

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 report period being deemed overpayments (42 USC 1395g).

FORM APPROVED OMB NO. 0938-0202

HOME OFFICE COST STATEMENT	Designated Intermediary Use Only		Date Received:	SCHEDULE A page 1 of 3
	<input type="checkbox"/>	Desk Reviewed	Intermediary No.	
	<input type="checkbox"/>	Audited		

GENERAL INFORMATION, CERTIFICATION AND LISTING OF CHAIN COMPONENTS

Part I - General Information

1. Home Office Name:	2. No. Assigned by Designated Intermediary: 2.01 No. Assigned by CMS:
3. Home Office Address:	4. Chain Operations Started On:
5. Contact Person Name: _____ Title: _____ Phone: _____	6. Cost Statement Period: From: _____ To: _____ 7. Was Audited Financial Data used on Schedule B? <input type="checkbox"/> Yes <input type="checkbox"/> No
8. Type of Chain Organization (check applicable item)	
a) voluntary non-profit _____ Church affiliated _____ Community _____ Private _____ Charitable _____ Other (specify) _____	b) proprietary/investor-owned _____ Individual _____ Partnership _____ Corporation _____ Other (specify) _____
c) governmental _____ Federal _____ State _____ County _____ City _____ District _____ Other(specify) _____	
9. Key Officers of Home Office (attach listing if necessary)	
President	_____
Vice President(s)	_____ _____
Secretary	_____
Treasurer	_____
Controller	_____
Others(specify)	_____ _____

Part II--Certification of Officer of Home Office

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 WHERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying statement of allowable Home Office costs (and equity capital if applicable), the allocation thereof to the chain components, and the other supporting schedules for the period beginning _____, 20__, and ending _____, 20__. To the best of my knowledge and belief, they are true and correct statements from the books and records of the Home Office in accordance with applicable instructions, except as noted (attach a statement with exception if necessary).

(signed) _____
(title) _____
(date) _____

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 0938-0202. The time required to complete this information collection is estimated 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, Baltimore, Maryland 21244-1850.

FORM CMS-287-05 (8/2005) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3906-3906.2)

PART III-- LISTING OF CHAIN HEALTHCARE FACILITY COMPONENTS (Attach additional pages if necessary) (Please indicate all Medicare numbers excluding Sub-Providers, Provider-Based Skilled Nursing Facilities and Home Health Agencies)					Home Office:	Period From: _____ To: _____		SCHEDULE A page 2 of 3		
Component Name Health Care Facilities 1	Medicare No. 2	Periods Ending During Home Office Fiscal Year		Date Acquired During the Home Office Fiscal Year 5	Date Sold/Closed During the Home Office Fiscal Year 6	Medicaid Participation	Type of Reimbursement	Medicare Intermediaries 9	Medicaid Intermediaries 10	
		From: 3	To: 4			Yes/No 7	N, P, T, O 8			
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.

FORM CMS-287-05 (8/2005)(INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3906.3)

PART IV-- LISTING OF OTHER CHAIN COMPONENTS (Attach additional pages if necessary)		Home Office:		Period From: _____ To: _____	SCHEDULE A page 3 of 3
Component Name Other Components	Periods Ending During Home Office Fiscal Year		During the Home Office Fiscal Year		
	From	To	Date Acquired	Date Sold or Closed	
	1	2	3	4	5
1					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9

PART V--LISTING OF REGIONS/DIVISIONS						
Name	Location		Costs Included in this Cost Statement	Separate Cost Statement Filed		Designated Region/Division Intermediary
	City	State	Amount	Yes	No	
1	2	3	4	5	6	7
1						1
2						2
3						3
4						4

DISCLOSURE OF THE HOME OFFICE COST STATEMENT

The home office cost statement is not an integral part of the providers' cost report; therefore, it is not affected by 20 CFR 422.435(c) which requires disclosure of providers' cost reports. Any request received under the Freedom of Information Act (FOIA) regarding a home office cost statement will be subjected to a case by case determination of whether to withhold the information in whole or in part. In most cases, since the home office cost statements contain information the disclosure of which may result in a competitive disadvantage for many provider chains, the exemption from disclosure provided in 5 USC, Sec. 552(b)(4) will apply.

TRIAL BALANCE OF EXPENSES RECLASSIFICATIONS, ADJUSTMENTS AND ALLOCATIONS			Home Office:			Period From: _____ To: _____		SCHEDULE B page 1 of 3	
Cost Center Description (omit cents)	Expenses per Home Office Books	Reclassifications (from Sch.B-1)	Reclassified Trial Balance (col. 1 minus/ plus col.2)	Medicare Adjustments (from Sch.C)	Net Allowable Expenses (col.3 minus/plus col.4)	Direct Allocations To Chain Components	Functional Allocations To Chain Components	Pooled Allocations (col.5 minus cols. 6,7)	
	1	2	3	4	5	6	7	8	
1. Old Cap. Rel. Costs--Bldg and Fixtures									1
1.01 Int. Exp.-Old Capital Bldg and Fixtures									1.01
2. Old Cap. Rel. Costs--Movable Equip.									2
2.01 Int. Exp.-Old Capital Movable Equip.									2.01
3. Sub-Total (Lines 1 and 2)									3
4 New Cap. Rel. Costs--Bldg and Fixtures									4
4.01 Int. Exp.-New Capital Bldg and Fixtures									4.01
5 New Cap. Rel. Costs--Movable Equip.									5
5.01 Int. Exp.-New Capital Movable Equip.									5.01
6 Sub-Total (Lines 4 and 5)									6
Other Capital Related Costs -----									
7 Insurance Premiums									7
8 Taxes & Licenses (Other than Income)									8
9 Other (Specify)									9
10 Sub-Total (sum of lines 7-9)									10

TRIAL BALANCE OF EXPENSES RECLASSIFICATIONS, ADJUSTMENTS AND ALLOCATIONS			Home Office:			Period From: _____ To: _____		SCHEDULE B page 2 of 3
Cost Center Description (omit cents)	Expenses per Home Office Books	Reclassifications (from Sch.B-1)	Reclassified Trial Balance (col. 1 minus/ plus col.2)	Medicare Adjustments (from Sch.C)	Net Allowable Expenses (col.3 minus/plus col.4)	Direct Allocations	Functional Allocations	Pooled Allocations (col.5 minus cols. 6,7)
						To Chain Components	To Chain Components	
	1	2	3	4	5	6	7	8
Non-Capital Related Cost								
11 Salaries of Officers								11
12 Salaries and Wages of Others								12
13 Payroll Taxes								13
14 Employee Benefits - Payroll Related								14
15 Employee Benefits - Non-Payroll Related								15
16 Profit Sharing/Pension Plans								16
17 Legal Fees								17
18 Auditing and Accounting Fees								18
19 Utilities								19
20 Communications								20
21 Travel and Entertainment								21
22 Transportation								22
23 Cleaning, Office and Adm. Supplies								23
24 Minor Equipment Expensed								24
25 Repairs and Maintenance								25

TRIAL BALANCE OF EXPENSES RECLASSIFICATIONS, ADJUSTMENTS AND ALLOCATIONS			Home Office:			Period From: _____ To: _____		SCHEDULE B page 3 of 3	
Cost Center Description (omit cents)	Expenses per Home Office Books	Reclassifications (from Sch.B-1)	Reclassified Trial Balance (col. 1 minus/ plus col.2)	Medicare Adjustments (from Sch.C)	Net Allowable Expenses (col.3 minus/plus col.4)	Direct Allocations To Chain Components	Functional Allocations To Chain Components	Pooled Allocations (col.5 minus cols. 6,7)	
	1	2	3	4	5	6	7	8	
<u>Non Capital Related Cost (Cont.)</u>									
26	Dues and Subscriptions								26
27	Contributions								27
28	Insurance Premiums - Non-Cap. Rel.								28
29	Taxes and Licenses - Non-Cap. Rel.								29
30	Interest Expense								30
31	Interest Income								31
32	Other (Specify)								32
33	Other (Specify)								33
34	Other (Specify)								34
35	Other (Specify)								35
36	Sub-Total (sum of lines 11-35)								36
100	Total Exp. (sum of lines 3, 6, 10, 36)								100

RECLASSIFICATION OF HOME OFFICE EXPENSES		Home Office:			Period: From: _____ To: _____		SCHEDULE B-1	
Explanation of Reclassification Entry	Code (1)	Increase			Decrease			
		Cost Center	Line No.	Amount(2)	Cost Center	Line No.	Amount(2)	
	1	2	3	4	5	6	7	
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.
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 Schedule B, column 2, line as appropriate.

ANALYSIS OF CHANGES DURING COST STATEMENT PERIOD IN CAPITAL ASSET BALANCES OF CHAIN HOME OFFICE WHERE THE CHAIN INCLUDES HOSPITALS SUBJECT TO THE PROSPECTIVE PAYMENT SYSTEM	Home Office:	PERIOD: FROM: _____ TO: _____	SCHEDULE B-2 PARTS I & II
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PART I - ANALYSIS OF CHANGES IN OLD CAPITAL ASSET BALANCES

Description	Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		Purchases	Donation	Total				
		1	2	3				
1. Land								1.
2. Land Improvements								2.
3. Buildings and Fixtures								3.
4. Building Improvements								4.
5. Fixed Equipment								5.
6. Movable Equipment								6.
7. SUBTOTAL								7.
8. Reconciling Items								8.
9. TOTAL (Line 7 minus line 8)								9.

PART II - ANALYSIS OF CHANGES IN NEW CAPITAL ASSET BALANCES

Description	Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		Purchases	Donation	Total				
		1	2	3				
1. Land								1.
2. Land Improvements								2.
3. Buildings and Fixtures								3.
4. Building Improvements								4.
5. Fixed Equipment								5.
6. Movable Equipment								6.
7. SUBTOTAL								7.
8. Reconciling Items								8.
9. TOTAL (Line 7 minus line 8)								9.

RECONCILIATION OF CAPITAL COSTS CENTERS	Home Office:	PERIOD: FROM: TO:	SCHEDULE B-2 Part III
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PART III

COMPUTATION OF RATIOS					ALLOCATION OF OTHER CAPITAL				
	Description	Gross Assets	Capitalized Leases	Gross Assets for Ratio (Col. 1 - Col. 2)	Ratio (See Instructions)	Insurance	Taxes	Other Capital-Related Costs	Total (1) (Sum of Columns 5-7)
*		1	2	3	4	5	6	7	8
1	Old Cap. Rel Costs-Bldgs and Fixtures								1
2	Old Cap. Rel. Costs-Movable Equipment								2
3	New Cap. Rel Costs-Bldgs and Fixtures								3
4	New Cap. Rel. Costs-Movable Equipment								4
5	Total (Sum of Lines 1-4)								5

SUMMARY OF OLD AND NEW CAPITAL

	Description	Depreciation	Lease	Interest	Insurance (From Col. 5)	Taxes (From Col. 6)	Other Capital-Related Costs (From Col. 7)	Total (2) (Sum of Columns 9-14)
*		9	10	11	12	13	14	15
1	Old Cap. Rel Costs-Bldgs and Fixtures							1
2	Old Cap. Rel. Costs-Movable Equipment							2
3	New Cap. Rel Costs-Bldgs and Fixtures							3
4	New Cap. Rel. Costs-Movable Equipment							4
5	Total (Sum of Lines 1-4)							5

* All lines numbers except line 5 are to be consistent with Schedule B line numbers for capital cost centers

- (1) The sum of the amounts on lines 1 thru 4 must equal the amount on Schedule B, column 2, lines 7-9, net of other capital-related costs directly allocated to components of the chain.
- (2) The amounts on lines 1 thru 4 must equal the corresponding amounts on Schedule B, Column 3, lines 1,2,4,5 and 7-9.

MEDICARE ADJUSTMENTS TO HOME OFFICE EXPENSES					SCHEDULE C	
Home Office:		Period From:		To:		
Description	*	Cost Center to be Adjusted (on Schedule B, col. 3)			Line No.	Cost Center
		Amount				
		1	2	3		
1. Federal/State income tax, franchise tax and related interest and penalties on late payments (CMS Pub. 15-1, secs.2122.2 and 2133)						1.
2. Donations (See CMS Pub. 15-1, Chapter 6)						2.
3. Stockholders servicing costs (stock transfers and registrations) (CMS Pub 15-1, se. 2134.9)						3.
4. Acquisition expenses (CMS Pub. 15-1, sec. 2134.11)						4.
5. Disposal expenses re: non-patient care assets or subsidiaries (CMS Pub. 15-1, sec. 2102.3)						5.
6. Bad Debts (CMS Pub. 15-1, sec. 308)						6.
7. Life insurance premiums where home office is direct/indirect beneficiary (CMS Pub 15-1, sec. 2102.3)						7.
8. Annual stockholder meeting expenses (CMS Pub. 15-1, sec. 2134.9)						8.
9. Nonhealth care projects (CMS Pub. 15-1, sec. 2102.3)						9.
10. Noncompetition agreement expenses (CMS Pub. 15-1, sec 2105.1/1218.7)						10.
11. Fund-raising expenses (CMS Pub. 15-1, sec. 2136.2)						11.
12. Rebates/refunds on expenses (CMS Pub. 15-1, sec. 804)						12.
13. Other (Specify)						13.
14. Cost of ownership of assets leased from related organization in lieu of rent (CMS Pub. 15-1, sec. 700)						14.
15. Related organizations (from Schedule D, Part B col. 5, line 15 (CMS Pub. 15-1, sec. 700)						15.
16. Value of services of nonpaid workers (CMS Pub. 15-1, sec. 700)						16.
17. Interest on Loans between home office and components of the chain (CMS Pub. 15-1, sec. 2150.2c) where no exception applies						17.
18. Costs of corporate acquisitions of capital stocks and acquisition and development department cost (CMS Pub. 15-1, sec. 2150.2B)						18.
19. Interest on Loans from owners (CMS Pub.15-1, sec. 218.2)						19.
20. Abandoned construction in progress cost (CMS Pub. 15-1, sec. 2155)						20.
21. Other (specify)						21
22. Other (specify)						22
23. Other (specify)						23
24. Other (specify)						24
25. Other (specify)						25
26. Other (specify)						26
27. Other (specify)						27
28. Total (sum of lines 1-27)						28

* 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	SCHEDULE D page 1 of 2
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Home Office:	Period From:	To:
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Part A. Are there any costs included on Schedule B which resulted from transactions with related organizations as defined in 42 CFR 413.17?

_____ Yes _____ No

If "YES," complete Parts B and C following.

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

	Account and Amount (on Schedule B, column 3)			Amount Allowable in Cost	Net Adjustment (col. 3 minus col.4) *	
	Line	Expense Account	Amount			
	1	2	3			
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.
100	Total (sum of lines 1-99)					100

* transfer to column 1 of Schedule C, applicable lines

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS	Home Office:	Period: From: _____ To: _____	SCHEDULE D page 2 of 2
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Part C. Inter-relationship of chain Home Office to related organization:

	Name of Related Organization	Type of Business	Related Through Ownership or Control	Explanation of Relationship	
	1	2	3	4	
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.
100.					100.

DIRECT ALLOCATION OF HOME OFFICE CAPITAL
COSTS TO CHAIN COMPONENTS

Home Office:

Period
From: _____
To: _____

SCHEDULE
E Page 1

Chain Components	Medicare No.	Old Capital		New Capital		Other Capital		Other Capital	Total (cols. 1 thru 7)	
		Building and Fixtures	Movable Equipment	Building and Fixtures	Movable Equipment	Insurance	Taxes			
		1	2	3	4	5	6			
1. Health Care Facilities:										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. Total (sum of lines 1-17)										18

DIRECT ALLOCATION OF HOME OFFICE CAPITAL
COSTS TO CHAIN COMPONENTS

Home Office:

Period

From: _____

To: _____

SCHEDULE

E Page 2

Chain Components	Medicare No.	Old Capital		New Capital		Other Capital			Total (cols. 1 thru 7)
		Building and Fixtures	Movable Equipment	Building and Fixtures	Movable Equipment	Insurance	Taxes	Other Capital	
		1	2	3	4	5	6	7	
Other Components: -----									
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27	Other Managed Facilities								27
28	Total (sum of lines 19-27)								28
Regional Offices: -----									
29									29
30									30
31									31
32									32
33	Total (sum of lines 29-32)								33
34	Grand Total (sum of lines 18, 28 and 33)								34

DIRECT ALLOCATION OF HOME OFFICE NON-CAPITAL RELATED EXPENSES TO CHAIN COMPONENTS

Home Office:

Period
From: _____
To: _____

SCHEDULE
E-1

Chain Components	Medicare No.	Specify:									Total (cols. 1 thru 9)	10
		1	2	3	4	5	6	7	8	9		
1. Health Care Facilities: -----												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 Total (sum of lines 1-17)												18

DIRECT ALLOCATION OF HOME OFFICE NON-CAPITAL RELATED EXPENSES TO CHAIN COMPONENTS

Home Office:

Period

From: _____

To: _____

SCHEDULE

E-1

Chain Components	Medicare No.	Specify:									Total (cols. 1 thru 9)		
		1	2	3	4	5	6	7	8	9		10	
Other Components: -----													
19													19
20													20
21													21
22													22
23													23
24													24
25													25
26													26
27	Other Managed Facilities												27
28	Total (sum of lines 19-27)												28
29	Regional Offices: -----												29
30													30
31													31
32													32
33	Total (sum of lines 29-32)												33
34	Grand Total (sum of lines 18, 28 and 33)												34

FUNCTIONAL ALLOCATION OF HOME OFFICE CAPITAL COSTS TO CHAIN COMPONENTS---STATISTICS

Home Office:
Period
From:
To:

SCHEDULE F
Part II

Chain Components	Old Capital			New Capital			
	Base:						
	Building and Fixtures	Movable Equipment	Interest Expense	Building and Fixtures	Movable Equipment	Interest Expense	
Health Care Facilities:	1	2	2.01	3	4	4.01	
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	Total (sum of lines 1-17)						18

FUNCTIONAL ALLOCATION OF HOME OFFICE CAPITAL COSTS TO CHAIN COMPONENTS---STATISTICS

Home Office:
Period
From:
To:

Period
From:
To:

SCHEDULE F
Part II

Chain Components	Old Capital			New Capital				
	Base:							
	Building and Fixtures	Movable Equipment	Interest Expense	Building and Fixtures	Movable Equipment	Interest Expense		
Other Components: -----	1	2	2.01	3	4	4.01		
19							19	
20							20	
21							21	
22							22	
23							23	
24							24	
25							25	
26							26	
27	Other Managed Facilities						27	
28	Total (sum of lines 19-27)						28	
	Regional Offices: -----							
29							29	
30							30	
31							31	
32							32	
33	Total (sum of lines 28-31)						33	
34	Total statistics (sum of lines 18, 28 and 33) (A)						34	
35	Cost to be Allocated (B)						35	
36	Unit Cost Multiplier (B/A)						36	

FUNTIONAL ALLOCATION OF HOME OFFICE NON-CAPITAL RELATED EXPENSES TO CHAIN COMPONENTS

Home Office:

Period

From: _____

To: _____

SCHEDULE

F-1 Part I

Chain Components	Medicare No.	Specify:								Total (cols. 1 thru 9)	10	
		1	2	3	4	5	6	7	8			
Health Care Facilities:												
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	Total (sum of lines 1-17)											18

FUNTIONAL ALLOCATION OF HOME OFFICE NON-CAPITAL RELATED EXPENSES TO CHAIN COMPONENTS

Home Office:

Period
From: _____
To: _____

SCHEDULE
F-1 Part I

Chain Components	Medicare No.	Specify:									Total (cols. 1 thru 9)		
		1	2	3	4	5	6	7	8	9		10	
Other Components: -----													
19													19
20													20
21													21
22													22
23													23
24													24
25													25
26													26
27	Other Managed Facilities												27
28	Total (sum of lines 18-27)												28
29	Regional Offices: -----												29
30													30
31													31
32													32
33	Total (sum of lines 29-32)												33
34	Grand Total (sum of lines 18, 28 and 33)												34

FUNTIONAL ALLOCATION OF HOME OFFICE NON-CAPITAL RELATED EXPENSES TO CHAIN COMPONENTS -STATISTICS

Home Office:

Period
From: _____
To: _____

SCHEDULE
F-1 Part II

Chain Components	Base:									Total (cols. 1 thru 9)	
	1	2	3	4	5	6	7	8	9		
Health Care Facilities: -----											
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 Total (sum of lines 1-17)											18

FORM CMS-287-05 (8/2005)(INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3916)

FUNTIONAL ALLOCATION OF HOME OFFICE NON-CAPITAL RELATED EXPENSES TO CHAIN COMPONENTS -STATISTICS

Home Office:

Period

From: _____

To: _____

SCHEDULE

F-1 Part II

Chain Components	Base:									Total (cols. 1 thru 9)	
	1	2	3	4	5	6	7	8	9		
Other Components: -----											
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27 Other Managed Facilities											27
28 Total (sum of lines 19-27)											28
Regional Offices: -----											
29											29
30											30
31											31
32											32
33 Total (sum of lines 29-32)											33
34 Grand Total (sum of lines 18, 28 and 33)											34

STATEMENT OF REVENUE AND EXPENSES		SCHEDULE I
Home Office:	Period From:	To:
1. Total operating revenue		\$ _____
2. Less: Operating expenses (Schedule B, column 1, line 37)		\$ _____
3. Operating profit (loss)		\$ _____
4. Other income:		
a. contributions, donations	\$ _____	
b. income from investments	\$ _____	
c. interest income	\$ _____	
d. purchase discounts	\$ _____	
e. rebates and refunds of expenses	\$ _____	
f. parking lot receipts	\$ _____	
g. rental income	\$ _____	
h. other (specify)	\$ _____	
	\$ _____	
	\$ _____	
	\$ _____	
	\$ _____	
	\$ _____	
5. Total other income (sum of item 4 above)		\$ _____
6. Other expenses (specify)	\$ _____	
	\$ _____	
	\$ _____	
	\$ _____	
	\$ _____	
7. Total other expenses (sum of item 6 above)		\$ _____
8. Net income (loss) for the period (line 3 plus line 5 minus line 7)		\$ _____

BALANCE SHEET		Home Office:	Period: From: To:	SCHEDULE J page 1 of 5
Assets (Omit Cents)				Balance Sheet Per Books
Current Assets				1
1	Cash - On Hand & In Bank			1
2	Current Investments			2
3	Notes Receivable			3
4	Accounts Receivable			4
5	Other Receivables (Specify)			5
6	Less: Allowance for Uncollectable Notes and Account Receivable			6
7	Inventory			7
8	Prepaid Expenses			8
9	Other Current Assets (Specify)			9
10	Total Current Assets (Sum of lines 1-9)			10

BALANCE SHEET		SCHEDULE J page 2 of 5	
Assets (Omit Cents)		Balance Sheet Per Books	
Fixed Assets		1	
11	Land		11
12	Land Improvements		12
13	Less: Accumulated Depreciation		13
14	Building		14
15	Less: Accumulated Depreciation		15
16	Leasehold Improvement		16
17	Less: Accumulated Depreciation		17
18	Fixed Equipment		18
19	Less: Accumulated Depreciation		19
20	Motor Vehicles		20
21	Less: Accumulated Depreciation		21
22	Major Movable Equipment		22
23	Less: Accumulated Depreciation		23
24	Minor Equipment - Depreciable		24
25	Less: Accumulated Depreciation		25
26	Minor Equipment - Non-Depreciable		26
27	Other Fixed Assets (Specify)		27
28	Other Fixed Assets (Specify)		28
29	Total Fixed Assets (Sum of lines 11-28)		29

BALANCE SHEET		SCHEDULE J page 3 of 5	
Assets (Omit Cents)		Balance Sheet Per Books	
Other Assets		1	
30	Investments		30
31	Deposits on Leases		31
32	Due from Owners/Officers		32
33	Due from Related Organizations		33
34	Special Funds		34
35	Goodwill		35
36	Construction in Progress		36
37	Other (Specify)		37
38	Total Other Assets (Sum of lines 30-37)		38
39	Total Assets (Sum of lines 10, 29, and 38)		39

BALANCE SHEET		SCHEDULE J page 4 of 5	
Liabilities and Capital (Omit Cents)		Balance Sheet Per Books	
Liabilities		1	
	Current Liabilities:		
40	Accounts Payable		40
41	Notes and Loans Payable - Short Term		41
42	Current Portion of Long-Term Debt		42
43	Salaries, Wages and Fees Payable		43
44	Payroll Taxes Payable		44
45	Other Accrued Expenses Payable		45
46	Deferred Income		46
47	Notes and Loans Payable to Related Organization		47
48	Other (Specify)		48
49	Total Current Liabilities (Sum of lines 40-48)		49
	Long Term Liabilities:		
50	Mortgage Payable (Long-term Portion)		50
51	Notes Payable - (Long-term Portion)		51
52	Unsecured Loans - (Long-term Portion)		52
53	Loans from Owners		53
54	Other (Specify)		54
55	Total Long-term Liabilities (Sum of lines 50-54)		55
56	Total Liabilities (Sum of lines 49 and 55)		56

BALANCE SHEET		Home Office:	Period: From: _____ To: _____	SCHEDULE J page 5 of 5
Liabilities and Capital (Omit Cents)				Balance Sheet Per Books
Capital				1
57	Preferred Stock			57
58	Common Stock			58
59	Additional Paid-In Capital			59
60	Retained Earnings - Unrestricted			60
61	Other (Specify)			61
62	Total Capital (Sum of lines 57-61)			62
63	Total Liabilities and Total Capital (Sum of lines 56 and 62)			63
64	Equity in Assets Leased from Related Organizations (Attach supporting Schedules)			64
65	Equity in Related Organizations (attach Supporting Schedules)			65
66	Total Equity Capital (Lines 62 plus/minus 64 and 65)			66