

WISCONSIN MEDICAID PROGRAM 2018 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 The Woodlands of Gillett, Inc. | | Main Telephone Number 9208422191 | | Main E-Mail Address carolv@woodlandvillagenews.com | |
| Facility Street Address 330 Robin Hood Ln | | City Gillett | | State WI | Zip Code 54124 |
| Contact Person Carol Vincent | | Contact Telephone Number 920-842-1111 | | Contact E-Mail Address carolv@woodlandvillagenews.com | |
| Contact Telephone Number 920-842-1111 | | Contact E-Mail Address carolv@woodlandvillagenews.com | | Corporate Facility Number | |
| Cost Report Period Start Date 1/1/2018 | Cost Report Period End Date 12/31/2018 | Medicaid Provider Number 20188500 | National Provider Identifier (NPI) 1689670549 | POP ID Number 372 | |
| Administrator Kristina Wright | | Chief Financial Officer Carol Vincent | | Where are the financial records of the nursing home located? Woodland Village, Inc. (Suring, WI) | |

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 |
|--|--|-------|-------------|

SCHEDULE 2 - PROVIDER'S NOTES, COMMENTS AND QUALIFICATIONS REGARDING THE MEDICAID NURSING HOME COST REPORT

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

Woodlands of Gillett, Inc. is related to Woodland Village, Inc. (Suring, WI) and Woodlands of Oconto, Inc. (Oconto, WI) through common ownership. Woodland Village Inc. provides Woodlands of Gillett, Inc. with accounting, payroll, human resources, billing and other administrative services. Woodland Village, Inc. charges Woodlands of Gillett, Inc. a flat fee per month that is an estimate of its share of the actual costs incurred by Woodland Village Inc. for the related staff for these services.

| Commentator's Name | Title | Date |
|--------------------|--------|-----------|
| Carol L. Vincent | C.F.O. | 4/12/2019 |

SCHEDULE 3 - GENERAL INFORMATION

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

| | |
|-------------------------------------|-----------------------|
| 4. County of facility Oconto | County Code 42 |
|-------------------------------------|-----------------------|

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

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

10. List the number of licensed beds at the beginning and end of your cost reporting period. Do not include restricted beds.

| | DATE | BEDS |
|---|------------|------|
| Beds at Beginning of Cost Reporting Period | 1/1/2018 | 35 |
| Beds at End of Cost Reporting Period | 12/31/2018 | 35 |
| If there has been a change in the number of licensed beds, list the date(s) of the change(s), the number of beds and briefly explain. | | |

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

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

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

| A. NAME | B. License Number | C. Single-Bed Rooms | D. Beds in Multiple-Bed Rooms | E. Total Licensed Beds |
|-------------------------------|-------------------|---------------------|-------------------------------|------------------------|
| 1. Woodlands of Gillett, Inc. | 2702 | 3 | 32 | 35 |
| 2. _____ | | | | - |
| 3. _____ | | | | - |
| 4. TOTAL | | 3 | 32 | 35 |

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: Woodland Village Inc. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Hospital, Name of hospital: Beds at end of cost report period: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Non-Medicaid NH unit or structure, Beds at end of cost report period: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Non-Medicaid CBRF, Beds at end of cost report period: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Room and board unit or structure, Beds at end of cost report period: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Apartment units, Units at end of cost report period: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. School, Describe: Does school serve students under 21? <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Outpatient mental health clinic | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Contract with county mental health/disability board for special services to NH patients, Describe: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Therapy services, Describe: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Pharmacy | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Laboratory or radiology services | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Rental of building space | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input 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="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |

SCHEDULE 5 - BUILDING SQUARE FOOTAGE

| SECTION A - GENERAL INFORMATION | WING A | WING B | WING C | WING D |
|---|---------------|---------------|---------------|---------------|
| Name or description of building or wing | Nursing Home | | | |
| Year construction was functionally completed on building or wing | 2002 | | | |
| Total square footage of building or wing | 17,430 | | | |
| SECTION B - NURSING HOME SERVICE AREAS | | | | |
| 1. Nuns or other employees' housing | | | | |
| 2. Employees' unique fringe benefit areas | | | | |
| 3. Dietary (kitchen, food preparation & storage, dish washing, kitchen cleanup) | | | | |
| 4. Plant equipment (furnace/boiler room, electrical, water, similar plant equip.) | | | | |
| 5. Laundry (washing/drying room, sorting/folding rooms, central linen storage) | | | | |
| 6. Administration (general/accounting offices, reception areas, meeting rooms) | | | | |
| 7. Laboratory & radiology | | | | |
| 8. Pharmacy | | | | |
| 9. Physical therapy | 202 | | | |
| 10. Occupational therapy | 115 | | | |
| 11. Other therapies | 115 | | | |
| 12. Beauty and barber shops | | | | |
| 13. Gift shop, canteen, snack shop | | | | |
| 14. Patient areas (rooms, bathrooms, halls, nurse desk/office, dayrooms, rec.) | 16,998 | | | |
| 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) | | TOTAL |
|---|---------------------|----|-------|
| | NON DD | DD | |
| 1a. Medicaid (T-19) | 6,220 | | 6,220 |
| 1b. ICF-IID Medicaid (T-19) | | | - |
| 1c. Family Care (T-19) | 370 | | 370 |
| 1d. Other Medicaid Managed Care (T-19) | | | - |
| 1e. Hospice (T-19) | 298 | | 298 |
| 1f. Ventilator (T-19) | | | - |
| 2a. Medicare (T-18) | 556 | | 556 |
| 2b. Medicare Advantage, for days covered as a Part A stay | | | - |
| 3a. Private pay & Insurance | 110 | | 110 |
| 3b. Medicare Advantage, for days not covered as a Part A stay | | | - |
| 3c. Hospice (Private pay & Insurance) | | | - |
| 4. Other, Specify: _____ | | | |
| 5. TOTAL INHOUSE PATIENT DAYS | 7,554 | - | 7,554 |

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

| SECTION C - TOTAL PATIENT DAYS | | | |
|---------------------------------------|--------|----|-------|
| | NON DD | DD | TOTAL |
| 9. TOTAL DAYS (lines 5 + 8) | 7,554 | - | 7,554 |

SCHEDULE 7 - NO LONGER USED

Information is now on Schedule 6

SCHEDULE 8 - TOTAL PATIENT DAYS BY MONTH

(Required)

| 1. MONTH | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | TOTAL |
|--------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| 2. Days in Month | 31 | 28 | 31 | 30 | 31 | 30 | 31 | 31 | 30 | 31 | 30 | 31 | 365 |
| Licensed Beds for Bed Hold | | | | | | | | | | | | | |
| 3. Testing | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 420 |
| 4. Occupancy Test: | | | | | | | | | | | | | |
| Row 2 X (Row 3 X 94%) | 1,020 | 921 | 1,020 | 987 | 1,020 | 987 | 1,020 | 1,020 | 987 | 1,020 | 987 | 1,020 | 12,009 |
| 5. Inhouse patient days | 650 | 595 | 627 | 581 | 634 | 585 | 644 | 649 | 648 | 652 | 622 | 667 | 7,554 |
| 6. Bed Hold days | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7. TOTAL DAYS | 650 | 595 | 627 | 581 | 634 | 585 | 644 | 649 | 648 | 652 | 622 | 667 | 7,554 |

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 | | | LIABILITIES AND OWNERS' EQUITY | | | | |
|-----------------------------------|--------------------------------------|----------------------|--|---------------------------------------|--------------------------------------|--------------|--------------|
| | Begin Date 1/1/18 | End Date 12/31/18 | | Begin Date 1/1/18 | End Date 12/31/18 | | |
| CURRENT ASSETS | Cash on hand and in bank | \$ 34,328 | \$ 95,876 | CURRENT LIABILITIES | Notes and loans payable, list below: | | |
| | Temporary investments | | | | | | |
| | Resident accounts receivable | 227,477 | 227,311 | | | | |
| | Other accounts receivable | | | | | | |
| | Due from related parties | (72,556) | (191,282) | | | | |
| | Notes receivable | | | | Due to related parties | 39 | - |
| | Accrued interest receivable | | | | Accounts payable | 511,669 | 640,273 |
| | Inventories | | | | Accrued salaries | 28,573 | 10,659 |
| | Prepaid expenses | | | | Other accrued expenses | 24,820 | 19,145 |
| | Resident funds held in trust | 4,326 | 2,644 | | Resident trust funds payable | 4,326 | 2,644 |
| Other current assets, list below: | | | Other current liabilities | | | | |
| | | | TOTAL CURRENT LIABILITIES | \$ 569,427 | \$ 672,721 | | |
| | | | | | | | |
| TOTAL CURRENT ASSETS | \$ 193,575 | \$ 134,549 | LONG TERM LIAB. | Notes and loans payable (list) below: | | | |
| | | | | Note Payable-Bank | 220,685 | 209,932 | |
| | | | | | | | |
| PROPERTY, PLANT, EQUIP. | Land | \$ 90,500 | \$ 80,000 | Other long term liabilities | | | |
| | Land improvements | | | TOTAL LONG TERM LIABILITIES | \$ 220,685 | \$ 209,932 | |
| | Buildings | 157,869 | - | | | | |
| | Leasehold improvements | 256,858 | 263,002 | OWNER EQUITY | OWNERS' EQUITY, list below: | | |
| | Fixed equipment | 52,652 | 51,536 | | Fund Balance | (198,045) | (445,871) |
| | Moveable equipment | 160,237 | 161,721 | | | | |
| | Transportation equipment | 70,778 | 70,778 | | | | |
| | Other | | | | TOTAL OWNER'S EQUITY | \$ (198,045) | \$ (445,871) |
| | Less: accumulated depreciation | (390,402) | (324,804) | | | | |
| TOTAL PROPERTY, PLANT, EQUIPMENT | \$ 398,492 | \$ 302,233 | | | | | |
| | | | | | | | |
| | | | | | | | |
| OTHER | Long term investments | | | | | | |
| | Other Assets, list below: | | | | | | |
| | | | | | | | |
| TOTAL OTHER ASSETS | \$ - | \$ - | | | | | |
| | | | | | | | |
| TOTAL ASSETS | \$ 592,067 | \$ 436,782 | TOTAL LIABILITIES AND EQUITY .. | \$ 592,067 | \$ 436,782 | | |

SCHEDULE 10A - SUMMARY OF CHANGES IN OWNERS' EQUITY

| | | | | |
|----|---|---|------|-------------------------------|
| 1. | Beginning Owners' Equity (from schedule 10) | | \$ | <u>(198,045)</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>202,553)</u> |
| | | Dividends and withdrawals | (| <u> </u>) |
| | | Net increase in accrued vacation, holiday and sick time | (| <u> </u>) |
| | | Other, Specify: <u>Related Party Adjustments</u> | (| <u>45,273)</u> |
| | | Other, Specify: _____ | (| <u> </u>) |
| | Total deductions | | (| <u>247,826)</u> |
| 4. | ENDING OWNERS' EQUITY (schedule 10) | | \$ | <u>(445,871)</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 | \$ 1,201,755 |
| 2. Service fees | schedule 15, line 14A | 201,096 |
| 3. Rent from outside medical providers | schedule 15, line 14B | - |
| 4. Other | schedule 15, line 14C | - |
| 5. Dietary revenues | schedule 16, line 5A | - |
| 6. Miscellaneous services and materials revenue | schedule 16, line 16 | 1,283 |
| 7. Rental revenues | schedule 17, line 21A | 9,030 |
| 8. Revenues from other major activities | schedule 17, line 37 | - |
| 9. Sales to related organizations | schedule 18, line 41 | - |
| 10. Investment revenue | schedule 18, line 45 | - |
| 11. Gains (Losses) on disposal of assets | schedule 18, line 47 | (15,086) |
| 12. Grants for government-subsidized employees | schedule 18, line 48 | - |
| 13. Grants, contributions, donations | schedule 18, line 49 | - |
| 14. Other revenue | schedule 18, line 54 | 668 |
| 15. Subtract: deductions from revenues | schedule 14, line 5 | (70,135) |
| 16. NET REVENUES | | \$ 1,328,794 |

SECTION B - SUMMARY OF NET INCOME OR LOSS

| | | |
|---|----------------------|------------------|
| 17. Subtract: total expenses | schedule 12, line 38 | \$ (1,576,620) |
| 18. Add or subtract the amount to adjust related party transactions to cost | schedule 42, line 15 | 45,273 |
| 19. NET INCOME OR LOSS | | \$ (202,553) |

NURSING HOME COST REPORT SCHEDULE 11

SCHEDULE 12 - SUMMARY OF TOTAL EXPENSES

All values are automatically posted from other schedules.

| Cost Center | Reference | Expense | Cost Center | Reference | Expense |
|--|-----------|------------|--|-----------|---------------------|
| 1. Daily patient service expense | S20, L10 | \$ 637,314 | 20. Transportation | S25, L19f | \$ 284 |
| 2. Laboratory & Radiology | S21, L15a | 938 | 21. Administrative service expense | S26, L12 | 213,652 |
| 3. Respiratory | S21, L15b | - | Other cost centers, Specify: | | |
| 4. Pharmacy | S21, L15c | 21,078 | 22. Nurse Aide Training | S27, L15a | |
| 5. PT, OT and Speech | S22, L15a | 68,653 | 23. Beauty/Barber Shop | S27, L15b | 2,475 |
| 6. Dental | S22, L15b | - | 24. Rental House | S27, L15c | 5,854 |
| 7. Physician | S22, L15c | 8,396 | 25. Purchased Administrator | S27, L15d | 13,106 |
| 8. Social Services | S23, L15a | 33,467 | 26. 0 | S27, L15e | |
| 9. Recreational Activities | S23, L15b | 13,363 | UNASSIGNED EXPENSES | | |
| 10. Religious Services | S23, L15c | - | 27. Employee fringe benefit expense | S28, L17 | 115,469 |
| 11. Volunteer Coordinator | S24, L15a | - | 28. Heating fuel and utility expense | S29, L10 | 44,572 |
| 12. Ward Clerks | S24, L15b | 14,003 | 29. Interest on operating working capital loans | S30, L6 | - |
| 13. Psychotherapy | S24, L15c | - | 30. Insurance expense | S31, L9 | 15,402 |
| 14. Other | S24, L15d | | 31. Amortization expense | S32, L5 | - |
| 15. Dietary | S25, L19a | 178,160 | 32. Interest on plant asset loans | S33, L15h | 9,958 |
| 16. Plant Operations and Maintenance | S25, L19b | 67,945 | 33. Depreciation expense | S34, L20c | 18,556 |
| 17. Housekeeping | S25, L19c | 37,494 | 34. Expense on operating and non-cap.leases | S35, L14 | 57,147 |
| 18. Laundry and Linen | S25, L19d | 16,462 | 35. Expense on capitalized leases | S36A, L5 | - |
| 19. Security | S25, L19e | - | 36. Property tax expense | S37, L9 | 10,487 |
| | | | 37. Other non-salary expense | S39, L4 | (27,615) |
| | | | 38. TOTAL EXPENSES FOR REPORT PERIOD (Sum 1-38) . . | | \$ 1,576,620 |

(To schedule 11, line 17)

SCHEDULE 13 - SUMMARY OF SALARY AND WAGE EXPENSES

All values are automatically posted from other schedules.

| Cost Center and Schedule | | Total Salary and Wage Expense (Line 1 or 5) | Cost Center and Schedule | | Total Salary and Wage Expense (Line 1 or 5) |
|-----------------------------------|---------------|---|--|----------|---|
| Daily patient service | S20, L1e | \$ 485,475 | Dietary | S25, L1a | 92,998 |
| Laboratory & Radiology | S21, L1a | - | Plant operation / maintenance | S25, L1b | 29,057 |
| Respiratory | S21, L1b & 3b | - | Housekeeping | S25, L1c | 29,613 |
| Pharmacy | S21, L1c & 3c | - | Laundry and Linen | S25, L1d | 8,740 |
| PT, OT and Speech | S22, L1a & 3a | 52,656 | Security | S25, L1e | - |
| Dental | S22, L1b & 3b | - | Transportation | S25, L1f | - |
| Physician | S22, L1c & 3c | - | Administrative service | S26, L1e | 14,907 |
| Social Services | S23, L3a | 33,467 | Nurse aide training | S27, L1a | - |
| Recreational Activities | S23, L3b | 9,074 | Beauty and barber | S27, L1b | 1,902 |
| Religious Services | S23, L3c | - | Other, Specify: Rental House | S27, L1c | - |
| Volunteer Coordinator | S24, L1a & 3a | - | Purchased Administrator | | 13,106 |
| Ward Clerks | S24, L1b & 3b | 14,003 | 0 | | - |
| Psychotherapy | S24, L1c & 3c | - | TOTAL SALARY AND WAGE EXPENSE | | \$ 784,998 |
| Other | S24, L1d & 3d | - | | | |

SCHEDULE 14 - DAILY PATIENT SERVICE REVENUES

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

SECTION A - DAILY RATE CHARGES

| | Revenue |
|---|----------------|
| 1. Medicare Daily Rate | \$117,900 |
| 2. Medicaid Daily Rate (including bed hold) | 1,063,078 |
| 3. Private Pay | 18,570 |
| 4. Medical Supplies, Other | 2,207 |

SECTION B - Deductions From Revenue

5. TOTAL DEDUCTIONS FROM REVENUE (70,135)

SECTION C - TOTAL

6. TOTAL DAILY PATIENT SERVICE REVENUE \$ 1,131,620

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 \$220.00

8. Facility Comment (Optional) _____

SCHEDULE 15 - SPECIAL SERVICE REVENUES

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

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

| SECTION A - SERVICE REVENUES | A. Service Fee Charges | B. Rent from Outside Medical Providers | C. From Other Sources | Describe Other |
|---|------------------------|--|-----------------------|----------------|
| 1. Laboratory | \$ 525 | | | |
| 2. Radiology | | | | |
| 3. Pharmacy | 21,053 | | | |
| 4. Physical therapy | 108,200 | | | |
| 5. Speech/hearing therapy | 6,350 | | | |
| 6. Occupational therapy | 63,670 | | | |
| 7. Physician care | | | | |
| 8. Psychotherapy | | | | |
| 9. Respiratory therapy | | | | |
| 10. Social services | | | | |
| 11. Recreational activities | | | | |
| 12. Special duty nursing | | | | |
| 13. Other, Specify: Medicare Vaccinations | 1,298 | | | |
| 14. TOTAL SPECIAL SERVICE REVENUE . . | \$ 201,096 | \$ - | \$ - | |

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

SECTION B - THERAPY REVENUES

15. Are physical, occupational, or speech therapy services provided by staff, assistants, contractors, or consultants IN SPACE AT YOUR FACILITY? Yes No
16. Total gross revenues for physical, occupational, and speech therapy services provided at your facility during the cost report period \$ 178,200
Provide the total regardless of who provides the services, who bills for the services, or who receives the services (residents vs. non-residents).
17. From section A, total the amounts in columns A, B and C on lines 4, 5 and 6 (sum 4A, 4B, 4C, 5A, 5B, 5C, 6A, 6B, 6C) \$ 178,220
18. If there is any variance between the totals reported on lines 16 and 17, explain. None
-
19. Are therapy services provided to individuals in addition to your nursing home residents? Yes No If yes, amount of revenue \$ 10,707
20. Does your facility or related organization bill Medicare Part B for therapy services at your facility? Yes No If yes, amount of revenue \$ 41,152
21. Did you charge rent to a rehabilitation agency or independent contractor? Yes No If yes, amount of revenue

SCHEDULE 16 - OTHER REVENUES

SECTION A - CAFETERIA AND DIETARY REVENUE

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

SECTION B - MISCELLANEOUS SERVICES AND MATERIALS

Expenses Directly Ascribable To Or Identifiable With Revenue

| | Revenue | A. Related Direct Expense (if known) | B. Cost Center where expense included | C. Schedule Number | D. Line Number |
|---|-----------------|---|--|-----------------------|-------------------|
| 6. Laundry | _____ | _____ | _____ | _____ | _____ |
| 7. Sale of personal hygiene items | _____ | _____ | _____ | _____ | _____ |
| 8. Transportation | _____ | _____ | _____ | _____ | _____ |
| 9. Beauty and barber shops | 1,283 | 2,475 | Non-Reimbursable | 27 | 16B |
| 10. Gift Shop | _____ | _____ | _____ | _____ | _____ |
| 11. Canteen and snack counter | _____ | _____ | _____ | _____ | _____ |
| 12. Vending machines | _____ | _____ | _____ | _____ | _____ |
| 13. Sale of clothing | _____ | _____ | _____ | _____ | _____ |
| 14. Television and cable service | _____ | _____ | _____ | _____ | _____ |
| 15. Telephone and Internet | _____ | _____ | _____ | _____ | _____ |
| 16. TOTAL MISCELLANEOUS SERVICES AND MATERIALS | \$ 1,283 | | | | |

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 | 9,030 | 318 Robin Hood Ln | _____ | _____ |
| 21. Parking | _____ | _____ | _____ | _____ |
| 21a. TOTAL RENTAL REVENUES | \$ 9,030 | _____ | _____ | _____ |

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

SCHEDULE 18 - OTHER REVENUES

| SECTION E - SALES TO RELATED ORGANIZATIONS | | Revenue | SECTION H - GRANTS FOR GOVT. SUBSIDIZED EMP. | | Revenue |
|---|--------------------------------------|----------------|---|--|----------------|
| 38. | | | 48. | TOTAL GRANTS FOR GOVT. SUBS. EMPLOYEES | |
| 39. | | | | | |
| 40. | | | | | |
| 41. | TOTAL SALES TO RELATED ORGANIZATIONS | \$ - | | | |

| SECTION F - INTEREST AND INVESTMENT REVENUE | | Revenue |
|--|--|----------------|
| 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 | 183 |
| 45. | TOTAL INVESTMENT REVENUE | \$ - |
| 46. | If total investment revenue exceeds \$6,000, describe major investments (type, invested amount, purpose if any) | |
| | <hr/> | |
| | <hr/> | |
| | <hr/> | |

| SECTION I - GRANTS, CONTRIBUTIONS, DONATIONS | | Revenue |
|---|--|----------------|
| 49. | TOTAL GRANTS, CONTRIBUTIONS, DONATIONS | |

| SECTION G - GAINS (LOSSES) DISPOSAL OF ASSETS | | Gain (Loss) |
|--|--|--------------------|
| 47. | TOTAL GAINS (LOSSES) ON DISPOSAL OF ASSETS | \$ (15,086) |

| SECTION J - OTHER REVENUES | | Revenue |
|-----------------------------------|--------------------------------|----------------|
| 50. | OBRA Level 1 Screenings | \$ 660 |
| 51. | Misc | 8 |
| 52. | | |
| 53. | | |
| 54. | TOTAL OTHER REVENUES | \$ 668 |

SCHEDULE 20 - DAILY PATIENT SERVICE EXPENSE

| SALARIES, WAGES PURCHASED SERV. | A. Registered Nurses | B. Licensed Practical Nurses | C. Nurse Aides and Assistants | D. Resident Living Staff | E. Total Expense/Hrs. (sum A-D) |
|---|-----------------------------|-------------------------------------|--------------------------------------|---------------------------------|--|
| 1. TOTAL SALARY AND WAGE EXPENSE | \$ 228,130 | \$ 24,818 | \$ 232,527 | | \$ 485,475 |
| 2. TOTAL SALARY AND WAGE HOURS | 10,001 hrs. | 1,582 hrs. | 20,731 hrs. | | \$ 32,314 |
| 3. EXPENSE FOR PURCHASED SERVICES | \$ 4,353 | \$ 82,254 | \$ 18,703 | | \$ 105,310 |
| NURSING AND INCONTINENCY SUPPLIES | | | | | |
| 4. Catheters, Incontinency Supplies (including purchased laundry service) | | | | | \$ 10,423 |
| OXYGEN | | | | | |
| 5. Oxygen, or daily rental of oxygen concentrators, all other oxygen supplies and cylinder rental | | | | | 458 |
| OTHER | | | | | |
| 6. Other medical supplies, personal comfort supplies and minor medical equipment | | | | | 32,439 |
| 7. Nonbillable over the counter (OTC) drugs for all residents (include other OTC drugs billable on drug claim forms schedule 21, line 11) | | | | | 3,209 |
| 8. _____ | | | | | |
| 9. _____ | | | | | |
| 10. TOTAL DAILY PATIENT SERVICE EXPENSE (Sum 1, 3, 4-9) | | | | | \$ 637,314 |

SCHEDULE 21 - SPECIAL SERVICE EXPENSES

| | TYPE OF SERVICE | | |
|---|---------------------------|----------------|-------------|
| | A. Laboratory & Radiology | B. Respiratory | C. Pharmacy |
| SECTION A - SALARY AND WAGES | | | |
| 1. Expense for hours worked - Billable | | | |
| 2. Number of hours worked - Billable | | | |
| 3. Expense for hours worked - Non-billable | \$ - | | |
| 4. Number of hours worked - Non-billable | hrs. | | |
| 5. TOTAL SALARY AND WAGE EXPENSE | \$ - | \$ - | \$ - |
| SECTION B - PURCHASED SERVICES | | | |
| 6. Expense for purchased service - Billable | \$ 938 | | |
| 7. Number of hours of purchased service - Billable (optional) | | | |
| 8. Expense for purchased service - Non billable | \$ - | | \$ 862 |
| 9. Number of hours of purchased service - Non billable (optional) | hrs. | | |
| SECTION C - SUPPLY AND OTHER EXPENSE | | | |
| 10. Pharmacy - legend drugs Billable | \$ - | \$ - | 20,216 |
| 11. Pharmacy - over the counter drugs Billable | \$ - | \$ - | |
| 12. Supply and Other | | | |
| 13. _____ | | | |
| 14. _____ | | | |
| SECTION D - TOTAL | | | |
| 15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14) | \$ 938 | \$ - | \$ 21,078 |
| 16. TOTAL HOURS (Sum 2, 4, 7, 9) | hrs. | hrs. | hrs. |

SCHEDULE 22 - SPECIAL SERVICE EXPENSES

| | TYPE OF SERVICE | | |
|--|---|-----------|--------------|
| | A. Physical, Occupational And Speech Therapy | B. Dental | C. Physician |
| SECTION A - SALARY AND WAGES | | | |
| 1. Expense for hours worked - Billable..... | \$ 52,656 | | |
| 2. Number of hours worked - Billable..... | 2,224 hrs. | | |
| 3. Expense for hours worked - Non-billable..... | | | |
| 4. Number of hours worked - Non-billable..... | | | |
| 5. TOTAL SALARY AND WAGE EXPENSE | \$ 52,656 | \$ - | \$ - |
| SECTION B - PURCHASED SERVICES | | | |
| 6. Expense for purchased service - Billable..... | \$ 14,481 | | |
| 7. Number of hours of purchased service - Billable (optional)..... | | | |
| 8. Expense for purchased service - Non billable..... | | | \$ 8,396 |
| 9. Number of hours of purchased service - Non billable (optional)..... | | | |
| SECTION C - SUPPLY AND OTHER EXPENSE | | | |
| 10. Supplies..... | 1,516 | | |
| 11. _____ | | | |
| 12. _____ | | | |
| 13. _____ | | | |
| 14. _____ | | | |
| SECTION D - TOTAL | | | |
| 15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14)..... | \$ 68,653 | \$ - | \$ 8,396 |
| 16. TOTAL HOURS (Sum 2, 4, 7, 9)..... | 2,224 hrs. | hrs. | hrs. |

SCHEDULE 23 - SPECIAL SERVICE EXPENSES

| | TYPE OF SERVICE | | |
|---|--------------------|----------------------------|-----------------------|
| | A. Social Services | B. Recreational Activities | C. Religious Services |
| SECTION A - SALARY AND WAGES | | | |
| 1. Expense for hours worked - Billable | \$ - | \$ - | \$ - |
| 2. Number of hours worked - Billable | hrs. | hrs. | hrs. |
| 3. Expense for hours worked - Non-billable | \$ 33,467 | \$ 9,074 | |
| 4. Number of hours worked - Non-billable | 2,339 hrs. | 959 hrs. | |
| 5. TOTAL SALARY AND WAGE EXPENSE | \$ 33,467 | \$ 9,074 | \$ - |
| SECTION B - PURCHASED SERVICES | | | |
| 6. Expense for purchased service - Billable | \$ - | \$ - | \$ - |
| 7. Number of hours of purchased service - Billable (optional) | hrs. | hrs. | hrs. |
| 8. Expense for purchased service - Non billable | | | |
| 9. Number of hours of purchased service - Non billable (optional) | | | |
| SECTION C - SUPPLY AND OTHER EXPENSE | | | |
| 10. Supplies | | \$ 4,289 | |
| 11. _____ | | | |
| 12. _____ | | | |
| 13. _____ | | | |
| 14. _____ | | | |
| SECTION D - TOTAL | | | |
| 15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14) | \$ 33,467 | \$ 13,363 | \$ - |
| 16. TOTAL HOURS (Sum 2, 4, 7, 9) | 2,339 hrs. | 959 hrs. | hrs. |

SCHEDULE 24 - OTHER TYPES OF SPECIAL SERVICE EXPENSES

| | TYPE OF SERVICE | | | |
|---|---------------------|----------------|------------------|------|
| | A. Volunteer Coord. | B. Ward Clerks | C. Psychotherapy | |
| SECTION A - SALARY AND WAGES | | | | |
| 1. Expense for hours worked - Billable | \$ - | \$ - | | |
| 2. Number of hours worked - Billable | hrs. | hrs. | | |
| 3. Expense for hours worked - Non-billable | | \$ 14,003 | | |
| 4. Number of hours worked - Non-billable | | 860 hrs. | | |
| 5. TOTAL SALARY AND WAGE EXPENSE | \$ - | \$ 14,003 | \$ - | \$ - |
| SECTION B - PURCHASED SERVICES | | | | |
| 6. Expense for purchased service - Billable | | | | |
| 7. Number of hours of purchased service - Billable (optional) | | | | |
| 8. Expense for purchased service - Non billable | | | | |
| 9. Number of hours of purchased service - Non billable (optional) | | | | |
| SECTION C - SUPPLY AND OTHER EXPENSE | | | | |
| 10. | | | | |
| 11. | | | | |
| 12. | | | | |
| 13. | | | | |
| 14. | | | | |
| SECTION D - TOTAL | | | | |
| 15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14) | \$ - | \$ 14,003 | \$ - | |
| 16. TOTAL HOURS (Sum 2, 4, 7, 9) | hrs. | 860 hrs. | hrs. | hrs. |

SCHEDULE 25 - GENERAL SERVICE EXPENSES

SECTION A - SALARIES AND WAGES

| | <u>A. Dietary</u> | <u>B. Plant Op./Maint.</u> | <u>C. Housekeeping</u> | <u>D. Laundry / Linen</u> | <u>E. Security</u> | <u>F. Transportation</u> |
|----------------------------------|-------------------|----------------------------|------------------------|---------------------------|--------------------|--------------------------|
| 1. TOTAL SALARY AND WAGE EXPENSE | \$ 92,998 | \$ 29,057 | \$ 29,613 | \$ 8,740 | | |
| 2. NUMBER OF HOURS WORKED | 9,076 hrs. | 1,657 hrs. | 2,569 hrs. | 1,019 hrs. | | |

Lines 3-5 are no longer used

SECTION B - DIETICIAN CONSULTANT

| | | | | | | |
|---------------------------------|----------|------|------|------|------|------|
| 6. Dietician consultant expense | \$ 1,862 | \$ - | \$ - | \$ - | \$ - | \$ - |
|---------------------------------|----------|------|------|------|------|------|

Line 7 is no longer used

SECTION C - OUTSIDE SERVICE

| | | | | | | |
|------------------------------------|------|-----------|------|------|------|--------|
| 8. Outside Services | | \$ 30,734 | | | | \$ 284 |
| 9. | | | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| 12. TOTAL OUTSIDE SERVICE EXPENSES | \$ - | \$ 30,734 | \$ - | \$ - | \$ - | \$ 284 |

SECTION D - No longer used

SECTION E - SUPPLY AND OTHER EXPENSE

| | | | | | | |
|--------------|----------|----------|----------|----------|--|--|
| 13. Supplies | \$ 9,316 | \$ 8,154 | \$ 7,881 | \$ 7,722 | | |
| 14. Food | 73,984 | | | | | |
| 15. | | | | | | |
| 16. | | | | | | |
| 17. | | | | | | |

SECTION F - No longer used

SECTION G - TOTAL

| | | | | | | |
|--------------------------|------------|-----------|-----------|-----------|------|--------|
| 18. TOTAL EXPENSES | \$ 178,160 | \$ 67,945 | \$ 37,494 | \$ 16,462 | \$ - | \$ 284 |
| (Sum 1, 6, 8-11, 13-17) | | | | | | |

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

SECTION A - ALLOCATION OF DIETARY EXPENSES

| | | |
|--|----|---------|
| 1. Total dietary expenses (from schedule 25, line 18) | \$ | 178,160 |
| 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) | \$ | - |
| 4. Deduct revenue (related expense) for food products sold (from schedule 16, line 2) | \$ | - |
| 5. NET DIETARY EXPENSES TO ALLOCATE (to line 8 A below) | \$ | 178,160 |

| | A. Total | B. Residents' | C. Employees' | D. Meals on | E. Other | F. Other |
|---|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | _____ | _____ | _____ | _____ | _____ | _____ |
| | Meals | Meals | Meals | Wheels | | |
| 6. Meals served | 22,702 | 22,662 | 40 | | | |
| 7. Ratio to total meals served to 4 decimals | 1.0000 | 0.9982 | 0.0018 | | | |
| 8. DIETARY EXPENSE ALLOCATION (see instructions below line to complete) | \$ 178,160 | \$ 177,839 | \$ 321 | \$ - | \$ - | \$ - |
| | <small>From line 5</small> | <small>8A X 7B</small> | <small>8A X 7C</small> | <small>8A X 7D</small> | <small>8A X 7E</small> | <small>8A X 7F</small> |
| 9. Food products provided to employes without charge (from line 2) | | | \$ - | | | |
| 10. Deduct revenue from meals sold to employees (from schedule 16, line 3) | | | - | | | |
| 11. NET EXPENSE (PROFIT) FOR MEALS AND FOOD PROVIDED TO EMPLOYEES (line 8C + line 9C - line 10C) | | | \$ 321 | | | |

SECTION B - ALLOCATION OF PLANT OPERATION AND MAINTENANCE EXPENSES

| | A. Total | B. Nursing Home | C. Emp. Unique | Non-Nursing Home Areas w/ Plant Operation and Maint. | | |
|--|------------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|
| | _____ | _____ | _____ | D. | E. | F. |
| | Area | Area | Fringe Benefit Area | | | |
| 12. Total square feet for areas | 17,430 | 17,430 | | | | |
| 13. Ratio to total square feet to 4 decimals . . . | 1.0000 | 1.0000 | | | | |
| 14. TOTAL PATIENT OP/MAINT EXP. ALLOC. | \$ 67,945 | \$ 67,945 | \$ - | \$ - | \$ - | \$ - |
| | <small>From S25, L18</small> | <small>14A X 13B</small> | <small>14A X 13C</small> | <small>14A X 13D</small> | <small>14A X 13E</small> | <small>14A X 13F</small> |

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

SECTION A - ALLOCATION OF HOUSEKEEPING EXPENSES

| | <u>A. Total</u> | <u>B. Nursing Home Area</u> | <u>Non-Nursing Home Areas Receiving Housekeeping Services</u> | | |
|--|---|---------------------------------------|---|----------------------------------|----------------------------------|
| 15. Square feet or hours of service provided | 17,430 | 17,430 | | | |
| 16. Ratio to total sq. ft./hours to 4 decimals | 1.0000 | 1.0000 | | | |
| 17. TOTAL HOUSEKEEPING EXP. ALLOC. | \$ 37,494 <small>From S25, L18</small> | \$ 37,494 <small>17A X 16B</small> | \$ - <small>17A X 16C</small> | \$ - <small>17A X 16D</small> | \$ - <small>17A X 16E</small> |

SECTION B - ALLOCATION OF LAUNDRY AND LINEN EXPENSES

| | <u>A. Total</u> | <u>B. Nursing Home Area</u> | <u>Non-Nursing Home Areas Receiving Laundry/Linen Services</u> | | |
|---|---|---------------------------------------|--|----------------------------------|----------------------------------|
| 18. Pounds of laundry processed | 30,216 | 30,216 | | | |
| 19. Ratio to total pounds to 4 decimals | 1.0000 | 1.0000 | | | |
| 20. TOTAL LAUNDRY/LINEN EXP. ALLOC. | \$ 16,462 <small>From S25, L18</small> | \$ 16,462 <small>20A X 19B</small> | \$ - <small>20A X 19C</small> | \$ - <small>20A X 19D</small> | \$ - <small>20A X 19E</small> |

SECTION C - ALLOCATION OF SECURITY EXPENSES

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

SECTION D - ALLOCATION OF TRANSPORTATION EXPENSES

| | <u>A. Total</u> | <u>B. Nursing Home Area</u> | <u>Non-Nursing Home Areas Receiving Transportation Services</u> | | |
|---|--|------------------------------------|---|----------------------------------|----------------------------------|
| 24. Alloc. Basis, Specify: <u>Actual Cost</u> | 17,430 | 17,430 | | | |
| 25. Ratio to total alloc. basis to 4 decimals | 1.0000 | 1.0000 | | | |
| 26. TOTAL TRANS. EXPENSE ALLOC. | \$ 284 <small>From S25, L18</small> | \$ 284 <small>26A X 25B</small> | \$ - <small>26A X 25C</small> | \$ - <small>26A X 25D</small> | \$ - <small>26A X 25E</small> |

SCHEDULE 26 - ADMINISTRATIVE SERVICE EXPENSES

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

| SECTION A - SALARY AND WAGES | <u>A. General Admin. Serv.</u> | <u>B. Medical Records</u> | <u>C. Central Supply</u> | <u>D.Accounting/Other Serv.</u> | <u>E. TOTAL (sum A-D)</u> |
|--|--------------------------------|---------------------------|--------------------------|---------------------------------|---------------------------|
| 1. TOTAL SALARY AND WAGE EXPENSE | \$ 14,907 | | | | \$ 14,907 |

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 | \$ 290 |
| 9. Licensed bed assessment | 71,400 |
| 10. Contractual management fees | |
| 11. Total other non-salary (from schedule 26 attachment) | 127,055 |

SECTION D - TOTAL

| | |
|---|------------|
| 12. TOTAL ADMINISTRATIVE SERVICE EXPENSES (Sum 1, 6-11) | \$ 213,652 |
|---|------------|

SECTION E - HOME OFFICE COST ALLOCATION REPORT

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

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

SCHEDULE 26 - ADMINISTRATIVE SERVICE EXPENSES - RELATED PARTY

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

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

SECTION B - RELATED ORGANIZATION CENTRAL SERVICE COSTS

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

SECTION C - NON-SALARY EXPENSES

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

SECTION D - TOTAL

| | |
|---|------|
| 12. TOTAL ADMINISTRATIVE SERVICE EXPENSES (Sum 1, 6-11) | \$ - |
|---|------|

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. Accounting Services | \$ 2,650 |
| 2. Public Relations | 1,268 |
| 3. Advertising | 1,051 |
| 4. Administrative Charge from Woodland Village | 90,000 |
| 5. Office Supplies | 1,752 |
| 6. Telephone | 4,170 |
| 7. Licenses/Fees | 472 |
| 8. Dues/Subscriptions/Consulting Fees | 2,807 |
| 9. Bank Fees | 2,295 |
| 10. Nursing Education | 695 |
| 11. Auto Mileage | 12,334 |
| 12. Postage/Freight | 146 |
| 13. Minor Equipment | 250 |
| 14. Fines/Forfeitures | 7,150 |
| 15. Misc Expense | 15 |
| 16. TOTAL OTHER NON-SALARY ADMINISTRATIVE SERVICE EXPENSES (Should equal schedule 26, line 11) | \$ 127,055 |

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

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

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

SCHEDULE 26B - ALLOCATION OF ADMINISTRATIVE EXPENSES

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

| | | | | | |
|--|------------------|-----------------------|---|-----------|-----------|
| 1. Total Admin. Service Expense (S26, 12) | \$ | 213,652 | | | |
| SECTION A - DIRECT EXPENSES | | | | | |
| Exp. Directly Ascribable To Each Activity | A. Total | B. NH Provider | Non-Nursing Home Areas Receiving Administrative Services | | |
| 2. Salary and Wage Expense | \$ (14,907) | \$ 14,907 | | | |
| 3. Purchased Services - Legal | (290) | 290 | | | |
| 4. Occupied Bed Assessment | (71,400) | 71,400 | | | |
| 5. Purchases Services - Accounting | (2,650) | 2,650 | | | |
| 6. Public Relations | (1,268) | 1,268 | | | |
| 7. Advertising | (1,051) | 1,051 | | | |
| 8. Administrative Charge-Woodland Villag | (90,000) | 90,000 | | | |
| 9. Office Supplies | (1,752) | 1,752 | | | |
| 10. Telephone | (4,170) | 4,170 | | | |
| 11. Licenses/Fees | (472) | 472 | | | |
| 12. Dues/Subscriptions | (2,807) | 2,807 | | | |
| 13. Bank Fees | (2,295) | 2,295 | | | |
| 14. Other Administrative Services | (20,590) | 20,590 | | | |
| 15. TOTAL DIRECT EXP. (sum 2-14) | \$ (213,652) | \$ 213,652 | | | |
| 16. NET UNASSIGNED EXP. (line 1-line 15) | \$ - | | | | |
| SECTION B - ALLOC. OF INDIRECT EXP. | | | | | |
| 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 | \$ 213,652 | \$ 213,652 | \$ - | \$ - | \$ - |
| | (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>Rental House</u> | <u>Purchased Administrator</u> | |
|----------------------------------|-------------------------------|------------------------------|---------------------|--------------------------------|--|
| 1. TOTAL SALARY AND WAGE EXPENSE | | \$ 1,902 | | \$ 13,106 | |
| 2. NUMBER OF HOURS WORKED | | 151 hrs. | | 520 hrs. | |

SECTION B - NON-SALARY EXPENSES

| | <u>A. Nurse Aide Training</u> | <u>B. Beauty/Barber Shop</u> | <u>Rental House</u> | <u>Purchased Administrator</u> | |
|--------------------------------------|-------------------------------|------------------------------|---------------------|--------------------------------|------|
| 3. Supplies | | \$ 573 | \$ 5,854 | | |
| 4. | | | | | |
| 5. | | | | | |
| 6. | | | | | |
| 7. | | | | | |
| 8. | | | | | |
| 9. | | | | | |
| 10. | | | | | |
| 11. | | | | | |
| 12. | | | | | |
| 13. | | | | | |
| 14. | | | | | |
| 15. TOTAL NON-SALARY EXPENSES | \$ - | \$ 573 | \$ 5,854 | \$ - | \$ - |

SECTION C - TOTAL

| | <u>A. Nurse Aide Training</u> | <u>B. Beauty/Barber Shop</u> | <u>Rental House</u> | <u>Purchased Administrator</u> | |
|--|-------------------------------|------------------------------|---------------------|--------------------------------|---|
| 16. TOTAL EXPENSES (Sum 1, 3-14) | | \$ 2,475 | \$ 5,854 | \$ 13,106 | - |

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 Self Funded 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. | | \$ 59,884 |
| 2. State unemployment compensation | | 3,609 |
| 3. Federal unemployemnt compensation | | |
| 4. Worker's compensation insurance | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 23,364 |
| 5. Health, Dental & Vision Insurance | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 23,113 |
| 6. Life and disability insurance | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 501 |
| 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 type="checkbox"/> No | |
| 9. Employee physicals and vaccines (if pre-employment, report costs on Sch 26-Attachment) | | |
| 10. Uniforms | | |
| 11. <u>401K</u> | | 1,858 |
| 12. <u>Employee Welfare</u> | | 3,140 |
| 13. _____ | | |
| 14. _____ | | |
| 15. TOTAL PAID ON BEHALF OF EMPLOYEES (sum 1-14) | | \$ 115,469 |
| 16. Expense for special salary or wage payments to employees not included elsewhere (section D) | | |
| 17. TOTAL FRINGE BENEFIT EXPENSE(sum 15+16) | | \$ 115,469 |

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 | The Woodlands of Gillett, Inc. | | | | |
|---|---------------------------------------|---|-------------------------------------|-----------------------------------|--|
| Cost Report Period | 1/1/2018 | 12/31/2018 | | | |
| Type of Self-Funded Expenses | Worker's Compensation Insurance | Health, Dental and Vision Insurance | Life and Disability Insurance | Wage Continuation Insurance | Pension and Deferred Compensation Plans |
| <i>Checked as self-funded on Sch 28?</i> | | | | | |
| 1 Actual Claims Paid | | | | | |
| 2 Premium costs for re-insurance (stop loss) policies purchased from an unrelated party | | | | | |
| 3 Costs paid to administer the self insurance plan not reported elsewhere in the cost report | | | | | |
| 4 Costs paid to an independent unrelated trustee to manage the self-insurance plan | | | | | |
| 5 Costs paid to an unrelated actuary to perform actuarial determinations | | | | | |
| 6 Employee Contributions | | | | | |
| 7 Proceeds from re-insurance (stop loss) policies, dividend proceeds, and audit adjustment cost decreases or (increases) | | | | | |
| 8 Investment income earned by the self insurance fund | | | | | |
| 9 Gain on the sale of self insurance fund securities | | | | | |
| 10 Total allowable self-funded fringe benefit expenses (add lines 1 thru 5 and subtract lines 6 thru 9) | \$ - | \$ - | \$ - | \$ - | \$ - |

SCHEDULE 29 - HEATING FUEL AND UTILITY EXPENSES

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

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

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

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

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

SECTION A - ACCRUED EXPENSE BY TYPE

| | Accrued Expense | Expense by Type | | Accrued Expense |
|----------------|-----------------|---|-----------|-----------------|
| 1. Fuel oil | | 6. Water and sewer utility charges | | 16,155 |
| 2. Natural gas | 9,524 | 7. Purchased steam | | |
| 3. L.P. gas | | 8. _____ | | |
| 4. Coal | | 9. _____ | | |
| 5. Electricity | 18,893 | 10. TOTAL FUEL AND UTILITY EXPENSE . . . | \$ | 44,572 |

SECTION B - ALLOCATION OF FUEL AND UTILITY EXPENSE

| | A. Total | B. NH Area | C. Emp. Unique Fringe Ben. Area | Non-NH Areas, Other Rev. Areas Receiving Fuel/Util. Serv. | | |
|--|---------------|------------------|------------------------------------|---|-------------|-------------|
| | | | | | | |
| 11. Total square feet for areas | 17,430 | 17,430 | | | | |
| 12. Ratio to total square feet to 4 decimals | 1.0000 | 1.0000 | | | | |
| 13. TOTAL ALLOC. FUEL/UTIL. EXPENSE | 44,572 | \$ 44,572 | \$ - | \$ - | \$ - | \$ - |
| | From line 10 | 13A X 12B | 13A X 12C | 13A X 12D | 13A X 12E | 13A X 12F |

SCHEDULE 30 - INTEREST EXPENSES ON OPERATING WORKING CAPITAL LOANS

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

SCHEDULE 31 - INSURANCE EXPENSES

| | Type of Insurance Coverage | Self-Funded? | Insurance Expense |
|----|--|---|-------------------|
| 1. | Property insurance on building and contents | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | \$ 4,536 |
| 2. | Automobile insurance | <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ |
| 3. | Liability insurance | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 10,716 |
| 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 Surety Bond | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 150 |
| 9. | TOTAL INSURANCE EXPENSE | | \$ 15,402 |

SCHEDULE 32 - AMORTIZATION OF DEFERRED EXPENSES

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

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

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

SCHEDULE 31 - INSURANCE EXPENSES - RELATED PARTY

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

SCHEDULE 32 - AMORTIZATION OF DEFERRED EXPENSES - RELATED PARTY

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

SCHEDULE 33 - INTEREST EXPENSES ON PLANT ASSET LOANS

| Lender Name and Purpose of Loan | A. Original Month, Year of Loan | B. Maturing Month, Year of Loan | C. Original Amount of Loan | Remaining Balance of Loan Principal | | | G. Interest Rate | H. Interest Expense |
|--|---------------------------------|---------------------------------|----------------------------|-------------------------------------|--------------------------|--------------------------|-----------------------|------------------------|
| | | | | D. Begin date | E. 6Mo.date | F. End date | | |
| | | | | 1/1/2018 Begin Bal. | 6/30/2018 6 Mo. Bal. | 12/31/2018 End Bal. | | |
| 1a. Name <u>Stephenson NB&T #1</u> | | | | | | | | |
| 1b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <u>Sep-11</u> | <u>Sep-20</u> | <u>\$ 262,665</u> | <u>\$ 220,685</u> | <u>\$ 215,371</u> | <u>\$ 209,932</u> | <u>4.54%</u> | <u>\$ 9,958</u> |
| 1c. Purpose <u>Remodel Nursing Home</u> | | | | | | | | |
| 2a. Name _____ | | | | | | | | |
| 2b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 2c. Purpose _____ | | | | | | | | |
| 3a. Name _____ | | | | | | | | |
| 3b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 3c. Purpose _____ | | | | | | | | |
| 4a. Name _____ | | | | | | | | |
| 4b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 4c. Purpose _____ | | | | | | | | |
| 5a. Name _____ | | | | | | | | |
| 5b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 5c. Purpose _____ | | | | | | | | |
| 6a. Name _____ | | | | | | | | |
| 6b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 6c. Purpose _____ | | | | | | | | |
| 7a. Name _____ | | | | | | | | |
| 7b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 7c. Purpose _____ | | | | | | | | |
| 15 TOTAL LOAN PRINCIPAL | | | | <u>\$ 220,685</u> | <u>\$ 215,371</u> | <u>\$ 209,932</u> | TOTAL EXP..... | <u>\$ 9,958</u> |

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

| Lender Name and Purpose of Loan | A. Original Month, Year of Loan | B. Maturing Month, Year of Loan | C. Original Amount of Loan | Remaining Balance of Loan Principal | | | G. Interest Rate | H. Interest Expense | |
|--|---------------------------------|---------------------------------|----------------------------|---|--|---------------------------------------|------------------|---------------------|---|
| | | | | D. Begin date 1/1/2018 Begin Bal. | E. 6Mo.date 6/30/2018 6 Mo. Bal. | F. End date 12/31/2018 End Bal. | | | |
| 8a. Name _____ | | | | | | | | | |
| 8b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | |
| 8c. Purpose _____ | | | | | | | | | |
| 9a. Name _____ | | | | | | | | | |
| 9b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | |
| 9c. Purpose _____ | | | | | | | | | |
| 10a. Name _____ | | | | | | | | | |
| 10b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | |
| 10c. Purpose _____ | | | | | | | | | |
| 11a. Name _____ | | | | | | | | | |
| 11b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | |
| 11c. Purpose _____ | | | | | | | | | |
| 12a. Name _____ | | | | | | | | | |
| 12b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | |
| 12c. Purpose _____ | | | | | | | | | |
| 13a. Name _____ | | | | | | | | | |
| 13b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | |
| 13c. Purpose _____ | | | | | | | | | |
| 14a. Name _____ | | | | | | | | | |
| 14b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | |
| 14c. Purpose _____ | | | | | | | | | |
| 16 TOTALS FOR SCHEDULE 33, PAGE 2 ONLY | | | | \$ | - | \$ | - | \$ | - |
| SEE SCHEDULE 33 FOR TOTAL LOAN PRINCIPAL OF SCHEDULE 33 AND SCHEDULE 33, PAGE 2 | | | | | | | | | |

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

| Lender Name and Purpose of Loan | A. Original Month, Year of Loan | B. Maturing Month, Year of Loan | C. Original Amount of Loan | Remaining Balance of Loan Principal | | | G. Interest Rate | H. Interest Expense |
|---|---------------------------------|---------------------------------|----------------------------|---|--|---------------------------------------|------------------------|---------------------|
| | | | | D. Begin date 1/1/2018 Begin Bal. | E. 6Mo.date 6/30/2018 6 Mo. Bal. | F. End date 12/31/2018 End Bal. | | |
| 1a. Name _____ | | | | | | | | |
| 1b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| 1c. Purpose _____ | | | | | | | | |
| 2a. Name _____ | | | | | | | | |
| 2b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| 2c. Purpose _____ | | | | | | | | |
| 3a. Name _____ | | | | | | | | |
| 3b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| 3c. Purpose _____ | | | | | | | | |
| 4a. Name _____ | | | | | | | | |
| 4b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| 4c. Purpose _____ | | | | | | | | |
| 5a. Name _____ | | | | | | | | |
| 5b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| 5c. Purpose _____ | | | | | | | | |
| 6a. Name _____ | | | | | | | | |
| 6b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| 6c. Purpose _____ | | | | | | | | |
| 7a. Name _____ | | | | | | | | |
| 7b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| 7c. Purpose _____ | | | | | | | | |
| 15 TOTAL RELATED PARTY LOAN PRINCIPAL | | | | \$ - | \$ - | \$ - | TOTAL EXP. | \$ - |

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

| Lender Name and Purpose of Loan | A. Original Month, Year of Loan | B. Maturing Month, Year of Loan | C. Original Amount of Loan | Remaining Balance of Loan Principal | | | G. Interest Rate | H. Interest Expense |
|--|---------------------------------|---------------------------------|----------------------------|---|--|---------------------------------------|------------------|---------------------|
| | | | | D. Begin date 1/1/2018 Begin Bal. | E. 6Mo.date 6/30/2018 6 Mo. Bal. | F. End date 12/31/2018 End Bal. | | |
| 8a. Name _____ | | | | | | | | |
| 8b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| 8c. Purpose _____ | | | | | | | | |
| 9a. Name _____ | | | | | | | | |
| 9b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| 9c. Purpose _____ | | | | | | | | |
| 10a. Name _____ | | | | | | | | |
| 10b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| 10c. Purpose _____ | | | | | | | | |
| 11a. Name _____ | | | | | | | | |
| 11b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| 11c. Purpose _____ | | | | | | | | |
| 12a. Name _____ | | | | | | | | |
| 12b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| 12c. Purpose _____ | | | | | | | | |
| 13a. Name _____ | | | | | | | | |
| 13b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| 13c. Purpose _____ | | | | | | | | |
| 14a. Name _____ | | | | | | | | |
| 14b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| 14c. Purpose _____ | | | | | | | | |
| 16 TOTALS FOR SCHEDULE 33, PAGE 2 ONLY | | | | \$ - | \$ - | \$ - | | \$ - |

SEE SCHEDULE 33- RELATED PARTY FOR TOTAL LOAN PRINCIPAL OF SCHEDULE 33 - RELATED PARTY AND SCHEDULE 33 - RELATED PARTY, PAGE 2

SCHEDULE 34 - DEPRECIATION EXPENSES

SECTION A - CAPITALIZED HISTORICAL COST

| | Begin Date <u>1/1/2018</u> | C. Additions During Report | D. Disposals During Report | End Date <u>12/31/2018</u> |
|--------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | B. Beginning Balance | Period | Period | E. Ending Balance |
| 1. Land | 90,500 | | (10,500) | \$ 80,000 |
| 2. Land Improvements | | | () | - |
| 3. Buildings | 157,869 | | (157,869) | - |
| 4. Leasehold Improvements | 256,858 | 6,144 | () | 263,002 |
| 5. Fixed equipment | 52,651 | | (1,115) | 51,536 |
| 6. Moveable equipment | 160,237 | 1,484 | () | 161,721 |
| 7. Transportation vehicles | 70,778 | | () | 70,778 |
| 8. _____ | | | () | - |
| 9. _____ | | | () | - |
| 10. TOTAL CAPITALIZED COST . . | \$ 788,893 | \$ 7,628 | (\$ 169,484) | \$ 627,037 |

SECTION B - DEPRECIATION EXPENSE AND ACCUMULATION DEPRECIATION

| | A. Depreciation | Begin Date <u>1/1/2018</u> | C. Depreciation Exp. | D. Removal of Accum. | End Date <u>12/31/2018</u> |
|---------------------------------------|---------------------------|----------------------------|----------------------|-----------------------|----------------------------|
| | Method, Lives Used | B. Beginning Balance | During Report Period | Deprec. On Disposals. | E. Ending Balance |
| 11. Land Improvements | | | | () | \$ - |
| 12. Buildings | Straight - Line (Per AHA) | 77,309 | 3,676 | (77,375) | 3,610 |
| 13. Leasehold Improvements | Straight - Line (Per AHA) | 70,304 | 9,327 | (2,440) | 77,191 |
| 14. Fixed equipment | Straight - Line (Per AHA) | 23,003 | 1,270 | () | 24,273 |
| 15. Moveable equipment | Straight - Line (Per AHA) | 144,668 | 4,283 | () | 148,951 |
| 16. Transportation vehicles | Straight - Line (Per AHA) | 70,778 | - | () | 70,778 |
| 17. Rental House | Straight - Line (Per AHA) | 4,340 | | (4,340) | - |
| 18. _____ | | | | () | - |
| 19. TOTAL ACCUMULATED DEPRECIATION | | \$ 390,402 | | (\$ 84,155) | \$ 324,803 |
| 20. TOTAL DEPRECIATION EXPENSE | | | \$ 18,556 | | |

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>1/1/2018</u> | C. Additions During Report | D. Disposals During Report | End Date <u>12/31/2018</u> |
|----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | B. Beginning Balance | Period | Period (as negative value) | E. Ending Balance |
| 1. Land | | | () | \$ - |
| 2. Land Improvements | | | () | - |
| 3. Buildings | 75,000 | | () | 75,000 |
| 4. Leasehold Improvements | | | () | - |
| 5. Fixed equipment | | | () | - |
| 6. Moveable equipment | | | () | - |
| 7. Transportation vehicles | | | () | - |
| 8. _____ | | | () | - |
| 9. _____ | | | () | - |
| 10. TOTAL CAPITALIZED COST . . . | \$ 75,000 | \$ - | (\$ -) | \$ 75,000 |

SECTION B - DEPRECIATION EXPENSE AND ACCUMULATION DEPRECIATION

| | A. Depreciation | Begin Date <u>1/1/2018</u> | C. Depreciation Exp. | D. Removal of Accum. | End Date <u>12/31/2018</u> |
|------------------------------------|--------------------------------|----------------------------|----------------------|-----------------------|----------------------------|
| | Method, Lives Used | B. Beginning Balance | During Report Period | Deprec. On Disposals. | E. Ending Balance |
| 11. Land Improvements | | | | () | \$ - |
| 12. Buildings | <u>Straight-Line (Per AHA)</u> | 45,794 | 2,727 | () | 48,521 |
| 13. Leasehold Improvements | | | | () | - |
| 14. Fixed equipment | | | | () | - |
| 15. Moveable equipment | | | | () | - |
| 16. Transportation vehicles | | | | () | - |
| 17. _____ | | | | () | - |
| 18. _____ | | | | () | - |
| 19. TOTAL ACCUMULATED DEPRECIATION | | \$ 45,794 | | (\$ -) | \$ 48,521 |
| 20. TOTAL DEPRECIATION EXPENSE | | | \$ 2,727 | | |

21. Cost of Bariatric Equipment included with Additions reported above purchased during this cost report period _____
 Include copies of invoices to support the cost of any Bariatric Equipment (see sec. 2.750 of Methods of Implementation for definition) purchases reported on Line 21.
 Include a copy of your plant ledger that supports the amounts reported on this Schedule 34 - See Schedule 3 Line 13 B

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

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

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

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

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

| A. Name of Lessor | B. Related Party? | C. Lease Purchase Agreement? | D. Lessor Acquisition Cost (If known) | E. Month, Year acquired use | F. Describe Property | G. Lease Exp. |
|----------------------------------|---|---|---------------------------------------|-----------------------------|-----------------------|---------------|
| 1. <u>Woodland Residence LLC</u> | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | \$ 75,000 | Mar-01 | Nursing Home Building | \$ 48,000 |
| 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>Unlimited Advacare</u> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | _____ | Jan-18 | Broda, beds, charis | \$ 9,147 |
| 5. _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ |
| 6. _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ |
| 7. _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ |
| 8. _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ |
| 9. _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ |
| 10. _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ |
| 11. _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ |
| 12. _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ |
| 13. _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | _____ | _____ | _____ | _____ |

SECTION C - TOTAL

14. **TOTAL LEASE EXPENSE ON OPERATING LEASES AND NON-CAPITALIZED LEASES (sum 1-13)** \$ 57,147

SCHEDULE 36A - LEASE EXPENSES ON CAPITALIZED LEASES

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

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

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

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

SCHEDULE 36B - ACTUAL LEASE PAYMENTS RELATED TO CAPITALIZED LEASES

INSTRUCTIONS:

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

SECTION B - ACTUAL LEASE PAYMENTS RELATED TO CAPITALIZED LEASES

| | |
|---|--|
| A1. Name of lessor _____ | A2. Actual payments required by lease in report period _____ |
| A3. Are any capitalized costs reported on other schedules? <input type="checkbox"/> Yes <input type="checkbox"/> No | A4. If yes, (schedule) _____ (line) _____ (amount) _____ |
| 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) _____ |
| E. TOTAL CAPITALIZED LEASE PAYMENTS RELATED TO CAPITALIZED LEASES (sum A2+B2+C2+D2) | \$ _____ - |

SCHEDULE 37 - PROPERTY TAX EXPENSES

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

SECTION A - FOR ALL PROVIDERS

| | Expense |
|---|----------------|
| 1. 2018 real estate tax (due in 2019) relating to the nursing home operation (attach copy of bill or, if not yet received, send separately upon receipt.) | \$ 10,028 |
| 2. 2018 personal property tax (due in 2019) relating to the nursing home operation (attach copy bill or, if not yet received, send separately upon receipt.) | 459 |
| 3a. Have the amounts reported on lines 1 and 2 been paid in full? <input type="checkbox"/> Yes, go to question 3b <input checked="" type="checkbox"/> No, explain below | |
| Date(s) paid <u>1/29/2019</u> Amount(s) paid \$ <u>5,474</u> Amount still outstanding \$ <u>5,014</u> | |
| 3b. Are there any real estate or personal property tax still outstanding from prior years, eg. 2016 or 2017? <input type="checkbox"/> Yes, explain below <input checked="" type="checkbox"/> No | |
| Tax year _____ Amount still outstanding _____ Tax year _____ Amount still outstanding _____ | |

SECTION B - FOR TAX-EXEMPT PROVIDERS ONLY

| | Expense |
|---|------------------|
| 4. Amount of municipal service fee expense incurred by the nursing home appropriately accrued to calendar year 2018. | _____ |
| 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) <input type="checkbox"/> Prior to January 2018 <input type="checkbox"/> On or after January 2018 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) <input type="checkbox"/> Voluntary <input type="checkbox"/> Required by the tax authority | |
| 9. TOTAL PROPERTY TAX AND/OR MUNICIPAL SERVICE EXPENSE | \$ 10,487 |

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. 2018 real estate tax (due in 2019) relating to the nursing home operation (attach copy of bill or, if not yet received, send separately upon receipt.)
2. 2018 personal property tax (due in 2019) 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. 2016 or 2017? [] 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 2018.
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 2018 [] On or after January 2018 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.

| | <u>Nature and Source of Expense</u> | <u>Expense</u> |
|----|--|--------------------|
| 1. | Corporate Tax Expense | \$ (27,615) |
| 2. | | |
| 3. | | |
| 4. | TOTAL OTHER NON-SALARY EXPENSES (sum 1 - 3) | \$ (27,615) |

SCHEDULE 40 - ALLOCATION OF PROPERTY EXPENSES

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

| | A. Total From Sched. | B. NH Service Area | Areas for Non-NH Serv. Or Other Major Revenue-Generating Activities | | |
|--|----------------------|-------------------------|---|-----------|-----------|
| | | | C. | D. | E. |
| SECTION A - DIRECT PROPERTY EXP. | | | | | |
| 1. Property insurance (s31) | \$ 4,536 | \$ 4,536 | | | |
| 2. Mortgage insurance (s31) | - | | | | |
| 3. Amortization debt premium discount (s32) | - | | | | |
| 4. Plant asset interest expense (s33) | 9,958 | 9,958 | | | |
| 5. Depreciation land improvements (s34) | - | | | | |
| 6. Depreciation buildings (s34) | 3,676 | 3,676 | | | |
| 7. Depreciation leasehold improve. (s34) | 9,327 | 9,327 | | | |
| 8. Depreciation fixed equipment (s34) | 1,270 | 1,270 | | | |
| 9. Depreciation moveable equip. (s34) | 4,283 | 4,283 | | | |
| 10. Depreciation transportation veh. (s34) | - | | | | |
| 11. Depreciation other (s34) | - | | | | |
| 12. Expense on operating leases (s35) | 57,147 | 57,147 | | | |
| 13. Expense on capitalized leases (s36) | - | | | | |
| 14. Property taxes or fees (s37) | 10,487 | 10,487 | | | |
| 15. TOTAL EXPENSE (sum 1-14) | \$ 100,684 | \$ 100,684 | | | |
| 16. Less total directly assigned property exp. | \$ 100,684 | (sum 15B, 15C 15D, 15E) | | | |
| 17. NET UNASSIGNED/INDIRECT PROP. | \$ - | (15A less 16A) | | | |
| SECTION B - NON-SALARY EXPENSES | | | | | |
| 18. Square feet of service's building area | 17,430 | 17,430 | | | |
| 19. Ratio to total square feet to 4 decimals | 1.0000 | 1.0000 | | | |
| 20. Indirect property expense allocation | \$ - | - | - | - | - |
| | (from 17A) | 20A X 19B | 20A X 19C | 20A X 19D | 20A X 19E |
| SECTION C - TOTAL | | | | | |
| 21. TOTAL PROP. EXP. FOR EACH AREA | \$ 100,684 | \$ 100,684 | \$ - | \$ - | \$ - |
| | 17A + 20 A | 15B + 20B | 15C + 20C | 15D + 20D | 15E + 20E |

SCHEDULE 41 - ACCOUNTING AND REPORTING POLICIES

SECTION A - POLICIES AND PRACTICES

1. Accounting method - expenses are to be reported on the accrual method of accounting except for governmental facilities, which may use the cash method. Check the accounting method used in this cost report. Accrual Cash
2. Capitalization of plant assets - briefly describe the facility's policy or practice for the capitalization of plant assets purchases. Capitalize items over \$1000 and an useful life of 2 or more years

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

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

SECTION B - NON-PRODUCTIVE SALARY EXPENSE AND HOURS

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

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

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

SECTION A - RELATED PARTY LEASES

| A. Description of Expense Item | Location and Amount of Expense Included in This Cost Report | | | | | G. Expense Incurred by Related Party | H. Difference (G - F) |
|--------------------------------------|---|-------------|-----------|---------|---------------|--------------------------------------|-----------------------|
| | B. Cost Ctr. | C. Schedule | D. Column | E. Line | F. Expense | | |
| 1. Total related party lease expense | A&G | 35 | G | 1 | (\$ 48,000) | XXXXXXXXXX | XXXXXXXXXX |
| 2. Insurance expense | | | | | XXXXXXXXXX | | XXXXXXXXXX |
| 3. Amortization deferred expense | | | | | XXXXXXXXXX | | XXXXXXXXXX |
| 4. Interest expense | | | | | XXXXXXXXXX | | XXXXXXXXXX |
| 5. Depreciation expense | A&G | 34RP | C | 20 | XXXXXXXXXX | 2,727 | XXXXXXXXXX |
| 6. Property tax expense | | | | | XXXXXXXXXX | | XXXXXXXXXX |
| 7. _____ | | | | | XXXXXXXXXX | | XXXXXXXXXX |
| 8. _____ | | | | | XXXXXXXXXX | | XXXXXXXXXX |
| 9. SUBTOTAL FOR RELATED PARTY LEASES | | | | | (\$ 48,000) | \$ 2,727 | \$ (45,273) |

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) | | | | | | | (45,273) |

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.

Marian Kroscher, Milwaukee

Earl Charlton, Milwaukee

SCHEDULE 43 - IDENTIFICATION OF EXPENSES NOT RELATED TO PATIENT CARE

INSTRUCTIONS: To the extent possible, identify significant expenses included in this cost report which were not related to patient care. See Section 600 of the Cost Report Instructions for more details on such expenses. Attach additional sheets if necessary.

| A. Description of Expense Item | Amount | Location of Expense in Cost Report | | | |
|--|----------|------------------------------------|----------|--------|------|
| | | Cost Ctr. | Schedule | Column | Line |
| 1. Promotional expenses | \$ 2,319 | A&G | 26ATT | A | 2&3 |
| 2. Gifts and flowers | | | | | |
| 3. Personal expenses of owners | | | | | |
| 4. Entertainment for non-residents | | | | | |
| 5. Telephone, television, internet and cable service in resident rooms | 4,170 | A&G | 26ATT | A | 6 |
| 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) | 290 | A&G | 26 | E | 8 |
| 13. Owner or key person life insurance | | | | | |
| 14. Taxes | (27,615) | A&G | 39 | 1 | 1 |
| 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: <u>Occupied Bed Assessment</u> | 71,400 | A&G | 26 | E | 9 |
| 22 Other - describe: _____ | | | | | |

SCHEDULE 43A - LEGAL FEES

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

| Description | Legal fees |
|---|---------------|
| 1. Prosecution or defense related to Medicare or Medicaid reimbursement..... | |
| 2. Prosecution or defense pertaining to compliance with licensure or certification requirements (see instructions above)..... | |
| 3. Defense of an owner or employee in a personal or criminal legal matter..... | |
| 4. Legal preparation resulting in the filing of an appeal under Chapters 50 or 227, Wisconsin Statutes, or a judicial suit..... | |
| 5. Collection of delinquent accounts..... | |
| 6. Corporate restructuring or reorganization..... | |
| 7. Potential purchase or sale of nursing home(s)..... | |
| 8. Purchase or sale of nursing home(s)..... | |
| 9. Negotiations with suppliers..... | |
| 10. Income taxes, payroll taxes, benefit plans..... | |
| 11. Union related activities..... | |
| 12. Guardianship for Medicaid residents..... | |
| 13. Other not related to patient care..... | |
| 14. <u>Employee Background Checks</u> | 290 |
| 15. _____ | |
| 16. TOTAL LEGAL FEES (should equal schedule 26, line 8). | \$ 290 |

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.

| | <u>Name of Individual or Entity</u> | <u>Percentage of Ownership</u> |
|----|-------------------------------------|--------------------------------|
| 1. | Marian Kroscher | 50% |
| 2. | Earl Charlton | 50% |
| 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.

| | <u>Name and City of Medicaid Provider</u> | <u>Type of medical Services Provided</u> | <u>Nature and Extent of Interest in Provider</u> |
|----|---|--|--|
| 1. | Woodland Village, Inc. | Skilled Nursing Facility | Common Ownership |
| 2. | Woodlands of Oconto, Inc. | Skilled Nursing Facility | Common Ownership |
| 3. | | | |
| 4. | | | |
| 5. | | | |

SCHEDULE 51 - MEDICAL SUPPLY REVENUES FROM MEDICARE PART B

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

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

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

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

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

5. What were the Medicare Part B revenues for medical supplies? _____

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

SCHEDULE 52 - MISCELLANEOUS MEDICAID NON-RATE REVENUES

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

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

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

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

SCHEDULE 53 - INCENTIVES - PRIVATE ROOM & PROPERTY

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

Indicate if your facility is requesting a private room incentive

- YES, my facility is requesting a private room incentive. If YES specify one and continue: BPRI RPRI
- YES, I am requesting RPRI and my facility has replaced 100% of patient rooms after July 1, 2000.
- NO, my facility is not requesting the BPRI or RPRI.

If your facility is requesting one of the incentives, you must complete the affidavit below and return it to the Department by July 1, 2018, to qualify for one of the private room incentives.

AFFIDAVIT

I HEREBY ATTEST and affirm that from July 1, 2019, to June 30, 2020, the _____ nursing home will not charge/has not charged Medicaid residents any amount for private rooms including but not limited to the surcharge as provided under Ch DHS 107.09(4)(k), Wis. Admin. Rules. I furthermore acknowledge that all payments the facility has received for the Medicaid Basic Private Room Incentive (BPRI) or Replacement Private Room Incentive (RPRI) may be recouped retroactive to July 1, 2019, if the facility has charged Medicaid residents for private rooms during this period.

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

PROPERTY INCENTIVE:

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

ATTACH COPY OF INCENTIVE APPROVAL

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

If YES to either question above - Complete the Following:

Date Approval Received: _____

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

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

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

During this cost report period -

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

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

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