

Hospital Financial Report Definitions

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Assets

State Field ID	Field	Definition
Current Assets		
12102	Cash	This is actual currency that's available for use. Cash equivalents are short-term investments that will mature, or become cash, within no more than three months.
12103	Marketable Securities	Investments in common stock, preferred stock, corporate bonds, or government bonds that can be readily sold on a stock or bond exchange. These investments are reported as a current asset if the investor's intention is to sell the securities within one year.
12104	Inventory	A complete list of items such as property, goods in stock, or the contents of a building.
12105	Prepaid Expenses	Costs such as rent, interest, insurance premium, etc., that are paid in advance of actually incurring them and (as opposed to deferred charges) are regularly recurring the normal course of a firm's business.
12106	Due from Affiliated Organizations	A subsidiary or subordinate organization that is affiliated with another organization
12107	Other Current Assets	The value of all non-cash assets for the next year. Examples include accounts receivable and prepaid expenses.
12108	Total Current Assets	The sum of a company's total cash, accounts receivable, inventory, deposits paid, and prepaid expenses.

Patients' Accounts Receivable

12110	Gross Accounts Receivable (A)	Gross accounts receivable is the sum of accounts receivable as recorded on the balance sheet. Gross accounts receivable minus allowance for bad debt is equal to net accounts receivable, or the actual value of the business's accounts receivable as determined through its estimates.
12111	All Allowances (B)	Allowance for doubtful accounts, also called the allowance for uncollectible accounts, is a contra asset account that records an estimate of the accounts receivable that will not be collected.
12112	Net Receivables (A-B)	Net receivables is the total money owed to a company by its customers minus the money owed that will likely never be paid

Total Current Assets and Patients' Accounts Receivable

12108	Total Current Assets and Patients' Accounts Receivable	The sum of a company's total cash, accounts receivable, inventory, deposits paid, and prepaid expenses.
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Assets

State Field ID	Field	Definition
Equipment		
12501	Equipment (E)	Tangible property (other than land or buildings) that is used in the operations of a business.
12502	Accumulated Depreciation (F)	Total depreciation on a tangible asset accumulated up to a specified date. This amount is subtracted from the original cost or valuation of the asset to arrive at its book value. Accumulated depreciation amount represents only the expired value of an asset; it is neither cash nor any other type of asset that can be used to buy another asset.
12503	Net Equipment (E-F)	The amount remaining after certain adjustments have been made for debts, deductions or expenses. The proceeds from the sale of an investment minus the purchase price, including commissions and other expenses.

Leasehold Improvements

12601	Leasehold Improvements (G)	An improvement of a leased asset that increases the asset's value. The expense of a leasehold improvement is carried as an asset that declines in value over time as the value is depreciated over the life of the lease or the improvement.
12602	Accumulated Depreciation (H)	Total depreciation on a tangible asset accumulated up to a specified date. This amount is subtracted from the original cost or valuation of the asset to arrive at its book value. Accumulated depreciation amount represents only the expired value of an asset; it is neither cash nor any other type of asset that can be used to buy another asset.
12603	Net Leasehold Improvements (G - H)	The amount remaining after certain adjustments have been made for debts, deductions or expenses. The proceeds from the sale of an investment minus the purchase price, including commissions and other expenses.

Total Property, Facilities, and Equipment

12021	Total Property, Facilities, and Equipment	Property, plant and equipment (PP&E) is a company asset that is vital to business operations but cannot be easily liquidated, and depending on the nature of a company's business, the total value of PP&E can range from very low to extremely high compared to total assets.
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Intangible Assets

12701	Intangible Assets (I)	An asset that is not physical in nature. Corporate intellectual property, including items such as patents, trademarks, copyrights and business methodologies, are intangible assets, as are goodwill and brand recognition.
12702	Accumulated Amortization (J)	The total sum of amortization expense recorded for an intangible asset. In other words, it's the amount of costs that have been allocated to the asset over its useful life.
12703	Net Intangible Assets (I-J)	The amount remaining after certain adjustments have been made for debts, deductions or expenses. The proceeds from the sale of an investment minus the purchase price, including commissions and other expenses.

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Assets

State Field ID Field

Definition

Other Property

12040	Other Property	Long term assets that are not classified as investments, property, plant, equipment, or intangible assets
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Total Assets

12050	Total Assets	Total assets refers to the total amount of assets owned by a person or entity. Assets are items of economic value, which are expended over time to yield a benefit for the owner.
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Liabilities

State Field ID	Field	Definition
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Current Liabilities

1311	Accounts Payable	Money which a company owes to vendors for products and services purchased on credit.
1312	Accrued Liabilities	Obligations for goods and services provided to a company for which invoices have not yet been received.
1313	Current Portion of Long Term Debt	The amount of principal that will be due within one year of the date of the balance sheet.
1314	Due to Affiliated Organization	A subsidiary or subordinate organization that is affiliated with another organization
1315	Other Current Liabilities	A balance sheet entry used by companies to group together current liabilities that are not assigned to common liabilities such as debt obligations or accounts payable.
1316	Total Current Liabilities	The aggregate of all debts an individual or company is liable for.

Long Term Liabilities

1321	Long Term Debt	The total of loans, bonds, and other debts that are scheduled to fall due after a period of one year or more.
1322	Other Long Term Liabilities	Items that do not currently require interest payments, but will require payments in the future for a period of longer than one year. Common examples of other long-term liabilities include deferred taxes, future employee benefits, such as pensions for employees currently working, and lease payments
1323	Total Long Term Liabilities	The total of loans, bonds, and other debts that are scheduled to fall due after a period of one year or more.

Total Liabilities

1324	Total Liabilities	The aggregate of all debts an individual or company is liable for.
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Equity Fund Balance

1340	Equity Fund Balance	Equity and Fund Balance are not necessarily the same thing. Equity, with regard to investments, refers to stocks. Whereas Fund Balance, with regard to investments, is referring to mutual funds, where money is diversified across multiple stocks for the investor's benefit.
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Total Liabilities and Fund Balance

1330	Total Liabilities and Fund Balance	Liabilities and equity are the two sources of financing a business uses to fund its assets. Liabilities represent a company's debts, while equity represents stockholders' ownership in the company.
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State Field ID	Field	Definition
Inpatient Billed Charges		
10100	Medicaid - Fee-For-Service (FFS)	Qualified Medicaid providers are paid for each covered service such as an office visit, test, or procedure according to rates set by the state. States may develop their payment rates based on: (1) the costs of providing the service; (2) a review of what commercial payers pay in the private market; or (3) a percentage of what Medicare pays for equivalent services. The service provided must correspond to the description of covered services under the Medicaid state plan, and the service must be delivered by a qualified Medicaid provider
10200	Medicaid - Managed Care (MCO)	Medicaid and additional services in the United States through an arrangement between a state Medicaid agency and managed care organizations (MCOs) that accept a set payment - capitation - for these services. The State pays the MCO a monthly premium to cover the services provided to a beneficiary.
10300	Medicare - Fee-For-Service (FFS)	A system of health care payment in which a provider is paid separately for each particular service rendered.
10400	Medicare - Managed Care (MCO)	A managed care plan is one way to get coverage for the health care bills that Medicare doesn't pay. Medicare managed care plans are MCOs or PPOs that provide basic Medicare coverage plus other coverage to fill the gaps in Medicare coverage.
10500	Other Government	DOD TRICARE, VHA, and IHS, etc. - serve particular populations with whom the federal government has a special relationship, respectively, military personnel and their dependents, veterans, and Native Americans.
10600	PPOs, Insurance & Non Medicaid/Medicare MCO:	Preferred Provider Organization(PPO)- A health care organization composed of physicians, hospitals, or other providers which provides health care services at a reduced fee. A PPO is similar to an MCO, but care is paid for as it is received instead of in advance in the form of a scheduled fee. Health insurance is a type of insurance coverage that pays for medical and surgical expenses incurred by the insured. Health insurance can reimburse the insured for expenses incurred from illness or injury, or pay the care provider directly. Maintenance Care Organization(MCO) - A form of health insurance combining a range of coverage in a group basis. A group of doctors and other medical professionals offer care through the MCO for a flat monthly rate with no deductibles. However, only visits to professionals within the MCO network are covered by the policy.
10700	Private Pay	Private Pay is a type of payment where the patient's own resources pay for the care. A contract is signed between the person responsible for payment and the facility.
10800	Charity Care	Free or discounted medical care and especially hospital care provided to patients who do not have health insurance or are unable to pay for all or part of medical costs due to limited income or financial hardship.
10900	Total Billed Charges	The total charges billed by health care service providers. It includes both hospital and doctor charges. It shows the gross billed or retail price of services offered by the health care facility and it does not represent the amount paid by the beneficiary or the amount collected by the provider.

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State Field ID Field

Definition

Inpatient Deductions

1010	Medicaid-FFS	States can impose copayments, coinsurance, deductibles, and other similar charges on most Medicaid-covered benefits, both inpatient and outpatient services, and the amounts that can be charged vary with income. All out of pocket charges are based on the individual state's payment for that service. Out of pocket costs cannot be imposed for emergency services, family planning services, pregnancy-related services, or preventive services for children. Generally, out of pocket costs apply to all Medicaid enrollees except those specifically exempted by law and most are limited to nominal amounts. Exempted groups include children, terminally ill individuals, and individuals residing in an institution. Because Medicaid covers particularly low-income and often very sick patients, services cannot be withheld for failure to pay, but enrollees may be held liable for unpaid copayments. States have the option to establish alternative out of pocket costs. These charges may be targeted to certain groups of Medicaid enrollees with income above 100 percent of the federal poverty level. Alternative out of pocket costs may be higher than nominal charges depending on the type of service, and they are subject to a cap not exceeding 5 percent of family income. In addition, Medicaid enrollees may be denied services for nonpayment of alternative copayments.
1020	Medicaid-MCO	States can impose copayments, coinsurance, deductibles, and other similar charges on most Medicaid-covered benefits, both inpatient and outpatient services, and the amounts that can be charged vary with income. All out of pocket charges are based on the individual state's payment for that service. Out of pocket costs cannot be imposed for emergency services, family planning services, pregnancy-related services, or preventive services for children. Generally, out of pocket costs apply to all Medicaid enrollees except those specifically exempted by law and most are limited to nominal amounts. Exempted groups include children, terminally ill individuals, and individuals residing in an institution. Because Medicaid covers particularly low-income and often very sick patients, services cannot be withheld for failure to pay, but enrollees may be held liable for unpaid copayments. States have the option to establish alternative out of pocket costs. These charges may be targeted to certain groups of Medicaid enrollees with income above 100 percent of the federal poverty level. Alternative out of pocket costs may be higher than nominal charges depending on the type of service, and they are subject to a cap not exceeding 5 percent of family income. In addition, Medicaid enrollees may be denied services for nonpayment of alternative copayments.
1030	Medicare-FFS	A deductible is an established out-of-pocket payment a Medicare enrollee must pay before his or her insurance begins taking over payment of the particular health care expense..
1040	Medicare-MCO	A deductible is an established out-of-pocket payment a Medicare enrollee must pay before his or her insurance begins taking over payment of the particular health care expense..
1050	Other Government	DOD TRICARE, VHA, and HIS - serve particular populations with whom the federal government has a special relationship, respectively, military personnel and their dependents, veterans, and Native Americans.

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State Field ID Field Definition

Inpatient Deductions (continued...)

1060	PPOs, Insurance & Non Medicaid/Medicare MCO	Preferred Provider Organization(PPO)- A health care organization composed of physicians, hospitals, or other providers which provides health care services at a reduced fee. A PPO is similar to an MCO, but care is paid for as it is received instead of in advance in the form of a scheduled fee. Health insurance is a type of insurance coverage that pays for medical and surgical expenses incurred by the insured. Health insurance can reimburse the insured for expenses incurred from illness or injury, or pay the care provider directly. Maintenance Care Organization(MCO) - A form of health insurance combining a range of coverage in a group basis. A group of doctors and other medical professionals offer care through the MCO for a flat monthly rate with no deductibles. However, only visits to professionals within the MCO network are covered by the policy.
1070	Uninsured Discount	Uninsured Patient means an individual who is uninsured, having no third-party coverage by a commercial third-party insurer, an ERISA plan, a federal health care program (including, without limitation, Medicare, Medicaid, SCHIP and CHAMPUS), workers' compensation, medical savings accounts or other coverage for all or any part of his or her bill. Discounts for Uninsured/Underinsured Patients apply only to "covered items and services" for medically necessary treatment .
1080	Charity Care	Free or discounted medical care and especially hospital care provided to patients who do not have health insurance or are unable to pay for all or part of medical costs due to limited income or financial hardship.
1090	Bad Debt	A bad debt is an amount owed to a business or individual that is written off by the creditor as a loss because the debt cannot be collected and all reasonable efforts to collect it have been exhausted.
1100	Other Contractual Adjustments	A Contractual Adjustment is a part of a patient's bill that a doctor or hospital must write-off (not charge for) because of billing agreements with the insurance company. Adjustments, or write-off's, are the dollars that are adjusted off a patient account for any reason. The Contractual Adjustment is the most common type of adjustment.
1200	Total Inpatient Deductions	Total deductions from gross revenue or deductions from revenue means reductions from gross revenue resulting from inability to collect payment of charges.

Net Inpatient Operating Revenue

19000	Net Inpatient Operating Revenue	Billed charges minus deductions
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State Field ID	Field	Definition
Outpatient Billed Charges		
20100	Medicaid - Fee-For-Service (FFS)	Qualified Medicaid providers are paid for each covered service such as an office visit, test, or procedure according to rates set by the state. States may develop their payment rates based on: (1) the costs of providing the service; (2) a review of what commercial payers pay in the private market; or (3) a percentage of what Medicare pays for equivalent services. The service provided must correspond to the description of covered services under the Medicaid state plan, and the service must be delivered by a qualified Medicaid provider
20200	Medicaid - Managed Care (MCO)	Medicaid and additional services in the United States through an arrangement between a state Medicaid agency and managed care organizations (MCOs) that accept a set payment - capitation - for these services. The State pays the MCO a monthly premium to cover the services provided to a beneficiary.
20300	Medicare - Fee-For-Service (FFS)	A system of health care payment in which a provider is paid separately for each particular service rendered.
20400	Medicare - Managed Care (MCO)	A managed care plan is one way to get coverage for the health care bills that Medicare doesn't pay. Medicare managed care plans are MCOs or PPOs that provide basic Medicare coverage plus other coverage to fill the gaps in Medicare coverage.
20500	Other Government	DOD TRICARE, VHA, and IHS, etc. - serve particular populations with whom the federal government has a special relationship, respectively, military personnel and their dependents, veterans, and Native Americans.
20600	PPOs, Insurance & Non Medicaid/Medicare MCO:	Preferred Provider Organization(PPO)- A health care organization composed of physicians, hospitals, or other providers which provides health care services at a reduced fee. A PPO is similar to an MCO, but care is paid for as it is received instead of in advance in the form of a scheduled fee. Health insurance is a type of insurance coverage that pays for medical and surgical expenses incurred by the insured. Health insurance can reimburse the insured for expenses incurred from illness or injury, or pay the care provider directly. Maintenance Care Organization(MCO) - A form of health insurance combining a range of coverage in a group basis. A group of doctors and other medical professionals offer care through the MCO for a flat monthly rate with no deductibles. However, only visits to professionals within the MCO network are covered by the policy.
20700	Private Pay	Private Pay is a type of payment where the patient's own resources pay for the care. A contract is signed between the person responsible for payment and the facility.
20800	Charity Care	Free or discounted medical care and especially hospital care provided to patients who do not have health insurance or are unable to pay for all or part of medical costs due to limited income or financial hardship.
20900	Total Billed Charges	The total charges billed by health care service providers. It includes both hospital and doctor charges. It shows the gross billed or retail price of services offered by the health care facility and it does not represent the amount paid by the beneficiary or the amount collected by the provider.

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State Field ID Field

Definition

Outpatient Deductions

2010	Medicaid-FFS	States can impose copayments, coinsurance, deductibles, and other similar charges on most Medicaid-covered benefits, both inpatient and outpatient services, and the amounts that can be charged vary with income. All out of pocket charges are based on the individual state's payment for that service. Out of pocket costs cannot be imposed for emergency services, family planning services, pregnancy-related services, or preventive services for children. Generally, out of pocket costs apply to all Medicaid enrollees except those specifically exempted by law and most are limited to nominal amounts. Exempted groups include children, terminally ill individuals, and individuals residing in an institution. Because Medicaid covers particularly low-income and often very sick patients, services cannot be withheld for failure to pay, but enrollees may be held liable for unpaid copayments. States have the option to establish alternative out of pocket costs. These charges may be targeted to certain groups of Medicaid enrollees with income above 100 percent of the federal poverty level. Alternative out of pocket costs may be higher than nominal charges depending on the type of service, and they are subject to a cap not exceeding 5 percent of family income. In addition, Medicaid enrollees may be denied services for nonpayment of alternative copayments.
2020	Medicaid-MCO	States can impose copayments, coinsurance, deductibles, and other similar charges on most Medicaid-covered benefits, both inpatient and outpatient services, and the amounts that can be charged vary with income. All out of pocket charges are based on the individual state's payment for that service. Out of pocket costs cannot be imposed for emergency services, family planning services, pregnancy-related services, or preventive services for children. Generally, out of pocket costs apply to all Medicaid enrollees except those specifically exempted by law and most are limited to nominal amounts. Exempted groups include children, terminally ill individuals, and individuals residing in an institution. Because Medicaid covers particularly low-income and often very sick patients, services cannot be withheld for failure to pay, but enrollees may be held liable for unpaid copayments. States have the option to establish alternative out of pocket costs. These charges may be targeted to certain groups of Medicaid enrollees with income above 100 percent of the federal poverty level. Alternative out of pocket costs may be higher than nominal charges depending on the type of service, and they are subject to a cap not exceeding 5 percent of family income. In addition, Medicaid enrollees may be denied services for nonpayment of alternative copayments.
2030	Medicare-FFS	A deductible is an established out-of-pocket payment a Medicare enrollee must pay before his or her insurance begins taking over payment of the particular health care expense..
2040	Medicare-MCO	A deductible is an established out-of-pocket payment a Medicare enrollee must pay before his or her insurance begins taking over payment of the particular health care expense..
2050	Other Government	DOD TRICARE, VHA, and HIS - serve particular populations with whom the federal government has a special relationship, respectively, military personnel and their dependents, veterans, and Native Americans.

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Other Operating Revenue

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State Field ID Field Definition

Acute Long Term Care Billed Charges

20100	Medicaid - Fee-For-Service (FFS)	Qualified Medicaid providers are paid for each covered service such as an office visit, test, or procedure according to rates set by the state. States may develop their payment rates based on: (1) the costs of providing the service; (2) a review of what commercial payers pay in the private market; or (3) a percentage of what Medicare pays for equivalent services. The service provided must correspond to the description of covered services under the Medicaid state plan, and the service must be delivered by a qualified Medicaid provider
20200	Medicaid - Managed Care (MCO)	Medicaid and additional services in the United States through an arrangement between a state Medicaid agency and managed care organizations (MCOs) that accept a set payment - capitation - for these services. The State pays the MCO a monthly premium to cover the services provided to a beneficiary.
20300	Medicare - Fee-For-Service (FFS)	A system of health care payment in which a provider is paid separately for each particular service rendered.
20400	Medicare - Managed Care (MCO)	A managed care plan is one way to get coverage for the health care bills that Medicare doesn't pay. Medicare managed care plans are MCOs or PPOs that provide basic Medicare coverage plus other coverage to fill the gaps in Medicare coverage.
20500	Other Government	DOD TRICARE, VHA, and IHS, etc. - serve particular populations with whom the federal government has a special relationship, respectively, military personnel and their dependents, veterans, and Native Americans.
20600	PPOs, Insurance & Non Medicaid/Medicare MCO:	Preferred Provider Organization(PPO)- A health care organization composed of physicians, hospitals, or other providers which provides health care services at a reduced fee. A PPO is similar to an MCO, but care is paid for as it is received instead of in advance in the form of a scheduled fee. Health insurance is a type of insurance coverage that pays for medical and surgical expenses incurred by the insured. Health insurance can reimburse the insured for expenses incurred from illness or injury, or pay the care provider directly. Maintenance Care Organization(MCO) - A form of health insurance combining a range of coverage in a group basis. A group of doctors and other medical professionals offer care through the MCO for a flat monthly rate with no deductibles. However, only visits to professionals within the MCO network are covered by the policy.
20700	Private Pay	Private Pay is a type of payment where the patient's own resources pay for the care. A contract is signed between the person responsible for payment and the facility.
20800	Charity Care	Free or discounted medical care and especially hospital care provided to patients who do not have health insurance or are unable to pay for all or part of medical costs due to limited income or financial hardship.
20900	Total Acute Long Term Care Billed Charges	The total charges billed by health care service providers. It includes both hospital and doctor charges. It shows the gross billed or retail price of services offered by the health care facility and it does not represent the amount paid by the beneficiary or the amount collected by the provider.

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Other Operating Revenue

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State Field ID Field

Definition

Acute Long Term Care Deductions

3010	Medicaid-FFS	States can impose copayments, coinsurance, deductibles, and other similar charges on most Medicaid-covered benefits, both inpatient and outpatient services, and the amounts that can be charged vary with income. All out of pocket charges are based on the individual state's payment for that service. Out of pocket costs cannot be imposed for emergency services, family planning services, pregnancy-related services, or preventive services for children. Generally, out of pocket costs apply to all Medicaid enrollees except those specifically exempted by law and most are limited to nominal amounts. Exempted groups include children, terminally ill individuals, and individuals residing in an institution. Because Medicaid covers particularly low-income and often very sick patients, services cannot be withheld for failure to pay, but enrollees may be held liable for unpaid copayments. States have the option to establish alternative out of pocket costs. These charges may be targeted to certain groups of Medicaid enrollees with income above 100 percent of the federal poverty level. Alternative out of pocket costs may be higher than nominal charges depending on the type of service, and they are subject to a cap not exceeding 5 percent of family income. In addition, Medicaid enrollees may be denied services for nonpayment of alternative copayments.
3020	Medicaid-MCO	States can impose copayments, coinsurance, deductibles, and other similar charges on most Medicaid-covered benefits, both inpatient and outpatient services, and the amounts that can be charged vary with income. All out of pocket charges are based on the individual state's payment for that service. Out of pocket costs cannot be imposed for emergency services, family planning services, pregnancy-related services, or preventive services for children. Generally, out of pocket costs apply to all Medicaid enrollees except those specifically exempted by law and most are limited to nominal amounts. Exempted groups include children, terminally ill individuals, and individuals residing in an institution. Because Medicaid covers particularly low-income and often very sick patients, services cannot be withheld for failure to pay, but enrollees may be held liable for unpaid copayments. States have the option to establish alternative out of pocket costs. These charges may be targeted to certain groups of Medicaid enrollees with income above 100 percent of the federal poverty level. Alternative out of pocket costs may be higher than nominal charges depending on the type of service, and they are subject to a cap not exceeding 5 percent of family income. In addition, Medicaid enrollees may be denied services for nonpayment of alternative copayments.
3030	Medicare-FFS	A deductible is an established out-of-pocket payment a Medicare enrollee must pay before his or her insurance begins taking over payment of the particular health care expense..
3040	Medicare-MCO	A deductible is an established out-of-pocket payment a Medicare enrollee must pay before his or her insurance begins taking over payment of the particular health care expense..
3050	Other Government	DOD TRICARE, VHA, and HIS - serve particular populations with whom the federal government has a special relationship, respectively, military personnel and their dependents, veterans, and Native Americans.

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Other Operating Revenue

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State Field ID Field Definition
Acute Long Term Care Deductions (contiuned...)

3060	PPOs, Insurance & Non Medicaid/Medicare MCO	Preferred Provider Organization(PPO)- A health care organization composed of physicians, hospitals, or other providers which provides health care services at a reduced fee. A PPO is similar to an MCO, but care is paid for as it is received instead of in advance in the form of a scheduled fee. Health insurance is a type of insurance coverage that pays for medical and surgical expenses incurred by the insured. Health insurance can reimburse the insured for expenses incurred from illness or injury, or pay the care provider directly. Maintenance Care Organization(MCO) - A form of health insurance combining a range of coverage in a group basis. A group of doctors and other medical professionals offer care through the MCO for a flat monthly rate with no deductibles. However, only visits to professionals within the MCO network are covered by the policy.
3070	Uninsured Discount	Uninsured Patient means an individual who is uninsured, having no third-party coverage by a commercial third-party insurer, an ERISA plan, a federal health care program (including, without limitation, Medicare, Medicaid, SCHIP and CHAMPUS), workers' compensation, medical savings accounts or other coverage for all or any part of his or her bill. Discounts for Uninsured/Underinsured Patients apply only to "covered items and services" for medically necessary treatment .
3080	Charity Care	Free or discounted medical care and especially hospital care provided to patients who do not have health insurance or are unable to pay for all or part of medical costs due to limited income or financial hardship.
3090	Bad Debt	A bad debt is an amount owed to a business or individual that is written off by the creditor as a loss because the debt cannot be collected and all reasonable efforts to collect it have been exhausted.
3100	Other Contractual Adjustments	A Contractual Adjustment is a part of a patient's bill that a doctor or hospital must write-off (not charge for) because of billing agreements with the insurance company. Adjustments, or write-off's, are the dollars that are adjusted off a patient account for any reason. The Contractual Adjustment is the most common type of adjustment.
3200	Total Acute Long Term	Total deductions from gross revenue or deductions from revenue means reductions from gross revenue resulting from inability to collect payment of charges.

Net Acute Long Term Care Operating Revenue

39000	Net Acute Long Term Care Operating Revenue	Billed charges minus deductions
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Other Operating Revenue

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State Field ID Field

Definition

Clinic Billed Charges

40100	Medicaid - Fee-For-Service (FFS)	Qualified Medicaid providers are paid for each covered service such as an office visit, test, or procedure according to rates set by the state. States may develop their payment rates based on: (1) the costs of providing the service; (2) a review of what commercial payers pay in the private market; or (3) a percentage of what Medicare pays for equivalent services. The service provided must correspond to the description of covered services under the Medicaid state plan, and the service must be delivered by a qualified Medicaid provider
40200	Medicaid - Managed Care (MCO)	Medicaid and additional services in the United States through an arrangement between a state Medicaid agency and managed care organizations (MCOs) that accept a set payment - capitation - for these services. The State pays the MCO a monthly premium to cover the services provided to a beneficiary.
40300	Medicare - Fee-For-Service (FFS)	A system of health care payment in which a provider is paid separately for each particular service rendered.
40400	Medicare - Managed Care (MCO)	A managed care plan is one way to get coverage for the health care bills that Medicare doesn't pay. Medicare managed care plans are MCOs or PPOs that provide basic Medicare coverage plus other coverage to fill the gaps in Medicare coverage.
40500	Other Government	DOD TRICARE, VHA, and IHS, etc. - serve particular populations with whom the federal government has a special relationship, respectively, military personnel and their dependents, veterans, and Native Americans.
40600	PPOs, Insurance & Non Medicaid/Medicare MCO:	Preferred Provider Organization(PPO)- A health care organization composed of physicians, hospitals, or other providers which provides health care services at a reduced fee. A PPO is similar to an MCO, but care is paid for as it is received instead of in advance in the form of a scheduled fee. Health insurance is a type of insurance coverage that pays for medical and surgical expenses incurred by the insured. Health insurance can reimburse the insured for expenses incurred from illness or injury, or pay the care provider directly. Maintenance Care Organization(MCO) - A form of health insurance combining a range of coverage in a group basis. A group of doctors and other medical professionals offer care through the MCO for a flat monthly rate with no deductibles. However, only visits to professionals within the MCO network are covered by the policy.
40700	Private Pay	Private Pay is a type of payment where the patient's own resources pay for the care. A contract is signed between the person responsible for payment and the facility.
40800	Charity Care	Free or discounted medical care and especially hospital care provided to patients who do not have health insurance or are unable to pay for all or part of medical costs due to limited income or financial hardship.
40900	Total Clinic Charges	The total charges billed by health care service providers. It includes both hospital and doctor charges. It shows the gross billed or retail price of services offered by the health care facility and it does not represent the amount paid by the beneficiary or the amount collected by the provider.

Hospital Financial Report Definitions

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Other Operating Revenue

State Field ID Field

Definition

Clinic Deductions

4010	Medicaid-FFS	States can impose copayments, coinsurance, deductibles, and other similar charges on most Medicaid-covered benefits, both inpatient and outpatient services, and the amounts that can be charged vary with income. All out of pocket charges are based on the individual state's payment for that service. Out of pocket costs cannot be imposed for emergency services, family planning services, pregnancy-related services, or preventive services for children. Generally, out of pocket costs apply to all Medicaid enrollees except those specifically exempted by law and most are limited to nominal amounts. Exempted groups include children, terminally ill individuals, and individuals residing in an institution. Because Medicaid covers particularly low-income and often very sick patients, services cannot be withheld for failure to pay, but enrollees may be held liable for unpaid copayments. States have the option to establish alternative out of pocket costs. These charges may be targeted to certain groups of Medicaid enrollees with income above 100 percent of the federal poverty level. Alternative out of pocket costs may be higher than nominal charges depending on the type of service, and they are subject to a cap not exceeding 5 percent of family income. In addition, Medicaid enrollees may be denied services for nonpayment of alternative copayments.
4020	Medicaid-MCO	States can impose copayments, coinsurance, deductibles, and other similar charges on most Medicaid-covered benefits, both inpatient and outpatient services, and the amounts that can be charged vary with income. All out of pocket charges are based on the individual state's payment for that service. Out of pocket costs cannot be imposed for emergency services, family planning services, pregnancy-related services, or preventive services for children. Generally, out of pocket costs apply to all Medicaid enrollees except those specifically exempted by law and most are limited to nominal amounts. Exempted groups include children, terminally ill individuals, and individuals residing in an institution. Because Medicaid covers particularly low-income and often very sick patients, services cannot be withheld for failure to pay, but enrollees may be held liable for unpaid copayments. States have the option to establish alternative out of pocket costs. These charges may be targeted to certain groups of Medicaid enrollees with income above 100 percent of the federal poverty level. Alternative out of pocket costs may be higher than nominal charges depending on the type of service, and they are subject to a cap not exceeding 5 percent of family income. In addition, Medicaid enrollees may be denied services for nonpayment of alternative copayments.
4030	Medicare-FFS	A deductible is an established out-of-pocket payment a Medicare enrollee must pay before his or her insurance begins taking over payment of the particular health care expense..
4040	Medicare-MCO	A deductible is an established out-of-pocket payment a Medicare enrollee must pay before his or her insurance begins taking over payment of the particular health care expense..
4050	Other Government	DOD TRICARE, VHA, and HIS - serve particular populations with whom the federal government has a special relationship, respectively, military personnel and their dependents, veterans, and Native Americans.

Hospital Financial Report Definitions

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Other Operating Revenue

State Field ID Field

Definition

Clinic Deductions (continued...)

4060	PPOs, Insurance & Non Medicaid/Medicare MCO	Preferred Provider Organization(PPO)- A health care organization composed of physicians, hospitals, or other providers which provides health care services at a reduced fee. A PPO is similar to an MCO, but care is paid for as it is received instead of in advance in the form of a scheduled fee. Health insurance is a type of insurance coverage that pays for medical and surgical expenses incurred by the insured. Health insurance can reimburse the insured for expenses incurred from illness or injury, or pay the care provider directly. Maintenance Care Organization(MCO) - A form of health insurance combining a range of coverage in a group basis. A group of doctors and other medical professionals offer care through the MCO for a flat monthly rate with no deductibles. However, only visits to professionals within the MCO network are covered by the policy.
4070	Uninsured Discount	Uninsured Patient means an individual who is uninsured, having no third-party coverage by a commercial third-party insurer, an ERISA plan, a federal health care program (including, without limitation, Medicare, Medicaid, SCHIP and CHAMPUS), workers' compensation, medical savings accounts or other coverage for all or any part of his or her bill. Discounts for Uninsured/Underinsured Patients apply only to "covered items and services" for medically necessary treatment .
4080	Charity Care	Free or discounted medical care and especially hospital care provided to patients who do not have health insurance or are unable to pay for all or part of medical costs due to limited income or financial hardship.
4090	Bad Debt	A bad debt is an amount owed to a business or individual that is written off by the creditor as a loss because the debt cannot be collected and all reasonable efforts to collect it have been exhausted.
4100	Other Contractual Adjustments	A Contractual Adjustment is a part of a patient's bill that a doctor or hospital must write-off (not charge for) because of billing agreements with the insurance company. Adjustments, or write-off's, are the dollars that are adjusted off a patient account for any reason. The Contractual Adjustment is the most common type of adjustment.
4200	Total Clinic Deduction	Total deductions from gross revenue or deductions from revenue means reductions from gross revenue resulting from inability to collect payment of charges.

Net Clinic Operating Revenue

49000	Net Clinic Operating Revenue	Billed charges minus deductions
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Hospital Financial Report Definitions

Other Operating Revenue

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State Field ID Field Definition

Sub-Acute Long Term Care Billed Charges

50100	Medicaid - Fee-For-Service (FFS)	Qualified Medicaid providers are paid for each covered service such as an office visit, test, or procedure according to rates set by the state. States may develop their payment rates based on: (1) the costs of providing the service; (2) a review of what commercial payers pay in the private market; or (3) a percentage of what Medicare pays for equivalent services. The service provided must correspond to the description of covered services under the Medicaid state plan, and the service must be delivered by a qualified Medicaid provider
50200	Medicaid - Managed Care (MCO)	Medicaid and additional services in the United States through an arrangement between a state Medicaid agency and managed care organizations (MCOs) that accept a set payment - capitation - for these services. The State pays the MCO a monthly premium to cover the services provided to a beneficiary.
50300	Medicare - Fee-For-Service (FFS)	A system of health care payment in which a provider is paid separately for each particular service rendered.
50400	Medicare - Managed Care (MCO)	A managed care plan is one way to get coverage for the health care bills that Medicare doesn't pay. Medicare managed care plans are MCOs or PPOs that provide basic Medicare coverage plus other coverage to fill the gaps in Medicare coverage.
50500	Other Government	DOD TRICARE, VHA, and IHS, etc. - serve particular populations with whom the federal government has a special relationship, respectively, military personnel and their dependents, veterans, and Native Americans.
50600	PPOs, Insurance & Non Medicaid/Medicare MCO:	Preferred Provider Organization(PPO)- A health care organization composed of physicians, hospitals, or other providers which provides health care services at a reduced fee. A PPO is similar to an MCO, but care is paid for as it is received instead of in advance in the form of a scheduled fee. Health insurance is a type of insurance coverage that pays for medical and surgical expenses incurred by the insured. Health insurance can reimburse the insured for expenses incurred from illness or injury, or pay the care provider directly. Maintenance Care Organization(MCO) - A form of health insurance combining a range of coverage in a group basis. A group of doctors and other medical professionals offer care through the MCO for a flat monthly rate with no deductibles. However, only visits to professionals within the MCO network are covered by the policy.
50700	Private Pay	Private Pay is a type of payment where the patient's own resources pay for the care. A contract is signed between the person responsible for payment and the facility.
50800	Charity Care	Free or discounted medical care and especially hospital care provided to patients who do not have health insurance or are unable to pay for all or part of medical costs due to limited income or financial hardship.
50900	Total Sub-Acute Long Term Care Charges	The total charges billed by health care service providers. It includes both hospital and doctor charges. It shows the gross billed or retail price of services offered by the health care facility and it does not represent the amount paid by the beneficiary or the amount collected by the provider.

Hospital Financial Report Definitions

Other Operating Revenue

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State Field ID Field

Definition

Sub-Acute Long Term Care Deductions

5010	Medicaid-FFS	States can impose copayments, coinsurance, deductibles, and other similar charges on most Medicaid-covered benefits, both inpatient and outpatient services, and the amounts that can be charged vary with income. All out of pocket charges are based on the individual state's payment for that service. Out of pocket costs cannot be imposed for emergency services, family planning services, pregnancy-related services, or preventive services for children. Generally, out of pocket costs apply to all Medicaid enrollees except those specifically exempted by law and most are limited to nominal amounts. Exempted groups include children, terminally ill individuals, and individuals residing in an institution. Because Medicaid covers particularly low-income and often very sick patients, services cannot be withheld for failure to pay, but enrollees may be held liable for unpaid copayments. States have the option to establish alternative out of pocket costs. These charges may be targeted to certain groups of Medicaid enrollees with income above 100 percent of the federal poverty level. Alternative out of pocket costs may be higher than nominal charges depending on the type of service, and they are subject to a cap not exceeding 5 percent of family income. In addition, Medicaid enrollees may be denied services for nonpayment of alternative copayments.
5020	Medicaid-MCO	States can impose copayments, coinsurance, deductibles, and other similar charges on most Medicaid-covered benefits, both inpatient and outpatient services, and the amounts that can be charged vary with income. All out of pocket charges are based on the individual state's payment for that service. Out of pocket costs cannot be imposed for emergency services, family planning services, pregnancy-related services, or preventive services for children. Generally, out of pocket costs apply to all Medicaid enrollees except those specifically exempted by law and most are limited to nominal amounts. Exempted groups include children, terminally ill individuals, and individuals residing in an institution. Because Medicaid covers particularly low-income and often very sick patients, services cannot be withheld for failure to pay, but enrollees may be held liable for unpaid copayments. States have the option to establish alternative out of pocket costs. These charges may be targeted to certain groups of Medicaid enrollees with income above 100 percent of the federal poverty level. Alternative out of pocket costs may be higher than nominal charges depending on the type of service, and they are subject to a cap not exceeding 5 percent of family income. In addition, Medicaid enrollees may be denied services for nonpayment of alternative copayments.
5030	Medicare-FFS	A deductible is an established out-of-pocket payment a Medicare enrollee must pay before his or her insurance begins taking over payment of the particular health care expense..
5040	Medicare-MCO	A deductible is an established out-of-pocket payment a Medicare enrollee must pay before his or her insurance begins taking over payment of the particular health care expense..
5050	Other Government	DOD TRICARE, VHA, and HIS - serve particular populations with whom the federal government has a special relationship, respectively, military personnel and their dependents, veterans, and Native Americans.

Hospital Financial Report Definitions

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Other Operating Revenue

State Field ID Field Definition

Misc. Other Patient Net Operating Revenue

60000	Misc Other Patient Net Operating Revenue	Net of all charges billed minus deductions for anything extra not included in any of the other definitions above.
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Total Other Patient Net Operating Revenue

70000	Total Other Patient Net Operating Revenue	Total net revenue for anything extra not included in any of the other definitions above.
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Net Patient Operating Revenue

79000	Net Patient Operating Revenue	Net revenue for medical care received by inpatients, outpatients, long term and clinic.
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Other Non-Patient Operating Revenue

80000	Other Non-Patient Operating Revenue	Other operating revenues include revenues from items related to the main operations of the hospital, but not directly related to patient care. Examples of these revenues are: Gift Shop sales, Parking garage receipts, Cafeteria sales, Tuition from classes offered by the hospital, Research grants.
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Total Operating Revenue

90000	Total Operating Revenue	Revenues derived from activities necessary to the provision of health care and services directly related to patients. Revenue from nonpatient care services to patients, and sales and activities to persons other than patients. Such revenues arise from the normal day-to-day operations of the hospital, and normally include such items as revenue from educational programs, sales of medical and pharmacy supplies, proceeds from sale of cafeteria meals and guest trays to employees, medical staff and visitors, proceeds from sales at gift shops, snack bars, parking lots, and other service facilities operated by the hospital. Tax support and other subsidies from governmental or community agencies received for general support of the hospital.
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Hospital Financial Report Definitions

Operating Expenses

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State Field ID	Field	Definition
61030	Depreciation and Amortization	The key difference between amortization and depreciation is that amortization charges off the cost of an intangible asset, while depreciation does so for a tangible asset. Depreciation represents the periodic, scheduled conversion of a fixed asset into an expense as the asset is used during normal business operations. Amortization expense is the write-off of an asset over its expected period of use, which reflects the consumption of the asset.
61040	Home Office Allocation	Home offices of chain organizations (a chain organization consists of a group of two or more health care facilities or at least one health care facility and any other business or entity owned, leased, or, through any other device, controlled by one organization) vary greatly in size, number of locations, staff, mode of operations, and services furnished to the facilities in the chain. The home office of a chain is not in itself certified by Medicare. Therefore, its costs may not be directly reimbursed by Medicare. The relationship of the home office to Medicare is that of a related organization to participating providers. Home offices usually furnish central management and administrative services, e.g., centralized accounting, purchasing, personnel services, management direction and control, and other services. To the extent that the home office furnishes services related to patient care to a provider, the reasonable costs of such services are included in the provider's cost report and are reimbursable as part of the provider's costs. If the home office of the chain provides no services related to patient care, neither the costs nor the equity capital of the home office may be recognized in determining the allowable costs of the providers in the chain.
61050	Insurance - General	As it has been established, general liability coverage is for situations where a third-party claims you or your business was negligent for bodily injury or property damage and sues for those damages.
61051	Insurance - Malpractice	Medical professional liability insurance, sometimes known as medical malpractice insurance, is one type of professional liability insurance which protects physicians and other licensed health care professionals (e.g., dentist, nurse) from liability associated with wrongful practices resulting in bodily injury, medical expenses and property damage
61060	Interest Expense	Interest expense relates to the cost of borrowing money. It is the price that a lender charges a borrower for the use of the lender's money. Interest expense is different from operating expense and CAPEX, for it relates to the capital structure of a company. Interest expense is usually tax-deductible.
61070	Marketing and Advertising	Marketing: The systematic planning, implementation, and control of a mix of business activities intended to bring together buyers and sellers for the mutually advantageous exchange or transfer of products. Advertising: The paid, public, non-personal announcement of a persuasive message by an identified sponsor; the non-personal presentation or promotion by a firm of its products to its existing and potential customers.
61080	Medical Professional Fees	A person who works in a professional field provides services to a client or patient, they often charge a professional fee for their services. A professional fee is generally a fee that is determined in advance of the service performed and is based on the value of the expertise of the person providing the service. A professional fee may be charged by the hour or as a set fee as determined by the services agreed upon to be performed by the parties.

Hospital Financial Report Definitions

Operating Expenses (continued...)

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State Field ID	Field	Definition
61081	Other Professional Fees	An expense account to record costs incurred in employing the services of outside professionals.
61090	Medical Supplies	Any items staff members use to care for patients, including IV tubing, catheter trays, bandages, and thermometer covers. Many of these supplies are bundled in the patient charges.
61091	General Supplies	Consumable items which commonly have a shorter life span in use than equipment and machines, and which are stocked for recurring use
61100	Purchased Services - Medical	A purchased service is any service contracted for and performed by a third party rather than a hospital's in-house staff. Purchased services span departments across the entire health system and can be collectively categorized by the following: * Clinical (e.g., blood services, dialysis and lithotripsy) * Support services (e.g., ambulance, food services and transcription)
61101	Purchased Services - Non Medical	Any outside service being performed for the hospital that does not involve delivering medical products to the facility but does include all products related to IT, Telecom, Printing, Mailing, Cleaning and Food.
61200	Rental and Lease Expense	Rent is an operating expense that allows a business to exist commercially, settle commitments on time, and provide an environment where workers can perform adequately and thrive on a personal level. Lease Expense is a contract that allows for the use of an asset, but does not convey rights of ownership of the asset.
61300	Repairs and Maintenance	Items that need repair and maintenance are included in this line item. Maintenance expenses are usually charged internally from various hospital departments on such things as preventive maintenance on telemetry units or computers.
61400	Taxes, Licenses, and Permits	A form of a use tax charged by various government entities for the granting of a license to conduct an activity, such as operating a business, or practicing certain vocations. License fees are a significant source of revenue for state and local governments and are often imposed in lieu of taxes which require legislative approval.
61500	Hospital Tax Payments/Transfers	A tax on income mandated by social security. The money collected by this tax is used to pre-pay Medicare Part A costs.
61600	Utilities	The cost of the electricity, heat, sewer, and water
61700	Other Operating Expenses	A catchall category for miscellaneous expenses and losses not included in other categories (telephone, travel, meals, etc.).
61800	Total Operating Expenses	Total Operating Expense is the total expenses that are incurred over a given period of time as a result of normal business activities.

Hospital Financial Report Definitions

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Non-Operating Revenue and Expenses

State Field ID Field

Definition

Non-Operating Expenses

6110	MOB and Other Rentals	MOB(Medical Office Building) & Other Rentals: Office and laboratory facilities constructed for the use of physicians and other health personnel.
6120	Interest & Investment Loss	A reduction in the value of an investment.
6130	Joint Venture & Minority Interest	Joint Venture is a commercial enterprise undertaken jointly by two or more parties that otherwise retain their distinct identities. Minority interest is the by-product of joint ventures, or happens when the seller of an acquired business maintains ownership of a portion of that business (i.e., the seller sold 90% of his business to the acquiring company but maintains 10% control).
6140	Loss on Sale of Capital Assets	A capital loss is the loss incurred when a capital asset, such as an investment or real estate, decreases in value; this loss is not realized until the asset is sold for a price that is lower than the original purchase price.
6150	Other Non-Operating Expenses	An expense incurred in carrying out an organization's day-to-day activities, but not directly associated with production and not mentioned in the other types of non operating expenses
6160	Total Non-Operating Expenses	Expenses which are the expenses incurred by activities not relating to the core operations of the business.

Hospital Financial Report Definitions

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Income

State Field ID Field Definition

Net Operating Revenue

92000	Net Operating Income	Difference between net patient service revenue and operating expenses, which include salaries and benefits for employees, services and supplies.
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Net Non-Operating Revenue

9500	Net Non-Operating Income	Non-Operating Revenue minus Non-Operating Expenses
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Net Income/Loss

95000	Net Income/Loss	Often referred to as the bottom line, net profit is calculated by subtracting a company's total expenses from total revenue, thus showing what the company has earned (or lost) in a given period of time (usually one year). also called net income or net earnings.
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