

# Home Health Agency Cost Report

## Data Dictionary

Variable Name	Cost Report Worksheet Element	Definition
rpt_rec_num	NA	The report number assigned by CMS to each specific cost report.
Provider CCN	S2-Part1-Line-3-Column-2	CMS Certification Number (CCN)
HHA Name	S2-Part1-Line-3-Column-1	Home Health Agency Name
Street Address	S2-Part1-Line-1-Column-1	Home Health Agency Street Address
City	S2-Part1-Line-2-Column-1	City
State Code	S2-Part1-Line-2-Column-2	State
Zip Code	S2-Part1-Line-2-Column-3	Zip Code
Type of Control	S2-Part1-Line-6-Column-3	Indicates the type of control or auspices under which the hospital is conducted as indicated: 1 = Voluntary Nonprofit-Church, 2 = Voluntary Nonprofit-Other, 3 = Proprietary-Individual, 4 = Proprietary-Corporation, 5 = Proprietary-Partnership, 6 = Proprietary-Other, 7 = Governmental- Federal, 8 = Governmental-City-County, 9 = Governmental-County, 10 = Governmental-State, 11 = Governmental-Hospital District, 12 = Governmental-City, 13 = Governmental-Other.
Fiscal Year Begin Date	S2-Part1-Line-5-Column-1	Fiscal Year Begin Date
Fiscal Year End Date	S2-Part1-Line-5-Column-2	Fiscal Year End Date
HHA-based Hospice Provider CCN	S2-Part1-Line-4-Column-2	HHA-based Hospice Provider CCN
Skilled Nursing Care-RN, Medicare Title XVIII Visits	S3-Part1-Line-1-Column- 1	Skilled Nursing Care-RN program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Total, Medicare Title XVIII Visits	S3-Part1-Line-11-Column-1	Total program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Skilled Nursing Care-LPN, Medicare Title XVIII Visits	S3-Part1-Line-2-Column-1	Skilled Nursing Care-LPN program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).

Physical Therapy, Medicare Title XVIII Visits	S3-Part1-Line-3-Column-1	Physical Therapy program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Physical Therapy Asst., Medicare Title XVIII Visits	S3-Part1-Line-4-Column-1	Physical Therapy Asst. program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Occupational Therapy, Medicare Title XVIII Visits	S3-Part1-Line-5-Column-1	Occupational Therapy program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Occupational Therapy Asst., Medicare Title XVIII Visits	S3-Part1-Line-6-Column-1	Occupational Therapy Asst. program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Speech-Language-Path., Medicare Title XVIII Visits	S3-Part1-Line-7-Column-1	Speech-Language-Path. program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Medical Social Service, Medicare Title XVIII Visits	S3-Part1-Line-8-Column-1	Medical Social Service program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Home Health Aide, Medicare Title XVIII Visits	S3-Part1-Line-9-Column-1	Home Health Aide program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Skilled Nursing Care-RN, Medicare Title XVIII Patient Census	S3-Part1-Line-1-Column-2	Skilled Nursing Care-RN program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.

Skilled Nursing Care-LPN, Medicare Title XVIII Patient Census	S3-Part1-Line-2-Column-2	Skilled Nursing Care-LPN program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Physical Therapy, Medicare Title XVIII Patient Census	S3-Part1-Line-3-Column-2	Physical Therapy program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Physical Therapy Asst., Medicare Title XVIII Patient Census	S3-Part1-Line-4-Column-2	Physical Therapy Asst. program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Occupational Therapy, Medicare Title XVIII Patient Census	S3-Part1-Line-5-Column-2	Occupational Therapy program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Occupational Therapy Asst., Medicare Title XVIII Patient Census	S3-Part1-Line-6-Column-2	Occupational Therapy Asst. program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.

Speech-Language-Path., Medicare Title XVIII Patient Census	S3-Part1-Line-7-Column-2	Speech-Language-Path. program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Medical Social Service, Medicare Title XVIII Patient Census	S3-Part1-Line-8-Column-2	Medical Social Service program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Home Health Aide, Medicare Title XVIII Patient Census	S3-Part1-Line-9-Column-2	Home Health Aide program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Skilled Nursing Care-RN, Medicaid Title XIX Visits	S3-Part1-Line-1-Column-3	Skilled Nursing Care-RN program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Total, Medicaid Title XIX Visits	S3-Part1-Line-11-Column-3	Total program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Skilled Nursing Care-LPN, Medicaid Title XIX Visits	S3-Part1-Line-2-Column-3	Skilled Nursing Care-LPN program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Physical Therapy, Medicaid Title XIX Visits	S3-Part1-Line-3-Column-3	Physical Therapy program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).

Physical Therapy Asst., Medicaid Title XIX Visits	S3-Part1-Line-4-Column-3	Physical Therapy Asst. program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Occupational Therapy, Medicaid Title XIX Visits	S3-Part1-Line-5-Column-3	Occupational Therapy program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Occupational Therapy Asst., Medicaid Title XIX Visits	S3-Part1-Line-6-Column-3	Occupational Therapy Asst. program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Speech-Language-Path., Medicaid Title XIX Visits	S3-Part1-Line-7-Column-3	Speech-Language-Path. program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Medical Social Service, Medicaid Title XIX Visits	S3-Part1-Line-8-Column-3	Medical Social Service program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Home Health Aide, Medicaid Title XIX Visits	S3-Part1-Line-9-Column-3	Home Health Aide program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Skilled Nursing Care-RN, Medicaid Title XIX Patient Census	S3-Part1-Line-1-Column-4	Skilled Nursing Care-RN program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.

Skilled Nursing Care-LPN, Medicaid Title XIX Patient Census	S3-Part1-Line-2-Column-4	Skilled Nursing Care-LPN program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Physical Therapy, Medicaid Title XIX Patient Census	S3-Part1-Line-3-Column-4	Physical Therapy program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Physical Therapy Asst., Medicaid Title XIX Patient Census	S3-Part1-Line-4-Column-4	Physical Therapy Asst. program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Occupational Therapy, Medicaid Title XIX Patient Census	S3-Part1-Line-5-Column-4	Occupational Therapy program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Occupational Therapy Asst., Medicaid Title XIX Patient Census	S3-Part1-Line-6-Column-4	Occupational Therapy Asst. program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.

Speech-Language-Path., Medicaid Title XIX Patient Census	S3-Part1-Line-7-Column-4	Speech-Language-Path. program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Medical Social Service, Medicaid Title XIX Patient Census	S3-Part1-Line-8-Column-4	Medical Social Service program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Home Health Aide, Medicaid Title XIX Patient Census	S3-Part1-Line-9-Column-4	Home Health Aide program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Skilled Nursing Care-RN, Other Visits	S3-Part1-Line-1-Column-5	Skilled Nursing Care-RN program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Total, Other Visits	S3-Part1-Line-11-Column-5	Total program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Skilled Nursing Care-LPN, Other Visits	S3-Part1-Line-2-Column-5	Skilled Nursing Care-LPN program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Physical Therapy, Other Visits	S3-Part1-Line-3-Column-5	Physical Therapy program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).

Physical Therapy Asst., Other Visits	S3-Part1-Line-4-Column-5	Physical Therapy Asst. program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Occupational Therapy, Other Visits	S3-Part1-Line-5-Column-5	Occupational Therapy program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Occupational Therapy Asst., Other Visits	S3-Part1-Line-6-Column-5	Occupational Therapy Asst. program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Speech-Language-Path., Other Visits	S3-Part1-Line-7-Column-5	Speech-Language-Path. program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Medical Social Service, Other Visits	S3-Part1-Line-8-Column-5	Medical Social Service program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Home Health Aide, Other Visits	S3-Part1-Line-9-Column-5	Home Health Aide program visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Skilled Nursing Care-RN, Other Patient Census	S3-Part1-Line-1-Column-6	Skilled Nursing Care-RN program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.



Skilled Nursing Care-LPN, Other Patient Census	S3-Part1-Line-2-Column-6	Skilled Nursing Care-LPN program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Physical Therapy, Other Patient Census	S3-Part1-Line-3-Column-6	Physical Therapy program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Physical Therapy Asst., Other Patient Census	S3-Part1-Line-4-Column-6	Physical Therapy Asst. program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Occupational Therapy, Other Patient Census	S3-Part1-Line-5-Column-6	Occupational Therapy program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Occupational Therapy Asst., Other Patient Census	S3-Part1-Line-6-Column-6	Occupational Therapy Asst. program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.

Speech-Language-Path., Other Patient Census	S3-Part1-Line-7-Column-6	Speech-Language-Path. program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Medical Social Service, Other Patient Census	S3-Part1-Line-8-Column-6	Medical Social Service program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Home Health Aide, Other Patient Census	S3-Part1-Line-9-Column-6	Home Health Aide program census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Skilled Nursing Care-RN, Total Visits	S3-Part1-Line-1-Column-7	Skilled Nursing Care-RN total visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Total, Total Visits	S3-Part1-Line-11-Column-7	Total total visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Skilled Nursing Care-LPN, Total Visits	S3-Part1-Line-2-Column-7	Skilled Nursing Care-LPN total visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Physical Therapy, Total Visits	S3-Part1-Line-3-Column-7	Physical Therapy total visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).

Physical Therapy Asst., Total Visits	S3-Part1-Line-4-Column-7	Physical Therapy Asst. total visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Occupational Therapy, Total Visits	S3-Part1-Line-5-Column-7	Occupational Therapy total visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Occupational Therapy Asst., Total Visits	S3-Part1-Line-6-Column-7	Occupational Therapy Asst. total visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Speech-Language-Path., Total Visits	S3-Part1-Line-7-Column-7	Speech-Language-Path. total visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Medical Social Service, Total Visits	S3-Part1-Line-8-Column-7	Medical Social Service total visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Home Health Aide, Total Visits	S3-Part1-Line-9-Column-7	Home Health Aide total visits rendered during the entire cost reporting period. A visit is an episode of personal contact with the patient by staff of the HHA, or others under arrangements with the HHA, for the purpose of providing a covered home health service as described in 42 CFR 409.45(b) through (g).
Skilled Nursing Care-RN, Total Patient Census	S3-Part1-Line-1-Column-8	Skilled Nursing Care-RN total census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.

Skilled Nursing Care-LPN, Total Patient Census	S3-Part1-Line-2-Column-8	Skilled Nursing Care-LPN total census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Physical Therapy, Total Patient Census	S3-Part1-Line-3-Column-8	Physical Therapy total census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Physical Therapy Asst., Total Patient Census	S3-Part1-Line-4-Column-8	Physical Therapy Asst. total census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Occupational Therapy, Total Patient Census	S3-Part1-Line-5-Column-8	Occupational Therapy total census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Occupational Therapy Asst., Total Patient Census	S3-Part1-Line-6-Column-8	Occupational Therapy Asst. total census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.

Speech-Language-Path., Total Patient Census	S3-Part1-Line-7-Column-8	Speech-Language-Path. total census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Medical Social Service, Total Patient Census	S3-Part1-Line-8-Column-8	Medical Social Service total census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Home Health Aide, Total Patient Census	S3-Part1-Line-9-Column-8	Home Health Aide total census. Each patient is counted once for each type of service. For example, if a patient receives multiple Medicare covered skilled nursing visits from a registered nurse and multiple Medicare covered medical social service visits, he or she is counted only once in column 2 for the corresponding service. Another example is if a patient receives both covered services and non-covered services, he or she is counted once as title XVIII (for covered services), once as other (for non-covered services), and only once as total.
Full Episodes without Outliers-Total Visits	S3-Part4-Line-13-Column-1	The number of aggregate program visits furnished in each episode/period of care payment category for each covered discipline.
Full Episodes with Outliers-Total Visits	S3-Part4-Line-13-Column-2	The number of aggregate program visits furnished in each episode/period of care payment category for each covered discipline.
Lupa Episodes-Total Visits	S3-Part4-Line-13-Column-3	The number of aggregate program visits furnished in each episode/period of care payment category for each covered discipline.
PEP Episodes-Total Visits	S3-Part4-Line-13-Column-4	The number of aggregate program visits furnished in each episode/period of care payment category for each covered discipline.
Total Episodes-Total Visits	S3-Part4-Line-13-Column-5	The number of aggregate program visits furnished in each episode/period of care payment category for each covered discipline.
Full Episodes without Outliers-Total Charges	S3-Part4-Line-15-Column-1	The corresponding aggregate program visit charges imposed for each covered discipline for each episode/period of care payment category
Full Episodes with Outliers-Total Charges	S3-Part4-Line-15-Column-2	The corresponding aggregate program visit charges imposed for each covered discipline for each episode/period of care payment category
Lupa Episodes-Total Charges	S3-Part4-Line-15-Column-3	The corresponding aggregate program visit charges imposed for each covered discipline for each episode/period of care payment category

PEP Episodes-Total Charges	S3-Part4-Line-15-Column-4	The corresponding aggregate program visit charges imposed for each covered discipline for each episode/period of care payment category
Total Episodes-Total Charges	S3-Part4-Line-15-Column-5	The corresponding aggregate program visit charges imposed for each covered discipline for each episode/period of care payment category
Skilled Nursing Care-RN, Cost	C-Part1-Line-1-Column-2	Total cost for the discipline.
Skilled Nursing Care-LPN, Cost	C-Part1-Line-2-Column-2	Total cost for the discipline.
Physical Therapy, Cost	C-Part1-Line-3-Column-2	Total cost for the discipline.
Physical Therapy Asst., Cost	C-Part1-Line-4-Column-2	Total cost for the discipline.
Occupational Therapy, Cost	C-Part1-Line-5-Column-2	Total cost for the discipline.
Occupational Therapy Asst., Cost	C-Part1-Line-6-Column-2	Total cost for the discipline.
Speech-Language-Path., Cost	C-Part1-Line-7-Column-2	Total cost for the discipline.
Medical Social Service, Cost	C-Part1-Line-8-Column-2	Total cost for the discipline.
Home Health Aide, Cost	C-Part1-Line-9-Column-2	Total cost for the discipline.
Total Cost	C-Part1-Line-10-Column-2	Total cost for the facility.
Skilled Nursing Care-RN, Avg. Cost Per Visit	C-Part1-Line-1-Column-4	Average cost for the discipline.
Skilled Nursing Care-LPN, Avg. Cost Per Visit	C-Part1-Line-2-Column-4	Average cost for the discipline.
Physical Therapy, Avg. Cost Per Visit	C-Part1-Line-3-Column-4	Average cost for the discipline.
Physical Therapy Asst., Avg. Cost Per Visit	C-Part1-Line-4-Column-4	Average cost for the discipline.
Occupational Therapy, Avg. Cost Per Visit	C-Part1-Line-5-Column-4	Average cost for the discipline.
Occupational Therapy Asst., Avg. Cost Per Visit	C-Part1-Line-6-Column-4	Average cost for the discipline.
Speech-Language-Path., Avg. Cost Per Visit	C-Part1-Line-7-Column-4	Average cost for the discipline.
Medical Social Service, Avg. Cost Per Visit	C-Part1-Line-8-Column-4	Average cost for the discipline.
Home Health Aide, Avg. Cost Per Visit	C-Part1-Line-9-Column-4	Average cost for the discipline.
Skilled Nursing Care-RN, HHA Medicare Program Visits	C-Part1-Line-1-Column-5	The Medicare HHA visits by practitioner from your records or the PS&R data for the specific program area. Note this may differ from the data reported on the S3 worksheet.
Skilled Nursing Care-LPN, HHA Medicare Program Visits	C-Part1-Line-2-Column-5	The Medicare HHA visits by practitioner from your records or the PS&R data for the specific program area. Note this may differ from the data reported on the S3 worksheet.
Physical Therapy, HHA Medicare Program Visits	C-Part1-Line-3-Column-5	The Medicare HHA visits by practitioner from your records or the PS&R data for the specific program area. Note this may differ from the data reported on the S3 worksheet.

Physical Therapy Asst., HHA Medicare Program Visits	C-Part1-Line-4-Column-5	The Medicare HHA visits by practitioner from your records or the PS&R data for the specific program area. Note this may differ from the data reported on the S3 worksheet.
Occupational Therapy, HHA Medicare Program Visits	C-Part1-Line-5-Column-5	The Medicare HHA visits by practitioner from your records or the PS&R data for the specific program area. Note this may differ from the data reported on the S3 worksheet.
Occupational Therapy Asst., HHA Medicare Program Visits	C-Part1-Line-6-Column-5	The Medicare HHA visits by practitioner from your records or the PS&R data for the specific program area. Note this may differ from the data reported on the S3 worksheet.
Speech-Language-Path., HHA Medicare Program Visits	C-Part1-Line-7-Column-5	The Medicare HHA visits by practitioner from your records or the PS&R data for the specific program area. Note this may differ from the data reported on the S3 worksheet.
Medical Social Service, HHA Medicare Program Visits	C-Part1-Line-8-Column-5	The Medicare HHA visits by practitioner from your records or the PS&R data for the specific program area. Note this may differ from the data reported on the S3 worksheet.
Home Health Aide, HHA Medicare Program Visits	C-Part1-Line-9-Column-5	The Medicare HHA visits by practitioner from your records or the PS&R data for the specific program area. Note this may differ from the data reported on the S3 worksheet.
Total HHA Medicare Program Visits	C-Part1-Line-10-Column-5	The Medicare HHA visits by practitioner from your records or the PS&R data for the specific program area. Note this may differ from the data reported on the S3 worksheet.
Skilled Nursing Care-RN, HHA Medicare Program Cost	C-Part1-Line-1-Column-6	Medicare cost of services are calculated by multiplying the average cost per visit amount in Worksheet C-Part 1 Column 4 by the number of Medicare covered visits in Worksheet C-Part 1 Column 5, for each respective discipline.
Skilled Nursing Care-LPN, HHA Medicare Program Cost	C-Part1-Line-2-Column-6	Medicare cost of services are calculated by multiplying the average cost per visit amount in Worksheet C-Part 1 Column 4 by the number of Medicare covered visits in Worksheet C-Part 1 Column 5, for each respective discipline.
Physical Therapy, HHA Medicare Program Cost	C-Part1-Line-3-Column-6	Medicare cost of services are calculated by multiplying the average cost per visit amount in Worksheet C-Part 1 Column 4 by the number of Medicare covered visits in Worksheet C-Part 1 Column 5, for each respective discipline.
Physical Therapy Asst., HHA Medicare Program Cost	C-Part1-Line-4-Column-6	Medicare cost of services are calculated by multiplying the average cost per visit amount in Worksheet C-Part 1 Column 4 by the number of Medicare covered visits in Worksheet C-Part 1 Column 5, for each respective discipline.
Occupational Therapy, HHA Medicare Program Cost	C-Part1-Line-5-Column-6	Medicare cost of services are calculated by multiplying the average cost per visit amount in Worksheet C-Part 1 Column 4 by the number of Medicare covered visits in Worksheet C-Part 1 Column 5, for each respective discipline.
Occupational Therapy Asst., HHA Medicare Program Cost	C-Part1-Line-6-Column-6	Medicare cost of services are calculated by multiplying the average cost per visit amount in Worksheet C-Part 1 Column 4 by the number of Medicare covered visits in Worksheet C-Part 1 Column 5, for each respective discipline.

Speech-Language-Path., HHA Medicare Program Cost	C-Part1-Line-7-Column-6	Medicare cost of services are calculated by multiplying the average cost per visit amount in Worksheet C-Part 1 Column 4 by the number of Medicare covered visits in Worksheet C-Part 1 Column 5, for each respective discipline.
Medical Social Service, HHA Medicare Program Cost	C-Part1-Line-8-Column-6	Medicare cost of services are calculated by multiplying the average cost per visit amount in Worksheet C-Part 1 Column 4 by the number of Medicare covered visits in Worksheet C-Part 1 Column 5, for each respective discipline.
Home Health Aide, HHA Medicare Program Cost	C-Part1-Line-9-Column-6	Medicare cost of services are calculated by multiplying the average cost per visit amount in Worksheet C-Part 1 Column 4 by the number of Medicare covered visits in Worksheet C-Part 1 Column 5, for each respective discipline.
Total HHA Medicare Program Cost	C-Part1-Line-10-Column-6	Medicare cost of services are calculated by multiplying the average cost per visit amount in Worksheet C-Part 1 Column 4 by the number of Medicare covered visits in Worksheet C-Part 1 Column 5, for each respective discipline.
Total Hospice Days Title Other	S4-Part1-Line-5-Column-3	The total enrollment days applicable for each respective program (dually eligible (Medicare/Medicaid) beneficiaries are included under Medicare). Enrollment days are unduplicated days of care received by a hospice patient.
Total Hospice Days Title XIX Medicaid	S4-Part1-Line-5-Column-2	The total enrollment days applicable for each respective program (dually eligible (Medicare/Medicaid) beneficiaries are included under Medicare). Enrollment days are unduplicated days of care received by a hospice patient.
Total Hospice Days Title XVIII Medicare	S4-Part1-Line-5-Column-1	The total enrollment days applicable for each respective program (dually eligible (Medicare/Medicaid) beneficiaries are included under Medicare). Enrollment days are unduplicated days of care received by a hospice patient.
Total Hospice Days Total	S4-Part1-Line-5-Column-4	The total enrollment days applicable for each respective program (dually eligible (Medicare/Medicaid) beneficiaries are included under Medicare). Enrollment days are unduplicated days of care received by a hospice patient.
Cash on Hand and in Banks	F-Line-1-Column-1	Amount of cash on deposit in banks and immediately available for use in financing activities, amounts on hand for minor disbursements and amounts invested in savings accounts and certificates of deposit.
Temporary Investments	F-Line-2-Column-1	Current securities evidenced by certificates of ownership or indebtedness. Typical accounts would be marketable securities and other current investments.
Notes Receivable	F-Line-3-Column-1	Current unpaid amounts evidenced by certificates of indebtedness.
Accounts Receivable	F-Line-4-Column-1	Unpaid inpatient and outpatient billings. Include direct billings to patients for deductibles, co-insurance and other patient chargeable items not included elsewhere.
Less: Allowances for uncollectible notes and accounts receivable	F-Line-6-Column-1	The estimated amount of the HHA accounts receivable not expected to be paid.



Inventory	F-Line-7-Column-1	The costs of unused HHA supplies. Perpetual inventory records may be maintained and adjusted periodically to physical count.
Prepaid Expenses	F-Line-8-Column-1	The costs incurred that are properly chargeable to a future accounting period.
Other Current Assets	F-Line-9-Column-1	The balances of all other current assets not identified elsewhere.
Total Current Assets	F-Line-10-Column-1	Total Current Assets (sum of lines 1 through 9 on the F Worksheet).
Land	F-Line-11-Column-1	The cost of land as defined in CMS Pub. 15-1, chapter 1, §104.6.
Land Improvements	F-Line-12-Column-1	The costs of land improvements as defined in CMS Pub. 15-1, chapter 1, §104.7.
Buildings	F-Line-14-Column-1	The costs of the HHA buildings as defined in CMS Pub. 15-1, chapter 1, §104.2.
Leasehold Improvements	F-Line-16-Column-1	The costs of leasehold improvements as defined in CMS Pub. 15-1, chapter 1, §104.8.
Fixed Equipment	F-Line-18-Column-1	The costs of building equipment as defined in CMS Pub. 15-1, chapter 1, §104.3.
Major Movable Equipment	F-Line-22-Column-1	The costs of equipment as defined in CMS Pub. 15-1, chapter 1, §104.4.
Minor Equipment Depreciable	F-Line-24-Column-1	The costs of minor equipment as defined in CMS Pub. 15-1, chapter 1, §106(c). Enter
Total Fixed Assets	F-Line-27-Column-1	The sum of lines 11 through 26 and 26.50 from the F Worksheet.
Investments	F-Line-28-Column-1	The cost of investments purchased with HHA funds and the fair market value (at date of donation) of securities donated to the HHA.
Other Assets	F-Line-30.50-Column-1	The balances of all other assets not identified and reported on lines 28 through 30 on the F Worksheet. This could include intangible assets such as goodwill, unamortized loan costs and other organization costs.
Total Other Assets	F-Line-31-Column-1	Sum of lines 28 through 30 and 30.50 from the F worksheet.
Total Assets	F-Line-32-Column-1	Sum of lines 10, 27, and 31 from the F Worksheet.
Accounts Payable	F-Line-33-Column-1	The amounts due trade creditors and others for supplies and services purchased.
Salaries, Wages, and Fees Payable	F-Line-34-Column-1	The actual or estimated liabilities of salaries and wages/fees payable.
Payroll taxes payable	F-Line-35-Column-1	The actual or estimated liabilities of amounts payable for payroll taxes withheld from salaries and wages, payroll taxes to be paid and other payroll deductions, such as hospitalization insurance premiums.
Notes and Loans Payable (short term)	F-Line-36-Column-1	Amounts payable on notes and loans as evidenced by certificates of indebtedness due in the next 12 months.
Deferred Income	F-Line-37-Column-1	The amount of deferred income received or accrued applicable to services to be rendered within the next accounting period. Deferred income applicable to accounting periods extending beyond the next accounting period is included as other current liabilities.
Other Current Liabilities	F-Line-39-Column-1	The balances of all other current liabilities not identified and reported on lines 33 through 38 on the F Worksheet.
Total Current Liabilities	F-Line-40-Column-1	The sum of lines 33 through 39 on the F Worksheet.

Mortgage Payable	F-Line-41-Column-1	The long-term financing obligation as evidenced by certificates of indebtedness used to purchase real estate/property.
Notes Payable	F-Line-42-Column-1	Amounts payable on notes and loans as evidenced by certificates of indebtedness due after the next 12 months.
Unsecured Loans	F-Line-43-Column-1	Amounts payable for unsecured liabilities due after the next 12 months.
Other Long Term Liabilities	F-Line-44-Column-1	The balances of all other long-term liabilities not identified and reported on lines 41 through 43 on the F Worksheet.
Total Long Term Liabilities	F-Line-45-Column-1	The sum of lines long term liabilities, which are 41 through 44 on the F Worksheet
Total Liabilities	F-Line-46-Column-1	The sum of liabilities on lines 40 and 45 of the F Worksheet.
Fund Balance	F-Line-47-Column-1	The end of period fund balance.
Total Liabilities and Fund Balances	F-Line-C48-Column-1	The sum of liabilities and fund balance on lines 46 and 47 of the F Worksheet.
Gross Patient Revenues Title XVIII Medicare	F1-Line-1-Column-1	Total patient revenue from the HHA accounting books and/or records by program as indicated. Note: revenue from a managed care program must be entered in column 3, "Other".
Gross Patient Revenues Title XIX Medicaid	F1-Line-1-Column-2	Total patient revenue from the HHA accounting books and/or records by program as indicated. Note: revenue from a managed care program must be entered in column 3, "Other".
Gross Patient Revenues Other	F1-Line-1-Column-3	Total patient revenue from the HHA accounting books and/or records by program as indicated. Note: revenue from a managed care program must be entered in column 3, "Other".
Gross Patient Revenues Total	F1-Line-1-Column-4	Total patient revenue from the HHA accounting books and/or records for the facility. Note: revenue from a managed care program must be entered in column 3, "Other".
Less: Allowances and discounts on patients' accounts Title XVIII Medicare	F1-Line-2-Column-1	The allowances and discounts by program as indicated. These allowances and discounts are total patient revenues not received including: Provision for Bad Debts, Contractual Adjustments, Charity Discounts, Teaching Allowances, Policy Discounts, Administrative Adjustments, and Other Deductions from Revenue.
Less: Allowances and discounts on patients' accounts Title XIX Medicaid	F1-Line-2-Column-2	The allowances and discounts by program as indicated. These allowances and discounts are total patient revenues not received including: Provision for Bad Debts, Contractual Adjustments, Charity Discounts, Teaching Allowances, Policy Discounts, Administrative Adjustments, and Other Deductions from Revenue.
Less: Allowances and discounts on patients' accounts Other	F1-Line-2-Column-3	The allowances and discounts by program as indicated. These allowances and discounts are total patient revenues not received including: Provision for Bad Debts, Contractual Adjustments, Charity Discounts, Teaching Allowances, Policy Discounts, Administrative Adjustments, and Other Deductions from Revenue.

Less: Allowances and discounts on patients' accounts Total	F1-Line-2-Column-4	The allowances and discounts for the facility. These allowances and discounts are total patient revenues not received including: Provision for Bad Debts, Contractual Adjustments, Charity Discounts, Teaching Allowances, Policy Discounts, Administrative Adjustments, and Other Deductions from Revenue.
Net Patient Revenues (line 1 minus line 2) XVIII Medicare	F1-Line-3-Column-1	For each program, the Gross Patient Revenues minus the Less: Allowances and discounts on patients' accounts.
Net Patient Revenues (line 1 minus line 2) XIX Medicaid	F1-Line-3-Column-2	For each program, the Gross Patient Revenues minus the Less: Allowances and discounts on patients' accounts.
Net Patient Revenues (line 1 minus line 2) Other	F1-Line-3-Column-3	For each program, the Gross Patient Revenues minus the Less: Allowances and discounts on patients' accounts.
Net Patient Revenues (line 1 minus line 2) Total	F1-Line-3-Column-4	For the total facility, the Gross Patient Revenues minus the Less: Allowances and discounts on patients' accounts.
Less Total Operating Expenses (sum of lines 4 through 16)	F1-Line-17-Column-4	Total operating expenses summed lines 4 through 16 on the F1 Worksheet.
Net Income from service to patients (line 3 minus line 17)	F1-Line-18-Column-4	Net income from service to patients (line 3 minus line 17)
Total Other Income (sum of lines 19 through 31)	F1-Line-32-Column-4	Total Other Income (sum of lines 19 through 31)
Net Income or Loss for the period (line 18 plus line 32)	F1-Line-33-Column-4	Net Income or Loss for the period (line 18 plus line 32)
Total PPS Payment - full episodes/periods without outliers	D-Line-10-Column-1	Under PPS, enter only payment amounts associated with episodes/periods completed in the current cost reporting period (see §4707.4 for additional information on episodes and periods).
Total PPS Payment - full episodes/periods with outliers	D-Line-11-Column-1	Under PPS, enter only payment amounts associated with episodes/periods completed in the current cost reporting period (see §4707.4 for additional information on episodes and periods).
Total PPS Payment - LUPA episodes/periods	D-Line-12-Column-1	Under PPS, enter only payment amounts associated with episodes/periods completed in the current cost reporting period (see §4707.4 for additional information on episodes and periods).
Total PPS Payment - PEP episodes/periods	D-Line-13-Column-1	Under PPS, enter only payment amounts associated with episodes/periods completed in the current cost reporting period (see §4707.4 for additional information on episodes and periods).
Total PPS Outlier Payment - full episodes/periods with outliers	D-Line-14-Column-1	The appropriate PPS outlier payment for each episode/period of care payment category indicated on the worksheet.
Total PPS Outlier Payment - PEP episodes/periods	D-Line-15-Column-1	The appropriate PPS outlier payment for each episode/period of care payment category indicated on the worksheet.
Allowable Bad debts	D-Line-25-Column-1	Medicare allowable bad debts, reduced by bad debt recoveries. If recoveries exceed the current year's bad debts, lines 25 and 26 will be negative.
Adjusted Reimbursable Bad Debts	D-Line-26-Column-1	The amount (including negative amounts) from line 25 (Allowable Bad Debts) multiplied by 65 percent.
Total Hospice Expenses	O5-Column-3, Line-100	Total HHA-based hospice expenses.