
Medicare

Provider Reimbursement Manual

Part 2 – Provider Cost Reporting Forms and Instructions – Chapter 31 - Form HCFA-287-92

Department of Health and Human
Services (DHHS)
HEALTH CARE FINANCING
ADMINISTRATION (HCFA)

Transmittal 4

Date: FEBRUARY 28, 2001

<u>HEADER SECTION NUMBERS</u>	<u>PAGES TO INSERT</u>	<u>PAGES TO DELETE</u>
3114.1 – 3114.2	31-13 – 31-14 (2 pp.)	31-13 – 31-14 (2 pp.)
3124 – 3130	31-27 – 31-30 (4 pp.)	31-27 – 31-30 (4 pp.)
3135 (Cont.) – 3140.3	31-37 – 31-42 (6 pp.)	31-37 – 31-42 (6 pp.)
3190 – 3190 (Cont.)	31-101 -31-134 (34 pp.)	-----

NEW/REVISED MATERIAL--EFFECTIVE DATE: N/A

Section 3136, Home Office Equity Capital – General, effective for services provided on or after October 1, 1993, return on equity has been eliminated. Supplemental worksheets K, L, and M have been deemed obsolete and have been eliminated from this package

Section 3190, Exhibit 1 – Form HCFA-287-92 Worksheets, is a compilation of the Form HCFA-287-92 worksheets (including Supplemental Worksheets, except for Worksheets K, L, and M).

DISCLAIMER: The revision date and transmittal number only apply to the redlined material. All other material was previously published in the manual and is only being reprinted.

<u>Step No.</u>	<u>Worksheet</u>	
16	Schedule B	Complete columns 7 and 8.
17	Schedule G	Complete entire schedule.
18	Schedule I	Complete entire schedule.
19	Schedule J	Complete columns 1.
20	Supp. Schedule K	Do Not Complete entire schedule.
21	Schedule J	Do Not Complete columns 2, 3, 7 and 8.
22	Supp. Schedule L	Do Not Complete entire schedule.
23	Schedule J	Do Not Complete columns 4, 5, 9 and 10.
24	Supp. Schedule M	Do Not Complete Part I.
25	Supp. Schedule M	Do Not Complete Part III.
26	Supp. Schedule M	Do Not Complete Part II.
27	Schedule A	Complete Part II - Certification.

3114. SCHEDULE A - GENERAL INFORMATION, CERTIFICATION AND LISTING OF CHAIN COMPONENTS

3114.1 Part I - General Information.--Part I of Schedule A provides necessary information about the chain home office and the cost statement being filed.

Line 1--Enter the home office name. If there was a change in name during the reporting period, indicate the former name in parentheses.

Line 2--Enter the chain code number assigned by HCFA and provided by the designated intermediary.

Line 3--Enter the present address of the home office.

Line 4--Enter the date the home office began operation.

Line 5--Enter the name, title, and telephone number of the person responsible for the preparation of the cost statement.

Line 6--Enter the period covered by the cost statement. This indicates whether a full year or lesser period cost statement is submitted.

Line 7--Check the appropriate box to indicate whether or not audited financial data was used on Schedule B.

Line 8--Check the appropriate item to indicate the type of chain organization.

All chain organizations must furnish information pertaining to home office costs, such as the information on Schedules B through I. Proprietary chain organizations must also furnish information pertaining to home office equity capital, such as the information on Schedules J through M.

Line 9--Enter the names and titles of key officers of the home office. If more space is required, attach an additional listing immediately after this schedule.

3114.2 Part II - Certification by Officer of Home Office--This certification statement must be completed on all home office cost statements submitted. An officer or director of the home office must read, sign, and date this statement. An original signed copy of the certification statement must be submitted.

3114.3 Part III - Listing of Chain Components--Reference the Medicare providers by fiscal year end, Medicare provider number, and the local Medicare intermediary. Also indicate if the provider participates in the Medicaid program by placing a check mark (%) under the corresponding column.

Health Care Components - Lines 1 through 19

Column 1--Enter the name of each provider component that is part of the chain.

Column 2--Enter the Medicare provider number for each provider component that is certified for participation in title XVIII.

Column 3--Enter the beginning date of the provider's cost reporting period. When the fiscal year end of the provider differs from that of the home office, enter the beginning dates of the cost reporting periods covered by the cost statement.

Column 4--Enter the ending date of the provider's cost reporting period. When the fiscal year end of the provider differs from that of the home office, enter the ending dates of the cost reporting periods covered by the cost statement.

Column 5--Enter the date during the period covered by the home office cost statement on which the provider was acquired by the home office (if applicable).

Column 6--Enter the date during the period covered by the cost statement on which the provider was sold or closed (if applicable).

Columns 7--Indicate whether the provider participates in State Medicaid program(s).

Columns 8-9--Identify the servicing Medicare and Medicaid intermediaries for each provider. Where a change of intermediary has occurred during the cost statement reporting period, identify the incoming and outgoing intermediaries.

3114.4 Part IV - Listing of Other (Non Provider) Chains Components--

Column 1--Enter the name of each other (non-provider) component which is part of the chain.

Column 2--Enter the beginning date of each other component's fiscal period covered by the cost statement.

Column 3--Enter the ending date of each other component's fiscal period covered by the cost statement.

Column 4--Enter the date each other component was acquired by the home office.

3124. SCHEDULE G - ALLOCATION OF POOLED COSTS TO CHAIN COMPONENTS

This schedule provides for the identification and allocation of home office pooled expenses (capital-related buildings and fixtures, moveable equipment, other capital and non capital-related expenses) to the various types of health care facilities and the other chain components.

Pooled costs represent expenses that cannot be directly or functionally allocated to the chain components. Supplemental Schedules E, E-1 and F must be completed, when appropriate, prior to completion of Schedule G.

Pooled costs are allocated to the chain components as follows.

A. Where Chain Consists Solely of Health Care Facilities.--The pooled costs allocated to the health care facilities as a group are allocated to the individual components on the basis of inpatient days, or total costs. The statistics must be gathered from each component for the period concurrent with that of the home office and separately identified throughout Schedule G.

NOTE: Inpatient days may only be used when all of the components of the chain are the same type, e.g., short term acute hospitals.

B. Where Chain Consists of Both Health Care Facilities and Other Business Organizations.--The pooled costs must be first allocated among these two groups on an appropriate basis, depending on the organization of the chain. After this initial allocation, the pooled costs allocated to the health care facilities as a group are again allocated to the individual components as set forth in subsection A.

Chains may also file a stepdown method of allocation by which home office costs are distributed to regional offices and by which regional office costs are distributed to the corresponding providers.

If the double allocation method must be used, both Parts I and II of Schedule G must be completed. For the single allocation method, only Part II of Schedule G must be completed.

Enter the home office name and period covered by the cost statement.

Part I - The Double Allocation Method

Column 1--Enter the allocation base (costs) and the allocation statistics used to allocate total pooled expenses.

Column 1A--Enter the computed ratios of allocation.

Column 2--Enter the pooled expenses to be allocated on line 4. This figure must agree with Schedule B, column 8, line 1.

Column 3--Enter the pooled expenses to be allocated on line 4. This figure must agree with Schedule B, column 8, line 2.

Column 4--Enter the pooled expenses to be allocated on line 4. This figure must agree with Schedule B, column 8, line 4.

Column 5--Enter the pooled expenses to be allocated on line 4. This figure must agree with Schedule B, column 8, line 5.

Column 6--Enter the pooled expenses to be allocated on line 4. This figure must agree with Schedule B, column 8, line 36.

In order to tie in column 6 to Schedule B column 8 memo columns should be added to Schedule G in order to tie to lines 30 and 30.01. This would be accomplished through an added schedule off of the cost report in order to tie to those lines.

Columns 2-6--Multiply the total pooled costs (line 4, columns 2 through 6) by the ratios computed in column 1A. Enter the respective totals in lines 1, 2 and 3 of columns 2 through 6. Transfer these amounts to Schedule G, Part II, columns 2 through 6, lines 17, 27, and 33, as applicable.

Part II - Allocation to Individual Chain Components

Enter the names of all chain components on the appropriate lines. Note the allocation bases used.

Column 1--Enter the allocation base and the statistics used to allocate the home office pooled expenses to the individual health care facilities, other components and regional offices.

Column 1A--Enter the ratio of lines 1 through 16 to line 17 as computed using the statistics in column 1 if the double apportionment method is used. Enter the ratio of lines 1 through 32 to line 33 as computed using the statistics in column 1 if the single apportionment method is used.

Columns 2-6--Enter the pooled expenses to be allocated on lines 18, 27, and 33. Enter the pooled home office old and new capital-related buildings and fixtures, movable equipment, other capital and non-capital-related expense allocated from Schedule G, Part I, columns 2 through 6 (as applicable).

NOTE: The amount of interest expense and investment income included in the amount of pooled allocation must be separately identified in order to comply with the PRM-I, §202.1 relating to interest. Section 202.1 states that in order for interest to be allowable it must be necessary and proper for the operation, maintenance, or acquisition of the provider's facilities. The interest expense must be segregated between old and new capital and non-capital expense.

Where the provider is a hold harmless hospital for PPS capital, the treatment in the provider's cost report of pooled costs including interest expense and investment income must be consistent with that used in the last cost reporting period ending on or before October 1, 1991.

The capital-related component of the pooled costs must be included on Worksheet B, Parts II or III, column zero, as appropriate for old and new capital respectively.

The pooled allocations to the chain providers, when transferred to the providers cost report, are included in the administrative and general cost center.

3126. SCHEDULE I - STATEMENT OF REVENUE AND EXPENSES

Schedule I consists of one page.

Enter the home office name and period covered by the cost statement. Schedule I must be completed in its entirety and must agree with the home office working trial balance.

3130. SCHEDULE J - BALANCE SHEET FOR COMPUTATION OF HOME OFFICE EQUITY CAPITAL

Schedule J consists of six pages, all of which must be completed. Enter the home office name and period covered by the cost statement.

NOTE: For cost reporting periods beginning or after October 1, 1993, equity capital is no longer allowable for all participating Medicare providers. (See §13503 (c) of OBRA 1993.)

All home offices must complete columns 1 and 6. In addition, home offices which are allowed to compute a balance sheet for return on equity purposes must complete all columns.

Columns 1

Lines 1 through 64--Enter the year end balance for assets, liabilities, and capital of the chain home office. If the account descriptions do not conform to the accounts used by the home office, the titles must be modified.

The amount on line 39 must agree with the amount on line 64.

Line 65--Enter the equity in assets leased from related organizations. This amount represents the related organization's assets and liabilities related to the assets leased by the chain home office. A supporting schedule must be attached.

Line 66--Enter the home office's proportionate share of allowable equity capital in related organizations. This amount represents the related organization's assets and liabilities which are used in the provision of patient care. A supporting schedule must be attached to Schedule J.

Line 67--Enter the sum of the amounts on lines 64, 65 and 66. This amount represents the total equity capital of the home office.

Columns 2 and 7--Complete Supplemental Schedule K. Enter the Medicare adjustments as detailed on Supplemental Schedule K, column 1 pertaining to specific balance sheet items. When more than one adjustment pertains to the same account, these amounts must be summarized and only the summarized amount carried into columns 2 and 7.

Columns 3 and 8--Adjust the amounts in columns 1 and 6 by the amounts (increase or decrease) in columns 2 and 7, and extend the net amount to columns 3 and 8, respectively.

The amount on line 39 must agree with the amount on line 64.

Columns 4 and 9--Complete Supplemental Schedule L. Enter the direct allocations of assets and liabilities to the chain components and regional offices (totals in Supplemental Schedule L, Part I, column 12 and Supplemental Schedule L, Part II, column 12) as appropriate by balance sheet account.

Line 39 must agree with Supplemental Schedule L, Part I, column 12, line 33. Line 57 must agree with Supplemental Schedule L, Part II, column 12, line 33.

The amount on line 39 must agree with the amount on line 64.

Columns 5 and 10--Enter the sum of columns 3 and 4 (column 5) and columns 3 and 9 (column 10) for the allocable pooled assets, liabilities and capital.

The amount on line 39 must agree with the amount on line 64.

regional offices are subsequently allocated to the regional components on a separate regional office home office cost statement.

Functional allocations to the chain components, when transferred to the provider cost report, are included in the administrative and general cost center or in a cost center appropriate to the function, e.g., data processing, when this is a separate cost center and is appropriate to the function.

NOTE: The amount of interest expense and investment income included in the amount of pooled allocation must be separately identified in order to comply with the PRM-I, §202.1 relating to interest. Section 202.1 states that in order for interest to be allowable it must be necessary and proper for the operation, maintenance, or acquisition of the provider's facilities. The interest expense must be segregated between old and new capital and non-capital expense.

Where the provider is a hold harmless provider for PPS capital, the treatment in the provider's cost report of functional allocation of costs (including investment income and interest expense) must be consistent with that used in the last cost reporting period ending on or before October 1, 1991.

In any case, the capital-related component of the functionally allocated costs must be included on Worksheet B, Parts II or III, column zero, as appropriate, for old and new capital respectively.

Enter the name and Medicare provider number of each chain provider on lines 1 through 16, the name of each other component on lines 18 through 26, and the name of each regional office on lines 28 through 31. Use subscripts for lines as necessary to accommodate additional chain components if space is inadequate.

Column headings on Supplemental Schedule F-1 have not been predetermined. Enter the expense account title for each group of costs to be functionally allocated above each column. Additional columns may be added as necessary. Also indicate the allocation base to be used to compile statistics from the chain components and/or regional office for each expense account.

Columns 1-9--Enter the statistics for the allocation of the costs for each expense account on lines 1 through 32, computing subtotals where indicated. When the accounting period of the home office is not concurrent with the accounting period of the component, the statistics must be identified and grouped according to the reporting period of the component to which the expense applies.

Enter the total of statistics on line 33. On line 34, enter the total functional expense to be allocated. Line 34 must agree with Schedule B, column 8, as appropriate and must be carried forward to Supplemental Schedule F, Part I, line 34.

On line 35, compute the unit cost multiplier by dividing the cost to be allocated (line 34) by the total statistics (line 33).

Column 10--Enter the total of columns 1 through 9.

Ensure that, in cases of nonconcurring year ends, the direct allocations are identified in the proper reporting period.

3136. HOME OFFICE EQUITY CAPITAL - GENERAL

NOTE: For cost reporting periods beginning or after October 1, 1993, equity capital is no longer allowable for all participating Medicare providers. (See §13503 (c) of OBRA 1993.)

A provider claiming a return on equity capital must file the following schedules:

- o A balance sheet for all home offices which also provides for the computation of home office equity capital (Schedule J is filed by all home offices and is discussed in §3130.);
- o Medicare adjustments to equity capital (Supplemental Schedule K); and
- o Allocation of the direct and pooled equity capital (Supplemental Schedules L and M).

All proprietary chain organizations that may under existing law claim return on equity (ROE) under Title XVIII must complete Schedules J through M.

The equity capital is determined based on the assets, liabilities and capital account balances as set forth in the home office's balance sheet as of the end of its accounting year. Those assets and liabilities which are not includable should be deleted to arrive at an adjusted balance sheet for equity capital purposes under Medicare. The adjustments made to delete assets and liabilities not includable in equity capital must be identified and explained on Supplemental Schedule K.

NOTE: An adjusted balance sheet for the determination of equity capital for Medicare purposes must be made for both the beginning and end of the first year in the program and at the end of each accounting year thereafter.

Supplemental Schedules L and M provide for calculating the monthly balances of the home office equity capital and allocating them to the providers and other entities in the chain. The amounts of home office equity capital allocated to each provider for each month in the accounting period must be combined with the provider's own equity capital for the corresponding month in its own calculation. When negative amounts of home office equity capital have been computed, the actual negative amounts are brought forward to the provider's cost report for inclusion in its computation.

Also, when specific items of home office assets and liabilities are allocated directly to a particular provider or other entity, the statement must contain an explanation for and the basis of such direct allocation. The intermediary responsible for the home office audit determines the appropriateness of the method of allocation used. It also determines the appropriateness of the bases of allocation used.

However, for pooled home office equity capital, the bases for allocating such amounts are limited to specific ratios. (See §§3104.D and 3108.)

3137. SUPPLEMENTAL SCHEDULE K - MEDICARE ADJUSTMENTS TO HOME OFFICE EQUITY CAPITAL

NOTE: For cost reporting periods beginning or after October 1, 1993, equity capital is no longer allowable for all participating Medicare providers. (See §13503 (c) of OBRA 1993.)

Do not complete this worksheet.

Enter the home office name and period covered by the cost statement.

Supplemental Schedule K lists those asset and liability accounts that must be excluded or adjusted from the home office equity capital because they are specifically not allowable. See HCFA Pub. 15-I, §2152 and HCFA Pub. 15-I, chapter 12 for identification of adjustments that must be made.

A written statement supporting each adjustment **must** be attached to Supplemental Schedule K to facilitate the auditor's review of the cost statement.

Column 1--Enter the amount of each adjustment to be made to assets and liabilities reported on Schedule J, columns 1 and 6.

If an adjustment affects two or more accounts, a separate distribution must be indicated on a separate line of Supplemental Schedule K.

Line 22 is carried forward to Schedule J, page 3, column 7, line 66.

Column 2--Indicate the applicable line number of the account from Supplemental Schedule J to which the adjustment amount is to be added or subtracted.

Column 3--Indicate the account title from Schedule J to which the adjustment amount is to be added or subtracted.

3138. SUPPLEMENTAL SCHEDULE L - DIRECT ALLOCATION OF EQUITY CAPITAL (HOME OFFICE)

NOTE: For cost reporting periods beginning or after October 1, 1993, equity capital is no longer allowable for all participating Medicare providers. (See §13503 (c) of OBRA 1993.)

Do not complete this worksheet.

Supplemental Schedule L consists of three parts, all of which must be completed.

Enter the home office name and period covered by the cost statement.

Supplemental Schedule L directly allocates asset and liability amounts by account to the chain components (Parts I and II) and computes the monthly distribution of equity capital to the chain components (Part III).

NOTE: If the home office operates distinct regional offices, use this schedule to directly allocate asset and liability amounts to the chain components and regional offices. Amounts directly allocated to the regional offices are subsequently allocated to the regional components on a separate regional office home office cost statement.

3138.1 Part I - Direct Allocation of Home Office Equity Capital - Assets.--

Columns 1-11--Enter data relating to all asset amounts directly allocable to specific health care facilities and other chain components and regional offices. If more space is needed, an additional schedule may be attached.

The amount on line 33 must agree with the amount on Schedule J, pages 1 through 3, column 4, lines 1 through 39, as applicable.

Column 12--Enter the net of the amounts in columns 1 through 11, representing liabilities directly allocable by chain component.

3138.2 Part II - Direct Allocation of Home Office Equity Capital - Liabilities.--

Columns 1-11--Enter data relating to all liability amounts directly allocable to specific health care facilities and other chain components and regional offices. If more space is needed, an additional schedule may be attached.

The amount on line 33 must agree with the amount on Schedule J, pages 4 through 9, lines 40 through 63, as applicable.

Column 12--Enter the sum of the amounts in columns 1 through 11. The sum represents assets directly allocable by chain component.

The amounts on line 33 must agree with the amounts in Schedule J, page 6, column 9, line 67.

The totals by component in column 12 must agree with the amounts by component on Supplemental Schedule L, Part I, column 12, by component:

<u>Sch.</u>	<u>Pt.</u>	<u>Col.</u>	<u>Line</u>	<u>Must Agree With Sch.</u>	<u>Pt.</u>	<u>Col.</u>	<u>Line</u>
L	I	12	17	Must Agree With	L	II	12
L	I	12	27	Must Agree With	L	II	12
L	I	12	32	Must Agree With	L	II	12
L	I	12	33	Must Agree With	L	II	12

3138.3 Part III - Direct Allocation of Home Office Equity Capital - Monthly Basis--Part III accomplishes a monthly allocation of the direct equity capital to each chain component and regional office. Enter the months of the home office reporting period above columns 1 through 12 (e.g., December 1991).

Enter the cumulative amount of equity capital allocations made directly to each component for each month of the reporting period. A schedule supporting these monthly allocations must be attached.

NOTE: If the home office operates distinct regional offices, use this schedule to directly allocate equity capital amounts to the chain components and regional offices. Amounts directly allocated to the regional offices are subsequently allocated to the regional components on a separate regional office home office cost statement.

Include the monthly totals by chain component in lines 1 through 5 in the balance sheets of the different providers as appropriate (Supplemental Worksheet F, Part I) so the direct allocations are reflected in the total ending capital of each provider. Also include these monthly totals by chain components in lines 1 through 5 in the return on equity capital computation (Supplemental Worksheet F, Part II) within the first eight columns in the appropriate months.

3140. SUPPLEMENTAL SCHEDULE M - ALLOCATION OF POOLED HOME OFFICE EQUITY CAPITAL

NOTE: For Cost reporting periods beginning or after October 1, 1993, equity capital is no longer allowable for all participating Medicare providers. (See §13503 (c) of OBRA 1993.)

Do not complete this worksheet.

Supplemental Schedule M consists of three parts, all of which must be completed.

Enter the home office name and period covered by the cost statement.

Supplemental Schedule M is used to compute:

- o Part I - Home Office Pooled Equity Capital By Month;
- o Part II - The Allocation Of Home Office Pooled Equity Capital To Each Chain Component By Month; and

o Part III - The Statistical Base For Allocating The Home Office Pooled Equity Capital To Each Chain Component By Month.

3140.1 Part I - Allocation of Pooled Home Office Equity Capital by Month.--

Column 1--Enter the months in the period covered by the home office cost statement.

Column 2--Enter the pooled equity capital at the beginning of the period. This amount must equal the amount on the prior year's Supplemental Schedule M, Part I, column 8, line 12. Enter the same amount on lines 1 through 12.

If a home office cost statement has not been filed for the prior year, then the home office files additional Schedules J, K and L as of the beginning of the reporting period. The amounts in column 2 must equal the amounts on Schedule J, page 6, column 10, line 67, as of the beginning of the reporting period.

Column 3--Enter the amount of capital investments in the home office made during the period. This excludes intercompany payables. The capital investments are cumulative every month. Monthly increases in the intercompany payables are reflected as invested capital.

Column 4--Enter any gain (or loss) on the sale of home office assets. These amounts are cumulative every month.

Column 5--Enter any withdrawals of home office investments or any dividend distributions. This excludes intercompany receivables. These amounts represent deductions from the pooled equity capital and are cumulative every month. Monthly increases in intercompany receivables are reflected as withdrawals of invested capital.

Column 6--Enter any other increases (or decreases) in pooled equity capital which cannot be classified in columns 3 through 7. These must be adequately explained in a supporting schedule. The amounts are cumulative every month.

Column 7--Enter the monthly profit (or loss) due to operations. Line 12 must agree with Schedule I, line 8.

Column 8--Enter the net of the amounts in columns 2 through 7. The amounts in column 8 represent the monthly pooled equity capital of the home office which must be allocated to the chain components on an equitable basis.

Carry forward the amounts on lines 1 through 12 to Supplemental Schedule M, Part III, line 33, by month.

Line 12 must agree with Schedule J, page 6, column 10, line 64.

3140.2 Part II - Allocation of Pooled Home Office Equity Capital to Each Chain Component by Month.--Part II accomplishes a monthly allocation of the pooled home office equity capital to each chain component. Enter the months of the home office reporting period above columns 1 through 12.

Complete Part III. Apply the unit cost multiplier (Part III, line 35) to the statistics compiled for each component by month (Part III) and enter the resulting amount in the corresponding line and column on Part II.

Line 33 must agree by column with the totals by line on Supplemental Schedule M, Part I, column 8.

3140.3 Part III - Allocation of Pooled Home Office Equity Capital - Statistics.--Part III accumulates the statistics upon which the monthly allocation of pooled home office equity capital is allocated to the chain components. These statistics are taken from Schedules F and G-1, as appropriate.

Add functional allocated expenses by provider from Supplemental Schedule F, column 10 and allocated home office pooled cost from Schedule G-1, column 1. If year ends are concurrent, divide the total by 12 to get the monthly statistics by provider. If year ends are not concurrent, divide the cost related to the nonconcurrent period by the corresponding number of months to determine the average statistic.

Use actual monthly statistics when available.

Lines 1-33--Enter the monthly statistics by chain component, including totals where indicated.

Line 34--Enter the monthly pooled home office equity capital from Supplemental Schedule M, Part I, column 8, lines 1 through 12.

Line 35--Compute the unit cost multiplier by month by dividing line 34 by line 33 by month. Complete Supplemental Schedule M, Part II, using the unit cost multiplier as indicated in instructions above.

EXHIBIT 1- Form HCFA 287-92 Worksheets

The following is a listing of Form HCFA-297-92 worksheets and the page number location.

<u>Worksheets</u>	<u>Page(s)</u>
Wkst. A	31-103-105
Wkst. B	31-106-108
Wkst. B-1	31-109
Wkst. B-2	31-110-111
Wkst. C	31-112
Wkst. D	31-113-114
Wkst. E	31-115-116
Wkst. E-1	31-117-118
Wkst. F	31-119-122
Wkst. F-1	31-123-126
Wkst. G	31-127
Wkst. I	31-128
Wkst. J	31-129-134

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 HCFA:
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 KICKBACK OR WERE 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 (and equity capital if applicable), the allocation thereof to the chain components, and the other supporting schedules for the period beginning _____, 19__, and ending _____, 19__. 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 of this information collection is 0938-0202. The time required to complete this information collection is estimated to average 15 minutes per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: HCFA, 7500 Seaboard Drive, Baltimore, Maryland 21244-1850 and to the Office of the Information and Regulatory Affairs, Office Of Management and Budget, Washington, DC 20503.

FORM HCFA-287-92 (11/95) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB. 15-II, SECTION 3114-3114.2)

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	Medicare No.	Periods Ending During Home Office Fiscal Year		Date Acquired During the Home Office Fiscal Year	Date Sold/Closed During the Home Office Fiscal Year	Medicaid Participation	Medicare Intermediaries	Medicaid Intermediaries	
		From:	To:			Yes/No			
1	2	3	4	5	6	7	8	9	
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.

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

PART V--LISTING OF REGIONS/DIVISIONS						
Name	Location		Costs Included in this Cost Statement	Separate Cost Statement Filed		Designated Region/Division Intermediary
	City	State		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.

FORM HCFA-287-92 (06/95)(INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB 15-II, SECTIONS 3114.4-3114.5)

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 Cap. 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.

FORM HCFA-287-92 (06/95) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB. 15-II, SECTION 3118)

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

FORM HCFA-287-92 (06/95) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB. 15-II, SECTION 3118)

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	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 (Cont.)									
22 Transportation									22
23 Cleaning, Office and Adm. Supplies									23
24 Minor Equipment Expensed									24
25 Repairs and Maintenance									25
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
30.01 Interest Income									30.01
31 Other (Specify)									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
37 Total Exp. (sum of lines 3, 6, 10, 36)									37

FORM HCFA-287-92 (06/95) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB. 15-II, SECTION 3118)

RECLASSIFICATION OF HOME OFFICE EXPENSES			Home Office:		Period:		SCHEDULE B-1	
					From: _____			
					To: _____			
Explanation of Reclassification Entry	Code (1)	Increase			Decrease			
		Cost Center	Line No.	Amount(2)	Cost Center	Line No.	Amount(2)	
		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.
19.	Total Reclassifications (Sum of col.4 must equal sum of col.7)							19.

(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.

FORM HCFA 287-92 (11/92)(INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB. 15-II, SECTION 3119)

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: _____	SUPPLEMENTAL SCHEDULE B-2 PARTS I & II
---	---------------------	--	---

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:	SUPPLEMENTAL SCHEDULE B-2 Part III
--	---------------------	--	---

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
1.01	Interest Exp.-Old Cap. Bldg & Fixtures								1.01
2	Old Cap. Rel. Costs-Movable Equipment								2
2.01	Interest Exp.-Old Cap. Movable Equipment								2.01
3	New Cap. Rel. Costs-Bldgs and Fixtures								3
3.01	Interest Exp.-New Cap. Bldg & Fixtures								3.01
4	New Cap. Rel. Costs-Movable Equipment								4
4.01	Interest Exp.-New Cap. Movable Equipment								4.01
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
1.01	Interest Exp.-Old Cap. Bldg & Fixtures							1.01
2	Old Cap. Rel. Costs-Movable Equipment							2
2.01	Interest Exp.-Old Cap. Movable Equipment							2.01
3	New Cap. Rel. Costs-Bldgs and Fixtures							3
3.01	Interest Exp.-New Cap. Bldg & Fixtures							3.01
4	New Cap. Rel. Costs-Movable Equipment							4
4.01	Interest Exp.-New Cap. Movable Equipment							4.01
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	*	Amount	Cost Center to be Adjusted (on Schedule B, col. 3)		
			Line No.	Cost Center	
			1	2	
1.	Federal/State income tax, franchise tax and related interest and penalties on late payments (HCFA Pub. 15-1, secs.2122.2 and 2133)				1.
2.	Donations (See HCFA Pub. 15-1, Chapter 6)				2.
3.	Stockholders servicing costs (stock transfers and registrations) (HCFA Pub 15-1, se. 2134.9)				3.
4.	Acquisition expenses (HCFA Pub. 15-1, sec. 2134.11)				4.
5.	Disposal expenses re: non-patient care assets or subsidiaries (HCFA Pub. 15-1, sec. 2102.3)				5.
6.	Bad Debts (HCFA Pub. 15-1, sec. 308)				6.
7.	Life insurance premiums where home office is direct/indirect beneficiary (HCFA Pub 15-1, sec. 2102.3)				7.
8.	Annual stockholder meeting expenses (HCFA Pub. 15-1, sec. 2134.9)				8.
9.	Nonhealth care projects (HCFA Pub. 15-1, sec. 2102.3)				9.
10.	Noncompetition agreement expenses (HCFA Pub. 15-1, sec 2105.1/1218.7)				10.
11.	Fund-raising expenses (HCFA Pub. 15-1, sec. 2136.2)				11.
12.	Rebates/refunds on expenses (HCFA Pub. 15-1, sec. 804)				12.
13.	Other (Specify)				13.
14.	Cost of ownership of assets leased from related organization in lieu of rent (HCFA Pub. 15-1, sec. 700)				14.
15.	Related organizations (from Schedule D, Part B col. 5, line 15 (HCFA Pub. 15-1, sec. 700)				15.
16.	Value of services of nonpaid workers (HCFA Pub. 15-1, sec. 700)				16.
17.	Interest on Loans between home office and components of the chain (HCFA Pub. 15-1, sec. 2150.2c) wehre no exception applies				17.
18.	Costs of corporate acquisitions of capital stocks and acquisition and development department cost (HCFA Pub. 15-1, sec. 2150.2B)				18.
19.	Interest on Loans from owners (HCFA Pub.15-1, sec. 218.2)				19.
20.	Abandoned construction in progress cost (HCFA Pub. 15-1, sec. 2155)				20.
21.	Other (specify)				21
22.	Other (specify)				
23.	Other (specify)				
24.	Other (specify)				
25.	Other (specify)				
26.	Other (specify)				25
27.	Other (specify)				
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.

FORM HCFA-287-92(11/92) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB. 15-II, Section 3120

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS	SCHEDULE D page 1 of 2
--	---------------------------

Home Office:	Period From: To:
-----------------	--

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.	
15.	Total (sum of lines 1-14)						15.

* 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
--	--------------	-------------------------------------	------------------------------

Part C. Inter-relationship of chain Home Office to related organization:

	Name of Related Organization <small>1</small>	Type of Business <small>2</small>	Related Through Ownership or Control <small>3</small>	Explanation of Relationship <small>4</small>	
1.					1.
2.					2.
3.					3.
4.					4.
5.					5.
6.					6.
7.					7.
8.					8.
9.					9.
10.					10.
11.					10.
13.					10.
14.					10.
15.					10.
16.					10.
17.					10.

DIRECT ALLOCATION OF HOME OFFICE CAPITAL
COSTS TO CHAIN COMPONENTS

Home Office:

Period

From: _____

To: _____

SUPPLEMENTAL

SCHEDULE

E Page 1

Chain Components	Medicare No.	Old Capital		New Capital		Other Capital			
		Building and Fixtures	Movable Equipment	Building and Fixtures	Movable Equipment	Insurance	Taxes	Other Capital	
		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
	Total (sum of lines 1-16)								

FORM HCFA-287-92 (11/92) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB. 15-II, SECTION 3132)

DIRECT ALLOCATION OF HOME OFFICE CAPITAL
COSTS TO CHAIN COMPONENTS

Home Office:

Period

From: _____

To: _____

SUPPLEMENTAL
SCHEDULE
E Page 2

Chain Components	Medicare No.	Old Capital		New Capital		Other Capital			
		Building and Fixtures	Movable Equipment	Building and Fixtures	Movable Equipment	Insurance	Taxes	Other Capital	
		1	2	3	4	5	6	7	
18. Other Components: -----									18
19.									19
20.									20
21.									21
22.									22
23.									23
24.									24
25.									25
26. Other Managed Facilities									26
27. Total (sum of lines 18-26)									27
28. Regional Offices: -----									28
29.									29
30.									30
31.									31
32. Total (sum of lines 28-31)									32
33. Grand Total (sum of lines 17, 27 and 32)									33

DIRECT ALLOCATION OF HOME OFFICE NON-CAPITAL RELATED EXPENSES TO CHAIN COMPONENTS			Home Office:				Period From: _____ To: _____				SUPPLEMENTAL SCHEDULE E-1 Part I		
Chain Components	Medicare No.	Specify:										Total (cols. 1 thru 9)	
		1	2	3	4	5	6	7	8	9	10		
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.	Total (sum of lines 1-16)												17

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

Home Office:

Period
From: _____
To: _____

SUPPLEMENTAL
SCHEDULE
E-1 Part II

Chain Components	Medicare No.	Specify:										Total (cols. 1 thru 9)
		1	2	3	4	5	6	7	8	9	10	
18.		Other Components: -----										18
19.												19
20.												20
21.												21
22.												22
23.												23
24.												24
25.												25
26.		Other Managed Facilities										26
27.		Total (sum of lines 18-26)										27
28.		Regional Offices: -----										28
29.												29
30.												30
31.												31
32.		Total (sum of lines 28-31)										32
33.		Grand Total (sum of lines 17, 27 and 32)										33

FUNCTIONAL ALLOCATION OF HOME OFFICE CAPITAL COSTS TO CHAIN COMPONENTS		Home Office:			Period From:	SUPPLEMENTAL SCHEDULE F Part 1		
		Old Capital			To:	New Capital		
Chain Components		Building and Fixtures	Movable Equipment	Interest Expense	Building and Fixtures	Movable Equipment	Interest Expense	
<u>Health Care Facilities:</u>		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.
17.	Total (sum of lines 1-16)							17.

FORM HCFA-287-92 (5/94) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB. 15-1, SECTION 3134)

FUNCTIONAL ALLOCATION OF HOME OFFICE CAPITAL COSTS TO CHAIN COMPONENTS		Home Office:			Period From: To:	SUPPLEMENTAL SCHEDULE F Part 1 (Cont'd)		
Chain Components		Building and Fixtures	Movable Equipment	Interest Expense	Building and Fixtures	Movable Equipment	Interest Expense	
<u>Other Components:</u>		1	2	2.01	3	4	4.01	
18.								18.
19.								19.
20.								20.
21.								21.
22.								22.
23.								23.
24.								24.
25.								25.
26.	Other Managed Facilities							26.
27.	Total (sum of lines 18-26)							27.
<u>Regional Offices:</u>								
28.								28.
29.								29.
30.								30.
31.								31.
32.	Total (sum of lines 28-31)							32.
33.	Grand Total (sum of lines 17, 27 and 32)							33.

FORM HCFA-287-92 (5/94) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB. 15-1, SECTION 3134)

FUNCTIONAL ALLOCATION OF HOME OFFICE CAPITAL COSTS TO CHAIN COMPONENTS--STATISTICS		Home Office:			Period From: To:		SUPPLEMENTAL SCHEDULE F Part II	
Chain Components		Old Capital			New Capital			
		Base:						
Health Care Facilities:		Building and Fixtures	Movable Equipment	Interest Expense	Building and Fixtures	Movable Equipment	Interest Expense	
-----		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.	Total (sum of lines 1-16)							17.

FUNCTIONAL ALLOCATION OF HOME OFFICE CAPITAL COSTS TO CHAIN COMPONENTS--STATISTICS		Home Office:			Period From:	SUPPLEMENTAL SCHEDULE F Part II		
Chain Components		Old Capital			New Capital			
Other Components:		Base:						
		Building and Fixtures	Movable Equipment	Interest Expense	Building and Fixtures	Movable Equipment	Interest Expense	
		1	2	2.01	3	4	4.01	
18.								18
19.								19
20.								20
21.								21
22.								22
23.								23
24.								24
25.								25
26.	Other Managed Facilities							26
27.	Total (sum of lines 18-26)							27
	Regional Offices:							
28.								28
29.								29
30.								30
31.								31
32.	Total (sum of lines 28-31)							32
33.	Total statistics (sum of lines 17, 27 and 32) (A)							33
34.	Cost to be Allocated (B)							34
35.	Unit Cost Multiplier (B/A)							35

FORM HCFA-287-92 (5/94) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB. 15-1, SECTION 3134)

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

Home Office:

Period

From: _____

To: _____

SUPPLEMENTAL SCHEDULE F-1 Part I

Chain Components	Medicare No.	Specify:										
		1	2	3	4	5	6	7	8	9	10	Total (cols. 1 thru 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. Total (sum of lines 1-16)												17

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

Home Office:

Period
From: _____
To: _____

SUPPLEMENTAL
SCHEDULE
F-1 Part II

Chain Components	Medicare No.	Specify:										Total (cols. 1 thru 9)
		1	2	3	4	5	6	7	8	9	10	
18.		Other Components: -----										18
19.												19
20.												20
21.												21
22.												22
23.												23
24.												24
25.												25
26.		Other Managed Facilities										26
27.		Total (sum of lines 18-26)										27
28.		Regional Offices: -----										28
29.												29
30.												30
31.												31
32.		Total (sum of lines 28-31)										32
33.		Grand Total (sum of lines 17, 27 and 32)										33

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

Home Office:

Period

From: _____

To: _____

SUPPLEMENTAL SCHEDULE F-1 Part II

Chain Components	Base:										Total (cols. 1 thru 9)	
	1	2	3	4	5	6	7	8	9	10		
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. Total (sum of lines 1-16)												17

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

Home Office:

Period

From: _____

To: _____

SUPPLEMENTAL SCHEDULE F-1 Part II

Chain Components	Base:										Total (cols. 1 thru 9)
	1	2	3	4	5	6	7	8	9	10	
18. Other Components: -----											18
19.											19
20.											20
21.											21
22.											22
23.											23
24.											24
25.											25
26. Other Managed Facilities											26
27. Total (sum of lines 18-26)											27
28. Regional Offices: -----											28
29.											29
30.											30
31.											31
32. Total (sum of lines 28-31)											32
33. Grand Total (sum of lines 17, 27 and 32)											33

FORM HCFA-287-92 (11/92)(INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB. 15-II, SECTION 3135)

ALLOCATION OF HOME OFFICE POOLED COSTS BETWEEN HEALTH CARE FACILITIES AND OTHER CHAIN COMPONENTS	Home Office:	Period From: To:	SCHEDULE G PART I & II
---	---------------------	---	---

Part I -- Allocation between Health Care Facilities and Other Components

		Allocation Statistics		Old Capital		New Capital		Non-Capital
		Base:	Ratio	Building & Fixtures	Movable Equipment	Building & Fixtures	Movable Equipment	
		1	1A	2	3	4	5	
1.	Health Care Facilities							1
2.	Other Components							2
3.	Certain Home Office or Region Costs Requiring Home Office/ Region overhead allocation							3
4.	Total							4

Part II -- Allocation to Individual Chain Components

	Health Care Facilities: -----	Allocation Statistics		Old Capital		New Capital		Non-Capital
		Base:	Ratio	Building & Fixtures	Movable Equipment	Building & Fixtures	Movable Equipment	
		1	1A	2	3	4	5	
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
	Other Components -----							
19.								19
20.								20
21.								21
22.								22
23.								23
24.								24
25.								25
26.								26
27.	Total (sum of lines 19-26)							27
	Regional Offices: -----							
28.								28
29.								29
30.								30
31.								31
32.	Total (sum of lines 28-31)							32
33.	Grand Total (sum of lines 18, 27 and 32)							33

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 5 minus line 7)		\$ _____

BALANCE SHEET (Also use where applicable for equity capital purposes)	Home Office:		Period:		SCHEDULE J page 1 of 6
			From:	To:	
Assets (Omit Cents)	Balance Sheet Per Books	Adjustments Increase/Decrease (from Sch K, col. 1)	Adjusted Balance Sheet (col. 1 Plus/Minus col. 2)	Direct Equity Allocations To Sch. L	Pool Equity Capital (col. 3 Less col. 4)
	1	2	3	4	5
Current Assets: -----					
1. Cash - On Hand & In Bank					
2. Current Investments					
3. Notes Receivable					
4. Accounts Receivable					
5. Other Receivables (Specify)					
6. Allowance for Uncollectable Notes and Accounts Receivable					
7. Inventory					
8. Prepaid Expenses					
9. Other Current Assets (Specify)					
10. Total Current Assets (Sum of lines 1-9)					

BALANCE SHEET (Also use where applicable for equity capital purposes)	Home Office:		Period: From: _____ To: _____		SCHEDULE J page 2 of 6
Assets (Omit Cents)	Balance Sheet Per Books	Adjustments Increase/Decrease (from Sch K, col. 1)	Adjusted Balance Sheet (col. 1 Plus/Minus col. 2)	Direct Equity Allocations To Sch. L	Pool Equity Capital (col. 3 Less col. 4)
	1	2	3	4	5
<u>Fixed Assets:</u>					
11. Land					
12. Land Improvements					
13. Accumulated Depreciation					
14. Building					
15. Accumulated Depreciation					
16. Leasehold Improvement					
17. Accumulated Depreciation					
18. Fixed Equipment					
19. Accumulated Depreciation					
20. Motor Vehicles					
21. Accumulated Depreciation					
22. Major Movable Equipment					
23. Accumulated Depreciation					
24. Minor Equipment - Depreciable					
25. Accumulated Depreciation					
26. Minor Equipment - Non-Depreciable					
27. Other Fixed Assets (Specify)					
28. Other Fixed Assets (Specify)					
29. Total Fixed Assets (Sum of lines 11-28)					

FORM HCFA-287-92(11/92) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN HCFA PUB. 15-II, SECTION 3136)

BALANCE SHEET (Also use where applicable for equity capital purposes)	Home Office:		Period:		SCHEDULE J page 3 of 6
			From: _____		
			To: _____		
Assets (Omit Cents)	Balance Sheet Per Books	Adjustments Increase/Decrease (from Sch K, col. 1)	Adjusted Balance Sheet (col. 1 Plus/Minus col. 2)	Direct Equity Allocations To Sch. L	Pool Equity Capital (col. 3 Less col. 4)
	1	2	3	4	5
Other Assets: -----					
30. Investments					
31. Deposits on Leases					
32. Due from Owners/Officers					
33. Due from Related Organizations					
34. Special Funds					
35. Goodwill					
36. Construction in Progress					
37. Other (Specify)					
38. Total Other Assets (Sum of lines 30-37)					
39. Total Assets (Sum of lines 10, 29, and 38)					

BALANCE SHEET (Also use where applicable for equity capital purposes)	Home Office:		Period: From: _____ To: _____		SCHEDULE J page 4 of 6
Liabilities and Capital (Omit Cents)	Balance Sheet Per Books	Adjustments Increase/Decrease (from Sch K, col. 1)	Adjusted Balance Sheet (col. 6 Plus/Minus col. 7)	Direct Equity Allocations To Sch. L	Pool Equity Capital (col. 8 Plus/Minus col. 9)
	6	7	8	9	10
<u>Current Liabilities:</u>					
40. Accounts Payable					
41. Notes and Loans Payable - Short Term					
42. Current Portion of Long-Term Debt					
43. Salaries, Wages and Fees Payable					
44. Payroll Taxes Payable					
45. Other Accrued Expenses Payable					
46. Deferred Income					
Notes and Loans Payable to 47. Related Organizations					
48. Other (Specify)					
Total Current Liabilities 49. (Sum of lines 40-48)					

BALANCE SHEET (Also use where applicable for equity capital purposes)	Home Office:		Period: From: _____ To: _____		SCHEDULE J page 5 of 6
	Liabilities and Capital (Omit Cents)	Balance Sheet Per Books 6	Adjustments Increase/Decrease (from Sch K, col. 1) 7	Adjusted Balance Sheet (col. 6 Plus/Minus col. 7) 8	Direct Equity Allocations To Sch. L 9
Long Term Liabilities: -----					
50. Mortgage Payable (Long-term Portion)					
51. Notes Payable - (Long-term Portion)					
52. Unsecured Loans - (Long-term Portion)					
53. Loans from Owners prior to 7/1/66					
54. Loans from Owners on or after 7/1/66					
55. Other (Specify)					
Total Long-term Liabilities 56. (Sum of lines 50-55)					
57. Total Liabilities (Sum of lines 49 and 56)					

BALANCE SHEET (Also use where applicable for equity capital purposes)	Home Office:		Period: From: _____ To: _____		SCHEDULE J page 6 of 6
Liabilities and Capital (Omit Cents)	Balance Sheet Per Books 6	Adjustments Increase/Decrease (from Sch K, col. 1) 7	Adjusted Balance Sheet (col. 6 Plus/Minus col. 7) 8	Direct Equity Allocations To Sch. L 9	Pool Equity Capital (col. 8 Plus/Minus col. 9) 10
<u>Capital:</u>					
58. Preferred Stock					
59. Common Stock					
60. Additional Paid-In Capital					
61. Retained Earnings - Unrestricted					
62. Other (Specify)					
63. Total Capital (Sum of lines 58-62)					
64. Total Liabilities and Capital (Sum of lines 57 and 63)					
65. Equity in Assets Leased from Related Organizations (Attach supporting Schedules)					
66. Equity in Related Organizations (Attach Supporting Schedules)					
67. Total Equity Capital (Lines 63 plus/minus lines 65 and 66)					