

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>DIALYSIS ASSOC. OF THE PALM BEACHES</b>		<b>WEST PALM BEACH, FL 33</b>		<b>01/01/2008</b>	<b>12/31/2008</b>
<b>A00</b>	<b>Wkst A - Reclassification and Adjustment of Trial Balance of Expenses</b>				
00100	Capital Related Cost - Building & Fixtures	0300	Other Cost	167,452.	
00100	Capital Related Cost - Building & Fixtures	0400	Total Cost	167,452.	
00100	Capital Related Cost - Building & Fixtures	0600	Adjusted Total Cost	167,452.	
00100	Capital Related Cost - Building & Fixtures	0800	Expense for Allocation	167,452.	
00200	Capital Related Cost - Moveable Equipment	0300	Other Cost	10,791.	
00200	Capital Related Cost - Moveable Equipment	0400	Total Cost	10,791.	
00200	Capital Related Cost - Moveable Equipment	0600	Adjusted Total Cost	10,791.	
00200	Capital Related Cost - Moveable Equipment	0800	Expense for Allocation	10,791.	
00300	Plant Operation and Maintenance	0300	Other Cost	97,852.	
00300	Plant Operation and Maintenance	0400	Total Cost	97,852.	
00300	Plant Operation and Maintenance	0600	Adjusted Total Cost	97,852.	
00300	Plant Operation and Maintenance	0800	Expense for Allocation	97,852.	
00400	Housekeeping	0300	Other Cost	5,163.	
00400	Housekeeping	0400	Total Cost	5,163.	
00400	Housekeeping	0600	Adjusted Total Cost	5,163.	
00400	Housekeeping	0800	Expense for Allocation	5,163.	
00500	Subtotal (sum of Lines 1-4)	0300	Other Cost	281,258.	
00500	Subtotal (sum of Lines 1-4)	0400	Total Cost	281,258.	
00500	Subtotal (sum of Lines 1-4)	0600	Adjusted Total Cost	281,258.	
00500	Subtotal (sum of Lines 1-4)	0800	Expense for Allocation	281,258.	
00600	Machine Capital Related or Rental and Maintenance	0200	Other Salaries	29,769.	
00600	Machine Capital Related or Rental and Maintenance	0300	Other Cost	57,170.	
00600	Machine Capital Related or Rental and Maintenance	0400	Total Cost	86,939.	
00600	Machine Capital Related or Rental and Maintenance	0600	Adjusted Total Cost	86,939.	
00600	Machine Capital Related or Rental and Maintenance	0800	Expense for Allocation	86,939.	
00700	Salaries for Direct Patient Care	0200	Other Salaries	502,520.	
00700	Salaries for Direct Patient Care	0400	Total Cost	502,520.	
00700	Salaries for Direct Patient Care	0600	Adjusted Total Cost	502,520.	
00700	Salaries for Direct Patient Care	0800	Expense for Allocation	502,520.	
00800	Employee Health & Welfare Benefits for Direct Patient Care	0300	Other Cost	130,373.	
00800	Employee Health & Welfare Benefits for Direct Patient Care	0400	Total Cost	130,373.	
00800	Employee Health & Welfare Benefits for Direct Patient Care	0600	Adjusted Total Cost	130,373.	
00800	Employee Health & Welfare Benefits for Direct Patient Care	0800	Expense for Allocation	130,373.	
00900	Drugs	0300	Other Cost	222,536.	
00900	Drugs	0400	Total Cost	222,536.	
00900	Drugs	0600	Adjusted Total Cost	222,536.	
00900	Drugs	0800	Expense for Allocation	222,536.	
01000	Supplies	0300	Other Cost	175,124.	
01000	Supplies	0400	Total Cost	175,124.	
01000	Supplies	0600	Adjusted Total Cost	175,124.	
01000	Supplies	0800	Expense for Allocation	175,124.	
01200	Administrative and General	0100	Physician Salaries	95,000.	
01200	Administrative and General	0200	Other Salaries	135,638.	

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>A00</b>	<b>Wkst A - Reclassification and Adjustment of Trial Balance of Expenses</b>				
01200	Administrative and General	0300	Other Cost	321,097.	
01200	Administrative and General	0400	Total Cost	551,735.	
01200	Administrative and General	0600	Adjusted Total Cost	551,735.	
01200	Administrative and General	0700	Adjustments from Wkt A-2	686.	
01200	Administrative and General	0800	Expense for Allocation	552,421.	
01800	Subtotal (Sum of Lines 12-17)	0100	Physician Salaries	95,000.	
01800	Subtotal (Sum of Lines 12-17)	0200	Other Salaries	135,638.	
01800	Subtotal (Sum of Lines 12-17)	0300	Other Cost	321,097.	
01800	Subtotal (Sum of Lines 12-17)	0400	Total Cost	551,735.	
01800	Subtotal (Sum of Lines 12-17)	0600	Adjusted Total Cost	551,735.	
01800	Subtotal (Sum of Lines 12-17)	0700	Adjustments from Wkt A-2	686.	
01800	Subtotal (Sum of Lines 12-17)	0800	Expense for Allocation	552,421.	
02100	Hepatitis B Vaccine	0300	Other Cost	1,751.	
02100	Hepatitis B Vaccine	0400	Total Cost	1,751.	
02100	Hepatitis B Vaccine	0600	Adjusted Total Cost	1,751.	
02100	Hepatitis B Vaccine	0800	Expense for Allocation	1,751.	
02300	Epoetin	0300	Other Cost	484,077.	
02300	Epoetin	0400	Total Cost	484,077.	
02300	Epoetin	0600	Adjusted Total Cost	484,077.	
02300	Epoetin	0700	Adjustments from Wkt A-2	-484,077.	
02500	Other Non Reimbursable (Specify)	0300	Other Cost	1,445.	
02500	Other Non Reimbursable (Specify)	0400	Total Cost	1,445.	
02500	Other Non Reimbursable (Specify)	0600	Adjusted Total Cost	1,445.	
02500	Other Non Reimbursable (Specify)	0700	Adjustments from Wkt A-2	-1,445.	
02700	Total Facility Healthcare Cost	0100	Physician Salaries	95,000.	
02700	Total Facility Healthcare Cost	0200	Other Salaries	667,927.	
02700	Total Facility Healthcare Cost	0300	Other Cost	1,674,831.	
02700	Total Facility Healthcare Cost	0400	Total Cost	2,437,758.	
02700	Total Facility Healthcare Cost	0600	Adjusted Total Cost	2,437,758.	
02700	Total Facility Healthcare Cost	0700	Adjustments from Wkt A-2	-484,836.	
02700	Total Facility Healthcare Cost	0800	Expense for Allocation	1,952,922.	
<b>A20</b>	<b>Wkst A-2 Adjustment to Expenses</b>				
00200	ADMINISTRATIVE & GENERAL	0300	Cost Center		
00700	Adjustment Resulting from Transactions With Related Organizations	0200	Amount	85,621.	
00900	Meals Served to Patients	0100	Basis for Adjustment		A
00900	Meals Served to Patients	0200	Amount	-1,445.	
00900	PATIENT FOOD	0300	Cost Center		
00900	Meals Served to Patients	0400	Line Number		25.
01000	PHY ROUT PRO SERVICES-MCP METHOD	0300	Cost Center		
01300	CAP REL COSTS-BLDG & FIXT	0300	Cost Center		
01400	CAP REL COSTS-MVBLE EQUIP	0300	Cost Center		
01500	EPOETIN	0300	Cost Center		
01600	Epoetin	0100	Basis for Adjustment		A
01600	Epoetin	0200	Amount	-484,077.	
01600	EPOETIN	0300	Cost Center		
01600	Epoetin	0400	Line Number		23.

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>A20</b>	<b>Wkst A-2 Adjustment to Expenses</b>				
01700	MEDICAL DIRECTOR	0000	Description		
01700	Description not available from CMS	0100	Basis for Adjustment		A
01700	Description not available from CMS	0200	Amount	-53,486.	
01700	ADMINISTRATIVE & GENERAL	0300	Cost Center		
01700	Description not available from CMS	0400	Line Number		12.
01800	ADMINISTRATIVE AND GENERAL	0000	Description		
01800	Description not available from CMS	0100	Basis for Adjustment		A
01800	Description not available from CMS	0200	Amount	-30,981.	
01800	ADMINISTRATIVE & GENERAL	0300	Cost Center		
01800	Description not available from CMS	0400	Line Number		12.
01901	INTEREST INCOME	0000	Description		
01901	Description not available from CMS	0100	Basis for Adjustment		B
01901	Description not available from CMS	0200	Amount	-468.	
01901	ADMINISTRATIVE & GENERAL	0300	Cost Center		
01901	Description not available from CMS	0400	Line Number		12.
02100	Total (Lines 1 to 20)	0200	Amount	-484,836.	
<b>A30</b>	<b>Wkst A-3 Statement of Cost of Services from Related Organizations</b>				
<b>A</b>	<b>Part A Question on Worksheet A Costs with Related Organizations</b>				
00100	Are there any cost included in Wkst A with a related organization as defined by CMS Pub 15?	0100	Information		Y Question
<b>B</b>	<b>Part B Costs incurred and adjustments required as a result of transactions with related Organization</b>				
00100	Cost Center Line 1	0100	Line Number		12.
00100	ADMINISTRATIVE & GENERAL	0200	Cost Center		
00100	HOME OFFICE COSTS	0300	Expense Item		
00100	Cost Center Line 1	0400	Amount	201,255.	
00100	Cost Center Line 1	0500	Amount Allowable	286,876.	
00100	Cost Center Line 1	0600	Net Adjustment	-85,621.	
00200	Cost Center Line 2	0100	Line Number		6.
00200	MACHINE CAP-REL OR RENTAL & MAINT	0200	Cost Center		
00200	INTERCOMPANY WATER	0300	Expense Item		
00200	Cost Center Line 2	0400	Amount	7,238.	
00200	Cost Center Line 2	0500	Amount Allowable	7,238.	
00300	Cost Center Line 3	0100	Line Number		8.
00300	EMP HEALTH & WELFARE BENEFITS	0200	Cost Center		
00300	INTERCOMPANY EE BENEFITS	0300	Expense Item		
00300	Cost Center Line 3	0400	Amount	1,089.	
00300	Cost Center Line 3	0500	Amount Allowable	1,089.	
00500	Total (Sum of lines 1 to 3)	0500	Amount Allowable	295,203.	
00500	Total (Sum of lines 1 to 3)	0600	Net Adjustment	-85,621.	
<b>C</b>	<b>Part C Interrelationship of facility to related organizations</b>				
00100	Related Organization 1	0100	Symbol		B
00100	DAVITA INC	0200	Name		
00100	Related Organization 1	0300	Percentage of Ownership	100.00	Percent
<b>A40</b>	<b>Wkst A-4 Statement of Total Compensation to Owners (including compensation to Employees related to O</b>				
<b>2</b>	<b>Part 2 Statement of total Compensation to Administrators, Directors and Others performing these duti</b>				
00100	ADMINISTRATOR	0100	Title		
00100	Owner, Partner, Stockholder	0200	% of Work Week	100.00	Percent

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>A40</b>	<b>Wkst A-4 Statement of Total Compensation to Owners (including compensation to Employees related to O</b>				
<b>2</b>	<b>Part 2 Statement of total Compensation to Administrators, Directors and Others performing these duti</b>				
00100	Owner, Partner, Stockholder	0300	Total Compensation	71,677.	
00200	MEDICAL DIRECTOR	0100	Title		
00200	Owner, Partner, Stockholder	0200	% of Work Week	25.00	Percent
00200	Owner, Partner, Stockholder	0300	Total Compensation	95,000.	
<b>B00</b>	<b>Wkst B Cost Allocation - General Service Costs</b>				
00100	Costs to be Allocated	0100	Expense for Allocation	1,951,171.	
00100	Costs to be Allocated	0200	Plant Operation & Maint	281,258.	
00100	Costs to be Allocated	0300	Machine/Equipment Rental	86,939.	
00100	Costs to be Allocated	0400	Direct Salaries	502,520.	
00100	Costs to be Allocated	0500	Emoloyee Benefits	130,373.	
00100	Costs to be Allocated	0600	Drugs	222,536.	
00100	Costs to be Allocated	0700	Supplies	175,124.	
00100	Costs to be Allocated	1000	Administrative & General	552,421.	
00200	Separately Billable Drugs	0600	Drugs	215,004.	
00200	Separately Billable Drugs	0900	Subtotal of Columns 1-8	215,004.	
00200	Separately Billable Drugs	1100	Total Expenses	215,004.	
00300	Separately Billable Supplies	0700	Supplies	19,136.	
00300	Separately Billable Supplies	0900	Subtotal of Columns 1-8	19,136.	
00300	Separately Billable Supplies	1000	Administrative & General	8,917.	
00300	Separately Billable Supplies	1100	Total Expenses	28,053.	
00600	Hepatitis B Vaccine	0100	Expense for Allocation	1,751.	
00600	Hepatitis B Vaccine	0900	Subtotal of Columns 1-8	1,751.	
00600	Hepatitis B Vaccine	1000	Administrative & General	816.	
00600	Hepatitis B Vaccine	1100	Total Expenses	2,567.	
00700	Maintenance - Hemodialysis	0200	Plant Operation & Maint	281,258.	
00700	Maintenance - Hemodialysis	0300	Machine/Equipment Rental	86,939.	
00700	Maintenance - Hemodialysis	0400	Direct Salaries	502,520.	
00700	Maintenance - Hemodialysis	0500	Emoloyee Benefits	130,373.	
00700	Maintenance - Hemodialysis	0600	Drugs	7,532.	
00700	Maintenance - Hemodialysis	0700	Supplies	155,988.	
00700	Maintenance - Hemodialysis	0900	Subtotal of Columns 1-8	1,164,610.	
00700	Maintenance - Hemodialysis	1000	Administrative & General	542,688.	
00700	Maintenance - Hemodialysis	1100	Total Expenses	1,707,298.	
02100	Total Worksheet B	0100	Expense for Allocation	1,952,922.	
02100	Total Worksheet B	0200	Plant Operation & Maint	281,258.	
02100	Total Worksheet B	0300	Machine/Equipment Rental	86,939.	
02100	Total Worksheet B	0400	Direct Salaries	502,520.	
02100	Total Worksheet B	0500	Emoloyee Benefits	130,373.	
02100	Total Worksheet B	0600	Drugs	222,536.	
02100	Total Worksheet B	0700	Supplies	175,124.	
02100	Total Worksheet B	0900	Subtotal of Columns 1-8	1,400,501.	
02100	Total Worksheet B	1000	Administrative & General	552,421.	
02100	Total Worksheet B	1100	Total Expenses	1,952,922.	
<b>B10</b>	<b>Wkst B-1 Cost Allocation - Statistical Basis</b>				
00200	Separately Billable Drugs	0600	Drugs	215,003.	Charges

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>B10</b>	<b>Wkst B-1 Cost Allocation - Statistical Basis</b>				
00300	Separately Billable Supplies	0700	Supplies	19,136.	Charges
00700	Maintenance - Hemodialysis	0200	Plant Operation & Maint	5,000.	Square Ft
00700	Maintenance - Hemodialysis	0300	Machine/Equipment Rental	1.00	Pct. Usage
00700	Maintenance - Hemodialysis	0400	Direct Salaries	25301.00	Hours
00700	Maintenance - Hemodialysis	0500	Employee Benefits	502,520.	Salaries
00700	Maintenance - Hemodialysis	0600	Drugs	7,532.	Charges
00700	Maintenance - Hemodialysis	0700	Supplies	155,987.	Charges
02100	Total Worksheet B	0200	Plant Operation & Maint	5,000.	Square Ft
02100	Total Worksheet B	0300	Machine/Equipment Rental	1.00	Pct. Usage
02100	Total Worksheet B	0400	Direct Salaries	25301.00	Hours
02100	Total Worksheet B	0500	Employee Benefits	502,520.	Salaries
02100	Total Worksheet B	0600	Drugs	222,535.	Charges
02100	Total Worksheet B	0700	Supplies	175,123.	Charges
02100	Total Worksheet B	1000	Unit Cost Multiplier	1185497.000000	Multiplier
02200	Total Costs to be Allocated	0200	Plant Operation & Maint	281,258.	Square Ft
02200	Total Costs to be Allocated	0300	Machine/Equipment Rental	86939.00	Pct. Usage
02200	Total Costs to be Allocated	0400	Direct Salaries	502520.00	Hours
02200	Total Costs to be Allocated	0500	Employee Benefits	130,373.	Salaries
02200	Total Costs to be Allocated	0600	Drugs	222,536.	Charges
02200	Total Costs to be Allocated	0700	Supplies	175,124.	Charges
02200	Total Costs to be Allocated	1000	Unit Cost Multiplier	552421.000000	Multiplier
02300	Unit Cost Multiplier	0200	Plant Operation & Maint	56.251600	Multiplier
02300	Unit Cost Multiplier	0300	Machine/Equipment Rental	86939.000000	Multiplier
02300	Unit Cost Multiplier	0400	Direct Salaries	19.861666	Multiplier
02300	Unit Cost Multiplier	0500	Employee Benefits	0.259438	Multiplier
02300	Unit Cost Multiplier	0600	Drugs	1.000004	Multiplier
02300	Unit Cost Multiplier	0700	Supplies	1.000006	Multiplier
02300	Unit Cost Multiplier	1000	Unit Cost Multiplier	0.465983	Multiplier
<b>C00</b>	<b>Wkst C Computation of Average Cost per Treatment</b>				
<b>001</b>	<b>Worksheet Type 1</b>				
00100	Maintenance - Hemodialysis	0100	Number of Treatments	9,464.	Treatments
00100	Maintenance - Hemodialysis	0200	Cost from Wkst B	1,707,298.	
00100	Maintenance - Hemodialysis	0300	Average Cost	180.40	Avg Cost
00100	Maintenance - Hemodialysis	0400	Treatments Pre 4/1/2005	6,839.	Treatments
00100	Maintenance - Hemodialysis	0500	Medicare Cost	1,233,756.	
00100	Maintenance - Hemodialysis	0600	Medicare Rate	156.68	Rate
00100	Maintenance - Hemodialysis	0700	Payment Due	1,071,535.	
01100	Total (Col 1 & 4 - Sum lines 1-8) (Col 2,5 & 7, Sum lines 1-10)	0100	Number of Treatments	9,464.	Treatments
01100	Total (Col 1 & 4 - Sum lines 1-8) (Col 2,5 & 7, Sum lines 1-10)	0200	Cost from Wkst B	1,707,298.	
01100	Total (Col 1 & 4 - Sum lines 1-8) (Col 2,5 & 7, Sum lines 1-10)	0400	Treatments Pre 4/1/2005	6,839.	Treatments
01100	Total (Col 1 & 4 - Sum lines 1-8) (Col 2,5 & 7, Sum lines 1-10)	0500	Medicare Cost	1,233,756.	
01100	Total (Col 1 & 4 - Sum lines 1-8) (Col 2,5 & 7, Sum lines 1-10)	0700	Payment Due	1,071,535.	

**D00 Wkst D Calculation of Reimbursable Bad Debts - Title 18 Part B**

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>D00</b>	<b>Wkst D Calculation of Reimbursable Bad Debts - Title 18 Part B</b>				
00100	Total Expenses Related to Care of Medicare Beneficiaries	0100	Amount	1,233,756.	
00200	Total Payment Due (Net of Part B Deductibles) (From Wkst C, Col 7, Line 11)	0100	Amount	1,071,535.	
00300	Program Payments (80% of Line 2)	0100	Amount	857,228.	
00400	Amount of Cost to be Recovered from Medicare Patients ( Line 1 minus Line 3)	0100	Amount	376,528.	
00500	Deductibles and Coinsurance Billed to Medicare (Part B) Patients	0100	Amount	214,307.	
00600	Bad Debts for Deductibles and Coinsurance, Net of Bad Debt Recoveries	0100	Amount	48,834.	
00700	Net Deductibles and Coinsurance Billed to Medicare (Part B) Patients (Line 5 Minus Line 6)	0100	Amount	165,473.	
00800	Unrecovered From Medicare Patients (Line 4 Minus Line 7)	0100	Amount	211,055.	
00900	Reimbursable Bad Debts (Lessor of Line 6 or Line 8)	0100	Amount	48,834.	
<b>S00</b>	<b>Wkst S Independent Renal Dialysis Facility Cost Report Certification</b>				
00100	Date Received for Cost Report	0100	Filing Info	1	Filing
00100	Date Received for Cost Report	0200	Filing Date	05/28/2009	Filing
00100	Date Received for Cost Report	0300	Question	N	Filing
00200	Information	0200	Fiscal Intermediary	01001	Code
<b>1</b>	<b>Part 1 General Information</b>				
00200	Demographic Information	0100	Provider Code	102510	Code
00300	Date Certified by CMS	0100	Information	09/01/1976	Date
00400	KEVIN RAGSAC	0100	Information		
00400	253-382-1230	0200	Information		
00500	Cost Reporting Period	0100	Information	01/01/2008	Date
00500	Cost Reporting Period	0200	Information	12/31/2008	Date
00600	Type of Control	0100	Information	11.	Control
00700	Type of Physicians Reimbursement	0100	Information	2.	Code
00800	Was this facility previously certified as a hospital-based unit?	0100	Information	N	Question
00900	If you are part of a chain organization enter Y for yes and home office information	0100	Information	Y	Question
00901	DAVITA INC	0100	Information		
00902	1423 PACIFIC AVE	0100	Information		
00903	TACOMA	0100	Information		
00903	WA	0200	Information		
00903	98402	0300	Information		
<b>S10</b>	<b>Wkst S-1 Independent Renal Dialysis Facility Statistical Data</b>				
00100	Number of treatments not billed to Medicare and furnished directly	0100	Outpatient - Hemodialysis	2,625.	Treatments
00300	Number of patients currently in dialysis program	0100	Outpatient - Hemodialysis	69.	Patients
00400	Average time per week patient receives dialysis	0100	Outpatient - Hemodialysis	3.00	Per Week
00500	Number of days in an average week for patient dialysis treatments	0100	Outpatient - Hemodialysis	6.00	Days
00600	Average time of patient dialysis treatment including set up time	0100	Outpatient - Hemodialysis	4.00	Time
00700	Number of machines regularly available for use	0100	Outpatient - Hemodialysis	20.	Machines
00800	Number of standby machines	0100	Outpatient - Hemodialysis	3.	Machines

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>S10</b>	<b>Wkst S-1 Independent Renal Dialysis Facility Statistical Data</b>				
00900	Number of shifts in typical week during regular reporting period	0100	Outpatient - Hemodialysis	6.00	Shifts
01001	First Shift	0100	Outpatient - Hemodialysis	12.00	Hours
01103	Treatments provided three times per week	0100	Outpatient - Hemodialysis	9,464.	Treatments
01105	Total Treatments	0100	Outpatient - Hemodialysis	9,464.	Treatments
01200	Type of dialyzers used	0100	Type of Dialyzer	1.	Dialyzer
01200	Type of dialyzers used	0200	Dialyzer Reuse	14.	Dialyzer
01400	Number of units of epoetin furnished during cost reporting period	0100	Information	64,868.	Unit
01500	Number of patient who are awaiting transplants?	0100	Transplants	3.	Patients
02000	Employees - Physicians	0000	Hours per Week	40.00	FTE
02000	Employees - Physicians	0200	Contract	0.25	FTE
02000	Employees - Physicians	0300	Total	0.25	FTE
02100	Employees - Registered Nurses	0100	Staff	2.31	FTE
02100	Employees - Registered Nurses	0300	Total	2.31	FTE
02200	Employees - Licensed Practical Nurses	0100	Staff	0.11	FTE
02200	Employees - Licensed Practical Nurses	0300	Total	0.11	FTE
02400	Employees - Technicians	0100	Staff	9.10	FTE
02400	Employees - Technicians	0300	Total	9.10	FTE
02500	Employees - Social Workers	0100	Staff	0.57	FTE
02500	Employees - Social Workers	0300	Total	0.57	FTE
02600	Employees - Dieticians	0100	Staff	0.58	FTE
02600	Employees - Dieticians	0300	Total	0.58	FTE
02700	Employees - Administrative	0100	Staff	1.99	FTE
02700	Employees - Administrative	0300	Total	1.99	FTE
02900	Employees - Other	0000	Hours per Week		HOUSEKEEPING FTE

## BOCA RATON ARTIFICIAL KIDNEY CENTER

BOCA RATON, FL 33486

01/01/2008

12/31/2008

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

00100	Capital Related Cost - Building & Fixtures	0300	Other Cost	137,980.	
00100	Capital Related Cost - Building & Fixtures	0400	Total Cost	137,980.	
00100	Capital Related Cost - Building & Fixtures	0600	Adjusted Total Cost	137,980.	
00100	Capital Related Cost - Building & Fixtures	0800	Expense for Allocation	137,980.	
00200	Capital Related Cost - Moveable Equipment	0300	Other Cost	8,840.	
00200	Capital Related Cost - Moveable Equipment	0400	Total Cost	8,840.	
00200	Capital Related Cost - Moveable Equipment	0600	Adjusted Total Cost	8,840.	
00200	Capital Related Cost - Moveable Equipment	0800	Expense for Allocation	8,840.	
00300	Plant Operation and Maintenance	0300	Other Cost	77,929.	
00300	Plant Operation and Maintenance	0400	Total Cost	77,929.	
00300	Plant Operation and Maintenance	0600	Adjusted Total Cost	77,929.	
00300	Plant Operation and Maintenance	0800	Expense for Allocation	77,929.	
00400	Housekeeping	0300	Other Cost	2,566.	
00400	Housekeeping	0400	Total Cost	2,566.	
00400	Housekeeping	0600	Adjusted Total Cost	2,566.	
00400	Housekeeping	0800	Expense for Allocation	2,566.	
00500	Subtotal (sum of Lines 1-4)	0300	Other Cost	227,315.	
00500	Subtotal (sum of Lines 1-4)	0400	Total Cost	227,315.	

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>A00</b>	<b>Wkst A - Reclassification and Adjustment of Trial Balance of Expenses</b>				
00500	Subtotal (sum of Lines 1-4)	0600	Adjusted Total Cost	227,315.	
00500	Subtotal (sum of Lines 1-4)	0800	Expense for Allocation	227,315.	
00600	Machine Capital Related or Rental and Maintenance	0200	Other Salaries	7,261.	
00600	Machine Capital Related or Rental and Maintenance	0300	Other Cost	43,794.	
00600	Machine Capital Related or Rental and Maintenance	0400	Total Cost	51,055.	
00600	Machine Capital Related or Rental and Maintenance	0600	Adjusted Total Cost	51,055.	
00600	Machine Capital Related or Rental and Maintenance	0800	Expense for Allocation	51,055.	
00700	Salaries for Direct Patient Care	0200	Other Salaries	313,938.	
00700	Salaries for Direct Patient Care	0400	Total Cost	313,938.	
00700	Salaries for Direct Patient Care	0600	Adjusted Total Cost	313,938.	
00700	Salaries for Direct Patient Care	0800	Expense for Allocation	313,938.	
00800	Employee Health & Welfare Benefits for Direct Patient Care	0300	Other Cost	90,763.	
00800	Employee Health & Welfare Benefits for Direct Patient Care	0400	Total Cost	90,763.	
00800	Employee Health & Welfare Benefits for Direct Patient Care	0600	Adjusted Total Cost	90,763.	
00800	Employee Health & Welfare Benefits for Direct Patient Care	0800	Expense for Allocation	90,763.	
00900	Drugs	0300	Other Cost	85,208.	
00900	Drugs	0400	Total Cost	85,208.	
00900	Drugs	0600	Adjusted Total Cost	85,208.	
00900	Drugs	0800	Expense for Allocation	85,208.	
01000	Supplies	0300	Other Cost	154,557.	
01000	Supplies	0400	Total Cost	154,557.	
01000	Supplies	0600	Adjusted Total Cost	154,557.	
01000	Supplies	0800	Expense for Allocation	154,557.	
01200	Administrative and General	0100	Physician Salaries	60,000.	
01200	Administrative and General	0200	Other Salaries	130,693.	
01200	Administrative and General	0300	Other Cost	222,674.	
01200	Administrative and General	0400	Total Cost	413,367.	
01200	Administrative and General	0600	Adjusted Total Cost	413,367.	
01200	Administrative and General	0700	Adjustments from Wkt A-2	8,003.	
01200	Administrative and General	0800	Expense for Allocation	421,370.	
01800	Subtotal (Sum of Lines 12-17)	0100	Physician Salaries	60,000.	
01800	Subtotal (Sum of Lines 12-17)	0200	Other Salaries	130,693.	
01800	Subtotal (Sum of Lines 12-17)	0300	Other Cost	222,674.	
01800	Subtotal (Sum of Lines 12-17)	0400	Total Cost	413,367.	
01800	Subtotal (Sum of Lines 12-17)	0600	Adjusted Total Cost	413,367.	
01800	Subtotal (Sum of Lines 12-17)	0700	Adjustments from Wkt A-2	8,003.	
01800	Subtotal (Sum of Lines 12-17)	0800	Expense for Allocation	421,370.	
02100	Hepatitis B Vaccine	0300	Other Cost	2,874.	
02100	Hepatitis B Vaccine	0400	Total Cost	2,874.	
02100	Hepatitis B Vaccine	0600	Adjusted Total Cost	2,874.	
02100	Hepatitis B Vaccine	0800	Expense for Allocation	2,874.	
02300	Epoetin	0300	Other Cost	303,032.	
02300	Epoetin	0400	Total Cost	303,032.	
02300	Epoetin	0600	Adjusted Total Cost	303,032.	

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>A00</b>	<b>Wkst A - Reclassification and Adjustment of Trial Balance of Expenses</b>				
02300	Epoetin	0700	Adjustments from Wkt A-2	-303,032.	
02500	Other Non Reimbursable (Specify)	0300	Other Cost	2,078.	
02500	Other Non Reimbursable (Specify)	0400	Total Cost	2,078.	
02500	Other Non Reimbursable (Specify)	0600	Adjusted Total Cost	2,078.	
02500	Other Non Reimbursable (Specify)	0700	Adjustments from Wkt A-2	-2,078.	
02700	Total Facility Healthcare Cost	0100	Physician Salaries	60,000.	
02700	Total Facility Healthcare Cost	0200	Other Salaries	451,892.	
02700	Total Facility Healthcare Cost	0300	Other Cost	1,132,295.	
02700	Total Facility Healthcare Cost	0400	Total Cost	1,644,187.	
02700	Total Facility Healthcare Cost	0600	Adjusted Total Cost	1,644,187.	
02700	Total Facility Healthcare Cost	0700	Adjustments from Wkt A-2	-297,107.	
02700	Total Facility Healthcare Cost	0800	Expense for Allocation	1,347,080.	
<b>A20</b>	<b>Wkst A-2 Adjustment to Expenses</b>				
00200	ADMINISTRATIVE & GENERAL	0300	Cost Center		
00700	Adjustment Resulting from Transactions With Related Organizations	0200	Amount	47,266.	
00900	Meals Served to Patients	0100	Basis for Adjustment		A
00900	Meals Served to Patients	0200	Amount	-2,078.	
00900	PATIENT FOOD	0300	Cost Center		
00900	Meals Served to Patients	0400	Line Number		25.
01000	PHY ROUT PRO SERVICES-MCP METHOD	0300	Cost Center		
01300	CAP REL COSTS-BLDG & FIXT	0300	Cost Center		
01400	CAP REL COSTS-MVBLE EQUIP	0300	Cost Center		
01500	EPOETIN	0300	Cost Center		
01600	Epoetin	0100	Basis for Adjustment		A
01600	Epoetin	0200	Amount	-303,032.	
01600	EPOETIN	0300	Cost Center		
01600	Epoetin	0400	Line Number		23.
01700	MEDICAL DIRECTOR	0000	Description		
01700	Description not available from CMS	0100	Basis for Adjustment		A
01700	Description not available from CMS	0200	Amount	-18,486.	
01700	ADMINISTRATIVE & GENERAL	0300	Cost Center		
01700	Description not available from CMS	0400	Line Number		12.
01800	ADMINISTRATIVE AND GENERAL	0000	Description		
01800	Description not available from CMS	0100	Basis for Adjustment		A
01800	Description not available from CMS	0200	Amount	-19,512.	
01800	ADMINISTRATIVE & GENERAL	0300	Cost Center		
01800	Description not available from CMS	0400	Line Number		12.
01901	INTEREST INCOME	0000	Description		
01901	Description not available from CMS	0100	Basis for Adjustment		A
01901	Description not available from CMS	0200	Amount	-1,265.	
01901	ADMINISTRATIVE & GENERAL	0300	Cost Center		
01901	Description not available from CMS	0400	Line Number		12.
02100	Total (Lines 1 to 20)	0200	Amount	-297,107.	
<b>A30</b>	<b>Wkst A-3 Statement of Cost of Services from Related Organizations</b>				
<b>A</b>	<b>Part A Question on Worksheet A Costs with Related Organizations</b>				

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>A30</b>	<b>Wkst A-3 Statement of Cost of Services from Related Organizations</b>				
<b>A</b>	<b>Part A Question on Worksheet A Costs with Related Organizations</b>				
00100	Are there any cost included in Wkst A with a related organization as defined by CMS Pub 15?	0100	Information		Y Question
<b>B</b>	<b>Part B Costs incurred and adjustments required as a result of transactions with related Organization</b>				
00100	Cost Center Line 1	0100	Line Number	12.	
00100	ADMINISTRATIVE & GENERAL	0200	Cost Center		
00100	HOME OFFICE COSTS	0300	Expense Item		
00100	Cost Center Line 1	0400	Amount	145,030.	
00100	Cost Center Line 1	0500	Amount Allowable	192,296.	
00100	Cost Center Line 1	0600	Net Adjustment	-47,266.	
00200	Cost Center Line 2	0100	Line Number	6.	
00200	MACHINE CAP-REL OR RENTAL & MAINT	0200	Cost Center		
00200	INTERCOMPANY WATER	0300	Expense Item		
00200	Cost Center Line 2	0400	Amount	1,630.	
00200	Cost Center Line 2	0500	Amount Allowable	1,630.	
00300	Cost Center Line 3	0100	Line Number	8.	
00300	EMP HEALTH & WELFARE BENEFITS	0200	Cost Center		
00300	INTERCOMPANY EE BENEFITS	0300	Expense Item		
00300	Cost Center Line 3	0400	Amount	576.	
00300	Cost Center Line 3	0500	Amount Allowable	576.	
00500	Total (Sum of lines 1 to 3)	0500	Amount Allowable	194,502.	
00500	Total (Sum of lines 1 to 3)	0600	Net Adjustment	-47,266.	
<b>C</b>	<b>Part C Interrelationship of facility to related organizations</b>				
00100	Related Organization 1	0100	Symbol		B
00100	DAVITA INC	0200	Name		
00100	Related Organization 1	0300	Percentage of Ownership	100.00	Percent
<b>A40</b>	<b>Wkst A-4 Statement of Total Compensation to Owners (including compensation to Employees related to O</b>				
<b>2</b>	<b>Part 2 Statement of total Compensation to Administrators, Directors and Others performing these duti</b>				
00100	ADMINISTRATOR	0100	Title		
00100	Owner, Partner, Stockholder	0200	% of Work Week	100.00	Percent
00100	Owner, Partner, Stockholder	0300	Total Compensation	70,072.	
00200	MEDICAL DIRECTOR	0100	Title		
00200	Owner, Partner, Stockholder	0200	% of Work Week	25.00	Percent
00200	Owner, Partner, Stockholder	0300	Total Compensation	60,000.	
<b>B00</b>	<b>Wkst B Cost Allocation - General Service Costs</b>				
00100	Costs to be Allocated	0100	Expense for Allocation	1,344,206.	
00100	Costs to be Allocated	0200	Plant Operation & Maint	227,315.	
00100	Costs to be Allocated	0300	Machine/Equipment Rental	51,055.	
00100	Costs to be Allocated	0400	Direct Salaries	313,938.	
00100	Costs to be Allocated	0500	Emoloyee Benefits	90,763.	
00100	Costs to be Allocated	0600	Drugs	85,208.	
00100	Costs to be Allocated	0700	Supplies	154,557.	
00100	Costs to be Allocated	1000	Administrative & General	421,370.	
00200	Separately Billable Drugs	0600	Drugs	84,150.	
00200	Separately Billable Drugs	0900	Subtotal of Columns 1-8	84,150.	
00200	Separately Billable Drugs	1100	Total Expenses	84,150.	
00300	Separately Billable Supplies	0700	Supplies	10,656.	

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>B00</b>	<b>Wkst B Cost Allocation - General Service Costs</b>				
00300	Separately Billable Supplies	0900	Subtotal of Columns 1-8	10,656.	
00300	Separately Billable Supplies	1000	Administrative & General	5,335.	
00300	Separately Billable Supplies	1100	Total Expenses	15,991.	
00600	Hepatitis B Vaccine	0100	Expense for Allocation	2,874.	
00600	Hepatitis B Vaccine	0900	Subtotal of Columns 1-8	2,874.	
00600	Hepatitis B Vaccine	1000	Administrative & General	1,439.	
00600	Hepatitis B Vaccine	1100	Total Expenses	4,313.	
00700	Maintenance - Hemodialysis	0200	Plant Operation & Maint	221,633.	
00700	Maintenance - Hemodialysis	0300	Machine/Equipment Rental	51,055.	
00700	Maintenance - Hemodialysis	0400	Direct Salaries	294,359.	
00700	Maintenance - Hemodialysis	0500	Emoloyee Benefits	85,100.	
00700	Maintenance - Hemodialysis	0600	Drugs	1,009.	
00700	Maintenance - Hemodialysis	0700	Supplies	125,983.	
00700	Maintenance - Hemodialysis	0900	Subtotal of Columns 1-8	779,139.	
00700	Maintenance - Hemodialysis	1000	Administrative & General	390,116.	
00700	Maintenance - Hemodialysis	1100	Total Expenses	1,169,255.	
01100	Training - CAPD	0200	Plant Operation & Maint	852.	
01100	Training - CAPD	0400	Direct Salaries	3,313.	
01100	Training - CAPD	0500	Emoloyee Benefits	958.	
01100	Training - CAPD	0600	Drugs	3.	
01100	Training - CAPD	0700	Supplies	398.	
01100	Training - CAPD	0900	Subtotal of Columns 1-8	5,524.	
01100	Training - CAPD	1000	Administrative & General	2,766.	
01100	Training - CAPD	1100	Total Expenses	8,290.	
01200	Training - CCPD	0200	Plant Operation & Maint	625.	
01200	Training - CCPD	0400	Direct Salaries	1,979.	
01200	Training - CCPD	0500	Emoloyee Benefits	575.	
01200	Training - CCPD	0600	Drugs	2.	
01200	Training - CCPD	0700	Supplies	239.	
01200	Training - CCPD	0900	Subtotal of Columns 1-8	3,420.	
01200	Training - CCPD	1000	Administrative & General	1,712.	
01200	Training - CCPD	1100	Total Expenses	5,132.	
01500	Home Program - CAPD	0200	Plant Operation & Maint	1,250.	
01500	Home Program - CAPD	0400	Direct Salaries	2,278.	
01500	Home Program - CAPD	0500	Emoloyee Benefits	658.	
01500	Home Program - CAPD	0600	Drugs	7.	
01500	Home Program - CAPD	0700	Supplies	2,972.	
01500	Home Program - CAPD	0900	Subtotal of Columns 1-8	7,165.	
01500	Home Program - CAPD	1000	Administrative & General	3,588.	
01500	Home Program - CAPD	1100	Total Expenses	10,753.	
01600	Home Program - CCPD	0200	Plant Operation & Maint	2,955.	
01600	Home Program - CCPD	0400	Direct Salaries	12,009.	
01600	Home Program - CCPD	0500	Emoloyee Benefits	3,472.	
01600	Home Program - CCPD	0600	Drugs	37.	
01600	Home Program - CCPD	0700	Supplies	14,309.	
01600	Home Program - CCPD	0900	Subtotal of Columns 1-8	32,782.	
01600	Home Program - CCPD	1000	Administrative & General	16,414.	

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>B00</b>	<b>Wkst B Cost Allocation - General Service Costs</b>				
01600	Home Program - CCPD	1100	Total Expenses	49,196.	
02100	Total Worksheet B	0100	Expense for Allocation	1,347,080.	
02100	Total Worksheet B	0200	Plant Operation & Maint	227,315.	
02100	Total Worksheet B	0300	Machine/Equipment Rental	51,055.	
02100	Total Worksheet B	0400	Direct Salaries	313,938.	
02100	Total Worksheet B	0500	Emoloyee Benefits	90,763.	
02100	Total Worksheet B	0600	Drugs	85,208.	
02100	Total Worksheet B	0700	Supplies	154,557.	
02100	Total Worksheet B	0900	Subtotal of Columns 1-8	925,710.	
02100	Total Worksheet B	1000	Administrative & General	421,370.	
02100	Total Worksheet B	1100	Total Expenses	1,347,080.	
<b>B10</b>	<b>Wkst B-1 Cost Allocation - Statistical Basis</b>				
00200	Separately Billable Drugs	0600	Drugs	84,150.	Charges
00300	Separately Billable Supplies	0700	Supplies	10,656.	Charges
00700	Maintenance - Hemodialysis	0200	Plant Operation & Maint	3,900.	Square Ft
00700	Maintenance - Hemodialysis	0300	Machine/Equipment Rental	1.00	Pct. Usage
00700	Maintenance - Hemodialysis	0400	Direct Salaries	12795.00	Hours
00700	Maintenance - Hemodialysis	0500	Employee Benefits	294,353.	Salaries
00700	Maintenance - Hemodialysis	0600	Drugs	1,009.	Charges
00700	Maintenance - Hemodialysis	0700	Supplies	125,984.	Charges
01100	Training - CAPD	0200	Plant Operation & Maint	15.	Square Ft
01100	Training - CAPD	0400	Direct Salaries	144.00	Hours
01100	Training - CAPD	0500	Employee Benefits	3,313.	Salaries
01100	Training - CAPD	0600	Drugs	3.	Charges
01100	Training - CAPD	0700	Supplies	398.	Charges
01200	Training - CCPD	0200	Plant Operation & Maint	11.	Square Ft
01200	Training - CCPD	0400	Direct Salaries	86.00	Hours
01200	Training - CCPD	0500	Employee Benefits	1,988.	Salaries
01200	Training - CCPD	0600	Drugs	2.	Charges
01200	Training - CCPD	0700	Supplies	239.	Charges
01500	Home Program - CAPD	0200	Plant Operation & Maint	22.	Square Ft
01500	Home Program - CAPD	0400	Direct Salaries	99.00	Hours
01500	Home Program - CAPD	0500	Employee Benefits	2,276.	Salaries
01500	Home Program - CAPD	0600	Drugs	7.	Charges
01500	Home Program - CAPD	0700	Supplies	2,972.	Charges
01600	Home Program - CCPD	0200	Plant Operation & Maint	52.	Square Ft
01600	Home Program - CCPD	0400	Direct Salaries	522.00	Hours
01600	Home Program - CCPD	0500	Employee Benefits	12,008.	Salaries
01600	Home Program - CCPD	0600	Drugs	37.	Charges
01600	Home Program - CCPD	0700	Supplies	14,309.	Charges
02100	Total Worksheet B	0200	Plant Operation & Maint	4,000.	Square Ft
02100	Total Worksheet B	0300	Machine/Equipment Rental	1.00	Pct. Usage
02100	Total Worksheet B	0400	Direct Salaries	13646.00	Hours
02100	Total Worksheet B	0500	Employee Benefits	313,938.	Salaries
02100	Total Worksheet B	0600	Drugs	85,208.	Charges
02100	Total Worksheet B	0700	Supplies	154,558.	Charges

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>B10</b>	<b>Wkst B-1 Cost Allocation - Statistical Basis</b>				
02100	Total Worksheet B	1000	Unit Cost Multiplier	841560.000000	Multiplier
02200	Total Costs to be Allocated	0200	Plant Operation & Maint	227,315.	Square Ft
02200	Total Costs to be Allocated	0300	Machine/Equipment Rental	51055.00	Pct. Usage
02200	Total Costs to be Allocated	0400	Direct Salaries	313938.00	Hours
02200	Total Costs to be Allocated	0500	Employee Benefits	90,763.	Salaries
02200	Total Costs to be Allocated	0600	Drugs	85,208.	Charges
02200	Total Costs to be Allocated	0700	Supplies	154,557.	Charges
02200	Total Costs to be Allocated	1000	Unit Cost Multiplier	421370.000000	Multiplier
02300	Unit Cost Multiplier	0200	Plant Operation & Maint	56.828750	Multiplier
02300	Unit Cost Multiplier	0300	Machine/Equipment Rental	51055.000000	Multiplier
02300	Unit Cost Multiplier	0400	Direct Salaries	23.005863	Multiplier
02300	Unit Cost Multiplier	0500	Employee Benefits	0.289111	Multiplier
02300	Unit Cost Multiplier	0600	Drugs	1.000000	Multiplier
02300	Unit Cost Multiplier	0700	Supplies	0.999994	Multiplier
02300	Unit Cost Multiplier	1000	Unit Cost Multiplier	0.500701	Multiplier
<b>C00</b>	<b>Wkst C Computation of Average Cost per Treatment</b>				
<b>001</b>	<b>Worksheet Type 1</b>				
00100	Maintenance - Hemodialysis	0100	Number of Treatments	5,543.	Treatments
00100	Maintenance - Hemodialysis	0200	Cost from Wkst B	1,169,255.	
00100	Maintenance - Hemodialysis	0300	Average Cost	210.94	Avg Cost
00100	Maintenance - Hemodialysis	0400	Treatments Pre 4/1/2005	3,322.	Treatments
00100	Maintenance - Hemodialysis	0500	Medicare Cost	700,743.	
00100	Maintenance - Hemodialysis	0600	Medicare Rate	161.29	Rate
00100	Maintenance - Hemodialysis	0700	Payment Due	535,805.	
00500	Training - CAPD	0100	Number of Treatments	15.	Treatments
00500	Training - CAPD	0200	Cost from Wkst B	8,290.	
00500	Training - CAPD	0300	Average Cost	552.67	Avg Cost
00500	Training - CAPD	0400	Treatments Pre 4/1/2005	8.	Treatments
00500	Training - CAPD	0500	Medicare Cost	4,421.	
00500	Training - CAPD	0600	Medicare Rate	170.77	Rate
00500	Training - CAPD	0700	Payment Due	1,366.	
00600	Training - CCPD	0100	Number of Treatments	9.	Treatments
00600	Training - CCPD	0200	Cost from Wkst B	5,132.	
00600	Training - CCPD	0300	Average Cost	570.22	Avg Cost
00600	Training - CCPD	0400	Treatments Pre 4/1/2005	4.	Treatments
00600	Training - CCPD	0500	Medicare Cost	2,281.	
00600	Training - CCPD	0600	Medicare Rate	167.51	Rate
00600	Training - CCPD	0700	Payment Due	670.	
00900	Home Program - CAPD	0100	Number of Treatments	13.	Treatments
00900	Home Program - CAPD	0200	Cost from Wkst B	10,753.	
00900	Home Program - CAPD	0300	Average Cost	827.15	Avg Cost
00900	Home Program - CAPD	0400	Treatments Pre 4/1/2005	9.	Treatments
00900	Home Program - CAPD	0500	Medicare Cost	7,444.	
00900	Home Program - CAPD	0600	Medicare Rate	445.41	Rate
00900	Home Program - CAPD	0700	Payment Due	4,009.	
01000	Home Program - CCPD	0100	Number of Treatments	69.	Treatments

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>C00</b>	<b>Wkst C Computation of Average Cost per Treatment</b>				
<b>001</b>	<b>Worksheet Type 1</b>				
01000	Home Program - CCPD	0200	Cost from Wkst B	49,196.	
01000	Home Program - CCPD	0300	Average Cost	712.99	Avg Cost
01000	Home Program - CCPD	0400	Treatments Pre 4/1/2005	27.	Treatments
01000	Home Program - CCPD	0500	Medicare Cost	19,251.	
01000	Home Program - CCPD	0600	Medicare Rate	443.22	Rate
01000	Home Program - CCPD	0700	Payment Due	11,967.	
01100	Total (Col 1 & 4 - Sum lines 1-8) (Col 2,5 & 7, Sum lines 1-10)	0100	Number of Treatments	5,567.	Treatments
01100	Total (Col 1 & 4 - Sum lines 1-8) (Col 2,5 & 7, Sum lines 1-10)	0200	Cost from Wkst B	1,242,626.	
01100	Total (Col 1 & 4 - Sum lines 1-8) (Col 2,5 & 7, Sum lines 1-10)	0400	Treatments Pre 4/1/2005	3,334.	Treatments
01100	Total (Col 1 & 4 - Sum lines 1-8) (Col 2,5 & 7, Sum lines 1-10)	0500	Medicare Cost	734,140.	
01100	Total (Col 1 & 4 - Sum lines 1-8) (Col 2,5 & 7, Sum lines 1-10)	0700	Payment Due	553,817.	
<b>D00</b>	<b>Wkst D Calculation of Reimbursable Bad Debts - Title 18 Part B</b>				
00100	Total Expenses Related to Care of Medicare Beneficiaries	0100	Amount	734,140.	
00200	Total Payment Due (Net of Part B Deductibles) (From Wkst C, Col 7, Line 11)	0100	Amount	553,817.	
00300	Program Payments (80% of Line 2)	0100	Amount	443,054.	
00400	Amount of Cost to be Recovered from Medicare Patients ( Line 1 minus Line 3)	0100	Amount	291,086.	
00500	Deductibles and Coinsurance Billed to Medicare (Part B) Patients	0100	Amount	110,763.	
00600	Bad Debts for Deductibles and Coinsurance, Net of Bad Debt Recoveries	0100	Amount	20,980.	
00700	Net Deductibles and Coinsurance Billed to Medicare (Part B) Patients (Line 5 Minus Line 6)	0100	Amount	89,783.	
00800	Unrecovered From Medicare Patients (Line 4 Minus Line 7)	0100	Amount	201,303.	
00900	Reimbursable Bad Debts (Lessor of Line 6 or Line 8)	0100	Amount	20,980.	
<b>S00</b>	<b>Wkst S Independent Renal Dialysis Facility Cost Report Certification</b>				
00100	Date Received for Cost Report	0100	Filing Info		1 Filing
00100	Date Received for Cost Report	0200	Filing Date	05/27/2009	Filing
00100	Date Received for Cost Report	0300	Question		N Filing
00200	Information	0200	Fiscal Intermediary	01001	Code
<b>1</b>	<b>Part 1 General Information</b>				
00200	Demographic Information	0100	Provider Code	102520	Code
00300	Date Certified by CMS	0100	Information	09/01/1976	Date
00400	KEVIN RAGSAC	0100	Information		
00400	253-382-1230	0200	Information		
00500	Cost Reporting Period	0100	Information	01/01/2008	Date
00500	Cost Reporting Period	0200	Information	12/31/2008	Date
00600	Type of Control	0100	Information	11.	Control
00700	Type of Physicians Reimbursement	0100	Information	2.	Code
00800	Was this facility previously certified as a hospital-based unit?	0100	Information	N	Question

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>S00</b>	<b>Wkst S Independent Renal Dialysis Facility Cost Report Certification</b>				
<b>1</b>	<b>Part 1 General Information</b>				
00900	If you are part of a chain organization enter Y for yes and home office information	0100	Information		Y Question
00901	DAVITA INC	0100	Information		
00902	1423 PACIFIC AVE	0100	Information		
00903	TACOMA	0100	Information		
00903	WA	0200	Information		
00903	98402	0300	Information		
<b>S10</b>	<b>Wkst S-1 Independent Renal Dialysis Facility Statistical Data</b>				
00100	Number of treatments not billed to Medicare and furnished directly	0100	Outpatient - Hemodialysis	2,221.	Treatments
00100	Number of treatments not billed to Medicare and furnished directly	0400	Training - Hemodialysis	12.	Treatments
00300	Number of patients currenty in dialysis program	0100	Outpatient - Hemodialysis	36.	Patients
00300	Number of patients currenty in dialysis program	0400	Training - Hemodialysis	1.	Patients
00400	Average time per week patient receives dialysis	0100	Outpatient - Hemodialysis	3.00	Per Week
00400	Average time per week patient receives dialysis	0400	Training - Hemodialysis	5.00	Per Week
00500	Number of days in an average week for patient dialysis treatments	0100	Outpatient - Hemodialysis	6.00	Days
00500	Number of days in an average week for patient dialysis treatments	0400	Training - Hemodialysis	1.00	Days
00600	Average time of patient dialysis treatment including set up time	0100	Outpatient - Hemodialysis	5.00	Time
00600	Average time of patient dialysis treatment including set up time	0400	Training - Hemodialysis	6.00	Time
00700	Number of machines regularly available for use	0100	Outpatient - Hemodialysis	13.	Machines
00800	Number of standby machines	0100	Outpatient - Hemodialysis	2.	Machines
00900	Number of shifts in typical week during regular reporting period	0100	Outpatient - Hemodialysis	12.00	Shifts
00900	Number of shifts in typical week during regular reporting period	0400	Training - Hemodialysis	1.00	Shifts
01001	First Shift	0100	Outpatient - Hemodialysis	11.00	Hours
01001	First Shift	0400	Training - Hemodialysis	8.00	Hours
01103	Treatments provided three times per week	0100	Outpatient - Hemodialysis	5,543.	Treatments
01103	Treatments provided three times per week	0400	Training - Hemodialysis	24.	Treatments
01105	Total Treatments	0100	Outpatient - Hemodialysis	5,543.	Treatments
01105	Total Treatments	0400	Training - Hemodialysis	24.	Treatments
01200	Type of dialyzers used	0100	Type of Dialyzer	1.	Dialyzer
01200	Type of dialyzers used	0200	Dialyzer Reuse	1.	Dialyzer
01300	Number of backup sessions furnished to home patients	0100	Information	6.	Sessions
01400	Number of units of epoetin furnished during cost reporting period	0100	Information	40,684.	Unit
01500	Number of patient who are awaiting transplants?	0100	Transplants	3.	Patients
01700	Number of patient commencing home dialysis training during this period	0100	Home Program	3.	Patients
01800	Number of patients currently in home program	0100	Home Program	6.	Patients
02000	Employees - Physicians	0000	Hours per Week	40.00	FTE
02000	Employees - Physicians	0200	Contract	0.25	FTE
02000	Employees - Physicians	0300	Total	0.25	FTE
02100	Employees - Registered Nurses	0100	Staff	2.08	FTE

# CR ESRD Reference Report

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

Line	Line Description	Col	Column Description	Value	Type
<b>S10</b>	<b>Wkst S-1 Independent Renal Dialysis Facility Statistical Data</b>				
02100	Employees - Registered Nurses	0300	Total	2.08	FTE
02200	Employees - Licensed Practical Nurses	0100	Staff	0.01	FTE
02200	Employees - Licensed Practical Nurses	0300	Total	0.01	FTE
02400	Employees - Technicians	0100	Staff	4.04	FTE
02400	Employees - Technicians	0300	Total	4.04	FTE
02500	Employees - Social Workers	0100	Staff	0.22	FTE
02500	Employees - Social Workers	0300	Total	0.22	FTE
02600	Employees - Dieticians	0100	Staff	0.34	FTE
02600	Employees - Dieticians	0300	Total	0.34	FTE
02700	Employees - Administrative	0100	Staff	2.03	FTE
02700	Employees - Administrative	0300	Total	2.03	FTE
02900	Employees - Other	0000	Hours per Week	HOUSEKEEPING	FTE