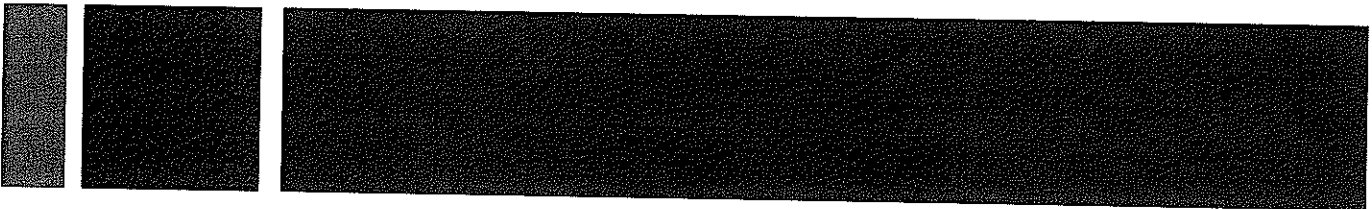


Hope Creek Care Center

Provider # 14-5269



Client Copy

FYE: November 30, 2017

April 26, 2018

Don O'Neal
WPS GHA
Attn: Audit Supervisor
1717 W. Broadway
Madison, WI 53713-1834

Re: Hope Creek Care Center
Medicare Cost Report
Provider # 14-5269
FYE: November 30, 2017

Dear Mr. O'Neal:

Enclosed is a CD containing the ECR file and signed certification page of the Medicare cost report (CMS 2540-10) for Hope Creek Care Center for the year ended November 30, 2017. Also included are a working trial balance and all applicable attachments. Please note that the FY 2017 Audited Financial Statements have not yet been issued. We will forward these to you as soon as they are issued.

Results of the Cost Report:

The cost report for Hope Creek Care Center results in a balance of \$0 due to Medicare.

Questions:

If you have any questions about the information contained in the cost report or need any additional information, please give me a call at (309) 799-6600.

Sincerely,

Hope Creek Care Center

Cassandra Baker
Executive Director

Enclosures



RSM US LLP

To the Board of Directors
Hope Creek Care Center
East Moline, Illinois

We have prepared the Medicare Cost Report form 2540-10 for Hope Creek Care Center for the period ending November 30, 2017 included in the accompanying prescribed form in accordance with the requirements of the Centers for Medicare & Medicaid Services.

While cost report preparation involves assembly of information in a financial statement format, that information is solely for cost report purposes and should not be used for any other purpose. Management is responsible for the representations contained in the cost report and should review the cost report thoroughly before signing and submitting.

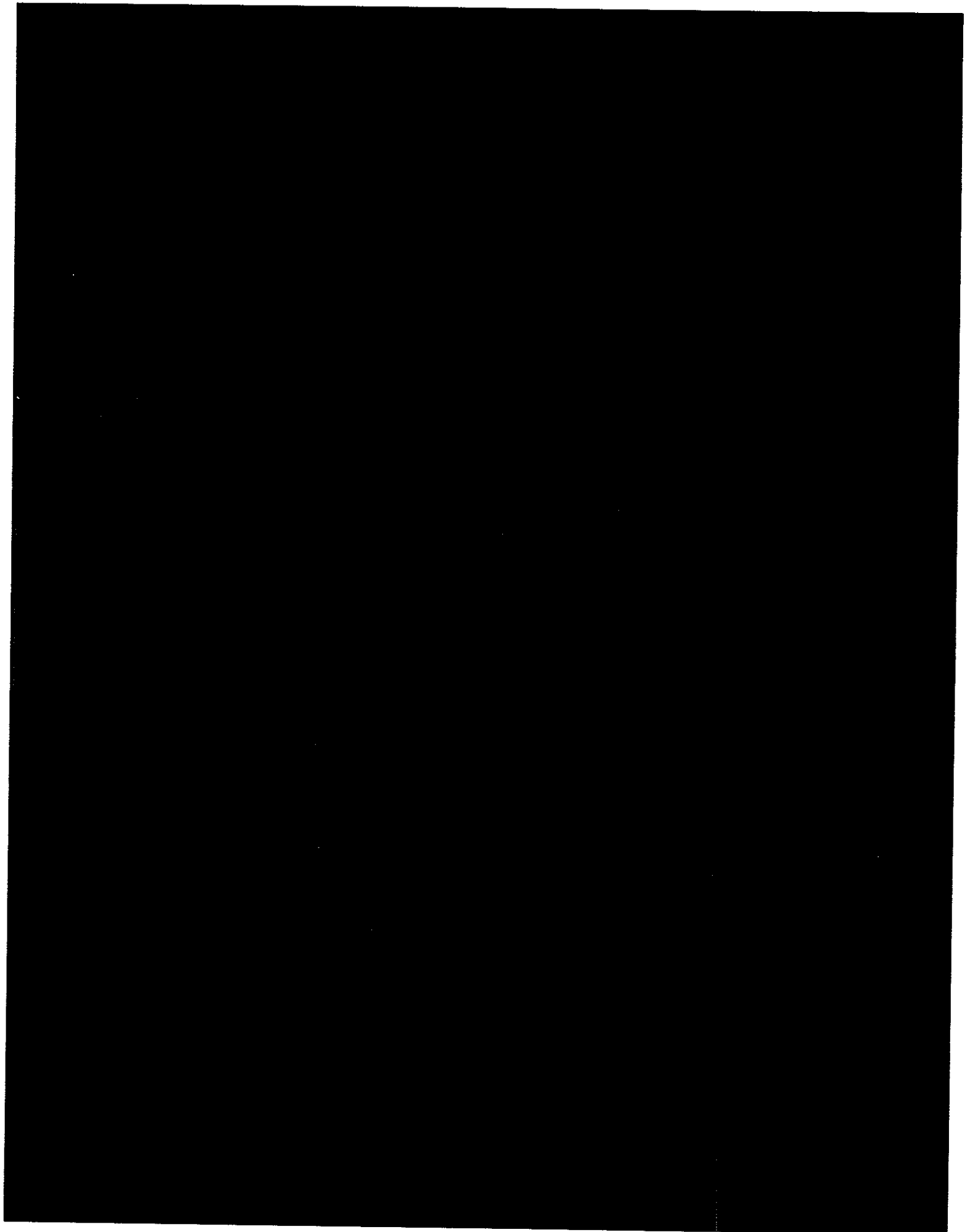
The cost report is subject to review by the facility's intermediary and others with oversight responsibility. Professional judgment is used in resolving questions where the cost report and reimbursement rules and regulations are unclear. The facility's intermediary and other reviewers may choose to interpret rules and regulations differently than what was reflected in the as filed cost report. As a result of these reviews, adjustments to the cost report may be proposed which could have an adverse effect on the cost report settlement.

RSM US LLP

Schaumburg, Illinois
April 26, 2018

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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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:145269

Period:
From 12/01/2016
To 11/30/2017

Worksheet S
Parts I, II & III
Date/Time Prepared:
4/26/2018 10:26 am

PART I - COST REPORT STATUS

Provider use only	1. <input checked="" type="checkbox"/> Electronically filed cost report	Date: 4/26/2018	Time: 10:26 am
	2. <input type="checkbox"/> Manually submitted cost report		
	3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report		
	3.01 <input type="checkbox"/> Medicare Utilization. Enter "F" for full or "L" for low.		
Contractor use only	4. <input type="checkbox"/> Cost Report Status	5. Date Received:	
	(1) As Submitted	6. Contractor No.	
	(2) Settled without audit	7. <input type="checkbox"/> First Cost Report for this Provider CCN	
	(3) Settled with audit	8. <input type="checkbox"/> Last Cost Report for this Provider CCN	
	(4) Reopened	9. NPR Date:	
	(5) Amended	10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened	
		11. Contractor Vendor Code	4

PART II - CERTIFICATION

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by Hope Creek Care Center (145269) for the cost reporting period beginning 12/01/2016 and ending 11/30/2017 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

☐ I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.

Encryption Information

ECR: Date: 4/26/2018 Time: 10:26 am

TufzVSHtdt005qwpPu5S3PElcsFEV0

C0tt50W.i9NwOu2HhxtGqgsL51S09b

vp1m026isk0LGj7

PI: Date: 4/26/2018 Time: 10:26 am

6NljvkZwyec91YAXASxmMgq0uMEI00

TJhru0V3dr53yJv1wqgT0VCzjfdku.

BpPz0sivu70fnxut

(Signed)

Chief Financial Officer or Administrator of Provider(s)

Title

Date

	Title V 1.00	Title XVIII		Title XIX 4.00	
		Part A 2.00	Part B 3.00		
PART III - SETTLEMENT SUMMARY					
1.00 SKILLED NURSING FACILITY	0	0	0	0	1.00
2.00 NURSING FACILITY	0				2.00
3.00 ICF/IID				0	3.00
4.00 SNF - BASED HHA I	0				4.00
5.00 SNF - BASED RHC I	0	0	0		5.00
6.00 SNF - BASED FQHC I	0		0		6.00
7.00 SNF - BASED CMHC I	0		0		7.00
7.10 SNF - BASED CORF I	0		0		7.10
100.00 TOTAL	0	0	0	0	100.00

The above amounts represent "due to" or "due from" the applicable program for the element of the above complex indicated. According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0050. The time required to complete and review the information collection is estimated 673 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving the form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX IDENTIFICATION DATA

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017Worksheet S-2
Part I
Date/Time Prepared:
4/25/2018 11:33 am

1.00		2.00		3.00			
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:							
1.00	Street: 4343 Kennedy Drive	PO Box:					
2.00	City: East Moline	State: IL	Zip Code: 61244				
3.00	County: Rock Island	CBSA Code: 19340	Urban/Rural: U				
3.01		CBSA Code: 19340					
		Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)		
					V	XVIII	XIX
		1.00	2.00	3.00	4.00	5.00	6.00
SNF and SNF-Based Component Identification:							
4.00	SNF	Hope Creek Care Center	145269	10/01/1997	N	P	N
5.00	Nursing Facility						
6.00	ICF/IID						
7.00	SNF-Based HHA						
8.00	SNF-Based RHC						
9.00	SNF-Based FQHC						
10.00	SNF-Based CMHC						
11.00	SNF-Based OLTC						
12.00	SNF-Based HOSPICE						
13.00	SNF-Based CORF						
14.00 Cost Reporting Period (mm/dd/yy)				From: 1.00	To: 2.00		
15.00 Type of Control (See Instructions)				12/01/2016	11/30/2017		14.00
							15.00
					Y/N		
					1.00		
Type of Freestanding Skilled Nursing Facility							
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?						Y
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?						N
18.00	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							
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.						N
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.						N
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.							
20.00	Straight Line						551,725
21.00	Declining Balance						0
22.00	Sum of the Year's Digits						0
23.00	Sum of line 20 through 22						551,725
24.00	If depreciation is funded, enter the balance as of the end of the period.						0
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)						N
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)						N
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)						N
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)						N
				Part A	Part B	Other	
				1.00	2.00	3.00	
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.							
29.00	Skilled Nursing Facility						N
30.00	Nursing Facility						N
31.00	ICF/IID						N
32.00	SNF-Based HHA						
33.00	SNF-Based RHC						N
34.00	SNF-Based FQHC						N
35.00	SNF-Based CMHC						N
36.00	SNF-Based OLTC						N
				Y/N			
				1.00	2.00		
37.00	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? (Y/N)						Y
38.00	Are you legally-required to carry malpractice insurance? (Y/N)						N
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.						
				Premiums	Paid Losses	Self Insurance	
				1.00	2.00	3.00	
41.00 List malpractice premiums and paid losses:				0	0	0	41.00

Health Financial Systems		Hope Creek Care Center		In Lieu of Form CMS-2540-10	
SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE		Provider No.: 145269	Period: From 12/01/2016 To 11/30/2017	Worksheet S-2 Part I Date/Time Prepared: 4/25/2018 11:33 am	
COMPLEX IDENTIFICATION DATA					
				Y/N	
				1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.			N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?				43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.			N	44.00
1.00		2.00		3.00	
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.					
45.00	Name:	Contractor's Name:		Contractor's Number:	
46.00	Street:	PO Box:		45.00	
47.00	City:	State:		46.00	
				Zip Code:	
				47.00	

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX REIMBURSEMENT QUESTIONNAIRE

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017Worksheet S-2
Part II
Date/Time Prepared:
4/25/2018 11:33 am

		Y/N	Date	
		1.00	2.00	
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)				
Completed by All Skilled Nursing Facilities				
Provider Organization and Operation				
1.00	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		1.00
		Y/N	Date	V/I
		1.00	2.00	3.00
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "Y" for voluntary or "I" for involuntary.	N		2.00
3.00	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		3.00
		Y/N	Type	Date
		1.00	2.00	3.00
4.00	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.	Y	A	06/30/2018
5.00	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		5.00
		Y/N	Legal Oper.	
		1.00	2.00	
Approved Educational Activities				
6.00	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	6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N		7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N		8.00
			Y/N	
			1.00	
Bad Debts				
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N	11.00
Bed Complement				
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N	12.00
		Description	Part A	Part B
		0	Y/N	Date
			1.00	2.00
				3.00
PS&R Data				
13.00	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	04/04/2018	N
14.00	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
15.00	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
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for other? Describe the other adjustments:	N		N
18.00	was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N

		Part B	
		Date	
		4.00	
PS&R Data			
13.00	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.)		13.00
14.00	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.		14.00
15.00	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.		15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.		16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:		17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.		18.00

VOLUNTARY CONTACT INFORMATION

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017Worksheet S-2
Part V
Date/Time Prepared:
4/25/2018 11:33 am

		1.00
Cost Report Preparer Contact Information		
1.00	First Name	1.00
2.00	Last Name	2.00
3.00	Title	3.00
4.00	Employer	4.00
5.00	Phone Number	5.00
6.00	E-mail Address	6.00
7.00	Department	7.00
8.00	Mailing Address 1	8.00
9.00	Mailing Address 2	9.00
10.00	City	10.00
11.00	State	11.00
12.00	Zip	12.00
Officer or Administrator of Provider Contact Information		
13.00	First Name	13.00
14.00	Last Name	14.00
15.00	Title	15.00
16.00	Employer	16.00
17.00	Phone Number	17.00
18.00	E-mail Address	18.00
19.00	Department	19.00
20.00	Mailing Address 1	20.00
21.00	Mailing Address 2	21.00
22.00	City	22.00
23.00	State	23.00
24.00	Zip	24.00

Lynda
Vogt
Administrator
Hope Creek Care Center
3097966600
LVOGT@HOPECREEKCARE.COM

4343 Kennedy Dr.

East Moline
IL
61244

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX STATISTICAL DATA

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017Worksheet S-3
Part I
Date/Time Prepared:
4/25/2018 11:33 am

Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
		1.00	2.00	3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	245	89,425	0	2,340	46,601	1.00
2.00	NURSING FACILITY	0	0	0	0	0	2.00
3.00	ICF/IID	0	0	0	0	0	3.00
4.00	HOME HEALTH AGENCY COST	0	0	0	0	0	4.00
5.00	Other Long Term Care	0	0	0	0	0	5.00
6.00	SNF-Based CMHC	0	0	0	0	0	6.00
6.10	SNF-Based CORF	0	0	0	0	0	6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	245	89,425	0	2,340	46,601	8.00

Component		Inpatient Days/Visits		Discharges			
		Other	Total	Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	21,962	70,903	0	51	84	1.00
2.00	NURSING FACILITY	0	0	0	0	0	2.00
3.00	ICF/IID	0	0	0	0	0	3.00
4.00	HOME HEALTH AGENCY COST	0	0	0	0	0	4.00
5.00	Other Long Term Care	0	0	0	0	0	5.00
6.00	SNF-Based CMHC	0	0	0	0	0	6.00
6.10	SNF-Based CORF	0	0	0	0	0	6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	21,962	70,903	0	51	84	8.00

Component		Discharges		Average Length of Stay			
		Other	Total	Title V	Title XVIII	Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	169	304	0.00	45.88	554.77	1.00
2.00	NURSING FACILITY	0	0	0.00	0.00	0.00	2.00
3.00	ICF/IID	0	0	0.00	0.00	0.00	3.00
4.00	HOME HEALTH AGENCY COST	0	0	0.00	0.00	0.00	4.00
5.00	Other Long Term Care	0	0	0.00	0.00	0.00	5.00
6.00	SNF-Based CMHC	0	0	0.00	0.00	0.00	6.00
6.10	SNF-Based CORF	0	0	0.00	0.00	0.00	6.10
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	169	304	0.00	45.88	554.77	8.00

Component		Average Length of Stay		Admissions			
		Total		Title V	Title XVIII	Title XIX	
		16.00		17.00	18.00	19.00	Other
1.00	SKILLED NURSING FACILITY	233.23	0	74	50	149	1.00
2.00	NURSING FACILITY	0.00	0	0	0	0	2.00
3.00	ICF/IID	0.00	0	0	0	0	3.00
4.00	HOME HEALTH AGENCY COST	0.00	0	0	0	0	4.00
5.00	Other Long Term Care	0.00	0	0	0	0	5.00
6.00	SNF-Based CMHC	0.00	0	0	0	0	6.00
6.10	SNF-Based CORF	0.00	0	0	0	0	6.10
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	233.23	0	74	50	149	8.00

Component		Admissions		Full Time Equivalent			
		Total		Employees on Payroll	Nonpaid workers		
		21.00		22.00	23.00		
1.00	SKILLED NURSING FACILITY	273	240.99	0.00	0.00		1.00
2.00	NURSING FACILITY	0	0.00	0.00	0.00		2.00
3.00	ICF/IID	0	0.00	0.00	0.00		3.00
4.00	HOME HEALTH AGENCY COST	0	0.00	0.00	0.00		4.00
5.00	Other Long Term Care	0	0.00	0.00	0.00		5.00
6.00	SNF-Based CMHC	0	0.00	0.00	0.00		6.00
6.10	SNF-Based CORF	0	0.00	0.00	0.00		6.10
7.00	HOSPICE	0	0.00	0.00	0.00		7.00
8.00	Total (Sum of lines 1-7)	273	240.99	0.00	0.00		8.00

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017

Worksheet S-3
Part II
Date/Time Prepared:
4/25/2018 11:33 am

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART II - DIRECT SALARIES						
SALARIES						
1.00	Total salaries (See Instructions)	8,315,202	0	8,315,202	501,251.00	16.59
2.00	Physician salaries-Part A	0	0	0	0.00	0.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00
4.00	Home office personnel	0	0	0	0.00	0.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00
6.00	Revised wages (line 1 minus line 5)	8,315,202	0	8,315,202	501,251.00	16.59
7.00	Other Long Term Care	0	0	0	0.00	0.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00
9.00	CMHC	0	0	0	0.00	0.00
9.10	CORF	0	0	0	0.00	0.00
10.00	HOSPICE	0	0	0	0.00	0.00
11.00	Other excluded areas	0	0	0	0.00	0.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	8,315,202	0	8,315,202	501,251.00	16.59
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	1,697,305	0	1,697,305	42,718.00	39.73
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	1,622,799	0	1,622,799		
18.00	Wage-related costs other (See Part IV)	0	0	0		
19.00	Wage related costs (excluded units)	0	0	0		
20.00	Physician Part A - WRC	0	0	0		
21.00	Physician Part B - WRC	0	0	0		
22.00	Total Adjusted Wage Related cost (see instructions)	1,622,799	0	1,622,799		

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017

Worksheet S-3
Part III
Date/Time Prepared:
4/25/2018 11:33 am

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART III - OVERHEAD COST - DIRECT SALARIES						
1.00 Employee Benefits	0	0	0	0.00	0.00	1.00
2.00 Administrative & General	471,459	0	471,459	21,836.00	21.59	2.00
3.00 Plant Operation, Maintenance & Repairs	201,760	0	201,760	10,378.00	19.44	3.00
4.00 Laundry & Linen Service	271,902	0	271,902	18,066.00	15.05	4.00
5.00 Housekeeping	334,438	0	334,438	24,935.00	13.41	5.00
6.00 Dietary	724,728	0	724,728	51,444.00	14.09	6.00
7.00 Nursing Administration	0	145,014	145,014	4,542.00	31.93	7.00
8.00 Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00 Pharmacy	0	0	0	0.00	0.00	9.00
10.00 Medical Records & Medical Records Library	0	0	0	0.00	0.00	10.00
11.00 Social Service	519,178	0	519,178	30,217.00	17.18	11.00
12.00 Nursing and Allied Health Ed. Act.	0	0	0	0.00	0.00	12.00
13.00 Other General Service	0	0	0	0.00	0.00	13.00
14.00 Total (sum lines 1 thru 13)	2,523,465	145,014	2,668,479	161,418.00	16.53	14.00

SNF WAGE RELATED COSTS

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017Worksheet S-3
Part IV
Date/Time Prepared:
4/25/2018 11:33 am

		Amount Reported	
		1.00	
PART IV - WAGE RELATED COSTS			
Part A - Core List			
RETIREMENT COST			
1.00	401K Employer Contributions	0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00
PLAN ADMINISTRATIVE COSTS (Paid to External Organization)			
5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
HEALTH AND INSURANCE COST			
8.00	Health Insurance (Purchased or Self Funded)	1,622,799	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	0	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	0	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	0	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00
TAXES			
17.00	FICA-Employers Portion Only	0	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	0	19.00
20.00	State or Federal Unemployment Taxes	0	20.00
OTHER			
21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	1,622,799	24.00
		Amount Reported	
		1.00	
Part B - Other than Core Related Cost			
25.00	Other Wage Related Cost (Non Core)	0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017Worksheet S-3
Part V
Date/Time Prepared:
4/25/2018 11:33 am

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)	
	1.00	2.00	3.00	4.00	5.00	
Direct Salaries						
Nursing Occupations						
1.00 Registered Nurses (RNs)	528,271	106,106	634,377	20,504.00	30.94	1.00
2.00 Licensed Practical Nurses (LPNs)	1,409,733	283,152	1,692,885	69,111.00	24.50	2.00
3.00 Certified Nursing Assistant/Nursing Assistants/Aides	3,391,394	681,178	4,072,572	233,587.00	17.43	3.00
4.00 Total Nursing (sum of lines 1 through 3)	5,329,398	1,070,436	6,399,834	323,202.00	19.80	4.00
5.00 Physical Therapists	0	0	0	0.00	0.00	5.00
6.00 Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00 Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00 Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00 Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00 Occupational Therapy Aides	178,130	35,778	213,908	9,811.00	21.80	10.00
11.00 Speech Therapists	0	0	0	0.00	0.00	11.00
12.00 Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00 Other Medical Staff	139,194	27,962	167,156	6,820.00	24.51	13.00
Contract Labor						
Nursing Occupations						
14.00 Registered Nurses (RNs)	363,216		363,216	8,193.00	44.33	14.00
15.00 Licensed Practical Nurses (LPNs)	251,763		251,763	7,307.00	34.46	15.00
16.00 Certified Nursing Assistant/Nursing Assistants/Aides	374,964		374,964	15,824.00	23.70	16.00
17.00 Total Nursing (sum of lines 14 through 16)	989,943		989,943	31,324.00	31.60	17.00
18.00 Physical Therapists	289,385		289,385	4,924.00	58.77	18.00
19.00 Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00 Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00 Occupational Therapists	299,323		299,323	4,663.00	64.19	21.00
22.00 Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00 Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00 Speech Therapists	118,654		118,654	1,807.00	65.66	24.00
25.00 Respiratory Therapists	0		0	0.00	0.00	25.00
26.00 Other Medical Staff	0		0	0.00	0.00	26.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017

Worksheet S-7

Date/Time Prepared:
4/25/2018 11:33 am

		Group	Days	
		1.00	2.00	
1.00		RUX	0	1.00
2.00		RUL	0	2.00
3.00		RVX	0	3.00
4.00		RVL	0	4.00
5.00		RHX	0	5.00
6.00		RHL	0	6.00
7.00		RMX	0	7.00
8.00		RML	0	8.00
9.00		RLX	0	9.00
10.00		RUC	388	10.00
11.00		RUB	425	11.00
12.00		RUA	731	12.00
13.00		RVC	323	13.00
14.00		RVB	170	14.00
15.00		RVA	91	15.00
16.00		RHC	58	16.00
17.00		RHB	69	17.00
18.00		RHA	13	18.00
19.00		RMC	30	19.00
20.00		RMB	9	20.00
21.00		RMA	5	21.00
22.00		RLB	0	22.00
23.00		RLA	0	23.00
24.00		ES3	0	24.00
25.00		ES2	0	25.00
26.00		ES1	0	26.00
27.00		HE2	0	27.00
28.00		HE1	0	28.00
29.00		HD2	0	29.00
30.00		HD1	0	30.00
31.00		HC2	0	31.00
32.00		HC1	0	32.00
33.00		HB2	7	33.00
34.00		HB1	0	34.00
35.00		LE2	0	35.00
36.00		LE1	0	36.00
37.00		LD2	0	37.00
38.00		LD1	0	38.00
39.00		LC2	0	39.00
40.00		LC1	0	40.00
41.00		LB2	0	41.00
42.00		LB1	1	42.00
43.00		CE2	0	43.00
44.00		CE1	0	44.00
45.00		CD2	2	45.00
46.00		CD1	0	46.00
47.00		CC2	0	47.00
48.00		CC1	6	48.00
49.00		CB2	0	49.00
50.00		CB1	0	50.00
51.00		CA2	0	51.00
52.00		CA1	0	52.00
53.00		SE3		53.00
54.00		SE2		54.00
55.00		SE1		55.00
56.00		SSC		56.00
57.00		SSB		57.00
58.00		SSA		58.00
59.00		IB2		59.00
60.00		IB1		60.00
61.00		IA2		61.00
62.00		IA1		62.00
63.00		BB2	0	63.00
64.00		BB1	0	64.00
65.00		BA2	0	65.00
66.00		BA1	0	66.00
67.00		PE2	0	67.00
68.00		PE1	3	68.00
69.00		PD2	0	69.00
70.00		PD1	7	70.00
71.00		PC2	0	71.00
72.00		PC1	0	72.00
73.00		PB2	0	73.00
74.00		PB1	0	74.00
75.00		PA2	0	75.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA Provider No.: 145269 Period: From 12/01/2016 To 11/30/2017 Worksheet S-7 Date/Time Prepared: 4/25/2018 11:33 am

		Group	Days	
		1.00	2.00	
76.00		PA1	2	76.00
99.00		AAA	0	99.00
100.00	TOTAL		2,340	100.00

Expenses	Percentage	Y/N
1.00	2.00	3.00

A notice published in the Federal Register Volume 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 the 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)

101.00	Staffing	6,517,773	55.27	Y	101.00
102.00	Recruitment	0	0.00		102.00
103.00	Retention of employees	0	0.00		103.00
104.00	Training	0	0.00		104.00
105.00	OTHER (SPECIFY)	0	0.00		105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)		11,793,130		106.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017

Worksheet A

Date/Time Prepared:
4/25/2018 11:33 am

Cost Center Description		Salaries	Other	Total (col. 1 + col. 2)	Reclassification Increase/Decrease (Fr wkst A-6)	Reclassified Trial Balance (col. 3 + col. 4)	
		1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		557,639	557,639	0	557,639
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		0	0	0	0
3.00	00300	EMPLOYEE BENEFITS	0	1,670,399	1,670,399	0	1,670,399
4.00	00400	ADMINISTRATIVE & GENERAL	471,459	2,271,795	2,743,254	0	2,743,254
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	201,760	395,979	597,739	0	597,739
6.00	00600	LAUNDRY & LINEN SERVICE	271,902	23,859	295,761	0	295,761
7.00	00700	HOUSEKEEPING	334,438	74,811	409,249	0	409,249
8.00	00800	DIETARY	724,728	610,117	1,334,845	0	1,334,845
9.00	00900	NURSING ADMINISTRATION	0	0	0	145,014	145,014
10.00	01000	CENTRAL SERVICES & SUPPLY	0	309,261	309,261	0	309,261
11.00	01100	PHARMACY	0	0	0	0	0
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0
13.00	01300	SOCIAL SERVICE	519,178	6,610	525,788	0	525,788
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0
15.00	01500	OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	0
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	5,613,607	1,049,180	6,662,787	-145,014	6,517,773
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	550	550
41.00	04100	LABORATORY	0	10,564	10,564	-550	10,014
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00	04400	PHYSICAL THERAPY	0	289,385	289,385	0	289,385
45.00	04500	OCCUPATIONAL THERAPY	178,130	302,572	480,702	0	480,702
46.00	04600	SPEECH PATHOLOGY	0	118,654	118,654	0	118,654
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	43,091	43,091	0	43,091
49.00	04900	DRUGS CHARGED TO PATIENTS	0	290,011	290,011	0	290,011
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	0
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0
62.00	06200	FQHC	0	0	0	0	0
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0
71.00	07100	AMBULANCE	0	0	0	0	0
72.00	07200	CORF	0	0	0	0	0
73.00	07300	CMHC	0	0	0	0	0
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	0	0	0
81.00	08100	INTEREST EXPENSE	0	0	0	0	0
82.00	08200	UTILIZATION REVIEW	0	0	0	0	0
83.00	08300	HOSPICE	0	0	0	0	0
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	8,315,202	8,023,927	16,339,129	0	16,339,129
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0
100.00		TOTAL	8,315,202	8,023,927	16,339,129	0	16,339,129

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017

Worksheet A

Date/Time Prepared:
4/25/2018 11:33 am

Cost Center Description		Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 + col. 6)	
		6.00	7.00	
GENERAL SERVICE COST CENTERS				
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES	548,854	1,106,493	1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT	0	0	2.00
3.00	00300 EMPLOYEE BENEFITS	245,400	1,915,799	3.00
4.00	00400 ADMINISTRATIVE & GENERAL	-301,955	2,441,299	4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	231	597,970	5.00
6.00	00600 LAUNDRY & LINEN SERVICE	0	295,761	6.00
7.00	00700 HOUSEKEEPING	0	409,249	7.00
8.00	00800 DIETARY	0	1,334,845	8.00
9.00	00900 NURSING ADMINISTRATION	0	145,014	9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	309,261	10.00
11.00	01100 PHARMACY	0	0	11.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0	0	12.00
13.00	01300 SOCIAL SERVICE	0	525,788	13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0	14.00
15.00	01500 OTHER GENERAL SERVICE COST CENTERS	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000 SKILLED NURSING FACILITY	0	6,517,773	30.00
31.00	03100 NURSING FACILITY	0	0	31.00
32.00	03200 ICF/IID	0	0	32.00
33.00	03300 OTHER LONG TERM CARE	0	0	33.00
ANCILLARY SERVICE COST CENTERS				
40.00	04000 RADIOLOGY	0	550	40.00
41.00	04100 LABORATORY	0	10,014	41.00
42.00	04200 INTRAVENOUS THERAPY	0	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	0	43.00
44.00	04400 PHYSICAL THERAPY	0	289,385	44.00
45.00	04500 OCCUPATIONAL THERAPY	0	480,702	45.00
46.00	04600 SPEECH PATHOLOGY	0	118,654	46.00
47.00	04700 ELECTROCARDIOLOGY	0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	43,091	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0	290,011	49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0	50.00
51.00	05100 SUPPORT SURFACES	0	0	51.00
52.00	05200 OTHER ANCILLARY SERVICE COST CENTERS	0	0	52.00
OUTPATIENT SERVICE COST CENTERS				
60.00	06000 CLINIC	0	0	60.00
61.00	06100 RURAL HEALTH CLINIC	0	0	61.00
62.00	06200 FQHC	0	0	62.00
63.00	06300 OTHER OUTPATIENT SERVICE COST CENTER	0	0	63.00
OTHER REIMBURSABLE COST CENTERS				
70.00	07000 HOME HEALTH AGENCY COST	0	0	70.00
71.00	07100 AMBULANCE	0	0	71.00
72.00	07200 CORF	0	0	72.00
73.00	07300 CMHC	0	0	73.00
74.00	07400 OTHER REIMBURSABLE COST	0	0	74.00
SPECIAL PURPOSE COST CENTERS				
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES	0	0	80.00
81.00	08100 INTEREST EXPENSE	0	0	81.00
82.00	08200 UTILIZATION REVIEW	0	0	82.00
83.00	08300 HOSPICE	0	0	83.00
84.00	08400 OTHER SPECIAL PURPOSE COST CENTERS	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	492,530	16,831,659	89.00
NONREIMBURSABLE COST CENTERS				
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	0	92.00
93.00	09300 NONPAID WORKERS	0	0	93.00
94.00	09400 PATIENTS LAUNDRY	0	0	94.00
95.00	09500 OTHER NONREIMBURSABLE COST CENTERS	0	0	95.00
100.00	TOTAL	492,530	16,831,659	100.00

RECLASSIFICATIONS

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017

Worksheet A-6

Date/Time Prepared:
4/25/2018 11:33 am

		Increases			
		Cost Center	Line #	Salary	Non Salary
		2.00	3.00	4.00	5.00
	(1) A - NURSING ADMINISTRATION SALARIES				
1.00		NURSING ADMINISTRATION	9.00	145,014	0
	(1) B - MEDICAL RECORDS SALARIES				
2.00		MEDICAL RECORDS & LIBRARY	12.00		
	(1) C - RADIOLOGY				
3.00		RADIOLOGY	40.00		550
	TOTALS				
100.00		Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)		145,014	550

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
 (2) Transfer to worksheet A, col. 5, line as appropriate.

Health Financial Systems
RECLASSIFICATIONS

Hope Creek Care Center

In Lieu of Form CMS-2540-10

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017

worksheet A-6

Date/Time Prepared:
4/25/2018 11:33 am

		Decreases			
		Cost Center	Line #	Salary	Non Salary
		6.00	7.00	8.00	9.00
	(1) A - NURSING ADMINISTRATION SALARIES				
1.00		SKILLED NURSING FACILITY	30.00	145,014	0
	(1) B - MEDICAL RECORDS SALARIES				
2.00		SKILLED NURSING FACILITY	30.00		
	(1) C - RADIOLOGY				
3.00		LABORATORY	41.00		550
	TOTALS				
100.00				145,014	550

- (1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017

Worksheet A-7

Date/Time Prepared:
4/25/2018 11:33 am

Description		Acquisitions				Disposals and Retirements		
		Beginning Balances	Purchases	Donation	Total			
		1.00	2.00	3.00	4.00	5.00		
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES								
1.00	Land	1,616,526	0	0	0	0	1.00	
2.00	Land Improvements	0	0	0	0	0	2.00	
3.00	Buildings and Fixtures	19,711,553	0	0	0	0	3.00	
4.00	Building Improvements	418,659	0	0	0	0	4.00	
5.00	Fixed Equipment	0	0	0	0	0	5.00	
6.00	Movable Equipment	874,962	58,743	0	58,743	0	6.00	
7.00	Subtotal (sum of lines 1-6)	22,621,700	58,743	0	58,743	0	7.00	
8.00	Reconciling Items	0	0	0	0	0	8.00	
9.00	Total (line 7 minus line 8)	22,621,700	58,743	0	58,743	0	9.00	
Description		Ending Balance	Fully Depreciated Assets					
		6.00	7.00					
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES								
1.00	Land	1,616,526	0					1.00
2.00	Land Improvements	0	0					2.00
3.00	Buildings and Fixtures	19,711,553	0					3.00
4.00	Building Improvements	418,659	0					4.00
5.00	Fixed Equipment	0	0					5.00
6.00	Movable Equipment	933,705	0					6.00
7.00	Subtotal (sum of lines 1-6)	22,680,443	0					7.00
8.00	Reconciling Items	0	0					8.00
9.00	Total (line 7 minus line 8)	22,680,443	0					9.00

ADJUSTMENTS TO EXPENSES

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017

Worksheet A-8

Date/Time Prepared:
4/25/2018 11:33 am

Expense Classification on Worksheet A						4/25/2018 11:33 am
Description (1)		(2) Basis For Adjustment	Amount	To/From Which the Amount is to be Adjusted		
				Cost Center	Line No.	
1.00	2.00	3.00	4.00			
1.00	Investment income on restricted funds (chapter 2)	B	-2,871	CAP REL COSTS - BLDGS & FIXTURES	1.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)	B	-4,461	ADMINISTRATIVE & GENERAL	4.00	5.00
6.00	Television and radio service (chapter 21)	B	-10,931	ADMINISTRATIVE & GENERAL	4.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0			8.00
9.00	Home office cost (chapter 21)		0		0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	608,591			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW	82.00	22.00
23.00	Depreciation--buildings and fixtures	A	551,725	CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0	CAP REL COSTS - MOVABLE EQUIPMENT	2.00	24.00
25.00	Nonallowable Expenses	A	-1,103,475	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01			0		0.00	25.01
25.02	Provider Bed Tax	A	546,952	ADMINISTRATIVE & GENERAL	4.00	25.02
25.03	Nonallowable Salary	A	-91,335	ADMINISTRATIVE & GENERAL	4.00	25.03
25.04	Offset Misc Revenue	B	-1,665	ADMINISTRATIVE & GENERAL	4.00	25.04
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		492,530			100.00

(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 No.: 145269

Period:
From 12/01/2016
To 11/30/2017Worksheet A-8-1
Parts I-II
Date/Time Prepared:
4/25/2018 11:33 am

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		3.00	EMPLOYEE BENEFITS	Worker's Comp	1.00
2.00		3.00	EMPLOYEE BENEFITS		2.00
3.00		4.00	ADMINISTRATIVE & GENERAL	Welfare Committee	3.00
4.00		4.00	ADMINISTRATIVE & GENERAL	Risk Management	4.00
5.00		4.00	ADMINISTRATIVE & GENERAL	General Management	5.00
6.00		4.00	ADMINISTRATIVE & GENERAL	Auditor	6.00
7.00		4.00	ADMINISTRATIVE & GENERAL	Information Systems	7.00
8.00		4.00	ADMINISTRATIVE & GENERAL	Treasurer	8.00
9.00		4.00	ADMINISTRATIVE & GENERAL	County Board	9.00
9.01		5.00	PLANT OPERATION, MAINT. & REPAIRS	County Buildings	9.01
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to worksheet A-8, column 3, line 12.				10.00
		Amount Allowable In Cost	Amount Included in wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
		4.00	5.00	6.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		245,400	0	245,400	1.00
2.00		0	0	0	2.00
3.00		12,326	0	12,326	3.00
4.00		223,951	0	223,951	4.00
5.00		3,834	0	3,834	5.00
6.00		22,342	0	22,342	6.00
7.00		40,753	0	40,753	7.00
8.00		333	0	333	8.00
9.00		59,421	0	59,421	9.00
9.01		231	0	231	9.01
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to worksheet A-8, column 3, line 12.	608,591	0	608,591	10.00

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017Worksheet A-8-1
Parts I-II
Date/Time Prepared:
4/25/2018 11:33 am

Symbol (1)	Name	Percentage of Ownership
1.00	2.00	3.00

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 B 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.

1.00	G	Rock Island County	100.00	1.00
2.00			0.00	2.00
3.00			0.00	3.00
4.00			0.00	4.00
5.00			0.00	5.00
6.00			0.00	6.00
7.00			0.00	7.00
8.00			0.00	8.00
9.00			0.00	9.00
10.00			0.00	10.00
100.00	G. Other (financial or non-financial) specify:	County	0.00	100.00

(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 relative of such person has financial interest in related 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.

Related Organization(s) and/or Home Office		
Name	Percentage of Ownership	Type of Business
4.00	5.00	6.00

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 B 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.

1.00	Rock Island County	0.00	County Government	1.00
2.00		0.00		2.00
3.00		0.00		3.00
4.00		0.00		4.00
5.00		0.00		5.00
6.00		0.00		6.00
7.00		0.00		7.00
8.00		0.00		8.00
9.00		0.00		9.00
10.00		0.00		10.00
100.00	G. Other (financial or non-financial) specify:	0.00		100.00

(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 relative of such person has financial interest in related 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.

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017Worksheet B
Part I
Date/Time Prepared:
4/25/2018 11:33 am

Cost Center Description		Net Expenses for Cost Allocation (from wkst A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	Subtotal		
			BLDGS & FIXTURES	MOVABLE EQUIPMENT				
		0	1.00	2.00	3.00	3A		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	1,106,493	1,106,493			1.00	
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0		0		2.00	
3.00	00300	EMPLOYEE BENEFITS	1,915,799	0	0	1,915,799	3.00	
4.00	00400	ADMINISTRATIVE & GENERAL	2,441,299	129,301	0	108,623	2,679,223	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	597,970	55,053	0	46,485	699,508	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	295,761	24,953	0	62,645	383,359	6.00
7.00	00700	HOUSEKEEPING	409,249	8,567	0	77,054	494,870	7.00
8.00	00800	DIETARY	1,334,845	68,075	0	166,975	1,569,895	8.00
9.00	00900	NURSING ADMINISTRATION	145,014	20,591	0	33,411	199,016	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	309,261	14,389	0	0	323,650	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	525,788	2,902	0	119,617	648,307	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	6,517,773	749,576	0	1,259,948	8,527,297	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	550	0	0	0	550	40.00
41.00	04100	LABORATORY	10,014	0	0	0	10,014	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	289,385	10,120	0	0	299,505	44.00
45.00	04500	OCCUPATIONAL THERAPY	480,702	16,811	0	41,041	538,554	45.00
46.00	04600	SPEECH PATHOLOGY	118,654	4,150	0	0	122,804	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	43,091	2,005	0	0	45,096	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	290,011	0	0	0	290,011	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC	0	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	16,831,659	1,106,493	0	1,915,799	16,831,659	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	16,831,659	1,106,493	0	1,915,799	16,831,659	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017Worksheet B
Part I
Date/Time Prepared:
4/25/2018 11:33 am

Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
		4.00	5.00	6.00	7.00	8.00	
GENERAL SERVICE COST CENTERS							
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300 EMPLOYEE BENEFITS						3.00
4.00	00400 ADMINISTRATIVE & GENERAL	2,679,223					4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	132,425	831,933				5.00
6.00	00600 LAUNDRY & LINEN SERVICE	72,574	22,512	478,445			6.00
7.00	00700 HOUSEKEEPING	93,685	7,729	0	596,284		7.00
8.00	00800 DIETARY	297,200	61,415	0	45,680	1,974,190	8.00
9.00	00900 NURSING ADMINISTRATION	37,676	18,576	0	13,817	0	9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	61,271	12,982	0	9,656	0	10.00
11.00	01100 PHARMACY	0	0	0	0	0	11.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300 SOCIAL SERVICE	122,732	2,618	0	1,947	0	13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500 OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000 SKILLED NURSING FACILITY	1,614,317	676,252	478,445	502,983	1,974,190	30.00
31.00	03100 NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200 ICF/IID	0	0	0	0	0	32.00
33.00	03300 OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000 RADIOLOGY	104	0	0	0	0	40.00
41.00	04100 LABORATORY	1,896	0	0	0	0	41.00
42.00	04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400 PHYSICAL THERAPY	56,700	9,130	0	6,791	0	44.00
45.00	04500 OCCUPATIONAL THERAPY	101,955	15,166	0	11,280	0	45.00
46.00	04600 SPEECH PATHOLOGY	23,248	3,744	0	2,784	0	46.00
47.00	04700 ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	8,537	1,809	0	1,346	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	54,903	0	0	0	0	49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100 SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200 OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000 CLINIC	0	0	0	0	0	60.00
61.00	06100 RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200 FQHC	0	0	0	0	0	62.00
63.00	06300 OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000 HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100 AMBULANCE	0	0	0	0	0	71.00
72.00	07200 CORF	0	0	0	0	0	72.00
73.00	07300 CMHC	0	0	0	0	0	73.00
74.00	07400 OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100 INTEREST EXPENSE						81.00
82.00	08200 UTILIZATION REVIEW						82.00
83.00	08300 HOSPICE	0	0	0	0	0	83.00
84.00	08400 OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	2,679,223	831,933	478,445	596,284	1,974,190	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300 NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400 PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00	09500 OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
98.00	Cross Foot Adjustments	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	99.00
100.00	TOTAL	2,679,223	831,933	478,445	596,284	1,974,190	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 145269

Period:

From 12/01/2016
To 11/30/2017

Worksheet B

Part I

Date/Time Prepared:

4/25/2018 11:33 am

Cost Center Description		NURSING ADMINISTRATIO N	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		9.00	10.00	11.00	12.00	13.00	
GENERAL SERVICE COST CENTERS							
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300 EMPLOYEE BENEFITS						3.00
4.00	00400 ADMINISTRATIVE & GENERAL						4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600 LAUNDRY & LINEN SERVICE						6.00
7.00	00700 HOUSEKEEPING						7.00
8.00	00800 DIETARY						8.00
9.00	00900 NURSING ADMINISTRATION	269,085					9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	407,559				10.00
11.00	01100 PHARMACY	0	0	0			11.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0	0	0	0		12.00
13.00	01300 SOCIAL SERVICE	0	0	0	0	775,604	13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500 OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000 SKILLED NURSING FACILITY	269,085	407,559	0	0	775,604	30.00
31.00	03100 NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200 ICF/IID	0	0	0	0	0	32.00
33.00	03300 OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000 RADIOLOGY	0	0	0	0	0	40.00
41.00	04100 LABORATORY	0	0	0	0	0	41.00
42.00	04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400 PHYSICAL THERAPY	0	0	0	0	0	44.00
45.00	04500 OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600 SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700 ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100 SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200 OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000 CLINIC	0	0	0	0	0	60.00
61.00	06100 RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200 FQHC	0	0	0	0	0	62.00
63.00	06300 OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000 HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100 AMBULANCE	0	0	0	0	0	71.00
72.00	07200 CORF	0	0	0	0	0	72.00
73.00	07300 CMHC	0	0	0	0	0	73.00
74.00	07400 OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100 INTEREST EXPENSE						81.00
82.00	08200 UTILIZATION REVIEW						82.00
83.00	08300 HOSPICE	0	0	0	0	0	83.00
84.00	08400 OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	269,085	407,559	0	0	775,604	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300 NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400 PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00	09500 OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
98.00	Cross Foot Adjustments	0	0				98.00
99.00	Negative Cost Centers	0	0				99.00
100.00	TOTAL	269,085	407,559	0	0	775,604	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017Worksheet B
Part I
Date/Time Prepared:
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Cost Center Description		NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE	Subtotal	Post Stepdown Adjustments	Total	
			COST CENTERS				
		14.00	15.00	16.00	17.00	18.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	00600	LAUNDRY & LINEN SERVICE					6.00
7.00	00700	HOUSEKEEPING					7.00
8.00	00800	DIETARY					8.00
9.00	00900	NURSING ADMINISTRATION					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY					10.00
11.00	01100	PHARMACY					11.00
12.00	01200	MEDICAL RECORDS & LIBRARY					12.00
13.00	01300	SOCIAL SERVICE					13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0				14.00
15.00	01500	OTHER GENERAL SERVICE COST CENTERS	0	0			15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	0	0	15,225,732	0	15,225,732
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	654	0	654
41.00	04100	LABORATORY	0	0	11,910	0	11,910
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	372,126	0	372,126
45.00	04500	OCCUPATIONAL THERAPY	0	0	666,955	0	666,955
46.00	04600	SPEECH PATHOLOGY	0	0	152,580	0	152,580
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	56,788	0	56,788
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	344,914	0	344,914
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FQHC	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	16,831,659	0	16,831,659
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	0	0	16,831,659	0	16,831,659

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017Worksheet B
Part II
Date/Time Prepared:
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Cost Center Description		Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS	
			BLDG & FIXTURES	MOVABLE EQUIPMENT			
		0	1.00	2.00	2A	3.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS	0	0	0	0	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	129,301	0	129,301	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	55,053	0	55,053	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	24,953	0	24,953	6.00
7.00	00700	HOUSEKEEPING	0	8,567	0	8,567	7.00
8.00	00800	DIETARY	0	68,075	0	68,075	8.00
9.00	00900	NURSING ADMINISTRATION	0	20,591	0	20,591	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	14,389	0	14,389	10.00
11.00	01100	PHARMACY	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	2,902	0	2,902	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	0	749,576	0	749,576	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	10,120	0	10,120	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	16,811	0	16,811	45.00
46.00	04600	SPEECH PATHOLOGY	0	4,150	0	4,150	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	2,005	0	2,005	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FQHC	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	1,106,493	0	1,106,493	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	95.00
98.00		Cross Foot Adjustments					98.00
99.00		Negative Cost Centers					99.00
100.00		TOTAL	0	1,106,493	0	1,106,493	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.:145269

Period:
From 12/01/2016
To 11/30/2017Worksheet B
Part II
Date/Time Prepared:
4/25/2018 11:33 am

Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
		4.00	5.00	6.00	7.00	8.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL	129,301				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	6,391	61,444			5.00
6.00	00600	LAUNDRY & LINEN SERVICE	3,502	1,663	30,118		6.00
7.00	00700	HOUSEKEEPING	4,521	571	0	13,659	7.00
8.00	00800	DIETARY	14,343	4,536	0	1,046	8.00
9.00	00900	NURSING ADMINISTRATION	1,818	1,372	0	316	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	2,957	959	0	221	10.00
11.00	01100	PHARMACY	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	5,923	193	0	45	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	77,910	49,946	30,118	11,522	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	5	0	0	0	40.00
41.00	04100	LABORATORY	91	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	2,736	674	0	156	44.00
45.00	04500	OCCUPATIONAL THERAPY	4,920	1,120	0	258	45.00
46.00	04600	SPEECH PATHOLOGY	1,122	276	0	64	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	412	134	0	31	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	2,650	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FQHC	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	129,301	61,444	30,118	13,659	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	95.00
98.00		Cross Foot Adjustments					98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	129,301	61,444	30,118	13,659	100.00

ALLOCATION OF CAPITAL RELATED COSTS				Provider No.: 145269	Period: From 12/01/2016 To 11/30/2017	Worksheet B Part II Date/Time Prepared: 4/25/2018 11:33 am
Cost Center Description		NURSING ADMINISTRATIO N	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE
		9.00	10.00	11.00	12.00	13.00
GENERAL SERVICE COST CENTERS						
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300 EMPLOYEE BENEFITS					3.00
4.00	00400 ADMINISTRATIVE & GENERAL					4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	00600 LAUNDRY & LINEN SERVICE					6.00
7.00	00700 HOUSEKEEPING					7.00
8.00	00800 DIETARY					8.00
9.00	00900 NURSING ADMINISTRATION	24,097				9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	18,526			10.00
11.00	01100 PHARMACY	0	0	0		11.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00	01300 SOCIAL SERVICE	0	0	0	0	9,063 13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0 14.00
15.00	01500 OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	0 15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000 SKILLED NURSING FACILITY	24,097	18,526	0	0	9,063 30.00
31.00	03100 NURSING FACILITY	0	0	0	0	0 31.00
32.00	03200 ICF/IID	0	0	0	0	0 32.00
33.00	03300 OTHER LONG TERM CARE	0	0	0	0	0 33.00
ANCILLARY SERVICE COST CENTERS						
40.00	04000 RADIOLOGY	0	0	0	0	0 40.00
41.00	04100 LABORATORY	0	0	0	0	0 41.00
42.00	04200 INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	0 43.00
44.00	04400 PHYSICAL THERAPY	0	0	0	0	0 44.00
45.00	04500 OCCUPATIONAL THERAPY	0	0	0	0	0 45.00
46.00	04600 SPEECH PATHOLOGY	0	0	0	0	0 46.00
47.00	04700 ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0 48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0	0	0	0	0 49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00	05100 SUPPORT SURFACES	0	0	0	0	0 51.00
52.00	05200 OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0 52.00
OUTPATIENT SERVICE COST CENTERS						
60.00	06000 CLINIC	0	0	0	0	0 60.00
61.00	06100 RURAL HEALTH CLINIC	0	0	0	0	0 61.00
62.00	06200 FQHC	0	0	0	0	0 62.00
63.00	06300 OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0 63.00
OTHER REIMBURSABLE COST CENTERS						
70.00	07000 HOME HEALTH AGENCY COST	0	0	0	0	0 70.00
71.00	07100 AMBULANCE	0	0	0	0	0 71.00
72.00	07200 CORF	0	0	0	0	0 72.00
73.00	07300 CMHC	0	0	0	0	0 73.00
74.00	07400 OTHER REIMBURSABLE COST	0	0	0	0	0 74.00
SPECIAL PURPOSE COST CENTERS						
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100 INTEREST EXPENSE					81.00
82.00	08200 UTILIZATION REVIEW					82.00
83.00	08300 HOSPICE	0	0	0	0	0 83.00
84.00	08400 OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0 84.00
89.00	SUBTOTALS (sum of lines 1-84)	24,097	18,526	0	0	9,063 89.00
NONREIMBURSABLE COST CENTERS						
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0 90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	0	0	0	0 91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	0	0	0	0 92.00
93.00	09300 NONPAID WORKERS	0	0	0	0	0 93.00
94.00	09400 PATIENTS LAUNDRY	0	0	0	0	0 94.00
95.00	09500 OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0 95.00
98.00	Cross Foot Adjustments	0	0	0	0	0 98.00
99.00	Negative Cost Centers	0	0	0	0	0 99.00
100.00	TOTAL	24,097	18,526	0	0	9,063 100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017Worksheet B
Part II
Date/Time Prepared:
4/25/2018 11:33 am

Cost Center Description		NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE	Subtotal	Post Step-Down Adjustments	Total	
			COST CENTERS				
		14.00	15.00	16.00	17.00	18.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	00600	LAUNDRY & LINEN SERVICE					6.00
7.00	00700	HOUSEKEEPING					7.00
8.00	00800	DIETARY					8.00
9.00	00900	NURSING ADMINISTRATION					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY					10.00
11.00	01100	PHARMACY					11.00
12.00	01200	MEDICAL RECORDS & LIBRARY					12.00
13.00	01300	SOCIAL SERVICE					13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0				14.00
15.00	01500	OTHER GENERAL SERVICE COST CENTERS	0	0			15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	0	0	1,058,758	0	1,058,758 30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0 31.00
32.00	03200	ICF/IID	0	0	0	0	0 32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0 33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	5	0	5 40.00
41.00	04100	LABORATORY	0	0	91	0	91 41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0 43.00
44.00	04400	PHYSICAL THERAPY	0	0	13,686	0	13,686 44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	23,109	0	23,109 45.00
46.00	04600	SPEECH PATHOLOGY	0	0	5,612	0	5,612 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	2,582	0	2,582 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	2,650	0	2,650 49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0 51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0 52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	0 60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0 61.00
62.00	06200	FQHC	0	0	0	0	0 62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0 63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0 70.00
71.00	07100	AMBULANCE	0	0	0	0	0 71.00
72.00	07200	CORF	0	0	0	0	0 72.00
73.00	07300	CMHC	0	0	0	0	0 73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0 74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW					82.00
83.00	08300	HOSPICE	0	0	0	0	0 83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0 84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	1,106,493	0	1,106,493 89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0 90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0 91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0 92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0 93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0 94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0 95.00
98.00		Cross Foot Adjustments	0	0	0	0	0 98.00
99.00		Negative Cost Centers	0	0	0	0	0 99.00
100.00		TOTAL	0	0	1,106,493	0	1,106,493 100.00

Cost Center Description	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM. COST)	
	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)				
	1.00	2.00	3.00	4A	4.00	
GENERAL SERVICE COST CENTERS						
1.00 00100 CAP REL COSTS - BLDGS & FIXTURES	119,728					1.00
2.00 00200 CAP REL COSTS - MOVABLE EQUIPMENT		0				2.00
3.00 00300 EMPLOYEE BENEFITS	0	0	8,315,202			3.00
4.00 00400 ADMINISTRATIVE & GENERAL	13,991	0	471,459	-2,679,223	14,152,436	4.00
5.00 00500 PLANT OPERATION, MAINT. & REPAIRS	5,957	0	201,760	0	699,508	5.00
6.00 00600 LAUNDRY & LINEN SERVICE	2,700	0	271,902	0	383,359	6.00
7.00 00700 HOUSEKEEPING	927	0	334,438	0	494,870	7.00
8.00 00800 DIETARY	7,366	0	724,728	0	1,569,895	8.00
9.00 00900 NURSING ADMINISTRATION	2,228	0	145,014	0	199,016	9.00
10.00 01000 CENTRAL SERVICES & SUPPLY	1,557	0	0	0	323,650	10.00
11.00 01100 PHARMACY	0	0	0	0	0	11.00
12.00 01200 MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00 01300 SOCIAL SERVICE	314	0	519,178	0	648,307	13.00
14.00 01400 NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00 01500 OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000 SKILLED NURSING FACILITY	81,108	0	5,468,593	0	8,527,297	30.00
31.00 03100 NURSING FACILITY	0	0	0	0	0	31.00
32.00 03200 ICF/IID	0	0	0	0	0	32.00
33.00 03300 OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000 RADIOLOGY	0	0	0	0	550	40.00
41.00 04100 LABORATORY	0	0	0	0	10,014	41.00
42.00 04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00 04400 PHYSICAL THERAPY	1,095	0	0	0	299,505	44.00
45.00 04500 OCCUPATIONAL THERAPY	1,819	0	178,130	0	538,554	45.00
46.00 04600 SPEECH PATHOLOGY	449	0	0	0	122,804	46.00
47.00 04700 ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	217	0	0	0	45,096	48.00
49.00 04900 DRUGS CHARGED TO PATIENTS	0	0	0	0	290,011	49.00
50.00 05000 DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00 05100 SUPPORT SURFACES	0	0	0	0	0	51.00
52.00 05200 OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS						
60.00 06000 CLINIC	0	0	0	0	0	60.00
61.00 06100 RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00 06200 FQHC	0	0	0	0	0	62.00
63.00 06300 OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS						
70.00 07000 HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00 07100 AMBULANCE	0	0	0	0	0	71.00
72.00 07200 CORF	0	0	0	0	0	72.00
73.00 07300 CMHC	0	0	0	0	0	73.00
74.00 07400 OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00 08100 INTEREST EXPENSE						81.00
82.00 08200 UTILIZATION REVIEW						82.00
83.00 08300 HOSPICE	0	0	0	0	0	83.00
84.00 08400 OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00 SUBTOTALS (sum of lines 1-84)	119,728	0	8,315,202	-2,679,223	14,152,436	89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00 09100 BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00 09200 PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00 09300 NONPAID WORKERS	0	0	0	0	0	93.00
94.00 09400 PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00 09500 OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
98.00 Cross Foot Adjustments						98.00
99.00 Negative Cost Centers						99.00
102.00 Cost to be allocated (per wkst. B, Part I)	1,106,493	0	1,915,799		2,679,223	102.00
103.00 Unit cost multiplier (wkst. B, Part I)	9.241723	0.000000	0.230397		0.189312	103.00
104.00 Cost to be allocated (per wkst. B, Part II)			0		129,301	104.00
105.00 Unit cost multiplier (wkst. B, Part II)			0.000000		0.009136	105.00

Health Financial Systems		Hope Creek Care Center			In Lieu of Form CMS-2540-10	
COST ALLOCATION - STATISTICAL BASIS				Provider No.: 145269	Period: From 12/01/2016 To 11/30/2017	Worksheet B-1 Date/Time Prepared: 4/25/2018 11:33 am
Cost Center Description	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (TOTAL PATIENT DAYS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATIO N (DIRECT NURS. HRS.)	
	5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS						
1.00 00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00 00200 CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00 00300 EMPLOYEE BENEFITS						3.00
4.00 00400 ADMINISTRATIVE & GENERAL						4.00
5.00 00500 PLANT OPERATION, MAINT. & REPAIRS	99,780					5.00
6.00 00600 LAUNDRY & LINEN SERVICE	2,700	70,903				6.00
7.00 00700 HOUSEKEEPING	927	0	96,153			7.00
8.00 00800 DIETARY	7,366	0	7,366	212,709		8.00
9.00 00900 NURSING ADMINISTRATION	2,228	0	2,228	0	330,022	9.00
10.00 01000 CENTRAL SERVICES & SUPPLY	1,557	0	1,557	0	0	10.00
11.00 01100 PHARMACY	0	0	0	0	0	11.00
12.00 01200 MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00 01300 SOCIAL SERVICE	314	0	314	0	0	13.00
14.00 01400 NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00 01500 OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000 SKILLED NURSING FACILITY	81,108	70,903	81,108	212,709	330,022	30.00
31.00 03100 NURSING FACILITY	0	0	0	0	0	31.00
32.00 03200 ICF/IID	0	0	0	0	0	32.00
33.00 03300 OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000 RADIOLOGY	0	0	0	0	0	40.00
41.00 04100 LABORATORY	0	0	0	0	0	41.00
42.00 04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00 04400 PHYSICAL THERAPY	1,095	0	1,095	0	0	44.00
45.00 04500 OCCUPATIONAL THERAPY	1,819	0	1,819	0	0	45.00
46.00 04600 SPEECH PATHOLOGY	449	0	449	0	0	46.00
47.00 04700 ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	217	0	217	0	0	48.00
49.00 04900 DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
50.00 05000 DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00 05100 SUPPORT SURFACES	0	0	0	0	0	51.00
52.00 05200 OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS						
60.00 06000 CLINIC	0	0	0	0	0	60.00
61.00 06100 RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00 06200 FQHC	0	0	0	0	0	62.00
63.00 06300 OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS						
70.00 07000 HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00 07100 AMBULANCE	0	0	0	0	0	71.00
72.00 07200 CORF	0	0	0	0	0	72.00
73.00 07300 CMHC	0	0	0	0	0	73.00
74.00 07400 OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00 08100 INTEREST EXPENSE						81.00
82.00 08200 UTILIZATION REVIEW						82.00
83.00 08300 HOSPICE	0	0	0	0	0	83.00
84.00 08400 OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00 SUBTOTALS (sum of lines 1-84)	99,780	70,903	96,153	212,709	330,022	89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00 09100 BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00 09200 PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00 09300 NONPAID WORKERS	0	0	0	0	0	93.00
94.00 09400 PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00 09500 OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
98.00 Cross Foot Adjustments						98.00
99.00 Negative Cost Centers						99.00
102.00 Cost to be allocated (per wkst. B, Part I)	831,933	478,445	596,284	1,974,190	269,085	102.00
103.00 Unit cost multiplier (Wkst. B, Part I)	8.337673	6.747881	6.201408	9.281178	0.815355	103.00
104.00 Cost to be allocated (per wkst. B, Part II)	61,444	30,118	13,659	88,000	24,097	104.00
105.00 Unit cost multiplier (Wkst. B, Part II)	0.615795	0.424778	0.142055	0.413711	0.073016	105.00

Cost Center Description		CENTRAL SERVICES & SUPPLY (TOTAL PATIENT DAYS)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TOTAL PATIENT DAYS)	SOCIAL SERVICE (TOTAL PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	
		10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS							
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300 EMPLOYEE BENEFITS						3.00
4.00	00400 ADMINISTRATIVE & GENERAL						4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600 LAUNDRY & LINEN SERVICE						6.00
7.00	00700 HOUSEKEEPING						7.00
8.00	00800 DIETARY						8.00
9.00	00900 NURSING ADMINISTRATION						9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	70,903					10.00
11.00	01100 PHARMACY	0	0				11.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0	0	0			12.00
13.00	01300 SOCIAL SERVICE	0	0	0	70,903		13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500 OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000 SKILLED NURSING FACILITY	70,903	0	0	70,903	0	30.00
31.00	03100 NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200 ICF/IID	0	0	0	0	0	32.00
33.00	03300 OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000 RADIOLOGY	0	0	0	0	0	40.00
41.00	04100 LABORATORY	0	0	0	0	0	41.00
42.00	04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400 PHYSICAL THERAPY	0	0	0	0	0	44.00
45.00	04500 OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600 SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700 ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100 SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200 OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000 CLINIC	0	0	0	0	0	60.00
61.00	06100 RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200 FQHC	0	0	0	0	0	62.00
63.00	06300 OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000 HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100 AMBULANCE	0	0	0	0	0	71.00
72.00	07200 CORF	0	0	0	0	0	72.00
73.00	07300 CMHC	0	0	0	0	0	73.00
74.00	07400 OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100 INTEREST EXPENSE						81.00
82.00	08200 UTILIZATION REVIEW						82.00
83.00	08300 HOSPICE	0	0	0	0	0	83.00
84.00	08400 OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	70,903	0	0	70,903	0	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300 NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400 PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00	09500 OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
98.00	Cross Foot Adjustments						98.00
99.00	Negative Cost Centers						99.00
102.00	Cost to be allocated (per wkst. B, Part I)	407,559	0	0	775,604	0	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	5.748121	0.000000	0.000000	10.938945	0.000000	103.00
104.00	Cost to be allocated (per wkst. B, Part II)	18,526	0	0	9,063	0	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	0.261287	0.000000	0.000000	0.127823	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017

Worksheet B-1

Date/Time Prepared:
4/25/2018 11:33 am

Cost Center Description		OTHER GENERAL SERVICE COST CENTERS (ASSIGNED TIME)	
		15.00	
GENERAL SERVICE COST CENTERS			
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES		1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT		2.00
3.00	00300 EMPLOYEE BENEFITS		3.00
4.00	00400 ADMINISTRATIVE & GENERAL		4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	00600 LAUNDRY & LINEN SERVICE		6.00
7.00	00700 HOUSEKEEPING		7.00
8.00	00800 DIETARY		8.00
9.00	00900 NURSING ADMINISTRATION		9.00
10.00	01000 CENTRAL SERVICES & SUPPLY		10.00
11.00	01100 PHARMACY		11.00
12.00	01200 MEDICAL RECORDS & LIBRARY		12.00
13.00	01300 SOCIAL SERVICE		13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION		14.00
15.00	01500 OTHER GENERAL SERVICE COST CENTERS	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	03000 SKILLED NURSING FACILITY	0	30.00
31.00	03100 NURSING FACILITY	0	31.00
32.00	03200 ICF/IID	0	32.00
33.00	03300 OTHER LONG TERM CARE	0	33.00
ANCILLARY SERVICE COST CENTERS			
40.00	04000 RADIOLOGY	0	40.00
41.00	04100 LABORATORY	0	41.00
42.00	04200 INTRAVENOUS THERAPY	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	43.00
44.00	04400 PHYSICAL THERAPY	0	44.00
45.00	04500 OCCUPATIONAL THERAPY	0	45.00
46.00	04600 SPEECH PATHOLOGY	0	46.00
47.00	04700 ELECTROCARDIOLOGY	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0	49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	50.00
51.00	05100 SUPPORT SURFACES	0	51.00
52.00	05200 OTHER ANCILLARY SERVICE COST CENTERS	0	52.00
OUTPATIENT SERVICE COST CENTERS			
60.00	06000 CLINIC	0	60.00
61.00	06100 RURAL HEALTH CLINIC	0	61.00
62.00	06200 FQHC	0	62.00
63.00	06300 OTHER OUTPATIENT SERVICE COST CENTER	0	63.00
OTHER REIMBURSABLE COST CENTERS			
70.00	07000 HOME HEALTH AGENCY COST	0	70.00
71.00	07100 AMBULANCE	0	71.00
72.00	07200 CORF	0	72.00
73.00	07300 CMHC	0	73.00
74.00	07400 OTHER REIMBURSABLE COST	0	74.00
SPECIAL PURPOSE COST CENTERS			
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	08100 INTEREST EXPENSE		81.00
82.00	08200 UTILIZATION REVIEW		82.00
83.00	08300 HOSPICE	0	83.00
84.00	08400 OTHER SPECIAL PURPOSE COST CENTERS	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	0	89.00
NONREIMBURSABLE COST CENTERS			
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	09300 NONPAID WORKERS	0	93.00
94.00	09400 PATIENTS LAUNDRY	0	94.00
95.00	09500 OTHER NONREIMBURSABLE COST CENTERS	0	95.00
98.00	Cross Foot Adjustments		98.00
99.00	Negative Cost Centers		99.00
102.00	Cost to be allocated (per wkst. B, Part I)	0	102.00
103.00	Unit cost multiplier (wkst. B, Part I)	0.000000	103.00
104.00	Cost to be allocated (per wkst. B, Part II)	0	104.00
105.00	Unit cost multiplier (wkst. B, Part II)	0.000000	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS	Provider No.:145269	Period: From 12/01/2016 To 11/30/2017	Worksheet C Date/Time Prepared: 4/25/2018 11:33 am
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Cost Center Description		Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS					
40.00	04000 RADIOLOGY	654	550	1.189091	40.00
41.00	04100 LABORATORY	11,910	3,360	3.544643	41.00
42.00	04200 INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	04400 PHYSICAL THERAPY	372,126	290,660	1.280279	44.00
45.00	04500 OCCUPATIONAL THERAPY	666,955	264,873	2.518018	45.00
46.00	04600 SPEECH PATHOLOGY	152,580	150,778	1.011951	46.00
47.00	04700 ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	56,788	1,322	42.956127	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	344,914	182,354	1.891453	49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	05100 SUPPORT SURFACES	0	0	0.000000	51.00
52.00	05200 OTHER ANCILLARY SERVICE COST CENTERS	0	0	0.000000	52.00
OUTPATIENT SERVICE COST CENTERS					
60.00	06000 CLINIC	0	0	0.000000	60.00
61.00	06100 RURAL HEALTH CLINIC				61.00
62.00	06200 FQHC				62.00
63.00	06300 OTHER OUTPATIENT SERVICE COST CENTER	0	0	0.000000	63.00
71.00	07100 AMBULANCE	0	0	0.000000	71.00
100.00	Total	1,605,927	893,897		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No.: 145269	Period: From 12/01/2016 To 11/30/2017	Worksheet D Part I Date/Time Prepared: 4/25/2018 11:33 am
		Title XVIII (1)	Skilled Nursing Facility	PPS

Cost Center Description		Ratio of Cost to Charges (Fr. Wkst. C Column 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)
		1.00	2.00	3.00	4.00	5.00
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST						
ANCILLARY SERVICE COST CENTERS						
40.00	04000 RADIOLOGY	1.189091	550	0	654	0
41.00	04100 LABORATORY	3.544643	3,360	0	11,910	0
42.00	04200 INTRAVENOUS THERAPY	0.000000	0	0	0	0
43.00	04300 OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0
44.00	04400 PHYSICAL THERAPY	1.280279	213,804	0	273,729	0
45.00	04500 OCCUPATIONAL THERAPY	2.518018	264,873	0	666,955	0
46.00	04600 SPEECH PATHOLOGY	1.011951	150,778	0	152,580	0
47.00	04700 ELECTROCARDIOLOGY	0.000000	0	0	0	0
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	42.956127	1,183	0	50,817	0
49.00	04900 DRUGS CHARGED TO PATIENTS	1.891453	182,354	0	344,914	0
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0.000000	0	0	0	0
51.00	05100 SUPPORT SURFACES	0.000000	0	0	0	0
52.00	05200 OTHER ANCILLARY SERVICE COST CENTERS	0.000000	0	0	0	0
OUTPATIENT SERVICE COST CENTERS						
60.00	06000 CLINIC	0.000000	0	0	0	0
61.00	06100 RURAL HEALTH CLINIC					
62.00	06200 FQHC					
63.00	06300 OTHER OUTPATIENT SERVICE COST CENTER	0.000000	0	0	0	0
71.00	07100 AMBULANCE (2)	0.000000		0		0
100.00	Total (Sum of lines 40 - 71)		816,902	0	1,501,559	0

(1) For title 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 COSTS			Provider No.:145269		Period: From 12/01/2016 To 11/30/2017		Worksheet D Parts II-III Date/Time Prepared: 4/25/2018 11:33 am	
			Title XVIII		Skilled Nursing Facility		PPS	
Cost Center Description							1.00	
PART II - APPORTIONMENT OF VACCINE COST								
1.00	Drugs charged to patients - ratio of cost to charges (From worksheet C, column 3, line 49)						1.891453	1.00
2.00	Program vaccine charges (From your records, or the PS&R)						0	2.00
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to worksheet E, Part I, line 18)						0	3.00
Cost Center Description			Total Cost (From Wkst. B, Part I, Col. 18)	Nursing & Allied Health (From Wkst. B, Part 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 Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)	
			1.00	2.00	3.00	4.00	5.00	
PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH								
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	654	0	0.000000	654	0	40.00
41.00	04100	LABORATORY	11,910	0	0.000000	11,910	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	372,126	0	0.000000	273,729	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	666,955	0	0.000000	666,955	0	45.00
46.00	04600	SPEECH PATHOLOGY	152,580	0	0.000000	152,580	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	56,788	0	0.000000	50,817	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	344,914	0	0.000000	344,914	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0.000000	0	0	52.00
100.00	Total (Sum of lines 40 - 52)		1,605,927	0		1,501,559	0	100.00

Health Financial Systems	Hope Creek Care Center	In Lieu of Form CMS-2540-10	
COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No.: 145269	Period: From 12/01/2016 To 11/30/2017	Worksheet D-1 Parts I-II Date/Time Prepared: 4/25/2018 11:33 am
	Title XVIII	Skilled Nursing Facility	PPS

	1.00	
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PART I CALCULATION OF INPATIENT ROUTINE COSTS			
INPATIENT DAYS			
1.00	Inpatient days including private room days	70,903	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	2,340	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	15,225,732	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	General inpatient routine service charges	11,793,130	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	1.291068	7.00
8.00	Enter private room charges from your records	0	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00	9.00
10.00	Enter semi-private room charges from your records	0	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	15,225,732	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	214.74	16.00
17.00	Program routine service cost (Line 3 times line 16)	502,492	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	502,492	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	1,058,758	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	14.93	21.00
22.00	Program capital related cost (Line 3 times line 21)	34,936	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	467,556	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	467,556	25.00
26.00	Enter the per diem limitation (1)		26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)		27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)		28.00

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

	1.00	
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PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH			
1.00	Total SNF inpatient days	70,903	1.00
2.00	Program inpatient days (see instructions)	2,340	2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0	3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.033003	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII	Provider No.:145269	Period: From 12/01/2016 To 11/30/2017	Worksheet E Part 1 Date/Time Prepared: 4/25/2018 11:33 am
	Title XVIII	Skilled Nursing Facility	PPS

		1.00	
PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT			
1.00	Inpatient PPS amount (See Instructions)	1,197,412	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	1,197,412	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	176,411	5.00
6.00	Allowable bad debts (From your records)	0	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	0	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	1,021,001	11.00
12.00	Interim payments (See instructions)	1,000,581	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Pioneer ACO demonstration payment adjustment (see instructions)	0	14.50
14.99	Sequestration amount (see instructions)	20,420	14.99
15.00	Balance due provider/program (see Instructions)	0	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00
PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY			
17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	0	19.00
20.00	Medicare Part B ancillary charges (See instructions)	0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	0	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	0	25.00
26.00	Interim payments (See instructions)	0	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Pioneer ACO demonstration payment adjustment (see instructions)	0	28.50
28.99	Sequestration amount (see instructions)	0	28.99
29.00	Balance due provider/program (see instructions)	0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED	Provider No.: 145269	Period: From 12/01/2016 To 11/30/2017	Worksheet E-1 Date/Time Prepared: 4/25/2018 11:33 am
	Title XVIII	Skilled Nursing Facility	PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		1,000,581		0	1.00
2.00	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		0		0	2.00
3.00	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)					3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to wkst. E, Part I line 12 for Part A, and line 26 for Part B)		1,000,581		0	4.00
TO BE COMPLETED BY CONTRACTOR						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		1,000,581		0	7.00
			Contractor Name		Contractor Number	
			1.00		2.00	
8.00	Name of Contractor					8.00

(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.

	General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	1.00	2.00	3.00	4.00	
Assets					
CURRENT ASSETS					
1.00 Cash on hand and in banks	79,760	0	0	0	1.00
2.00 Temporary investments	283,000	0	0	0	2.00
3.00 Notes receivable	0	0	0	0	3.00
4.00 Accounts receivable	1,153,036	0	0	0	4.00
5.00 Other receivables	1,073,468	0	0	0	5.00
6.00 Less: allowances for uncollectible notes and accounts receivable	0	0	0	0	6.00
7.00 Inventory	0	0	0	0	7.00
8.00 Prepaid expenses	3,567	0	0	0	8.00
9.00 Other current assets	0	0	0	0	9.00
10.00 Due from other funds	0	0	0	0	10.00
11.00 TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	2,592,831	0	0	0	11.00
FIXED ASSETS					
12.00 Land	0	0	0	0	12.00
13.00 Land improvements	0	0	0	0	13.00
14.00 Less: Accumulated depreciation	0	0	0	0	14.00
15.00 Buildings	0	0	0	0	15.00
16.00 Less: Accumulated depreciation	0	0	0	0	16.00
17.00 Leasehold improvements	0	0	0	0	17.00
18.00 Less: Accumulated Amortization	0	0	0	0	18.00
19.00 Fixed equipment	0	0	0	0	19.00
20.00 Less: Accumulated depreciation	0	0	0	0	20.00
21.00 Automobiles and trucks	0	0	0	0	21.00
22.00 Less: Accumulated depreciation	0	0	0	0	22.00
23.00 Major movable equipment	0	0	0	0	23.00
24.00 Less: Accumulated depreciation	0	0	0	0	24.00
25.00 Minor equipment - Depreciable	0	0	0	0	25.00
26.00 Minor equipment nondepreciable	0	0	0	0	26.00
27.00 Other fixed assets	0	0	0	0	27.00
28.00 TOTAL FIXED ASSETS (Sum of lines 12 - 27)	0	0	0	0	28.00
OTHER ASSETS					
29.00 Investments	0	0	0	0	29.00
30.00 Deposits on leases	0	0	0	0	30.00
31.00 Due from owners/officers	0	0	0	0	31.00
32.00 Other assets	0	0	0	0	32.00
33.00 TOTAL OTHER ASSETS (Sum of lines 29 - 32)	0	0	0	0	33.00
34.00 TOTAL ASSETS (Sum of lines 11, 28, and 33)	2,592,831	0	0	0	34.00
Liabilities and Fund Balances					
CURRENT LIABILITIES					
35.00 Accounts payable	1,061,701	0	0	0	35.00
36.00 Salaries, wages, and fees payable	291,938	0	0	0	36.00
37.00 Payroll taxes payable	0	0	0	0	37.00
38.00 Notes & loans payable (Short term)	0	0	0	0	38.00
39.00 Deferred income	1,392,167	0	0	0	39.00
40.00 Accelerated payments	0	0	0	0	40.00
41.00 Due to other funds	2,260,798	0	0	0	41.00
42.00 Other current liabilities	4,460	0	0	0	42.00
43.00 TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	5,011,064	0	0	0	43.00
LONG TERM LIABILITIES					
44.00 Mortgage payable	0	0	0	0	44.00
45.00 Notes payable	0	0	0	0	45.00
46.00 Unsecured loans	0	0	0	0	46.00
47.00 Loans from owners:	0	0	0	0	47.00
48.00 Other long term liabilities	0	0	0	0	48.00
49.00 OTHER (SPECIFY)	0	0	0	0	49.00
50.00 TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	0	0	0	0	50.00
51.00 TOTAL LIABILITIES (Sum of lines 43 and 50)	5,011,064	0	0	0	51.00
CAPITAL ACCOUNTS					
52.00 General fund balance	-2,418,233	0	0	0	52.00
53.00 Specific purpose fund	0	0	0	0	53.00
54.00 Donor created - endowment fund balance - restricted	0	0	0	0	54.00
55.00 Donor created - endowment fund balance - unrestricted	0	0	0	0	55.00
56.00 Governing body created - endowment fund balance	0	0	0	0	56.00
57.00 Plant fund balance - invested in plant	0	0	0	0	57.00
58.00 Plant fund balance - reserve for plant improvement, replacement, and expansion	0	0	0	0	58.00
59.00 TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-2,418,233	0	0	0	59.00
60.00 TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	2,592,831	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No.: 145269

Period:
From 12/01/2016
To 11/30/2017

Worksheet G-1

Date/Time Prepared:
4/25/2018 11:33 am

		General Fund		Special Purpose Fund		Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period		-750,841		0		1.00
2.00	Net income (loss) (from wkst. G-3, line 31)		-1,667,394				2.00
3.00	Total (sum of line 1 and line 2)		-2,418,235		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00	ROUNDING	2		0		0	5.00
6.00		0		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		2		0		10.00
11.00	Subtotal (line 3 plus line 10)		-2,418,233		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00		0		0		0	13.00
14.00		0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		0		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-2,418,233		0		19.00
		Endowment Fund	Plant Fund				
		6.00	7.00	8.00			
1.00	Fund balances at beginning of period	0		0			1.00
2.00	Net income (loss) (from wkst. G-3, line 31)						2.00
3.00	Total (sum of line 1 and line 2)	0		0			3.00
4.00	Additions (credit adjustments)						4.00
5.00	ROUNDING		0				5.00
6.00			0				6.00
7.00			0				7.00
8.00			0				8.00
9.00			0				9.00
10.00	Total additions (sum of line 5 - 9)	0		0			10.00
11.00	Subtotal (line 3 plus line 10)	0		0			11.00
12.00	Deductions (debit adjustments)						12.00
13.00			0				13.00
14.00			0				14.00
15.00			0				15.00
16.00			0				16.00
17.00			0				17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0			18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0			19.00

Cost Center Description		Inpatient 1.00	Outpatient 2.00	Total 3.00	
PART I - PATIENT REVENUES					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	11,793,130		11,793,130	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	11,793,130		11,793,130	5.00
All other Care Services					
6.00	ANCILLARY SERVICES	76,995	0	76,995	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
11.10	CORF		0	0	11.10
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to worksheet G-3, Line 1)	11,870,125	0	11,870,125	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per worksheet A, Col. 3, Line 100)		0	16,339,129	1.00
2.00	Add (Specify)		0		2.00
3.00			0		3.00
4.00			0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00	Total Additions (Sum of lines 2 - 7)			0	8.00
9.00	Deduct (Specify)		0		9.00
10.00			0		10.00
11.00			0		11.00
12.00			0		12.00
13.00			0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)			0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)			16,339,129	15.00

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	11,870,125	1.00
2.00	Less: contractual allowances and discounts on patients accounts	0	2.00
3.00	Net patient revenues (Line 1 minus line 2)	11,870,125	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	16,339,129	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-4,469,004	5.00
	Other income:		
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	2,871	7.00
8.00	Revenues from communications (Telephone and Internet service)	4,461	8.00
9.00	Revenue from television and radio service	10,931	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	19,761	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	Other miscellaneous revenue (specify)	0	24.00
24.01	Other Revenue	2,763,586	24.01
25.00	Total other income (Sum of lines 6 - 24)	2,801,610	25.00
26.00	Total (Line 5 plus line 25)	-1,667,394	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-1,667,394	31.00

Rock Island County Illinois: 108 Hope Creek Care C
Year End: November 30, 2017
Medicare Trial Balance Detail

MCR A

Prepared by 1	Prepared by 2	Prepared by 3	In-Chrg Review
Manager Review LC8 4/20/2018	Partner Review	Reviewed by 4	Reviewed by 5

Account	Book Bal	Tax Adj's	Tax State	Annotation	Tax State 11/16	%Chg
138-00-00-10500 SRF02A Taxes Receivable	2,741,149.00	0.00	2,741,149.00	2506.00	2,548,557.00	7.56
138-00-00-13500 SRF02A Int. Rec. on Investments	294.00	0.00	294.00	NS	59.00	398.31
138-00-00-20720 SRF02A Due other funds - transfers	(84,326.00)	0.00	(84,326.00)	NS	(80,243.00)	5.09
138-00-00-22320 SRF02A Deferred Revenue	(2,657,117.00)	0.00	(2,657,117.00)	2506.00	(2,468,374.00)	7.65
138-38-00-31110 SRF02A Property taxes	(2,492,784.00)	0.00	(2,492,784.00)	2501.00	(2,396,332.00)	4.02
138-38-00-31112 SRF02A Collectors auction account	(571.00)	0.00	(571.00)	2501.00	(331.00)	72.51
138-38-00-36130 SRF02A Collector's interest '90	(1,052.00)	0.00	(1,052.00)	NS	(358.00)	193.85
138-38-00-99175 SRF02A Transfer to Hope Creek	2,494,407.00	0.00	2,494,407.00		2,397,022.00	4.06
138 Nursing Home Tax Levy Fund	0.00	0.00	0.00		0.00	0.00
*** Unassigned Accounts ***	0.00	0.00	0.00		0.00	0.00
108-21-10-69900 SRF02 Property Taxes Expense	0.00	0.00	0.00		6,192.00	(100.00)
108-21-10-76400 SRF02 Mach & Equipment \$1,000-\$4,999	0.00	0.00	0.00	4001.00	2,997.00	(100.00)
108-21-10-87000 SRF02 Bond Issuance Costs	0.00	0.00	0.00		114,685.00	(100.00)
108-21-10-87200 SRF02 Interest	498,896.00	0.00	498,896.00	5001.00	454,319.00	9.81
108-21-10-87400 SRF02 Bond discount	0.00	0.00	0.00	1	101,155.00	(100.00)
108-21-10-87800 SRF02 Payment To Escrow	0.00	0.00	0.00		9,690,635.00	(100.00)
108-21-18-76400 SRF02 Mach & Equipment \$1,000-\$4,999	1,898.00	0.00	1,898.00	4001.00	4,269.00	(55.54)
108-21-18-76800 SRF02 Mach & Equipment over \$5,000	8,770.00	0.00	8,770.00	4001.00	0.00	0.00
108-21-40-76400 SRF02 Mach & Equipment \$1,000-\$4,999	0.00	0.00	0.00	4001.00	1,721.00	(100.00)
108-21-41-76400 SRF02 Mach & Equipment \$1,000-\$4,999	12,167.00	0.00	12,167.00	4001.00	0.00	0.00
108-21-41-76800 SRF02 Mach & Equipment over \$5,000	35,908.00	0.00	35,908.00	4001.00	0.00	0.00
108-21-42-76600 SRF02 Building Remodeling over \$5,000	0.00	0.00	0.00	4001.00	17,557.00	(100.00)
108 Hope Creek Care Center	557,639.00	0.00	557,639.00		10,393,530.00	(94.63)
A0012 Capital-Rltd Costs-Bldgs. & Fixtures	557,639.00	0.00	557,639.00		10,393,530.00	(94.63)
108-21-10-41300 SRF02 Employee Health Benefits	1,401,866.00	0.00	1,401,866.00	6202.00	1,412,847.00	(0.78)
108-21-10-41309 SRF02 Retirees Employee Health Benefits	220,933.00	0.00	220,933.00	8206.00	241,185.00	(8.40)
108-21-10-41310 SRF02 FICA/Medicare	0.00	0.00	0.00	8101	2.00	(100.00)
108-21-10-41400 SRF02 Uniform/Clothing	2,225.00	0.00	2,225.00		900.00	147.22
108-21-15-41400 SRF02 Uniform/Clothing	250.00	0.00	250.00		0.00	0.00
108-21-18-41400 SRF02 Uniform/Clothing	1,250.00	0.00	1,250.00		1,125.00	11.11
108-21-40-41400 SRF02 Uniform/Clothing	2,875.00	0.00	2,875.00		3,025.00	(4.96)
108-21-41-41400 SRF02 Uniform/Clothing	28,950.00	0.00	28,950.00		28,023.00	3.31
108-21-42-41400 SRF02 Uniform/Clothing	5,375.00	0.00	5,375.00		5,125.00	4.88
108-21-43-41400 SRF02 Uniform/Clothing	2,300.00	0.00	2,300.00		2,403.00	(4.29)
108-21-44-41400 SRF02 Uniform/Clothing	1,125.00	0.00	1,125.00		750.00	50.00
108-21-47-41400 SRF02 Uniform/Clothing	2,250.00	0.00	2,250.00		2,475.00	(9.09)
108-21-89-41400 SRF02 Uniform/Clothing	1,000.00	0.00	1,000.00		1,125.00	(11.11)
108 Hope Creek Care Center	1,670,399.00	0.00	1,670,399.00		1,698,985.00	(1.68)
A0032 Employee Benefits - Other	1,670,399.00	0.00	1,670,399.00		1,698,985.00	(1.68)
108-21-10-41100 SRF02 Salaries and wages	414,873.00	0.00	414,873.00	8101	320,608.00	29.40
108-21-10-41200 SRF02 Overtime	5,022.00	0.00	5,022.00	8101	4,979.00	0.86
108-21-15-41100 SRF02 Salaries and wages	51,564.00	0.00	51,564.00	8101	0.00	0.00
108 Hope Creek Care Center	471,459.00	0.00	471,459.00		325,587.00	44.80
A0041 Administrative and General - Salaries	471,459.00	0.00	471,459.00		325,587.00	44.80
108-21-10-52100 SRF02 Office Supplies	6,462.00	0.00	6,462.00		8,036.00	(19.59)
108-21-10-52200 SRF02 Operating Supplies	8,750.00	0.00	8,750.00		13,158.00	(33.50)
108-21-10-52400 SRF02 Small Tools & Equip under \$1,000	5,454.00	0.00	5,454.00		10,281.00	(46.95)
108-21-10-52700 SRF02 Books & Periodicals	235.00	0.00	235.00		0.00	0.00

4/26/2018

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Rock Island County Illinois: 108 Hope Creek Care C
Year End: November 30, 2017
Medicare Trial Balance Detail
MCR A-1

Prepared by 1	Prepared by 2	Prepared by 3	In-Chrg Review
Manager Review LC8 4/20/2018	Partner Review	Reviewed by 4	Reviewed by 5

Account	Book Bal	Tax Adj's	Tax State	Annotation	Tax State 11/16	%Chg
108-21-10-63000 SRF02 Training & Education	1,506.00	0.00	1,506.00		1,940.00	(22.37)
108-21-10-63100 SRF02 Professional Services	20,095.00	0.00	20,095.00		49,364.00	(59.29)
108-21-10-631BG SRF02 Background Checks	5,122.00	0.00	5,122.00		5,752.00	(10.95)
108-21-10-63200 SRF02 Communications	21,898.00	0.00	21,898.00		16,405.00	33.48
108-21-10-632CB SRF02 Cable for Residents	16,831.00	0.00	16,831.00		13,868.00	21.37
108-21-10-632PH SRF02 Phone Svc. Residents	8,713.00	0.00	8,713.00		13,551.00	(35.70)
108-21-10-63300 SRF02 Travel	1,558.00	0.00	1,558.00		612.00	154.58
108-21-10-63400 SRF02 Publishing	2,527.00	0.00	2,527.00		9,449.00	(73.26)
108-21-10-63500 SRF02 Printing & Duplicating	2,331.00	0.00	2,331.00		4,362.00	(46.56)
108-21-10-63600 SRF02 Insurance	75,493.00	0.00	75,493.00		57,092.00	32.23
108-21-10-63900 SRF02 Rentals	421.00	0.00	421.00		235.00	79.15
108-21-10-64200 SRF02 Dues & memberships	1,027.00	0.00	1,027.00		770.00	33.38
108-21-10-64400 SRF02 Outside Contractual	167,367.00	0.00	167,367.00	2	775,046.00	(78.41)
108-21-10-99112 SRF02 Transfer to Other Agencies	821,592.00	0.00	821,592.00	0906	546,563.00	50.32
108-21-15-63600 SRF02 Insurance	150.00	0.00	150.00		0.00	0.00
108-21-41-63300 SRF02 Travel	399.00	0.00	399.00		3,265.00	(87.78)
108-21-47-63300 SRF02 Travel	389.00	0.00	389.00		668.00	(41.77)
108 Hope Creek Care Center	1,168,320.00	0.00	1,168,320.00		1,530,417.00	(23.66)
A0042 Administrative and General - Other	1,168,320.00	0.00	1,168,320.00		1,530,417.00	(23.66)
108-21-10-87100 SRF02 Principal	1,075,000.00	0.00	1,075,000.00	5001.00	1,030,000.00	4.37
108-21-15-52100 SRF02 Office Supplies	0.00	0.00	0.00		15.00	(100.00)
108-21-15-52200 SRF02 Operating Supplies	3,896.00	0.00	3,896.00		5,516.00	(29.37)
108-21-15-52400 SRF02 Small Tools & Equip under \$1,000	0.00	0.00	0.00		1,168.00	(100.00)
108-21-15-52600 SRF02 Food Purchases	883.00	0.00	883.00		1,931.00	(54.27)
108-21-15-63100 SRF02 Professional Services	10,572.00	0.00	10,572.00		16,001.00	(33.93)
108-21-15-63400 SRF02 Publishing	12,268.00	0.00	12,268.00		10,998.00	11.55
108-21-15-63800 SRF02 Repairs & Maintenance	0.00	0.00	0.00		8.00	(100.00)
108-21-15-63900 SRF02 Rentals	815.00	0.00	815.00		100.00	715.00
108-21-15-64200 SRF02 Dues & memberships	20.00	0.00	20.00		2,510.00	(99.20)
108-21-47-63200 SRF02 Communications	21.00	0.00	21.00		114.00	(81.58)
108 Hope Creek Care Center	1,103,475.00	0.00	1,103,475.00		1,068,361.00	3.29
A0043 Total G & A-non-related	1,103,475.00	0.00	1,103,475.00		1,068,361.00	3.29
108-21-18-41100 SRF02 Salaries and wages	198,140.00	0.00	198,140.00	8101	190,829.00	3.83
108-21-18-41200 SRF02 Overtime	3,620.00	0.00	3,620.00	8101	5,585.00	(35.18)
108 Hope Creek Care Center	201,760.00	0.00	201,760.00		196,414.00	2.72
A0051 Plant Operation, Maintenance - Salaries	201,760.00	0.00	201,760.00		196,414.00	2.72
108-21-10-52300 SRF02 Repair/Maintenance Supplies	82.00	0.00	82.00		0.00	0.00
108-21-18-41700 SRF02 Tool Allowance	0.00	0.00	0.00		400.00	(100.00)
108-21-18-52200 SRF02 Operating Supplies	20,560.00	0.00	20,560.00		32,244.00	(36.24)
108-21-18-52300 SRF02 Repair/Maintenance Supplies	13,154.00	0.00	13,154.00		19,374.00	(32.10)
108-21-18-52400 SRF02 Small Tools & Equip under \$1,000	10,069.00	0.00	10,069.00		1,990.00	405.98
108-21-18-63000 SRF02 Training & Education	0.00	0.00	0.00		1,200.00	(100.00)
108-21-18-63100 SRF02 Professional Services	14,190.00	0.00	14,190.00		13,573.00	4.55
108-21-18-63200 SRF02 Communications	620.00	0.00	620.00		4,127.00	(84.98)
108-21-18-63300 SRF02 Travel	4,405.00	0.00	4,405.00		4,658.00	(5.43)
108-21-18-63700 SRF02 Public Utility Services	297,445.00	0.00	297,445.00		277,398.00	7.23
108-21-18-63800 SRF02 Repairs & Maintenance	6,075.00	0.00	6,075.00		8,528.00	(28.76)
108-21-18-63900 SRF02 Rentals	361.00	0.00	361.00	0906.00	0.00	0.00
108-21-18-64400 SRF02 Outside Contractual	29,018.00	0.00	29,018.00		40,059.00	(27.56)
108 Hope Creek Care Center	395,979.00	0.00	395,979.00		403,551.00	(1.88)

4/26/2018

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Rock Island County Illinois: 108 Hope Creek Care C
MCR A-2
Year End: November 30, 2017
Medicare Trial Balance Detail

Prepared by 1	Prepared by 2	Prepared by 3	In-Chrg Review
Manager Review LC8 4/20/2018	Partner Review	Reviewed by 4	Reviewed by 5

Account	Book Bal	Tax Adj's	Tax State	Annotation	Tax State 11/16	%Chg
A0052 Plant Operation, Maintenance - Other	395,979.00	0.00	395,979.00		403,551.00	(1.88)
108-21-43-41100 SRF02 Salaries and wages	269,021.00	0.00	269,021.00	8101	263,872.00	1.95
108-21-43-41200 SRF02 Overtime	2,881.00	0.00	2,881.00	8101	2,847.00	1.19
108 Hope Creek Care Center	271,902.00	0.00	271,902.00		266,719.00	1.94
A0061 Laundry and Linen - Salaries	271,902.00	0.00	271,902.00		266,719.00	1.94
108-21-43-52200 SRF02 Operating Supplies	23,859.00	0.00	23,859.00		23,410.00	1.92
108 Hope Creek Care Center	23,859.00	0.00	23,859.00		23,410.00	1.92
A0062 Laundry and Linen - Other	23,859.00	0.00	23,859.00		23,410.00	1.92
108-21-40-41100 SRF02 Salaries and wages	331,645.00	0.00	331,645.00	8101	350,625.00	(5.41)
108-21-40-41200 SRF02 Overtime	2,793.00	0.00	2,793.00	8101	4,109.00	(32.03)
108 Hope Creek Care Center	334,438.00	0.00	334,438.00		354,734.00	(5.72)
A0071 Housekeeping - Salaries	334,438.00	0.00	334,438.00		354,734.00	(5.72)
108-21-40-52200 SRF02 Operating Supplies	68,222.00	0.00	68,222.00		78,899.00	(13.53)
108-21-40-52300 SRF02 Repair/Maintenance Supplies	0.00	0.00	0.00		76.00	(100.00)
108-21-40-52400 SRF02 Small Tools & Equip under \$1,000	864.00	0.00	864.00		2,130.00	(59.44)
108-21-40-63100 SRF02 Professional Services	4,075.00	0.00	4,075.00		3,995.00	2.00
108-21-40-63900 SRF02 Rentals	1,650.00	0.00	1,650.00		350.00	371.43
108 Hope Creek Care Center	74,811.00	0.00	74,811.00		85,450.00	(12.45)
A0072 Housekeeping - Other	74,811.00	0.00	74,811.00		85,450.00	(12.45)
108-21-42-41100 SRF02 Salaries and wages	688,616.00	0.00	688,616.00	8101	709,018.00	(2.88)
108-21-42-41200 SRF02 Overtime	36,112.00	0.00	36,112.00	8101	31,229.00	15.64
108 Hope Creek Care Center	724,728.00	0.00	724,728.00		740,247.00	(2.10)
A0081 Dietary - Salaries	724,728.00	0.00	724,728.00		740,247.00	(2.10)
108-21-10-52600 SRF02 Food Purchases	0.00	0.00	0.00		851.00	(100.00)
108-21-41-52600 SRF02 Food Purchases	6,052.00	0.00	6,052.00		7,926.00	(23.64)
108-21-42-52100 SRF02 Office Supplies	2,409.00	0.00	2,409.00		1,435.00	67.87
108-21-42-52200 SRF02 Operating Supplies	68,686.00	0.00	68,686.00		71,122.00	(3.43)
108-21-42-52300 SRF02 Repair/Maintenance Supplies	220.00	0.00	220.00		875.00	(74.86)
108-21-42-52400 SRF02 Small Tools & Equip under \$1,000	273.00	0.00	273.00		710.00	(61.55)
108-21-42-52600 SRF02 Food Purchases	260,556.00	0.00	260,556.00		277,125.00	(5.98)
108-21-42-526BR SRF02 Bread	22,085.00	0.00	22,085.00		26,589.00	(16.94)
108-21-42-526CF SRF02 Coffee	17,267.00	0.00	17,267.00		21,033.00	(17.91)
108-21-42-526FS SRF02 Feeding Supplemen	28,197.00	0.00	28,197.00		21,824.00	29.20
108-21-42-526ML SRF02 Milk	43,368.00	0.00	43,368.00		49,855.00	(13.01)
108-21-42-526MT SRF02 Meat	127,690.00	0.00	127,690.00		142,648.00	(10.49)
108-21-42-526TB SRF02 Tube Feeding	708.00	0.00	708.00		1,760.00	(59.77)
108-21-42-63000 SRF02 Training & Education	1,345.00	0.00	1,345.00		1,114.00	20.74
108-21-42-63100 SRF02 Professional Services	3,120.00	0.00	3,120.00		7,312.00	(57.33)
108-21-42-63500 SRF02 Printing & Duplicating	39.00	0.00	39.00		224.00	(82.59)
108-21-42-63800 SRF02 Repairs & Maintenance	800.00	0.00	800.00		0.00	0.00
108-21-42-64400 SRF02 Outside Contractual	23,778.00	0.00	23,778.00		21,203.00	12.14
108-21-47-52600 SRF02 Food Purchases	3,524.00	0.00	3,524.00		5,519.00	(36.15)
108 Hope Creek Care Center	610,117.00	0.00	610,117.00		659,125.00	(7.44)

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Rock Island County Illinois: 108 Hope Creek Care C

Year End: November 30, 2017

Medicare Trial Balance Detail

MCR A-3

Prepared by 1	Prepared by 2	Prepared by 3	In-Chrg Review
Manager Review LC8 4/20/2018	Partner Review	Reviewed by 4	Reviewed by 5

Account	Book Bal	Tax Adj's	Tax State	Annotation	Tax State 11/16	%Chg
A0082 Dietary - Other	610,117.00	0.00	610,117.00		659,125.00	(7.44)
108-21-41-52100 SRF02 Office Supplies	270.00	0.00	270.00		916.00	(70.52)
108-21-41-52200 SRF02 Operating Supplies	122,078.00	0.00	122,078.00		122,219.00	(0.12)
108-21-41-522UP SRF02 Underpads	109,357.00	0.00	109,357.00		94,367.00	15.88
108-21-41-52300 SRF02 Repair/Maintenance Supplies	0.00	0.00	0.00		1,325.00	(100.00)
108-21-41-52400 SRF02 Small Tools & Equip under \$1,000	22,422.00	0.00	22,422.00		24,949.00	(10.13)
108-21-41-52700 SRF02 Books & Periodicals	77.00	0.00	77.00		20.00	285.00
108-21-41-63000 SRF02 Training & Education	999.00	0.00	999.00		2,455.00	(59.31)
108-21-41-631MW SRF02 Medical Waste	38,038.00	0.00	38,038.00		105,158.00	(63.83)
108-21-41-63400 SRF02 Publishing	0.00	0.00	0.00		439.00	(100.00)
108-21-41-63500 SRF02 Printing & Duplicating	0.00	0.00	0.00		985.00	(100.00)
108-21-41-63800 SRF02 Repairs & Maintenance	0.00	0.00	0.00	0906.00	30.00	(100.00)
108-21-41-63900 SRF02 Rentals	12,802.00	0.00	12,802.00		17,878.00	(28.39)
108-21-41-639WC SRF02 Wound Care Rental	3,218.00	0.00	3,218.00		5,921.00	(45.65)
108 Hope Creek Care Center	309,261.00	0.00	309,261.00		376,662.00	(17.89)
A0102 Central Services and Supply - Other	309,261.00	0.00	309,261.00		376,662.00	(17.89)
108-21-47-41100 SRF02 Salaries and wages	346,883.00	0.00	346,883.00	8101	337,140.00	2.89
108-21-47-41200 SRF02 Overtime	1,982.00	0.00	1,982.00	8101	1,551.00	27.79
108-21-89-41100 SRF02 Salaries and wages	168,402.00	0.00	168,402.00	8101	171,418.00	(1.76)
108-21-89-41200 SRF02 Overtime	1,911.00	0.00	1,911.00	8101	5,367.00	(64.39)
108 Hope Creek Care Center	519,178.00	0.00	519,178.00		515,476.00	0.72
A0131 Social Service - Salaries	519,178.00	0.00	519,178.00		515,476.00	0.72
108-21-47-52100 SRF02 Office Supplies	0.00	0.00	0.00		60.00	(100.00)
108-21-47-52200 SRF02 Operating Supplies	4,875.00	0.00	4,875.00		4,964.00	(1.79)
108-21-47-52400 SRF02 Small Tools & Equip under \$1,000	606.00	0.00	606.00		159.00	281.13
108-21-47-52700 SRF02 Books & Periodicals	91.00	0.00	91.00		60.00	51.67
108-21-47-63000 SRF02 Training & Education	0.00	0.00	0.00		280.00	(100.00)
108-21-47-63100 SRF02 Professional Services	747.00	0.00	747.00		981.00	(23.85)
108-21-47-63400 SRF02 Publishing	0.00	0.00	0.00		254.00	(100.00)
108-21-47-63500 SRF02 Printing & Duplicating	0.00	0.00	0.00		218.00	(100.00)
108-21-47-63900 SRF02 Rentals	165.00	0.00	165.00		0.00	0.00
108-21-89-52100 SRF02 Office Supplies	23.00	0.00	23.00		0.00	0.00
108-21-89-52200 SRF02 Operating Supplies	18.00	0.00	18.00		0.00	0.00
108-21-89-52400 SRF02 Small Tools & Equip under \$1,000	0.00	0.00	0.00		100.00	(100.00)
108-21-89-52700 SRF02 Books & Periodicals	0.00	0.00	0.00		215.00	(100.00)
108-21-89-63000 SRF02 Training & Education	85.00	0.00	85.00		200.00	(57.50)
108-21-89-63100 SRF02 Professional Services	0.00	0.00	0.00	0906.00	300.00	(100.00)
108-21-89-63500 SRF02 Printing & Duplicating	0.00	0.00	0.00		290.00	(100.00)
108 Hope Creek Care Center	6,610.00	0.00	6,610.00		8,081.00	(18.20)
A0132 Social Service - Other	6,610.00	0.00	6,610.00		8,081.00	(18.20)
108-21-41-41100 SRF02 Salaries and wages	5,091,688.00	0.00	5,091,688.00	8101	4,851,478.00	4.95
108-21-41-41200 SRF02 Overtime	521,919.00	0.00	521,919.00	8101	542,273.00	(3.75)
108 Hope Creek Care Center	5,613,607.00	0.00	5,613,607.00		5,393,751.00	4.08
A0301 SNF-Participating-Salaries	5,613,607.00	0.00	5,613,607.00		5,393,751.00	4.08
108-21-41-63100 SRF02 Professional Services	1,014,944.00	0.00	1,014,944.00		1,045,918.00	(2.96)
108-21-41-631CN SRF02 consultant	15,765.00	0.00	15,765.00		4,500.00	250.33
108-21-41-631MC SRF02 Medicare Visits	12,749.00	0.00	12,749.00		49,868.00	(74.43)

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Rock Island County Illinois: 108 Hope Creek Care C
Year End: November 30, 2017
Medicare Trial Balance Detail

MCR A-4

Prepared by 1	Prepared by 2	Prepared by 3	In-Chrg Review
Manager Review LC8 4/20/2018	Partner Review	Reviewed by 4	Reviewed by 5

Account	Book Bal	Tax Adj's	Tax State	Annotation	Tax State 11/16	%Chg
108-21-41-64400 SRF02 Outside Contractual	5,722.00	0.00	5,722.00		17,926.00	(68.08)
108 Hope Creek Care Center	1,049,180.00	0.00	1,049,180.00		1,118,212.00	(6.17)
A0302 SNF-Participating-Other	1,049,180.00	0.00	1,049,180.00		1,118,212.00	(6.17)
108-21-41-631LA SRF02 Lab	10,564.00	0.00	10,564.00		20,446.00	(48.33)
108 Hope Creek Care Center	10,564.00	0.00	10,564.00		20,446.00	(48.33)
A0412 Laboratory - Other	10,564.00	0.00	10,564.00		20,446.00	(48.33)
108-21-44-63100 SRF02 Professional Services	0.00	0.00	0.00		25.00	(100.00)
108-21-44-631AP SRF02 Part A PT	240,592.00	0.00	240,592.00	4	319,019.00	(24.58)
108-21-44-631BP SRF02 Part B PT	48,793.00	0.00	48,793.00	4	62,096.00	(21.42)
108 Hope Creek Care Center	289,385.00	0.00	289,385.00		381,140.00	(24.07)
A0442 Physical Therapy - Other	289,385.00	0.00	289,385.00		381,140.00	(24.07)
108-21-44-41100 SRF02 Salaries and wages	176,496.00	0.00	176,496.00	8101	138,275.00	27.64
108-21-44-41200 SRF02 Overtime	1,634.00	0.00	1,634.00	8101	1,369.00	19.36
108 Hope Creek Care Center	178,130.00	0.00	178,130.00		139,644.00	27.56
A0451 Occupational Therapy - Salaries	178,130.00	0.00	178,130.00		139,644.00	27.56
108-21-44-52100 SRF02 Office Supplies	22.00	0.00	22.00		0.00	0.00
108-21-44-52200 SRF02 Operating Supplies	(2,358.00)	0.00	(2,358.00)		6,307.00	(137.39)
108-21-44-52400 SRF02 Small Tools & Equip under \$1,000	2,799.00	0.00	2,799.00		6,803.00	(58.86)
108-21-44-63000 SRF02 Training & Education	982.00	0.00	982.00		999.00	(1.70)
108-21-44-631AO SRF02 Part A OT	256,666.00	0.00	256,666.00	4	334,829.00	(23.34)
108-21-44-631BO SRF02 Part B OT	42,657.00	0.00	42,657.00	4	52,763.00	(19.15)
108-21-44-63900 SRF02 Rentals	1,804.00	0.00	1,804.00		1,804.00	0.00
108-21-44-64400 SRF02 Outside Contractual	0.00	0.00	0.00		7,610.00	(100.00)
108 Hope Creek Care Center	302,572.00	0.00	302,572.00		411,115.00	(26.40)
A0452 Occupational Therapy - Other	302,572.00	0.00	302,572.00		411,115.00	(26.40)
108-21-44-631AS SRF02 Part A ST	104,912.00	0.00	104,912.00	4	210,242.00	(50.10)
108-21-44-631BS SRF02 Part B ST	13,742.00	0.00	13,742.00	4	22,256.00	(38.25)
108 Hope Creek Care Center	118,654.00	0.00	118,654.00		232,498.00	(48.97)
A0462 Speech Pathology - Other	118,654.00	0.00	118,654.00		232,498.00	(48.97)
108-21-41-522WC SRF02 Wound Care Supplies	16,801.00	0.00	16,801.00		26,214.00	(35.91)
108-21-41-639OX SRF02 Oxygen	26,290.00	0.00	26,290.00		36,706.00	(28.38)
108 Hope Creek Care Center	43,091.00	0.00	43,091.00		62,920.00	(31.51)
A0482 Medical Supplies charged to patients	43,091.00	0.00	43,091.00		62,920.00	(31.51)
108-21-41-522DR SRF02 Drugs	290,011.00	0.00	290,011.00	5	352,286.00	(17.68)
108 Hope Creek Care Center	290,011.00	0.00	290,011.00		352,286.00	(17.68)
A0492 Drugs charged to patients	290,011.00	0.00	290,011.00		352,286.00	(17.68)
108-00-00-10100 SRF02 Cash	78,759.00	0.00	78,759.00	1001.00	364,284.00	(78.38)
108-00-00-10111 SRF02 Working Cash	901.00	0.00	901.00	1001.00	901.00	0.00
108-00-00-10200 SRF02 Petty Cash	100.00	0.00	100.00	1001.00	100.00	0.00
108 Hope Creek Care Center	79,760.00	0.00	79,760.00		365,285.00	(78.16)

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Rock Island County Illinois: 108 Hope Creek Care C
Year End: November 30, 2017
Medicare Trial Balance Detail
MCR A-5

Prepared by 1	Prepared by 2	Prepared by 3	In-Chrg Review
Manager Review LC8 4/20/2018	Partner Review	Reviewed by 4	Reviewed by 5

Account	Book Bal	Tax Adj's	Tax State	Annotation	Tax State 11/16	%Chg
G0012 Cash on hand and in banks	79,760.00	0.00	79,760.00		365,285.00	(78.16)
108-00-00-15100 SRF02 Investments	283,000.00	0.00	283,000.00	1001.00	339,000.00	(16.52)
108 Hope Creek Care Center	283,000.00	0.00	283,000.00		339,000.00	(16.52)
G0022 Temporary investments	283,000.00	0.00	283,000.00		339,000.00	(16.52)
108-00-00-11500 SRF02 Accounts Receivable	1,676,471.00	0.00	1,676,471.00	1507.00	1,554,647.00	7.84
108-00-00-11510 SRF02 Due from the State of Illinois	1,925,774.00	0.00	1,925,774.00	1507.00	1,314,613.00	46.49
108-00-00-11514 SRF02 Fees Receivable	35,672.00	0.00	35,672.00	NS	94,069.00	(62.08)
108-00-00-11700 SRF02 Est. Uncoll. Receivables	(1,311,719.00)	0.00	(1,311,719.00)	1507.00	(300,000.00)	337.24
108-00-00-11701 SRF02 Est. Uncoll. Due From	(1,173,162.00)	0.00	(1,173,162.00)	1507.00	(500,480.00)	134.41
108 Hope Creek Care Center	1,153,036.00	0.00	1,153,036.00		2,162,849.00	(46.69)
G0042 Accounts receivable	1,153,036.00	0.00	1,153,036.00		2,162,849.00	(46.69)
108-00-00-11520 SRF02 Receivables from other funds transfers	84,326.00	0.00	84,326.00	6002.00	80,243.00	5.09
108-00-00-11550 SRF02 A/R NSF Checks/stop payments	25,905.00	0.00	25,905.00	NS	39,485.00	(34.39)
108-00-00-13200 SRF02 Due from Other Gov't. Unit	962,850.00	0.00	962,850.00	1507.00	1,133,156.00	(15.03)
108-00-00-13500 SRF02 Int. Rec. on Investments	387.00	0.00	387.00	NS	88.00	339.77
108 Hope Creek Care Center	1,073,468.00	0.00	1,073,468.00		1,252,972.00	(14.33)
G0052 Other receivables	1,073,468.00	0.00	1,073,468.00		1,252,972.00	(14.33)
108-00-00-15500 SRF02 Prepaid Expenditures	3,567.00	0.00	3,567.00	NS	119.00	2897.48
108 Hope Creek Care Center	3,567.00	0.00	3,567.00		119.00	2897.48
G0082 Prepaid expenses	3,567.00	0.00	3,567.00		119.00	2897.48
108-00-00-20200 SRF02 Accounts Payable	(1,064,262.00)	0.00	(1,064,262.00)	6002.00	(2,146,252.00)	(50.41)
108-00-00-20255 SRF02 Contra Accounts Payable non-prepaid entries	2,561.00	0.00	2,561.00	6002.00	1,459.00	75.53
108 Hope Creek Care Center	(1,061,701.00)	0.00	(1,061,701.00)		(2,144,793.00)	(50.50)
G0352 Accounts payable	(1,061,701.00)	0.00	(1,061,701.00)		(2,144,793.00)	(50.50)
108-00-00-21600 SRF02 Accrued Payroll	(291,938.00)	0.00	(291,938.00)	8203	(276,473.00)	5.59
108 Hope Creek Care Center	(291,938.00)	0.00	(291,938.00)		(276,473.00)	5.59
G0362 Salaries, wages and fees payable	(291,938.00)	0.00	(291,938.00)		(276,473.00)	5.59
108-00-00-22320 SRF02 Deferred Revenue	(1,392,167.00)	0.00	(1,392,167.00)	1507.00	(2,009,439.00)	(30.72)
108 Hope Creek Care Center	(1,392,167.00)	0.00	(1,392,167.00)		(2,009,439.00)	(30.72)
G0392 Deferred income	(1,392,167.00)	0.00	(1,392,167.00)		(2,009,439.00)	(30.72)
108-00-00-20700 SRF02 Due Other Funds	(1,500,000.00)	0.00	(1,500,000.00)	NS	(396,850.00)	277.98
108-00-00-20720 SRF02 Due other funds - transfers	(760,798.00)	0.00	(760,798.00)	NS	(39,050.00)	1848.27
108 Hope Creek Care Center	(2,260,798.00)	0.00	(2,260,798.00)		(435,900.00)	418.65
G0412 Due to other funds	(2,260,798.00)	0.00	(2,260,798.00)		(435,900.00)	418.65
108-00-00-22000 SRF02 Deposits	(400.00)	0.00	(400.00)	6003.00	(400.00)	0.00
108-00-00-22150 SRF02 Unclaimed Voucher Checks	(2,911.00)	0.00	(2,911.00)	6003.00	(2,911.00)	0.00
108-00-00-22151 SRF02 Unclaimed Payroll Checks	(1,149.00)	0.00	(1,149.00)	6003.00	(1,149.00)	0.00
108 Hope Creek Care Center	(4,460.00)	0.00	(4,460.00)		(4,460.00)	0.00

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Rock Island County Illinois: 108 Hope Creek Care C
MCR A-6
Year End: November 30, 2017
Medicare Trial Balance Detail

Prepared by 1	Prepared by 2	Prepared by 3	In-Chrg Review
Manager Review LC8 4/20/2018	Partner Review	Reviewed by 4	Reviewed by 5

Account	Book Bal	Tax Adj's	Tax State	Annotation	Tax State 11/16	%Chg
G0422 Other current liabilities	(4,460.00)	0.00	(4,460.00)		(4,460.00)	0.00
108-00-00-27100 SRF02 Fund Balance	750,839.00	0.00	750,839.00		209,803.00	257.88
108 Hope Creek Care Center	750,839.00	0.00	750,839.00		209,803.00	257.88
G0522 General Fund Balance	750,839.00	0.00	750,839.00		209,803.00	257.88
108-21-00-33220 SRF02 Medicare A	(2,014,356.00)	0.00	(2,014,356.00)	1507.00	(2,935,450.00)	(31.38)
108-21-00-33561 SRF02 Public aid medicaid	(3,968,692.00)	0.00	(3,968,692.00)	1507.00	(3,956,254.00)	0.31
108-21-00-34600 SRF02 Medicare co-ins IPA	(10,656.00)	0.00	(10,656.00)	1507.00	(829.00)	1185.40
108-21-00-34601 SRF02 Medicare co-ins Private	(160,675.00)	0.00	(160,675.00)	1507.00	(352,138.00)	(54.37)
108-21-00-34602 SRF02 Patient fees	(3,319,197.00)	0.00	(3,319,197.00)	1507.00	(3,939,988.00)	(15.76)
108-21-00-34603 SRF02 I P A resident fees	(1,830,897.00)	0.00	(1,830,897.00)	1507.00	(2,056,769.00)	(10.98)
108-21-00-34606 SRF02 VA Revenues	(488,657.00)	0.00	(488,657.00)	1507.00	(449,777.00)	8.64
108 Hope Creek Care Center	(11,793,130.00)	0.00	(11,793,130.00)		(13,691,205.00)	(13.86)
G2011 Skilled Nursing Facility-Participating	(11,793,130.00)	0.00	(11,793,130.00)		(13,691,205.00)	(13.86)
108-21-00-33221 SRF02 Medicare B	(76,856.00)	0.00	(76,856.00)	1507.00	(137,051.00)	(43.92)
108 Hope Creek Care Center	(76,856.00)	0.00	(76,856.00)		(137,051.00)	(43.92)
G2440 Physical Therapy-Other	(76,856.00)	0.00	(76,856.00)		(137,051.00)	(43.92)
108-21-00-34631 SRF02 Medical supplies	(139.00)	0.00	(139.00)	1507.00	(82.00)	69.51
108 Hope Creek Care Center	(139.00)	0.00	(139.00)		(82.00)	69.51
G2480 Medical Supplies-Other	(139.00)	0.00	(139.00)		(82.00)	69.51
108-21-00-36110 SRF02 Investment earnings	(2,871.00)	0.00	(2,871.00)	NS	(2,081.00)	37.96
108 Hope Creek Care Center	(2,871.00)	0.00	(2,871.00)		(2,081.00)	37.96
G3071 Income from Investments	(2,871.00)	0.00	(2,871.00)		(2,081.00)	37.96
108-21-10-33858 SRF02 Phone Reimbursements from Reside	(4,461.00)	0.00	(4,461.00)	1507.00	(6,941.00)	(35.73)
108 Hope Creek Care Center	(4,461.00)	0.00	(4,461.00)		(6,941.00)	(35.73)
G3081 Revenue from Telephone and Telegraph Se	(4,461.00)	0.00	(4,461.00)		(6,941.00)	(35.73)
108-21-10-33859 SRF02 Cable Reimbursement	(10,931.00)	0.00	(10,931.00)	1507.00	(17,314.00)	(36.87)
108 Hope Creek Care Center	(10,931.00)	0.00	(10,931.00)		(17,314.00)	(36.87)
G3091 Revenue from Television and Radio Serv	(10,931.00)	0.00	(10,931.00)		(17,314.00)	(36.87)
108-21-00-34632 SRF02 Laundry	(19,761.00)	0.00	(19,761.00)	1507.00	(8,561.00)	130.83
108 Hope Creek Care Center	(19,761.00)	0.00	(19,761.00)		(8,561.00)	130.83
G3131 Revenue from Laundry and Linen Service	(19,761.00)	0.00	(19,761.00)		(8,561.00)	130.83
108-21-00-33563 SRF02 IGT- Inter governmental transfer funds	(946,127.00)	0.00	(946,127.00)	1502.00	(772,888.00)	22.41
108-21-00-34633 SRF02 Diapers	(7,114.00)	0.00	(7,114.00)	1507.00	(5,343.00)	33.15
108-21-00-34634 SRF02 Transportation charge	(3,322.00)	0.00	(3,322.00)	1507.00	(4,252.00)	(21.87)
108-21-00-36994 SRF02 Miscellaneous - other revenue	(1,665.00)	0.00	(1,665.00)	NS	(3,005,540.00)	
108-21-00-39135 SRF02 Transfer from nurse home taxlevy	(2,494,407.00)	0.00	(2,494,407.00)		(2,397,022.00)	4.06
108-21-00-39211 SRF02 Sales of junk or salvage value	(80.00)	0.00	(80.00)	NS	0.00	0.00
108-21-10-39360 SRF02 Bond Premium Refund Bond Issuance	0.00	0.00	0.00		(805,561.00)	(100.00)

4/26/2018
10:01 AM

Rock Island County Illinois: 108 Hope Creek Care C
Year End: November 30, 2017
Medicare Trial Balance Detail

MCR A-7

Prepared by 1	Prepared by 2	Prepared by 3	In-Chrg Review
Manager Review LC8 4/20/2018	Partner Review	Reviewed by 4	Reviewed by 5

Account	Book Bal	Tax Adj's	Tax State	Annotation	Tax State 11/16	%Chg
108-21-10-39370 SRF02 Bond Proceeds	0.00	0.00	0.00	5001.00	(9,105,000.00)	(100.00)
108-21-10-39380 SRF02 Bond Escrow Refund	(5,005.00)	0.00	(5,005.00)		0.00	0.00
108-21-10-99100 SRF02 Transfer to General Fund	694,134.00	0.00	694,134.00		481,987.00	44.02
108-21-10-99110 SRF02 Transfer to Liability Insurance	0.00	0.00	0.00		212,147.00	(100.00)
108-21-10-99120 SRF02 Transfer of Medicare cost overpayment prior	0.00	0.00	0.00		41,446.00	(100.00)
108 Hope Creek Care Center	(2,763,586.00)	0.00	(2,763,586.00)		(12,354,489.00)	(77.63)
G3242 Other revenue	(2,763,586.00)	0.00	(2,763,586.00)		(12,354,489.00)	(77.63)
	0.00	0.00	0.00		0.00	0.00

Net Income (Loss) (1,667,394.00) (1,667,394.00) (541,038.00) 208.18

1. RSM notes that a bond was issued in FY16, resulting in issuance costs and a discount to be amortized. No bonds were issued in FY17, therefore not having these associated expenses. See 5001 for new debt issued. Believe decrease is reasonable.
2. RSM notes that one specific third party administrator was not used after 7/22/16, HDG Consulting. Because that agency was not used in all of FY17, the expense to pay a third party administrator significantly reduced. Believe proper.
3. RSM noted that patient headcount decreased in FY17 (one wing was closed), thus reducing the amount of medical waste associated with each patient. Additionally, Hope Creek switched the company that handles the waste because of exorbitant prices. The combination of the two preceding reasons reduced costs significantly. Believe to be proper.
4. RSM notes this expense relates to one of the different rehab services Hope Creek provides. Services are offered to current Hope Creek residents as well as referrals from other hospitals. Hope Creek experienced additional competition from other organizations closer to hospitals, which reduced the amount of clients Hope Creek received. Additionally, Hope Creek's reduced headcount decreased this expense. Believe the reduction to be proper.
5. RSM notes that patient headcount reduced in FY17 (one wing was closed), thus reducing the amount of drugs needed for patients. Additionally, Hope Creek switched pharmacies because of incorrect billings. Because of the preceding reasons, believe the decrease to be proper.

A-6 Reclassifications

Reclass	Reclass Name	Ref.	Increases			Decreases				
			Cost Center 2.00	Line # Salary 4.00	Non Salary 5.00	Cost Center 6.00	Line # Salary 8.00	Non Salary 9.00		
A	Reclass Nursing Admin	S-3 Pt II.1 MCD Pd Hrs	NURSING ADMINISTRATION	9.00	145,014.00		SKILLED NURSING FACILITY	30.00	145,014.00	
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
C	Reclass Radiology	Wkst C	RADIOLOGY	40.00	550.00		LABORATORY	41.00	550.00	
C										
C										
C										
C										
C										
C										
C										
C										
C										
C										
Totals					145,014	550			145,014	550

ADJUSTMENTS

Line #	Description	Code 1.00	PY Amount	CY Amount 2	Cost Center 3.00	MCR Line #
1	Investment income on restricted funds (chapter 2)	B	(2,081)	(2,871)	CAP REL COSTS - BLDGS & FIXTURES	1.00
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)	B	(6,941)	(4,461)	ADMINISTRATIVE & GENERAL	4.00
6	Television and radio service (chapter 21)	B	(13,868)	(10,931)	ADMINISTRATIVE & GENERAL	4.00
7	Parking lot (chapter 21)					
8	Remuneration applicable to provider-based physician ad	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					
12	Adjustment resulting from transactions with related org	A-8-1	513,722	608,591		
13	Laundry and linen service					
14	Revenue - Employee meals					
15	Cost of meals - Guests					
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					
21	Interest expense on Medicare overpayments					
22	Utilization review--physicians' compensation (chapter 21)				UTILIZATION REVIEW - SNF	82.00
23	Depreciation--buildings and fixtures	A	548,623	551,725	CAP REL COSTS - BLDGS & FIXTURES	1.00
24	Depreciation--movable equipment				CAP REL COSTS - MOVABLE EQUIPMENT	2.00
25	Nonallowable Expenses	A	(1,047,552)	(1,103,476)	ADMINISTRATIVE & GENERAL	4.00
25.01	Nonallowable Travel	A	-	-	ADMINISTRATIVE & GENERAL	4.00
25.02	Provider Bed Tax	A	589,567	546,952	ADMINISTRATIVE & GENERAL	4.00
25.03	Nonallowable Salary	A	(80,693)	(91,336)	ADMINISTRATIVE & GENERAL	4.00
25.04	Offset Misc Revenue	B	(3)	(1,665)	ADMINISTRATIVE & GENERAL	4.00
100	Total		500,774	492,530		

HOME OFFICE COSTS

Part I

Line #	MCR # 1	Cost Center 2.00	Expense Items 3.00	Amount Allowable 4.00 A-8-1.1	Amount 5.00 A-8-1.1	Adjustments
1.00	3	EMPLOYEE BENEFITS	Worker's Comp	245,400		245,400
2.00	3	EMPLOYEE BENEFITS				-
3.00	4	ADMINISTRATIVE & GENERAL	Welfare Committee	12,326		12,326
4.00	4	ADMINISTRATIVE & GENERAL	Risk Management	223,951		223,951
5.00	4	ADMINISTRATIVE & GENERAL	General Management	3,834		3,834
6.00	4	ADMINISTRATIVE & GENERAL	Auditor	22,342		22,342
7.00	4	ADMINISTRATIVE & GENERAL	Information Systems	40,753		40,753
8.00	4	ADMINISTRATIVE & GENERAL	Treasurer	333		333
9.00	4	ADMINISTRATIVE & GENERAL	County Board	59,421		59,421
9.01	5	PLANT OPERATION, MAINT. & REPAIRS	County Buildings	231		231
9.02						-
9.03						-
9.04						-
9.05						-
9.06						-
9.07						-
9.08						-
9.09						-
9.10						-
9.11						-
9.12						-
9.13						-
9.14						-
9.15						-
9.16						-
9.17						-
9.18						-
9.19						-
9.20						-
9.21						-
9.22						-
9.23						-
9.24						-
9.25						-
10.00		TOTAL		608,551	-	608,551

Part II

Line #	Symbol 1.00	Name 2.00	% of Ownership 3.00	Name 4.00	Related Organization % of Ownership 5.00	Type of Business
1	G	Rock Island County	100	Rock Island County		County Government
2						
3						
4						
5						
6						
7						
8						
9						
10						
10.01						
10.02						
10.03						
10.04						
10.05						
10.06						
10.07						
10.08						
10.09						
10.1						

(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 relative of such person has financial interest in related 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: County

Hope Creek Care Center
 FYE: 11/30/17
 Provider # 14-5269
 Medicare Cost Report Workpapers

C

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

	PSR FY17		
	Total	Medicare	Variance
	2.00		
	C.1	PS&R	
40 RADIOLOGY	550	550	-
41 LABORATORY	3,360	3,360	-
42 INTRAVENOUS THERAPY	-	-	-
43 OXYGEN (INHALATION) THERAPY	-	-	-
44 PHYSICAL THERAPY	290,660	213,804	76,856
45 OCCUPATIONAL THERAPY	264,873	264,873	-
46 SPEECH PATHOLOGY	150,778	150,778	-
47 ELECTRO CARDIOLOGY	-	-	-
48 MEDICAL SUPPLIES CHARGED TO PATIENTS	1,322	1,183	139
49 DRUGS CHARGED TO PATIENTS	182,354	182,354	-
50 DENTAL CARE - TITLE XIX ONLY	-	-	-
51 SUPPORT SURFACES	-	-	-
52 OTHER ANCIALLARY	-	-	-
60 CLINIC	-	-	-
61 RURAL HEALTH CLINIC	-	-	-
62 FQHC	-	-	-
63 OTHER OUTPATIENT SERVICE COST	-	-	-
71 AMBULANCE	-	-	-
Total Ancillary Part A	893,896	816,901	76,995

Hope Creek Care Center
 FYE: 11/30/17
 Provider # 14-5269
 Medicare Cost Report Workpapers

C.1

REVENUE

DESCRIPTION	NEW MCR LN #	Unadjusted PART A	Unadjusted OTHER	Reclassifications		Adjustments		Total		TOTAL
				PART A	OTHER	PART A	OTHER	PART A	OTHER	
		PS&R	WTB							
RADIOLOGY	40.00	550	-					550	-	550
LABORATORY	41.00	3,360	-					3,360	-	3,360
INTRAVENOUS THERAPY	42.00	-	-					-	-	-
OXYGEN (INHALATION) THERAPY	43.00	-	-					-	-	-
PHYSICAL THERAPY	44.00	213,804	76,856					213,804	76,856	290,660
OCCUPATIONAL THERAPY	45.00	264,873	-					264,873	-	264,873
SPEECH PATHOLOGY	46.00	150,778	-					150,778	-	150,778
ELECTRO CARDIOLOGY	47.00	-	-					-	-	-
MEDICAL SUPPLIES CHARGED TO PAT	48.00	1,183	139					1,183	139	1,322
DRUGS CHARGED TO PATIENTS	49.00	182,354	-					182,354	-	182,354
DENTAL CARE - TITLE XIX ONLY	50.00	-	-					-	-	-
SUPPORT SURFACES	51.00	-	-					-	-	-
OTHER ANCILLARY	52.00	-	-					-	-	-
CLINIC	60.00	-	-					-	-	-
RURAL HEALTH CLINIC	61.00	-	-					-	-	-
FOHC	62.00	-	-					-	-	-
OTHER OUTPATIENT SERVICE COST	63.00	-	-					-	-	-
AMBULANCE	71.00	-	-					-	-	-
TOTAL		816,901	76,995	-	-	-	-	816,901	76,995	893,896

201 South Grand Avenue East
Springfield, Illinois 62763-0002

Telephone: (217) 782-1630
TTY: (800) 526-5812

September 20, 2018

Ms. Cassandra Baker
Hope Creek Care Center
4343 Kennedy Drive
East Moline, IL 61244

RE: Hope Creek Care Center, ID# 0048694

Dear Ms. Cassandra Baker:

The Bureau of Health Finance, Department of Healthcare and Family Services has performed a desk audit of your Long Term Care Financial & Statistical Report (cost report) for the period 12/01/16 – 11/30/17. Any adjustments that were made by this office are itemized on the attached page(s).

If you have any questions concerning these adjustments, please contact this office at (217) 524-4567. Any objections to these adjustments must be summarized in a letter with all appropriate documentation enclosed to support the requested revision. All documentation and workpapers must be clearly presented to allow for efficient review. Your letter of objections and all supporting documentation must be received in our office within 45 days of the date of this letter.

In order to provide for the efficient and accurate processing of the cost data and any payment rates calculated from this cost report, no further revisions will be made to the desk audit adjustments at the request of the facility or its representatives for information submitted after this 45 day period.

In addition, please make similar adjustments (if applicable) to all future cost reports. You are not required to make any adjustment for owner's compensation as this will be done by our office, if necessary.

Sincerely,



Paula Bensko
Bureau of Health Finance

PB/pb
Enclosure(s)

cc: Ms. Amanda Springborn

Internet: <http://www.illinois.gov/hfs/Pages/default.aspx>