

CHAPTER 39
HOME OFFICE COST STATEMENT
FORM CMS-287-05

	<u>Section</u>
Home Office Costs - Chain Operations.	3900
Determination of Allowable Costs.....	3901
Allocation of Home Office Costs to Components in Chain.	3902
Home Office Cost Statement.	3903
Disclosure of Home Office Cost Statement.....	3904
Recommended Sequence for Completing Form CMS-287-05.....	3905
Schedule A - General Information, Certification and Listing of Chain Components.	3906
Part I - General Information.....	3906.1
Part II - Certification by Officer of Home Office.....	3906.2
Part III - Listing of Chain Components.	3906.3
Part IV - List of Other (Non-Provider) Chain Components.	3906.4
Part V - Listing of Regions or Divisions.	3906.5
Home Office Costs - Schedules B through I.....	3907
Schedule B - Statement of Allowable Costs.....	3908
Schedule B-1 - Reclassification of Home Office Expenses.....	3909
Schedule B-2 - Analysis of Changes in Capital Asset Balances.	3910
Schedule C - Medicare Adjustments to Home Office Expenses.	3911
Schedule D - Statement of Costs of Services From Related Organizations.	3912
Schedule E - Direct Allocation of Home Office Capital Costs to Chain Components.	3913
Schedule E-1 - Direct Allocation of Home Office Non-Capital-Related Expenses to Chain Components.....	3914
Schedule F - Parts I and II - Functional Allocation of Home Office Capital-Related Expenses to Chain Component.....	3915
Schedule F-1 - Parts I and II - Functional Allocation of Home Office Non-Capital-Related Expenses to Chain Components.....	3916
Schedule G - Allocation of Pooled Costs to Chain Components.....	3917
Schedule I - Statement of Revenue and Expenses.	3918
Schedule J - Balance Sheet	3919
Exhibit 1 – Form 287-05 Worksheets.....	3990