

HUD 92422-OHF
FINANCIAL AND STATISTICAL DATA FOR HUD REPORTING

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	Restricted Permanently Restricted, held by related organization Permanently Restricted Net Assets	Donor Restricted Net Assets Follow 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 – 1 st 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 – 2 nd 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 – 3 rd 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 – 4 th 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.