STATISTICAL DATA FOR HUD REPORTING**

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| **LOCATION** | **CURRENT TEXT** | **REVISED TEXT** |
| Tab - Definitions: Row 7 - Allowances for Contractual Deductions and Bad Debt | N/A | New definition added: Follow FASB/GASB guidance as appropriate for the classification of Contractual Deductions and Bad Debt. |
| Tab – Account Groupings: Row 75 – Deferred Financing Cost (FASB) | Removed from “Limited Use Assets” | Added to Long-Term Debt & Leases |
| Tab – Account Groupings: Row 50 – Right of Use (Leased) Assets | N/A | New item added to “Net PPE” account |
| Tab – Account Groupings: Temporarily Restricted Net Assets |  Temporarily restricted | Removed |
| Tab – Account Groupings: Row 91 - Net Assets with Donor Restriction | RestrictedPermanently Restricted, held by related organizationPermanently Restricted Net Assets | Donor Restricted Net AssetsFollow FASB as appropriate |
| Tab – Quarterly Reporting Only: Row 194 | (1) Bad Debt Expense is recorded as a separate line item, not as a component of net patient revenue. | (1) Bad Debt Expense may be recorded as a separate line item, depending on FASB/GASB reporting standards. |
| Tab – Monthly Reporting – 1st Qtr | (1) Bad Debt Expense is recorded as a separate line item, not as a component of net patient revenue. | (1) Bad Debt Expense may be recorded as a separate line item, depending on FASB/GASB reporting standards. |
| Tab – Monthly Reporting – 2nd Qtr | (1) Bad Debt Expense is recorded as a separate line item, not as a component of net patient revenue. | (1) Bad Debt Expense may be recorded as a separate line item, depending on FASB/GASB reporting standards. |
| Tab – Monthly Reporting – 3rd Qtr | (1) Bad Debt Expense is recorded as a separate line item, not as a component of net patient revenue. | (1) Bad Debt Expense may be recorded as a separate line item, depending on FASB/GASB reporting standards. |
| Tab – Monthly Reporting – 4th Qtr | (1) Bad Debt Expense is recorded as a separate line item, not as a component of net patient revenue. | (1) Bad Debt Expense may be recorded as a separate line item, depending on FASB/GASB reporting standards. |
| Tabs – Quarterly and Monthly Reporting Tabs: Row 232 | Edit check had an existing error in formula. | Corrected error in formula for Line 232 edit check, prior-to-current year net asset test. |