MEDI-CAL HOME OFFICE COST REPORT

(DHS 3095)

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SCHEDULE 1
INFORMATION AND CERTIFICATION

Part I. General Information

Home office identification				Date began chain operation
Business address (number, street)	City	State	ZIP code	Telephone number ( )
Cost reporting period From: To:	Prepared by			Date prepared

Type of chain organization (check applicable items)

☐ A. Voluntary, nonprofit
- ☐ Church affiliated
- ☐ Other (specify): _____

☐ B. Proprietary
- ☐ Individual
- ☐ Corporation
- ☐ Partnership
- ☐ Other (specify): _____

☐ C. Governmental

Key officers of home office (attach listing, if necessary):

President

Vice President(s)

1.

2.

3.

4.

Secretary

Treasurer

Controller

Part II. Certification by Officer of Home Office

Intentional misrepresentation or falsification of any information contained in this Home Office cost report may be punishable by fine and/or imprisonment under Federal law.

I hereby certify that I have read the above statement and that I have examined the accompanying statement of allowable home office costs and equity capital, the allocation thereof to provider and nonprovider components, balance sheet, and other supporting schedules for the period beginning _____, 2_____ and ending _____, 2_____. To the best of my knowledge and belief, they are true and correct statements prepared from the books and records of the Home Office in accordance with applicable instructions.

Signature	Title
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

Home office name	Cost reporting period From: To:

Account Description	(1) Expenses Per Home Office Books	(2) Adjustments Increase (or Decrease) (From Schedule 3, Column 1)	(3) Allowable Expenses (Column 1, Plus or Minus Column 2)	Direct Allocations (4) Chain Components (From Schedule 4, Page 2, Columns 1–5, Line 20)	Direct Allocations (5) Regional Offices * (From Schedule 4, Page 3, Columns 1–5, Line 26)	(6) Pool Allocations (Column 3, Minus 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. Telephone/telegraph						
14. Insurance						
15. Taxes and licenses						
16. Corporate maintenance costs						

SCHEDULE 2
STATEMENT OF ALLOWABLE COSTS

Home office name	Cost reporting period From: To:

Account Description	(1) Expenses Per Home Office Books	(2) Adjustments Increase (or Decrease) (From Schedule 3, Column 1)	(3) Allowable Expenses (Column 1, Plus or Minus Column 2)	Direct Allocations (4) Chain Components (From Schedule 4, Page 2, Columns 1–5, Line 20)	Direct Allocations (5) Regional Offices * (From Schedule 4, Page 3, Columns 1–5, Line 26)	(6) Pool Allocations (Column 3, Minus Columns 4 and 5)
17. Contributions						
18. Interest expense						
19. Outside services						
20. Other (specify)						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30. **Totals**					(A)	(B)

* 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 From: To:

Description	Basis of Adjustments*	(1) Amount	Account to be Adjusted (From Column 1 of Schedule 2)	
			(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**				

***** The 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

Home office name	Cost reporting period From: To:

Chain Components	Expenses Directly Allocable to Chain Components					(6) (To Schedule 6, Column 3)
	(1) Interest	(2) Others (Specify)	(3)	(4)	(5)	
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

Home office name	Cost reporting period From: To:

Chain Components	Expenses Directly Allocable to Chain Components					(6) (To Schedule 6, Column 3)
	(1) Interest	(2) Others (Specify)	(3)	(4)	(5)	
15.						
16.						
17.						
18.						
19. Subtotal						
20. **Total** (to Schedule 2, Column 4)						

Regional Offices	Expenses Directly Allocable to Chain Components					(6) Total
	(1) Interest	(2) Others (Specify)	(3)	(4)	(5)	
21.						
22.						
23.						
24.						
25. Subtotal						
26. **Total** (to Schedule 2, Column 5)						

SCHEDULE 5
ALLOCATION OF POOL EXPENSES

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) Percent	(3) Allocated Pool Expenses
1. Providers		%	(A)
2. Nonproviders		%	(B)
3. Total		100%	(C)*

Part II. Allocations to Individual Chain Components *(Complete if single or double allocation method is used.)*

Providers **(Specify Allocation Base: _____)**	(1) Medi-Cal Number	(2) Allocation Statistics	(3) Allocated Pool Expenses
1.			
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		(E)	(B)
21. Unit Cost Multiplier (B ÷ E)			
22. Grand Total		(F)	(C)*
23. Unit Cost Multiplier (C ÷ F)			*From Schedule 2, Column 6, line 30

SCHEDULE 5
ALLOCATION OF POOL EXPENSES

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) Percent	(3) Allocated Pool Expenses
1. Providers		%	(A)
2. Nonproviders		%	(B)
3. Total		100%	(C)*

Part II. Allocations to Individual Chain Components *(Complete if single or double allocation method is used.)*

Providers **(Specify Allocation Base: _____)**	(1) Medi-Cal Number	(2) Allocation Statistics	(3) Allocated Pool Expenses
1.			
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		(E)	(B)
21. Unit Cost Multiplier (B ÷ E)			
22. Grand Total		(F)	(C)*
23. Unit Cost Multiplier (C ÷ F)			*From Schedule 2, Column 6, line 30

SCHEDULE 5
ALLOCATION OF POOL EXPENSES

Home office name	Cost reporting period From: To:

Part I. Allocation between Provider and Nonprovider Components *(Complete only if double allocation 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 Components *(Complete if single or double allocation method 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:

Chain Components	(1) Medi-Cal Number	(2) Fiscal Year Ending	Allocated Home Office Cost		
			(3) Direct (From Schedule 4, Column 6)	(4) Pool (From Schedule 5, Page 3, Column 3)	(5) Total (Sum, Columns 3 and 4)
Providers 1.					
2.					
3.					
4.					
5.					
6.					
7.				546,654	
8.				56,465	
9.			84,848	1,545	
10.			54	12,447,744	
Nonproviders 11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19. **Subtotal**					

SCHEDULE 7
INTER-PERIOD ALLOCATION OF HOME OFFICE COSTS

Home office name	Reporting period from	Reporting period to

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

SCHEDULE 7
INTER-PERIOD ALLOCATION OF HOME OFFICE COSTS

Home office name	Reporting period from	Reporting period to

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

SCHEDULE 8
STATEMENT OF REVENUE AND EXPENSES

Home office name	Cost reporting period From: To:

1.	Total operating revenue		$
2.	Less: operating expenses (Schedule 2, line 30, column 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)

Home office name	Cost reporting period From: To:

(1) Accounts—Assets	(2) Balance Sheet Per Books
Current 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	
Fixed 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**	
Other 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)

Home office name	Cost reporting period From: To:

(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)	$