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2008 Annual Services Report
Service Annual Survey
Offices of Chiropractors

U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

FORM
SA-62T

136 SAS_H
621310

REPORT DUE

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

Any questions call **1–800–772–7851**
M–F, 8:30 a.m. to 5:00 p.m. EST.
or
Visit our web site:
www.census.gov/econhelp/sas

Internet Reporting
To complete this report online go to: *www.census.gov/econhelp/sas*
Click on "Census Taker" and use your username and password to login.

Username:
Password:

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 above the address label primarily engaged in the described health services activities. Include locations of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily 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 the 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?

0001
1 ☐ Yes – **Go to** 2
2 ☐ No – **Specify the firm's business activity and complete the report where applicable beginning with** 2 **.**

0002

2 Report Periods

What periods of time will this data represent?

- Report data for the 2008 calendar year if possible.
- For locations that were sold or acquired during the year, only report for the periods that this firm operated the locations.

0006
1 ☐ 2008 calendar year – Go to 3
2 ☐ Other than calendar year – **Enter the periods this report will cover.** . . . . . .
(e.g., fiscal years, periods with less than a full calendar year).

	2008		
	Month	Day	Year
0007 **From**			
0008 **To**			

3 Revenue

Report the total 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.

3A Net Revenue

Patient Care Revenue

- Using net patient revenues, report your sources of funding in each of the following categories.

2008 Revenue

		Mark "X" if None	Bil.	Mil.	Thou.	Dol.
1.	**Medicare –** Report fee for service revenue under traditional Medicare parts A and B and part D. **Exclude** Medicare part C, revenue from Medicare under arrangement with a private health insurance plan for Medicare beneficiaries in managed care and/or HMOs.	4001A ☐	$			
2.	**Medicaid –** Report fee for service revenue and funding from the State Children's Health Insurance Program (SCHIP). **Exclude** Medicaid managed care plans.	4002A ☐	$			
3.	**Other government –** Report revenue from government entities, except Medicare and Medicaid revenue reported in lines **1** and **2,** e.g., state and local medical assistance, Civilian Health and Medical Programs of the Veteran's Admin (CHAMPVA), Department of Defense, TRICARE, Substance Abuse and Mental Health Administration (SAMSHA), and Indian Health Services. – *Specify* 1501	4003A ☐	$			
4.	**Worker's compensation**	4004A ☐	$			
5.	**Private insurance**					
a.	**Private health insurance –** Report health benefits paid for by employers and/or individuals and financed by insurance premiums, such as group or self-insured plans, HMO, Federal, State, and Local government health insurance, Medicare Part C and Supplemental Insurance, and Medicaid managed care plans	4005A ☐	$			
b.	**Property/Casualty and auto insurance**	4006A ☐	$			
6.	**Patient (out-of-pocket) – Include** all deductibles and co-insurance from private health insurance, Medicare, Medicaid, and other public programs.	4007A ☐	$			
7.	**All other revenue for patient care not included in lines 1–6. –** *Specify* 1502	4008A ☐	$			

Non-Patient Care Revenue

		Mark "X" if None	Bil.	Mil.	Thou.	Dol.
8.	**All other sources – Include** grants, subsidized funds, contributions, philanthropy, gift shop, cafeteria sales, parking lot receipts, florist receipts, etc. – *Specify* 1503	4009A ☐	$			
9.	**TOTAL NET REVENUE –** Sum of lines **1–8**.	1800	$			

3B

GROSS PATIENT REVENUE – Include the full-established rates (charges) for all services rendered to inpatients and outpatients. . . . . 4012 $

4 Not Applicable

5 Operating Expenses

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

2008 Operating Expenses

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 or IRS Form 944 Employer's Annual Federal Tax Return, line 4(c). . . . . 1821 — *Mark "X" if None* ☐ — Bil. Mil. Thou. Dol. — $

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; 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). **Exclude** employee contributions. . . . . 1822 — *Mark "X" if None* ☐ — $

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. . . . . 1823 — *Mark "X" if None* ☐ — $

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.** . . . . . 4011 — *Mark "X" if None* ☐ — $

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.** Report leased and rented equipment in line **9.** 1824 — *Mark "X" if None* ☐ — $

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. . . . . 1825 — *Mark "X" if None* ☐ — $

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. . . . . 1826 — *Mark "X" if None* ☐ — $

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**. . . . . 1827 — *Mark "X" if None* ☐ — $

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. . . . . 1828 — *Mark "X" if None* ☐ — $

5 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**. 1829

11. Purchased advertising and promotional services – Include marketing and public relations services. 1830

12. Professional liability insurance – The cost of professional liability insurance. **Include** professional liability insurance premiums and amounts set aside for self-insurance. 4010

	Mark "X" if None	2008 Operating Expenses Bil.	Mil.	Thou.	Dol.
10. 1829	☐	$			
11. 1830	☐	$			
12. 4010	☐	$			

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. 1831

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. 1832

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. **Include** office postage and package delivery. **Exclude** purchases of merchandise for resale and non-operating expenses. 1899

	Mark "X" if None	Bil.	Mil.	Thou.	Dol.
13. 1831	☐	$			
14. 1832	☐	$			
15. 1899	☐	$			

16. TOTAL OPERATING EXPENSES – Sum of lines **1–15.** . . . . . 1900 $

6 Not Applicable

7 Not Applicable

8 E-Commerce Revenue

E-commerce includes sales, receipts, and contributions 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.

Did the revenue reported in 3 include any e-commerce revenue?

2008 E-Commerce Revenue

	Bil.	Mil.	Thou.	Dol.
0011 1 ☐ Yes – **What was this firm's e-commerce revenue?** 2000	$			

2 ☐ No – Go to 11

9 Not Applicable

10 Not Applicable

11 Change in Structure

Did you have an Employer Identification Number (EIN) change in 2008?

0013 1 ☐ Yes – **Enter the new EIN.** . . . . . 0015 EIN ☐☐ – ☐☐☐☐☐☐☐

2 ☐ No – **Continue**

Was there a change in ownership or control?

0018 Month ☐☐ Year ☐☐

0016 1 ☐ Yes – **Provide the date of the change and the firm's information.** . . . . . (for multiple mergers, provide each firm's information as an attachment to this report)

2 ☐ No – **Go to** 12

0017 Name of company acquired or merged with

Street address

City, State, ZIP Code

0019 EIN ☐☐ – ☐☐☐☐☐☐☐

Specify the nature of this change here →

0035

12 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.

0027

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

0020 Name of person completing this report – *Please print*

0024 Title

0025 Date

0021 Address (Street address, City, State, ZIP Code)

0022 Telephone number — Area code | Number | Extension

0023 Fax number — Area code | Number

0026 E-mail address

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

or fax to: 1–800–447–4613

Public reporting burden for this collection of information is estimated to average 3.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0422, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, DC 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0422" as the subject. Please include form name and number in all correspondence. Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner on the front of this form.

To see aggregate industry results of previous Service Annual Surveys, go to the following website: www.census.gov/econ/www/servmenu.html

2008 Annual Services Report

U.S. DEPARTMENT OF COMMERCE
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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 →

Bil.	Mil.	Thou.	Dol.
1	030	280	456

Item Specific Instructions – All Firms

Item 3 – Revenue

Include:

- Report gross billings, **except** where noted elsewhere on the form.
- Dues and assessments from members and affiliates.

Exclude:

- Taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency.

Instructions for Taxable Firms

Item 3 – Revenue

Include:

- 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.

Exclude:

- 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).

Instructions for Tax-Exempt Firms

Item 3 – Revenue

Include:

- Program service revenue for services provided in 2008, whether or not payment was received in 2008.
- Gross sales of merchandise minus returns and allowances.
- Income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), royalties, and other investments.
- Gross contributions, gifts, and grants (whether or not restricted for use in operations).
- Commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).
- Gross receipts from fundraising activities.

Exclude:

- Gross receipts of departments or concessions operated by other companies
- Amounts transferred to operating funds from capital or reserve funds.

Item Specific Instructions – All Firms

Item 5 – 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.

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Item Specific Instructions

3A **Net Revenue – Patient Care Revenue**

1. Medicare

There are two types of payments that may be received from Medicare: fee-for-service payments under the traditional Medicare arrangement (Parts A&B and Part D payments), and capitated payments (fixed payment per member per month) under Medicare Advantage, or Medicare Managed Care, also sometimes known as Medicare Part C.

Only include fee-for-service payments under traditional Medicare (Parts A&B and Part D payment) in the Medicare category. For a current list of intermediaries and carriers that make these payments on behalf of Medicare, please see: http://www.cms.hhs.gov/ContractingGeneralInformation/.

Payments made to Medicare under arrangement with a private health insurance plan (for Medicare beneficiaries in managed care plans, or HMO's) should be included with Private Health Insurance (PHI).

For a current list of Medicare Advantage plans, please see:
http://www.cms.hhs.gov/MCRAdvPartDEnrolData/PDMCPDO/list.asp

2. Medicaid/SCHIP

There are two types of payments received from state Medicaid programs: fee-for-service payments and capitated payments (fixed payment per member per month) under various Medicaid Managed Care plans.

Only include fee-for-service payments and the State Children's Health Insurance Program (SCHIP) in the Medicaid category. Payments from Medicaid managed care plans should be included with Private Health Insurance (PHI).

For a current list of Medicaid managed care plans, please see:
http://www.cms.hhs.gov/MedicaidDataSourcesGenInfo/06_DescStateProg.asp

Also included in Medicaid is funding from the State Children's Health Insurance Program (SCHIP). SCHIP is a joint federal/state program that provides health insurance for children in families that do not have health insurance coverage that are not eligible for Medicaid.

For a current list of SCHIP programs, please see:
http://www.aspe.hhs.gov/health/schip2/ReportSTLevel.asp?page=1

3. Other Government

This category includes all health care expenditures that are channeled through any program established by public law other than Medicare and Medicaid. These programs can be financed either by the federal government or state and local governments, or through a combination of both.

Other federal and state programs include, but are not limited to, the Department of Defense's TRICARE program, Maternal and Child Health Programs, The Department of Veterans Affairs (VA) including the Civilian Health and Medical Program of the Veterans Administration (CHAMPVA), Vocational Rehabilitation Programs, the Substance Abuse and Mental Health Administration (SAMHSA), Indian Health Service (IHS), and state and local General Medical Assistance programs.

State and local General Medical Assistance programs vary from state to state. These programs provide funding on behalf of needy persons who do not qualify for federally-financed programs. The programs can be administered by a local agency under state supervision or a state Medicaid agency.

2008 Annual Services Report

Item Specific Instructions

3A Net Revenue – Patient Care Revenue

4. Worker's Compensation

There are two types of Worker's Compensation programs; those for federal employees or their dependents who are injured at work or acquire an occupational illness, and those for all other employees.

For federal employees or their dependents, the Department of Labor's Office of Workers' Compensation Programs (OWCP) administers four major disability compensation programs which provide wage replacement, medical treatment, vocational rehabilitation, and other benefits.

1. The Energy Employees Occupational Illness Compensation Program. This program started July 31, 2001.
2. Federal Employees' Compensation Program.
3. Longshore and Harbor Workers' Compensation Program.
4. Black Lung Benefits Program.

For non-federal employees, workers' compensation programs are available in all 50 states and in the District of Columbia. These programs are designed and administered by the state and are financed almost exclusively by employers.

5. Private Insurance

a. Private health insurance – Included in Private Health Insurance are payments for health benefits that are paid for by private companies, whose plans are purchased by employers and/or individuals and financed by premiums. Examples of Private Health Insurance payments include:

- Medical service plans (Blue Cross/Blue Shield, group hospital plans, etc.)
- Third party direct contract insurers
- Self-insured plans offered by employers and other groups who assume the major cost of health insurance for their employees or members.
- Employee health insurance by Federal (FEHBP), state, and local goverments
- Managed care plans: HMO's, PPO's, and POS's
- Medicaid and Medicare managed care payments

  For a current list of Medicare managed care plans, please see:
  http://www.cms.hhs.gov/MCRAdvPartDEnrolData/PDMCPDO/list.asp

  For a current list of Medicaid managed care plans, please see:

  http://www.cms.hhs.gov/MedicaidDataSourcesGenInfo/06_DescStateProg.asp

  Medigap policies (Medicare Supplement insurance) that are purchased separately as a supplement to Medicare

b. Property/Casualty and auto insurance – Health portion of property and casualty insurance plans include payments related to health care paid for by non-health insurance plans, such as homeowners insurance or automobile insurance plans.

6. Patient (Out-of-Pocket)

Patient, self-pay, or out-of-pocket payments consist of direct payments for health care goods and services not covered by insurance, and can be in the form of deductibles and co-insurance. May be transferred from Health Savings Accounts, Medical Savings Accounts, or Flexible Spending Accounts. These payments can be from patients or their families, or they may be designated from the patient's Social Security benefit checks or a patient's annuities.

Also included are deductible and co-insurance payments that may be transferred from Health Savings Accounts, Medical Savings Accounts, or Flexible Spending Accounts.

For Medicare, Medicaid, and other public programs, patients' deductibles and co-insurance should be included in Patient payments, as long as the payment is coming directly from the beneficiary and not from a third-party payer. For example, if Medigap policies, or supplementary insurance policies for Medicare beneficiaries, pay for co-insurance or deductibles on behalf of the beneficiary, these are considered Private Health Insurance payments and not Patient payments.