MEDI-CAL HOME OFFICE COST REPORT (DHS 3095)

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DHS 3095 (6/05)

SCHEDULE 1 INFORMATION AND CERTIFICATION

Home office identification					Date began chain operation
Business address (number, street)	City		State	ZIP code	Telephone number
					()
Cost reporting period	Prepared by			•	Date prepared
From: To:					
Type of chain organization (check applical	ole items)				•
☐ A. Voluntary, nonprofit		Пвр	roprietary		☐ C. Governmental
Church affiliated			Individua	s.I	_ C. Governmental
			_		
Other (specify):			Corpora		
] Partners		
			」Other (s	pecify):	
Key officers of home office (attach listing,	if necessary):				
President	•,				
Vice President(s)					
1.					
I.					
2.					
2.					
2					
3.					
4					
4. Secretary					
Secretary					
Treasurer					
Treasurer					
Controller					
CSS					
Part II. Certification by Officer of H	ome Office				
_					
Intentional misrepresentation or falsifi by fine and/or imprisonment under Fe		ion contair	ned in thi	s Home Offic	ce cost report may be punishable
I hereby certify that I have read the home office costs and equity capital, t	he allocation thereof to	that I have	e examin and nonp	ed the acco	ponents, balance sheet, and other
supporting schedules for the period	beginning				_, 2 and ending ge and belief, they are true and
correct statements prepared from the	, 2 books and records of t	To the he Home (best of r Office in a	ny knowledo accordance v	ge and belief, they are true and vith applicable instructions.
Signature		Title			
ga.a.		Title			
TM					
TM Print name		Date			

Please be advised that continued submission of claims or cost reports for items or services which were not provided as claimed are not reimbursable under the Medi-Cal program; or, were claimed in violation of an agreement with the State, may subject you (your organization) to civil money penalty assessment in accordance with Welfare and Institutions Code, Section 14123.2.

SCHEDULE 2 STATEMENT OF ALLOWABLE COSTS

Cost reporting period

Page 1 of 2

				From:	7	Го:	
						·	
						locations	
	Account Description	(1) Expenses Per Home	(2) Adjustments Increase (or Decrease) (From Schedule 3,	(3) Allowable Expenses (Column 1, Plus or	(4) Chain Components (From Schedule 4, Page 2, Columns 1–5,	(5) Regional Offices * (From Schedule 4, Page 3, Columns 1–5,	(6) Pool Allocations (Column 3, Minus
	Account Description	Office Books	Column 1)	Minus Column 2)	Line 20)	Line 26)	Columns 4 and 5)
1.	Salaries/officers						
2.	Salaries/others						
3.	Payroll taxes						
4.	Employee benefits						
5.	Profit sharing/pension plan						
6.	Travel/entertainment						
7.	Automobile						
8.	Depreciation/amortization						
9.	Building rental						
10.	Equipment rental						
11.	Utilities						
12.	Legal and accounting						

13.

14.

15. 16. Telephone/telegraph

Taxes and licenses

Corporate maintenance costs

Insurance

Home office name

SCHEDULE 2 STATEMENT OF ALLOWABLE COSTS

Cost reporting period

Page 2 of 2

				From:	7	Го:	
					Direct Al	locations	
		(1)	(2) Adjustments Increase	(3)	(4) Chain Components	(5) Regional Offices *	(6)
			(or Decrease)	Allowable Expenses	(From Schedule 4,	(From Schedule 4,	Pool Allocations
	Account Description	Expenses Per Home Office Books	(From Schedule 3, Column 1)	(Column 1, Plus or Minus Column 2)	Page 2, Columns 1–5, Line 20)	Page 3, Columns 1–5, Line 26)	(Column 3, Minus Columns 4 and 5)
17.	Contributions						
18.	Interest expense						
19.	Outside services						
20.	Other (specify)						
21.							
22.							
23.							
24.							
25.							
26.							
		1	1	1		1	

(B)

(A)

30. Totals

27.

28.

29.

Home office name

 ^{*} To be allocated as pool expense to the chain components.
 (A) Transfer to Schedule 5, page 2, column 3, Part I, line 3 or Part II, line 22

⁽B) Transfer to Schedule 5, page 1, column 3, Part I, line 3 or Part II, line 22

SCHEDULE 3 ADJUSTMENTS TO EXPENSES

Home office name			Cost reporting period			
		1	From:			
Description		Basis of Adjustments*	(1) Amount	Account to be Adjusted (From Column 1 of Schedule 2)		
		71	7	(2) Line Number	(3) Account Name	
1.	Federal/state income taxes, franchise taxes, and related interest and penalties on late payment					
2.	Donations					
3.	Stock transfers and registrations					
4.	Acquisition expenses					
5.	Disposal expenses regarding nonpatient care related assets or subsidiaries					
6.	Bad debts					
7.	Life insurance premiums where Home Office is direct/indirect beneficiary					
8.	Annual stockholder meeting expenses					
9.	Nonhealth care projects					
10.	Noncompetition agreement expenses					
11.	Fundraising expenses					
12.	Rebates/refunds on expenses					
13.	Interest income on unrestricted funds					
14.	Cost of ownership of assets leased from a related organization in lieu of rent					
15.	Related organizations					
16.	Others (specify)					
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
31.						
32.	Total					

^{*} he Basis for the Adjustment is either A or B
A = Cost B = Revenue (Cost Recovery Items)

SCHEDULE 4 DIRECT ALLOCATIONS OF EXPENSES TO CHAIN COMPONENTS

Page 1 of 2

Home office name				Cost reporting	period	
				From:	То	
		Expenses Dir	rectly Allocable to Chain C	Components		(6)
Chain Components	(1)	(2) Others (Specify)	(3)	(4)	(5)	(To Schedule 6,

		(6)				
Chain Components	(1) Interest	(2) Others (Specify)	(3)	(4)	(5)	(6) (To Schedule 6, Column 3)
Providers						
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11. Subtotal						
Nonproviders						
12.						
13.						
14.						

SCHEDULE 4 DIRECT ALLOCATIONS OF EXPENSES TO CHAIN COMPONENTS

Page 2 of 2

Home office name				Cost reporting		
				From:		То:
			irectly Allocable to Cha		į	(6)
Chain Components	(1) Interest	(2) Others (Specify)	(3)	(4)	(5)	(To Schedule 6, Column 3)
15.						
16.						
17.						
18.						
19. Subtotal						
20. Total (to Schedule 2, Column 4)						
		Expenses D	irectly Allocable to Cha	in Components		
Regional Offices	(1) Interest	(2) Others (Specify)	(3)	(4)	(5)	(6) Total
21.						
22.						
23.						
24.						
25. Subtotal						
26. Total (to Schedule 2, Column 5)						

SCHEDULE 5 ALLOCATION OF POOL EXPENSES

Page 1 of 3 Home office name Cost reporting period From: To: Part I. Allocation between Provider and Nonprovider Components (Complete only if double allocation method is used.) (1) (Specify Allocation Statistics Base) (2) Allocated Pool Expenses Percent % (A) 1. Providers % (B) 2. Nonproviders 100% $(C)^*$ 3. Total Part II. Allocations to Individual Chain Components (Complete if single or double allocation method is used.) **Providers** (2) Allocation Statistics (1) Medi-Cal Number Allocated Pool Expenses (Specify Allocation Base: 2. 5. 7. 9. 10. (D) 11. Subtotal (A) 12. Unit Cost Multiplier (A ÷ D) Nonproviders (Specify Allocation Base: 13. 14. 15. 16. 17. 18. 19. (E) (B) 20. Subtotal 21. Unit Cost Multiplier (B ÷ E) (F) $(C)^*$ 22. Grand Total *From Schedule 2, Column 6, line 30 23. Unit Cost Multiplier (C ÷ F)

SCHEDULE 5 ALLOCATION OF POOL EXPENSES

			Page 2 of 3
Home office name		Cost reporting period From:	То:
Part I. Allocation between Provider and No	onprovider Components		
	(1)	(2)	(3)
	(Specify Allocation Statistics Base)	Percent	Allocated Pool Expenses
1. Providers		%	(A)
2. Nonproviders		%	(B)
3. Total		100%	(C)*
Part II. Allocations to Individual Chain Com	nponents (Complete if si	ngle or double allocation met	hod is used.)
Providers	(1) Medi-Cal Number	(2) Allocation Statistics	(3) Allocated Pool Expenses
(Specify Allocation Base:) 1.	Medi-Cai Number	Allocation Statistics	Allocated Fool Expenses
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11. Subtotal		(D)	(A)
12. Unit Cost Multiplier (A ÷ D)			
Nonproviders (Specify Allocation Base:)			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20. Subtotal			(B)
21. Unit Cost Multiplier (B ÷ E)			
			(2)
22. Grand Total			(C)* *From Schedule 2, Column 6, line 30
23. Unit Cost Multiplier (C ÷ F)			

SCHEDULE 5 ALLOCATION OF POOL EXPENSES

			Page 3 of 3
Home office name		Cost reporting period From:	То:
Part I. Allocation between Provider and	Nonprovider Components		ocation method is used.)
Allocation statistics base	(1) Allocated Home Office Pool Expense	(2) Allocated Regional Office Pool Expense	(3) Total Allocated Pool Expense
1. Providers			
2. Nonproviders			
3. Total			
Part II. Allocations to Individual Chain C	components (Complete if sin	ngle or double allocation met	hod is used.)
Providers	(1) Allocated Home Office Pool Expense	(2) Allocation Regional Office Pool Expense	(3) Total Allocated Pool Expense
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11. Subtotal			
Nonproviders 12.			
13.			
14.			
15.			
16.			
_17.			
18.			
19. Subtotal			
20. Grand total (Sum of lines 11–19)			

SCHEDULE 6 HOME OFFICE COST ALLOCATION

Home office name	Cost reporting period	
	From:	To:

			Allocated Home Office Cost			
	(1)	(2)	(3) Direct (From Schedule 4,	(4) Pool (From Schedule 5,	(5) Total (Sum,	
Chain Components	Medi-Cal Number	Fiscal Year Ending	Column 6)	Page 3, Column 3)	Columns 3 and 4)	
Providers 1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
Nonproviders						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19. Subtotal						

SCHEDULE 7 INTER-PERIOD ALLOCATION OF HOME OFFICE COSTS

Page 1 of 2

Home office name	Reporting period from	Reporting period to

			Alloca	ated Prior Year	Home Office	Costs	Allocat	ed Current Yea	r Home Office	Costs	
					Pool Costs				Pool Costs		(11) Total Home
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	Office Allocated
Chain Components	Medi-Cal Number	Fiscal Year Ending	Direct Costs	Amount	Percent	Allocation	Direct Costs	Amount	Percent	Allocation	Cost (Columns 3, 6, 7, and 10)
Providers					%				%		
1.					70				70		
2.					%				%		
3.					%				%		
4.					%				%		
5.					%				%		
6.					%				%		
7.					%				%		
8.					%				%		
9.					%				%		
10.					%				%		
					%				%		
11. Subtotal											

SCHEDULE 7 INTER-PERIOD ALLOCATION OF HOME OFFICE COSTS

Page 2 of 2

Home office name	Reporting period from	Reporting period to

			Alloca	ated Prior Year	Home Office	Costs	Allocat	ed Current Yea	r Home Office	Costs	
					Pool Costs				Pool Costs		(11) Total Home
	(1) Medi-Cal	(2) Fiscal Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	Office Allocated
Chain Components	Number	Ending	Direct Costs	Amount	Percent	Allocation	Direct Costs	Amount	Percent	Allocation	Cost (Columns 3, 6, 7, and 10)
Nonproviders					%				%		
12.					70				70		
13.					%				%		
14.					%				%		
15.					%				%		
16.					%				%		
17.					%				%		
18.					%				%		
19.					%				%		
					%	·			%		
20. Totals											

SCHEDULE 8 STATEMENT OF REVENUE AND EXPENSES

Hom	ne office name		Cost reporting	period To:		
			T TOITI.	10.		
1.	Total operating revenue		\$			
2.	Less: operating expenses (Schedule 2, line 30, colu	umn 1)		\$		
3.	Operating profit (loss)		\$			
4.	Other income: (a) Contributions and donations	\$				
	(b) Income and investments	\$				
	(c) Interest income	\$				
	(d) Rebates/allowances	\$				
	(e) Rental income	\$				
	(f) Other (specify)					
		\$				
		\$				
		\$				
		\$				
5.	Total other income (sum of 4a through 4f)			\$		
6.	Other expenses (specify)					
		\$				
		\$				
		\$				
		\$				
7.	Total other expenses (sum of item 6 above)			\$		
8.	Net income (loss) for the period (sum of lines 3, 5, and 7)	\$				

SCHEDULE 9 BALANCE SHEET

(Omit Cents)

Page 1 of 2

	(Onlit Cents)			rage 1012
Hom	e office name	Cost reportin	ng period	То:
	(1) Accounts—Assets	1 10111.	Balance Sh	(2) neet Per Books
Cur	rent Assets			
1.	Cash on hand and in banks		\$	
2.	Accounts receivable			
3.	Notes receivable			
4.	Other income:			
5.	Less: Allowance for uncontrollable notes and accounts receivable		()
6.	Inventories			
7.	Prepaid expense			
8.	Temporary investments			
9.	Other (specify)			
10.	Total current assets			
	ed Assets			
11.	Land			
12.	Buildings			
13.	Less: accumulated depreciation		()
14.	Leasehold improvements			
15.	Less: accumulated depreciation		()
16.	Fixed equipment			
17.	Less: accumulated depreciation		()
18.	Major moveable equipment			
19.	Less: accumulated depreciation		()
20.	Motor vehicles			
21.	Less: accumulated depreciation		()
22.	Minor equipment (nondepreciation)			
23.	Total Fixed Assets			
Oth	er Assets			
24.	Investments			
25.	Deposit on lease			
26.	Due from owners/ officers			
27.	Special funds			
28.	Other (specify)			
29.	Total Other Assets			
30	Total Assets (sum of lines 10, 23, and 29)			
	((· ·	

SCHEDULE 9 BALANCE SHEET

(Omit cents)

Cost reporting period

Page 2 of 2

	i ioiii.	10.
(3) Accounts—Liabilities and Capital		(4) Balance Sheet Per Books
Current Liabilities		
31. Accounts payable		\$
32. Notes payable		
33. Current portion of long term debt		
34. Salaries–fees payable		
35. Payroll taxes payable		
36. Deferred income		
37. Other (specify)		
38. Total Current Liabilities		
Long Term Liabilities		
39. Mortgage payable		
40. Notes payable		
41. Unsecured loans		
42. Lease from owners		
a. Prior to July 1, 1966		
b. On or after July 1, 1966		
43. Total Long Term Liabilities		
Capital		
44. Capital (describe)		
45. Total Capital (sum of lines above)		
46. Total Liabilities and Capital (sum of lines 38, 43, and 45)		\$

Home office name