

**REPORT
ON THE
HOME OFFICE AUDIT**

**COVENANT MINISTRIES OF BENEVOLENCE
SKOKIE, ILLINOIS**

**FISCAL PERIOD ENDED
JANUARY 31, 2011**

**Audits Section—Sacramento
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Robert G. Kwick
Audit Supervisor: Gary Diffenderffer
Auditor: Jennifer A. White**



TOBY DOUGLAS
DIRECTOR

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

April 12, 2013

Kalen Carlson, Controller
Covenant Ministries of Benevolence
5700 Old Orchard Road
Skokie, Illinois 60077

COVENANT MINISTRIES OF BENEVOLENCE
FISCAL PERIOD ENDED JANUARY 31, 2011

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended January 31, 2011. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the Summary of Audited Home Office Costs to Health Care Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities and Supporting Schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Kalen Carlson
Page 2

If you have questions regarding this report, you may call the Audits Section—
Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

TABLE OF CONTENTS

SCHEDULES

- 1** - SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NONCAPITAL RELATED COSTS TO CHAIN COMPONENTS

- 2** - COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

- 3** - SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

- 3-1** - SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

- 4** - POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

- 5** - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - CAPITAL RELATED

- 5-1** - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

- 6** - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - CAPITAL RELATED

- 6-1** - FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

- 7** - DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS

- 7-1** - DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

- 8** - TRIAL BALANCE OF EXPENSES

- 9** - REPORTED HOME OFFICE COSTS

SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NONCAPITAL RELATED COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		CAPITAL RELATED (SCHEDULE 3) 1	NONCAPITAL RELATED (SCHEDULE 3-1) 2	TOTAL AUDITED H.O. COSTS (COLUMN 1 + 2) 3	
		FROM	TO				
<u>HEALTH CARE FACILITIES</u>							
1.	Swedish Covenant Hospital	0	10/01/09	09/30/10	\$7,348	\$1,518,229	\$1,525,577
2.	Emanuel Medical Center	1174615330	02/01/10	01/31/11	5,451	880,639	886,090
3.	Covenant Retirement Communities	0	02/01/10	01/31/11	6,382	1,256,899	1,263,281
4.	Life Center on the Green	0	02/01/10	01/31/11	190	20,006	20,196
5.	Covenant Enabling Residence - IL	0	07/01/09	06/30/10	36	29,500	29,536
6.	Covenant Enabling Residence - MI	0	01/01/10	12/01/10	7	5,823	5,830
7.	Covenant Enabling Residence - MN	0	01/01/10	12/31/10	54	30,951	31,004
8.	Children's Home of Cromwell, CT	0	07/01/09	06/30/10	289	276,323	276,611
9.		0			0	0	0
10.		0			0	0	0
11.		0			0	0	0
12.		0			0	0	0
13.		0			0	0	0
14.		0			0	0	0
15.		0			0	0	0
16.		0			0	0	0
17.		0			0	0	0
18.		0			0	0	0
19.		0			0	0	0
20.		0			0	0	0

SUBTOTAL (LINES 1 THROUGH 20)

\$19,756 \$4,018,369 \$4,038,125

OTHER COMPONENTS

21.	Wellspring Center for Hope	0	07/01/09	06/30/10	\$6	\$4,737	\$4,743
22.		0			0	0	0
23.		0			0	0	0
24.		0			0	0	0
25.		0			0	0	0
26.		0			0	0	0
27.		0			0	0	0
28.		0			0	0	0
29.		0			0	0	0
30.		0			0	0	0
31.		0			0	0	0
32.		0			0	0	0
33.		0			0	0	0
34.		0			0	0	0
35.		0			0	0	0

SUBTOTAL (LINES 21 THROUGH 35)

\$6 \$4,737 \$4,743

GRAND TOTAL

\$19,762 \$4,023,106 \$4,042,868

COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		REPORTED HOME OFFICE COSTS (SCH. 9) 1	AUDITED H.O. COSTS (SCH. 3 & 3-1) 2	VARIANCE (COLUMN 2-1) 3	
		FROM	TO				
<u>HEALTH CARE FACILITIES</u>							
1.	Swedish Covenant Hospital	0	10/01/09	09/30/10	\$1,777,158	\$1,525,577	(\$251,581)
2.	Emanuel Medical Center	1174615330	02/01/10	01/31/11	1,441,313	886,090	(555,223)
3.	Covenant Retirement Communities	0	02/01/10	01/31/11	1,447,633	1,263,281	(184,352)
4.	Life Center on the Green	0	02/01/10	01/31/11	23,490	20,196	(3,294)
5.	Covenant Enabling Residence - IL	0	07/01/09	06/30/10	33,194	29,536	(3,658)
6.	Covenant Enabling Residence - MI	0	01/01/10	12/01/10	6,554	5,830	(724)
7.	Covenant Enabling Residence - MN	0	01/01/10	12/31/10	32,633	31,004	(1,629)
8.	Children's Home of Cromwell, CT	0	07/01/09	06/30/10	317,027	276,611	(40,416)
9.		0			0	0	0
10.		0			0	0	0
11.		0			0	0	0
12.		0			0	0	0
13.		0			0	0	0
14.		0			0	0	0
15.		0			0	0	0
16.		0			0	0	0
17.		0			0	0	0
18.		0			0	0	0
19.		0			0	0	0
20.		0			0	0	0

SUBTOTAL (LINES 1 THROUGH 20)			\$5,079,002	\$4,038,125	(\$1,040,877)
--------------------------------------	--	--	-------------	-------------	---------------

OTHER COMPONENTS

21.	Wellspring Center for Hope	0	07/01/09	06/30/10	\$5,330	\$4,743	(\$587)
22.		0			0	0	0
23.		0			0	0	0
24.		0			0	0	0
25.		0			0	0	0
26.		0			0	0	0
27.		0			0	0	0
28.		0			0	0	0
29.		0			0	0	0
30.		0			0	0	0
31.		0			0	0	0
32.		0			0	0	0
33.		0			0	0	0
34.		0			0	0	0
35.		0			0	0	0

SUBTOTAL (LINES 21 THROUGH 35)			\$5,330	\$4,743	(\$587)
---------------------------------------	--	--	---------	---------	---------

GRAND TOTAL			\$5,084,332	\$4,042,868	(\$1,041,464)
--------------------	--	--	-------------	-------------	---------------

SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT CAPITAL COSTS (SCHEDULE 7) 1	FUNCTIONAL CAPITAL COSTS (SCHEDULE 5) 2	POOLED CAPITAL COSTS (SCHEDULE 4) 3	TOTAL CAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<u>HEALTH CARE FACILITIES</u>								
1.	Swedish Covenant Hospital	0	10/01/09	09/30/10	\$0	\$0	\$7,348	\$7,348
2.	Emanuel Medical Center	1174615330	02/01/10	01/31/11	0	0	5,451	5,451
3.	Covenant Retirement Communities	0	02/01/10	01/31/11	0	0	6,382	6,382
4.	Life Center on the Green	0	02/01/10	01/31/11	0	0	190	190
5.	Covenant Enabling Residence - IL	0	07/01/09	06/30/10	0	0	36	36
6.	Covenant Enabling Residence - MI	0	01/01/10	12/01/10	0	0	7	7
7.	Covenant Enabling Residence - MN	0	01/01/10	12/31/10	0	0	54	54
8.	Children's Home of Cromwell, CT	0	07/01/09	06/30/10	0	0	289	289
9.		0			0	0	0	0
10.		0			0	0	0	0
11.		0			0	0	0	0
12.		0			0	0	0	0
13.		0			0	0	0	0
14.		0			0	0	0	0
15.		0			0	0	0	0
16.		0			0	0	0	0
17.		0			0	0	0	0
18.		0			0	0	0	0
19.		0			0	0	0	0
20.		0			0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)					\$0	\$0	\$19,756	\$19,756
<u>OTHER COMPONENTS</u>								
21.	Wellspring Center for Hope	0	07/01/09	06/30/10	\$0	\$0	\$6	\$6
22.		0			0	0	0	0
23.		0			0	0	0	0
24.		0			0	0	0	0
25.		0			0	0	0	0
26.		0			0	0	0	0
27.		0			0	0	0	0
28.		0			0	0	0	0
29.		0			0	0	0	0
30.		0			0	0	0	0
31.		0			0	0	0	0
32.		0			0	0	0	0
33.		0			0	0	0	0
34.		0			0	0	0	0
35.		0			0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)					\$0	\$0	\$6	\$6
GRAND TOTAL					\$0	\$0	\$19,762	\$19,762

(To Schedule 1 & 2)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT COSTS (SCH. 7-1) 1	FUNCTIONAL COSTS (SCH. 5-1) 2	POOLED COSTS (SCH. 4) 3	TOTAL NONCAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<u>HEALTH CARE FACILITIES</u>								
1.	Swedish Covenant Hospital	0	10/01/09	09/30/10	\$746,357	\$0	\$771,872	\$1,518,229
2.	Emanuel Medical Center	1174615330	02/01/10	01/31/11	308,029	0	572,610	880,639
3.	Covenant Retirement Communities	0	02/01/10	01/31/11	586,421	0	670,478	1,256,899
4.	Life Center on the Green	0	02/01/10	01/31/11	0	0	20,006	20,006
5.	Covenant Enabling Residence - IL	0	07/01/09	06/30/10	25,757	0	3,743	29,500
6.	Covenant Enabling Residence - MI	0	01/01/10	12/01/10	5,084	0	739	5,823
7.	Covenant Enabling Residence - MN	0	01/01/10	12/31/10	25,320	0	5,631	30,951
8.	Children's Home of Cromwell, CT	0	07/01/09	06/30/10	245,988	0	30,335	276,323
9.		0			0	0	0	0
10.		0			0	0	0	0
11.		0			0	0	0	0
12.		0			0	0	0	0
13.		0			0	0	0	0
14.		0			0	0	0	0
15.		0			0	0	0	0
16.		0			0	0	0	0
17.		0			0	0	0	0
18.		0			0	0	0	0
19.		0			0	0	0	0
20.		0			0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)					\$1,942,956	\$0	\$2,075,413	\$4,018,369
<u>OTHER COMPONENTS</u>								
21.	Wellspring Center for Hope	0	07/01/09	06/30/10	\$4,136	\$0	\$601	\$4,737
22.		0			0	0	0	0
23.		0			0	0	0	0
24.		0			0	0	0	0
25.		0			0	0	0	0
26.		0			0	0	0	0
27.		0			0	0	0	0
28.		0			0	0	0	0
29.		0			0	0	0	0
30.		0			0	0	0	0
31.		0			0	0	0	0
32.		0			0	0	0	0
33.		0			0	0	0	0
34.		0			0	0	0	0
35.		0			0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)					\$4,136	\$0	\$601	\$4,737
GRAND TOTAL					\$1,947,092	\$0	\$2,076,014	\$4,023,106

(To Schedule 1 & 2)

POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (SCH. 8) 2	NONCAPITAL (SCH. 8) 3	TOTAL POOLED (COL. 2 + 3) 4
HEALTH CARE FACILITIES					
		(Adj. 8,9,10)			
1.	Swedish Covenant Hospital	0	\$7,348	\$771,872	\$779,219
2.	Emanuel Medical Center	1174615330	\$246,193,072	572,610	578,061
3.	Covenant Retirement Communities	0	182,637,516	670,478	676,860
4.	Life Center on the Green	0	213,852,848	20,006	20,196
5.	Covenant Enabling Residence - IL	0	6,380,961	3,743	3,779
6.	Covenant Enabling Residence - MI	0	1,193,882	739	746
7.	Covenant Enabling Residence - MN	0	235,675	5,631	5,684
8.	Children's Home of Cromwell, CT	0	1,795,904	30,335	30,623
9.		0	0	0	0
10.		0	0	0	0
11.		0	0	0	0
12.		0	0	0	0
13.		0	0	0	0
14.		0	0	0	0
15.		0	0	0	0
16.		0	0	0	0
17.		0	0	0	0
18.		0	0	0	0
19.		0	0	0	0
20.		0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$661,965,253	\$19,756	\$2,075,413
					\$2,095,169

	PROVIDER NPI	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (SCH. 8) 2	NONCAPITAL (SCH. 8) 3	TOTAL POOLED (COL. 2 + 3) 4
OTHER COMPONENTS					
21.	Wellspring Center for Hope	0	\$191,713	\$601	\$607
22.		0	0	0	0
23.		0	0	0	0
24.		0	0	0	0
25.		0	0	0	0
26.		0	0	0	0
27.		0	0	0	0
28.		0	0	0	0
29.		0	0	0	0
30.		0	0	0	0
31.		0	0	0	0
32.		0	0	0	0
33.		0	0	0	0
34.		0	0	0	0
35.		0	0	0	0

SUBTOTAL (LINES 21 THROUGH 35) **\$191,713** **\$6** **\$601** **\$607**

GRAND TOTAL **\$662,156,966** **\$19,762** **\$2,076,014** **\$2,095,776**

(To Schedule 3) (To Schedule 3-1)

MULTIPLIER 0.000030 0.003135

FUNCTIONAL ALLOCATION OF EXPENSES TO
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	Old Cap. Related- Buildings & 1.00	1.01	Old Cap. Related- Movable 2.00	2.01	New Cap. Related- Buildings & 4.00	4.01
HEALTH CARE FACILITIES							
1.	Swedish Covenant Hospital	0	\$0	\$0	\$0	\$0	\$0
2.	Emanuel Medical Center	1174615330	0	0	0	0	0
3.	Covenant Retirement Communities	0	0	0	0	0	0
4.	Life Center on the Green	0	0	0	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0	0	0	0
6.	Covenant Enabling Residence - MI	0	0	0	0	0	0
7.	Covenant Enabling Residence - MN	0	0	0	0	0	0
8.	Children's Home of Cromwell, CT	0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
21.	Wellspring Center for Hope	0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	New Cap. Related- Movable 5.00	5.01	Insurance Premiums 7.00	Taxes and Licenses - Not INCM 8.00	Other 9.00	AUDITED TOTAL CAPITAL
HEALTH CARE FACILITIES							
1.	Swedish Covenant Hospital	0	\$0	\$0	\$0	\$0	\$0
2.	Emanuel Medical Center	1174615330	0	0	0	0	0
3.	Covenant Retirement Communities	0	0	0	0	0	0
4.	Life Center on the Green	0	0	0	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0	0	0	0
6.	Covenant Enabling Residence - MI	0	0	0	0	0	0
7.	Covenant Enabling Residence - MN	0	0	0	0	0	0
8.	Children's Home of Cromwell, CT	0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
21.	Wellspring Center for Hope	0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	Salaries of Officers 11	Salaries & Wages of Others 12	Payroll Taxes 13	Employee Benefits-Payroll Related 14	Employee Benefits- Nonpayroll 15	Profit Sharing/Pensio n Plans 16	Legal Fees 17
HEALTH CARE FACILITIES								
1.	Swedish Covenant Hospital	0	\$0	\$0	\$0	\$0	\$0	\$0
2.	Emanuel Medical Center	1174615330	0	0	0	0	0	0
3.	Covenant Retirement Communities	0	0	0	0	0	0	0
4.	Life Center on the Green	0	0	0	0	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0	0	0	0	0
6.	Covenant Enabling Residence - MI	0	0	0	0	0	0	0
7.	Covenant Enabling Residence - MN	0	0	0	0	0	0	0
8.	Children's Home of Cromwell, CT	0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
21.	Wellspring Center for Hope	0	0	0	0	0	0	0
22.		0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	Auditing & Accounting Fees 18	Utilities 19	Communication s 20	Travel & Entertainment 21	Transportation 22	Cleaning Office & Admin Supplies 23	Minor Equipment Expensed 24
HEALTH CARE FACILITIES								
1.	Swedish Covenant Hospital	0	\$0	\$0	\$0	\$0	\$0	\$0
2.	Emanuel Medical Center	1174615330	0	0	0	0	0	0
3.	Covenant Retirement Communities	0	0	0	0	0	0	0
4.	Life Center on the Green	0	0	0	0	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0	0	0	0	0
6.	Covenant Enabling Residence - MI	0	0	0	0	0	0	0
7.	Covenant Enabling Residence - MN	0	0	0	0	0	0	0
8.	Children's Home of Cromwell, CT	0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
21.	Wellspring Center for Hope	0	\$0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	Repairs & Maintenance 25	Dues & Subscriptions 26	Contributions 27	Insurance Premium-Non Capital Related 28	Taxes & Licenses - Non Capital Related 29	Interest Expense 30	Other Administrative 31
HEALTH CARE FACILITIES								
1.	Swedish Covenant Hospital	0	\$0	\$0	\$0	\$0	\$0	\$0
2.	Emanuel Medical Center	1174615330	0	0	0	0	0	0
3.	Covenant Retirement Communities	0	0	0	0	0	0	0
4.	Life Center on the Green	0	0	0	0	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0	0	0	0	0
6.	Covenant Enabling Residence - MI	0	0	0	0	0	0	0
7.	Covenant Enabling Residence - MN	0	0	0	0	0	0	0
8.	Children's Home of Cromwell, CT	0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
21.	Wellspring Center for Hope	0	\$0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	Advertising 32	Outside Services 33	Training/Emplo yee Programs 34	Other 35	35.01	35.02	35.03
HEALTH CARE FACILITIES								
1.	Swedish Covenant Hospital	0	\$0	\$0	\$0	\$0	\$0	\$0
2.	Emanuel Medical Center	1174615330	0	0	0	0	0	0
3.	Covenant Retirement Communities	0	0	0	0	0	0	0
4.	Life Center on the Green	0	0	0	0	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0	0	0	0	0
6.	Covenant Enabling Residence - MI	0	0	0	0	0	0	0
7.	Covenant Enabling Residence - MN	0	0	0	0	0	0	0
8.	Children's Home of Cromwell, CT	0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
21.	Wellspring Center for Hope	0	\$0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	35.04	35.05	35.06	35.07	35.08	AUDITED TOTAL NONCAPITAL
HEALTH CARE FACILITIES							
1.	Swedish Covenant Hospital	0	\$0	\$0	\$0	\$0	\$0
2.	Emanuel Medical Center	1174615330	0	0	0	0	0
3.	Covenant Retirement Communities	0	0	0	0	0	0
4.	Life Center on the Green	0	0	0	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0	0	0	0
6.	Covenant Enabling Residence - MI	0	0	0	0	0	0
7.	Covenant Enabling Residence - MN	0	0	0	0	0	0
8.	Children's Home of Cromwell, CT	0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
21.	Wellspring Center for Hope	0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - CAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	Old Cap. Related- (Statistics) 1.00 (Adj.)	(Statistics) 1.01 (Adj.)	Old Cap. Related- (Statistics) 2.00 (Adj.)	(Statistics) 2.01 (Adj.)	New Cap. Related- (Statistics) 4.00 (Adj.)	(Statistics) 4.01 (Adj.)
1.	Swedish Covenant Hospital	0	0	0	0	0	0
2.	Emanuel Medical Center	1174615330	0	0	0	0	0
3.	Covenant Retirement Communities	0	0	0	0	0	0
4.	Life Center on the Green	0	0	0	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0	0	0	0
6.	Covenant Enabling Residence - MI	0	0	0	0	0	0
7.	Covenant Enabling Residence - MN	0	0	0	0	0	0
8.	Children's Home of Cromwell, CT	0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	0	0	0	0

OTHER COMPONENTS

21.	Wellspring Center for Hope	0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	0	0	0	0
GRAND TOTAL			0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - CAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	New Cap. Related- (Statistics) 5.00 (Adj.)	(Statistics) 5.01 (Adj.)	Insurance Premiums (Statistics) 7.00 (Adj.)	Taxes and Licenses - Not (Statistics) 8.00 (Adj.)	Other (Statistics) 9.00 (Adj.)
HEALTH CARE FACILITIES						
1.	Swedish Covenant Hospital	0	0	0	0	0
2.	Emanuel Medical Center	1174615330	0	0	0	0
3.	Covenant Retirement Communities	0	0	0	0	0
4.	Life Center on the Green	0	0	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0	0	0
6.	Covenant Enabling Residence - MI	0	0	0	0	0
7.	Covenant Enabling Residence - MN	0	0	0	0	0
8.	Children's Home of Cromwell, CT	0	0	0	0	0
9.		0	0	0	0	0
10.		0	0	0	0	0
11.		0	0	0	0	0
12.		0	0	0	0	0
13.		0	0	0	0	0
14.		0	0	0	0	0
15.		0	0	0	0	0
16.		0	0	0	0	0
17.		0	0	0	0	0
18.		0	0	0	0	0
19.		0	0	0	0	0
20.		0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	0	0	0
OTHER COMPONENTS						
21.	Wellspring Center for Hope	0	0	0	0	0
22.		0	0	0	0	0
23.		0	0	0	0	0
24.		0	0	0	0	0
25.		0	0	0	0	0
26.		0	0	0	0	0
27.		0	0	0	0	0
28.		0	0	0	0	0
29.		0	0	0	0	0
30.		0	0	0	0	0
31.		0	0	0	0	0
32.		0	0	0	0	0
33.		0	0	0	0	0
34.		0	0	0	0	0
35.		0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	0	0	0
GRAND TOTAL			0	0	0	0
TOTAL STATISTICS			0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

HEALTH CARE FACILITIES

PROVIDER NPI	Salaries of Officers (Statistics) 11.00 (Adj.)	Salaries & Wages of (Statistics) 12.00 (Adj.)	Payroll Taxes (Statistics) 13.00 (Adj.)	Employee Benefits-Payroll (Statistics) 14.00 (Adj.)	Employee Benefits- (Statistics) 15.00 (Adj.)	Profit Sharing/Pensio (Statistics) 16.00 (Adj.)
1. Swedish Covenant Hospital	0	0	0	0	0	0
2. Emanuel Medical Center	1174615330	0	0	0	0	0
3. Covenant Retirement Communities	0	0	0	0	0	0
4. Life Center on the Green	0	0	0	0	0	0
5. Covenant Enabling Residence - IL	0	0	0	0	0	0
6. Covenant Enabling Residence - MI	0	0	0	0	0	0
7. Covenant Enabling Residence - MN	0	0	0	0	0	0
8. Children's Home of Cromwell, CT	0	0	0	0	0	0
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	0	0	0	0	0	0
14.	0	0	0	0	0	0
15.	0	0	0	0	0	0
16.	0	0	0	0	0	0
17.	0	0	0	0	0	0
18.	0	0	0	0	0	0
19.	0	0	0	0	0	0
20.	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		0	0	0	0	0

OTHER COMPONENTS

21. Wellspring Center for Hope	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	0	0	0	0	0	0
27.	0	0	0	0	0	0
28.	0	0	0	0	0	0
29.	0	0	0	0	0	0
30.	0	0	0	0	0	0
31.	0	0	0	0	0	0
32.	0	0	0	0	0	0
33.	0	0	0	0	0	0
34.	0	0	0	0	0	0
35.	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		0	0	0	0	0
GRAND TOTAL		0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	Legal Fees (Statistics) 17.00 (Adj.)	Auditing & Accounting (Statistics) 18.00 (Adj.)	Utilities (Statistics) 19.00 (Adj.)	Communication s (Statistics) 20.00 (Adj.)	Travel & Entertainment (Statistics) 21.00 (Adj.)	Transportation (Statistics) 22.00 (Adj.)
1.	Swedish Covenant Hospital	0	0	0	0	0	0
2.	Emanuel Medical Center	1174615330	0	0	0	0	0
3.	Covenant Retirement Communities	0	0	0	0	0	0
4.	Life Center on the Green	0	0	0	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0	0	0	0
6.	Covenant Enabling Residence - MI	0	0	0	0	0	0
7.	Covenant Enabling Residence - MN	0	0	0	0	0	0
8.	Children's Home of Cromwell, CT	0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	0	0	0	0

OTHER COMPONENTS

21.	Wellspring Center for Hope	0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	0	0	0	0
GRAND TOTAL			0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	Cleaning Office & Admin (Statistics) 23.00 (Adj.)	Minor Equipment (Statistics) 24.00 (Adj.)	Repairs & Maintenance (Statistics) 25.00 (Adj.)	Dues & Subscriptions (Statistics) 26.00 (Adj.)	Contributions (Statistics) 27.00 (Adj.)	Insurance Premium-Non (Statistics) 28.00 (Adj.)
1. Swedish Covenant Hospital	0	0	0	0	0	0	0
2. Emanuel Medical Center	1174615330	0	0	0	0	0	0
3. Covenant Retirement Communities	0	0	0	0	0	0	0
4. Life Center on the Green	0	0	0	0	0	0	0
5. Covenant Enabling Residence - IL	0	0	0	0	0	0	0
6. Covenant Enabling Residence - MI	0	0	0	0	0	0	0
7. Covenant Enabling Residence - MN	0	0	0	0	0	0	0
8. Children's Home of Cromwell, CT	0	0	0	0	0	0	0
9.	0	0	0	0	0	0	0
10.	0	0	0	0	0	0	0
11.	0	0	0	0	0	0	0
12.	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0
15.	0	0	0	0	0	0	0
16.	0	0	0	0	0	0	0
17.	0	0	0	0	0	0	0
18.	0	0	0	0	0	0	0
19.	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		0	0	0	0	0	0

OTHER COMPONENTS

21. Wellspring Center for Hope	0	0	0	0	0	0	0
22.	0	0	0	0	0	0	0
23.	0	0	0	0	0	0	0
24.	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		0	0	0	0	0	0
GRAND TOTAL		0	0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	Taxes & Licenses - Non (Statistics) 29.00 (Adj.)	Interest Expense (Statistics) 30.00 (Adj.)	Other Administrative (Statistics) 31.00 (Adj.)	Advertising (Statistics) 32.00 (Adj.)	Outside Services (Statistics) 33.00 (Adj.)	Training/Emplo yee Programs (Statistics) 34.00 (Adj.)
1.	Swedish Covenant Hospital	0	0	0	0	0	0
2.	Emanuel Medical Center	1174615330	0	0	0	0	0
3.	Covenant Retirement Communities	0	0	0	0	0	0
4.	Life Center on the Green	0	0	0	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0	0	0	0
6.	Covenant Enabling Residence - MI	0	0	0	0	0	0
7.	Covenant Enabling Residence - MN	0	0	0	0	0	0
8.	Children's Home of Cromwell, CT	0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		0	0	0	0	0	0

OTHER COMPONENTS

21.	Wellspring Center for Hope	0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		0	0	0	0	0	0
GRAND TOTAL		0	0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	Other (Statistics) 35.00 (Adj.)	(Statistics) 35.01 (Adj.)	(Statistics) 35.02 (Adj.)	(Statistics) 35.03 (Adj.)	(Statistics) 35.04 (Adj.)	(Statistics) 35.05 (Adj.)
1.	Swedish Covenant Hospital	0	0	0	0	0	0
2.	Emanuel Medical Center	1174615330	0	0	0	0	0
3.	Covenant Retirement Communities	0	0	0	0	0	0
4.	Life Center on the Green	0	0	0	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0	0	0	0
6.	Covenant Enabling Residence - MI	0	0	0	0	0	0
7.	Covenant Enabling Residence - MN	0	0	0	0	0	0
8.	Children's Home of Cromwell, CT	0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	0	0	0	0

OTHER COMPONENTS

21.	Wellspring Center for Hope	0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	0	0	0	0
GRAND TOTAL			0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	(Statistics) 35.06 (Adj.)	(Statistics) 35.07 (Adj.)	(Statistics) 35.08 (Adj.)
1.	Swedish Covenant Hospital	0	0	0
2.	Emanuel Medical Center	1174615330	0	0
3.	Covenant Retirement Communities	0	0	0
4.	Life Center on the Green	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0
6.	Covenant Enabling Residence - MI	0	0	0
7.	Covenant Enabling Residence - MN	0	0	0
8.	Children's Home of Cromwell, CT	0	0	0
9.		0	0	0
10.		0	0	0
11.		0	0	0
12.		0	0	0
13.		0	0	0
14.		0	0	0
15.		0	0	0
16.		0	0	0
17.		0	0	0
18.		0	0	0
19.		0	0	0
20.		0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		0	0	0

OTHER COMPONENTS

21.	Wellspring Center for Hope	0	0	0
22.		0	0	0
23.		0	0	0
24.		0	0	0
25.		0	0	0
26.		0	0	0
27.		0	0	0
28.		0	0	0
29.		0	0	0
30.		0	0	0
31.		0	0	0
32.		0	0	0
33.		0	0	0
34.		0	0	0
35.		0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		0	0	0
GRAND TOTAL		0	0	0

TOTAL STATISTICS	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000

DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	REPORTED TOTAL (SCH. E)						AUDITED TOTAL
			(Adj.)					
<u>HEALTH CARE FACILITIES</u>								
1.	Swedish Covenant Hospital	0	\$0	\$0	\$0	\$0	\$0	\$0
2.	Emanuel Medical Center	1174615330	0	0	0	0	0	0
3.	Covenant Retirement Communities	0	0	0	0	0	0	0
4.	Life Center on the Green	0	0	0	0	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0	0	0	0	0
6.	Covenant Enabling Residence - MI	0	0	0	0	0	0	0
7.	Covenant Enabling Residence - MN	0	0	0	0	0	0	0
8.	Children's Home of Cromwell, CT	0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
<u>OTHER COMPONENTS</u>								
21.	Wellspring Center for Hope	0	\$0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

(To Schedule 3)

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

HEALTH CARE FACILITIES

PROVIDER NPI	REPORTED TOTAL (SCH. E-1)	(Adj. 1)	(Adj. 2)	(Adj.)	(Adj.)	(Adj.)	(Adj.)	(Adj.)
1. Swedish Covenant Hospital	0	\$834,538	\$0	(\$88,181)	\$0	\$0	\$0	\$0
2. Emanuel Medical Center	1174615330	666,181	(287,760)	(70,392)	0	0	0	0
3. Covenant Retirement Communities	0	655,706	0	(69,285)	0	0	0	0
4. Life Center on the Green	0	0	0	0	0	0	0	0
5. Covenant Enabling Residence - IL	0	28,800	0	(3,043)	0	0	0	0
6. Covenant Enabling Residence - MI	0	5,685	0	(601)	0	0	0	0
7. Covenant Enabling Residence - MN	0	28,311	0	(2,991)	0	0	0	0
8. Children's Home of Cromwell, CT	0	275,051	0	(29,063)	0	0	0	0
9.	0	0	0	0	0	0	0	0
10.	0	0	0	0	0	0	0	0
11.	0	0	0	0	0	0	0	0
12.	0	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0	0
15.	0	0	0	0	0	0	0	0
16.	0	0	0	0	0	0	0	0
17.	0	0	0	0	0	0	0	0
18.	0	0	0	0	0	0	0	0
19.	0	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		\$2,494,272	(\$287,760)	(\$263,556)	\$0	\$0	\$0	\$0

OTHER COMPONENTS

21. Wellspring Center for Hope	0	4,625	0	(489)	0	0	0	0
22.	0	0	0	0	0	0	0	0
23.	0	0	0	0	0	0	0	0
24.	0	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		\$4,625	\$0	(\$489)	\$0	\$0	\$0	\$0
GRAND TOTAL		\$2,498,897	(\$287,760)	(\$264,045)	\$0	\$0	\$0	\$0

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI							AUDITED TOTAL	
		(Adj.)	(Adj.)	(Adj.)	(Adj.)	(Adj.)	(Adj.)		
HEALTH CARE FACILITIES									
1.	Swedish Covenant Hospital	0	\$0	\$0	\$0	\$0	\$0	\$0	\$746,357
2.	Emanuel Medical Center	1174615330	0	0	0	0	0	0	308,029
3.	Covenant Retirement Communities	0	0	0	0	0	0	0	586,421
4.	Life Center on the Green	0	0	0	0	0	0	0	0
5.	Covenant Enabling Residence - IL	0	0	0	0	0	0	0	25,757
6.	Covenant Enabling Residence - MI	0	0	0	0	0	0	0	5,084
7.	Covenant Enabling Residence - MN	0	0	0	0	0	0	0	25,320
8.	Children's Home of Cromwell, CT	0	0	0	0	0	0	0	245,988
9.		0	0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0	\$1,942,956
OTHER COMPONENTS									
21.	Wellspring Center for Hope	0	0	0	0	0	0	0	4,136
22.		0	0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0	\$4,136
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0	\$1,947,092

(To Schedule 3-1)

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCEFISCAL PERIOD ENDED:
JANUARY 31, 2011

LINE NO.	COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. B, COL 8)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED POOLED COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	19,762		0	19,762
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$19,762</u>		<u>\$0</u>	<u>\$19,762</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$1,127,671		\$0	\$1,127,671
12.00	Salaries & Wages of Others	175,746		0	175,746
13.00	Payroll Taxes	50,452		0	50,452
14.00	Employee Benefits-Payroll Related	264,099	3	(202,031)	62,068
15.00	Employee Benefits-Nonpayroll Related	375		0	375
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	17,358	4	(17,358)	0
18.00	Auditing & Accounting Fees	74,835		0	74,835
19.00	Utilities	0		0	0
20.00	Communications	18,141		0	18,141
21.00	Travel & Entertainment	0		0	0
22.00	Transportation	143,827		0	143,827
23.00	Cleaning Office & Admin Supplies	16,496		0	16,496
24.00	Minor Equipment Expensed	4,048		0	4,048
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	27,837	5	(22,200)	5,637
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	14,836		0	14,836
29.00	Taxes & Licenses - Non Capital Related	549		0	549
30.00	Interest Expense	0		0	0
31.00	Other Administrative	629,403	6,7	(248,070)	381,333
32.00	Advertising	0		0	0
33.00	Outside Services	0		0	0
34.00	Training/Employee Programs	0		0	0
35.00	Other	0		0	0
35.01		0		0	0
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$2,565,673</u>		<u>(\$489,659)</u>	<u>\$2,076,014</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$2,585,435</u>		<u>(\$489,659)</u>	<u>\$2,095,776</u>
					(To Sch. 4)
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
	TOTAL EXPENSES	<u>\$2,585,435</u>		<u>(\$489,659)</u>	<u>\$2,095,776</u>

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

LINE NO.	COST CENTER DESCRIPTION	REPORTED DIRECT ALLOC. (SCH. B, COL 6)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED DIRECT COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$2,029,214	1	(\$287,760)	\$1,741,454
12.00	Salaries & Wages of Others	58,576		0	58,576
13.00	Payroll Taxes	65,939		0	65,939
14.00	Employee Benefits-Payroll Related	345,168	2	(264,045)	81,123
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing & Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel & Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office & Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Other Administrative	0		0	0
32.00	Advertising	0		0	0
33.00	Outside Services	0		0	0
34.00	Training/Employee Programs	0		0	0
35.00	Other	0		0	0
35.01		0		0	0
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$2,498,897</u>		<u>(\$551,805)</u>	<u>\$1,947,092</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$2,498,897</u>		<u>(\$551,805)</u>	<u>\$1,947,092</u>
(To Sch. 7, 7-1)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES		<u>\$2,498,897</u>		<u>(\$551,805)</u>	<u>\$1,947,092</u>

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

LINE NO.	COST CENTER DESCRIPTION	REPORTED FUNCTIONAL COSTS (SCH. B, COL 7)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED FUNCTIONAL COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries & Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits-Payroll Related	0		0	0
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing & Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel & Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office & Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Other Administrative	0		0	0
32.00	Advertising	0		0	0
33.00	Outside Services	0		0	0
34.00	Training/Employee Programs	0		0	0
35.00	Other	0		0	0
35.01		0		0	0
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
(To Sch. 6, 6-1)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>

REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:
COVENANT MINISTRIES OF BENEVOLENCE

FISCAL PERIOD ENDED:
JANUARY 31, 2011

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT ALLOCATION		FUNCTIONAL ALLOCATION		POOLED ALLOCATION		TOTAL ALLOCATION HOME OFFICE COSTS	
		FROM	TO	CAPITAL RELATED COSTS (SCH. E)	NON-CAPITAL RELATED COSTS (SCH. E-1)	CAPITAL RELATED COSTS (SCH. F)	NON-CAPITAL RELATED COSTS (SCH. F-1)	CAPITAL RELATED COSTS (SCH. G)	NON-CAPITAL RELATED COSTS (SCH. G)		
HEALTH CARE FACILITIES											
1.	Swedish Covenant Hospital	10/01/09	09/30/10		\$834,538			\$7,204	\$935,416	\$1,777,158	
2.	Emanuel Medical Center	1174615330	02/01/10	01/31/11	666,181			5,925	769,207	1,441,313	
3.	Covenant Retirement Communities		02/01/10	01/31/11	655,706			6,053	785,874	1,447,633	
4.	Life Center on the Green		02/01/10	01/31/11				180	23,310	23,490	
5.	Covenant Enabling Residence - IL		07/01/09	06/30/10	28,800			34	4,360	33,194	
6.	Covenant Enabling Residence - MI		01/01/10	12/01/10	5,685			7	862	6,554	
7.	Covenant Enabling Residence - MN		01/01/10	12/31/10	28,311			33	4,289	32,633	
8.	Children's Home of Cromwell, CT		07/01/09	06/30/10	275,051			321	41,655	317,027	
9.										0	
10.										0	
11.										0	
12.										0	
13.										0	
14.										0	
15.										0	
16.										0	
17.										0	
18.										0	
19.										0	
20.										0	
SUBTOTAL (LINES 1 THROUGH 20)					\$0	\$2,494,272	\$0	\$0	\$19,757	\$2,564,973	\$5,079,002
OTHER COMPONENTS											
21.	Wellspring Center for Hope		07/01/09	06/30/10	\$4,625			\$5	\$700	\$5,330	
22.										0	
23.										0	
24.										0	
25.										0	
26.										0	
27.										0	
28.										0	
29.										0	
30.										0	
31.										0	
32.										0	
33.										0	
34.										0	
35.										0	
SUBTOTAL (LINES 21 THROUGH 35)					\$0	\$4,625	\$0	\$0	\$5	\$700	\$5,330
GRAND TOTAL					\$0	\$2,498,897	\$0	\$0	\$19,762	\$2,565,673	\$5,084,332

Provider Name							Fiscal Period		Provider Number		Adjustments
COVENANT MINISTRIES OF BENEVOLENCE							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011		N/A		10
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED DIRECT COSTS											
1	8	B			11.00	6	Salaries of Officers	\$2,029,214	(\$287,760)	\$1,741,454	
	7-1	E-1			2.00	36	Emanuel Medical Center	666,181	(287,760)	378,421 *	
							To adjust salary expense for administrator of Emanuel Hospital in Turlock based on Federal guidelines. 42 CFR 413.102 CMS Pub. 15-1, Sections 901, 902.3, 904, and 1005				
2	8	B			14.00	6	Employee Benefits - Payroll	\$345,168	(\$264,045)	\$81,123	
	7-1	E-1			1.00	36	Swedish Covenant Hospital	834,538	(88,181)	746,357	
	7-1	E-1			2.00	36	Emanuel Medical Center	* 378,421	(70,392)	308,029	
	7-1	E-1			3.00	36	Covenant Retirement Communities	655,706	(69,285)	586,421	
	7-1	E-1			5.00	36	Covenant Enabling Residence - IL	28,800	(3,043)	25,757	
	7-1	E-1			6.00	36	Covenant Enabling Residence - MI	5,685	(601)	5,084	
	7-1	E-1			7.00	36	Covenant Enabling Residence - MN	28,311	(2,991)	25,320	
	7-1	E-1			8.00	36	Children's Home of Cromwell, CT	275,051	(29,063)	245,988	
	7-1	E-1			21.00	36	Wellspring Center for Hope	4,625	(489)	4,136	
							To eliminate Executive Benefits expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / W&I Code 14124.2(b)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider Number		Adjustments
COVENANT MINISTRIES OF BENEVOLENCE							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011			N/A		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED POOLED COSTS												
3	8	B			14.00	8	Employee Benefits - Payroll To eliminate Executive Benefits expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / W&I Code 14124.2(b)	\$264,099	(\$202,031)	\$62,068		
4	8	B			17.00	8	Legal Fees To eliminate legal expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / W&I Code 14124.2(b)	\$17,358	(\$17,358)	\$0		
5	8	B			26.00	8	Dues and Subscriptions To eliminate subscription expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / W&I Code 14124.2(b)	\$27,837	(\$22,200)	\$5,637		
6	8	B			31.00	8	Other Administrative To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$629,403	(\$178,504)			
7							To eliminate consultant expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / W&I Code 14124.2(b)		(69,566) (\$248,070)	\$381,333		

Provider Name							Fiscal Period	Provider Number		Adjustments	
COVENANT MINISTRIES OF BENEVOLENCE							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011	N/A		10	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED STATISTICS											
8	4	G	II		1.00	1	Swedish Covenant Hospital (Total Costs)	256,558,000	(9,879,000)	246,679,000 *	
	4	G	II		2.00	1	Emanuel Medical Center	210,972,000	(27,974,000)	182,998,000 *	
	4	G	II		3.00	1	Covenant Retirement Communities	215,543,000	(1,197,000)	214,346,000 *	
	4	G	II		34.00	1	Total - Total Costs	703,691,563	(39,050,000)	664,641,563 *	
							To eliminate provision for uncollectible accounts expense that is not recognized under the Medi-Cal program. 42 CFR 413.80(c), 413.89(b)(1), and 413.178 CMS Pub. 15-1, Sections 300 and 2150.3D				
9	4	G	II		7.00	1	Covenant Enabling Residence - MN (Total Costs)	1,175,939	623,510	1,799,449 *	
	4	G	II		8.00	1	Children's Home of Cromwell	11,424,599	(1,730,107)	9,694,492 *	
	4	G	II		34.00	1	Total - Total Costs	* 664,641,563	(1,106,597)	663,534,966 *	
							To adjust the reported total costs statistic to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
10	4	G	II		1.00	1	Swedish Covenant Hospital (Total Costs)	* 246,679,000	(485,928)	246,193,072	
	4	G	II		2.00	1	Emanuel Medical Center	* 182,998,000	(360,484)	182,637,516	
	4	G	II		3.00	1	Covenant Retirement Communities	* 214,346,000	(493,152)	213,852,848	
	4	G	II		4.00	1	Life Center on the Green	6,393,556	(12,595)	6,380,961	
	4	G	II		5.00	1	Covenant Enabling Residence - IL	1,196,238	(2,356)	1,193,882	
	4	G	II		6.00	1	Covenant Enabling Residence - MI	236,140	(465)	235,675	
	4	G	II		7.00	1	Covenant Enabling Residence - MN	* 1,799,449	(3,545)	1,795,904	
	4	G	II		8.00	1	Children's Home of Cromwell, CT	* 9,694,492	(19,097)	9,675,395	
	4	G	II		21.00	1	Wellspring Center for Hope	192,091	(378)	191,713	
	4	G	II		34.00	1	Total - Total Costs	* 663,534,966	(1,378,000)	662,156,966	
							To eliminate management fee expense from reported statistics. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.3 and 2304				