

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
GENTIVA HEALTH SERVICES		BOYNTON BEACH, FL 3343 01/01/2008 12/31/2008			
A00	Wkst A - Reclassification and Adjustment of Trial Balance of Expenses				
00100	Capital Related Cost - Building & Fixtures	0500	Other Cost	128,239.	
00100	Capital Related Cost - Building & Fixtures	0900	Adjustments	123.	
00501	Administrative and General	0100	Salaries	300,538.	
00501	Administrative and General	0200	Employee Benefits	53,639.	
00501	Administrative and General	0300	Transporation	3,581.	
00501	Administrative and General	0500	Other Cost	422,768.	
00501	Administrative and General	0900	Adjustments	108,061.	
00502	Administrative and General	0100	Salaries	85,225.	
00502	Administrative and General	0200	Employee Benefits	15,211.	
00502	Administrative and General	0900	Adjustments	286,651.	
00503	Administrative and General	0100	Salaries	115,619.	
00503	Administrative and General	0200	Employee Benefits	20,635.	
00503	Administrative and General	0900	Adjustments	-536.	
00504	Administrative and General	0100	Salaries	35,715.	
00504	Administrative and General	0200	Employee Benefits	6,375.	
00504	Administrative and General	0900	Adjustments	9,742.	
00505	Administrative and General	0100	Salaries	5,805.	
00505	Administrative and General	0200	Employee Benefits	1,035.	
00505	Administrative and General	0900	Adjustments	-27.	
00600	HHA Services - Skilled Nursing Care	0100	Salaries	777,347.	
00600	HHA Services - Skilled Nursing Care	0200	Employee Benefits	148,106.	
00600	HHA Services - Skilled Nursing Care	0300	Transporation	50,824.	
00600	HHA Services - Skilled Nursing Care	0900	Adjustments	-29,494.	
00700	HHA Services - Physical Therapy	0100	Salaries	283,743.	
00700	HHA Services - Physical Therapy	0200	Employee Benefits	54,061.	
00700	HHA Services - Physical Therapy	0300	Transporation	16,727.	
00700	HHA Services - Physical Therapy	0400	Purchased Services	867.	
00700	HHA Services - Physical Therapy	0900	Adjustments	-10,766.	
00800	HHA Services - Occupational Therapy	0100	Salaries	9,870.	
00800	HHA Services - Occupational Therapy	0200	Employee Benefits	1,880.	
00800	HHA Services - Occupational Therapy	0300	Transporation	112.	
00800	HHA Services - Occupational Therapy	0400	Purchased Services	2,398.	
00800	HHA Services - Occupational Therapy	0900	Adjustments	-374.	
00900	HHA Services - Speech Pathology	0100	Salaries	9,680.	
00900	HHA Services - Speech Pathology	0200	Employee Benefits	1,844.	
00900	HHA Services - Speech Pathology	0900	Adjustments	-367.	
01000	HHA Services - Medical Social Services	0100	Salaries	1,041.	
01000	HHA Services - Medical Social Services	0200	Employee Benefits	198.	
01000	HHA Services - Medical Social Services	0900	Adjustments	-39.	
01100	HHA Services - Home Health Aide	0100	Salaries	209,497.	
01100	HHA Services - Home Health Aide	0200	Employee Benefits	39,915.	
01100	HHA Services - Home Health Aide	0300	Transporation	35,496.	
01100	HHA Services - Home Health Aide	0900	Adjustments	-7,949.	
01200	HHA Services - Supplies	0500	Other Cost	7,744.	
01700	HHA Services - Private Duty Nursing	0100	Salaries	94,372.	
01700	HHA Services - Private Duty Nursing	0200	Employee Benefits	17,981.	

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Line	Line Description	Col	Column Description	Value	Type
A00	Wkst A - Reclassification and Adjustment of Trial Balance of Expenses				
01700	HHA Services - Private Duty Nursing	0300	Transporation	2,855.	
01700	HHA Services - Private Duty Nursing	0900	Adjustments	-3,581.	
02900	Worksheet A Total (Lines 1 to 28)	0100	Salaries	1,928,452.	
02900	Worksheet A Total (Lines 1 to 28)	0200	Employee Benefits	360,880.	
02900	Worksheet A Total (Lines 1 to 28)	0300	Transporation	109,595.	
02900	Worksheet A Total (Lines 1 to 28)	0400	Purchased Services	3,265.	
02900	Worksheet A Total (Lines 1 to 28)	0500	Other Cost	558,751.	
02900	Worksheet A Total (Lines 1 to 28)	0900	Adjustments	351,444.	
A50	Wkst A-5 Adjustment to Expenses				
02100	Worksheet A-5 Total (Lines 1 to 20)	0200	Amount	351,444.	
A60	Wkst A-6 Statement of Cost of Services from Related Organizations				
A	Part A Question on Worksheet A Costs with Related Organizations				
00100	Are there any cost included in Wkst A with a related organization as defined by CMS Pub 15?	0100	Information		N Question
A70	Wkst A-7 Analysis of Changes During Cost Reporting Period in Capital Asset Balances				
00600	Movable Equipment	0100	Beginning Balances	86,966.	
00600	Movable Equipment	0200	Purchases	6,716.	
00700	Worksheet A-7 Total	0100	Beginning Balances	86,966.	
00700	Worksheet A-7 Total	0200	Purchases	6,716.	
B00	Wkst B Cost Allocation - General Service Costs				
00100	Capital Related Cost - Building & Fixtures	0000	Net Expenses Wkst A-10	128,362.	
00100	Capital Related Cost - Building & Fixtures	0100	Capital-Buildings/Fixture	128,362.	
00501	Administrative and General	0000	Net Expenses Wkst A-10	888,587.	
00501	Administrative and General	0100	Capital-Buildings/Fixture	71,058.	
00501	Administrative and General	0501	Administrative & General	959,645.	
00502	Administrative and General	0000	Net Expenses Wkst A-10	387,087.	
00502	Administrative and General	0100	Capital-Buildings/Fixture	20,150.	
00502	Administrative and General	0501	Administrative & General	611,821.	
00502	Administrative and General	0502	Administrative & General	1,019,058.	
00503	Administrative and General	0000	Net Expenses Wkst A-10	135,718.	
00503	Administrative and General	0100	Capital-Buildings/Fixture	27,337.	
00503	Administrative and General	0501	Administrative & General	244,968.	
00503	Administrative and General	0502	Administrative & General	206,826.	
00503	Administrative and General	0503	Administrative & General	614,849.	
00504	Administrative and General	0000	Net Expenses Wkst A-10	51,832.	
00504	Administrative and General	0100	Capital-Buildings/Fixture	8,444.	
00504	Administrative and General	0501	Administrative & General	90,559.	
00504	Administrative and General	0504	Administrative & General	150,835.	
00505	Administrative and General	0000	Net Expenses Wkst A-10	6,813.	
00505	Administrative and General	0100	Capital-Buildings/Fixture	1,373.	
00505	Administrative and General	0501	Administrative & General	12,297.	
00505	Administrative and General	0504	Administrative & General	23,386.	
00505	Administrative and General	0505	Administrative & General	43,869.	
00600	HHA Services - Skilled Nursing Care	0000	Net Expenses Wkst A-10	946,783.	
00600	HHA Services - Skilled Nursing Care	0502	Administrative & General	479,922.	

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Line	Line Description	Col	Column Description	Value	Type
B00	Wkst B Cost Allocation - General Service Costs				
00600	HHA Services - Skilled Nursing Care	0503	Administrative & General	363,296.	
00600	HHA Services - Skilled Nursing Care	0600	Total	1,790,001.	
00700	HHA Services - Physical Therapy	0000	Net Expenses Wkst A-10	344,632.	
00700	HHA Services - Physical Therapy	0502	Administrative & General	174,693.	
00700	HHA Services - Physical Therapy	0503	Administrative & General	132,240.	
00700	HHA Services - Physical Therapy	0600	Total	651,565.	
00800	HHA Services - Occupational Therapy	0000	Net Expenses Wkst A-10	13,886.	
00800	HHA Services - Occupational Therapy	0502	Administrative & General	7,039.	
00800	HHA Services - Occupational Therapy	0503	Administrative & General	5,328.	
00800	HHA Services - Occupational Therapy	0600	Total	26,253.	
00900	HHA Services - Speech Pathology	0000	Net Expenses Wkst A-10	11,157.	
00900	HHA Services - Speech Pathology	0502	Administrative & General	5,655.	
00900	HHA Services - Speech Pathology	0503	Administrative & General	4,281.	
00900	HHA Services - Speech Pathology	0600	Total	21,093.	
01000	HHA Services - Medical Social Services	0000	Net Expenses Wkst A-10	1,200.	
01000	HHA Services - Medical Social Services	0502	Administrative & General	608.	
01000	HHA Services - Medical Social Services	0503	Administrative & General	460.	
01000	HHA Services - Medical Social Services	0600	Total	2,268.	
01100	HHA Services - Home Health Aide	0000	Net Expenses Wkst A-10	276,959.	
01100	HHA Services - Home Health Aide	0502	Administrative & General	140,390.	
01100	HHA Services - Home Health Aide	0503	Administrative & General	106,273.	
01100	HHA Services - Home Health Aide	0600	Total	523,622.	
01200	HHA Services - Supplies	0000	Net Expenses Wkst A-10	7,744.	
01200	HHA Services - Supplies	0502	Administrative & General	3,925.	
01200	HHA Services - Supplies	0503	Administrative & General	2,971.	
01200	HHA Services - Supplies	0600	Total	14,640.	
01700	HHA Services - Private Duty Nursing	0000	Net Expenses Wkst A-10	111,627.	
01700	HHA Services - Private Duty Nursing	0504	Administrative & General	127,449.	
01700	HHA Services - Private Duty Nursing	0505	Administrative & General	43,869.	
01700	HHA Services - Private Duty Nursing	0600	Total	282,945.	
02900	Worksheet B Total (Lines 1 to 28)	0000	Net Expenses Wkst A-10	3,312,387.	
02900	Worksheet B Total (Lines 1 to 28)	0100	Capital-Buildings/Fixture	128,362.	
02900	Worksheet B Total (Lines 1 to 28)	0501	Administrative & General	959,645.	
02900	Worksheet B Total (Lines 1 to 28)	0502	Administrative & General	1,019,058.	
02900	Worksheet B Total (Lines 1 to 28)	0503	Administrative & General	614,849.	
02900	Worksheet B Total (Lines 1 to 28)	0504	Administrative & General	150,835.	
02900	Worksheet B Total (Lines 1 to 28)	0505	Administrative & General	43,869.	
02900	Worksheet B Total (Lines 1 to 28)	0600	Total	3,312,387.	
B10	Wkst B-1 Cost Allocation - Statistical Basis				
03100	Unit Cost Multiplier	0100	Capital-Buildings/Fixture	0.236437	Multiplier
03100	Unit Cost Multiplier	0501	Administrative & General	1.502373	Multiplier
03100	Unit Cost Multiplier	0502	Administrative & General	0.506897	Multiplier
03100	Unit Cost Multiplier	0503	Administrative & General	0.254639	Multiplier
03100	Unit Cost Multiplier	0504	Administrative & General	1.141738	Multiplier
03100	Unit Cost Multiplier	0505	Administrative & General	0.183494	Multiplier
C00	Wkst C Apportionment of Patient Service Costs				

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Line	Line Description	Col	Column Description	Value	Type
C00	Wkst C Apportionment of Patient Service Costs				
1	Part 1 Aggregate Agency Cost Per Visit Computation				
00100	Skilled Nursing	0400	Avg Cost per Visit	111.13	Avg Cost
00200	Physical Therapy	0400	Avg Cost per Visit	145.70	Avg Cost
00300	Occupational Therapy	0400	Avg Cost per Visit	114.14	Avg Cost
00400	Speech Pathology	0400	Avg Cost per Visit	136.08	Avg Cost
00500	Medical Social Services	0400	Avg Cost per Visit	151.20	Avg Cost
00600	Home Health Aide Services	0400	Avg Cost per Visit	37.59	Avg Cost
2	Part 2 Computation of the Aggregate Medicare Cost and the Aggregate of the Medicare Limitation				
030	MSA Code 030				
00000	Information	0000	Information	48424	Code
00100	Skilled Nursing	0500	Medicare Part A Visits	3,256.	Visits
00100	Skilled Nursing	0600	Medicare Part B Visits	5,129.	Visits
00100	Skilled Nursing	0800	Medicare Part A Cost	361,839.	
00100	Skilled Nursing	0900	Medicare Part B Cost	569,986.	
00100	Skilled Nursing	1100	Total Part A & B Cost	931,825.	
00200	Physical Therapy	0500	Medicare Part A Visits	1,506.	Visits
00200	Physical Therapy	0600	Medicare Part B Visits	1,654.	Visits
00200	Physical Therapy	0800	Medicare Part A Cost	219,424.	
00200	Physical Therapy	0900	Medicare Part B Cost	240,988.	
00200	Physical Therapy	1100	Total Part A & B Cost	460,412.	
00300	Occupational Therapy	0500	Medicare Part A Visits	44.	Visits
00300	Occupational Therapy	0600	Medicare Part B Visits	102.	Visits
00300	Occupational Therapy	0800	Medicare Part A Cost	5,022.	
00300	Occupational Therapy	0900	Medicare Part B Cost	11,642.	
00300	Occupational Therapy	1100	Total Part A & B Cost	16,664.	
00400	Speech Pathology	0500	Medicare Part A Visits	55.	Visits
00400	Speech Pathology	0600	Medicare Part B Visits	81.	Visits
00400	Speech Pathology	0800	Medicare Part A Cost	7,484.	
00400	Speech Pathology	0900	Medicare Part B Cost	11,022.	
00400	Speech Pathology	1100	Total Part A & B Cost	18,506.	
00500	Medical Social Services	0500	Medicare Part A Visits	7.	Visits
00500	Medical Social Services	0600	Medicare Part B Visits	10.	Visits
00500	Medical Social Services	0800	Medicare Part A Cost	1,058.	
00500	Medical Social Services	0900	Medicare Part B Cost	1,512.	
00500	Medical Social Services	1100	Total Part A & B Cost	2,570.	
00600	Home Health Aide Services	0500	Medicare Part A Visits	350.	Visits
00600	Home Health Aide Services	0600	Medicare Part B Visits	1,323.	Visits
00600	Home Health Aide Services	0800	Medicare Part A Cost	13,157.	
00600	Home Health Aide Services	0900	Medicare Part B Cost	49,732.	
00600	Home Health Aide Services	1100	Total Part A & B Cost	62,889.	
00700	Sub Total (Sum of lines 1-6)	0500	Medicare Part A Visits	5,218.	Visits
00700	Sub Total (Sum of lines 1-6)	0600	Medicare Part B Visits	8,299.	Visits
00700	Sub Total (Sum of lines 1-6)	0800	Medicare Part A Cost	607,984.	
00700	Sub Total (Sum of lines 1-6)	0900	Medicare Part B Cost	884,882.	
00700	Sub Total (Sum of lines 1-6)	1100	Total Part A & B Cost	1,492,866.	
031	MSA Code 031				
00000	Information	0000	Information	23540	Code
00100	Skilled Nursing	0500	Medicare Part A Visits	10.	Visits

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Line	Line Description	Col	Column Description	Value	Type
C00	Wkst C Apportionment of Patient Service Costs				
2	Part 2 Computation of the Aggregate Medicare Cost and the Aggregate of the Medicare Limitation				
031	MSA Code 031				
00100	Skilled Nursing	0600	Medicare Part B Visits	2.	Visits
00100	Skilled Nursing	0800	Medicare Part A Cost	1,111.	
00100	Skilled Nursing	0900	Medicare Part B Cost	222.	
00100	Skilled Nursing	1100	Total Part A & B Cost	1,333.	
00600	Home Health Aide Services	0600	Medicare Part B Visits	2.	Visits
00600	Home Health Aide Services	0900	Medicare Part B Cost	75.	
00600	Home Health Aide Services	1100	Total Part A & B Cost	75.	
00700	Sub Total (Sum of lines 1-6)	0500	Medicare Part A Visits	10.	Visits
00700	Sub Total (Sum of lines 1-6)	0600	Medicare Part B Visits	4.	Visits
00700	Sub Total (Sum of lines 1-6)	0800	Medicare Part A Cost	1,111.	
00700	Sub Total (Sum of lines 1-6)	0900	Medicare Part B Cost	297.	
00700	Sub Total (Sum of lines 1-6)	1100	Total Part A & B Cost	1,408.	
032	MSA Code 032				
00000	Information	0000	Information	42260	Code
00100	Skilled Nursing	0500	Medicare Part A Visits	78.	Visits
00100	Skilled Nursing	0600	Medicare Part B Visits	202.	Visits
00100	Skilled Nursing	0800	Medicare Part A Cost	8,668.	
00100	Skilled Nursing	0900	Medicare Part B Cost	22,448.	
00100	Skilled Nursing	1100	Total Part A & B Cost	31,116.	
00200	Physical Therapy	0500	Medicare Part A Visits	15.	Visits
00200	Physical Therapy	0600	Medicare Part B Visits	29.	Visits
00200	Physical Therapy	0800	Medicare Part A Cost	2,186.	
00200	Physical Therapy	0900	Medicare Part B Cost	4,225.	
00200	Physical Therapy	1100	Total Part A & B Cost	6,411.	
00600	Home Health Aide Services	0500	Medicare Part A Visits	13.	Visits
00600	Home Health Aide Services	0600	Medicare Part B Visits	28.	Visits
00600	Home Health Aide Services	0800	Medicare Part A Cost	489.	
00600	Home Health Aide Services	0900	Medicare Part B Cost	1,053.	
00600	Home Health Aide Services	1100	Total Part A & B Cost	1,542.	
00700	Sub Total (Sum of lines 1-6)	0500	Medicare Part A Visits	106.	Visits
00700	Sub Total (Sum of lines 1-6)	0600	Medicare Part B Visits	259.	Visits
00700	Sub Total (Sum of lines 1-6)	0800	Medicare Part A Cost	11,343.	
00700	Sub Total (Sum of lines 1-6)	0900	Medicare Part B Cost	27,726.	
00700	Sub Total (Sum of lines 1-6)	1100	Total Part A & B Cost	39,069.	
033	MSA Code 033				
00000	Information	0000	Information	99910	Code
00100	Skilled Nursing	0600	Medicare Part B Visits	17.	Visits
00100	Skilled Nursing	0900	Medicare Part B Cost	1,889.	
00100	Skilled Nursing	1100	Total Part A & B Cost	1,889.	
00200	Physical Therapy	0600	Medicare Part B Visits	1.	Visits
00200	Physical Therapy	0900	Medicare Part B Cost	146.	
00200	Physical Therapy	1100	Total Part A & B Cost	146.	
00700	Sub Total (Sum of lines 1-6)	0600	Medicare Part B Visits	18.	Visits
00700	Sub Total (Sum of lines 1-6)	0900	Medicare Part B Cost	2,035.	
00700	Sub Total (Sum of lines 1-6)	1100	Total Part A & B Cost	2,035.	
3	Part 3 Supplies and Drugs Cost Computation				

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Line	Line Description	Col	Column Description	Value	Type
C00	Wkst C Apportionment of Patient Service Costs				
3	Part 3 Supplies and Drugs Cost Computation				
01500	Cost of Medical Supplies	0300	Total Chgs from HHA	19,360.	
01500	Cost of Medical Supplies	0400	Ratio of Cost/Charge	0.756198	CC Ratio
01500	Cost of Medical Supplies	0500	Medicare Part A Charges	6,471.	
01500	Cost of Medical Supplies	0600	Medicare Part B Charges	14,055.	
01500	Cost of Medical Supplies	0800	Medicare Part A Cost	4,893.	
01500	Cost of Medical Supplies	0900	Medicare Part B Cost	10,628.	
4	Part 4 Comparison of the Lesser of the Aggregate Medicare Cost, the Aggregate of the Medicare Cost				
01700	Total Cost of Medicare Services (Wkst C, Part 2, col 8,9,11)	0300	Medicare Part A Cost	620,438.	
01700	Total Cost of Medicare Services (Wkst C, Part 2, col 8,9,11)	0400	Medicare Part A Cost	914,940.	
01700	Total Cost of Medicare Services (Wkst C, Part 2, col 8,9,11)	0600	Total Cost	1,535,378.	
01800	Cost of Medical Supplies(Wkst C, Part 3, col 8,9,11)	0300	Medicare Part A Cost	4,893.	
01800	Cost of Medical Supplies(Wkst C, Part 3, col 8,9,11)	0400	Medicare Part A Cost	10,628.	
01800	Cost of Medical Supplies(Wkst C, Part 3, col 8,9,11)	0600	Total Cost	15,521.	
01900	Worksheet C Part 4 Total (Sum of Lines 17 and 18)	0300	Medicare Part A Cost	625,331.	
01900	Worksheet C Part 4 Total (Sum of Lines 17 and 18)	0400	Medicare Part A Cost	925,568.	
01900	Worksheet C Part 4 Total (Sum of Lines 17 and 18)	0600	Total Cost	1,550,899.	
D00	Wkst D Calculation of Reimbursement Settlement Part A and Part B Services				
00700	Ratio of Line 5 to Line 6	0100	Medicare Part A	1.000000	Ratio
00700	Ratio of Line 5 to Line 6	0200	Medicare Part B	1.000000	Ratio
00700	Ratio of Line 5 to Line 6	0300	Medicare Part B	1.000000	Ratio
01201	Total PPS Payment - Full Episodes without outlier	0100	Medicare Part A	770,450.	
01201	Total PPS Payment - Full Episodes without outlier	0200	Medicare Part B	1,129,960.	
01202	Total PPS Payment - Full Episodes with Outlier	0100	Medicare Part A	26,985.	
01202	Total PPS Payment - Full Episodes with Outlier	0200	Medicare Part B	38,680.	
01203	Total PPS Payment - LUPA Episodes	0100	Medicare Part A	4,180.	
01203	Total PPS Payment - LUPA Episodes	0200	Medicare Part B	8,099.	
01204	Total PPS Payment - PEP Only Episodes	0100	Medicare Part A	10,400.	
01204	Total PPS Payment - PEP Only Episodes	0200	Medicare Part B	19,510.	
01206	Total PPS Payment - SCIC Only Episodes	0200	Medicare Part B	2,613.	
01207	Total PPS Outlier Payment - Full Episodes without outlier	0100	Medicare Part A	8,229.	
01207	Total PPS Outlier Payment - Full Episodes without outlier	0200	Medicare Part B	12,198.	
01210	Total PPS Outlier Payment - SCIC Only Episodes	0200	Medicare Part B	1,163.	
01400	Sub Total (Sum of Lines 12-12.14 minus Line 13)	0100	Medicare Part A	820,244.	
01400	Sub Total (Sum of Lines 12-12.14 minus Line 13)	0200	Medicare Part B	1,212,223.	
01600	Sub Total (Line 14 minus line 15)	0100	Medicare Part A	820,244.	
01600	Sub Total (Line 14 minus line 15)	0200	Medicare Part B	1,212,223.	
01800	Net Cost (Line 16 minus 17)	0100	Medicare Part A	820,244.	
01800	Net Cost (Line 16 minus 17)	0200	Medicare Part B	1,212,223.	
02100	Total Costs - current cost reporting period	0100	Medicare Part A	820,244.	
02100	Total Costs - current cost reporting period	0200	Medicare Part B	1,212,223.	
02500	Total Cost before sequestration and other adjustments	0100	Medicare Part A	820,244.	

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D00	Wkst D Calculation of Reimbursement Settlement Part A and Part B Services				
02500	Total Cost before sequestration and other adjustments	0200	Medicare Part B	1,212,223.	
02700	Amount reimbursable after sequestration and other adjustments	0100	Medicare Part A	820,244.	
02700	Amount reimbursable after sequestration and other adjustments	0200	Medicare Part B	1,212,223.	
02800	Worksheet D Total Interim Payments (Wkst D-1, line4)	0100	Medicare Part A	820,244.	
02800	Worksheet D Total Interim Payments (Wkst D-1, line4)	0200	Medicare Part B	1,212,223.	
D10	Wkst D-1 Analysis of Payments to HHAs for Services Rendered to Program Beneficiaries				
00100	Total interim payments paid to provider	0200	Part A Amount	820,244.	
00100	Total interim payments paid to provider	0400	Part B Amount	1,212,223.	
00700	Worksheet D-1 Total Medicare Program Liability	0200	Part A Amount	820,244.	
00700	Worksheet D-1 Total Medicare Program Liability	0400	Part B Amount	1,212,223.	
F00	Wkst F Balance Sheet				
00100	Cash on Hand and in Banks	0100	General Fund	69,200,708.	
00400	Accounts Receivable	0100	General Fund	185,428,179.	
00500	Other Receivables	0100	General Fund	3,217,429.	
00600	Less: Allowance for Uncollectible notes and Receivables	0100	General Fund	8,226,806.	
00700	Inventory	0100	General Fund	2,408,186.	
00800	Prepaid Expenses	0100	General Fund	7,514,680.	
00900	Other - description not available	0100	General Fund	11,933,000.	
01100	Worksheet F Total Current Assets	0100	General Fund	271,475,376.	
02300	Major Movable Equipment	0100	General Fund	164,287,230.	
02400	Less - Accumulated Depecciation	0100	General Fund	100,471,811.	
02700	Worksheet F Total Fixed Assets	0100	General Fund	63,815,419.	
03100	Other - description not available	0100	General Fund	638,206,608.	
03200	Worksheet F Total Other Assets	0100	General Fund	638,206,608.	
03300	Worksheet F Total Assets (sum of lines 11,27 and 32)	0100	General Fund	973,497,403.	
03400	Accounts Payable	0100	General Fund	91,383,842.	
03500	Salaries, Wages & Fees Payable	0100	General Fund	17,869,246.	
03800	Deferred Income	0100	General Fund	32,911,220.	
04100	Other - Description not available	0100	General Fund	3,001,116.	
04200	Worksheet F Total Current Liabilities (Sum Line 34-41)	0100	General Fund	145,165,424.	
04800	Other - Description not available	0100	General Fund	333,360,779.	
04900	Worksheet F Total Long Term Liabilities	0100	General Fund	333,360,779.	
05000	Worksheet F Total Liabilities	0100	General Fund	478,526,203.	
05100	General Fund Balance	0100	General Fund	494,971,200.	
05800	Worksheet F Total Fund Balance	0100	General Fund	494,971,200.	
05900	Worksheet F Total Liabilities and Fund Balance	0100	General Fund	973,497,403.	
F10	Wkst F-1 Statement of Revenues and Operating Expenses				
00100	Worksheet F-1 Total Patient Revenues	0100	Amounts	6,320,701.	
00200	Worksheet F-1 Allowances and discounts on Patients accounts	0100	Amounts	2,634,314.	
00300	Worksheet F-1 Net Patient Revenues	0200	Amounts	3,686,387.	

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
F10	Wkst F-1 Statement of Revenues and Operating Expenses				
01700	Worksheet F Total Operating Expenses (net of lines 4 thru 16)	0200	Amounts	2,960,943.	
01800	Worksheet F-1 Net Income from service to patients	0200	Amounts	725,444.	
03300	Worksheet F-1 Net Income of Loss for the period (line 18 plus line 32)	0200	Amounts	725,444.	
S00	Wkst S HHA Cost Report Certification and Settlement Summary				
00100	Date Received for Cost Report	0200	Information	20090602	Date
S20	Wkst S-2 Home Health Agency (HHA) Complex Identification Data				
00200	Home Health Agency	0200	Information	107111	
00200	Home Health Agency	0300	Information	19750628	
00700	Cost Reporting Period	0100	Information	20080101	Date
00700	Cost Reporting Period	0200	Information	20081231	Date
00800	Type of Control (Government, Public, Private) for HHA	0100	Information	5.	Control
01000	Depreciation - Straight Line	0100	Information	6,609.	
01300	Total Depreciation Lines 10-12	0100	Information	6,609.	
01400	Were there any disposals of capital assets during the cost report period?	0100	Information	N	Question
01500	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period	0100	Information	N	Question
01600	Was accelerated depreciation claimed on assets acquired on or after August 1, 1970?	0100	Information	N	Question
01800	Did the provider cease to participate in the Medicare program at the end of the reporting period?	0100	Information	N	Question
01900	Was there a substantial decrease in health insurance proportion of allowable cost in this report per	0100	Information	N	Question
02000	Did the provider qualify as a small HHA (defined by 42 CFR 413.24(d))?	0100	Information	N	Question
02100	Does the HHA qualify as a nominal charge provider (defined by 42 CFR 409.3)?	0100	Information	N	Question
02200	Does the HHA contract with outside suppliers for physical therapy services?	0100	Information	Y	Question
02201	Does the HHA contract with outside suppliers for occupational therapy services?	0100	Information	Y	Question
02202	Does the HHA contract with outside suppliers for speech therapy services?	0100	Information	N	Question
02300	If this facility is a non public provider, is it exempt from the lower of cost or market charges for	0100	Information	N	Question
02300	If this facility is a non public provider, is it exempt from the lower of cost or market charges for	0200	Information	N	Question
02400	If this facility is a non public provider, is it exempt from the lower of cost or market charges for	0200	Information	N	Question
02600	Home Health Agency A&G cost follows option 1 or 2	0100	Information	2.	Question
02701	Amounts of Malpractice Ins and Losses - description not available	0100	Information	18,052.	
02800	Are malpractice premiumns and/ losses reports in any other than the Admin & General cost center?	0100	Information	N	Question
02900	See documentaiton for this question	0100	Information	Y	Question
02901	See documentaiton for this question	0100	Information	'A HEALTH SER	Question
02901	See documentaiton for this question	0200	Information	H18160	Question
02901	See documentaiton for this question	0300	Information	CAHABA	Question
02902	See documentaiton for this question	0100	Information	12900 FOSTER	Question
02903	See documentaiton for this question	0100	Information	/ERLAND PARK	Question

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
S20	Wkst S-2 Home Health Agency (HHA) Complex Identification Data				
02903	See documentaiton for this question	0200	Information	KS	Question
02903	See documentaiton for this question	0300	Information	66213	Question
S30	Wkst S-3 Home Health Agency Statistical Data				
00100	Skilled Nursing	0100	Title 18-Visits	8,966.	Visits
00100	Skilled Nursing	0200	Title 18-Patients	623.	Patients
00100	Skilled Nursing	0300	Other - Visits	7,141.	Visits
00100	Skilled Nursing	0400	Other - Patients	493.	Patients
00100	Skilled Nursing	0500	Total - Visits	16,107.	Visits
00100	Skilled Nursing	0600	Total - Patients	1,116.	Patients
00200	Physical Therapy	0100	Title 18-Visits	3,287.	Visits
00200	Physical Therapy	0200	Title 18-Patients	337.	Patients
00200	Physical Therapy	0300	Other - Visits	1,185.	Visits
00200	Physical Therapy	0400	Other - Patients	148.	Patients
00200	Physical Therapy	0500	Total - Visits	4,472.	Visits
00200	Physical Therapy	0600	Total - Patients	485.	Patients
00300	Occupational Therapy	0100	Title 18-Visits	195.	Visits
00300	Occupational Therapy	0200	Title 18-Patients	32.	Patients
00300	Occupational Therapy	0300	Other - Visits	35.	Visits
00300	Occupational Therapy	0400	Other - Patients	7.	Patients
00300	Occupational Therapy	0500	Total - Visits	230.	Visits
00300	Occupational Therapy	0600	Total - Patients	39.	Patients
00400	Speech Pathology	0100	Title 18-Visits	147.	Visits
00400	Speech Pathology	0200	Title 18-Patients	14.	Patients
00400	Speech Pathology	0300	Other - Visits	8.	Visits
00400	Speech Pathology	0400	Other - Patients	1.	Patients
00400	Speech Pathology	0500	Total - Visits	155.	Visits
00400	Speech Pathology	0600	Total - Patients	15.	Patients
00500	Medical Social Services	0100	Title 18-Visits	13.	Visits
00500	Medical Social Services	0200	Title 18-Patients	9.	Patients
00500	Medical Social Services	0300	Other - Visits	2.	Visits
00500	Medical Social Services	0400	Other - Patients	1.	Patients
00500	Medical Social Services	0500	Total - Visits	15.	Visits
00500	Medical Social Services	0600	Total - Patients	10.	Patients
00600	Home Health Aide	0100	Title 18-Visits	1,660.	Visits
00600	Home Health Aide	0200	Title 18-Patients	113.	Patients
00600	Home Health Aide	0300	Other - Visits	12,270.	Visits
00600	Home Health Aide	0400	Other - Patients	179.	Patients
00600	Home Health Aide	0500	Total - Visits	13,930.	Visits
00600	Home Health Aide	0600	Total - Patients	292.	Patients
00700	All Other Services	0300	Other - Visits	9,242.	Visits
00700	All Other Services	0400	Other - Patients	67.	Patients
00700	All Other Services	0500	Total - Visits	9,242.	Visits
00700	All Other Services	0600	Total - Patients	67.	Patients
00800	Total Visits	0100	Title 18-Visits	14,268.	Visits
00800	Total Visits	0300	Other - Visits	29,883.	Visits
00800	Total Visits	0500	Total - Visits	44,151.	Visits

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
S30	Wkst S-3 Home Health Agency Statistical Data				
00900	Home Health Aide Hours	0100	Title 18-Visits	1,923.	Visits
00900	Home Health Aide Hours	0300	Other - Visits	14,215.	Visits
00900	Home Health Aide Hours	0500	Total - Visits	16,138.	Visits
01000	Unduplicated Census Count	0200	Title 18-Patients	692.	Census
01000	Unduplicated Census Count	0400	Other - Patients	760.	Census
01000	Unduplicated Census Count	0600	Total - Patients	1,431.	Census
01100	Administrator and Assistant Administrators	0000	Information	40.	
01100	Administrator and Assistant Administrators	0100	Staff Personnel	1.07	FTE
01200	Director and Assistant Directors	0100	Staff Personnel	2.68	FTE
01300	Other Administrative Personnel	0100	Staff Personnel	5.97	FTE
01400	Direct Nursing Service	0100	Staff Personnel	10.21	FTE
01600	Physical Therapy Service	0100	Staff Personnel	4.01	FTE
01600	Physical Therapy Service	0200	Contract Personnel	0.04	FTE
01800	Occupational Therapy Service	0100	Staff Personnel	0.17	FTE
01800	Occupational Therapy Service	0200	Contract Personnel	0.04	FTE
02000	Speech Pathology Service	0100	Staff Personnel	0.09	FTE
02200	Medical Social Service	0100	Staff Personnel	0.01	FTE
02400	Home Health Aide	0100	Staff Personnel	7.76	FTE
02600	Other - Description not available	0000	Information		- CASE MANAG
02700	Other - Description not available	0000	Information		HCS/SR
02700	Other - Description not available	0100	Title 18-Visits	6.	Visits
02800	Total number of MSAs covered by HHA in this reporting period	0101	Title 18-Visits	4.	MSA Count
02900	List of MSA Codes	0101	Title 18-Visits	48424	MSA Codes
02901	List of MSA Codes	0101	Title 18-Visits	23540	MSA Codes
02902	List of MSA Codes	0101	Title 18-Visits	42260	MSA Codes
02903	List of MSA Codes	0101	Title 18-Visits	99910	MSA Codes
03000	Skilled Nursing Visits	0100	Full Episodes w/o Outlier	7,000.	Visits
03000	Skilled Nursing Visits	0200	Full Episodes with Outlie	1,252.	Visits
03000	Skilled Nursing Visits	0300	LUPA Episodes	106.	Visits
03000	Skilled Nursing Visits	0400	PEP Only Episodes	287.	Visits
03000	Skilled Nursing Visits	0600	SCIC only Episodes	49.	Visits
03100	Skilled Nursing Visit Charges	0100	Full Episodes w/o Outlier	1,240,229.	
03100	Skilled Nursing Visit Charges	0200	Full Episodes with Outlie	224,589.	
03100	Skilled Nursing Visit Charges	0300	LUPA Episodes	18,848.	
03100	Skilled Nursing Visit Charges	0400	PEP Only Episodes	51,431.	
03100	Skilled Nursing Visit Charges	0600	SCIC only Episodes	7,366.	
03200	Physical Therapy Visits	0100	Full Episodes w/o Outlier	3,052.	Visits
03200	Physical Therapy Visits	0200	Full Episodes with Outlie	61.	Visits
03200	Physical Therapy Visits	0300	LUPA Episodes	7.	Visits
03200	Physical Therapy Visits	0400	PEP Only Episodes	85.	Visits
03300	Physical Therapy Visit Charges	0100	Full Episodes w/o Outlier	586,574.	
03300	Physical Therapy Visit Charges	0200	Full Episodes with Outlie	11,378.	
03300	Physical Therapy Visit Charges	0300	LUPA Episodes	1,304.	
03300	Physical Therapy Visit Charges	0400	PEP Only Episodes	16,362.	
03400	Occupational Therapy Visits	0100	Full Episodes w/o Outlier	145.	Visits
03400	Occupational Therapy Visits	0400	PEP Only Episodes	1.	Visits

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
S30	Wkst S-3 Home Health Agency Statistical Data				
03500	Occupational Therapy Visit Charges	0100	Full Episodes w/o Outlier	28,275.	
03500	Occupational Therapy Visit Charges	0400	PEP Only Episodes	195.	
03600	Speech Pathology Visits	0100	Full Episodes w/o Outlier	136.	Visits
03700	Speech Pathology Visit Charges	0100	Full Episodes w/o Outlier	26,343.	
03800	Medical Social Service Visits	0100	Full Episodes w/o Outlier	16.	Visits
03800	Medical Social Service Visits	0400	PEP Only Episodes	1.	Visits
03900	Medical Social Service Visit Charges	0100	Full Episodes w/o Outlier	3,660.	
03900	Medical Social Service Visit Charges	0400	PEP Only Episodes	225.	
04000	Home Health Aide Visits	0100	Full Episodes w/o Outlier	1,574.	Visits
04000	Home Health Aide Visits	0200	Full Episodes with Outlie	70.	Visits
04000	Home Health Aide Visits	0300	LUPA Episodes	4.	Visits
04000	Home Health Aide Visits	0400	PEP Only Episodes	45.	Visits
04000	Home Health Aide Visits	0600	SCIC only Episodes	23.	Visits
04100	Home Health Aide Visit Charges	0100	Full Episodes w/o Outlier	102,310.	
04100	Home Health Aide Visit Charges	0200	Full Episodes with Outlie	4,550.	
04100	Home Health Aide Visit Charges	0300	LUPA Episodes	260.	
04100	Home Health Aide Visit Charges	0400	PEP Only Episodes	2,925.	
04100	Home Health Aide Visit Charges	0600	SCIC only Episodes	1,495.	
04200	Total Visits (Sum lines 30,32,34,36,38,40)	0100	Full Episodes w/o Outlier	11,923.	Visits
04200	Total Visits (Sum lines 30,32,34,36,38,40)	0200	Full Episodes with Outlie	1,383.	Visits
04200	Total Visits (Sum lines 30,32,34,36,38,40)	0300	LUPA Episodes	117.	Visits
04200	Total Visits (Sum lines 30,32,34,36,38,40)	0400	PEP Only Episodes	419.	Visits
04200	Total Visits (Sum lines 30,32,34,36,38,40)	0600	SCIC only Episodes	72.	Visits
04400	Worksheet S-3 Total Charges (Sum Lines 31,33,35,37,39,41,43)	0100	Full Episodes w/o Outlier	1,987,391.	Visits
04400	Worksheet S-3 Total Charges (Sum Lines 31,33,35,37,39,41,43)	0200	Full Episodes with Outlie	240,517.	Visits
04400	Worksheet S-3 Total Charges (Sum Lines 31,33,35,37,39,41,43)	0300	LUPA Episodes	20,412.	Visits
04400	Worksheet S-3 Total Charges (Sum Lines 31,33,35,37,39,41,43)	0400	PEP Only Episodes	71,138.	Visits
04400	Worksheet S-3 Total Charges (Sum Lines 31,33,35,37,39,41,43)	0600	SCIC only Episodes	8,861.	Visits
04500	Worksheet S-3 Total Number of Episodes	0100	Full Episodes w/o Outlier	647.	
04500	Worksheet S-3 Total Number of Episodes	0300	LUPA Episodes	41.	
04500	Worksheet S-3 Total Number of Episodes	0400	PEP Only Episodes	37.	
04500	Worksheet S-3 Total Number of Episodes	0600	SCIC only Episodes	1.	
04600	Total Number of Outlier Episodes	0200	Full Episodes with Outlie	24.	Visits
04600	Total Number of Outlier Episodes	0600	SCIC only Episodes	1.	Visits
04700	Worksheet S-3 Total Non-Routine Medical Supply Charges	0100	Full Episodes w/o Outlier	13,507.	
04700	Worksheet S-3 Total Non-Routine Medical Supply Charges	0200	Full Episodes with Outlie	5,623.	
04700	Worksheet S-3 Total Non-Routine Medical Supply Charges	0300	LUPA Episodes	880.	
04700	Worksheet S-3 Total Non-Routine Medical Supply Charges	0400	PEP Only Episodes	515.	

VISITING CARE OF FLORIDA INC.

WEST PALM BEACH, FL 33 05/01/2007 04/30/2008

A00 Wkst A - Reclassification and Adjustment of Trial Balance of Expenses

4/27/2010
11:50 am

Healthcare Almanac (561)963-7550
www.halmanac.com

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
A00	Wkst A - Reclassification and Adjustment of Trial Balance of Expenses				
00100	Capital Related Cost - Building & Fixtures	0500	Other Cost	118,126.	
00100	Capital Related Cost - Building & Fixtures	0900	Adjustments	352.	
00200	Capital Related Cost - Moveable Equipment	0500	Other Cost	6,128.	
00300	Plant Operation and Maintenance	0500	Other Cost	4,672.	
00400	Transporation	0300	Transporation	25,346.	
00500	Administrative and General	0100	Salaries	686,752.	
00500	Administrative and General	0200	Employee Benefits	123,742.	
00500	Administrative and General	0400	Purchased Services	3,796.	
00500	Administrative and General	0500	Other Cost	161,099.	
00500	Administrative and General	0900	Adjustments	258,548.	
00600	HHA Services - Skilled Nursing Care	0100	Salaries	540,226.	
00600	HHA Services - Skilled Nursing Care	0200	Employee Benefits	97,341.	
00600	HHA Services - Skilled Nursing Care	0300	Transporation	22,198.	
00600	HHA Services - Skilled Nursing Care	0900	Adjustments	-132.	
00700	HHA Services - Physical Therapy	0400	Purchased Services	281,647.	
00700	HHA Services - Physical Therapy	0900	Adjustments	-960.	
00800	HHA Services - Occupational Therapy	0400	Purchased Services	29,020.	
00900	HHA Services - Speech Pathology	0400	Purchased Services	14,145.	
01000	HHA Services - Medical Social Services	0400	Purchased Services	3,480.	
01100	HHA Services - Home Health Aide	0100	Salaries	40,218.	
01100	HHA Services - Home Health Aide	0200	Employee Benefits	7,247.	
01200	HHA Services - Supplies	0500	Other Cost	31,797.	
02900	Worksheet A Total (Lines 1 to 28)	0100	Salaries	1,267,196.	
02900	Worksheet A Total (Lines 1 to 28)	0200	Employee Benefits	228,330.	
02900	Worksheet A Total (Lines 1 to 28)	0300	Transporation	47,544.	
02900	Worksheet A Total (Lines 1 to 28)	0400	Purchased Services	332,088.	
02900	Worksheet A Total (Lines 1 to 28)	0500	Other Cost	321,822.	
02900	Worksheet A Total (Lines 1 to 28)	0900	Adjustments	257,808.	
A50	Wkst A-5 Adjustment to Expenses				
00400	Home Office costs	0200	Amount	270,939.	
02100	Worksheet A-5 Total (Lines 1 to 20)	0200	Amount	257,808.	
A70	Wkst A-7 Analysis of Changes During Cost Reporting Period in Capital Asset Balances				
00300	Buildings and Fixtures	0100	Beginning Balances	10,142.	
00300	Buildings and Fixtures	0500	Disposals and Retirements	2,169.	
00600	Movable Equipment	0100	Beginning Balances	130,478.	
00600	Movable Equipment	0200	Purchases	4,267.	
00600	Movable Equipment	0500	Disposals and Retirements	8,032.	
00700	Worksheet A-7 Total	0100	Beginning Balances	140,620.	
00700	Worksheet A-7 Total	0200	Purchases	4,267.	
00700	Worksheet A-7 Total	0500	Disposals and Retirements	10,201.	
B00	Wkst B Cost Allocation - General Service Costs				
00100	Capital Related Cost - Building & Fixtures	0000	Net Expenses Wkst A-10	118,478.	
00100	Capital Related Cost - Building & Fixtures	0100	Capital-Buildings/Fixture	118,478.	
00200	Capital Related Cost - Moveable Equipment	0000	Net Expenses Wkst A-10	6,128.	
00200	Capital Related Cost - Moveable Equipment	0200	Capital-Movable Equipment	6,128.	

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
B00	Wkst B Cost Allocation - General Service Costs				
00300	Plant Operation and Maintenance	0000	Net Expenses Wkst A-10	4,672.	
00300	Plant Operation and Maintenance	0300	Plant Operation & Maint	4,672.	
00400	Transporation	0000	Net Expenses Wkst A-10	25,346.	
00400	Transporation	0400	Transporation	25,346.	
00500	Administrative and General	0000	Net Expenses Wkst A-10	1,233,937.	
00500	Administrative and General	0100	Capital-Buildings/Fixture	118,478.	
00500	Administrative and General	0200	Capital-Movable Equipment	6,128.	
00500	Administrative and General	0300	Plant Operation & Maint	4,672.	
00500	Administrative and General	0400	Transporation	25,346.	
00500	Administrative and General	0500	Administrative & General	1,388,561.	
00600	HHA Services - Skilled Nursing Care	0000	Net Expenses Wkst A-10	659,633.	
00600	HHA Services - Skilled Nursing Care	0500	Administrative & General	859,049.	
00600	HHA Services - Skilled Nursing Care	0600	Total	1,518,682.	
00700	HHA Services - Physical Therapy	0000	Net Expenses Wkst A-10	280,687.	
00700	HHA Services - Physical Therapy	0500	Administrative & General	365,542.	
00700	HHA Services - Physical Therapy	0600	Total	646,229.	
00800	HHA Services - Occupational Therapy	0000	Net Expenses Wkst A-10	29,020.	
00800	HHA Services - Occupational Therapy	0500	Administrative & General	37,793.	
00800	HHA Services - Occupational Therapy	0600	Total	66,813.	
00900	HHA Services - Speech Pathology	0000	Net Expenses Wkst A-10	14,145.	
00900	HHA Services - Speech Pathology	0500	Administrative & General	18,421.	
00900	HHA Services - Speech Pathology	0600	Total	32,566.	
01000	HHA Services - Medical Social Services	0000	Net Expenses Wkst A-10	3,480.	
01000	HHA Services - Medical Social Services	0500	Administrative & General	4,532.	
01000	HHA Services - Medical Social Services	0600	Total	8,012.	
01100	HHA Services - Home Health Aide	0000	Net Expenses Wkst A-10	47,465.	
01100	HHA Services - Home Health Aide	0500	Administrative & General	61,814.	
01100	HHA Services - Home Health Aide	0600	Total	109,279.	
01200	HHA Services - Supplies	0000	Net Expenses Wkst A-10	31,797.	
01200	HHA Services - Supplies	0500	Administrative & General	41,410.	
01200	HHA Services - Supplies	0600	Total	73,207.	
02900	Worksheet B Total (Lines 1 to 28)	0000	Net Expenses Wkst A-10	2,454,788.	
02900	Worksheet B Total (Lines 1 to 28)	0100	Capital-Buildings/Fixture	118,478.	
02900	Worksheet B Total (Lines 1 to 28)	0200	Capital-Movable Equipment	6,128.	
02900	Worksheet B Total (Lines 1 to 28)	0300	Plant Operation & Maint	4,672.	
02900	Worksheet B Total (Lines 1 to 28)	0400	Transporation	25,346.	
02900	Worksheet B Total (Lines 1 to 28)	0500	Administrative & General	1,388,561.	
02900	Worksheet B Total (Lines 1 to 28)	0600	Total	2,454,788.	
B10	Wkst B-1 Cost Allocation - Statistical Basis				
03100	Unit Cost Multiplier	0100	Capital-Buildings/Fixture	118478.000000	Multiplier
03100	Unit Cost Multiplier	0200	Capital-Movable Equipment	6128.000000	Multiplier
03100	Unit Cost Multiplier	0300	Plant Operation & Maint	4672.000000	Multiplier
03100	Unit Cost Multiplier	0400	Transporation	25346.000000	Multiplier
03100	Unit Cost Multiplier	0500	Administrative & General	1.302313	Multiplier
C00	Wkst C Apportionment of Patient Service Costs				
1	Part 1 Aggregate Agency Cost Per Visit Computation				

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
C00	Wkst C Apportionment of Patient Service Costs				
1	Part 1 Aggregate Agency Cost Per Visit Computation				
00100	Skilled Nursing	0400	Avg Cost per Visit	119.02	Avg Cost
00200	Physical Therapy	0400	Avg Cost per Visit	146.77	Avg Cost
00300	Occupational Therapy	0400	Avg Cost per Visit	146.20	Avg Cost
00400	Speech Pathology	0400	Avg Cost per Visit	131.85	Avg Cost
00500	Medical Social Services	0400	Avg Cost per Visit	148.37	Avg Cost
00600	Home Health Aide Services	0400	Avg Cost per Visit	58.69	Avg Cost
2	Part 2 Computation of the Aggregate Medicare Cost and the Aggregate of the Medicare Limitation				
030	MSA Code 030				
00000	Information	0000	Information	38940	Code
00100	Skilled Nursing	0500	Medicare Part A Visits	1,390.	Visits
00100	Skilled Nursing	0600	Medicare Part B Visits	756.	Visits
00100	Skilled Nursing	0800	Medicare Part A Cost	165,438.	
00100	Skilled Nursing	0900	Medicare Part B Cost	89,979.	
00100	Skilled Nursing	1100	Total Part A & B Cost	255,417.	
00200	Physical Therapy	0500	Medicare Part A Visits	384.	Visits
00200	Physical Therapy	0600	Medicare Part B Visits	442.	Visits
00200	Physical Therapy	0800	Medicare Part A Cost	56,360.	
00200	Physical Therapy	0900	Medicare Part B Cost	64,872.	
00200	Physical Therapy	1100	Total Part A & B Cost	121,232.	
00300	Occupational Therapy	0500	Medicare Part A Visits	114.	Visits
00300	Occupational Therapy	0600	Medicare Part B Visits	97.	Visits
00300	Occupational Therapy	0800	Medicare Part A Cost	16,667.	
00300	Occupational Therapy	0900	Medicare Part B Cost	14,181.	
00300	Occupational Therapy	1100	Total Part A & B Cost	30,848.	
00400	Speech Pathology	0500	Medicare Part A Visits	11.	Visits
00400	Speech Pathology	0600	Medicare Part B Visits	29.	Visits
00400	Speech Pathology	0800	Medicare Part A Cost	1,450.	
00400	Speech Pathology	0900	Medicare Part B Cost	3,824.	
00400	Speech Pathology	1100	Total Part A & B Cost	5,274.	
00500	Medical Social Services	0500	Medicare Part A Visits	15.	Visits
00500	Medical Social Services	0600	Medicare Part B Visits	8.	Visits
00500	Medical Social Services	0800	Medicare Part A Cost	2,226.	
00500	Medical Social Services	0900	Medicare Part B Cost	1,187.	
00500	Medical Social Services	1100	Total Part A & B Cost	3,413.	
00600	Home Health Aide Services	0500	Medicare Part A Visits	741.	Visits
00600	Home Health Aide Services	0600	Medicare Part B Visits	278.	Visits
00600	Home Health Aide Services	0800	Medicare Part A Cost	43,489.	
00600	Home Health Aide Services	0900	Medicare Part B Cost	16,316.	
00600	Home Health Aide Services	1100	Total Part A & B Cost	59,805.	
00700	Sub Total (Sum of lines 1-6)	0500	Medicare Part A Visits	2,655.	Visits
00700	Sub Total (Sum of lines 1-6)	0600	Medicare Part B Visits	1,610.	Visits
00700	Sub Total (Sum of lines 1-6)	0800	Medicare Part A Cost	285,630.	
00700	Sub Total (Sum of lines 1-6)	0900	Medicare Part B Cost	190,359.	
00700	Sub Total (Sum of lines 1-6)	1100	Total Part A & B Cost	475,989.	
031	MSA Code 031				
00000	Information	0000	Information	42680	Code
00100	Skilled Nursing	0500	Medicare Part A Visits	613.	Visits

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
C00	Wkst C Apportionment of Patient Service Costs				
2	Part 2 Computation of the Aggregate Medicare Cost and the Aggregate of the Medicare Limitation				
031	MSA Code 031				
00100	Skilled Nursing	0600	Medicare Part B Visits	126.	Visits
00100	Skilled Nursing	0800	Medicare Part A Cost	72,959.	
00100	Skilled Nursing	0900	Medicare Part B Cost	14,997.	
00100	Skilled Nursing	1100	Total Part A & B Cost	87,956.	
00200	Physical Therapy	0500	Medicare Part A Visits	43.	Visits
00200	Physical Therapy	0600	Medicare Part B Visits	74.	Visits
00200	Physical Therapy	0800	Medicare Part A Cost	6,311.	
00200	Physical Therapy	0900	Medicare Part B Cost	10,861.	
00200	Physical Therapy	1100	Total Part A & B Cost	17,172.	
00300	Occupational Therapy	0500	Medicare Part A Visits	6.	Visits
00300	Occupational Therapy	0600	Medicare Part B Visits	4.	Visits
00300	Occupational Therapy	0800	Medicare Part A Cost	877.	
00300	Occupational Therapy	0900	Medicare Part B Cost	585.	
00300	Occupational Therapy	1100	Total Part A & B Cost	1,462.	
00400	Speech Pathology	0500	Medicare Part A Visits	21.	Visits
00400	Speech Pathology	0800	Medicare Part A Cost	2,769.	
00400	Speech Pathology	1100	Total Part A & B Cost	2,769.	
00500	Medical Social Services	0600	Medicare Part B Visits	1.	Visits
00500	Medical Social Services	0900	Medicare Part B Cost	148.	
00500	Medical Social Services	1100	Total Part A & B Cost	148.	
00600	Home Health Aide Services	0500	Medicare Part A Visits	27.	Visits
00600	Home Health Aide Services	0600	Medicare Part B Visits	34.	Visits
00600	Home Health Aide Services	0800	Medicare Part A Cost	1,585.	
00600	Home Health Aide Services	0900	Medicare Part B Cost	1,995.	
00600	Home Health Aide Services	1100	Total Part A & B Cost	3,580.	
00700	Sub Total (Sum of lines 1-6)	0500	Medicare Part A Visits	710.	Visits
00700	Sub Total (Sum of lines 1-6)	0600	Medicare Part B Visits	239.	Visits
00700	Sub Total (Sum of lines 1-6)	0800	Medicare Part A Cost	84,501.	
00700	Sub Total (Sum of lines 1-6)	0900	Medicare Part B Cost	28,586.	
00700	Sub Total (Sum of lines 1-6)	1100	Total Part A & B Cost	113,087.	
032	MSA Code 032				
00000	Information	0000	Information	48424	Code
00100	Skilled Nursing	0500	Medicare Part A Visits	2,838.	Visits
00100	Skilled Nursing	0600	Medicare Part B Visits	1,132.	Visits
00100	Skilled Nursing	0800	Medicare Part A Cost	337,779.	
00100	Skilled Nursing	0900	Medicare Part B Cost	134,731.	
00100	Skilled Nursing	1100	Total Part A & B Cost	472,510.	
00200	Physical Therapy	0500	Medicare Part A Visits	878.	Visits
00200	Physical Therapy	0600	Medicare Part B Visits	615.	Visits
00200	Physical Therapy	0800	Medicare Part A Cost	128,864.	
00200	Physical Therapy	0900	Medicare Part B Cost	90,264.	
00200	Physical Therapy	1100	Total Part A & B Cost	219,128.	
00300	Occupational Therapy	0500	Medicare Part A Visits	13.	Visits
00300	Occupational Therapy	0600	Medicare Part B Visits	28.	Visits
00300	Occupational Therapy	0800	Medicare Part A Cost	1,901.	

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
C00	Wkst C Apportionment of Patient Service Costs				
2	Part 2 Computation of the Aggregate Medicare Cost and the Aggregate of the Medicare Limitation				
032	MSA Code 032				
00300	Occupational Therapy	0900	Medicare Part B Cost	4,094.	
00300	Occupational Therapy	1100	Total Part A & B Cost	5,995.	
00400	Speech Pathology	0500	Medicare Part A Visits	47.	Visits
00400	Speech Pathology	0600	Medicare Part B Visits	47.	Visits
00400	Speech Pathology	0800	Medicare Part A Cost	6,197.	
00400	Speech Pathology	0900	Medicare Part B Cost	6,197.	
00400	Speech Pathology	1100	Total Part A & B Cost	12,394.	
00500	Medical Social Services	0500	Medicare Part A Visits	3.	Visits
00500	Medical Social Services	0600	Medicare Part B Visits	1.	Visits
00500	Medical Social Services	0800	Medicare Part A Cost	445.	
00500	Medical Social Services	0900	Medicare Part B Cost	148.	
00500	Medical Social Services	1100	Total Part A & B Cost	593.	
00600	Home Health Aide Services	0500	Medicare Part A Visits	276.	Visits
00600	Home Health Aide Services	0600	Medicare Part B Visits	173.	Visits
00600	Home Health Aide Services	0800	Medicare Part A Cost	16,198.	
00600	Home Health Aide Services	0900	Medicare Part B Cost	10,153.	
00600	Home Health Aide Services	1100	Total Part A & B Cost	26,351.	
00700	Sub Total (Sum of lines 1-6)	0500	Medicare Part A Visits	4,055.	Visits
00700	Sub Total (Sum of lines 1-6)	0600	Medicare Part B Visits	1,996.	Visits
00700	Sub Total (Sum of lines 1-6)	0800	Medicare Part A Cost	491,384.	
00700	Sub Total (Sum of lines 1-6)	0900	Medicare Part B Cost	245,587.	
00700	Sub Total (Sum of lines 1-6)	1100	Total Part A & B Cost	736,971.	
3	Part 3 Supplies and Drugs Cost Computation				
01500	Cost of Medical Supplies	0300	Total Chgs from HHA	33,200.	
01500	Cost of Medical Supplies	0400	Ratio of Cost/Charge	2.205030	CC Ratio
01500	Cost of Medical Supplies	0500	Medicare Part A Charges	3,400.	
01500	Cost of Medical Supplies	0600	Medicare Part B Charges	14,075.	
01500	Cost of Medical Supplies	0800	Medicare Part A Cost	7,497.	
01500	Cost of Medical Supplies	0900	Medicare Part B Cost	31,036.	
4	Part 4 Comparison of the Lesser of the Aggregate Medicare Cost, the Aggregate of the Medicare Cost				
01700	Total Cost of Medicare Services (Wkst C, Part 2, col 8,9,11)	0300	Medicare Part A Cost	861,515.	
01700	Total Cost of Medicare Services (Wkst C, Part 2, col 8,9,11)	0400	Medicare Part A Cost	464,532.	
01700	Total Cost of Medicare Services (Wkst C, Part 2, col 8,9,11)	0600	Total Cost	1,326,047.	
01800	Cost of Medical Supplies(Wkst C, Part 3, col 8,9,11)	0300	Medicare Part A Cost	7,497.	
01800	Cost of Medical Supplies(Wkst C, Part 3, col 8,9,11)	0400	Medicare Part A Cost	31,036.	
01800	Cost of Medical Supplies(Wkst C, Part 3, col 8,9,11)	0600	Total Cost	38,533.	
01900	Worksheet C Part 4 Total (Sum of Lines 17 and 18)	0300	Medicare Part A Cost	869,012.	
01900	Worksheet C Part 4 Total (Sum of Lines 17 and 18)	0400	Medicare Part A Cost	495,568.	
01900	Worksheet C Part 4 Total (Sum of Lines 17 and 18)	0600	Total Cost	1,364,580.	
D00	Wkst D Calculation of Reimbursement Settlement Part A and Part B Services				
00401	Total Charges for Title 18 - After 10/01/2000	0200	Medicare Part B	3,555,791.	
00500	Amount actually collected from patients liable for payment for services on a charge basis	0100	Medicare Part A	1.	

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
D00	Wkst D Calculation of Reimbursement Settlement Part A and Part B Services				
00500	Amount actually collected from patients liable for payment for services on a charge basis	0200	Medicare Part B	1.	
00500	Amount actually collected from patients liable for payment for services on a charge basis	0300	Medicare Part B	1.	
00600	Amount that would have been realized from patients liable for payment on a charge basis	0100	Medicare Part A	1.	
00600	Amount that would have been realized from patients liable for payment on a charge basis	0200	Medicare Part B	1.	
00600	Amount that would have been realized from patients liable for payment on a charge basis	0300	Medicare Part B	1.	
00700	Ratio of Line 5 to Line 6	0100	Medicare Part A	1.000000	Ratio
00700	Ratio of Line 5 to Line 6	0200	Medicare Part B	1.000000	Ratio
00700	Ratio of Line 5 to Line 6	0300	Medicare Part B	1.000000	Ratio
00800	Total Customary Charges - Title 18 (see instructions for calculation)	0200	Medicare Part B	3,555,791.	
00900	Excess of total customary charges over total reasonable cost	0200	Medicare Part B	3,555,791.	
01201	Total PPS Payment - Full Episodes without outlier	0100	Medicare Part A	428,734.	
01201	Total PPS Payment - Full Episodes without outlier	0200	Medicare Part B	888,208.	
01202	Total PPS Payment - Full Episodes with Outlier	0100	Medicare Part A	22,783.	
01202	Total PPS Payment - Full Episodes with Outlier	0200	Medicare Part B	40,045.	
01203	Total PPS Payment - LUPA Episodes	0100	Medicare Part A	7,677.	
01203	Total PPS Payment - LUPA Episodes	0200	Medicare Part B	17,587.	
01204	Total PPS Payment - PEP Only Episodes	0100	Medicare Part A	21,145.	
01204	Total PPS Payment - PEP Only Episodes	0200	Medicare Part B	25,906.	
01205	Total PPS Payment - SCIC within a PEP Episodes	0100	Medicare Part A	6,185.	
01206	Total PPS Payment - SCIC Only Episodes	0200	Medicare Part B	26,970.	
01207	Total PPS Outlier Payment - Full Episodes without outlier	0100	Medicare Part A	22,560.	
01208	Total PPS Outlier Payment - PEP Only Episodes	0200	Medicare Part B	4,100.	
01400	Sub Total (Sum of Lines 12-12.14 minus Line 13)	0100	Medicare Part A	509,084.	
01400	Sub Total (Sum of Lines 12-12.14 minus Line 13)	0200	Medicare Part B	1,002,816.	
01600	Sub Total (Line 14 minus line 15)	0100	Medicare Part A	509,084.	
01600	Sub Total (Line 14 minus line 15)	0200	Medicare Part B	1,002,816.	
01800	Net Cost (Line 16 minus 17)	0100	Medicare Part A	509,084.	
01800	Net Cost (Line 16 minus 17)	0200	Medicare Part B	1,002,816.	
02100	Total Costs - current cost reporting period	0100	Medicare Part A	509,084.	
02100	Total Costs - current cost reporting period	0200	Medicare Part B	1,002,816.	
02500	Total Cost before sequestration and other adjustments	0100	Medicare Part A	509,084.	
02500	Total Cost before sequestration and other adjustments	0200	Medicare Part B	1,002,816.	
02700	Amount reimbursable after sequestration and other adjustments	0100	Medicare Part A	509,084.	
02700	Amount reimbursable after sequestration and other adjustments	0200	Medicare Part B	1,002,816.	
02800	Worksheet D Total Interim Payments (Wkst D-1, line4)	0100	Medicare Part A	509,084.	
02800	Worksheet D Total Interim Payments (Wkst D-1, line4)	0200	Medicare Part B	1,002,816.	
D10	Wkst D-1 Analysis of Payments to HHAs for Services Rendered to Program Beneficiaries				
00100	Total interim payments paid to provider	0200	Part A Amount	509,084.	

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
D10	Wkst D-1 Analysis of Payments to HHAs for Services Rendered to Program Beneficiaries				
00100	Total interim payments paid to provider	0400	Part B Amount	1,002,816.	
00700	Worksheet D-1 Total Medicare Program Liability	0200	Part A Amount	509,084.	
00700	Worksheet D-1 Total Medicare Program Liability	0400	Part B Amount	1,002,816.	
F00	Wkst F Balance Sheet				
00100	Cash on Hand and in Banks	0100	General Fund	-136.	
00400	Accounts Receivable	0100	General Fund	868,373.	
00600	Less: Allowance for Uncollectible notes and Receivables	0100	General Fund	3,431.	
00800	Prepaid Expenses	0100	General Fund	5,625.	
01100	Worksheet F Total Current Assets	0100	General Fund	870,431.	
01700	Leasehold Improvements	0100	General Fund	7,973.	
01800	Less - Accumulated Depeciation	0100	General Fund	7,306.	
02300	Major Movable Equipment	0100	General Fund	126,713.	
02400	Less - Accumulated Depeciation	0100	General Fund	118,420.	
02700	Worksheet F Total Fixed Assets	0100	General Fund	8,960.	
02900	Deposits on leases	0100	General Fund	5,646.	
03200	Worksheet F Total Other Assets	0100	General Fund	5,646.	
03300	Worksheet F Total Assets (sum of lines 11,27 and 32)	0100	General Fund	885,037.	
03400	Accounts Payable	0100	General Fund	-894.	
03500	Salaries, Wages & Fees Payable	0100	General Fund	43,598.	
03600	Payroll Taxes Payable	0100	General Fund	5,108.	
04000	Due to Other Funds	0100	General Fund	1,478,165.	
04200	Worksheet F Total Current Liabilities (Sum Line 34-41)	0100	General Fund	1,525,977.	
04400	Notes Payable	0100	General Fund	131,416.	
04800	Other - Description not available	0100	General Fund	116,135.	
04900	Worksheet F Total Long Term Liabilities	0100	General Fund	247,551.	
05000	Worksheet F Total Liabilities	0100	General Fund	1,773,528.	
05100	General Fund Balance	0100	General Fund	-888,491.	
05800	Worksheet F Total Fund Balance	0100	General Fund	-888,491.	
05900	Worksheet F Total Liabilities and Fund Balance	0100	General Fund	885,037.	
F10	Wkst F-1 Statement of Revenues and Operating Expenses				
00100	Worksheet F-1 Total Patient Revenues	0100	Amounts	2,414,690.	
00300	Worksheet F-1 Net Patient Revenues	0200	Amounts	2,414,690.	
01700	Worksheet F Total Operating Expenses (net of lines 4 thru 16)	0200	Amounts	2,196,980.	
01800	Worksheet F-1 Net Income from service to patients	0200	Amounts	217,710.	
03300	Worksheet F-1 Net Income of Loss for the period (line 18 plus line 32)	0200	Amounts	217,710.	
S00	Wkst S HHA Cost Report Certification and Settlement Summary				
00100	Date Received for Cost Report	0200	Information	20081002	Date
S20	Wkst S-2 Home Health Agency (HHA) Complex Identification Data				
00200	Home Health Agency	0200	Information	107150	
00200	Home Health Agency	0300	Information	19770101	
00700	Cost Reporting Period	0100	Information	20070501	Date
00700	Cost Reporting Period	0200	Information	20080430	Date

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
S20	Wkst S-2 Home Health Agency (HHA) Complex Identification Data				
00800	Type of Control (Government, Public, Private) for HHA	0100	Information		5. Control
01000	Depreciation - Straight Line	0100	Information	5,172.	
01300	Total Depreciation Lines 10-12	0100	Information	5,172.	
01400	Were there any disposals of capital assets during the cost report period?	0100	Information		N Question
01500	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period	0100	Information		N Question
01600	Was accelerated depreciation claimed on assets acquired on or after August 1, 1970?	0100	Information		N Question
01800	Did the provider cease to participate in the Medicare program at the end of the reporting period?	0100	Information		N Question
01900	Was there a substantial decrease in health insurance proportion of allowable cost in this report per	0100	Information		N Question
02000	Did the provider qualify as a small HHA (defined by 42 CFR 413.24(d))?	0100	Information		N Question
02100	Does the HHA qualify as a nominal charge provider (defined by 42 CFR 409.3)?	0100	Information		N Question
02200	Does the HHA contract with outside suppliers for physical therapy services?	0100	Information		Y Question
02201	Does the HHA contract with outside suppliers for occupational therapy services?	0100	Information		Y Question
02202	Does the HHA contract with outside suppliers for speech therapy services?	0100	Information		Y Question
02300	If this facility is a non public provider, is it exempt from the lower of cost or market charges for	0100	Information		N Question
02300	If this facility is a non public provider, is it exempt from the lower of cost or market charges for	0200	Information		N Question
02400	If this facility is a non public provider, is it exempt from the lower of cost or market charges for	0200	Information		N Question
02500	If this facility is a non public provider, is it exempt from the lower of cost or market charges for	0200	Information		N Question
02701	Amounts of Malpractice Ins and Losses - description not available	0100	Information	15,997.	
02800	Are malpractice premiumns and/ losses reports in any other than the Admin & General cost center?	0100	Information		N Question
02900	See documentaiton for this question	0100	Information		Y Question
02901	See documentaiton for this question	0100	Information		IEALTH SERVIC Question
02901	See documentaiton for this question	0200	Information		10H005 Question
02901	See documentaiton for this question	0300	Information		00380 Question
02902	See documentaiton for this question	0100	Information		FOREST HILL B Question
02903	See documentaiton for this question	0100	Information		T PALM BEACH Question
02903	See documentaiton for this question	0200	Information		FL Question
02903	See documentaiton for this question	0300	Information		33406 Question
S30	Wkst S-3 Home Health Agency Statistical Data				
00100	Skilled Nursing	0100	Title 18-Visits	6,855.	Visits
00100	Skilled Nursing	0200	Title 18-Patients	566.	Patients
00100	Skilled Nursing	0300	Other - Visits	5,905.	Visits
00100	Skilled Nursing	0400	Other - Patients	707.	Patients
00100	Skilled Nursing	0500	Total - Visits	12,760.	Visits
00100	Skilled Nursing	0600	Total - Patients	1,266.	Patients
00200	Physical Therapy	0100	Title 18-Visits	2,436.	Visits
00200	Physical Therapy	0200	Title 18-Patients	262.	Patients

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
S30	Wkst S-3 Home Health Agency Statistical Data				
00200	Physical Therapy	0300	Other - Visits	1,967.	Visits
00200	Physical Therapy	0400	Other - Patients	306.	Patients
00200	Physical Therapy	0500	Total - Visits	4,403.	Visits
00200	Physical Therapy	0600	Total - Patients	562.	Patients
00300	Occupational Therapy	0100	Title 18-Visits	262.	Visits
00300	Occupational Therapy	0200	Title 18-Patients	35.	Patients
00300	Occupational Therapy	0300	Other - Visits	195.	Visits
00300	Occupational Therapy	0400	Other - Patients	30.	Patients
00300	Occupational Therapy	0500	Total - Visits	457.	Visits
00300	Occupational Therapy	0600	Total - Patients	64.	Patients
00400	Speech Pathology	0100	Title 18-Visits	155.	Visits
00400	Speech Pathology	0200	Title 18-Patients	14.	Patients
00400	Speech Pathology	0300	Other - Visits	92.	Visits
00400	Speech Pathology	0400	Other - Patients	14.	Patients
00400	Speech Pathology	0500	Total - Visits	247.	Visits
00400	Speech Pathology	0600	Total - Patients	28.	Patients
00500	Medical Social Services	0100	Title 18-Visits	28.	Visits
00500	Medical Social Services	0200	Title 18-Patients	27.	Patients
00500	Medical Social Services	0300	Other - Visits	26.	Visits
00500	Medical Social Services	0400	Other - Patients	21.	Patients
00500	Medical Social Services	0500	Total - Visits	54.	Visits
00500	Medical Social Services	0600	Total - Patients	58.	Patients
00600	Home Health Aide	0100	Title 18-Visits	1,529.	Visits
00600	Home Health Aide	0200	Title 18-Patients	112.	Patients
00600	Home Health Aide	0300	Other - Visits	333.	Visits
00600	Home Health Aide	0400	Other - Patients	42.	Patients
00600	Home Health Aide	0500	Total - Visits	1,862.	Visits
00600	Home Health Aide	0600	Total - Patients	153.	Patients
00800	Total Visits	0100	Title 18-Visits	11,265.	Visits
00800	Total Visits	0300	Other - Visits	8,518.	Visits
00800	Total Visits	0500	Total - Visits	19,783.	Visits
00900	Home Health Aide Hours	0100	Title 18-Visits	2,217.	Visits
00900	Home Health Aide Hours	0300	Other - Visits	403.	Visits
00900	Home Health Aide Hours	0500	Total - Visits	2,620.	Visits
01000	Unduplicated Census Count	0200	Title 18-Patients	571.	Census
01000	Unduplicated Census Count	0400	Other - Patients	732.	Census
01000	Unduplicated Census Count	0600	Total - Patients	1,294.	Census
01100	Administrator and Assistant Administrators	0000	Information	40.	
01100	Administrator and Assistant Administrators	0100	Staff Personnel	1.00	FTE
01200	Director and Assistant Directors	0100	Staff Personnel	2.00	FTE
01300	Other Administrative Personnel	0100	Staff Personnel	10.00	FTE
01400	Direct Nursing Service	0100	Staff Personnel	7.14	FTE
01500	Nursing Supervisor	0100	Staff Personnel	2.00	FTE
01600	Physical Therapy Service	0200	Contract Personnel	1.17	FTE
01800	Occupational Therapy Service	0200	Contract Personnel	0.13	FTE
02000	Speech Pathology Service	0200	Contract Personnel	0.07	FTE
02200	Medical Social Service	0200	Contract Personnel	0.01	FTE

CR HHA Reference Report

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Line	Line Description	Col	Column Description	Value	Type
S30	Wkst S-3 Home Health Agency Statistical Data				
02500	Home Health Aide Supervisor	0100	Title 18-Visits		1. Visits
02800	Total number of MSAs covered by HHA in this reporting period	0101	Title 18-Visits		3. MSA Count
02900	List of MSA Codes	0101	Title 18-Visits	38940	MSA Codes
02901	List of MSA Codes	0101	Title 18-Visits	42680	MSA Codes
02902	List of MSA Codes	0101	Title 18-Visits	48424	MSA Codes
03000	Skilled Nursing Visits	0100	Full Episodes w/o Outlier	5,940.	Visits
03000	Skilled Nursing Visits	0200	Full Episodes with Outlie	357.	Visits
03000	Skilled Nursing Visits	0300	LUPA Episodes	154.	Visits
03000	Skilled Nursing Visits	0400	PEP Only Episodes	213.	Visits
03000	Skilled Nursing Visits	0500	SCIC within a PEP	21.	Visits
03000	Skilled Nursing Visits	0600	SCIC only Episodes	170.	Visits
03100	Skilled Nursing Visit Charges	0100	Full Episodes w/o Outlier	831,600.	
03100	Skilled Nursing Visit Charges	0200	Full Episodes with Outlie	49,980.	
03100	Skilled Nursing Visit Charges	0300	LUPA Episodes	21,560.	
03100	Skilled Nursing Visit Charges	0400	PEP Only Episodes	29,820.	
03100	Skilled Nursing Visit Charges	0500	SCIC within a PEP	2,940.	
03100	Skilled Nursing Visit Charges	0600	SCIC only Episodes	23,800.	
03200	Physical Therapy Visits	0100	Full Episodes w/o Outlier	2,149.	Visits
03200	Physical Therapy Visits	0200	Full Episodes with Outlie	36.	Visits
03200	Physical Therapy Visits	0300	LUPA Episodes	19.	Visits
03200	Physical Therapy Visits	0400	PEP Only Episodes	100.	Visits
03200	Physical Therapy Visits	0500	SCIC within a PEP	13.	Visits
03200	Physical Therapy Visits	0600	SCIC only Episodes	119.	Visits
03300	Physical Therapy Visit Charges	0100	Full Episodes w/o Outlier	300,860.	
03300	Physical Therapy Visit Charges	0200	Full Episodes with Outlie	5,040.	
03300	Physical Therapy Visit Charges	0300	LUPA Episodes	2,660.	
03300	Physical Therapy Visit Charges	0400	PEP Only Episodes	14,000.	
03300	Physical Therapy Visit Charges	0500	SCIC within a PEP	1,820.	
03300	Physical Therapy Visit Charges	0600	SCIC only Episodes	16,660.	
03400	Occupational Therapy Visits	0100	Full Episodes w/o Outlier	214.	Visits
03400	Occupational Therapy Visits	0200	Full Episodes with Outlie	16.	Visits
03400	Occupational Therapy Visits	0400	PEP Only Episodes	19.	Visits
03400	Occupational Therapy Visits	0600	SCIC only Episodes	13.	Visits
03500	Occupational Therapy Visit Charges	0100	Full Episodes w/o Outlier	29,960.	
03500	Occupational Therapy Visit Charges	0200	Full Episodes with Outlie	2,240.	
03500	Occupational Therapy Visit Charges	0400	PEP Only Episodes	2,660.	
03500	Occupational Therapy Visit Charges	0600	SCIC only Episodes	1,820.	
03600	Speech Pathology Visits	0100	Full Episodes w/o Outlier	136.	Visits
03600	Speech Pathology Visits	0200	Full Episodes with Outlie	19.	Visits
03700	Speech Pathology Visit Charges	0100	Full Episodes w/o Outlier	19,040.	
03700	Speech Pathology Visit Charges	0200	Full Episodes with Outlie	2,660.	
03800	Medical Social Service Visits	0100	Full Episodes w/o Outlier	23.	Visits
03800	Medical Social Service Visits	0300	LUPA Episodes	1.	Visits
03800	Medical Social Service Visits	0400	PEP Only Episodes	3.	Visits
03800	Medical Social Service Visits	0500	SCIC within a PEP	1.	Visits
03900	Medical Social Service Visit Charges	0100	Full Episodes w/o Outlier	4,140.	

CR HHA Reference Report

A sample cost report of 2 HHA facilities in West Palm Beach, FL with all worksheets.

Line	Line Description	Col	Column Description	Value	Type
S30	Wkst S-3 Home Health Agency Statistical Data				
03900	Medical Social Service Visit Charges	0300	LUPA Episodes	180.	
03900	Medical Social Service Visit Charges	0400	PEP Only Episodes	540.	
03900	Medical Social Service Visit Charges	0500	SCIC within a PEP	180.	
04000	Home Health Aide Visits	0100	Full Episodes w/o Outlier	1,364.	Visits
04000	Home Health Aide Visits	0200	Full Episodes with Outlie	29.	Visits
04000	Home Health Aide Visits	0300	LUPA Episodes	2.	Visits
04000	Home Health Aide Visits	0400	PEP Only Episodes	45.	Visits
04000	Home Health Aide Visits	0500	SCIC within a PEP	14.	Visits
04000	Home Health Aide Visits	0600	SCIC only Episodes	75.	Visits
04100	Home Health Aide Visit Charges	0100	Full Episodes w/o Outlier	115,940.	
04100	Home Health Aide Visit Charges	0200	Full Episodes with Outlie	2,465.	
04100	Home Health Aide Visit Charges	0300	LUPA Episodes	170.	
04100	Home Health Aide Visit Charges	0400	PEP Only Episodes	3,825.	
04100	Home Health Aide Visit Charges	0500	SCIC within a PEP	1,190.	
04100	Home Health Aide Visit Charges	0600	SCIC only Episodes	6,375.	
04200	Total Visits (Sum lines 30,32,34,36,38,40)	0100	Full Episodes w/o Outlier	9,826.	Visits
04200	Total Visits (Sum lines 30,32,34,36,38,40)	0200	Full Episodes with Outlie	457.	Visits
04200	Total Visits (Sum lines 30,32,34,36,38,40)	0300	LUPA Episodes	176.	Visits
04200	Total Visits (Sum lines 30,32,34,36,38,40)	0400	PEP Only Episodes	380.	Visits
04200	Total Visits (Sum lines 30,32,34,36,38,40)	0500	SCIC within a PEP	49.	Visits
04200	Total Visits (Sum lines 30,32,34,36,38,40)	0600	SCIC only Episodes	377.	Visits
04400	Worksheet S-3 Total Charges (Sum Lines 31,33,35,37,39,41,43)	0100	Full Episodes w/o Outlier	1,301,540.	Visits
04400	Worksheet S-3 Total Charges (Sum Lines 31,33,35,37,39,41,43)	0200	Full Episodes with Outlie	62,385.	Visits
04400	Worksheet S-3 Total Charges (Sum Lines 31,33,35,37,39,41,43)	0300	LUPA Episodes	24,570.	Visits
04400	Worksheet S-3 Total Charges (Sum Lines 31,33,35,37,39,41,43)	0400	PEP Only Episodes	50,845.	Visits
04400	Worksheet S-3 Total Charges (Sum Lines 31,33,35,37,39,41,43)	0500	SCIC within a PEP	6,130.	Visits
04400	Worksheet S-3 Total Charges (Sum Lines 31,33,35,37,39,41,43)	0600	SCIC only Episodes	48,655.	Visits
04500	Worksheet S-3 Total Number of Episodes	0100	Full Episodes w/o Outlier	617.	
04500	Worksheet S-3 Total Number of Episodes	0300	LUPA Episodes	68.	
04500	Worksheet S-3 Total Number of Episodes	0400	PEP Only Episodes	25.	
04500	Worksheet S-3 Total Number of Episodes	0500	SCIC within a PEP	2.	
04500	Worksheet S-3 Total Number of Episodes	0600	SCIC only Episodes	12.	
04600	Total Number of Outlier Episodes	0200	Full Episodes with Outlie	20.	Visits
04600	Total Number of Outlier Episodes	0400	PEP Only Episodes	1.	Visits
04700	Worksheet S-3 Total Non-Routine Medical Supply Charges	0100	Full Episodes w/o Outlier	15,403.	
04700	Worksheet S-3 Total Non-Routine Medical Supply Charges	0200	Full Episodes with Outlie	443.	
04700	Worksheet S-3 Total Non-Routine Medical Supply Charges	0300	LUPA Episodes	694.	
04700	Worksheet S-3 Total Non-Routine Medical Supply Charges	0400	PEP Only Episodes	306.	
04700	Worksheet S-3 Total Non-Routine Medical Supply Charges	0500	SCIC within a PEP	55.	

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Line	Line Description	Col	Column Description	Value	Type
S30 04700	Wkst S-3 Home Health Agency Statistical Data Worksheet S-3 Total Non-Routine Medical Supply Charges	0600	SCIC only Episodes	575.	