

CHAPTER 48  
HOME OFFICE COST STATEMENT  
FORM CMS-287-21

	<u>Section</u>
General.....	4800
Reporting Home Office Costs.....	4800.10
Determination of Allowable Costs.....	4800.11
Allocation of Home Office/Chain Organization Costs to Components.....	4800.12
Home Office/Chain Organization Costs in Providers' Medicare Cost Reports .....	4800.13
Non-Concurrent Period Allocation of Home Office/Chain Organization Costs.....	4800.14
Home Office Cost Statement Schedules .....	4800.15
Electronic Reporting .....	4800.20
Reporting Standards.....	4800.21
Medicare Cost Statement Submission .....	4800.22
Supporting Documentation .....	4800.23
Acronyms, Abbreviations and Initialisms.....	4800.30
Recommended Sequence of Completion .....	4800.40
S Series.....	4801
Schedule S - Home Office Cost Statement Certification.....	4801.10
Part I - Cost Statement Status - Contractor Use Only.....	4801.11
Part II - Certification .....	4801.12
Schedule S-1 - Identification Data.....	4801.20
Part I - Home Office Data .....	4801.21
Part II - Key Officers Data.....	4801.22
Schedule S-2 - Listing of Components .....	4801.30
Part I - Healthcare Provider Components .....	4801.31
Part II - Non-Healthcare Components .....	4801.32
Part III - Region/Division Components .....	4801.33
A Series.....	4802
Schedule A - Reclassification and Adjustment of Trial Balance of Expenses .....	4802.10
Schedule A-6 - Reclassifications of Expenses.....	4802.70
Schedule A-7 - Analysis of Capital Cost Centers.....	4802.80
Part I - Analysis of Changes in Capital Asset Balances .....	4802.81
Part II - Reconciliation of Capital Cost Centers .....	4802.82
Schedule A-8 - Adjustments to Expenses.....	4802.90
Schedule A-8-1 - Costs of Services from Related Organizations and/or Home Office/Chain Organizations .....	4802.100
Part I - Adjustments Required as a Result of Transactions with Related Organizations and/or Home Office/Chain Organizations.....	4802.101
Part II - Interrelationship of Home Office/Chain Organization to Related Organizations .....	4802.102

CHAPTER 48  
HOME OFFICE COST STATEMENT  
FORM CMS-287-21

	<u>Section</u>
B Series .....	4803
Schedule B - Direct Allocation of Capital Related Costs .....	4803.10
Part I - Healthcare Provider Components .....	4803.11
Part II - Non-Healthcare Components .....	4803.12
Part III - Region/Division Components .....	4803.13
Schedule B-1 - Direct Allocation of Non-Capital Related Costs .....	4803.20
Part I - Healthcare Provider Components .....	4803.21
Part II - Non-Healthcare Components .....	4803.22
Part III - Region/Division Components .....	4803.23
C Series .....	4804
Schedule C - Functional Allocation of Capital Related Costs .....	4804.10
Part I - Healthcare Provider Components .....	4804.11
Part II - Non-Healthcare Components .....	4804.12
Part III - Region/Division Components .....	4804.13
Schedule C-1 - Functional Allocation of Capital Related Costs - Statistics .....	4804.20
Part I - Healthcare Provider Components .....	4804.21
Part II - Non-Healthcare Components .....	4804.22
Part III - Region/Division Components .....	4804.23
D Series .....	4805
Schedule D - Functional Allocation of Non-Capital Related Costs .....	4805.10
Part I - Healthcare Provider Components .....	4805.11
Part II - Non-Healthcare Components .....	4805.12
Part III - Region/Division Components .....	4805.13
Schedule D-1 - Functional Allocation of Non-Capital Related Costs - Statistics .....	4805.20
Part I - Healthcare Provider Components .....	4805.21
Part II - Non-Healthcare Components .....	4805.22
Part III - Region/Division Components .....	4805.23
E Series .....	4806
Schedule E - Allocation of Pooled Costs for Double Allocation Method .....	4806.10
Schedule E-1 - Allocation of Pooled Costs to Components .....	4806.20
F Series .....	4807
Schedule F - Summary of Capital Related Costs .....	4807.10
Part I - Healthcare Provider Components .....	4807.11
Part II - Non-Healthcare Components .....	4807.12
Part III - Region/Division Components .....	4807.13
Schedule F-1 - Summary of Non-Capital Related Costs .....	4807.20
G Series .....	4808
Schedule G - Balance Sheet .....	4808.10
Schedule G-1 - Statement of Revenues and Expenses .....	4808.20
Form CMS-287-21 Schedules .....	4895

## 4800. GENERAL

In accordance with the Paperwork Reduction Act of 1995, CMS must inform the private sector why information is collected and how it will use the information. This chapter presents the home office cost statement, Form CMS-287-21, completed by a home office and/or chain organization, hereinafter referred to as home office/chain organization (HO/CO), to support HO/CO costs claimed in a Medicare cost report.

For Medicare and/or Medicaid purposes, CMS defines a home office as an entity that provides centralized management and administrative services to the individual members of a chain organization and a chain organization as an entity that consists of a group of two or more Medicare-certified providers (providers) or at least one provider and any other non-provider business or entity owned, leased, or through any other device, under common ownership or control. The HO/CO may also include regional offices or divisions. The home office cost statement instructions and schedules refer collectively to the provider, non-provider, and regional office or division members of a HO/CO as healthcare provider components, non-healthcare components, and region/division components, respectively. When a HO/CO includes region/division components that file separate home office cost statements, these instructions refer to the HO/CO as the parent HO/CO.

The Form CMS-287-21, effective for a HO/CO cost statement period beginning on or after January 1, 2021, constitutes the documentary support required for a provider to be reimbursed for HO/CO costs claimed in the provider's Medicare cost report (see 42 CFR 413.24(f)(5)(i)(E)(1) and (2)). Under the authority of §§1815(a) and 1833(e) of the Social Security Act (the Act), CMS requires that each provider of services participating in the Medicare program submit annual information, the Medicare cost report, to determine costs for healthcare services rendered to Medicare beneficiaries. A provider in a HO/CO may submit a Medicare cost report that includes allowable costs allocated from the HO/CO (see §§4800.10-4800.12; CMS Pub. 15-1, chapter 10; and CMS Pub. 15-1, chapter 21, §§2150-2153) and must provide adequate cost data based on financial and statistical records that can be verified by qualified auditors (see 42 CFR 413.20 and 413.24).

CMS requires that the HO/CO prepare an electronic cost statement (see 4800.20). The HO/CO may elect to electronically submit the certification statement with an electronic signature of the home office's administrator or chief financial officer (see 4801.12).

The relationship of the HO/CO is that of a related organization to a provider (see 42 CFR 413.17). A HO/CO usually furnishes central management and administrative services, e.g., centralized accounting, purchasing, personnel services, management direction and control, and other services. To the extent that the HO/CO furnishes services related to patient care to a provider, the reasonable costs of such services are included in the provider's cost report and are reimbursable as part of the provider's costs. If the HO/CO provides no services related to patient care, the costs of the HO/CO may not be recognized in determining the allowable costs of the healthcare providers in the HO/CO.

The HO/CO must obtain CMS approval from the Medicare Administrative Contractor (contractor), and receive a home office number, to submit a home office cost statement.

When a parent HO/CO includes region/division components, the parent HO/CO must allocate costs to all components, including the region/division components. Each region/division allocates the costs allocated from the parent HO/CO, along with direct region/division costs, to the region/division components on a separate regional home office cost statement. Like the parent HO/CO, a region/division must obtain CMS approval through the contractor, and receive a regional home office number, to submit a regional home office cost statement that allocates costs to its components. The parent HO/CO must submit the home office cost statement and all regional home office cost statements, as a combined package, to the HO/CO designated contractor(s).

The HO/CO must submit the home office cost statement to the designated contractor no later than 150 days after the end of the HO/CO accounting period. When a provider claims HO/CO costs in its Medicare cost report and the HO/CO fails to submit an acceptable home office cost statement that supports the HO/CO amounts claimed in the provider's cost report, the contractor must reject the provider's Medicare cost report for lack of supporting documentation. If a provider claims HO/CO costs in a cost report with a fiscal year end that is not concurrent with the accounting period of the HO/CO, the HO/CO must submit an acceptable home office cost statement that supports some portion of the HO/CO amounts claimed in the provider's cost report (see §4800.14 and 42 CFR 413.24(f)(5)(i)(E)(2)).

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0202. The expiration date of this information collection instrument is [XXXX XX, 2023]. 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. Direct comments concerning the accuracy of the time estimate or suggestions for improving this form to: Centers for Medicare and Medicaid Services, 7500 Security Boulevard, ATTN: PRA Reports Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Any correspondence not pertaining to the information collection burden approved under the associated OMB control number on this form will not be reviewed, forwarded, or retained.

## 4800.10 REPORTING HOME OFFICE COSTS

A HO/CO must follow the Medicare principles of reasonable cost reimbursement in the Provider Reimbursement Manual, Part I (CMS Pub. 15-1), when completing the Medicare home office cost statement.

### 4800.11 Determination of Allowable Costs

HO/CO costs directly related to services performed for a provider and related to patient care, plus an appropriate share of indirect costs (e.g., overhead, rent for HO/CO space, administrative salaries), are allowable to the extent the costs are reasonable. Any HO/CO costs that are not allowable costs when incurred directly by the provider are not allowable as HO/CO costs allocated to providers. For example, certain advertising costs, some franchise taxes and other similar taxes, costs of non-competition agreements, certain life insurance premiums, certain membership costs, and those costs related to non-medical enterprises, are not allowable HO/CO costs (see CMS Pub. 15-1, chapter 21).

4800.11.1 Management Fees--Management fees charged between related organizations are not allowable costs except as provided in CMS Pub. 15-1, chapter 10. Remove unallowable management fees from the cost statement through the Schedule A-8-1.

4800.11.2 Owner Compensation--The compensation paid to an owner (as defined in CMS Pub. 15-1, chapter 9) by the HO/CO is allowable only to the extent that it is related to patient care and is reasonable.

### 4800.11.3 Organization, Startup, and Other Corporate Costs

4800.11.3.1 Organization Costs--The organization costs of a HO/CO, except startup costs and costs of corporate acquisitions, are allowable costs and must be amortized in accordance with the provisions in CMS Pub. 15-1, chapter 21, §2134ff. See CMS Pub. 15-1, chapter 21, §2134.1B, for the description of unallowable organization costs; CMS Pub. 15-1, chapter 21, §2134.10, for the description of unallowable reorganization costs; and CMS Pub. 15-1, chapter 21, §2134.9, for the description of unallowable stockholder servicing costs.

4800.11.3.2 Startup Costs--Startup costs of a HO/CO are considered allowable costs and must be amortized in accordance with the provisions of CMS Pub. 15-1, chapter 21, §2132.1.

4800.11.3.3 Costs of Corporate Acquisitions--Costs related to the acquisition of capital stock of a facility (whether said facility participates or subsequently participates in the Medicare program) are not allowable (see CMS Pub. 15-1, chapter 21, §2134.11). Additionally, costs related to the transfer of assets to a HO/CO are not allowable as organization costs; these costs must be capitalized as part of the cost of the asset (see CMS Pub. 15-1, chapter 21, §2150.2.B.3).

4800.11.4 Interest on Loans between Home Office/Chain Organization and Components--When the HO/CO loans money to, or borrows money from, one of its components, the interest paid is generally not an allowable cost and the interest income earned from such a loan is not used to reduce allowable interest expense. (See CMS Pub. 15-1, chapter 2, §§218 and 218.1, for the general rule, and §§218.2 and 220 for exceptions to the general rule.) Treat interest income from other sources, as well as the interest income received by the HO/CO if interest expense is allowed under the exceptions of CMS Pub. 15-1, chapter 2, §§218.2 and 220, according to the provisions of CMS Pub. 15-1, chapter 2, §§202.2 and 202.3.

4800.11.5 Interest on Loans from Unrelated Sources--Interest expense (see CMS Pub. 15-1, chapter 2, §§200 and 202.1) is allowable to the extent that the proceeds of the related loan, mortgage, bond issue, etc., are used either to acquire assets for use in patient care activities or to provide funds for operations related to patient care. When proceeds of a loan, mortgage, bond issue, etc., are used to acquire stock ownership (as opposed to assets and liabilities) of additional facilities, the interest expense is not allowable.

4800.11.6 Home Office/Chain Organization Planning Costs - Expanding, Rebuilding, or Relocating Existing Providers--Planning costs, as described in CMS Pub. 15-1, chapter 21, §§2154.1 and 2154.2, incurred by the HO/CO to purchase or construct a new facility in order to expand, rebuild, or relocate a provider that is a member of the HO/CO, are allowable if:

- the costs are reasonable and prudent as defined in CMS Pub. 15-1, chapter 21, §2103;
- the costs have been included in the historical cost of the completed facility; and
- the facility has been certified to participate in Medicare.

Planning costs incurred to purchase land become part of the historical cost of the land and are not included in the historical cost of the depreciable assets of the completed facility. Planning costs for both land and a facility that cannot be specifically identified with either the land or facility must be allocated between the land and facility based on the cost of each to the total cost.

Abandoned planning costs are treated according to the provisions of CMS Pub. 15-1, chapter 21, §2154.4. Any allowable abandonment costs must be directly allocated to the appropriate provider.

4800.11.7 Expansion of the Chain Operation--Planning costs incurred by the HO/CO to construct a new facility or to purchase an existing facility (excluding land) to expand a HO/CO and not to expand an existing provider are recognized when the requirements in §4800.11.6 are met. The costs of such plans subsequently abandoned are considered an investment loss and are not allowable. The costs of abandoned land acquisition plans are not allowable.

4800.11.8 Malpractice and Comprehensive General Liability, Unemployment and Workers' Compensation Insurance Coupled with Second Injury Coverage--Payments by a HO/CO for its providers or payments made individually by members of a HO/CO to an independent fiduciary for malpractice, comprehensive general liability insurance coverage, unemployment and workers' compensation insurance coupled with second injury coverage, are recognized if made to a fund established in accordance with the requirements in CMS Pub. 15-1, chapter 21, §2162ff.

4800.11.9 Interest Expense and Interest Income of Home Office/Chain Organization--The HO/CO must assign and/or allocate interest expense incurred by the HO/CO in accordance with §4800.12. The HO/CO must identify interest expense as capital related or non-capital related cost. Similarly, the HO/CO must identify all interest income as capital related or non-capital related. The HO/CO must appropriately assign and/or allocate interest income in accordance with §4800.12 and offset against allowable interest expense. The net amount of capital related interest expense and interest income (whether positive or negative), so determined at the HO/CO level for each provider, must be appropriately included with that provider's costs as described in §4800.13.

4800.12 Allocation of Home Office/Chain Organization Costs to Components

The home office cost statement provides the mechanism to allocate allowable HO/CO costs to the healthcare provider components (providers), non-healthcare components, and region/division components. All components must receive their allocable share of HO/CO capital and non-capital costs. Starting with the HO/CO total costs (including those costs paid on behalf of providers), remove all costs that are not allowable in accordance with program instructions. Identify the remaining costs (total allowable costs) into two groups, capital related costs or non-capital related costs, and allocate each group to all components that received services from the HO/CO. Allocate HO/CO costs to the components in the following order:

Step 1: Allocate Direct Costs--Allocate allowable HO/CO costs incurred for the benefit of, or directly attributable to, a specific component (healthcare provider, non-healthcare, or region/division) to the component for which the costs were incurred (direct allocation of cost). For example, directly allocate to a provider the interest expense paid by the HO/CO on a loan related solely to the provider. Allocate HO/CO salaries to the component where the employees worked. Directly allocate to a provider any HO/CO cost to rent space for that provider. The HO/CO may simplify the allocation of costs to the components by transferring the costs at the time incurred through inter-company accounts.

Step 2: Allocate Functional Costs--Allocate allowable HO/CO costs that are not directly allocable among the components receiving a benefit from the allowable costs using a statistical basis that reasonably relates to the cost (functional allocation of cost). Where practical, and the amounts material, allocate the costs of HO/CO centralized services (e.g., central payroll or central purchasing) provided to the components on a functional basis. For example, allocate costs of a central payroll operation to the components based on the number of paychecks issued. Allocate the costs of central purchasing based on purchases made or requisitions handled. The HO/CO must use the same statistical basis from one accounting period to another when allocating costs on a functional basis. If the HO/CO wishes to change an allocation basis because it believes the change will result in a more accurate allocation, the HO/CO must submit a written request to the contractor in accordance with PRM 15-1, chapter 21, §2150.3.D.2.



Step 3: Allocate Pooled Costs--Allocate the residual amount (or pool) of HO/CO costs (the remaining costs incurred for general management or administrative services and not directly or functionally allocated) to the components on a reasonable allocation basis:

1. If the HO/CO consists solely of comparable inpatient healthcare providers (e.g., a HO/CO with short-term acute care hospitals and no hospital complexes), allocate the pooled costs among the providers based on inpatient days. When the HO/CO providers are not comparable inpatient healthcare providers (e.g., a HO/CO with short-term acute care hospitals, hospital complexes, and skilled nursing facilities), allocate the pooled costs among the providers based on total costs. Total costs are costs before applying Medicare adjustments plus any direct HO/CO costs.
2. If the HO/CO consists of healthcare and non-healthcare and/or region/division components, use the double allocation method to allocate the pooled costs among the component groups based on total costs. Then allocate the pooled costs among the components in each grouping (see CMS Pub. 15-1, §2150.3.D.2.).
  - a. For the healthcare provider components, if the providers are comparable (e.g., short-term acute care hospitals and no hospital complexes), allocate the pooled costs among the providers based on inpatient days; or, if the providers are not comparable (e.g., short-term acute care hospitals, hospital complexes, and skilled nursing facilities), allocate the pooled costs among the providers based on total costs. Total costs are costs before applying Medicare adjustments plus any direct HO/CO costs.
  - b. For the non-healthcare and region/division components, allocate the pooled costs among the components based on total costs. Total costs are costs before applying Medicare adjustments plus any direct HO/CO costs.

When the allocation basis permits the use of inpatient days, each provider shares in the pooled costs in the same proportion that its total inpatient days bear to the total inpatient days of all the providers in the HO/CO. When the allocation basis requires the use of total costs, each component shares in the pooled costs in the same proportion that its total costs (including direct HO/CO costs and excluding previously allocated HO/CO functional and pooled costs) bear to the total costs of all components in the HO/CO.

4800.13 Home Office/Chain Organization Costs in Providers' Medicare Cost Reports

A provider includes HO/CO costs directly allocated to the provider in the appropriate account in the provider's trial balance. The provider allocates the HO/CO costs through the cost finding process.

A provider includes HO/CO capital related costs not directly allocated to the provider, but allocated on a functional or pooled basis, in the provider's capital related cost centers, i.e., buildings and fixtures, movable equipment, or other capital (for insurance, taxes and other capital costs).

A provider includes lease cost with depreciation, not as other capital.

A provider includes HO/CO non-capital related costs not directly allocated to the provider, but allocated on a functional or pooled basis, in the provider's A&G cost. The provider includes the allocated costs as one amount, designated by an appropriately descriptive heading, e.g., "home office costs."

Although the share of the HO/CO costs allocated to a provider may become allowable costs under the program, the allowed costs of a provider in a HO/CO must not exceed the cost allowed for similar institutions not so affiliated. Thus, the costs of a HO/CO provider (including any allowable HO/CO costs) are not recognized or allowed when determined to be out of line with similar institutions in the same area. (See CMS Pub. 15-1, chapter 21, §2102ff.)

4800.14 Non-Concurrent Period Allocation of Home Office/Chain Organization Costs

When the HO/CO accounting period is not concurrent with a provider's cost reporting period, the provider reports allowable HO/CO costs for the portion of the provider's cost reporting period that overlaps the HO/CO accounting period, and the provider projects an amount of allowable HO/CO costs for the portion of its cost reporting period not covered by the home office cost statement. The projected cost must not exceed the previous year HO/CO costs as set forth in the applicable home office cost statement. The provider allocates the total HO/CO costs (the allowable plus the projected costs) through the cost finding process.

For example, the Home Office Z accounting period began January 1, 2017, and ended December 31, 2017. Home Office Z allocated \$120,000 to Provider A and \$84,000 to Provider B. Provider A's cost reporting period began September 1, 2017, and ended on August 31, 2018; and Provider B's cost reporting period began April 1, 2017, and ended on March 31, 2018. Neither provider's cost reporting period was concurrent with the Home Office Z accounting period.

During its 12-month accounting period ending December 31, 2017, Home Office Z allocated home office costs of \$7,000 per month (\$84,000 divided by the Home Office Z 12-month accounting period), to Provider B. For the 9 months (April 1, 2017, through December 31, 2017) that the Provider B cost reporting period overlaps the Home Office Z accounting period, Provider B reports home office costs of \$63,000 (\$7,000 per month for 9 months). For the remaining 3 months of the cost reporting period (January 1, 2018, through March 31, 2018), Provider B estimates home office costs of \$21,000, projected at a rate not in excess of the previous year (\$7,000 per month). Therefore, Provider B reports total home office costs for the cost reporting period of April 1, 2017, through March 31, 2018, of \$84,000 (\$63,000 actual and \$21,000 projected). The contractor adjusts the projected costs to actual HO/CO costs allocated to the provider in the home office cost statement for the subsequent HO/CO accounting period.

During its 12-month accounting period ending December 31, 2017, Home Office Z allocated home office costs of \$7,000 per month (\$84,000 divided by the Home Office Z 12-month accounting period), to Provider B. For the 9 months (April 1, 2017, through December 31, 2017) that the Provider B cost reporting period overlaps the Home Office Z accounting period, Provider B reports home office costs of \$63,000 (\$7,000 per month for 9 months). For the remaining 3 months of the cost reporting period (January 1, 2018, through March 31, 2018), Provider B estimates home office costs of \$21,000, projected at a rate not in excess of the previous year (\$7,000 per month). Therefore, Provider B reports total home office costs for the cost reporting period of April 1, 2017, through March 31, 2018, of \$84,000 (\$63,000 actual and \$21,000 projected). The contractor adjusts the projected costs to actual HO/CO costs allocated to the provider in the home office cost statement for the subsequent HO/CO accounting period.

4800.15 Home Office Cost Statement Schedules

The home office cost statement consists of the following:

- A certification of the accuracy of the home office cost statement (Schedule S) and information about the organization of the HO/CO (Schedules S-1 and S-2);
- A detailed analysis of allocable HO/CO costs beginning with the trial balance of expenses (Schedule A);
- Medicare reclassifications to the trial balance costs (Schedule A-6);
- A reconciliation of capital costs (Schedule A-7);
- Medicare adjustments to the trial balance costs (Schedule A-8);
- A statement of costs from related organizations (Schedule A-8-1);
- An allocation of the direct capital and non-capital HO/CO costs (Schedules B and B-1);
- A functional allocation of HO/CO capital costs (Schedules C and C-1);
- A functional allocation of HO/CO non-capital costs (Schedules D and D-1);
- An allocation of pooled HO/CO costs (Schedules E and E-1);
- A summary allocation of HO/CO capital costs (Schedule F);
- A summary allocation of HO/CO salaries and non-capital costs (Schedule F-1);
- The HO/CO balance sheet (Schedule G);
- The statement of revenues and expenses (Schedule G-1).

## 4800.20 ELECTRONIC REPORTING

CMS requires that the HO/CO prepare and submit the Form CMS-287-21 using CMS-approved software available from electronic cost reporting (ECR) software vendors. This chapter presents the home office cost statement, with some schedules abbreviated, as a graphic representation of the Form CMS-287-21 created by the ECR software. Blank lines and columns on an abbreviated schedule represent the full range of lines and columns of the schedule. For example, Schedule S-2, Part I, provides lines 1 through 50 to report healthcare provider components in the HO/CO; however, the graphic representation of Schedule S-2 presents lines 1 through 5, two blank lines, and line 50, with the two blank lines representing lines 6 through 49.

The software accommodates the HO/CO reporting components, cost centers, reclassifications, adjustments, etc. by permitting the HO/CO to subscript (add) lines on certain schedules. For example, the HO/CO can subscript Schedule A, line 9, salaries and wages of others, to more accurately allocate the salaries and wages for each department in the HO/CO, and to each location, to facilitate a functional allocation of the costs instead of a pooled allocation. The software assigns line numbers to subscripted lines, and column numbers to subscripted columns when applicable, by numbering the line or column sequentially after the line or column from which subscripted. Unless otherwise specified, instructional references to a line or column include all subscripts of that line or column. Examples include the following:

- When a HO/CO subscripts Schedule A, line 35, to add three additional cost centers, the subscripted lines begin with line 35.01 and continue with lines 35.02 and 35.03; and the subtotal on Schedule A, line 99, which is the sum of lines 8 through 98, includes line 35 and all subscripts of line 35.
- When a HO/CO subscripts Schedule A-8, line 20, to add line 20.01, the subtotal on Schedule A-8, line 100, which is the sum of lines 1 through 99, includes line 20 and all subscripts of line 20. Additionally, the subscripted line 20.01 follows the Schedule A-8 instructions in that the adjustment amount entered in column 3 transfers to the Schedule A cost center as indicated in Schedule A-8, columns 4 and 5.

For accuracy and consistency of reporting, the software transfers (flows) data or labels on some schedules from certain lines and columns, including subscripts of those lines and columns, to subsequent schedules. The instructions in this chapter indicate such data or label transfers by using the term “transfer” and noting the source or destination of the transferred data or label. The software maintains consistency for presentation and analysis by transferring data or labels from the line or column of the source schedule to the same line or column on the destination schedule, unless the instructions specify otherwise. Examples of data and label transfers:

- Data transfer: For a home office reporting 54 components on Schedule S-2, Part I, by subscripting line 8 to include subscripted lines 8.01, 8.02, and 8.03, the software adds the subscripted lines 8.01, 8.02, and 8.03 to Schedules B, Part I; B-1, Part I; C, Part I; C-1, Part I; D, Part I; D-1, Part I; E-1, Part I; F, Part I; and F-1, Part I, and transfers the data from Schedule S-2, columns 1 and 2, for each line 1 through 50, including the subscripted lines 8.01, 8.02, and 8.03, to columns 1 and 2, respectively, of each schedule. The software maintains consistency in line numbering by transferring the data from each line on Schedule S-2 to the same line number on each destination schedule.

- Label transfer: For a home office reporting four non-payroll related employee benefits cost centers on Schedule A by subscribing line 12 to include subscribed lines 12.01, 12.02, and 12.03, the software adds subscribed columns 12.01, 12.02, and 12.03, on Schedules B-1, D, and D-1, and transfers the cost center labels (abbreviated as necessary) from Schedule A, lines 12.01, 12.02, and 12.03, to the subscribed columns on each destination schedule. The software maintains consistency in labeling by transferring the label from each line on Schedule A to the same numbered column on each destination schedule.

Schedules with lines the HO/CO may subscribe include the following:

- Schedule S-1, Part II, lines 6 through 20, may be subscribed up to 9 times each.
- Schedule S-2, Parts I, II, and III, lines 1 through 50, may be subscribed up to 99 times each.
- Schedule A, lines 1, 2, 4, 5, 6, and lines 8 through 98, may be subscribed up to 99 times each.
- Schedule A-6, lines 1 through 99, may be subscribed up to 99 times each.
- Schedule A-8, line 14, and lines 18 through 99, may be subscribed up to 99 times each.
- Schedule A-8-1, Part I, lines 1 through 99, may be subscribed up to 99 times each.
- Schedule A-8-1, Part II, lines 1 through 50, may be subscribed up to 99 times each.
- Schedule F-1, Part I, II, and III, lines 1 through 50, may be subscribed up to 99 times each.
- Schedule G, lines 5, 9, 25, 30, 39, and 44, may be subscribed up to 99 times each.
- Schedule G-1, lines 10 through 14, and lines 16 through 20, may be subscribed up to 99 times each.

Schedules with lines and/or columns subscribed by the software include the following:

- Schedule B
  - Part I, lines 1 through 50, the same as Schedule S-2, Part I, lines 1 through 50
  - Part II, lines 1 through 50, the same as Schedule S-2, Part II, lines 1 through 50
  - Part III, lines 1 through 50, the same as Schedule S-2, Part III, lines 1 through 50
  - Parts I, II, and III, columns 1 through 6, the same as Schedule A, lines 1 through 6, respectively
- Schedules B-1, D, and D-1
  - Part I, lines 1 through 50, the same as Schedule S-2, Part I, lines 1 through 50
  - Part II, lines 1 through 50, the same as Schedule S-2, Part II, lines 1 through 50
  - Part III, lines 1 through 50, the same as Schedule S-2, Part III, lines 1 through 50
  - Parts I, II and III, columns 8 through 98, the same as Schedule A, lines 8 through 98, respectively
- Schedules C and C-1
  - Part I, lines 1 through 50, the same as Schedule S-2, Part I, lines 1 through 50
  - Part II, lines 1 through 50, the same as Schedule S-2, Part II, lines 1 through 50
  - Part III, lines 1 through 50, the same as Schedule S-2, Part III, lines 1 through 50
  - Parts I, II, and III, columns 1 and 2, the same as Schedule A, lines 1 and 2, respectively
- Schedules E-1, F, and F-1
  - Part I, lines 1 through 50, the same as Schedule S-2, Part I, lines 1 through 50
  - Part II, lines 1 through 50, the same as Schedule S-2, Part II, lines 1 through 50
  - Part III, lines 1 through 50, the same as Schedule S-2, Part III, lines 1 through 50

4800.21 Reporting Standards

Electronic reporting requires standard reporting of certain types of data. Apply the following standards to home office cost statement reporting:

Rounding Computations--Throughout the home office cost statement, where computations result in the use of fractions, round computations as follows:

- Round to two decimal places:
  - Percentages
  - Averages
  - Full time equivalent employees
  - Per diems, hourly rates
  
- Round ratios (e.g., unit cost multipliers, allocation ratios) to six decimal places

If a computation does not specify the rounding standard, the default is two decimal places. If a residual exists as a result of computing costs using a fraction, adjust the residual in the largest amount resulting from the computation. For example, in cost finding, a unit cost multiplier (UCM) is applied to the statistics in determining costs. After rounding each computation, the sum of the allocation may be more or less than the total cost to be allocated. Adjust the largest amount resulting from the allocation by the residual amount so that the sum of the allocated amounts equals the amount to be allocated.

Dates--Enter dates in the mm/dd/yyyy format unless otherwise specified.

Yes/No Responses--Where a question requires either a yes or a no response, enter Y for yes or N for no.

Shading--Where shading appears on a line or in a column, no response is permitted.

4800.22 Medicare Cost Statement Submission

A HO/CO may submit the home office cost statement ECR to the contractor in one of two ways. The HO/CO may deliver, by mail or by hand, a CD or flash drive containing the ECR. Alternately, the HO/CO may transmit the ECR electronically through the Medicare Cost Report e-Filing (MCR eF) portal. Ctrl+Click the following links for more information about MCR eF:

[Medicare Cost Report Electronic Filing \(MCR eF\)](#)

[Medicare Cost Report E-Filing \(MCR eF\) MLN Matters Number MM10611](#)

4800.23 Supporting Documentation

Where the instructions direct the HO/CO to submit supporting documentation, submit the documentation with the cost statement unless stated otherwise. Submit the supporting documentation in the same manner as the cost statement (if submitting the cost statement through the MCR eF portal, also submit the supporting documentation through the MCR eF portal). Direct questions about submitting supporting documentation to the HO/CO contractor.



## 4800.30 ACRONYMS, ABBREVIATIONS AND INITIALISMS

Commonly used acronyms, initialisms, and abbreviations in this chapter include:

CRC-B&F	-	Capital Related Costs-Buildings & Fixtures
CRC-ME	-	Capital Related Costs-Moveable Equipment
CCN	-	CMS Certification Number
CFR	-	Code of Federal Regulations
CMS	-	Centers for Medicare & Medicaid Services
CMS Pub.	-	CMS Publication
COL	-	Column
CPA	-	Certified Public Accountant
ECR	-	Electronic Cost Report
HFS	-	Health Financial Systems
HO	-	Home Office
HO/CO	-	Home Office/Chain Organization
PRM	-	Provider Reimbursement Manual
UCM	-	Unit cost multiplier

## 4800.40 RECOMMENDED SEQUENCE OF COMPLETION

Complete the cost statement schedules in the following sequence:

<u>Step No.</u>	<u>Schedule</u>	<u>Completion Step</u>
1	Schedule S-1	Complete entire schedule.
2	Schedule S-2	Complete entire schedule.
3	Schedule A	Complete column 1.
4	Schedule A-7	Complete entire schedule.
5	Schedule A-6	Complete entire schedule.
6	Schedule A	Complete columns 2 and 3.
7	Schedule A-8-1	Complete entire schedule.
8	Schedule A-8	Complete entire schedule.
9	Schedule A	Complete columns 4 and 5.
10	Schedule B	Complete entire schedule.
11	Schedule B-1	Complete entire schedule.
12	Schedule A	Complete column 6.
13	Schedule C-1 and D-1	Complete statistics on Parts I through III.
14	Schedule C and D	Complete Parts I through III.
15	Schedule A	Complete column 7.
16	Schedule E-1	Complete Parts I, II, and III, column 1.
17	Schedule E	Complete entire schedule.
18	Schedule E-1	Complete Parts I, II, and III, columns 2 through 8.
19	Schedule A	Complete column 8.
20	Schedule F	Complete entire schedule.
21	Schedule F-1	Complete entire schedule.
22	Schedule G	Complete column 1.
23	Schedule G-1	Complete entire schedule.
24	Schedule S	Complete entire schedule.

## 4801. S SERIES

On the S series of schedules, the HO/CO reports identifying information and data about the HO/CO. The series consists of the following schedules:

- Schedule S - Home Office Cost Statement Certification
- Schedule S-1 - Identification Data
- Schedule S-2 - Listing of Components

## 4801.10 SCHEDULE S - HOME OFFICE COST STATEMENT CERTIFICATION

On Schedule S, the contractor identifies the status of the cost statement and a HO/CO administrator or chief financial officer certifies the cost statement. The schedule consists of the following parts:

- Part I - Cost Statement Status - Contractor Use Only
- Part II - Certification

4801.11 Part I - Cost Statement Status - Contractor Use Only

The contractor reports the type of cost statement and the status of the cost statement.

## LINE DESCRIPTIONS

Line 1.--Enter Y if this cost statement is an amended cost statement (a cost statement revising the original cost statement for the reporting period); otherwise, enter N. If Y, complete line 2.

Line 2.--If line 1 is Y, enter the number of times the cost statement has been amended. Enter 1 if this is the first revision of a previously submitted cost statement for the same reporting period; enter 2 if the second revision; etc. This line must be blank if line 1 is N.

Line 3.--Enter the date the contractor received an acceptable cost statement.

Line 4.--Enter Y if this cost statement is the initial (very first) for the home office number; otherwise, enter N.

Line 5.--Enter Y if this is the final (terminating) cost statement for the home office number; otherwise, enter N.

Line 6.--Enter the status code of the cost statement from the following list:

- 1 = As submitted
- 2 = Settled without audit
- 3 = Settled with audit
- 4 = Reopened
- 5 = Amended

Line 7.--If the status code on line 6 is 4, enter the reopening number for this cost statement. Number each reopened cost statement sequentially, beginning with number 1 for the first cost statement reopening, number 2 for the second cost statement reopening, etc.

Line 8.--If the status code on line 6 is 2, 3, or 4, enter the Notice of Program Reimbursement (NPR) date.

Line 9.--Enter the five-digit contractor number.

Line 10.--Enter the ECR software vendor code for the software used by the contractor to process the electronic cost statement. Codes for currently approved ECR software vendors are:

- 3 - HFS CompuMax
- 4 - HFS MCRIF 32

#### 4801.12 Part II - Certification

An administrator or the Chief Financial Officer completes this certification section to comply with the regulations set forth in 42 CFR 413.24(f)(4)(iv)(A) and (B).

#### LINE DESCRIPTIONS

Line 1.--The signatory (administrator or Chief Financial Officer) must:

- sign in column 1 as stated in 42 CFR 413.24(f)(4)(iv)(C)(1), and enter Y in column 2 to check the electronic signature checkbox, to transmit the home office cost statement electronically (see 4800.22) with an electronic signature; or
- sign in column 1 as provided in 42 CFR 413.24(f)(4)(iv)(C)(1), and enter Y in column 2 to check the electronic signature checkbox, to submit the home office cost statement (see 4800.22) with an electronic signature; or
- sign in column 1 as provided in 42 CFR 413.24(f)(4)(iv)(C)(2), and make no entry in column 2, to submit the home office cost statement (see 4800.22) with an original signature.

Lines 2, 3, and 4.--Enter the signatory name, the signatory title, and the date signed, respectively.

## 4801.20 SCHEDULE S-1 - IDENTIFICATION DATA

On Schedule S-1, the HO/CO reports identifying information about the HO/CO and identifying key officers. The schedule consists of the following parts:

- Part I - Home Office Data
- Part II - Key Officers Data

4801.21 Part I - Home Office Data

Report identifying information about the HO/CO and the cost statement.

## LINE DESCRIPTIONS

Line 1.--Enter the HO/CO street address, post office box (if applicable), city, state, and ZIP code, in columns 1 through 6, respectively. Column 2 is not required, but is available if additional space is needed for the street address.

Line 2.--Enter the HO/CO name, CMS-assigned home office number, the date that the HO/CO began operations, and the cost statement period beginning and ending dates, in columns 1 through 5, respectively. If the HO/CO name changed during the cost statement period, enter the current name followed by the former name in parentheses in column 1.

Line 3.--In column 1, enter the number from the following list that corresponds to the type of control under which the HO/CO operated. If the entry in column 1 is 5, 9, or 14, enter a description of the type of control in column 2.

<u>Voluntary Non-Profit</u>	<u>Proprietary</u>	<u>Government</u>
1 = Church affiliated	6 = Individual	10 = Federal
2 = Community	7 = Corporation	11 = State
3 = Private	8 = Partnership	12 = County
4 = Charitable	9 = Other	13 = City
5 = Other		14 = Other

A voluntary non-profit institution is a community facility that receives federal, state, and local tax exemptions in exchange for providing a community benefit, such as services to Medicaid patients and those unable to pay.

A proprietary institution is a for-profit health care facility owned by non-governmental interests.

A government institution is a public health care facility that receives most of its funding from local, state, or federal sources.

Line 4.--Enter Y in column 1 if a certified public accountant (CPA) prepared the HO/CO financial statements; otherwise, enter N.

In column 2, if column 1 is Y, enter A if the CPA prepared audited financial statements, C if the CPA prepared compiled financial statements, or R if the CPA prepared reviewed financial statements. If column 1 is N, leave column 2 blank.

In column 3, enter Y or N to indicate whether the cost statement submission includes a copy of the financial statements. Enter N if the submission does not include a copy of the financial statements, and complete column 4. Enter Y to confirm submission of a copy of the financial statements (whether prepared by a CPA or by the HO/CO) with the cost statement. If column 3 is Y and column 1 is Y, submit a complete copy of the CPA--prepared financial statements (i.e., the independent CPA's opinion, the statements, and the footnotes) with the cost statement. If column 3 is Y and column 1 is N, submit the cost statement with:

- a copy of the internally prepared financial statements, and
- a written statement of significant accounting policy and procedure changes affecting Medicare reimbursement that occurred during the cost statement period. The changed accounting or administrative procedures manual may be submitted in lieu of a written statement.

In column 4, if column 3 is N (financial statements not submitted with the cost statement), enter the date the financial statements will be available. If column 3 is Y, leave column 4 blank.

In column 5, enter Y if the total expenses and total revenues reported on the cost statement differ from those on the financial statements, and submit a reconciliation with the cost statement. If total expenses and total revenues are the same on the cost statement and the financial statements (no reconciliation required), enter N.

Line 5.--Enter information for the person to be contacted with questions about the preparation of the cost statement. Enter the name, title, telephone number, email address, and employer name for the contact person in columns 1 through 6, respectively.

#### 4801.22 Part II - Key Officers Data

Report identifying information about the HO/CO key officers.

#### LINE DESCRIPTIONS

Lines 1 through 5.--Enter in column 2 the first and last name of the key officer for each position/job title in column 1.

Lines 6 through 20.--For HO/CO key officers not listed on lines 1 through 5, enter the position or job title in column 1, and enter the first and last name of the key officer in column 2.

## 4801.30 SCHEDULE S-2 - LISTING OF COMPONENTS

On Schedule S-2, the HO/CO lists all components in the HO/CO. When the HO/CO provides services to components under management contracts, the HO/CO must identify those components for cost allocation. The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

4801.31 Part I - Healthcare Provider Components

Enter the information for each healthcare provider component in the HO/CO.

## COLUMN DESCRIPTIONS

Column 1.--Enter the name of each healthcare provider component owned or managed by the HO/CO. Transfer each provider name to the Component Name column of Schedules B, Part I; B-1, Part I; C, Part I; C-1, Part I; D, Part I; D-1, Part I; E-1, Part I; F, Part I; and F-1, Part I; listing each provider on the same line on each schedule.

Column 2.--Enter the CMS certification number (CCN) for each provider listed in column 1. Transfer each provider CCN to the CCN column of Schedules B, Part I; B-1, Part I; C, Part I; C-1, Part I; D, Part I; D-1, Part I; E-1, Part I; F, Part I; and F-1, Part I; listing each provider on the same line on each schedule.

Column 3.--Enter O if the HO/CO owned or M if the HO/CO managed the provider component.

Columns 4 and 5.--Enter the beginning and ending dates (in columns 4 and 5, respectively) for each provider's cost reporting period that ended during this cost statement period.

Column 6.--Enter the date the HO/CO acquired the provider if the acquisition occurred during this cost statement period; otherwise, leave blank.

Column 7.--Enter the date the HO/CO sold, closed, or otherwise ceased provider operations if the sale, closing, cessation, or termination occurred during this cost statement period; otherwise leave blank.

Column 8.--Enter Y if the provider participated in State Medicaid program(s); otherwise, enter N.

Column 9--Enter the provider's type of reimbursement:

- P - prospective payment system (general acute care hospitals, skilled nursing facilities, home health agencies, end stage renal dialysis facilities, inpatient psychiatric facilities, inpatient rehabilitation facilities, long term care hospitals, hospice facilities, community mental health centers and federally qualified health centers)
- O - other/cost (critical access hospitals and rural health clinics)
- T - TEFRA (cancer, children's, neoplastic disease care hospitals, religious nonmedical health care institutions, and hospitals located in the U.S. Virgin Islands, Guam, the Northern Mariana Island, and American Samoa)

Columns 10 and 11--Enter the provider's Medicare contractor number in column 10 and, if applicable, the Medicaid contractor number in column 11.

#### 4801.32 Part II - Non-Healthcare Components

Enter the information for each non-healthcare component in the HO/CO.

#### COLUMN DESCRIPTIONS

Column 1--Enter the name of each non-healthcare component in the HO/CO. Transfer each component name to the Component Name column of Schedules B, Part II; B-1, Part II; C, Part II; C-1, Part II; D, Part II; D-1, Part II; E-1, Part II; F, Part II; and F-1, Part II; listing each component on the same line on each schedule.

Columns 2 and 3--Reserved.

Columns 4 and 5--Enter the beginning (in column 4) and ending (in column 5) dates of the component's accounting period that ended during the cost statement period.

Column 6--Enter the date the HO/CO acquired the component if the acquisition occurred during the cost statement period; otherwise, leave blank.

Column 7--Enter the date the HO/CO sold, closed, or otherwise ceased component operations if the sale, closing, or cessation occurred during the cost statement period; otherwise, leave blank.



---

**4801.33 Part III - Region/Division Components**

Enter the information for each region/division component in the HO/CO.

**COLUMN DESCRIPTIONS**

Column 1.--Enter the name of each region/division component in the HO/CO. Transfer each component name to the Component Name column of Schedules B, Part III; B-1, Part III; C, Part III; C-1, Part III; D, Part III; D-1, Part III; E-1, Part III; F, Part III; and F-1, Part III; listing each region/division on the same line on each schedule.

Column 2.--Enter the regional home office number for the component. Transfer each regional home office number to the regional home office number column of Schedules B, Part III; B-1, Part III; C, Part III; C-1, Part III; D, Part III; D-1, Part III; E-1, Part III; F, Part III; and F-1, Part III; listing each component on the same line on each schedule.

Column 3.--Reserved.

Column 4.--Enter the city location of the component.

Column 5.--Enter the two-letter abbreviation for the State location of the component.

Column 6.--Enter the costs included in this cost statement.

Column 7.--Enter Y if the region/division component filed a separate cost statement; otherwise, enter N.

Column 8.--Enter the name of the designated contractor responsible for the audit and settlement of the component cost statement.

## 4802. A SERIES

On the A series of schedules, the HO/CO reports the HO/CO trial balance of expenses and the adjustments required to accurately determine allowable HO/CO costs. The series consists of the following schedules:

- Schedule A - Reclassification and Adjustment of Trial Balance of Expenses
- Schedule A-6 - Reclassifications
- Schedule A-7 - Analysis of Capital Cost Centers
- Schedule A-8 - Adjustments to Expenses
- Schedule A-8-1 - Costs of Services from Related Organizations and/or Home Office/Chain Organizations

## 4802.10 SCHEDULE A - RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

On Schedule A, the HO/CO reports the HO/CO trial balance of expenses. The HO/CO reports direct HO/CO costs in column 1. A regional HO/CO reports allocations from the parent HO/CO on Schedule A-8-1. If additional lines are needed, see §4800.20.

## COLUMN DESCRIPTIONS

Column 1.--Enter the HO/CO trial balance of expenses for each cost center before adjustments or reclassification.

Column 2.--Transfer the sum, by cost center, of the reclassification amounts from Schedule A-6, columns 5 and 8, to each cost center. When the sum of the Schedule A-6 reclassifications for a cost center results in a net decrease, transfer the amount as negative amount. Line 100 must equal zero.

Column 3.--For each line, sum columns 1 and 2.

Column 4.--Transfer the sum, by cost center, of the adjustment amounts from Schedule A-8, column 3, to each cost center. When the sum of the Schedule A-8 adjustments for a cost center results in a net decrease, transfer the amount as a negative amount. Line 100 must equal Schedule A-8, line 100, column 3.

Column 5.--For each cost center, sum columns 3 and 4.

Column 6.--Complete Schedules B and B-1. Transfer the direct allocations of capital related costs from Schedule B, Part III, line 52, (see §4803.13); and non-capital related costs from Schedule B-1, Part III, line 52 (see §4803.23).

Column 7.--Complete the C and D series. Transfer the functional allocations of capital related costs from Schedule C, Part III, line 52, (see §4804.13); and non-capital related costs from Schedule D, Part III, line 52, (see §4805.13).

Column 8.--For each cost center, calculate the pooled costs (see §4800.02) to be allocated on Schedule E by subtracting the sum of the amounts in columns 6 and 7 from the amount in column 5. Transfer the pooled costs to Schedule E as follows:

<u>From Schedule A, Column 8</u>	<u>To Schedule E, Line 4</u>
Line 1	Column 3
Line 2	Column 4
Line 8	Column 5
Line 9	Column 6
Line 99 minus sum of lines 8, 9, and 28	Column 7
Line 28	Column 8

### LINE DESCRIPTIONS

Lines 1 and 2.--Enter amounts related to the HO/CO capital related depreciation, amortization and lease expenses as recorded on the HO/CO books and records before Medicare adjustment or reclassification. Do not report interest expense on this line (see line 27).

Line 3.--Sum lines 1 and 2.

Lines 4 through 6.--Enter amounts for other capital related costs including, but not limited to, insurance premiums, taxes and licenses, and royalty fees on depreciable assets.

Line 7.--Sum lines 4 through 6.

Lines 8 through 26.--Enter the amounts for HO/CO non-capital related costs as recorded on the HO/CO books and records before Medicare adjustment or reclassification.

Line 27.--Enter all interest expense, including capital related interest expense, and reclassify the capital related portion to lines 1 and 2, as applicable.

Line 28.--Enter interest income offset against interest expense at the provider or component level. Report the amount as negative (reduction to expenses). (See also §4802.90 instructions for line 14.) Do not report interest income offset at the HO/CO level; offset those amounts on Schedule A-8 against the appropriate capital related interest expense reclassified to lines 1 and 2.

Lines 29 through 98.--Enter the amounts of other non-capital related costs (not identified on lines 8 through 28).

Line 99.--Sum lines 8 through 98.

Line 100.--Sum lines 3, 7 and 99. Column 2, line 100, must equal zero. Column 4, line 100, must equal Schedule A-8, line 100, column 3.

## 4802.70 SCHEDULE A-6 - RECLASSIFICATIONS OF EXPENSES

On Schedule A-6, the HO/CO reports reclassifications of expenses to effect proper cost allocation to components. Examples include reclassifications of other capital related costs determined on Schedule A-7 (see §4802.80). Submit copies of work papers used to calculate reclassifications on this schedule.

## COLUMN DESCRIPTIONS

Column 1.--Enter a brief description of the reclassified expenses.

Column 2.--Enter a letter (A, B, etc.) to identify each reclassification. If a reclassification increases more than one Schedule A cost center, or decreases more than one Schedule A cost center, use the same letter for all increases and decreases of the reclassification to identify all the entries as a single reclassification. The net adjustment for each individually identified reclassification (the sum of amounts in column 5 minus the sum of the amounts in column 8) must equal zero.

Column 3.--Enter the description of the Schedule A cost center increased by the reclassification.

Column 4.--Enter the line number of the Schedule A cost center increased by the reclassification.

Column 5.--Enter the amount of the reclassification increase to the Schedule A cost center identified in column 4.

Column 6.--Enter the description of the Schedule A cost center decreased by the reclassification.

Column 7.--Enter the line number of the Schedule A cost center decreased by the reclassification.

Column 8.--Enter the amount of the reclassification decrease to the Schedule A cost center identified in column 7.

## LINE DESCRIPTIONS

Lines 1 through 99.--Enter the information for each reclassification. Transfer the reclassified amounts on each line to Schedule A, column 2. Transfer each increase amount in column 5 to the Schedule A cost center identified in column 4; and transfer each decrease amount in column 8 to the Schedule A cost center identified in column 7. When multiple increases and/or decreases apply to the same Schedule A cost center, transfer the net amount for the cost center (the net of the increases in column 5 and the decreases in column 8) to Schedule A, column 2.

Line 100.--Sum all reclassified increases in column 5. Sum all reclassified decreases in column 8. Line 100, column 5, must equal line 100, column 8.

## 4802.80 SCHEDULE A-7 - ANALYSIS OF CAPITAL COST CENTERS

On Schedule A-7, the HO/CO reports information about the capital cost centers. The schedule consists of the following parts:

- Part I - Analysis of Changes in Capital Asset Balances
- Part II - Reconciliation of Capital Cost Centers

4802.81 Part I - Analysis of Changes in Capital Asset Balances

Report changes in capital asset balances during the cost statement period. Include only the assets that relate to the HO/CO; do not include assets directly assigned to components.

## COLUMN DESCRIPTIONS

Column 1--Enter the balance recorded in the HO/CO books at the beginning of the cost statement period.

Columns 2 through 4--Enter the cost of capital assets acquired by purchase in column 2. (The amounts in column 2 represent transfers from obligated capital and/or a transfer of assets on a change of ownership.) Enter the fair market value at date acquired of donated assets in column 3. Sum columns 2 and 3 in column 4.

Column 5--Enter the cost or other approved basis of all capital assets retired, sold, or disposed in any other manner during the cost statement period.

Column 6--Sum columns 1 and 4, minus column 5.

Column 7--Enter the gross book value of fully depreciated assets still in use at the end of the cost statement period.

## LINE DESCRIPTIONS

Lines 1 through 6--Enter the amounts for each asset category. Include the asset values of leases that are capital leases under generally accepted accounting principles (GAAP), or recognized by Medicare as a capital related cost under 42 CFR 413.130, and for which the component pays other capital related costs such as insurance and taxes.

Line 7--Sum lines 1 through 6.

Line 8--Enter amounts to be excluded from lines 1 through 6, such as leases capitalized in accordance with GAAP and included it in the assets reported on Schedule G; the excess of amounts paid for the assets acquired at a cost over fair market values; assets directly allocated to components; and, construction in progress at the end of the cost statement period.

Line 9--Calculate the total for each column by subtracting line 8 from line 7. Column 6, must equal the balance recorded in the books of accounts at the end of the cost statement period, and must equal the sum of the total fixed assets reported on Schedule G, line 26, column 2.

4802.82 Part II - Reconciliation of Capital Cost Centers

Allocate insurance, taxes, and other capital expenditures (not including depreciation, lease, and interest expense), to the capital related cost centers. A region/division includes assets directly allocated from the parent HO/CO. In columns 1 through 4, calculate the ratios of gross asset values (the value of the asset before deducting accumulated depreciation) to total gross asset values. In columns 5 through 8, allocate other capital related costs (insurance, taxes, and other) to the capital related cost centers (Schedule A, lines 1 and 2) based on the ratios calculated in column 4. In columns 9 through 15, summarize the amounts in the capital related cost centers (Schedule A, lines 1, 2, 4, 5, and 6, sum of columns 6, 7, and 8).

## COLUMN DESCRIPTIONS

Column 1.--Enter the gross asset values of assets for which depreciation is reported on Schedule A. Gross asset value is defined as the value of the asset before deducting accumulated depreciation.

Column 2.--Enter the gross asset amounts reported in column 1 relating to capitalized leases and any directly allocated assets. The amount in column 2 must equal Part I, line 8, column 1.

Column 3.--Calculate the gross assets amount by subtracting column 2 from column 1.

Column 4.--Calculate the ratio of gross assets for each CRC group to the total by dividing the asset amount in column 3 by the total gross assets on line 3, column 3.

Column 5.--Allocate line 3, insurance premiums net of amounts directly allocated to components (Schedule A, line 4, column 1, minus Schedule A, line 4, column 6), based on the ratio calculated in column 4.

Column 6.--Allocate line 3, taxes net of amounts directly allocated to components (Schedule A, line 5, column 1, minus Schedule A, line 5, column 6), based on the ratio calculated in column 4 for each line.

Column 7.--Allocate line 3, other capital related costs net of amounts directly allocated to components (Schedule A, line 6, column 1, minus Schedule A, line 6, column 6), based on the ratio calculated in column 4 for each line.

Transfer the amounts in columns 5, 6, and 7, to Schedule A-6 to reclassify the amounts from Schedule A, lines 4, 5, and 6 (Insurance Premiums, Taxes & Licenses, and Other Capital Related, respectively), to Schedule A, lines 1 and 2 (CRC-B&F and CRC-ME, respectively).

Column 8.--Sum columns 5, 6, and 7.

Column 9.--Enter the portion of the amount on Schedule A, lines 1 and 2, columns 7 and 8, relating to depreciation expense.

Column 10.--Enter the portion of the amount on Schedule A, lines 1 and 2, columns 7 and 8, relating to capital related lease expense (see CMS Pub. 15-1, chapter 28, §2806.1). Do not include amounts for insurance premiums, taxes and licenses, or other capital related costs, associated with leased assets; report those amounts in columns 12, 13, and 14, respectively.

Column 11.--Enter the portion of the amount on Schedule A, lines 1 and 2, columns 7 and 8, relating to capital related interest expense.

Column 12.--Transfer the allocations from column 5. (This represents the portion of the amount on Schedule A, lines 1 and 2, columns 7, and 8, relating to capital related insurance costs, including insurance costs related to leased assets.)

Column 13.--Transfer the allocations from column 6. (This represents the portion of the amount on Schedule A, lines 1 and 2, columns 7, and 8, relating to capital related taxes and licenses costs, including taxes and licenses costs related to leased assets.)

Column 14.--Transfer the allocations from column 7. (This represents the portion of the amount on Schedule A, lines 1 and 2, columns 7, and 8, relating to other capital related costs, including other capital related costs related to leased assets.)

Column 15.--Sum columns 9 through 14. Lines 1 and 2 must equal Schedule A, lines 1 and 2 (respectively), sum of columns 7 and 8.

#### LINE DESCRIPTIONS

Lines 1 and 2.--Allocate and summarize allowable costs for CRC-B&F on line 1, and for CRC-ME on line 2. Line 1, column 15, must equal Schedule A, line 1, sum of columns 7 and 8; and line 2, column 15, must equal Schedule A, line 2, sum of columns 7 and 8.

Line 3.--For columns 1 through 4 and 8, sum lines 1 and 2. Column 4 must equal 1.000000. For columns 5, 6, and 7, enter the amounts from Schedule A, column 1, lines 4, 5, and 6, respectively, net of other capital related costs directly allocated to components. Column 8 must equal Schedule A, line 7, column 1, net of the other capital related costs directly allocated to components.

## 4802.90 SCHEDULE A-8 - ADJUSTMENTS TO EXPENSES

On Schedule A-8, the HO/CO adjusts expenses to the actual expenses incurred; offsets expenses by recoveries through sales, charges, fees, etc.; and adjusts expenses in accordance with the Medicare principles of reimbursement (see CMS Pub. 15-1). Submit work papers supporting each adjustment.

## COLUMN DESCRIPTIONS

Column 1.--The schedule provides preprinted descriptions on lines 1 through 17 for adjustments commonly made to HO/CO costs. Enter a brief description for each adjustment for subscripts of line 14 and for lines 18 through 99.

Column 2.--Enter A, for an adjustment based on cost, or B, for an adjustment based on the amount received or revenue, to indicate the basis of the adjustment. Base adjustments on cost when the cost plus applicable overhead can be determined. Adjust costs based on amount received (or revenue) only when the cost (including direct cost and all applicable overhead) cannot be determined. Once a cost basis is determined for an adjustment, the HO/CO must base future adjustments on cost.

Column 3.--Enter the amount of each adjustment.

Column 4 and 5.--Enter the description of the Schedule A cost center to be adjusted in column 4, and enter the corresponding Schedule A line number in column 5.

## LINE DESCRIPTIONS

Lines 1 through 17.--Enter each adjustment amount, as applicable. For line 14, enter the amount of interest on loans between the HO/CO and components where no exception applies (see CMS Pub. 15-1, chapter 21, §2150.2C). If the HO/CO offsets interest income against interest expense at the provider or component level, report each provider or component amount separately by subscribing line 14, and offset the amounts against Schedule A, line 28. If the HO/CO offsets interest income at the HO/CO level, offset the amounts against the appropriate capital related costs on Schedule A, lines 1 and 2.

Lines 18 through 99.--Enter any other adjustments required to HO/CO expenses on Schedule A.

Lines 1 through 99.--Transfer each adjustment amount in column 3 to Schedule A, column 4, for the cost center identified in column 5. See §4802.101 for instructions to transfer the line 12 adjustment amount. When multiple adjustments on Schedule A-8 and Schedule A-8-1 apply to the same Schedule A cost center, transfer the net amount for the cost center to Schedule A, column 4.

Line 100.--Sum lines 1 through 99 in column 3. Line 100, column 3, must equal Schedule A, line 100, column 4.



**4802.100 SCHEDULE A-8-1 - COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND/OR HOME OFFICE/CHAIN ORGANIZATIONS**

On Schedule A-8-1, the HO/CO calculates adjustments to costs applicable to services, facilities, and supplies furnished to the HO/CO by organizations related to the HO/CO. In accordance with 42 CFR 413.17, a HO/CO includes costs applicable to services, facilities, and supplies furnished by organizations related to the HO/CO by common ownership or control, in the HO/CO allowable cost at the cost to the related organization, except for the exceptions outlined in 42 CFR 413.17(d); however, such cost must not exceed the amount a prudent and cost conscious buyer pays for comparable services, facilities, or supplies purchased elsewhere. The schedule consists of the following parts:

- Part I - Adjustments Required as a Result of Transactions with Related Organizations and/or Home Office/Chain Organizations
- Part II - Interrelationship of Home Office/Chain Organization to Related Organizations

**4802.101 Part I - Adjustments Required as a Result of Transactions with Related Organizations and/or Home Office/Chain Organizations**

Calculate adjustments needed to include allowable costs for services, facilities, and supplies from a related organization at the cost to the related organization.

**COLUMN DESCRIPTIONS**

Columns 1 and 2.--Enter the Schedule A line number of the cost center to be adjusted and the corresponding Schedule A cost center description in columns 1 and 2, respectively.

Column 3.--Enter a brief description for the expense associated with the acquisition of services, facilities, or supplies from a related organization.

Column 4.--Enter the Part II line number on which the related organization is reported. For example, Brothers Home Office leases an office building from Brothers Property Management, a related party. Brothers Home Office reports the lease expense on line 1 and identifies Brothers Property Management as a related organization in Part II, line 1. On Part I, line 1, column 4, Brothers Home Office enters 1, the line number from Part II, to identify the interrelationship.

Column 5.--Enter the allowable cost from the books and/or records of the related organization. Allowable cost is the actual cost incurred by the related organization and excludes any markup, profit or amounts that otherwise exceed the acquisition cost of the services, facilities, and supplies furnished to the HO/CO.

Column 6.--Enter the amounts included on Schedule A, column 3, for services, facilities, and supplies acquired from related organizations.

Column 7.--Calculate the net adjustment for Schedule A by subtracting column 6 from column 5.

#### LINE DESCRIPTIONS

Lines 1 through 99.--Enter each related party expense item.

Line 100.--Sum lines 1 through 99. Transfer line 100, column 7, to Schedule A-8, line 12, column 3. Transfer the amount on each line in column 7 to Schedule A, column 4. When multiple adjustments on Schedule A-8 and Schedule A-8-1 apply to the same Schedule A cost center, transfer the net amount for the cost center to Schedule A, column 4.

4802.102 Part II - Interrelationship of Home Office/Chain Organization to Related Organizations

Identify the interrelationship between the HO/CO and the individuals, partnerships, corporations, or other organizations having a related interest to, a common ownership with, or control over the HO/CO, as defined in CMS Pub. 15-1, chapter 10. Complete the columns pertinent to the type of relationship that exists.

## COLUMN DESCRIPTIONS

Column 1--Enter the symbol that represents the interrelationship between the HO/CO and the related organization:

<u>Symbol</u>	<u>Relationship</u>
A	Individual has financial interest (stockholder, partner, etc.) in both the related organization and in the HO/CO
B	Corporation, partnership or other organization has financial interest in the HO/CO
C	HO/CO has financial interest in corporation, partnership, or other organization
D	Director, officer, administrator or key person of the HO/CO or relative of such person has financial interest in related organization
E	Individual is director, officer, administrator or key person of the HO/CO and related organization
F	Director, officer, administrator or key person of related organization or relative of such person has financial interest in the HO/CO
G	Other (financial or non-financial) -- specify

Column 2--If the symbol entered in column 1 is A, D, E, F, or G, enter the first and last names of the related individual in column 2.

Column 3--If the individual reported in column 2, or the organization reported in column 4, has a financial interest in the HO/CO, enter the percent of ownership.

Column 4--If the symbol entered in column 1 is B or C, enter the name of each related corporation, partnership, or other organization.

Column 5--If the individual reported in column 2, or the HO/CO, has a financial interest in the organization reported in column 4, enter the percent of ownership.

Column 6--Enter the type of business of the related organization/individual (e.g., medical drugs and/or supplies, janitorial services, etc.).

## LINE DESCRIPTIONS

Lines 1 through 50--Enter the pertinent information for each related party relationship.

## 4803. B SERIES

On the B series of schedules, the HO/CO reports the costs that the HO/CO directly allocated to components. Allowable cost incurred for the benefit of or directly attributable to a component must be directly allocated to that component. The series consists of the following schedules:

- Schedule B - Direct Allocation of Capital Related Costs
- Schedule B-1 - Direct Allocation of Non-Capital Related Costs

## 4803.10 SCHEDULE B - DIRECT ALLOCATION OF CAPITAL RELATED COSTS

On Schedule B, the HO/CO reports the capital related costs that the HO/CO directly allocated to components. The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

## COLUMN DESCRIPTIONS (Parts I, II, and III)

Column 1.--Enter the direct allocation of CRC-B&F to each component.

Column 2.--Enter the direct allocation of CRC-ME to each component.

Column 3.--Intentionally omitted to maintain column number consistency.

Column 4.--Enter the direct allocation of other capital related cost - insurance premiums to each component.

Column 5.--Enter the direct allocation of other capital related cost - taxes and licenses to each component.

Column 6.--Enter the direct allocation of other capital related cost - other capital related costs to each component.

Column 7.--Sum columns 1 through 6.

## LINE DESCRIPTIONS (Parts I, II, and III)

Lines 1 through 50.--Enter the amount of each capital related cost directly allocated to each component.

Line 51.--Sum lines 1 through 50.

4803.11 Part I - Healthcare Provider Components

Report the amount of capital related cost directly allocated to each healthcare provider component. (Each provider includes the direct allocation in the trial balance on their Medicare cost report.)

4803.12 Part II - Non-Healthcare Components

Report the amount of capital related cost directly allocated to each non-healthcare component.

4803.13 Part III - Region/Division Components

Report the amount of capital related cost directly allocated to each region/division component. (Each region/division subsequently allocates the direct allocation of capital related costs to its components on its regional office cost statement.)

LINE DESCRIPTIONS

Line 52.--For each column 1 through 7, sum Part I, line 51; Part II, line 51; and Part III, line 51. For each column 1 through 6, transfer the grand total on line 52 to Schedule A, column 6, as follows:

<u>From Schedule B, Part III, line 52</u>	<u>To Schedule A, column 6</u>
column 1	line 1
column 2	line 2
column 4	line 4
column 5	line 5
column 6	line 6

## 4803.20 SCHEDULE B-1 - DIRECT ALLOCATION OF NON-CAPITAL RELATED COSTS

On Schedule B-1, the HO/CO reports the non-capital related costs the HO/CO directly allocated to components. The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

## COLUMN DESCRIPTIONS (Parts I, II, and III)

Columns 8 through 28--Column headings correspond (abbreviated as necessary) to the cost center descriptions on Schedule A, lines 8 through 28. In each column, enter the amount of the non-capital related cost directly allocated to each component.

Columns 29 through 98--Transfer the cost center descriptions (abbreviated as necessary) from Schedule A, lines 29 through 98, as column headings for columns 29 through 98, respectively. (For example, in column 29, transfer the cost center description from Schedule A, line 29; in column 35.01, transfer the cost center description from Schedule A, line 35.01; and so on.) In each column, enter the amount of the non-capital related cost directly allocated to each component.

Column 99--Sum columns 8 through 98.

## LINE DESCRIPTIONS (Parts I, II, and III)

Lines 1 through 50--Enter the amount of each non-capital related cost directly allocated to each component.

Line 51--Sum lines 1 through 50.

4803.21 Part I - Healthcare Provider Components

Report the amount of non-capital related cost directly allocated to each healthcare provider component. (Each provider includes the direct allocation of non-capital related cost in the trial balance on their Medicare cost report.)

4803.22 Part II - Non-Healthcare Components

Report the amount of non-capital related cost directly allocated to each non-healthcare component.

4803.23 Part III - Region/Division Components

Report the amount of non-capital related cost directly allocated to each region/division component. (Each region/division subsequently allocates the direct allocation of non-capital related cost to the regional/divisional components on a separate regional office cost statement.)

## LINE DESCRIPTIONS

Line 52.--For each column, sum of Part I, line 51; Part II, line 51; and Part III, line 51. For each column, transfer the grand total on line 52 to the corresponding line on Schedule A, column 6. For example:

<u>From Schedule B-1, Part III, line 52</u>	<u>To Schedule A, column 6</u>
column 8	line 8
column 29	line 29
column 35.01	line 35.01

## 4804. C SERIES

On the C series of schedules, the HO/CO reports the allocation of HO/CO capital related costs to components on a functional basis using a statistical basis that reasonably relates to the cost. The series consists of the following schedules:

- Schedule C - Functional Allocation of Capital Related Costs
- Schedule C-1 - Functional Allocation of Capital Related Costs - Statistics

## 4804.10 SCHEDULE C - FUNCTIONAL ALLOCATION OF CAPITAL RELATED COSTS

On Schedule C, the HO/CO reports the allocation of HO/CO capital related costs to components on a functional basis using the statistics accumulated on Schedule C-1. Calculate the allocations after completing Schedule C-1. (See also §§4804.20 - 4804.23.) The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

## COLUMN DESCRIPTIONS (Parts I, II, and III)

Column 1.--Calculate the amount of CRC-B&F functionally allocated to each component.

Column 2.--Calculate the amount of CRC-ME functionally allocated to each component.

Column 3.--Sum columns 1 and 2.



4804.11 Part I - Healthcare Provider Components

Report the amount of capital related cost functionally allocated to each healthcare provider component.

## LINE DESCRIPTIONS

Lines 1 through 50.--After completing Schedule C-1, calculate the amount of each capital related cost allocated to each provider by multiplying the allocation statistic from the corresponding line and column on Schedule C-1, Part I, by the UCM on Schedule C-1, Part III, line 54, of the same column. (See also §§4804.21 - 4804.23.) For example, allocate the portion of the total CRC-B&F cost allocated to the provider listed on Schedule C, Part I, line 1, by multiplying the CRC-B&F UCM (Schedule C-1, Part III, line 54, column 1) by the allocation statistic for the provider (Schedule C-1, Part I, line 1, column 1) and enter the resulting allocation amount on Schedule C, Part I, line 1, column 1.

Line 51.--Sum lines 1 through 50.

4804.12 Part II - Non-Healthcare Components

Report the amount of capital related cost functionally allocated to each non-healthcare component.

## LINE DESCRIPTIONS

Lines 1 through 50.--After completing Schedule C-1, calculate the amount of each capital related cost allocated to each non-healthcare component by multiplying the allocation statistic from the corresponding line and column on Schedule C-1, Part II, by the UCM on Schedule C-1, Part III, line 54, of the same column. (See also §§4804.21 - 4804.23.)

Line 51.--Sum lines 1 through 50.

4804.13 Part III - Region/Division Components

Report the amount of capital related cost functionally allocated to each region/division component. (Each region/division subsequently allocates the functional allocation of capital related cost to its components on its regional office cost statement.)

## LINE DESCRIPTIONS

Lines 1 through 50.--After completing Schedule C-1, calculate the amount of each capital related cost allocated to each region/division component by multiplying the allocation statistic from the corresponding line and column on Schedule C-1, Part III, by the UCM on Schedule C-1, Part III, line 54, of the same column. (See also §§4804.21 - 4804.23.)

Line 51.--Sum lines 1 through 50.

Line 52.--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51. For each column, the sum must equal the corresponding column on Schedule C-1, Part III, line 53. Transfer the grand total from each column as follows:

<u>From Schedule C, Part III, line 52</u>	<u>To Schedule A, Column 7</u>
column 1	line 1
column 2	line 2

**4804.20 SCHEDULE C-1 - FUNCTIONAL ALLOCATION OF CAPITAL RELATED COSTS - STATISTICS**

On Schedule C-1, the HO/CO reports the allocation statistics and calculates the UCM to functionally allocate capital related costs on Schedule C. (See also §§4804 - 4804.13.) The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

**COLUMN DESCRIPTIONS (Parts I, II, and III)**

Columns 1 and 2.--In each column heading, enter the statistical basis used to allocate each capital related cost to components and, in each column, enter the allocation statistics for each component.

**LINE DESCRIPTIONS (Parts I, II, and III)**

Lines 1 through 50.--Enter the allocation statistics for each component. (After completing Schedule C-1, see §§4804.11 - 4804.13 for allocation instructions.)

Line 51.--Sum lines 1 through 50.

**4804.21 Part I - Healthcare Provider Components**

Report the allocation statistics used to functionally allocate capital related costs to each healthcare provider component. (After completing Schedule C-1, see §4804.11 for allocation instructions.)

**4804.22 Part II - Non-Healthcare Components**

Report the allocation statistics used to functionally allocate capital related costs to each non-healthcare component. (After completing Schedule C-1, see §4804.12 for allocation instructions.)

4804.23 Part III - Region/Division Components

Report the allocation statistics used to functionally allocate capital related costs to each region/division component and calculate the UCM to allocate the capital related costs. (After completing Schedule C-1, see §4804.13 for allocation instructions.)

## LINE DESCRIPTIONS

Line 52.--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51.

Line 53.--Enter each capital related cost to be functionally allocated to components.

Line 54.--Calculate each UCM by dividing line 53 by line 52. See §§4804.11 - 4804.13.

## 4805. D SERIES

On the D series of schedules, the HO/CO reports the allocation of HO/CO non-capital related costs to components on a functional basis using a statistical basis that reasonably relates to the cost. The series consists of the following schedules:

- Schedule D - Functional Allocation of Non-Capital Related Costs
- Schedule D-1 - Functional Allocation of Non-Capital Related Costs - Statistics

## 4805.10 SCHEDULE D - FUNCTIONAL ALLOCATION OF NON-CAPITAL RELATED COSTS

On Schedule D, the HO/CO reports the allocation of HO/CO non-capital related costs to components on a functional basis using the statistics accumulated on Schedule D-1. Calculate the allocations after completing Schedule D-1. (See also §§4805.20 - 4805.23.) The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

## COLUMN DESCRIPTIONS (Parts I, II, and III)

Columns 8 through 28.--Column headings correspond (abbreviated as necessary) to the cost center descriptions on Schedule A, lines 8 through 28. In each column, calculate the amount of each non-capital related cost functionally allocated to each component.

Columns 29 through 98.--Transfer each column heading from the corresponding column on Schedule B-1. In each column, calculate the amount of the non-capital related cost functionally allocated to each component.

Column 99.--Sum columns 8 through 98.

4805.11 Part I - Healthcare Provider Components

Report the amount of non-capital related cost functionally allocated to each healthcare provider component.

## LINE DESCRIPTIONS

Lines 1 through 50.--After completing Schedule D-1, calculate the amount of each non-capital related cost allocated to each provider by multiplying the allocation statistic from the corresponding line and column on Schedule D-1, Part I, by the UCM on Schedule D-1, Part III, line 54, of the same column. (See also §§4805.21 - 4805.23.)

Line 51.--Sum lines 1 through 50.

4805.12 Part II - Non-Healthcare Components

Report the amount of non-capital related cost functionally allocated to each non-healthcare component.

## LINE DESCRIPTIONS

Lines 1 through 50.--After completing Schedule D-1, calculate the amount of each non-capital related cost allocated to each non-healthcare component by multiplying the allocation statistic from the corresponding line and column on Schedule D-1, Part II, by the UCM on Schedule D-1, Part III, line 54, of the same column. (See also §§4805.21 - 4805.23.)

Line 51.--Sum lines 1 through 50.

4805.13 Part III - Region/Division Components

Report the amount of non-capital related cost functionally allocated to each region/division component. (Each region/division subsequently allocates the functional allocation of non-capital related cost to its components on its regional office cost statement.)

## LINE DESCRIPTIONS

Lines 1 through 50.--After completing Schedule D-1, calculate the amount of each non-capital related cost allocated to each region/division component by multiplying the allocation statistic from the corresponding line and column on Schedule D-1, Part III, by the UCM on Schedule D-1, Part III, line 54, of the same column. (See also §§4805.21 - 4805.23.)

Line 51.--Sum lines 1 through 50.

Line 52.--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51. For each column, the sum must equal the corresponding column on Schedule D-1, Part III, line 53. Transfer the grand total from each column to the corresponding line on Schedule A, column 7. For example:

<u>From Schedule D, Part III, line 52</u>	<u>To Schedule A, Column 7</u>
column 8	line 8
column 29	line 29
column 35.01	line 35.01

4805.20 SCHEDULE D-1 - FUNCTIONAL ALLOCATION OF NON-CAPITAL RELATED COSTS - STATISTICS

On Schedule D-1, the HO/CO reports the allocation statistics and calculates the UCM to functionally allocate non-capital related costs on Schedule D. (See also §§4805 - 4805.13.) The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

COLUMN DESCRIPTIONS (Parts I, II, and III)

Columns 8 through 28.--In each column heading, enter the statistical basis used to functionally allocate each non-capital related cost to components and, in each column, enter the allocation statistics for each component.

Columns 29 through 98.--Transfer each column heading from the corresponding column on Schedule B-1 and enter the statistical basis used to functionally allocate the non-capital related costs to components. In each column, enter the allocation statistic for each component.

LINE DESCRIPTIONS

Lines 1 through 50.--Enter the allocation statistics for each provider. (After completing Schedule D-1, see §§4805.11 - 4805.13 for allocation instructions.)

Line 51.--Sum lines 1 through 50.

4805.21 Part I - Healthcare Provider Components

Report the allocation statistics used to functionally allocate non-capital related costs to each healthcare provider component. (After completing Schedule D-1, see 4805.11 for allocation instructions.)

4805.22 Part II - Non-Healthcare Components

Report the allocation statistics used to functionally allocate non-capital related costs to each non-healthcare component. (After completing Schedule D-1, see §4805.12 for allocation instructions.)



4805.23 Part III - Region/Division Components

Report the allocation statistics used to functionally allocate non-capital related costs to each region/division component, calculate the UCM to allocate non-capital related costs, and calculate the costs functionally allocated to each component on Schedule D, Part III.

## LINE DESCRIPTIONS

Line 52.--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51.

Line 53.--Enter each non-capital related cost to be functionally allocated to components.

Line 54.--Calculate each UCM by dividing line 53 by line 52. See §§4805.11 - 4805.13.

## 4806. E SERIES

On the E series of schedules, the HO/CO reports the allocation of HO/CO pooled costs (capital related and non-capital related costs that cannot be directly or functionally allocated to the components). The series consists of the following schedules:

- Schedule E - Allocation of Pooled Costs
- Schedule E-1 - Allocation of Pooled Costs to Components

The HO/CO allocates pooled costs to the components through a double allocation method when the organization consists of non-healthcare components and/or region/district components in addition to providers. Schedules E and E-1 facilitate this double allocation. The HO/CO allocates pooled costs through a single allocation method when the organization consists solely of providers. For the single allocation method, the HO/CO completes only Schedule E-1, Part I.

**4806.10 SCHEDULE E - ALLOCATION OF POOLE COSTS FOR DOUBLE ALLOCATION METHOD**

On Schedule E, the HO/CO allocates HO/CO pooled costs among the three component groups (healthcare provider, non-healthcare, and/or region/division) using the double allocation method. The HO/CO does not complete Schedule E when the HO/CO consists solely of comparable inpatient healthcare providers.

**COLUMN DESCRIPTIONS**

Column 1.--Enter the allocation basis (see CMS Pub. 15-1, chapter 21, §2150.3.D.2.) in the column heading and, in the column, enter the statistics used to allocate total pooled costs.

Column 2.--Calculate the allocation ratio for each component group (healthcare provider components, non-healthcare components, and region/division components) by dividing column 1 by line 4, column 1.

Column 3.--Allocate the CRC-B&F pooled costs from Schedule A, line 1, column 8, among the component groups based on the ratios in column 2.

Column 4.--Allocate the CRC-ME pooled costs from Schedule A, line 2, column 8, among the component groups based on the ratios in column 2.

Column 5.--Allocate the salaries of officers pooled costs from Schedule A, line 8, column 8, among the component groups based on the ratios in column 2.

Column 6.--Allocate the salaries and wages of others pooled costs from Schedule A, line 9, column 8, among the component groups based on the ratios in column 2.

Column 7.--Allocate the remaining non-capital pooled costs (excluding interest income), from Schedule A, sum of lines 10 through 27, column 8, plus the sum of lines 29 through 98, column 8, among the component groups based on the ratios in column 2.

Column 8.--Allocate the pooled interest income from Schedule A, line 28, column 8, among the component groups based on the ratios in column 2. Report the interest income in the pooled allocation separately to comply with CMS Pub. 15-1, chapter 2, §202.2.C., which states that interest income is only offset against allowable interest expense.

## LINE DESCRIPTIONS

Line 1.--Calculate the healthcare provider component grouping ratio and allocate pooled costs and pooled interest income on line 4 to the healthcare provider component grouping based on the ratio. Calculate the ratio for column 2 by dividing the statistic on line 1, column 1, by the total statistic on line 4, column 1. For columns 3 through 8, allocate the portion of the pooled costs to the healthcare provider component grouping by multiplying line 4 by the ratio on line 1, column 2. Transfer the allocated amount in each column to the corresponding column on Schedule E-1, Part I, line 51.

Line 2.--Calculate the non-healthcare component grouping ratio and allocate pooled costs and pooled interest income on line 4 to the non-healthcare component grouping based on the ratio. Calculate the ratio for column 2 by dividing the statistic on line 2, column 1, by the total statistic on line 4, column 1. For columns 3 through 8, allocate the portion of the pooled costs to the non-healthcare component grouping by multiplying line 4 by the ratio on line 2, column 2. Transfer the allocated amount in each column to the corresponding column on Schedule E-1, Part II, line 51.

Line 3.--Calculate the region/division component grouping ratio and allocate pooled costs and pooled interest income on line 4 to the region/division component grouping based on the ratio. Calculate the ratio for column 2 by dividing the statistic on line 3, column 1, by the total statistic on line 4, column 1. For columns 3 through 8, allocate the portion of the pooled costs to the region/division component grouping by multiplying line 4 by the ratio on line 3, column 2. Transfer the allocated amount in each column to the corresponding column on Schedule E-1, Part III, line 51.

Line 4.--In column 1, sum the statistics on lines 1, 2, and 3. In column 2, sum the ratios calculated on lines 1, 2, and 3; the sum of the ratios must equal 1.000000. For each column 3 through 8, transfer the total pooled amounts to be allocated from Schedule A as follows:

<u>From Schedule A, Column 8</u>	<u>To Schedule E, Line 4</u>
Line 1	Column 3
Line 2	Column 4
Line 8	Column 5
Line 9	Column 6
Sum of lines 10 through 27 plus sum of lines 29 through 98	Column 7
Line 28	Column 8

## 4806.20 SCHEDULE E-1 - ALLOCATION OF POOLED COSTS TO COMPONENTS

On Schedule E-1, the HO/CO allocates HO/CO pooled costs to the components within each component grouping. The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

## COLUMN DESCRIPTIONS (Parts I, II, and III)

Column 1.--Enter the allocation basis (see §4800.12, Step 3) in the column heading and, in the column, enter the statistics for each component to allocate the pooled costs on line 51, columns 3 through 8.

Column 2.--Calculate the allocation ratio by dividing column 1 for each component by line 51, column 1.

Column 3.--Allocate the CRC-B&F pooled costs by multiplying the ratio in column 2 for each component by line 51.

Column 4.--Allocate the CRC-ME pooled costs by multiplying the ratio in column 2 for each component by line 51.

Column 5.--Allocate the salaries of officers pooled costs by multiplying the ratio in column 2 for each component by line 51.

Column 6.--Calculate the salaries and wages of others pooled costs by multiplying the ratio in column 2 for each component by line 51.

Column 7.--Allocate the all other non-capital pooled costs by multiplying the ratio in column 2 for each component by line 51.

Column 8.--Allocate the pooled interest income by multiplying the ratio in column 2 for each component by line 51.

## LINE DESCRIPTIONS (Parts I, II, and III)

Lines 1 through 50, columns 3 through 8.--In each column, for each component calculate the portion of the pooled costs by multiplying the total pooled costs on line 51 by the ratio from column 2. The sum of the allocated amounts on lines 1 through 50 must equal the total pooled costs on line 51.

Line 51.--When the HO/CO consists solely of comparable inpatient healthcare providers, transfer the pooled costs to be allocated as follows:

<u>From Schedule A, Column 8</u>	<u>To Schedule E-1, Part I, Line 51</u>
Line 1	Column 3
Line 2	Column 4
Line 8	Column 5
Line 9	Column 6
Sum of lines 10 through 27 plus sum of lines 29 through 98	Column 7
Line 28	Column 8

When the HO/CO allocates HO/CO pooled costs among the three component groups (healthcare provider, non-healthcare, and/or region/division) using the double allocation method, transfer the total pooled costs as follows:

<u>From Schedule E</u>	<u>To Schedule E-1</u>
Line 1, columns 3 through 8	Part I, line 51, columns 3 through 8
Line 2, columns 3 through 8	Part II, line 51, columns 3 through 8
Line 3, columns 3 through 8	Part III, line 51, columns 3 through 8

Line 52 (Part III only).--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51. The grand total on line 52 of each column must equal the amount on Schedule A, column 8, as follows:

<u>Schedule E-1, Line 52</u>	<u>Schedule A, Column 8</u>
Column 3	Line 1
Column 4	Line 2
Column 5	Line 8
Column 6	Line 9
Column 7	Sum of lines 10 through 27 plus sum of lines 29 through 98
Column 8	Line 28

## 4807. F SERIES

On the F series of schedules, the HO/CO summarizes the direct, functional, and pooled allocations of HO/CO costs. The series consists of the following schedules:

- Schedule F - Summary of Capital Costs
- Schedule F-1 - Summary of Non-Capital Costs

## 4807.10 SCHEDULE F - SUMMARY OF CAPITAL RELATED COSTS

On Schedule F, the HO/CO summarizes the direct, functional, and pooled allocations of HO/CO capital related costs. The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

4807.11 Part I - Healthcare Provider Components

Summarize the direct, functional, and pooled allocations of HO/CO capital related costs to each healthcare provider component.

## COLUMN DESCRIPTIONS

Column 1.--Transfer the direct allocations of capital related costs to each provider from Schedule B, Part I, column 7.

Column 2.--Transfer the functional allocations of capital related costs to each provider from Schedule C, Part I, column 3.

Column 3.--Transfer the allocations of pooled capital related costs to each provider from Schedule E-1, Part I, sum of columns 3 and 4.

Column 4.--Sum columns 1, 2, and 3.

## LINE DESCRIPTIONS

Line 51.--Sum lines 1 through 50.

4807.12 Part II - Non-Healthcare Components

Summarize the direct, functional, and pooled allocations of HO/CO capital related costs to each non-healthcare component.

## COLUMN DESCRIPTIONS

Column 1.--Transfer the direct allocations of capital related costs to each component from Schedule B, Part II, column 7.

Column 2.--Transfer the functional allocations of capital related costs to each component from Schedule C, Part II, column 3.

Column 3.--Transfer the allocations of pooled capital related costs to each component from Schedule E-1, Part II, sum of columns 3 and 4.

Column 4.--Sum columns 1, 2, and 3.

## LINE DESCRIPTIONS

Line 51.--Sum lines 1 through 50.

4807.13 Part III - Region/Division Components

Summarize the direct, functional, and pooled allocations of HO/CO capital related costs to each region/division component.

## COLUMN DESCRIPTIONS

Column 1.--Transfer the direct allocations of capital related costs to each component from Schedule B, Part III, column 7.

Column 2.--Transfer the functional allocations of capital related costs to each component from Schedule C, Part III, column 3.

Column 3.--Transfer the allocations of pooled capital related costs to each component from Schedule E-1, Part III, sum of columns 3 and 4.

Column 4.--Sum columns 1, 2, and 3.

## LINE DESCRIPTIONS

Line 51.--Sum lines 1 through 50.

Line 52.--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51.



## 4807.20 SCHEDULE F-1 - SUMMARY OF NON-CAPITAL RELATED COSTS

On Schedule F-1, the HO/CO summarizes the direct, functional, and pooled allocations of HO/CO non-capital related costs as either salaries (for wage index purposes) or all other non-capital related costs. Do not include interest income on this schedule. The schedule consists of the following parts:

- Part I - Healthcare Provider Components
- Part II - Non-Healthcare Components
- Part III - Region/Division Components

## COLUMN DESCRIPTIONS (Parts I, II, and III)

Column 1--Transfer the direct allocations of salaries to each component on Parts I, II, and III, from the corresponding component on Schedule B-1, sum of columns 8 and 9.

Column 2--Transfer the functional allocations of salaries to each component on Parts I, II, and III, from the corresponding component on Schedule D, sum of columns 8 and 9.

Column 3--Transfer the allocations of pooled salaries to each component on Parts I, II, and III, from the corresponding component on Schedule E-1, sum of columns 5 and 6.

Column 4--Sum columns 1, 2, and 3.

Column 5--Transfer the direct allocations of all other non-capital related costs to each component on Parts I, II, and III, from the corresponding Part I, II, or III, of Schedule B-1, sum of columns 10 through 27 and 29 through 98.

Column 6--Transfer the functional allocations of all other non-capital related costs to each component on Parts I, II, and III, from the corresponding Part I, II, or III, of Schedule D, sum of columns 10 through 27 and 29 through 98.

Column 7--Transfer the allocations of all other non-capital related pooled costs to each component on Parts I, II, and III, from the corresponding Part I, II, or III, of Schedule E-1, sum of columns 10 through 27 and 29 through 98.

Column 8--Sum columns 5, 6, and 7.

Column 9--Sum columns 4 and 8.

## LINE DESCRIPTIONS

Line 51 (Parts I, II, and III)--Sum lines 1 through 50.

Line 52 (Part III only)--For each column, sum Part I, line 51; Part II, line 51; and Part III, line 51.

## 4808. G SERIES

On the G series of schedules, the HO/CO reports information from the HO/CO financial statements. The series consists of the following schedules:

- Schedule G - Balance Sheet
- Schedule G-1 - Statement of Revenues and Expenses

## 4808.10 SCHEDULE G - BALANCE SHEET

On Schedule G, the HO/CO reports asset, capital, and liability amounts for the HO/CO. Enter each accumulated depreciation as a negative amount.

## LINE DESCRIPTION

Line 1.--Enter the amount of cash on deposit in banks and immediately available for use in financing activities, amounts on hand for minor disbursements, and amounts invested in savings accounts and certificates of deposit. Typical accounts include cash, general checking accounts, payroll checking accounts, other checking accounts, petty cash funds, saving accounts, certificates of deposit, treasury bills and treasury notes, and other cash accounts.

Line 2.--Enter the amount of current securities evidenced by certificates of ownership or indebtedness. Typical accounts include marketable securities and other current investments.

Line 3.--Enter current unpaid amounts evidenced by certificates of indebtedness.

Line 4.--Enter the amount of unpaid inpatient and outpatient billings (direct billings to patients for deductibles, coinsurance and other patient chargeable items not included elsewhere on this schedule).

Line 5.--Enter a description in column 1 for other receivables not defined on lines 1 through 4 and enter the amount of the other receivables in column 2.

Line 6.--Enter the estimated amount of uncollectible receivables from patients and third-party payers. Enter this amount as a negative.

Line 7.--Enter the costs of unused supplies. The HO/CO may maintain perpetual inventory records and adjust periodically to physical count. The extent of inventory control and detailed recordkeeping depends upon the size and organizational complexity of the HO/CO. The HO/CO may value inventories by any generally accepted method and must apply the same method consistently from year to year.

Line 8.--Enter the costs incurred that are properly chargeable to a future accounting period.

Line 9.--Enter a description in column 1 for other current assets not included on lines 1 through 8 and enter the amount of the other current assets in column 2.

Line 10.--Sum lines 1 through 9.

Line 11.--Enter the cost of land used in HO/CO operations, including the cost of off-site sewer and water lines, public utility, charges for servicing the land, governmental assessments for street paving and sewers, cost of permanent roadways and of grading of a non-depreciable nature. The cost of land includes the cash purchase price, closing costs such as title and attorney's fees, real estate broker's commission, and accrued property taxes and other liens on the land assumed by the purchaser. Unlike building and equipment, land does not deteriorate with use or with the passage of time; therefore, the HO/CO accumulates no depreciation for land.

Line 12.--Enter the cost of structural additions made to land, including all expenditures necessary to make the improvements ready for their intended use, such as driveways, parking lots, and sidewalks; as well as the cost of fences and walls, landscaping, on-site sewer and water lines, and underground sprinklers.

Line 13.--Enter the depreciation accumulated on the assets reported on line 12.

Line 14.--Enter the cost of all buildings and subsequent additions used in HO/CO operations, including purchase price, closing costs, (attorney fees, title insurance, etc.) and real estate broker commission, as well as architectural, consulting and legal fees related to the acquisition or construction of buildings, and interest paid for construction financing.

Line 15.--Enter the depreciation accumulated on the assets reported on line 14.

Line 16.--Enter expenditures for the improvement of a leasehold used in HO/CO operations.

Line 17.--Enter the depreciation accumulated on the assets reported on line 16.

Line 18.--Enter the cost of building equipment affixed to the building (not subject to transfer or removal); with a life of more than one year, but less than that of the building to which it is affixed; and used in hospital operations. Fixed equipment includes such items as boilers, generators, engines, pumps, and refrigeration machinery, wiring, electrical fixtures, plumbing, elevators, heating system, air conditioning system, etc.

Line 19.--Enter the depreciation accumulated on the assets reported on line 18.

Line 20.--Enter the cost of automobiles and trucks used in HO/CO operations.

Line 21.--Enter the depreciation accumulated on the assets reported on line 20.

Line 22.--Enter the cost of equipment that can be moved, as distinguished from fixed equipment (but not automobiles or trucks); is more or less fixed location in the building; is a unit cost large enough to justify the expense incident to control by means of an equipment ledger and greater than or equal to \$5,000; has sufficient individuality and size to make control feasible by means of identification tags; has a minimum life of usually three years; and is used in HO/CO operations.

Line 23.--Enter the depreciation accumulated on the assets reported on line 22.

Line 24.--Enter the cost of equipment with a location generally not fixed (subject to requisition or use by various departments); relatively in small size; subject to storeroom control; fairly large number in use; with a useful life of usually approximately three years or less; and used in HO/CO operations.

Line 25.--Enter a description in column 1 for other fixed assets not included on lines 1 through 24 and enter the cost of those other fixed assets in column 2.

Line 26.--Sum lines 11 through 25.

Line 27.--Enter the cost of investments purchased with HO/CO funds and the fair market value, at date of donation, of securities donated to the HO/CO.

Line 28.--Enter the amount of deposits on leases, including security deposits.

Line 29.--Enter the amount loaned by the HO/CO to owners and/or officers.

Line 30.--Enter a description in column 1 for other assets not included on lines 1 through 29, including intangible assets such as goodwill, unamortized loan costs, and other organization costs, and enter the cost of those assets in column 2.

Line 31.--Sum lines 27 through 30.

Line 32.--Sum lines 10, 26, and 31.

Line 33.--Enter the amounts due trade creditors and others for supplies and services purchased.

Line 34.--Enter the actual or estimated liabilities of the HO/CO for salaries and wages/fees payable.

Line 35.--Enter the amounts payable for payroll taxes withheld from salaries and wages, payroll taxes to be paid by the HO/CO and other payroll deductions, such as hospitalization insurance premiums.

Line 36.--Enter the current amounts owed as evidenced by certificates of indebtedness coming due in the next 12 months.

Line 37.--Enter the amount of deferred income received or accrued income applicable to services to be rendered within the next accounting period. (Report deferred income applicable to accounting periods extending beyond the next accounting period as other current liabilities.) Also include amounts for the effects of any timing differences between book and tax or third-party reimbursement accounting.

Line 38.--Enter the amount of accelerated payments owed (payments not yet due to be repaid to the contractor).

Line 39.--Enter a description in column 1 for other current liabilities not included on lines 33 through 38, and enter the amount of those liabilities in column 2.

Line 40.--Sum lines 33 through 39.

Line 41.--Enter the amount of the long-term financing obligation used to purchase real estate/property.

Line 42.--Enter the amount of the HO/CO liabilities to vendors, banks and other, evidenced by promissory notes due and payable longer than one year.

Line 43.--Enter the amounts loaned without a collateral basis.

Line 44.--Enter a description in column 1 for other long-term liabilities not included on lines 41 through 43, and enter the amount of those liabilities in column 2.

Line 45.--Sum lines 41 through 44.

Line 46.--Sum lines 40 and 45.

Line 47.--Enter the HO/CO retained earnings for the year.

Line 48.--Sum lines 46 and 47. Line 48 must equal line 32.

## 4808.20 SCHEDULE G-1 - STATEMENT OF REVENUES AND EXPENSES

On Schedule G-1, the HO/CO reports total revenue and total operating expenses for the HO/CO. If total revenue and total expenses differ from the financial statements, submit a reconciliation with the home office cost statement.

## LINE DESCRIPTIONS

Line 1.--Enter the HO/CO total operating revenue.

Line 2.--Enter the HO/CO operating expenses.

Line 3.--Calculate the operating profit or (loss) by subtracting line 2 from line 1.

Lines 4 through 9.--Enter each miscellaneous revenue.

Lines 10 through 14.--For each revenue not reported on lines 1 through 9, enter a description of the revenue in column 1 and the amount of the revenue in column 2.

Line 15.--Sum lines 4 through 14.

Lines 16 through 20.--For each expense not reported on line 2, enter a description of the expense in column 1 and the amount of the expense in column 2.

Line 21.--Sum lines 16 through 20.

Line 22.--Sum lines 3 and 15 minus line 21.

## 4895. FORM CMS-287-21 SCHEDULES

Form CMS-287-21 consists of the following schedules:

<u>Schedules</u>	<u>Page(s)</u>
S, Parts I & II	48-503
S-1, Parts I & II	48-504
S-2, Parts I, II & III	48-505
A	48-506
A-6	48-507
A-7	48-508
A-8	48-509
A-8-1	48-510
B, Parts I, II & III	48-511
B-1, Parts I, II & III	48-512 - 48-514
C, Parts I, II & III	48-515
C-1, Parts I, II & III	48-516
D, Parts I, II & III	48-517 - 48-519
D-1, Parts I, II & III	48-520 - 48-522
E	48-523
E-1, Parts I, II & III	48-524
F, Parts I, II & III	48-525
F-1, Parts I, II & III	48-526
G	48-527
G-1	48-528

This page reserved for future use.