

# CR SNF Reference Report

A sample cost report of Coral Bay SNF in Palm Beach, FL. All worksheets are in this report.

Line	Line Description	Col	Column Description	Value	Type
<b>CORAL BAY HEALTHCARE AND REHAB.</b>		<b>WEST PALM BEACH, FL 33</b>		<b>01/01/2008</b>	<b>12/31/2008</b>
<b>A00</b>	<b>Wkst A - Reclassification and Adjustment of Trial Balance of Expenses</b>				
00100	Capital-Related Cost - Building & Fixtures	0200	Other	774,775.	
00100	Capital-Related Cost - Building & Fixtures	0600	Adjustments	17,718.	
00200	Capital-Related Cost - Moveable Equipment	0200	Other	21,299.	
00300	Employee Benefits	0200	Other	537,465.	
00300	Employee Benefits	0400	Reclassifications	-89,069.	
00300	Employee Benefits	0600	Adjustments	-82,375.	
00400	Administrative and General	0100	Salaries	670,460.	
00400	Administrative and General	0200	Other	1,240,415.	
00400	Administrative and General	0400	Reclassifications	-41,782.	
00400	Administrative and General	0600	Adjustments	-255,373.	
00500	Plant Operation, Maintenance and Repairs	0100	Salaries	108,088.	
00500	Plant Operation, Maintenance and Repairs	0200	Other	354,512.	
00500	Plant Operation, Maintenance and Repairs	0400	Reclassifications	3,569.	
00600	Laundry and Linen Service	0100	Salaries	66,665.	
00600	Laundry and Linen Service	0200	Other	27,106.	
00600	Laundry and Linen Service	0400	Reclassifications	2,202.	
00700	Housekeeping	0100	Salaries	146,746.	
00700	Housekeeping	0200	Other	35,496.	
00700	Housekeeping	0400	Reclassifications	4,845.	
00800	Dietary	0100	Salaries	374,084.	
00800	Dietary	0200	Other	279,715.	
00800	Dietary	0400	Reclassifications	12,352.	
00800	Dietary	0600	Adjustments	-1,601.	
00900	Nursing Administration	0100	Salaries	205,799.	
00900	Nursing Administration	0200	Other	838.	
00900	Nursing Administration	0400	Reclassifications	6,795.	
00900	Nursing Administration	0600	Adjustments	5,300.	
01000	Central Service and Supply	0100	Salaries	26,461.	
01000	Central Service and Supply	0200	Other	149,893.	
01000	Central Service and Supply	0400	Reclassifications	874.	
01200	Medical Records and Library	0100	Salaries	25,731.	
01200	Medical Records and Library	0200	Other	2,201.	
01200	Medical Records and Library	0400	Reclassifications	850.	
01300	Social Service	0100	Salaries	244,272.	
01300	Social Service	0200	Other	12,747.	
01300	Social Service	0400	Reclassifications	8,066.	
01600	Skilled Sursing Facility	0100	Salaries	2,764,925.	
01600	Skilled Sursing Facility	0200	Other	127,453.	
01600	Skilled Sursing Facility	0400	Reclassifications	91,298.	
02100	Radiology	0200	Other	49,987.	
02200	Laboratory	0200	Other	73,701.	
02300	Intravenous Therapy	0200	Other	187,370.	
02400	Oxygen (Inhalation) Therapy	0200	Other	1,360.	
02500	Physical Therapy	0200	Other	818,711.	
02500	Physical Therapy	0600	Adjustments	-273,956.	
02600	Occupational Therapy	0200	Other	727,184.	

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<b>A00</b>	<b>Wkst A - Reclassification and Adjustment of Trial Balance of Expenses</b>				
02600	Occupational Therapy	0600	Adjustments	-256,599.	
02700	Speech Pathology	0200	Other	195,533.	
02700	Speech Pathology	0600	Adjustments	-74,695.	
02900	Medical Supplies charged to patients	0200	Other	45,984.	
03000	Drugs Charged to Patients	0200	Other	601,141.	
03000	Drugs Charged to Patients	0200	Other	48.	CC 03050
03200	Support Surfaces	0200	Other	69,036.	
05700	Sub Total	0100	Salaries	4,633,231.	
05700	Sub Total	0200	Other	6,333,970.	
05700	Sub Total	0600	Adjustments	-921,581.	
07500	Worksheet A Total	0100	Salaries	4,633,231.	
07500	Worksheet A Total	0200	Other	6,333,970.	
07500	Worksheet A Total	0600	Adjustments	-921,581.	
<b>A70</b>	<b>Wkst A-7 Analysis of Changes During Cost Reporting Period in Capital Asset Balnaces</b>				
00400	Building Improvements	0100	Beginning Balance	330,414.	
00600	Movable Equipment	0100	Beginning Balance	89,919.	
00600	Movable Equipment	0200	Purchases	25,143.	
00700	Worksheet A-7 Total	0100	Beginning Balance	420,333.	
00700	Worksheet A-7 Total	0200	Purchases	25,143.	
<b>A80</b>	<b>Wkst A-8 Adjustment to Expenses</b>				
00100	Investment Income on Restricted funds (Chapter 2)	0200	Amount	-534.	
01200	Adjustment resulting from transactions with related organizations (Chapter 10) Worksheet A-8-1	0200	Amount	-837,792.	
03200	Worksheet A-8 Total (Transfer to Worksheet A, Col 6, Line 75)	0200	Amount	-921,581.	
<b>A81</b>	<b>Wkst A-8-1 Statement of Cost of Services from Related Organizations</b>				
<b>A</b>	<b>Part A - Question - CMS Pub 15-1 Chapter 10</b>				
00100	Are there any cost included in Worksheet A which resulted from a related organization?	0100	Question		Y Answer
<b>B</b>	<b>Part B - Costs Incurred and adjustments required</b>				
00100	Cost Center 1	0100	Line No	400.	Line No
00100	ALLOWABLE COASTAL COSTS	0300	Expense Items		
00100	Cost Center 1	0400	Amount	254,249.	
00100	Cost Center 1	0500	Allowable Amount	112,630.	
00100	Cost Center 1	0600	Adjustments	141,619.	
00200	Cost Center 2	0100	Line No	100.	Line No
00200	ALLOWABLE COASTAL COSTS	0300	Expense Items		
00200	Cost Center 2	0500	Allowable Amount	12,595.	
00200	Cost Center 2	0600	Adjustments	-12,595.	
00300	Cost Center 3	0100	Line No	400.	Line No
00300	ALLOWABLE SEACREST COSTS	0300	Expense Items		
00300	Cost Center 3	0400	Amount	388,463.	
00300	Cost Center 3	0500	Allowable Amount	128,325.	
00300	Cost Center 3	0600	Adjustments	260,138.	
00400	Cost Center 4	0100	Line No	100.	Line No
00400	ALLOWABLE SEACREST COSTS	0300	Expense Items		
00400	Cost Center 4	0500	Allowable Amount	1,925.	

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<b>A81</b>	<b>Wkst A-8-1 Statement of Cost of Services from Related Organizations</b>				
<b>B</b>	<b>Part B - Costs Incurred and adjustments required</b>				
00400	Cost Center 4	0600	Adjustments	-1,925.	
00500	Cost Center 5	0100	Line No	900.	Line No
00500	ALLOWABLE SEACREST COSTS	0300	Expense Items		
00500	Cost Center 5	0500	Allowable Amount	29,960.	
00500	Cost Center 5	0600	Adjustments	-29,960.	
00600	Cost Center 6	0100	Line No	2,500.	Line No
00600	ALLOWABLE SALUS COSTS	0300	Expense Items		
00600	Cost Center 6	0400	Amount	786,600.	
00600	Cost Center 6	0500	Allowable Amount	512,644.	
00600	Cost Center 6	0600	Adjustments	273,956.	
00700	Cost Center 7	0100	Line No	2,600.	Line No
00700	ALLOWABLE SALUS COSTS	0300	Expense Items		
00700	Cost Center 7	0400	Amount	736,764.	
00700	Cost Center 7	0500	Allowable Amount	480,165.	
00700	Cost Center 7	0600	Adjustments	256,599.	
00800	Cost Center 8	0100	Line No	2,700.	Line No
00800	ALLOWABLE SALUS COSTS	0300	Expense Items		
00800	Cost Center 8	0400	Amount	214,469.	
00800	Cost Center 8	0500	Allowable Amount	139,774.	
00800	Cost Center 8	0600	Adjustments	74,695.	
00900	Cost Center 9	0100	Line No	100.	Line No
00900	ALLOWABLE SALUS COSTS	0300	Expense Items		
00900	Cost Center 9	0500	Allowable Amount	1,661.	
00900	Cost Center 9	0600	Adjustments	-1,661.	
01000	Cost Center - Description not available	0100	Line No	400.	Line No
01000	ALLOWABLE SALUS COSTS	0300	Expense Items		
01000	Cost Center - Description not available	0500	Allowable Amount	123,074.	
01000	Cost Center - Description not available	0600	Adjustments	-123,074.	
03000	Worksheet A-8-1 Total (Sum line 1 - 29) Transfer Col 6 to Worksheet A col 6	0400	Amount	2,380,545.	
03000	Worksheet A-8-1 Total (Sum line 1 - 29) Transfer Col 6 to Worksheet A col 6	0500	Allowable Amount	1,542,753.	
03000	Worksheet A-8-1 Total (Sum line 1 - 29) Transfer Col 6 to Worksheet A col 6	0600	Adjustments	837,792.	
<b>C</b>	<b>Part C - Interrelationship to related Organizations</b>				
00100	Related Organization 1	0100	Symbol		G
00100	COASTAL ADMIN SERVICES L	0200	Name		
00100	FHCP INVESTMENT CORP.	0400	Related - Name		
00100	Related Organization 1	0500	Related - Allowable Amoun	75.	
00100	ADMINISTRATIVE SERVICES S	0600	Related - Adjustments		
00200	Related Organization 2	0100	Symbol		G
00200	COASTAL ADMIN SERVICES L	0200	Name		
00200	FHCP INVESTMENT CORP.	0400	Related - Name		
00200	Related Organization 2	0500	Related - Allowable Amoun	75.	
00200	ADMINISTRATIVE SERVICES S	0600	Related - Adjustments		
00300	Related Organization 3	0100	Symbol		G
00300	SEACREST HEALTHCARE MGMT.	0200	Name		

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<b>A81</b>	<b>Wkst A-8-1 Statement of Cost of Services from Related Organizations</b>				
<b>C</b>	<b>Part C - Interrelationship to related Organizations</b>				
00300	FHCP INVESTMENT CORP.	0400	Related - Name		
00300	Related Organization 3	0500	Related - Allowable Amoun	75.	
00300	HEALTHCARE CONSULTING MAN	0600	Related - Adjustments		
00400	Related Organization 4	0100	Symbol		G
00400	SEACREST HEALTHCARE MGMT.	0200	Name		
00400	FHCP INVESTMENT CORP.	0400	Related - Name		
00400	Related Organization 4	0500	Related - Allowable Amoun	75.	
00400	HEALTHCARE CONSULTING MAN	0600	Related - Adjustments		
00500	Related Organization 5	0100	Symbol		G
00500	SEACREST HEALTHCARE MGMT.	0200	Name		
00500	FHCP INVESTMENT CORP.	0400	Related - Name		
00500	Related Organization 5	0500	Related - Allowable Amoun	75.	
00500	HEALTHCARE CONSULTING MAN	0600	Related - Adjustments		
00600	Related Organization 6	0100	Symbol		G
00600	SALUS REHABILITATION LLC	0200	Name		
00600	FHCP INVESTMENT CORP.	0400	Related - Name		
00600	Related Organization 6	0500	Related - Allowable Amoun	75.	
00600	REHABILITATION SERVICES	0600	Related - Adjustments		
00700	Related Organization 7	0100	Symbol		G
00700	SALUS REHABILITATION LLC	0200	Name		
00700	FHCP INVESTMENT CORP.	0400	Related - Name		
00700	Related Organization 7	0500	Related - Allowable Amoun	75.	
00700	REHABILITATION SERVICES	0600	Related - Adjustments		
00800	Related Organization 8	0100	Symbol		G
00800	SALUS REHABILITATION LLC	0200	Name		
00800	FHCP INVESTMENT CORP.	0400	Related - Name		
00800	Related Organization 8	0500	Related - Allowable Amoun	75.	
00800	REHABILITATION SERVICES	0600	Related - Adjustments		
00900	Related Organization 9	0100	Symbol		G
00900	SALUS REHABILITATION LLC	0200	Name		
00900	FHCP INVESTMENT CORP.	0400	Related - Name		
00900	Related Organization 9	0500	Related - Allowable Amoun	75.	
00900	REHABILITATION SERVICES	0600	Related - Adjustments		
01000	Related Organization 10	0100	Symbol		G
01000	SALUS REHABILITATION LLC	0200	Name		
01000	FHCP INVESTMENT CORP.	0400	Related - Name		
01000	Related Organization 10	0500	Related - Allowable Amoun	75.	
01000	REHABILITATION SERVICES	0600	Related - Adjustments		
<b>B00</b>	<b>Wkst B Cost Allocation - General Service Costs</b>				
<b>1</b>	<b>Part 1 - Net Expenses for Cost Allocation</b>				
00100	Capital-Related Cost - Building & Fixtures	0000	Net Expenses	792,493.	
00100	Capital-Related Cost - Building & Fixtures	0100	Buildings/Fixtures	792,493.	
00200	Capital-Related Cost - Moveable Equipment	0000	Net Expenses	21,299.	
00200	Capital-Related Cost - Moveable Equipment	0200	Movable Equipment	21,299.	
00300	Employee Benefits	0000	Net Expenses	366,021.	
00300	Employee Benefits	0300	Employee Benefits	366,021.	

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<b>B00</b>	<b>Wkst B Cost Allocation - General Service Costs</b>				
<b>1</b>	<b>Part 1 - Net Expenses for Cost Allocation</b>				
00400	Administrative and General	0000	Net Expenses	1,613,720.	
00400	Administrative and General	0100	Buildings/Fixtures	50,357.	
00400	Administrative and General	0200	Movable Equipment	1,353.	
00400	Administrative and General	0300	Employee Benefits	52,966.	
00400	Administrative and General	0400	Administrative & General	1,718,396.	
00400	Administrative and General	3A00	Subtotal Col 1 to 3	1,718,396.	
00500	Plant Operation, Maintenance and Repairs	0000	Net Expenses	466,169.	
00500	Plant Operation, Maintenance and Repairs	0100	Buildings/Fixtures	10,620.	
00500	Plant Operation, Maintenance and Repairs	0200	Movable Equipment	285.	
00500	Plant Operation, Maintenance and Repairs	0300	Employee Benefits	8,539.	
00500	Plant Operation, Maintenance and Repairs	0400	Administrative & General	108,008.	
00500	Plant Operation, Maintenance and Repairs	0500	Plant Maint. & Repairs	593,621.	
00500	Plant Operation, Maintenance and Repairs	3A00	Subtotal Col 1 to 3	485,613.	
00600	Laundry and Linen Service	0000	Net Expenses	95,973.	
00600	Laundry and Linen Service	0100	Buildings/Fixtures	21,146.	
00600	Laundry and Linen Service	0200	Movable Equipment	568.	
00600	Laundry and Linen Service	0300	Employee Benefits	5,266.	
00600	Laundry and Linen Service	0400	Administrative & General	27,347.	
00600	Laundry and Linen Service	0500	Plant Maint. & Repairs	17,160.	
00600	Laundry and Linen Service	0650	Laundry & Linen Service	167,460.	
00600	Laundry and Linen Service	3A00	Subtotal Col 1 to 3	122,953.	
00700	Housekeeping	0000	Net Expenses	187,087.	
00700	Housekeeping	0100	Buildings/Fixtures	5,931.	
00700	Housekeeping	0200	Movable Equipment	159.	
00700	Housekeeping	0300	Employee Benefits	11,593.	
00700	Housekeeping	0400	Administrative & General	45,544.	
00700	Housekeeping	0500	Plant Maint. & Repairs	4,813.	
00700	Housekeeping	0750	Housekeeping	255,127.	
00700	Housekeeping	3A00	Subtotal Col 1 to 3	204,770.	
00800	Dietary	0000	Net Expenses	664,550.	
00800	Dietary	0100	Buildings/Fixtures	98,370.	
00800	Dietary	0200	Movable Equipment	2,644.	
00800	Dietary	0300	Employee Benefits	29,552.	
00800	Dietary	0400	Administrative & General	176,846.	
00800	Dietary	0500	Plant Maint. & Repairs	79,827.	
00800	Dietary	0750	Housekeeping	35,627.	
00800	Dietary	0850	Dietary	1,087,416.	
00800	Dietary	3A00	Subtotal Col 1 to 3	795,116.	
00900	Nursing Administration	0000	Net Expenses	218,732.	
00900	Nursing Administration	0100	Buildings/Fixtures	24,780.	
00900	Nursing Administration	0200	Movable Equipment	666.	
00900	Nursing Administration	0300	Employee Benefits	16,258.	
00900	Nursing Administration	0400	Administrative & General	57,925.	
00900	Nursing Administration	0500	Plant Maint. & Repairs	20,109.	
00900	Nursing Administration	0750	Housekeeping	8,975.	
00900	Nursing Administration	0950	Nursing Administration	347,445.	

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<b>B00</b>	<b>Wkst B Cost Allocation - General Service Costs</b>				
<b>1</b>	<b>Part 1 - Net Expenses for Cost Allocation</b>				
00900	Nursing Administration	3A00	Subtotal Col 1 to 3	260,436.	
01000	Central Service and Supply	0000	Net Expenses	177,228.	
01000	Central Service and Supply	0100	Buildings/Fixtures	2,344.	
01000	Central Service and Supply	0200	Movable Equipment	63.	
01000	Central Service and Supply	0300	Employee Benefits	2,090.	
01000	Central Service and Supply	0400	Administrative & General	40,418.	
01000	Central Service and Supply	0500	Plant Maint. & Repairs	1,902.	
01000	Central Service and Supply	0750	Housekeeping	849.	
01000	Central Service and Supply	1050	Central Services	224,894.	
01000	Central Service and Supply	3A00	Subtotal Col 1 to 3	181,725.	
01200	Medical Records and Library	0000	Net Expenses	28,782.	
01200	Medical Records and Library	0100	Buildings/Fixtures	2,813.	
01200	Medical Records and Library	0200	Movable Equipment	76.	
01200	Medical Records and Library	0300	Employee Benefits	2,033.	
01200	Medical Records and Library	0400	Administrative & General	7,496.	
01200	Medical Records and Library	0500	Plant Maint. & Repairs	2,283.	
01200	Medical Records and Library	0750	Housekeeping	1,019.	
01200	Medical Records and Library	1250	Medical Records & Lib	44,502.	
01200	Medical Records and Library	3A00	Subtotal Col 1 to 3	33,704.	
01300	Social Service	0000	Net Expenses	265,085.	
01300	Social Service	0100	Buildings/Fixtures	8,768.	
01300	Social Service	0200	Movable Equipment	236.	
01300	Social Service	0300	Employee Benefits	19,297.	
01300	Social Service	0400	Administrative & General	65,253.	
01300	Social Service	0500	Plant Maint. & Repairs	7,115.	
01300	Social Service	0750	Housekeeping	3,176.	
01300	Social Service	1330	Social Services	368,930.	
01300	Social Service	3A00	Subtotal Col 1 to 3	293,386.	
01600	Skilled Sursing Facility	0000	Net Expenses	2,983,676.	
01600	Skilled Sursing Facility	0100	Buildings/Fixtures	470,307.	
01600	Skilled Sursing Facility	0200	Movable Equipment	12,640.	
01600	Skilled Sursing Facility	0300	Employee Benefits	218,427.	
01600	Skilled Sursing Facility	0400	Administrative & General	819,608.	
01600	Skilled Sursing Facility	0500	Plant Maint. & Repairs	381,651.	
01600	Skilled Sursing Facility	0650	Laundry & Linen Service	167,460.	
01600	Skilled Sursing Facility	0750	Housekeeping	170,331.	
01600	Skilled Sursing Facility	0850	Dietary	1,087,416.	
01600	Skilled Sursing Facility	0950	Nursing Administration	347,445.	
01600	Skilled Sursing Facility	1050	Central Services	224,894.	
01600	Skilled Sursing Facility	1250	Medical Records & Lib	44,502.	
01600	Skilled Sursing Facility	1330	Social Services	368,930.	
01600	Skilled Sursing Facility	1600	Substotal	7,297,287.	
01600	Skilled Sursing Facility	1800	Total	7,297,287.	
01600	Skilled Sursing Facility	3A00	Subtotal Col 1 to 3	3,685,050.	
02100	Radiology	0000	Net Expenses	49,987.	
02100	Radiology	0400	Administrative & General	11,118.	

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<b>B00</b>	<b>Wkst B Cost Allocation - General Service Costs</b>				
<b>1</b>	<b>Part 1 - Net Expenses for Cost Allocation</b>				
02100	Radiology	1600	Subtotal	61,105.	
02100	Radiology	1800	Total	61,105.	
02100	Radiology	3A00	Subtotal Col 1 to 3	49,987.	
02200	Laboratory	0000	Net Expenses	73,701.	
02200	Laboratory	0400	Administrative & General	16,392.	
02200	Laboratory	1600	Subtotal	90,093.	
02200	Laboratory	1800	Total	90,093.	
02200	Laboratory	3A00	Subtotal Col 1 to 3	73,701.	
02300	Intravenous Therapy	0000	Net Expenses	187,370.	
02300	Intravenous Therapy	0400	Administrative & General	41,674.	
02300	Intravenous Therapy	1600	Subtotal	229,044.	
02300	Intravenous Therapy	1800	Total	229,044.	
02300	Intravenous Therapy	3A00	Subtotal Col 1 to 3	187,370.	
02400	Oxygen (Inhalation) Therapy	0000	Net Expenses	1,360.	
02400	Oxygen (Inhalation) Therapy	0100	Buildings/Fixtures	4,454.	
02400	Oxygen (Inhalation) Therapy	0200	Movable Equipment	120.	
02400	Oxygen (Inhalation) Therapy	0400	Administrative & General	1,320.	
02400	Oxygen (Inhalation) Therapy	0500	Plant Maint. & Repairs	3,615.	
02400	Oxygen (Inhalation) Therapy	0750	Housekeeping	1,613.	
02400	Oxygen (Inhalation) Therapy	1600	Subtotal	12,482.	
02400	Oxygen (Inhalation) Therapy	1800	Total	12,482.	
02400	Oxygen (Inhalation) Therapy	3A00	Subtotal Col 1 to 3	5,934.	
02500	Physical Therapy	0000	Net Expenses	544,755.	
02500	Physical Therapy	0100	Buildings/Fixtures	36,572.	
02500	Physical Therapy	0200	Movable Equipment	983.	
02500	Physical Therapy	0400	Administrative & General	129,514.	
02500	Physical Therapy	0500	Plant Maint. & Repairs	29,678.	
02500	Physical Therapy	0750	Housekeeping	13,245.	
02500	Physical Therapy	1600	Subtotal	754,747.	
02500	Physical Therapy	1800	Total	754,747.	
02500	Physical Therapy	3A00	Subtotal Col 1 to 3	582,310.	
02600	Occupational Therapy	0000	Net Expenses	470,585.	
02600	Occupational Therapy	0100	Buildings/Fixtures	25,296.	
02600	Occupational Therapy	0200	Movable Equipment	680.	
02600	Occupational Therapy	0400	Administrative & General	110,443.	
02600	Occupational Therapy	0500	Plant Maint. & Repairs	20,527.	
02600	Occupational Therapy	0750	Housekeeping	9,161.	
02600	Occupational Therapy	1600	Subtotal	636,692.	
02600	Occupational Therapy	1800	Total	636,692.	
02600	Occupational Therapy	3A00	Subtotal Col 1 to 3	496,561.	
02700	Speech Pathology	0000	Net Expenses	120,838.	
02700	Speech Pathology	0100	Buildings/Fixtures	5,814.	
02700	Speech Pathology	0200	Movable Equipment	156.	
02700	Speech Pathology	0400	Administrative & General	28,204.	
02700	Speech Pathology	0500	Plant Maint. & Repairs	4,718.	
02700	Speech Pathology	0750	Housekeeping	2,106.	

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<b>1</b>	<b>Part 1 - Net Expenses for Cost Allocation</b>				
02700	Speech Pathology	1600	Subtotal	161,836.	
02700	Speech Pathology	1800	Total	161,836.	
02700	Speech Pathology	3A00	Subtotal Col 1 to 3	126,808.	
02800	Electrocardiology	0100	Buildings/Fixtures	14,535.	
02800	Electrocardiology	0200	Movable Equipment	391.	
02800	Electrocardiology	0400	Administrative & General	3,320.	
02800	Electrocardiology	0500	Plant Maint. & Repairs	11,795.	
02800	Electrocardiology	0750	Housekeeping	5,264.	
02800	Electrocardiology	1600	Subtotal	35,305.	
02800	Electrocardiology	1800	Total	35,305.	
02800	Electrocardiology	3A00	Subtotal Col 1 to 3	14,926.	
02900	Medical Supplies charged to patients	0000	Net Expenses	45,984.	
02900	Medical Supplies charged to patients	0400	Administrative & General	10,228.	
02900	Medical Supplies charged to patients	1600	Subtotal	56,212.	
02900	Medical Supplies charged to patients	1800	Total	56,212.	
02900	Medical Supplies charged to patients	3A00	Subtotal Col 1 to 3	45,984.	
03000	Drugs Charged to Patients	0000	Net Expenses	601,141.	
03000	Drugs Charged to Patients	1600	Subtotal	601,141.	
03000	Drugs Charged to Patients	1800	Total	601,141.	
03000	Drugs Charged to Patients	3A00	Subtotal Col 1 to 3	601,141.	
03000	Drugs Charged to Patients	0000	Net Expenses	48.	CC 03050
03000	Drugs Charged to Patients	0400	Administrative & General	11.	CC 03050
03000	Drugs Charged to Patients	1600	Subtotal	59.	CC 03050
03000	Drugs Charged to Patients	1800	Total	59.	CC 03050
03000	Drugs Charged to Patients	3A00	Subtotal Col 1 to 3	48.	CC 03050
03200	Support Surfaces	0000	Net Expenses	69,036.	
03200	Support Surfaces	0400	Administrative & General	15,355.	
03200	Support Surfaces	1600	Subtotal	84,391.	
03200	Support Surfaces	1800	Total	84,391.	
03200	Support Surfaces	3A00	Subtotal Col 1 to 3	69,036.	
05700	Sub Total	0000	Net Expenses	10,045,620.	
05700	Sub Total	0100	Buildings/Fixtures	782,107.	
05700	Sub Total	0200	Movable Equipment	21,020.	
05700	Sub Total	0300	Employee Benefits	366,021.	
05700	Sub Total	0400	Administrative & General	1,716,024.	
05700	Sub Total	0500	Plant Maint. & Repairs	585,193.	
05700	Sub Total	0650	Laundry & Linen Service	167,460.	
05700	Sub Total	0750	Housekeeping	251,366.	
05700	Sub Total	0850	Dietary	1,087,416.	
05700	Sub Total	0950	Nursing Administration	347,445.	
05700	Sub Total	1050	Central Services	224,894.	
05700	Sub Total	1250	Medical Records & Lib	44,502.	
05700	Sub Total	1330	Social Services	368,930.	
05700	Sub Total	1600	Subtotal	10,020,394.	
05700	Sub Total	1800	Total	10,020,394.	
05700	Sub Total	3A00	Subtotal Col 1 to 3	10,034,955.	

# CR SNF Reference Report

A sample cost report of Coral Bay SNF in Palm Beach, FL. All worksheets are in this report.

Line	Line Description	Col	Column Description	Value	Type
<b>B00</b>	<b>Wkst B Cost Allocation - General Service Costs</b>				
<b>1</b>	<b>Part 1 - Net Expenses for Cost Allocation</b>				
05900	Barber and Beauty Shop	0100	Buildings/Fixtures	10,386.	
05900	Barber and Beauty Shop	0200	Movable Equipment	279.	
05900	Barber and Beauty Shop	0400	Administrative & General	2,372.	
05900	Barber and Beauty Shop	0500	Plant Maint. & Repairs	8,428.	
05900	Barber and Beauty Shop	0750	Housekeeping	3,761.	
05900	Barber and Beauty Shop	1600	Subtotal	25,226.	
05900	Barber and Beauty Shop	1800	Total	25,226.	
05900	Barber and Beauty Shop	3A00	Subtotal Col 1 to 3	10,665.	
07500	Worksheet B Part 1 Total	0000	Net Expenses	10,045,620.	
07500	Worksheet B Part 1 Total	0100	Buildings/Fixtures	792,493.	
07500	Worksheet B Part 1 Total	0200	Movable Equipment	21,299.	
07500	Worksheet B Part 1 Total	0300	Employee Benefits	366,021.	
07500	Worksheet B Part 1 Total	0400	Administrative & General	1,718,396.	
07500	Worksheet B Part 1 Total	0500	Plant Maint. & Repairs	593,621.	
07500	Worksheet B Part 1 Total	0650	Laundry & Linen Service	167,460.	
07500	Worksheet B Part 1 Total	0750	Housekeeping	255,127.	
07500	Worksheet B Part 1 Total	0850	Dietary	1,087,416.	
07500	Worksheet B Part 1 Total	0950	Nursing Administration	347,445.	
07500	Worksheet B Part 1 Total	1050	Central Services	224,894.	
07500	Worksheet B Part 1 Total	1250	Medical Records & Lib	44,502.	
07500	Worksheet B Part 1 Total	1330	Social Services	368,930.	
07500	Worksheet B Part 1 Total	1600	Subtotal	10,045,620.	
07500	Worksheet B Part 1 Total	1800	Total	10,045,620.	
07500	Worksheet B Part 1 Total	3A00	Subtotal Col 1 to 3	10,045,620.	
<b>2</b>	<b>Part 2 - Directly Assigned Capital Related Cost</b>				
00400	Administrative and General	0400	Administrative & General	51,710.	
00400	Administrative and General	2A00	Subtotal	51,710.	
00500	Plant Operation, Maintenance and Repairs	0400	Administrative & General	3,250.	
00500	Plant Operation, Maintenance and Repairs	0500	Plant Maint. & Repairs	14,155.	
00500	Plant Operation, Maintenance and Repairs	2A00	Subtotal	10,905.	
00600	Laundry and Linen Service	0400	Administrative & General	823.	
00600	Laundry and Linen Service	0500	Plant Maint. & Repairs	409.	
00600	Laundry and Linen Service	0650	Laundry & Linen Service	22,946.	
00600	Laundry and Linen Service	2A00	Subtotal	21,714.	
00700	Housekeeping	0400	Administrative & General	1,371.	
00700	Housekeeping	0500	Plant Maint. & Repairs	115.	
00700	Housekeeping	0750	Housekeeping	7,576.	
00700	Housekeeping	2A00	Subtotal	6,090.	
00800	Dietary	0400	Administrative & General	5,322.	
00800	Dietary	0500	Plant Maint. & Repairs	1,903.	
00800	Dietary	0750	Housekeeping	1,058.	
00800	Dietary	0850	Dietary	109,297.	
00800	Dietary	2A00	Subtotal	101,014.	
00900	Nursing Administration	0400	Administrative & General	1,743.	
00900	Nursing Administration	0500	Plant Maint. & Repairs	479.	
00900	Nursing Administration	0750	Housekeeping	267.	

# CR SNF Reference Report

A sample cost report of Coral Bay SNF in Palm Beach, FL. All worksheets are in this report.

Line	Line Description	Col	Column Description	Value	Type
<b>B00</b>	<b>Wkst B Cost Allocation - General Service Costs</b>				
<b>2</b>	<b>Part 2 - Directly Assigned Capital Related Cost</b>				
00900	Nursing Administration	0950	Nursing Administration	27,935.	
00900	Nursing Administration	2A00	Subtotal	25,446.	
01000	Central Service and Supply	0400	Administrative & General	1,216.	
01000	Central Service and Supply	0500	Plant Maint. & Repairs	45.	
01000	Central Service and Supply	0750	Housekeeping	25.	
01000	Central Service and Supply	1050	Central Services	3,693.	
01000	Central Service and Supply	2A00	Subtotal	2,407.	
01200	Medical Records and Library	0400	Administrative & General	226.	
01200	Medical Records and Library	0500	Plant Maint. & Repairs	54.	
01200	Medical Records and Library	0750	Housekeeping	30.	
01200	Medical Records and Library	1250	Medical Records & Lib	3,199.	
01200	Medical Records and Library	2A00	Subtotal	2,889.	
01300	Social Service	0400	Administrative & General	1,964.	
01300	Social Service	0500	Plant Maint. & Repairs	170.	
01300	Social Service	0750	Housekeeping	94.	
01300	Social Service	1330	Social Services	11,232.	
01300	Social Service	2A00	Subtotal	9,004.	
01600	Skilled Sursing Facility	0400	Administrative & General	24,663.	
01600	Skilled Sursing Facility	0500	Plant Maint. & Repairs	9,102.	
01600	Skilled Sursing Facility	0650	Laundry & Linen Service	22,946.	
01600	Skilled Sursing Facility	0750	Housekeeping	5,058.	
01600	Skilled Sursing Facility	0850	Dietary	109,297.	
01600	Skilled Sursing Facility	0950	Nursing Administration	27,935.	
01600	Skilled Sursing Facility	1050	Central Services	3,693.	
01600	Skilled Sursing Facility	1250	Medical Records & Lib	3,199.	
01600	Skilled Sursing Facility	1330	Social Services	11,232.	
01600	Skilled Sursing Facility	1600	Substotal	700,072.	
01600	Skilled Sursing Facility	1800	Total	700,072.	
01600	Skilled Sursing Facility	2A00	Subtotal	482,947.	
02100	Radiology	0400	Administrative & General	335.	
02100	Radiology	1600	Subtotal	335.	
02100	Radiology	1800	Total	335.	
02200	Laboratory	0400	Administrative & General	493.	
02200	Laboratory	1600	Subtotal	493.	
02200	Laboratory	1800	Total	493.	
02300	Intravenous Therapy	0400	Administrative & General	1,254.	
02300	Intravenous Therapy	1600	Subtotal	1,254.	
02300	Intravenous Therapy	1800	Total	1,254.	
02400	Oxygen (Inhalation) Therapy	0400	Administrative & General	40.	
02400	Oxygen (Inhalation) Therapy	0500	Plant Maint. & Repairs	86.	
02400	Oxygen (Inhalation) Therapy	0750	Housekeeping	48.	
02400	Oxygen (Inhalation) Therapy	1600	Subtotal	4,748.	
02400	Oxygen (Inhalation) Therapy	1800	Total	4,748.	
02400	Oxygen (Inhalation) Therapy	2A00	Subtotal	4,574.	
02500	Physical Therapy	0400	Administrative & General	3,897.	
02500	Physical Therapy	0500	Plant Maint. & Repairs	708.	

# CR SNF Reference Report

A sample cost report of Coral Bay SNF in Palm Beach, FL. All worksheets are in this report.

Line	Line Description	Col	Column Description	Value	Type
<b>B00</b>	<b>Wkst B Cost Allocation - General Service Costs</b>				
<b>2</b>	<b>Part 2 - Directly Assigned Capital Related Cost</b>				
02500	Physical Therapy	0750	Housekeeping	393.	
02500	Physical Therapy	1600	Subtotal	42,553.	
02500	Physical Therapy	1800	Total	42,553.	
02500	Physical Therapy	2A00	Subtotal	37,555.	
02600	Occupational Therapy	0400	Administrative & General	3,323.	
02600	Occupational Therapy	0500	Plant Maint. & Repairs	489.	
02600	Occupational Therapy	0750	Housekeeping	272.	
02600	Occupational Therapy	1600	Subtotal	30,060.	
02600	Occupational Therapy	1800	Total	30,060.	
02600	Occupational Therapy	2A00	Subtotal	25,976.	
02700	Speech Pathology	0400	Administrative & General	849.	
02700	Speech Pathology	0500	Plant Maint. & Repairs	113.	
02700	Speech Pathology	0750	Housekeeping	63.	
02700	Speech Pathology	1600	Subtotal	6,995.	
02700	Speech Pathology	1800	Total	6,995.	
02700	Speech Pathology	2A00	Subtotal	5,970.	
02800	Electrocardiology	0400	Administrative & General	100.	
02800	Electrocardiology	0500	Plant Maint. & Repairs	281.	
02800	Electrocardiology	0750	Housekeeping	156.	
02800	Electrocardiology	1600	Subtotal	15,463.	
02800	Electrocardiology	1800	Total	15,463.	
02800	Electrocardiology	2A00	Subtotal	14,926.	
02900	Medical Supplies charged to patients	0400	Administrative & General	308.	
02900	Medical Supplies charged to patients	1600	Subtotal	308.	
02900	Medical Supplies charged to patients	1800	Total	308.	
03200	Support Surfaces	0400	Administrative & General	462.	
03200	Support Surfaces	1600	Subtotal	462.	
03200	Support Surfaces	1800	Total	462.	
05700	Sub Total	0400	Administrative & General	51,639.	
05700	Sub Total	0500	Plant Maint. & Repairs	13,954.	
05700	Sub Total	0650	Laundry & Linen Service	22,946.	
05700	Sub Total	0750	Housekeeping	7,464.	
05700	Sub Total	0850	Dietary	109,297.	
05700	Sub Total	0950	Nursing Administration	27,935.	
05700	Sub Total	1050	Central Services	3,693.	
05700	Sub Total	1250	Medical Records & Lib	3,199.	
05700	Sub Total	1330	Social Services	11,232.	
05700	Sub Total	1600	Subtotal	802,743.	
05700	Sub Total	1800	Total	802,743.	
05700	Sub Total	2A00	Subtotal	803,127.	
05900	Barber and Beauty Shop	0400	Administrative & General	71.	
05900	Barber and Beauty Shop	0500	Plant Maint. & Repairs	201.	
05900	Barber and Beauty Shop	0750	Housekeeping	112.	
05900	Barber and Beauty Shop	1600	Subtotal	11,049.	
05900	Barber and Beauty Shop	1800	Total	11,049.	
05900	Barber and Beauty Shop	2A00	Subtotal	10,665.	

# CR SNF Reference Report

A sample cost report of Coral Bay SNF in Palm Beach, FL. All worksheets are in this report.

Line	Line Description	Col	Column Description	Value	Type
<b>B00</b>	<b>Wkst B Cost Allocation - General Service Costs</b>				
<b>2</b>	<b>Part 2 - Directly Assigned Capital Related Cost</b>				
07500	Worksheet B Part 2 Total	0400	Administrative & General	51,710.	
07500	Worksheet B Part 2 Total	0500	Plant Maint. & Repairs	14,155.	
07500	Worksheet B Part 2 Total	0650	Laundry & Linen Service	22,946.	
07500	Worksheet B Part 2 Total	0750	Housekeeping	7,576.	
07500	Worksheet B Part 2 Total	0850	Dietary	109,297.	
07500	Worksheet B Part 2 Total	0950	Nursing Administration	27,935.	
07500	Worksheet B Part 2 Total	1050	Central Services	3,693.	
07500	Worksheet B Part 2 Total	1250	Medical Records & Lib	3,199.	
07500	Worksheet B Part 2 Total	1330	Social Services	11,232.	
07500	Worksheet B Part 2 Total	1600	Subtotal	813,792.	
07500	Worksheet B Part 2 Total	1800	Total	813,792.	
07500	Worksheet B Part 2 Total	2A00	Subtotal	813,792.	
<b>B10</b>	<b>Whst B-1 Cost Allocation - General Service Costs</b>				
01600	Skilled Nursing Facility	0100	Buildings/Fixtures	20,061.	Square Ft
01600	Skilled Nursing Facility	0200	Movable Equipment	20,061.	Square Ft
01600	Skilled Nursing Facility	0300	Employee Benefits	2,764,925.	Cost
01600	Skilled Nursing Facility	0400	Administrative & General	3,685,050.	Cost
01600	Skilled Nursing Facility	0500	Plant Maint. & Repairs	20,061.	Square Ft
01600	Skilled Nursing Facility	0650	Laundry & Linen Service	40,786.	LBS
01600	Skilled Nursing Facility	0750	Housekeeping	20,061.	Hours
01600	Skilled Nursing Facility	0850	Dietary	40,786.	Meals
01600	Skilled Nursing Facility	0950	Nursing Administration	40,786.	Hours
01600	Skilled Nursing Facility	1050	Central Services	40,786.	Items
01600	Skilled Nursing Facility	1150	Pharmacy	40,786.	Items
01600	Skilled Nursing Facility	1250	Medical Records & Lib	40,786.	Time
01600	Skilled Nursing Facility	1330	Social Services	40,786.	Time
01600	Skilled Nursing Facility	1450	Interns & Residents	40,786.	Time
<b>C00</b>	<b>Wkst C Ratio of Cost to Charges for Ancillary and Outpatient Cost Centers</b>				
02100	Radiology	0100	Total Cost	61,105.	
02100	Radiology	0200	Total Charges	84,171.	
02100	Radiology	0300	CC Ratio	0.725963	CC Ratio
02200	Laboratory	0100	Total Cost	90,093.	
02200	Laboratory	0200	Total Charges	85,638.	
02200	Laboratory	0300	CC Ratio	1.052021	CC Ratio
02300	Intravenous Therapy	0100	Total Cost	229,044.	
02300	Intravenous Therapy	0200	Total Charges	8.	
02300	Intravenous Therapy	0300	CC Ratio	28630.500000	CC Ratio
02400	Oxygen (Inhalation) Therapy	0100	Total Cost	12,482.	
02500	Physical Therapy	0100	Total Cost	754,747.	
02500	Physical Therapy	0200	Total Charges	1,793,795.	
02500	Physical Therapy	0300	CC Ratio	0.420754	CC Ratio
02600	Occupational Therapy	0100	Total Cost	636,692.	
02600	Occupational Therapy	0200	Total Charges	1,680,146.	
02600	Occupational Therapy	0300	CC Ratio	0.378950	CC Ratio
02700	Speech Pathology	0100	Total Cost	161,836.	

# CR SNF Reference Report

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Line	Line Description	Col	Column Description	Value	Type
<b>C00</b>	<b>Wkst C Ratio of Cost to Charges for Ancillary and Outpatient Cost Centers</b>				
02700	Speech Pathology	0200	Total Charges	489,084.	
02700	Speech Pathology	0300	CC Ratio	0.330896	CC Ratio
02800	Electrocardiology	0100	Total Cost	35,305.	
02900	Medical Supplies Charged	0100	Total Cost	56,212.	
02900	Medical Supplies Charged	0200	Total Charges	188,802.	
02900	Medical Supplies Charged	0300	CC Ratio	0.297730	CC Ratio
03000	Drugs Charged to Patients	0100	Total Cost	601,141.	
03000	Drugs Charged to Patients	0200	Total Charges	1,004,931.	
03000	Drugs Charged to Patients	0300	CC Ratio	0.598191	CC Ratio
03200	Support Surfaces	0100	Total Cost	84,391.	
03200	Support Surfaces	0200	Total Charges	88.	
03200	Support Surfaces	0300	CC Ratio	958.988636	CC Ratio
03300	Other Ancillary Service Cost	0100	Total Cost	59.	
03300	Other Ancillary Service Cost	0200	Total Charges	10,410.	
03300	Other Ancillary Service Cost	0300	CC Ratio	0.005668	CC Ratio
07500	Worksheet C Total	0100	Total Cost	2,723,107.	
07500	Worksheet C Total	0200	Total Charges	5,337,073.	
<b>D00</b>	<b>Wkst D Apportionment of Ancillary and Outpatient Cost and Reduction of Therapy Costs</b>				
<b>1</b>	<b>Part 1 - Calculation of Ancillary and Outpatient Cost</b>				
<b>A18</b>	<b>Part A Medicare</b>				
02100	Radiology	0200	Program Charges - Part A	76,210.	
02100	Radiology	0400	Program Cost - Part A	55,326.	
02200	Laboratory	0200	Program Charges - Part A	73,967.	
02200	Laboratory	0400	Program Cost - Part A	77,815.	
02500	Physical Therapy	0200	Program Charges - Part A	1,455,318.	
02500	Physical Therapy	0400	Program Cost - Part A	612,331.	
02600	Occupational Therapy	0200	Program Charges - Part A	1,414,879.	
02600	Occupational Therapy	0400	Program Cost - Part A	536,168.	
02700	Speech Pathology	0200	Program Charges - Part A	335,790.	
02700	Speech Pathology	0400	Program Cost - Part A	111,112.	
02900	Medical Supplies Charged	0200	Program Charges - Part A	90,563.	
02900	Medical Supplies Charged	0400	Program Cost - Part A	26,963.	
03000	Drugs Charged to Patients	0200	Program Charges - Part A	921,034.	
03000	Drugs Charged to Patients	0400	Program Cost - Part A	550,954.	
03050	Drugs Charged to Patients	0200	Program Charges - Part A	4,186.	
03050	Drugs Charged to Patients	0400	Program Cost - Part A	24.	
03200	Support Surfaces	0200	Program Charges - Part A	88.	
03200	Support Surfaces	0400	Program Cost - Part A	84,391.	
07500	Worksheet D Part 1 Total	0200	Program Charges - Part A	4,372,035.	
07500	Worksheet D Part 1 Total	0400	Program Cost - Part A	2,055,084.	
<b>2</b>	<b>Part 2 - Apportionment of Vaccine Cost</b>				
<b>A18</b>	<b>Part A Medicare</b>				
00100	Drugs charged to Patients - Ratio of Cost to Charges	0100	Vaccine Cost	0.598191	CC Ratio
<b>E00</b>	<b>Wkst E Calculation of Reimbursement Settlement</b>				
<b>3</b>	<b>Part 3 - SNF Reimbursement Under PPS</b>				
<b>A18</b>	<b>Part A Medicare</b>				
00700	Inpatient PPS amount	0100	PPS Reimbursement	7,316,982.	

# CR SNF Reference Report

A sample cost report of Coral Bay SNF in Palm Beach, FL. All worksheets are in this report.

Line	Line Description	Col	Column Description	Value	Type
<b>E00</b>	<b>Wkst E Calculation of Reimbursement Settlement</b>				
<b>3</b>	<b>Part 3 - SNF Reimbursement Under PPS</b>				
<b>A18</b>	<b>Part A Medicare</b>				
00900	Coinsurance	0100	PPS Reimbursement	1,073,536.	
01000	Reimbursable bad debts	0100	PPS Reimbursement	428,906.	
01002	Reimbursable bad debts	0100	PPS Reimbursement	394,336.	
01003	Reimbursable bad debts	0100	PPS Reimbursement	418,535.	
01400	Sub Total (Sum of Lines 3,7,10 and 11 minus lines 12,8 and 9 plus or minus line 13)	0100	PPS Reimbursement	6,661,981.	
01600	Interim Payments	0100	PPS Reimbursement	6,344,946.	
01700	Balance due provider/program (Line 14 minus the sum of line 15 and 16)	0100	PPS Reimbursement	317,035.	
<b>E10</b>	<b>Wkst E-1 Analysis of Payments to Providers for Services</b>				
<b>A18</b>	<b>Part A Medicaid</b>				
00100	Total interim payments paid to provider	0200	Part A Amount	6,243,446.	
00200	Interim payments payable on individual bills	0200	Part A Amount	101,500.	
00400	Total Interim Payments (Sum of lines 1,2 & 3.99)	0200	Part A Amount	6,344,946.	
00601	Worksheet E-1 Total Determined net settlement amount - Program to Provider	0200	Part A Amount	317,035.	
00700	Worksheet E-1 Total Medicare Program Liability	0200	Part A Amount	6,661,981.	
<b>G00</b>	<b>Wkst G Balance Sheet</b>				
00100	Cash on Hand and in Banks	0100	General Fund	278,531.	
00400	Accounts Receivable	0100	General Fund	1,400,100.	
00800	Prepaid Expenses	0100	General Fund	31,300.	
01000	Due From Other Funds	0100	General Fund	-67,315.	
01100	Worksheet G Total Current Assets	0100	General Fund	1,642,616.	
01700	Leasehold Improvements	0100	General Fund	330,414.	
01800	Less - Accumulated Depeciation	0100	General Fund	92,104.	
02300	Major Movable Equipment	0100	General Fund	115,062.	
02400	Less - Accumulated Depeciation	0100	General Fund	72,064.	
02700	Worksheet G Total Fixed Assets	0100	General Fund	281,308.	
02900	Deposits on leases	0100	General Fund	26,325.	
03100	Other Assets	0100	General Fund	137,735.	
03200	Worksheet G Total Other Assets	0100	General Fund	164,060.	
03300	Worksheet G Total Assets	0100	General Fund	2,087,984.	
03400	Accounts Payable	0100	General Fund	1,150,196.	
03500	Salaries, Wages & Fees Payable	0100	General Fund	318,875.	
03600	Payroll Taxes Payable	0100	General Fund	18,420.	
03700	Notes & Loans Payable - Short Term	0100	General Fund	1,992.	
04100	Other Current Liabilities	0100	General Fund	874,670.	
04200	Worksheet G Total Current Liabilities	0100	General Fund	2,364,153.	
04400	Notes Payable	0100	General Fund	-4,246,145.	
04700	Other Long Term Liabilities	0100	General Fund	-47,965.	
04900	Worksheet G Total Long Term Liabilities	0100	General Fund	-4,294,110.	
05000	Worksheet G Total Liabilities	0100	General Fund	-1,929,957.	
05100	General Fund Balance	0100	General Fund	4,017,941.	
05800	Worksheet G Total Fund Balance	0100	General Fund	4,017,941.	
05900	Worksheet G Total Liabilities and Fund Balance	0100	General Fund	2,087,984.	

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Line	Line Description	Col	Column Description	Value	Type
<b>G20</b>	<b>Wkst G-2 Statement of Patient Revenues and Operating Expenses</b>				
<b>1</b>	<b>Part 1 - Patient Revenues</b>				
00100	Skilled Nursing Facility	0100	Inpatient Revenue	7,856,196.	
00500	Worksheet G-2 Total General Inpatient Care Services	0100	Inpatient Revenue	7,856,196.	
00600	Ancillary Services	0100	Inpatient Revenue	5,337,072.	
01300	Other (Descriptions entered by facility)	0100	Inpatient Revenue	98,519.	
01400	Worksheet G-2 Total Patient Revenues	0100	Inpatient Revenue	13,291,787.	
01400	Worksheet G-2 Total Patient Revenues	0300	Total Revenue	13,291,787.	
<b>2</b>	<b>Part 2 - Operating Expenses</b>				
00100	Operating Expenses	0200	Total Expenses	10,967,201.	
01500	Worksheet G-2 Total Operating Expenses	0200	Total Expenses	10,967,201.	
<b>G30</b>	<b>Wkst G-3 Statement of Revenues and Expenses</b>				
00300	Worksheet G-3 Net Patient Revenues (Line 1-2)	0100	Amounts	12,518,280.	
00500	Net Income from Services (Lines 3-4)	0100	Amounts	1,551,079.	
02600	Worksheet G-2 Total Other Income (Lines 7 to 25)	0100	Amounts	4,476.	
03100	Worksheet G-2 Total Other Expenses (Lines 28 to 30)	0100	Amounts	2.	
03200	Worksheet G-2 Net Income or Loss from the period	0100	Amounts	1,555,553.	
<b>S00</b>	<b>Wkst S Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Cost Report</b>				
00100	Date Received for Cost Report	0200	Date	05/29/09	Date
<b>2</b>	<b>Part 2 - Settlement Summary</b>				
00100	Skilled Nursing Facility	0200	Medicare Part A	317,035.	
00700	Total Settlement Summary	0200	Medicare Part A	317,035.	
<b>S20</b>	<b>Wkst S-2 Skilled Nursing Facility Identification Data</b>				
00300	Information	0200	Information	8960	
00300	Information	0201	CBSA Code	48424	Code
00300	Information	0300	Urban or Rural	U	Code
00310	Transition Period - 1,2,3 or 100	0200	Transition Period	4.	Period
00320	Wage Index Adjustment Factor	0100	Before 10-1	0.972800	Factor
00320	Wage Index Adjustment Factor	0200	After 9-30	0.975700	Factor
00400	Skilled Nursing Facility Information	0200	Provider Number	105795	Code
00400	Skilled Nursing Facility Information	0300	Certification Date	05/04/93	Date
00400	Skilled Nursing Facility Information	0500	Payment System	P	Code
01400	Type of Control - See table for code	0100	Type of Control	6.	Code
01500	Is this an Entirely Participating Skilled Nursing Facility?	0100	Information	Y	Question
01501	Is level of care improved by increased cost for - Staffing?	0100	Information	34.	Question
01501	Is level of care improved by increased cost for - Staffing?	0200	Information	Y	Question
01503	Is level of care improved by increased cost for - Retention?	0200	Information	Y	Question
01504	Is level of care improved by increased cost for - Training?	0200	Information	Y	Question
01600	Is this a Partially Participating Shilled Nursing Facility?	0100	Information	N	Question
01700	Is this Skilled Nursing Facility Unit of a Domiciliary Institution?	0100	Information	N	Question
01800	Is this Skilled Nursing Facility Unit of a Rehabilitation Center?	0100	Information	N	
02200	Is the difference between total interim payment and the net cost covered service included in the bal	0100	Information	N	Question

# CR SNF Reference Report

A sample cost report of Coral Bay SNF in Palm Beach, FL. All worksheets are in this report.

Line	Line Description	Col	Column Description	Value	Type
<b>S20</b>	<b>Wkst S-2 Skilled Nursing Facility Identification Data</b>				
02300	Depreciation Amount - Straight Line	0200	Information	48,874.	Amount
02600	Depreciation Amount - Total	0200	Information	48,874.	Amount
02800	Was there a disposal of capital assets during the reporting period?	0100	Information	N	Question
02900	Was accelerated depreciation claimed on any assets in the current or prior periods?	0100	Information	N	Question
03000	Was accelerated depreciation claimed on any assets acquired after 8-1-1970?	0100	Information	N	Question
03100	Did you cease to participate in the Medicare program at the end of the period for this cost report?	0100	Information	N	Question
03200	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost re	0100	Information	N	Question
03300	SNF - Qualifies for an exemption from the lower of cost or market based on type of service?	0100	Information	N	Question
03300	SNF - Qualifies for an exemption from the lower of cost or market based on type of service?	0200	Information	N	Question
04100	Is this Skilled Nursing Facility exempt from Cost Limits?	0100	Information	N	Question
04200	Is this Nursing Facility exempt from Cost Limits?	0100	Information	N	Question
04300	Is this Skilled Nursing Facility located in a state that certifies the provider as an SNF regardless	0100	Information	N	Question
04500	List malpractice insurance premiums and paid losses.	0100	Information	200,393.	
04600	Are malpractice insurance premiums and paid losses reported in other than the Administrative and Gen	0100	Information	N	Question
04700	Are you claiming ambulance cost?	0100	Information	N	Question
04700	Are you claiming ambulance cost?	0200	Information	N	Question
04900	Did you operate an Intermediate Care Facility for the Mentally Retarded (ICF/MR) under Title 19?	0100	Information	N	Question
05000	Did this facility report less than 1500 Medicare days in its previous years cost report?	0100	Information	N	Question
05100	If Line 50 is yes, did you file your previous years cost report using the simplified step-down metho	0100	Information	N	Question
05200	Is this cost report being filed under 42 CFR 413.321, the simplified cost report?	0100	Information	N	Question
<b>S30</b>	<b>Wkst S-3 Skilled Nursing Facility Statistical Data</b>				
<b>1</b>	<b>Part 1 - Skilled Nursing Facility - Statistical Data</b>				
00100	Skilled Nursing Facility	0100	Number of Beds	120.	Beds
00100	Skilled Nursing Facility	0200	Days Available	43,920.	Days
00100	Skilled Nursing Facility	0400	Inpatient Days - Medicare	14,872.	Days
00100	Skilled Nursing Facility	0500	Inpatient Days - Medicaid	17,465.	Days
00100	Skilled Nursing Facility	0600	Inpatient Days - Other	8,449.	Days
00100	Skilled Nursing Facility	0700	Inpatient Days - Total	40,786.	Days
00100	Skilled Nursing Facility	0900	Discharges - Medicare	443.	Discharges
00100	Skilled Nursing Facility	1000	Discharges - Medicaid	60.	Discharges
00100	Skilled Nursing Facility	1100	Discharges - Other	121.	Discharges
00100	Skilled Nursing Facility	1200	Discharges - Total	624.	Discharges
00100	Skilled Nursing Facility	1400	LOS - Medicare	33.57	Avg LOS
00100	Skilled Nursing Facility	1500	LOS - Medicaid	291.08	Avg LOS
00100	Skilled Nursing Facility	1600	LOS - Total	65.36	Avg LOS
00100	Skilled Nursing Facility	1800	Admissions - Medicare	504.	Admissions
00100	Skilled Nursing Facility	1900	Admissions - Medicaid	27.	Admissions
00100	Skilled Nursing Facility	2000	Admissions - Other	97.	Admissions

# CR SNF Reference Report

A sample cost report of Coral Bay SNF in Palm Beach, FL. All worksheets are in this report.

Line	Line Description	Col	Column Description	Value	Type
<b>S30</b>	<b>Wkst S-3 Skilled Nursing Facility Statistical Data</b>				
<b>1</b>	<b>Part 1 - Skilled Nursing Facility - Statistical Data</b>				
00100	Skilled Nursing Facility	2100	Admissions - Total	628.	Admissions
00100	Skilled Nursing Facility	2200	Employees	146.00	FTEs
00900	Worksheet S-3 Part 1 Total	0100	Number of Beds	120.	Beds
00900	Worksheet S-3 Part 1 Total	0200	Days Available	43,920.	Days
00900	Worksheet S-3 Part 1 Total	0400	Inpatient Days - Medicare	14,872.	Days
00900	Worksheet S-3 Part 1 Total	0500	Inpatient Days - Medicaid	17,465.	Days
00900	Worksheet S-3 Part 1 Total	0600	Inpatient Days - Other	8,449.	Days
00900	Worksheet S-3 Part 1 Total	0700	Inpatient Days - Total	40,786.	Days
00900	Worksheet S-3 Part 1 Total	0900	Discharges - Medicare	443.	Discharges
00900	Worksheet S-3 Part 1 Total	1000	Discharges - Medicaid	60.	Discharges
00900	Worksheet S-3 Part 1 Total	1100	Discharges - Other	121.	Discharges
00900	Worksheet S-3 Part 1 Total	1200	Discharges - Total	624.	Discharges
00900	Worksheet S-3 Part 1 Total	1400	LOS - Medicare	33.57	Avg LOS
00900	Worksheet S-3 Part 1 Total	1500	LOS - Medicaid	291.08	Avg LOS
00900	Worksheet S-3 Part 1 Total	1600	LOS - Total	65.36	Avg LOS
00900	Worksheet S-3 Part 1 Total	1800	Admissions - Medicare	504.	Admissions
00900	Worksheet S-3 Part 1 Total	1900	Admissions - Medicaid	27.	Admissions
00900	Worksheet S-3 Part 1 Total	2000	Admissions - Other	97.	Admissions
00900	Worksheet S-3 Part 1 Total	2100	Admissions - Total	628.	Admissions
00900	Worksheet S-3 Part 1 Total	2200	Employees	146.00	FTEs
<b>2</b>	<b>Part 2 - Skilled Nursing Facility - Direct Salaries</b>				
00100	Total Salary	0100	Amount Reported	4,633,231.	
00100	Total Salary	0300	Adjusted Salaries	4,633,231.	
00100	Total Salary	0400	Paid Salary Hours	304,506.	Hours
00100	Total Salary	0500	Average Hourly Amount	15.22	Average
00700	Revised Wages (Line 1 minus 6)	0100	Amount Reported	4,633,231.	
00700	Revised Wages (Line 1 minus 6)	0300	Adjusted Salaries	4,633,231.	
00700	Revised Wages (Line 1 minus 6)	0400	Paid Salary Hours	304,506.	Hours
00700	Revised Wages (Line 1 minus 6)	0500	Average Hourly Amount	15.22	Average
01600	Sub Total (Line 7 minus 15)	0100	Amount Reported	4,633,231.	
01600	Sub Total (Line 7 minus 15)	0300	Adjusted Salaries	4,633,231.	
01600	Sub Total (Line 7 minus 15)	0400	Paid Salary Hours	304,506.	Hours
01600	Sub Total (Line 7 minus 15)	0500	Average Hourly Amount	15.22	Average
01700	Contract Labor - Patient Related and Mangement	0100	Amount Reported	1,008,471.	
01700	Contract Labor - Patient Related and Mangement	0300	Adjusted Salaries	1,008,471.	
01700	Contract Labor - Patient Related and Mangement	0400	Paid Salary Hours	14,274.	Hours
01700	Contract Labor - Patient Related and Mangement	0500	Average Hourly Amount	70.65	Average
01800	Home Office Salaries and wage related costs	0100	Amount Reported	249,507.	
01800	Home Office Salaries and wage related costs	0300	Adjusted Salaries	249,507.	
01800	Home Office Salaries and wage related costs	0400	Paid Salary Hours	5,687.	Hours
01800	Home Office Salaries and wage related costs	0500	Average Hourly Amount	43.87	Average
01900	Wage Related Costs - Core	0100	Amount Reported	537,465.	
01900	Wage Related Costs - Core	0300	Adjusted Salaries	537,465.	
02200	Sub Total	0100	Amount Reported	537,465.	
02200	Sub Total	0300	Adjusted Salaries	537,465.	
02200	Sub Total	0500	Average Hourly Amount	0.12	Average

# CR SNF Reference Report

A sample cost report of Coral Bay SNF in Palm Beach, FL. All worksheets are in this report.

Line	Line Description	Col	Column Description	Value	Type
<b>S30</b>	<b>Wkst S-3 Skilled Nursing Facility Statistical Data</b>				
<b>2</b>	<b>Part 2 - Skilled Nursing Facility - Direct Salaries</b>				
02300	Worksheet S-3 Part 2 Total	0100	Amount Reported	6,428,674.	
02300	Worksheet S-3 Part 2 Total	0300	Adjusted Salaries	6,428,674.	
02300	Worksheet S-3 Part 2 Total	0400	Paid Salary Hours	324,467.	Hours
02300	Worksheet S-3 Part 2 Total	0500	Average Hourly Amount	19.81	Average
<b>3</b>	<b>Part 3 - Skilled Nursing Facility - Overhead Cost - Direct Salaries</b>				
00200	Administrative and General	0100	Amount Reported	670,460.	
00200	Administrative and General	0300	Adjusted Salaries	670,460.	
00200	Administrative and General	0400	Paid Salary Hours	22,073.	Hours
00200	Administrative and General	0500	Average Hourly Amount	30.37	Average
00300	Plant Operation, Maintenance and Repairs	0100	Amount Reported	108,088.	
00300	Plant Operation, Maintenance and Repairs	0300	Adjusted Salaries	108,088.	
00300	Plant Operation, Maintenance and Repairs	0400	Paid Salary Hours	6,722.	Hours
00300	Plant Operation, Maintenance and Repairs	0500	Average Hourly Amount	16.08	Average
00400	Laundry and Lenen Service	0100	Amount Reported	66,665.	
00400	Laundry and Lenen Service	0300	Adjusted Salaries	66,665.	
00400	Laundry and Lenen Service	0400	Paid Salary Hours	8,529.	Hours
00400	Laundry and Lenen Service	0500	Average Hourly Amount	7.82	Average
00500	Housekeeping	0100	Amount Reported	146,746.	
00500	Housekeeping	0300	Adjusted Salaries	146,746.	
00500	Housekeeping	0400	Paid Salary Hours	15,813.	Hours
00500	Housekeeping	0500	Average Hourly Amount	9.28	Average
00600	Dietary	0100	Amount Reported	374,084.	
00600	Dietary	0300	Adjusted Salaries	374,084.	
00600	Dietary	0400	Paid Salary Hours	35,522.	Hours
00600	Dietary	0500	Average Hourly Amount	10.53	Average
00700	Nursing Administration	0100	Amount Reported	205,799.	
00700	Nursing Administration	0300	Adjusted Salaries	205,799.	
00700	Nursing Administration	0400	Paid Salary Hours	4,320.	Hours
00700	Nursing Administration	0500	Average Hourly Amount	47.64	Average
00800	Central Services and Supply	0100	Amount Reported	26,461.	
00800	Central Services and Supply	0300	Adjusted Salaries	26,461.	
00800	Central Services and Supply	0400	Paid Salary Hours	2,311.	Hours
00800	Central Services and Supply	0500	Average Hourly Amount	11.45	Average
01000	Medical Records and Medical Records Library	0100	Amount Reported	25,731.	
01000	Medical Records and Medical Records Library	0300	Adjusted Salaries	25,731.	
01000	Medical Records and Medical Records Library	0400	Paid Salary Hours	1,882.	Hours
01000	Medical Records and Medical Records Library	0500	Average Hourly Amount	13.67	Average
01100	Social Service	0100	Amount Reported	244,272.	
01100	Social Service	0300	Adjusted Salaries	244,272.	
01100	Social Service	0400	Paid Salary Hours	15,316.	Hours
01100	Social Service	0500	Average Hourly Amount	15.95	Average
01400	Worksheet S-3 Part 3 Total (Sum lines 1 thru 13)	0100	Amount Reported	1,868,306.	
01400	Worksheet S-3 Part 3 Total (Sum lines 1 thru 13)	0300	Adjusted Salaries	1,868,306.	
01400	Worksheet S-3 Part 3 Total (Sum lines 1 thru 13)	0400	Paid Salary Hours	112,488.	Hours
01400	Worksheet S-3 Part 3 Total (Sum lines 1 thru 13)	0500	Average Hourly Amount	16.61	Average

**S70 Wkst S-7 PPS Statistical Data**

4/27/2010  
11:42 am

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# CR SNF Reference Report

A sample cost report of Coral Bay SNF in Palm Beach, FL. All worksheets are in this report.

Line	Line Description	Col	Column Description	Value	Type
<b>S70</b>	<b>Wkst S-7 PPS Statistical Data</b>				
<b>4</b>	<b>Part 3 - Skilled Nursing Facility - Prospective Payment Data</b>				
00100	RUC	0301	Service Prior to 10/1	495.	Days
00200	RUB	0301	Service Prior to 10/1	3,357.	Days
00300	RUA	0301	Service Prior to 10/1	1,138.	Days
00301	RUA	0301	Service Prior to 10/1	1,880.	Days
00302	RUA	0301	Service Prior to 10/1	5,918.	Days
00400	RVC	0301	Service Prior to 10/1	32.	Days
00500	RVB	0301	Service Prior to 10/1	233.	Days
00600	RVA	0301	Service Prior to 10/1	185.	Days
00601	RVA	0301	Service Prior to 10/1	157.	Days
00602	RVA	0301	Service Prior to 10/1	328.	Days
00700	RHC	0301	Service Prior to 10/1	27.	Days
00800	RHB	0301	Service Prior to 10/1	92.	Days
00900	RHA	0301	Service Prior to 10/1	47.	Days
01000	RMC	0301	Service Prior to 10/1	14.	Days
01100	RMB	0301	Service Prior to 10/1	30.	Days
01200	RMA	0301	Service Prior to 10/1	52.	Days
01201	RMA	0301	Service Prior to 10/1	146.	Days
01202	RMA	0301	Service Prior to 10/1	105.	Days
01500	SE3	0301	Service Prior to 10/1	63.	Days
01600	SE2	0301	Service Prior to 10/1	249.	Days
01800	SSC	0301	Service Prior to 10/1	29.	Days
01900	SSB	0301	Service Prior to 10/1	20.	Days
02000	SSA	0301	Service Prior to 10/1	136.	Days
02400	CB1	0301	Service Prior to 10/1	11.	Days
02600	CA1	0301	Service Prior to 10/1	124.	Days
04500	Default Rate	0301	Service Prior to 10/1	4.	Days
04600	Worksheet S-7 Part 4 Total	0301	Service Prior to 10/1	14,872.	Days