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TRIAL BALANCE OF EXPENSES			Home Office:			Period		SCHEDULE	
RECLASSIFICATIONS, ADJUSTMENTS AND ALLOCATIONS						From:		В	
						To:		page 1 of 3	
	Expenses per		Reclassified		Net Allowable	Direct	Functional	Pooled	
Cost Center Description	Home Office	Reclassifications	Trial Balance	Medicare	Expenses	Allocations	Allocations	Allocations	
(omit cents)	Books	(from Sch.B-1)	(col. 1minus/	Adjustments	(col.3 minus/plus	To Chain	To Chain	(col.5 minus	
			plus col.2)	(from Sch.C)	col.4)	Components	Components	cols. 6,7)	
	1	2	3	4	5	6	7	8	
Old Cap. Rel. Costs—Bldg and Fixtures									1
1.01 Int. ExpOld Capital Bldg and Fixtures									1.01
2. Old Cap. Rel. CostsMovable Equip.									2
2.01 Int. ExpOld Capital Movable Equip.									2.01
3. Sub-Total (Lines 1 and 2)									3
4 New Cap. Rel. CostsBldg and Fixtures									4
4.01 Int. ExpNew Capital Bldg and Fixtures									4.01
5 New Cap. Rel. CostsMovable Equip.									5
5.01 Int. ExpNew 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

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

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

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	RECLASSIFICATION OF HOME OFFICE EXPENSES			Home Office:		Period: From:		SCHEDULE B-1	
						To:			
		Code		Increase			Decrease		
	Explanation of Reclassification Entry	(1)	Cost Center	Line No.	Amount(2)	Cost Center	Line No.	Amount(2)	
		1	2	3	4	5	6	7	
1.									1.
2.		-							2.
3.									3.
4.									4.
5.								<del>                                     </del>	5.
6.									6.
7.									7.
8.		1							8.
9.									9.
10.									10.
11									11
11.		1							11.
12.									12.
13.									13.
14.		<del> </del>						<del> </del>	14.
15.									15.
16.									16.
									17.
17.								<u> </u>	
18.	Total Reclassifications (Sum of col.4 must								18.
100	equal sum of col.7)								100
									-

<sup>(1)</sup> A letter (A,B, etc) must be entered on each line to identify each reclassification entry.

<sup>(2)</sup> Transfer to Schedule B, column 2, line as appropriate.

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5.

6.

7.

8.

9.

## PART II - ANALYSIS OF CHANGES IN NEW CAPITAL ASSET BALANCES

5.

6.

8.

9.

Fixed Equipment

Reconciling Items

SUBTOTAL

Movable Equipment

TOTAL (Line 7 minus line 8)

				Acquisitions		Disposals		Fully	
		Beginning				and	Ending	Depreciated	
	Description	Balances	Purchases	Donation	Total	Retirements	Balance	Assets	
		1	2	3	4	5	6	7	1
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.

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RECO	NCILIATION OF CAPITAL COSTS CENTERS			Home Office:		PERIOD: FROM: TO:		SCHEDULE I Part III	B-2
PART	III		COMPUTATIO	N OF RATIOS			ALLOCATION C	F OTHER CAPITA	<b>AL</b>
	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
	Old Cap. Rel Costs-Bldgs and Fixtures								
	Old Cap. Rel. Costs-Movable Equipment								
3	New Cap. Rel Costs-Bldgs and Fixtures								
4	New Cap. Rel. Costs-Movable Equipment								

## SUMMARY OF OLD AND NEW CAPITAL

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

<sup>\*</sup> All lines numbers except line 5 are to be consistent with Schedule B line numbers for capital cost centers

5 Total (Sum of Lines 1-4)

<sup>(1)</sup> 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.

<sup>(2)</sup> 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.

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Cont.)