

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. 0938-0202  
EXPIRES 11/30/2024

HOME OFFICE COST STATEMENT STATUS AND CERTIFICATION	HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE S
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**PART I - COST STATEMENT STATUS**

1	Amended cost statement		1
2	Amendment number		2
3	Date received		3
4	First cost statement for this home office number		4
5	Last cost statement for this home office number		5
6	Cost statement status		6
7	Reopening number		7
8	Date of Finalization of Home Office Cost Statement		8
9	Contractor number		9
10	ADR software vendor code		10

**PART II - CERTIFICATION**

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.

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 THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY \_\_\_\_\_ {HOME OFFICE NAME AND HOME OFFICE NUMBER} FOR THE COST REPORTING PERIOD BEGINNING \_\_\_\_\_ AND ENDING \_\_\_\_\_ AND THAT 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 HOME OFFICE 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 LAW 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 TO 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 OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0202. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED TO AVERAGE 466 HOURS PER RESPONSE, INCLUDING THE TIME TO REVIEW INSTRUCTIONS, SEARCH EXISTING DATA RESOURCES, GATHER THE DATA NEEDED, AND COMPLETE AND REVIEW THE INFORMATION COLLECTION. IF YOU HAVE ANY COMMENTS CONCERNING THE ACCURACY OF THE TIME ESTIMATE(S) OR SUGGESTIONS FOR IMPROVING THIS FORM, PLEASE WRITE TO: CMS, 7500 SECURITY BOULEVARD, ATTN: PRA REPORTS CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MD, 21244-1850. PLEASE DO NOT SEND APPLICATIONS, CLAIMS, PAYMENTS, MEDICAL RECORDS, OR ANY OTHER 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, CONTACT 1-800-MEDICARE.

IDENTIFICATION DATA						HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE S-1
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PART I - HOME OFFICE DATA

		STREET ADDRESS LINE 1 1	STREET ADDRESS LINE 2 2	P O BOX 3	CITY 4	STATE 5	ZIP 6	
1	HO/CO Location							1

		HOME OFFICE NAME 1	HOME OFFICE NUMBER 2	DATE OPERATIONS BEGAN 3	REPORTING PERIOD		
					BEGINNING DATE 4	ENDING DATE 5	
2	HO/CO Information						2

		TYPE OF CONTROL 1	DESCRIPTION 2					
3	HO/CO Control							3

		PREPARED BY CPA 1	A / C / R 2	SUBMITTED 3	DATE AVAILABLE 4	RECONCILE TO COST STATEMENT 5		
4	Financial Statements							4

		FIRST NAME 1	LAST NAME 2	TITLE 3	TELEPHONE NUMBER 4	EMAIL ADDRESS 5	EMPLOYER 6	
5	Contact Information							5

PART II - KEY OFFICER DATA

		POSITION / JOB TITLE 1	KEY OFFICER NAME 2	
1	President			1
2	Vice President			2
3	Secretary			3
4	Treasurer			4
5	Controller			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

LISTING OF COMPONENTS

HOME OFFICE  
NUMBER:  
\_\_\_\_\_

PERIOD:  
FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

SCHEDULE S-2

PART I - HEALTHCARE PROVIDER COMPONENTS

	COMPONENT NAME	CCN	OWNED OR MANAGED	REPORTING PERIOD ENDING DURING HO FISCAL YEAR		DATE ACQUIRED	DATE SOLD / CLOSED / CEASE OPER	MEDICAID PARTICI- PATION	MEDICARE REIMBURSE- MENT TYPE	MEDICARE CONTRACTOR NUMBER	MEDICAID CONTRACTOR NAME	
				BEGINNING	ENDING							
	1	2	3	4	5	6	7	8	9	10	11	
1												1
2												2
3												3
4												4
5												5
50												50

PART II - NON-HEALTHCARE COMPONENTS

	COMPONENT NAME			ACCOUNTING PERIOD ENDING DURING HO FISCAL YEAR		DATE ACQUIRED	DATE SOLD / CLOSED					
				BEGINNING	ENDING							
	1	2	3	4	5	6	7	8	9	10	11	
1												1
2												2
3												3
4												4
5												5
50												50

PART III - REGION / DIVISION COMPONENTS

	COMPONENT NAME	REGIONAL HO NUMBER		REGION / DIVISION LOCATION		COSTS INCLUDED IN THIS COST STATEMENT	SEPARATE COST STATEMENT SUBMITTED	REGION / DIVISION CONTRACTOR		
				CITY						STATE
				1	2					
1										1
2										2
3										3
4										4
5										5
50										50

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

HOME OFFICE  
NUMBER:  
\_\_\_\_\_

PERIOD:  
FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

SCHEDULE A

DESCRIPTION		EXPENSES PER HOME OFFICE BOOKS	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	NET ALLOWABLE EXPENSES	DIRECT ALLOCATIONS TO COMPONENTS	FUNCTIONAL ALLOCATIONS TO COMPONENTS	POOLED ALLOCATIONS	
		1	2	3	4	5	6	7	8	
CAPITAL RELATED COST CENTERS										
1	CRC-B&F									1
2	CRC-ME									2
3	Subtotal CRC									3
OTHER CAPITAL RELATED COST CENTERS										
4	Insurance Premiums - Other CRC									4
5	Taxes & Licenses - Other CRC									5
6	All Other Capital Related Costs									6
7	Subtotal Other CRC									7
NON - CAPITAL COST CENTERS										
8	Salaries of Officers									8
9	Salaries & Wages of Others									9
10	Payroll Taxes									10
11	Employee Benefits - Payroll Related									11
12	Employee Benefits - Non-Pay Related									12
13	Profit Sharing/Pension Plans									13
14	Legal Fees									14
15	Auditing and Accounting Fees									15
16	Utilities									16
17	Communications									17
18	Travel & Entertainment									18
19	Transportation									19
20	Cleaning, Office & Admin Supplies									20
21	Minor Equipment									21
22	Repairs & Maintenance									22
23	Dues & Subscriptions									23
24	Contributions									24
25	Insurance Premiums - Non-Capital									25
26	Taxes & Licenses - Non-Capital									26
27	Interest Expense									27
28	Interest Income									28
29										29
30										30
99	Subtotal Non-capital Cost									99
100	Total									100



ANALYSIS OF CAPITAL COST CENTERS	HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE A-7
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**PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES**

DESCRIPTION	BEGINNING BALANCE 1	ACQUISITIONS			RETIRE- MENTS AND DISPOSALS 5	ENDING BALANCE 6	FULLY DE- PRECIATED ASSETS 7	
		PURCHASES 2	DONATIONS 3	TOTAL 4				
1 Land								1
2 Land Improvements								2
3 Buildings & Fixtures								3
4 Building Improvements								4
5 Fixed Equipment								5
6 Movable Equipment								6
7 Subtotal								7
8 Reconciling Items								8
9 Total								9

**PART II - RECONCILIATION OF CAPITAL COST CENTERS**

DESCRIPTION	COMPUTATION OF RATIOS				ALLOCATION OF OTHER CAPITAL RELATED COSTS				
	GROSS ASSETS 1	CAPITAL- IZED LEASES 2	GROSS ASSETS FOR RATIO 3	RATIO 4	INSURANCE PREMIUMS- OTHER CRC 5	TAXES & LICENSES- OTHER CRC 6	ALL OTHER CAPITAL REL COSTS 7	ALLOCATION TOTAL 8	
1 CRC-B&F									1
2 CRC-ME									2
3 Total									3

DESCRIPTION	SUMMARY OF CAPITAL							
	DEPRE- CIATION 9	LEASE 10	INTEREST 11	INSURANCE PREMIUMS- OTHER CRC 12	TAXES & LICENSES- OTHER CRC 13	ALL OTHER CAPITAL REL COSTS 14	TOTAL 15	
1 CRC-B&F								1
2 CRC-ME								2
3 Total								3

ADJUSTMENTS TO EXPENSES

HOME OFFICE  
NUMBER:  
\_\_\_\_\_

PERIOD:  
FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

SCHEDULE A-8

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	SCHEDULE A COST CENTER		
				DESCRIPTION	LINE #	
	1	2	3	4	5	
1	Federal, state income tax, franchise tax, and related interest and penalties on late payments (CMS Pub. 15-1, chapter 21, §2122.2)					1
2	Stockholders servicing costs (CMS Pub. 15-1, chapter 21, §2134.9)					2
3	Acquisition expenses (CMS Pub. 15-1, chapter 21, §2134.11)					3
4	Bad debts (CMS Pub. 15-1, chapter 3, §300)					4
5	Life insurance premiums where home office is direct/indirect beneficiary (CMS Pub. 15-1, chapter 21, §2130)					5
6	Annual stockholder meeting expenses (CMS Pub. 15-1, chapter 21, §2134.9)					6
7	Non-healthcare projects (CMS Pub. 15-1, chapter 21, §2102.3)					7
8	Non-competition agreement expenses (CMS Pub. 15-1, chapter 21, §2105.1)					8
9	Fund-raising expenses (CMS Pub. 15-1, chapter 21, §2136.2)					9
10	Rebates/refunds on expenses (CMS Pub. 15-1, chapter 8, §804)					10
11	Cost of ownership of assets leased from related organization in lieu of rent (CMS Pub. 15-1, chapter 10, §1011.5)					11
12	Related organizations (CMS Pub. 15-1, chapter 10, §1000)	Sch. A-8-1				12
13	Value of services of non-paid workers (CMS Pub. 15-1, chapter 7, §700)					13
14	Interest on loans between home office and components (CMS Pub. 15-1, chapter 21, §2150.2C)					14
15	Costs of corporate acquisitions of capital stocks and acquisition & development department (CMS Pub. 15-1, chapter 21, §2150.2B)					15
16	Interest on loans paid to owners/partners (CMS Pub. 15-1, chapter 2, §218)					16
17	Abandoned construction in progress cost (CMS Pub. 15-1, chapter 21, §2155)					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
100	Total					100





DIRECT ALLOCATION OF CAPITAL RELATED COSTS

HOME OFFICE  
NUMBER:  
\_\_\_\_\_

PERIOD:  
FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

SCHEDULE B

PART I - HEALTHCARE PROVIDER COMPONENTS

	COMPONENT NAME	CCN	CAPITAL RELATED		OTHER CAPITAL RELATED			TOTAL	
			CRC-B&F	CRC-ME	INSURANCE PREMIUMS-OTHER CRC	TAXES & LICENSES-OTHER CRC	ALL OTHER CAPITAL REL COSTS		
			1	2	4	5	6		
1									1
2									2
3									3
4									4
5									5
50									50
51	Total								51

PART II - NON-HEALTHCARE COMPONENTS

	COMPONENT NAME	REGIONAL HO NUMBER	CAPITAL RELATED		OTHER CAPITAL RELATED			TOTAL	
			CRC-B&F	CRC-ME	INSURANCE PREMIUMS-OTHER CRC	TAXES & LICENSES-OTHER CRC	ALL OTHER CAPITAL REL COSTS		
			1	2	4	5	6		
1									1
2									2
3									3
4									4
5									5
50									50
51	Total								51

PART III - REGION / DIVISION COMPONENTS

	COMPONENT NAME	REGIONAL HO NUMBER	CAPITAL RELATED		OTHER CAPITAL RELATED			TOTAL	
			CRC-B&F	CRC-ME	INSURANCE PREMIUMS-OTHER CRC	TAXES & LICENSES-OTHER CRC	ALL OTHER CAPITAL REL COSTS		
			1	2	4	5	6		
1									1
2									2
3									3
4									4
5									5
50									50
51	Total								51
52	Grand Total								52

DIRECT ALLOCATION OF NON-CAPITAL RELATED COSTS	HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE B-1, PART I
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**PART I - HEALTHCARE PROVIDER COMPONENTS**

	COMPONENT NAME	CCN	SALARIES OF OFFICERS	SALARIES & WAGES OF OTHERS	PAYROLL TAXES	EMP BEN-PAYROLL RELATED	EMP BEN-NON-PAY RELATED	PROFIT SHAR/PEN-SION PLANS	LEGAL FEES	AUDIT / ACCOUNTING FEES	UTILITIES	COMMUNICATIONS	TRAVEL & ENTERTAINMENT	TRANSPORTATION	
			8	9	10	11	12	13	14	15	16	17	18	19	
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51

	COMPONENT NAME	CCN	CLEANING, OFFICE & ADMIN SUP	MINOR EQUIP	REPAIRS & MAINTENANCE	DUES & SUBSCRIPTIONS	CONTRIBUTIONS	INSURANCE PREMIUMS-NON-CAP	TAXES & LICENSES-NON-CAP	INTEREST EXPENSE	INTEREST INCOME			TOTAL	
			20	21	22	23	24	25	26	27	28	99			
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51

DIRECT ALLOCATION OF NON-CAPITAL RELATED COSTS	HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE B-1, PART II
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**PART II - NON-HEALTHCARE COMPONENTS**

	COMPONENT NAME	SALARIES OF OFFICERS	SALARIES & WAGES OF OTHERS	PAYROLL TAXES	EMP BEN-PAYROLL RELATED	EMP BEN-NON-PAY RELATED	PROFIT SHAR/PEN-SION PLANS	LEGAL FEES	AUDIT / ACCOUNTING FEES	UTILITIES	COMMUNICATIONS	TRAVEL & ENTERTAINMENT	TRANSPORTATION	
		8	9	10	11	12	13	14	15	16	17	18	19	
1														1
2														2
3														3
4														4
5														5
50														50
51	Total													51

	COMPONENT NAME	CLEANING, OFFICE & ADMIN SUP	MINOR EQUIP	REPAIRS & MAINTENANCE	DUES & SUBSCRIPTIONS	CONTRIBUTIONS	INSURANCE PREMIUMS-NON-CAP	TAXES & LICENSES-NON-CAP	INTEREST EXPENSE	INTEREST INCOME	TOTAL	
		20	21	22	23	24	25	26	27	28	99	
1												1
2												2
3												3
4												4
5												5
50												50
51	Total											51

DIRECT ALLOCATION OF NON-CAPITAL RELATED COSTS	HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE B-1, PART III
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**PART III - REGION / DIVISION COMPONENTS**

	COMPONENT NAME	REGIONAL HO NUMBER	SALARIES OF OFFICERS	SALARIES & WAGES OF OTHERS	PAYROLL TAXES	EMP BEN-PAYROLL RELATED	EMP BEN-NON-PAY RELATED	PROFIT SHAR/PEN-SION PLANS	LEGAL FEES	AUDIT / ACCOUNTING FEES	UTILITIES	COMMUNICATIONS	TRAVEL & ENTERTAINMENT	TRANSPORTATION	
			8	9	10	11	12	13	14	15	16	17	18	19	
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51
52	Grand Total														52

	COMPONENT NAME	REGIONAL HO NUMBER	CLEANING, OFFICE & ADMIN SUP	MINOR EQUIP	REPAIRS & MAINTENANCE	DUES & SUBSCRIPTIONS	CONTRIBUTIONS	INSURANCE PREMIUMS-NON-CAP	TAXES & LICENSES-NON-CAP	INTEREST EXPENSE	INTEREST INCOME			TOTAL	
			20	21	22	23	24	25	26	27	28	99			
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51
52	Grand Total														52

FUNCTIONAL ALLOCATION OF CAPITAL RELATED COSTS	HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE C
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**PART I - HEALTHCARE PROVIDER COMPONENTS**

	COMPONENT NAME	CCN	CRC-B&F	CRC-ME	TOTAL	
			1	2	3	
1						1
2						2
3						3
4						4
5						5
50						50
51	Total					51

**PART II - NON-HEALTHCARE COMPONENTS**

	COMPONENT NAME		CRC-B&F	CRC-ME	TOTAL	
			1	2	3	
1						1
2						2
3						3
4						4
5						5
50						50
51	Total					51

**PART III - REGION / DIVISION COMPONENTS**

	COMPONENT NAME	REGIONAL HO NUMBER	CRC-B&F	CRC-ME	TOTAL	
			1	2	3	
1						1
2						2
3						3
4						4
5						5
50						50
51	Total					51
52	Grand Total					52

FUNCTIONAL ALLOCATION OF CAPITAL RELATED COSTS - STATISTICS	HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE C-1
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**PART I - HEALTHCARE PROVIDER COMPONENTS**

	COMPONENT NAME	CCN	CRC-B&F (SQUARE FEET) (1)	CRC-ME (DOLLAR VALUE) (2)	
			1	2	
1					1
2					2
3					3
4					4
5					5
50					50
51	Total				51

**PART II - NON-HEALTHCARE COMPONENTS**

	COMPONENT NAME		CRC-B&F (SQUARE FEET) (1)	CRC-ME (DOLLAR VALUE) (2)	
			1	2	
1					1
2					2
3					3
4					4
5					5
50					50
51	Total				51

**PART III - REGION / DIVISION COMPONENTS**

	COMPONENT NAME	REGIONAL HO NUMBER	CRC-B&F (SQUARE FEET) (1)	CRC-ME (DOLLAR VALUE) (2)	
			1	2	
1					1
2					2
3					3
4					4
5					5
50					50
51	Total				51
52	Grand Total				52
53	Cost to be allocated				53
54	UCM				54

FUNCTIONAL ALLOCATION OF NON-CAPITAL RELATED COSTS

HOME OFFICE  
NUMBER:  
\_\_\_\_\_

PERIOD:  
FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

SCHEDULE D,  
PART I

PART I - HEALTHCARE PROVIDER COMPONENTS

	COMPONENT NAME	CCN	SALARIES OF OFFICERS	SALARIES & WAGES OF OTHERS	PAYROLL TAXES	EMP BEN-PAYROLL RELATED	EMP BEN-NON-PAY RELATED	PROFIT SHAR/PEN-SION PLANS	LEGAL FEES	AUDIT / ACCOUNTING FEES	UTILITIES	COMMUNICATIONS	TRAVEL & ENTERTAINMENT	TRANSPORTATION	
			8	9	10	11	12	13	14	15	16	17	18	19	
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51

	COMPONENT NAME	CCN	CLEANING, OFFICE & ADMIN SUP	MINOR EQUIP	REPAIRS & MAINTENANCE	DUES & SUBSCRIPTIONS	CONTRIBUTIONS	INSURANCE PREMIUMS-NON-CAP	TAXES & LICENSES-NON-CAP	INTEREST EXPENSE	INTEREST INCOME			TOTAL	
			20	21	22	23	24	25	26	27	28	99			
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51

FUNCTIONAL ALLOCATION OF NON-CAPITAL COSTS	HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE D, PART II
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**PART II - NON-HEALTHCARE COMPONENTS**

	COMPONENT NAME	SALARIES OF OFFICERS	SALARIES & WAGES OF OTHERS	PAYROLL TAXES	EMP BEN-PAYROLL RELATED	EMP BEN-NON-PAY RELATED	PROFIT SHAR/PEN-SION PLANS	LEGAL FEES	AUDIT / ACCOUNTING FEES	UTILITIES	COMMUNICATIONS	TRAVEL & ENTERTAINMENT	TRANSPORTATION	
		8	9	10	11	12	13	14	15	16	17	18	19	
1														1
2														2
3														3
4														4
5														5
50														50
51	Total													51

	COMPONENT NAME	CLEANING, OFFICE & ADMIN SUP	MINOR EQUIP	REPAIRS & MAINTENANCE	DUES & SUBSCRIPTIONS	CONTRIBUTIONS	INSURANCE PREMIUMS-NON-CAP	TAXES & LICENSES-NON-CAP	INTEREST EXPENSE	INTEREST INCOME	TOTAL	
		20	21	22	23	24	25	26	27	28	99	
1												1
2												2
3												3
4												4
5												5
50												50
51	Total											51



FUNCTIONAL ALLOCATION OF NON-CAPITAL COSTS

HOME OFFICE  
NUMBER:  
\_\_\_\_\_

PERIOD:  
FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

SCHEDULE D,  
PART III

PART PART III - REGION / DIVISION COMPONENTS

	COMPONENT NAME	REGIONAL HO NUMBER	SALARIES OF OFFICERS	SALARIES & WAGES OF OTHERS	PAYROLL TAXES	EMP BEN- PAYROLL RELATED	EMP BEN- NON-PAY RELATED	PROFIT SHAR/PEN- SION PLANS	LEGAL FEES	AUDIT / ACCOUNT- ING FEES	UTILITIES	COMMUNI- CATIONS	TRAVEL & ENTER- TAINMENT	TRANS- PORTATION	
			8	9	10	11	12	13	14	15	16	17	18	19	
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51
52	Grand Total														52

	COMPONENT NAME	REGIONAL HO NUMBER	CLEANING, OFFICE & ADMIN SUP	MINOR EQUIP	REPAIRS & MAINTEN- ANCE	DUES & SUBSCRIP- TIONS	CONTRI- BUTIONS	INSURANCE PREMIUMS- NON-CAP	TAXES & LICENSES- NON-CAP	INTEREST EXPENSE	INTEREST INCOME			TOTAL	
			20	21	22	23	24	25	26	27	28	99			
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51
52	Grand Total														52

FUNCTIONAL ALLOCATION OF NON-CAPITAL RELATED COSTS - STATISTICS										HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE D-1, PART I
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**PART I - HEALTHCARE PROVIDER COMPONENTS**

	COMPONENT NAME	CCN	SALARIES OF OFFICERS (ENTER BASIS)	SALARIES & WAGES OF OTHERS (ENTER BASIS)	PAYROLL TAXES (ENTER BASIS)	EMP BEN-PAYROLL RELATED (ENTER BASIS)	EMP BEN-NON-PAY RELATED (ENTER BASIS)	PROFIT SHAR/PEN-SION PLANS (ENTER BASIS)	LEGAL FEES (ENTER BASIS)	AUDIT / ACCOUNTING FEES (ENTER BASIS)	UTILITIES (ENTER BASIS)	COMMUNICATIONS (ENTER BASIS)	TRAVEL & ENTERTAINMENT (ENTER BASIS)	TRANSPORTATION (ENTER BASIS)	
			8	9	10	11	12	13	14	15	16	17	18	19	
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51

	COMPONENT NAME	CCN	CLEANING, OFFICE & ADMIN SUP (ENTER BASIS)	MINOR EQUIP (ENTER BASIS)	REPAIRS & MAINTENANCE (ENTER BASIS)	DUES & SUBSCRIPTIONS (ENTER BASIS)	CONTRIBUTIONS (ENTER BASIS)	INSURANCE PREMIUMS-NON-CAP (ENTER BASIS)	TAXES & LICENSES-NON-CAP (ENTER BASIS)	INTEREST EXPENSE (ENTER BASIS)	INTEREST INCOME (ENTER BASIS)				
			20	21	22	23	24	25	26	27	28	99			
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51

FUNCTIONAL ALLOCATION OF NON-CAPITAL COSTS - STATISTICS

HOME OFFICE  
NUMBER:  
\_\_\_\_\_

PERIOD:  
FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

SCHEDULE D-1,  
PART II

PART II - NON-HEALTHCARE COMPONENTS

	COMPONENT NAME	SALARIES OF OFFICERS (ENTER BASIS)	SALARIES & WAGES OF OTHERS (ENTER BASIS)	PAYROLL TAXES (ENTER BASIS)	EMP BEN-PAYROLL RELATED (ENTER BASIS)	EMP BEN-NON-PAY RELATED (ENTER BASIS)	PROFIT SHAR/PEN-SION PLANS (ENTER BASIS)	LEGAL FEES (ENTER BASIS)	AUDIT / ACCOUNTING FEES (ENTER BASIS)	UTILITIES (ENTER BASIS)	COMMUNI-CATIONS (ENTER BASIS)	TRAVEL & ENTER-TAINMENT (ENTER BASIS)	TRANS-PORTATON (ENTER BASIS)	
		8	9	10	11	12	13	14	15	16	17	18	19	
1														1
2														2
3														3
4														4
5														5
50														50
51	Total													51

	COMPONENT NAME	CLEANING, OFFICE & ADMIN SUP (ENTER BASIS)	MINOR EQUIP (ENTER BASIS)	REPAIRS & MAINTEN-ANCE (ENTER BASIS)	DUES & SUBSCRIP-TIONS (ENTER BASIS)	CONTRI-BUTIONS (ENTER BASIS)	INSURANCE PREMIUMS-NON-CAP (ENTER BASIS)	TAXES & LICENSES-NON-CAP (ENTER BASIS)	INTEREST EXPENSE (ENTER BASIS)	INTEREST INCOME (ENTER BASIS)				
		20	21	22	23	24	25	26	27	28		99		
1														1
2														2
3														3
4														4
5														5
50														50
51	Total													51

FUNCTIONAL ALLOCATION OF NON-CAPITAL COSTS - STATISTICS

HOME OFFICE  
NUMBER:  
\_\_\_\_\_

PERIOD:  
FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

SCHEDULE D-1,  
PART III

PART III - REGION / DIVISION COMPONENTS

	COMPONENT NAME	REGIONAL HO NUMBER	SALARIES OF OFFICERS (ENTER BASIS)	SALARIES & WAGES OF OTHERS (ENTER BASIS)	PAYROLL TAXES (ENTER BASIS)	EMP BEN- PAYROLL RELATED (ENTER BASIS)	EMP BEN- NON-PAY RELATED (ENTER BASIS)	PROFIT SHAR/PEN- SION PLANS (ENTER BASIS)	LEGAL FEES (ENTER BASIS)	AUDIT / ACCOUNT- ING FEES (ENTER BASIS)	UTILITIES (ENTER BASIS)	COMMUNI- CATIONS (ENTER BASIS)	TRAVEL & ENTER- TAINMENT (ENTER BASIS)	TRANS- PORTATION (ENTER BASIS)	
			8	9	10	11	12	13	14	15	16	17	18	19	
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51
52	Grand Total														52
53	Cost to be allocated														53
54	UCM														54

	COMPONENT NAME	REGIONAL HO NUMBER	CLEANING, OFFICE & ADMIN SUP (ENTER BASIS)	MINOR EQUIP (ENTER BASIS)	REPAIRS & MAINTEN- ANCE (ENTER BASIS)	DUES & SUBSCRIP- TIONS (ENTER BASIS)	CONTRI- BUTIONS (ENTER BASIS)	INSURANCE PREMIUMS- NON-CAP (ENTER BASIS)	TAXES & LICENSES- NON-CAP (ENTER BASIS)	INTEREST EXPENSE (ENTER BASIS)	INTEREST INCOME (ENTER BASIS)				
			20	21	22	23	24	25	26	27	28		99		
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51
52	Grand Total														52
53	Cost to be allocated														53
54	UCM														54

ALLOCATION OF POOLED COSTS FOR DOUBLE ALLOCATION METHOD	HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE E
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DESCRIPTION	ALLOCATION STATISTICS (TOTAL COST) (1)	ALLOCATION RATIO 2	CAPITAL RELATED		NON-CAPITAL RELATED			INTEREST INCOME 8	
			CRC-B&F 3	CRC-ME 4	SALARIES OF OFFICERS 5	SALARIES & WAGES OF OTHERS 6	ALL OTHER NON-CRC 7		
			1	2	3	4	5		
1 Healthcare Provider Components									1
2 Non-Healthcare Components									2
3 Region / Division Components									3
4 Total									4

ALLOCATION OF POOLED COSTS TO COMPONENTS

HOME OFFICE  
NUMBER:  
\_\_\_\_\_

PERIOD:  
FROM: \_\_\_\_\_  
TO: \_\_\_\_\_

SCHEDULE E-1

PART I - HEALTHCARE PROVIDER COMPONENTS

	COMPONENT NAME	CCN	ALLOCATION STATISTICS (ENTER BASIS) (BASIS CODE) 1	ALLOCATION RATIO 2	CAPITAL RELATED		NON-CAPITAL RELATED			INTEREST INCOME 8	
					CRC-B&F 3	CRC-ME 4	SALARIES OF OFFICERS 5	SALARIES & WAGES OF OTHERS 6	ALL OTHER NON-CRC 7		
1											1
2											2
3											3
4											4
5											5
50											50
51 Total											51

PART II - NON-HEALTHCARE COMPONENTS

	COMPONENT NAME	ALLOCATION STATISTICS (TOTAL COSTS) (1) 1	ALLOCATION RATIO 2	CAPITAL RELATED		NON-CAPITAL RELATED			INTEREST INCOME 8		
				CRC-B&F 3	CRC-ME 4	SALARIES OF OFFICERS 5	SALARIES & WAGES OF OTHERS 6	ALL OTHER NON-CRC 7			
1											1
2											2
3											3
4											4
5											5
50											50
51 Total											51

ALLOCATION OF POOLED COSTS TO COMPONENTS	HOME OFFICE NUMBER:  _____	PERIOD: FROM: _____ TO: _____	SCHEDULE E-1
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PART III - REGION / DIVISION COMPONENTS

	COMPONENT NAME	REGIONAL HO NUMBER	ALLOCATION STATISTICS (TOTAL COSTS) (1)	ALLOCATION RATIO 2	CAPITAL RELATED		NON-CAPITAL RELATED			INTEREST INCOME 8	
					CRC- B&F 3	CRC- ME 4	SALARIES OF OFFICERS 5	SALARIES & WAGES OF OTHERS 6	ALL OTHER NON-CRC 7		
					1	2	3	4	5		6
1											1
2											2
3											3
4											4
5											5
50											50
51	Total										51
52	Grand Total										52

SUMMARY OF CAPITAL RELATED COSTS	HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE F
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**PART I - HEALTHCARE PROVIDER COMPONENTS**

	COMPONENT NAME	CCN	DIRECT	FUNCTIONAL	POOLED	TOTAL CAPITAL COST	
			1	2	3	4	
1							1
2							2
3							3
4							4
5							5
50							50
51	Total						51

**PART II - NON-HEALTHCARE COMPONENTS**

	COMPONENT NAME		DIRECT	FUNCTIONAL	POOLED	TOTAL CAPITAL COST	
			1	2	3	4	
1							1
2							2
3							3
4							4
5							5
50							50
51	Total						51

**PART III - REGION / DIVISION COMPONENTS**

	COMPONENT NAME	REGIONAL HO NUMBER	DIRECT	FUNCTIONAL	POOLED	TOTAL CAPITAL COST	
			1	2	3	4	
1							1
2							2
3							3
4							4
5							5
50							50
51	Total						51
52	Grand Total						52



SUMMARY OF NON-CAPITAL RELATED COSTS	HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE F-1
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**PART I - HEALTHCARE PROVIDER COMPONENTS**

	COMPONENT NAME	CCN	SALARIES				ALL OTHER NON-CAPITAL COSTS				TOTAL NON-CAPITAL COST	
			DIRECT	FUNCTIONAL	POOLED	SUBTOTAL SALARIES	DIRECT	FUNCTIONAL	POOLED	SUBTOTAL ALL OTH NON-CAP		
			1	2	3	4	5	6	7	8		9
1												1
2												2
3												3
4												4
5												5
50												50
51	Total											51

**PART II - NON-HEALTHCARE COMPONENTS**

	COMPONENT NAME	REGIONAL HO NUMBER	SALARIES				ALL OTHER NON-CAPITAL COSTS				TOTAL NON-CAPITAL COST	
			DIRECT	FUNCTIONAL	POOLED	SUBTOTAL SALARIES	DIRECT	FUNCTIONAL	POOLED	SUBTOTAL ALL OTH NON-CAP		
			1	2	3	4	5	6	7	8		9
1												1
2												2
3												3
4												4
5												5
50												50
51	Total											51

**PART III - REGION OFFICE / DIVISION COMPONENTS**

	COMPONENT NAME	REGIONAL HO NUMBER	SALARIES				ALL OTHER NON-CAPITAL COSTS				TOTAL NON-CAPITAL COST	
			DIRECT	FUNCTIONAL	POOLED	SUBTOTAL SALARIES	DIRECT	FUNCTIONAL	POOLED	SUBTOTAL ALL OTH NON-CAP		
			1	2	3	4	5	6	7	8		9
1												1
2												2
3												3
4												4
5												5
50												50
51	Total											51
52	Grand Total											52

SUMMARY OF INTEREST INCOME	HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE F-2
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**PART I - HEALTHCARE PROVIDER COMPONENTS**

	COMPONENT NAME	CCN	INTEREST INCOME								
			DIRECT	FUNCTIONAL	POOLED	TOTAL INT INCOME					
			1	2	3	4					
1											1
2											2
3											3
4											4
5											5
50											50
51	Total										51

**PART II - NON-HEALTHCARE COMPONENTS**

	COMPONENT NAME		INTEREST INCOME								
			DIRECT	FUNCTIONAL	POOLED	TOTAL INT INCOME					
			1	2	3	4					
1											1
2											2
3											3
4											4
5											5
50											50
51	Total										51

**PART III - REGION OFFICE / DIVISION COMPONENTS**

	COMPONENT NAME	REGIONAL HO NUMBER	INTEREST INCOME								
			DIRECT	FUNCTIONAL	POOLED	TOTAL INT INCOME					
			1	2	3	4					
1											1
2											2
3											3
4											4
5											5
50											50
51	Total										51
52	Grand Total										52

BALANCE SHEET	HOME OFFICE NUMBER:  _____	PERIOD: FROM: _____ TO: _____	SCHEDULE G
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	DESCRIPTION	AMOUNT	
		1	
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
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	Total current assets		10
<b>FIXED ASSETS</b>			
11	Land		11
12	Land improvements		12
13	Less: accumulated depreciation		13
14	Buildings		14
15	Less: accumulated depreciation		15
16	Leasehold improvements		16
17	Less: accumulated depreciation		17
18	Fixed Equipment		18
19	Less: accumulated depreciation		19
20	Automobiles and trucks		20
21	Less: accumulated depreciation		21
22	Major movable equipment		22
23	Less: accumulated depreciation		23
24	Minor equipment non-depreciable		24
25	Other fixed assets		25
26	Total fixed assets		26
<b>OTHER ASSETS</b>			
27	Investments		27
28	Deposits on leases		28
29	Due from owners/officers		29
30	Other assets		30
31	Total other assets		31
32	Total assets		32
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
33	Accounts payable		33
34	Salaries, wages, and fees payable		34
35	Payroll taxes payable		35
36	Notes and short-term loans payable		36
37	Deferred income		37
38	Accelerated payments		38
39	Other current liabilities		39
40	Total current liabilities		40
<b>LONG TERM LIABILITIES</b>			
41	Mortgage payable		41
42	Notes payable		42
43	Unsecured loans		43
44	Other long term liabilities		44
45	Total long term liabilities		45
46	Total liabilities		46
<b>CAPITAL</b>			
47	Retained earnings		47
48	Total liabilities and retained earnings		48

STATEMENT OF REVENUES AND EXPENSES	HOME OFFICE NUMBER:  _____	PERIOD: FROM: _____ TO: _____	SCHEDULE G-1
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	DESCRIPTION	AMOUNT	
	1	2	
1	Total operating revenue		1
2	Less: Operating expenses		2
3	Operating profit or (loss)		3
	Other income:		
4	Contributions, donations, bequests, etc.		4
5	Interest income		5
6	Purchase discounts		6
7	Rebates and refunds of expenses		7
8	Parking lot receipts		8
9	Rental income		9
10			10
11			11
12			12
13			13
14			14
15	Total other income		15
	Other expenses:		
16			16
17			17
18			18
19			19
20			20
21	Total other expenses		21
22	Net income or loss for the period		22