

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

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

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

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

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

## PART II - KEY OFFICER DATA

		POSITION / JOB TITLE	KEY OFFICER NAME	
		1	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	3	4	5	6	7	8	
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

RECLASSIFICATIONS OF EXPENSES	HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE A-6
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	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES			DECREASES			
			SCHEDULE A COST CENTER		AMOUNT	SCHEDULE A COST CENTER		AMOUNT	
			DESCRIPTION	LINE #		DESCRIPTION	LINE #		
1	2	3	4	5	6	7	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	
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 reclassifications							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	ACQUISITIONS			RETIRE- MENTS AND DISPOSALS	ENDING BALANCE	FULLY DE- PRECIATED ASSETS	
		PURCHASES	DONATIONS	TOTAL				
	1	2	3	4	5	6	7	
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	CAPITAL- IZED LEASES	GROSS ASSETS FOR RATIO	RATIO	INSURANCE PREMIUMS- OTHER CRC	TAXES & LICENSES- OTHER CRC	ALL OTHER CAPITAL REL COSTS	ALLOCATION TOTAL	
	1	2	3	4	5	6	7	8	
1 CRC-B&F									1
2 CRC-ME									2
3 Total									3

DESCRIPTION			SUMMARY OF CAPITAL							
			DEPRE- CIATION	LEASE	INTEREST	INSURANCE PREMIUMS- OTHER CRC	TAXES & LICENSES- OTHER CRC	ALL OTHER CAPITAL REL COSTS		TOTAL
			9	10	11	12	13	14		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

COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND/OR HOME OFFICE/CHAIN ORGANIZATIONS	HOME OFFICE NUMBER: _____	PERIOD: FROM: _____ TO: _____	SCHEDULE A-8-1
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PART I - ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS AND/OR HOME OFFICE/CHAIN ORGANIZATIONS

	SCHEDULE A COST CENTER		EXPENSE ITEM DESCRIPTION	SCH A-8-1 PART II LINE #	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN SCH A, COL 3	NET ADJUSTMENT	
	LINE #	DESCRIPTION						
	1	2		4	5	6	7	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
100	TOTAL							100

PART II - INTERRELATIONSHIP OF HOME OFFICE/CHAIN ORGANIZATION TO RELATED ORGANIZATIONS

	INTERRELA- TIONSHIP SYMBOL	INTERRELATIONSHIP DESCRIPTION (IF SCH A-8-1, PART II, COL 1 = G)	NAME OF RELATED INDIVIDUAL	PERCENTAGE OWNERSHIP	RELATED ORGANIZATION NAME	PERCENTAGE OWNERSHIP	TYPE OF BUSINESS	
	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
50								50



## 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	3	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		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	7	
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	7	
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 8	SALARIES & WAGES OF OTHERS 9	PAYROLL TAXES 10	EMP BEN- PAYROLL RELATED 11	EMP BEN- NON-PAY RELATED 12	PROFIT SHAR/PEN- SION PLANS 13	LEGAL FEES 14	AUDIT / ACCOUNT- ING FEES 15	UTILITIES 16	COMMUNI- CATIONS 17	TRAVEL & ENTER- TAINMENT 18	TRANS- PORTATION 19	
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51

	COMPONENT NAME	CCN	CLEANING, OFFICE & ADMIN SUP 20	MINOR EQUIP 21	REPAIRS & MAINTEN- ANCE 22	DUES & SUBSCRIP- TIONS 23	CONTRI- BUTIONS 24	INSURANCE PREMIUMS- NON-CAP 25	TAXES & LICENSES- NON-CAP 26	INTEREST EXPENSE 27	INTEREST INCOME 28			TOTAL 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 8	SALARIES & WAGES OF OTHERS 9	PAYROLL TAXES 10	EMP BEN- PAYROLL RELATED 11	EMP BEN- NON-PAY RELATED 12	PROFIT SHAR/PEN- SION PLANS 13	LEGAL FEES 14	AUDIT / ACCOUNT- ING FEES 15	UTILITIES 16	COMMUNI- CATIONS 17	TRAVEL & ENTER- TAINMENT 18	TRANS- PORTATION 19	
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51

	COMPONENT NAME		CLEANING, OFFICE & ADMIN SUP 20	MINOR EQUIP 21	REPAIRS & MAINTEN- ANCE 22	DUES & SUBSCRIP- TIONS 23	CONTRI- BUTIONS 24	INSURANCE PREMIUMS- NON-CAP 25	TAXES & LICENSES- NON-CAP 26	INTEREST EXPENSE 27	INTEREST INCOME 28			TOTAL 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 8	SALARIES & WAGES OF OTHERS 9	PAYROLL TAXES 10	EMP BEN- PAYROLL RELATED 11	EMP BEN- NON-PAY RELATED 12	PROFIT SHAR/PEN- SION PLANS 13	LEGAL FEES 14	AUDIT / ACCOUNT- ING FEES 15	UTILITIES 16	COMMUNI- CATIONS 17	TRAVEL & ENTER- TAINMENT 18	TRANS- PORTATON 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 20	MINOR EQUIP 21	REPAIRS & MAINTEN- ANCE 22	DUES & SUBSCRIP- TIONS 23	CONTRI- BUTIONS 24	INSURANCE PREMIUMS- NON-CAP 25	TAXES & LICENSES- NON-CAP 26	INTEREST EXPENSE 27	INTEREST INCOME 28			TOTAL 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

## PART I - HEALTHCARE PROVIDER COMPONENTS

	COMPONENT NAME	CCN	CRC- B&F 1	CRC- ME 2	TOTAL 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 1	CRC- ME 2	TOTAL 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 1	0 0 2	TOTAL 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

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

	COMPONENT NAME	CCN	CLEANING, OFFICE & ADMIN SUP 20	MINOR EQUIP 21	REPAIRS & MAINTEN- ANCE 22	DUES & SUBSCRIP- TIONS 23	CONTRI- BUTIONS 24	INSURANCE PREMIUMS- NON-CAP 25	TAXES & LICENSES- NON-CAP 26	INTEREST EXPENSE 27	INTEREST INCOME 28			TOTAL 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 8	SALARIES & WAGES OF OTHERS 9	PAYROLL TAXES 10	EMP BEN- PAYROLL RELATED 11	EMP BEN- NON-PAY RELATED 12	PROFIT SHAR/PEN- SION PLANS 13	LEGAL FEES 14	AUDIT / ACCOUNT- ING FEES 15	UTILITIES 16	COMMUNI- CATIONS 17	TRAVEL & ENTER- TAINMENT 18	TRANS- PORTATION 19	
1															1
2															2
3															3
4															4
5															5
50															50
51	Total														51

	COMPONENT NAME		CLEANING, OFFICE & ADMIN SUP 20	MINOR EQUIP 21	REPAIRS & MAINTEN- ANCE 22	DUES & SUBSCRIP- TIONS 23	CONTRI- BUTIONS 24	INSURANCE PREMIUMS- NON-CAP 25	TAXES & LICENSES- NON-CAP 26	INTEREST EXPENSE 27	INTEREST INCOME 28			TOTAL 31	
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 8	SALARIES & WAGES OF OTHERS 9	0 PAYROLL TAXES 10	EMP BEN- PAYROLL RELATED 11	EMP BEN- NON-PAY RELATED 12	PROFIT SHAR/PEN- SION PLANS 13	0 LEGAL FEES 14	AUDIT / ACCOUNT- ING FEES 15	0 UTILITIES 16	0 COMMUNI- CATIONS 17	TRAVEL & ENTER- TAINMENT 18	0 TRANS- PORTATON 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 20	MINOR EQUIP 21	REPAIRS & MAINTEN- ANCE 22	DUES & SUBSCRIP- TIONS 23	CONTRI- BUTIONS 24	INSURANCE PREMIUMS- NON-CAP 25	TAXES & LICENSES- NON-CAP 26	INTEREST EXPENSE 27	INTEREST INCOME 28			TOTAL 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

## 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 / 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

  

	COMPONENT NAME	CCN	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 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 / 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

  

	COMPONENT NAME		CLEANING, OFFICE & ADMIN SUP (ENTER BASIS)	MINOR EQUIP (ENTER BASIS)	MAINTEN- ANCE (ENTER BASIS)	DUES & SUBSCRIP- TIONS (ENTER BASIS)	CONTRI- BUTIONS (ENTER BASIS)	INSURANCE PREMIUMS- NON-CAP (ENTER BASIS)	LICENSES- NON-CAP (ENTER BASIS)	INTEREST EXPENSE (ENTER BASIS)	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)			(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 & WAGES OF OTHERS 6	ALL OTHER NON-CRC 7		
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
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PART I - HEALTHCARE PROVIDER COMPONENTS

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

PART III - REGION / DIVISION COMPONENTS

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

SCHEDULE G

TO: \_\_\_\_\_

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		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

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