

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 REPORT PERIOD BEING DEEMED OVERPAYMENTS (42 USC 1395g).

FORM APPROVED OMB NO. 0938-0463

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT

PROVIDER NO. 14-5269

PERIOD FROM 12/1/2008 TO 11/30/2009 WORKSHEET S PARTS I & II

INTERMEDIARY USE ONLY:

AUDITED / DESK REVIEWED

DATE RECEIVED / INTERMEDIARY NO.

INITIAL [ ] RE-OPENED [ ] FINAL [ ]

PART I - CERTIFICATION

[ X ] ELECTRONIC FILED COST REPORT [ ] MANUALLY SUBMITTED COST REPORT

DATE: 4/9/2010 TIME: 13:54

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THE COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS COST 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 OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE 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: (PROVIDER NAME(S) AND NUMBER(S))

HOPE CREEK CARE CENTER 14-5269 FOR THE COST REPORT PERIOD BEGINNING 12/01/2008 AND ENDING 11/30/2009, AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT, AND COMPLETE STATEMENT 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.

OFFICER OR ADMINISTRATOR OF PROVIDER(S)

TITLE

DATE

PART II - SETTLEMENT SUMMARY

Table with 5 columns: TITLE V, A, TITLE XVIII, B, TITLE XIX. Rows include SKILLED NURSING FACILITY, NURSING FACILITY, ICF/MR, SNF-BASED HHA, and TOTAL.

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 0938-0463. The time required to complete this information collection is estimated to average 64 hours per response, including the time to review instructions, search existing data 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 this form, please write to: Centers for Medicare & Medicaid Services, 7500 Security Boulevard, N2-14-26, Baltimore, Maryland 21244-1850, and to the Office of the Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503.





SKILLED NURSING FACILITY HEALTH CARE COMPLEX  
STATISTICAL DATA

PROVIDER NO:  
14-5269

PERIOD: 4/ 9/2010 (13: 54)  
FROM 12/ 1/2008  
TO 11/30/2009  
WORKSHEET S-3  
PART I

	COMPONENT	NO. OF BEDS 1	BED DAYS AVAILABLE 2	TITLE V 3	INPATIENT DAYS		OTHER 6
					TITLE XVII 4	TITLE XIX 5	
1	SKILLED NURSING FACILITY	20	7,300		5,748		946
3	NURSING FACILITY	225	82,125			49,988	19,297
5	HOME HEALTH AGENCY						
9	TOTAL	245	89,425		5,748	49,988	20,243
10	AMBULANCE TRIPS (12/01/20)						

	COMPONENT	INPAT DAYS TOTAL 7	TITLE V 8	DISCHARGES			TOTAL 12
				TITLE XVIII 9	TITLE XIX 10	OTHER 11	
1	SKILLED NURSING FACILITY	6,694		214		2	216
3	NURSING FACILITY	69,285			81	31	112
5	HOME HEALTH AGENCY						
9	TOTAL	75,979		214	81	33	328
10	AMBULANCE TRIPS (12/01/20)						

	COMPONENT	TITLE V 13	AVERAGE LENGTH OF STAY		TOTAL 16	ADMISSIONS	
			TITLE XVIII 14	TITLE XIX 15		TITLE V 17	TITLE XVIII 18
1	SKILLED NURSING FACILITY		26.86		30.99		251
3	NURSING FACILITY			617.14	618.62		
5	HOME HEALTH AGENCY						
9	TOTAL		26.86	617.14	231.64		251
10	AMBULANCE TRIPS (12/01/20)						

	COMPONENT	TITLE XIX 19	ADMISSIONS		FULL TIME EQUIVALENT	
			OTHER 20	TOTAL 21	EMPLOYEES ON PAYROLL 22	NONPAID WORKERS 23
1	SKILLED NURSING FACILITY			251	18.45	
3	NURSING FACILITY	112	52	164	190.92	
5	HOME HEALTH AGENCY					
9	TOTAL	112	52	415	209.37	
10	AMBULANCE TRIPS (12/01/20)					

	AMOUNT REPORTED 1	RECLASS OF SALARIES 2	ADJUSTED SALARIES 3	PAID HOURS RELATED TO SALARY 4	AVERAGE HOURLY WAGE 5	DATA SOURCE 6
1 TOTAL SALARY	6,576,815		6,576,815	435,478.00	15.10	
2 PHYSICIAN SALARIES - PART A						
3 PHYSICIAN SALARIES - PART B						
4 INTERNS & RESIDENTS (APPROVED)						
5 HOME OFFICE PERSONNEL						
6 SUM OF LINES 2 THRU 5						
7 REVISED WAGES (L1 MINUS L6)	6,576,815		6,576,815	435,478.00	15.10	
8 OTHER LONG TERM CARE						
9 OTHER INPATIENT ROUTINE SERVICE						
10 INTERNS & RESIDENTS (NOT IN APPROVED PRGM)						
11 HHA						
12 CORF AND CMHC						
13 HOSPICE						
14 NON-REIMBURSABLE						
15 TOTAL EXCLUDED SALARY						
16 SUBTOTAL	6,576,815		6,576,815	435,478.00	15.10	
17 CONTRACT LABOR: PATIENT	739,648		739,648	9,802.00	75.46	CMS 339
18 HOME OFFICE SALARIES & WAGE RELATED COSTS						
19 WAGE RELATED COSTS (CORE)	2,402,570		2,402,570			CMS 339
20 WAGE RELATED COSTS (OTHER)						CMS 339
21 WAGE RELATED COSTS (EXCLUDED)						CMS 339
22 SUBTOTAL	2,402,570		2,402,570		.3653	
23 TOTAL	9,719,033		9,719,033	445,280.00	21.83	
24 CONTRACT LABOR: PHYSICIAN SERVICES PART A						

	AMOUNT REPORTED 1	RECLASS OF SALARIES 2	ADJUSTED SALARIES 3	PAID HOURS RELATED TO SALARY 4	AVERAGE HOURLY WAGE 5
1 EMPLOYEE BENEFITS					
2 ADMINISTRATIVE & GENERAL	293,429		293,429	16,331.00	17.97
3 PLANT OPERATION, MAINT. & REPAIRS	279,084		279,084	13,319.00	20.95
4 LAUNDRY & LINEN SERVICE	226,121		226,121	17,428.00	12.97
5 HOUSEKEEPING	326,969		326,969	21,924.00	14.91
6 DIETARY	629,381		629,381	48,263.00	13.04
7 NURSING ADMINISTRATION		28,020	28,020	1,075.00	26.07
8 CENTRAL SERVICES & SUPPLY					
9 PHARMACY					
10 MEDICAL RECORDS & LIBRARY					
11 SOCIAL SERVICE	92,420		92,420	5,360.00	17.24
12 INTERNS & RESIDENTS (APPRVD PROG)					
13 OTHER GENERAL SERVICES					
14 TOTAL (SUM LINES 1 THRU 13)	1,847,404	28,020	1,875,424	123,700.00	15.16

PROSPECTIVE PAYMENT FOR SNF  
STATISTICAL DATA

PROVIDER NO:  
14-5269

PERIOD: 4/9/2010 (13:54)  
FROM 12/1/2008 TO 11/30/2009  
WORKSHEET S-7  
PART IV

GROUP(1)	M3PI REVENUE CODE	SERVICES PRIOR TO 10/1 RATE	10/1 DAYS	SERVICES ON/AFTER 10/1 RATE	10/1 DAYS	SRVCS 4/1/01 TO 9/30/01 RATE	4.02	4.03
1	2	3	3.01	4	4.01	4.02		
001	RUC		252					
002	RUB		536					
003	RUA		233					
003 .01	RUX		183					
003 .02	RUL		322					
004	RVC		315					
005	RVB		1,041					
006	RVA		307					
006 .01	RVX		298					
006 .02	RVL		404					
007	RHC		331					
008	RHB		213					
009	RHA		47					
009 .01	RHX							
009 .02	RHL							
010	RMC		4					
011	RMB		25					
012	RMA		13					
012 .01	RMX		781					
012 .02	RML		258					
013	RLB		14					
014	RLA							
014 .01	RLX							
015	SE3		14					
016	SE2		43					
017	SE1		2					
018	SSC		1					
019	SSB							
020	SSA		39					
021	CC2		34					
022	CC1							
023	CB2							
024	CB1							
025	CA2							
026	CA1		38					
027	IB2							
028	IB1							
029	IA2							
030	IA1							
031	BB2							
032	BB1							
033	BA2							
034	BA1							
035	PE2							
036	PE1							
037	PD2							
038	PD1							
039	PC2							
040	PC1							
041	PB2							
042	PB1							
043	PA2							
044	PA1							
045	Defau							
046	TOTAL		5,748					

(1) The RUG III category represents the PPS period. Enter in column 3.01 the days prior to October 1st and in column 4.01 the days on or after October 1st.

Worksheet S-2 reference data:  
 Transition Period : 100% Federal  
 Wage Index Factor (before 10/01): 0.8435  
 Wage Index Factor (after 10/01): 0.8284  
 SNF Facility Specific Rate : 0.00  
 Urban/Rural Designation : URBAN  
 SNF MSA Code : 1960  
 SNF CBSA Code : 19340

PROSPECTIVE PAYMENT FOR SNF  
STATISTICAL DATA

PROVIDER NO:  
14-5269

PERIOD: 4/9/2010 (13:54)  
FROM 12/1/2008 WORKSHEET S-7  
TO 11/30/2009 PART IV

	GROUP(1) 1	M3PI	HIGH COST(2)	TOTAL 5
		REVENUE CODE 2	RUGs DAYS 4.05	
001		RUC		
002		RUB		
003		RUA		
003	.01	RUX		
003	.02	RUL		
004		RVC		
005		RVB		
006		RVA		
006	.01	RVX		
006	.02	RVL		
007		RHC		
008		RHB		
009		RHA		
009	.01	RHX		
009	.02	RHL		
010		RMC		
011		RMB		
012		RMA		
012	.01	RMX		
012	.02	RML		
013		RLB		
014		RLA		
014	.01	RLX		
015		SE3		
016		SE2		
017		SE1		
018		SSC		
019		SSB		
020		SSA		
021		CC2		
022		CC1		
023		CB2		
024		CB1		
025		CA2		
026		CA1		
027		IB2		
028		IB1		
029		IA2		
030		IA1		
031		BB2		
032		BB1		
033		BA2		
034		BA1		
035		PE2		
036		PE1		
037		PD2		
038		PD1		
039		PC2		
040		PC1		
041		PB2		
042		PB1		
043		PA2		
044		PA1		
045		Defau		
046		TOTAL		

(2) Enter in column 4.05 those days which are contained in either 3.01 or 4.01 which cover the period of 4/1/2000 through 9/30/2000. These RUGs receive a 20% payment increase added to the total in column 5.

Worksheet S-2 reference data:  
 Transition Period : 100% Federal  
 Wage Index Factor (before 10/01): 0.8435  
 Wage Index Factor (after 10/01): 0.8284  
 SNF Facility Specific Rate : 0.00  
 Urban/Rural Designation : URBAN  
 SNF MSA Code : 1960  
 SNF CBSA Code : 19340

RECLASSIFICATION AND ADJUSTMENT OF  
TRIAL BALANCE OF EXPENSES

COST CENTER	COST CENTER DESCRIPTION	SALARIES	OTHER	TOTAL	RECLASSIFICATIONS	RECLASSIFIED TRIAL BALANCE
		1	2	3	4	5
GENERAL SERVICE COST CENTERS						
1	0100					
2	0200					
3	0300					
4	0400					
5	0500					
6	0600					
7	0700					
8	0800					
9	0900					
10	1000					
13	1300					
INPATIENT ROUTINE SERVICE CENTERS						
16	1600					
18	1800					
ANCILLARY SERVICE COST CENTERS						
21	2100					
22	2200					
25	2500					
26	2600					
27	2700					
29	2900					
30	3000					
31	3100					
32	3200					
33	3050					
SPECIAL PURPOSE COST CENTERS						
52	5200					
53	5300					
57						
NONREIMBURSABLE COST CENTERS						
58	5800					
59	5900					
60	6000					
61	6100					
62	6200					
63	6150					
75						

RECLASSIFICATION AND ADJUSTMENT OF  
TRIAL BALANCE OF EXPENSES

PROVIDER NO:  
14-5269

PERIOD: 4/ 9/2010 (13: 54)  
FROM 12/ 1/2008  
TO 11/30/2009  
WORKSHEET A

COST CENTER	COST CENTER DESCRIPTION	ADJUSTMENTS TO EXPENSES 6	NET EXPENSES FOR CST ALLOC 7
GENERAL SERVICE COST CENTERS			
1	0100 CAP REL COSTS - BLDGS & FIXTURES	250,233	250,233
2	0200 CAP REL COSTS - MOVEABLE EQUIPMENT	30,477	30,477
3	0300 EMPLOYEE BENEFITS	86,556	2,421,680
4	0400 ADMINISTRATIVE & GENERAL	323,536	2,989,072
5	0500 PLANT OPERATION, MAINT. & REPAIRS	-11,005	642,941
6	0600 LAUNDRY & LINEN SERVICE	-11,885	254,670
7	0700 HOUSEKEEPING		434,513
8	0800 DIETARY		1,232,809
9	0900 NURSING ADMINISTRATION		28,020
10	1000 CENTRAL SERVICES & SUPPLY		
13	1300 SOCIAL SERVICE		103,835
INPATIENT ROUTINE SERVICE CENTERS			
16	1600 SKILLED NURSING FACILITY		441,932
18	1800 NURSING FACILITY	-9,050	4,567,704
ANCILLARY SERVICE COST CENTERS			
21	2100 RADIOLOGY		
22	2200 LABORATORY		31,507
25	2500 PHYSICAL THERAPY		356,064
26	2600 OCCUPATIONAL THERAPY		381,444
27	2700 SPEECH PATHOLOGY		91,692
29	2900 MEDICAL SUPPLIES CHARGED TO PATIENT	-1,344	54,581
30	3000 DRUGS CHARGED TO PATIENTS	-8,712	254,863
31	3100 DENTAL CARE - TITLE XIX ONLY		
32	3200 SUPPORT SURFACES		
33	3050 OTHER ANCILLARY SERVICES		
SPECIAL PURPOSE COST CENTERS			
52	5200 MALPRACTICE PREMIUMS & PAID LOSSES		-0-
53	5300 INTEREST EXPENSE		-0-
57	SUBTOTALS	648,806	14,568,037
NONREIMBURSABLE COST CENTERS			
58	5800 GIFT, FLOWER, COFFEE SHOPS & CANTEE		
59	5900 BARBER & BEAUTY SHOP		
60	6000 PHYSICIANS' PRIVATE OFFICES		
61	6100 NONPAID WORKERS		
62	6200 PATIENTS' LAUNDRY		
63	6150 OTHER NONREIMBURSABLE COST		
75	TOTAL	648,806	14,568,037

COST CENTERS USED IN COST REPORT

PROVIDER NO:  
14-5269

PERIOD: PREPARED 4/ 9/2010 (13: 54)  
FROM 12/ 1/2008 NOT A CMS WORKSHEET  
TO 11/30/2009

LINE NO.	COST CENTER DESCRIPTION	CMS CODE	STANDARD LABEL FOR NON-STANDARD CODES
	GENERAL SERVICE COST CENTERS		
1	CAP REL COSTS - BLDGS & FIXTURES	0100	
2	CAP REL COSTS - MOVEABLE EQUIPMENT	0200	
3	EMPLOYEE BENEFITS	0300	
4	ADMINISTRATIVE & GENERAL	0400	
5	PLANT OPERATION, MAINT. & REPAIRS	0500	
6	LAUNDRY & LINEN SERVICE	0600	
7	HOUSEKEEPING	0700	
8	DIETARY	0800	
9	NURSING ADMINISTRATION	0900	
10	CENTRAL SERVICES & SUPPLY	1000	
13	SOCIAL SERVICE	1300	
	INPATIENT ROUTINE SERVICE CENTERS		
16	SKILLED NURSING FACILITY	1600	
18	NURSING FACILITY	1800	
	ANCILLARY SERVICE COST CENTERS		
21	RADIOLOGY	2100	
22	LABORATORY	2200	
25	PHYSICAL THERAPY	2500	
26	OCCUPATIONAL THERAPY	2600	
27	SPEECH PATHOLOGY	2700	
29	MEDICAL SUPPLIES CHARGED TO PATIENTS	2900	
30	DRUGS CHARGED TO PATIENTS	3000	
31	DENTAL CARE - TITLE XIX ONLY	3100	
32	SUPPORT SURFACES	3200	
33	OTHER ANCILLARY SERVICES	3050	OTHER ANCILLARY SERVICE COST CENTERS
	SPECIAL PURPOSE COST CENTERS		
52	MALPRACTICE PREMIUMS & PAID LOSSES	5200	
53	INTEREST EXPENSE	5300	
57	SUBTOTALS		
	NONREIMBURSABLE COST CENTERS		
58	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	5800	
59	BARBER & BEAUTY SHOP	5900	
60	PHYSICIANS' PRIVATE OFFICES	6000	
61	NONPAID WORKERS	6100	
62	PATIENTS' LAUNDRY	6200	
63	OTHER NONREIMBURSABLE COST	6150	OTHER NONREIMBURSABLE COST
75	TOTAL		

COST ALLOCATION STATISTICS

PROVIDER NO:  
14-5269

PERIOD: 4/ 9/2010 (13: 54)  
FROM 12/ 1/2008 NOT A CMS WORKSHEET  
TO 11/30/2009

LINE NO.	COST CENTER DESCRIPTION	STATISTICS CODE	STATISTICS DESCRIPTION	
	GENERAL SERVICE COST CENTERS			
1	CAP REL COSTS - BLDGS & FIXTURES	1	SQUARE FEET	ENTERED
2	CAP REL COSTS - MOVEABLE EQUIPMENT	1	SQUARE FEET	ENTERED
3	EMPLOYEE BENEFITS	S	GROSS SALARIES	NOT ENTERED
4	ADMINISTRATIVE & GENERAL	#	ACCUM. COST	NOT ENTERED
5	PLANT OPERATION, MAINT. & REPAIRS	1	SQUARE FEET	ENTERED
6	LAUNDRY & LINEN SERVICE	8	PATIENT DAYS	ENTERED
7	HOUSEKEEPING	6	HOURS OF SERVICE	ENTERED
8	DIETARY	7	MEALS SERVED	ENTERED
9	NURSING ADMINISTRATION	8	PATIENT DAYS	ENTERED
10	CENTRAL SERVICES & SUPPLY	8	PATIENT DAYS	ENTERED
13	SOCIAL SERVICE	12	TIME SPENT	ENTERED

RECLASSIFICATIONS

PROVIDER NO:  
145269

PERIOD:  
FROM 12/1/2008  
TO 11/30/2009

PREPARED 4/9/2010  
WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION	CODE		INCREASE		SALARY	OTHER
	(1)	COST CENTER	LINE NO			
	1	2	3		4	5
1 THERAPY SERVICES	A	OCCUPATIONAL THERAPY	26		53,633	327,811
2		SPEECH PATHOLOGY	27			91,692
3 NURSING ADMIN	B	NURSING ADMINISTRATION	9		28,020	
4						
5 NURSING SALARY	C	SKILLED NURSING FACILITY	16		407,535	41,793
6 MEDICAL SUPPLIES	D	MEDICAL SUPPLIES CHARGED TO PATIENTS	29			55,925
7						
8 RADIOLOGY & LAB	E	LABORATORY	22			14,579
9						
36 TOTAL RECLASSIFICATIONS					489,188	531,800

(1) A letter (A, B, etc) must be entered on each line to identify each reclassification entry.  
Transfer the amounts in columns 4, 5, 8, and 9 to Worksheet A, column 4, lines as appropriate.

RECLASSIFICATIONS

PROVIDER NO:  
145269

PERIOD:  
FROM 12/ 1/2008  
TO 11/30/2009

PREPARED 4/ 9/2010  
WORKSHEET A-6

EXPLANATION OF RECLASSIFICATION	----- DECREASE -----				
	CODE (1) 1	COST CENTER 6	LINE NO 7	SALARY 8	OTHER 9
1 THERAPY SERVICES	A	PHYSICAL THERAPY	25	53,633	419,503
2					
3 NURSING ADMIN	B	SKILLED NURSING FACILITY	16	2,469	
4		NURSING FACILITY	18	25,551	
5 NURSING SALARY	C	NURSING FACILITY	18	407,535	41,793
6 MEDICAL SUPPLIES	D	SKILLED NURSING FACILITY	16		4,927
7		NURSING FACILITY	18		50,998
8 RADIOLOGY & LAB	E	NURSING FACILITY	18		11,961
9		RADIOLOGY	21		2,618
36 TOTAL RECLASSIFICATIONS				489,188	531,800

(1) A letter (A, B, etc) must be entered on each line to identify each reclassification entry.  
Transfer the amounts in columns 4, 5, 8, and 9 to Worksheet A, column 4, lines as appropriate.

RECLASSIFICATIONS

PROVIDER NO:  
145269

PERIOD:  
FROM 12/ 1/2008  
TO 11/30/2009

PREPARED 4/ 9/2010  
WORKSHEET A-6  
NOT A CMS WORKSHEET

RECLASS CODE: A  
EXPLANATION : THERAPY SERVICES

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	OCCUPATIONAL THERAPY	26	381,444	PHYSICAL THERAPY	25	473,136	
2.00	SPEECH PATHOLOGY	27	91,692			0	
TOTAL RECLASSIFICATIONS FOR CODE A			473,136				473,136

RECLASS CODE: B  
EXPLANATION : NURSING ADMIN

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	NURSING ADMINISTRATION	9	28,020	SKILLED NURSING FACILITY	16	2,469	
2.00			0	NURSING FACILITY	18	25,551	
TOTAL RECLASSIFICATIONS FOR CODE B			28,020				28,020

RECLASS CODE: C  
EXPLANATION : NURSING SALARY

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	SKILLED NURSING FACILITY	16	449,328	NURSING FACILITY	18	449,328	
TOTAL RECLASSIFICATIONS FOR CODE C			449,328				449,328

RECLASS CODE: D  
EXPLANATION : MEDICAL SUPPLIES

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	MEDICAL SUPPLIES CHARGED TO PA	29	55,925	SKILLED NURSING FACILITY	16	4,927	
2.00			0	NURSING FACILITY	18	50,998	
TOTAL RECLASSIFICATIONS FOR CODE D			55,925				55,925

RECLASS CODE: E  
EXPLANATION : RADIOLOGY & LAB

----- INCREASE -----				----- DECREASE -----			
LINE	COST CENTER	LINE	AMOUNT	COST CENTER	LINE	AMOUNT	
1.00	LABORATORY	22	14,579	NURSING FACILITY	18	11,961	
2.00			0	RADIOLOGY	21	2,618	
TOTAL RECLASSIFICATIONS FOR CODE E			14,579				14,579

DESCRIPTION	BEGINNING BALANCES 1	ACQUISITIONS		TOTAL 4	DISPOSALS AND RETIREMENTS 5	ENDING BALANCE 6
		PURCHASE 2	DONATION 3			
1 LAND		1,616,526		1,616,526		1,616,526
2 LAND IMPROVEMENTS						
3 BUILDINGS & FIXTURES	1,207,578	19,711,553		19,711,553	-1,207,578	19,711,553
4 BUILDING IMPROVEMENTS	778,220	220,403		220,403	-778,220	220,403
5 FIXED EQUIPMENT	1,413,678				-1,413,678	
6 MOVABLE EQUIPMENT		799,979		799,979		799,979
7 TOTAL	3,399,476	22,348,461		22,348,461	-3,399,476	22,348,461

ADJUSTMENTS TO EXPENSES

PROVIDER NO:  
14-5269

PERIOD: PREPARED 4/ 9/2010 (13: 54)  
FROM 12/ 1/2008 WORKSHEET A-8  
TO 11/30/2009

	(1) DESCRIPTION	(2) BASIS FOR ADJUST- MENT	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED	
				COST CENTER	LINE NO
				1	2
1	INVESTMENT INCOME ON RESTRICTED FUNDS (CHAPTER 2)				
2	TRADE, QUANTITY, & TIME DISCOUNTS ON PURC (CHAP 8)				
3	REFUNDS AND REBATES OF EXPENSES (CHAPTER 8)				
4	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CHAPTER 8)				
5	TELEPHONE SERVICES (PAY STATIONS EXCLUDE)(CHAP 21)	B	-3,915	ADMINISTRATIVE & GENERAL	4
6	TELEVISION AND RADIO SERVICE (CHAPTER 21)	B	-9,920	PLANT OPERATION, MAINT. &	5
7	PARKING LOT (CHAPTER 21)				
8	REMUNERATION APPLIC TO PROV-BASED PHYSICIAN ADJMNT	A-8-2			
9	HOME OFFICE COSTS (CHAPTER 21)				
10	SALE OF SCRAP, WASTE, ETC. (CHAPTER 23)	B	-200	PLANT OPERATION, MAINT. &	5
11	NONALLOWABLE CSTS RELTD TO CERT CAPITAL EXP (CH24)				
12	ADJ RESULTING FRM TRANSACTIONS W/RELTD ORGS (CH10)	A-8-1	495,348		
13	LAUNDRY & LINEN SERVICE	B	-11,885	LAUNDRY & LINEN SERVICE	6
14	REVENUE - EMPLOYEE MEALS				
15	COST OF MEALS - GUESTS				
16	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS	B	-1,344	MEDICAL SUPPLIES CHARGED	29
17	SALE OF DRUGS TO OTHER THAN PATIENTS	B	-8,712	DRUGS CHARGED TO PATIENTS	30
18	SALE OF MEDICAL RECORDS AND ABSTRACTS				
19	VENDING MACHINES				
20	INCOME FRM IMPOSITION OF INT, FINANCE OR PEN (C21)				
21	INT EXP MC OVRPYMTS & BORROWINGS REPAY MC OVRPYMNT				
22	ADJUSTMENT FOR SPEECH THERAPY - SNF	A-8-5		SPEECH PATHOLOGY	27
23	ADJUSTMENT FOR OCCUPATIONAL THERAPY - SNF	A-8-5		OCCUPATIONAL THERAPY	26
24	ADJUSTMENT FOR RESPIRATORY THERAPY - SNF	A-8-5		**COST CENTER DELETED**	24
25	ADJUSTMENT FOR PHYSICAL THERAPY - SNF	A-8-5		PHYSICAL THERAPY	25
26	ADJUST FOR HHA PHYS THRPY COSTS IN EXCESS OF LIMIT	A-8-3		**COST CENTER DELETED**	39
27	SUBTOTAL (SUM OF LINES 1-26)		410,759		
28	UTILIZATION REVIEW-PHYSICIANS' COMPENSATION(CH21)			**COST CENTER DELETED**	54
29	DEPRECIATION--BUILDINGS AND FIXTURES	A	250,233	CAP REL COSTS - BLDGS & F	1
30	DEPRECIATION--MOVABLE EQUIPMENT	A	30,477	CAP REL COSTS - MOVEABLE	2
31	TRANSPORTATION REVENUE	B	-660	PLANT OPERATION, MAINT. &	5
31.01	DIAPERS	B	-9,050	NURSING FACILITY	18
31.02	RENTS	B	-225	PLANT OPERATION, MAINT. &	5
31.03	NONALLOWABLE ADVERTISING	A	-32,728	ADMINISTRATIVE & GENERAL	4
31.04					
31.05					
32	TOTAL		648,806		

(1) DESCRIPTION--ALL CHAPTER REFERENCES IN THIS COLUMN PERTAIN TO CMS PUB. 15-I

(2) BASIS FOR ADJUSTMENT (SEE INSTRUCTIONS)

- A. COSTS-IF COSTS, INCLUDING APPLICABLE OVERHEAD, CAN BE DETERMINED.
- B. AMOUNT RECEIVED-IF COST CANNOT BE DETERMINED.

A. ARE THERE ANY COSTS INCLUDED ON WORKSHEET A WHICH RESULTED FROM TRANSACTIONS WITH RELATED ORGANIZATIONS AS DEFINED IN CMS PUB. 15-1, CHAPTER 10?  
 X YES (IF "YES," COMPLETE PARTS B AND C)  
 NO

B. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS: LOCATION AND AMOUNT INCLUDED ON WORKSHEET A, COLUMN 5

LINE NO.	COST CENTER	EXPENSE ITEMS	AMOUNT	AMOUNT ALLOWABLE IN COST	ADJUSTMENTS
1	2	3	4	5	6
1	4	ADMINISTRATIVE & GENERAL	COUNTY ALLOCATION	408,792	-408,792
2	3	EMPLOYEE BENEFITS	WORK COMP & UNEMP	86,556	-86,556
3					
4					
5					
6					
7					
8					
9					
10	TOTALS			495,348	-495,348

C. INTERRELATIONSHIP OF PROVIDER TO RELATED ORGANIZATION(S):  
 THE SECRETARY, BY VIRTUE OF AUTHORITY GRANTED UNDER SECTION 1814(b)(1) OF THE SOCIAL SECURITY ACT, REQUIRES THAT YOU FURNISH THE INFORMATION REQUESTED UNDER PART C OF THIS WORKSHEET.

THE INFORMATION IS USED BY THE CENTERS FOR MEDICARE & MEDICAID SERVICES AND ITS INTERMEDIARIES. 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 REQUESTED INFORMATION, THE COST REPORT IS CONSIDERED INCOMPLETE AND NOT ACCEPTABLE FOR PURPOSES OF CLAIMING REIMBURSEMENT UNDER TITLE XVII.

(1) SYMBOL	NAME	PERCENTAGE OF OWNERSHIP	RELATED ORGANIZATION NAME	PERCENTAGE OF OWNERSHIP	ORGANIZATION(S) TYPE OF BUSINESS
1	2	3	4	5	6
B	ROCK ISLAND COUNTY	100.00	ROCK ISLAND COUNTY	100.00	COUNTY GOVERNMENT
2					
3					
4					
5					
6					
7					
8					
9					
10					

(1) USE THE FOLLOWING SYMBOLS TO INDICATE THE INTERRELATIONSHIP PROVIDER 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 A 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.

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER NO: 14-5269  
 PERIOD: FROM 12/1/2008 TO 11/30/2009  
 PREPARED 4/9/2010 (13:54)  
 WORKSHEET B PART I

COST CENTER	NET EXPENSES FOR COST ALLOCATION	CAP REL COST S - BLDGS &	CAP REL COST S - MOVEABLE	EMPLOYEE BENEFITS	SUBTOTAL	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT.
	0	1	2	3	3A	4	5
GENERAL SERVICE COST CENTERS							
001	CAP REL COSTS - BLDGS & F	250,233					
002	CAP REL COSTS - MOVEABLE		30,477				
003	EMPLOYEE BENEFITS			2,421,680			
004	ADMINISTRATIVE & GENERAL	2,989,072	29,241	3,561	108,045	3,129,919	
005	PLANT OPERATION, MAINT. &	642,941	12,450	1,516	102,763	759,670	207,875
006	LAUNDRY & LINEN SERVICE	254,670	5,643	687	83,261	344,261	94,203
007	HOUSEKEEPING	434,513	1,937	236	120,395	557,081	152,439
008	DIETARY	1,232,809	15,395	1,875	231,748	1,481,827	405,486
009	NURSING ADMINISTRATION	28,020	4,657	567	10,317	43,561	11,920
010	CENTRAL SERVICES & SUPPLY		1,806	220		2,026	554
013	SOCIAL SERVICE	103,835	656	80	34,030	138,601	37,927
INPATIENT ROUTINE SERVICE CENTERS							
016	SKILLED NURSING FACILITY	441,932	14,935	1,819	149,151	607,837	166,328
018	NURSING FACILITY	4,567,704	154,582	18,828	1,543,764	6,284,878	1,719,793
ANCILLARY SERVICE COST CENTERS							
021	RADIOLOGY						
022	LABORATORY	31,507			31,507	8,622	
025	PHYSICAL THERAPY	356,064	2,429	296	18,458	377,247	103,229
026	OCCUPATIONAL THERAPY	381,444	3,386	412	19,748	404,990	110,821
027	SPEECH PATHOLOGY	91,692	1,214	148	93,054	25,463	5,634
029	MEDICAL SUPPLIES CHARGED	54,581	1,902	232	56,715	15,519	8,824
030	DRUGS CHARGED TO PATIENTS	254,863			254,863	69,740	
031	DENTAL CARE - TITLE XIX 0						
032	SUPPORT SURFACES						
033	OTHER ANCILLARY SERVICES						
SPECIAL PURPOSE COST CENTERS							
052	MALPRACTICE PREMIUMS & PA						
053	INTEREST EXPENSE						
057	SUBTOTALS	14,568,037	250,233	30,477	2,421,680	14,568,037	3,129,919
NONREIMBURSABLE COST CENTERS							
058	GIFT, FLOWER, COFFEE SHOP						
059	BARBER & BEAUTY SHOP						
060	PHYSICIANS' PRIVATE OFFICE						
061	NONPAID WORKERS						
062	PATIENTS' LAUNDRY						
063	OTHER NONREIMBURSABLE COSTS						
064	CROSS FOOT ADJUSTMENT						
065	NEGATIVE COST CENTER						
075	TOTAL	14,568,037	250,233	30,477	2,421,680	14,568,037	3,129,919

COST CENTER	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	SOCIAL SERVICE	SUBTOTAL
	6	7	8	9	10	13	16
001 GENERAL SERVICE COST CENTERS							
002 CAP REL COSTS - BLDGS & F							
003 CAP REL COSTS - MOVEABLE							
004 EMPLOYEE BENEFITS							
005 ADMINISTRATIVE & GENERAL							
006 PLANT OPERATION, MAINT. & LAUNDRY & LINEN SERVICE	464,645						
007 HOUSEKEEPING		718,509					
008 DIETARY			1,958,740				
009 NURSING ADMINISTRATION				77,085			
010 CENTRAL SERVICES & SUPPLY					10,958		
013 SOCIAL SERVICE						179,573	
016 INPATIENT ROUTINE SERVICE CENTERS							
018 SKILLED NURSING FACILITY	40,937	63,317	172,571	6,791	965	15,813	1,143,852
021 NURSING FACILITY	423,708	655,192	1,786,169	70,294	9,993	163,760	11,830,980
022 ANCILLARY SERVICE COST CENTERS							
025 RADIOLOGY							40,129
026 LABORATORY							491,744
027 PHYSICAL THERAPY							531,520
029 OCCUPATIONAL THERAPY							124,151
030 SPEECH PATHOLOGY							81,058
031 MEDICAL SUPPLIES CHARGED							324,603
032 DRUGS CHARGED TO PATIENTS							
033 DENTAL CARE - TITLE XIX 0							
052 SUPPORT SURFACES							
053 OTHER ANCILLARY SERVICES							
057 SPECIAL PURPOSE COST CENTERS							
052 MALPRACTICE PREMIUMS & PA							
053 INTEREST EXPENSE							
057 SUBTOTALS	464,645	718,509	1,958,740	77,085	10,958	179,573	14,568,037
058 NONREIMBURSABLE COST CENTERS							
059 GIFT, FLOWER, COFFEE SHOP							
060 BARBER & BEAUTY SHOP							
061 PHYSICIANS' PRIVATE OFFICE							
062 NONPAID WORKERS							
063 PATIENTS' LAUNDRY							
064 OTHER NONREIMBURSABLE COSTS							
065 CROSS FOOT ADJUSTMENT							
065 NEGATIVE COST CENTER							
075 TOTAL	464,645	718,509	1,958,740	77,085	10,958	179,573	14,568,037

COST ALLOCATION - GENERAL SERVICE COSTS

PROVIDER NO:  
14-5269

PERIOD: PREPARED 4/ 9/2010 (13: 54)  
FROM 12/ 1/2008 WORKSHEET B  
TO 11/30/2009 PART I

COST CENTER	POST STEPDOWN ADJUSTMENT	TOTAL
	17	18
001 GENERAL SERVICE COST CENTERS		
002 CAP REL COSTS - BLDGS & F		
003 CAP REL COSTS - MOVEABLE		
004 EMPLOYEE BENEFITS		
005 ADMINISTRATIVE & GENERAL		
006 PLANT OPERATION, MAINT. &		
007 LAUNDRY & LINEN SERVICE		
008 HOUSEKEEPING		
009 DIETARY		
010 NURSING ADMINISTRATION		
013 CENTRAL SERVICES & SUPPLY		
016 SOCIAL SERVICE		
018 INPATIENT ROUTINE SERVICE CENTERS		
021 SKILLED NURSING FACILITY		1,143,852
022 NURSING FACILITY		11,830,980
025 ANCILLARY SERVICE COST CENTERS		
026 RADIOLOGY		
027 LABORATORY		40,129
029 PHYSICAL THERAPY		491,744
030 OCCUPATIONAL THERAPY		531,520
031 SPEECH PATHOLOGY		124,151
032 MEDICAL SUPPLIES CHARGED		81,058
033 DRUGS CHARGED TO PATIENTS		324,603
052 DENTAL CARE - TITLE XIX 0		
053 SUPPORT SURFACES		
057 OTHER ANCILLARY SERVICES		
052 SPECIAL PURPOSE COST CENTERS		
053 MALPRACTICE PREMIUMS & PA		
057 INTEREST EXPENSE		
057 SUBTOTALS		14,568,037
058 NONREIMBURSABLE COST CENTERS		
059 GIFT, FLOWER, COFFEE SHOP		
060 BARBER & BEAUTY SHOP		
061 PHYSICIANS' PRIVATE OFFIC		
062 NONPAID WORKERS		
063 PATIENTS' LAUNDRY		
064 OTHER NONREIMBURSABLE COS		
065 CROSS FOOT ADJUSTMENT		
075 NEGATIVE COST CENTER		
075 TOTAL		14,568,037

ALLOCATION OF CAPITAL-RELATED COSTS

PROVIDER NO:  
14-5269

PERIOD: 4/9/2010 (13:54)  
FROM 12/1/2008  
TO 11/30/2009  
WORKSHEET B  
PART II

COST CENTER	DIRECTLY ASSIGNED	CAP REL COST S - BLDGS &	CAP REL COST S - MOVEABLE	SUBTOTAL	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT.
	0	1	2	2 a	3	4	5
GENERAL SERVICE COST CENTERS							
001							
002							
003							
004		29,241	3,561	32,802		32,802	
005		12,450	1,516	13,966		2,179	16,145
006		5,643	687	6,330		987	437
007		1,937	236	2,173		1,598	150
008		15,395	1,875	17,270		4,250	1,192
009		4,657	567	5,224		125	361
010		1,806	220	2,026		6	140
013		656	80	736		398	51
INPATIENT ROUTINE SERVICE CENTERS							
016		14,935	1,819	16,754		1,743	1,156
018		154,582	18,828	173,410		18,021	11,967
ANCILLARY SERVICE COST CENTERS							
021							
022						90	
025		2,429	296	2,725		1,082	188
026		3,386	412	3,798		1,162	262
027		1,214	148	1,362		267	94
029		1,902	232	2,134		163	147
030						731	
031							
032							
033							
SPECIAL PURPOSE COST CENTERS							
052							
053							
057		250,233	30,477	280,710		32,802	16,145
NONREIMBURSABLE COST CENTERS							
058							
059							
060							
061							
062							
063							
064							
065							
075		250,233	30,477	280,710		32,802	16,145

ALLOCATION OF CAPITAL-RELATED COSTS

PROVIDER NO:  
14-5269

PERIOD: 4/9/2010 (13:54)  
FROM 12/1/2008 TO 11/30/2009  
WORKSHEET B  
PART II

COST CENTER	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	SOCIAL SERVICE	SUBTOTAL
	6	7	8	9	10	13	16
001 GENERAL SERVICE COST CENTERS							
002 CAP REL COSTS - BLDGS & F							
003 CAP REL COSTS - MOVEABLE							
004 EMPLOYEE BENEFITS							
005 ADMINISTRATIVE & GENERAL							
006 PLANT OPERATION, MAINT. & LAUNDRY & LINEN SERVICE	7,754						
007 HOUSEKEEPING		3,921					
008 DIETARY			22,712				
009 NURSING ADMINISTRATION				5,710			
010 CENTRAL SERVICES & SUPPLY					2,172		
013 SOCIAL SERVICE						1,185	
016 INPATIENT ROUTINE SERVICE CENTERS							
018 SKILLED NURSING FACILITY	683	346	2,001	503	191	104	23,481
018 NURSING FACILITY	7,071	3,575	20,711	5,207	1,981	1,081	243,024
021 ANCILLARY SERVICE COST CENTERS							
022 RADIOLOGY							90
022 LABORATORY							3,995
025 PHYSICAL THERAPY							5,222
026 OCCUPATIONAL THERAPY							1,723
027 SPEECH PATHOLOGY							2,444
029 MEDICAL SUPPLIES CHARGED							731
030 DRUGS CHARGED TO PATIENTS							
031 DENTAL CARE - TITLE XIX 0							
032 SUPPORT SURFACES							
033 OTHER ANCILLARY SERVICES							
052 SPECIAL PURPOSE COST CENTERS							
053 MALPRACTICE PREMIUMS & PA INTEREST EXPENSE							
057 SUBTOTALS	7,754	3,921	22,712	5,710	2,172	1,185	280,710
058 NONREIMBURSABLE COST CENTERS							
058 GIFT, FLOWER, COFFEE SHOP							
059 BARBER & BEAUTY SHOP							
060 PHYSICIANS' PRIVATE OFFICE							
061 NONPAID WORKERS							
062 PATIENTS' LAUNDRY							
063 OTHER NONREIMBURSABLE COSTS							
064 CROSS FOOT ADJUSTMENTS							
065 NEGATIVE COST CENTER							
075 TOTAL	7,754	3,921	22,712	5,710	2,172	1,185	280,710

ALLOCATION OF CAPITAL-RELATED COSTS

COST CENTER	POST STEPDOWN ADJUSTMENT	TOTAL
	17	18
001 GENERAL SERVICE COST CENTERS		
002 CAP REL COSTS - BLDGS & F		
003 CAP REL COSTS - MOVEABLE		
004 EMPLOYEE BENEFITS		
005 ADMINISTRATIVE & GENERAL		
006 PLANT OPERATION, MAINT. &		
007 LAUNDRY & LINEN SERVICE		
008 HOUSEKEEPING		
009 DIETARY		
010 NURSING ADMINISTRATION		
013 CENTRAL SERVICES & SUPPLY		
016 SOCIAL SERVICE		
018 INPATIENT ROUTINE SERVICE CENTERS		
021 SKILLED NURSING FACILITY		23,481
022 NURSING FACILITY		243,024
025 ANCILLARY SERVICE COST CENTERS		
026 RADIOLOGY		
027 LABORATORY		90
029 PHYSICAL THERAPY		3,995
030 OCCUPATIONAL THERAPY		5,222
031 SPEECH PATHOLOGY		1,723
032 MEDICAL SUPPLIES CHARGED		2,444
033 DRUGS CHARGED TO PATIENTS		731
052 DENTAL CARE - TITLE XIX 0		
053 SUPPORT SURFACES		
057 OTHER ANCILLARY SERVICES		
052 SPECIAL PURPOSE COST CENTERS		
053 MALPRACTICE PREMIUMS & PA		
057 INTEREST EXPENSE		
057 SUBTOTALS		280,710
058 NONREIMBURSABLE COST CENTERS		
059 GIFT, FLOWER, COFFEE SHOP		
060 BARBER & BEAUTY SHOP		
061 PHYSICIANS' PRIVATE OFFIC		
062 NONPAID WORKERS		
063 PATIENTS' LAUNDRY		
064 OTHER NONREIMBURSABLE COS		
065 CROSS FOOT ADJUSTMENTS		
075 NEGATIVE COST CENTER		
075 TOTAL		280,710

COST ALLOCATION - STATISTICAL BASIS

PROVIDER NO:  
14-5269

PERIOD: 4/9/2010 (13:54)  
FROM 12/1/2008  
TO 11/30/2009  
WORKSHEET B-1

COST CENTER	CAP REL COST S - BLDGS & (SQUARE FEET)	CAP REL COST S - MOVEABLE (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE & GENERAL (ACCUM. COST)	PLANT OPERATION, MAINT. (SQUARE FEET)
0	1	2	3	4A	4	5
GENERAL SERVICE COST CENTERS						
001 CAP REL COSTS - BLDGS & F	119,728					
002 CAP REL COSTS - MOVEABLE		119,728				
003 EMPLOYEE BENEFITS			6,576,815			
004 ADMINISTRATIVE & GENERAL	13,991	13,991	293,429	-3,129,919	11,438,118	
005 PLANT OPERATION, MAINT. &	5,957	5,957	279,084		759,670	99,780
006 LAUNDRY & LINEN SERVICE	2,700	2,700	226,121		344,261	2,700
007 HOUSEKEEPING	927	927	326,969		557,081	927
008 DIETARY	7,366	7,366	629,381		1,481,827	7,366
009 NURSING ADMINISTRATION	2,228	2,228	28,020		43,561	2,228
010 CENTRAL SERVICES & SUPPLY	864	864			2,026	864
013 SOCIAL SERVICE	314	314	92,420		138,601	314
INPATIENT ROUTINE SERVICE CENTERS						
016 SKILLED NURSING FACILITY	7,146	7,146	405,066		607,837	7,146
018 NURSING FACILITY	73,962	73,962	4,192,563		6,284,878	73,962
ANCILLARY SERVICE COST CENTERS						
021 RADIOLOGY					31,507	
022 LABORATORY						
025 PHYSICAL THERAPY	1,162	1,162	50,129		377,247	1,162
026 OCCUPATIONAL THERAPY	1,620	1,620	53,633		404,990	1,620
027 SPEECH PATHOLOGY	581	581			93,054	581
029 MEDICAL SUPPLIES CHARGED	910	910			56,715	910
030 DRUGS CHARGED TO PATIENTS					254,863	
031 DENTAL CARE - TITLE XIX 0						
032 SUPPORT SURFACES						
033 OTHER ANCILLARY SERVICES						
SPECIAL PURPOSE COST CENTERS						
057 SUBTOTALS	119,728	119,728	6,576,815	-3,129,919	11,438,118	99,780
NONREIMBURSABLE COST CENTERS						
058 GIFT, FLOWER, COFFEE SHOP						
059 BARBER & BEAUTY SHOP						
060 PHYSICIANS' PRIVATE OFFICE						
061 NONPAID WORKERS						
062 PATIENTS' LAUNDRY						
063 OTHER NONREIMBURSABLE COST						
064 CROSS FOOT ADJUSTMENT						
065 NEGATIVE COST CENTER						
066 COST TO BE ALLOCATED (WRKSHT B, PART I)	250,233	30,477	2,421,680		3,129,919	967,545
067 UNIT COST MULTIPLIER (WRKSHT B, PT I)	2.090012	.254552	.368215		.273639	9.696783
068 COST TO BE ALLOCATED (WRKSHT B, PART II)					32,802	16,145
069 UNIT COST MULTIPLIER (WRKSHT B, PT II)					.002868	.161806

COST ALLOCATION - STATISTICAL BASIS

PROVIDER NO:  
14-5269

PERIOD: 4/9/2010 (13:54)  
FROM 12/1/2008  
TO 11/30/2009  
WORKSHEET B-1

COST CENTER	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	SOCIAL SERVICES
	(PATIENT DAYS)	(HOURS OF SERVICE)	(MEALS SERVED)	(PATIENT DAYS)	(PATIENT DAYS)	(TIME SPENT)
	6	7	8	9	10	13
GENERAL SERVICE COST CENTERS						
001						
002						
003						
004						
005						
006	75,979					
007		21,924				
008			227,937			
009				75,979		
010					75,979	
013						5,360
INPATIENT ROUTINE SERVICE CENTERS						
016						
018	6,694	1,932	20,082	6,694	6,694	472
	69,285	19,992	207,855	69,285	69,285	4,888
ANCILLARY SERVICE COST CENTERS						
021						
022						
025						
026						
027						
029						
030						
031						
032						
033						
OTHER ANCILLARY SERVICES						
SPECIAL PURPOSE COST CENTERS						
057	75,979	21,924	227,937	75,979	75,979	5,360
NONREIMBURSABLE COST CENTERS						
058						
059						
060						
061						
062						
063						
064						
065						
066	464,645	718,509	1,958,740	77,085	10,958	179,573
067		32,772715		1,014557		33,502425
	6,115440		8,593339		1,144224	
068	7,754	3,921	22,712	5,710	2,172	1,185
069		1,178845		1,075152		1,221082
	1,102055		1,099642		1,028587	

RATIO OF COST TO CHARGES FOR ANCI LLARY AND OUTPATIENT

PROVI DER NO:  
14-5269

PERI OD: PREPARED 4/ 9/2010 (13: 54)  
FROM 12/ 1/2008 WORKSHEET C  
TO 11/30/2009

COST CENTER	TOTAL (FROM WKST B, PT I, COL 18) 1	TOTAL CHARGES 2	RATI O OF COST TO CHARGES 3
ANCI LLARY SERVICE COST CENTERS			
21 RADIOLOGY			
22 LABORATORY	40, 129	14, 579	2. 752521
25 PHYSICAL THERAPY	491, 744	435, 096	1. 130197
26 OCCUPATIONAL THERAPY	531, 520	465, 516	1. 141787
27 SPEECH PATHOLOGY	124, 151	104, 448	1. 188639
29 MEDI CAL SUPPLI ES CHARGED	81, 058	55, 925	1. 449405
30 DRUGS CHARGED TO PATIENTS	324, 603	263, 575	1. 231539
31 DENTAL CARE - TIT LE XI X O			
32 SUPPORT SURFACES			
33 OTHER ANCI LLARY SERVI CES			
OUTPATIENT SERVICE COST CENTERS			
75 TOTAL	1, 593, 205	1, 339, 139	



PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST

COST CENTER	TITLE XVIII CHARGES ON AND AFTER 1/1/1998 6	PT B THERAPY COSTS ON AND AFTER 1/1/1998 7	10% REDUCTION OF THERAPY 8	NET ALLOWABLE PART B COSTS 9
21 RADIOLOGY				
22 LABORATORY				
25 PHYSICAL THERAPY				
26 OCCUPATIONAL THERAPY				
27 SPEECH PATHOLOGY				
29 MEDICAL SUPPLIES CHARGED				
30 DRUGS CHARGED TO PATIENTS				
31 DENTAL CARE - TITLE XIX 0				
32 SUPPORT SURFACES				
33 OTHER ANCILLARY SERVICES				
75 TOTAL				

\* Line 48 columns 2 and 4 are for title V and XIX. No amounts should be entered here for title XVIII.

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COST AND  
 REDUCTION OF THERAPY COST FOR TITLE XVIII

TITLE XVIII

PART II - APPORTIONMENT OF VACCINE COST

1 DRUGS CHARGED TO PATIENTS-RATIO OF COST TO CHARGES 1.231539  
 2 PROGRAM VACCINE CHARGES  
 3 PROGRAM COSTS (LINE 1 \* LINE 2)

PART III - CALCULATION OF PASS THROUGH COSTS FOR INTERNS AND RESIDENTS

COST CENTERS	TOTAL COST 1	INTERN AND RESIDENTS COSTS 2	RATIO OF I&R COSTS TO TOTAL COSTS - PT A 3	TITLE XVIII PART A COST 4	TITLE XVIII I&R COSTS FOR PASS THROUGH 5
21 RADIOLOGY					
22 LABORATORY	40,129			40,129	
25 PHYSICAL THERAPY	491,744			491,744	
26 OCCUPATIONAL THERAPY	531,520			531,520	
27 SPEECH PATHOLOGY	124,151			124,151	
29 MEDICAL SUPPLIES CHARGED	81,058				
30 DRUGS CHARGED TO PATIENTS	324,603			301,078	
31 DENTAL CARE - TITLE XIX 0					
32 SUPPORT SURFACES					
33 OTHER ANCILLARY SERVICES					
75 TOTAL	1,593,205			1,488,622	

CALCULATION OF REIMBURSEMENT SETTLEMENT

PROVIDER NO:	PERIOD:	PREPARED
14-5269	FROM 12/ 1/2008	4/ 9/2010 (13: 54)
	TO 11/30/2009	WORKSHEET E
		PART III

PART III - SNF REIMBURSEMENT UNDER PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES

TITLE XVIII SNF

1	INPATIENT ANCILLARY SERVICES-PART A (SEE INSTRUCTIONS)	
2	INTERNS & RESIDENTS AND MEDICAL EDUCATION COST FOR TITLE XVIII (SEE INSTRUCTIONS)	
3	TOTAL COSTS	
4	MEDICARE INPATIENT ANCILLARY CHARGES (SEE INSTRUCTIONS)	
5	INTERN AND RESIDENT CHARGES (FROM PROVIDER RECORDS)	
6	COST OF COVERED SERVICES	
7	INPATIENT PPS AMOUNT (SEE INSTRUCTIONS)	2, 234, 673
8	PRIMARY PAYOR AMOUNTS	
9	COINSURANCE	452, 844
10	REIMBURSABLE BAD DEBTS (FROM YOUR RECORDS)	94, 303
10.01	ADJUSTED REIMBURSABLE BAD DEBTS FOR PERIODS BEFORE 10/01/2005 (SEE INSTRUCTIONS)	
10.02	REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES (SEE INSTRUCTIONS)	94, 303
10.03	ADJUSTED REIMBURSABLE BAD DEBTS FOR PERIODS ENDING ON & AFTER 10/01/2005 (INSTR)	94, 303
10.04	RECOVERY OF REIMBURSABLE BAD DEBTS FOR DUAL ELIGIBLE BENEFICIARIES	
11	UTILIZATION REVIEW	
12	RECOVERY OF EXCESS DEPRECIATION RESULTING FROM PROVIDER TERMINATION OR A DECREASE IN PROGRAM UTILIZATION	
13	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF ASSETS.	
14	SUBTOTAL (SEE INSTRUCTIONS)	1, 876, 132
15	SEQUESTRATION ADJUSTMENT	
16	INTERIM PAYMENTS (SEE INSTRUCTIONS)	1, 837, 779
16.01	TENTATIVE ADJUSTMENT (FI ONLY)	
16.20	OTHER ADJUSTMENTS (SPECIFY)	
17	BALANCE DUE PROVIDER/PROGRAM	38, 353
18	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2)	

PART B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY

19	ANCILLARY SERVICES PART B	
20	VACCINE COST (FROM WKST D, PART II, LINE 3)	
21	INTERN AND RESIDENT COST (FROM WORKSHEET D-2)	
22	TOTAL REASONABLE COSTS (SUM OF LINES 19 TO 21)	
23	MEDICARE PART B ANCILLARY CHARGES (SEE INSTRUCTIONS)	
24	INTERN AND RESIDENT CHARGES (FROM PROVIDER RECORDS)	
25	COST OF COVERED SERVICES	
26	PRIMARY PAYOR AMOUNTS	
27	COINSURANCE AND DEDUCTIBLES	
28	REIMBURSABLE BAD DEBTS (FROM YOUR RECORDS)	
29	RECOVERY OF UNREIMBURSED COST UNDER THE LESSER OF REASONABLE COST OR CUSTOMARY CHARGES	
30	80% OF RECOVERY OF UNREIMBURSED COST UNDER THE LESSER OF REASONABLE COST OR CUSTOMARY CHARGES	
31	DECREASE IN PROGRAM UTILIZATION	
32	AMOUNTS APPLICABLE TO PRIOR COST REPORTING PERIODS RESULTING FROM DISPOSITION OF ASSETS	
33	SUBTOTAL	
34	SEQUESTRATION AMOUNT	
35	INTERIM PAYMENTS (SEE INSTRUCTIONS)	
36.01	TENTATIVE ADJUSTMENT (FI ONLY)	
36.20	OTHER ADJUSTMENTS (SPECIFY)	
37	BALANCE DUE PROVIDER/PROGRAM	
38	PROTESTED AMOUNTS (NONALLOWABLE COST REPORT ITEMS IN ACCORDANCE WITH CMS PUB. 15-11, SECTION 115.2)	

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

I PROVIDER NO:  
 I 14-5269  
 I

DESCRIPTION	INPATIENT-PART A		PART B		AMOUNT
	MO/DAY/YR	AMOUNT	MO/DAY/YR	AMOUNT	
	1	2	3	4	
1 TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1,837,779			
2 INTERIM PAYMENTS PAYABLE ON INDIVIDUAL BILLS EITHER SUBMITTED OR TO BE SUBMITTED TO THE INTERMEDIARY FOR SERVICES RENDERED IN THE COST REPORTING PERIOD. IF NONE, WRITE "NONE".		NONE			NONE
3 LIST SEPARATELY EACH RETROACTIVE LUMP SUM ADJUSTMENT AMOUNT BASED ON SUBSEQUENT REVISION OF THE INTERIM 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)					
PROGRAM TO PROVIDER	.01				
	.02				
	.03				
	.04				
	.05				
PROVIDER TO PROGRAM	.50				
	.51				
	.52				
	.53				
	.54				
	.99				
SUBTOTAL			NONE		NONE
4 TOTAL INTERIM PAYMENTS		1,837,779			
TO BE COMPLETED BY INTERMEDIARY					
5 LIST SEPARATELY EACH TENTATIVE SETTLEMENT AFTER DESK REVIEW. ALSO SHOW DATE OF EACH PAYMENT. IF NONE, WRITE "NONE" OR ENTER A ZERO. (1)					
PROGRAM TO PROVIDER	.01				
	.02				
	.03				
PROVIDER TO PROGRAM	.50				
	.51				
	.52				
	.99				
SUBTOTAL			NONE		NONE
6 DETERMINED NET SETTLEMENT					
PROGRAM TO PROVIDER	.01				
SETTLEMENT TO PROGRAM	.50				
7 TOTAL MEDICARE PROGRAM LIABILITY					

NAME OF INTERMEDIARY:  
 INTERMEDIARY NO:

SIGNATURE OF AUTHORIZED PERSON: \_\_\_\_\_

DATE: \_\_\_/\_\_\_/\_\_\_

(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 REPAYMENT, EVEN THOUGH TOTAL REPAYMENT IS NOT ACCOMPLISHED UNTIL A LATER DATE.

LINE NO		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	ASSETS				
	CURRENT ASSETS				
1	CASH ON HAND AND IN BANKS	4,006			
2	TEMPORARY INVESTMENTS				
3	NOTES RECEIVABLE				
4	ACCOUNTS RECEIVABLE	584,825			
5	OTHER RECEIVABLES				
6	LESS: ALLOWANCE FOR UNCOLLECTIBLE NOTES & ACCOUNTS RECEIVABLE				
7	INVENTORY				
8	PREPAID EXPENSES	15,171			
9	OTHER CURRENT ASSETS				
10	DUE FROM OTHER FUNDS	613,386			
11	TOTAL CURRENT ASSETS	1,217,388			
	FIXED ASSETS				
12	LAND				
13	LAND IMPROVEMENTS				
14	LESS: ACCUMULATED DEPRECIATION				
15	BUILDINGS				
16	LESS: ACCUMULATED DEPRECIATION				
17	LEASEHOLD IMPROVEMENTS				
18	LESS: ACCUMULATED AMORTIZATION				
19	FIXED EQUIPMENT				
20	LESS: ACCUMULATED DEPRECIATION				
21	AUTOMOBILES AND TRUCKS				
22	LESS: ACCUMULATED DEPRECIATION				
23	MAJOR MOVABLE EQUIPMENT				
24	LESS: ACCUMULATED DEPRECIATION				
25	MINOR EQUIPMENT NONDEPRECIABLE				
26	OTHER FIXED ASSETS				
27	TOTAL FIXED ASSETS				
	OTHER ASSETS				
28	INVESTMENTS	3,309,105			
29	DEPOSITS ON LEASES				
30	DUE FROM OWNERS/OFFICERS				
31	OTHER ASSETS	19,885,000			
32	TOTAL OTHER ASSETS	23,194,105			
33	TOTAL ASSETS	24,411,493			
	LIABILITIES AND FUND BALANCE				
	CURRENT LIABILITIES				
34	ACCOUNTS PAYABLE	519,925			
35	SALARIES, WAGES & FEES PAYABLE	345,501			
36	PAYROLL TAXES PAYABLE				
37	NOTES AND LOANS PAYABLE (SHORT TERM)	19,485,000			
38	DEFERRED INCOME				
39	ACCELERATED PAYMENTS				
40	DUE TO OTHER FUNDS				
41	OTHER CURRENT LIABILITIES	3,619			
42	TOTAL CURRENT LIABILITIES	20,354,045			
	LONG TERM LIABILITIES				
43	MORTGAGE PAYABLE				
44	NOTES PAYABLE				
45	UNSECURED LOANS				
46	LOANS FROM A. PRIOR TO 7/1/66				
47	OWNERS B. ON OR AFTER 7/1/66				
48	OTHER LONG TERM LIABILITIES				
49	TOTAL LONG-TERM LIABILITIES				
50	TOTAL LIABILITIES	20,354,045			
	CAPITAL ACCOUNTS				
51	GENERAL FUND BALANCE	4,057,448			
52	SPECIFIC PURPOSE FUND BALANCE				
53	DONOR CREATED- ENDOWMENT FUND BALANCE- RESTRICTED				
54	DONOR CREATED- ENDOWMENT FUND BALANCE- UNRESTRICTED				
55	GOVERNING BODY CREATED- ENDOWMENT FUND BALANCE				
56	PLANT FUND BALANCE-INVESTED IN PLANT				
57	PLANT FUND BALANCE- RESERVE FOR PLANT IMPROVEMENT, REPLACEMENT AND EXPANSION				
58	TOTAL FUND BALANCES	4,057,448			
59	TOTAL LIABILITIES AND FUND BALANCES	24,411,493			

STATEMENT OF CHANGES IN FUND BALANCES

	GENERAL FUND	SPECIFIC PURPOSE FUND
1	FUND BALANCE AT BEGINNING	3,094,393
	OF PERIOD	
2	NET INCOME (LOSS)	963,054
3	TOTAL	4,057,447
	ADDITIONS (CREDIT ADJUSTMENTS) (SPECIFY)	
4	ROUNDING	1
5		
6		
7		
8		
9		
10	TOTAL ADDITIONS	1
11	SUBTOTAL	4,057,448
	DEDUCTIONS (DEBIT ADJUSTMENTS) (SPECIFY)	
12	DEDUCTIONS (DEBIT ADJUSTM	
13		
14		
15		
16		
17		
18	TOTAL DEDUCTIONS	
19	FUND BALANCE AT END OF	4,057,448
	PERIOD PER BALANCE SHEET	

	ENDOWMENT FUND	PLANT FUND
1	FUND BALANCE AT BEGINNING	
	OF PERIOD	
2	NET INCOME (LOSS)	
3	TOTAL	
	ADDITIONS (CREDIT ADJUSTMENTS) (SPECIFY)	
4	ROUNDING	
5		
6		
7		
8		
9		
10	TOTAL ADDITIONS	
11	SUBTOTAL	
	DEDUCTIONS (DEBIT ADJUSTMENTS) (SPECIFY)	
12	DEDUCTIONS (DEBIT ADJUSTM	
13		
14		
15		
16		
17		
18	TOTAL DEDUCTIONS	
19	FUND BALANCE AT END OF	
	PERIOD PER BALANCE SHEET	

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES  
 PROVIDER NO:  
 14-5269

PART I - PATIENT REVENUES		INPATIENT	OUTPATIENT	TOTAL
REVENUE CENTER		1	2	3
1	GENERAL INPATIENT ROUTINE CARE SERVICES			
2	SKILLED NURSING FACILITY	2,028,389		2,028,389
3	NURSING FACILITY	10,320,709		10,320,709
3.10	ICF/MR			
4	OTHER LONG TERM CARE			
5	TOTAL GENERAL INPATIENT CARE SERVICES	12,349,098		12,349,098
	ALL OTHER CARE SERVICES			
6	ANCILLARY SERVICES	1,264,112		1,264,112
7	CLINIC			
8	HOME HEALTH AGENCY			
9				
10	AMBULANCE			
11	HOSPICE			
12	OUTPATIENT REHAB PROVIDER			
13				
14	TOTAL PATIENT REVENUES	13,613,210		13,613,210

PART II - OPERATING EXPENSES

1	TOTAL OPERATING EXPENSES			13,919,231
	ADD (SPECIFY)			
2	TRANSFER TO OTHER AGENCY		1,201,238	
3				
4				
5				
6				
7				
8	TOTAL ADDITIONS			1,201,238
	DEDUCT (SPECIFY)			
9				
10				
11				
12				
13				
14	TOTAL DEDUCTIONS			
15	TOTAL OPERATING EXPENSES			15,120,469

STATEMENT OF REVENUES AND EXPENSES

1	TOTAL PATIENT REVENUES	13,613,210
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENTS' ACCOUNTS	
3	NET PATIENT REVENUES	13,613,210
4	LESS: TOTAL OPERATING EXPENSES	15,120,469
5	NET INCOME FROM SERVICE TO PATIENTS	-1,507,259
6	OTHER INCOME:	
7	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	
8	INCOME FROM INVESTMENTS	48,613
9	REVENUES FROM TELEPHONE AND TELEGRAPH SERVICE	3,915
10	REVENUE FROM TELEVISION AND RADIO SERVICE	9,920
11	PURCHASE DISCOUNTS	
12	REBATES AND REFUNDS OF EXPENSES	
13	PARKING LOT RECEIPTS	
14	REVENUE FROM LAUNDRY AND LINEN SERVICE	11,885
15	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	
16	REVENUE FROM RENTAL OF LIVING QUARTERS	
17	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	1,344
18	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	8,712
19	REVENUE FROM SALE OF MEDICAL RECORDS & ABSTRACTS	
20	TUITION (FEES, SALES OF TEXTBOOKS, UNIFORMS ETC)	
21	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	
22	RENTAL OF VENDING MACHINES	
23	RENTAL OF SKILLED NURSING SPACE	225
24	GOVERNMENTAL APPROPRIATIONS	
25	TRANSFER FROM NH	2,323,000
25.01	SALE OF JUNK	200
25.02	OTHER	60,091
25.03	BARBER & BEAUTY	2,408
26	TOTAL OTHER INCOME	2,470,313
27	TOTAL	963,054
28	OTHER EXPENSES (SPECIFY)	
29		
30		
31	TOTAL OTHER EXPENSES	
32	NET INCOME (OR LOSS) FOR THE PERIOD	963,054