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

FORM
SA-62000A (09-11-2013)

OMB No. 0607-0422: Approval Expires 7/31/2015

2013 ANNUAL SERVICES REPORT

Offices of Chiropractors

Due Date

Need help or have questions?

Call 1-877-787-9860
(8:30 a.m. - 5:00 p.m. ET, M-F)
or
Visit econhelp.census.gov/sas

YOUR RESPONSE IS REQUIRED BY LAW. Title 13, United States Code, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the U.S. Census Bureau. By the same law, **YOUR CENSUS REPORT IS CONFIDENTIAL.** It may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. Under the same law, information that you report cannot be used for taxation, regulation, or investigation and are exempt from release under the Freedom of Information Act. Further, copies of your response retained in your files are immune from legal process.

136 **SAS_H**

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Return via Internet:
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Username:

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Return via Mail:
U.S. Census Bureau
1201 East 10th Street
Jeffersonville, IN 47134-0001

To view Survey Results:
census.gov/services

GENERAL INSTRUCTIONS

- Any significant change in this firm's operations should be noted in 17.
- For establishments sold or acquired in 2013, report data only for the period the establishments were operated by this firm.
- Estimates are acceptable if book figures are not available.
- Enter "0" where applicable.
- Do not combine data for two or more detailed lines.
- 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

Include:

- Data for all Services establishments (excluding data for Retail, Wholesale, Manufacturing, Mining, and Construction operations) as defined by the survey coverage in 1B.
- Data for auxiliary facilities primarily engaged in supporting services to those establishment(s) such as warehouses, garages, central administrative offices, and repair services.

62001011

1 A. MAILING ADDRESS

Is this firm's name and mailing address the same as shown in the mailing address above?

0035
☐ Yes
☐ No - *Enter corrections in the mailing address above*

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2

1 B. SURVEY COVERAGE

Did this firm provide the business activities described below?

This report covers all domestic locations operated by your company and its subsidiaries 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.

0001 ☐ Yes

☐ No - *Specify this firm's business activity*

0002

2 Not Applicable.

3 ORGANIZATIONAL CHANGE

A. Did this firm experience any acquisitions, sales, mergers, and/or divestitures in 2013?

0016 ☐ Yes

☐ No - *Go to* 4

B. Which of the following organizational changes occurred in 2013?

Check all that apply. If more than one organizational change occurred during the reporting period, explain in 17.

0091 ☐ Acquisition
☐ Sale
☐ Merger
☐ Divestiture

Date of organizational change . . . . . 0018 (Month / Day / Year)

AND

Enter detailed information below

0017 Name of company	0019 EIN (9 digits)
	-

Address (Number and street, P.O. Box, etc.)

City, town, village, etc.	State	ZIP Code
		-

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CONTINUE ON PAGE 3

4 REPORTING PERIOD

NOTE: Calendar year data is preferred. If it is not available, please report for the fiscal year that includes at least six months of data for the 2013 calendar year.

What time period is covered by the data provided in this report?

0006 ☐ Calendar year

☐ Fiscal or partial year - *Report beginning and ending dates* 0007

2013		
Beginning Date		
Month	Day	Year
Ending Date		
Month	Day	Year

0008

5 TAX STATUS

A. Is this establishment operated on a not-for-profit basis?

0031 ☐ Yes

☐ No - *Go to* 6

B. Was all or part of the income of this establishment or organization exempt from Federal income taxes under section 501 of the Internal Revenue Code?

0030 ☐ Yes

☐ No

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CONTINUE ON PAGE 4

6 SALES, RECEIPTS, OR REVENUE

What were the revenues for this firm in 2013?

Include:

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

Exclude:

- Transfers made within the company.
- Taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency.

INSTRUCTIONS FOR TAXABLE FIRMS

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

Include:

- Program service revenue for services provided in the applicable period, whether or not payment was received in the applicable period.
- 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.

	Mark "X" if None	2013 $ Bil.	Mil.	Thou.	Dol.
1. NET REVENUE - Patient Care Revenue - Using net patient revenues, report your sources of funding in each of the following categories					
a. Government (includes Medicare, Medicaid, Other Government, and Worker's Compensation) - Report revenue from worker's compensation and all government entities. **Include** fee-for-service revenue from Medicare parts A, B, and D (exclude part C); fee-for-service revenue from Medicaid (exclude Medicaid managed care plans); funding from the State Children's Health Insurance Prorgram (SCHIP); and all other government entities (e.g., state and local medical assistance, Civilian Health and Medical Programs of the Department of Veteran's Affairs (CHAMPVA), Department of Defense, TRICARE, Substance Abuse and Mental Health Services Administration (SAMHSA), Indian Health Services (IHS), etc.) 4100	☐				
b. Private insurance (includes Health, Property, and Auto) - Report health benefits paid for by property/casualty insurance and auto insurance; and 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 4101	☐				
c. Patient out-of-pocket - Payments from patients and their families 4171	☐				
d. Patient out-of-pocket - Patients' assigned Social Security benefits 4172	☐				

CONTINUE WITH 6 ON PAGE 5

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6 SALES, RECEIPTS, OR REVENUE - Continued

		Mark "X" if None	2013 $ Bil.	Mil.	Thou.	Dol.
1.	**NET REVENUE - Patient Care Revenue -** Using net patient revenues, report your sources of funding in each of the following categories - Continued					
	e. Other patient care revenue - Include all other revenue for patient care not included in lines **1a through 1d** - *Specify*					
	4103	☐				
2.	**NET REVENUE - Non-Patient Care Revenue**					
	a. Contributions, gifts, and grants received 1741	☐				
	b. Investment and property income - Include interest and dividends. **Exclude** gains (losses) from assets sold 1742	☐				
	c. All other non-patient care revenue - Include other operating and non-operating revenue (e.g., gift shop sales, cafeteria sales, parking lot receipts, florist receipts) - *Specify the primary source of revenue below*					
	4105	☐				
3.	**TOTAL NET REVENUE** *Sum of lines **1a through 2c*** 1800					

7 GROSS PATIENT REVENUE

	2013 $ Bil.	Mil.	Thou.	Dol.
Gross patient revenue - Include the full-established rates (charges) for all services rendered to inpatients and outpatients 4012				

8 E-COMMERCE

E-commerce is the sale of goods and services where the buyer places an order, or the price and terms of the sale are negotiated, over an Internet, mobile device (M-Commerce), extranet, EDI network, electronic mail, or other comparable online system. Payment may or may not be made online.

A. Did this firm have any e-commerce revenue in 2013?

0011 ☐ Yes

☐ No - *Go to* 14

	2013 $ Bil.	Mil.	Thou.	Dol.
B. What was the total e-commerce revenue in 2013? 2000				

9–13 Not Applicable.

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CONTINUE ON PAGE 6

14 OPERATING EXPENSES

What were the operating expenses for this firm in 2013?

Exclude:

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

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, and 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.

		Mark "X" if None	2013 $ Bil.	Mil.	Thou.	Dol.
1.	**Personnel Costs**					
a.	**Gross annual payroll -** Total annual Medicare salaries and wages for all employees as reported on this 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). **Include** the spread on stock options that are taxable to employees as wages . 1821	☐				
b.	**Employer's cost for fringe benefits -** Employer's cost for legally required programs and programs not required by law:					
1.	**Health insurance -** Insurance premiums for hospital plans, medical plans, and single service plans (e.g., dental, vision, prescription drugs). **Include** premium equivalents for self-insured plans and fees paid to third-party administrators (TPAs). **Exclude** employee contributions 1841	☐				
2.	**Pension plans:**					
a.	**Defined benefit pension plans -** Costs for both qualified and unqualified defined pension plans. Pension plans that specify the benefit to be paid to employees upon retirement, generally either a specific amount or a percentage of compensation. Employer contributions are based on actuarial computations that include the employee's compensation and years of service and are not allocated to specific accounts maintained for employees . . 1842	☐				
b.	**Defined contribution plans -** Costs under defined contribution plans. Pension plans that define the employer contributions to a separate account provided for each employee. The employee "benefit" at retirement depends on the amount contributed and the results of the account's activity. Examples include profit sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs) 1843	☐				
3.	**Payroll taxes, employer paid insurance premiums (except health), and other employer benefits - Include** legally-required fringe benefits (e.g., Social Security, workers' compensation insurance, unemployment tax, state disability insurance programs, Medicare). **Include** benefits for life insurance, "quality of life" benefits (e.g., childcare assistance, subsidized commuting), employer contributions to pre-tax benefit accounts (e.g., health savings accounts), education assistance, and other benefits not specified above. **Exclude** disbursements from trusts or funds to satisfy health insurance claims 1844	☐				

CONTINUE WITH 14 ON PAGE 7

CONTINUE ON PAGE 7

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14 OPERATING EXPENSES - Continued

		Mark "X" if None	2013 $ Bil.	Mil.	Thou.	Dol.
1.	**Personnel Costs** - Continued					
	c. 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	☐				
2.	**Expensed Materials, Parts, and Supplies (not for resale)**					
	a. Medical supplies - Materials and supplies used in providing medical services to others. Report medical equipment in line **2b** . 4011	☐				
	b. Expensed equipment - Expensed computer hardware and other equipment (e.g., copiers, fax machines, telephones, shop and lab equipment, CPUs, monitors). Report packaged software in line **3a.** Report leased and rented equipment in line **3i** 1824	☐				
	c. 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	☐				
3.	**Expensed Purchased Services**					
	a. 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	☐				
	b. Data processing and other purchased computer services - Include web hosting, computer facilities management services, computer input preparation, data storage, computer time rental, optical scanning services, and other computer-related advice and services, including training. **Exclude** expensed integrated systems, repair and maintenance of computer equipment, payroll processing and credit card transaction fees, and expenses for telecommunication services (e.g., Internet, connectivity, telephone) 1845	☐				
	c. Purchased communication services - Telephone, cellular, and fax services; computer-related communications (e.g., Internet, connectivity, online), and other wired and wireless communication services 1846	☐				
	d. Purchased repairs and maintenance to machinery and equipment - Expensed repair and maintenance services to machinery, vehicles, equipment, and computer hardware. **Exclude** materials, parts, and supplies used for repairs and maintenance performed by this firm's employees 1848	☐				
	e. Purchased repairs and maintenance to buildings, structures, and offices - Include repair and maintenance to integral parts of buildings (e.g., elevators, heating systems). **Exclude** materials, parts, and supplies used for repairs and maintenance performed by this firm's employees. Report janitorial and grounds maintenance services in line **4c** 1849	☐				
	f. Purchased electricity - If the cost of electricity is included in lease or rental payments, report in line **3j** 1850	☐				
	g. Purchased fuels (except motor fuels) - Fuel for heating, power, or generating electricity (e.g., natural gas, propane, oil, coal). If the costs are included in lease or rental payments, report in line **3j** 1851	☐				
	h. Water, sewer, refuse removal, and other utility payments - Include the cost of hazardous waste removal. If the costs of these utilities are included in lease or rental payments, report in line **3j** 1852	☐				
	i. Lease and rental payments for 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 1853	☐				
	j. Lease and rental payments for land, buildings, structures, store spaces, and offices - Include penalties incurred for broken leases 1854	☐				
	k. Purchased advertising and promotional services - Include marketing and public relations services 1830	☐				

CONTINUE WITH 14 ON PAGE 8

CONTINUE ON PAGE 8

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14 OPERATING EXPENSES - Continued

		Mark "X" if None	2013 $ Bil.	Mil.	Thou.	Dol.
3.	**Expensed Purchased Services** - Continued					
l.	**Purchased professional and technical services - Include** management consulting, accounting, auditing, bookkeeping, legal, actuarial, payroll processing, architectural, engineering, and other professional services. **Exclude** salaries paid to your own employees for these services 1855	☐				
m.	**Professional liability insurance -** The cost of professional liability insurance. **Include** professional liability insurance premiums and amounts set aside for self-insurance 4010	☐				
4.	**Other Operating Expenses**					
a.	**Depreciation and amortization charges - Include** depreciation charges taken against tangible assets owned and used by this firm, tangible assets and improvements owned by this firm within leaseholds, tangible assets obtained through capital lease agreements, and amortization charges against intangible assets (e.g., patents, copyrights). **Exclude** impairment 1831	☐				
b.	**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	☐				
c.	**All other operating expenses -** All other operating expenses not reported above, unless specifically excluded in the general instructions. **Include** office postage paid and package delivery. **Exclude** purchases of merchandise for resale and non-operating expenses. **If this item is greater than 20% of the total operating expenses, specify the primary source of the expenses below**					
	1859	☐				
5.	**TOTAL OPERATING EXPENSES** *Sum of lines **1a through 4c*** 1900					

15 INTEREST EXPENSE

What was the interest expense for this firm's establishments as defined in 1B and operated on a tax-exempt basis?

Exclude:

- Transfers made within the company.
- Capitalized expenses.
- Impairment.
- Bad debt.
- Income tax.

	Mark "X" if None	2013 $ Bil.	Mil.	Thou.	Dol.
Interest expense - Interest expenses incurred in the financing of operations and long lived assets used in continuing operations . . . 1856	☐				

16 Not Applicable.

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CONTINUE ON PAGE 9

17 **REMARKS -** Please use this space to explain any significant year-to-year changes, to clarify responses, or indicate where data were estimated.

18 **CONTACT INFORMATION**

Name of person to contact regarding this report *(Please print)*	Title

Address (Number and street)	City	State	ZIP Code
			-

	Area code	Number	Extension		Area code	Number
Telephone		-		Fax		-

E-mail address	Website address

62001094

Public reporting burden for this collection of information is estimated to average 3-6 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.

Thank you for completing this survey.

2013 Annual Services Report

Item Specific Instructions

6 NET REVENUE - Patient Care Revenue

Line 1a - Government (includes Medicare, Medicaid, Other Government, and Worker's Compensation)

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 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 D payments) in the Medicare category. For a current list of intermediaries and carriers that make these payments on behalf of Medicare, please see: 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 Line 1b - Private insurance.

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

Medicaid

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. SCHIP is a joint federal/state program that provides health insurance for children in families that do not have any health insurance coverage that are not eligible for Medicaid. Payments from Medicaid managed care plans should be included with Line 1b - Private insurance.

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

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

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 Department of Veterans Affairs (CHAMPVA), Vocational Rehabilitation Programs, the Substance Abuse and Mental Health Services 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.

2013 Annual Services Report

Item Specific Instructions

6 NET REVENUE - Patient Care Revenue - (Continued)

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.

Line 1b - Private insurance (includes Health, Property, and Auto)

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 governments.
- 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: cms.hhs.gov/MCRAdvPartDEnrolData/PDMCPDO/list.asp/

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

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

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.

Lines 1c and 1d - 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.

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.