2005 Annual Services Report
Service Annual Survey

Offices of Chiropractors

REPORT DUE

Any questions call 1–800–772–7851
M–F, 8:30 a.m. to 5:00 p.m. EST.

Please correct any error in the name, address, or ZIP Code.

YOUR RESPONSE IS REQUIRED BY LAW

Title 13, U.S. Code, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the Census Bureau.

YOUR RESPONSE IS CONFIDENTIAL BY LAW

Title 13, U.S. Code, requires that your response may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

YOUR RESPONSE IS IMPORTANT

The services industries account for nearly 70 percent of all economic activity. We conduct this survey to obtain timely, comprehensive and consistent measures needed by policy-makers, businesses, and the public to accurately assess domestic economic performance.
Annual Services Report

- This report should be completed and returned on or before the due date in the preaddressed envelope provided.
- If filing within the required time frame will cause an undue burden and you would like an extension, or if you have any questions, please write to:

U.S. CENSUS BUREAU
1201 East 10th Street
Jeffersonville, IN 47132-0001

or call a Census Bureau Representative at 1–800–772–7851, weekdays from 8:30 a.m. to 5:00 p.m., eastern standard time.

1 Report Coverage

This report covers all domestic locations that report payroll for the Federal Employer Identification Number (EIN) shown in the address label primarily engaged in the described health services activities: Locations of health practitioners having the degree of D.C. (Doctor of chiropractic) engaged in the independent practice of chiropractic medicine. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

Does the above coverage describe this firm’s business activity?

1. Yes – Go to 2
2. No – Specify the firm’s business activity and complete the report where applicable beginning with 2.

2 Federal Employer Identification Number (EIN)

Is the Federal Employer Identification Number (EIN) shown in the address label the same as was reported on the firm’s latest Employer’s Quarterly Federal Tax Return (IRS Form 941)?

1. Yes – Go to 3
2. No – Enter the current EIN. . .

When did the firm begin reporting payroll under this EIN? . . . . . . .

3 Report Periods

What periods of time will this data represent?

- Report data for the 2005 and 2004 calendar years if possible.
- For locations that were sold or acquired during a year, only report for the periods that this firm operated the locations.

1. 2005 and 2004 calendar years – Go to 4
2. Other than calendar years – Enter the periods this report will cover. . .
   (e.g., fiscal years, periods with less than a full calendar year).
# Operating Revenue

Report the total operating revenue for this firm’s locations defined in [1] for the following categories.

- Enter "0" where applicable.
- Estimates are acceptable.

**Exclude:**
- Transfers made within the company.

<table>
<thead>
<tr>
<th>2005 Operating Revenue</th>
<th>2004 Operating Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bil. Mil. Thou. Dol.</td>
<td>Bil. Mil. Thou. Dol.</td>
</tr>
<tr>
<td>$1800</td>
<td>$</td>
</tr>
</tbody>
</table>

1. TOTAL OPERATING REVENUE  

<table>
<thead>
<tr>
<th>2005 Operating Revenue</th>
<th>2004 Operating Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bil. Mil. Thou. Dol.</td>
<td>Bil. Mil. Thou. Dol.</td>
</tr>
<tr>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>
5 Sources of Funding

Report the percentage of total revenue reported in 4 from the sources listed.

- Enter "0" where applicable.
- Estimates are acceptable.
- Report whole percents.

Exclude:
- Transfers made within the company.

Note – The sum of lines 1 through 8 should equal 100%.

<table>
<thead>
<tr>
<th>Sources of Funding</th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Medicare</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Medicaid – Include funding from the State Children’s Health Insurance Program (SCHIP).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Other government (Veterans, NIH, Indian Affairs, etc.) – Specify</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Worker’s compensation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Private insurance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Private health insurance – Medical service plans (Blue Cross/Blue Shield, group hospital plans, etc.) Include third party direct contract insurers, employer self-insured, and Medicare/Medicaid HMO payments. Report worker’s compensation sources in line 4.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Property/Casual and auto insurance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Patient (out-of-pocket)</td>
<td></td>
<td></td>
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<tr>
<td>7. All other patient care sources not elsewhere classified – Specify</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. All other sources – Include grants, subsidized funds, contributions, philanthropy, gift shop, cafeteria sales, parking lot receipts, florist receipts, etc. – Specify</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. TOTAL – Sum of lines 1–8</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>
Report operating expenses for this firm’s locations as defined in 1 for the following categories.

- Enter "0" where applicable.
- Estimates are acceptable.

Exclude:
- Transfers made within the company
- Capitalized expenses
- Interest
- Bad debt
- Impairment
- Income tax

### Personnel Costs

1. **Gross annual payroll** – Total annual Medicare salaries and wages for all employees as reported on your firm’s IRS Form 941, Employer’s Quarterly Federal Tax Return, line 5(c) for the four quarters that correspond to the survey period.

2. **Employer’s cost for fringe benefits** – Employer’s cost for legally required programs and programs not required by law. Include insurance premiums for hospital plans, medical plans, and single service plans (e.g., dental, vision, prescription drugs); premium equivalents for self-insured plans and fees paid to third-party administrators (TPAs); defined benefit pension plans; and defined contribution plans (e.g., profit sharing, 401K and stock option plans); and other fringe benefits (e.g., Social Security, workers’ compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare). Do not include employee contributions.

3. **Temporary staff and leased employee expense** – Total costs paid to Professional Employer Organizations (PEOs) and staffing agencies for personnel. Include all charges for payroll, benefits and services.

### Expensed Materials, Parts and Supplies (not for resale)

4. **Medical supplies** – Materials and supplies used in providing medical services to others. Report medical equipment in line 5.

5. **Expensed equipment** – Expensed computer hardware and other equipment (e.g., copiers, fax machines, telephones, shop and lab equipment, CPUs, and monitors). Report packaged software in line 7.

6. **Expensed purchases of other materials, parts, and supplies** – Materials and supplies used in providing services to others; materials and parts used in repairs; office and janitorial supplies; small tools; containers and other packaging materials; and motor fuels.

### Expensed Purchased Services

7. **Expensed purchases of software** – Purchases of prepackaged, custom coded, or vendor customized software. Include software developed or customized by others, web-design services and purchases, licensing agreements, upgrades of software; and maintenance fees related to software upgrades and alterations.

8. **Purchased electricity and fuels (except motor fuels)** – If the cost of electricity and heating fuels (e.g., natural gas, propane, oil, coal) are included in lease or rental payments, report in line 9.

9. **Lease and rental payments** – For land, buildings, offices, structures, machinery, equipment, and other tangible items. Include lease and rental of transportation equipment without operators; and penalties incurred for broken leases. Exclude capital and financing lease agreements and licensing/leasing of software.

### Tables

<table>
<thead>
<tr>
<th>Personnel Costs</th>
<th>2005 Operating Expenses</th>
<th>2004 Operating Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Bil.</td>
<td>Mil.</td>
</tr>
<tr>
<td>1. Gross annual payroll</td>
<td></td>
<td></td>
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<tr>
<td>2. Employer’s cost for fringe benefits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Temporary staff and leased employee expense</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expensed Materials, Parts and Supplies</td>
<td></td>
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<tr>
<td>4. Medical supplies</td>
<td></td>
<td></td>
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<tr>
<td>5. Expensed equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Expensed purchases of other materials, parts, and supplies</td>
<td></td>
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<td>7. Expensed purchases of software</td>
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<td>8. Purchased electricity and fuels (except motor fuels)</td>
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<td></td>
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<tr>
<td>9. Lease and rental payments</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### 6 Operating Expenses – (Continued)

Report operating expenses for this firm’s locations as defined in 1 for the following categories.
- Enter "0" where applicable.
- Estimates are acceptable.

**Exclude:**
- Transfers made within the company
- Capitalized expenses
- Interest
- Bad debt
- Impairment
- Income tax

### Expensed Purchased Services – (Continued)

10. **Purchased repair and maintenance** – **Include** expensed repair and maintenance to buildings and integral building components (e.g., elevators, heating and cooling systems), structures, offices, machinery, vehicles, equipment, and computer hardware. **Exclude** materials, parts, and supplies used for repair and maintenance performed by this firm’s employees. Report janitorial and grounds maintenance services in line 15.  

<table>
<thead>
<tr>
<th>Year</th>
<th>Bill.</th>
<th>Mil.</th>
<th>Thou.</th>
<th>Dol.</th>
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<tbody>
<tr>
<td>2004</td>
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<tr>
<td>2005</td>
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</tr>
</tbody>
</table>

11. **Purchased advertising and promotional services** – **Include** marketing and public relations services.

<table>
<thead>
<tr>
<th>Year</th>
<th>Bill.</th>
<th>Mil.</th>
<th>Thou.</th>
<th>Dol.</th>
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<tr>
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<tr>
<td>2005</td>
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</tbody>
</table>

12. **Professional liability insurance** – The cost of professional liability insurance. **Include** professional liability insurance premiums and amounts set aside for self-insurance.

<table>
<thead>
<tr>
<th>Year</th>
<th>Bill.</th>
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<th>Dol.</th>
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<tr>
<td>2005</td>
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</tbody>
</table>

### Other Operating Expenses

13. **Depreciation and amortization charges** – **Include** depreciation charges taken against tangible assets owned and used by your firm, tangible assets and improvements owned by your firm within leaseholds, tangible assets obtained through capital lease agreements, and amortization charges against intangible assets (e.g., patents, copyrights). **Exclude** impairment.

<table>
<thead>
<tr>
<th>Year</th>
<th>Bill.</th>
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<tr>
<td>2005</td>
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</tbody>
</table>

14. **Governmental taxes and license fees** – Payments to government agencies for taxes and licenses. **Include** business and property taxes. **Exclude** income taxes, and sales and excise taxes collected from customers.

<table>
<thead>
<tr>
<th>Year</th>
<th>Bill.</th>
<th>Mil.</th>
<th>Thou.</th>
<th>Dol.</th>
</tr>
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<tr>
<td>2005</td>
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</tbody>
</table>

15. **All other operating expenses** – Report all other operating expenses not reported above, unless specifically excluded in the general instructions at the top of the page. **Exclude** purchases of merchandise for resale and non-operating expenses.

<table>
<thead>
<tr>
<th>Year</th>
<th>Bill.</th>
<th>Mil.</th>
<th>Thou.</th>
<th>Dol.</th>
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<tr>
<td>2005</td>
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</tr>
</tbody>
</table>

16. **TOTAL OPERATING EXPENSES** – Sum of lines 1–15

<table>
<thead>
<tr>
<th>Year</th>
<th>Bill.</th>
<th>Mil.</th>
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<th>Dol.</th>
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<tr>
<td>2005</td>
<td></td>
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</tbody>
</table>

### 7 Not Applicable
E-Commerce Revenue

E-commerce includes sales and receipts from any transaction completed over an Internet, extranet, EDI network, electronic mail or other online system. Transactions are agreements between buyers and sellers to transfer ownership of, or rights to use, goods or services. Payment for these goods and services may or may not be made online.

**Include:**
- Revenue from online orders for goods or services placed by a buyer.
- Commissions or fees from trading of securities or the sale of other financial products online (insurance, loans, etc.).
- Commissions or fees from selling or facilitating the sale of third party products through your company’s website.
- Commissions or fees from use of computerized reservation systems, financial transaction processing systems, etc.
- Revenue from orders or contracts negotiated online with a buyer and seller on the price and terms for transferring ownership or the rights to use goods or services.
- Revenue from telephone transactions using interactive voice response systems.

**Exclude:**
- Online billings where the order or contract was not negotiated online.
- Delivery of services online where the order or contract was not negotiated online.
- Provision of telecommunications systems and related infrastructure systems where the order or contract for such services was not negotiated online.
- Orders for goods or services placed by fax or over switched telephone network.
- Online advertising.

Did the revenue reported in include any e-commerce revenue?

1. Yes – What was this firm’s e-commerce revenue? . . . .
2. No – Go to 11

When did this firm begin e-commerce sales? . . . . . . . . . . . . . .

Not Applicable

Not Applicable
Ownership or Control

Does another firm own more than 50 percent of the voting stock or have the power to control the management and policies of this company?

1  Yes – Provide this firm’s information.
2  No – Go to 12

Acquisitions or Mergers

Did this company acquire or merge with another firm in 2005 or 2004?

1  Yes – Provide the date of the merger or acquisition and the firm’s information.
2  No – Go to 13

Remarks – Please provide an explanation for any inconsistent or incomplete data that would aid in understanding this report. For any separate correspondence pertaining to this report, please include the identification number shown in the address label area at the top of the first page.

Certification – This report is substantially accurate and has been prepared in accordance with the instructions.

Return Completed form to:
U.S. CENSUS BUREAU
1201 East 10th Street
Jeffersonville, IN 47132-0001

or fax to: 1–800–447–4613

To see aggregate industry results of previous Service Annual Surveys, go to the following website: www.census.gov/econ/www/servmenu.html
2005 Annual Services Report
Instructions for Taxable Firms

General Instructions

- Report data on an accrual basis, except for payroll.
- Dollars should be rounded to the nearest dollar.
- If a figure is $1,030,280,456 it should be reported as 1 030 280 456

Include in operating revenue:

- Report gross billings, except where noted elsewhere on the form.
- Amounts received for work subcontracted to others.
- For locations that were sold or acquired during a year, only report for the periods that this firm operated the locations.
- Revenue from services performed by domestic locations of foreign parent firms, subsidiaries, branches, etc.
- Dues and assessments from members and affiliates.

Exclude from operating revenue:

- Taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Rents from and revenue of separately operated departments, concessions, etc., which are leased to others.
- Commissions from vending machine operators.
- Revenue of foreign subsidiaries (those located outside the U.S., i.e., outside the 50 states, District of Columbia, U.S. Commonwealth Territories, or U.S. Possessions).
- Non-operating revenue such as income from investments, sales of company-owned real estate (land and building), or other assets, (except inventory held for resale, securities, gifts, loans, contributions, or grants).
- Revenue from the sale of used equipment.

Item Specific Instructions

Item 6 – Operating Expenses

Line 1 – Gross annual payroll

Include salaries and wages, commissions, dismissal pay, bonuses, employee contributions to Social Security, income tax withholding, union dues, group insurance premiums, savings bonds, cash equivalent in-kind, allowances, holiday pay, vacation pay, sick leave, stock purchase plans, and employee contributions to pension plans. Exclude the cost of leased employees, employer’s cost for fringe benefits, temporary staff obtained from temporary help services. For unincorporated businesses, exclude profit or other compensation of proprietors or partners.

All other operating expenses

Include travel and entertainment; postage, shipping or delivery services, warehousing, and storage services; royalties; security services; janitorial and grounds maintenance services; purchased transportation with operators; and other expenses not reported elsewhere.