

WISCONSIN MEDICAID PROGRAM 2017 NURSING HOME COST REPORT

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

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

Facility Name Lindengrove Menomonee Falls		Main Telephone Number 262-797-4600		Main E-Mail Address msperka@phci.org	
Facility Street Address W180 N8071 Town Hall Rd		City Menomonee Falls		State WI	Zip Code 53051
Contact Person Mark Sperka		Contact Telephone Number 262-797-4600		Contact E-Mail Address msperka@phci.org	Corporate Facility Number
Cost Report Period Start Date 7/1/2016	Cost Report Period End Date 6/30/2017	Medicaid Provider Number 20164000	National Provider Identifier (NPI) 1023190881	POP ID Number 523	
Administrator Amber Donovan		Chief Financial Officer Mark Sperka		Where are the financial records of the nursing home located? 13700 W. National Avenue New Berlin WI 53151	

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

Name and Title Wipfli LLP			Telephone Number 414-431-9335		
Address 10000 Innovation Drive, Suite 250		City Milwaukee		State WI	Zip Code 53226
SIGNATURE - Original Signature of Preparer				Date Signed	

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

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

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

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

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

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

Commentator's Name	Title	Date
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SCHEDULE 3 - GENERAL INFORMATION

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

4. County of facility Waukesha	County Code 67
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5. Does the facility self-fund any of the fringe benefits reported on schedule 28? If yes, provide documentation to support the amount claimed.	<input 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 type="checkbox"/> (1) Yes	<input checked="" type="checkbox"/> (2) No

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

	DATE	BEDS
Beds at Beginning of Cost Reporting Period	7/1/2016	130
Beds at End of Cost Reporting Period	6/30/2017	130
_____	_____	_____
_____	_____	_____

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

11. Has a certified audit been conducted for the cost reporting period? If yes, submit complete report copy including notes to the financial statements.	<input checked="" type="checkbox"/> (1) Yes	<input type="checkbox"/> (2) No
12. Check all related party transaction types for which expenses are reported.	<input type="checkbox"/> (1) Related party lease of building	<input type="checkbox"/> (2) Compensation to owners/family relation
	<input type="checkbox"/> (3) Interest expense on related party loans	<input checked="" 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
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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
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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. Lindengrove Menomonee Falls	2973	28	102	130
2. _____	_____	_____	_____	-
3. _____	_____	_____	_____	-
4. TOTAL	_____	28	102	130

SCHEDULE 4 - MAJOR REVENUE GENERATING ACTIVITIES

Identify all major revenue generating activities with which the Medicaid nursing home provider is associated.	Check services shared with the nursing home							
	Nursing	Sp. Care	Dietary	Maint.	Hskg.	Laundry	A & G	Util.
1. Another Medicaid NH provider, Name of provider:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Hospital, Name of hospital: Beds at end of cost report period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Non-Medicaid NH unit or structure, Beds at end of cost report period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Non-Medicaid CBRF, Beds at end of cost report period: 104	<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"/>
5. Room and board unit or structure, Beds at end of cost report period: 58	<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"/>
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: PT, OT, ST	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
11. Pharmacy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Laboratory or radiology services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Rental of building space	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Elderly or other day care	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Elderly home care	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Fund raising activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Farm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. Food catering services (meals on wheels, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. Child care	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. Clinic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. Other, Describe:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. Any items checked in Columns L - AG? 1 = Yes 0 = No	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="0"/>	<input type="text" value="1"/>	<input type="text" value="1"/>

SCHEDULE 5 - BUILDING SQUARE FOOTAGE

SECTION A - GENERAL INFORMATION	WING A	WING B	WING C	WING D
Name or description of building or wing	facility			
Year construction was functionally completed on building or wing	1989			
Total square footage of building or wing	67,890			
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)	5,745			
4. Plant equipment (furnace/boiler room, electrical, water, similar plant equip.)	5,248			
5. Laundry (washing/drying room, sorting/folding rooms, central linen storage)	2,193			
6. Administration (general/accounting offices, reception areas, meeting rooms)	10,787			
7. Laboratory & radiology				
8. Pharmacy	405			
9. Physical therapy	1,747			
10. Occupational therapy	574			
11. Other therapies	269			
12. Beauty and barber shops	150			
13. Gift shop, canteen, snack shop				
14. Patient areas (rooms, bathrooms, halls, nurse desk/office, dayrooms, rec.)	40,772			
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)	13,734		13,734
1b. ICF-IID Medicaid (T-19)			-
1c. Family Care (T-19)	2,816		2,816
1d. Other Medicaid Managed Care (T-19)			-
1e. Hospice (T-19)			-
1f. Ventilator (T-19)			-
2a. Medicare (T-18)	14,123		14,123
2b. Medicare Advantage, for days covered as a Part A stay			-
3a. Private pay & Insurance	8,271		8,271
3b. Medicare Advantage, for days not covered as a Part A stay			-
4. Other, Specify: _____			
5. TOTAL INHOUSE PATIENT DAYS	38,944	-	38,944

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	7		7
8. TOTAL CHARGED BED HOLD DAYS	7	-	7

SECTION C - TOTAL PATIENT DAYS			
	NON DD	DD	TOTAL
9. TOTAL DAYS (lines 5 + 8)	38,951	-	38,951

SCHEDULE 7 - NO LONGER USED

Information is now on Schedule 6

SCHEDULE 8 - TOTAL PATIENT DAYS BY MONTH

(Required)

1. MONTH	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	TOTAL
2. Days in Month	31	31	30	31	30	31	31	28	31	30	31	30	365
3. Licensed Beds for Bed Hold Testing	130	130	130	130	130	130	130	130	130	130	130	130	1,560
4. Occupancy Test:													
Row 2 X (Row 3 X 94%)	3,788	3,788	3,666	3,788	3,666	3,788	3,788	3,422	3,788	3,666	3,788	3,666	44,602
5. Inhouse patient days	3,354	3,358	3,361	3,226	3,051	3,217	3,387	3,055	3,453	3,177	3,193	3,112	38,944
6. Bed Hold days	-	-	-	-	-	-	-	-	-	-	-	7	7
7. TOTAL DAYS	3,354	3,358	3,361	3,226	3,051	3,217	3,387	3,055	3,453	3,177	3,193	3,119	38,951

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 7/1/16	End Date 6/30/17		Begin Date 7/1/16	End Date 6/30/17		
CURRENT ASSETS	Cash on hand and in bank	\$ 4,066,319	\$ 2,824,899	CURRENT LIABILITIES	Notes and loans payable, list below:		
	Temporary investments				current maturities	\$ 1,040,000	\$ 1,075,000
	Resident accounts receivable	5,756,540	6,026,634				
	Other accounts receivable						
	Due from related parties						
	Notes receivable				Due to related parties		
	Accrued interest receivable				Accounts payable	459,961	445,493
	Inventories	379,985	298,868		Accrued salaries		
	Prepaid expenses	452,587	337,850		Other accrued expenses	2,747,268	2,930,826
	Resident funds held in trust	24,497	25,375		Resident trust funds payable	24,497	25,375
	Other current assets, list below:				Other current liabilities	656,596	585,762
			TOTAL CURRENT LIABILITIES	\$ 4,928,322	\$ 5,062,456		
TOTAL CURRENT ASSETS	\$ 10,679,928	\$ 9,513,626	LONG TERM LIAB.	Notes and loans payable (list) below:			
				Other long term liabilities	27,534,397	26,511,979	
			TOTAL LONG TERM LIABILITIES	\$ 27,534,397	\$ 26,511,979		
PROPERTY, PLANT, EQUIP.	Land			OWNER EQUITY	OWNERS' EQUITY, list below:		
	Land improvements				equity	21,230,319	20,669,630
	Buildings						
	Leasehold improvements						
	Fixed equipment				TOTAL OWNER'S EQUITY	\$ 21,230,319	\$ 20,669,630
	Moveable equipment						
	Transportation equipment						
	Other	29,472,997	29,838,994				
Less: accumulated depreciation	()	()					
TOTAL PROPERTY, PLANT, EQUIPMENT	\$ 29,472,997	\$ 29,838,994					
OTHER	Long term investments	\$ 11,442,275	\$ 10,775,201				
	Other Assets, list below:						
	assets limited to use	1,797,217	1,789,609				
	other assets	300,621	326,635				
	TOTAL OTHER ASSETS	\$ 13,540,113	\$ 12,891,445				
TOTAL ASSETS	\$ 53,693,038	\$ 52,244,065	TOTAL LIABILITIES AND EQUITY	\$ 53,693,038	\$ 52,244,065		

SCHEDULE 10A - SUMMARY OF CHANGES IN OWNERS' EQUITY

1.	Beginning Owners' Equity (from schedule 10)		\$	<u>21,230,319</u>
2.	Add			
	Net income (from schedule 11, line 21)	\$	-	
	Owners' capital contribution			
	County appropriation			
	Net decrease in accrued vacation, holiday and sick time			
	Other, Specify: <u>Allocated pharmacy expenses</u>		<u>313,367</u>	
	Other, Specify: <u>Home office allocation</u>		<u>845,500</u>	
	Total additions			<u>1,158,867</u>
3.	Deduct			
	Net loss (from schedule 11, line 19)	(\$	<u>851,255</u>)	
	Dividends and withdrawals	(<u>822,833</u>)	
	Net increase in accrued vacation, holiday and sick time	(<u>45,468</u>)	
	Other, Specify: _____	(_____)	
	Other, Specify: _____	(_____)	
	Total deductions	(<u>1,719,556</u>)	
4.	ENDING OWNERS' EQUITY (schedule 10)		\$	<u>20,669,630</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	\$	13,193,412
2. Service fees	schedule 15, line 14A		5,082,942
3. Rent from outside medical providers	schedule 15, line 14B		-
4. Other	schedule 15, line 14C		-
5. Dietary revenues	schedule 16, line 5A		4,980
6. Miscellaneous services and materials revenue	schedule 16, line 16		8,509
7. Rental revenues	schedule 17, line 21A		-
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		4,021
11. Gains (Losses) on disposal of assets	schedule 18, line 47		-
12. Grants for government-subsidized employees	schedule 18, line 48		-
13. Grants, contributions, donations	schedule 18, line 49		-
14. Other revenue	schedule 18, line 54		27,256
15. Subtract: deductions from revenues	schedule 14, line 5	(6,873,557)
16. NET REVENUES		\$	11,447,563

SECTION B - SUMMARY OF NET INCOME OR LOSS

17. Subtract: total expenses	schedule 12, line 38	\$ (12,298,818)
18. Add or subtract the amount to adjust related party transactions to cost	schedule 42, line 15		-
19. NET INCOME OR LOSS		\$	(851,255)

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	\$ 4,459,938	20. Transportation	S25, L19f	\$ -
2. Laboratory & Radiology	S21, L15a	132,995	21. Administrative service expense	S26, L12	1,547,981
3. Respiratory	S21, L15b	-	Other cost centers, Specify:		
4. Pharmacy	S21, L15c	789,829	22. Nurse Aide Training	S27, L15a	
5. PT, OT and Speech	S22, L15a	1,052,210	23. Beauty/Barber Shop	S27, L15b	
6. Dental	S22, L15b	-	24. 0	S27, L15c	
7. Physician	S22, L15c	34,800	25. 0	S27, L15d	
8. Social Services	S23, L15a	164,499	26. 0	S27, L15e	
9. Recreational Activities	S23, L15b	151,214	UNASSIGNED EXPENSES		
10. Religious Services	S23, L15c	-	27. Employee fringe benefit expense	S28, L17	1,451,922
11. Volunteer Coordinator	S24, L15a	-	28. Heating fuel and utility expense	S29, L10	191,733
12. Ward Clerks	S24, L15b	100,504	29. Interest on operating working capital loans	S30, L6	-
13. Psychotherapy	S24, L15c	-	30. Insurance expense	S31, L9	82,734
14. Other	S24, L15d		31. Amortization expense	S32, L5	5,529
15. Dietary	S25, L19a	850,019	32. Interest on plant asset loans	S33, L15h	187,174
16. Plant Operations and Maintenance	S25, L19b	299,040	33. Depreciation expense	S34, L20c	508,336
17. Housekeeping	S25, L19c	182,231	34. Expense on operating and non-cap.leases	S35, L14	19,948
18. Laundry and Linen	S25, L19d	86,182	35. Expense on capitalized leases	S36A, L5	-
19. Security	S25, L19e	-	36. Property tax expense	S37, L9	-
			37. Other non-salary expense	S39, L4	-
			38. TOTAL EXPENSES FOR REPORT PERIOD (Sum 1-38) . .		\$ 12,298,818

(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	\$ 3,894,564	Dietary	S25, L1a	427,801
Laboratory & Radiology	S21, L1a	-	Plant operation / maintenance	S25, L1b	136,451
Respiratory	S21, L1b & 3b	-	Housekeeping	S25, L1c	146,737
Pharmacy	S21, L1c & 3c	-	Laundry and Linen	S25, L1d	63,878
PT, OT and Speech	S22, L1a & 3a	1,046,063	Security	S25, L1e	-
Dental	S22, L1b & 3b	-	Transportation	S25, L1f	-
Physician	S22, L1c & 3c	-	Administrative service	S26, L1e	293,197
Social Services	S23, L3a	164,448	Nurse aide training	S27, L1a	-
Recreational Activities	S23, L3b	145,346	Beauty and barber	S27, L1b	-
Religious Services	S23, L3c	-	Other, Specify: 0	S27, L1c	-
Volunteer Coordinator	S24, L1a & 3a	-	0		-
Ward Clerks	S24, L1b & 3b	100,504	0		-
Psychotherapy	S24, L1c & 3c	-	TOTAL SALARY AND WAGE EXPENSE		\$ 6,418,989
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	\$5,414,123
2. Medicaid Daily Rate (including bed hold)	5,045,418
3. Private Pay	2,697,962
4. Medical Supplies, Other	35,909

SECTION B - Deductions From Revenue

5. TOTAL DEDUCTIONS FROM REVENUE (6,873,557)

SECTION C - TOTAL

6. TOTAL DAILY PATIENT SERVICE REVENUE \$ 6,319,855

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

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

Average Daily Private Pay Rate

5. Average Daily \$300.00

6. Facility Comment (Optional) \$330 semiprivate

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	\$ 52,947			
2. Radiology	1,652			
3. Pharmacy	1,019,658			
4. Physical therapy	1,765,710			
5. Speech/hearing therapy	486,305			
6. Occupational therapy	1,756,670			
7. Physician care				
8. Psychotherapy				
9. Respiratory therapy				
10. Social services				
11. Recreational activities				
12. Special duty nursing				
13. Other, Specify: _____				
14. TOTAL SPECIAL SERVICE REVENUE . .	\$ 5,082,942	\$ -	\$ -	

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 \$ 4,008,685
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) \$ 4,008,685
18. If there is any variance between the totals reported on lines 16 and 17, explain. _____
-
19. Are therapy services provided to individuals in addition to your nursing home residents? Yes No If yes, amount of revenue
20. Does your facility or related organization bill Medicare Part B for therapy services at your facility? Yes No If yes, amount of revenue \$ 114,885
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	4,980		
5a. TOTAL DIETARY REVENUE	\$ 4,980		

SECTION B - MISCELLANEOUS SERVICES AND MATERIALS

	Revenue	Expenses Directly Ascribable To Or Identifiable With Revenue			
		A. Related Direct Expense (if known)	B. Cost Center where expense included	C. Schedule Number	D. Line Number
6. Laundry	\$ 3,962	_____	_____	_____	_____
7. Sale of personal hygiene items	_____	_____	_____	_____	_____
8. Transportation	_____	_____	_____	_____	_____
9. Beauty and barber shops	2,554	_____	_____	_____	_____
10. Gift Shop	_____	_____	_____	_____	_____
11. Canteen and snack counter	_____	_____	_____	_____	_____
12. Vending machines	1,993	_____	_____	_____	_____
13. Sale of clothing	_____	_____	_____	_____	_____
14. Television and cable service	_____	_____	_____	_____	_____
15. Telephone and Internet	_____	_____	_____	_____	_____
16. TOTAL MISCELLANEOUS SERVICES AND MATERIALS	\$ 8,509	_____	_____	_____	_____

SCHEDULE 17 - OTHER REVENUES

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

SECTION C - RENTAL REVENUE	Revenue	Property Rented	Square Feet Rented	Services Provided
18. Equipment rental	_____	_____	_____	_____
19. Rental of nursing home space	_____	_____	_____	_____
20. Rental of non-nursing home space	_____	_____	_____	_____
21. Parking	_____	_____	_____	_____
21a. TOTAL RENTAL REVENUES	\$ -			

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

SCHEDULE 18 - OTHER REVENUES

SECTION E - SALES TO RELATED ORGANIZATIONS		Revenue	SECTION H - GRANTS FOR GOVT. SUBSIDIZED EMP.		Revenue
38.			48.	TOTAL GRANTS FOR GOVT. SUBS. EMPLOYEES	
39.					
40.					
41.	TOTAL SALES TO RELATED ORGANIZATIONS	\$ -			
SECTION F - INTEREST AND INVESTMENT REVENUE		Revenue	SECTION I - GRANTS, CONTRIBUTIONS, DONATIONS		Revenue
42.	Revenues from invested gift/grant funds not commingled with other funds		49.	TOTAL GRANTS, CONTRIBUTIONS, DONATIONS	
43.	Revenue from invested funds used for current cash needs	4,021			
44.	Other revenue from invested funds				
45.	TOTAL INVESTMENT REVENUE	\$ 4,021			
46.	If total investment revenue exceeds \$6,000, describe major investments (type, invested amount, purpose if any)				
SECTION G - GAINS (LOSSES) DISPOSAL OF ASSETS		Gain (Loss)	SECTION J - OTHER REVENUES		Revenue
47.	TOTAL GAINS (LOSSES) ON DISPOSAL OF ASSETS		50.	Realized gain/(loss) on trust fund	\$ (3,485)
			51.	Level 1 screens	18,000
			52.	Miscellaneous & medical records	12,427
			53.	Nurse aide training	314
			54.	TOTAL OTHER REVENUES	\$ 27,256

SCHEDULE 20 - DAILY PATIENT SERVICE EXPENSE

	A. Registered Nurses	B. Licensed Practical Nurses	C. Nurse Aides and Assistants	D. Resident Living Staff	E. Total Expense/Hrs. (sum A-D)
SALARIES, WAGES PURCHASED SERV.					
1. TOTAL SALARY AND WAGE EXPENSE	\$ 1,590,737	\$ 666,769	\$ 1,637,058		\$ 3,894,564
2. TOTAL SALARY AND WAGE HOURS	47,915 hrs.	23,806 hrs.	110,566 hrs.		\$ 182,287
3. EXPENSE FOR PURCHASED SERVICES			\$ 287,014		\$ 287,014
NURSING AND INCONTINENCY SUPPLIES					
4. Catheters, Incontinency Supplies (including purchased laundry service)					\$ 57,549
OXYGEN					
5. Oxygen, or daily rental of oxygen concentrators, all other oxygen supplies and cylinder rental					14,413
OTHER					
6. Other medical supplies, personal comfort supplies and minor medical equipment					154,401
7. Nonbillable over the counter (OTC) drugs for all residents (include other OTC drugs billable on drug claim forms schedule 21, line 11)					
8. <u>Other nursing expenses (see grouping schedule)</u>					51,997
9. _____					
10. TOTAL DAILY PATIENT SERVICE EXPENSE (Sum 1, 3, 4-9)					\$ 4,459,938

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	\$ 65,373		
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)	hrs.		
SECTION C - SUPPLY AND OTHER EXPENSE			
10. Pharmacy - legend drugs Billable	\$ -	\$ -	457,821
11. Pharmacy - over the counter drugs Billable	\$ -	\$ -	
12. Supply and Other	67,622		18,641
13. Allocated pharmacy			313,367
14. _____			
SECTION D - TOTAL			
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14)	\$ 132,995	\$ -	\$ 789,829
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.	\$ 1,046,063		
2. Number of hours worked - Billable.	31,660 hrs.		
3. Expense for hours worked - Non-billable.			
4. Number of hours worked - Non-billable.			
5. TOTAL SALARY AND WAGE EXPENSE	\$ 1,046,063	\$ -	\$ -
SECTION B - PURCHASED SERVICES			
6. Expense for purchased service - Billable.	\$ 170		
7. Number of hours of purchased service - Billable (optional)			
8. Expense for purchased service - Non billable.			\$ 34,800
9. Number of hours of purchased service - Non billable (optional). . .			
SECTION C - SUPPLY AND OTHER EXPENSE			
10. Supplies & other	5,977		
11. _____			
12. _____			
13. _____			
14. _____			
SECTION D - TOTAL			
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14)	\$ 1,052,210	\$ -	\$ 34,800
16. TOTAL HOURS (Sum 2, 4, 7, 9)	31,660 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	\$ 164,448	\$ 145,346	
4. Number of hours worked - Non-billable	7,484 hrs.	7,377 hrs.	
5. TOTAL SALARY AND WAGE EXPENSE	\$ 164,448	\$ 145,346	\$ -
SECTION B - PURCHASED SERVICES			
6. Expense for purchased service - Billable	\$ -	\$ -	\$ -
7. Number of hours of purchased service - Billable (optional)	hrs.	hrs.	hrs.
8. Expense for purchased service - Non billable		\$ 1,555	
9. Number of hours of purchased service - Non billable (optional)			
SECTION C - SUPPLY AND OTHER EXPENSE			
10. Supplies & other	\$ 51	\$ 4,313	
11. _____			
12. _____			
13. _____			
14. _____			
SECTION D - TOTAL			
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14)	\$ 164,499	\$ 151,214	\$ -
16. TOTAL HOURS (Sum 2, 4, 7, 9)	7,484 hrs.	7,377 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		\$ 100,504		
4. Number of hours worked - Non-billable		6,416 hrs.		
5. TOTAL SALARY AND WAGE EXPENSE	\$ -	\$ 100,504	\$ -	\$ -
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)	\$ -	\$ 100,504	\$ -	
16. TOTAL HOURS (Sum 2, 4, 7, 9)	hrs.	6,416 hrs.	hrs.	hrs.

SCHEDULE 25 - GENERAL SERVICE EXPENSES

SECTION A - SALARIES AND WAGES	A. Dietary	B. Plant Op./Maint.	C. Housekeeping	D. Laundry / Linen	E. Security	F. Transportation
1. TOTAL SALARY AND WAGE EXPENSE	\$ 427,801	\$ 136,451	\$ 146,737	\$ 63,878		
2. NUMBER OF HOURS WORKED	30,042 hrs.	6,697 hrs.	12,579 hrs.	5,411 hrs.		
Lines 3-5 are no longer used						
SECTION B - DIETICIAN CONSULTANT						
6. Dietician consultant expense		\$ -	\$ -	\$ -	\$ -	\$ -
Line 7 is no longer used						
SECTION C - OUTSIDE SERVICE						
8. Purchased services	\$ 105,385					
9.						
10.						
11.						
12. TOTAL OUTSIDE SERVICE EXPENSES	\$ 105,385	\$ -	\$ -	\$ -	\$ -	\$ -
SECTION D - No longer used						
SECTION E - SUPPLY AND OTHER EXPENSE						
13. Supplies & other	\$ 316,833	\$ 162,589	\$ 35,494	\$ 22,304		
14.						
15.						
16.						
17.						
SECTION F - No longer used						
SECTION G - TOTAL						
18. TOTAL EXPENSES	\$ 850,019	\$ 299,040	\$ 182,231	\$ 86,182	\$ -	\$ -
(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)		\$ 850,019
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)		\$ 850,019

	A. Total	B. Residents' Meals	C. Employees' Meals	D. Meals on Wheels	E. Other	F. Other
6. Meals served	116,832	116,832				
7. Ratio to total meals served to 4 decimals	1.0000	1.0000				
8. DIETARY EXPENSE ALLOCATION (see instructions below line to complete)	\$ 850,019 <small>From line 5</small>	\$ 850,019 <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)			\$ -			

SECTION B - ALLOCATION OF PLANT OPERATION AND MAINTENANCE EXPENSES

	A. Total	B. Nursing Home	C. Emp. Unique Fringe Benefit Area	Non-Nursing Home Areas w/ Plant Operation and Maint.		
	Area	Area		D.	E.	F.
12. Total square feet for areas	67,890	67,890				
13. Ratio to total square feet to 4 decimals . .	1.0000	1.0000				
14. TOTAL PATIENT OP/MAINT EXP. ALLOC.	\$ 299,040 <small>From S25, L18</small>	\$ 299,040 <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	67,890	67,890			
16. Ratio to total sq. ft./hours to 4 decimals	1.0000	1.0000			
17. TOTAL HOUSEKEEPING EXP. ALLOC.	\$ 182,231	\$ 182,231	\$ -	\$ -	\$ -
	<small>From S25, L18</small>	<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	100	100			
19. Ratio to total pounds to 4 decimals	1.0000	1.0000			
20. TOTAL LAUNDRY/LINEN EXP. ALLOC.	\$ 86,182	\$ 86,182	\$ -	\$ -	\$ -
	<small>From S25, L18</small>	<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: _____	-				
25. Ratio to total alloc. basis to 4 decimals	1.0000				
26. TOTAL TRANS. EXPENSE ALLOC.		\$ -	\$ -	\$ -	\$ -
	<small>From S25, L18</small>	<small>26A X 25B</small>	<small>26A X 25C</small>	<small>26A X 25D</small>	<small>26A X 25E</small>

SCHEDULE 26 - ADMINISTRATIVE SERVICE EXPENSES

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

SECTION A - SALARY AND WAGES	A. General Admin. Serv.	B. Medical Records	C. Central Supply	D. Accounting/Other Serv.	E. TOTAL (sum A-D)
1. TOTAL SALARY AND WAGE EXPENSE	\$ 293,197				\$ 293,197

SECTION B - RELATED ORGANIZATION CENTRAL SERVICE COSTS

6. Home office costs allocated to facility					\$ 845,500
7. County costs allocated to facility					

SECTION C - NON-SALARY EXPENSES

8. Purchased services - legal					
9. Licensed bed assessment					265,200
10. Contractual management fees					
11. Total other non-salary (from schedule 26 attachment)					144,084

SECTION D - TOTAL

12. TOTAL ADMINISTRATIVE SERVICE EXPENSES (Sum 1, 6-11)					\$ 1,547,981
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SECTION E - HOME OFFICE COST ALLOCATION REPORT

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

Name of home office Lindengrove Inc. From (date) 7/1/2016 through (date) 6/30/2017

SCHEDULE 26 - ADMINISTRATIVE SERVICE EXPENSES - RELATED PARTY

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

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

SECTION B - RELATED ORGANIZATION CENTRAL SERVICE COSTS

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

SECTION C - NON-SALARY EXPENSES

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

SECTION D - TOTAL

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

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

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

SCHEDULE 26 ATTACHMENT - OTHER NON-SALARY ADMINISTRATIVE SERVICE EXPENSES

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

Description of Other Non-Salary Administrative Service Expenses	Expense Amount
1. Data processing & IT	\$ 64,933
2. Consulting	150
3. Supplies, printing & forms	17,967
4. Telephone & pagers	11,895
5. Dues & subscriptions	5,737
6. Licenses & fees	1,194
7. Postage	5,383
8. Seminars & travel	2,369
9. Help wanted advertising	10,907
10. Other admin (see grouping schedule)	22,781
11. Marketing	768
12.	
13.	
14.	
15.	
16. TOTAL OTHER NON-SALARY ADMINISTRATIVE SERVICE EXPENSES (Should equal schedule 26, line 11)	\$ 144,084

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) \$ 1,547,981

SECTION A - DIRECT EXPENSES

Non-Nursing Home Areas Receiving Administrative Services

Exp. Directly Ascribable To Each Activity	A. Total	B. NH Provider			
2. All admin expenses	\$ (1,567,432)	\$ 1,567,432			
3.	-				
4.	-				
5.	-				
6.	-				
7.	-				
8.	-				
9.	-				
10.	-				
11.	-				
12.	-				
13.	-				
14.	-				
15. TOTAL DIRECT EXP. (sum 2-14)	\$ (1,567,432)	\$ 1,567,432			
16. NET UNASSIGNED EXP. (line 1-line 15)	<u>\$ (19,451)</u>				

SECTION B - ALLOC. OF INDIRECT EXP.

	A. Total	B. NH Provider			
17. Allocation basis amounts	-				
18. Ratio to total basis to 4 decimals	1.0000	1.0000			
19. UNASSIGNED ADMIN. EXP. ALLOC	\$ (19,451)	(19,451)	-	-	-
	net from line 16	19A X 18B	19A X 18C	19A X 18D	19A X 18E
20. TOTAL ADMINISTRATIVE EXPENSE	\$ 1,547,981	\$ 1,547,981	\$ -	\$ -	\$ -
	(line 15A + 19A)	B15 + B19	C15 + C19	D15 + D19	E15 + E19

SCHEDULE 27 - OTHER COST CENTERS

SECTION A - SALARY AND WAGES

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

SECTION B - NON-SALARY EXPENSES

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

SECTION C - TOTAL

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

SCHEDULE 28 - EMPLOYEE FRINGE BENEFIT EXPENSES

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

SECTION A - FRINGE BENEFITS PAID ON BEHALF OF EMPLOYEES

Fringe Benefits Paid on Behalf of Employees	Self-Funded?	Expense
1. Employer's share of F.I.C.A.		\$ 469,040
2. State unemployment compensation		16,813
3. Federal unemployemnt compensation		
4. Worker's compensation insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	110,596
5. Health, Dental & Vision Insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	722,215
6. Life and disability insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6,835
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)		302
10. Uniforms		
11. <u>Dental insurance</u>		32,578
12. <u>403(b) match</u>		65,393
13. <u>Tuition reimbursement</u>		739
14. <u>Other fringe benefits (see grouping)</u>		27,411
15. TOTAL PAID ON BEHALF OF EMPLOYEES (sum 1-14)		\$ 1,451,922
16. Expense for special salary or wage payments to employees not included elsewhere (section D)		
17. TOTAL FRINGE BENEFIT EXPENSE(sum 15+16)		<u>\$ 1,451,922</u>

SECTION D - SPECIAL SALARY AND WAGE PAYMENTS TO EMPLOYEES

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

Christmas bonus
 Longevity bonus
 Productivity bonus
 Other, Specify: _____

Bonuses to owners and immediate family relations, Specify: _____

SCHEDULE 29 - HEATING FUEL AND UTILITY EXPENSES

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

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

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

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

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

SECTION A - ACCRUED EXPENSE BY TYPE

	Accrued Expense	Expense by Type		Accrued Expense
1. Fuel oil		6. Water and sewer utility charges		38,968
2. Natural gas	33,503	7. Purchased steam		
3. L.P. gas		8. _____		
4. Coal		9. _____		
5. Electricity	119,262	10. TOTAL FUEL AND UTILITY EXPENSE . . .	\$	191,733

SECTION B - ALLOCATION OF FUEL AND UTILITY EXPENSE

				Non-NH Areas, Other Rev. Areas Receiving Fuel/Util. Serv.		
	A. Total	B. NH Area	C. Emp. Unique Fringe Ben. Area			
11. Total square feet for areas	67,890	67,890				
12. Ratio to total square feet to 4 decimals	1.0000	1.0000				
13. TOTAL ALLOC. FUEL/UTIL. EXPENSE	191,733	\$ 191,733	\$ -	\$ -	\$ -	\$ -
	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	\$ 17,238
2.	Automobile insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
3.	Liability insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	43,431
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 <u>Umbrella liability</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	22,065
8.	Other General _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
9.	TOTAL INSURANCE EXPENSE		\$ 82,734

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.	Financing Fees	\$ 589,410	2012	30	\$ 83,684	\$ 78,155	\$ 5,529
2.	_____	_____	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____	_____	_____
5.	TOTAL AMORTIZATION EXPENSE						\$ 5,529

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 7/1/2016 Begin Bal.	E. 6Mo.date 12/31/2016 6 Mo. Bal.	F. End date 6/30/2017 End Bal.		
1a. Name <u>WHEFA 2012A bonds</u>								
1b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<u>Nov-12</u>	<u>Jun-36</u>	<u>\$ 3,251,930</u>	<u>\$ 3,146,275</u>	<u>\$ 3,109,810</u>	<u>\$ 3,109,810</u>	<u>2.00%</u>	<u>\$ 152,870</u>
1c. Purpose <u>mortgage/renovations</u>								
2a. Name <u>WHEFA 2012B bonds</u>								
2b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<u>Nov-12</u>	<u>Jun-26</u>	<u>\$ 1,300,585</u>	<u>\$ 1,048,135</u>	<u>\$ 958,375</u>	<u>\$ 958,375</u>	<u>3.29%</u>	<u>\$ 18,956</u>
2c. Purpose <u>0</u>								
3a. Name <u>WHEFA 2012C bonds</u>								
3b. Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<u>Nov-12</u>	<u>Jun-32</u>	<u>\$ 757,640</u>	<u>\$ 656,970</u>	<u>\$ 622,811</u>	<u>\$ 622,811</u>	<u>2.42%</u>	<u>\$ 15,348</u>
3c. Purpose <u>mortgage/renovations</u>								
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>\$ 4,851,380</u>	<u>\$ 4,690,996</u>	<u>\$ 4,690,996</u>	TOTAL EXP.....	<u>\$ 187,174</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 7/1/2016 Begin Bal.	E. 6Mo.date 12/31/2016 6 Mo. Bal.	F. End date 6/30/2017 End Bal.		
8a. Name _____								
8b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
8c. Purpose _____								
9a. Name _____								
9b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
9c. Purpose _____								
10a. Name _____								
10b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
10c. Purpose _____								
11a. Name _____								
11b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
11c. Purpose _____								
12a. Name _____								
12b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
12c. Purpose _____								
13a. Name _____								
13b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
13c. Purpose _____								
14a. Name _____								
14b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
14c. Purpose _____								
16 TOTALS FOR SCHEDULE 33, PAGE 2 ONLY				\$ -	\$ -	\$ -		\$ -
SEE SCHEDULE 33 FOR TOTAL LOAN PRINCIPAL OF SCHEDULE 33 AND SCHEDULE 33, PAGE 2								

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

Lender Name and Purpose of Loan	A. Original Month, Year of Loan	B. Maturing Month, Year of Loan	C. Original Amount of Loan	Remaining Balance of Loan Principal			G. Interest Rate	H. Interest Expense
				D. Begin date 7/1/2016 Begin Bal.	E. 6Mo.date 12/31/2016 6 Mo. Bal.	F. End date 6/30/2017 End Bal.		
1a. Name _____								
1b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
1c. Purpose _____								
2a. Name _____								
2b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
2c. Purpose _____								
3a. Name _____								
3b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
3c. Purpose _____								
4a. Name _____								
4b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
4c. Purpose _____								
5a. Name _____								
5b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
5c. Purpose _____								
6a. Name _____								
6b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
6c. Purpose _____								
7a. Name _____								
7b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
7c. Purpose _____								
15 TOTAL RELATED PARTY LOAN PRINCIPAL				\$ -	\$ -	\$ -	TOTAL EXP.....	\$ -

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

Lender Name and Purpose of Loan	A. Original Month, Year of Loan	B. Maturing Month, Year of Loan	C. Original Amount of Loan	Remaining Balance of Loan Principal			G. Interest Rate	H. Interest Expense	
				D. Begin date	E. 6Mo.date	F. End date			
				7/1/2016	12/31/2016	6/30/2017			
				Begin Bal.	6 Mo. Bal.	End Bal.			
8a. Name _____									
8b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____	
8c. Purpose _____									
9a. Name _____									
9b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____	
9c. Purpose _____									
10a. Name _____									
10b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____	
10c. Purpose _____									
11a. Name _____									
11b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____	
11c. Purpose _____									
12a. Name _____									
12b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____	
12c. Purpose _____									
13a. Name _____									
13b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____	
13c. Purpose _____									
14a. Name _____									
14b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____	
14c. Purpose _____									
16 TOTALS FOR SCHEDULE 33, PAGE 2 ONLY				\$	-	\$	-	\$	-
SEE SCHEDULE 33- RELATED PARTY FOR TOTAL LOAN PRINCIPAL OF SCHEDULE 33 - RELATED PARTY AND SCHEDULE 33 - RELATED PARTY, PAGE 2									

SCHEDULE 34 - DEPRECIATION EXPENSES

SECTION A - CAPITALIZED HISTORICAL COST

	Begin Date <u>7/1/2016</u>	C. Additions During Report	D. Disposals During Report	End Date <u>6/30/2017</u>
	B. Beginning Balance	Period	Period	E. Ending Balance
1. Land	-		()	\$ -
2. Land Improvements	345,099		()	345,099
3. Buildings	5,893,707		()	5,893,707
4. Leasehold Improvements	-		()	-
5. Fixed equipment	3,240,153	89,715	(23,365)	3,306,503
6. Moveable equipment	2,582,539	34,105	()	2,616,644
7. Transportation vehicles	-		()	-
8. _____			()	-
9. _____			()	-
10. TOTAL CAPITALIZED COST . .	\$ 12,061,498	\$ 123,820	(\$ 23,365)	\$ 12,161,953

SECTION B - DEPRECIATION EXPENSE AND ACCUMULATION DEPRECIATION

	A. Depreciation	Begin Date <u>7/1/2016</u>	C. Depreciation Exp.	D. Removal of Accum.	End Date <u>6/30/2017</u>
	Method, Lives Used	B. Beginning Balance	During Report Period	Deprec. On Disposals.	E. Ending Balance
11. Land Improvements	<u>Straight Line per AHA</u>	\$ 228,208	\$ 19,754	()	\$ 247,962
12. Buildings	<u>Straight Line per AHA</u>	3,731,634	176,783	()	3,908,417
13. Leasehold Improvements		-		()	-
14. Fixed equipment	<u>Straight Line per AHA</u>	2,298,350	172,641	()	2,470,991
15. Moveable equipment	<u>Straight Line per AHA</u>	1,865,471	139,158	()	2,004,629
16. Transportation vehicles		-		()	-
17. Pharmacy	<u>Straight Line per AHA</u>	17,963		()	17,963
18. _____				()	-
19. TOTAL ACCUMULATED DEPRECIATION		\$ 8,141,626		(\$ -)	\$ 8,649,962
20. TOTAL DEPRECIATION EXPENSE			\$ 508,336		

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>7/1/2016</u>	C. Additions During Report Period	D. Disposals During Report Period (as negative value)	End Date <u>6/30/2017</u>
	B. Beginning Balance			E. Ending Balance
1. Land	\$ -		()	\$ -
2. Land Improvements	-		()	-
3. Buildings	-		()	-
4. Leasehold Improvements	-		()	-
5. Fixed equipment	-		()	-
6. Moveable equipment	-		()	-
7. Transportation vehicles	-		()	-
8. _____			()	-
9. _____			()	-
10. TOTAL CAPITALIZED COST . .	<u>\$ -</u>	<u>\$ -</u>	<u>(\$ -)</u>	<u>\$ -</u>

SECTION B - DEPRECIATION EXPENSE AND ACCUMULATION DEPRECIATION

	A. Depreciation Method, Lives Used	Begin Date <u>7/1/2016</u>	C. Depreciation Exp. During Report Period	D. Removal of Accum. Deprec. On Disposals.	End Date <u>6/30/2017</u>
		B. Beginning Balance			E. Ending Balance
11. Land Improvements		\$ -		()	\$ -
12. Buildings		-		()	-
13. Leasehold Improvements		-		()	-
14. Fixed equipment		-		()	-
15. Moveable equipment		-		()	-
16. Transportation vehicles		-		()	-
17. _____				()	-
18. _____				()	-
19. TOTAL ACCUMULATED DEPRECIATION		<u>\$ -</u>		<u>(\$ -)</u>	<u>\$ -</u>
20. TOTAL DEPRECIATION EXPENSE			<u>\$ -</u>		

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

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

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

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

INSTRUCTIONS: 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. PODS	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Jul-16	storage	\$ 669
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. Netsmart	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Oct-16	Medical records software	\$ 19,279
5. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No				
6. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No				
7. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No				
8. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No				
9. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No				
10. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No				
11. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No				
12. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No				
13. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No				

SECTION C - TOTAL

14. TOTAL LEASE EXPENSE ON OPERATING LEASES AND NON-CAPITALIZED LEASES (sum 1-13) **\$ 19,948**

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

<p>A1. Name of lessor _____</p> <p>A3. Are any capitalized costs reported on other schedules? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>B1. Name of lessor _____</p> <p>B3. Are any capitalized costs reported on other schedules? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>C1. Name of lessor _____</p> <p>C3. Are any capitalized costs reported on other schedules? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>D1. Name of lessor _____</p> <p>D3. Are any capitalized costs reported on other schedules? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>A2. Actual payments required by lease in report period _____</p> <p>A4. If yes, (schedule) _____ (line) _____ (amount) _____</p> <p>B2. Actual payments required by lease in report period _____</p> <p>B4. If yes, (schedule) _____ (line) _____ (amount) _____</p> <p>C2. Actual payments required by lease in report period _____</p> <p>C4. If yes, (schedule) _____ (line) _____ (amount) _____</p> <p>D2. Actual payments required by lease in report period _____</p> <p>D4. If yes, (schedule) _____ (line) _____ (amount) _____</p>
<p>E. TOTAL CAPITALIZED LEASE PAYMENTS RELATED TO CAPITALIZED LEASES (sum A2+B2+C2+D2) \$ _____ -</p>	

SCHEDULE 37 - PROPERTY TAX EXPENSES

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

SECTION A - FOR ALL PROVIDERS

	Expense
1. 2017 real estate tax (due in 2018) relating to the nursing home operation (attach copy of bill or, if not yet received, send separately upon receipt.)	
2. 2017 personal property tax (due in 2018) relating to the nursing home operation (attach copy bill or, if not yet received, send separately upon receipt.)	
3a. Have the amounts reported on lines 1 and 2 been paid in full? <input type="checkbox"/> Yes, go to question 3b <input type="checkbox"/> No, explain below	
Date(s) paid _____ Amount(s) paid _____ Amount still outstanding _____	
3b. Are there any real estate or personal property tax still outstanding from prior years, eg. 2015 or 2016? <input type="checkbox"/> Yes, explain below <input 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 2017.	
5. Identify where municipal service fee expenses are reported in the cost report if not above on this schedule. Attach a copy of the bill.	
Cost center name _____ Schedule number _____ Line number _____ Amount reported _____	
6. The facility began to pay municipal service fees (check one) <input type="checkbox"/> Prior to January 2017 <input type="checkbox"/> On or after January 2017 Date began paying fees _____	
7. Describe the services provided by the municipality for the above fees.	
8. Payment of the above fees was (check one) <input type="checkbox"/> Voluntary <input type="checkbox"/> Required by the tax authority	
9. TOTAL PROPERTY TAX AND/OR MUNICIPAL SERVICE EXPENSE	\$ -

SCHEDULE 37 - PROPERTY TAX EXPENSES - RELATED PARTY

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

SECTION A - FOR ALL PROVIDERS

Expense

- 1. 2017 real estate tax (due in 2018) relating to the nursing home operation...
2. 2017 personal property tax (due in 2018) relating to the nursing home operation...
3a. Have the amounts reported on lines 1 and 2 been paid in full?
3b. Are there any real estate or personal property tax still outstanding from prior years...

SECTION B - FOR TAX-EXEMPT PROVIDERS ONLY

Expense

- 4. Amount of municipal service fee expense incurred by the nursing home...
5. Identify where municipal service fee expenses are reported in the cost report...
6. The facility began to pay municipal service fees (check one)
7. Describe the services provided by the municipality for the above fees.
8. Payment of the above fees was (check one) Voluntary Required by the tax authority

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

SCHEDULE 38 - NO LONGER USED

SCHEDULE 39 - OTHER NON-SALARY EXPENSES

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

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

SCHEDULE 40 - ALLOCATION OF PROPERTY EXPENSES

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

	A. Total From Sched.	B. NH Service Area	Areas for Non-NH Serv. Or Other Major Revenue-Generating Activities		
			C.	D.	E.
SECTION A - DIRECT PROPERTY EXP.					
1. Property insurance (s31)	\$ 17,238				
2. Mortgage insurance (s31)	-				
3. Amortization debt premium discount (s32)	5,529				
4. Plant asset interest expense (s33)	187,174				
5. Depreciation land improvements (s34)	19,754				
6. Depreciation buildings (s34)	176,783				
7. Depreciation leasehold improve. (s34)	-				
8. Depreciation fixed equipment (s34)	172,641				
9. Depreciation moveable equip. (s34)	139,158				
10. Depreciation transportation veh. (s34)	-				
11. Depreciation other (s34)	-				
12. Expense on operating leases (s35)	19,948				
13. Expense on capitalized leases (s36)	-				
14. Property taxes or fees (s37)	-				
15. TOTAL EXPENSE (sum 1-14)	\$ 738,225	\$ -			
16. Less total directly assigned property exp.	\$ -	(sum 15B, 15C 15D, 15E)			
17. NET UNASSIGNED/INDIRECT PROP.	\$ 738,225	(15A less 16A)			
SECTION B - NON-SALARY EXPENSES					
	A. Total From Sched.	B. NH Area			
18. Square feet of service's building area	67,890	67,890			
19. Ratio to total square feet to 4 decimals	1.0000	1.0000			
20. Indirect property expense allocation	\$ 738,225 (from 17A)	738,225 20A X 19B	- 20A X 19C	- 20A X 19D	- 20A X 19E
SECTION C - TOTAL					
	A. Total From Sched.	B. NH Area			
21. TOTAL PROP. EXP. FOR EACH AREA	\$ 738,225 17A + 20 A	\$ 738,225 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. assets > \$1000, useful life > 2 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.

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

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

SECTION A - RELATED PARTY LEASES

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

SECTION B - OTHER RELATED PARTY TRANSACTIONS

10. Lab	Ancillary	21	A	6	(\$ 44,345)	\$ 44,345	\$ -
11. Xray	Ancillary	21	A	6	(5,554)	5,554	-
12. Grounds	Support	25	B	13	(15,022)	15,022	-
13. Printing & supplies	Admin	26A	A	3	(8,489)	8,489	-
14. Data processing, IV Drugs, IV equipment/:	Admin	26A	A	1	(115,712)	115,712	-
15. TOTAL AMOUNT TO ADJUST RELATED PARTY TRANSACTIONS TO COST (to schedule 11, line 18)							-

SECTION C - IDENTIFICATION OF RELATED PARTIES

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

Community Memorial Hospital, Menomonee Falls, Prohealth Care, Waukesha, Waukesha Health System Waukesha

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

SCHEDULE 43A - LEGAL FEES

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

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

SCHEDULE 45 - DISTRIBUTION OF COMPENSATION EXPENSES TO KEY PERSONNEL

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

A. Name, Position	Location of Expense in Cost Report			Compensation & Hours		Purchased Serv.	
	B. Cost Ctr.	C. Schedule	D. Column	E. Expense	F. Hours	G. Expense	H. Hours
1. David Ham	admin	26	a	\$ 130,106	2,080 hrs.		
2. Jamie Comerford	direct	20	a	90,982	2,120		
3. Amber Donovan	admin	26	a	20,962	400		
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13. TOTAL EXPENSE (for columns E and G only)				\$ 242,050		\$ -	

SCHEDULE 46 - IDENTIFICATION OF EXPENSES FOR EMPLOYEE UNIQUE FRINGE BENEFITS

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

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

SCHEDULE 49 - PERCENTAGE OF OWNERSHIP

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

	Name of Individual or Entity	Percentage of Ownership
1.	Lindengrove Inc.	100%
2.		
3.		
4.		
5.		

SCHEDULE 50 - INTEREST IN OTHER MEDICAID PROVIDERS

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

	Name and City of Medicaid Provider	Type of medical Services Provided	Nature and Extent of Interest in Provider
1.	Lindengrove Waukesha	SNF	common ownership
2.	Lindengrove Mukwonago	SNF	common ownership
3.	Lindengrove New Berlin	SNF	common ownership
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, 2017, to qualify for one of the private room incentives.

AFFIDAVIT

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

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

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

ATTACH COPY OF INCENTIVE APPROVAL

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

If YES to either question above - Complete the Following:

Date Approval Received: _____

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

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

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

During this cost report period -

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

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

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