

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).

FORM APPROVED
OMB NO: 0938-0236
Expires 10/31/2025

INDEPENDENT RENAL DIALYSIS FACILITY COST REPORT CERTIFICATION	PROVIDER CCN:	PERIOD: From: To:	WORKSHEET S
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PART I - COST REPORT STATUS

Provider use only	1. <input type="checkbox"/> Electronically prepared cost report	Date (mm/dd/yyyy): _____	Time: _____
	2. <input type="checkbox"/> Manually prepared cost report		
	3. If this is an amended report enter the number of times the provider resubmitted this cost report. _____		
Contractor use only	4. <input type="checkbox"/> Cost Report Status	5. Date Received: _____	10. If line 4, column 1 is "4", enter number of times reopened _____
	(1) As Submitted	6. Contractor No. _____	11. Contractor Vendor Code _____
	(2) Settled without Audit	7. <input type="checkbox"/> First Cost Report for this Provider CCN	12. Medicare Utilization _____
	(3) Settled with Audit	8. <input type="checkbox"/> Last Cost Report for this Provider CCN	
	(4) Reopened	9. NPR Date: _____	
	(5) Amended		

PART II - GENERAL

1	Name:				1
2	Street:		P.O. Box:		2
3	City:	State:	ZIP Code:		3
4	County:	CBSA:			4
5	Provider CCN:				5
6	Date Certified:				6
7	Contact Person Name :		Phone Number:		7
8	Cost reporting period (mm/dd/yyyy)	From:	To:		8
				1	2
9	Type of control (see instructions)				9
10	Is this facility approved as a low-volume facility for this cost reporting period? Enter "Y" for yes or "N" for no.				10
10.01	Is this facility reporting no Medicare utilization for the cost reporting period? Enter "Y" for yes or "N" for no.				10.01
10.02	Is this facility reporting low Medicare utilization for the cost reporting period? Enter "Y" for yes or "N" for no.				10.02
11	Type of physicians' reimbursement (see instructions)				11
12	Was this facility previously certified as a hospital-based unit? Enter "Y" for yes or "N" for no.				12
13	Did your facility elect 100% PPS effective January 1, 2011? Enter "Y" for yes or "N" for no. (see instructions.)				13
14	If you responded "N" to line 13, enter in column 1 the year of transition for periods prior to January 1 and enter in column 2 the year of transition for periods after December 31. (see instructions)				14
15	Malpractice premiums				15
16	Malpractice paid losses				16
17	Malpractice self insurance				17
18	Are malpractice premiums and/or paid losses reported in other than the Administrative and General cost center? See instructions.				18
19	Are you part of a chain organization? Enter "Y" for yes or "N" for no. If yes, complete lines 20 through 22.				19
20	Name:				20
21	Street:		P.O. Box:		21
22	City:	State:	ZIP Code:		22

PART III - CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by _____ {Provider Name(s) and Number(s)} for the cost reporting period beginning _____ and ending _____ and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1	2		
1			I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name			2
3	Signatory Title			3
4	Signature date			4

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0236. The time required to complete this information collection is estimated to average 66 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

INDEPENDENT RENAL DIALYSIS FACILITY STATISTICAL DATA	PROVIDER CCN:	PERIOD: From: To:	WORKSHEET S-1
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RENAL DIALYSIS STATISTICS

		OUTPATIENT		TRAINING		
		HEMODIALYSIS	PERITONEAL DIALYSIS	HEMODIALYSIS	PERITONEAL DIALYSIS	
		1	2	3	4	
1	Number of treatments not billed to Medicare and furnished directly					1
2	Number of treatments not billed to Medicare and furnished under arrangements					2
3	Number of patients currently in dialysis program					3
4	Average times per week patient receives dialysis					4
5	Number of days in an average week for patient dialysis treatments					5
6	Average time of patient dialysis treatment including set up time					6
7	Number of machines regularly available for use					7
8	Number of standby machines					8
9	Number of shifts in typical week during regular reporting period					9
10	Hours per shift in typical week during regular reporting period					10
10.01	First shift					10.01
10.02	Second Shift					10.02
10.03	Third shift					10.03
11	Number of treatments provided					11
11.01	One (1) time per week					11.01
11.02	Two (2) times per week					11.02
11.03	Three (3) times per week					11.03
11.04	More than three (3) times per week					11.04
11.05	Total					11.05
			Type of Dialyzers	Dialyzer Reuse Count	Other Dialyzers	
			1	2	3	
12	Column 1: Type of dialyzers used (see instructions) Column 2: Number of times dialyzers are reused (see instructions) Column 3: If column 1 is "Other," enter type of dialyzer used					12
13	Number of back-up sessions furnished to home patients (see instructions)					13
14	Number of units of epoetin furnished during cost reporting period					14
15	Number of units of Aranesp furnished during cost reporting period					15
			1	2		
15.01	ESA and units furnished to patients during the cost reporting period (see instructions)					15.01

TRANSPLANT STATISTICS

16	Number of patients awaiting transplants					16
17	Number of patients who received transplants					17

HOME PROGRAM

18	Number of patients commencing home dialysis training during this period					18
19	Number of patients currently in home program					19
			Type of Dialyzers	Dialyzer Reuse Count	Other Dialyzers	
			1	2	3	
20	Column 1: Type of dialyzers used (see instructions) Column 2: Number of times dialyzers were reused (see instructions) Column 3: If column 1 is "Other," enter type of dialyzer used					20

RENAL DIALYSIS FACILITY -- NUMBER OF EMPLOYEES (FULL TIME EQUIVALENTS)

21	Enter the number of hours in your normal work week					21
			Staff	Contract	Total	
			1	2	3	
22	Physicians					22
23	Registered Nurses					23
24	Licensed Practical Nurses					24
25	Nurses Aides					25
26	Technicians					26
27	Social Workers					27
28	Dieticians					28
29	Administrative					29
30	Management					30
31	Other (Specify)					31
32	Child Life/Other Specialists for Pediatric Patients					32
33	Registered Nurses - Pediatric					33
34	Nutritionists and Dieticians - Pediatric					34
35	Pediatric Unit Staff					35

INDEPENDENT RENAL DIALYSIS FACILITY REIMBURSEMENT QUESTIONNAIRE	PROVIDER CCN:	PERIOD: From: To:	WORKSHEET S-2
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PROVIDER ORGANIZATION AND OPERATION		Y/N	DATE	V/I	
		1	2	3	
1	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? Enter "Y" for yes or "N" for no in column 1. If yes, enter the date (mm/dd/yyyy) of the change in column 2. (see instructions)				1
2	Has the provider terminated participation in the Medicare Program? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the termination date (mm/dd/yyyy); and, enter in column 3, "V" for voluntary or "I" for involuntary.				2
3	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that were related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? Enter "Y" for yes or "N" for no in column 1. (see instructions)				3

FINANCIAL DATA AND REPORTS		Y/N	A/C/R	DATE	
		1	2	3	
4	Column 1: Were the financial statements prepared by a Certified Public Accountant? Enter "Y" for yes or "N" for no. Column 2: If yes, enter in column 2: "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy of financial statements or enter date available (mm/dd/yyyy) in column 3. (see instructions) If no, see instructions.				4
5	Are the cost report total expenses and total revenues different from those on the filed financial statements? Enter "Y" for yes or "N" for no in column 1. If yes, submit reconciliation.				5

BAD DEBTS		Y/N	
6	Is the provider seeking reimbursement for bad debts? Enter "Y" for yes or "N" for no. If yes, see instructions.		6
7	If line 6 is yes, did the provider's bad debt collection policy change during the cost reporting period? "Y" for yes or "N" for no. If yes, submit copy.		7
8	If line 6 is yes, were patient deductibles and/or coinsurance waived? Enter "Y" for yes or "N" for no. If yes, see instructions.		8

PS&R REPORT DATA		Y/N	DATE	
		1	2	
9	Was the cost report prepared using the PS&R report only? Enter "Y" for yes or "N" for no in column 1. If yes, enter in col. 2 the "Paid Claims Verified Current As Of" date, if present, or the paid-through date (mm/dd/yyyy) of the PS&R report used to prepare the cost report. (see instructions.)			9
10	Was the cost report prepared using the PS&R report for totals and the provider's records for allocation? Enter "Y" for yes or "N" for no in col.1. If yes, enter in col. 2 the "Paid Claims Verified Current As Of" date, if present, or the paid-through date (mm/dd/yyyy) of the PS&R report used to prepare the cost report. (see instructions)			10
11	If line 9 or 10 is yes, were adjustments made to PS&R report data for additional claims that have been billed but are not included on the PS&R report used to file the cost report? Enter "Y" for yes or "N" for no. If yes, see instructions.			11
12	If line 9 or 10 is yes, were adjustments made to PS&R report data for corrections of other PS&R report information? Enter "Y" for yes or "N" for no. If yes, see instructions.			12
13	If line 9 or 10 is yes, were adjustments made to PS&R report data for Other? Enter "Y" for yes or "N" for no. If yes, describe the other adjustments:			13
14	Was the cost report prepared only using the provider's records? Enter "Y" for yes or "N" for no. If yes, see instructions.			14

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES				PROVIDER CCN:		PERIOD: From: To:		WORKSHEET A	
FACILITY HEALTH CARE COSTS		SALARIES		OTHER	TOTAL (col. 1 through col. 3)	RECLASS. TO EXPENSES (from Wkst. A-1)	RECLASSIFIED TRIAL BALANCE (col. 4. +/- col. 5)	ADJUSTMENTS TO EXPENSES (from Wkst. A-2)	NET EXPENSES FOR COST ALLOCATION (col. 6+/-col. 7)
		PHYSICIAN COMPENSATION	OTHER						
		1	2	3	4	5	6	7	8
COST CENTERS									
1	0100	Cap Rel Costs-Bldg & Fixt							1
2	0200	Cap Rel Costs-Mvble Equip							2
3	0300	Operation & Maintenance of Plant							3
4	0400	Housekeeping							4
5		Subtotal (sum of lines 1 through 4)*							5
6	0600	Cap Rel Costs-Renal Dialysis Equip*							6
6.01	0601	Salaries for Dialysis Equip Techs*							6.01
7	0700	Salaries for Direct Patient Care*							7
8	0800	EH&W Benefits for Direct Pt. Care*							8
9	0900	Supplies*							9
9.01	0901	Supplies-Pediatric*							9.01
10	1000	Laboratory*							10
11	1100	Administrative & General							11
12	1200	Drugs*							12
13	1300	Interest Expense							13
14	1400	Laundry and Linen							14
15	1500	Medical Records							15
16	1600	Phy Rout Prof Svcs-Initial Method							16
17	1700	Other (Specify)							17
18		Subtotal (sum of line 11 plus lines 13 through 17)*							18
19	1900	Phy Rout Prof Svcs-MCP Method							19
20	2000	Whole Blood & Packed Red Blood Cells*							20
21	2100	Vaccines*							21
NONREIMBURSABLE COSTS CENTERS									
22	2200	Physicians Private Offices*							22
23	2300	ESAs (prior to January 1, 2011)							23
24	2400	Method II Patients (prior to January 1, 2011)							24
25	2500	Other Nonreimbursable (specify)*							25
26	2600	Other Nonreimbursable (specify)*							26
27		Total							27

* Transfer the amounts in column 8 to Worksheet B and B-1, as appropriate.

RECLASSIFICATIONS	PROVIDER CCN:	PERIOD: From: To:	WORKSHEET A-1
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EXPLANATION OF ENTRY	CODE (1)	INCREASE			DECREASE			
		COST CENTER	LINE NO.	AMOUNT (2)	COST CENTER	LINE NO.	AMOUNT (2)	
		1	2	3	4	5	6	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
100	Total Reclassifications (sum of col. 4 must equal sum of col. 7)							100

- (1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
- (2) Transfer to Worksheet A, col. 5, line as appropriate.

ADJUSTMENTS TO EXPENSES		PROVIDER CCN:	PERIOD: From: To:	WORKSHEET A-2	
DESCRIPTION (1)	BASIS FOR ADJUSTMENT (2)	AMOUNT	Expense classification on Worksheet A from which amount is to be deducted or to which the amount is to be added		
	1		3	4	
1	Investment income on commingled restricted and unrestricted funds (Chapter 2)				1
2	Trade, quantity and time discounts on purchases (Chapter 8)				2
3	Rebates and refunds of expenses (Chapter 8)				3
4	Rental of building or office space to others				4
5	Physician non-routine professional patient care services				5
6	Home office costs (Chapter 21)				6
7	Adjustment resulting from transactions with related organizations (Chapter 10)	From Wkst. A-3			7
8	Vending machines				8
9	Meals served to patients				9
10	Physicians' professional services--MCP Method	A		Physicians' professional services--MCP M	19 10
11	Services under arrangement				11
12	Provision for doubtful accounts				12
13	Capital Related--Buildings & Fixtures			Capital Related--Buildings & Fixtures	1 13
14	Capital Related--Moveable Equipment			Capital Related--Moveable Equipment	2 14
15	Rebates on epoetin prior to January 1, 2011			Epoetin	23 15
16	Epoetin	A		Epoetin	23 16
17	Rebates on Aranesp prior to January 1, 2011			Aranesp	23 17
18	Aranesp	A		Aranesp	23 18
19	Rebates on Epoetin on or after January 1, 2011 (see instructions)			Epoetin	12 19
20	Rebates on Aranesp on or after January 1, 2011 (see instructions)			Aranesp	12 20
20.01	Rebates on ESA drugs on or after January 1, 2012			Drugs	12 20.01
21	Physician malpractice premiums				21
22	Other (specify)				22
23	Other (specify)				23
24	Other (specify)				24
100	Total (transfer to Wkst. A, col. 7, line 27)				100

- (1) Description-all chapter references in this column pertain to CMS Pub. 15-1
- (2) Basis for adjustment (see instructions)
 - A. Costs-if cost, including applicable overhead, can be determined
 - B. Amount Received-if cost cannot be determined

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS	PROVIDER CCN:	PERIOD: From: To:	WORKSHEET A-3
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A. Are there any costs included on Worksheet A which resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10?
 Yes (If yes, complete Parts B and C)
 No

B. Costs incurred and adjustments required as a result of transactions with related organizations:

LOCATION AND AMOUNT INCLUDED ON WORKSHEET A, COL. 6				AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A COL. 6	NET ADJUST- MENT (col. 4 minus col. 5)	
LINE NO.	COST CENTER	EXPENSES ITEMS					
1	2	3	4	5	6		
1							1
2							2
3							3
4							4
5	TOTALS (sum of lines 1-4) (Transfer col. 6, lines 1 through 4, to Wkst. A, col. 7, as appropriate) (Transfer col. 6, line 5, to Wkst. A-2, col. 2, line 7)						5

C. Interrelationship to organizations furnishing services, facilities, or supplies:

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires the provider to furnish the information requested on Part C of this worksheet.

This information will be used by the Centers for Medicare and Medicaid Services and its contractors in determining that the costs applicable to services, facilities, and supplies furnished by organizations related to the facility by common ownership or control, represent reasonable costs as determined under 1861(v)(1)(a) of the Social Security Act. If the provider does not provide all or any part of the requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

	SYMBOL (1)	NAME	PERCENTAGE OF OWNERSHIP	RELATED ORGANIZATION(S)			
				NAME	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS	
1	1	2	3	4	5	6	
1							1
2							2
3							3
4							4

(1) Use the following symbols to indicate interrelationship to related organizations:

- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in the facility
- B. Corporation, partnership, or other organization has financial interest in the facility
- C. Facility has financial interest in corporation, partnership, or other organization(s)
- D. Director, officer, administrator, or key person of the facility or relative of such person has financial interest in related organization
- E. Individual is director, officer, administrator, or key person of the facility and related organization
- F. Director, officer, administrator, or key person of related organization or relative of such person has financial interest in the facility
- G. Other (financial or non-financial) specify _____

STATEMENT OF COMPENSATION	PROVIDER CCN:	PERIOD: From:	WORKSHEET A-4
		To:	

PART I - STATEMENT OF TOTAL COMPENSATION TO OWNERS
(Include compensation of employees related to owners)

	TITLE	FUNCTION (A)	SOLE PROPRIETORSHIPS	PARTNERS		CORPORATION OWNERS		TOTAL COMPENSATION INCLUDED IN ALLOWABLE COSTS FOR THE PERIOD (B)	
			PERCENTAGE OF CUSTOMARY WORK WEEK DEVOTED TO BUSINESS	PERCENT SHARE OF OPERATING PROFIT OR (LOSS)	PERCENTAGE OF CUSTOMARY WORK WEEK DEVOTED TO BUSINESS	PERCENTAGE OF PROVIDER'S STOCK OWNED	PERCENTAGE OF CUSTOMARY WORK WEEK DEVOTED TO BUSINESS		
	1	2	3	4A	4B	5A	5B	6	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10

PART II - STATEMENT OF TOTAL COMPENSATION TO ADMINISTRATORS, ASSISTANT ADMINISTRATORS AND /OR MEDICAL DIRECTORS OR OTHERS PERFORMING THESE DUTIES (OTHER THAN OWNERS) (To be completed by all facilities)

	TITLE	PERCENTAGE OF CUSTOMARY WORK WEEK DEVOTED TO BUSINESS	TOTAL COMPENSATION INCLUDED IN ALLOWABLE COSTS FOR THE PERIOD (B)	
	1	2	3	
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10

(A) Function or job description of each owner. If employee is related to owner, cite relationship.
(B) Compensation as used in this worksheet has the same definition as 42 CFR 413.102

RECONCILIATION OF CAPITAL COSTS CENTERS

PROVIDER CCN:

PERIOD:
From: _____
To: _____

WORKSHEET A-7,
PARTS I & II

PART I - ANALYSIS OF CAPITAL COSTS FROM WORKSHEET A, LINES 1 AND 2

		SUMMARY OF CAPITAL									
		DEPRE- CIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CRC	TOTAL			
		1	2	3	4	5	6	7			
1	Capital Related Costs-Buildings and Fixtures										1
2	Capital Related Costs-Movable Equipment										2
3	Total (sum of lines 1 and 2)										3

PART II - ANALYSIS OF RENAL DIALYSIS EQUIPMENT COSTS FROM WORKSHEET A, LINE 6

		DEPRECIATION				CAPITAL LEASE				TOTAL	
		HEMO- DIALYSIS MACHINES	PERITONEAL DIALYSIS MACHINES	WATER PUR- IFICATION EQUIPMENT	TOTAL DEPRE- CIATION	HEMO- DIALYSIS MACHINES	PERITONEAL DIALYSIS MACHINES	WATER PUR- IFICATION EQUIPMENT	TOTAL CAPITAL LEASE		
		1	2	3	4	5	6	7	8		
1	Capital Related Costs-Renal Dialysis Equipment - In-Facility										1
2	Capital Related Costs-Renal Dialysis Equipment - In-Home										2
3	Total (sum of lines 1 and 2)										3

This page reserved for future use.

COST ALLOCATION - GENERAL SERVICE COSTS							PROVIDER CCN	PERIOD: From: To:	WORKSHEET B	
	NET EXPENSE FOR COST ALLOC. (from Wkst. A, col. 8)	CAP REL OP & MAINT & HOUSE	STEP DOWN OF COL. 2	CAP REL REN DIAL EQUIP	SAL FOR DIAL EQUIP TECHS	SALARIES FOR DIR PT CARE	EH&W BENE FOR DIR PT CARE	SUPPLIES	SUPPLIES-PEDIATRIC	
	1	2	3	4	4.01	5	6	7	7.01	
1	COSTS TO BE ALLOCATED									1
2	Drugs Included in Composite Rate									2
3	ESAs									3
4	ESRD Related Other Drugs									4
4.01	AKI Related Other Drugs									4.01
5	Non-ESRD Related Drugs, Supplies & Lab									5
5.01	AKI Non-Renal Related Drugs, Supplies & Lab									5.01
6	Whole Blood and Packed Red Blood Cells									6
7	Vaccines									7
	REIMBURSABLE COST CENTERS									
8	Maintenance-Hemodialysis									8
8.01	Maintenance-Hemo Adult									8.01
8.02	Maintenance-Hemo Pediatric									8.02
8.03	AKI-Hemodialysis									8.03
9	Maintenance-IPD									9
9.01	Maintenance-IPD Adult									9.01
9.02	Maintenance-IPD Pediatric									9.02
9.03	AKI-IPD									9.03
10	Training-Hemodialysis									10
10.01	Training-Hemo Adult									10.01
10.02	Training-Hemo Pediatric									10.02
10.03	Training-Hemo AKI									10.03
11	Training-IPD									11
11.01	Training-IPD Adult									11.01
11.02	Training-IPD Pediatric									11.02
11.03	Training-IPD AKI									11.03
12	Training-CAPD									12
12.01	Training-CAPD Adult									12.01
12.02	Training-CAPD Pediatric									12.02
12.03	Training-CAPD AKI									12.03
13	Training-CCPD									13
13.01	Training-CCPD Adult									13.01
13.02	Training-CCPD Pediatric									13.02
13.03	Training-CCPD AKI									13.03

*Transfer the amounts to Wkst. C, col. 2, as appropriate

The total of column 1, line 23, must equal the amount on Wkst. A, col. 8, line 27.

COST ALLOCATION - GENERAL SERVICE COSTS								PROVIDER CCN	PERIOD: From: To:	WORKSHEET B
	NET EXPENSE FOR COST ALLOC. (from Wkst. A, col. 8)	CAP REL OP & MAINT & HOUSE	STEP DOWN OF COL. 2	CAP REL REN DIAL EQUIP	SAL FOR DIAL EQUIP TECHS	SALARIES FOR DIR PT CARE	EH&W BENE FOR DIR PT CARE	SUPPLIES	SUPPLIES-PEDIATRIC	
	1	2	3	4	4.01	5	6	7	7.01	
14	Home Program-Hemodialysis									14
14.01	Home Program-Hemo Adult									14.01
14.02	Home Program-Hemo Pediatric									14.02
14.03	Home Program-Hemo AKI									14.03
15	Home Program-IPD									15
15.01	Home Program-IPD Adult									15.01
15.02	Home Program-IPD Pediatric									15.02
15.03	Home Program-IPD AKI									15.03
16	Home Program-CAPD									16
16.01	Home Program-CAPD Adult									16.01
16.02	Home Program-CAPD Pediatric									16.02
16.03	Home Program-CAPD AKI									16.03
17	Home Program-CCPD									17
17.01	Home Program-CCPD Adult									17.01
17.02	Home Program-CCPD Pediatric									17.02
17.03	Home Program-CCPD AKI									17.03
18	Subtotal (lines 2 through 17.03)									18
NONREIMBURSABLE COST CENTERS										
19	Physicians' Private Offices									19
20	Method II Patients prior to 1/1/2011									20
21	Other Nonreimbursable 8.03 and 9.03									21
22	Other Nonreimbursable									22
23	Totals (see instructions)									23

*Transfer the amounts to Wkst. C, col. 2, as appropriate
 The total of column 1, line 23, must equal the amount on Wkst. A, col. 8, line 27.

COST ALLOCATION - GENERAL SERVICE COSTS							PROVIDER CCN	PERIOD: From: To:	WORKSHEET B	
	LABORATORY	SUBTOTAL (col. 1 through col. 8)	A & G & OTHER COST CENTERS	DRUGS	DRUGS INCLUD. IN COMP RATE	SUBTOTAL (see instructions)	ESA'S	ESRD REL. AND AKI REL. DRUGS	TOTAL EXPENSES ALL PAT. SVCS. (cols. 11A-13)	
	8	8A	9	10	11	11A	12	13	13A	
1	COSTS TO BE ALLOCATED									1
2	Drugs Included in Composite Rate									2
3	ESAs									3
4	ESRD Related Other Drugs									4
4.01	AKI Related Other Drugs									4.01
5	Non-ESRD Related Drugs, Supplies & Lab									5
5.01	AKI Non-Renal Related Drugs, Supplies & Lab									5.01
6	Whole Blood and Packed Red Blood Cells									6
7	Vaccines									7
REIMBURSABLE COST CENTERS										
8	Maintenance-Hemodialysis									8
8.01	Maintenance-Hemo Adult									8.01
8.02	Maintenance-Hemo Pediatric									8.02
8.03	AKI-Hemodialysis									8.03
9	Maintenance -IPD									9
9.01	Maintenance-IPD Adult									9.01
9.02	Maintenance-IPD Pediatric									9.02
9.03	AKI-IPD									9.03
10	Training-Hemodialysis									10
10.01	Training-Hemo Adult									10.01
10.02	Training-Hemo Pediatric									10.02
10.03	Training-Hemo AKI									10.03
11	Training-IPD									11
11.01	Training-IPD Adult									11.01
11.02	Training-IPD Pediatric									11.02
11.03	Training-IPD AKI									11.03
12	Training-CAPD									12
12.01	Training-CAPD Adult									12.01
12.02	Training-CAPD Pediatric									12.02
12.03	Training-CAPD AKI									12.03
13	Training-CCPD									13
13.01	Training-CCPD Adult									13.01
13.02	Training-CCPD Pediatric									13.02
13.03	Training-CCPD AKI									13.03

*Transfer the amounts to Wkst. C, col. 2, as appropriate

The total of column 1, line 23 must equal the amount on Wkst. A, col. 8, line 27.

COST ALLOCATION - GENERAL SERVICE COSTS							PROVIDER CCN	PERIOD: From: To:	WORKSHEET B		
		LABORATORY 8	SUBTOTAL (col. 1 through col. 8) 8A	A & G & OTHER COST CENTERS 9	DRUGS 10	DRUGS INCLUD. IN COMP RATE 11	SUBTOTAL (see instructions) 11A	ESA'S 12	ESRD REL. AND AKI REL. DRUGS 13	TOTAL EXPENSES ALL PAT. SVCS. (cols. 11A-13) 13A	
14	Home Program-Hemodialysis										14
14.01	Home Program-Hemo Adult										14.01
14.02	Home Program-Hemo Pediatric										14.02
14.03	Home Program-Hemodialysis AKI										14.03
15	Home Program-IPD										15
15.01	Home Program-IPD Adult										15.01
15.02	Home Program-IPD Pediatric										15.02
15.03	Home Program-IPD AKI										15.03
16	Home Program-CAPD										16
16.01	Home Program-CAPD Adult										16.01
16.02	Home Program-CAPD Pediatric										16.02
16.03	Home Program-CAPD AKI										16.03
17	Home Program-CCPD										17
17.01	Home Program-CCPD Adult										17.01
17.02	Home Program-CCPD Pediatric										17.02
17.03	Home Program-CCPD AKI										17.03
18	Subtotal (lines 2 through 17.03)										18
NONREIMBURSABLE COST CENTERS											
19	Physicians' Private Offices										19
20	Method II Patients prior to 1/1/2011										20
21	Other Nonreimbursable										21
22	Other Nonreimbursable										22
23	Totals (see instructions)										23

*Transfer the amounts to Wkst. C, col. 2, as appropriate

The total of column 1, line 23 must equal the amount on Wkst. A, col. 8, line 27.

COST ALLOCATION - STATISTICAL BASIS							PROVIDER CCN	PERIOD: From: To:	WORKSHEET B-1	
	NET EXPENSES FOR COST ALLOC.	CAP REL OP & MAINT & HOUSE (SQUARE FEET) ⁽¹⁾	STEP DOWN OF COL. 2 (# TREAT MENTS) ⁽³⁾	CAP REL REN DIAL EQUIP (% TIME) ⁽³⁾	SAL FOR DIAL EQUIP TECHS (HRS OF SERVICE) ⁽³⁾	SALARIES FOR DIR PT CARE (HRS OF SERVICE) ⁽³⁾	EH&W BENE FOR DIR PT CARE (GROSS SALARIES) ⁽³⁾	SUPPLIES (CHARGES) ⁽³⁾	SUPPLIES-PEDIATRIC (CHARGES) ⁽³⁾	
	1	2	3	4	4.01	5	6	7	7.01	
1	COSTS TO BE ALLOCATED									1
2	Drugs Included in Composite Rate									2
3	ESAs									3
4	ESRD Related Other Drugs									4
4.01	AKI Related Other Drugs									4.01
5	Non-ESRD Related Drugs, Supplies & Lab									5
5.01	AKI Non-Renal Related Drugs, Supplies & Lab									5.01
6	Whole Blood and Packed Red Blood Cells									6
7	Vaccines									7
	REIMBURSABLE COST CENTERS									
8	Maintenance-Hemodialysis									8
8.01	Maintenance-Hemo Adult									8.01
8.02	Maintenance-Hemo Pediatric									8.02
8.03	AKI-Hemodialysis									8.03
9	Maintenance-IPD									9
9.01	Maintenance-IPD Adult									9.01
9.02	Maintenance-IPD Pediatric									9.02
9.03	AKI-IPD									9.03
10	Training-Hemodialysis									10
10.01	Training-Hemo Adult									10.01
10.02	Training-Hemo Pediatric									10.02
10.03	Training-Hemo AKI									10.03
11	Training-IPD									11
11.01	Training-IPD Adult									11.01
11.02	Training-IPD Pediatric									11.02
11.03	Training-IPD AKI									11.03
12	Training-CAPD									12
12.01	Training-CAPD Adult									12.01
12.02	Training-CAPD Pediatric									12.02
12.03	Training-CAPD AKI									12.03
13	Training-CCPD									13
13.01	Training-CCPD Adult									13.01
13.02	Training-CCPD Pediatric									13.02
13.03	Training-CCPD AKI									13.03

COST ALLOCATION - STATISTICAL BASIS							PROVIDER CCN	PERIOD: From: To:	WORKSHEET B-1	
	NET EXPENSES FOR COST ALLOC.	CAP REL OP & MAINT & HOUSE (SQUARE FEET) ⁽¹⁾	STEP DOWN OF COL. 2 (# TREATMENTS) ⁽³⁾	CAP REL REN DIAL EQUIP (% TIME) ⁽³⁾	SAL FOR DIAL EQUIP TECHS (HRS OF SERVICE) ⁽³⁾	SALARIES FOR DIR PT CARE (HRS OF SERVICE) ⁽³⁾	EH&W BENE FOR DIR PT CARE (GROSS SALARIES) ⁽³⁾	SUPPLIES (CHARGES) ⁽³⁾	SUPPLIES-PEDIATRIC (CHARGES) ⁽³⁾	
	1	2	3	4	4.01	5	6	7	7.01	
14	Home Program-Hemodialysis									14
14.01	Home Program-Hemo Adult									14.01
14.02	Home Program-Hemo Pediatric									14.02
14.03	Home Program-Hemo AKI									14.03
15	Home Program-IPD									15
15.01	Home Program-IPD Adult									15.01
15.02	Home Program-IPD Pediatric									15.02
15.03	Home Program-IPD AKI									15.03
16	Home Program-CAPD									16
16.01	Home Program-CAPD Adult									16.01
16.02	Home Program-CAPD Pediatric									16.02
16.03	Home Program-CAPD AKI									16.03
17	Home Program-CCPD									17
17.01	Home Program-CCPD Adult									17.01
17.02	Home Program-CCPD Pediatric									17.02
17.03	Home Program-CCPD AKI									17.03
18	Subtotal (lines 2 through 17.03)									18
NONREIMBURSABLE COST CENTERS										
19	Physicians' Private Offices									19
20	Method II Patients prior to 1/1/2011									20
21	Other Nonreimbursable									21
22	Other Nonreimbursable									22
23	Total (see instructions)									23
24	Total Costs to be Allocated									24
25	Unit Cost Multiplier (line 24 divided by line 23)									25

COST ALLOCATION - STATISTICAL BASIS							PROVIDER CCN	PERIOD: From: To:	WORKSHEET B-1
	LABORATORY (CHARGES) (3)	SUBTOTAL 8A	UNIT COST MULTIPLIER COMPUTATION 9	DRUGS (CHARGES) (3)	DRUGS INCLD IN COMP RATE (CHARGES) (3)	SUBTOTAL 11A	ESA'S (CHARGES) (3)	ESRD REL. AND AKI REL. DRUGS (CHARGES) (3)	TOTAL EXPENSES ALL PATIENT SERVICES 13A
1	COSTS TO BE ALLOCATED								1
2	Drugs Included in Composite Rate								2
3	ESAs								3
4	ESRD Related Other Drugs								4
4.01	AKI Related Other Drugs								4.01
5	Non-ESRD Related Drugs, Supplies & Lab								5
5.01	AKI Non-Renal Related Drugs, Supplies & Lab								5.01
6	Whole Blood and Packed Red Blood Cells								6
7	Vaccines								7
REIMBURSABLE COST CENTERS									
8	Maintenance-Hemodialysis								8
8.01	Maintenance-Hemo Adult								8.01
8.02	Maintenance-Hemo Pediatric								8.02
8.03	AKI-Hemodialysis								8.03
9	Maintenance -IPD								9
9.01	Maintenance-IPD Adult								9.01
9.02	Maintenance-IPD Pediatric								9.02
9.03	AKI-IPD								9.03
10	Training-Hemodialysis								10
10.01	Training-Hemo Adult								10.01
10.02	Training-Hemo Pediatric								10.02
10.03	Training-Hemo AKI								10.03
11	Training-IPD								11
11.01	Training-IPD Adult								11.01
11.02	Training-IPD Pediatric								11.02
11.03	Training-IPD AKI								11.03
12	Training-CAPD								12
12.01	Training-CAPD Adult								12.01
12.02	Training-CAPD Pediatric								12.02
12.03	Training-CAPD AKI								12.03
13	Training-CCPD								13
13.01	Training-CCPD Adult								13.01
13.02	Training-CCPD Pediatric								13.02
13.03	Training-CCPD AKI								13.03

COST ALLOCATION - STATISTICAL BASIS							PROVIDER CCN	PERIOD: From: To:	WORKSHEET B-1	
	LABORATORY (CHARGES) (3)	SUBTOTAL	UNIT COST MULTIPLIER COMPUTATION	DRUGS (CHARGES) (3)	DRUGS INCLD IN COMP RATE (CHARGES) (3)	SUBTOTAL	ESA'S (CHARGES) (3)	ESRD REL. AND AKI REL. DRUGS (CHARGES) (3)	TOTAL EXPENSES ALL PATIENT SERVICES	
	8	8A	9	10	11	11A	12	13	13A	
14	Home Program-Hemodialysis									14
14.01	Home Program-Hemo Adult									14.01
14.02	Home Program-Hemo Pediatric									14.02
14.03	Home Program-Hemo AKI									14.03
15	Home Program-IPD									15
15.01	Home Program-IPD Adult									15.01
15.02	Home Program-IPD Pediatric									15.02
15.03	Home Program-IPD AKI									15.03
16	Home Program-CAPD									16
16.01	Home Program-CAPD Adult									16.01
16.02	Home Program-CAPD Pediatric									16.02
16.03	Home Program-CAPD AKI									16.03
17	Home Program-CCPD									17
17.01	Home Program-CCPD Adult									17.01
17.02	Home Program-CCPD Pediatric									17.02
17.03	Home Program-CCPD AKI									17.03
18	Subtotal (lines 2 through 17.03)									18
NONREIMBURSABLE COST CENTERS										
19	Physicians' Private Offices									19
20	Method II Patients prior to 1/1/2011									20
21	Other Nonreimbursable									21
22	Other Nonreimbursable									22
23	Total (see instructions)									23
24	Total Costs to be Allocated									24
25	Unit Cost Multiplier (line 24 divided by line 23)									25

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COMPUTATION OF AVERAGE COST PER TREATMENT -- ESRD PPS		PROVIDER CCN:	PERIOD: From: To:	WORKSHEET C
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		TOTAL			
		NUMBER OF TREATMENTS	COSTS (Transferred from Wkst. B, col. 13A)	AVERAGE COST PER TREATMENT (col. 2 divided by col. 1)	
		1	2	3	
8.01	Maintenance-Hemo Adult				8.01
8.02	Maintenance-Hemo Pediatric				8.02
8.03	Hemo AKI				8.03
9.01	Maintenance-IPD Adult				9.01
9.02	Maintenance-IPD Pediatric				9.02
9.03	IPD AKI				9.03
10.01	Training-Hemo Adult				10.01
10.02	Training-Hemo Pediatric				10.02
10.03	Training-Hemo AKI				10.03
11.01	Training-IPD Adult				11.01
11.02	Training-IPD Pediatric				11.02
11.03	Training-IPD AKI				11.03
12.01	Training-CAPD Adult				12.01
12.02	Training-CAPD Pediatric				12.02
12.03	Training-CAPD AKI				12.03
13.01	Training-CCPD Adult				13.01
13.02	Training-CCPD Pediatric				13.02
13.03	Training-CCPD AKI				13.03
14.01	Home Program-Hemodialysis Adult				14.01
14.02	Home Program-Hemodialysis Pediatric				14.02
14.03	Home Program-Hemo AKI				14.03
15.01	Home Program-IPD Adult				15.01
15.02	Home Program-IPD Pediatric				15.02
15.03	Home Program-IPD AKI				15.03
16.01	Home Program-CAPD Adult	Patient Weeks			16.01
16.02	Home Program-CAPD Pediatric	Patient Weeks			16.02
16.03	Home Program-CAPD AKI	Patient Weeks			16.03
17.01	Home Program-CCPD Adult	Patient Weeks			17.01
17.02	Home Program-CCPD Pediatric	Patient Weeks			17.02
17.03	Home Program-CCPD AKI	Patient Weeks			17.03
18	Totals (Column 1 - sum of lines 8.01 through 15.03) (Column 2 - sum of lines 8.01 through 17.03)				18
19	Total provider treatments (informational only)				19

COMPUTATION OF AVERAGE COST PER TREATMENT -- BASIC COMPOSITE COST	PROVIDER CCN:	PERIOD: From: To:	WORKSHEET D
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	TOTAL			MEDICARE											
	TOTAL NUMBER OF TREATMENTS	COSTS (transfer from Wkst. B, col. 11A)	AVERAGE COST OF TREATMENT (col 2 / col. 1)	NUMBER OF TREATMENTS (see instructions)	NUMBER OF TREATMENTS (see instructions)	NUMBER OF TREATMENTS (see instructions)	TOTAL EXPENSES (see instructions)	AVERAGE PAYMENT RATE (see instructions)	TOTAL PAYMENT DUE (col. 4 x col. 6)	TOTAL PAYMENT DUE (col. 4.01 x col. 6.01)	TOTAL PAYMENT DUE (col. 4.02 x col. 6.02)				
	1	2	3	4	4.01	4.02	5	6	6.01	6.02	7	7.01	7.02	8	
1 Maintenance-Hemodialysis															1
1.01 Hemo AKI															1.01
2 Maintenance-IPD															2
2.01 IPD AKI															2.01
3 Training-Hemodialysis															3
3.01 Training-Hemo AKI															3.01
4 Training-IPD															4
4.01 Training-IPD AKI															4.01
5 Training-CAPD															5
5.01 Training-CAPD AKI															5.01
6 Training-CCPD															6
6.01 Training-CCPD AKI															6.01
7 Home Program-Hemodialysis															7
7.01 Home Program-Hemo AKI															7.01
8 Home Program-IPD															8
8.01 Home Program-IPD AKI															8.01
9 Home Program-CAPD	Patient Weeks														9
9.01 Home Program-CAPD AKI	Patient Weeks														9.01
10 Home Program-CCPD	Patient Weeks														10
10.01 Home Program-CCPD AKI	Patient Weeks														10.01
11 Total (see instructions)															11

CALCULATION OF BAD DEBT REIMBURSEMENT		PROVIDER CCN:	PERIOD: From:	WORKSHEET E, PARTS I & II
			To:	

PART I - CALCULATION OF REIMBURSABLE BAD DEBTS TITLE XVIII - PART B

		Column 1	Column 2	
1	Total Expenses Related to Care of Medicare Beneficiaries (from Wkst. D, col. 5, line 11)			1
2	Total payment due net of Part B deductibles (from Wkst. D, col. 7, line 11) (see instructions)			2
2.01	Total payment due net of Part B deductibles (from Wkst. D, col. 7.01, line 11) (see instructions)			2.01
2.02	Total payment due net of Part B deductibles (from Wkst. D, col. 7.02, line 11) (see instructions)			2.02
2.03	Total payment due net of Part B deductibles (see instructions)			2.03
3	Outlier payments			3
4				4
5	Program payments (80% of line 2.03, column 2)			5
6	Amount of cost to be recovered from Medicare patients (line 1 minus line 5)			6
7	Deductibles and coinsurance billed to Medicare Part B patients (see instructions)			7
7.01	Deductibles and coinsurance billed to Medicare Part B patients (see instructions)			7.01
7.02	Deductibles and coinsurance billed to Medicare Part B patients (see instructions)			7.02
7.03	Total deductibles and coinsurance billed to Medicare Part B patients for comparison (see instructions)			7.03
8	Bad debts for deductibles and coinsurance net of bad debt recoveries for services rendered prior to 1/1/2011			8
9	Transition period 1 (75-25%) bad debts for deductibles and coinsurance net of bad debt recoveries for services rendered on or after 1/1/2011 but before 1/1/2012			9
10	Transition period 2 (50-50%) bad debts for deductibles and coinsurance net of bad debt recoveries for services rendered on or after 1/1/2012 but before 1/1/2013			10
11	Transition period 3 (25-75%) bad debts for deductibles and coinsurance net of bad debt recoveries for services rendered on or after 1/1/2013 but before 1/1/2014			11
12	100% PPS bad debts for deductibles and coinsurance net of bad debt recoveries (see instructions)			12
13	Total bad debts (sum of line 8 through line 12)			13
14	Net deductibles and coinsurance billed to Medicare Part B patients (line 7.03 minus line 13, col. 2)			14
15	Unrecovered from Medicare Part B patients (line 6 minus line 14) (If line 14 exceeds line 6, do not complete line 16)			15
16	Reimbursable bad debts (see instructions)			16
17	Reimbursable bad debts for dual eligible beneficiaries (see instructions--informational only)			17
18	Tentative adjustment			18
19	Sequestration adjustment amount			19
20	Balance due provider/program (line 16 minus lines 18 and 19) (Indicate overpayment in parentheses) (see instructions)			20

PART II - CALCULATION OF FACILITY SPECIFIC COMPOSITE COST PERCENTAGE

1	Total allowable expenses (from Wkst. C, col. 2, line 18)		1
2	Total composite costs (from Wkst. D, col. 2, line 11)		2
3	Facility specific composite cost percentage (line 2 divided by line 1)		3

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED	PROVIDER CCN:	PERIOD: From: To:	WORKSHEET E-1
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PART I - TO BE COMPLETED BY CONTRACTOR

Description	Part B			
	mm/dd/yyyy	Amount		
	1	2		
1 List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE," or enter a zero. (1)	Program to Provider	.01		1.01
		.02		1.02
		.03		1.03
	Provider to Program	.50		1.50
		.51		1.51
		.52		1.52
SUBTOTAL (sum of lines 1.01 through 1.49 minus sum of lines 1.50 through 1.98) (Transfer to Wkst E, Part I, line 18)				
		.99		1.99
2 Determine net settlement amount (balance due) based on the cost report. (1)	Program to provider	.01		2.01
	Provider to program	.50		2.50
3 Name of Contractor	Contractor Number	NPR Date (mm/dd/yyyy)		3

(1) On line 2.50, where an amount is due "Provider to Program," show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

PART II - TO BE COMPLETED BY PROVIDER

4	Low volume payment amount (see instructions)		4
5	TDAPA		5
6	TPNIES		6
7	CRA TPNIES		7
8	HDPA		8
9	PPA		9

BALANCE SHEET	PROVIDER CCN:	PERIOD: From: To:	WORKSHEET F
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ASSETS (omit cents)		
CURRENT ASSETS		Amount
1	Cash on hand and in banks	1
2	Temporary investments	2
3	Notes receivable	3
4	Accounts receivable	4
5	Other receivables	5
6	Less: allowances for uncollectible notes and accounts receivable	6
7	Inventory	7
8	Prepaid expenses	8
9	Other current assets	9
10	Due from other funds	10
11	TOTAL CURRENT ASSETS (sum of lines 1 through 10)	11
FIXED ASSETS		
12	Land	12
13	Land improvements	13
14	Less: Accumulated depreciation	14
15	Buildings	15
16	Less Accumulated depreciation	16
17	Leasehold improvements	17
18	Less: Accumulated Amortization	18
19	Fixed equipment	19
20	Less: Accumulated depreciation	20
21	Automobiles and trucks	21
22	Less: Accumulated depreciation	22
23	Major movable equipment	23
24	Less: Accumulated depreciation	24
25	Minor equipment nondepreciable	25
26	Other fixed assets	26
27	TOTAL FIXED ASSETS (sum of lines 12 through 26)	27
OTHER ASSETS		
28	Investments	28
29	Deposits on leases	29
30	Due from owners/officers	30
31	Other assets	31
32	TOTAL OTHER ASSETS (sum of lines 28 through 31)	32
33	TOTAL ASSETS (sum of lines 11, 27, and 32)	33
LIABILITIES AND FUND BALANCES (omit cents)		
CURRENT LIABILITIES		
34	Accounts payable	34
35	Salaries, wages & fees payable	35
36	Payroll taxes payable	36
37	Notes & loans payable (Short term)	37
38	Deferred income	38
39	Accelerated payments	39
40	Due to other funds	40
41	Other current liabilities	41
42	TOTAL CURRENT LIABILITIES (sum of lines 34 through 41)	42
LONG TERM LIABILITIES		
43	Mortgage payable	43
44	Notes payable	44
45	Unsecured loans	45
46	Other long term liabilities	46
47		47
48	TOTAL LONG TERM LIABILITIES (sum of lines 43 through 47)	48
49	TOTAL LIABILITIES (Sum of lines 42 and 48)	49
CAPITAL ACCOUNTS		
50	FUND BALANCES	50
51	TOTAL LIABILITIES AND FUND BALANCES (sum of lines 49 and 50)	51

() = contra amount

STATEMENT OF REVENUES AND EXPENSES		PROVIDER CCN:	PERIOD: From: To:	WORKSHEET F-1
		Amount	Amount	
1	Total patient revenues			1
2	Less: Allowances and discounts on patients' accounts			2
3	Net patient revenues (line 1 minus line 2)			3
4	Operating expenses (from Worksheet A, column 6, line 27)			4
5	Additions to operating expenses (specify)			5
6				6
7				7
8				8
9				9
10				10
11	Subtractions from operating expenses (specify)			11
12				12
13				13
14				14
15				15
16				16
17	Less total operating expenses (net of lines 4 through 16)			17
18	Net income from services to patients (line 3 minus line 17)			18
Other income:				
19	Contributions, donations, bequests, etc.			19
20	Income from investments			20
21	Purchase discounts			21
22	Rebates and refunds of expenses			22
23	Sale of medical and nursing supplies to other than patients			23
24	Sale of durable medical equipment to other than patients			24
25	Sale of drugs to other than patients			25
26	Sale of medical records and abstracts			26
27	Other revenues (specify)			27
28				28
29				29
30				30
31				31
31.50	COVID-19 PHE funding			31.50
32	Total Other Income (sum of lines 19 through 31)			32
33	Net Income or Loss for the period (line 18 plus line 32)			33

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