



Cost Report

Report Date: 9/24/2018
 Report Number: 6668888
 Automated Desk Review Vendor: Health Financial Systems
 Data Source: CMS HCRIS

Form CMS-2540-10

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g). Form Approved
OMB NO. 0938-0463
Expires: 6/30/2018

Skilled Nursing Facility And Skilled Nursing Facility Health Care Complex Cost Report Certification And Settlement Summary	Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet S Parts I, II & III
--	----------------------	---	----------------------------------

Part I - Cost Report Status

Provider use only	1. <input checked="" type="checkbox"/> Electronic filed cost report 2. <input type="checkbox"/> Manually submitted cost report 3. If this is an amended report enter the number of times the provider resubmitted this cost report.	Date:	Time:
Contractor use only	4. <input checked="" type="checkbox"/> Cost Report Status [1] As Submitted [2] Settled without audit [3] Settled with audit [4] Reopened [5] Amended	5. Date Received: 6/4/2018 6. Contractor No.: 02001 7. <input checked="" type="checkbox"/> First Cost Report for this Provider CCN 8. <input checked="" type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: 10. If line 4, column 1 is "4": Enter number of times reopened: 11. Contractor Vendor Code: 4	

Part III - Settlement Summary

		Title V	Title XVIII		Title XIX
		1	A	B	4
			2	3	
1	Skilled Nursing Facility		444		
2	Nursing Facility				
3	ICF / IID				
4	SNF - Based HHA				
5	SNF - Based RHC				
6	SNF - Based FQHC				
7	SNF - Based CMHC				
100	Total		444		

The above amounts represent "due to" or "due from" the applicable Program for the element of the above complex indicated.

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Identification Data		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet S-2 Part I			
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:									
1	Street: 9921 Pemberly Place		P.O. Box:						
2	City: Meryton		State: WA		ZIP Code: 99123				
3	County: Lewis		CBSA Code: 12345		Urban / Rural: U				
SNF and SNF - Based Component Identification:									
Component		Component Name		Provider CCN	Date Certified	Payment System (P, O or N)			
0		1		2	3	V 4	XVIII 5	XIX 6	
4	S N F		Netherfield Nursing and Rehabilitation Center		991234	10/24/1994	N	P	N
5	Nursing Facility								
6	I F C / IID								
7	SNF-Based HHA								
8	SNF-Based RHC								
9	SNF-Based FQHC								
10	SNF-Based CMHC								
11	SNF-Based OLTC								
12	SNF-Based HOSPICE								
13	Other (specify)								
14	Cost Reporting Period (mm/dd/yyyy)		From: 01/01/2017	To: 12/31/2017					
15	Type of Control (see instructions)		4						
Type of Freestanding Skilled Nursing Facility				Y/N					
16	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?			N					
17	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?			N					
18	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.			Y					
Miscellaneous Cost Reporting Information									
19	Is this a low Medicare utilization cost report, enter "Y" for yes or "N" for no.			N					
19.01	If the response to line 19 is "Y", does this cost report meet your contractor's criteria for filing a low utilization cost report? (Y/N)			N					
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on lines 20 - 22.									
20	Straight Line			165,214					
21	Declining Balance								
22	Sum of the Year's Digits								
23	Sum of line 20 through 22			165,214					
24	If depreciation is funded, enter the balance as of the end of the period.								
25	Were there any disposal of capital assets during the cost reporting period? (Y/N)			N					
26	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)			N					
27	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y?N)			N					
28	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)			N					

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Identification Data		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet S-2 Part I		
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of costs or charges, enter "Y" for each component and type of service that qualifies for the exemption.				Part A	Part B	Other
29	Skilled Nursing Facility			N	N	
30	Nursing Facility					N
31	I C F/ IID					
32	SNF-Based HHA			N	N	
33	SNF-Based RHC				N	
34	SNF-Based FQHC				N	
35	SNF-Based CMHC				N	
36	SNF-Based OLTC					
				Y/N		
37	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients?			N		
38	Are you legally required to carry malpractice insurance? (Y/N)			Y		
39	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made," enter 1. If the policy is "occurrence", enter 2.			1		
		Premiums	Paid Losses	Self-insurance		
41	List malpractice premiums and paid losses:	67,496				
		Y/N				
42	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If "Y", check box, and submit supporting schedule listing cost centers and amounts.	N				
43	Are there any home office costs as defined in CMS Pub. 15-1, chapter 10?	Y				
44	If line 43 = "Y", and there are costs for the home office, enter the applicable home office chain number in column 1.	HB1114				
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.						
45	Name: Hunsford Health Facilities	Contractor Name: NORIDIAN		Contractor Number: 12345		
46	Street: 7005 W. 35th Avenue	P.O Box:				
47	City: Longbourn	State: WA	ZIP Code: 99111			

Skilled Nursing Facility And Skilled Nursing Facility Health Care Complex Reimbursement Questionnaire		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet S-2 Part II	
General Instructions: For all column 1 responses, enter in column 1, "Y" for Yes or "N" for No For all dates responses, use the format mm/dd/yyyy.					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation				Y/N	Date
				1	2
1	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)			N	
				Y/N	Date
				1	2
2	Has the provider terminated participation in the Medicare Program? If column 1 is "Y", enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.			N	
3	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)			Y	
				Y/N	Type
				1	2
Financial Data and Reports				3	
4	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.			N	
5	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.			N	
				Y/N	Y/N
Approved Educational Activities				1	2
6	Column 1: Were costs claimed for nursing school? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)			N	N
7	Were costs claimed for allied health programs? (Y/N) (see instructions)			N	
8	Were approvals and/or renewals obtained during the cost reporting period for nursing school and/or allied health program? (Y/N) (see instructions)			N	
				Y/N	
Bad Debts				1	
9	Is the provider seeking reimbursement for bad debts? (Y/N) (see instructions)			Y	
10	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.			N	
11	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.			N	
Bed Complement					
12	Have total beds available changed from prior cost reporting period? If "Y", see instructions.			N	

Skilled Nursing Facility And Skilled Nursing Facility Health Care Complex Reimbursement Questionnaire		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet S-2 Part II	
PS & R Report Data		Y/N Part A	Date Part A	Y/N Part B	Date Part B
		1	2	3	4
13	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid-through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions)	Y	05/25/2018	N	
14	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y", enter the paid-through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N	
15	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see instructions.	N		N	
16	If line 13 or 14 is "Y", were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N	
17	If line 13 or 14 is "Y", were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N	
18	Was the cost report prepared only using the provider's records? If "Y", see instructions.	N		N	

Skilled Nursing Facility and Skilled Nursing Health Care Complex Statistical Data			Provider CCN: 999999				Period: From 1/1/2017 To 12/31/2017			Worksheet S-3 Part I		
Component	Number of Beds	Bed Days Available	Inpatient Days / Visits					Discharges				
			Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total
	1	2	3	4	5	6	7	8	9	10	11	12
1 Skilled Nursing Facility	86	31,390		8,940	12,489	4,038	25,467		261	7	110	378
2 Nursing Facility												
3 ICF / IID												
4 Home Health Agency												
5 Other Long Term Care												
6 SNF-Based CMHC												
7 Hospice												
8 Total (sum of lines 1-7)	86	31,390		8,940	12,489	4,038	25,467		261	7	110	378
Component	Average Length of Stay				Admissions					Full Time Equivalent		
	Title V	Title XVIII	Title XIX	Total	Title V	Title XVIII	Title XIX	Other	Total	Employees on Payroll	Nonpaid Workers	
	13	14	15	16	17	18	19	20	21	22	23	
1 Skilled Nursing Facility		34.25	1,784.14	67.37		271	5	109	385	124.39		
2 Nursing Facility												
3 ICF / IID												
4 Home Health Agency												
5 Other Long Term Care												
6 SNF-Based CMHC												
7 Hospice												
8 Total (sum of lines 1-7)		34.25	1,784.14	67.67		271	5	109	385	124.39		

SNF Wage Index Information		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet S-3 Parts II & III		
Part II - Direct Salaries						
		Amount Reported	Reclassification of Salaries from Wkst. A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)
		1	2	3	4	5
Salaries						
1	Total salary (see instructions)	5,699,712		5,699,712	275,083	20.72
2	Physician salaries-Part A					
3	Physician salaries-Part B					
4	Home office personnel					
5	Sum of lines 2 through 4					
6	Revised wages (line 1 minus line 5)	5,699,712		5,699,712	275,083	20.72
7	Other Long Term Care					
8	Home Health Agency					
9	CMHC					
10	Hospice					
11	Other excluded areas					
12	Subtotal excluded salary (sum of lines 7 through 11)					
13	Total adjusted salaries (line 6 minus line 12)	5,699,712		5,699,712	275,083	20.72
Other Wages and Related Costs						
14	Contract Labor: Patient Related & Mgmt.					
15	Contract Labor: Physician services-Part A					
16	Home office salaries & wage related costs					
Wage Related Costs						
17	Wage related costs core (see Pt. IV)	1,093,623		1,093,623		
18	Wage related costs other (see Pt. IV)	267,243		267,243		
19	Wage related costs (excluded units)					
20	Physicians Part A - WRC					
21	Physicians Part B - WRC					
22	Total adjusted wage related cost (see instructions)	1,360,866		1,360,866		

SNF Wage Index Information		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet S-3 Parts II & III		
Part III - Overhead Cost - Direct Salaries						
		Amount Reported	Reclassification of Salaries from Wkst. A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)
		1	2	3	4	5
1	Employee Benefits					
2	Administrative & General	245,315		245,315	10,033	24.45
3	Plant Operation, Maintenance & Repairs	162,771		162,771	10,501	15.50
4	Laundry & Linen Service	69,056		69,056	6,347	10.88
5	Housekeeping	175,736		175,736	15,007	11.71
6	Dietary	471,007		471,007	37,862	12.44
7	Nursing Administration	487,710		487,710	13,681	35.65
8	Central Services and Supply	30,986		30,986	1,771	17.50
9	Pharmacy					
10	Medical Records & Medical Records Library	41,317		41,317	2,493	16.57
11	Social Service	328,481		328,481	15,144	21.69
12	Nursing and Allied Health Ed. Act.					
13	Other General Service (specify)					
14	Total(sum lines 1 through 13)	2,012,379		2,012,379	112,839	17.83

SNF Wage Related Costs		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet S-3 Part IV
Part A - Core List			Amount Reported	
Retirement Cost				
1	401k Employer Contributions			43,310
2	Tax Sheltered Annuity (TSA) Employer Contribution			
3	Qualified and Non-Qualified Pension Plan Cost			
4	Prior Year Pension Service Cost			
Plan Administrative Costs (Paid to External Organizations)				
5	401K/TSA Plan Administration fees			
6	Legal/Accounting/Management Fees-Pension Plan			
7	Employee Managed Care Program Administration Fees			
Health and Insurance Cost				
8	Health Insurance (Purchased or Self Funded)			439,473
9	Prescription Drug Plan			
10	Dental, Hearing and Vision Plan			
11	Life Insurance (If employee is owner or beneficiary)			
12	Accidental Insurance (If employee is owner or beneficiary)			
13	Disability Insurance (If employee is owner or beneficiary)			
14	Long-Term Care Insurance (If employee is owner or beneficiary)			
15	Workers' Compensation Insurance			
16	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106 Non cumulative portion)			
Taxes				
17	FICA - Employers Portion Only			610,840
18	Medicare Taxes - Employers Portion Only			
19	Unemployment Insurance			
20	State or Federal Unemployment Taxes			
Other				
21	Executive Deferred Compensation			
22	Day Care Cost and Allowances			
23	Tuition Reimbursement			
24	Total Wage Related cost (sum of lines 1 -23)			1,093,623
Part B Other than Core Related Cost			Amount Reported	
25	VACATION & OTHER BENEFITS			267,243

SNF Reporting of Direct Care Expenditures		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet S-3 Part V
Occupational Category	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1	2	3	4	5	
Direct Salaries						
Nursing Occupations						
1	Registered Nurses (RNs)	945,954	287,570	1,233,524	28,814	42.81
2	Licensed Practical Nurses (LPNs)	360,021	109,446	469,467	13,828	33.95
3	Certified Nursing Assistants/Nursing Assistants/Aides	1,285,477	390,785	1,676,262	89,640	18.70
4	Total Nursing (sum of lines 1 through 3)	2,591,452	787,801	3,379,253	132,282	25.55
5	Physical Therapists	445,631	135,472	581,103	11,744	49.48
6	Physical Therapy Assistants					
7	Physical Therapy Aides					
8	Occupational Therapists	458,260	139,311	597,571	12,208	48.95
9	Occupational Therapy Assistants					
10	Occupational Therapy Aides					
11	Speech Therapists	61,391	18,663	80,054	1,670	47.94
12	Respiratory Therapists					
13	Other Medical Staff					
Contract Labor						
Nursing Occupations						
14	Registered Nurses (RNs)					
15	Licensed Practical Nurses (LPNs)					
16	Certified Nursing Assistants/Nursing Assistants/Aides					
17	Total Nursing (sum of lines 14 through 16)					
18	Physical Therapists					
19	Physical Therapy Assistants					
20	Physical Therapy Aides					
21	Occupational Therapists					
22	Occupational Therapy Assistants					
23	Occupational Therapy Aides					
24	Speech Therapists					
25	Respiratory Therapists					
26	Other Medical Staff					

SNF-Based Community Mental Health Center and Other Outpatient Rehabilitation Facilities Statistical Data	Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet S-6
Check applicable box: <input type="checkbox"/> CMHC <input type="checkbox"/> CORF <input type="checkbox"/> OPT <input type="checkbox"/> OOT <input type="checkbox"/> OSP			
Enter the number of hours in your normal workweek			
Number Of Employees (Full Time Equivalent)			
	Staff	Contact	Total (col1. 1 + col. 2)
	1	2	3

Prospective Payment for SNF Statistical Data		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet S-7
	Group			Days
	1			2
1	RUX			
2	RUL			
3	RVX			
4	RVL			
5	RHX			
6	RHL			
7	RMX			
8	RML			
9	RLX			
10	RUC			1,681
11	RUB			3,375
12	RUA			1,169
13	RVC			814
14	RVB			901
15	RVA			322
16	RHC			80
17	RHB			163
18	RHA			50
19	RMC			25
20	RMB			33
21	RMA			26
22	RLB			
23	RLA			
24	ES3			
25	ES2			
26	ES1			
27	HE2			
28	HE1			6
29	HD2			9
30	HD1			11
31	HC2			1
32	HC1			10
33	HB2			1
34	HB1			10
35	LE2			
36	LE1			16
37	LD2			14
38	LD1			37
39	LC2			
40	LC1			21
41	LB2			
42	LB1			12
43	CE2			
44	CE1			14
45	CD2			
46	CD1			17
47	CC2			
48	CC1			20
49	CB2			
50	CB1			23
51	CA2			
52	CA1			6

Prospective Payment for SNF Statistical Data	Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet S-7
---	-------------------------	---	---------------

	Group	Days
	1	2
53	SE3	
54	SE2	
55	SE1	
56	SSC	
57	SSB	
58	SSA	
59	IB2	
60	IB1	
61	IA2	
62	IA1	
63	BB2	
64	BB1	
65	BA2	
66	BA1	
67	PE2	
68	PE1	
69	PD2	
70	PD1	2
71	PC2	9
72	PC1	40
73	PB2	
74	PB1	15
75	PA2	
76	PA1	5
99	AAA	2
100	Total	8,940

A notice published in the "Federal Register" Vol. 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I line 1 column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (see instructions)

		Expenses	Percentage	Y/N
		1	2	3
101	Staffing	2,709,951	26.90	N
102	Recruitment	1,250	.01	N
103	Retention of employees			N/A
104	Training	14,807	.15	Y
105	Other (Specify)			N/A
106	Total SNF revenue (Wkst. G-2, Pt. I, line 1, col. 3)		10,072,411	

Reclassification and Adjustment of Trial Balance Of Expenses			Provider CCN: 999999			Period: From 1/1/2017 To 12/31/2017		Worksheet A	
Cost Center Description			Salaries	Other	Total (col. 1 + col. 2)	Reclassifi- cations Incr./Decr. (from Wkst. A-6)	Reclassi- fied Trial Balance (col. 3 ± col. 4)	Adjustments To Expenses Incr./Decr. (from Wkst. A-8)	Net Expenses for Cost Allocation (col. 5 ± col. 6)
A	B	C	1	2	3	4	5	6	7
General Service Cost Centers									
1	100	CAP REL COSTS - BLDGS & FIXTURES		187,987	187,987	81,320	269,307	185	269,492
2	200	CAP REL COSTS - MOVEABLE EQUIPMENT		271,719	271,719		271,719		271,719
3	300	EMPLOYEE BENEFITS		1,704,417	1,704,417		1,704,417		1,704,417
4	400	ADMINISTRATIVE & GENERAL	245,315	1,733,847	1,979,162	-66,970	1,912,192	-256,527	1,655,665
5	500	PLANT OPERATION MAINT. & REPAIR	162,771	160,331	323,102	134,466	457,568	-5,275	452,293
6	600	LAUNDRY & LINEN SERVICE	69,056	6,827	75,883		75,883		75,883
7	700	HOUSEKEEPING	175,736	67,016	242,752		242,752		242,752
8	800	DIETARY	471,007	292,379	763,386		763,386	-14,027	749,359
9	900	NURSING ADMINISTRATION	487,710	79,059	566,769		566,769		566,769
10	1000	CENTRAL SERVICES & SUPPLY	30,986		30,986	46,893	77,879		77,879
11	1100	Pharmacy							
12	1200	MEDICAL RECORDS & LIBRARY	41,317	4,645	45,962		45,962		45,962
13	1300	SOCIAL SERVICE	328,481	1,001	329,482		329,482		329,482
14	1400	Nursing and Allied Health Education							
15		Other General Service Cost							
Inpatient Routine Service Cost Centers									
30	3000	SKILLED NURSING FACILITY	2,709,951	393,219	3,103,170		3,103,170	-84	3,103,086
31	3100	NURSING FACILITY							
32	3200	ICF/IID							
33	3300	OTHER LONG TERM CARE							
Ancillary Service Cost Centers									
40	4000	RADIOLOGY		13,502	13,502		13,502		13,502
41	4100	LABORATORY		36,530	36,530		36,530		36,530
42	4200	INTRAVENOUS THERAPY							
43	4300	OXYGEN (INHALATION) THERAPY		46,582	46,582	-46,582			
44	4400	PHYSICAL THERAPY	484,631	8,452	493,083		493,083		493,083
45	4500	OCCUPATIONAL THERAPY	423,360	3,147	426,507		426,507		426,507
46	4600	SPEECH PATHOLOGY	69,391	301	69,692		69,692		69,692
47	4700	ELECTROCARDIOLOGY							
48	4800	MEDICAL SUPPLIES CHARGED TO PATI		311	311	-311			
49	4900	DRUGS CHARGED TO PATIENTS		424,779	424,779		424,779		424,779
50	5000	DENTAL CARE - TITLE XIX ONLY							
51	5100	SUPPORT SURFACES							
52		OTHER ANCILLARY SERVICES							

Reclassification and Adjustment of Trial Balance Of Expenses			Provider CCN: 999999			Period: From 1/1/2017 To 12/31/2017		Worksheet A	
Cost Center Description			Salaries	Other	Total (col. 1 + col. 2)	Reclassifi- fications Incr./Decr. (from Wkst. A-6)	Reclassi- fied Trial Balance (col. 3 ± col. 4)	Adjustments To Expenses Incr./Decr. (from Wkst. A-8)	Net Expenses for Cost Allocation (col. 5 ± col. 6)
A	B	C	1	2	3	4	5	6	7
Outpatient Service Cost Centers									
60	6000	CLINIC							
61	6100	RURAL HEALTH CLINIC							
62	6200	FQHC							
63		OTHER OUTPATIENT SERVICES							
Other Reimbursable Cost Centers									
70	7000	HOME HEALTH AGENCY COST							
71	7100	AMBULANCE							
72	7200	CORF							
73	7300	CMHC							
74		OTHER REIMBURSABLE COST							
Special Purpose Cost Centers									
80	8000	MALPRACTICE PREMIUMS & PAID LOSS		67,496	67,496	-67,496			
81	8100	INTEREST EXPENSE		81,320	81,320	-81,320			
82	8200	UTILIZATION REVIEW - SNF							
83	8300	HOSPICE							
84		OTHER SPECIAL PURPOSE COST							
89		SUBTOTALS (sum of lines 1 - 84)	5,699,712	5,584,867	11,284,579		11,284,579	-275,728	11,008,851
Non-Reimbursable Cost Centers									
90	9000	GIFT FLOWER COFFEE SHOPS & CAN							
91	9100	BARBER & BEAUTY SHOP							
92	9200	Physicians' Private Offices							
93	9300	Nonpaid Workers							
94	9400	PATIENTS LAUNDRY							
95		OTHER NONREIMBURSABLE COST							
100		TOTAL	5,699,712	5,584,867	11,284,579		11,284,579	-275,728	11,008,851

Reclassifications	Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet A-6
-------------------	----------------------	---	---------------

Explanation of Reclassification(s)	Code (1)	Increase				Decrease			
		Cost Center	Ln No.	Salary	Non Salary	Cost Center	Ln No.	Salary	Non Salary
		1	2	3	4	5	6	7	8
1 RECLASS INTEREST EXPENSE	A		1		81,320		81		81,320
2 RECLASS INSURANCE EXPENSE	B		4		67,496		80		67,496
3 RECLASS UTILITY EXPENSE	C		5		134,466		4		134,466
4 RECLASS OXYGEN EXPENSE	D		10		46,582		43		46,582
5 RECLASS MEDICAL SUPPLIES	E		10		311		48		311
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
100 Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))					330,175				330,175

Analysis of Changes in Capital Asset Balances		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet A-7	
Description	Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets
		Purchases	Donation	Total			
	1	2	3	4	5	6	7
1	Land	87,150				87,150	
2	Land Improvements	137,406	5,819	5,819		143,225	52,998
3	Buildings and Fixtures	2,815,834				2,815,834	
4	Building Improvements	1,618,399	73,089	73,089		1,691,488	120,771
5	Fixed Equipment						
6	Movable Equipment	991,012	123,622	123,622		1,114,634	612,946
7	Subtotal (sum of lines 1-6)	5,649,801	202,530	202,530		5,852,331	786,715
8	Reconciling Items						
9	Total (line 7 minus line 8)	5,649,801	202,530	202,530		5,852,331	786,715

Adjustments to Expenses		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet A-8	
Description(1)	Basis for Adjustment (2)	Amount	Expense Classification on Wkst. A To/From which the amount is to be adjusted		
			Cost Center	Line No.	
0	1	2	3	4	
1	Investment income on restricted funds (chapter 2)				
2	Trade, quantity, and time discounts (chapter 8)				
3	Refunds and rebates of expenses (chapter 8)				
4	Rental of provider space by suppliers (chapter 8)				
5	Telephone services (pay stations excluded) (chapter 21)				
6	Television and radio service (chapter 21)				
7	Parking lot (chapter 21)				
8	Remuneration applicable to provider-based physician adjustment	Worksheet A-8-2			
9	Home office cost (chapter 21)				
10	Sale of scrap, waste, etc. (chapter 23)				
11	Nonallowable costs related to certain Capital expenditures(chapter 24)				
12	Adjustment resulting form transactions with related organizations(chapter 10)	Worksheet A-8-2	-53,824		
13	Laundry and linen service	B		LAUNDRY & LINEN SERVICE	6
14	Revenue - Employee meals				
15	Cost of meals - Guests	B	-14,027	DIETARY	8
16	Sale of medical supplies to other than patients				
17	Sale of drugs to other than patients				
18	Sale of medical records and abstracts				
19	Vending machines				
20	Income from imposition of interest, finance or penalty charges(chapter 21)	B		ADMINISTRATIVE & GENERAL	4
21	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments				
22	Utilization review--physicians' compensation (chapter 21)				
23	Depreciation--buildings and fixtures				
24	Depreciation--movable equipment				

Adjustments to Expenses		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet A-8	
Description(1)		Basis for Adjustment (2)	Amount	Expense Classification on Wkst. A To/From which the amount is to be adjusted			
				Cost Center			Line No.
	0	1	2	3			4
25	REBATES NURSING	B	-84	SKILLED NURSING FACILITY			30
25.01	REBATES/REFUNDS - OTHER	B	-93,153	ADMINISTRATIVE & GENERAL			4
25.02	SALE OF OFFICE SUPPLIES	B	-403	ADMINISTRATIVE & GENERAL			4
25.03	TRANSPORATION REIMBURSEMENT	B	-6,272	PLANT OPERATION MAINT. & REPAIRS			5
25.04	INTEREST INCOME	B	-504	ADMINISTRATIVE & GENERAL			4
25.05	LEGAL FEES	A	-6,556	ADMINISTRATIVE & GENERAL			4
25.06	BAD DEBTS MEDICAID	A	-3,747	ADMINISTRATIVE & GENERAL			4
25.07	BAD DEBTS MEDICARE	A	-53,704	ADMINISTRATIVE & GENERAL			4
25.08	BAD DEBTS OTHER	A	-18,581	ADMINISTRATIVE & GENERAL			4
25.09	BAD DEBTS PRIVATE	A	-2,328	ADMINISTRATIVE & GENERAL			4
25.10	INCOME TAX EXPENSE	A	-2,703	ADMINISTRATIVE & GENERAL			4
25.11	DUES	A	-2,959	ADMINISTRATIVE & GENERAL			4
25.12	PROMOTIONAL	A	-12,334	ADMINISTRATIVE & GENERAL			4
25.13	DONATIONS	A	-1,823	ADMINISTRATIVE & GENERAL			4
25.14	DSHS CIVIL FINES	A	-2,000	ADMINISTRATIVE & GENERAL			4
25.15	CASH OVER SHORT	A	10	ADMINISTRATIVE & GENERAL			4
25.16	RENT PROP #2	A	-736	ADMINISTRATIVE & GENERAL			4
100	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-275,728				

(1) Description - all chapter references in this column pertain to CMS Pub. 15 - 1.

(2) Basis for adjustment (see instructions).

A. Costs - if cost, including applicable overhead, can be determined

B. Amount Received - if cost cannot be determined

Statement of Costs of Services From Related Organizations and Home Office Costs	Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet A-8-1
---	----------------------	---	-----------------

Part I - Costs Incurred and Adjustments Required as a Result Of Transactions With Related Organizations or Claimed Home Office Costs

	Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst.A, col. 5	Adjustments (col. 4 minus col. 5)
	1	2	3	4	5	6
1	1	CAP REL COSTS - BLDGS & FIXTURES	HOME OFFICE COSTS	185		185
2	4	ADMINISTRATIVE & GENERAL	HOME OFFICE COSTS	872,373	927,379	-55,006
3	13	SOCIAL SERVICE	SOCIAL SERVICE DIRECTOR	56,753	56,753	
4	6	LAUNDRY & LINEN SERVICE	LAUNDRY	22,985	20,985	2,000
5	5	PLANT OPERATION MAINT. & REPAIRS	MAINTENANCE	32,018	31,018	1,000
6	5	PLANT OPERATION MAINT. & REPAIRS	MAINTENANCE	32,390	31,393	997
7	30	SKILLED NURSING FACILITY	LPN	60,067	60,067	
8	6	LAUNDRY & LINEN SERVICE	LAUNDRY	25,275	27,275	-2,000
9	5	PLANT OPERATION MAINT. & REPAIRS	MAINTENANCE	15,871	16,871	1,000
10	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A - 8, column 3, line 12			1,117,917	1,171,741	-53,824

Statement of Costs of Services From Related Organizations and Home Office Costs	Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet A-8-1
---	----------------------	---	-----------------

Part II - Interrelationship To Related Organization(s) and/or Home Office

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part II of this worksheet.

This information is used by the Centers for Medicare and Medicaid Services and its intermediaries/contractors in determining that the costs applicable to services, facilities, and supplies furnished by organizations related to you by common ownership or control represent reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

	(1) Symbol	Name	Percentage of Ownership	Related Organizations		
				Name	Percentage of Ownership	Type of Business
	1	2	3	4	5	6
1	E	ELIZABETH BENNET				CHIEF EXECUTIVE OFFICER
2	E	CHARLES BINGLEY				CHIEF FINANCIAL OFFICER
3	E	WILLIAM DARCY				EXECUTIVE DIRECTOR
4	E	JANE BENNET				SOCIAL SERVICES DIRECTOR
5	E	CHARLOTTE LUCAS				BUSINESS OFFICE
6	E	LYDIA BENNET				LAUNDRY
7	E	GEORGE WICKHAM				MAINTENANCE
8	B		100	HUNSFORD HEALTH FACILITES		MANAGEMENT COMPANY
9						
10						

(1) Use the following symbols to indicate interrelationship to related organizations:

- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
- B. Corporation, partnership, or other organization has financial interest in provider.
- C. Provider has financial interest in corporation, partnership, or other organization.
- D. Director, officer, administrator, or key person of provider or organization.
- E. Individual is director, officer, administrator, or key person of provider and related organization.
- F. Director, officer, administrator, or key person of related organization or relative of such person has financial interest in provider.
- G. Other (financial or non-financial) specify

Provider - Based <i>Physician</i> Adjustments				Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet A-8-2	
	Wkst. A Line No.	Cost Center / Physician Identifier	Total Remuneration	Professional Component	Provider Component	R C E Amount	Physician / Provider Component Hours	Unadjusted R C E Limit	5 Percent of Unadjusted R C E Limit
	1	2	3	4	5	6	7	8	9
	Wkst. A Line No.	Cost Center / Physician Identifier	Cost of Membership & Continuing Education	Provider Component Share of Col. 12	Physician Cost of Malpractice Insurance	Provider Component of Share of Col. 14	Adjusted R C E Limit	R C E Disallowance	Adjustment
	10	11	12	13	14	15	16	17	18

Cost Allocation - General Service Costs		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet B Part I	
Cost Center Description		Net Expenses for Cost Allocation (from Wkst. A, col. 7)	Cap. Rel Buildings & Fixtures	Cap. Rel Movable Equipment	Employee Benefits	Subtotal (sum of cols. 0-3)	Administrative & General
		0	1	2	3	3A	4
General Service Cost Centers							
1	Capital-Related Costs - Buildings & Fixtures	269,492	269,492				
2	Capital-Related Costs - Moveable Equipment	271,719		271,719			
3	Employee Benefits	1,704,417			1,704,417		
4	Administrative and General	1,655,665	7,771	7,835	73,358	1,744,629	1,744,629
5	Plant Operation, Maintenance and Repairs	452,293	6,163	6,214	48,674	513,344	102,015
6	Laundry and Linen Service	75,883	7,503	7,565	20,650	111,601	22,178
7	Housekeeping	242,752	9,135	9,210	52,551	313,648	62,330
8	Dietary	749,359	21,583	21,761	140,848	933,551	185,521
9	Nursing Administration	566,769	4,994	5,035	145,843	722,641	143,608
10	Central Services and Supply	77,879	1,790	1,805	9,266	90,740	18,032
11	Pharmacy						
12	Medical Records and Library	45,962	950	958	12,355	60,225	11,698
13	Social Service	329,482	8,428	8,498	98,228	444,636	88,361
14	Nursing and Allied Health Education						
15	Other General Service Cost						
Inpatient Routine Service Cost Centers							
30	Skilled Nursing Facility	3,103,086	181,078	182,575	810,372	4,277,111	849,974
31	Nursing Facility						
32	ICF/IID						
33	Other Long Term Care						
Ancillary Service Cost Centers							
40	Radiology	13,502				13,502	
41	Laboratory	36,530				36,530	
42	Intravenous Therapy						
43	Oxygen (Inhalation) Therapy						
44	Physical Therapy	493,083	5,225	5,268	144,922	648,498	128,873
45	Occupational Therapy	426,507	6,382	6,435	126,600	565,924	112,464
46	Speech Pathology	69,692	780	786	20,750	92,008	18,284
47	Electrocardiology						
48	Medical Supplies Charged to Patients		5,152	5,195		10,647	
49	Drugs Charged to Patients	424,779				424,779	
50	Dental Care - Title XIX only						
51	Support Surfaces						
52	Other Ancillary Service Cost						

Cost Allocation - General Service Costs		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet B Part I	
Cost Center Description		Net Expenses for Cost Allocation (from Wkst. A, col. 7)	Cap. Rel Buildings & Fixtures	Cap. Rel Movable Equipment	Employee Benefits	Subtotal (sum of cols. 0-3)	Administrative & General
		0	1	2	3	3A	4
Outpatient Service Cost Centers							
60	Clinic						
61	Rural Health Clinic (RHC)						
62	FQHC						
63	Other Outpatient Service Cost						
Other Reimbursable Cost Centers							
70	Home Health Agency Cost						
71	Ambulance						
72	Outpatient Rehabilitation (specify)						
73	CMHC						
74	Other Reimbursable Cost						
Special Purpose Cost Centers							
83	Hospice						
84	Other Special Purpose Cost						
89	Subtotals	11,008,851	266,934	269,140	1,704,417	11,003,714	1,743,608
Non-Reimbursable Cost Centers							
90	Gift, Flower, Coffee Shops and Canteen						
91	Barber and Beauty Shop		2,558	2,579		5,137	1,021
92	Physicians' Private Offices						
93	Nonpaid Workers						
94	Patients' Laundry						
95	Other Non-Reimbursable Cost						
98	Cross Foot Adjustments						
99	Negative Cost Center						
100	Total	11,008,851	269,492	271,719	1,704,417	11,008,851	1,744,629

Cost Allocation - General Service Costs		Provider CCN: 999999			Period: From 1/1/2017 To 12/31/2017		Worksheet B Part I	
Cost Center Description		Plant Oper. Maintenance & Repair	Laundry & Linen Service	House- keeping	Dietary	Nursing Adminis- tration	Central Services & Supply	Pharmacy
		5	6	7	8	9	10	11
General Service Cost Centers								
1	Capital-Related Costs - Buildings & Fixtures							
2	Capital-Related Costs - Moveable Equipment							
3	Employee Benefits							
4	Administrative and General							
5	Plant Operation, Maintenance and Repairs	615,359						
6	Laundry and Linen Service	18,066	151,845					
7	Housekeeping	21,996		397,974				
8	Dietary	51,969		35,951	1,206,992			
9	Nursing Administration	12,024		8,318		886,591		
10	Central Services and Supply	4,311		2,982			116,065	
11	Pharmacy							
12	Medical Records and Library	2,288		1,582				
13	Social Service	20,295		14,039				
14	Nursing and Allied Health Education							
15	Other General Service Cost							
Inpatient Routine Service Cost Centers								
30	Skilled Nursing Facility	436,018	151,845	301,626	1,206,992	886,591	116,065	
31	Nursing Facility							
32	ICF/IID							
33	Other Long Term Care							
Ancillary Service Cost Centers								
40	Radiology							
41	Laboratory							
42	Intravenous Therapy							
43	Oxygen (Inhalation) Therapy							
44	Physical Therapy	12,582		8,704				
45	Occupational Therapy	15,368		10,631				
46	Speech Pathology	1,877		1,298				
47	Electrocardiology							
48	Medical Supplies Charged to Patients	12,406		8,582				
49	Drugs Charged to Patients							
50	Dental Care - Title XIX only							
51	Support Surfaces							
52	Other Ancillary Service Cost							

Cost Allocation - General Service Costs		Provider CCN: 999999			Period: From 1/1/2017 To 12/31/2017		Worksheet B Part I	
Cost Center Description		Plant Oper. Maintenance & Repair	Laundry & Linen Service	House- keeping	Dietary	Nursing Adminis- tration	Central Services & Supply	Pharmacy
		5	6	7	8	9	10	11
Outpatient Service Cost Centers								
60	Clinic							
61	Rural Health Clinic (RHC)							
62	FQHC							
63	Other Outpatient Service Cost							
Other Reimbursable Cost Centers								
70	Home Health Agency Cost							
71	Ambulance							
72	Outpatient Rehabilitation (specify)							
73	CMHC							
74	Other Reimbursable Cost							
Special Purpose Cost Centers								
83	Hospice							
84	Other Special Purpose Cost							
89	Subtotals	609,200	151,845	393,713	1,206,992	886,591	116,065	
Non-Reimbursable Cost Centers								
90	Gift, Flower, Coffee Shops and Canteen							
91	Barber and Beauty Shop	6,159		4,261				
92	Physicians' Private Offices							
93	Nonpaid Workers							
94	Patients' Laundry							
95	Other Non-Reimbursable Cost							
98	Cross Foot Adjustments							
99	Negative Cost Center							
100	Total	615,359	151,845	397,974	1,206,992	886,591	116,065	

Cost Allocation - General Service Costs		Provider CCN: 999999			Period: From 1/1/2017 To 12/31/2017		Worksheet B Part I	
Cost Center Description		Medical Records & Library	Social Service	Nursing & Allied Health Education	Other General Service Cost	Subtotal	Post Step-down Adjustments	Total
		12	13	14	15	16	17	18
General Service Cost Centers								
1	Capital-Related Costs - Buildings & Fixtures							
2	Capital-Related Costs - Moveable Equipment							
3	Employee Benefits							
4	Administrative and General							
5	Plant Operation, Maintenance and Repairs							
6	Laundry and Linen Service							
7	Housekeeping							
8	Dietary							
9	Nursing Administration							
10	Central Services and Supply							
11	Pharmacy							
12	Medical Records and Library	76,063						
13	Social Service		567,331					
14	Nursing and Allied Health Education							
15	Other General Service Cost							
Inpatient Routine Service Cost Centers								
30	Skilled Nursing Facility	76,063	567,331			8,869,616		8,869,616
31	Nursing Facility							
32	ICF/IID							
33	Other Long Term Care							
Ancillary Service Cost Centers								
40	Radiology					13,502		13,502
41	Laboratory					36,530		36,530
42	Intravenous Therapy							
43	Oxygen (Inhalation) Therapy							
44	Physical Therapy					798,657		798,657
45	Occupational Therapy					704,387		704,387
46	Speech Pathology					113,467		113,467
47	Electrocardiology							
48	Medical Supplies Charged to Patients					31,335		31,335
49	Drugs Charged to Patients					424,779		424,779
50	Dental Care - Title XIX only							
51	Support Surfaces							
52	Other Ancillary Service Cost							

Cost Allocation - General Service Costs		Provider CCN: 999999			Period: From 1/1/2017 To 12/31/2017		Worksheet B Part I	
Cost Center Description		Medical Records & Library	Social Service	Nursing & Allied Health Education	Other General Service Cost	Subtotal	Post Step-down Adjustments	Total
		12	13	14	15	16	17	18
Outpatient Service Cost Centers								
60	Clinic							
61	Rural Health Clinic (RHC)							
62	FQHC							
63	Other Outpatient Service Cost							
Other Reimbursable Cost Centers								
70	Home Health Agency Cost							
71	Ambulance							
72	Outpatient Rehabilitation (specify)							
73	CMHC							
74	Other Reimbursable Cost							
Special Purpose Cost Centers								
83	Hospice							
84	Other Special Purpose Cost							
89	Subtotals	76,063	567,331			10,992,273		10,992,273
Non-Reimbursable Cost Centers								
90	Gift, Flower, Coffee Shops and Canteen							
91	Barber and Beauty Shop					16,578		16,578
92	Physicians' Private Offices							
93	Nonpaid Workers							
94	Patients' Laundry							
95	Other Non-Reimbursable Cost							
98	Cross Foot Adjustments							
99	Negative Cost Center							
100	Total	76,063	567,331			11,008,851		11,008,851

Cost Allocation - General Service Costs		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet B Part II		
Cost Center Description		Directly Assigned Capital Related Costs	Cap. Rel Buildings & Fixtures	Cap. Rel Movable Equipment	Subtotal	Employee Benefits	Administrative & General	Plant Oper. Maintenance & Repairs
		0	1	2	2A	3	4	5
General Service Cost Centers								
1	Capital-Related Costs - Buildings & Fixtures							
2	Capital-Related Costs - Moveable Equipment							
3	Employee Benefits							
4	Administrative and General		7,771	7,835	15,606		15,606	
5	Plant Operation, Maintenance and Repairs		6,163	6,214	12,377		913	13,290
6	Laundry and Linen Service		7,503	7,565	15,068		198	390
7	Housekeeping		9,135	9,210	18,345		558	475
8	Dietary		21,583	21,761	43,344		1,660	1,122
9	Nursing Administration		4,994	5,035	10,029		1,285	260
10	Central Services and Supply		1,790	1,805	3,595		161	93
11	Pharmacy							
12	Medical Records and Library		950	958	1,908		107	49
13	Social Service		8,428	8,498	16,926		791	438
14	Nursing and Allied Health Education							
15	Other General Service Cost							
Inpatient Routine Service Cost Centers								
30	Skilled Nursing Facility		181,078	182,575	363,653		7,601	9,417
31	Nursing Facility							
32	ICF/IID							
33	Other Long Term Care							

Cost Allocation - General Service Costs		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet B Part II		
Cost Center Description		Directly Assigned Capital Related Costs	Cap. Rel Buildings & Fixtures	Cap. Rel Movable Equipment	Subtotal	Employee Benefits	Administrative & General	Plant Oper. Maintenance & Repairs
		0	1	2	2A	3	4	5
Ancillary Service Cost Centers								
40	Radiology							
41	Laboratory							
42	Intravenous Therapy							
43	Oxygen (Inhalation) Therapy							
44	Physical Therapy		5,225	5,268	10,493		1,153	272
45	Occupational Therapy		6,382	6,435	12,817		1,006	332
46	Speech Pathology		780	786	1,566		164	41
47	Electrocardiology							
48	Medical Supplies Charged to Patients		5,152	5,195	10,347			268
49	Drugs Charged to Patients							
50	Dental Care - Title XIX only							
51	Support Surfaces							
52	Other Ancillary Service Cost							
Outpatient Service Cost Centers								
60	Clinic							
61	Rural Health Clinic (RHC)							
62	FQHC							
63	Other Outpatient Service Cost							
Other Reimbursable Cost Centers								
70	Home Health Agency Cost							
71	Ambulance							
72	Outpatient Rehabilitation (specify)							
73	CMHC							
74	Other Reimbursable Cost							
Special Purpose Cost Centers								
83	Hospice							
84	Other Special Purpose Cost							
89	Subtotals		266,934	269,140	536,074		15,597	13,157

Cost Allocation - General Service Costs		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet B Part II		
Cost Center Description		Directly Assigned Capital Related Costs	Cap. Rel Buildings & Fixtures	Cap. Rel Movable Equipment	Subtotal	Employee Benefits	Administrative & General	Plant Oper. Maintenance & Repairs
		0	1	2	2A	3	4	5
Non-Reimbursable cost centers								
90	Gift, Flower, Coffee Shops and Canteen							
91	Barber and Beauty Shop		2,558	2,579	5,137		9	133
92	Physicians' Private Offices							
93	Nonpaid Workers							
94	Patients' Laundry							
95	Other Non-Reimbursable Cost							
98	Cross Foot Adjustments							
99	Negative Cost Center							
100	Total		269,492	271,719	541,211		15,606	13,290
General Service Cost Centers								
Cost Center Description		Laundry & Linen Service	House-keeping	Dietary	Nursing Administration	Central Services & Supply	Pharmacy	
		6	7	8	9	10	11	
1	Capital-Related Costs - Buildings & Fixtures							
2	Capital-Related Costs - Moveable Equipment							
3	Employee Benefits							
4	Administrative and General							
5	Plant Operation, Maintenance and Repairs							
6	Laundry and Linen Service	15,656						
7	Housekeeping		19,378					
8	Dietary		1,751	47,877				
9	Nursing Administration		405		11,979			
10	Central Services and Supply		145			3,994		
11	Pharmacy							
12	Medical Records and Library		77					
13	Social Service		684					
14	Nursing and Allied Health Education							
15	Other General Service Cost							

Cost Allocation - General Service Costs		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet B Part II	
Cost Center Description		Laundry & Linen Service	House- keeping	Dietary	Nursing Adminis- tration	Central Services & Supply	Pharmacy
		6	7	8	9	10	11
Inpatient Routine Service Cost Centers							
30	Skilled Nursing Facility	15,656	14,686	47,877	11,979	3,994	
31	Nursing Facility						
32	ICF/IID						
33	Other Long Term Care						
Ancillary Service Cost Centers							
40	Radiology						
41	Laboratory						
42	Intravenous Therapy						
43	Oxygen (Inhalation) Therapy						
44	Physical Therapy		424				
45	Occupational Therapy		518				
46	Speech Pathology		63				
47	Electrocardiology						
48	Medical Supplies Charged to Patients		418				
49	Drugs Charged to Patients						
50	Dental Care - Title XIX only						
51	Support Surfaces						
52	Other Ancillary Service Cost						
Outpatient Service Cost Centers							
60	Clinic						
61	Rural Health Clinic (RHC)						
62	FQHC						
63	Other Outpatient Service Cost						
Other Reimbursable Cost Centers							
70	Home Health Agency Cost						
71	Ambulance						
72	Outpatient Rehabilitation (specify)						
73	CMHC						
74	Other Reimbursable Cost						
Special Purpose Cost Centers							
83	Hospice						
84	Other Special Purpose Cost						
89	Subtotals	15,656	19,171	47,877	11,979	3,994	

Cost Allocation - General Service Costs		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet B Part II	
Cost Center Description		Laundry & Linen Service	House-keeping	Dietary	Nursing Administration	Central Services & Supply	Pharmacy
		6	7	8	9	10	11
Non-Reimbursable cost centers							
90	Gift, Flower, Coffee Shops and Canteen						
91	Barber and Beauty Shop		207				
92	Physicians' Private Offices						
93	Nonpaid Workers						
94	Patients' Laundry						
95	Other Non-Reimbursable Cost						
98	Cross Foot Adjustments						
99	Negative Cost Center						
100	Total	15,656	19,378	47,877	11,979	3,994	

Cost Center Description		Medical Records & Library	Social Service	Nursing & Allied Health Education	Other General Service Cost	Subtotal	Post Step-down Adjustments	Total
		12	13	14	15	16	17	18
General Service Cost Centers								
1	Capital-Related Costs - Buildings & Fixtures							
2	Capital-Related Costs - Moveable Equipment							
3	Employee Benefits							
4	Administrative and General							
5	Plant Operation, Maintenance and Repairs							
6	Laundry and Linen Service							
7	Housekeeping							
8	Dietary							
9	Nursing Administration							
10	Central Services and Supply							
11	Pharmacy							
12	Medical Records and Library	2,141						
13	Social Service		18,839					
14	Nursing and Allied Health Education							
15	Other General Service Cost							

Cost Allocation - General Service Costs		Provider CCN: 999999			Period: From 1/1/2017 To 12/31/2017		Worksheet B Part II	
Cost Center Description		Medical Records & Library	Social Service	Nursing & Allied Health Education	Other General Service Cost	Subtotal	Post Step-down Adjustments	Total
		12	13	14	15	16	17	18
Inpatient Routine Service Cost Centers								
30	Skilled Nursing Facility	2,141	18,839			495,843		495,843
31	Nursing Facility							
32	ICF/IID							
33	Other Long Term Care							
Ancillary Service Cost Centers								
40	Radiology							
41	Laboratory							
42	Intravenous Therapy							
43	Oxygen (Inhalation) Therapy							
44	Physical Therapy					12,342		12,342
45	Occupational Therapy					14,673		14,673
46	Speech Pathology					1,834		1,834
47	Electrocardiology							
48	Medical Supplies Charged to Patients					11,033		11,033
49	Drugs Charged to Patients							
50	Dental Care - Title XIX only							
51	Support Surfaces							
52	Other Ancillary Service Cost							
Outpatient Service Cost Centers								
60	Clinic							
61	Rural Health Clinic (RHC)							
62	FQHC							
63	Other Outpatient Service Cost							
Other Reimbursable Cost Centers								
70	Home Health Agency Cost							
71	Ambulance							
72	Outpatient Rehabilitation (specify)							
73	CMHC							
74	Other Reimbursable Cost							
Special Purpose Cost Centers								
83	Hospice							
84	Other Special Purpose Cost							
89	Subtotals	2,141	18,839			535,725		535,725

Cost Allocation - General Service Costs		Provider CCN: 999999			Period: From 1/1/2017 To 12/31/2017		Worksheet B Part II	
Cost Center Description		Medical Records & Library	Social Service	Nursing & Allied Health Education	Other General Service Cost	Subtotal	Post Step-down Adjustments	Total
		12	13	14	15	16	17	18
Non-Reimbursable cost centers								
90	Gift, Flower, Coffee Shops and Canteen							
91	Barber and Beauty Shop					5,486		5,486
92	Physicians' Private Offices							
93	Nonpaid Workers							
94	Patients' Laundry							
95	Other Non-Reimbursable Cost							
98	Cross Foot Adjustments							
99	Negative Cost Center							
100	Total	2,141	18,839			541,211		541,211

Cost Allocation - Statistical Basis		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet B-1	
Cost Center Description		Cap. Rel Buildings & Fixtures (square feet)	Cap. Rel Movable Equipment (dollar value or square feet)	Employee Benefits (gross salaries)	Reconcil- iation	Administrative & General (accumulated cost)	
		0	1	2	3	4A	4
General Service Cost Centers							
0							X
1	Capital-Related Costs - Buildings & Fixtures	22,126					
2	Capital-Related Costs - Moveable Equipment		22,126				
3	Employee Benefits			5,699,712			
4	Administrative and General	638	638	245,315	-1,744,629	8,779,064	
5	Plant Operation, Maintenance and Repairs	506	506	162,771		513,344	
6	Laundry and Linen Service	616	616	69,056		111,601	
7	Housekeeping	750	750	175,736		313,648	
8	Dietary	1,772	1,772	471,007		933,551	
9	Nursing Administration	410	410	487,710		722,641	
10	Central Services and Supply	147	147	30,986		90,740	
11	Pharmacy						
12	Medical Records and Library	78	78	41,317		60,225	
13	Social Service	692	692	328,481		444,636	
14	Nursing and Allied Health Education						
15	Other General Service Cost						
Inpatient Routine Service Cost Centers							
30	Skilled Nursing Facility	14,867	14,867	2,709,951		4,277,111	
31	Nursing Facility						
32	ICF/IID						
33	Other Long Term Care						

Cost Allocation - Statistical Basis		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet B-1	
Cost Center Description		Cap. Rel Buildings & Fixtures (square feet)	Cap. Rel Movable Equipment (dollar value or square feet)	Employee Benefits (gross salaries)	Reconcil- iation	Administrative & General (accumulated cost)	
		0	1	2	3	4A	4
Ancillary Service Cost Centers							
40	Radiology					-13,502	
41	Laboratory					-36,530	
42	Intravenous Therapy						
43	Oxygen (Inhalation) Therapy						
44	Physical Therapy		429	429	484,631		648,498
45	Occupational Therapy		524	524	423,360		565,924
46	Speech Pathology		64	64	69,391		92,008
47	Electrocardiology						
48	Medical Supplies Charged to Patients		423	423		-10,347	
49	Drugs Charged to Patients					-424,779	
50	Dental Care - Title XIX only						
51	Support Surfaces						
52	Other Ancillary Service Cost						
Outpatient Service Cost Centers							
60	Clinic						
61	Rural Health Clinic (RHC)						
62	FQHC						
63	Other Outpatient Service Cost						
Other Reimbursable Cost Centers							
70	Home Health Agency Cost						
71	Ambulance						
72	Outpatient Rehabilitation (specify)						
73	CMHC						
74	Other Reimbursable Cost						
Special Purpose Cost Centers							
83	Hospice						
84	Other Special Purpose Cost						
89	Subtotals		21,916	21,916	5,699,712	-2,229,787	8,773,927

Cost Allocation - Statistical Basis		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet B-1	
Cost Center Description		Cap. Rel Buildings & Fixtures (square feet)	Cap. Rel Movable Equipment (dollar value or square feet)	Employee Benefits (gross salaries)	Reconcil- iation	Administrative & General (accumulated cost)	
		0	1	2	3	4A	4
Non-Reimbursable Cost Centers							
90	Gift, Flower, Coffee Shops and Canteen						
91	Barber and Beauty Shop		210	210			5,137
92	Physicians' Private Offices						
93	Nonpaid Workers						
94	Patients' Laundry						
95	Other Non-Reimbursable Cost						
98	Cross Foot Adjustments						
99	Negative Cost Center						
100	Total						
102	Cost to be allocated (Per Wkst. B, Pt I.)		269,492	271,719	1,704,417		1,744,629
103	Unit Cost Multiplier (Wkst. B, Pt I.)		12.179879	12.28053	0.299036		0.198726
104	Cost to be allocated (Per Wkst. B, Pt. II)						15,606
105	Unit Cost Multiplier (Wkst B, Pt. II)						0.001778

Cost Allocation - Statistical Basis		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet B-1	
Cost Center Description	Plant Oper. Maintenance & Repair (square feet)	Laundry & Linen Service (pounds of laundry)	Housekeeping (hours of service)	Dietary (meals served)	Nursing Adminis- tration (direct nursing hrs.)	Central Services & Supply (costed requisitions)	Pharmacy (costed requisitions)
	5	6	7	8	9	10	11
General Service Cost Centers							
0							
1	Capital-Related Costs - Buildings & Fixtures						
2	Capital-Related Costs - Moveable Equipment						
3	Employee Benefits						
4	Administrative and General						
5	Plant Operation, Maintenance and Repairs	20,982					
6	Laundry and Linen Service	616	25,467				
7	Housekeeping	750		19,616			
8	Dietary	1,772		1,772	25,467		
9	Nursing Administration	410		410		25,467	
10	Central Services and Supply	147		147			25,467
11	Pharmacy						
12	Medical Records and Library	78		78			
13	Social Service	692		692			
14	Nursing and Allied Health Education						
15	Other General Service Cost						
Inpatient Routine Service Cost Centers							
30	Skilled Nursing Facility	14,867	25,467	14,867	25,467	25,467	25,467
31	Nursing Facility						
32	ICF/IID						
33	Other Long Term Care						

Cost Allocation - Statistical Basis		Provider CCN: 999999			Period: From 1/1/2017 To 12/31/2017		Worksheet B-1	
Cost Center Description		Plant Oper. Maintenance & Repair (square feet)	Laundry & Linen Service (pounds of laundry)	Housekeeping (hours of service)	Dietary (meals served)	Nursing Adminis- tration (direct nursing hrs.)	Central Services & Supply (costed requisitions)	Pharmacy (costed requisitions)
		5	6	7	8	9	10	11
Ancillary Service Cost Centers								
40	Radiology							
41	Laboratory							
42	Intravenous Therapy							
43	Oxygen (Inhalation) Therapy							
44	Physical Therapy	429		429				
45	Occupational Therapy	524		524				
46	Speech Pathology	64		64				
47	Electrocardiology							
48	Medical Supplies Charged to Patients	423		423				
49	Drugs Charged to Patients							
50	Dental Care - Title XIX only							
51	Support Surfaces							
52	Other Ancillary Service Cost							
Outpatient Service Cost Centers								
60	Clinic							
61	Rural Health Clinic (RHC)							
62	FQHC							
63	Other Outpatient Service Cost							
Other Reimbursable Cost Centers								
70	Home Health Agency Cost							
71	Ambulance							
72	Outpatient Rehabilitation (specify)							
73	CMHC							
74	Other Reimbursable Cost							
Special Purpose Cost Centers								
83	Hospice							
84	Other Special Purpose Cost							
89	Subtotals	20,772	25,467	19,406	25,467	25,467	25,467	

Cost Allocation - Statistical Basis		Provider CCN: 999999			Period: From 1/1/2017 To 12/31/2017		Worksheet B-1	
Cost Center Description		Plant Oper. Maintenance & Repair (square feet)	Laundry & Linen Service (pounds of laundry)	Housekeeping (hours of service)	Dietary (meals served)	Nursing Adminis- tration (direct nursing hrs.)	Central Services & Supply (costed requisitions)	Pharmacy (costed requisitions)
		5	6	7	8	9	10	11
Non-Reimbursable Cost Centers								
90	Gift, Flower, Coffee Shops and Canteen							
91	Barber and Beauty Shop	210		210				
92	Physicians' Private Offices							
93	Nonpaid Workers							
94	Patients' Laundry							
95	Other Non-Reimbursable Cost							
98	Cross Foot Adjustments							
99	Negative Cost Center							
100	Total							
102	Cost to be allocated (Per Wkst. B, Pt I.)	615,359	151,845	397,974	1,206,992	886,591	116,065	
103	Unit Cost Multiplier (Wkst. B, Pt I.)	29.327948	5.962422	20.288234	47.394353	34.813327	4.557467	
104	Cost to be allocated (Per Wkst. B, Pt. II)	13,290	15,656	19,378	47,877	11,979	3,994	
105	Unit Cost Multiplier (Wkst B, Pt. II)	0.633400	0.614756	0.987867	1.879962	0.470373	0.156830	

Cost Allocation - Statistical Basis		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet B-1	
Cost Center Description	Records & Library (time Spent)	Social Service (time spent)	Nursing & Allied Health Education (assigned time)	Other General Service Cost	Subtotal	Post Step-down Adjustments	Total
	12	13	14	15	16	17	18
General Service Cost Centers							
0							
1	Capital-Related Costs - Buildings & Fixtures						
2	Capital-Related Costs - Moveable Equipment						
3	Employee Benefits						
4	Administrative and General						
5	Plant Operation, Maintenance and Repairs						
6	Laundry and Linen Service						
7	Housekeeping						
8	Dietary						
9	Nursing Administration						
10	Central Services and Supply						
11	Pharmacy						
12	Medical Records and Library	25,467					
13	Social Service		25,467				
14	Nursing and Allied Health Education						
15	Other General Service Cost						
Inpatient Routine Service Cost Centers							
30	Skilled Nursing Facility	25,467	25,467				
31	Nursing Facility						
32	ICF/IID						
33	Other Long Term Care						

Cost Allocation - Statistical Basis		Provider CCN: 999999			Period: From 1/1/2017 To 12/31/2017		Worksheet B-1	
Cost Center Description		Records & Library (time Spent)	Social Service (time spent)	Nursing & Allied Health Education (assigned time)	Other General Service Cost	Subtotal	Post Step-down Adjustments	Total
		12	13	14	15	16	17	18
Ancillary Service Cost Centers								
40	Radiology							
41	Laboratory							
42	Intravenous Therapy							
43	Oxygen (Inhalation) Therapy							
44	Physical Therapy							
45	Occupational Therapy							
46	Speech Pathology							
47	Electrocardiology							
48	Medical Supplies Charged to Patients							
49	Drugs Charged to Patients							
50	Dental Care - Title XIX only							
51	Support Surfaces							
52	Other Ancillary Service Cost							
Outpatient Service Cost Centers								
60	Clinic							
61	Rural Health Clinic (RHC)							
62	FQHC							
63	Other Outpatient Service Cost							
Other Reimbursable Cost Centers								
70	Home Health Agency Cost							
71	Ambulance							
72	Outpatient Rehabilitation (specify)							
73	CMHC							
74	Other Reimbursable Cost							
Special Purpose Cost Centers								
83	Hospice							
84	Other Special Purpose Cost							
89	Subtotals	25,467	25,467					

Cost Allocation - Statistical Basis		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet B-1		
Cost Center Description		Records & Library (time Spent)	Social Service (time spent)	Nursing & Allied Health Education (assigned time)	Other General Service Cost	Subtotal	Post Step-down Adjustments	Total
		12	13	14	15	16	17	18
Non-Reimbursable Cost Centers								
90	Gift, Flower, Coffee Shops and Canteen							
91	Barber and Beauty Shop							
92	Physicians' Private Offices							
93	Nonpaid Workers							
94	Patients' Laundry							
95	Other Non-Reimbursable Cost							
98	Cross Foot Adjustments							
99	Negative Cost Center							
100	Total							
102	Cost to be allocated (Per Wkst. B, Pt I.)	76,063	567,331					
103	Unit Cost Multiplier (Wkst. B, Pt I.)	2.986728	22.277104					
104	Cost to be allocated (Per Wkst. B, Pt. II)	2,141	18,839					
105	Unit Cost Multiplier (Wkst B, Pt. II)	0.084070	0.739742					

Post Step Down Adjustments	Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet B-2	
Description		Worksheet B		Amount
		Part No.	Line No.	
1		2	3	4

Ratio of Cost to Charges for Ancillary and Outpatient Cost Centers		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet C
Cost Center Description		Total (from Wkst. B, Pt. I, col. 18)	Total Charges	Ratio (col. 1 ÷ col. 2)
		1	2	3
Ancillary Service Cost Centers				
40	Radiology	13,502	15,512	0.870423
41	Laboratory	36,530	58,802	0.621237
42	Intravenous Therapy			
43	Oxygen (Inhalation) Therapy			
44	Physical Therapy	798,657	1,095,329	0.729148
45	Occupational Therapy	704,387	1,032,631	0.682128
46	Speech Pathology	113,467	133,144	0.852405
47	Electrocardiology			
48	Medical Supplies Charged to Patients	31,335	16,213	1.932708
49	Drugs Charged to Patients	424,779	855,821	0.496341
50	Dental Care - Title XIX only			
51	Support Surfaces			
52	Other Ancillary Service Cost			
Outpatient Service Cost Centers				
60	Clinic			
61	Rural Health Clinic (RHC)			
62	FQHC			
63	Other Outpatient Service Cost			
71	Ambulance			
100	Total	2,122,657	3,207,422	

Apportionment of Ancillary and Outpatient Cost		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017		Worksheet D Part I	
Title XVIII (1)						
Part I - Calculation of Ancillary and Outpatient Cost						
Cost Center Description		Ratio of Cost to Charges (from Wkst. C, col. 3)	Health Care Program Charges		Health Care Program Cost	
			Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)
		1	2	3	4	5
Ancillary Service Cost Centers						
40	Radiology	0.870423	12,866		11,199	
41	Laboratory	0.621237	47,669		29,614	
42	Intravenous Therapy					
43	Oxygen (Inhalation) Therapy					
44	Physical Therapy	0.729148	867,786		632,744	
45	Occupational Therapy	0.682128	811,259		553,382	
46	Speech Pathology	0.852405	102,217		87,130	
47	Electrocardiology					
48	Medical Supplies Charged to Patients	1.932708				
49	Drugs Charged to Patients	0.496341	678,052		336,545	
50	Dental Care - Title XIX only					
51	Support Surfaces					
52	Other Ancillary Service Cost					
Outpatient Service Cost Centers						
60	Clinic					
61	Rural Health Clinic (RHC)					
62	FQHC					
63	Other Outpatient Service Cost					
71	Ambulance (2)					
100	Total (Sum of lines 40 - 71)		2,519,849		1,650,614	

(1) For titles V and XIX use columns 1, 2 and 4 only.

(2) Line 71 columns 2 and 4 are for titles V and XIX. No amounts should be entered here for title XVIII.

Apportionment of Ancillary and Outpatient Cost		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet D Parts II & III		
Title XVIII Only						
Part II - Apportionment Of Vaccine Cost						
1	Drugs charged to patients - ratio of cost to charges (from Wkst. C, col. 3, line 49)				0.496341	
2	Program vaccine charges (From your records or the PS&R report)					
3	Program costs (line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Wkst. E, Pt. I, line 18)					
Part III - Calculation Of Pass Through Costs For Nursing & Allied Health						
Cost Center Description		Total Cost (from Wkst. B, Pt. I, col. 18)	Nursing & Allied Health (from Wkst. B, Pt. I, col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (col. 2 / col. 1)	Program Part A Cost (from Wkst. D, Pt. I, col. 4)	Part A Nursing & Allied Health Costs for Pass Through (col. 3 x col. 4)
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS						
40	Radiology	13,502			11,199	
41	Laboratory	39,530			29,614	
42	Intravenous Therapy					
43	Oxygen (Inhalation) Therapy					
44	Physical Therapy	798,657			632,744	
45	Occupational Therapy	704,387			553,382	
46	Speech Pathology	113,467			87,130	
47	Electrocardiology					
48	Medical Supplies Charged to Patients	31,335				
49	Drugs Charged to Patients	424,779			336,545	
50	Dental Care - Title XIX only					
51	Support Surfaces					
52	Other Ancillary Service Cost					
100	Total (Sum of lines 40 - 52)	2,122,657			1,650,614	

Apportionment of Ancillary and Outpatient Cost		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet D-1 Parts I & II
Title XVIII				
Part I - Calculation Of Inpatient Routine Costs				
Inpatient Days				
1	Inpatient days including private room days			25,467
2	Private room days			
3	Inpatient days including private room days applicable to the Program			8,940
4	Medically necessary private room days applicable to the Program			
5	Total general inpatient routine service cost			8,869,616
Private Room Differential Adjustment				
6	General inpatient routine service charges			8,072,905
7	General inpatient routine service cost/charge ratio (line 5 divided by line 6)			1.098690
8	Enter private room charges from your records			
9	Average private room per diem charge (private room charges on line 8 divided by private room days on line 2)			
10	Enter semi-private room charges from your records			
11	Average semi-private room per diem charge (semi-private room charges on line 10 divided by semi-private room days)			
12	Average per diem private room charge differential (line 9 minus line 11)			
13	Average per diem private room cost differential (line 7 times line 12)			
14	Private room cost differential adjustment (line 2 times line 13)			
15	General inpatient routine service cost net of private room cost differential (line 5 minus line 14)			8,869,616
Program Inpatient Routine Service Costs				
16	Adjusted general inpatient service cost per diem (line 15 divided by line 11)			348.28
17	Program routine service cost (line 3 times line 16)			3,113,623
18	Medically necessary private room cost applicable to program (line 4 times line 13)			
19	Total program general inpatient routine service cost (line 17 plus line 18)			3,113,623
20	Capital related cost allocated to inpatient routine service costs (from Wkst. B, Pt. II, col. 18, line 30 for SNF; line 31 for NF; or line 32 for ICF/IID)			495,843
21	Per diem capital related costs (line 20 divided by line 1)			19.47
22	Program capital related cost (line 3 times line 21)			174,062
23	Inpatient routine service cost (line 19 minus line 22)			2,939,561
24	Aggregate charges to beneficiaries for excess costs (from provider records)			
25	Total program routine service costs for comparison to the cost limitation (line 23 minus line 24)			2,939,561
26	Enter the per diem limitation (1)			
27	Inpatient routine service cost limitation (line 3 times the per diem limitation line 26) (1)			
28	Reimbursable inpatient routine service costs (line 22 plus the lesser of line 25 or line 27) (Transfer to Wkst. E, Pt. II, line 4) (see instructions)			
Part II - Calculation of Inpatient Nursing & Allied Health Costs for PPS Pass-Through				
1	Total inpatient days			25,467
2	Program inpatient days (see instructions)			8,940
3	Total nursing & allied health costs (see instructions)			
4	Nursing & allied health ratio (line 2 divided by line 1)			0.351043
5	Program nursing & allied health costs for pass-through (line 3 times line 4)			

(1) Lines 26, 27 and 28 are not applicable for title XVIII, but may be used for title V and or title XIX

Calculation of Reimbursement Settlement for Title XVIII		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet E Part I
Part A - Inpatient Service PPS Provider Computation of Reimbursement				
1	Inpatient PPS amount (see instructions)			5,397,933
2	Nursing and Allied Health Education Activities (pass through payments)			
3	Subtotal (sum of lines 1 and 2)			5,397,933
4	Primary payor amounts			
5	Coinsurance			760,572
6	Reimbursable bad debts (from your records)			92,958
7	Reimbursable bad debts for dual eligible beneficiaries (see instructions)			84,268
8	Adjusted reimbursable bad debts. (see instructions)			60,423
9	Recovery of bad debts - for statistical records only			
10	Utilization review			
11	Subtotal (see instructions)			4,697,784
12	Interim payments (see instructions)			4,603,384
13	Tentative adjustment			
14	NET MSP PAYMENTS			
14.5	Pioneer ACO demonstration payment adjustment (see instructions)			
14.99	Sequestration amount (see instructions)			93,956
15	Balance due provider/program (see instructions)			444
16	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, section 115.2			
Part B - Ancillary Service Computation of Reimbursement Lesser of Cost or Charges - Title XVIII Only				
17	Ancillary services Part B			
18	Vaccine cost (from Wkst D, Part II, line 3)			
19	Total reasonable costs (sum of lines 17 and 18)			
20	Medicare Part B ancillary charges (see instructions)			
21	Cost of covered services (lesser of line 19 or line 20)			
22	Primary payor amounts			
23	Coinsurance and deductibles			
24	Reimbursable bad debts (from your records)			
24.01	Reimbursable bad debts for dual eligible beneficiaries (see instructions)			
24.02	Adjusted reimbursable bad debts (see instructions)			
25	Subtotal (sum of lines 21 and 24, minus lines 22 and 23)			
26	Interim payments (see instructions)			
27	Tentative adjustment			
28	Other Adjustments (see instructions) Specify			
28.5	Pioneer ACO demonstration payment adjustment (see instructions)			
28.99	Sequestration amount (see instructions)			
29	Balance due provider/program (see instructions)			
30	Protested amounts (nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2			

Analysis of Payments to Providers for Services Rendered		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet E-1
Title XVIII				
Description	Inpatient Part A		Part B	
	mm/dd/yyyy	Amount	mm/dd/yyyy	Amount
	1	2	3	4
1	Total interim payments paid to provider			
		4,543,539		
2	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero.			
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)			
3.01	Program to Provider	12/31/2017	59,845	
3.02				
3.03				
3.04				
3.05				
3.5	Provider to Program			
3.51				
3.52				
3.53				
3.54				
3.99	Subtotal (sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		59,875	
4	Total Interim Payments (sum of lines 1, 2 & 3.99) (Transfer to Wkst. E, Pt. I, line 12 for Part A, and line 26 for Part B.)		4,603,384	
To Be Completed By Contractor				
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)			
5.01	Program to Provider			
5.02				
5.03				
5.5	Provider to Program			
5.51				
5.52				
5.99	Subtotal (sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)			
6	Determine net settlement amount (balance due) based on the cost report (1)			
6.01	Program to Provider		444	
6.02	Provider to Program			
7	Total Medicare Program Liability (see instructions)		4,603,828	
8	Name of Contractor: NORIDIAN HEALTHCARE SOLUTIONS	Contractor Number: 02001		

(1) On lines 3, 5, and 6, where an amount is due "Provider to Program," show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.>

Balance Sheet (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only.)		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet G	
Assets		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund
		1	2	3	4
Current Assets					
1	Cash on hand and in banks	758,834			
2	Temporary investments	1,095,439			
3	Notes receivable				
4	Accounts receivable	1,134,140			
5	Other receivables	143,760			
6	Less: allowances for uncollectible notes and accounts receivable	--28,634			
7	Inventory				
8	Prepaid expenses	86,674			
9	Other current assets	1,406			
10	Due from other funds				
11	TOTAL CURRENT ASSETS (sum of lines 1 - 10)	3,191,619			
Fixed Assets					
12	Land	86,150			
13	Land improvements	131,406			
14	Less: Accumulated depreciation	-85,356			
15	Buildings	2,804,583			
16	Less Accumulated depreciation	-2,434,778			
17	Leasehold improvements	1,582,819			
18	Less: Accumulated Amortization	-835,583			
19	Fixed equipment				
20	Less: Accumulated depreciation				
21	Automobiles and trucks	121,487			
22	Less: Accumulated depreciation	-100,308			
23	Major movable equipment	951,256			
24	Less: Accumulated depreciation	-711,112			
25	Minor equipment - Depreciable				
26	Minor equipment nondepreciable				
27	Other fixed assets				
28	TOTAL FIXED ASSETS (sum of lines 12 - 27)	1,510,564			
Other Assets					
29	Investments				
30	Deposits on leases				
31	Due from owners/officers				
32	Other assets				
33	TOTAL OTHER ASSETS (sum of lines 29 - 32)				
34	TOTAL ASSETS (sum of lines 11, 28 and 33)	4,702,183			

Balance Sheet (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only.)		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet G	
Assets		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund
		1	2	3	4
Current Liabilities					
35	Accounts payable	373,016			
36	Salaries, wages & fees payable	645,783			
37	Payroll taxes payable				
38	Notes & loans payable (short term)				
39	Deferred income				
40	Accelerated payments				
41	Due to other funds	733,323			
42	Other current liabilities	227,892			
43	TOTAL CURRENT LIABILITIES (sum of lines 35 - 42)	1,980,014			
Long Term Liabilities					
44	Mortgage payable				
45	Notes payable	761,491			
46	Unsecured loans				
47	Loans from owners:				
48	Other long term liabilities				
49	Other (specify)				
50	TOTAL LONG TERM LIABILITIES (sum of lines 44 - 49)	761,491			
51	TOTAL LIABILITIES (sum of lines 43 and 50)	2,741,505			
Capital Accounts					
52	General fund balance	1,960,678			
53	Specific purpose fund				
54	Donor created - endowment fund balance - restricted				
55	Donor created - endowment fund balance - unrestricted				
56	Governing body created - endowment fund balance				
57	Plant fund balance - invested in plant				
58	Plant fund balance - reserve for plant improvement, replacement and expansion				
59	TOTAL FUND BALANCES (sum of lines 52 thru 58)	1,960,678			
60	TOTAL LIABILITIES AND FUND BALANCES (sum of lines 51 and 59)	4,702,183			

Statement Of Changes In Fund Balances		Provider CCN: 999999		Period: From 1/1/2017 To 12/31/2017		Worksheet G-1			
		General Fund		Special Purpose Fund		Endowment Fund		Plant Fund	
		1	2	3	4	5	6	7	8
1	Fund balances at beginning of period		1,288,067						
2	Net income (loss) (from Wkst. G-3, line 31)		746,589						
3	Total (sum of line 1 and line 2)		2,034,656						
4	Additions (credit adjustments)								
5									
6									
7									
8									
9									
10	Total additions (sum of lines 5 - 9)								
11	Subtotal (line 3 plus line 10)		2,034,656						
12	Deductions (debit adjustments)								
13	MISC ADJUSTMENT TO MEMBERS EQUITY	73,978							
14									
15									
16									
17									
18	Total deductions (sum of lines 13 - 17)		73,978						
19	Fund balance at end of period per balance sheet (line 11 - line 18)		1,960,678						

Statement of Patient Revenues and Operating Expenses		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet G-2 Parts I & II
Part I - Patient Revenues				
Revenue Center		Inpatient 1	Outpatient 2	Total 3
General Inpatient Routine Care Services				
1	Skilled nursing facility	10,072,411		10,072,411
2	Nursing facility			
3	ICF / IID			
4	Other long term care			
5	Total general inpatient care services (sum of lines 1 - 4)	10,072,411		10,072,411
All Other Care Service				
6	Ancillary services	3,302,532		3,302,532
7	Clinic			
8	Home health agency			
9	Ambulance			
10	RHC/FQHC			
11	CMHC			
12	Hospice			
13	Other (specify)			
14	Total patient revenues (sum of lines 5 - 13) (transfer to Wkst. G-3, col. 3, line 1)	13,374,943		13,374,943
Part II - Operating Expenses				
		1	2	
1	Operating Expenses (per Wkst. A, col. 3, line 100)			11,284,579
2	Add (Specify)			
3				
4				
5				
6				
7				
8	Total Additions (sum of lines 2 - 7)			
9	Deduct (Specify)			
10				
11				
12				
13				
14	Total Deductions (sum of lines 9 - 13)			
15	Total Operating Expenses (sum of lines 1 and 8, minus line 14)			11,284,579

Statement of Revenues and Expenses		Provider CCN: 999999	Period: From 1/1/2017 To 12/31/2017	Worksheet G-3
1	Total patient revenues (from Wkst. G-2, Pt. I, col. 3, line 14)			13,374,943
2	Less: contractual allowances and discounts on patients accounts			1,383,986
3	Net patient revenues (line 1 minus line 2)			11,990,957
4	Less: total operating expenses (form Wkst. G-2, Pt. II, line 15)			11,284,579
5	Net income from service to patients (line 3 minus 4)			706,378
Other Income				
6	Contributions, donations, bequests, etc.			
7	Income from investments			
8	Revenues from communications (telephone and internet service)			
9	Revenue from television and radio service			
10	Purchase discounts			
11	Rebates and refunds of expenses			
12	Parking lot receipts			
13	Revenue from laundry and linen service			
14	Revenue from meals sold to employees and guests			
15	Revenue from rental of living quarters			
16	Revenue from sale of medical and surgical supplies to other than patients			
17	Revenue from sale of drugs to other than patients			
18	Revenue from sale of medical records and abstracts			
19	Tuition (fees, sale of textbooks, uniforms, etc.)			
20	Revenue from gifts, flower, coffee shops, canteen			
21	Rental of vending machines			
22	Rental of skilled nursing space			
23	Governmental appropriations			
24	Other miscellaneous revenue (specify)			40,211
25	Total other income (sum of lines 6 - 24)			40,211
26	Total (line 5 plus line 25)			746,589
27	Other expenses (specify)			
28				
29				
30	Total other expenses (sum of lines 27 - 29)			
31	Net income (or loss) for the period (line 26 minus line 30)			746,589