

BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)		PROVIDER NO.:	PERIOD: FROM _____ TO _____	WORKSHEET G	
		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund
Assets (Omit cents)	1	2	3	4	
<b>CURRENT ASSETS</b>					
1 Cash on hand and in banks					1
2 Temporary investments					2
3 Notes receivable					3
4 Accounts receivable					4
5 Other receivables					5
6 Less: allowances for uncollectible notes and accounts receivable	( )	( )	( )	( )	6
7 Inventory					7
8 Prepaid expenses					8
9 Other current assets					9
10 Due from other funds					10
11 TOTAL CURRENT ASSETS (Sum of lines 1 - 10)					11
<b>FIXED ASSETS</b>					
12 Land					12
13 Land improvements					13
14 Less: Accumulated depreciation	( )	( )	( )	( )	14
15 Buildings					15
16 Less Accumulated depreciation	( )	( )	( )	( )	16
17 Leasehold improvements					17
18 Less: Accumulated Amortization	( )	( )	( )	( )	18
19 Fixed equipment					19
20 Less: Accumulated depreciation	( )	( )	( )	( )	20
21 Automobiles and trucks					21
22 Less: Accumulated depreciation	( )	( )	( )	( )	22
23 Major movable equipment					23
24 Less: Accumulated depreciation	( )	( )	( )	( )	24
25 Minor equipment nondepreciable					25
26 Other fixed assets					26
27 TOTAL FIXED ASSETS (Sum of lines 12 - 26)					27
<b>OTHER ASSETS</b>					
28 Investments					28
29 Deposits on leases					29
30 Due from owners/officers					30
31 Other assets					31
32 TOTAL OTHER ASSETS (Sum of lines 28 - 31)					32
33 TOTAL ASSETS (Sum of lines 11, 27 and 32)					33

( ) = contra amount

FORM CMS 2540 96 ( 07/96 ) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3536 )

BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)		PROVIDER NO.:	PERIOD: FROM _____ TO _____	WORKSHEET G (Cont.)	
		General Fund 1	Specific Purpose Fund 2	Endowment Fund 3	Plant Fund 4
Liabilities and Fund Balances (Omit cents)					
<b>CURRENT LIABILITIES</b>					
34	Accounts payable				34
35	Salaries, wages & fees payable				35
36	Payroll taxes payable				36
37	Notes & loans payable (Short term)				37
38	Deferred income				38
39	Accelerated payments				39
40	Due to other funds				40
41	Other current liabilities				41
42	TOTAL CURRENT LIABILITIES (Sum of lines 34 - 41)				42
<b>LONG TERM LIABILITIES</b>					
43	Mortgage payable				43
44	Notes payable				44
45	Unsecured loans				45
46	Loans from owners: a. Prior to 7/1/66 b. On or after 7/1/66				46
47	Other long term liabilities				47
48					48
49	TOTAL LONG TERM LIABILITIES (Sum of lines 43 - 48)				49
50	TOTAL LIABILITIES (Sum of lines 42 and 49)				50
<b>CAPITAL ACCOUNTS</b>					
51	General fund balance				51
52	Specific purpose fund				52
53	Donor created - endowment fund balance - restricted				53
54	Donor created - endowment fund balance - unrestricted				54
55	Governing body created - endowment fund balance				55
56	Plant fund balance - invested in plant				56
57	Plant fund balance - reserve for plant improvement, replacement and expansion				57
58	TOTAL FUND BALANCES (Sum of lines 51 thru 57)				58
59	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 50 and 58)				59

( ) = contra amount