

WISCONSIN MEDICAID PROGRAM 2019 NURSING HOME COST REPORT

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

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

Facility Name PORTAGE COUNTY HEALTH CARE CENTER		Main Telephone Number 715-346-1375	Main E-Mail Address healthcarecenter@co.portage.wi.us	
Facility Street Address 825 Whiting Avenue		City Stevens Point	State WI	Zip Code 54481
Contact Person Lynn Lingford		Contact Telephone Number 715-346-1496	Contact E-Mail Address lingforl@co.portage.wi.us	Corporate Facility Number
Cost Report Period Start Date 1/1/2019	Cost Report Period End Date 12/31/2019	Medicaid Provider Number 20134800	National Provider Identifier (NPI) 1003819491	POP ID Number 731
Administrator Marcia McDonald		Chief Financial Officer Jennifer Jossie	Where are the financial records of the nursing home located? 825 Whiting Avenue, Stevens Point, WI 54481	

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

Name and Title		Telephone Number		
Address		City	State	Zip Code
SIGNATURE - Original Signature of Preparer		Date Signed		

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

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

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

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

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

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) (01) Nursing Facility (10) ICF-IID

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

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

4. County of facility Portage County Code 49

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

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

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

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

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

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

	DATE	BEDS
Beds at Beginning of Cost Reporting Period	1/1/2019	100
Beds at End of Cost Reporting Period	12/31/2019	70
Decertified 20 beds	2/1/2019	(20)
Decertified 10 beds	10/1/2019	(10)

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

11. Has a certified audit been conducted for the cost reporting period? If yes, submit complete report copy including notes to the financial statements. (1) Yes (2) No

12. Check all related party transaction types for which expenses are reported. (1) Related party lease of building (2) Compensation to owners/family relation
 (3) Interest expense on related party loans (4) Other related party transactions

13A. A final adjusted trial balance for the cost reporting period, including a reconciliation of the trial balance to the cost report must be submitted with this cost report. Have copies been made and included with this cost report? Yes No

13B. Asset depreciation schedules detailing amounts reported on Schedule 34 - Depreciation expenses must be submitted. Have copies been made and included with this cost report? Yes No

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

A. NAME	B. License Number	C. Single-Bed Rooms	D. Beds in Multiple-Bed Rooms	E. Total Licensed Beds
1. <u>Portage County Health Care Center</u>	<u>2394</u>	<u>29</u>	<u>41</u>	<u>70</u>
2. _____	_____	_____	_____	-
3. _____	_____	_____	_____	-
4. TOTAL	_____	<u>29</u>	<u>41</u>	<u>70</u>

SCHEDULE 4 - MAJOR REVENUE GENERATING ACTIVITIES

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

SCHEDULE 5 - BUILDING SQUARE FOOTAGE

SECTION A - GENERAL INFORMATION

	<u>WING A</u>	<u>WING B</u>	<u>WING C</u>	<u>WING D</u>
Name or description of building or wing	Section 1	Section 2	Section 3	Section 4
Year construction was functionally completed on building or wing	1965	1965	1985	1994
Total square footage of building or wing	35,611	26,936	11,249	7,766

SECTION B - NURSING HOME SERVICE AREAS

1. Nuns or other employees' housing				
2. Employees' unique fringe benefit areas				
3. Dietary (kitchen, food preparation & storage, dish washing, kitchen cleanup) . . .				
4. Plant equipment (furnace/boiler room, electrical, water, similar plant equip.)				
5. Laundry (washing/drying room, sorting/folding rooms, central linen storage) . . .				
6. Administration (general/accounting offices, reception areas, meeting rooms) . .				
7. Laboratory & radiology				
8. Pharmacy				
9. Physical therapy				
10. Occupational therapy				
11. Other therapies				
12. Beauty and barber shops				
13. Gift shop, canteen, snack shop				
14. Patient areas (rooms, bathrooms, halls, nurse desk/office, dayrooms, rec.)				

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

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

SECTION D - OTHER AREAS

19. Major idle or closed areas				
20. Residual unidentified square footage (Total area less lines 1 through 19)	35,611	26,936	11,249	7,766

Describe general purpose or use of Line 20 square footage: skilled nursing facility

SCHEDULE 6 - TOTAL PATIENT DAYS

SECTION A - INHOUSE PATIENT DAYS	LEVEL OF CARE (LOC)		
	NON DD	DD	TOTAL
1a. Medicaid (T-19)	6,275	-	6,275
1b. ICF-IID Medicaid (T-19)	-	-	-
1c. Family Care (T-19)	2,670	-	2,670
1d. Other Medicaid Managed Care (T-19)	-	-	-
1e. Hospice (T-19)	764	-	764
1f. Ventilator (T-19)	-	-	-
2a. Medicare (T-18)	3,810	-	3,810
2b. Medicare Advantage, for days covered as a Part A stay	2,365	-	2,365
3a. Private pay & Insurance	2,603	-	2,603
3b. Medicare Advantage, for days not covered as a Part A stay	-	-	-
3c. Hospice (Private pay & Insurance)	1,195	-	1,195
4. Other, Specify: _____			
5. TOTAL INHOUSE PATIENT DAYS	19,682	-	19,682

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	45	-	45
8. TOTAL CHARGED BED HOLD DAYS	45	-	45

SECTION C - TOTAL PATIENT DAYS			
	NON DD	DD	TOTAL
9. TOTAL DAYS (lines 5 + 8)	19,727	-	19,727

SCHEDULE 7 - NO LONGER USED

Information is now on Schedule 6

SCHEDULE 8 - TOTAL PATIENT DAYS BY MONTH

(Required)

1. MONTH	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
2. Days in Month	31	28	31	30	31	30	31	31	30	31	30	31	365
3. Licensed Beds for Bed Hold Testing	100	80	80	80	80	80	80	80	80	70	70	70	950
4. Occupancy Test: Row 2 X (Row 3 X 94%)	2,914	2,106	2,331	2,256	2,331	2,256	2,331	2,331	2,256	2,040	1,974	2,040	27,166
5. Inhouse patient days	1,786	1,572	1,635	1,633	1,665	1,617	1,702	1,721	1,563	1,650	1,509	1,629	19,682
6. Bed Hold days	11	-	9	4	-	8	-	1	-	-	7	5	45
7. TOTAL DAYS	1,797	1,572	1,644	1,637	1,665	1,625	1,702	1,722	1,563	1,650	1,516	1,634	19,727

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

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

SCHEDULE 9A - HOSPICE PATIENT DAYS - NO LONGER USED

Information is now on Schedule 6

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

Information is now on Schedule 6

SCHEDULE 10 - BALANCE SHEET

ASSETS			LIABILITIES AND OWNERS' EQUITY					
	Begin Date 1/1/19	End Date 12/31/19		Begin Date 1/1/19	End Date 12/31/19			
CURRENT ASSETS	Cash on hand and in bank	\$1,816,211	\$2,846,240	CURRENT LIABILITIES	Notes and loans payable, list below:			
	Temporary investments				Current Portion Long-term Debt	\$50,293	\$-	
	Resident accounts receivable	804,038	744,659		Deferred Tax Roll Revenue	1,035,801	995,559	
	Other accounts receivable	8,810	620		ACI Liability	-	1,394	
	Due from related parties				Due to related parties			
	Notes receivable				Accounts payable	193,103	199,185	
	Accrued interest receivable				Accrued salaries	168,553	182,363	
	Inventories	51,574	54,431		Other accrued expenses	1,254,043	2,162,801	
	Prepaid expenses	4,294	3,879		Resident trust funds payable	2,066	2,517	
	Resident funds held in trust	2,066	2,517		Other current liabilities	1,247	-	
	Other current assets, list below:				TOTAL CURRENT LIABILITIES	\$2,705,106	\$3,543,819	
	Current Property Taxes Receivable	1,035,801	995,559					
	Deferred Outflow Contributions	1,060,423	1,903,594		LONG TERM LIAB.	Notes and loans payable (list) below:		
	TOTAL CURRENT ASSETS	\$4,783,217	\$6,551,499			Long-term Debt	-	
						Other long term liabilities	188,795	179,606
PROPERTY, PLANT, EQUIP.	Land	\$23,836	\$23,836	TOTAL LONG TERM LIABILITIES	\$188,795	\$179,606		
	Land improvements	205,266	214,906	OWNER EQUITY	OWNERS' EQUITY, list below:			
	Buildings	4,259,265	4,273,326		Retained Earnings- Unreserved	3,950,055	4,929,251	
	Leasehold improvements							
	Fixed equipment	778,619	783,164		TOTAL OWNER'S EQUITY	\$3,950,055	\$4,929,251	
	Moveable equipment	781,042	840,085					
	Transportation equipment	55,405	55,405					
	Other							
	Less: accumulated depreciation	(4,624,127)	(4,797,947)					
TOTAL PROPERTY, PLANT, EQUIPMENT	\$1,479,306	\$1,392,775						
OTHER	Long term investments							
	Other Assets, list below:							
	Pension Asset	581,433	708,402					
TOTAL OTHER ASSETS	\$581,433	\$708,402						
TOTAL ASSETS	\$6,843,956	\$8,652,676	TOTAL LIABILITIES AND EQUITY	\$6,843,956	\$8,652,676			

SCHEDULE 10A - SUMMARY OF CHANGES IN OWNERS' EQUITY

1. Beginning Owners' Equity (from schedule 10)		<u>\$3,950,055</u>
2. Add		
Net income (from schedule 11, line 21)	<u>\$-</u>	
Owners' capital contribution	<u>1,035,801</u>	
County appropriation	<u></u>	
Net decrease in accrued vacation, holiday and sick time	<u></u>	
Other, Specify: <u>Prior period adj/costs allocated by County</u>	<u>177,228</u>	
Other, Specify: <u>Supplemental payment</u>	<u>861,571</u>	
Total additions		<u>2,074,600</u>
3. Deduct		
Net loss (from schedule 11, line 19)	<u>(\$2,058,715)</u>	
Dividends and withdrawals	<u>()</u>	
Net increase in accrued vacation, holiday and sick time	<u>(11,010)</u>	
Other, Specify: <u>Health insurance adjustment</u>	<u>(997,488)</u>	
Other, Specify: <u>Workers comp adjustment</u>	<u>(23,167)</u>	
Total deductions		<u>(1,095,404)</u>
4. ENDING OWNERS' EQUITY (schedule 10)		<u>\$4,929,251</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	\$	5,910,429
2. Service fees	schedule 15, line 14A		3,246,624
3. Rent from outside medical providers	schedule 15, line 14B		-
4. Other	schedule 15, line 14C		-
5. Dietary revenues	schedule 16, line 5A		7,912
6. Miscellaneous services and materials revenue	schedule 16, line 16		-
7. Rental revenues	schedule 17, line 21A		900
8. Revenues from other major activities	schedule 17, line 37		-
9. Sales to related organizations	schedule 18, line 41		-
10. Investment revenue	schedule 18, line 45		-
11. Gains (Losses) on disposal of assets	schedule 18, line 47		-
12. Grants for government-subsidized employees	schedule 18, line 48		-
13. Grants, contributions, donations	schedule 18, line 49		338
14. Other revenue	schedule 18, line 54		14,054
15. Subtract: deductions from revenues	schedule 14, line 5	(2,619,303)
16. NET REVENUES		\$	6,560,954

SECTION B - SUMMARY OF NET INCOME OR LOSS

17. Subtract: total expenses	schedule 12, line 38	\$ (8,619,669)
18. Add or subtract the amount to adjust related party transactions to cost	schedule 42, line 15		-
19. NET INCOME OR LOSS		\$	(2,058,715)

SCHEDULE 12 - SUMMARY OF TOTAL EXPENSES

All values are automatically posted from other schedules.

Cost Center	Reference	Expense	Cost Center	Reference	Expense
1. Daily patient service expense	S20, L10	<u>\$2,369,972</u>	20. Transportation	S25, L19f	<u>\$-</u>
2. Laboratory & Radiology	S21, L15a	<u>22,996</u>	21. Administrative service expense	S26, L12	<u>1,281,201</u>
3. Respiratory	S21, L15b	<u>-</u>	Other cost centers, Specify:		
4. Pharmacy	S21, L15c	<u>216,922</u>	22. <u>Nurse Aide Training</u>	S27, L15a	
5. PT, OT and Speech	S22, L15a	<u>710,658</u>	23. <u>Beauty/Barber Shop</u>	S27, L15b	
6. Dental	S22, L15b	<u>-</u>	24. <u>0</u>	S27, L15c	
7. Physician	S22, L15c	<u>6,176</u>	25. <u>0</u>	S27, L15d	
8. Social Services	S23, L15a	<u>140,412</u>	26. <u>0</u>	S27, L15e	
9. Recreational Activities	S23, L15b	<u>112,727</u>	UNASSIGNED EXPENSES		
10. Religious Services	S23, L15c	<u>-</u>	27. Employee fringe benefit expense	S28, L17	<u>2,229,469</u>
11. Volunteer Coordinator	S24, L15a	<u>-</u>	28. Heating fuel and utility expense	S29, L10	<u>112,836</u>
12. Ward Clerks	S24, L15b	<u>75,325</u>	29. Interest on operating working capital loans .	S30, L6	<u>-</u>
13. Psychotherapy	S24, L15c	<u>-</u>	30. Insurance expense	S31, L9	<u>57,374</u>
14. Other	S24, L15d	<u>44,884</u>	31. Amortization expense	S32, L5	<u>-</u>
15. Dietary	S25, L19a	<u>493,674</u>	32. Interest on plant asset loans	S33, L15h	<u>891</u>
16. Plant Operations and Maintenance	S25, L19b	<u>322,643</u>	33. Depreciation expense	S34, L20c	<u>173,820</u>
17. Housekeeping	S25, L19c	<u>163,128</u>	34. Expense on operating and non-cap.leases	S35, L14	<u>-</u>
18. Laundry and Linen	S25, L19d	<u>84,561</u>	35. Expense on capitalized leases	S36A, L5	<u>-</u>
19. Security	S25, L19e	<u>-</u>	36. Property tax expense	S37, L9	<u>-</u>
			37. Other non-salary expense	S39, L4	<u>-</u>
			38. TOTAL EXPENSES FOR REPORT PERIOD (Sum 1-38).		<u>\$8,619,669</u>
			(To schedule 11, line 17)		

SCHEDULE 13 - SUMMARY OF SALARY AND WAGE EXPENSES

All values are automatically posted from other schedules.

Cost Center and Schedule	Total Salary and Wage Expense (Line 1 or 5)	Cost Center and Schedule	Total Salary and Wage Expense (Line 1 or 5)
Daily patient service S20, L1e	<u>\$2,146,239</u>	Dietary S25, L1a	<u>300,992</u>
Laboratory & Radiology S21, L1a	<u>-</u>	Plant operation / maintenance S25, L1b	<u>-</u>
Respiratory S21, L1b & 3b	<u>-</u>	Housekeeping S25, L1c	<u>-</u>
Pharmacy S21, L1c & 3c	<u>-</u>	Laundry and Linen S25, L1d	<u>-</u>
PT, OT and Speech S22, L1a & 3a	<u>-</u>	Security S25, L1e	<u>-</u>
Dental S22, L1b & 3b	<u>-</u>	Transportation S25, L1f	<u>-</u>
Physician S22, L1c & 3c	<u>-</u>	Administrative service S26, L1e	<u>339,367</u>
Social Services S23, L3a	<u>140,412</u>	Nurse aide training S27, L1a	<u>-</u>
Recreational Activities S23, L3b	<u>100,532</u>	Beauty and barber S27, L1b	<u>-</u>
Religious Services S23, L3c	<u>-</u>	Other, Specify: <u>0</u> S27, L1c	<u>-</u>
Volunteer Coordinator S24, L1a & 3a	<u>-</u>	<u>0</u>	<u>-</u>
Ward Clerks S24, L1b & 3b	<u>75,325</u>	<u>0</u>	<u>-</u>
Psychotherapy S24, L1c & 3c	<u>-</u>	TOTAL SALARY AND WAGE EXPENSE.	<u>\$3,147,506</u>
Other S24, L1d & 3d	<u>44,639</u>		

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	\$19,462			
2. Radiology	650			
3. Pharmacy	525,256			
4. Physical therapy	1,296,340			
5. Speech/hearing therapy	365,445			
6. Occupational therapy	1,031,015			
7. Physician care				
8. Psychotherapy				
9. Respiratory therapy	8,456			
10. Social services				
11. Recreational activities				
12. Special duty nursing				
13. Other, Specify: _____				
14. TOTAL SPECIAL SERVICE REVENUE ..	\$3,246,624	\$-	\$-	

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

SECTION B - THERAPY REVENUES

15. Are physical, occupational, or speech therapy services provided by staff, assistants, contractors, or consultants IN SPACE AT YOUR FACILITY?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
16. Total gross billings for physical, occupational, and speech therapy services provided at your facility during the cost report period Provide the total regardless of who provides the services, who bills for the services, or who receives the services (residents vs. non-residents).	<u>\$2,692,800</u>
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)	<u>\$2,692,800</u>
18. If there is any variance between the totals reported on lines 16 and 17, explain. _____	
19. Are therapy services provided to individuals in addition to your nursing home residents?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, amount of revenue <u>\$14,024</u>
20. Does your facility or related organization bill Medicare Part B for therapy services at your facility?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, amount of revenue <u>\$320,800</u>
21. Did you charge rent to a rehabilitation agency or independent contractor?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, amount of revenue _____

SCHEDULE 16 - OTHER REVENUES

SECTION A - CAFETERIA AND DIETARY REVENUE

1.	Donated and surplus food commodities		Included in food supply expense for donated/surplus
2.	Dietary supplies sold		Cost of dietary supplies sold (if known)
3.	Meals sold to employees (transfer to sched. 25A, line 10)	1,848	
4.	Meals On Wheels		
5.	Other Meals Sold	6,064	
5a.	TOTAL DIETARY REVENUE	\$7,912	

SECTION B - MISCELLANEOUS SERVICES AND MATERIALS

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

SCHEDULE 17 - OTHER REVENUES

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

SECTION C - RENTAL REVENUE	Revenue	Property Rented	Square Feet Rented	Services Provided
18. Equipment rental				
19. Rental of nursing home space				
20. Rental of non-nursing home space	900	Space	650	Beauty Shop
21. Parking				
21a. TOTAL RENTAL REVENUES	\$900			

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
38. _____	_____
39. _____	_____
40. _____	_____
41. TOTAL SALES TO RELATED ORGANIZATIONS	\$-

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

SECTION F - INTEREST AND INVESTMENT REVENUE	Revenue
42. Revenues from invested gift/grant funds not commingled with other funds	_____
43. Revenue from invested funds used for current cash needs	_____
44. Other revenue from invested funds	_____
45. TOTAL INVESTMENT REVENUE	\$-
46. If total investment revenue exceeds \$6,000, describe major investments (type, invested amount, purpose if any)	

SECTION I - GRANTS, CONTRIBUTIONS, DONATIONS	Revenue
49. TOTAL GRANTS, CONTRIBUTIONS, DONATIONS	\$338

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

SECTION J - OTHER REVENUES	Revenue
50. Level 1 screens	\$7,380
51. Miscellaneous	6,674
52. _____	_____
53. _____	_____
54. TOTAL OTHER REVENUES	\$14,054

SCHEDULE 20 - DAILY PATIENT SERVICE EXPENSE

<u>SALARIES, WAGES PURCHASED SERV.</u>	<u>A. Registered Nurses</u>	<u>B. Licensed Practical Nurses</u>	<u>C. Nurse Aides and Assistants</u>	<u>D. Total Expense/Hrs. (sum A-C)</u>
1. TOTAL SALARY AND WAGE EXPENSE	\$675,676	\$430,740	\$1,039,823	\$2,146,239
2. TOTAL SALARY AND WAGE HOURS	21,182 hrs.	19,187 hrs.	67,370 hrs.	\$107,739
3. EXPENSE FOR PURCHASED SERVICES	\$33,752	\$1,710		\$35,462
NURSING AND INCONTINENCY SUPPLIES				
4. Catheters, Incontinency Supplies (including purchased laundry service)				\$37,422
OXYGEN				
5. Oxygen, or daily rental of oxygen concentrators, all other oxygen supplies and cylinder rental				21,572
OTHER				
6. Other medical supplies, personal comfort supplies and minor medical equipment				103,880
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>Equipment rental</u>				19,731
9. <u>Training</u>				5,666
10. TOTAL DAILY PATIENT SERVICE EXPENSE (Sum 1, 3, 4-9)				<u>\$2,369,972</u>

SCHEDULE 21 - SPECIAL SERVICE EXPENSES

	TYPE OF SERVICE		
	<u>A. Laboratory & Radiology</u>	<u>B. Respiratory</u>	<u>C. Pharmacy</u>
SECTION A - SALARY AND WAGES			
1. Expense for hours worked - Billable			
2. Number of hours worked - Billable			
3. Expense for hours worked - Non-billable	\$-		
4. Number of hours worked - Non-billable	hrs.		
5. TOTAL SALARY AND WAGE EXPENSE	\$-	\$-	\$-
SECTION B - PURCHASED SERVICES			
6. Expense for purchased service - Billable	\$22,996		
7. Number of hours of purchased service - Billable (optional)			
8. Expense for purchased service - Non billable	\$-		\$6,655
9. Number of hours of purchased service - Non billable (optional)	hrs.		
SECTION C - SUPPLY AND OTHER EXPENSE			
10. Pharmacy - legend drugs Billable	\$-	\$-	210,267
11. Pharmacy - over the counter drugs Billable	\$-	\$-	
12. Supply and Other			
13. _____			
14. _____			
SECTION D - TOTAL			
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14)	\$22,996	\$-	\$216,922
16. TOTAL HOURS (Sum 2, 4, 7, 9)	hrs.	hrs.	hrs.

SCHEDULE 22 - SPECIAL SERVICE EXPENSES

	TYPE OF SERVICE		
	A. Physical, Occupational And Speech Therapy	B. Dental	C. Physician
SECTION A - SALARY AND WAGES			
1. Expense for hours worked - Billable.....	_____	_____	_____
2. Number of hours worked - Billable.....	_____	_____	_____
3. Expense for hours worked - Non-billable.....	_____	_____	_____
4. Number of hours worked - Non-billable.....	_____	_____	_____
5. TOTAL SALARY AND WAGE EXPENSE	\$- _____	\$- _____	\$- _____
SECTION B - PURCHASED SERVICES			
6. Expense for purchased service - Billable.....	\$707,935 _____	_____	\$6,176 _____
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. Therapy supplies	2,723 _____	_____	_____
11. _____	_____	_____	_____
12. _____	_____	_____	_____
13. _____	_____	_____	_____
14. _____	_____	_____	_____
SECTION D - TOTAL			
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14).....	\$710,658 _____	\$- _____	\$6,176 _____
16. TOTAL HOURS (Sum 2, 4, 7, 9).....	_____ hrs. _____	_____ hrs. _____	_____ hrs. _____

SCHEDULE 23 - SPECIAL SERVICE EXPENSES

	TYPE OF SERVICE		
	A. Social Services	B. Recreational Activities	C. Religious Services
SECTION A - SALARY AND WAGES			
1. Expense for hours worked - Billable	\$-	\$-	\$-
2. Number of hours worked - Billable	hrs.	hrs.	hrs.
3. Expense for hours worked - Non-billable	\$140,412	\$100,532	
4. Number of hours worked - Non-billable	5,664 hrs.	5,934 hrs.	
5. TOTAL SALARY AND WAGE EXPENSE	\$140,412	\$100,532	\$-
SECTION B - PURCHASED SERVICES			
6. Expense for purchased service - Billable	\$-	\$-	\$-
7. Number of hours of purchased service - Billable (optional)	hrs.	hrs.	hrs.
8. Expense for purchased service - Non billable			
9. Number of hours of purchased service - Non billable (optional)			
SECTION C - SUPPLY AND OTHER EXPENSE			
10. Supplies and programs		\$12,195	
11.			
12.			
13.			
14.			
SECTION D - TOTAL			
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14)	\$140,412	\$112,727	\$-
16. TOTAL HOURS (Sum 2, 4, 7, 9)	5,664 hrs.	5,934 hrs.	hrs.

SCHEDULE 24 - OTHER TYPES OF SPECIAL SERVICE EXPENSES

	TYPE OF SERVICE			
	A. Volunteer Coord.	B. Ward Clerks	C. Psychotherapy	Human Resources
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		\$75,325		\$44,639
4. Number of hours worked - Non-billable		4,337 hrs.		1,680 hrs.
5. TOTAL SALARY AND WAGE EXPENSE	\$-	\$75,325	\$-	\$44,639
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. Conference	\$-	\$-	\$-	\$245
11.				
12.				
13.				
14.				
SECTION D - TOTAL				
15. TOTAL EXPENSES (Sum 5, 6, 8, 10-14)	\$-	\$75,325	\$-	\$44,884
16. TOTAL HOURS (Sum 2, 4, 7, 9)	hrs.	4,337 hrs.	hrs.	1,680 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	\$300,992					
2. NUMBER OF HOURS WORKED	19,395 hrs.					
Lines 3-5 are no longer used						
SECTION B - DIETICIAN CONSULTANT						
6. Dietician consultant expense	\$25,651	\$-	\$-	\$-	\$-	\$-
Line 7 is no longer used						
SECTION C - OUTSIDE SERVICE						
8. Contracted services		\$216,540	\$148,393	\$56,994		
9.						
10.						
11.						
12. TOTAL OUTSIDE SERVICE EXPENSES	\$-	\$216,540	\$148,393	\$56,994	\$-	\$-
SECTION D - No longer used						
SECTION E - SUPPLY AND OTHER EXPENSE						
13. Supplies	\$17,328	\$106,103	\$14,735	\$27,567		
14. Food purchases	132,331					
15. Supplements	16,994					
16. Lodging/Mileage	221					
17. Certifications	157					
SECTION F - No longer used						
SECTION G - TOTAL						
18. TOTAL EXPENSES (Sum 1, 6, 8-11, 13-17)	\$493,674	\$322,643	\$163,128	\$84,561	\$-	\$-

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

SECTION A - ALLOCATION OF DIETARY EXPENSES

1. Total dietary expenses (from schedule 25, line 18)	<u>\$493,674</u>
2. Deduct expense for food products provided to employees without charge (to line 9 below)	
3. Deduct amount for donated and surplus food commodities included in dietary expense (from schedule 16, line 1)	<u>\$-</u>
4. Deduct revenue (related expense) for food products sold (from schedule 16, line 2)	<u>\$-</u>
5. NET DIETARY EXPENSES TO ALLOCATE (to line 8 A below)	<u>\$493,674</u>

	A. Total	B. Residents'	C. Employees'	D. Meals on	E. Other	F. Other
		Meals	Meals	Wheels	Guest Meals	
6. Meals served	<u>60,344</u>	<u>59,046</u>	<u>308</u>	<u>-</u>	<u>990</u>	
7. Ratio to total meals served to 4 decimals	<u>1.0000</u>	<u>0.9785</u>	<u>0.0051</u>	<u>0.0000</u>	<u>0.0164</u>	
8. DIETARY EXPENSE ALLOCATION (see instructions below line to complete)	<u>\$493,674</u> <small>From line 5</small>	<u>\$483,060</u> <small>8A X 7B</small>	<u>\$2,518</u> <small>8A X 7C</small>	<u>\$-</u> <small>8A X 7D</small>	<u>\$8,096</u> <small>8A X 7E</small>	<u>\$-</u> <small>8A X 7F</small>
9. Food products provided to employees without charge (from line 2)			<u>\$-</u>			
10. Deduct revenue from meals sold to employees (from schedule 16, line 3)			<u>1,848</u>			
11. NET EXPENSE (PROFIT) FOR MEALS AND FOOD PROVIDED TO EMPLOYEES (line 8C + line 9C - line 10C)			<u>\$670</u>			

SECTION B - ALLOCATION OF PLANT OPERATION AND MAINTENANCE EXPENSES

	A. Total	B. Nursing Home	C. Emp. Unique	Non-Nursing Home Areas w/ Plant Operation and Maint.		
	Area	Area	Fringe Benefit Area	D.	E.	F.
12. Total square feet for areas	<u>81,562</u>	<u>81,562</u>				
13. Ratio to total square feet to 4 decimals . .	<u>1.0000</u>	<u>1.0000</u>				
14. TOTAL PATIENT OP/MAINT EXP. ALLOC. <small>From S25, L18</small>	<u>\$322,643</u> <small>From S25, L18</small>	<u>\$322,643</u> <small>14A X 13B</small>	<u>\$-</u> <small>14A X 13C</small>	<u>\$-</u> <small>14A X 13D</small>	<u>\$-</u> <small>14A X 13E</small>	<u>\$-</u> <small>14A X 13F</small>

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

SECTION A - ALLOCATION OF HOUSEKEEPING EXPENSES

	<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	81,562	81,562			
16. Ratio to total sq. ft./hours to 4 decimals	1.0000	1.0000			
17. TOTAL HOUSEKEEPING EXP. ALLOC.	\$163,128	\$163,128	\$-	\$-	\$-
	<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	81,562	81,562			
19. Ratio to total pounds to 4 decimals	1.0000	1.0000			
20. TOTAL LAUNDRY/LINEN EXP. ALLOC.	\$84,561	\$84,561	\$-	\$-	\$-
	<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	81,562	81,562			
22. Ratio to total square feet to 4 decimals . .	1.0000	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	<u>A. General Admin. Serv.</u>	<u>B. Medical Records</u>	<u>C. Central Supply</u>	<u>D.Accounting/Other Serv.</u>	<u>E. TOTAL (sum A-D)</u>
1. TOTAL SALARY AND WAGE EXPENSE	<u>\$255,014</u>	<u>\$84,353</u>			<u>\$339,367</u>

SECTION B -RELATED ORGANIZATION CENTRAL SERVICE COSTS

6. Home office costs allocated to facility					<u>\$177,310</u>
7. County costs allocated to facility					

SECTION C - NON-SALARY EXPENSES

8. Purchased services - legal					
9. Licensed bed assessment					<u>163,200</u>
10. Contractual management fees					
11. Total other non-salary (from schedule 26 attachment)					<u>601,324</u>

SECTION D - TOTAL

12. TOTAL ADMINISTRATIVE SERVICE EXPENSES (Sum 1, 6-11)					<u>\$1,281,201</u>
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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 County of Portage From (date) 1/1/2018 through (date) 12/31/2018

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

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. Computer services	\$230,933
2. Publications	7,501
3. Advertising-general	1,990
4. Advertising-help wanted	306
5. Telephone and cellular	14,033
6. Audit and accounting	2,775
7. Cable services	5,915
8. Copiers and printer	15,335
9. Postage	1,242
10. Travel	548
11. Conferences and training	4,211
12. Supplies	5,020
13. Miscellaneous	3,526
14. Consulting Service (Strategic Planning)	9,389
15. Uncollectibles	298,600
16. TOTAL OTHER NON-SALARY ADMINISTRATIVE SERVICE EXPENSES (Should equal schedule 26, line 11)	\$601,324

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) \$1,281,201

SECTION A - DIRECT EXPENSES

Non-Nursing Home Areas Receiving Administrative Services

Exp. Directly Ascribable To Each Activity	A. Total	B. NH Provider			
2. Nursing facility	\$(302,724)	\$302,724			
3.	-				
4.	-				
5.	-				
6.	-				
7.	-				
8.	-				
9.	-				
10.	-				
11.	-				
12.	-				
13.	-				
14.	-				
15. TOTAL DIRECT EXP. (sum 2-14)	\$(302,724)	\$302,724			
16. NET UNASSIGNED EXP. (line 1-line 15)	<u>\$978,477</u>				

SECTION B - ALLOC. OF INDIRECT EXP.

	A. Total	B. NH Provider			
17. Allocation basis amounts	81,562	81,562			
18. Ratio to total basis to 4 decimals	1.0000	1.0000			
19. UNASSIGNED ADMIN. EXP. ALLOC	\$978,477	978,477	-	-	-
	net from line 16	19A X 18B	19A X 18C	19A X 18D	19A X 18E
20. TOTAL ADMINISTRATIVE EXPENSE	\$1,281,201	\$1,281,201	\$-	\$-	\$-
	(line 15A + 19A)	B15 + B19	C15 + C19	D15 + D19	E15 + E19

SCHEDULE 28 - EMPLOYEE FRINGE BENEFIT EXPENSES

INSTRUCTIONS: Under the column labeled "Self-Funded", indicate yes or no. **If yes, attach documentation to support the amount claimed for each self-funded benefit by completing and saving the "Sch 28 S-F FB" worksheet.**

SECTION A - FRINGE BENEFITS PAID ON BEHALF OF EMPLOYEES

Fringe Benefits Paid on Behalf of Employees	Self-Funded?	Expense
1. Employer's share of F.I.C.A.		\$230,839
2. State unemployment compensation		(337)
3. Federal unemployemnt compensation		_____
4. Worker's compensation insurance	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	43,900
5. Health, Dental & Vision Insurance	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	1,792,293
6. Life and disability insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	9,241
7. Wage continuation insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
8. Pension and deferred comp. plans (section C)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	127,782
9. Employee physicals and vaccines (if pre-employment, report costs on Sch 26-Attachment)		9,438
10. Uniforms		_____
11. <u>PEHP</u>		3,863
12. _____		_____
13. _____		_____
14. _____		_____
15. TOTAL PAID ON BEHALF OF EMPLOYEES (sum 1-14)		\$2,217,019
16. Expense for special salary or wage payments to employees not included elsewhere (section D)		12,450
17. TOTAL FRINGE BENEFIT EXPENSE(sum 15+16)		\$2,229,469

SECTION D - SPECIAL SALARY AND WAGE PAYMENTS TO EMPLOYEES

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

Christmas bonus
 Longevity bonus
 Productivity bonus
 Other, Specify: Retirement payout of benefits

Bonuses to owners and immediate family relations, Specify: _____

Self-Funded Fringe Benefit Worksheet

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

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

SCHEDULE 29 - HEATING FUEL AND UTILITY EXPENSES

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

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

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

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

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

SECTION A - ACCRUED EXPENSE BY TYPE

	<u>Accrued Expense</u>	<u>Expense by Type</u>	<u>Accrued Expense</u>
1. Fuel oil		6. Water and sewer utility charges	24,909
2. Natural gas	34,357	7. Purchased steam	
3. L.P. gas		8. _____	
4. Coal		9. _____	
5. Electricity	53,570	10. TOTAL FUEL AND UTILITY EXPENSE . . .	\$112,836

SECTION B - ALLOCATION OF FUEL AND UTILITY EXPENSE

	<u>A. Total</u>	<u>B. NH Area</u>	<u>C. Emp. Unique Fringe Ben. Area</u>	<u>Non-NH Areas, Other Rev. Areas Receiving Fuel/Util. Serv.</u>		
11. Total square feet for areas	81,562	81,562				
12. Ratio to total square feet to 4 decimals	1.0000	1.0000				
13. TOTAL ALLOC. FUEL/UTIL. EXPENSE	112,836	\$112,836	\$-	\$-	\$-	\$-
	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	\$14,047
2. Automobile insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	154
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. Other Property <u>Boiler</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	1,312
8. Other General <u>Professional liability</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	41,861
9. TOTAL INSURANCE EXPENSE		\$57,374

SCHEDULE 32 - AMORTIZATION OF DEFERRED EXPENSES

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

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

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

SCHEDULE 31 - INSURANCE EXPENSES - RELATED PARTY

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

SCHEDULE 32 - AMORTIZATION OF DEFERRED EXPENSES - RELATED PARTY

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

SCHEDULE 33 - INTEREST EXPENSES ON PLANT ASSET LOANS

Lender Name and Purpose of Loan	A. Original Month, Year of Loan	B. Maturing Month, Year of Loan	C. Original Amount of Loan	Remaining Balance of Loan Principal			G. Interest Rate	H. Interest Expense
				D. Begin date 1/1/2019	E. 6Mo.date #NAME?	F. End date 12/31/2019		
				Begin Bal.	6 Mo. Bal.	End Bal.		
1a. Name <u>General Obligation</u>								
1b. Related party? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<u>Jun-93</u>	<u>Jun-19</u>	<u>\$485,000</u>	<u>\$50,293</u>	<u>\$-</u>	<u>\$-</u>	<u>4.25%</u>	<u>\$891</u>
1c. Purpose <u>Building addition</u>								
2a. Name _____								
2b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
2c. Purpose _____								
3a. Name _____								
3b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
3c. Purpose _____								
4a. Name _____								
4b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
4c. Purpose _____								
5a. Name _____								
5b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
5c. Purpose _____								
6a. Name _____								
6b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
6c. Purpose _____								
7a. Name _____								
7b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
7c. Purpose _____								
15 TOTAL LOAN PRINCIPAL				<u>\$50,293</u>	<u>\$-</u>	<u>\$-</u>	TOTAL EXP.	<u>\$891</u>

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

Lender Name and Purpose of Loan	A. Original Month, Year of Loan	B. Maturing Month, Year of Loan	C. Original Amount of Loan	Remaining Balance of Loan Principal			G. Interest Rate	H. Interest Expense
				D. Begin date 1/1/2019 Begin Bal.	E. 6Mo. date #NAME? 6 Mo. Bal.	F. End date 12/31/2019 End Bal.		
8a. Name _____								
8b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
8c. Purpose _____								
9a. Name _____								
9b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
9c. Purpose _____								
10a. Name _____								
10b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
10c. Purpose _____								
11a. Name _____								
11b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
11c. Purpose _____								
12a. Name _____								
12b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
12c. Purpose _____								
13a. Name _____								
13b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
13c. Purpose _____								
14a. Name _____								
14b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
14c. Purpose _____								
16 TOTALS FOR SCHEDULE 33, PAGE 2 ONLY				\$-	\$-	\$-		\$-
SEE SCHEDULE 33 FOR TOTAL LOAN PRINCIPAL OF SCHEDULE 33 AND SCHEDULE 33, PAGE 2								

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

Lender Name and Purpose of Loan	A. Original Month, Year of Loan	B. Maturing Month, Year of Loan	C. Original Amount of Loan	Remaining Balance of Loan Principal			G. Interest Rate	H. Interest Expense
				D. Begin date 1/1/2019 Begin Bal.	E. 6Mo.date #NAME? 6 Mo. Bal.	F. End date 12/31/2019 End Bal.		
1a. Name _____								
1b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
1c. Purpose _____								
2a. Name _____								
2b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
2c. Purpose _____								
3a. Name _____								
3b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
3c. Purpose _____								
4a. Name _____								
4b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
4c. Purpose _____								
5a. Name _____								
5b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
5c. Purpose _____								
6a. Name _____								
6b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
6c. Purpose _____								
7a. Name _____								
7b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No								
7c. Purpose _____								
15 TOTAL RELATED PARTY LOAN PRINCIPAL				\$-	\$-	\$-	TOTAL EXP.	\$-

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

Lender Name and Purpose of Loan	A. Original Month, Year of Loan	B. Maturing Month, Year of Loan	C. Original Amount of Loan	Remaining Balance of Loan Principal			G. Interest Rate	H. Interest Expense
				D. Begin date 1/1/2019 Begin Bal.	E. 6Mo. date #NAME? 6 Mo. Bal.	F. End date 12/31/2019 End Bal.		
8a. Name _____								
8b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
8c. Purpose _____								
9a. Name _____								
9b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
9c. Purpose _____								
10a. Name _____								
10b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
10c. Purpose _____								
11a. Name _____								
11b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
11c. Purpose _____								
12a. Name _____								
12b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
12c. Purpose _____								
13a. Name _____								
13b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
13c. Purpose _____								
14a. Name _____								
14b. Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____	_____	_____	_____	_____
14c. Purpose _____								
16 TOTALS FOR SCHEDULE 33, PAGE 2 ONLY				\$-	\$-	\$-		\$-
SEE SCHEDULE 33- RELATED PARTY FOR TOTAL LOAN PRINCIPAL OF SCHEDULE 33 - RELATED PARTY AND SCHEDULE 33 - RELATED PARTY, PAGE 2								

SCHEDULE 34 - DEPRECIATION EXPENSES

SECTION A - CAPITALIZED HISTORICAL COST

	Begin Date <u>1/1/2019</u>	C. Additions During Report	D. Disposals During Report	End Date <u>12/31/2019</u>
	B. Beginning Balance	Period	Period	E. Ending Balance
1. Land	23,836		()	\$23,836
2. Land Improvements	205,266	9,640	()	214,906
3. Buildings	4,259,265	14,061	()	4,273,326
4. Leasehold Improvements	-		()	-
5. Fixed equipment	778,619	4,544	()	783,163
6. Moveable equipment	781,043	59,043	()	840,086
7. Transportation vehicles	55,405		()	55,405
8. _____			()	-
9. _____			()	-
10. TOTAL CAPITALIZED COST . .	\$6,103,434	\$87,288	(\$-	\$6,190,722

SECTION B - DEPRECIATION EXPENSE AND ACCUMULATION DEPRECIATION

	A. Depreciation	Begin Date <u>1/1/2019</u>	C. Depreciation Exp.	D. Removal of Accum.	End Date <u>12/31/2019</u>
	Method, Lives Used	B. Beginning Balance	During Report Period	Deprec. On Disposals.	E. Ending Balance
11. Land Improvements		\$201,745	\$1,230	()	\$202,975
12. Buildings		3,286,397	108,906	()	3,395,303
13. Leasehold Improvements		-		()	-
14. Fixed equipment		436,284	34,897	()	471,181
15. Moveable equipment		644,296	28,787	()	673,083
16. Transportation vehicles		55,405	-	()	55,405
17. _____				()	-
18. _____				()	-
19. TOTAL ACCUMULATED DEPRECIATION		\$4,624,127		(\$-	\$4,797,947
20. TOTAL DEPRECIATION EXPENSE			\$173,820		

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

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

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

SCHEDULE 34 - DEPRECIATION EXPENSES - RELATED PARTY

SECTION A - CAPITALIZED HISTORICAL COST

	Begin Date <u>1/1/2019</u> B. Beginning Balance	C. Additions During Report Period	D. Disposals During Report Period (as negative value)	End Date <u>12/31/2019</u> E. Ending Balance
1. Land			()	\$-
2. Land Improvements			()	-
3. Buildings			()	-
4. Leasehold Improvements			()	-
5. Fixed equipment			()	-
6. Moveable equipment			()	-
7. Transportation vehicles			()	-
8. _____			()	-
9. _____			()	-
10. TOTAL CAPITALIZED COST . .	<u>\$-</u>	<u>\$-</u>	<u>(\$-</u>	<u>\$-</u>

SECTION B - DEPRECIATION EXPENSE AND ACCUMULATION DEPRECIATION

	A. Depreciation Method, Lives Used	Begin Date <u>1/1/2019</u> B. Beginning Balance	C. Depreciation Exp. During Report Period	D. Removal of Accum. Deprec. On Disposals.	End Date <u>12/31/2019</u> E. Ending Balance
11. Land Improvements				()	\$-
12. Buildings				()	-
13. Leasehold Improvements				()	-
14. Fixed equipment				()	-
15. Moveable equipment				()	-
16. Transportation vehicles				()	-
17. _____				()	-
18. _____				()	-
19. TOTAL ACCUMULATED DEPRECIATION		<u>\$-</u>		<u>(\$-</u>	<u>\$-</u>
20. TOTAL DEPRECIATION EXPENSE			<u>\$-</u>		

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

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

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

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

SCHEDULE 37 - PROPERTY TAX EXPENSES

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

SECTION A - FOR ALL PROVIDERS

	Expense
1. 2019 real estate tax (due in 2020) relating to the nursing home operation (attach copy of bill or, if not yet received, send separately upon receipt.)	
2. 2019 personal property tax (due in 2020) relating to the nursing home operation (attach copy bill or, if not yet received, send separately upon receipt.)	
3a. Have the amounts reported on lines 1 and 2 been paid in full? <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. 2017 or 2018? <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 2019.	
5. Identify where municipal service fee expenses are reported in the cost report if not above on this schedule. Attach a copy of the bill.	
Cost center name _____ Schedule number _____ Line number _____ Amount reported _____	
6. The facility began to pay municipal service fees (check one) <input type="checkbox"/> Prior to January 2019 <input type="checkbox"/> On or after January 2019 Date began paying fees _____	
7. Describe the services provided by the municipality for the above fees.	
8. Payment of the above fees was (check one) <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. 2019 real estate tax (due in 2020) relating to the nursing home operation (attach copy of bill or, if not yet received, send separately upon receipt.)
- 2. 2019 personal property tax (due in 2020) relating to the nursing home operation (attach copy bill or, if not yet received, send separately upon receipt.)

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

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

3b. Are there any real estate or personal property tax still outstanding from prior years, eg. 2017 or 2018? Yes, explain below No

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

SECTION B - FOR TAX-EXEMPT PROVIDERS ONLY

Expense

4. Amount of municipal service fee expense incurred by the nursing home appropriately accrued to calendar year 2019.

5. Identify where municipal service fee expenses are reported in the cost report if not above on this schedule, section A, line 7.

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

6. The facility began to pay municipal service fees (check one) Prior to January 2019 On or after January 2019 Date began paying fees _____

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

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

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

SCHEDULE 38 - NO LONGER USED

SCHEDULE 39 - OTHER NON-SALARY EXPENSES

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

	Nature and Source of Expense	Expense
1.	<hr/>	<hr/>
2.	<hr/>	<hr/>
3.	<hr/>	<hr/>
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)	\$14,047				
2. Mortgage insurance (s31)	-				
3. Amortization debt premium discount (s32)	-				
4. Plant asset interest expense (s33)	891				
5. Depreciation land improvements (s34)	1,230				
6. Depreciation buildings (s34)	108,906				
7. Depreciation leasehold improve. (s34)	-				
8. Depreciation fixed equipment (s34)	34,897				
9. Depreciation moveable equip. (s34)	28,787				
10. Depreciation transportation veh. (s34)	-				
11. Depreciation other (s34)	-				
12. Expense on operating leases (s35)	-				
13. Expense on capitalized leases (s36)	-				
14. Property taxes or fees (s37)	-				
15. TOTAL EXPENSE (sum 1-14)	\$188,758	\$-			
16. Less total directly assigned property exp.	\$-	(sum 15B, 15C 15D, 15E)			
17. NET UNASSIGNED/INDIRECT PROP. . . .	\$188,758	(15A less 16A)			
SECTION B - NON-SALARY EXPENSES					
18. Square feet of service's building area	81,562	81,562			
19. Ratio to total square feet to 4 decimals	1.0000	1.0000			
20. Indirect property expense allocation	\$188,758 (from 17A)	188,758 20A X 19B	- 20A X 19C	- 20A X 19D	- 20A X 19E
SECTION C - TOTAL					
21. TOTAL PROP. EXP. FOR EACH AREA	\$188,758 17A + 20 A	\$188,758 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. Asset or combination of assets in excess of \$2,000 with a useful life of 2 years or more.

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

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

SECTION B - NON-PRODUCTIVE SALARY EXPENSE AND HOURS

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

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

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

SECTION A - RELATED PARTY LEASES

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

SECTION B - OTHER RELATED PARTY TRANSACTIONS

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

SECTION C - IDENTIFICATION OF RELATED PARTIES

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

SCHEDULE 43 - IDENTIFICATION OF EXPENSES NOT RELATED TO PATIENT CARE

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

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

A. Description of Expense Item	Location of Expense in Cost Report				
	Amount	Cost Ctr.	Schedule	Column	Line
1. Promotional expenses					
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: <u>Bed Tax</u>	163,200	Admin	26	5	9
22. Other - describe: <u>Uncollectible Accounts</u>	298,600	Admin	26ATT	1	14

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

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

Submit as a separate supporting document

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

SCHEDULE 46 - IDENTIFICATION OF EXPENSES FOR EMPLOYEE UNIQUE FRINGE BENEFITS

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

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

SCHEDULE 49 - PERCENTAGE OF OWNERSHIP

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

	Name of Individual or Entity	Percentage of Ownership
1.	Portage County	100%
2.		
3.		
4.		
5.		

SCHEDULE 50 - INTEREST IN OTHER MEDICAID PROVIDERS

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

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

SCHEDULE 51 - NO LONGER USED

SCHEDULE 52 - MISCELLANEOUS MEDICAID NON-RATE REVENUES

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

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

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

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

SCHEDULE 53 - INCENTIVES - PRIVATE ROOM & PROPERTY

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

Indicate if your facility is requesting a private room incentive

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

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

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

If your facility is requesting one of the incentives, you must complete the affidavit below and return it to the Department by July 1, 2019, to qualify for one of the private room incentives.

AFFIDAVIT

I HEREBY ATTEST and affirm that from July 1, 2020, to June 30, 2021, the _____ nursing home will not charge/has not charged Medicaid residents any amount for private rooms including but not limited to the surcharge as provided under Ch DHS 107.09(4)(k), Wis. Admin. Rules. I furthermore acknowledge that all payments the facility has received for the Medicaid Basic Private Room Incentive (BPRI) or Replacement Private Room Incentive (RPRI) may be recouped retroactive to July 1, 2020, if the facility has charged Medicaid residents for private rooms during this period.

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