

WISCONSIN MEDICAID PROGRAM 2017 NURSING HOME COST REPORT

Completion of this form is required by Section 1.171 of the Methods of Implementation for Wisconsin Medicaid Nursing Home Payment Rates (Methods). Failure to complete and submit this form by the due date may result in a reduction or forfeiture of the payment rate, as provided in Section 49.45(13), Wis. Stats.

SCHEDULE 1 - FACILITY AND PREPARER INFORMATION AND CERTIFICATION**SECTION A - FACILITY INFORMATION**

Facility Name ALGOMA MEDICAL CENTER		Main Telephone Number 920.487.5511		Main E-Mail Address CNELL@ALTCU.ORG	
Facility Street Address 1510 FREMONT STREET		City ALGOMA		State WI	Zip Code 54201
Contact Person CAROL NELL		Contact Telephone Number 920.487.5511		Contact E-Mail Address CNELL@ALTCU.ORG	Corporate Facility Number
Cost Report Period Start Date 1/1/2017	Cost Report Period End Date 12/31/2017	Medicaid Provider Number 20162700	National Provider Identifier (NPI) 1215910690	POP ID Number 103	
Administrator JEAN MARSH		Chief Financial Officer CAROL NELL	Where are the financial records of the nursing home located? ON-SITE		

SECTION B - PREPARER OF THE REPORT IF NOT AN EMPLOYEE OF THE PROVIDER

Name and Title BRIAN D. ZALETEL			Telephone Number 920.996.1305		
Address 200 EAST WASHINGTON STREET			City APPLETON		State WI
SIGNATURE - Original Signature of Preparer			Zip Code 54912		
			Date Signed		

SECTION C - CERTIFICATION BY AN OFFICER OR ADMINISTRATOR OF THE NURSING HOME

This certification must be signed and submitted before the information included in the cost report can be used to calculate Medicaid payment rates. Misrepresentation or falsification of any information contained in this report may be punishable by fine and/or imprisonment under state or federal law.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying report and any supporting schedules.

I HEREBY CERTIFY that to the best of my knowledge and belief, it is a true, correct, and complete report prepared from the books and records of the provider in accordance with applicable instructions, except as noted in the report.

SIGNATURE - Original Signature of Officer or Administrator of Nursing Home		Title	Date Signed
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**SCHEDULE 2 - PROVIDER'S NOTES, COMMENTS AND QUALIFICATIONS REGARDING THE MEDICAID
NURSING HOME COST REPORT**

INSTRUCTIONS: This schedule may be used by the nursing home administrator, owners, officers and cost report preparers to provide notes, comments or qualifications regarding the financial and statistical data reported in the accompanying cost report. Attach additional sheets if necessary.

Commentator's Name	Title	Date
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SCHEDULE 3 - GENERAL INFORMATION

1. Type of Medicaid certification (check all that apply)	<input checked="" type="checkbox"/> (01) Nursing Facility	<input type="checkbox"/> (10) ICF-IID	
2. Type of license (check all that apply)	<input checked="" type="checkbox"/> (01) Skilled Nursing	<input type="checkbox"/> (20) Developmentally Disabled	
	<input type="checkbox"/> (10) Intermediate Care	<input type="checkbox"/> (40) IMD	
3. Type of ownership (check one)	<input type="checkbox"/> (1) Proprietary	<input type="checkbox"/> (2) Voluntary Non-Profit	<input checked="" type="checkbox"/> (3) Governmental

4. County of facility Kewaunee	County Code 31
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5. Does the facility self-fund any of the fringe benefits reported on schedule 28? If yes, provide documentation to support the amount claimed.	<input checked="" type="checkbox"/> (1) Yes	<input type="checkbox"/> (2) No
6. Does the facility provide laundry services to residents for personal clothing?	<input checked="" type="checkbox"/> (1) Yes	<input type="checkbox"/> (2) No
7. Are any employees of the facility covered by a union contract?	<input type="checkbox"/> (1) Yes	<input checked="" type="checkbox"/> (2) No
8. Is the facility Medicare (Title XVIII) certified?	<input checked="" type="checkbox"/> (1) Yes	<input type="checkbox"/> (2) No

9. Fiscal Year Beginning Month Jan	Fiscal Year Ending Month Dec
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10. List the number of licensed beds at the beginning and end of your cost reporting period. Do not include restricted beds.

	DATE	BEDS
Beds at Beginning of Cost Reporting Period	1/1/2017	42
Beds at End of Cost Reporting Period	12/31/2017	42
_____	_____	_____
_____	_____	_____

If there has been a change in the number of licensed beds, list the date(s) of the change(s), the number of beds and briefly explain.

11. Has a certified audit been conducted for the cost reporting period? If yes, submit complete report copy including notes to the financial statements.	<input checked="" type="checkbox"/> (1) Yes	<input type="checkbox"/> (2) No
12. Check all related party transaction types for which expenses are reported.	<input type="checkbox"/> (1) Related party lease of building	<input type="checkbox"/> (2) Compensation to owners/family relation
	<input type="checkbox"/> (3) Interest expense on related party loans	<input type="checkbox"/> (4) Other related party transactions

13A. A final adjusted trial balance for the cost reporting period, including a reconciliation of the trial balance to the cost report must be submitted with this cost report. Have copies been made and included with this cost report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
13B. Asset depreciation schedules detailing amounts reported on Schedule 34 - Depreciation expenses must be submitted. Have copies been made and included with this cost report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

14. Single occupancy rooms: On the right side of the license effective on the last day of the cost report period, you will find the capacity of 1 BED, 2 BED, 3 BED, and 4 BED rooms. Add the number of beds labeled 1 BED and enter it in column C (Single-Bed Rooms). Add the number of beds on all other lines and enter it in column D (Beds in Multiple-Bed Rooms). Add the number of beds in single rooms (column C) to the number of beds in multiple-bed rooms (column D) and enter the total in Column E (Total Licensed Beds). This total must agree with the maximum capacity shown on your license. If your facility has more than one license, list each license on a separate line and total for each column.

A. NAME	B. License Number	C. Single-Bed Rooms	D. Beds in Multiple-Bed Rooms	E. Total Licensed Beds
1. <u>ALGOMA MEDICAL CENTER</u>	<u>2952</u>	<u>2</u>	<u>40</u>	<u>42</u>
2. _____	_____	_____	_____	-
3. _____	_____	_____	_____	-
4. TOTAL		<u>2</u>	<u>40</u>	<u>42</u>

SCHEDULE 4 - MAJOR REVENUE GENERATING ACTIVITIES

Identify all major revenue generating activities with which the Medicaid nursing home provider is associated.	Check services shared with the nursing home							
	Nursing	Sp. Care	Dietary	Maint.	Hskg.	Laundry	A & G	Util.
1. Another Medicaid NH provider, Name of provider:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Hospital, Name of hospital: Beds at end of cost report period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Non-Medicaid NH unit or structure, Beds at end of cost report period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Non-Medicaid CBRF, Beds at end of cost report period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Room and board unit or structure, Beds at end of cost report period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Apartment units, Units at end of cost report period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. School, Describe: Does school serve students under 21? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Outpatient mental health clinic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Contract with county mental health/disability board for special services to NH patients, Describe:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Therapy services, Describe:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Pharmacy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Laboratory or radiology services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Rental of building space	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14. Elderly or other day care	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Elderly home care	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Fund raising activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Farm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. Food catering services (meals on wheels, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. Child care	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. Clinic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. Other, Describe:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. Any items checked in Columns L - AG? 1 = Yes 0 = No	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="1"/>

SCHEDULE 5 - BUILDING SQUARE FOOTAGE

SECTION A - GENERAL INFORMATION	WING A	WING B	WING C	WING D
Name or description of building or wing	Medical Center	Outside Rental		
Year construction was functionally completed on building or wing	1951	1951		
Total square footage of building or wing	38,544	13,800		
SECTION B - NURSING HOME SERVICE AREAS				
1. Nuns or other employees' housing				
2. Employees' unique fringe benefit areas				
3. Dietary (kitchen, food preparation & storage, dish washing, kitchen cleanup)				
4. Plant equipment (furnace/boiler room, electrical, water, similar plant equip.)				
5. Laundry (washing/drying room, sorting/folding rooms, central linen storage)				
6. Administration (general/accounting offices, reception areas, meeting rooms)				
7. Laboratory & radiology				
8. Pharmacy				
9. Physical therapy				
10. Occupational therapy				
11. Other therapies				
12. Beauty and barber shops				
13. Gift shop, canteen, snack shop				
14. Patient areas (rooms, bathrooms, halls, nurse desk/office, dayrooms, rec.)				
SECTION C - RENTED AND OTHER MAJOR REVENUE ACTIVITY AREAS (SEE SCHEDULE 4). IDENTIFY EACH ACTIVITY				
15. Hospital direct patient service areas				
16. Masonite Rental		7,000		
17. Door County Medical Center		4,650		
18. Music & Massage Therapy		2,150		
SECTION D - OTHER AREAS				
19. Major idle or closed areas				
20. Residual unidentified square footage (Total area less lines 1 through 19)	38,544			
Describe general purpose or use of Line 20 square footage: <u>NA</u>				

SCHEDULE 6 - TOTAL PATIENT DAYS

SECTION A - INHOUSE PATIENT DAYS	LEVEL OF CARE (LOC)		TOTAL
	NON DD	DD	
1a. Medicaid (T-19)	9,287		9,287
1b. ICF-IID Medicaid (T-19)			-
1c. Family Care (T-19)	211		211
1d. Other Medicaid Managed Care (T-19)	2		2
1e. Hospice (T-19)	216		216
1f. Ventilator (T-19)			-
2a. Medicare (T-18)	511		511
2b. Medicare Advantage, for days covered as a Part A stay			-
3a. Private pay & Insurance	2,650		2,650
3b. Medicare Advantage, for days not covered as a Part A stay	197		197
4. Other, Specify: _____			
5. TOTAL INHOUSE PATIENT DAYS	13,074	-	13,074

SECTION B - BED HOLD DAYS Charged Bed Hold Days Only	LEVEL OF CARE (LOC)		TOTAL
	NON DD	DD	
6a. Medicaid (T-19)	3		3
6b. ICF-IID Medicaid (T-19)			-
6c. Family Care & Partnership (T-19)			-
7. All Other	48		48
8. TOTAL CHARGED BED HOLD DAYS	51	-	51

SECTION C - TOTAL PATIENT DAYS	NON DD	DD	TOTAL
9. TOTAL DAYS (lines 5 + 8)	13,125	-	13,125

SCHEDULE 7 - NO LONGER USED

Information is now on Schedule 6

SCHEDULE 8 - TOTAL PATIENT DAYS BY MONTH

(Required)

1. MONTH	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	TOTAL
2. Days in Month	31	28	31	30	31	30	31	31	30	31	30	31	365
Licensed Beds for Bed Hold													
3. Testing	42	42	42	42	42	42	42	42	42	42	42	42	504
4. Occupancy Test:													
Row 2 X (Row 3 X 94%)	1,224	1,105	1,224	1,184	1,224	1,184	1,224	1,224	1,184	1,224	1,184	1,224	14,409
5. Inhouse patient days	1,225	1,070	1,166	1,093	1,025	993	1,111	1,139	1,095	1,145	1,040	972	13,074
6. Bed Hold days	6	8	6	5	9	4	4	-	4	-	1	4	51
7. TOTAL DAYS	1,231	1,078	1,172	1,098	1,034	997	1,115	1,139	1,099	1,145	1,041	976	13,125

Explanation for why Licensed Beds for Bed Hold Testing are less than Licensed Beds:

NOTE: If "Occupancy Test" on line 4 is greater than the "Total Days" on Line 7, bed hold should not be billed in the following month.

SCHEDULE 9A - HOSPICE PATIENT DAYS - NO LONGER USED

Information is now on Schedule 6

SCHEDULE 9B - VENTILATOR DEPENDENT PATIENT DAYS - NO LONGER USED

Information is now on Schedule 6

SCHEDULE 10 - BALANCE SHEET

ASSETS		Begin Date 1/1/17	End Date 12/31/17	LIABILITIES AND OWNERS' EQUITY		Begin Date 1/1/17	End Date 12/31/17
CURRENT ASSETS	Cash on hand and in bank	\$ 199,702	\$ 525,324	CURRENT LIABILITIES	Notes and loans payable, list below:		
	Temporary investments				WPPI	\$ 13,000	\$ 13,000
	Resident accounts receivable	195,094	203,075		Unfunded WRS	19,950	22,800
	Other accounts receivable				MDCMC	63,791	64,290
	Due from related parties						
	Notes receivable				Due to related parties	346,243	628,654
	Accrued interest receivable				Accounts payable	50,265	82,988
	Inventories				Accrued salaries	39,506	43,211
	Prepaid expenses	17,908	16,483		Other accrued expenses	49,368	30,222
	Resident funds held in trust	62,819	55,957		Resident trust funds payable		13,218
Other current assets, list below:			Other current liabilities		177,667		
			TOTAL CURRENT LIABILITIES	\$ 582,123	\$ 1,076,050		
TOTAL CURRENT ASSETS	\$ 475,523	\$ 800,839	LONG TERM LIAB.	Notes and loans payable (list) below:			
				WPPI	20,584	7,584	
				Unfunded WRS	601,350	578,550	
				MDCMC	271,973	207,684	
				Other long term liabilities	341,796	203,317	
			TOTAL LONG TERM LIABILITIES	\$ 1,235,703	\$ 997,135		
PROPERTY, PLANT, EQUIP.	Land	\$ 51,414	\$ 53,244	OWNER EQUITY	OWNERS' EQUITY, list below:		
	Land improvements				Retained earnings	1,738,578	1,097,313
	Buildings	2,852,449	3,317,293		Net income/loss	(641,265)	101,774
	Leasehold improvements						
	Fixed equipment	639,117	630,404		TOTAL OWNER'S EQUITY	\$ 1,097,313	\$ 1,199,087
	Moveable equipment	480,377	461,906				
	Transportation equipment						
	Other		2,978				
Less: accumulated depreciation	(3,099,683)	(3,217,376)					
TOTAL PROPERTY, PLANT, EQUIPMENT	\$ 923,674	\$ 1,248,449					
OTHER	Long term investments	\$ 884,564	\$ 556,028				
	Other Assets, list below:						
	Restricted assets	85,995	156,201				
	Unfunded WRS	545,383	510,755				
	TOTAL OTHER ASSETS	\$ 1,515,942	\$ 1,222,984				
TOTAL ASSETS	\$ 2,915,139	\$ 3,272,272	TOTAL LIABILITIES AND EQUITY ..	\$ 2,915,139	\$ 3,272,272		

SCHEDULE 10A - SUMMARY OF CHANGES IN OWNERS' EQUITY

1.	Beginning Owners' Equity (from schedule 10)		\$	1,097,313
2.	Add	Net income (from schedule 11, line 21)	\$	101,766
		Owners' capital contribution		
		County appropriation		
		Net decrease in accrued vacation, holiday and sick time		
		Other, Specify: <u>Miscellaneous</u>		8
		Other, Specify: _____		
		Total additions		101,774
3.	Deduct	Net loss (from schedule 11, line 19)	(\$	-)
		Dividends and withdrawals	()
		Net increase in accrued vacation, holiday and sick time	()
		Other, Specify: _____	()
		Other, Specify: _____	()
		Total deductions	(-)
4.	ENDING OWNERS' EQUITY (schedule 10)			\$ 1,199,087

SCHEDULE 11 - SUMMARY OF REVENUES AND EXPENSES

All values are automatically posted from other schedules.

SECTION A - SUMMARY OF REVENUE

1. Daily patient service revenue	schedule 14, lines 1-4	\$	3,162,855
2. Service fees	schedule 15, line 14A		253,584
3. Rent from outside medical providers	schedule 15, line 14B		169,502
4. Other	schedule 15, line 14C		-
5. Dietary revenues	schedule 16, line 5A		44,211
6. Miscellaneous services and materials revenue	schedule 16, line 16		-
7. Rental revenues	schedule 17, line 21A		60,383
8. Revenues from other major activities	schedule 17, line 37		-
9. Sales to related organizations	schedule 18, line 41		-
10. Investment revenue	schedule 18, line 45		-
11. Gains (Losses) on disposal of assets	schedule 18, line 47		(1,884)
12. Grants for government-subsidized employees	schedule 18, line 48		-
13. Grants, contributions, donations	schedule 18, line 49		337,812
14. Other revenue	schedule 18, line 54		551,832
15. Subtract: deductions from revenues	schedule 14, line 5	(719,020)
16. NET REVENUES		\$	3,860,819

SECTION B - SUMMARY OF NET INCOME OR LOSS

17. Subtract: total expenses	schedule 12, line 38	\$ (3,759,053)
18. Add or subtract the amount to adjust related party transactions to cost	schedule 42, line 15		-
19. NET INCOME OR LOSS		\$	101,766

SCHEDULE 12 - SUMMARY OF TOTAL EXPENSES

All values are automatically posted from other schedules.

Cost Center	Reference	Expense	Cost Center	Reference	Expense
1. Daily patient service expense	S20, L10	\$ 1,292,030	20. Transportation	S25, L19f	\$ -
2. Laboratory & Radiology	S21, L15a	7,702	21. Administrative service expense	S26, L12	361,827
3. Respiratory	S21, L15b	-	Other cost centers, Specify:		
4. Pharmacy	S21, L15c	28,653	22. Nurse Aide Training	S27, L15a	
5. PT, OT and Speech	S22, L15a	121,194	23. Beauty/Barber Shop	S27, L15b	
6. Dental	S22, L15b	-	24. 0	S27, L15c	
7. Physician	S22, L15c	2,897	25. 0	S27, L15d	
8. Social Services	S23, L15a	38,196	26. 0	S27, L15e	
9. Recreational Activities	S23, L15b	57,156	UNASSIGNED EXPENSES		
10. Religious Services	S23, L15c	-	27. Employee fringe benefit expense	S28, L17	948,184
11. Volunteer Coordinator	S24, L15a	-	28. Heating fuel and utility expense	S29, L10	87,916
12. Ward Clerks	S24, L15b	-	29. Interest on operating working capital loans	S30, L6	-
13. Psychotherapy	S24, L15c	-	30. Insurance expense	S31, L9	26,578
14. Other	S24, L15d	-	31. Amortization expense	S32, L5	-
15. Dietary	S25, L19a	379,656	32. Interest on plant asset loans	S33, L15h	10,698
16. Plant Operations and Maintenance	S25, L19b	91,975	33. Depreciation expense	S34, L20c	152,112
17. Housekeeping	S25, L19c	134,990	34. Expense on operating and non-cap.leases	S35, L14	-
18. Laundry and Linen	S25, L19d	17,289	35. Expense on capitalized leases	S36A, L5	-
19. Security	S25, L19e	-	36. Property tax expense	S37, L9	-
			37. Other non-salary expense	S39, L4	-
			38. TOTAL EXPENSES FOR REPORT PERIOD (Sum 1-38) . .		\$ 3,759,053

(To schedule 11, line 17)

SCHEDULE 13 - SUMMARY OF SALARY AND WAGE EXPENSES

All values are automatically posted from other schedules.

Cost Center and Schedule		Total Salary and Wage Expense (Line 1 or 5)	Cost Center and Schedule		Total Salary and Wage Expense (Line 1 or 5)
Daily patient service	S20, L1e	\$ 1,220,745	Dietary	S25, L1a	275,025
Laboratory & Radiology	S21, L1a	-	Plant operation / maintenance	S25, L1b	57,623
Respiratory	S21, L1b & 3b	-	Housekeeping	S25, L1c	119,607
Pharmacy	S21, L1c & 3c	-	Laundry and Linen	S25, L1d	-
PT, OT and Speech	S22, L1a & 3a	-	Security	S25, L1e	-
Dental	S22, L1b & 3b	-	Transportation	S25, L1f	-
Physician	S22, L1c & 3c	-	Administrative service	S26, L1e	180,521
Social Services	S23, L3a	37,984	Nurse aide training	S27, L1a	-
Recreational Activities	S23, L3b	50,797	Beauty and barber	S27, L1b	-
Religious Services	S23, L3c	-	Other, Specify: 0	S27, L1c	-
Volunteer Coordinator	S24, L1a & 3a	-	0		-
Ward Clerks	S24, L1b & 3b	-	0		-
Psychotherapy	S24, L1c & 3c	-			
Other	S24, L1d & 3d	-	TOTAL SALARY AND WAGE EXPENSE		\$ 1,942,302

SCHEDULE 14 - DAILY PATIENT SERVICE REVENUES

INSTRUCTIONS: If a facility has received its retroactive Medicaid rate adjustment, the adjusted revenues should be included in line 2 for the months of service in the cost reporting period. Some facilities may have not received the retroactive Medicaid rate adjustments due to them for services provided during the months of the cost reporting period.

SECTION A - DAILY RATE CHARGES

	Revenue
1. Medicare Daily Rate	\$315,951
2. Medicaid Daily Rate (including bed hold)	2,329,123
3. Private Pay	496,920
4. Medical Supplies, Other	20,861

SECTION B - Deductions From Revenue

5. TOTAL DEDUCTIONS FROM REVENUE (719,020)

SECTION C - TOTAL

6. TOTAL DAILY PATIENT SERVICE REVENUE \$ 2,443,835

Do Medicaid revenues on Line 2 include retroactive Medicaid rate adjustments? (check one)

- Yes, all significant retroactive Medicaid rate adjustments are included.
- No, substantial retroactive Medicaid rate adjustments are NOT included.
- Estimate, an estimate of retroactive Medicaid rate adjustments IS included
- Other, Specify _____

Average Daily Private Pay Rate

5. Average Daily \$245.00

6. Facility Comment (Optional) _____

SCHEDULE 15 - SPECIAL SERVICE REVENUES

INSTRUCTIONS: Refer to schedules 25A, 25B, 26B, 29, and 40 and their instructions regarding the allocation of general services and property expenses to those building areas which are used for providing the revenue generating services or which are rented out for those services. If applicable, administrative service expenses must be allocated to the revenue generating service.

For Column B (Rent Revenue), describe the rental fee basis (example: rent per month, percent of charges) and the services, equipment, and square feet of space furnished to the outside provider. Add additional sheets if necessary.

SECTION A - SERVICE REVENUES	A. Service Fee Charges	B. Rent from Outside Medical Providers	C. From Other Sources	Describe Other
1. Laboratory	\$ 4,763			
2. Radiology	6,167			
3. Pharmacy	46,528			
4. Physical therapy	88,791	169,502		
5. Speech/hearing therapy	28,008			
6. Occupational therapy	79,327			
7. Physician care				
8. Psychotherapy				
9. Respiratory therapy				
10. Social services				
11. Recreational activities				
12. Special duty nursing				
13. Other, Specify: _____				
14. TOTAL SPECIAL SERVICE REVENUE . .	\$ 253,584	\$ 169,502	\$ -	

If totals exceed \$4,000, see instructions above.

SECTION B - THERAPY REVENUES

15. Are physical, occupational, or speech therapy services provided by staff, assistants, contractors, or consultants IN SPACE AT YOUR FACILITY? Yes No
16. Total gross revenues for physical, occupational, and speech therapy services provided at your facility during the cost report period \$ 963,111
Provide the total regardless of who provides the services, who bills for the services, or who receives the services (residents vs. non-residents).
17. From section A, total the amounts in columns A, B and C on lines 4, 5 and 6 (sum 4A, 4B, 4C, 5A, 5B, 5C, 6A, 6B, 6C) \$ 365,628
18. If there is any variance between the totals reported on lines 16 and 17, explain. Door County Medical Center outpatient therapy
-
19. Are therapy services provided to individuals in addition to your nursing home residents? Yes No If yes, amount of revenue \$ 766,985
20. Does your facility or related organization bill Medicare Part B for therapy services at your facility? Yes No If yes, amount of revenue \$ 40,188
21. Did you charge rent to a rehabilitation agency or independent contractor? Yes No If yes, amount of revenue \$ 169,502

SCHEDULE 16 - OTHER REVENUES

SECTION A - CAFETERIA AND DIETARY REVENUE

1.	Donated and surplus food commodities		
2.	Dietary supplies sold		Included in food supply expense for donated/surpl Cost of dietary supplies sold (if known)
3.	Meals sold to employees (transfer to sched. 25A, line 10)	1,876	
4.	Meals On Wheels	39,008	
5.	Other Meals Sold	3,327	
5a.	TOTAL DIETARY REVENUE	\$ 44,211	

SECTION B - MISCELLANEOUS SERVICES AND MATERIALS

Revenue		Expenses Directly Ascribable To Or Identifiable With Revenue			
		A. Related Direct Expense (if known)	B. Cost Center where expense included	C. Schedule Number	D. Line Number
6.	Laundry				
7.	Sale of personal hygiene items				
8.	Transportation				
9.	Beauty and barber shops				
10.	Gift Shop				
11.	Canteen and snack counter				
12.	Vending machines				
13.	Sale of clothing				
14.	Television and cable service				
15.	Telephone and Internet				
16.	TOTAL MISCELLANEOUS SERVICES AND MATERIALS	\$ -			

SCHEDULE 17 - OTHER REVENUES

INSTRUCTIONS: For Section C, refer to schedules 25A, 25B, 29 and 40 and their instructions regarding the allocation of expenses to rented equipment or building space. For section D, only report revenues if the direct expenses and the shared and indirect expenses associated with the revenue activity are reported in this cost report. See schedule 4 or Section 700 of the instructions for more details on the reporting of expenses.

SECTION C - RENTAL REVENUE	Revenue	Property Rented	Square Feet Rented	Services Provided
18. Equipment rental				
19. Rental of nursing home space	60,383	Medical Center	7,000	Business
20. Rental of non-nursing home space				
21. Parking				
21a. TOTAL RENTAL REVENUES	\$ 60,383			

SECTION D - REVENUE FROM MAJOR ACTIVITIES	Revenue	Total Billable Patient Days if revenue generated from activities 24,25,26
22. Another Medicaid nursing home provider		
23. Hospital		
24. A non-Medicaid nursing home unit		
25. A non-Medicaid residential facility (CBRF)		
26. Room and board unit or structure		
27. Apartment Units		
28. Child Care Institution		
29. School		
30. Outpatient mental health clinic		
31. Elderly or other day care		
32. Elderly home care		
33. Farm		
34. _____		
35. _____		
36. _____		
37. TOTAL REVENUE FROM OTHER MAJOR ACTIVITIES	\$ -	

SCHEDULE 18 - OTHER REVENUES

SECTION E - SALES TO RELATED ORGANIZATIONS		Revenue	SECTION H - GRANTS FOR GOVT. SUBSIDIZED EMP.		Revenue
38.			48.	TOTAL GRANTS FOR GOVT. SUBS. EMPLOYEES	
39.					
40.					
41.	TOTAL SALES TO RELATED ORGANIZATIONS	\$ -			
SECTION F - INTEREST AND INVESTMENT REVENUE		Revenue	SECTION I - GRANTS, CONTRIBUTIONS, DONATIONS		Revenue
42.	Revenues from invested gift/grant funds not commingled with other funds		49.	TOTAL GRANTS, CONTRIBUTIONS, DONATIONS	\$ 337,812
43.	Revenue from invested funds used for current cash needs	1,544			
44.	Other revenue from invested funds				
45.	TOTAL INVESTMENT REVENUE	\$ -			
46.	If total investment revenue exceeds \$6,000, describe major investments (type, invested amount, purpose if any)				
SECTION G - GAINS (LOSSES) DISPOSAL OF ASSETS		Gain (Loss)	SECTION J - OTHER REVENUES		Revenue
47.	TOTAL GAINS (LOSSES) ON DISPOSAL OF ASSETS	\$ (1,884)	50.	IGT Funds	\$ 549,700
			51.	OBRA Screenings	1,230
			52.	Miscellaneous revenue	902
			53.		
			54.	TOTAL OTHER REVENUES	\$ 551,832

SCHEDULE 20 - DAILY PATIENT SERVICE EXPENSE

	A. Registered Nurses	B. Licensed Practical Nurses	C. Nurse Aides and Assistants	D. Resident Living Staff	E. Total Expense/Hrs. (sum A-D)
SALARIES, WAGES PURCHASED SERV.					
1. TOTAL SALARY AND WAGE EXPENSE	\$ 398,721	\$ 335,811	\$ 486,213		\$ 1,220,745
2. TOTAL SALARY AND WAGE HOURS	16,030 hrs.	14,558 hrs.	33,595 hrs.		\$ 64,183
3. EXPENSE FOR PURCHASED SERVICES					\$ -
NURSING AND INCONTINENCY SUPPLIES					
4. Catheters, Incontinency Supplies (including purchased laundry service)					\$ 18,153
OXYGEN					
5. Oxygen, or daily rental of oxygen concentrators, all other oxygen supplies and cylinder rental					3,068
OTHER					
6. Other medical supplies, personal comfort supplies and minor medical equipment					42,732
7. Nonbillable over the counter (OTC) drugs for all residents (include other OTC drugs billable on drug claim forms schedule 21, line 11)					6,561
8. <u>Transportation</u>					771
9. _____					
10. TOTAL DAILY PATIENT SERVICE EXPENSE (Sum 1, 3, 4-9)					\$ 1,292,030

SCHEDULE 21 - SPECIAL SERVICE EXPENSES

	TYPE OF SERVICE		
	A. Laboratory & Radiology	B. Respiratory	C. Pharmacy
SECTION A - SALARY AND WAGES			
1. Expense for hours worked - Billable			
2. Number of hours worked - Billable			
3. Expense for hours worked - Non-billable	\$ -		
4. Number of hours worked - Non-billable	hrs.		
5. TOTAL SALARY AND WAGE EXPENSE	\$ -	\$ -	\$ -
SECTION B - PURCHASED SERVICES			
6. Expense for purchased service - Billable	\$ 7,702		
7. Number of hours of purchased service - Billable (optional)			
8. Expense for purchased service - Non billable	\$ -		\$ 1,258
9. Number of hours of purchased service - Non billable (optional)	hrs.		
SECTION C - SUPPLY AND OTHER EXPENSE			
10. Pharmacy - legend drugs Billable	\$ -	\$ -	27,176
11. Pharmacy - over the counter drugs Billable	\$ -	\$ -	
12. Supply and Other			219
13. _____			
14. _____			
SECTION D - TOTAL			
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14)	\$ 7,702	\$ -	\$ 28,653
16. TOTAL HOURS (Sum 2, 4, 7, 9)	hrs.	hrs.	hrs.

SCHEDULE 22 - SPECIAL SERVICE EXPENSES

	TYPE OF SERVICE		
	A. Physical, Occupational And Speech Therapy	B. Dental	C. Physician
SECTION A - SALARY AND WAGES			
1. Expense for hours worked - Billable.			
2. Number of hours worked - Billable.			
3. Expense for hours worked - Non-billable.			
4. Number of hours worked - Non-billable.			
5. TOTAL SALARY AND WAGE EXPENSE	\$ -	\$ -	\$ -
SECTION B - PURCHASED SERVICES			
6. Expense for purchased service - Billable	\$ 120,993		
7. Number of hours of purchased service - Billable (optional)			
8. Expense for purchased service - Non billable			\$ 2,897
9. Number of hours of purchased service - Non billable (optional). . .			
SECTION C - SUPPLY AND OTHER EXPENSE			
10. Supplies	201		
11. _____			
12. _____			
13. _____			
14. _____			
SECTION D - TOTAL			
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14)	\$ 121,194	\$ -	\$ 2,897
16. TOTAL HOURS (Sum 2, 4, 7, 9)	hrs.	hrs.	hrs.

SCHEDULE 23 - SPECIAL SERVICE EXPENSES

	TYPE OF SERVICE		
	A. Social Services	B. Recreational Activities	C. Religious Services
SECTION A - SALARY AND WAGES			
1. Expense for hours worked - Billable	\$ -	\$ -	\$ -
2. Number of hours worked - Billable	hrs.	hrs.	hrs.
3. Expense for hours worked - Non-billable	\$ 37,984	\$ 50,797	
4. Number of hours worked - Non-billable	2,080 hrs.	4,655 hrs.	
5. TOTAL SALARY AND WAGE EXPENSE	\$ 37,984	\$ 50,797	\$ -
SECTION B - PURCHASED SERVICES			
6. Expense for purchased service - Billable	\$ -	\$ -	\$ -
7. Number of hours of purchased service - Billable (optional)	hrs.	hrs.	hrs.
8. Expense for purchased service - Non billable			
9. Number of hours of purchased service - Non billable (optional)			
SECTION C - SUPPLY AND OTHER EXPENSE			
10. Mileage/Lodging	\$ 175	\$ 527	
11. Education Seminars	37	275	
12. Supplies		4,207	
13. Entertainment		1,345	
14. Fundraising		5	
SECTION D - TOTAL			
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14)	\$ 38,196	\$ 57,156	\$ -
16. TOTAL HOURS (Sum 2, 4, 7, 9)	2,080 hrs.	4,655 hrs.	hrs.

SCHEDULE 24 - OTHER TYPES OF SPECIAL SERVICE EXPENSES

	TYPE OF SERVICE			
	A. Volunteer Coord.	B. Ward Clerks	C. Psychotherapy	
SECTION A - SALARY AND WAGES				
1. Expense for hours worked - Billable	\$ -	\$ -		
2. Number of hours worked - Billable	hrs.	hrs.		
3. Expense for hours worked - Non-billable				
4. Number of hours worked - Non-billable				
5. TOTAL SALARY AND WAGE EXPENSE	\$ -	\$ -	\$ -	\$ -
SECTION B - PURCHASED SERVICES				
6. Expense for purchased service - Billable				
7. Number of hours of purchased service - Billable (optional)				
8. Expense for purchased service - Non billable				
9. Number of hours of purchased service - Non billable (optional)				
SECTION C - SUPPLY AND OTHER EXPENSE				
10. _____				
11. _____				
12. _____				
13. _____				
14. _____				
SECTION D - TOTAL				
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14)	\$ -	\$ -	\$ -	
16. TOTAL HOURS (Sum 2, 4, 7, 9)	hrs.	hrs.	hrs.	hrs.

SCHEDULE 25 - GENERAL SERVICE EXPENSES

SECTION A - SALARIES AND WAGES	A. Dietary	B. Plant Op./Maint.	C. Housekeeping	D. Laundry / Linen	E. Security	F. Transportation
1. TOTAL SALARY AND WAGE EXPENSE	\$ 275,025	\$ 57,623	\$ 119,607			
2. NUMBER OF HOURS WORKED	18,245 hrs.	2,169 hrs.	10,302 hrs.			
Lines 3-5 are no longer used						
SECTION B - DIETICIAN CONSULTANT						
6. Dietician consultant expense	\$ 4,155	\$ -	\$ -	\$ -	\$ -	\$ -
Line 7 is no longer used						
SECTION C - OUTSIDE SERVICE						
8. Purchased services		\$ 14,757		\$ 11,182		
9.						
10.						
11.						
12. TOTAL OUTSIDE SERVICE EXPENSES	\$ -	\$ 14,757	\$ -	\$ 11,182	\$ -	\$ -
SECTION D - No longer used						
SECTION E - SUPPLY AND OTHER EXPENSE						
13. Food	\$ 86,951					
14. Supplies	13,525	5,910	15,278	5,469		
15. Mileage/Lodging		45				
16. Repair & Maintenance		12,073	105	638		
17. Miscellaneous		1,567				
SECTION F - No longer used						
SECTION G - TOTAL						
18. TOTAL EXPENSES	\$ 379,656	\$ 91,975	\$ 134,990	\$ 17,289	\$ -	\$ -
(Sum 1, 6, 8-11, 13-17)						

SCHEDULE 25A - ALLOCATION OF DIETARY AND PLANT OPERATION AND MAINTENANCE EXPENSES

SECTION A - ALLOCATION OF DIETARY EXPENSES

1. Total dietary expenses (from schedule 25, line 18)	<u>\$ 379,656</u>
2. Deduct expense for food products provided to employees without charge (to line 9 below)	<u> </u>
3. Deduct amount for donated and surplus food commodities included in dietary expense (from schedule 16, line 1)	<u>\$ -</u>
4. Deduct revenue (related expense) for food products sold (from schedule 16, line 2)	<u>\$ -</u>
5. NET DIETARY EXPENSES TO ALLOCATE (to line 8 A below)	<u>\$ 379,656</u>

	<u>A. Total</u>	<u>B. Residents'</u>	<u>C. Employees'</u>	<u>D. Meals on</u>	<u>E. Other</u>	<u>F. Other</u>
		<u>Meals</u>	<u>Meals</u>	<u>Wheels</u>		
6. Meals served	<u>47,359</u>	<u>38,753</u>	<u>1,188</u>	<u>7,418</u>		
7. Ratio to total meals served to 4 decimals	<u>1.0000</u>	<u>0.8183</u>	<u>0.0251</u>	<u>0.1566</u>		
8. DIETARY EXPENSE ALLOCATION (see instructions below line to complete)	<u>\$ 379,656</u> <small>From line 5</small>	<u>\$ 310,673</u> <small>8A X 7B</small>	<u>\$ 9,529</u> <small>8A X 7C</small>	<u>\$ 59,454</u> <small>8A X 7D</small>	<u>-</u> <small>8A X 7E</small>	<u>-</u> <small>8A X 7F</small>
9. Food products provided to employees without charge (from line 2)			<u>\$ -</u>			
10. Deduct revenue from meals sold to employees (from schedule 16, line 3)			<u>1,876</u>			
11. NET EXPENSE (PROFIT) FOR MEALS AND FOOD PROVIDED TO EMPLOYEES (line 8C + line 9C - line 10C)			<u>\$ 7,653</u>			

SECTION B - ALLOCATION OF PLANT OPERATION AND MAINTENANCE EXPENSES

	<u>A. Total</u>	<u>B. Nursing Home</u>	<u>C. Emp. Unique</u>	<u>Non-Nursing Home Areas w/ Plant Operation and Maint.</u>		
	<u>Area</u>	<u>Area</u>	<u>Fringe Benefit Area</u>	<u>D.</u>	<u>E.</u>	<u>F.</u>
				<u>Rental Space</u>		
12. Total square feet for areas	<u>52,344</u>	<u>38,544</u>		<u>13,800</u>		
13. Ratio to total square feet to 4 decimals . .	<u>1.0000</u>	<u>0.7364</u>		<u>0.2636</u>		
14. TOTAL PATIENT OP/MAINT EXP. ALLOC.	<u>\$ 91,975</u> <small>From S25, L18</small>	<u>\$ 67,730</u> <small>14A X 13B</small>	<u>-</u> <small>14A X 13C</small>	<u>\$ 24,245</u> <small>14A X 13D</small>	<u>-</u> <small>14A X 13E</small>	<u>-</u> <small>14A X 13F</small>

SCHEDULE 25B - ALLOCATION OF HOUSEKEEPING, LAUNDRY, SECURITY AND TRANSPORTATION

SECTION A - ALLOCATION OF HOUSEKEEPING EXPENSES

	Non-Nursing Home Areas Receiving Housekeeping Services				
	A. Total	B. Nursing Home Area	Rental Spaces		
15. Square feet or hours of service provided	52,344	38,544	13,800		
16. Ratio to total sq. ft./hours to 4 decimals	1.0000	0.7364	0.2636		
17. TOTAL HOUSEKEEPING EXP. ALLOC.	\$ 134,990 <small>From S25, L18</small>	\$ 99,407 <small>17A X 16B</small>	\$ 35,583 <small>17A X 16C</small>	\$ - <small>17A X 16D</small>	\$ - <small>17A X 16E</small>

SECTION B - ALLOCATION OF LAUNDRY AND LINEN EXPENSES

	Non-Nursing Home Areas Receiving Laundry/Linen Services				
	A. Total	B. Nursing Home Area			
18. Pounds of laundry processed	102,580	102,580			
19. Ratio to total pounds to 4 decimals	1.0000	1.0000			
20. TOTAL LAUNDRY/LINEN EXP. ALLOC.	\$ 17,289 <small>From S25, L18</small>	\$ 17,289 <small>20A X 19B</small>	\$ - <small>20A X 19C</small>	\$ - <small>20A X 19D</small>	\$ - <small>20A X 19E</small>

SECTION C - ALLOCATION OF SECURITY EXPENSES

	Non-Nursing Home Areas Receiving Security Services				
	A. Total	B. Nursing Home Area			
21. Total square feet of area	-				
22. Ratio to total square feet to 4 decimals . .	1.0000				
23. TOTAL SECURITY EXPENSE ALLOC.	<small>From S25, L18</small>	\$ - <small>23A X 22B</small>	\$ - <small>23A X 22C</small>	\$ - <small>23A X 22D</small>	\$ - <small>23A X 22E</small>

SECTION D - ALLOCATION OF TRANSPORTATION EXPENSES

	Non-Nursing Home Areas Receiving Transportation Services				
	A. Total	B. Nursing Home Area			
24. Alloc. Basis, Specify: _____	-				
25. Ratio to total alloc. basis to 4 decimals	1.0000				
26. TOTAL TRANS. EXPENSE ALLOC.	<small>From S25, L18</small>	\$ - <small>26A X 25B</small>	\$ - <small>26A X 25C</small>	\$ - <small>26A X 25D</small>	\$ - <small>26A X 25E</small>

SCHEDULE 26 - ADMINISTRATIVE SERVICE EXPENSES

INSTRUCTIONS: For facilities managed by an outside, contracted management firm, the amount of management fee expense for the cost reporting period must be separately identified and reported on line 10 of this schedule. Enclose a copy of the management contract that was in effect during the cost reporting period.

SECTION A - SALARY AND WAGES	<u>A. General Admin. Serv.</u>	<u>B. Medical Records</u>	<u>C. Central Supply</u>	<u>D. Accounting/Other Serv.</u>	<u>E. TOTAL (sum A-D)</u>
1. TOTAL SALARY AND WAGE EXPENSE	\$ 135,960	\$ 44,561			\$ 180,521

SECTION B - RELATED ORGANIZATION CENTRAL SERVICE COSTS

6. Home office costs allocated to facility					
7. County costs allocated to facility					

SECTION C - NON-SALARY EXPENSES

8. Purchased services - legal					\$ 930
9. Licensed bed assessment					85,680
10. Contractual management fees					
11. Total other non-salary (from schedule 26 attachment)					94,696

SECTION D - TOTAL

12. TOTAL ADMINISTRATIVE SERVICE EXPENSES (Sum 1, 6-11)					\$ 361,827
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SECTION E - HOME OFFICE COST ALLOCATION REPORT

Parent or chain organizations must submit a Home Office Cost Allocation Report or a Medicare Home Office Cost Statement (or other home office report form acceptable to Medicare). A copy of the completed report should be sent to the Regional Auditor's office.

A county facility can base the county centralized service costs allocated to the facility on the countrywide cost allocation plan. A separate Home Office Cost Allocation Report does not need to be completed.

Name of home office _____ From (date) _____ through (date) _____

SCHEDULE 26 - ADMINISTRATIVE SERVICE EXPENSES - RELATED PARTY

INSTRUCTIONS: For facilities managed by an outside, contracted management firm, the amount of management fee expense for the cost reporting period must be separately identified and reported on line 10 of this schedule. Enclose a copy of the management contract that was in effect during the cost reporting period.

SECTION A - SALARY AND WAGES	A. General Admin. Serv.	B. Medical Records	C. Central Supply	D. Accounting/Other Serv.	E. TOTAL (sum A-D)
1. TOTAL SALARY AND WAGE EXPENSE	_____	_____	_____	_____	\$ _____ -

SECTION B - RELATED ORGANIZATION CENTRAL SERVICE COSTS

6. Home office costs allocated to facility	_____
7. County costs allocated to facility	_____

SECTION C - NON-SALARY EXPENSES

8. Purchased services - legal	_____
9. Licensed bed assessment	_____
10. Contractual management fees	_____
11. Total other non-salary (from schedule 26 attachment)	_____ -

SECTION D - TOTAL

12. TOTAL ADMINISTRATIVE SERVICE EXPENSES (Sum 1, 6-11)	\$ _____ -
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SECTION E - HOME OFFICE COST ALLOCATION REPORT

Parent or chain organizations must submit a Home Office Cost Allocation Report or a Medicare Home Office Cost Statement (or other home office report form acceptable to Medicare). A copy of the completed report should be sent to the Regional Auditor's office. A county facility can base the county centralized service costs allocated to the facility on the countrywide cost allocation plan. A separate Home Office Cost Allocation Report does not need to be completed.

Name of home office _____ From (date) _____ through (date) _____

SCHEDULE 26 ATTACHMENT - OTHER NON-SALARY ADMINISTRATIVE SERVICE EXPENSES

INSTRUCTIONS: Itemize the expenses for other non-salary administrative service expenses which are reported on schedule 26, line 11. Use account descriptions from the facility general ledger with as much detail as possible.

Description of Other Non-Salary Administrative Service Expenses	Expense Amount
1. <u>Supplies</u>	\$ 2,437
2. <u>Equipment & Repairs</u>	27,146
3. <u>Advertising</u>	2,813
4. <u>Accounting & Bank Fees</u>	9,595
5. <u>Postage</u>	1,081
6. <u>Cable</u>	5,043
7. <u>Telephone</u>	4,155
8. <u>Dues & Subscriptions</u>	4,276
9. <u>Consulting Fees</u>	5,152
10. <u>Bad Debt</u>	(2,422)
11. <u>Interest</u>	21,969
12. <u>Other</u>	13,451
13. _____	
14. _____	
15. _____	
16. TOTAL OTHER NON-SALARY ADMINISTRATIVE SERVICE EXPENSES (Should equal schedule 26, line 11)	\$ 94,696

SCHEDULE 26 ATTACHMENT - OTHER NON-SALARY ADMINISTRATIVE SERVICE EXPENSES - RELATED PARTY

INSTRUCTIONS: Itemize the expenses for other non-salary administrative service expenses which are reported on schedule 26, line 11. Use account descriptions from the facility general ledger with as much detail as possible.

Description of Other Non-Salary Administrative Service Expenses	Expense Amount
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16. TOTAL OTHER NON-SALARY ADMINISTRATIVE SERVICE EXPENSES (Should equal schedule 26, line 11)	\$ -

SCHEDULE 26B - ALLOCATION OF ADMINISTRATIVE EXPENSES

INSTRUCTIONS: On line 17, enter the quantitative amounts for the allocation basis used by the facility. Describe the type of basis used and how it was determined.

1. Total Admin. Service Expense (S26, 12)	\$	361,827			
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SECTION A - DIRECT EXPENSES

Non-Nursing Home Areas Receiving Administrative Services

Exp. Directly Ascribable To Each Activity	A. Total	B. NH Provider			
2. Salaries & Wages	\$ (180,521)	\$ 180,521			
3. Bed Assessment	(85,680)	85,680			
4. Other Expenses	(105,394)	105,394			
5.	-				
6.	-				
7.	-				
8.	-				
9.	-				
10.	-				
11.	-				
12.	-				
13.	-				
14.	-				
15. TOTAL DIRECT EXP. (sum 2-14)	\$ (371,595)	\$ 371,595			
16. NET UNASSIGNED EXP. (line 1-line 15)	\$ (9,768)				

SECTION B - ALLOC. OF INDIRECT EXP.

	A. Total	B. NH Provider			
17. Allocation basis amounts	930	930			
18. Ratio to total basis to 4 decimals	1.0000	1.0000			
19. UNASSIGNED ADMIN. EXP. ALLOC	\$ (9,768)	(9,768)	-	-	-
	net from line 16	19A X 18B	19A X 18C	19A X 18D	19A X 18E
20. TOTAL ADMINISTRATIVE EXPENSE	\$ 361,827	\$ 361,827	\$ -	\$ -	\$ -
	(line 15A + 19A)	B15 + B19	C15 + C19	D15 + D19	E15 + E19

SCHEDULE 27 - OTHER COST CENTERS

SECTION A - SALARY AND WAGES

	<u>A. Nurse Aide Training</u>	<u>B. Beauty/Barber Shop</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
1. TOTAL SALARY AND WAGE EXPENSE	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
2. NUMBER OF HOURS WORKED	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

SECTION B - NON-SALARY EXPENSES

	<u>A. Nurse Aide Training</u>	<u>B. Beauty/Barber Shop</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
3. _____	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
4. _____	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
5. _____	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
6. _____	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
7. _____	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
8. _____	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
9. _____	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
10. _____	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
11. _____	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
12. _____	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
13. _____	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
14. _____	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
15. TOTAL NON-SALARY EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SECTION C - TOTAL

	<u>A. Nurse Aide Training</u>	<u>B. Beauty/Barber Shop</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
16. TOTAL EXPENSES (Sum 1, 3-14)	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

SCHEDULE 28 - EMPLOYEE FRINGE BENEFIT EXPENSES

INSTRUCTIONS: Under the column labeled "Self-Funded", indicate yes or no. If yes, attach documentation to support the amount claimed for each self-funded benefit.

SECTION A - FRINGE BENEFITS PAID ON BEHALF OF EMPLOYEES

Fringe Benefits Paid on Behalf of Employees	Self-Funded?	Expense
1. Employer's share of F.I.C.A.		\$ 136,212
2. State unemployment compensation		15,475
3. Federal unemployemnt compensation		_____
4. Worker's compensation insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	35,895
5. Health, Dental & Vision Insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	394,834
6. Life and disability insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	1,225
7. Wage continuation insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
8. Pension and deferred comp. plans (section C)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	357,764
9. Employee physicals and vaccines (if pre-employment, report costs on Sch 26-Attachment)		4,885
10. Uniforms		_____
11. <u>Other</u>		1,894
12. _____		_____
13. _____		_____
14. _____		_____
15. TOTAL PAID ON BEHALF OF EMPLOYEES (sum 1-14)		\$ 948,184
16. Expense for special salary or wage payments to employees not included elsewhere (section D)		_____
17. TOTAL FRINGE BENEFIT EXPENSE(sum 15+16)		\$ 948,184

SECTION D - SPECIAL SALARY AND WAGE PAYMENTS TO EMPLOYEES

INSTRUCTIONS: Check the types of special salary and wage payments to employees which are included in section A, line 16.

Christmas bonus
 Longevity bonus
 Productivity bonus
 Other, Specify: _____

Bonuses to owners and immediate family relations, Specify: _____

SCHEDULE 29 - HEATING FUEL AND UTILITY EXPENSES

INSTRUCTIONS: Report the accrued expense incurred during the cost reporting period for each type of heating fuel and utility service.

Accounts payable: The expense should be adjusted to excluded beginning accounts payable and to include ending accounts payable for the reporting period. Make sure to include exactly 12 months of expense for a full-year cost report and exactly six months of expense for a six-month cost report.

Inventories: The expense for heating and fuels such as heating oil, L.P. gas and coal should be adjusted for changes in inventories between the beginning and ending dates of the cost reporting period.

Cost allocation: In section B, allocate the fuel and utility expense between the Medicaid nursing home area and other major revenue-generating areas or non-nursing home areas.

Describe the allocation technique if an allocation basis other than square footage is used. The allocation basis used is similar to the maintenance allocation on schedule 25A.

SECTION A - ACCRUED EXPENSE BY TYPE

	Accrued Expense	Expense by Type		Accrued Expense
1. Fuel oil	24,475	6. Water and sewer utility charges		23,360
2. Natural gas		7. Purchased steam		
3. L.P. gas		8. _____		
4. Coal		9. _____		
5. Electricity	40,081	10. TOTAL FUEL AND UTILITY EXPENSE . . .	\$	87,916

SECTION B - ALLOCATION OF FUEL AND UTILITY EXPENSE

	A. Total	B. NH Area	C. Emp. Unique Fringe Ben. Area	Non-NH Areas, Other Rev. Areas Receiving Fuel/Util. Serv.		
				Rental		
11. Total square feet for areas	52,344	38,544		13,800		
12. Ratio to total square feet to 4 decimals	1.0000	0.7364		0.2636		
13. TOTAL ALLOC. FUEL/UTIL. EXPENSE	87,916	\$ 64,741	\$ -	\$ 23,175	\$ -	\$ -
	From line 10	13A X 12B	13A X 12C	13A X 12D	13A X 12E	13A X 12F

SCHEDULE 30 - INTEREST EXPENSES ON OPERATING WORKING CAPITAL LOANS

	Name of Lender	Is Lender a Related Party?	Interest Expense
1a.	_____	b. <input type="checkbox"/> Yes <input type="checkbox"/> No	_____
2a.	_____	b. <input type="checkbox"/> Yes <input type="checkbox"/> No	_____
3a.	_____	b. <input type="checkbox"/> Yes <input type="checkbox"/> No	_____
4a.	_____	b. <input type="checkbox"/> Yes <input type="checkbox"/> No	_____
5a.	_____	b. <input type="checkbox"/> Yes <input type="checkbox"/> No	_____
6.	TOTAL EXPENSES ON OPERATING WORKING CAPITAL LOANS (sum 1-5)		\$ _____ -

SCHEDULE 31 - INSURANCE EXPENSES

	Type of Insurance Coverage	Self-Funded?	Insurance Expense
1.	Property insurance on building and contents	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
2.	Automobile insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	_____ 106
3.	Liability insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	_____ 26,472
4.	Business interruption insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
5.	Life insurance on owners and employes with facility as the beneficiary	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
6.	Mortgage insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
7.	Other Property _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
8.	Other General _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
9.	TOTAL INSURANCE EXPENSE		\$ _____ 26,578

SCHEDULE 32 - AMORTIZATION OF DEFERRED EXPENSES

	A. Deferred Exp. Or Asset Being Amortized (give detailed description)	B. Original Cost	C. Year Cost Incurred	D. Number of Years Amortized	E. Unamortized Begin. Balance	F. Unamortized End. Balance	G. Amortization Expense
1.	_____	_____	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____	_____	_____
5.	TOTAL AMORTIZATION EXPENSE						\$ _____ -

SCHEDULE 30 - INTEREST EXPENSES ON OPERATING WORKING CAPITAL LOANS - RELATED PARTY

	Name of Lender	Is Lender a Related Party?	Interest Expense
1a.	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
2a.	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
3a.	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
4a.	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
5a.	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
6.	TOTAL EXPENSES ON OPERATING WORKING CAPITAL LOANS (sum 1-5)		\$ -

SCHEDULE 31 - INSURANCE EXPENSES - RELATED PARTY

	Type of Insurance Coverage	Self-Funded?	Insurance Expense
1.	Property insurance on building and contents	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
2.	Automobile insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
3.	Liability insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
4.	Business interruption insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
5.	Life insurance on owners and employes with facility as the beneficiary	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
6.	Mortgage insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
7.	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
8.	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
9.	TOTAL INSURANCE EXPENSE		\$ -

SCHEDULE 32 - AMORTIZATION OF DEFERRED EXPENSES - RELATED PARTY

	A. Deferred Exp. Or Asset Being Amortized (give detailed description)	B. Original Cost	C. Year Cost Incurred	D. Number of Years Amortized	E. Unamortized Begin. Balance	F. Unamortized End. Balance	G. Amortization Expense
1.	_____	_____	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____	_____	_____
5.	TOTAL AMORTIZATION EXPENSE						\$ -

SCHEDULE 33 - INTEREST EXPENSES ON PLANT ASSET LOANS

Lender Name and Purpose of Loan	A. Original Month, Year of Loan	B. Maturing Month, Year of Loan	C. Original Amount of Loan	Remaining Balance of Loan Principal			G. Interest Rate	H. Interest Expense
				D. Begin date 1/1/2017 Begin Bal.	E. 6Mo.date 6/30/2017 6 Mo. Bal.	F. End date 12/31/2017 End Bal.		
1a. Name <u>WPPI Energy</u>								
1b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<u>Jul-09</u>	<u>Jul-19</u>	<u>\$ 130,000</u>	<u>\$ 33,584</u>	<u>\$ 20,584</u>	<u>\$ 20,584</u>	<u>0.00%</u>	<u>\$ -</u>
1c. Purpose <u>To support eligible renewable energy projects and eligible efficiency projects</u>								
2a. Name <u>MDCMC</u>								
2b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<u>Apr-16</u>	<u>Mar-21</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 60,950</u>	<u>\$ 60,950</u>	<u>3.75%</u>	<u>\$ 2,643</u>
2c. Purpose <u>Renovate LTC facility</u>								
3a. Name <u>MDCMC</u>								
3b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<u>May-16</u>	<u>Mar-21</u>	<u>\$ 155,450</u>	<u>\$ 155,450</u>	<u>\$ 125,990</u>	<u>\$ 125,990</u>	<u>3.75%</u>	<u>\$ 5,047</u>
3c. Purpose <u>Renovate LTC facility</u>								
4a. Name <u>MDCMC</u>								
4b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<u>Jun-16</u>	<u>Mar-21</u>	<u>\$ 105,314</u>	<u>\$ 105,314</u>	<u>\$ 85,033</u>	<u>\$ 85,033</u>	<u>3.75%</u>	<u>\$ 3,008</u>
4c. Purpose <u>Renovate LTC facility</u>								
5a. Name _____								
5b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
5c. Purpose _____								
6a. Name _____								
6b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
6c. Purpose _____								
7a. Name _____								
7b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
7c. Purpose _____								
15 TOTAL LOAN PRINCIPAL				<u>\$ 369,348</u>	<u>\$ 292,557</u>	<u>\$ 292,557</u>	TOTAL EXP.....	<u>\$ 10,698</u>

SCHEDULE 33, PAGE 2 - INTEREST EXPENSES ON PLANT ASSET LOANS

Lender Name and Purpose of Loan	A. Original Month, Year of Loan	B. Maturing Month, Year of Loan	C. Original Amount of Loan	Remaining Balance of Loan Principal			G. Interest Rate	H. Interest Expense	
				D. Begin date 1/1/2017 Begin Bal.	E. 6Mo.date 6/30/2017 6 Mo. Bal.	F. End date 12/31/2017 End Bal.			
8a. Name _____									
8b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No									
8c. Purpose _____									
9a. Name _____									
9b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No									
9c. Purpose _____									
10a. Name _____									
10b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No									
10c. Purpose _____									
11a. Name _____									
11b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No									
11c. Purpose _____									
12a. Name _____									
12b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No									
12c. Purpose _____									
13a. Name _____									
13b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No									
13c. Purpose _____									
14a. Name _____									
14b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No									
14c. Purpose _____									
16 TOTALS FOR SCHEDULE 33, PAGE 2 ONLY				\$	-	\$	-	\$	-
SEE SCHEDULE 33 FOR TOTAL LOAN PRINCIPAL OF SCHEDULE 33 AND SCHEDULE 33, PAGE 2									

SCHEDULE 33 - INTEREST EXPENSES ON PLANT ASSET LOANS - RELATED PARTY

Lender Name and Purpose of Loan	A. Original Month, Year of Loan	B. Maturing Month, Year of Loan	C. Original Amount of Loan	Remaining Balance of Loan Principal			G. Interest Rate	H. Interest Expense
				D. Begin date	E. 6Mo.date	F. End date		
				1/1/2017	6/30/2017	12/31/2017		
				Begin Bal.	6 Mo. Bal.	End Bal.		
1a. Name _____								
1b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
1c. Purpose _____								
2a. Name _____								
2b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
2c. Purpose _____								
3a. Name _____								
3b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
3c. Purpose _____								
4a. Name _____								
4b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
4c. Purpose _____								
5a. Name _____								
5b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
5c. Purpose _____								
6a. Name _____								
6b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
6c. Purpose _____								
7a. Name _____								
7b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
7c. Purpose _____								
15 TOTAL RELATED PARTY LOAN PRINCIPAL				\$ -	\$ -	\$ -	TOTAL EXP.....	\$ -

SCHEDULE 33, PAGE 2 - INTEREST EXPENSES ON PLANT ASSET LOANS - RELATED PARTY

Lender Name and Purpose of Loan	A. Original Month, Year of Loan	B. Maturing Month, Year of Loan	C. Original Amount of Loan	Remaining Balance of Loan Principal			G. Interest Rate	H. Interest Expense	
				D. Begin date	E. 6Mo.date	F. End date			
				1/1/2017	6/30/2017	12/31/2017			
				Begin Bal.	6 Mo. Bal.	End Bal.			
8a. Name _____									
8b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____	
8c. Purpose _____									
9a. Name _____									
9b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____	
9c. Purpose _____									
10a. Name _____									
10b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____	
10c. Purpose _____									
11a. Name _____									
11b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____	
11c. Purpose _____									
12a. Name _____									
12b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____	
12c. Purpose _____									
13a. Name _____									
13b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____	
13c. Purpose _____									
14a. Name _____									
14b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____	
14c. Purpose _____									
16 TOTALS FOR SCHEDULE 33, PAGE 2 ONLY				\$	-	\$	-	\$	-
SEE SCHEDULE 33- RELATED PARTY FOR TOTAL LOAN PRINCIPAL OF SCHEDULE 33 - RELATED PARTY AND SCHEDULE 33 - RELATED PARTY, PAGE 2									

SCHEDULE 34 - DEPRECIATION EXPENSES

SECTION A - CAPITALIZED HISTORICAL COST

	Begin Date <u>1/1/2017</u>	C. Additions During Report	D. Disposals During Report	End Date <u>12/31/2017</u>
	B. Beginning Balance	Period	Period	E. Ending Balance
1. Land	31,035		()	\$ 31,035
2. Land Improvements	20,379	1,830	()	22,209
3. Buildings	2,852,449	464,845	()	3,317,294
4. Leasehold Improvements			()	-
5. Fixed equipment	639,117		(8,714)	630,403
6. Moveable equipment	480,377		(18,471)	461,906
7. Transportation vehicles			()	-
8. WIP			()	-
9.			()	-
10. TOTAL CAPITALIZED COST . .	<u>\$ 4,023,357</u>	<u>\$ 466,675</u>	<u>(\$ 27,185)</u>	<u>\$ 4,462,847</u>

SECTION B - DEPRECIATION EXPENSE AND ACCUMULATION DEPRECIATION

	A. Depreciation	Begin Date <u>1/1/2017</u>	C. Depreciation Exp.	D. Removal of Accum.	End Date <u>12/31/2017</u>
	Method, Lives Used	B. Beginning Balance	During Report Period	Deprec. On Disposals.	E. Ending Balance
11. Land Improvements	Straight line	\$ 22,516	\$ 1,381	(\$ 636)	\$ 23,261
12. Buildings	Straight line	2,145,823	107,627	((635))	2,254,085
13. Leasehold Improvements				()	-
14. Fixed equipment	Straight line	585,769	7,837	(5,465)	588,141
15. Moveable equipment	Straight line	345,575	35,267	(28,953)	351,889
16. Transportation vehicles				()	-
17. PY Auditor Adj		(8,919)		()	(8,919)
18.				()	-
19. TOTAL ACCUMULATED DEPRECIATION		<u>\$ 3,090,764</u>		<u>(\$ 34,419)</u>	<u>\$ 3,208,457</u>
20. TOTAL DEPRECIATION EXPENSE			<u>\$ 152,112</u>		

21. Cost of Bariatric Equipment included with Additions reported above purchased during this cost report period

Include copies of invoices to support the cost of any Bariatric Equipment (see sec. 2.750 of Methods of Implementation for definition) purchases reported on Line 21.

Include a copy of your plant ledger that supports the amounts reported on this Schedule 34 - See Schedule 3 Line 13 B

SCHEDULE 34 - DEPRECIATION EXPENSES - RELATED PARTY

SECTION A - CAPITALIZED HISTORICAL COST

	Begin Date _____ 1/1/2017	C. Additions During Report Period	D. Disposals During Report Period (as negative value)	End Date _____ 12/31/2017
	B. Beginning Balance			E. Ending Balance
1. Land	_____	_____	(_____)	\$ _____ -
2. Land Improvements	_____	_____	(_____)	_____ -
3. Buildings	_____	_____	(_____)	_____ -
4. Leasehold Improvements	_____	_____	(_____)	_____ -
5. Fixed equipment	_____	_____	(_____)	_____ -
6. Moveable equipment	_____	_____	(_____)	_____ -
7. Transportation vehicles	_____	_____	(_____)	_____ -
8. _____	_____	_____	(_____)	_____ -
9. _____	_____	_____	(_____)	_____ -
10. TOTAL CAPITALIZED COST . .	\$ _____ -	\$ _____ -	(\$ _____ -)	\$ _____ -

SECTION B - DEPRECIATION EXPENSE AND ACCUMULATION DEPRECIATION

	A. Depreciation Method, Lives Used	Begin Date _____ 1/1/2017	C. Depreciation Exp. During Report Period	D. Removal of Accum. Deprec. On Disposals.	End Date _____ 12/31/2017
		B. Beginning Balance			E. Ending Balance
11. Land Improvements	_____	_____	_____	(_____)	\$ _____ -
12. Buildings	_____	_____	_____	(_____)	_____ -
13. Leasehold Improvements	_____	_____	_____	(_____)	_____ -
14. Fixed equipment	_____	_____	_____	(_____)	_____ -
15. Moveable equipment	_____	_____	_____	(_____)	_____ -
16. Transportation vehicles	_____	_____	_____	(_____)	_____ -
17. _____	_____	_____	_____	(_____)	_____ -
18. _____	_____	_____	_____	(_____)	_____ -
19. TOTAL ACCUMULATED DEPRECIATION		\$ _____ -		(\$ _____ -)	\$ _____ -
20. TOTAL DEPRECIATION EXPENSE			\$ _____ -		

21. Cost of Bariatric Equipment included with Additions reported above purchased during this cost report period _____

Include copies of invoices to support the cost of any Bariatric Equipment (see sec. 2.750 of Methods of Implementation for definition) purchases reported on Line 21.

Include a copy of your plant ledger that supports the amounts reported on this Schedule 34 - See Schedule 3 Line 13 B

SCHEDULE 35 - LEASE EXPENSES ON OPERATING LEASES AND NON-CAPITALIZED LEASES

INSTRUCTIONS: For any lessor that is a related party to the provider, report the lessor's ownership cost of the property and complete and attach copies of schedules 31, 32, 33, 34, 37 and 39. Label the schedule copies, "Related Party Leased Property".

For any lease contract expense which totals above \$5,000, submit a copy of the lease.

Identify any of the leased property listed below which was formerly owned by the leasing provider.

SECTION A - LEASE EXPENSE FOR LAND, BUILDING AND FIXED EQUIPMENT

A. Name of Lessor	B. Related Party?	C. Lease Purchase Agreement?	D. Lessor Acquisition Cost (If known)	E. Month, Year acquired use	F. Describe Property	G. Lease Exp.
1. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
2. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
3. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____

SECTION B - LEASE EXPENSE FOR MOVEABLE EQUIPMENT AND OTHER LEASES

A. Name of Lessor	B. Related Party?	C. Lease Purchase Agreement?	D. Lessor Acquisition Cost (If known)	E. Month, Year acquired use	F. Describe Property	G. Lease Exp.
4. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
5. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
6. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
7. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
8. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
9. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
10. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
11. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
12. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
13. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____

SECTION C - TOTAL

14. TOTAL LEASE EXPENSE ON OPERATING LEASES AND NON-CAPITALIZED LEASES (sum 1-13) \$ -

SCHEDULE 36A - LEASE EXPENSES ON CAPITALIZED LEASES

INSTRUCTIONS: For any lessor that is a related party to the provider, report the lessor's ownership cost of the property and complete and attach copies of schedules 31, 32, 33, 33 page 2 (if applicable), 34, 37 and 39. Label the schedule copies, "Related Party Leased Property".

For any lease contract expense which totals above \$5,000, submit a copy of the lease.

Identify any of the leased property listed below which was formerly owned by the leasing provider on Schedule 36B.

SECTION A - CAPITALIZED LEASE INFORMATION		Lease Expense
1.	Name of lessor _____ Is lessor a related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Beginning Lease Date _____ Ending Lease Date _____ Is this a lease purchase agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No Description of leased property _____	1a. Amortization of capitalized lease value _____ 1b. Interest expense on capital lease obligation _____ 1c. Accrued contingent lease payments for period . . . _____ 1d. SUBTOTAL LEASE EXPENSE (sum 1a-1c) _____
2.	Name of lessor _____ Is lessor a related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Beginning Lease Date _____ Ending Lease Date _____ Is this a lease purchase agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No Description of leased property _____	2a. Amortization of capitalized lease value _____ 2b. Interest expense on capital lease obligation _____ 2c. Accrued contingent lease payments for period . . . _____ 2d. SUBTOTAL LEASE EXPENSE (sum 2a-2c) _____
3.	Name of lessor _____ Is lessor a related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Beginning Lease Date _____ Ending Lease Date _____ Is this a lease purchase agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No Description of leased property _____	3a. Amortization of capitalized lease value _____ 3b. Interest expense on capital lease obligation _____ 3c. Accrued contingent lease payments for period . . . _____ 3d. SUBTOTAL LEASE EXPENSE (sum 1a-1c) _____
4.	Name of lessor _____ Is lessor a related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Beginning Lease Date _____ Ending Lease Date _____ Is this a lease purchase agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No Description of leased property _____	4a. Amortization of capitalized lease value _____ 4b. Interest expense on capital lease obligation _____ 4c. Accrued contingent lease payments for period . . . _____ 4d. SUBTOTAL LEASE EXPENSE (sum 1a-1c) _____
5.	TOTAL CAPITALIZED LEASE EXPENSE FOR REPORTING PERIOD - Transfer to Schedule 12 (sum 1d+2d+3d+4d)	\$ _____ -

SCHEDULE 36B - ACTUAL LEASE PAYMENTS RELATED TO CAPITALIZED LEASES

INSTRUCTIONS:

Identify any of the leased property listed below which was formerly owned by the leasing provider.

SECTION B - ACTUAL LEASE PAYMENTS RELATED TO CAPITALIZED LEASES

A1. Name of lessor _____

A3. Are any capitalized costs reported on other schedules? Yes No

B1. Name of lessor _____

B3. Are any capitalized costs reported on other schedules? Yes No

C1. Name of lessor _____

C3. Are any capitalized costs reported on other schedules? Yes No

D1. Name of lessor _____

D3. Are any capitalized costs reported on other schedules? Yes No

A2. Actual payments required by lease in report period _____

A4. If yes, (schedule) _____ (line) _____ (amount) _____

B2. Actual payments required by lease in report period _____

B4. If yes, (schedule) _____ (line) _____ (amount) _____

C2. Actual payments required by lease in report period _____

C4. If yes, (schedule) _____ (line) _____ (amount) _____

D2. Actual payments required by lease in report period _____

D4. If yes, (schedule) _____ (line) _____ (amount) _____

E. TOTAL CAPITALIZED LEASE PAYMENTS RELATED TO CAPITALIZED LEASES (sum A2+B2+C2+D2) \$ _____ -

SCHEDULE 37 - PROPERTY TAX EXPENSES

INSTRUCTIONS: Only tax exempt facilities should report the expense for municipal services which are financed through municipality property taxes. Describe the services.

SECTION A - FOR ALL PROVIDERS

Expense

- 1. 2017 real estate tax (due in 2018) relating to the nursing home operation (attach copy of bill or, if not yet received, send separately upon receipt.) _____
- 2. 2017 personal property tax (due in 2018) relating to the nursing home operation (attach copy bill or, if not yet received, send separately upon receipt.) _____
- 3a. Have the amounts reported on lines 1 and 2 been paid in full? Yes, go to question 3b No, explain below
 Date(s) paid _____ Amount(s) paid _____ Amount still outstanding _____
- 3b. Are there any real estate or personal property tax still outstanding from prior years, eg. 2015 or 2016? Yes, explain below No
 Tax year _____ Amount still outstanding _____ Tax year _____ Amount still outstanding _____

SECTION B - FOR TAX-EXEMPT PROVIDERS ONLY

Expense

- 4. Amount of municipal service fee expense incurred by the nursing home appropriately accrued to calendar year 2017. _____
- 5. Identify where municipal service fee expenses are reported in the cost report if not above on this schedule. Attach a copy of the bill.
 Cost center name _____ Schedule number _____ Line number _____ Amount reported _____
- 6. The facility began to pay municipal service fees (check one) Prior to January 2017 On or after January 2017 Date began paying fees _____
- 7. Describe the services provided by the municipality for the above fees. _____
- 8. Payment of the above fees was (check one) Voluntary Required by the tax authority
- 9. **TOTAL PROPERTY TAX AND/OR MUNICIPAL SERVICE EXPENSE** **\$** _____ **-**

SCHEDULE 37 - PROPERTY TAX EXPENSES - RELATED PARTY

INSTRUCTIONS: Only tax exempt facilities should report the expense for municipal services which are financed through municipality property taxes. Describe the services.

SECTION A - FOR ALL PROVIDERS

Expense

- 1. 2017 real estate tax (due in 2018) relating to the nursing home operation (attach copy of bill or, if not yet received, send separately upon receipt.)
2. 2017 personal property tax (due in 2018) relating to the nursing home operation (attach copy bill or, if not yet received, send separately upon receipt.)

3a. Have the amounts reported on lines 1 and 2 been paid in full? [] Yes, go to question 3b [] No, explain below

Date(s) paid _____ Amount(s) paid _____ Amount still outstanding _____

3b. Are there any real estate or personal property tax still outstanding from prior years, eg. 2015 or 2016? [] Yes, explain below [] No

Tax year _____ Amount still outstanding _____ Tax year _____ Amount still outstanding _____

SECTION B - FOR TAX-EXEMPT PROVIDERS ONLY

Expense

- 4. Amount of municipal service fee expense incurred by the nursing home appropriately accrued to calendar year 2017.
5. Identify where municipal service fee expenses are reported in the cost report if not above on this schedule, section A, line 7.

Cost center name _____ Schedule number _____ Line number _____ Amount reported _____

6. The facility began to pay municipal service fees (check one) [] Prior to January 2017 [] On or after January 2017 Date began paying fees _____

7. Describe the services provided by the municipality for the above fees.

8. Payment of the above fees was (check one) [] Voluntary [] Required by the tax authority

TOTAL PROPERTY TAX AND/OR MUNICIPAL SERVICE EXPENSE \$ -

SCHEDULE 38 - NO LONGER USED

SCHEDULE 39 - OTHER NON-SALARY EXPENSES

INSTRUCTIONS: Report and describe the nature and source of any non-salary expenses not included elsewhere in this cost report. Other salary expenses should be reported on schedule 27.

	Nature and Source of Expense	Expense
1.		
2.		
3.		
4.	TOTAL OTHER NON-SALARY EXPENSES (sum 1 - 3)	\$ -

SCHEDULE 40 - ALLOCATION OF PROPERTY EXPENSES

INSTRUCTIONS: Assign expenses directly ascribable to or identifiable with each service's building area. Use column C for unique fringe benefit building areas.

	A. Total From Sched.	B. NH Service Area	Areas for Non-NH Serv. Or Other Major Revenue-Generating Activities		
			C.	D.	E.
SECTION A - DIRECT PROPERTY EXP.			Rental		
1. Property insurance (s31)	\$ -				
2. Mortgage insurance (s31)	-				
3. Amortization debt premium discount (s32)	-				
4. Plant asset interest expense (s33)	10,698	10,698			
5. Depreciation land improvements (s34)	1,381	1,017	365		
6. Depreciation buildings (s34)	107,627	79,256	28,370		
7. Depreciation leasehold improve. (s34)	-				
8. Depreciation fixed equipment (s34)	7,837	7,837			
9. Depreciation moveable equip. (s34)	35,267	35,267			
10. Depreciation transportation veh. (s34)	-				
11. Depreciation other (s34)	-				
12. Expense on operating leases (s35)	-				
13. Expense on capitalized leases (s36)	-				
14. Property taxes or fees (s37)	-				
15. TOTAL EXPENSE (sum 1-14)	\$ 162,810	\$ 134,075	\$ 28,735		
16. Less total directly assigned property exp.	\$ 162,810	(sum 15B, 15C 15D, 15E)			
17. NET UNASSIGNED/INDIRECT PROP.	\$ -	(15A less 16A)			
SECTION B - NON-SALARY EXPENSES	A. Total From Sched.	B. NH Area	Rental		
18. Square feet of service's building area	52,344	38,544	13,800		
19. Ratio to total square feet to 4 decimals	1.0000	0.7364	0.2636		
20. Indirect property expense allocation	\$ - (from 17A)	- 20A X 19B	- 20A X 19C	- 20A X 19D	- 20A X 19E
SECTION C - TOTAL	A. Total From Sched.	B. NH Area	Rental		
21. TOTAL PROP. EXP. FOR EACH AREA	\$ 162,810 17A + 20 A	\$ 134,075 15B + 20B	\$ 28,735 15C + 20C	\$ - 15D + 20D	\$ - 15E + 20E

SCHEDULE 41 - ACCOUNTING AND REPORTING POLICIES

SECTION A - POLICIES AND PRACTICES

1. Accounting method - expenses are to be reported on the accrual method of accounting except for governmental facilities, which may use the cash method. Check the accounting method used in this cost report. Accrual Cash
2. Capitalization of plant assets - briefly describe the facility's policy or practice for the capitalization of plant assets purchases.
NA

3. Volunteer and unpaid employees - briefly explain if and how volunteer and other unpaid employee hours are reported in this cost report
NA

4. Conformity - describe any accounting practices/policies in reporting revenues and expenses which are known to NOT conform to generally accepted accounting principles.
NA

SECTION B - NON-PRODUCTIVE SALARY EXPENSE AND HOURS

INSTRUCTIONS: Reporting on the basis of earned time-off is not permitted. Vacation, Holiday and Sick Time (VS) salaries and hours must be reported on the basis of the time-off actually taken by employees during the cost reporting period. For column B, describe the estimation techniques used and add sheets if needed.

Type of Paid Time-Off	A. Based on Actual or Earned		B. Are Reported Amounts an	
	Time-Off?		Estimate?	
1. Vacation	<input checked="" type="checkbox"/> Actual	<input type="checkbox"/> Earned	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
2. Holidays	<input checked="" type="checkbox"/> Actual	<input type="checkbox"/> Earned	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
3. Sick time	<input checked="" type="checkbox"/> Actual	<input type="checkbox"/> Earned	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
4. Break, meal time	<input checked="" type="checkbox"/> Actual	<input type="checkbox"/> Earned	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
5. Holiday premium	<input checked="" type="checkbox"/> Actual	<input type="checkbox"/> Earned	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
6. In-service training	<input checked="" type="checkbox"/> Actual	<input type="checkbox"/> Earned	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
7. _____	<input type="checkbox"/> Actual	<input type="checkbox"/> Earned	<input type="checkbox"/> Yes	<input type="checkbox"/> No

SCHEDULE 42 - IDENTIFICATION OF EXPENSES FROM TRANSACTIONS WITH RELATED PARTIES AND ORGANIZATIONS

SECTION A - RELATED PARTY LEASES

A. Description of Expense Item	Location and Amount of Expense Included in This Cost Report					G. Expense Incurred by Related Party	H. Difference (G - F)
	B. Cost Ctr.	C. Schedule	D. Column	E. Line	F. Expense		
1. Total related party lease expense					()	XXXXXXXXXX	XXXXXXXXXX
2. Insurance expense					XXXXXXXXXX		XXXXXXXXXX
3. Amortization deferred expense					XXXXXXXXXX		XXXXXXXXXX
4. Interest expense					XXXXXXXXXX		XXXXXXXXXX
5. Depreciation expense					XXXXXXXXXX		XXXXXXXXXX
6. Property tax expense					XXXXXXXXXX		XXXXXXXXXX
7. _____					XXXXXXXXXX		XXXXXXXXXX
8. _____					XXXXXXXXXX		XXXXXXXXXX
9. SUBTOTAL FOR RELATED PARTY LEASES					(\$ -)	\$ -	\$ -

SECTION B - OTHER RELATED PARTY TRANSACTIONS

10. _____					()		\$ -
11. _____					()		-
12. _____					()		-
13. _____					()		-
14. _____					()		-
15. TOTAL AMOUNT TO ADJUST RELATED PARTY TRANSACTIONS TO COST (to schedule 11, line 18)							<u>-</u>

SECTION C - IDENTIFICATION OF RELATED PARTIES

16. List the names and cities of location of the related parties and organizations with whom the nursing home provider has transacted business during the cost report period.

SCHEDULE 43 - IDENTIFICATION OF EXPENSES NOT RELATED TO PATIENT CARE

INSTRUCTIONS: To the extent possible, identify significant expenses included in this cost report which were not related to patient care. See Section 600 of the Cost Report

Instructions for more details on such expenses. Attach additional sheets if necessary.

A. Description of Expense Item	Amount	Location of Expense in Cost Report			
		Cost Ctr.	Schedule	Column	Line
1. Promotional expenses	\$ 2,813	Admin	26ATT	2	3
2. Gifts and flowers					
3. Personal expenses of owners					
4. Entertainment for non-residents					
5. Telephone, television, internet and cable service in resident rooms	9,198	Admin	26ATT	2	6,7
6. Contributions and donations					
7. Fines and penalties					
8. Interest expense on non-care working capital loans					
9. Interest expense on non-care plant asset loans					
10. Non-care related membership fees					
11. Training programs for non-employees					
12. Special legal and professional fees (complete schedule 43A)					
13. Owner or key person life insurance					
14. Taxes					
15. Fund raising expenses					
16. Excess property					
17. Out of State Travel (Destination)					
18. Gift, flower, or coffee shops and snack counters					
19. Reorganization, stockholder, or stock purchase expenses					
20. Goodwill and Abandoned Planning Expenses					
21. Other - describe: _____					
22. Other - describe: _____					

SCHEDULE 43A - LEGAL FEES

INSTRUCTIONS: Identify the expenses for all legal fees included in this cost report. These expenses should have been reported on schedule 26, line 8. For the fees reported on line 2, identify any allowable amount that was specifically awarded by the administrative or judicial courts as a result of a successful appeal or prosecution.

Description	Legal fees
1. Prosecution or defense related to Medicare or Medicaid reimbursement.....	
2. Prosecution or defense pertaining to compliance with licensure or certification requirements (see instructions above).....	
3. Defense of an owner or employee in a personal or criminal legal matter.....	
4. Legal preparation resulting in the filing of an appeal under Chapters 50 or 227, Wisconsin Statutes, or a judicial suit.....	
5. Collection of delinquent accounts.....	
6. Corporate restructuring or reorganization.....	
7. Potential purchase or sale of nursing home(s).....	
8. Purchase or sale of nursing home(s).....	
9. Negotiations with suppliers.....	
10. Income taxes, payroll taxes, benefit plans.....	
11. Union related activities.....	
12. Guardianship for Medicaid residents.....	
13. Other not related to patient care.....	930
14. _____	
15. _____	
16. TOTAL LEGAL FEES (should equal schedule 26, line 8).	\$ 930

SCHEDULE 45 - DISTRIBUTION OF COMPENSATION EXPENSES TO KEY PERSONNEL

INSTRUCTIONS: Separately itemize and identify the amount of compensation expense and hours reported in each cost center of this cost report. Report the compensation paid to all owners and other related parties and immediate family relationships, all workers who are members of a religious order or society that owns the nursing home, and arm's length employees who are supervisors or managers with decision making authority.

A. Name, Position	Location of Expense in Cost Report			Compensation & Hours		Purchased Serv.	
	B. Cost Ctr.	C. Schedule	D. Column	E. Expense	F. Hours	G. Expense	H. Hours
1. Jean Marsh	Admin	26	A	\$ 35,100	1,000 hrs.		
2. Doris Drain	Admin	26	A	28,714	810		
3. Kelly Dahms Schartner	RN	20	A	29,600	800		
4. Mary Legois	RN	20	A	23,513	776		
5. Carol Nell	Admin	26	A	55,058	2,080		
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13. TOTAL EXPENSE (for columns E and G only)				\$ 171,985		\$ -	

SCHEDULE 46 - IDENTIFICATION OF EXPENSES FOR EMPLOYEE UNIQUE FRINGE BENEFITS

INSTRUCTIONS: Unique fringe benefits are those fringe benefit items provided to only a few select employees and the expenses for such benefits may be reported in one or more cost centers of this report. Identify the unique fringe benefits provided to any individual employee by reporting the expenses related to the benefit and where the expenses are included in this cost report.

A. Name of Employee	B. Title	C. Describe Unique Fringe Benefit Item	D. Cost Ctr. Salary Exp.	E. Cost Ctr. Benefit Exp.	F. Schedule	G. Column	H. Line	I. Benefit Expense Amount
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								

SCHEDULE 49 - PERCENTAGE OF OWNERSHIP

INSTRUCTIONS: List all individuals or entities that own 20% or more of the nursing home operation.

	Name of Individual or Entity	Percentage of Ownership
1.	City of Algoma	100%
2.		
3.		
4.		
5.		

SCHEDULE 50 - INTEREST IN OTHER MEDICAID PROVIDERS

INSTRUCTIONS: If the nursing home organization or any of its owners, administrators, officers, or any members of their immediate families are a separate provider or had an interest in any other provider in the Wisconsin Medicaid program, list the provider and explain the nature of the interest. Report interests that existed during the cost report period and/or existed up to the date of cost report submission to the Department. Include any other Wisconsin nursing home providers. Attach additional sheets if necessary.

	Name and City of Medicaid Provider	Type of medical Services Provided	Nature and Extent of Interest in Provider
1.			
2.			
3.			
4.			
5.			

SCHEDULE 51 - MEDICAL SUPPLY REVENUES FROM MEDICARE PART B

INSTRUCTIONS: Wisconsin Medicaid policies and statutory authority on Medicare maximization include nursing homes billing Medicare for medical supplies and equipment under Medicare Part B. All Medicare-certified nursing homes should be billing Medicare Part B for services and supplies covered by the Medicare program. Nursing homes that are not Medicare certified may bill Medicare under Part B for medical supplies if they have separate Medicare certification as a durable medical equipment and supply vendor. Nursing home revenues from Medicare Part B should be included in the medical supply revenue on schedule 14 and must be identified on this schedule to properly account for third party payer revenues.

1. Does the nursing home bill Medicare for covered medical supplies under Medicaid Part B for Medicare eligible residents?..... Yes No

2. Is the nursing home Medicare certified?..... Yes No
 If yes, submit a copy of worksheet D from the most recent Medicare Cost Report.

3. Does the nursing home have a separate Medicare certification to bill for equipment and supplies?..... Yes No

4. Medical supplies are billed to Medicare for the following types of residents (check all that apply) Private Pay Title XIX (Medicaid) Other

5. What were the Medicare Part B revenues for medical supplies? \$ 9,346

6. What were the costs related to the above medical supply revenues and where were they reported on this cost report?
 - a. Expense _____ schedule _____ column _____ line _____
 - b. Expense _____ schedule _____ column _____ line _____

SCHEDULE 52 - MISCELLANEOUS MEDICAID NON-RATE REVENUES

INSTRUCTIONS: Wisconsin Medicaid provides for separate reimbursement for certain items not included in the daily rate or for additional reimbursement over and above the daily rate for certain services. For the items listed below, identify the revenue accrued by your facility for the services provided during the cost reporting period and where the revenues were reported in this cost report (should be included on schedules 14 through 18).

On lines 1 and 2, the amounts reported should only reflect the revenues in excess of the Medicaid daily rate for residents' levels of care and for which the related expenses are included in this cost report.

On line 2, report the amount of reimbursement from the Medicaid program for specialized services (active treatment) for mentally ill residents who were determined to be in need of such services by a level II pre-admission screening and annual resident review.

Medicaid Revenue Item	Revenue Amount	Location in Cost Report	
		Schedule	Line
1. Personalized durable medical equipment including Clinitron beds and motorized wheelchairs.....			
2. Specialized services for the mentally ill.....			
3a. Nurse aide training and competency evaluations - revenues from training aides for other facilities.....			
3b. Nurse aide training and competency evaluations - revenues from training aides for your own facilities.....	458	18	52
3c. Nurse aide training and competency evaluations - revenues for performing competency evaluations.....			
4. TOTAL MISCELLANEOUS MEDICAID NON-RATE REVENUES (sum 1-7)	\$ 458		

SCHEDULE 53 - INCENTIVES - PRIVATE ROOM & PROPERTY

PRIVATE ROOM INCENTIVE INSTRUCTIONS: Based on the information provided in the cost report, your facility may qualify for the Basic Private Room Incentive (BPRI) or Replacement Private Room Incentive (RPRI) as explained in Section 2.720 of the Methods of Implementation. A facility may receive only one of the two private room incentives. A facility will qualify for the BPRI if it has exceptional Medicaid/Medicare utilization and at least 15% of the total beds are licensed for single occupancy. A facility will qualify for the RPRI if it has exceptional Medicaid/Medicare utilization and has replaced 100% of patient rooms after July 1, 2000.

Indicate if your facility is requesting a private room incentive

YES, my facility is requesting a private room incentive. If YES specify one and continue: BPRI RPRI

YES, I am requesting RPRI and my facility has replaced 100% of patient rooms after July 1, 2000.

NO, my facility is not requesting the BPRI or RPRI.

If your facility is requesting one of the incentives, you must complete the affidavit below and return it to the Department by July 1, 2017, to qualify for one of the private room incentives.

AFFIDAVIT

I HEREBY ATTEST and affirm that from July 1, 2017, to June 30, 2018, the _____ nursing home will not charge/has not charged Medicaid residents any amount for private rooms including but not limited to the surcharge as provided under Ch DHS 107.09(4)(k), Wis. Admin. Rules. I furthermore acknowledge that all payments the facility has received for the Medicaid Basic Private Room Incentive (BPRI) or Replacement Private Room Incentive (RPRI) may be recouped retroactive to July 1, 2017, if the facility has charged Medicaid residents for private rooms during this period.

SIGNATURE -	Original Signature of Officer or Administrator of Nursing Home	Title	Date

PROPERTY INCENTIVE:

Did the facility get approval for innovative property incentive on or after 7/1/12? See Sec. 3.655 of Methods of Implementation YES NO

ATTACH COPY OF INCENTIVE APPROVAL

Did the facility get approval prior to 7/1/12 for \$10 per patient day for "Innovative Area"? See Sec. 4.920 of Methods of Implementation YES NO

If YES to either question above - Complete the Following:

Date Approval Received: _____

Has Construction Begun? YES NO If YES, when did it begin? _____

Has construction been completed YES NO If completed, when was it completed? _____

Number of beds in Replacement Facility or "Innovative Area" _____

During this cost report period -

Number of Medicaid Fee For Service Patient days in Replacement Facility or "Innovative Area"? _____

Number of Medicaid Family Care Patient days in Replacement Facility or "Innovative Area"? _____

Number of Medicaid Partnership Patient days in Replacement Facility or "Innovative Area"? _____