

WISCONSIN MEDICAID PROGRAM 2019 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 Colfax Health & Rehabilitation Center, Inc | | Main Telephone Number 715.962.3186 | Main E-Mail Address kenzie.galetka@colfaxhealthandrehab.c | |
| Facility Street Address 110 Park Drive | | City Colfax | State WI | Zip Code 54730-0515 |
| Contact Person Kenzie Galetka | | Contact Telephone Number 715.962.3186 | Contact E-Mail Address kenzie.galetka@colfaxhealthar | Corporate Facility Number |
| Cost Report Period Start Date 1/1/2019 | Cost Report Period End Date 12/31/2019 | Medicaid Provider Number 20156800 | National Provider Identifier (NPI) 1750378881 | POP ID Number 226 |
| Administrator Kenzie Galetka | | Chief Financial Officer Kenzie Galetka | Where are the financial records of the nursing home located? At the facility | |

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

| | | | |
|---|--|----------------------------------|-------------|
| Name and Title Wipfli LLP | | Telephone Number 715.832.3407 | |
| Address 4890 Owen Ayres Court, Suite 200, PO Box 690 | | City Eau Claire | State WI |
| SIGNATURE - Original Signature of Preparer | | 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 |
|--|-------|-------------|

**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 |
|--------------------|-------|------|
|--------------------|-------|------|

SCHEDULE 3 - GENERAL INFORMATION

1. Type of Medicaid certification (check all that apply) (01) Nursing Facility (10) ICF-IID

2. Type of license (check all that apply) (01) Skilled Nursing (20) Developmentally Disabled
 (10) Intermediate Care (40) IMD

3. Type of ownership (check one) (1) Proprietary (2) Voluntary Non-Profit (3) Governmental

4. County of facility Dunn County Code 17

5. Does the facility self-fund any of the fringe benefits reported on schedule 28? If yes, provide documentation to support the amount claimed. (1) Yes (2) No

6. Does the facility provide laundry services to residents for personal clothing? (1) Yes (2) No

7. Are any employees of the facility covered by a union contract? (1) Yes (2) No

8. Is the facility Medicare (Title XVIII) certified? (1) Yes (2) No

9. Fiscal Year Beginning Month Jan Fiscal Year Ending Month Dec

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 | 1/1/2019 | 40 |
| Beds at End of Cost Reporting Period | 12/31/2019 | 28 |
| Reduced licensed SNF beds | 1/1/2019 | (12) |

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. (1) Yes (2) No

12. Check all related party transaction types for which expenses are reported. (1) Related party lease of building (2) Compensation to owners/family relation
 (3) Interest expense on related party loans (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? Yes 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? Yes 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. Colfax Health and Rehab Center | 1176 | 28 | - | 28 |
| 2. _____ | _____ | _____ | _____ | - |
| 3. _____ | _____ | _____ | _____ | - |
| 4. TOTAL | _____ | 28 | - | 28 |

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: 28 | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" 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: 14 | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" 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 type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input 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="checkbox"/> 0 | <input type="checkbox"/> 0 | <input checked="" type="checkbox"/> 1 | <input checked="" type="checkbox"/> 1 | <input type="checkbox"/> 0 | <input type="checkbox"/> 0 | <input checked="" type="checkbox"/> 1 | <input checked="" type="checkbox"/> 1 |

SCHEDULE 5 - BUILDING SQUARE FOOTAGE

SECTION A - GENERAL INFORMATION

| | <u>WING A</u> | <u>WING B</u> | <u>WING C</u> | <u>WING D</u> |
|--|---------------|---------------|---------------|---------------|
| Name or description of building or wing | Nursing Home | CBRF | RCAC | |
| Year construction was functionally completed on building or wing | 2013 | 2013 | 2013 | |
| Total square footage of building or wing | 24,998 | 16,403 | 11,612 | |

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) . . . | 2,400 | | | |
| 4. Plant equipment (furnace/boiler room, electrical, water, similar plant equip.) | 1,240 | | | |
| 5. Laundry (washing/drying room, sorting/folding rooms, central linen storage) . . . | 384 | | | |
| 6. Administration (general/accounting offices, reception areas, meeting rooms) . . . | 3,600 | | | |
| 7. Laboratory & radiology | | | | |
| 8. Pharmacy | | | | |
| 9. Physical therapy | 1,836 | | | |
| 10. Occupational therapy | | | | |
| 11. Other therapies | | | | |
| 12. Beauty and barber shops | 450 | | | |
| 13. Gift shop, canteen, snack shop | | | | |
| 14. Patient areas (rooms, bathrooms, halls, nurse desk/office, dayrooms, rec.) | 15,088 | | | |

SECTION C - RENTED AND OTHER MAJOR REVENUE ACTIVITY AREAS (SEE SCHEDULE 4). IDENTIFY EACH ACTIVITY

| | | | | |
|---|--|--------|--------|--|
| 15. Hospital direct patient service areas | | | | |
| 16. <u>CBRF</u> | | 16,403 | | |
| 17. <u>RCAC</u> | | | 11,612 | |
| 18. _____ | | | | |

SECTION D - OTHER AREAS

| | | | | |
|---|--|--|--|--|
| 19. Major idle or closed areas | | | | |
| 20. Residual unidentified square footage (Total area less lines 1 through 19) | | | | |

Describe general purpose or use of Line 20 square footage: _____

SCHEDULE 6 - TOTAL PATIENT DAYS

SECTION A - INHOUSE PATIENT DAYS

| | LEVEL OF CARE (LOC) | | TOTAL |
|---|---------------------|----|-------|
| | NON DD | DD | |
| 1a. Medicaid (T-19) | 3,233 | | 3,233 |
| 1b. ICF-IID Medicaid (T-19) | | | - |
| 1c. Family Care (T-19) | 1,331 | | 1,331 |
| 1d. Other Medicaid Managed Care (T-19) | 35 | | 35 |
| 1e. Hospice (T-19) | 128 | | 128 |
| 1f. Ventilator (T-19) | | | - |
| 2a. Medicare (T-18) | 1,884 | | 1,884 |
| 2b. Medicare Advantage, for days covered as a Part A stay | 286 | - | 286 |
| 3a. Private pay & Insurance | 1,768 | - | 1,768 |
| 3b. Medicare Advantage, for days not covered as a Part A stay | - | - | - |
| 3c. Hospice (Private pay & Insurance) | 11 | - | 11 |
| 4. Other, Specify: _____ | | | |
| 5. TOTAL INHOUSE PATIENT DAYS | 8,676 | - | 8,676 |

**SECTION B - BED HOLD DAYS
Charged Bed Hold Days Only**

| | NON DD | DD | TOTAL |
|--|--------|----|-------|
| 6a. Medicaid (T-19) | - | - | - |
| 6b. ICF-IID Medicaid (T-19) | - | - | - |
| 6c. Family Care & Partnership (T-19) | - | - | - |
| 7. All Other | - | - | - |
| 8. TOTAL CHARGED BED HOLD DAYS | - | - | - |

SECTION C - TOTAL PATIENT DAYS

| | NON DD | DD | TOTAL |
|-----------------------------------|--------|----|-------|
| 9. TOTAL DAYS (lines 5 + 8) | 8,676 | - | 8,676 |

SCHEDULE 7 - NO LONGER USED

Information is now on Schedule 6

SCHEDULE 8 - TOTAL PATIENT DAYS BY MONTH

(Required)

| 1. MONTH | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 | TOTAL |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| 2. Days in Month | 31 | 28 | 31 | 30 | 31 | 30 | 31 | 31 | 30 | 31 | 30 | 31 | 365 |
| 3. Licensed Beds for Bed Hold Testing | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 336 |
| 4. Occupancy Test: Row 2 X (Row 3 X 94%) | 816 | 737 | 816 | 790 | 816 | 790 | 816 | 816 | 790 | 816 | 790 | 816 | 9,609 |
| 5. Inhouse patient days | 795 | 689 | 675 | 772 | 761 | 723 | 755 | 700 | 684 | 692 | 688 | 742 | 8,676 |
| 6. Bed Hold days | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7. TOTAL DAYS | 795 | 689 | 675 | 772 | 761 | 723 | 755 | 700 | 684 | 692 | 688 | 742 | 8,676 |

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 | End Date | LIABILITIES AND OWNERS' EQUITY | | Begin Date | End Date | |
|---------------------------------------|--|--------------------|---|--|---------------------------------------|--|----------------------|---------|
| | | 1/1/19 | 12/31/19 | | | 1/1/19 | 12/31/19 | |
| CURRENT ASSETS | Cash on hand and in bank | \$57,904 | \$311,475 | CURRENT LIABILITIES | Notes and loans payable, list below: | | | |
| | Temporary investments | | | | | | | |
| | Resident accounts receivable | 253,891 | 462,914 | | | | | |
| | Other accounts receivable | | | | | | | |
| | Due from related parties | | | | | | | |
| | Notes receivable | | | | | | | |
| | Accrued interest receivable | | | | | Due to related parties | | |
| | Inventories | | | | | Accounts payable | 241,199 | 493,431 |
| | Prepaid expenses | 34,675 | 498 | | | Accrued salaries | 105,116 | 108,692 |
| | Resident funds held in trust | | | | | Other accrued expenses | 135,626 | 190,237 |
| | Other current assets, list below: | | | | | Resident trust funds payable | | |
| | Under loan indenture agreements | 31,605 | - | | | Other current liabilities | 16,330 | 17,315 |
| Pledges received - current | 417 | 458 | | TOTAL CURRENT LIABILITIES | \$498,271 | \$809,675 | | |
| TOTAL CURRENT ASSETS | \$378,492 | \$775,345 | | LONG TERM LIAB. | Notes and loans payable (list) below: | | | |
| | | | | | Long-Term debt | 10,605,397 | 10,755,340 | |
| | | | | | Asset retirement obligation | 18,904 | 16,249 | |
| | | | | | Other long term liabilities | | | |
| PROPERTY, PLANT, EQUIP. | Land | \$286,770 | \$286,770 | TOTAL LONG TERM LIABILITIES | \$10,624,301 | \$10,771,589 | | |
| | Land improvements | 202,620 | 213,304 | OWNER EQUITY | OWNERS' EQUITY, list below: | | | |
| | Buildings | 9,377,457 | 9,391,304 | | Net assets | (1,628,457) | (2,077,350) | |
| | Leasehold improvements | | | | Temp restricted net assets | 5,050 | 4,500 | |
| | Fixed equipment | 54,426 | 54,426 | | TOTAL OWNER'S EQUITY | \$(1,623,407) | \$(2,072,850) | |
| | Moveable equipment | 1,139,913 | 1,145,953 | | | | | |
| | Transportation equipment | 168,632 | 168,632 | | | | | |
| | Other | 13,106 | - | | | | | |
| | Less: accumulated depreciation | (2,394,148) | (2,799,217) | | | | | |
| | TOTAL PROPERTY, PLANT, EQUIPMENT | \$8,848,776 | \$8,461,172 | | | | | |
| | | | | | | | | |
| OTHER | Long term investments | | | | | | | |
| | Other Assets, list below: | | | | | | | |
| | Property held for investment - net | 205,388 | 205,388 | | | | | |
| | Property held for rental - net | 66,509 | 66,509 | | | | | |
| TOTAL OTHER ASSETS | \$271,897 | \$271,897 | | | | | | |
| TOTAL ASSETS | \$9,499,165 | \$9,508,414 | TOTAL LIABILITIES AND EQUITY | \$9,499,165 | \$9,508,414 | | | |

SCHEDULE 10A - SUMMARY OF CHANGES IN OWNERS' EQUITY

| | | |
|---|-------------------------------|-----------------------|
| 1. Beginning Owners' Equity (from schedule 10) | | <u>\$ (1,623,407)</u> |
| 2. Add | | |
| Net income (from schedule 11, line 21) | <u>\$-</u> | |
| Owners' capital contribution | <u> </u> | |
| County appropriation | <u> </u> | |
| Net decrease in accrued vacation, holiday and sick time | <u>750</u> | |
| Other, Specify: <u>Property tax</u> | <u>(10,903)</u> | |
| Other, Specify: <u>Insurance expense</u> | <u>(305)</u> | |
| Total additions | | <u>(10,458)</u> |
| 3. Deduct | | |
| Net loss (from schedule 11, line 19) | <u>(\$435,887)</u> | |
| Dividends and withdrawals | <u>()</u> | |
| Net increase in accrued vacation, holiday and sick time | <u>()</u> | |
| Other, Specify: <u>Interest adjustment</u> | <u>(2,548)</u> | |
| Other, Specify: <u>Net assets released from restriction</u> | <u>(550)</u> | |
| Total deductions | | <u>(438,985)</u> |
| 4. ENDING OWNERS' EQUITY (schedule 10) | | <u>\$ (2,072,850)</u> |

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 | \$ | 2,110,334 |
| 2. Service fees | schedule 15, line 14A | | 750,704 |
| 3. Rent from outside medical providers | schedule 15, line 14B | | - |
| 4. Other | schedule 15, line 14C | | - |
| 5. Dietary revenues | schedule 16, line 5A | | 3,176 |
| 6. Miscellaneous services and materials revenue | schedule 16, line 16 | | 24,666 |
| 7. Rental revenues | schedule 17, line 21A | | 9,350 |
| 8. Revenues from other major activities | schedule 17, line 37 | | 1,357,087 |
| 9. Sales to related organizations | schedule 18, line 41 | | - |
| 10. Investment revenue | schedule 18, line 45 | | 93 |
| 11. Gains (Losses) on disposal of assets | schedule 18, line 47 | | - |
| 12. Grants for government-subsidized employees | schedule 18, line 48 | | - |
| 13. Grants, contributions, donations | schedule 18, line 49 | | 1,357 |
| 14. Other revenue | schedule 18, line 54 | | 17,292 |
| 15. Subtract: deductions from revenues | schedule 14, line 5 | (| 235,260) |
| 16. NET REVENUES | | \$ | 4,038,799 |

SECTION B - SUMMARY OF NET INCOME OR LOSS

| | | | |
|---|----------------------|------|------------------|
| 17. Subtract: total expenses | schedule 12, line 38 | \$ (| 4,474,686) |
| 18. Add or subtract the amount to adjust related party transactions to cost | schedule 42, line 15 | | - |
| 19. NET INCOME OR LOSS | | \$ | (435,887) |

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 | <u>\$1,034,248</u> | 20. Transportation | S25, L19f | <u>\$-</u> |
| 2. Laboratory & Radiology | S21, L15a | <u>13,420</u> | 21. Administrative service expense | S26, L12 | <u>538,570</u> |
| 3. Respiratory | S21, L15b | <u>-</u> | Other cost centers, Specify: | | |
| 4. Pharmacy | S21, L15c | <u>68,348</u> | 22. <u>Nurse Aide Training</u> | S27, L15a | |
| 5. PT, OT and Speech | S22, L15a | <u>245,948</u> | 23. <u>Beauty/Barber Shop</u> | S27, L15b | |
| 6. Dental | S22, L15b | <u>-</u> | 24. <u>Ridge Crest</u> | S27, L15c | <u>363,739</u> |
| 7. Physician | S22, L15c | <u>5,800</u> | 25. <u>Sandy Ridge</u> | S27, L15d | <u>83,451</u> |
| 8. Social Services | S23, L15a | <u>27,425</u> | 26. <u>Old Facility</u> | S27, L15e | <u>17,962</u> |
| 9. Recreational Activities | S23, L15b | <u>22,269</u> | UNASSIGNED EXPENSES | | |
| 10. Religious Services | S23, L15c | <u>-</u> | 27. Employee fringe benefit expense | S28, L17 | <u>407,034</u> |
| 11. Volunteer Coordinator | S24, L15a | <u>-</u> | 28. Heating fuel and utility expense | S29, L10 | <u>104,237</u> |
| 12. Ward Clerks | S24, L15b | <u>-</u> | 29. Interest on operating working capital loans . | S30, L6 | <u>-</u> |
| 13. Psychotherapy | S24, L15c | <u>-</u> | 30. Insurance expense | S31, L9 | <u>51,399</u> |
| 14. Other | S24, L15d | <u>-</u> | 31. Amortization expense | S32, L5 | <u>6,288</u> |
| 15. Dietary | S25, L19a | <u>360,621</u> | 32. Interest on plant asset loans | S33, L15h | <u>393,517</u> |
| 16. Plant Operations and Maintenance | S25, L19b | <u>122,874</u> | 33. Depreciation expense | S34, L20c | <u>406,199</u> |
| 17. Housekeeping | S25, L19c | <u>144,440</u> | 34. Expense on operating and non-cap.leases | S35, L14 | <u>19,010</u> |
| 18. Laundry and Linen | S25, L19d | <u>22,276</u> | 35. Expense on capitalized leases | S36A, L5 | <u>207</u> |
| 19. Security | S25, L19e | <u>-</u> | 36. Property tax expense | S37, L9 | <u>15,257</u> |
| | | | 37. Other non-salary expense | S39, L4 | <u>147</u> |
| | | | 38. TOTAL EXPENSES FOR REPORT PERIOD (Sum 1-38). | | <u>\$4,474,686</u> |
| | | | (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 | \$975,810 | Dietary S25, L1a | 174,764 |
| Laboratory & Radiology S21, L1a | - | Plant operation / maintenance S25, L1b | 74,606 |
| Respiratory S21, L1b & 3b | - | Housekeeping S25, L1c | 123,506 |
| 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 | 224,244 |
| Social Services S23, L3a | 26,187 | Nurse aide training S27, L1a | - |
| Recreational Activities S23, L3b | 18,090 | Beauty and barber S27, L1b | - |
| Religious Services S23, L3c | - | Other, Specify: <u>Ridge Crest</u> S27, L1c | 362,748 |
| Volunteer Coordinator S24, L1a & 3a | - | <u>Sandy Ridge</u> | 83,451 |
| Ward Clerks S24, L1b & 3b | - | <u>Old Facility</u> | - |
| Psychotherapy S24, L1c & 3c | - | TOTAL SALARY AND WAGE EXPENSE. | \$2,063,406 |
| Other S24, L1d & 3d | - | | |

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 | \$577,775 |
| 2. Medicaid Daily Rate (including bed hold) | 1,048,951 |
| 3. Private Pay | 474,522 |
| 4. Medical Supplies, Other | 9,086 |

SECTION B - Deductions From Revenue

| | |
|----------------------------------|-------------|
| 5. TOTAL DEDUCTIONS FROM REVENUE | (235,260) |
|----------------------------------|-------------|

SECTION C - TOTAL

| | |
|--|-------------|
| 6. TOTAL DAILY PATIENT SERVICE REVENUE | \$1,875,074 |
|--|-------------|

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

| | |
|--------------------------------|----------|
| 7. Average Daily | \$275.00 |
| 8. 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 | \$1,422 | | | |
| 2. Radiology | 830 | | | |
| 3. Pharmacy | 89,558 | | | |
| 4. Physical therapy | 306,357 | | | |
| 5. Speech/hearing therapy | 60,296 | | | |
| 6. Occupational therapy | 288,897 | | | |
| 7. Physician care | | | | |
| 8. Psychotherapy | | | | |
| 9. Respiratory therapy | | | | |
| 10. Social services | | | | |
| 11. Recreational activities | | | | |
| 12. Special duty nursing | | | | |
| 13. Other, Specify: <u>IV Therapy</u> | 3,344 | | | |
| 14. TOTAL SPECIAL SERVICE REVENUE .. | \$750,704 | \$- | \$- | |

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? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | |
| 16. Total gross billings for physical, occupational, and speech therapy services provided at your facility during the cost report period Provide the total regardless of who provides the services, who bills for the services, or who receives the services (residents vs. non-residents). | | | \$655,550 |
| 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) | | | \$655,550 |
| 18. If there is any variance between the totals reported on lines 16 and 17, explain. | _____ | | |
| 19. Are therapy services provided to individuals in addition to your nursing home residents? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, amount of revenue \$35,400 |
| 20. Does your facility or related organization bill Medicare Part B for therapy services at your facility? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, amount of revenue \$126,725 |
| 21. Did you charge rent to a rehabilitation agency or independent contractor? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, amount of revenue \$2,700 |

SCHEDULE 16 - OTHER REVENUES

SECTION A - CAFETERIA AND DIETARY REVENUE

| | | | | |
|------------|---|----------------|---|-------|
| 1. | Donated and surplus food commodities | _____ | Included in food supply expense for donated/surplus | _____ |
| 2. | Dietary supplies sold | _____ | Cost of dietary supplies sold (if known) | _____ |
| 3. | Meals sold to employees (transfer to sched. 25A, line 10) | 16 | | |
| 4. | Meals On Wheels | _____ | | |
| 5. | Other Meals Sold | 3,160 | | |
| 5a. | TOTAL DIETARY REVENUE | \$3,176 | | |

SECTION B - MISCELLANEOUS SERVICES AND MATERIALS

| | | <u>Expenses Directly Ascribable To Or Identifiable With Revenue</u> | | | |
|------------|---|---|--|-----------------------|-------------------|
| | 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 | 24,376 | _____ | _____ | _____ |
| 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 | 290 | _____ | _____ | _____ |
| 16. | TOTAL MISCELLANEOUS SERVICES AND MATERIALS | \$24,666 | | | |

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 | 2,700 | Therapy space | | Therapy |
| 20. Rental of non-nursing home space | 6,650 | House | | None |
| 21. Parking | | | | |
| 21a. TOTAL RENTAL REVENUES | \$9,350 | | | |

| 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) | 1,063,510 | 8,453 |
| 26. Room and board unit or structure | | |
| 27. Apartment Units | 293,577 | |
| 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 | \$1,357,087 | |

SCHEDULE 18 - OTHER REVENUES

| SECTION E - SALES TO RELATED ORGANIZATIONS | Revenue |
|---|----------------|
| 38. _____ | _____ |
| 39. _____ | _____ |
| 40. _____ | _____ |
| 41. TOTAL SALES TO RELATED ORGANIZATIONS | \$- |

| SECTION H - GRANTS FOR GOVT. SUBSIDIZED EMP. | Revenue |
|--|----------------|
| 48. TOTAL GRANTS FOR GOVT. SUBS. EMPLOYEES | _____ |

| SECTION F - INTEREST AND INVESTMENT REVENUE | Revenue |
|---|----------------|
| 42. Revenues from invested gift/grant funds not commingled with other funds | _____ |
| 43. Revenue from invested funds used for current cash needs | 93 |
| 44. Other revenue from invested funds | _____ |
| 45. TOTAL INVESTMENT REVENUE | \$93 |

| SECTION I - GRANTS, CONTRIBUTIONS, DONATIONS | Revenue |
|--|----------------|
| 49. TOTAL GRANTS, CONTRIBUTIONS, DONATIONS | \$1,357 |

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) |
|--|--------------------|
| 47. TOTAL GAINS (LOSSES) ON DISPOSAL OF ASSETS | _____ |

| SECTION J - OTHER REVENUES | Revenue |
|------------------------------------|-----------------|
| 50. Miscellaneous | \$5,898 |
| 51. Level 1 Revenue | 960 |
| 52. Fundraising | 10,434 |
| 53. _____ | _____ |
| 54. TOTAL OTHER REVENUES | \$17,292 |

SCHEDULE 20 - DAILY PATIENT SERVICE EXPENSE

| <u>SALARIES, WAGES PURCHASED SERV.</u> | <u>A. Registered Nurses</u> | <u>B. Licensed Practical Nurses</u> | <u>C. Nurse Aides and Assistants</u> | <u>D. Total Expense/Hrs. (sum A-C)</u> |
|---|------------------------------------|--|---|---|
| 1. TOTAL SALARY AND WAGE EXPENSE | \$349,646 | \$128,856 | \$497,308 | \$975,810 |
| 2. TOTAL SALARY AND WAGE HOURS | 10,779 hrs. | 5,825 hrs. | 34,890 hrs. | \$51,494 |
| 3. EXPENSE FOR PURCHASED SERVICES | | | | \$- |
| NURSING AND INCONTINENCY SUPPLIES | | | | |
| 4. Catheters, Incontinency Supplies (including purchased laundry service) | | | | |
| OXYGEN | | | | |
| 5. Oxygen, or daily rental of oxygen concentrators, all other oxygen supplies and cylinder rental | | | | 7,542 |
| OTHER | | | | |
| 6. Other medical supplies, personal comfort supplies and minor medical equipment | | | | 48,535 |
| 7. Nonbillable over the counter (OTC) drugs for all residents (include other OTC drugs billable on drug claim forms schedule 21, line 11) | | | | 2,361 |
| 8. _____ | | | | |
| 9. _____ | | | | |
| 10. TOTAL DAILY PATIENT SERVICE EXPENSE (Sum 1, 3, 4-9) | | | | <u>\$1,034,248</u> |

SCHEDULE 21 - SPECIAL SERVICE EXPENSES

| | TYPE OF SERVICE | | |
|---|--------------------------------------|-----------------------|--------------------|
| | <u>A. Laboratory & Radiology</u> | <u>B. Respiratory</u> | <u>C. Pharmacy</u> |
| 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 | \$13,420 | | |
| 7. Number of hours of purchased service - Billable (optional) | | | |
| 8. Expense for purchased service - Non billable | \$- | | \$3,235 |
| 9. Number of hours of purchased service - Non billable (optional) | hrs. | | |
| SECTION C - SUPPLY AND OTHER EXPENSE | | | |
| 10. Pharmacy - legend drugs Billable | \$- | \$- | 65,113 |
| 11. Pharmacy - over the counter drugs Billable | \$- | \$- | |
| 12. Supply and Other | | | |
| 13. _____ | | | |
| 14. _____ | | | |
| SECTION D - TOTAL | | | |
| 15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14) | \$13,420 | \$- | \$68,348 |
| 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..... | \$245,948 | _____ | _____ |
| 7. Number of hours of purchased service - Billable (optional).... | _____ | _____ | _____ |
| 8. Expense for purchased service - Non billable..... | _____ | _____ | \$5,800 |
| 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)..... | \$245,948 | \$- | \$5,800 |
| 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 | \$26,187 | \$18,090 | |
| 4. Number of hours worked - Non-billable | 1,561 hrs. | 1,075 hrs. | |
| 5. TOTAL SALARY AND WAGE EXPENSE | \$26,187 | \$18,090 | \$- |
| 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 | \$1,238 | | |
| 9. Number of hours of purchased service - Non billable (optional) | | | |
| SECTION C - SUPPLY AND OTHER EXPENSE | | | |
| 10. Supplies | | \$4,179 | |
| 11. | | | |
| 12. | | | |
| 13. | | | |
| 14. | | | |
| SECTION D - TOTAL | | | |
| 15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14) | \$27,425 | \$22,269 | \$- |
| 16. TOTAL HOURS (Sum 2, 4, 7, 9) | 1,561 hrs. | 1,075 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 | \$174,764 | \$74,606 | \$123,506 | | | |
| 2. NUMBER OF HOURS WORKED | 14,855 hrs. | 4,482 hrs. | 9,783 hrs. | | | |

Lines 3-5 are no longer used

SECTION B - DIETICIAN CONSULTANT

| | | | | | | |
|---------------------------------|----------|-----|-----|-----|-----|-----|
| 6. Dietician consultant expense | \$11,664 | \$- | \$- | \$- | \$- | \$- |
|---------------------------------|----------|-----|-----|-----|-----|-----|

Line 7 is no longer used

SECTION C - OUTSIDE SERVICE

| | | | | | | |
|------------------------------------|-----|----------|-----|----------|-----|-----|
| 8. Contracted Services | | \$24,512 | | \$22,276 | | |
| 9. | | | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| 12. TOTAL OUTSIDE SERVICE EXPENSES | \$- | \$24,512 | \$- | \$22,276 | \$- | \$- |

SECTION D - No longer used

SECTION E - SUPPLY AND OTHER EXPENSE

| | | | | | | |
|--------------|---------|----------|----------|--|--|--|
| 13. Supplies | \$1,608 | \$16,110 | \$20,934 | | | |
| 14. Food | 172,585 | | | | | |
| 15. Repairs | | 7,646 | | | | |
| 16. | | | | | | |
| 17. | | | | | | |

SECTION F - No longer used

SECTION G - TOTAL

| | | | | | | |
|---|------------------|------------------|------------------|-----------------|------------|------------|
| 18. TOTAL EXPENSES (Sum 1, 6, 8-11, 13-17) | \$360,621 | \$122,874 | \$144,440 | \$22,276 | \$- | \$- |
|---|------------------|------------------|------------------|-----------------|------------|------------|

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>\$360,621</u> |
| 2. Deduct expense for food products provided to employees without charge (to line 9 below) | |
| 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>\$360,621</u> |

| | A. Total | B. Residents' | C. Employees' | D. Meals on | E. Other | F. Other |
|---|--|--|---|--------------------------------------|--|--|
| | | Meals | Meals | Wheels | Guest | CBRF & RCAC |
| 6. Meals served | <u>76,295</u> | <u>26,028</u> | <u>10,220</u> | | <u>1,053</u> | <u>38,994</u> |
| 7. Ratio to total meals served to 4 decimals | <u>1.0000</u> | <u>0.3411</u> | <u>0.1340</u> | | <u>0.0138</u> | <u>0.5111</u> |
| 8. DIETARY EXPENSE ALLOCATION (see instructions below line to complete) | <u>\$360,621</u> <small>From line 5</small> | <u>\$123,008</u> <small>8A X 7B</small> | <u>\$48,323</u> <small>8A X 7C</small> | <u>\$-</u> <small>8A X 7D</small> | <u>\$4,977</u> <small>8A X 7E</small> | <u>\$184,313</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>16</u> | | | |
| 11. NET EXPENSE (PROFIT) FOR MEALS AND FOOD PROVIDED TO EMPLOYEES (line 8C + line 9C - line 10C) | | | <u>\$48,307</u> | | | |

SECTION B - ALLOCATION OF PLANT OPERATION AND MAINTENANCE EXPENSES

| | A. Total | B. Nursing Home | C. Emp. Unique | Non-Nursing Home Areas w/ Plant Operation and Maint. | | |
|--|--|---|--|--|--|--|
| | Area | Area | Fringe Benefit Area | D. | E. | F. |
| | | | | Non-NH | | |
| 12. Total square feet for areas | <u>53,013</u> | <u>20,941</u> | | <u>32,072</u> | | |
| 13. Ratio to total square feet to 4 decimals . . | <u>1.0000</u> | <u>0.3950</u> | | <u>0.6050</u> | | |
| 14. TOTAL PATIENT OP/MAINT EXP. ALLOC. <small>From S25, L18</small> | <u>\$122,874</u> <small>From S25, L18</small> | <u>\$48,535</u> <small>14A X 13B</small> | <u>\$-</u> <small>14A X 13C</small> | <u>\$74,339</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 | Shared Spaces | | |
| 15. Square feet or hours of service provided | 24,998 | 20,941 | 4,057 | | |
| 16. Ratio to total sq. ft./hours to 4 decimals | 1.0000 | 0.8377 | 0.1623 | | |
| 17. TOTAL HOUSEKEEPING EXP. ALLOC. | \$144,440 | \$120,997 | \$23,443 | \$- | \$- |
| | From S25, L18 | 17A X 16B | 17A X 16C | 17A X 16D | 17A X 16E |

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 | 8,676 | 8,676 | | | |
| 19. Ratio to total pounds to 4 decimals | 1.0000 | 1.0000 | | | |
| 20. TOTAL LAUNDRY/LINEN EXP. ALLOC. | \$22,276 | \$22,276 | \$- | \$- | \$- |
| | From S25, L18 | 20A X 19B | 20A X 19C | 20A X 19D | 20A X 19E |

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. | | \$- | \$- | \$- | \$- |
| | From S25, L18 | 23A X 22B | 23A X 22C | 23A X 22D | 23A X 22E |

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. | | \$- | \$- | \$- | \$- |
| | From S25, L18 | 26A X 25B | 26A X 25C | 26A X 25D | 26A X 25E |

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 | \$183,912 | \$40,332 | | | \$224,244 |

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 | | | | | \$6,824 |
| 9. Licensed bed assessment | | | | | 59,160 |
| 10. Contractual management fees | | | | | |
| 11. Total other non-salary (from schedule 26 attachment) | | | | | 248,342 |

SECTION D - TOTAL

| | | | | | |
|---|--|--|--|--|------------------|
| 12. TOTAL ADMINISTRATIVE SERVICE EXPENSES (Sum 1, 6-11) | | | | | <u>\$538,570</u> |
|---|--|--|--|--|------------------|

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 | <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 | | | | | \$- |

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) | \$- |
|---|-----|

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. Telephone | \$37,577 |
| 2. Advertising | 6,699 |
| 3. Due & Subscriptions | 5,025 |
| 4. Supplies | 6,657 |
| 5. Postage | 2,061 |
| 6. Miscellaneous | 1,868 |
| 7. Accounting Services | 116,455 |
| 8. Travel | 8,977 |
| 9. Training & Education | 7,255 |
| 10. Contracted Services | 3,371 |
| 11. Fundraising Expense | 3,924 |
| 12. Help Wanted Advertising | 417 |
| 13. Computer Licensing Fees | 48,056 |
| 14. _____ | |
| 15. _____ | |
| 16. TOTAL OTHER NON-SALARY ADMINISTRATIVE SERVICE EXPENSES (Should equal schedule 26, line 11) | \$248,342 |

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) \$538,570

SECTION A - DIRECT EXPENSES

Non-Nursing Home Areas Receiving Administrative Services

| Exp. Directly Ascribable To Each Activity | A. Total | B. NH Provider | CBRF | RCAC | |
|--|-------------------|-----------------|------|------|--|
| 2. <u>Assessment</u> | <u>\$(59,160)</u> | <u>\$59,160</u> | | | |
| 3. _____ | - | | | | |
| 4. _____ | - | | | | |
| 5. _____ | - | | | | |
| 6. _____ | - | | | | |
| 7. _____ | - | | | | |
| 8. _____ | - | | | | |
| 9. _____ | - | | | | |
| 10. _____ | - | | | | |
| 11. _____ | - | | | | |
| 12. _____ | - | | | | |
| 13. _____ | - | | | | |
| 14. _____ | - | | | | |
| 15. TOTAL DIRECT EXP. (sum 2-14) | <u>\$(59,160)</u> | <u>\$59,160</u> | | | |
| 16. NET UNASSIGNED EXP. (line 1-line 15) | <u>\$479,410</u> | | | | |

SECTION B - ALLOC. OF INDIRECT EXP.

| | A. Total | B. NH Provider | CBRF | RCAC | |
|--|------------------|------------------|------------------|-----------------|------------|
| 17. Allocation basis amounts | <u>3,232,161</u> | <u>1,875,074</u> | <u>1,063,510</u> | <u>293,577</u> | |
| 18. Ratio to total basis to 4 decimals | <u>1.0000</u> | <u>0.5801</u> | <u>0.3290</u> | <u>0.0908</u> | |
| 19. UNASSIGNED ADMIN. EXP. ALLOC | <u>\$479,410</u> | <u>278,106</u> | <u>157,726</u> | <u>43,530</u> | <u>-</u> |
| | net from line 16 | 19A X 18B | 19A X 18C | 19A X 18D | 19A X 18E |
| 20. TOTAL ADMINISTRATIVE EXPENSE | <u>\$538,570</u> | <u>\$337,266</u> | <u>\$157,726</u> | <u>\$43,530</u> | <u>\$-</u> |
| | (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>Ridge Crest</u> | <u>Sandy Ridge</u> | <u>Old Facility</u> |
|--|---|-------------------------------|------------------------------|--------------------|--------------------|---------------------|
| 1. | TOTAL SALARY AND WAGE EXPENSE | | | \$362,748 | \$83,451 | |
| 2. | NUMBER OF HOURS WORKED | | | 25,939 hrs. | 6,233 hrs. | |
| <hr/> | | | | | | |
| SECTION B - NON-SALARY EXPENSES | | <u>A. Nurse Aide Training</u> | <u>B. Beauty/Barber Shop</u> | <u>Ridge Crest</u> | <u>Sandy Ridge</u> | <u>Old Facility</u> |
| 3. | Supplies | | | \$991 | | |
| 4. | Utilities | | | | | 17,962 |
| 5. | | | | | | |
| 6. | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| 12. | | | | | | |
| 13. | | | | | | |
| 14. | | | | | | |
| 15. | TOTAL NON-SALARY EXPENSES | \$- | \$- | \$991 | \$- | \$17,962 |
| <hr/> | | | | | | |
| SECTION C - TOTAL | | <u>A. Nurse Aide Training</u> | <u>B. Beauty/Barber Shop</u> | <u>Ridge Crest</u> | <u>Sandy Ridge</u> | <u>Old Facility</u> |
| 16. | TOTAL EXPENSES (Sum 1, 3-14) | | | \$363,739 | \$83,451 | \$17,962 |

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 by completing and saving the "Sch 28 S-F FB" worksheet.**

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. | | \$150,711 |
| 2. State unemployment compensation | | 7,120 |
| 3. Federal unemployemnt compensation | | 2,505 |
| 4. Worker's compensation insurance | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 44,756 |
| 5. Health, Dental & Vision Insurance | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 181,136 |
| 6. Life and disability insurance | <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ |
| 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 | 8,531 |
| 9. Employee physicals and vaccines (if pre-employment, report costs on Sch 26-Attachment) | | 6,634 |
| 10. Uniforms | | _____ |
| 11. <u>Other</u> | | 5,272 |
| 12. <u>Tuition reimbursement</u> | | 369 |
| 13. _____ | | _____ |
| 14. _____ | | _____ |
| 15. TOTAL PAID ON BEHALF OF EMPLOYEES (sum 1-14) | | \$407,034 |
| 16. Expense for special salary or wage payments to employees not included elsewhere (section D) | | _____ |
| 17. TOTAL FRINGE BENEFIT EXPENSE(sum 15+16) | | \$407,034 |

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: _____

Self-Funded Fringe Benefit Worksheet

Complete this form if you indicated any self-funded fringe benefits on Schedule 28. Press Ctrl-Shift-K to save this worksheet as a separate supporting document.

| Facility Name | Colfax Health & Rehabilitation Center, Inc | | | | |
|--|--|-------------------------------------|-------------------------------|-----------------------------|---|
| Cost Report Period | 1/1/2019 | 12/31/2019 | | | |
| Type of Self-Funded Expenses | Worker's Compensation Insurance | Health, Dental and Vision Insurance | Life and Disability Insurance | Wage Continuation Insurance | Pension and Deferred Compensation Plans |
| <i>Checked as self-funded on Sch 28?</i> | | | | | |
| 1 Actual Claims Paid | | | | | |
| 2 Premium costs for re-insurance (stop loss) policies purchased from an unrelated party | | | | | |
| 3 Costs paid to administer the self insurance plan not reported elsewhere in the cost report | | | | | |
| 4 Costs paid to an independent unrelated trustee to manage the self-insurance plan | | | | | |
| 5 Costs paid to an unrelated actuary to perform actuarial determinations | | | | | |
| 6 Employee Contributions | | | | | |
| 7 Proceeds from re-insurance (stop loss) policies, dividend proceeds, and audit adjustment cost decreases or (increases) | | | | | |
| 8 Investment income earned by the self insurance fund | | | | | |
| 9 Gain on the sale of self insurance fund securities | | | | | |
| 10 Total allowable self-funded fringe benefit expenses (add lines 1 thru 5 and subtract lines 6 thru 9) | \$- | \$- | \$- | \$- | \$- |

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 | | 6. Water and sewer utility charges | 17,705 |
| 2. Natural gas | 21,245 | 7. Purchased steam | |
| 3. L.P. gas | | 8. _____ | |
| 4. Coal | | 9. _____ | |
| 5. Electricity | 65,287 | 10. TOTAL FUEL AND UTILITY EXPENSE . . . | \$104,237 |

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. | | |
|--|----------------|-----------------|------------------------------------|---|------------|------------|
| | | | | Non-NH | | |
| 11. Total square feet for areas | 53,013 | 20,941 | | 32,072 | | |
| 12. Ratio to total square feet to 4 decimals | 1.0000 | 0.3950 | | 0.6050 | | |
| 13. TOTAL ALLOC. FUEL/UTIL. EXPENSE | 104,237 | \$41,174 | \$- | \$63,063 | \$- | \$- |
| | 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 checked="" type="checkbox"/> No | \$20,904 |
| 2. Automobile insurance | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 3,812 |
| 3. Liability insurance | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 21,896 |
| 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 <u>Umbrella \$4,599; Surety Bond \$100; res fund \$88</u> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 4,787 |
| 9. TOTAL INSURANCE EXPENSE | | \$51,399 |

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. <u>2012 Financing costs</u> | <u>\$188,912</u> | <u>2012</u> | <u>5</u> | <u>\$150,905</u> | <u>\$144,617</u> | <u>\$6,288</u> |
| 2. _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 3. _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 4. _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 5. TOTAL AMORTIZATION EXPENSE | | | | | | \$6,288 |

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 1/1/2019 | E. 6Mo.date #NAME? | F. End date 12/31/2019 | | |
| | | | | Begin Bal. | 6 Mo. Bal. | End Bal. | | |
| 1a. Name <u>Agstar Series A</u> | | | | | | | | |
| 1b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <u>Nov-12</u> | <u>Nov-42</u> | <u>\$2,250,000</u> | <u>\$2,117,161</u> | <u>\$2,100,696</u> | <u>\$2,084,231</u> | <u>4.60%</u> | <u>\$96,319</u> |
| 1c. Purpose <u>Construction of new facility</u> | | | | | | | | |
| 2a. Name <u>Agstar Series B</u> | | | | | | | | |
| 2b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <u>Nov-12</u> | <u>Nov-42</u> | <u>\$250,000</u> | <u>\$238,305</u> | <u>\$236,804</u> | <u>\$235,302</u> | <u>6.10%</u> | <u>\$14,407</u> |
| 2c. Purpose <u>Construction of new facility</u> | | | | | | | | |
| 3a. Name <u>USDA Series C</u> | | | | | | | | |
| 3b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <u>Nov-12</u> | <u>Nov-42</u> | <u>\$8,477,000</u> | <u>\$8,101,141</u> | <u>\$8,091,496</u> | <u>\$8,081,851</u> | <u>3.38%</u> | <u>\$272,663</u> |
| 3c. Purpose <u>Construction of new facility</u> | | | | | | | | |
| 4a. Name <u>Ally Bank</u> | | | | | | | | |
| 4b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <u>Jul-16</u> | <u>Jul-22</u> | <u>\$48,590</u> | <u>\$30,277</u> | <u>\$26,241</u> | <u>\$21,050</u> | <u>3.49%</u> | <u>\$928</u> |
| 4c. Purpose <u>Purchase of a van</u> | | | | | | | | |
| 5a. Name <u>USDA Loan</u> | | | | | | | | |
| 5b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <u>Apr-17</u> | <u>Mar-54</u> | <u>\$700,000</u> | <u>\$269,568</u> | <u>\$369,128</u> | <u>\$468,688</u> | <u>2.38%</u> | <u>\$9,200</u> |
| 5c. Purpose <u>Various</u> | | | | | | | | |
| 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>\$10,756,452</u> | <u>\$10,824,365</u> | <u>\$10,891,122</u> | TOTAL EXP. | <u>\$393,517</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 1/1/2019 Begin Bal. | E. 6Mo.date #NAME? 6 Mo. Bal. | F. End date 12/31/2019 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 1/1/2019 Begin Bal. | E. 6Mo.date #NAME? 6 Mo. Bal. | F. End date 12/31/2019 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 1/1/2019 Begin Bal. | E. 6Mo. date #NAME? 6 Mo. Bal. | F. End date 12/31/2019 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>1/1/2019</u> | C. Additions During Report | D. Disposals During Report | End Date <u>12/31/2019</u> |
|--------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | B. Beginning Balance | Period | Period | E. Ending Balance |
| 1. Land | 286,770 | | () | \$286,770 |
| 2. Land Improvements | 202,620 | 10,684 | () | 213,304 |
| 3. Buildings | 9,380,854 | 10,451 | () | 9,391,305 |
| 4. Leasehold Improvements | | | () | - |
| 5. Fixed equipment | 54,425 | | () | 54,425 |
| 6. Moveable equipment | 1,136,516 | 8,122 | () | 1,144,638 |
| 7. Transportation vehicles | 168,632 | | () | 168,632 |
| 8. Construction in Process | 13,106 | | 13,106 | - |
| 9. | | | () | - |
| 10. TOTAL CAPITALIZED COST . . | \$11,242,923 | \$29,257 | (\$13,106) | \$11,259,074 |

SECTION B - DEPRECIATION EXPENSE AND ACCUMULATION DEPRECIATION

| | A. Depreciation | Begin Date <u>1/1/2019</u> | C. Depreciation Exp. | D. Removal of Accum. | End Date <u>12/31/2019</u> |
|---------------------------------------|--------------------|----------------------------|----------------------|-----------------------|----------------------------|
| | Method, Lives Used | B. Beginning Balance | During Report Period | Deprec. On Disposals. | E. Ending Balance |
| 11. Land Improvements | SL-Variou | \$47,097 | \$9,941 | () | \$57,038 |
| 12. Buildings | SL-Variou | 1,538,777 | 283,750 | () | 1,822,527 |
| 13. Leasehold Improvements | | | | () | - |
| 14. Fixed equipment | SL-Variou | 54,426 | - | () | 54,426 |
| 15. Moveable equipment | SL-Variou | 670,292 | 84,615 | () | 754,907 |
| 16. Transportation vehicles | SL-Variou | 82,427 | 27,893 | () | 110,320 |
| 17. | | | | () | - |
| 18. | | | | () | - |
| 19. TOTAL ACCUMULATED DEPRECIATION | | \$2,393,019 | | (\$-) | \$2,799,218 |
| 20. TOTAL DEPRECIATION EXPENSE | | | \$406,199 | | |

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 <u>1/1/2019</u> B. Beginning Balance | C. Additions During Report Period | D. Disposals During Report Period (as negative value) | End Date <u>12/31/2019</u> 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 . . | <u>\$-</u> | <u>\$-</u> | <u>(\$-</u> | <u>\$-</u> |

SECTION B - DEPRECIATION EXPENSE AND ACCUMULATION DEPRECIATION

| | A. Depreciation Method, Lives Used | Begin Date <u>1/1/2019</u> B. Beginning Balance | C. Depreciation Exp. During Report Period | D. Removal of Accum. Deprec. On Disposals. | End Date <u>12/31/2019</u> 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 | | <u>\$-</u> | | <u>(\$-</u> | <u>\$-</u> |
| 20. TOTAL DEPRECIATION EXPENSE | | | <u>\$-</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 35 - LEASE EXPENSES ON OPERATING LEASES AND NON-CAPITALIZED LEASES

INSTRUCTIONS: F 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. <u>Marco</u> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | _____ | <u>May-19</u> | <u>Copier</u> | <u>\$19,010</u> |
| 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) **\$19,010**

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 Marlin Capital Solution

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

A2. Actual payments required by lease in report period \$359

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

B1. Name of lessor Marlin Capital Solutions

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

B2. Actual payments required by lease in report period \$304

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

C1. Name of lessor _____

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

C2. Actual payments required by lease in report period _____

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

D1. Name of lessor _____

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

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) \$663

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. 2019 real estate tax (due in 2020) relating to the nursing home operation (attach copy of bill or, if not yet received, send separately upon receipt.) | \$257 |
| 2. 2019 personal property tax (due in 2020) 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? <input checked="" type="checkbox"/> Yes, go to question 3b <input type="checkbox"/> No, explain below | |
| Date(s) paid <u>1/1/2020</u> Amount(s) paid _____ Amount still outstanding _____ | |
| 3b. Are there any real estate or personal property tax still outstanding from prior years, eg. 2017 or 2018? <input type="checkbox"/> Yes, explain below <input checked="" type="checkbox"/> 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 2019. | \$15,000 |
| 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 <u>property tax expense</u> Schedule number <u>37</u> Line number <u>4</u> Amount reported <u>\$15,000</u> | |
| 6. The facility began to pay municipal service fees (check one) <input checked="" type="checkbox"/> Prior to January 2019 <input type="checkbox"/> On or after January 2019 Date began paying fees <u>4/23/2014</u> | |
| 7. Describe the services provided by the municipality for the above fees. <u>police and fire coverage</u> | |
| 8. Payment of the above fees was (check one) <input type="checkbox"/> Voluntary <input checked="" type="checkbox"/> Required by the tax authority | |
| 9. TOTAL PROPERTY TAX AND/OR MUNICIPAL SERVICE EXPENSE | \$15,257 |

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. 2019 real estate tax (due in 2020) relating to the nursing home operation (attach copy of bill or, if not yet received, send separately upon receipt.)
- 2. 2019 personal property tax (due in 2020) 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. 2017 or 2018? 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 2019.

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 2019 On or after January 2019 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. | Rent/Lease Expense | \$147 |
| 2. | | |
| 3. | | |
| 4. | TOTAL OTHER NON-SALARY EXPENSES (sum 1 - 3) | \$147 |

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. | | | Non-NH & Non-Allowable | | |
| 1. Property insurance (s31) | \$20,904 | \$8,257 | \$12,647 | | |
| 2. Mortgage insurance (s31) | - | | | | |
| 3. Amortization debt premium discount (s32) | 6,288 | 2,484 | 3,804 | | |
| 4. Plant asset interest expense (s33) | 393,517 | 155,439 | 238,078 | | |
| 5. Depreciation land improvements (s34) | 9,941 | 3,927 | 6,014 | | |
| 6. Depreciation buildings (s34) | 283,750 | 112,084 | 171,666 | | |
| 7. Depreciation leasehold improve. (s34) | - | | | | |
| 8. Depreciation fixed equipment (s34) | - | | | | |
| 9. Depreciation moveable equip. (s34) | 84,615 | 43,527 | 41,088 | | |
| 10. Depreciation transportation veh. (s34) | 27,893 | 15,587 | 12,306 | | |
| 11. Depreciation other (s34) | - | | | | |
| 12. Expense on operating leases (s35) | 19,010 | | | | |
| 13. Expense on capitalized leases (s36) | 207 | 82 | 125 | | |
| 14. Property taxes or fees (s37) | 15,257 | 6,027 | 9,230 | | |
| 15. TOTAL EXPENSE (sum 1-14) | \$861,382 | \$347,414 | \$494,958 | | |
| 16. Less total directly assigned property exp. | \$842,372 | (sum 15B, 15C 15D, 15E) | | | |
| 17. NET UNASSIGNED/INDIRECT PROP. | \$19,010 | (15A less 16A) | | | |
| SECTION B - NON-SALARY EXPENSES | A. Total From Sched. | B. NH Area | Non-NH & Non-Allowable | | |
| 18. Square feet of service's building area | 53,013 | 20,941 | 32,072 | | |
| 19. Ratio to total square feet to 4 decimals | 1.0000 | 0.3950 | 0.6050 | | |
| 20. Indirect property expense allocation | \$19,010 (from 17A) | 7,509 20A X 19B | 11,501 20A X 19C | - 20A X 19D | - 20A X 19E |
| SECTION C - TOTAL | A. Total From Sched. | B. NH Area | Non-NH & Non-Allowable | | |
| 21. TOTAL PROP. EXP. FOR EACH AREA | \$861,382 17A + 20 A | \$354,923 15B + 20B | \$506,459 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. Items \$1,000 and more with a useful life of three years or more.

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

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

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 Time-Off? | | B. Are Reported Amounts an 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 | B. Cost Ctr. | Location and Amount of Expense Included in This Cost Report | | | | F. Expense | G. Expense Incurred by Related Party | H. Difference (G - F) |
|--------------------------------------|--------------|---|-----------|---------|------------|------------|--------------------------------------|-----------------------|
| | | 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) | | | | | | | - |

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 | Location of Expense in Cost Report | | | | |
|--|------------------------------------|-----------|----------|--------|------|
| | Amount | Cost Ctr. | Schedule | Column | Line |
| 1. Promotional expenses | \$6,699 | Admin | 26 | E | 11 |
| 2. Gifts and flowers | | | | | |
| 3. Personal expenses of owners | | | | | |
| 4. Entertainment for non-residents | | | | | |
| 5. Telephone, television, internet and cable service in resident rooms | | | | | |
| 6. Contributions and donations | | | | | |
| 7. Fines and penalties | 63 | Admin | 26 | E | 11 |
| 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 | 3,924 | Admin | 26 | E | 11 |
| 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..... | 6,824 |
| 14. _____ | |
| 15. _____ | |
| 16. TOTAL LEGAL FEES (should equal schedule 26, line 8). | \$6,824 |

SCHEDULE 45 - DISTRIBUTION OF COMPENSATION EXPENSES TO KEY PERSONNEL

Submit as a separate supporting document. SCHEDULE 45 - DISTRIBUTION OF COMPENSATION EXPENSES TO KEY PERSONNEL

Submit as a separate supporting document

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.

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. | Colfax Health and Rehabilitation Center, Inc | 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 - NO LONGER USED

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..... | | | |
| 3c. Nurse aide training and competency evaluations - revenues for performing competency evaluations..... | | | |
| 4. TOTAL MISCELLANEOUS MEDICAID NON-RATE REVENUES (sum 1-7) | \$- | | |

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, 2019, to qualify for one of the private room incentives.

AFFIDAVIT

I HEREBY ATTEST and affirm that from July 1, 2020, to June 30, 2021, the Colfax Health & Rehabilitation Center, Inc 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, 2020, 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: 10/1/2009

Has Construction Begun? YES NO If YES, when did it begin? 11/1/2012

Has construction been completed YES NO If completed, when was it completed? 8/1/2013

Number of beds in Replacement Facility or "Innovative Area" 28

During this cost report period -

| | |
|---|-------------|
| Number of Medicaid Fee For Service Patient days in Replacement Facility or "Innovative Area"? | <u>3396</u> |
| Number of Medicaid Family Care Patient days in Replacement Facility or "Innovative Area"? | <u>1331</u> |
| Numver of Medicaid Partnership Patient days in Replacement Facility or "Innovative Area"? | <u>0</u> |