

# The Medicare Home Health Cost Report: Four Part Harmony

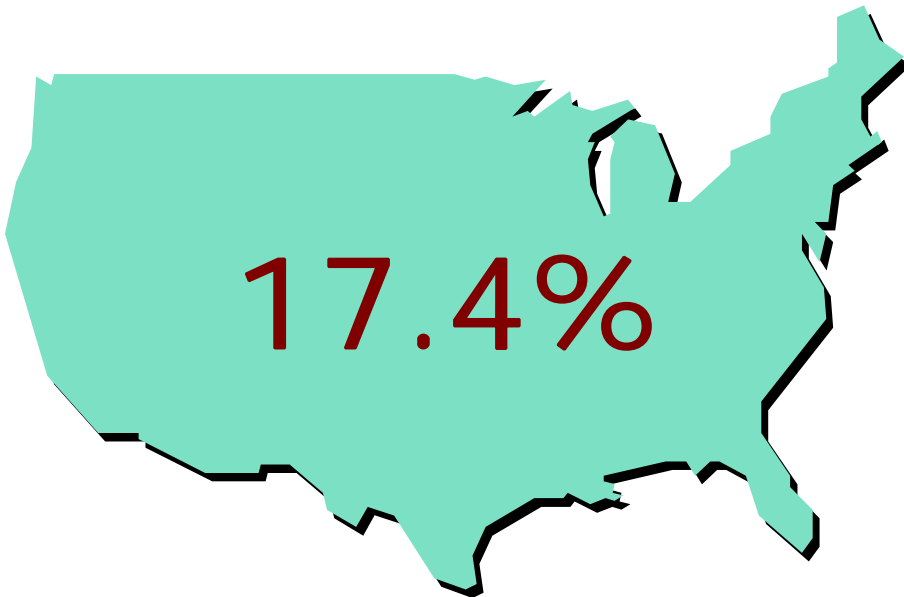
*Presented for the*  
**Missouri Alliance for Home Care**  
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*Presented by*  
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# The Medicare Home Health Cost Report: Four Part Harmony



## Presentation Overview

- Describe the purpose of the Medicare cost report
- Identify sources of information to complete the cost report
- Describe cost report methodologies
- Identify financial and operational dashboard indicators available from the cost report

## Resources

- PowerPoint handout
- MLN Matters on CMS Use of Medicare Cost Report Data (attachment 1)
- NAHC press release on cost report accuracy (attachment 2)
- Sample home health and hospice chart of accounts (attachment 3)

## Resources

- Sample cost report (attachment 4)
- Discrete costing sample (attachment 5)
- Sample caregiver time sheets (attachment 6)
- Sample time tracking/time study worksheets for improved cost capture (attachment 7)

## Cost Report Purpose

- Prior Purpose
  - ❖ Determined cost-based settlement
- New Purpose
  - ❖ Informational for Medicare and Medicaid

## Cost Report Purpose

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- It Still Matters
  - ❖ Justify Medicare & Medicaid payment rates (see attachments 1 & 2)
  - ❖ Used for payment system refinements
  - ❖ To be used for rebasing Medicare rates
  - ❖ Provides invaluable management information
  - ❖ It's still the law!

## What is Rebasing?

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- Change prospective rates based on more current cost data
  - ❖ President
    - ✓ Improve Medicare home health payments to align to costs
  - ❖ MedPAC
    - ✓ Rebase rates for home health care services to reflect the average cost of providing care
- It is not...

## Methods of Rebasing

- Provider specific vs. all providers
- Ownership type vs. all ownership types
- Provider type vs. all provider types
- Regional vs. national
- Phase-in vs. one-time adjustment
- Ceiling/floor vs. no limits
- Cost report methodology vs. IRS standards

## Home Health Rebasing

- Proposed Approaches
  - ❖ President
  - ❖ MedPAC
  - ❖ House of Representatives
- Final Health Care Reform

## Biggest Inaccuracies

- Nonallowable costs
- Higher home health administrative costs being allocated prorata to nonreimbursable programs
- Poor data tracking

## Sources of Data

- Accounting information
  - ❖ Trial balance (samples in attachment 3)
  - ❖ Financial statements
  - ❖ General ledger
  - ❖ Payroll data

## Sources of Data

- Utilization data
  - ❖ Internal software system
  - ❖ Intermediary PS&R
- Facility floor plan

## Sample Cost Report

PART I - OPERATIONAL DATA		UNIT		COST	
1.1	MANUFACTURING	1000	1000	1000	1000
1.2	OPERATION	1000	1000	1000	1000
1.3	MAINTENANCE	1000	1000	1000	1000
1.4	REPAIRS	1000	1000	1000	1000
1.5	UTILITIES	1000	1000	1000	1000
1.6	LABOR	1000	1000	1000	1000
1.7	MATERIALS	1000	1000	1000	1000
1.8	OVERHEADS	1000	1000	1000	1000
1.9	DEPRECIATION	1000	1000	1000	1000
1.10	PROPERTY TAXES	1000	1000	1000	1000
1.11	INSURANCE	1000	1000	1000	1000
1.12	INVESTMENT TAX CREDITS	1000	1000	1000	1000
1.13	SALES TAX	1000	1000	1000	1000
1.14	PROPERTY TAXES	1000	1000	1000	1000
1.15	SALES TAX	1000	1000	1000	1000
1.16	PROPERTY TAXES	1000	1000	1000	1000
1.17	SALES TAX	1000	1000	1000	1000
1.18	PROPERTY TAXES	1000	1000	1000	1000
1.19	SALES TAX	1000	1000	1000	1000
1.20	PROPERTY TAXES	1000	1000	1000	1000
1.21	SALES TAX	1000	1000	1000	1000
1.22	PROPERTY TAXES	1000	1000	1000	1000
1.23	SALES TAX	1000	1000	1000	1000
1.24	PROPERTY TAXES	1000	1000	1000	1000
1.25	SALES TAX	1000	1000	1000	1000
1.26	PROPERTY TAXES	1000	1000	1000	1000
1.27	SALES TAX	1000	1000	1000	1000
1.28	PROPERTY TAXES	1000	1000	1000	1000
1.29	SALES TAX	1000	1000	1000	1000
1.30	PROPERTY TAXES	1000	1000	1000	1000
1.31	SALES TAX	1000	1000	1000	1000
1.32	PROPERTY TAXES	1000	1000	1000	1000
1.33	SALES TAX	1000	1000	1000	1000
1.34	PROPERTY TAXES	1000	1000	1000	1000
1.35	SALES TAX	1000	1000	1000	1000
1.36	PROPERTY TAXES	1000	1000	1000	1000
1.37	SALES TAX	1000	1000	1000	1000
1.38	PROPERTY TAXES	1000	1000	1000	1000
1.39	SALES TAX	1000	1000	1000	1000
1.40	PROPERTY TAXES	1000	1000	1000	1000
1.41	SALES TAX	1000	1000	1000	1000
1.42	PROPERTY TAXES	1000	1000	1000	1000
1.43	SALES TAX	1000	1000	1000	1000
1.44	PROPERTY TAXES	1000	1000	1000	1000
1.45	SALES TAX	1000	1000	1000	1000
1.46	PROPERTY TAXES	1000	1000	1000	1000
1.47	SALES TAX	1000	1000	1000	1000
1.48	PROPERTY TAXES	1000	1000	1000	1000
1.49	SALES TAX	1000	1000	1000	1000
1.50	PROPERTY TAXES	1000	1000	1000	1000



# Sample Cost Report

BKD, LLP MCRS/PC-WIN FOR SAMPLE AGENCY IN LIEU OF FORM CMS-1728-94-S-3 (96-2001)

HOME HEALTH AGENCY STATISTICAL DATA I PROVIDER NO: I PERIOD: I PREPARED 4/20/2004  
 I 26-9999 I FROM 1/ 1/2003 I WORKSHEET S-3  
 I I TO 12/31/2003 I

PART I - STATISTICAL DATA COUNTY GREENE

	TITLE XVIII		OTHER		TOTAL	
	VISITS	PATIENTS	VISITS	PATIENTS	VISITS	PATIENTS
1 00 SKILLED NURSING CARE	10,943	938	2,600	259	13,543	1,197
2 00 PHYSICAL THERAPY	5,514	514	504	53	6,018	567
3 00 OCCUPATIONAL THERAPY	601	79	39	6	640	85
4 00 SPEECH PATHOLOGY	161	28	1	1	162	29
5 00 MEDICAL SOCIAL SERVICES	39	38	3	3	42	41
6 00 HOME HEALTH AIDE	3,968	334	1,046	26	5,014	360
7 ALL OTHER SERVICES			1,700	53	1,700	53
8 TOTAL VISITS (L1-7)	21,226		5,893		27,119	
9 HOME HEALTH AIDE HOURS	6,269		1,653		7,922	
10 UNDUPLICATED CENSUS COUNT		961.00		309.00		1,263.00

**Worksheet Reference** (with arrow pointing to 'WORKSHEET S-3')

# Sample Cost Report

BKD, LLP MCRS/PC-WIN FOR SAMPLE AGENCY IN LIEU OF FORM CMS-1728-94-S-3 (96-2001)

HOME HEALTH AGENCY STATISTICAL DATA I PROVIDER NO: I PERIOD: I PREPARED 4/20/2004  
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**Row Number** (with arrow pointing to row 1)



## Nonallowable Costs

- Marketing and advertising
- Lobbying and political costs
- Penalties
- Related party adjustment to costs
- Contributions and donations
- Personal use of business assets
- M&A costs

## Nonallowable Costs

- Telehealth costs
- Certain amortization costs
- Interest income to the extent of interest expense
- Interest to Medicare or related parties
- Income on activities not reflected
- Rebates and refunds

## Key Operational Data

- Cost report data
  - ❖ Estimated average case-mix
  - ❖ Average reimbursement per episode
  - ❖ Episode payment adjustments
  - ❖ Average visits per episode

## Key Operational Data

- Cost report data
  - ❖ Average cost per visit
  - ❖ Hours per visit
  - ❖ Average cost per episode
  - ❖ Average profit (loss) per episode

## Questions?

## How to Contact Me...

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417 865-8701

# ***Attachment 1***

MLN Matters on Cost Report Accuracy



**News Flash** - The revised *Inpatient Psychiatric Facility Prospective Payment System Fact Sheet* (May 2008), which provides general information about the Inpatient Psychiatric Facility Prospective Payment System (IPF PPS), how payment rates are set, and the Rate Year 2009 update to the IPF PPS, is now available in downloadable format from the Centers for Medicare & Medicaid Services Medicare Learning Network at <http://www.cms.hhs.gov/MLNProducts/downloads/InpatientPsychFac.pdf> on the Centers for Medicare & Medicaid Services website.

MLN Matters Number: MM6132

Related Change Request (CR) #: 6132

Related CR Release Date: August 1, 2008

Effective Date: January 1, 2009

Related CR Transmittal #: R3620TN

Implementation Date: January 5, 2009

## Requirement to Educate Providers Regarding Centers for Medicare & Medicaid Services (CMS) Use of Medicare Cost Report Data

### Provider Types Affected

Providers required to submit cost reports to Medicare contractors (carriers, Fiscal Intermediaries (FIs), and Part A/B Medicare Administrative Contractors (A/B MACs)) for services provided to Medicare beneficiaries.

### Provider Action Needed



#### STOP - Impact to You

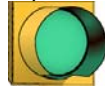
This article is based on Change Request (CR) 6132 which requires Medicare contractors to educate Medicare providers regarding the specific way that the Centers for Medicare & Medicaid Services (CMS) uses Medicare Cost Report (MCR) data. Medicare providers are statutorily required to submit cost reports annually.

#### Disclaimer

This article was prepared as a service to the public and is not intended to grant rights or impose obligations. This article may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations and other interpretive materials for a full and accurate statement of their contents.

**CAUTION – What You Need to Know**

MCR data play a central role in the development of the input price indexes (market baskets) used to update PPS payments. Similarly, they are essential in evaluating Medicare payment adequacy. It is crucial that Medicare providers fill out these reports with complete and valid data.

**GO – What You Need to Do**

See the Background and Additional Information Sections of this article for further details regarding these changes.

## Background

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Most Medicare providers are statutorily required to submit annual Medicare Cost Reports (MCRs). The rules governing the submission of MCRs are set forth in the Code of Federal Regulations (CFR) (42 CFR 413.20(b) and 413.24(f)), which require providers to submit cost reports annually, with the reporting period based on the provider's accounting year. Additionally, under 42 CFR 412.52, all hospitals participating in the Prospective Payment System (PPS) must meet cost reporting requirements set forth in 42 CFR 413.20 and 413.24. See [http://www.access.gpo.gov/nara/cfr/waisidx\\_04/42cfr413\\_04.html](http://www.access.gpo.gov/nara/cfr/waisidx_04/42cfr413_04.html) on the Internet.

In reviewing the MCR data submitted by providers, CMS has found that many are failing to completely fill out their MCR with valid data likely due to the misconception that the data submitted on the MCR do not impact their payments.

To correct that misconception and to educate Medicare providers, CR 6132 is intended to provide information regarding how CMS uses the MCR data to update future PPS payments. It is crucial that Medicare providers know how CMS uses the MCR data and understand the importance of filling out these reports with complete and valid data.

The MCRs play a central role in CMS' development of the input price indexes (or market baskets) used to update PPS payments. Similarly, MCR data are essential in evaluating Medicare payment adequacy in aggregate and for subclasses of providers. Following are key uses of the MCR data:

- MCR data are used to develop the major cost weights that are used in the market baskets. Market baskets are used by CMS to annually update payments for the various providers paid via a PPS. They are designed to

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measure the input price inflation that providers face in the provision of the medical care services they deliver.

- MCR data are also used to determine the labor-related share of a given market basket, that is, the proportion of costs that are related to, influenced by, or vary with the local labor markets. The labor-related share is used in conjunction with the area wage index to determine the geographic adjustment to Medicare payments. This adjustment can vary widely, thus individual hospitals' payment levels can be very sensitive to the changes, and errors, in measuring the labor-related share. For more information on Medicare's Market Baskets, visit [http://www.cms.hhs.gov/MedicareProgramRatesStats/04\\_MarketBasketData.asp](http://www.cms.hhs.gov/MedicareProgramRatesStats/04_MarketBasketData.asp) on the CMS website.
- CMS, as well as the Medicare Payment Advisory Commission (MedPAC), rely heavily on complete, valid, and up-to-date MCR data to evaluate the adequacy of PPS payments, i.e., determining whether Medicare is paying its "fair share" to providers' in aggregate and in a variety of subclasses (urban/rural, hospital-based/freestanding, etc.). In addition, periodically, CMS is approached by Congress or other payment rate stakeholders and asked to evaluate revenues and costs for specific providers and compare and contrast those estimates to those of their peers in the immediate market area. Having complete and valid data is essential to address such inquiries.
- Policymakers and program administrators, as stewards of the public trust, require the ability to validly quantify whether Medicare is paying a fair amount for the health services it purchases for its beneficiaries. The information submitted on the MCRs represents the only nationally-available data on which these statutorily-required payment updates in aggregate and by subclass can be appropriately based.

To carry out the tasks described above, CMS typically uses cost data from Worksheets A, B, D, and G of the cost report, provider characteristics and salary data from the S worksheets, and payment data from Worksheet E and other cost report worksheets (the location of which varies by provider-type). Be sure to be thorough and accurate in completing these worksheets.

## Additional Information

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The official instruction, CR 6132, issued to your carrier, FI, or A/B MAC regarding this change may be viewed at <http://www.cms.hhs.gov/Transmittals/downloads/R362OTN.pdf> on the CMS website.

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If you have any questions, please contact your carrier, FI, or A/B MAC at their toll-free number, which may be found at <http://www.cms.hhs.gov/MLNProducts/downloads/CallCenterTollNumDirectory.zip> on the CMS website.

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# ***Attachment 2***

NAHC Press Release on Cost Report Accuracy



Michele A. Quirolo, MS, RN, CHCE  
*Chairman of the Board*

NATIONAL ASSOCIATION FOR HOME CARE & HOSPICE  
228 Seventh Street, SE, Washington, DC 20003 • 202/547-7424 • 202/547-3540 fax

Val J. Halamandaris, JD  
*President*

## PRESS RELEASE

Contact: National Association for Home Care (NAHC)  
Phone: (202) 547-7424  
Fax: (202) 547-7126  
Website: <http://www.nahc.org>

### DID YOUR HOME HEALTH AGENCY MEDICARE COST REPORT CONTRIBUTE TO THE LAST AND NEXT ROUND OF PPS REFORM?

### AN INDUSTRY CALL TO ACTION

**WASHINGTON, DC-July 2, 2009** - National Association for Home Care and Hospice (NAHC) and the Home Care and Hospice Financial Managers Association (HHFMA) announce a national industry awareness campaign on the Home Health Agency (HHA) Medicare Cost Report.

MedPAC recommendations affecting future payment decisions for all home health are being made based on erroneous Medicare cost report data being submitted by more than 20% of home health agencies across the country. Reports by the Center for Medicare and Medicaid Services (CMS) and NAHC reveal that nearly one of every four cost reports cannot be used for the purpose of collecting or evaluating data for the home health prospective payment system (PPS). Congress places great reliance on MedPAC in determining a course of action for Medicare provider payment rates. MedPAC has recommended that payment rates be rebased using cost report data.

**This is a critical issue for our industry as the cost report is the *only* source of cost, charge, profit, and visit information that government agencies have available for the home health industry.**

NAHC and HHFMA have launched a campaign to coordinate with industry associations, trade press, and consulting professionals who prepare cost reports to inform them of the critical importance of proper cost report preparation. The campaign intends to provide educational resources to interested parties and eventually develop a code of conduct for preparers of cost reports.

HHFMA has established a task force consisting of providers, software vendors and nationally known consultants to identify areas in the cost reporting process that need improvement and to recommend changes that will help the industry in preparing accurate cost reports. The task force will also develop education courses on cost reporting that will be available nationally to providers and other interested parties. With the new Administration and Congress focusing on healthcare, it is imperative that we as an industry, report accurate data for use in the decision making process.

**The cost report not only influences payment rates, it can be a source of valuable industry benchmarking data when properly prepared.** The cost report provides information on:

- Direct Cost Per Visit by Discipline
- Indirect Cost Per Visit by Discipline
- Total Cost Per Visit by Discipline
- Average Cost Per Episode
- Profit and / or Loss by Type of Episode
- Average Visits Per Episode
- And more.....

#### WHAT TO DO TODAY

1. Send this document to the person who prepares your cost report
2. Review your cost report data and take responsibility for its content
3. Contact NAHC (202-547-7424) or HHFMA for additional information.  
[www.nahc.org](http://www.nahc.org)
4. Contact your state association and ask them to endorse the campaign and include this information in their publications
5. Review the Provider Reimbursement Manual (PRM 15-1) and Medicare Cost Report Instructions (PRM 15-2) provided by CMS
6. If your fiscal year end is December 31, 2009, you have a cost report due to be filed by the end of May 2010. Work on a proper and correct filing now and avoid the "need" to submit incomplete or incorrect information at the last minute.

**Every Medicare certified provider must file a cost report. Every filing of a cost report requires the signature of an HHA official certifying that the report is prepared in accordance with the law and the signer is responsible for its contents. It is the responsibility of that person to insure that the filing is 100% accurate and in compliance with all Federal Laws and Regulations.**

If you require additional information about this press release, please contact Bill Dombi, Director, HHFMA at [wad@nahc.org](mailto:wad@nahc.org). Bill Simione, Jr, Chairman, HHFMA at [wsimionejr@simione.com](mailto:wsimionejr@simione.com) or Tom Boyd, Chairman of Medicare Cost Report Task Force at [tboyd@boydandnicholas.com](mailto:tboyd@boydandnicholas.com)

**About Home Care and Hospice Financial Managers Association (HHFMA)** - HHFMA is a professional organization within the National Association for Home Care & Hospice that brings together individuals who work for consulting, planning, management, financial or CPA firms

along with the Chief Financial Officers, Chief Operating Officers and Chief Executive Officers who are employed by the nation's 33,000 home care agencies and hospices.

###

# ***Attachment 3***

Sample Chart of Accounts

**SAMPLE HOME HEALTH AGENCY  
CHART OF ACCOUNTS**



**ACCOUNT  
NUMBER**

**ACCOUNT DESCRIPTION**

**CURRENT ASSETS**

1000	Checking account
1050	Payroll account
1060	Savings account
1080	Petty cash
1101	Accounts receivable - Medicare HH
1102	Medicare RAP Receivable
1103	Accounts receivable - Medicaid HH
1104	Accounts receivable - Private HH
1105	Accounts receivable - Private Duty
1106	Accounts receivable - Other
1107	Accounts receivable - Other
1190	Allowance for bad debts
1191	Allowance for contractual adjustments
1192	Allowance for RAP Receivable
1193	Unapplied HHRG
1200	Notes receivable
1201	Due from Medicare
1202	Employee advances
1203	Other receivables
1204	Due from stockholder
1205	Accrued interest receivable
1400	Prepaid Insurance
1401	Prepaid Expenses

**PROPERTY AND EQUIPMENT**

1500	Land
1510	Buildings
1511	Accum depreciation - Building
1520	Building Improvements
1521	Accum depreciation - Bldg improvements
1550	Leasehold improvements
1551	Accum depreciation - Leasehold improvements
1570	Equipment
1571	Accum depreciation - Equipment
1580	Furniture and fixtures
1581	Accum depreciation - Furniture and fixtures
1650	Vehicles
1651	Accum depreciation - Vehicles



**SAMPLE HOME HEALTH AGENCY  
CHART OF ACCOUNTS**



<b><u>ACCOUNT NUMBER</u></b>	<b><u>ACCOUNT DESCRIPTION</u></b>
<b>OTHER ASSETS</b>	
1800	Security deposits
1850	Goodwill
1851	Accum amortization - Goodwill
1900	Organizational costs
1901	Accum amortization - Organizational costs
1950	Deferred start-up costs
1951	Accum amortization - Deferred start-up costs
<b>CURRENT LIABILITIES</b>	
2000	Accounts payable
2310	Current maturities of long-term debt
2020	Notes payable
2030	Due to stockholder
2610	Accrued salaries
2620	Accrued vacation pay
2630	Accrued pension payable
2640	Accrued property taxes payable
2650	Accrued other
2660	Accrued interest payable
2200	Federal withholding tax payable
2210	FICA withholding tax payable
2220	State withholding tax payable
2250	Local withholding tax payable
2280	Accrued FUTA
2290	Accrued SUTA
2100	Employee health insurance payable
2110	Employee garnishments
<b>LONG - TERM LIABILITIES</b>	
2800	Long - term notes payable
2810	Capitalized lease obligations
<b>STOCKHOLDERS' EQUITY</b>	
3010	Common Stock
3030	Additional paid in capital
3040	Retained earnings

**SAMPLE HOME HEALTH AGENCY  
CHART OF ACCOUNTS**



**ACCOUNT  
NUMBER**

**ACCOUNT DESCRIPTION**

REVENUE

4010	Medicare - Skilled Nursing
4011	Medicare - Physical Therapy
4012	Medicare - Speech Therapy
4013	Medicare - Occupational Therapy
4014	Medicare - Medical Social Worker
4015	Medicare - Home Health Aide
4016	Medicare - Medical Supplies
4020	Medicare - Calcimar
4021	Medicare - Flu Shots
4030	Medicaid - Skilled Nursing
4031	Medicaid - Physical Therapy
4032	Medicaid - Speech Therapy
4033	Medicaid - Occupational Therapy
4034	Medicaid - Medical Social Worker
4035	Medicaid - Home Health Aide
4036	Medicaid - Medical Supplies
4040	Private Pay - Skilled Nursing
4041	Private Pay - Physical Therapy
4042	Private Pay - Speech Therapy
4043	Private Pay - Occupational Therapy
4044	Private Pay - Medical Social Services
4045	Private Pay - Home Health Aide
4046	Private Pay - Medical Supplies
4050	Private Duty Nursing
4051	Private Duty Aide
4100	Other income
4200	Contractual adjustments - Medicare
4210	Contractual adjustments - Medicaid
4211	Contractual adjustments - Other HH
4211	Contractual adjustments - Other PD

**SAMPLE HOME HEALTH AGENCY  
CHART OF ACCOUNTS**



**ACCOUNT  
NUMBER**

**ACCOUNT DESCRIPTION**

**EXPENSES**

5000	Salaries - administrator
5001	Salaries - office and clerical
5002	Salaries - janitor
5010	Salaries - skilled nursing
5020	Salaries - physical therapy
5030	Salaries - occupational therapy
5040	Salaries - speech therapy
5050	Salaries - medical social services
5060	Salaries - home health aide
5080	Salaries - private duty nursing
5090	Salaries - personal care aide
5095	Salaries - other
5100	Payroll taxes
5110	Workers' compensation
5120	Health insurance
5130	Pension
5140	Vacation pay
5200	Travel - administrative
5210	Travel - skilled nursing
5220	Travel - physical therapy
5230	Travel - occupational therapy
5240	Travel - speech therapy
5250	Travel - medical social services
5260	Travel - home health aide
5280	Travel - private duty nursing
5290	Travel - personal care aide
5295	Travel - other
5300	Purchased services - administrative
5320	Purchased services - physical therapy
5330	Purchased services - speech therapy
5340	Purchased services - occupational therapy
5350	Purchased services - medical social services
5360	Purchased services - private duty nursing
5400	Medical supplies - HH routine
5470	Medical supplies - HH nonroutine
5480	Medical supplies - Private Duty

**SAMPLE HOME HEALTH AGENCY  
CHART OF ACCOUNTS**



<b><u>ACCOUNT NUMBER</u></b>	<b><u>ACCOUNT DESCRIPTION</u></b>
5490	Supplies - other
5495	Supplies - other
5500	Office rent
5510	Equipment rent
5520	Utilities
5530	Repairs and maintenance
5540	Building and contents insurance
5601	Telephone
5602	Postage
5603	Printing
5604	Office supplies
5605	Legal and accounting
5606	Dues and subscriptions
5607	Insurance
5608	Meals and entertainment
5609	Meetings and conferences
5610	Advertising - Help wanted ads
5611	Advertising - yellow pages ads
5612	Advertising - public relations
5613	Contributions
5614	Bank service charges
5615	Fines and penalties
5616	Taxes and licenses
5617	Minor equipment
5618	Miscellaneous expense
5700	Interest expense
5800	Depreciation expense
5900	Amortization expense
6000	Provision for bad debts
<b>OTHER (INCOME) EXPENSE</b>	
7010	Gain (loss) on sale of equipment
7030	Interest income
7050	Other income
<b>INCOME TAXES</b>	
7200	Provision for income taxes

**SAMPLE HOSPICE  
CHART OF ACCOUNTS**



**ACCOUNT  
NUMBER**

**ACCOUNT DESCRIPTION**

**CURRENT ASSETS**

1000	Checking account
1050	Payroll account
1060	Savings account
1080	Petty cash
1101	Accounts receivable - Medicare
1102	Accounts receivable - Medicaid
1103	Accounts receivable - Private
1190	Allowance for bad debts
1191	Allowance for contractual adjustments-Medicare
1192	Allowance for contractual adjustments-Medicaid
1193	Allowance for contractual adjustments-Other
1200	Notes receivable
1201	Due from Medicare
1202	Employee advances
1203	Other receivables
1204	Due from stockholder
1205	Accrued interest receivable
1400	Prepaid Insurance
1401	Prepaid Expenses

**PROPERTY AND EQUIPMENT**

1500	Land
1510	Buildings
1511	Accum depreciation - Building
1520	Building Improvements
1521	Accum depreciation - Bldg improvements
1550	Leasehold improvements
1551	Accum depreciation - Leasehold improvements
1570	Equipment
1571	Accum depreciation - Equipment
1580	Furniture and fixtures
1581	Accum depreciation - Furniture and fixtures
1650	Vehicles
1651	Accum depreciation - Vehicles

**SAMPLE HOSPICE  
CHART OF ACCOUNTS**



**ACCOUNT  
NUMBER**

**ACCOUNT DESCRIPTION**

**OTHER ASSETS**

1800	Security deposits
1850	Goodwill
1851	Accum amortization - Goodwill
1900	Organizational costs
1901	Accum amortization - Organizational costs
1950	Deferred start-up costs
1951	Accum amortization - Deferred start-up costs

**CURRENT LIABILITIES**

2000	Accounts payable
2310	Current maturities of long-term debt
2020	Notes payable
2030	Due to stockholder
2610	Accrued salaries
2620	Accrued vacation pay
2630	Accrued pension payable
2640	Accrued property taxes payable
2650	Accrued other
2660	Accrued interest payable
2200	Federal withholding tax payable
2210	FICA withholding tax payable
2220	State withholding tax payable
2250	Local withholding tax payable
2280	Accrued FUTA
2290	Accrued SUTA
2100	Employee health insurance payable
2110	Employee garnishments

**LONG - TERM LIABILITIES**

2800	Long - term notes payable
2810	Capitalized lease obligations

**STOCKHOLDERS' EQUITY**

3010	Common Stock
3030	Additional paid in capital
3040	Retained earnings

**SAMPLE HOSPICE  
CHART OF ACCOUNTS**



**ACCOUNT  
NUMBER**

**ACCOUNT DESCRIPTION**

REVENUE

4010	Medicare - Routine
4011	Medicare - Continuous Care
4012	Medicare - I/P Respite
4013	Medicare - General I/P
4020	Medicaid - Routine
4021	Medicaid - Continuous Care
4022	Medicaid - I/P Respite
4023	Medicaid - General I/P
4024	Medicaid - Room & Board
4030	Private Pay - Routine
4031	Private Pay - Continuous Care
4032	Private Pay - I/P Respite
4033	Private Pay - General I/P
4200	Contractual adjustments - Medicare
4210	Contractual adjustments - Medicaid
4211	Contractual adjustments - Other
4300	Other income

EXPENSES

5000	Salaries - administrator
5001	Salaries - office and clerical
5002	Salaries - janitor
5010	Salaries - physician
5020	Salaries - nursing
5030	Salaries - physical therapy
5040	Salaries - occupational therapy
5050	Salaries - speech therapy
5060	Salaries - medical social services
5070	Salaries - spiritual counseling
5080	Salaries - dietary counseling
5090	Salaries - other counseling
5095	Salaries - HH aide and homemaker

**SAMPLE HOSPICE  
CHART OF ACCOUNTS**



<b><u>ACCOUNT NUMBER</u></b>	<b><u>ACCOUNT DESCRIPTION</u></b>
5100	Payroll taxes
5110	Workers' compensation
5120	Health insurance
5130	Pension
5140	Vacation pay
5200	Travel - administrative
5210	Travel - physician
5220	Travel - nursing
5230	Travel - physical therapy
5240	Travel - occupational therapy
5250	Travel - speech therapy
5260	Travel - medical social services
5270	Travel - spiritual counseling
5280	Travel - dietary counseling
5290	Travel - other counseling
5295	Travel - HH aide and homemaker
5300	Purchased services - administrative
5310	Purchased services - physician
5320	Purchased services - nursing
5330	Purchased services - physical therapy
5340	Purchased services - speech therapy
5350	Purchased services - occupational therapy
5360	Purchased services - medical social services
5370	Purchased services - spiritual counseling
5380	Purchased services - dietary counseling
5390	Purchased services - other counseling
5395	Purchased services - HH aide and homemaker
5400	Inpatient - general inpatient care
5405	Inpatient - respite care
5408	Contract - nursing home
5410	Drugs
5415	Infusion therapy
5420	Durable medical equipment
5425	Oxygen
5430	Patient transportation
5435	Imaging services
5440	Labs and diagnostics
5450	Medical supplies
5455	Outpatient services
5460	Radiation therapy
5465	Chemotherapy



**SAMPLE HOSPICE  
CHART OF ACCOUNTS**



<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>
5470	Other service costs
5475	Bereavement program costs
5480	Volunteer program costs
5485	Fundraising
5490	Other program costs
5500	Office rent
5510	Equipment rent
5520	Utilities
5530	Repairs and maintenance
5540	Building and contents insurance
5601	Telephone
5602	Postage
5603	Printing
5604	Office supplies
5605	Legal and accounting
5606	Dues and subscriptions
5607	Insurance
5608	Meals and entertainment
5609	Meetings and conferences
5610	Advertising - Help wanted ads
5611	Advertising - yellow pages ads
5612	Advertising - public relations
5613	Contributions
5614	Bank service charges
5615	Fines and penalties
5616	Taxes and licenses
5617	Minor equipment
5618	Miscellaneous expense
5700	Interest expense
5800	Depreciation expense
5900	Amortization expense
6000	Provision for bad debts
<b>OTHER (INCOME) EXPENSE</b>	
7010	Gain (loss) on sale of equipment
7030	Interest income
7050	Other income
<b>INCOME TAXES</b>	
7200	Provision for income taxes

# ***Attachment 4***

Sample Home Health Cost Report

HOME HEALTH AGENCY COST REPORT I PROVIDER NO: I PERIOD: I  
 CERTIFICATION AND SETTLEMENT SUMMARY I 12-3456 I FROM 1/ 1/2007 I WORKSHEET S  
 I I TO 12/31/2007 I

INTERMEDIARY USE ONLY:  
 AUDITED DATE RECEIVED / /  INITIAL  RE-OPENED  
 DESK REVIEWED INTERMEDIARY NUMBER  FINAL

PART I - CERTIFICATION  
 CHECK  ELECTRONICALLY FILED COST REPORT DATE: 8/25/2008  
 APPLICABLE BOX  MANUALLY SUBMITTED COST REPORT TIME: 8:54A

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL, AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY OFFICER OR DIRECTOR OF THE AGENCY

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING HOME HEALTH AGENCY COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY:

SAMPLE HOME HEALTH AGENCY 123456

FOR THE COST REPORT PERIOD BEGINNING 01/01/2007 AND ENDING 12/31/2007, AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT, AND COMPLETE REPORT PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

(SIGNED) \_\_\_\_\_  
 OFFICER OR DIRECTOR  
 \_\_\_\_\_  
 TITLE  
 \_\_\_\_\_  
 DATE

PART II - SETTLEMENT SUMMARY

	PART A	TITLE XVIII	
		PART B	PART C
	1	2	3
1 HOME HEALTH AGENCY	0	0	0
2 HOME HEALTH-BASED CORF	0	0	0
3 HOME HEALTH-BASED CMHC	0	0	0
3.50 HOME HEALTH-BASED RHC	0	0	0
3.60 HOME HEALTH-BASED FQHC	0	0	0
4 TOTAL	0	0	0

"ACCORDING TO THE PAPERWORK REDUCTION ACT OF 1995, NO PERSONS ARE REQUIRED TO RESPOND TO A COLLECTION OF INFORMATION UNLESS IT DISPLAYS A VALID OMB CONTROL NUMBER. THE VALID OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0022. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED TO AVERAGE 226 HOURS PER RESPONSE, INCLUDING THE TIME TO REVIEW INSTRUCTIONS, SEARCH EXISTING DATA RESOURCES, GATHER THE DATA NEEDED, AND COMPLETE AND REVIEW THE INFORMATION COLLECTION. IF YOU HAVE ANY COMMENTS CONCERNING THE ACCURACY OF THE TIME ESTIMATE(S) OR SUGGESTIONS FOR IMPROVING THIS FORM, PLEASE WRITE TO: CMS, 7500 SECURITY BOULEVARD, ATTN: PRA REPORTS CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MARYLAND 21244-1850."

HOME HEALTH AGENCY COMPLEX ADDRESS:  
 1 STREET: 123 ADDRESS P.O. BOX:  
 1.01 CITY: CITY STATE: IA ZIP CODE: 12345-

COMPONENT	COMPONENT NAME	PROVIDER NO.	NPI NUMBER	DATE CERTIFIED
0	1	2	2.01	3
2	HOME HEALTH AGENCY	12-3456		1/ 1/1965
3	HHA-BASED CORF			
4	HHA-BASED CMHC			
5	HHA-BASED RHC			
6	HHA-BASED FQHC			

7 COST REPORTING PERIOD (MM/DD/YYYY) FROM: 1/ 1/2007 TO: 12/31/2007

8 TYPE OF CONTROL (SEE INSTRUCTIONS) 5

9 IF THIS IS A LOW OR NO MEDICARE UTILIZATION COST REPORT, ENTER "L" FOR LOW OR "N" FOR NO MEDICARE UTILIZATION.

DEPRECIATION: ENTER THE AMOUNT OF DEPRECIATION REPORTED IN THIS HHA FOR THE METHODS INDICATED.

10	STRAIGHT LINE	8,518
11	DECLINING BALANCE	0
12	SUM OF THE YEARS' DIGITS	0
13	SUM OF LINES 10, 11 AND 12	8,518

14 WERE THERE ANY DISPOSALS OF CAPITAL ASSETS DURING THIS COST REPORTING PERIOD? N

15 WAS ACCELERATED DEPRECIATION CLAIMED ON ANY ASSETS IN THE CURRENT OR ANY PRIOR COST REPORTING PERIOD? N

16 WAS ACCELERATED DEPRECIATION CLAIMED ON ASSETS ACQUIRED ON OR AFTER AUGUST 1, 1970 (SEE PRM 15-1, CHAPTER 1.)? N

17 IF DEPRECIATION IS FUNDED, ENTER THE BALANCE AT END OF PERIOD. 0

18 DID THE PROVIDER CEASE TO PARTICIPATE IN THE MEDICARE PROGRAM AT THE END OF THE PERIOD TO WHICH THIS COST REPORT APPLIES (SEE PRM 15-1, CHAPTER 1)? N

19 WAS THERE SUBSTANTIAL DECREASE IN HEALTH INSURANCE PROPORTION OF ALLOWABLE COSTS FROM PRIOR COST REPORTING PERIODS (SEE PRM 15-1, CHAPTER 1)? N

20 DOES THE PROVIDER QUALIFY AS A SMALL HHA (DEFINED IN 42 CFR 413.24(d))? N

21 DOES THE HOME HEALTH AGENCY QUALIFY AS A NOMINAL CHARGE PROVIDER (DEFINED IN 42 CFR 409.3)? N

22 DOES THE HOME HEALTH AGENCY CONTRACT WITH OUTSIDE SUPPLIERS FOR PHYSICAL THERAPY SERVICES? Y

22.01 DOES THE HOME HEALTH AGENCY CONTRACT WITH OUTSIDE SUPPLIERS FOR OCCUPATIONAL THERAPY SERVICES? Y

22.02 DOES THE HOME HEALTH AGENCY CONTRACT WITH OUTSIDE SUPPLIERS FOR SPEECH THERAPY SERVICES? Y

IF THIS FACILITY CONTAINS A NON-PUBLIC PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COSTS OR CHARGES, ENTER "Y" FOR EACH COMPONENT AND TYPE OF SERVICE THAT QUALIFIES FOR THE EXEMPTION.

	PART A	PART B
23 HOME HEALTH AGENCY	N	N
24 HHA-BASED CORF	N	N
25 HHA-BASED CMHC	N	N

26 IF THE HOME HEALTH AGENCY COMPONENTIZED (OR FRAGMENTED) ITS ADMINISTRATIVE AND GENERAL SERVICE COSTS, INDICATE WHETHER OPTION ONE OR OPTION TWO IS BEING UTILIZED. (SEE PRM-II, SECTION 3214) (ENTER "1" FOR OPTION ONE AND "2" FOR OPTION TWO)

27 List malpractice premiums and paid losses:

27.01 Premiums 4,809

27.02 Paid Losses 0

27.03 Self Insurance 0

28 Are malpractice premiums and/or paid losses reported in other than the Administrative and General cost center? NO

If yes, submit a supporting schedule listing cost centers and amounts contained therein.

29 If you are part of a chain organization, enter "Y" for yes and enter the name and address of the home office, otherwise, enter "N" for no. Y

29.01 Home Office Name: SAMPLE HOME OFFICE HOME OFFICE NO.: 123456 FI/CONTRACTOR NO. 12345

29.02 Street : 123 ADDRESS PO BOX: State: IA Zip Code: 12345

29.03 City : CITY

PART I - STATISTICAL DATA

	TITLE		XVIII		OTHER		TOTAL	
	VISITS	PATIENTS	VISITS	PATIENTS	VISITS	PATIENTS	VISITS	PATIENTS
1 00 SKILLED NURSING CARE	402	40	3,522	163	3,924	203		
2 00 PHYSICAL THERAPY	52	7	31	5	83	12		
3 00 OCCUPATIONAL THERAPY	16	2	7	1	23	3		
4 00 SPEECH PATHOLOGY	1	1			1	1		
5 00 MEDICAL SOCIAL SERVICES								
6 00 HOME HEALTH AIDE	333	32	10,346	110	10,679	142		
7 ALL OTHER SERVICES			15,504	310	15,504	310		
8 TOTAL VISITS (L1-7)	804		29,410		30,214			
9 HOME HEALTH AIDE HOURS	704		21,864		22,568			
10 UNDUPLICATED CENSUS COUNT		40.00		478.00		518.00		

PART II - EMPLOYMENT DATA (FULL TIME EQUIVALENT)

ENTER THE NUMBER OF HOURS IN YOUR NORMAL WORK WEEK 0.00

	STAFF 1	CONTRACT 2	TOTAL 3
11 ADMINISTRATOR & ASSISTANT ADMINISTRATOR(S)	1.00		1.00
12 DIRECTOR & ASST. DIRECTOR(S)			
13 OTHER ADMINISTRATIVE PERSONNEL	5.01		5.01
14 DIRECT NURSING SERVICE	4.84		4.84
15 NURSING SUPERVISOR	1.00		1.00
16 PHYSICAL THERAPY SERVICE		.05	.05
17 PHYSICAL THERAPY SUPERVISOR			
18 OCCUPATIONAL THERAPY SERVICE			
19 OCCUPATIONAL THERAPY SUPERVISOR			
20 SPEECH PATHOLOGY SERVICE			
21 SPEECH PATHOLOGY SUPERVISOR			
22 MEDICAL SOCIAL SERVICE			
23 MEDICAL SOCIAL SUPERVISOR			
24 HOME HEALTH AIDE	10.85		10.85
25 HOME HEALTH AIDE SUPERVISOR			
26 HOMEMAKER SERVICE	11.38		11.38
27			

PART III - METROPOLITAN STATISTICAL AREA (MSA) AND CORE BASED STATISTICAL AREA (CBSA) CODES

28 ENTER THE TOTAL NUMBER OF MSAS IN COLUMN 1 AND/OR CBSAS IN COLUMN 1.01 WHERE MEDICARE COVERED SERVICES WERE PROVIDED DURING THE COST REPORTING PERIOD.

29 LIST ALL MSA AND CBSA CODES IN WHICH MEDICARE COVERED SERVICES WERE PROVIDED DURING THE COST REPORTING PERIOD (LINE 29 CONTAINS THE FIRST CODE)

MSA CODES CBSA CODES

99916

PART IV - PPS ACTIVITY DATA - APPLICABLE FOR SERVICES RENDERED ON OR AFTER OCTOBER 1, 2000

DESCRIPTION	FULL EPISODES W/O OUTLIERS	FULL EPISODES W OUTLIERS	LUPA EPISODES	PEP ONLY EPISODES	SCIC WITHIN A PEP	SCIC ONLY EPISODES	TOTALS
	1	2	3	4	5	6	7
30 SKILLED NURSING VISITS	379		4				383
31 SKILLED NURSING VISIT CHARGES	39,795		420				40,215
32 PHYSICAL THERAPY VISITS	43						43
33 PHYSICAL THERAPY VISIT CHARGES	4,945						4,945
34 OCCUPATIONAL THERAPY VISITS	16						16
35 OCCUPATIONAL THERAPY VISIT CHARGES	1,840						1,840
36 SPEECH PATHOLOGY VISITS	1						1
37 SPEECH PATHOLOGY VISIT CHARGES	115						115
38 MEDICAL SOCIAL SERVICE VISITS							
39 MEDICAL SOCIAL SERVICE VISIT CHARGES							
40 HOME HEALTH AIDE VISITS	323		1				324
41 HOME HEALTH AIDE VISIT CHARGES	24,225		75				24,300
42 TOTAL VISITS (LNS 30,32,34,36,38,40)	762		5				767
43 OTHER CHARGES							
44 TOTAL CHARGES (31,33,35,37,39,41,43)	70,920		495				71,415
45 TOTAL NUMBER OF EPISODES	43		2				45
46 TOTAL NUMBER OF OUTLIER EPISODES							
47 TOTAL NON-ROUTINE MED SUPPLY CHARGES	731						731

COST CENTER		SALARIES 1	EMPLOYEE BENEFITS 2	TRANSPOR- TATION 3	CONTRACTED PURCHASED SVS 4	OTHER COSTS 5
1 00	0100 GENERAL SERVICE COST CTRS					
2 00	0200 CAP REL COSTS-BLDG & FIXT					25,489
3 00	0300 CAP REL COSTS-MVBLE EQUIP					5,228
3 00	0300 PLANT OPERATION AND MAINTENANCE					10,850
4 00	0400 TRANSPORTATION					
5 00	0500 ADMINISTRATIVE & GENERAL HHA REIMBURSABLE SERVICES	197,942	82,320	3,587	466	50,963
6 00	0600 SKILLED NURSING CARE	197,758	48,770	32,539		
7 00	0700 PHYSICAL THERAPY				7,228	
8 00	0800 OCCUPATIONAL THERAPY				146	
9 00	0900 SPEECH PATHOLOGY				78	
10 00	1000 MEDICAL SOCIAL SERVICES					
11 00	1100 HOME HEALTH AIDE	215,550	16,300	39,138		
12 00	1200 SUPPLIES					1,609
13 00	1300 DRUGS					
14 00	1400 DME HHA NONREIMBURSABLE SVS					
15 00	1500 HOME DIALYSIS AIDE SERVICES					
16 00	1600 RESPIRATORY THERAPY					
17 00	1700 PRIVATE DUTY NURSING					
18 00	1800 CLINIC					
19 00	1900 HEALTH PROMOTION ACTIVITIES					
20 00	2000 DAY CARE PROGRAM					
21 00	2100 HOME DELIVERED MEALS PROGRAM					
22 00	2200 HOMEMAKER SERVICE	242,271	15,536	8,403		
22 01	2201 MEDICAID EXCEPTION TO POLICY					
23 00	2300 OTHER SPECIAL PURPOSE COST CNTR					
24 00	2400 CORF					
25 00	2500 HOSPICE					
26 00	2600 CMHC					
27 00	2700 RHC					
28 00	2800 FQHC					
29 00	TOTAL	853,521	162,926	83,667	7,918	94,139

COST CENTER		TOTAL 6	RECLASSI- FICATIONS 7	RECLASSIFIED TRIAL BALANCE 8	ADJUSTMENTS 9	EXP FOR COST ALLOCATION 10
1 00	0100 GENERAL SERVICE COST CTRS					
2 00	0200 CAP REL COSTS-BLDG & FIXT	25,489		25,489	7,564	33,053
3 00	0300 CAP REL COSTS-MVBLE EQUIP	5,228		5,228	92,104	97,332
3 00	0300 PLANT OPERATION AND MAINTENANCE	10,850		10,850		10,850
4 00	0400 TRANSPORTATION					
5 00	0500 ADMINISTRATIVE & GENERAL HHA REIMBURSABLE SERVICES	335,278		335,278	190,075	525,353
6 00	0600 SKILLED NURSING CARE	279,067		279,067		279,067
7 00	0700 PHYSICAL THERAPY	7,228		7,228		7,228
8 00	0800 OCCUPATIONAL THERAPY	146		146		146
9 00	0900 SPEECH PATHOLOGY	78		78		78
10 00	1000 MEDICAL SOCIAL SERVICES					
11 00	1100 HOME HEALTH AIDE	270,988		270,988		270,988
12 00	1200 SUPPLIES	1,609		1,609		1,609
13 00	1300 DRUGS					
14 00	1400 DME HHA NONREIMBURSABLE SVS					
15 00	1500 HOME DIALYSIS AIDE SERVICES					
16 00	1600 RESPIRATORY THERAPY					
17 00	1700 PRIVATE DUTY NURSING					
18 00	1800 CLINIC					
19 00	1900 HEALTH PROMOTION ACTIVITIES					
20 00	2000 DAY CARE PROGRAM					
21 00	2100 HOME DELIVERED MEALS PROGRAM					
22 00	2200 HOMEMAKER SERVICE	266,210		253,500		253,500
22 01	2201 MEDICAID EXCEPTION TO POLICY		-12,710	12,710		12,710
23 00	2300 OTHER SPECIAL PURPOSE COST CNTR					
24 00	2400 CORF					
25 00	2500 HOSPICE					
26 00	2600 CMHC					
27 00	2700 RHC					
28 00	2800 FQHC					
29 00	TOTAL	1,202,171	-0-	1,202,171	289,743	1,491,914

EXPLANATION OF RECLASSIFICATION	----- INCREASE -----			AMOUNT(2)
	CODE (1)	COST CENTER 2	LINE NO 3	
1 MEDICAID EXCEPTION TO POLICY	A	MEDICAID EXCEPTION TO POLICY	22.01	12,710
30 TOTAL RECLASSIFICATIONS				12,710

---

(1) A letter (A, B, etc) must be entered on each line to identify each reclassification entry.  
 (2) Transfer to worksheet A, column 7, lines as appropriate.



EXPLANATION OF RECLASSIFICATION	CODE		DECREASE	
	(1)	COST CENTER	LINE NO	AMOUNT(2)
1 MEDICAID EXCEPTION TO POLICY	1	5	6	7
30 TOTAL RECLASSIFICATIONS	A	HOMEMAKER SERVICE	22	12,710

(1) A letter (A, B, etc) must be entered on each line to identify each reclassification entry.  
 (2) Transfer to worksheet A, column 7, lines as appropriate.

RECLASS CODE: A  
 EXPLANATION : MEDICAID EXCEPTION TO POLICY

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT(2)	COST CENTER	LINE	AMOUNT(2)	
1.00	MEDICAID EXCEPTION TO POLICY	22.01	12,710	HOMEMAKER SERVICE	22	12,710	
TOTAL RECLASSIFICATIONS FOR CODE A			12,710			12,710	

DESCRIPTION (1)	(2) BASIS/CODE	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED	
			COST CENTER	LINE NO
	1	2	3	4
1 EXCESS FUNDS GEN FROM OPER, OTHER THAN NET INCOME	B			
2 TRADE, QUANTITY, TIME AND OTHER DISCOUNTS ON PURCHASES (CHAPTER 8)	B			
3 REBATES AND REFUNDS OF EXPENSES (CHAPTER 8)	B			
4 HOME OFFICE COSTS (CHAPTER 21)	A			
5 ADJUSTMENTS RESULTING FROM TRANSACTION WITH RELATED ORGANIZATION (CHAPTER 10)	A-6	296,702		
6 SALE OF MEDICAL RECORDS AND ABSTRACTS	B			
7 INCOME FROM IMPOSITION OF INTEREST, FINANCE OR PENALTY CHARGES (CHAPTER 21)	B			
8 SALE OF MED AND SURG SUPPLIES TO OTHR THN PATIENTS	A			
9 SALE OF DRUGS TO OTHER THAN PATIENTS	A			
10 PHYSICAL THERAPY ADJUSTMENT (CHAPTER 14)	A-8-3		PHYSICAL THERAPY	7
10.1 OCCUPATIONAL THERAPY ADJUSTMENT (CHAPTER 14)	A-8-3		OCCUPATIONAL THERAPY	8
10.2 SPEECH PATHOLOGY ADJUSTMENT (CHAPTER 14)	A-8-3		SPEECH PATHOLOGY	9
11 INT EXP ON MEDICARE OVERPAYMENTS & BORROWINGS TO REPAY MEDICARE OVERPAYMENTS	A			
12 LOBBYING ACTIVITIES	A	-75	ADMINISTRATIVE & GENERAL	5
13 REVENUE - CONTRACT LABOR	B	-3,708	ADMINISTRATIVE & GENERAL	5
14 ADVERTISING - OTHER	A	-3,022	ADMINISTRATIVE & GENERAL	5
15 PUBLIC RELATIONS	A	-102	ADMINISTRATIVE & GENERAL	5
16 DONATIONS	A	-25	ADMINISTRATIVE & GENERAL	5
17 MISCELLANEOUS EXPENSE	A	-27	ADMINISTRATIVE & GENERAL	5
18				
19				
20				
21 TOTAL		289,743		

(1) Description - All line references in this column pertain to the Provider Reimbursement Manual, Part I.

(2) Basis for adjustment (See Instructions)

- A. Costs - if cost, including applicable overhead, can be determined.
- B. Amount Received - If cost cannot be determined

A. ARE THERE ANY COSTS INCLUDED ON WORKSHEET A WHICH RESULTED FROM TRANSACTIONS WITH RELATED ORGANIZATIONS AS DEFINED IN CMS PUB. 15-I, CHAPTER 10?  
 X YES (IF "YES," COMPLETE PARTS B AND C)  
 NO

B. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS:  
 LOCATION AND AMOUNT INCLUDED ON WORKSHEET A, COLUMN 8

LINE NO.	COST CENTER	EXPENSE ITEMS	AMOUNT	AMOUNT ALLOWABLE IN COST	NET ADJUSTMENTS
1	2	3	4	5	6
1	1	CAP REL COSTS-BLDG & FIXT RELATED PARTY 1		576	-576
2	2	CAP REL COSTS-MVBLE EQUIP RELATED PARTY 1		1,387	-1,387
3	5	ADMINISTRATIVE & GENERAL RELATED PARTY 1		30,155	-30,155
3.01	2	CAP REL COSTS-MVBLE EQUIP RELATED PARTY 2		55,584	-55,584
3.02	5	ADMINISTRATIVE & GENERAL RELATED PARTY 2		15,675	-15,675
3.03	2	CAP REL COSTS-MVBLE EQUIP RELATED PARTY 3		17,189	-17,189
3.04	5	ADMINISTRATIVE & GENERAL RELATED PARTY 3		17,393	-17,393
3.05	1	CAP REL COSTS-BLDG & FIXT RELATED PARTY 4		6,988	-6,988
3.06	2	CAP REL COSTS-MVBLE EQUIP RELATED PARTY 4		17,944	-17,944
3.07	5	ADMINISTRATIVE & GENERAL RELATED PARTY 4		133,811	-133,811
4		TOTALS		296,702	-296,702

C. INTERRELATIONSHIP OF PROVIDER TO RELATED ORGANIZATION(S):  
 THE SECRETARY, BY VIRTUE OF AUTHORITY GRANTED UNDER SECTION 1814(b)(1) OF THE SOCIAL SECURITY ACT, REQUIRES THE PROVIDER TO FURNISH THE INFORMATION REQUESTED ON PART C OF THIS WORKSHEET.

THE INFORMATION WILL BE USED BY THE CMS AND ITS INTERMEDIARIES IN DETERMINING THAT THE COSTS APPLICABLE TO SERVICES, FACILITIES AND SUPPLIES FURNISHED BY ORGANIZATIONS RELATED TO THE PROVIDER BY COMMON OWNERSHIP OR CONTROL, REPRESENT REASONABLE COSTS AS DETERMINED UNDER SECTION 1861 OF THE SOCIAL SECURITY ACT.  
 IF THE PROVIDER DOES NOT PROVIDE ALL OR ANY PART OF THE REQUESTED INFORMATION, THE COST REPORT WILL BE CONSIDERED INCOMPLETE AND NOT ACCEPTABLE FOR PURPOSES OF CLAIMING REIMBURSEMENT UNDER TITLE XVIII.

SYMBOL (1)	NAME	ADDRESS	PERCENT OWNED BY PROVIDER	PERCENT OWNERSHIP OF PROVIDER	TYPE OF BUSINESS
1	2	3	4	5	6
B	RELATED PARTY 1	123 ADDRESS	100.00	100.00	HOME OFFICE
B	RELATED PARTY 2	123 ADDRESS	100.00	100.00	HOME OFFICE
B	RELATED PARTY 3	123 ADDRESS	100.00	100.00	HOME OFFICE
B	RELATED PARTY 4	123 ADDRESS	100.00	100.00	HOME OFFICE

- (1) USE THE FOLLOWING SYMBOLS TO INDICATE THE INTERRELATIONSHIP OF THE PROVIDER TO RELATED ORGANIZATIONS:
- A. INDIVIDUAL HAS FINANCIAL INTEREST (STOCKHOLDER, PARTNER, ETC.) IN BOTH RELATED ORGANIZATION AND IN PROVIDER.
  - B. CORPORATION, PARTNERSHIP OR OTHER ORGANIZATION HAS FINANCIAL INTEREST IN PROVIDER.
  - C. PROVIDER HAS FINANCIAL INTEREST IN CORPORATION, PARTNERSHIP OR OTHER ORGANIZATION.
  - D. DIRECTOR, OFFICER, ADMINISTRATOR OR KEY PERSON OF PROVIDER OR RELATIVE OF SUCH PERSON HAS A FINANCIAL INTEREST IN RELATED ORGANIZATION.
  - E. INDIVIDUAL IS DIRECTOR, OFFICER, ADMINISTRATOR OR KEY PERSON OF PROVIDER AND RELATED ORGANIZATION.
  - F. DIRECTOR, OFFICER, ADMINISTRATOR OR KEY PERSON OF RELATED ORGANIZATION OR RELATIVE OF SUCH PERSON HAS FINANCIAL INTEREST IN PROVIDER.
  - G. OTHER (FINANCIAL OR NON-FINANCIAL) SPECIFY:

	DESCRIPTION	BEGINNING BALANCES 1	PURCHASES 2	ACQUISITIONS		TOTAL 4	DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6
				DONATIONS 3				
1	LAND							
2	LAND IMPROVEMENTS							
3	BUILDINGS & FIXTURES							
4	BUILDING IMPROVEMENTS							
5	FIXED EQUIPMENT							
6	MOVABLE EQUIPMENT	569,772	8,944			8,944		578,716
7	TOTAL	569,772	8,944			8,944		578,716

COST CENTER DESCRIPTION	NET EXPENSE FOR COST ALLOCATION	CAP REL COSTS -BLDG & FIXT	CAP REL COSTS -MVBLE EQUIP	PLANT OPERATI ON AND MAINT	TRANSPORTATIO N	SUBTOTAL	ADMINISTRATIV E & GENERAL
	0	1	2	3	4	4A	5
GENERAL SERVICE COST CNTR							
1 00 CAP REL COSTS-BLDG & FIXT	33,053	33,053					
2 00 CAP REL COSTS-MVBLE EQUIP	97,332		97,332				
3 00 PLANT OPERATION AND MAINT	10,850			10,850			
4 00 TRANSPORTATION							
5 00 ADMINISTRATIVE & GENERAL HHA REIMBURSABLE SERVICES	525,353	33,053	97,332	10,850		666,588	666,588
6 00 SKILLED NURSING CARE	279,067					279,067	225,393
7 00 PHYSICAL THERAPY	7,228					7,228	5,838
8 00 OCCUPATIONAL THERAPY	146					146	118
9 00 SPEECH PATHOLOGY	78					78	63
10 00 MEDICAL SOCIAL SERVICES							
11 00 HOME HEALTH AIDE	270,988					270,988	218,868
12 00 SUPPLIES	1,609					1,609	1,300
13 00 DRUGS							
14 00 DME							
HHA NONREIMBURS SERVICES							
15 00 HOME DIALYSIS AIDE SERVIC							
16 00 RESPIRATORY THERAPY							
17 00 PRIVATE DUTY NURSING							
18 00 CLINIC							
19 00 HEALTH PROMOTION ACTIVITI							
20 00 DAY CARE PROGRAM							
21 00 HOME DELIVERED MEALS PROG							
22 00 HOMEMAKER SERVICE	253,500					253,500	204,743
22 01 MEDICAID EXCEPTION TO POL	12,710					12,710	10,265
23 00 OTHER							
SPEC PURPOSE COST CENTERS							
24 00 CORF							
25 00 HOSPICE							
26 00 CMHC							
27 00 RHC							
28 00 FQHC							
29 00 TOTAL	1,491,914	33,053	97,332	10,850		1,491,914	666,588

COST ALLOCATION - GENERAL SERVICE COSTS

COST CENTER DESCRIPTION		TOTAL
		6
GENERAL SERVICE COST CNTR		
1 00	CAP REL COSTS-BLDG & FIXT	
2 00	CAP REL COSTS-MVBLE EQUIP	
3 00	PLANT OPERATION AND MAINT	
4 00	TRANSPORTATION	
5 00	ADMINISTRATIVE & GENERAL HHA REIMBURSABLE SERVICES	
6 00	SKILLED NURSING CARE	504,460
7 00	PHYSICAL THERAPY	13,066
8 00	OCCUPATIONAL THERAPY	264
9 00	SPEECH PATHOLOGY	141
10 00	MEDICAL SOCIAL SERVICES	
11 00	HOME HEALTH AIDE	489,856
12 00	SUPPLIES	2,909
13 00	DRUGS	
14 00	DME HHA NONREIMBURS SERVICES	
15 00	HOME DIALYSIS AIDE SERVIC	
16 00	RESPIRATORY THERAPY	
17 00	PRIVATE DUTY NURSING	
18 00	CLINIC	
19 00	HEALTH PROMOTION ACTIVITI	
20 00	DAY CARE PROGRAM	
21 00	HOME DELIVERED MEALS PROG	
22 00	HOMEMAKER SERVICE	458,243
22 01	MEDICAID EXCEPTION TO POL	22,975
23 00	OTHER SPEC PURPOSE COST CENTERS	
24 00	CORF	
25 00	HOSPICE	
26 00	CMHC	
27 00	RHC	
28 00	FQHC	
29 00	TOTAL	1,491,914

COST ALLOCATION - STATISTICAL BASIS

	COST CENTER DESCRIPTION	CAP REL COSTS	CAP REL COSTS	PLANT OPERATI	TRANSPORTATIO	RECONCILIA-	ADMINISTRATIV
		-BLDG & FIXT	-MVBLE EQUIP	ON AND MAINT	N	TION	E & GENERAL
		( SQUARE FEET )	( SQUARE FEET )	( SQUARE FEET )	( MILEAGE )		(ACCUMULATED COST )
		1	2	3	4	5A.00	5
1	GENERAL SERVICE COST CNTR						
2	CAP REL COSTS-BLDG & FIXT	100					
3	CAP REL COSTS-MVBLE EQUIP		100				
4	PLANT OPERATION AND MAINT			100			
5	TRANSPORTATION				100		
6	ADMINISTRATIVE & GENERAL	100	100	100	100	-666,588	825,326
7	HHA REIMBURSABLE SERVICES						
8	SKILLED NURSING CARE						279,067
9	PHYSICAL THERAPY						7,228
10	OCCUPATIONAL THERAPY						146
11	SPEECH PATHOLOGY						78
12	MEDICAL SOCIAL SERVICES						
13	HOME HEALTH AIDE						270,988
14	SUPPLIES						1,609
15	DRUGS						
16	DME						
17	HHA NONREIMBURS SERVICES						
18	HOME DIALYSIS AIDE SERVIC						
19	RESPIRATORY THERAPY						
20	PRIVATE DUTY NURSING						
21	CLINIC						
22	HEALTH PROMOTION ACTIVITI						
23	DAY CARE PROGRAM						
24	HOME DELIVERED MEALS PROG						
25	HOMEMAKER SERVICE						253,500
26	01 MEDICAID EXCEPTION TO POL						12,710
27	OTHER						
28	SPEC PURPOSE COST CENTERS						
29	CORF						
30	HOSPICE						
31	CMHC						
32	RHC						
33	FQHC						
34	TOTAL	100	100	100	100		825,326
35	COST TO BE ALLOCATED	33,053	97,332	10,850			666,588
36	(PER WORKSHEET B)						
37	UNIT COST MULTIPLIER	330.530000	973.320000	108.500000			.807666



PART I-AGGREGATE AGENCY COST PER VISIT COMPUTATION

COST PER VISIT COMPUTATION

PATIENT SERVICES	FROM WKST B, COL. 6 LINE	COSTS	TOTAL VISITS	AVERAGE COST PER VISIT (1)
1 00 SKILLED NURSING CARE	1	504,460	3,924	128.56
2 00 PHYSICAL THERAPY	2	13,066	83	157.42
3 00 OCCUPATIONAL THERAPY	3	264	23	11.48
4 00 SPEECH PATHOLOGY	4	141	1	141.00
5 00 MEDICAL SOCIAL SERVICES	5			
6 00 HOME HEALTH AIDE	6	489,856	10,679	45.87
7 00 TOTAL	7	1,007,787	14,710	

PART II-COMPUTATION OF THE AGGREGATE MEDICARE COST AND THE AGGREGATE OF THE MEDICARE LIMITATION (2)

MSA/CBSA CODE: 99916

TOTAL MEDICARE PATIENT SERVICE COST COMPUTATION	FROM WKST C PART I COL. 4 LINE	COST PER VISIT	PART A	NOT SUBJECT TO DEDUCTIBLES & COINSURANCE	PART B SUBJECT TO DEDUCTIBLES & COINSURANCE
1 00 SKILLED NURSING CARE	1.00	128.56	232	151	
2 00 PHYSICAL THERAPY	2.00	157.42	27	16	
3 00 OCCUPATIONAL THERAPY	3.00	11.48	4	12	
4 00 SPEECH PATHOLOGY	4.00	141.00	1		
5 00 MEDICAL SOCIAL SERVICES	5.00				
6 00 HOME HEALTH AIDE	6.00	45.87	169	155	
7 00 TOTAL			433	334	

COST OF MEDICARE SERVICES

TOTAL MEDICARE PATIENT SERVICE COST COMPUTATION	PART A	NOT SUBJECT TO DEDUCTIBLES & COINSURANCE	PART B SUBJECT TO DEDUCTIBLES & COINSURANCE	TOTAL
1 00 SKILLED NURSING CARE	29,826	19,413		49,239
2 00 PHYSICAL THERAPY	4,250	2,519		6,769
3 00 OCCUPATIONAL THERAPY	46	138		184
4 00 SPEECH PATHOLOGY	141			141
5 00 MEDICAL SOCIAL SERVICES				
6 00 HOME HEALTH AIDE	7,752	7,110		14,862
7 00 TOTAL	42,015	29,180		71,195

MEDICARE PROGRAM VISITS

TOTAL MEDICARE PATIENT SERVICE COST LIMITATION COMPUTATION (EFFECT. FOR PRE 10/1/2000 SERV ONLY)	PROGRAM COST LIMITS	PART A	NOT SUBJECT TO DEDUCTIBLES & COINSURANCE	PART B SUBJECT TO DEDUCTIBLES & COINSURANCE
8 00 SKILLED NURSING CARE				
9 00 PHYSICAL THERAPY				
10 00 OCCUPATIONAL THERAPY				
11 00 SPEECH PATHOLOGY				
12 00 MEDICAL SOCIAL SERVICES				
13 00 HOME HEALTH AIDE				
14 00 TOTAL				

COST OF MEDICARE SERVICES

TOTAL MEDICARE PATIENT SERVICE COST LIMITATION COMPUTATION (EFFECT. FOR PRE 10/1/2000 SERV ONLY)	PART A	NOT SUBJECT TO DEDUCTIBLES & COINSURANCE	PART B SUBJECT TO DEDUCTIBLES & COINSURANCE	TOTAL
8 00 SKILLED NURSING CARE				
9 00 PHYSICAL THERAPY				
10 00 OCCUPATIONAL THERAPY				
11 00 SPEECH PATHOLOGY				
12 00 MEDICAL SOCIAL SERVICES				
13 00 HOME HEALTH AIDE				
14 00 TOTAL				

(1) COMPUTE THE AVERAGE COST PER VISIT ONE TIME FOR EACH DISCIPLINE (COLUMN 4, LINES 1 THROUGH 6) FOR THE ENTIRE HOME HEALTH AGENCY.

(2) COMPLETE WORKSHEET C, PART II ONCE FOR EACH MSA WHERE MEDICARE COVERED SERVICES WERE FURNISHED DURING THE COST REPORTING PERIOD.

PART III-SUPPLIES AND DRUGS COST COMPUTATION

	FROM WKST B, COL 6, LINE	TOTAL COST	TOTAL CHARGES (FROM HHA RECORD)	RATIO	PART A	MEDICARE COVERED CHARGES	
						NOT SUBJ TO DEDUCTIBLES AND COINSURANCE	SUBJECT TO DEDUCTIBLES & COINSURE
15	SUPPLIES	12.00	2,909	1.106084	731	6	6.01
16	DRUGS	13.00					

----- COST OF SERVICES -----			
	PART A	PART B	
		NOT SUBJ TO DEDUCTIBLES AND COINSURANCE	SUBJECT TO DEDUCTIBLES & COINSURE
15	809	9	9.01
16			

PART IV-COMPARISON OF THE LESSER OF THE AGGREGATE MEDICARE COST, THE AGGREGATE OF THE MEDICARE COST PER VISIT LIMITATION AND THE AGGREGATE PER BENEFICIARY COST LIMITATION

	PROGRAM UNDUPLICATED CENSUS COUNT FOR EACH MSA (4)	ANNUAL LIMITATION PER MSA/NON-MSA	COST OF MEDICARE SERVICES			TOTAL (SUM OF COLS 4 & 5)
			PART B			
			NOT SUBJECT TO DEDUCT & COINSURE	SUBJECT TO DEDUCT & COINSURE		
17	1	2	42,015	29,180	71,195	
18			809		809	
19			42,824	29,180	72,004	
20						
21						
22						

	MSA CODE (3)	PER BENEFICIARY COST LIMITATION FOR MSA: AGGREGATE PER BENEFICIARY				
		1	2	3	4	5
23	0					
24						

PART V-OUTPATIENT THERAPY REDUCTION COMPUTATION

	FROM WKST C, PART I, COL 4, LINE	AVERAGE COST PER VISIT	PART B SUBJECT TO DEDUCTIBLES & COINSURANCE			
			MEDICARE PRG VISITS FOR SRVS BEFORE 1/1/98	MEDICARE PRG COST FOR SRVS BEFORE 1/1/98	MEDICARE PRG VISITS FOR SRVS 1/1/98 - 12/31/98	MEDICARE PRG VISITS FOR SRVS 1/1/99 - 9/30/00
25	PHYSICAL THERAPY	2.00	157.42		5	5.01
26	OCCUPATIONAL THERAPY	3.00	11.48			
27	SPEECH PATHOLOGY	4.00	141.00			
28	TOTAL					

	PART B SUBJECT TO DEDUCTIBLES & COINSURANCE	MEDICARE APPLICATION	
		PRG COST FOR SRVS 1/1/98 - 12/31/98	REASONABLE COSTS NET OF REDUCTION ADJUSTMENTS
25	PHYSICAL THERAPY	6	7
26	OCCUPATIONAL THERAPY		
27	SPEECH PATHOLOGY		
28	TOTAL		

(3) THE MSA/CBSA CODES FLOW FROM WORKSHEET S-3, PART III, LINE 29 AND SUBSCRIPTS AS INDICATED.  
 (4) THE SUM OF COLUMN 1, LINE 24 MUST EQUAL WORKSHEET S-3, PART I, COLUMN 2, LINE 10.01.

PART I - COMPUTATION OF THE LESSER OF REASONABLE COST OR CUSTOMARY CHARGES  
 PART A

PART B  
 NOT SUBJECT TO DEDUCTIBLES & COINSURANCE 2  
 SUBJECT TO DEDUCTIBLES & COINSURANCE 3

	1	2	3
REASONABLE COST OF TITLE XVIII - PART A AND PART B SERVICES			
1 REASONABLE COST OF SERVICES			
2 COST OF SERVICES, RHC & FQHC			
3 SUM OF LINES 1 AND 2			
4 TOTAL CHARGES FOR TITLE XVIII - PART A&B SERVICES PRE 10/01/2000			
4.01 TOTAL CHARGES FOR TITLE XVIII - PART A&B SERVICES POST 9/30/2000			
CUSTOMARY CHARGES			
5 AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS			
6 AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(B)			
7 RATIO OF LINE 5 TO 6 (NOT TO EXCEED 1.0000)	1.000000	1.000000	1.000000
8 TOTAL CUSTOMARY CHARGES - TITLE XVIII			
9 EXCESS OF TOTAL CUSTOMARY CHARGES OVER TOTAL REASONABLE COST			
10 EXCESS OF REASONABLE COST OVER CUSTOMARY CHARGES			
11 PRIMARY PAYOR AMOUNTS			

PART II - COMPUTATION OF REIMBURSEMENT SETTLEMENT

	PART A SERVICES 1	PART B SERVICES 2
12 TOTAL REASONABLE COST		
12.01 TOTAL PPS PAYMENT - FULL EPISODES W/O OUTLIERS	54,741	39,253
12.02 TOTAL PPS PAYMENT - FULL EPISODES WITH OUTLIERS		
12.03 TOTAL PPS PAYMENT - LUPA EPISODES	409	
12.04 TOTAL PPS PAYMENT - PEP ONLY EPISODES		
12.05 TOTAL PPS PAYMENT - SCIC WITHIN A PEP EPISODE		
12.06 TOTAL PPS PAYMENT - SCIC ONLY EPISODES		
12.07 TOTAL PPS OUTLIER PAYMENT-FULL EPISODES W OUTLIERS		
12.08 TOTAL PPS OUTLIER PAYMENT - PEP ONLY EPISODES		
12.09 TOTAL PPS OUTLIER PAYMENT - SCIC IN A PEP EPISODE		
12.10 TOTAL PPS OUTLIER PAYMENT - SCIC ONLY EPISODES		
12.11 TOTAL OTHER PAYMENTS		
12.12 DME PAYMENT		
12.13 OXYGEN PAYMENT		
12.14 PROSTHETICS AND ORTHOTICS PAYMENT		
13 PART B DEDUCTIBLES BILLED TO MEDICARE PATIENTS		
14 SUBTOTAL	55,150	39,253
15 EXCESS REASONABLE COST		
16 SUBTOTAL	55,150	39,253
17 COINSURANCE BILLED TO MEDICARE PATIENTS		
18 NET COST	55,150	39,253
19 REIMBURSABLE BAD DEBTS		
20 PNEUMOCOCCAL VACCINE		
21 TOTAL COSTS - CURRENT COST REPORTING PERIOD	55,150	39,253
22 AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF DEPRECIABLE ASSETS		
23 RECOVERY OF EXCESS DEPRECIATION RESULTING FROM AGENCIES' TERMINATION OR DECREASE IN MEDICARE UTILIZATION		
24 UNREFUNDED CHARGES TO BENEFICIARIES FOR EXCESS COSTS ERRONEOUSLY COLLECTED BASED ON CORRECTION OF COST LIMIT		
25 TOTAL COST BEFORE SEQUESTRATION	55,150	39,253
25.50		
26 SEQUESTRATION ADJUSTMENT		
27 AMOUNT REIMBURSABLE AFTER SEQUESTRATION ADJUSTMENT	55,150	39,253
28 TOTAL INTERIM PAYMENTS	55,150	39,253
28.50 TENTATIVE SETTLEMENT		
29 BALANCE DUE HHA/MEDICARE PROGRAM		
30 PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS) IN ACCORDANCE WITH CMS PUB. 15-II, SECTION 115.2		
31 BALANCE DUE PROVIDER/MEDICARE PROGRAM		

DESCRIPTION	PART A		PART B	
	MM/DD/YYYY 1	AMOUNT 2	MM/DD/YYYY 3	AMOUNT 4
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		55,150		39,253
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE "NONE".		NONE		NONE
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM RATE FOR THE COST REPORTING PERIOD. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE "NONE" OR ENTER A ZERO. (1)				
PROGRAM TO PROVIDER	.01			
	.02			
	.03			
	.04			
	.05			
PROVIDER TO PROGRAM	.50			
	.51			
	.52			
	.53			
	.54			
SUBTOTAL	.99			
4 TOTAL INTERIM PAYMENTS		55,150		39,253
TO BE COMPLETED BY INTERMEDIARY				
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE "NONE" OR ENTER A ZERO. (1)				
PROGRAM TO PROVIDER	.01			
	.02			
	.03			
PROVIDER TO PROGRAM	.50			
	.51			
	.52			
SUBTOTAL	.99			
6 DETERMINED NET SETTLEMENT AMOUNT (BALANCE DUE) BASED ON COST REPORT				
PROGRAM TO PROVIDER	.01			
PROVIDER TO PROGRAM	.02			
7 TOTAL MEDICARE PROGRAM LIABILITY				

NAME OF INTERMEDIARY:  
 INTERMEDIARY NO: 00000

SIGNATURE OF AUTHORIZED PERSON: \_\_\_\_\_

DATE: \_\_\_/\_\_\_/\_\_\_

(1) ON LINES 3, 5 AND 6, WHERE AN AMOUNT IS DUE "PROVIDER TO PROGRAM," SHOW THE AMOUNT AND DATE ON WHICH THE PROVIDER AGREES TO THE AMOUNT OF REPAYMENT, EVEN THOUGH TOTAL REPAYMENT IS NOT ACCOMPLISHED UNTIL A LATER DATE.

LINE NO	ASSETS	GENERAL FUND 1	SPECIFIC PURPOSE FUND 2	ENDOWMENT FUND 3	PLANT FUND 4
	CURRENT ASSETS				
1	CASH ON HAND IN BANKS	-35,678			
2	TEMPORARY INVESTMENTS				
3	NOTES RECEIVABLE				
4	ACCOUNTS RECEIVABLE	1,303,078			
5	OTHER RECEIVABLES	123,619			
6	LESS:ALLOW FOR UNCL NOTES& ACCOUNT RECEIVABLE	-174,352			
7	INVENTORY				
8	PREPAID EXPENSES	16,579			
9	DUE FROM MEDICAID	360,517			
10	DUE FROM OTHER FUNDS				
11	TOTAL CURRENT ASSETS	1,593,763			
	FIXED ASSETS				
12	LAND				
13	LAND IMPROVEMENTS				
14	LESS: ACCUMD DEPRECIATION				
15	BUILDINGS				
16	LESS: ACCUMD DEPRECIATION				
17	LEASEHOLD IMPROVEMENTS				
18	LESS: ACCUMD AMORTIZATION				
19	FIXED EQUIPMENT				
20	LESS: ACCUMD DEPRECIATION				
21	AUTOMOBILE AND TRUCKS				
22	LESS: ACCUMD DEPRECIATION				
23	MAJOR MOVABLE EQUIPMENT	578,716			
24	LESS: ACCUMD DEPRECIATION	-481,550			
25	MINOR EQUIPMENT NONDEPRECIABLE				
26	OTHER ASSETS				
27	TOTAL FIXED ASSETS	97,166			
	OTHER ASSETS				
28	INVESTMENTS				
29	DEPOSITS ON LEASES				
30	DUE FROM OWNERS/OFFICERS				
31	OTHER ASSETS				
32	TOTAL OTHER ASSETS				
33	TOTAL ASSETS	1,690,929			

LINE NO	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1	2	3	4
	LIABILITIES AND FUND BALANCES			
	CURRENT LIABILITIES			
34	ACCOUNTS PAYABLE			
	30,502			
35	SAL, WAGES & FEES PAYABLE			
	340,621			
36	PAYROLL TAXES PAYABLE			
37	NTS & LOANS PAYABLE (SHORT TERM)			
38	DEFERRED INCOME			
	38,674			
39	ACCELERATED PAYMENTS			
40	DUE TO OTHER FUNDS			
	256,795			
41	OTHER CURRENT LIABILITIES			
	14,556			
42	TOTAL CURRENT LIABILITIES			
	681,148			
	LONG TERM LIABILITIES			
43	MORTGAGE PAYABLE			
44	NOTES PAYABLE			
45	UNSECURED LOANS			
46	LOANS PRIOR TO 7/1/66			
47	LOANS ON OR AFTER 7/1/66			
	14,866			
48	OTHER LONG TERM LIABILITIES			
	14,866			
49	TOTAL LONG TERM LIABILITIES			
	696,014			
50	TOTAL LIABILITIES			
	994,915			
	CAPITAL ACCOUNTS			
51	GENERAL FUND BALANCE			
	994,915			
52	SPECIFIC PURPOSE FUND BALANCE			
53	RESTRICT-ENDOWMENT FUND BALANCE			
54	UNRESTRICT-ENDOWMENT FUND BALANCE			
55	BOARD -ENDOWMENT FUND BALANCE			
56	PLANT-INVESTED IN PLANT			
57	PLANT-RESERVE FOR PLANT IMPROVEMEN REPLACEMENT AND EXPANSION			
	994,915			
58	TOTAL FUND BALANCES			
	1,690,929			
59	TOTAL LIABILITIES & FUND BALANCES			

1	TOTAL PATIENT REVENUES	1,499,540	
2	LESS: ALLOW & DISCNT ON PATS ACCNTCOUNTS	233,237	
3	NET PATIENT REVENUES		1,266,303
4	OPERATING EXPENSES	1,202,171	
5	ADDITIONS TO OPERATING EXPENSES (SPECIFY)		
6			
7			
8			
9			
10			
11	SUBTRACTIONS FROM OPERATING EXPENSES (SPECIFY)		
12			
13			
14			
15			
16			
17	LESS TOTAL OPERATING EXPENSES		1,202,171
18	NET INCOME FROM SERVICE TO PATIENT		64,132
	OTHER INCOME:		
19	CONTRIB, DONATIONS, BEQUESTS, ETC		
20	INCOME FROM INVESTMENTS		
21	PURCHASE DISCOUNTS		
22	REBATES AND REFUNDS OF EXPENSES		
23	SALE OF MED/NURS SUP OTHER THAN PATIENTS		
24	SALE OF DUR MED EQP OTHER THAN PATIENTS		
25	SALE OF DRUGS TO OTHER THAN PATIENTS		
26	SALE OF MED RECORDS/ABSTRACTS		
	OTHER REVENUES (SPECIFY)		
27	OTHER REVENUE	3,708	
28	ACTIVITY OF OTHER LOCATIONS	-69,817	
29			
30			
31			
32	TOTAL OTHER INCOME		-66,109
33	NET INCOME(LOSS) FOR THE PERIOD		-1,977



LINE NO	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1 & 2	3 & 4	5 & 6	7 & 8
CAPITAL ACCOUNTS				
1	FUND BALANCES AT BEG OF PERIOD			
2	OF PERIOD			
3	NET INCOME (LOSS)			
4	TOTAL (SUM OF LINES 1 & 2)			
5	ADDITIONS (CREDIT ADJUSTMENTS) (SPECIFY)			
6	ADDITIONS(CR ADJUSTMENT)			
7	CONTRIBUTIONS			
8				
9	TOTAL ADDITIONS			
10	SUBTOTAL (LINE 3 PLUS LINE 9)			
11	DEDUCTIONS (DEBIT ADJUSTMENTS) (SPECIFY)			
12	DEDUCTIONS (DR ADJUSTMENTS)			
13				
14				
15				
16	TOTAL DEDUCTIONS			
17	FUND BALANCE AT END OF PERIOD			
	PER BALANCE SHEET			

# ***Attachment 5***

Sample Cost Report with Discrete Costing

COST ALLOCATION - GENERAL SERVICE COSTS

COST CENTER DESCRIPTION	NET EXPENSE FOR COST ALLOCATION 0	CAP REL COSTS -BLDG & FIXT 1	CAP REL COSTS -MVBLE EQUIP 2	PLANT OPERATI ON AND MAINT 3	SUBTOTAL 3A	A&G SHARED CO STS 5.01	SUBTOTAL 5A.01
GENERAL SERVICE COST CNTR							
1 00 CAP REL COSTS-BLDG & FIXT	330,184	330,184					
2 00 CAP REL COSTS-MVBLE EQUIP	29,257		29,257				
3 00 PLANT OPERATION AND MAINT	74,881			74,881			
5 01 A&G SHARED COSTS	6,438,571				6,438,571	6,438,571	
5 02 A&G REIMBURSABLE COSTS	3,656,229	330,184	29,257	74,881	4,090,551	436,899	4,527,450
5 03 A&G NONREIMBURSABLE COSTS	6,865,579				6,865,579	733,292	7,598,871
HHA REIMBURSABLE SERVICES							
6 00 SKILLED NURSING CARE	4,356,131				4,356,131	465,265	4,821,396
7 00 PHYSICAL THERAPY	1,824,419				1,824,419	194,861	2,019,280
8 00 OCCUPATIONAL THERAPY	379,027				379,027	40,483	419,510
9 00 SPEECH PATHOLOGY	137,420				137,420	14,677	152,097
10 00 MEDICAL SOCIAL SERVICES	89,944				89,944	9,607	99,551
11 00 HOME HEALTH AIDE	352,478				352,478	37,647	390,125
12 00 SUPPLIES	296,083				296,083	31,624	327,707
13 00 DRUGS	55,624				55,624	5,941	61,565
13 20 COST OF ADMINISTERING VAC HHA NONREIMBURS SERVICES	9,656				9,656	1,031	10,687
19 00 HEALTH PROMOTION ACTIVI TI	558,822				558,822	59,686	618,508
23 00 OTHER	39,584,630				39,584,630	4,227,930	43,812,560
SPEC PURPOSE COST CENTERS							
25 00 HOSPI CE	1,681,799				1,681,799	179,628	1,861,427
29 00 TOTAL	66,720,734	330,184	29,257	74,881	66,720,734	6,438,571	66,720,734

COST ALLOCATION - GENERAL SERVICE COSTS

COST CENTER DESCRIPTION	A&G REIMBURSABLE COSTS	SUBTOTAL	A&G NONREIMBURSABLE COSTS	TOTAL
	5.02	5A.02	5.03	6
GENERAL SERVICE COST CNTR				
1 00 CAP REL COSTS-BLDG & FIXT				
2 00 CAP REL COSTS-MVBLE EQUIP				
3 00 PLANT OPERATION AND MAINT				
5 01 A&G SHARED COSTS				
5 02 A&G REIMBURSABLE COSTS	4,527,450			
5 03 A&G NONREIMBURSABLE COSTS		7,598,871	7,598,871	
HHA REIMBURSABLE SERVICES				
6 00 SKILLED NURSING CARE	2,629,348	7,450,744		7,450,744
7 00 PHYSICAL THERAPY	1,101,214	3,120,494		3,120,494
8 00 OCCUPATIONAL THERAPY	228,780	648,290		648,290
9 00 SPEECH PATHOLOGY	82,946	235,043		235,043
10 00 MEDICAL SOCIAL SERVICES	54,290	153,841		153,841
11 00 HOME HEALTH AIDE	212,755	602,880		602,880
12 00 SUPPLIES	178,715	506,422		506,422
13 00 DRUGS	33,574	95,139		95,139
13 20 COST OF ADMINISTERING VAC HHA NONREIMBURS SERVICES	5,828	16,515		16,515
19 00 HEALTH PROMOTION ACTIVITY		618,508	105,781	724,289
23 00 OTHER		43,812,560	7,493,090	51,305,650
SPEC PURPOSE COST CENTERS				
25 00 HOSPICE		1,861,427		1,861,427
29 00 TOTAL	4,527,450	66,720,734	7,598,871	66,720,734

# ***Attachment 6***

Sample Caregiver Time Reports

## DAILY TIME REPORT

NAME \_\_\_\_\_

EMPLOYEE NUMBER \_\_\_\_\_

STAFF TYPE: RN LPN PT ST OT AIDE MSS (Circle One)

DATE \_\_\_\_\_

Patient Name <sup>(A)</sup> / Provider Name	Time Code	Billable Visit	TRAVEL TIME			SERVICE TIME <sup>(B)</sup>			Services Provided	OTHER TIME <sup>(C)</sup>			TOTAL Total Time	ODOMETER		TOTAL Miles
			Time Begin	Time End	Travel Time	Time Begin	Time End	Service Time		Time Begin	Time End	Other Time		Begin	End	
TOTAL BILLABLE VISITS																
			TRAVEL TIME			SERVICE TIME			OTHER TIME			TOTAL TIME			TOTAL MILES	

**SERVICE CODES:**

SKN - Skilled Nursing  
 SKN/S - Skilled Nursing & Sup  
 SKN/A - Skilled Nursing Admi  
 EVA - Evaluation Only  
 S - Supervisory Only  
 AIDE - Home Health Aide  
 MSS - Medical Social Service

PT - Physical Therapy  
 OT - Occup Therapy  
 ST - Speech Therapy  
 HSRN - Hospice RN  
 HSAI - Hospice Aide  
 PD - Private Duty  
 PCRN - Personal Care RN

HC - Homemaker/Chore  
 PC - Personal Care  
 APC - Adv Personal Care  
 HD - Health Dept  
 FLU - Flu Shot Admin  
 NCH - No Charge  
 NC - No Contact

**OTHER CODES:**

INS - Inservice  
 OR - Orientation  
 S - Sick  
 H - Holiday  
 V - Vacation  
 M - Staff Meetings  
 A - Administrative

SUMMARY		
Time Code	Time	Mileage
<b>Other Time</b>		
<b>TOTALS</b>		



(A) Patient name required for all Home Health services.  
 (B) Service Time for billable visits includes all time related to patient care in the home, including OASIS collector time, patient teaching, calls to the patient's physician, documentation time, etc. Any interruptions should be clocked in Other Time. In-office documentation time should be recorded in Service Time on a different line.  
 (C) Other Time includes interruption time during home visits as well as any time related to the OTHER CODES.



## DAILY TIME REPORT INSTRUCTIONS

Attached for your use or to be tailored for your use is a time sheet form that should be filled out by all personnel providing home health services. Please note the following steps relative to the completion of the form:

- 1) A form should be completed each day worked, whether time is productive or nonproductive.
- 2) Each daily form should be headed up by the employee including the following information:
  - a) Name
  - b) Employee number
  - c) Date
  - d) Staff type (RN, LPN, PT, etc.)
- 3) If a home visit is being performed, record the patient's name in the first column, and select the "Service Code" that accurately describes the type of service and place it in the "Time Code" column.
- 4) Place a "1" or an "X" in the "Billable Visit" column if the home visit is billable.
- 5) A brief description should be recorded in the "Services Provided" column for clarification and as a reminder of the specific type of service provided.
- 6) Time should be recorded in actual minute increments.
- 7) The minute increments should be logged in the appropriate column (i.e. travel time, service time or other time) for time spent on each patient visited.
- 8) If during the course of providing service to the patient an interruption lasting longer than three minutes occurs that is not care related (care related includes OASIS collection, family teaching, calls to patient physician, visit documentation, etc.), the clock should be stopped on the "Service Time" and the interruption time should be recorded in the "Other Time" column on the same line. Upon resumption of care, restart your time tracking in the "Service Time" column.
- 9) Any in-office time related to patient care (OASIS completion, calls to patient physician, visit documentation, etc.) should be recorded in the "Service Time" column on a separate line from the actual visit line. In addition, be sure to put the name of the patient the work is related to in the first column.
- 10) Beginning and ending odometer readings should be recorded in the appropriate column on the line with the service code to which the destination mileage is applicable.
- 11) If the employee is engaged in non-patient work (inservice, sick, vacation, administrative, etc.) that is not specific to a particular patient, one of the "Other Codes" should be recorded in the "Time Code" column. Follow steps 5) and 7), recording the time spent in the "Other Time" category.
- 12) Use as many time sheets that are necessary to capture your day's activities.
- 13) At the end of each day, the columns should be footed and crossfooted to arrive at the total number of billable visits, hours worked and miles driven on a particular day.
- 14) The employee should transfer the service time and mileage by individual time code and the total amount of other time to the summary section of the time report. The summary section should be totaled.
- 15) The sum of each column's total hours should equal the total hours worked by the employee for that particular day. This should be verified by the agency payroll clerk.
- 16) The employee should then transfer the "SUMMARY" recap to a weekly or monthly summary sheet.





# ***Attachment 7***

Sample Time Studies

## TIME SHEET INSTRUCTIONS

Attached for your use are time sheet forms that should be filled out by applicable employees. Please note the following relative to the completion of the forms:

1. A form should be completed each day worked;
2. Each daily form should be headed up by the employee including the following information:
  - Name
  - Employee number
  - Date
  - Job Description
3. Time should be recorded on each form in quarter hour increments;
4. The quarter hour time increments should be logged in the appropriate column;
5. If applicable, the health care professional or patient's name being worked with should be entered in the "remarks & auditable documentation of activity" column along with any other descriptive information which would be helpful if noted;
6. At the end of each day, the time columns should be footed to arrive at the total number of hours worked on a particular day relative to serving an administrative role (Any residual time should be accounted for under Direct HealthCare Management)
7. The sum of each column's total hours should equal the total hours worked by the employee for that particular day. This should be verified by the agency payroll clerk;
8. The employee should then transfer the column totals to the attached weekly summary sheet. Be sure to note the actual dates in the Day 1 through 7 boxes;
9. The employee should foot and cross foot the weekly summary form at the end of the week after all daily forms have been logged in;
10. The employee's supervisor should review the results of the survey summary for reasonableness. If the supervisor believes the survey summary and attached daily forms to be an accurate and fair survey, he/she should document his/her approval in the spaces provided on each form.

11. The weekly summary totals should then be posted by the supervisor to the annual summary form;
12. After the last week summary for the year has been posted, the annual survey summary and all supporting forms should be organized and turned into the agency's administrator.

**COMMUNITY EDUCATOR  
DAILY TIME STUDY WORKSHEET**

NAME \_\_\_\_\_ EMPLOYEE NO. \_\_\_\_\_

DATE \_\_\_\_\_

E D U C A T I O N A L	P H R E E D U L E S	E E O D A F D P O A D R E L I C I T I O N	C E M T U L A T I O N	S O L I D I T Y	A D V E R T I S I N G	R E S I D U A L	REMARKS & AUDITABLE  DOCUMENTATION OF  ACTIVITY	TIME
								7:00 a.m.
								7:15
								7:30
								7:45
								8:00
								8:15
								8:30
								8:45
								9:00
								9:15
								9:30
								9:45
								10:00
								10:15
								10:30
								10:45
								11:00
								11:15
								11:30
								11:45
								12:00 p.m.
								12:15
								12:30
								12:45
								1:00
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								5:00
								5:15
								5:30
								5:45
								6:00
								6:15
								6:30
								6:45
								<b>TOTAL</b>

EMPLOYEE SIGNATURE \_\_\_\_\_

SUPERVISOR APPROVAL \_\_\_\_\_

**Sample Home Health Agency  
DAILY TIME STUDY WORKSHEET**

NAME \_\_\_\_\_ NO. \_\_\_\_\_

DATE \_\_\_\_\_ SIGNATURE \_\_\_\_\_

A & G			REMARKS & AUDITABLE DOCUMENTATION OF ACTIVITY
P R I V A T E  D U T Y	H O M E  H E A L T H	R E S I D U A L	
			TIME
			8:00
			8:15
			8:30
			8:45
			9:00
			9:15
			9:30
			9:45
			10:00
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			3:30
			3:45
			4:00
			4:15
			4:30
			4:45
			<b>TOTAL</b>

**SAMPLE HOME HEALTH AGENCY  
CENTRAL SUPPLY CLERK  
DAILY TIME STUDY WORKSHEET**

NAME \_\_\_\_\_ NO. \_\_\_\_\_

DATE \_\_\_\_\_ SIGNATURE \_\_\_\_\_

M E D  S U P P L I E S  B I L L A B L E	M E D  S U P P L I E S  R O U T I N E	A D M I N I S T R A T I V E	REMARKS & AUDITABLE DOCUMENTATION OF ACTIVITY	
			TIME	
			8:00	
			8:15	
			8:30	
			8:45	
			9:00	
			9:15	
			9:30	
			9:45	
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			4:15	
			4:30	
			4:45	
			<b>TOTAL</b>	