

**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 Fond du Lac Lutheran Home		Main Telephone Number 920-921-9520		Main E-Mail Address info@lutheranhomesfonddulac.org	
Facility Street Address 244 North Macy Street		City Fond du Lac		State WI	Zip Code 54935
Contact Person Judy Hildebrandt		Contact Telephone Number 920-261-6390		Contact E-Mail Address jhildebrandt@marquardtmanag	
Corporate Facility Number		Cost Report Period Start Date 1/1/2019		Cost Report Period End Date 12/31/2019	
Medicaid Provider Number 20129000		National Provider Identifier (NPI) 1649266404		POP ID Number 344	
Administrator Clayton Stoltz		Chief Financial Officer Julie Marks		Where are the financial records of the nursing home located? Electronically	

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

Name and Title			Telephone Number		
Address			City		State
					Zip Code
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
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**SCHEDULE 2 - PROVIDER'S NOTES, COMMENTS AND QUALIFICATIONS REGARDING THE MEDICAID  
NURSING HOME COST REPORT**

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**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.

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Commentator's Name	Title	Date
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**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 Fond du Lac County Code 20

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	<u>1/1/2019</u>	<u>101</u>
Beds at End of Cost Reporting Period	<u>12/31/2019</u>	<u>101</u>

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. <u>Fond du Lac Lutheran Home</u>	<u>47</u>	<u>101</u>	<u>-</u>	<u>101</u>
2. _____	_____	_____	_____	<u>-</u>
3. _____	_____	_____	_____	<u>-</u>
4. TOTAL .....	_____	<u>101</u>	<u>-</u>	<u>101</u>

### SCHEDULE 4 - MAJOR REVENUE GENERATING ACTIVITIES

Identify all major revenue generating activities with which the Medicaid nursing home provider is associated.	Check services shared with the nursing home							
	Nursing	Sp. Care	Dietary	Maint.	Hskg.	Laundry	A & G	Util.
1. Another Medicaid NH provider, Name of provider:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Hospital, Name of hospital: Beds at end of cost report period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Non-Medicaid NH unit or structure, Beds at end of cost report period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Non-Medicaid CBRF, Beds at end of cost report period: 32	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. School, Describe: Does school serve students under 21? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Outpatient mental health clinic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Contract with county mental health/disability board for special services to NH patients, Describe:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Therapy services, Describe: Speech, Physical & Occupational Therapy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="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 . . . . .	NH	NH	Tarfa Terrace	NH
Year construction was functionally completed on building or wing . . . . .	1929	1968	1986	1993
Total square footage of building or wing . . . . .	34,224	44,232	9,693	26,079

**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) . . . . .	2,764	2,100		1,139
4. Plant equipment (furnace/boiler room, electrical, water, similar plant equip.) . . . . .			4,467	754
5. Laundry (washing/drying room, sorting/folding rooms, central linen storage) . . . . .		1,184		
6. Administration (general/accounting offices, reception areas, meeting rooms) . . . . .			3,389	
7. Laboratory & radiology . . . . .				
8. Pharmacy . . . . .				
9. Physical therapy . . . . .			1,645	
10. Occupational therapy . . . . .				
11. Other therapies . . . . .				
12. Beauty and barber shops . . . . .		465		
13. Gift shop, canteen, snack shop . . . . .			192	
14. Patient areas (rooms, bathrooms, halls, nurse desk/office, dayrooms, rec.) . . . . .	31,460	40,483		24,186

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

15. Hospital direct patient service areas . . . . .				
16. _____				
17. _____				
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**

	LEVEL OF CARE (LOC)		
	NON DD	DD	TOTAL
1a. Medicaid (T-19) .....	10,423		10,423
1b. ICF-IID Medicaid (T-19) .....			-
1c. Family Care (T-19) .....	5,915		5,915
1d. Other Medicaid Managed Care (T-19) .....			-
1e. Hospice (T-19) .....	1,965		1,965
1f. Ventilator (T-19) .....			-
2a. Medicare (T-18) .....	1,485		1,485
2b. Medicare Advantage, for days covered as a Part A stay	863	-	863
3a. Private pay & Insurance .....	4,794	-	4,794
3b. Medicare Advantage, for days not covered as a Part A stay	-	-	-
3c. Hospice (Private pay & Insurance)	186	-	186
4. Other, Specify: _____			
5. TOTAL INHOUSE PATIENT DAYS .....	25,631	-	25,631

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

<b>SECTION C - TOTAL PATIENT DAYS</b>			
	NON DD	DD	TOTAL
9. TOTAL DAYS (lines 5 + 8) .....	25,634	-	25,634

**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 . . . . .	101	101	101	101	101	101	101	101	101	101	101	101	1,212
4. Occupancy Test: Row 2 X (Row 3 X 94%)	2,943	2,658	2,943	2,848	2,943	2,848	2,943	2,943	2,848	2,943	2,848	2,943	34,651
5. Inhouse patient days	2,531	2,280	2,366	2,204	2,234	2,100	2,227	2,122	1,878	1,927	1,876	1,886	25,631
6. Bed Hold days . . . . .	-	-	-	-	-	2	1	-	-	-	-	-	3
7. <b>TOTAL DAYS . . . . .</b>	<b>2,531</b>	<b>2,280</b>	<b>2,366</b>	<b>2,204</b>	<b>2,234</b>	<b>2,102</b>	<b>2,228</b>	<b>2,122</b>	<b>1,878</b>	<b>1,927</b>	<b>1,876</b>	<b>1,886</b>	<b>25,634</b>

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 . . . . .	\$848,446	\$412,500	CURRENT LIABILITIES	Notes and loans payable, list below:		
	Temporary investments . . . . .				Current Portion of LTD	\$26,924	\$4,920
	Resident accounts receivable . . . . .	895,897	875,680		Current Portion of Cap Lease	6,696	
	Other accounts receivable . . . . .	56,812	14,943				
	Due from related parties . . . . .	29,923	55,918				
	Notes receivable . . . . .				Due to related parties . . . . .		
	Accrued interest receivable . . . . .				Accounts payable . . . . .	419,535	279,871
	Inventories . . . . .				Accrued salaries . . . . .	135,258	168,428
	Prepaid expenses . . . . .	57,568	55,586		Other accrued expenses . . . . .	99,593	134,422
	Resident funds held in trust . . . . .	11,330	7,490		Resident trust funds payable . . . . .	11,330	7,490
	Other current assets, list below:				Other current liabilities . . . . .	3,930	3,870
					TOTAL CURRENT LIABILITIES . . . . .	\$703,266	\$599,001
	TOTAL CURRENT ASSETS . . . . .	\$1,899,976	\$1,422,117		LONG TERM LIAB.	Notes and loans payable (list) below:	
			Notes Payable	651,388		651,388	
			Capitalized Lease	4,784			
			Other long term liabilities . . . . .				
PROPERTY, PLANT, EQUIP.	Land . . . . .	\$60,413	\$89,363	TOTAL LONG TERM LIABILITIES . . . . .	\$656,172	\$651,388	
	Land improvements . . . . .	119,731	90,782	OWNER EQUITY	OWNERS' EQUITY, list below:		
	Buildings . . . . .	10,742,492	10,760,755		Unrestricted Fund Balance	4,167,444	3,582,858
	Leasehold improvements . . . . .						
	Fixed equipment . . . . .	1,404,626	1,346,850				
	Moveable equipment . . . . .	2,546,811	2,663,913		TOTAL OWNER'S EQUITY . . . . .	\$4,167,444	\$3,582,858
	Transportation equipment . . . . .	58,176	58,176				
	Other . . . . .		11,737				
Less: accumulated depreciation . . . . . (	11,660,298	11,968,552					
TOTAL PROPERTY, PLANT, EQUIPMENT	\$3,271,951	\$3,053,024					
OTHER	Long term investments . . . . .	\$354,955	\$358,106				
	Other Assets, list below:						
	TOTAL OTHER ASSETS . . . . .	\$354,955	\$358,106				
<b>TOTAL ASSETS . . . . .</b>	<b>\$5,526,882</b>	<b>\$4,833,247</b>	<b>TOTAL LIABILITIES AND EQUITY . . . . .</b>	<b>\$5,526,882</b>	<b>\$4,833,247</b>		



**SCHEDULE 10A - SUMMARY OF CHANGES IN OWNERS' EQUITY**

1.	Beginning Owners' Equity (from schedule 10) .....		<u>\$4,167,444</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>                    </u>	
	Other, Specify: _____	<u>                    </u>	
	Other, Specify: _____	<u>                    </u>	
	Total additions .....		<u>-</u>
3. Deduct	Net loss (from schedule 11, line 19)	<u>( \$561,558 )</u>	
	Dividends and withdrawals	<u>(                    )</u>	
	Net increase in accrued vacation, holiday and sick time	<u>( 23,028 )</u>	
	Other, Specify: _____	<u>(                    )</u>	
	Other, Specify: _____	<u>(                    )</u>	
	Total deductions .....		<u>( 584,586 )</u>
4.	<b>ENDING OWNERS' EQUITY (schedule 10)</b> .....		<u><b>\$3,582,858</b></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	\$ 9,707,303
2. Service fees . . . . .	schedule 15, line 14A	1,966,198
3. Rent from outside medical providers . . . . .	schedule 15, line 14B	-
4. Other . . . . .	schedule 15, line 14C	-
5. Dietary revenues . . . . .	schedule 16, line 5A	857
6. Miscellaneous services and materials revenue . . . . .	schedule 16, line 16	24,150
7. Rental revenues . . . . .	schedule 17, line 21A	-
8. Revenues from other major activities . . . . .	schedule 17, line 37	1,148,386
9. Sales to related organizations . . . . .	schedule 18, line 41	-
10. Investment revenue . . . . .	schedule 18, line 45	3,566
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	4,287
14. Other revenue . . . . .	schedule 18, line 54	(744)
15. Subtract: deductions from revenues . . . . .	schedule 14, line 5	( 5,595,480 )
16. NET REVENUES . . . . .		\$ 7,258,523

### SECTION B - SUMMARY OF NET INCOME OR LOSS

17. Subtract: total expenses . . . . .	schedule 12, line 38	\$ ( 7,820,081 )
18. Add or subtract the amount to adjust related party transactions to cost . . . . .	schedule 42, line 15	-
19. NET INCOME OR LOSS . . . . .		\$ (561,558)

**SCHEDULE 12 - SUMMARY OF TOTAL EXPENSES**

All values are automatically posted from other schedules.

<b>Cost Center</b>	<b>Reference</b>	<b>Expense</b>	<b>Cost Center</b>	<b>Reference</b>	<b>Expense</b>
1. Daily patient service expense . . . . .	S20, L10	<u>\$2,539,482</u>	20. Transportation . . . . .	S25, L19f	<u>\$-</u>
2. Laboratory & Radiology . . . . .	S21, L15a	<u>19,109</u>	21. Administrative service expense . . . . .	S26, L12	<u>1,373,482</u>
3. Respiratory . . . . .	S21, L15b	<u>8,938</u>	Other cost centers, Specify:		
4. Pharmacy . . . . .	S21, L15c	<u>214,464</u>	22. <u>Nurse Aide Training</u>	S27, L15a	
5. PT, OT and Speech . . . . .	S22, L15a	<u>578,910</u>	23. <u>Beauty/Barber Shop</u>	S27, L15b	<u>6,405</u>
6. Dental . . . . .	S22, L15b	<u>-</u>	24. <u>CBRF</u>	S27, L15c	<u>1,005,821</u>
7. Physician . . . . .	S22, L15c	<u>14,760</u>	25. <u>0</u>	S27, L15d	
8. Social Services . . . . .	S23, L15a	<u>65,709</u>	26. <u>0</u>	S27, L15e	
9. Recreational Activities . . . . .	S23, L15b	<u>73,328</u>	UNASSIGNED EXPENSES		
10. Religious Services . . . . .	S23, L15c	<u>-</u>	27. Employee fringe benefit expense . . . . .	S28, L17	<u>441,336</u>
11. Volunteer Coordinator . . . . .	S24, L15a	<u>-</u>	28. Heating fuel and utility expense . . . . .	S29, L10	<u>143,977</u>
12. Ward Clerks . . . . .	S24, L15b	<u>52,889</u>	29. Interest on operating working capital loans .	S30, L6	<u>-</u>
13. Psychotherapy . . . . .	S24, L15c	<u>-</u>	30. Insurance expense . . . . .	S31, L9	<u>71,260</u>
14. Other . . . . .	S24, L15d	<u>23,583</u>	31. Amortization expense . . . . .	S32, L5	<u>-</u>
15. Dietary . . . . .	S25, L19a	<u>564,442</u>	32. Interest on plant asset loans . . . . .	S33, L15h	<u>23,399</u>
16. Plant Operations and Maintenance . . . . .	S25, L19b	<u>155,160</u>	33. Depreciation expense . . . . .	S34, L20c	<u>247,603</u>
17. Housekeeping . . . . .	S25, L19c	<u>106,879</u>	34. Expense on operating and non-cap.leases	S35, L14	<u>7,318</u>
18. Laundry and Linen . . . . .	S25, L19d	<u>81,827</u>	35. Expense on capitalized leases . . . . .	S36A, L5	<u>-</u>
19. Security . . . . .	S25, L19e	<u>-</u>	36. Property tax expense . . . . .	S37, L9	<u>-</u>
			37. Other non-salary expense . . . . .	S39, L4	<u>-</u>
			<b>38. TOTAL EXPENSES FOR REPORT PERIOD (Sum 1-38). .</b>		<b><u>\$7,820,081</u></b>
			(To schedule 11, line 17)		

**SCHEDULE 13 - SUMMARY OF SALARY AND WAGE EXPENSES**

All values are automatically posted from other schedules.

<b>Cost Center and Schedule</b>	<b>Total Salary and Wage Expense (Line 1 or 5)</b>	<b>Cost Center and Schedule</b>	<b>Total Salary and Wage Expense (Line 1 or 5)</b>
Daily patient service . . . . . S20, L1e	<u>\$1,839,578</u>	Dietary . . . . . S25, L1a	<u>-</u>
Laboratory & Radiology . . . . . S21, L1a	<u>-</u>	Plant operation / maintenance . . . . . S25, L1b	<u>84,432</u>
Respiratory . . . . . S21, L1b & 3b	<u>-</u>	Housekeeping . . . . . S25, L1c	<u>89,216</u>
Pharmacy . . . . . S21, L1c & 3c	<u>-</u>	Laundry and Linen . . . . . S25, L1d	<u>21,720</u>
PT, OT and Speech . . . . . S22, L1a & 3a	<u>-</u>	Security . . . . . S25, L1e	<u>-</u>
Dental . . . . . S22, L1b & 3b	<u>-</u>	Transportation . . . . . S25, L1f	<u>-</u>
Physician . . . . . S22, L1c & 3c	<u>-</u>	Administrative service . . . . . S26, L1e	<u>147,374</u>
Social Services . . . . . S23, L3a	<u>69,369</u>	Nurse aide training . . . . . S27, L1a	<u>-</u>
Recreational Activities . . . . . S23, L3b	<u>72,133</u>	Beauty and barber . . . . . S27, L1b	<u>5,971</u>
Religious Services . . . . . S23, L3c	<u>-</u>	Other, Specify: <u>CBRF</u> S27, L1c	<u>379,100</u>
Volunteer Coordinator . . . . . S24, L1a & 3a	<u>-</u>	<u>0</u>	<u>-</u>
Ward Clerks . . . . . S24, L1b & 3b	<u>52,889</u>	<u>0</u>	<u>-</u>
Psychotherapy . . . . . S24, L1c & 3c	<u>-</u>	<b>TOTAL SALARY AND WAGE EXPENSE. . . . .</b>	<b><u>\$2,761,782</u></b>
Other . . . . . S24, L1d & 3d	<u>-</u>		

### 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	\$892,030
2. Medicaid Daily Rate (including bed hold)	6,919,841
3. Private Pay	1,070,040
4. Medical Supplies, Other	825,392

**SECTION B - Deductions From Revenue**

5. TOTAL DEDUCTIONS FROM REVENUE	( 5,595,480 )
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**SECTION C - TOTAL**

6. TOTAL DAILY PATIENT SERVICE REVENUE	\$4,111,823
--	-------------

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	\$380.00
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.

<b>SECTION A - SERVICE REVENUES</b>	<b>A. Service Fee Charges</b>	<b>B. Rent from Outside Medical Providers</b>	<b>C. From Other Sources</b>	<b>Describe Other</b>
1. Laboratory .....	\$18,634			
2. Radiology .....	10,675			
3. Pharmacy .....	288,065			
4. Physical therapy .....	685,525			
5. Speech/hearing therapy .....	222,266			
6. Occupational therapy .....	738,022			
7. Physician care .....				
8. Psychotherapy .....				
9. Respiratory therapy				
10. Social services .....				
11. Recreational activities .....				
12. Special duty nursing .....				
13. Other, Specify: <u>Oxygen</u>	3,011			
14. TOTAL SPECIAL SERVICE REVENUE ..	<b>\$1,966,198</b>	<b>\$-</b>	<b>\$-</b>	

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).			\$16,456,813
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)			\$1,645,813
18. If there is any variance between the totals reported on lines 16 and 17, explain.	<u>Contractual Adjustments</u>		
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 \$32,307
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 \$360,360
21. Did you charge rent to a rehabilitation agency or independent contractor?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, amount of revenue

Variance

### 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) .....	857	
4.	Meals On Wheels .....		
5.	Other Meals Sold .....		
<b>5a.</b>	<b>TOTAL DIETARY REVENUE .....</b>	<b>857</b>	

**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 .....	1,015			
9.	Beauty and barber shops .....	12,291			
10.	Gift Shop .....	-			
11.	Canteen and snack counter .....	-			
12.	Vending machines .....	1,085			
13.	Sale of clothing .....	-			
14.	Television and cable service .....	8,961			
15.	Telephone and Internet .....	798			
<b>16.</b>	<b>TOTAL MISCELLANEOUS SERVICES AND MATERIALS .....</b>	<b>24,150</b>			

### 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 . . . . .				
20. Rental of non-nursing home space . . . . .				
21. Parking . . . . .				
<b>21a. TOTAL RENTAL REVENUES . . . . .</b>	<b>\$-</b>			

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) . . . . .	1,146,486	9,321
26. Room and board unit or structure . . . . .		
27. Apartment Units . . . . .		
28. Child Care Institution . . . . .		
29. School . . . . .		
30. Outpatient mental health clinic . . . . .		
31. Elderly or other day care . . . . .		
32. Elderly home care . . . . .		
33. Farm . . . . .		
34. Air Conditioner Fees	1,900	
35. _____		
36. _____		
<b>37. TOTAL REVENUE FROM OTHER MAJOR ACTIVITIES . . . . .</b>	<b>\$1,148,386</b>	



**SCHEDULE 18 - OTHER REVENUES**

<b>SECTION E - SALES TO RELATED ORGANIZATIONS</b>	<b>Revenue</b>
38. _____	_____
39. _____	_____
40. _____	_____
41. TOTAL SALES TO RELATED ORGANIZATIONS	<b>\$-</b>

<b>SECTION H - GRANTS FOR GOVT. SUBSIDIZED EMP.</b>	<b>Revenue</b>
48. TOTAL GRANTS FOR GOVT. SUBS. EMPLOYEES . . . . .	_____

<b>SECTION F - INTEREST AND INVESTMENT REVENUE</b>	<b>Revenue</b>
42. Revenues from invested gift/grant funds not commingled with other funds . . . . .	_____
43. Revenue from invested funds used for current cash needs . . . . .	_____
44. Other revenue from invested funds . . . . .	3,566
45. TOTAL INVESTMENT REVENUE . . . . .	<b>\$3,566</b>

<b>SECTION I - GRANTS, CONTRIBUTIONS, DONATIONS</b>	<b>Revenue</b>
49. TOTAL GRANTS, CONTRIBUTIONS, DONATIONS . . . . .	<b>\$4,287</b>

46. If total investment revenue exceeds \$6,000, describe major investments  
(type, invested amount, purpose if any)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

<b>SECTION G - GAINS (LOSSES) DISPOSAL OF ASSETS</b>	<b>Gain (Loss)</b>
47. TOTAL GAINS (LOSSES) ON DISPOSAL OF ASSETS . . . . .	_____

<b>SECTION J - OTHER REVENUES</b>	<b>Revenue</b>
50. Miscellaneous Revenue	\$508
51. Forgiveness of Intercompany Balances	(1,252)
52. _____	_____
53. _____	_____
54. TOTAL OTHER REVENUES . . . . .	<b>\$(744)</b>

**SCHEDULE 20 - DAILY PATIENT SERVICE EXPENSE**

<u><b>SALARIES, WAGES PURCHASED SERV.</b></u>	<u><b>A. Registered Nurses</b></u>	<u><b>B. Licensed Practical Nurses</b></u>	<u><b>C. Nurse Aides and Assistants</b></u>	<u><b>D. Total Expense/Hrs. (sum A-C)</b></u>
1. TOTAL SALARY AND WAGE EXPENSE	\$742,271	\$300,397	\$796,910	\$1,839,578
2. TOTAL SALARY AND WAGE HOURS	22,688 hrs.	16,046 hrs.	62,351 hrs.	\$101,085
3. EXPENSE FOR PURCHASED SERVICES	\$292,094	\$90,629	\$131,976	\$514,699
<b>NURSING AND INCONTINENCY SUPPLIES</b>				
4. Catheters, Incontinency Supplies (including purchased laundry service)				\$41,405
<b>OXYGEN</b>				
5. Oxygen, or daily rental of oxygen concentrators, all other oxygen supplies and cylinder rental				15,244
<b>OTHER</b>				
6. Other medical supplies, personal comfort supplies and minor medical equipment				115,167
7. Nonbillable over the counter (OTC) drugs for all residents (include other OTC drugs billable on drug claim forms schedule 21, line 11)				13,389
8. _____				
9. _____				
<b>10. TOTAL DAILY PATIENT SERVICE EXPENSE (Sum 1, 3, 4-9)</b>				<b>\$2,539,482</b>

**SCHEDULE 21 - SPECIAL SERVICE EXPENSES**

	TYPE OF SERVICE		
	<u>A. Laboratory &amp; Radiology</u>	<u>B. Respiratory</u>	<u>C. Pharmacy</u>
<b>SECTION A - SALARY AND WAGES</b>			
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	\$-	\$-	\$-
<b>SECTION B - PURCHASED SERVICES</b>			
6. Expense for purchased service - Billable	\$19,109	\$8,938	
7. Number of hours of purchased service - Billable (optional)			
8. Expense for purchased service - Non billable	\$-		\$7,783
9. Number of hours of purchased service - Non billable (optional)	hrs.		
<b>SECTION C - SUPPLY AND OTHER EXPENSE</b>			
10. Pharmacy - legend drugs Billable	\$-	\$-	206,681
11. Pharmacy - over the counter drugs Billable	\$-	\$-	
12. Supply and Other			
13. _____			
14. _____			
<b>SECTION D - TOTAL</b>			
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14)	<b>\$19,109</b>	<b>\$8,938</b>	<b>\$214,464</b>
16. TOTAL HOURS (Sum 2, 4, 7, 9)	<b>hrs.</b>	<b>hrs.</b>	<b>hrs.</b>

**SCHEDULE 22 - SPECIAL SERVICE EXPENSES**

	TYPE OF SERVICE		
	A. Physical, Occupational And Speech Therapy	B. Dental	C. Physician
<b>SECTION A - SALARY AND WAGES</b>			
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	\$-	\$-	\$-
<b>SECTION B - PURCHASED SERVICES</b>			
6. Expense for purchased service - Billable.....	\$575,728	_____	_____
7. Number of hours of purchased service - Billable (optional)....	_____	_____	_____
8. Expense for purchased service - Non billable.....	_____	_____	\$14,760
9. Number of hours of purchased service - Non billable (optional)....	_____	_____	_____
<b>SECTION C - SUPPLY AND OTHER EXPENSE</b>			
10. Supplies	3,182	_____	_____
11. _____	_____	_____	_____
12. _____	_____	_____	_____
13. _____	_____	_____	_____
14. _____	_____	_____	_____
<b>SECTION D - TOTAL</b>			
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14).....	\$578,910	\$-	\$14,760
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
<b>SECTION A - SALARY AND WAGES</b>			
1. Expense for hours worked - Billable	\$-	\$-	\$-
2. Number of hours worked - Billable	hrs.	hrs.	hrs.
3. Expense for hours worked - Non-billable	\$69,369	\$72,133	
4. Number of hours worked - Non-billable	2,741 hrs.	3,537 hrs.	
5. TOTAL SALARY AND WAGE EXPENSE	\$69,369	\$72,133	\$-
<b>SECTION B - PURCHASED SERVICES</b>			
6. Expense for purchased service - Billable	\$-	\$-	\$-
7. Number of hours of purchased service - Billable (optional)	hrs.	hrs.	hrs.
8. Expense for purchased service - Non billable			
9. Number of hours of purchased service - Non billable (optional)			
<b>SECTION C - SUPPLY AND OTHER EXPENSE</b>			
10. Level 1 Screens	\$(3,660)		
11. Supplies		970	
12. Entertainment		225	
13.			
14.			
<b>SECTION D - TOTAL</b>			
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14)	\$65,709	\$73,328	\$-
16. TOTAL HOURS (Sum 2, 4, 7, 9)	2,741 hrs.	3,537 hrs.	hrs.

**SCHEDULE 24 - OTHER TYPES OF SPECIAL SERVICE EXPENSES**

	TYPE OF SERVICE			
	A. Volunteer Coord.	B. Ward Clerks	C. Psychotherapy	Transportation
<b>SECTION A - SALARY AND WAGES</b>				
1. Expense for hours worked - Billable	\$-	\$-		
2. Number of hours worked - Billable	hrs.	hrs.		
3. Expense for hours worked - Non-billable		\$52,889		
4. Number of hours worked - Non-billable		2,569 hrs.		
5. TOTAL SALARY AND WAGE EXPENSE	\$-	\$52,889	\$-	\$-
<b>SECTION B - PURCHASED SERVICES</b>				
6. Expense for purchased service - Billable				
7. Number of hours of purchased service - Billable (optional)				
8. Expense for purchased service - Non billable				\$23,583
9. Number of hours of purchased service - Non billable (optional)				
<b>SECTION C - SUPPLY AND OTHER EXPENSE</b>				
10.				
11.				
12.				
13.				
14.				
<b>SECTION D - TOTAL</b>				
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14)	\$-	\$52,889	\$-	\$23,583
16. TOTAL HOURS (Sum 2, 4, 7, 9)	hrs.	2,569 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	\$84,432	\$89,216	\$21,720			
2. NUMBER OF HOURS WORKED	5,605 hrs.	8,110 hrs.	2,043 hrs.			
Lines 3-5 are no longer used						
<b>SECTION B - DIETICIAN CONSULTANT</b>						
6. Dietician consultant expense	\$-	\$-	\$-	\$-	\$-	\$-
Line 7 is no longer used						
<b>SECTION C - OUTSIDE SERVICE</b>						
8. Food Service	\$564,305					
9. Laundry Services				58,408		
10. Maintenance Services		17,500				
11.						
12. TOTAL OUTSIDE SERVICE EXPENSES	\$564,305	\$17,500	\$-	\$58,408	\$-	\$-
<b>SECTION D - No longer used</b>						
<b>SECTION E - SUPPLY AND OTHER EXPENSE</b>						
13. Supplies	\$137	\$31,225	\$17,663	\$1,699		
14. Repairs and Maintenance		22,003				
15.						
16.						
17.						
<b>SECTION F - No longer used</b>						
<b>SECTION G - TOTAL</b>						
18. TOTAL EXPENSES ..... (Sum 1, 6, 8-11, 13-17)	\$564,442	\$155,160	\$106,879	\$81,827	\$-	\$-

**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>\$564,442</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>\$564,442</u>

	A. Total	B. Residents' Meals	C. Employees' Meals	D. Meals on Wheels	E. Other	F. Other
6. Meals served	<u>77,025</u>	<u>76,893</u>	<u>132</u>			
7. Ratio to total meals served to 4 decimals	<u>1.0000</u>	<u>0.9983</u>	<u>0.0017</u>			
8. DIETARY EXPENSE ALLOCATION . . . . . (see instructions below line to complete)	<u>\$564,442</u> <small>From line 5</small>	<u>\$563,482</u> <small>8A X 7B</small>	<u>\$960</u> <small>8A X 7C</small>	<u>\$-</u> <small>8A X 7D</small>	<u>\$-</u> <small>8A X 7E</small>	<u>\$-</u> <small>8A X 7F</small>
9. Food products provided to employees without charge (from line 2)			<u>\$-</u>			
10. Deduct revenue from meals sold to employees (from schedule 16, line 3)			<u>857</u>			
11. NET EXPENSE (PROFIT) FOR MEALS AND FOOD PROVIDED TO EMPLOYEES (line 8C + line 9C - line 10C)			<u>\$103</u>			

**SECTION B - ALLOCATION OF PLANT OPERATION AND MAINTENANCE EXPENSES**

	A. Total Area	B. Nursing Home Area	C. Emp. Unique Fringe Benefit Area	Non-Nursing Home Areas w/ Plant Operation and Maint.		
				D. Shared Area	E.	F.
12. Total square feet for areas	<u>112,003</u>	<u>109,845</u>		<u>2,158</u>		
13. Ratio to total square feet to 4 decimals . .	<u>1.0000</u>	<u>0.9807</u>		<u>0.0193</u>		
14. TOTAL PATIENT OP/MAINT EXP. ALLOC. <small>From S25, L18</small>	<u>\$155,160</u> <small>From S25, L18</small>	<u>\$152,165</u> <small>14A X 13B</small>	<u>\$-</u> <small>14A X 13C</small>	<u>\$2,995</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	CBRF/Shared Area		
15. Square feet or hours of service provided	112,003	109,845	2,158		
16. Ratio to total sq. ft./hours to 4 decimals	1.0000	0.9807	0.0193		
17. TOTAL HOUSEKEEPING EXP. ALLOC.	\$106,879	\$104,816	\$2,063	\$-	\$-
	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	120,062	120,062			
19. Ratio to total pounds to 4 decimals . . . . .	1.0000	1.0000			
20. TOTAL LAUNDRY/LINEN EXP. ALLOC.	\$81,827	\$81,827	\$-	\$-	\$-
	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.

<b>SECTION A - SALARY AND WAGES</b>	<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 . . . . .	\$128,602	\$18,772			\$147,374

**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					\$4,331
9. Licensed bed assessment					206,040
10. Contractual management fees					658,526
11. Total other non-salary (from schedule 26 attachment)					357,211

**SECTION D - TOTAL**

12. TOTAL ADMINISTRATIVE SERVICE EXPENSES (Sum 1, 6-11)					\$1,373,482
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**SECTION E - HOME OFFICE COST ALLOCATION REPORT**

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

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

Name of home office \_\_\_\_\_ From (date) \_\_\_\_\_ through (date) \_\_\_\_\_

**SCHEDULE 26 - ADMINISTRATIVE SERVICE EXPENSES - RELATED PARTY**

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

<b>SECTION A - SALARY AND WAGES</b>	<b>A. General Admin. Serv.</b>	<b>B. Medical Records</b>	<b>C. Central Supply</b>	<b>D. Accounting/Other Serv.</b>	<b>E. TOTAL (sum A-D)</b>
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. Admin Supplies/Copier/Postage	\$19,691
2. Dues/Fees/Subscriptions	35,739
3. Employment Advertising	14,255
4. Employee Screening	2,065
5. Consulting Fees	95,782
6. Data Processing	82,015
7. Audit Fees	24,516
8. Conferences/Mileage/Meals	40,782
9. Marketing/Advertising Expense	13,603
10. Contracted Services	1,691
11. Printing Services	540
12. Telephone & Internet	14,864
13. Cable TV	11,668
14. _____	
15. _____	
<b>16. TOTAL OTHER NON-SALARY ADMINISTRATIVE SERVICE EXPENSES (Should equal schedule 26, line 11) . . . . .</b>	<b>\$357,211</b>

**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.	
<b>16. TOTAL OTHER NON-SALARY ADMINISTRATIVE SERVICE EXPENSES (Should equal schedule 26, line 11) . . . . .</b>	<b>\$-</b>

**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) \$1,373,482

**SECTION A - DIRECT EXPENSES**

**Non-Nursing Home Areas Receiving Administrative Services**

Exp. Directly Ascribable To Each Activity	A. Total	B. NH Provider			
2. Sch 26 L12	<u>\$(1,373,482)</u>	<u>\$1,373,482</u>			
3.	-				
4.	-				
5.	-				
6.	-				
7.	-				
8.	-				
9.	-				
10.	-				
11.	-				
12.	-				
13.	-				
14.	-				
15. TOTAL DIRECT EXP. (sum 2-14)	<u>\$(1,373,482)</u>	<u>\$1,373,482</u>			
16. NET UNASSIGNED EXP. (line 1-line 15)	<u>\$-</u>				

**SECTION B - ALLOC. OF INDIRECT EXP.**

	A. Total	B. NH Provider			
17. Allocation basis amounts	-				
18. Ratio to total basis to 4 decimals	1.0000	1.0000			
19. UNASSIGNED ADMIN. EXP. ALLOC	\$-	-	-	-	-
	net from line 16	19A X 18B	19A X 18C	19A X 18D	19A X 18E
20. TOTAL ADMINISTRATIVE EXPENSE	<u>\$1,373,482</u>	<u>\$1,373,482</u>	<u>\$-</u>	<u>\$-</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>CBRF</u>		
1. TOTAL SALARY AND WAGE EXPENSE		\$5,971	\$379,100		
2. NUMBER OF HOURS WORKED		376 hrs.	23,295 hrs.		

**SECTION B - NON-SALARY EXPENSES**

	<u>A. Nurse Aide Training</u>	<u>B. Beauty/Barber Shop</u>	<u>CBRF</u>		
3. Supplies		\$434		-	-
4. CBRF Expenses			626,721		
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15. TOTAL NON-SALARY EXPENSES	\$-	\$434	\$626,721	\$-	\$-

**SECTION C - TOTAL**

	<u>A. Nurse Aide Training</u>	<u>B. Beauty/Barber Shop</u>	<u>CBRF</u>		
16. TOTAL EXPENSES (Sum 1, 3-14) . . . . .		\$6,405	\$1,005,821	-	-

**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.		\$204,955
2. State unemployment compensation		3,492
3. Federal unemployemnt compensation		-
4. Worker's compensation insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	48,097
5. Health, Dental & Vision Insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	146,698
6. Life and disability insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	18,428
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	16,208
9. Employee physicals and vaccines (if pre-employment, report costs on Sch 26-Attachment)		1,072
10. Uniforms		-
11. <u>Miscellaneous Benefits</u>		2,386
12. _____		
13. _____		
14. _____		
15. TOTAL PAID ON BEHALF OF EMPLOYEES (sum 1-14)		\$441,336
16. Expense for special salary or wage payments to employees not included elsewhere (section D)		
17. <b>TOTAL FRINGE BENEFIT EXPENSE(sum 15+16)</b>		<b>\$441,336</b>

**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	Fond du Lac Lutheran Home				
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**

	<u>Accrued Expense</u>	<u>Expense by Type</u>	<u>Accrued Expense</u>
1. Fuel oil		6. Water and sewer utility charges	24,179
2. Natural gas	39,700	7. Purchased steam	
3. L.P. gas		8. _____	
4. Coal		9. _____	
5. Electricity	80,098	<b>10. TOTAL FUEL AND UTILITY EXPENSE . . .</b>	<b>\$143,977</b>

**SECTION B - ALLOCATION OF FUEL AND UTILITY EXPENSE**

	<u>Non-NH Areas, Other Rev. Areas Receiving Fuel/Util. Serv.</u>					
	<u>A. Total</u>	<u>B. NH Area</u>	<u>C. Emp. Unique Fringe Ben. Area</u>	<u>Shared Area</u>	<u>                    </u>	<u>                    </u>
11. Total square feet for areas	112,003	109,845		2,158		
12. Ratio to total square feet to 4 decimals	1.0000	0.9807		0.0193		
<b>13. TOTAL ALLOC. FUEL/UTIL. EXPENSE</b>	<b>143,977</b>	<b>\$141,198</b>	<b>\$-</b>	<b>\$2,779</b>	<b>\$-</b>	<b>\$-</b>
	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. <b>TOTAL EXPENSES ON OPERATING WORKING CAPITAL LOANS (sum 1-5)</b> .....		<b>\$-</b>

**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	\$16,698
2. Automobile insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	1,548
3. Liability insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	44,068
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</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	8,946
9. <b>TOTAL INSURANCE EXPENSE</b> .....		<b>\$71,260</b>

**SCHEDULE 32 - AMORTIZATION OF DEFERRED EXPENSES**

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

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

	<b>Name of Lender</b>	<b>Is Lender a Related Party?</b>	<b>Interest Expense</b>
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	_____
<b>6.</b>	<b>TOTAL EXPENSES ON OPERATING WORKING CAPITAL LOANS (sum 1-5).....</b>		<b>\$-</b>

**SCHEDULE 31 - INSURANCE EXPENSES - RELATED PARTY**

	<b>Type of Insurance Coverage</b>	<b>Self-Funded?</b>	<b>Insurance Expense</b>
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	_____
<b>9.</b>	<b>TOTAL INSURANCE EXPENSE .....</b>		<b>\$-</b>

**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.	_____	_____	_____	_____	_____	_____	_____
<b>5.</b>	<b>TOTAL AMORTIZATION EXPENSE .....</b>						<b>\$-</b>

**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>Series 1992 Bonds</u>								
1b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<u>Dec-92</u>	<u>Apr-24</u>	<u>\$1,368,000</u>	<u>\$264,000</u>	<u>\$264,000</u>	<u>\$264,000</u>	<u>4.25%</u>	<u>\$12,628</u>
1c. Purpose <u>Building Addition</u>								
2a. Name <u>Series 1993 Bonds</u>								
2b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<u>Jul-93</u>	<u>Apr-24</u>	<u>\$638,085</u>	<u>\$123,124</u>	<u>\$123,124</u>	<u>\$123,124</u>	<u>4.25%</u>	<u>\$5,889</u>
2c. Purpose <u>Building Addition</u>								
3a. Name <u>Series 1998 Bonds</u>								
3b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<u>Nov-93</u>	<u>Apr-24</u>	<u>\$1,000,000</u>	<u>\$264,264</u>	<u>\$264,264</u>	<u>\$264,264</u>	<u>4.25%</u>	<u>\$12,641</u>
3c. Purpose <u>Building Improvements</u>								
4a. Name <u>Commercial Mortgage</u>								
4b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<u>May-14</u>	<u>Apr-24</u>	<u>\$1,314,000</u>	<u>\$26,924</u>	<u>\$-</u>	<u>\$-</u>	<u>4.25%</u>	<u>\$40</u>
4c. Purpose <u>Land</u>								
5a. Name <u>CBRF Allocation</u>								
5b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<u>Dec-92</u>	<u>Apr-24</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>0.00%</u>	<u>\$(7,799)</u>
5c. Purpose <u>CBRF Portion of Interest Expense</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 _____								
<b>15 TOTAL LOAN PRINCIPAL .....</b>				<b><u>\$678,312</u></b>	<b><u>\$651,388</u></b>	<b><u>\$651,388</u></b>	<b>TOTAL EXP. ....</b>	<b><u>\$23,399</u></b>

**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				\$-	\$-	\$-		\$-
<b>SEE SCHEDULE 33 FOR TOTAL LOAN PRINCIPAL OF SCHEDULE 33 AND SCHEDULE 33, PAGE 2</b>								

**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	E. 6Mo.date #NAME?	F. End date 12/31/2019		
				Begin Bal.	6 Mo. Bal.	End Bal.		
1a. Name _____								
1b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
1c. Purpose _____								
2a. Name _____								
2b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
2c. Purpose _____								
3a. Name _____								
3b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
3c. Purpose _____								
4a. Name _____								
4b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
4c. Purpose _____								
5a. Name _____								
5b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
5c. Purpose _____								
6a. Name _____								
6b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
6c. Purpose _____								
7a. Name _____								
7b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
7c. Purpose _____								
<b>15 TOTAL RELATED PARTY LOAN PRINCIPAL .....</b>				<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>TOTAL EXP. ....</b>	<b>\$-</b>

**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				\$-	\$-	\$-		\$-
<b>SEE SCHEDULE 33- RELATED PARTY FOR TOTAL LOAN PRINCIPAL OF SCHEDULE 33 - RELATED PARTY AND SCHEDULE 33 - RELATED PARTY, PAGE 2</b>								



**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	60,413		(28,950)	\$89,363
2. Land Improvements	117,276		28,950	88,326
3. Buildings	8,609,906		(1,406)	8,611,312
4. Leasehold Improvements	-		-	-
5. Fixed equipment	1,360,936	11,470	33,431	1,338,975
6. Moveable equipment	2,357,294	56,327	(23,836)	2,437,457
7. Transportation vehicles	58,176			58,176
8. CIP		11,737		11,737
9.				-
10. TOTAL CAPITALIZED COST . .	<b>\$12,564,001</b>	<b>\$79,534</b>	<b>(\$8,189)</b>	<b>\$12,635,346</b>

**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		\$85,402	\$450	( )	\$85,852
12. Buildings		6,285,567	151,977	(1,804)	6,439,348
13. Leasehold Improvements		-	-	( )	-
14. Fixed equipment		1,095,530	37,695	21,145	1,112,080
15. Moveable equipment		2,101,020	57,481	(12,898)	2,171,399
16. Transportation vehicles		58,176		( )	58,176
17.				( )	-
18.				( )	-
19. TOTAL ACCUMULATED DEPRECIATION		<b>\$9,625,695</b>		<b>(\$6,443)</b>	<b>\$9,866,855</b>
20. TOTAL DEPRECIATION EXPENSE			<b>\$247,603</b>		

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 Inc</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	_____	Jan-16	Copier	\$1,009
5. <u>Marco Inc</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	_____	Jun-17	Copier	5,471
6. <u>Pitney Bowes</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	_____	Sep-13	Postage Meter	838
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) **\$7,318**

### SCHEDULE 36A - LEASE EXPENSES ON CAPITALIZED LEASES

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

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

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

**SECTION A - CAPITALIZED LEASE INFORMATION**

		<b>Lease Expense</b>
1.	Name of lessor <u>Lease Administration Center</u>	1a. Amortization of capitalized lease value _____
	Is lessor a related party? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	1b. Interest expense on capital lease obligation _____
	Beginning Lease Date <u>12/10/2015</u>	1c. Accrued contingent lease payments for period . . . _____
	Ending Lease Date <u>12/10/2020</u>	1d. SUBTOTAL LEASE EXPENSE (sum 1a-1c) _____
	Is this a lease purchase agreement? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Description of leased property <u>Senior TV System</u>	
2.	Name of lessor	2a. Amortization of capitalized lease value _____
	Is lessor a related party? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	2b. Interest expense on capital lease obligation _____
	Beginning Lease Date	2c. Accrued contingent lease payments for period . . . _____
	Ending Lease Date	2d. SUBTOTAL LEASE EXPENSE (sum 2a-2c) _____
	Is this a lease purchase agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Description of leased property	
3.	Name of lessor	3a. Amortization of capitalized lease value _____
	Is lessor a related party? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	3b. Interest expense on capital lease obligation _____
	Beginning Lease Date	3c. Accrued contingent lease payments for period . . . _____
	Ending Lease Date	3d. SUBTOTAL LEASE EXPENSE (sum 3a-3c) _____
	Is this a lease purchase agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Description of leased property	
4.	Name of lessor	4a. Amortization of capitalized lease value _____
	Is lessor a related party? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	4b. Interest expense on capital lease obligation _____
	Beginning Lease Date	4c. Accrued contingent lease payments for period . . . _____
	Ending Lease Date	4d. SUBTOTAL LEASE EXPENSE (sum 4a-4c) _____
	Is this a lease purchase agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Description of leased property	
5.	<b>TOTAL CAPITALIZED LEASE EXPENSE FOR REPORTING PERIOD - Transfer to Schedule 12 (sum 1d+2d+3d+4d) . . . . .</b>	<b>_____ \$-</b>

**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	<u>Lease Administration Center</u>	A2. Actual payments required by lease in report period . . . .	<u>\$6,560</u>
A3. Are any capitalized costs reported on other schedules? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	A4. If yes, (schedule) <u>10</u> (line) <u>0</u> (amount)	<u>\$4,920</u>
B1. Name of lessor	_____	B2. Actual payments required by lease in report period . . . .	_____
B3. Are any capitalized costs reported on other schedules? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	B4. If yes, (schedule) _____ (line) _____ (amount)	_____
C1. Name of lessor	_____	C2. Actual payments required by lease in report period . . . .	_____
C3. Are any capitalized costs reported on other schedules? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	C4. If yes, (schedule) _____ (line) _____ (amount)	_____
D1. Name of lessor	_____	D2. Actual payments required by lease in report period . . . .	_____
D3. Are any capitalized costs reported on other schedules? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	D4. If yes, (schedule) _____ (line) _____ (amount)	_____
<b>E. TOTAL CAPITALIZED LEASE PAYMENTS RELATED TO CAPITALIZED LEASES (sum A2+B2+C2+D2) . . . . .</b>			<b><u>\$6,560</u></b>

### 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.)
- 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. Attach a copy of the bill.

Cost center name \_\_\_\_\_ Schedule number \_\_\_\_\_ Line number \_\_\_\_\_ Amount reported \_\_\_\_\_

6. The facility began to pay municipal service fees (check one)  Prior to January 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

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

**SCHEDULE 37 - PROPERTY TAX EXPENSES - RELATED PARTY**

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

**SECTION A - FOR ALL PROVIDERS**

**Expense**

- 1. 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.		
2.		
3.		
4.	<b>TOTAL OTHER NON-SALARY EXPENSES (sum 1 - 3)</b> .....	<b>\$-</b>



**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.

			Areas for Non-NH Serv. Or Other Major Revenue-Generating Activities		
	A. Total From Sched.	B. NH Service Area	C.	D.	E.
			CBRF	Shared Area	
<b>SECTION A - DIRECT PROPERTY EXP.</b>					
1. Property insurance (s31)	\$16,698	\$16,698			
2. Mortgage insurance (s31)	-	-			
3. Amortization debt premium discount (s32)	-	-			
4. Plant asset interest expense (s33)	23,399	23,399			
5. Depreciation land improvements (s34)	450	450			
6. Depreciation buildings (s34)	151,977	151,977			
7. Depreciation leasehold improve. (s34)	-	-			
8. Depreciation fixed equipment (s34)	37,695	37,695			
9. Depreciation moveable equip. (s34)	57,481	57,481			
10. Depreciation transportation veh. (s34)	-	-			
11. Depreciation other (s34)	-	-			
12. Expense on operating leases (s35)	7,318	7,318			
13. Expense on capitalized leases (s36)	-	-			
14. Property taxes or fees (s37)	-	-			
15. TOTAL EXPENSE (sum 1-14)	\$295,018	\$295,018			
16. Less total directly assigned property exp.	\$295,018	(sum 15B, 15C 15D, 15E)			
17. NET UNASSIGNED/INDIRECT PROP. . . . .	<b>\$-</b>	(15A less 16A)			
<b>SECTION B - NON-SALARY EXPENSES</b>	<b>A. Total From Sched.</b>	<b>B. NH Area</b>	<b>CBRF</b>	<b>Shared Area</b>	
18. Square feet of service's building area	133,468	109,845	21,465	2,158	
19. Ratio to total square feet to 4 decimals	1.0000	0.8230	0.1608	0.0162	
20. Indirect property expense allocation	\$- (from 17A)	- 20A X 19B	- 20A X 19C	- 20A X 19D	- 20A X 19E
<b>SECTION C - TOTAL</b>	<b>A. Total From Sched.</b>	<b>B. NH Area</b>	<b>CBRF</b>	<b>Shared Area</b>	
21. TOTAL PROP. EXP. FOR EACH AREA	<b>\$295,018</b> 17A + 20 A	<b>\$295,018</b> 15B + 20B	<b>\$-</b> 15C + 20C	<b>\$-</b> 15D + 20D	<b>\$-</b> 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. Assets are capitalized in accordance with Medical Assistance Methods.

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3. Volunteer and unpaid employees - briefly explain if and how volunteer and other unpaid employee hours are reported in this cost report. Volunteer hours are not included.

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

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

**SECTION A - RELATED PARTY LEASES**

A. Description of Expense Item	Location and Amount of Expense Included in This Cost Report					G. Expense Incurred by	H. Difference (G - F)
	B. Cost Ctr.	C. Schedule	D. Column	E. Line	F. Expense	Related Party	
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	\$13,603	Admin	26ATT	1	9
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					
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)	4,331	Admin	43A	1	13
13. Owner or key person life insurance					
14. Taxes					
15. Fund raising expenses					
16. Excess property					
17. Out of State Travel (Destination)					
18. Gift, flower, or coffee shops and snack counters					
19. Reorganization, stockholder, or stock purchase expenses					
20. Goodwill and Abandoned Planning Expenses					
21. Other - describe: _____					
22. Other - describe: _____					

### SCHEDULE 43A - LEGAL FEES

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

Description	Legal fees
1. Prosecution or defense related to Medicare or Medicaid reimbursement.....	
2. Prosecution or defense pertaining to compliance with licensure or certification requirements (see instructions above).....	
3. Defense of an owner or employee in a personal or criminal legal matter.....	
4. Legal preparation resulting in the filing of an appeal under Chapters 50 or 227, Wisconsin Statutes, or a judicial suit.....	
5. Collection of delinquent accounts.....	
6. Corporate restructuring or reorganization.....	
7. Potential purchase or sale of nursing home(s).....	
8. Purchase or sale of nursing home(s).....	
9. Negotiations with suppliers.....	2,000
10. Income taxes, payroll taxes, benefit plans.....	
11. Union related activities.....	
12. Guardianship for Medicaid residents.....	
13. Other not related to patient care.....	2,331
14. _____	
15. _____	
<b>16. TOTAL LEGAL FEES (should equal schedule 26, line 8). . . . .</b>	<b>\$4,331</b>

**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.	Lutheran Homes and Health Services	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.....			
<b>4. TOTAL MISCELLANEOUS MEDICAID NON-RATE REVENUES (sum 1-7) .....</b>	<b>\$-</b>		

**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 Fond du Lac Lutheran Home 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: \_\_\_\_\_

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

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

Number of beds in Replacement Facility or "Innovative Area" \_\_\_\_\_

During this cost report period -

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

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

Numver of Medicaid Partnership Patient days in Replacement Facility or "Innovative Area"? \_\_\_\_\_