

**FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)**

**FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023**

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INDEPENDENT AUDITORS' REPORT

To the Members of
Fallsview at Boonton LLC
d/b/a Fallsview at Boonton Rehabilitation and Nursing Center

Opinion

We have audited the accompanying financial statements of Fallsview at Boonton LLC d/b/a Fallsview at Boonton Rehabilitation and Nursing Center (a limited liability company), which comprise the balance sheet as of December 31, 2023, and the related statements of operations and members' deficiency, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fallsview at Boonton LLC d/b/a Fallsview at Boonton Rehabilitation and Nursing Center, as of December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Fallsview at Boonton LLC d/b/a Fallsview at Boonton Rehabilitation and Nursing Center, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Fallsview at Boonton LLC d/b/a Fallsview at Boonton Rehabilitation and Nursing Center's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Fallsview at Boonton LLC d/b/a Fallsview at Boonton Rehabilitation and Nursing Center's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Fallsview at Boonton LLC d/b/a Fallsview at Boonton Rehabilitation and Nursing Center's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

November 27, 2024

FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
BALANCE SHEET
AT DECEMBER 31, 2023

ASSETS

Current assets

Cash and cash equivalent (note 2)	\$ 171,146
Cash - restricted (patient funds) (note 2)	29,314
Accounts receivable - less allowance for doubtful accounts of \$195,900	1,788,523
Prepaid expenses and other (note 12)	<u>198,702</u>
Total current assets	2,187,685

Property and equipment - net (note 3)	1,156,989
Right-of-use asset - operating lease (note 5)	<u>235,541</u>
TOTAL ASSETS	\$ <u><u>3,580,215</u></u>

LIABILITIES AND MEMBERS' DEFICIENCY

Current liabilities

Accounts payable	\$ 1,394,935
Operating lease obligation (note 5)	235,541
Accrued expenses	274,044
Patients' funds payable	<u>29,314</u>
Total current liabilities	1,933,834

Due to landlord (notes 5 and 7)	1,232,316
Due to related entities (note 7)	925,631
Due to private and third-party payors (note 12)	544,820
Due to prior owner (note 11)	<u>9,480</u>
Total liabilities	4,646,081

Members' deficiency	<u>(1,065,866)</u>
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TOTAL LIABILITIES AND MEMBERS' DEFICIENCY	\$ <u><u>3,580,215</u></u>
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FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
STATEMENTS OF OPERATIONS AND MEMBERS' DEFICIENCY
YEAR ENDED DECEMBER 31, 2023

Revenues		\$ 10,584,941
Operating expenses		<u>11,113,997</u>
Loss from operations		(529,056)
Non-operating revenue		
Interest income		<u>1,457</u>
NET LOSS		(527,599)
Members' equity - December 31, 2022		<u>42,652</u>
		(484,947)
Members' equity distributed		<u>(580,919)</u>
MEMBERS' DEFICIENCY - DECEMBER 31, 2023		\$ <u><u>(1,065,866)</u></u>

See accompanying notes to the financial statements.

FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2023

Cash flows from operating activities	
Net loss	\$ (527,599)
Adjustments to reconcile net loss to net cash provided by operating activities:	
Depreciation	7,358
Decrease in assets	
Accounts receivable	45,381
Prepaid expenses	442,462
Increase in liabilities	
Accounts payable	982,776
Due to private and third-party payors	363,022
Accrued expenses	70,563
Net cash provided by operating activities	<u>1,383,963</u>
Cash flows from investing activities	
Purchase of property and equipment	<u>(1,045,609)</u>
Net cash used in investing activities	<u>(1,045,609)</u>
Cash flows from financing activities	
Net payments to landlord - related	5,969
Due to related entities	415,197
Due to prior owner	9,480
Members' equity distributed	<u>(580,919)</u>
Net cash used in financing activities	<u>(150,273)</u>
Net increase in cash, restricted cash, and cash equivalents	188,081
Cash, restricted cash, and cash equivalents - December 31, 2022	<u>12,379</u>
CASH, RESTRICTED CASH, AND CASH EQUIVALENTS - DECEMBER 31, 2023	<u>\$ 200,460</u>

See accompanying notes to the financial statements.

FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and business – Fallsview at Boonton LLC d/b/a Fallsview at Boonton Rehabilitation and Nursing Center (the “Company”), was formed on October 7, 2021, without a finite life. On October 7, 2021, the limited liability company was licensed to operate a long-term care facility with 117 long-term care beds, in Boonton, New Jersey. The members of the Company are generally protected from liability for acts and obligations of the Company.

Basis of accounting – The books and records of the Company are maintained on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Cash equivalents – Cash equivalents represent short-term investments with original maturity dates of three months or less.

Restricted cash – patient funds – The Company adopted Financial Accounting Standards Board standard (“FASB”) “ASU-2016-18, Statement of Cash Flows (Topic 230): Restricted Cash.” This standard requires that cash, restricted cash, and cash equivalents be included in beginning and ending cash, restricted cash, and cash equivalents on the statement of cash flows. The Company is required to maintain patient funds in a separate restricted account. The amount at all times must be equal to or exceed the aggregate of all outstanding obligations to the patients.

Trade accounts receivable – Trade accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable and estimated uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. In 2023, allowance for doubtful accounts increased by approximately \$43,200.

Property and equipment – Property and equipment are stated at cost. Depreciation is computed by the straight-line method over the estimated useful lives of the assets. Expenditures for maintenance and repairs are charged to operations as incurred. Significant renovations and replacements that improve and extend the life of the asset are capitalized.

Revenues – Revenue is derived primarily from providing healthcare services to the Company’s patients. Revenues are recognized when services are provided to the patients at the amount that reflects the consideration to which the Company expects to be entitled from patients and third-party payors, including Medicaid, Medicare, and insurers (private and Medicare replacement plans), in exchange for providing patient care. The healthcare services in transitional and skilled, home health, and hospice patient contracts include routine services in exchange for a contractual agreed-upon amount or rate. Routine services are treated as a single-performance obligation satisfied over time as services are rendered. As such, patient care services represent a bundle of services that are not capable of being distinct. Additionally, there may be ancillary services that are not included in the daily rates for routine services, but instead are treated as separate performance obligations satisfied at a point in time, if and when those services are rendered.

FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues recognized from healthcare services are adjusted for estimates of variable consideration to arrive at the transaction price. The Company determines the transaction price based on contractually agreed-upon amounts or rates, adjusted for estimates of variable consideration. The Company uses the expected value method in determining the variable component that should be used to arrive at the transaction price, using contractual agreements and historical reimbursement experience within each payor type. The amount of variable consideration, which is included in the transaction price may be constrained, and is included in the net revenue only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in a future period. If actual amounts of consideration ultimately received differ from our estimates, estimates are adjusted, which would affect net service revenue in the period such variances become known.

Income taxes – The Company is taxed as a partnership for federal and state income tax purposes and does not incur income taxes. Instead, the earnings and losses are included in the personal returns of the members and taxed depending on their personal tax situations. Provision for income taxes represents New Jersey Business Alternative Income Tax when applicable. The policy of the Company is to record interest expense and penalties relating to income taxes in operating expenses. For the year ended December 31, 2023, there was no income tax-related or accrued interest and penalty expenses.

In 2020, the State of New Jersey passed the Business Alternative Income Tax (“BAIT”) Act. This law allowed LLCs to pay tax due on partnership earnings instead of on the individual owners return. The tax rates are graduated and range from 5.675% to 10.9% of earnings. The Company did not record any New Jersey State BAIT income tax during the period.

Government Grants – In 2022, the Company adopted ASU-2021-10, Government Assistance (Topic 832): Disclosures by Business Entities about Government Assistance. The Company’s accounting policy for government grants is to follow International Accounting Standards No. 20 – “Accounting for Government Grants and Disclosure of Government Assistance.”

Estimates – The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Advertising – Advertising costs, except for costs associated with direct-response advertising, are charged to operations when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received.

Guaranteed Payments to Members – Guaranteed payments to members that are intended as compensation for services rendered are accounted for as expenses of the Company rather than as allocations of the Company’s net earnings. Guaranteed payments that are intended as payments of interest on capital accounts are not accounted for as expenses of the Company, but rather, as part of the allocation of net earnings.

FALLSVIEW AT BOONTON LLC
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(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases – In 2023, the Company adopted ASC-842 Leases. With this adoption, the Company determined which contracts conveyed the Company a right to control identified property, plant, or equipment for a period of time in exchange for consideration. The Company classified these contracts as Right-of-Use (“ROU”) assets. ROU assets and lease liabilities are recognized based on the present value of lease payments over the lease term with lease expense recognized on a straight-line basis.

Lease agreements may contain rent escalation clauses, rent holidays, or certain landlord incentives, including tenant improvement allowances. ROU assets include amounts for scheduled rent increases and may be reduced by lease incentive amounts. Using the transition approach, the Company elected to use the following practical expedients and, therefore, did not reassess any of the following: (1) whether any expired or existing contracts are or contain leases, (2) the lease classification of expired or existing operating leases and recorded them as operating leases and all existing leases that were classified as capital leases as financing leases, and (3) initial direct costs for any existing leases.

With implementation, the Company also elected the following practical expedients of (1) using the Company’s implicit borrowing rate (if available at the time of the lease origination); or (2) using a risk-free discount rate (US Treasury Rate) for the lease-derived ROU assets. ROU assets were treated separately from non-lease components of all asset classes. For leases utilizing the risk-free rate expedient, the Company elected to use a period comparable with that of the lease term, as an accounting policy election for all leases. The Company also made an accounting policy election to not record ROU assets or lease liabilities for leases with an initial term of 12 months or less and will recognize payments for such leases in its Statements of Earnings on a straight-line basis over the lease term. There were no residual value guarantees in any of the leases. The Company used hindsight in determining the lease term.

Subsequent events – The Company has reviewed for subsequent events and transactions for potential recognition and disclosure in the financial statements through November 27, 2024, the date the financial statements were available to be issued. No subsequent events were identified.

NOTE 2 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS

The balance in cash, restricted cash, and cash equivalents at December 31, 2023, consists of the following:

Operating cash	\$	171,146
Restricted cash (patient funds)		<u>29,314</u>
Total cash, restricted cash, and cash equivalents	\$	<u>200,460</u>

FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2023, are summarized as follows:

	Life (Years)		
Leasehold improvements	15	\$	1,147,001
Furniture and equipment	5-7		<u>19,850</u>
			1,166,851
Less: accumulated depreciation			<u>9,862</u>
		\$	<u>1,156,989</u>

Depreciation expense was \$7,358 for the year. Included in leasehold improvements is \$1,060,970 of construction in progress, which will be placed into service in 2024.

NOTE 4 – REVENUES

Approximately 4% of the revenues in 2023 were derived from billings to the New Jersey Department of Health for stays by Medicaid patients. Approximately 39% of the revenues in 2023 were derived from billings to Managed Care Organizations (“MCO’s”) that were approved by the New Jersey Department of Health.

Approximately 25% of the revenues in 2023 were derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided, which are covered by Medicare Part B.

As a result of appeals and changes in interim rates of prior years, adjustments were made to interim rates received in prior years. These adjustments resulted in an increase in revenues of \$9,211 for the year.

Effective July 2014, the New Jersey Department of Human Services changed its reimbursement methodology to MCO system. Operations entered into contracts with state-approved MCOs that will be paying for all new Medicaid admissions. All subsequent rates will be negotiated between Operations and each MCO.

NOTE 5 – LEASES

The Company has operating leases for the nursing facility, and equipment. ROU assets represent the Company’s right to use an underlying asset for the lease term if greater than twelve months. Lease obligations represent the Company’s liability to make lease payments arising from the lease. Operating and finance lease ROU assets and related obligations are recognized at the commencement date based on the present value of lease payments over the lease term discounted using an appropriate incremental borrowing rate. The Company used its incremental borrowing rate of 3.50% to calculate the present value of its operating lease liability. The incremental borrowing rate is based on the information available at the commencement date in determining the present value of lease payments. The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 5 – LEASES (CONTINUED)

The Company occupies their premises under an operating lease from a related party, related through common ownership. The initial lease term is for thirty years and expires in October 2052, with optional extensions for two successive ten-year periods. The lease provides for an annual base rent of 1.00 multiplied by the sum of the required monthly debt-service payments. Aggregate rent expense in 2023 for the premises was \$1,143,564. The lease term was calculated to coincide with the term of the mortgage, which will terminate in March 2024.

The following table is a summary of components of lease expense and year-end ROU assets and leases liabilities relating to operating leases for the year ended December 31, 2023.

Operating lease cost	\$	944,911
Short-term lease cost		51,806
Variable lease cost		<u>198,653</u>
Total	\$	<u>1,195,370</u>

OPERATING LEASES

Operating lease ROU assets	\$	<u>235,541</u>
Operating lease current liabilities	\$	235,541
Operating lease long-term liabilities		<u>-</u>
Total operating lease liabilities	\$	<u>235,541</u>

WEIGHTED-AVERAGE REMAINING LEASE TERM

Operating leases	.25 years
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WEIGHTED-AVERAGE DISCOUNT RATE

Operating leases	3.50%
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Future minimum annual lease payments to be paid under the above lease at December 31, 2023, are as follows:

2024	\$	236,228
2025		-
2026		-
2027		-
2028		-
Thereafter		<u>-</u>
Total undiscounted maturities of lease liabilities		236,228
Less: discount on lease liabilities		<u>(686)</u>
TOTAL LEASE LIABILITIES	\$	<u>235,542</u>

FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 5 – LEASES (CONTINUED)

The following table presents supplemental cash flow information for the year ended December 31, 2023:

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows for operating leases	\$	944,911
Supplemental non-cash information on lease liabilities resulting from obtaining right-of-use assets		
Right-of-use assets obtained in exchange for new operating lease obligations	\$	1,157,394

NOTE 6 – CONCENTRATION OF CREDIT RISK

The Company maintains its cash balances at one financial institution. Accounts at this institution is insured by the Federal Deposit Insurance Corporation (“FDIC”) up to \$250,000, per entity. At December 31, 2023, the Company did not have any uninsured bank balances.

At December 31, 2023, the Company had approximately 6% of its receivables due from the New Jersey Department of Health, approximately 23% of its receivables due from the New Jersey Managed Care companies, and 21% of its receivables due from the Federal government for Medicare recipients.

At December 31, 2023, approximately 25% of the accounts payable was payable to two vendors.

NOTE 7 – RELATED-PARTY TRANSACTIONS

Related-party loans from affiliated entities that are controlled by the LLC’s members were \$15,137 at December 31, 2023. The loans are unsecured, non-interest-bearing, and the Company and related entities have not yet agreed to formal repayment terms. Therefore, the balance is classified as noncurrent as payments may not occur until after 2024.

Operations recorded \$547,716 of management fees to a related company for 2023. The balance due to the related management company and included in due to related entities at December 31, 2023, was \$910,494.

The Company leases the property from 199 Powerville RD LLC, a related entity, related through common ownership, (note 5). The balance due to the landlord at December 31, 2023, was \$1,232,316.

NOTE 8 – ECONOMIC DEPENDENCY

In 2023, the Company purchased a substantial portion of its services from two vendors. Purchases from these vendors were approximately \$2,180,000. The balances due to these vendors and included in accounts payable at December 31, 2023, was approximately \$256,000.

FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 9 – ADVERTISING

Advertising expense was \$22,206 for the year. There were no direct response advertising costs either capitalized or expensed.

NOTE 10 – CONTRACTED SERVICES

A significant portion of the facility services are contracted from outside services.

NOTE 11 – DUE TO PRIOR OWNER

The Company had either received payments due to the previous owner or has made the recoupments, which the previous owner was required to reimburse. The balance owed to the prior owner at December 31, 2023, was \$9,480.

NOTE 12 – DUE TO PRIVATE AND THIRD-PARTY PAYORS

The Company has received funds from various private and third-party payors, which are presently being repaid or may have to be repaid upon audit.

NOTE 13 – CONTINGENCIES

Revenues are based on current billings. Certain adjustments may be made in subsequent years as a result of audits or appeals, the final results of which are not determinable until the time they are made. Any such adjustments, therefore, are reflected in revenues in the period they are determined.

At times, the Company may be involved in various lawsuits and subject to certain contingencies in the normal course of business. Management vigorously defends any claims that may be asserted.

There were no corporate credit cards used by the Companies.

The New Jersey Department of Health is currently in the process of revising the methodology used to calculate the Medicaid reimbursement rate paid to the Company. The effect of these revisions on future operations cannot be determined at this time.

The Company, along with other companies related through common ownership, maintains a high-deductible health plan policy with stop-loss coverage, which runs on a fiscal year from June 1 through May 31. For the plan year ending May 31, 2024, the companies on the plan are responsible for deductibles of the first \$100,000 of claims for each employee. The plan covers eligible claims above this deductible, with no limit. Once aggregate deductibles reach approximately \$3,021,000, based on the current population of employees, the plan reimburses deductibles, for up to \$1,000,000. The companies are responsible for deductibles in excess of \$1,000,000 above the aggregate deductible. The Company is contingently liable for unpaid claims of its affiliates.

FALLSVIEW AT BOONTON LLC
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(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 14 – RISKS AND UNCERTAINTIES

During 2023 and 2022, inflationary pressures have caused the cost of services and supplies to increase drastically. In response to this, the Federal Reserve Board has increased the federal funds rate from approximately 0.20% in March 2022 to 4.64% by November 2024. This increase has caused the cost of borrowing to jump significantly in a short period of time. If these increased rates continue for the long-term, it could impact the Company's ability to finance its operations in the future.

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Members of
Fallsview at Boonton LLC
d/b/a Fallsview at Boonton Rehabilitation and Nursing Center

We have audited the financial statements of Fallsview at Boonton LLC d/b/a Fallsview at Boonton Rehabilitation and Nursing Center, as of December 31, 2023, and for the year then ended, and our report thereon dated November 27, 2024, which expressed an unmodified opinion on those financial statements, appears on page one. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information contained in the statements of revenues, operating expenses, patient days, and payroll and benefits is presented for purposes of additional analysis of the financial statements, rather than to present the financial position, results of operations, and cash flows of the individual companies, and it is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

November 27, 2024

FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
SUPPLEMENTARY INFORMATION
REVENUES
YEAR ENDED DECEMBER 31, 2023

		Per Patient Day
Current year		
Medicaid	\$ 420,048	\$ 255.50
Medicaid - Managed Care	4,259,225	238.33
Private	1,782,600	364.32
Medicare	2,672,159	721.62
Medicare Part A bad debts	(75,728)	(20.45)
Hospice	397,745	245.07
Insurance	740,233	507.01
Optum	<u>174,882</u>	-
Total current year	<u>10,371,164</u>	<u>\$ 332.47</u>
 Prior years		
Medicaid	(73,201)	
Private	80,101	
Medicare	(1,376)	
Hospice	14,261	
Insurance	<u>(10,574)</u>	
	<u>9,211</u>	
 Other income		
Ancillary revenue	149,785	
Miscellaneous	<u>54,781</u>	
	<u>204,566</u>	
 TOTAL REVENUES	 <u>\$ 10,584,941</u>	

FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
SUPPLEMENTARY INFORMATION
OPERATING EXPENSES
YEAR ENDED DECEMBER 31, 2023

		Per Patient Day
DIRECT PATIENT CARE COST		
Direct routine patient care costs		
Salaries - RN	\$ 237,141	\$ 7.60
- LPN	671,823	21.54
- CNA	1,314,831	42.15
Employee benefits	396,884	12.72
Contracted nursing	1,514,474	48.55
	<u>4,135,153</u>	<u>132.56</u>
Routine patient care costs - not directly reported		
Medical supplies	108,047	3.46
Oxygen	1,792	0.06
OTC drugs	20,399	0.65
Incontinency products	38,661	1.24
	<u>168,899</u>	<u>5.41</u>
TOTAL DIRECT PATIENT CARE COST	<u>4,304,052</u>	<u>137.97</u>
ANCILLARY PATIENT CARE COSTS		
Radiology and laboratory	14,825	0.48
Therapy services	442,425	14.18
Prescription drugs (not OTC)	98,276	3.15
Ambulance	20,057	0.64
TOTAL ANCILLARY PATIENT CARE COSTS	<u>575,583</u>	<u>18.45</u>

FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
SUPPLEMENTARY INFORMATION
OPERATING EXPENSES
YEAR ENDED DECEMBER 31, 2023

		Per Patient Day
INDIRECT PATIENT CARE COSTS		
Nursing administration		
Salaries - DON and ADON	\$ 269,044	\$ 8.62
- Nursing supervisors	228,726	7.33
- Medical records	8,789	0.28
- MDS Coordinator	105,215	3.37
- Staffing Coordinator	52,167	1.67
- Other - Nursing Administration	42,320	1.36
Employee benefits	126,048	4.04
Clinical services	20,795	0.67
	<u>853,104</u>	<u>27.34</u>
 Workforce-related costs - patient care		
Direct patient care recruitment	1,485	0.05
	<u>1,485</u>	<u>0.05</u>
 Patient support services		
Food (including supplements)	255,863	8.20
Dietary salaries	330,585	10.60
Employee benefits	59,000	1.89
Contracted dietary	63,911	2.05
Dietary supplies and services	29,392	0.94
Housekeeping and laundry salaries	352,794	11.31
Employee benefits	62,964	2.02
Housekeeping and laundry supplies and services	29,902	0.96
Salaries - social services	71,968	2.31
Employee benefits	12,844	0.41
Salaries - recreation	254,134	8.15
Employee benefits	45,356	1.45
Contracted recreation	13,013	0.42
Recreation supplies and services	7,280	0.23
Medical director	5,175	0.17
Pharmacy consultant	23,468	0.75
Fire drill	1,280	0.04
Garbage disposal	25,573	0.82
Landscaping/snow removal	33,534	1.08
Exterminating	1,432	0.05
	<u>1,679,468</u>	<u>53.85</u>
 TOTAL INDIRECT PATIENT CARE COSTS		
	<u>2,534,057</u>	<u>81.24</u>

FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
SUPPLEMENTARY INFORMATION
OPERATING EXPENSES
YEAR ENDED DECEMBER 31, 2023

		Per Patient Day
ADMINISTRATIVE AND OPERATING COSTS		
Property operating costs		
Salaries - Maintenance	\$ 149,366	\$ 4.79
Employee benefits	26,658	0.85
Maintenance supplies and services	83,775	2.69
Gas	40,189	1.29
Electric	106,123	3.40
Water and sewer	66,349	2.13
Cable	17,111	0.55
Telephone	15,582	0.50
Real estate tax	198,653	6.37
Property insurance	53,671	1.72
	<u>757,477</u>	<u>24.29</u>
 Administrative & operating costs		
Administrator	161,404	5.17
Employee benefits	28,806	0.92
Salaries - Office	104,804	3.36
Employee benefits	18,705	0.60
Contracted office	70,102	2.25
Data processing	143,590	4.60
Office and postage	-	0.00
Management fees	547,716	17.56
Office supplies and expenses	21,570	0.69
Insurance	120,917	3.88
Accounting	27,450	0.88
Legal	51,030	1.64
Advertising	20,721	0.66
Travel	447	0.01
Consulting	3,815	0.12
Miscellaneous	10,180	0.33
License, dues, and seminars	19,021	0.61
	<u>1,350,278</u>	<u>43.28</u>
 TOTAL ADMINISTRATIVE AND OPERATING COSTS	 <u>2,107,755</u>	 <u>67.57</u>

**FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
SUPPLEMENTARY INFORMATION
OPERATING EXPENSES
YEAR ENDED DECEMBER 31, 2023**

		Per Patient Day
CAPITAL COSTS		
Depreciation	\$ 7,358	\$ 0.24
Rent	944,911	30.29
Equipment lease	<u>51,806</u>	<u>1.66</u>
TOTAL CAPITAL COSTS	<u>1,004,075</u>	<u>32.19</u>
NON-ALLOWABLE COSTS		
Medicaid assessment tax	342,801	10.99
Bad debt expense	193,765	6.21
Charitable contributions	3,280	0.11
Non-allowable miscellaneous	<u>48,629</u>	<u>1.56</u>
TOTAL NON-ALLOWABLE COSTS	<u>588,475</u>	<u>18.87</u>
TOTAL OPERATING EXPENSES	<u>\$ 11,113,997</u>	<u>\$ 356.29</u>

**FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
SUPPLEMENTARY INFORMATION
PATIENT DAYS
YEAR ENDED DECEMBER 31, 2023**

		Percent of Total
SKILLED NURSING FACILITY		
Medicaid	1,644	5.27%
Medicaid - Managed Care	17,871	57.29%
Private	4,893	15.69%
Medicare	3,703	11.87%
Insurance	1,460	4.68%
Hospice	1,623	5.20%
	<u>31,194</u>	<u>100.00%</u>
 Percent occupancy - 117 beds	<u>73.05%</u>	

**FALLSVIEW AT BOONTON LLC
D/B/A FALLSVIEW AT BOONTON REHABILITATION AND NURSING CENTER
(a limited liability company)
SUPPLEMENTARY INFORMATION
SCHEDULES OF PAYROLL AND BENEFITS
YEAR ENDED DECEMBER 31, 2023**

		Per Patient Day
SALARIES		
RN	\$ 237,141	\$ 7.60
LPN	671,823	21.54
CNA	1,314,831	42.15
DON and ADON	269,044	8.62
Nursing supervisors	228,726	7.33
Medical Records	8,789	0.28
MDS Coordinator	105,215	3.37
Staffing Coordinator	52,167	1.67
Dietary	330,585	10.60
Housekeeping & laundry salaries	352,794	11.31
Social services	71,968	2.31
Recreation	254,134	8.15
Maintenance	149,366	4.79
Administrator	161,404	5.17
Nursing administrator	42,320	1.36
Office	104,804	3.36
	<u>\$ 4,355,111</u>	<u>\$ 139.61</u>
TOTAL SALARIES		
 EMPLOYEE BENEFITS		
Employee benefits	\$ 286,995	
Payroll taxes	360,946	
Workers' compensation	129,324	
	<u>\$ 777,265</u>	
TOTAL EMPLOYEE BENEFITS		
 TOTAL EMPLOYEE BENEFITS AS A PERCENT OF SALARIES		
	<u>17.85%</u>	

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: 12/31/2021

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	Provider CCN: 315492	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/23/2024 2:26 pm
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PART I - COST REPORT STATUS	
Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared 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"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.
Contractor use only	4. <input checked="" type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: _____
	6. Contractor No. _____ 7. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: _____ 10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code <u>4</u> 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR
 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 FACILITY

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 FALLSVIEW REHAB & NURSING CTR (315492) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 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.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
1		2	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name			2
3	Signatory Title			3
4	Date			4

Cost Center Description	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	102,234	0	0	1.00
2.00 NURSING FACILITY	0			0	2.00
3.00 ICF/IID				0	3.00
4.00 SNF - BASED HHA I	0	0	0	0	4.00
5.00 SNF - BASED RHC I	0		0	0	5.00
6.00 SNF - BASED FQHC I	0		0	0	6.00
7.00 SNF - BASED CMHC I	0		0	0	7.00
100.00 TOTAL	0	102,234	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 0938-0463. The time required to complete and review the information collection is estimated 202 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. : 315492	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/23/2024 2:26 pm				
1.00		2.00		3.00				
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:								
1.00	Street: 199 POWERVILLE ROAD	PO Box:				1.00		
2.00	City: BOONTON	State: NJ	Zip Code: 07005			2.00		
3.00	County: MORRIS	CBSA Code: 35084	Urban/Rural: U			3.00		
3.01		CBSA Code:				3.01		
		Component Name	Provider CCN	Date Certified	Payment System (P, 0, or N)			
		1.00	2.00	3.00	V	XVIII	XIX	
					4.00	5.00	6.00	
SNF and SNF-Based Component Identification:								
4.00	SNF	FALLSVIEW REHAB & NURSING CTR	315492	07/26/2005	N	P	N	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00
				From:	To:			
				1.00	2.00			
14.00	Cost Reporting Period (mm/dd/yyyy)			01/01/2023	12/31/2023		14.00	
15.00	Type of Control (See Instructions)				4		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?					N		16.00
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N		17.00
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		18.00
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		19.00
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		19.01
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.								
20.00	Straight Line					0		20.00
21.00	Declining Balance					0		21.00
22.00	Sum of the Year's Digits					0		22.00
23.00	Sum of line 20 through 22					0		23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.					0		24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)					N		25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)					N		26.00
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		27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)					N		28.00
				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	N	N	29.00
30.00	Nursing Facility							30.00
31.00	ICF/IID							31.00
32.00	SNF-Based HHA				N	N		32.00
33.00	SNF-Based RHC							33.00
34.00	SNF-Based FQHC							34.00
35.00	SNF-Based CMHC					N		35.00
36.00	SNF-Based OLTC							36.00
				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			37.00	
38.00	Are you legally-required to carry malpractice insurance? (Y/N)			N			38.00	
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.						39.00	
		Premiums	Paid Losses	Self Insurance				
		1.00	2.00	3.00				
41.00	List malpractice premiums and paid losses:	0	0	0			41.00	

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA	Provider No. : 315492	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/23/2024 2:26 pm
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		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?	N	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.		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:	
47.00	City:	State:	Zip Code:

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		Provider No. : 315492	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/23/2024 2:26 pm	
			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, "V" 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
Financial Data and Reports					
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	C	4.00
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
			Part A		Part B
			Description	Date	Y/N
			0	1.00	2.00
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.)		N		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.		N		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.		N		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.		N		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:		N		17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.		Y		18.00

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

Provider No. : 315492

Period:
 From 01/01/2023
 To 12/31/2023

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/23/2024 2:26 pm

		1.00	2.00	
Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	KITTY	BLISSIT	19.00
20.00	Enter the employer/company name of the cost report preparer.	HEALTH CARE RESOURCES		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	609-987-1440	KITTY.BLISSIT@HCRNJ.NET	21.00

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

Provider No. : 315492

Period:
 From 01/01/2023
 To 12/31/2023

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/23/2024 2:26 pm

		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
		3.00	
Cost Report Preparer Contact Information			
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	PREPARER	19.00
20.00	Enter the employer/company name of the cost report preparer.		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.		21.00

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

Provider No. : 315492

Period:
 From 01/01/2023
 To 12/31/2023

Worksheet S-3
 Part I
 Date/Time Prepared:
 5/23/2024 2:26 pm

Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
				1.00	2.00	3.00	
1.00	SKILLED NURSING FACILITY	117	42,705	0	3,703	20,569	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	117	42,705	0	3,703	20,569	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	6,733	31,005	0	69	11	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	6,733	31,005	0	69	11	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	178	258	0.00	53.67	1,869.91	1.00
2.00	NURSING FACILITY	0	0	0.00		0.00	2.00
3.00	ICF/IID	0	0			0.00	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	178	258	0.00	53.67	1,869.91	8.00
Component		Average Length of Stay	Admissions				
		Total	Title V	Title XVIII	Title XIX		Other
		16.00	17.00	18.00	19.00		20.00
1.00	SKILLED NURSING FACILITY	120.17	0	144	31	96	1.00
2.00	NURSING FACILITY	0.00	0		0	0	2.00
3.00	ICF/IID	0.00			0	0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0.00				0	5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	120.17	0	144	31	96	8.00
Component		Admissions	Full Time Equivalent				
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	271	73.20	0.00		1.00	
2.00	NURSING FACILITY	0	0.00	0.00		2.00	
3.00	ICF/IID	0	0.00	0.00		3.00	
4.00	HOME HEALTH AGENCY COST					4.00	
5.00	Other Long Term Care	0	0.00	0.00		5.00	
6.00	SNF-Based CMHC					6.00	
7.00	HOSPICE	0	0.00	0.00		7.00	
8.00	Total (Sum of lines 1-7)	271	73.20	0.00		8.00	

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet S-3
Part II
Date/Time Prepared:
5/23/2024 2:26 pm

	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)	4,245,676	0	4,245,676	152,092.00	27.92 1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00 2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00 3.00
4.00	Home office personnel	0	0	0	0.00	0.00 4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00 5.00
6.00	Revised wages (line 1 minus line 5)	4,245,676	0	4,245,676	152,092.00	27.92 6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00 7.00
8.00	HOME HEALTH AGENCY COST					
9.00	CMHC					
10.00	HOSPICE	0	0	0	0.00	0.00 10.00
11.00	Other excluded areas	0	0	0	0.00	0.00 11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00 12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	4,245,676	0	4,245,676	152,092.00	27.92 13.00
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	1,922,574	0	1,922,574	41,333.00	46.51 14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00 15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00 16.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	695,383	0	695,383		
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)	695,383	0	695,383		

SNF WAGE INDEX INFORMATION

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet S-3
Part III
Date/Time Prepared:
5/23/2024 2:26 pm

	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	0.00	0.00	1.00
2.00	Administrative & General	233,110	0	233,110	5,731.00	2.00
3.00	Plant Operation, Maintenance & Repairs	170,293	0	170,293	4,160.00	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	4.00
5.00	Housekeeping	345,671	0	345,671	19,794.00	5.00
6.00	Dietary	319,745	0	319,745	14,482.00	6.00
7.00	Nursing Administration	679,778	0	679,778	12,652.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	9.00
10.00	Medical Records & Medical Records Library	8,259	0	8,259	326.00	10.00
11.00	Social Service	70,268	0	70,268	2,080.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	247,745	0	247,745	11,698.00	13.00
14.00	Total (sum lines 1 thru 13)	2,074,869	0	2,074,869	70,923.00	14.00

SNF WAGE RELATED COSTS		Provider No. : 315492	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/23/2024 2:26 pm
				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)		253,418	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		107,967	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		333,998	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)		695,383	24.00
				Amount Reported
				1.00
Part B - Other than Core Related Cost				
25.00	OTHER WAGE RELATED COSTS (SPECIFY)		0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet S-3
Part V
Date/Time Prepared:
5/23/2024 2:26 pm

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)	227,862	41,480	269,342	5,109.00	52.72	1.00
2.00	Licensed Practical Nurses (LPNs)	656,362	119,483	775,845	17,768.00	43.67	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,286,536	234,198	1,520,734	58,293.00	26.09	3.00
4.00	Total Nursing (sum of lines 1 through 3)	2,170,760	395,161	2,565,921	81,170.00	31.61	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	0	0	0	0.00	0.00	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	0	0	0	0.00	0.00	13.00
Contract Labor							
Nursing Occupations							
14.00	Registered Nurses (RNs)	153,782		153,782	924.00	166.43	14.00
15.00	Licensed Practical Nurses (LPNs)	708,198		708,198	13,038.00	54.32	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	652,494		652,494	19,917.00	32.76	16.00
17.00	Total Nursing (sum of lines 14 through 16)	1,514,474		1,514,474	33,879.00	44.70	17.00
18.00	Physical Therapists	38,928		38,928	528.00	73.73	18.00
19.00	Physical Therapy Assistants	109,502		109,502	1,781.00	61.48	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	103,849		103,849	2,140.00	48.53	21.00
22.00	Occupational Therapy Assistants	60,302		60,302	1,491.00	40.44	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	95,519		95,519	1,515.00	63.05	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. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet S-7
Date/Time Prepared:
5/23/2024 2:26 pm

		Group	Days	
		1.00	2.00	
1.00		RUX		1.00
2.00		RUL		2.00
3.00		RVX		3.00
4.00		RVL		4.00
5.00		RHX		5.00
6.00		RHL		6.00
7.00		RMX		7.00
8.00		RML		8.00
9.00		RLX		9.00
10.00		RUC		10.00
11.00		RUB		11.00
12.00		RUA		12.00
13.00		RVC		13.00
14.00		RVB		14.00
15.00		RVA		15.00
16.00		RHC		16.00
17.00		RHB		17.00
18.00		RHA		18.00
19.00		RMC		19.00
20.00		RMB		20.00
21.00		RMA		21.00
22.00		RLB		22.00
23.00		RLA		23.00
24.00		ES3		24.00
25.00		ES2		25.00
26.00		ES1		26.00
27.00		HE2		27.00
28.00		HE1		28.00
29.00		HD2		29.00
30.00		HD1		30.00
31.00		HC2		31.00
32.00		HC1		32.00
33.00		HB2		33.00
34.00		HB1		34.00
35.00		LE2		35.00
36.00		LE1		36.00
37.00		LD2		37.00
38.00		LD1		38.00
39.00		LC2		39.00
40.00		LC1		40.00
41.00		LB2		41.00
42.00		LB1		42.00
43.00		CE2		43.00
44.00		CE1		44.00
45.00		CD2		45.00
46.00		CD1		46.00
47.00		CC2		47.00
48.00		CC1		48.00
49.00		CB2		49.00
50.00		CB1		50.00
51.00		CA2		51.00
52.00		CA1		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		63.00
64.00		BB1		64.00
65.00		BA2		65.00
66.00		BA1		66.00
67.00		PE2		67.00
68.00		PE1		68.00
69.00		PD2		69.00
70.00		PD1		70.00
71.00		PC2		71.00
72.00		PC1		72.00
73.00		PB2		73.00
74.00		PB1		74.00
75.00		PA2		75.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet S-7

Date/Time Prepared:
5/23/2024 2:26 pm

		Group	Days	
76.00		1.00	2.00	
99.00		PA1		76.00
100.00	TOTAL	AAA		99.00
				100.00
		Expenses	Percentage	Y/N
		1.00	2.00	3.00
<p>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)</p>				
101.00	Staffing			101.00
102.00	Recruitment			102.00
103.00	Retention of employees			103.00
104.00	Training			104.00
105.00	OTHER (SPECIFY)			105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)			106.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet A
Date/Time Prepared:
5/23/2024 2:26 pm

Cost Center Description		Salaries	Other	Total (col. 1 + col. 2)	Reclassifications 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		1,198,694	1,198,694	0	1,198,694	1.00
3.00	00300	EMPLOYEE BENEFITS	0	764,351	764,351	0	764,351	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	233,110	1,584,723	1,817,833	0	1,817,833	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	170,293	329,642	499,935	0	499,935	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	5,255	5,255	0	5,255	6.00
7.00	00700	HOUSEKEEPING	345,671	20,757	366,428	0	366,428	7.00
8.00	00800	DIETARY	319,745	335,828	655,573	0	655,573	8.00
9.00	00900	NURSING ADMINISTRATION	679,778	4,344	684,122	0	684,122	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	166,736	166,736	0	166,736	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	8,259	0	8,259	0	8,259	12.00
13.00	01300	SOCIAL SERVICE	70,268	0	70,268	0	70,268	13.00
15.00	01500	PATIENT ACTIVITIES	247,745	50,802	298,547	0	298,547	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	2,170,760	1,566,084	3,736,844	0	3,736,844	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	5,364	5,364	0	5,364	40.00
41.00	04100	LABORATORY	0	10,752	10,752	0	10,752	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	47	2,248	2,295	0	2,295	43.00
44.00	04400	PHYSICAL THERAPY	0	181,997	181,997	0	181,997	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	164,151	164,151	0	164,151	45.00
46.00	04600	SPEECH PATHOLOGY	0	95,519	95,519	0	95,519	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	98,276	98,276	0	98,276	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	19,741	19,741	0	19,741	71.00
SPECIAL PURPOSE COST CENTERS								
81.00	08100	INTEREST EXPENSE	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	4,245,676	6,605,264	10,850,940	0	10,850,940	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	49	49	0	49	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	HOMELESS SHELTER	0	0	0	0	0	95.00
100.00		TOTAL	4,245,676	6,605,313	10,850,989	0	10,850,989	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet A
Date/Time Prepared:
5/23/2024 2:26 pm

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	-57,570	1,141,124	1.00
3.00	00300	EMPLOYEE BENEFITS	0	764,351	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-755,589	1,062,244	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	499,935	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	5,255	6.00
7.00	00700	HOUSEKEEPING	0	366,428	7.00
8.00	00800	DIETARY	-507	655,066	8.00
9.00	00900	NURSING ADMINISTRATION	0	684,122	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	166,736	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	8,259	12.00
13.00	01300	SOCIAL SERVICE	0	70,268	13.00
15.00	01500	PATIENT ACTIVITIES	0	298,547	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	3,736,844	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	5,364	40.00
41.00	04100	LABORATORY	0	10,752	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	2,295	43.00
44.00	04400	PHYSICAL THERAPY	0	181,997	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	164,151	45.00
46.00	04600	SPEECH PATHOLOGY	0	95,519	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	98,276	49.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OTHER REIMBURSABLE COST CENTERS					
71.00	07100	AMBULANCE	0	19,741	71.00
SPECIAL PURPOSE COST CENTERS					
81.00	08100	INTEREST EXPENSE	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	82.00
83.00	08300	HOSPICE	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	-813,666	10,037,274	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	49	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	HOMELESS SHELTER	0	0	95.00
100.00		TOTAL	-813,666	10,037,323	100.00

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet A-6

Date/Time Prepared:
5/23/2024 2:26 pm

		Increases					
		Cost Center	Line #	Salary	Non Salary		
		2.00	3.00	4.00	5.00		
100.00	TOTALS	Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)				0	0 100.00

(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.

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet A-6
Date/Time Prepared:
5/23/2024 2:26 pm

		Decreases			
		Cost Center	Line #	Salary	Non Salary
		6.00	7.00	8.00	9.00
100.00	TOTALS			0	0
					100.00

(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. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet A-7

Date/Time Prepared:
5/23/2024 2:26 pm

Description	Beginning Balances	Acquisitions			Disposals and Retirements	
		Purchases	Donation	Total		
	1.00	2.00	3.00	4.00	5.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0	0	0	0	1.00
2.00 Land Improvements	0	0	0	0	0	2.00
3.00 Buildings and Fixtures	0	0	0	0	0	3.00
4.00 Building Improvements	101,613	11,278	0	11,278	0	4.00
5.00 Fixed Equipment	0	0	0	0	0	5.00
6.00 Movable Equipment	20,167	0	0	0	334	6.00
7.00 Subtotal (sum of lines 1-6)	121,780	11,278	0	11,278	334	7.00
8.00 Reconciling Items	0	0	0	0	0	8.00
9.00 Total (line 7 minus line 8)	121,780	11,278	0	11,278	334	9.00
Description	Ending Balance	Fully Depreciated Assets				
	6.00	7.00				
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0				
2.00 Land Improvements	0	0				
3.00 Buildings and Fixtures	0	0				
4.00 Building Improvements	112,891	0				
5.00 Fixed Equipment	0	0				
6.00 Movable Equipment	19,833	0				
7.00 Subtotal (sum of lines 1-6)	132,724	0				
8.00 Reconciling Items	0	0				
9.00 Total (line 7 minus line 8)	132,724	0				

ADJUSTMENTS TO EXPENSES

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet A-8

Date/Time Prepared:
5/23/2024 2:26 pm

Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		
			Cost Center		Line No.
			1.00	2.00	3.00
1.00 Investment income on restricted funds (chapter 2)	B	-1,457	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)		0			0.00 5.00
6.00 Television and radio service (chapter 21)		0			0.00 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	-54,280			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	B	-57	ADMINISTRATIVE & GENERAL		4.00 18.00
19.00 Vending machines	B	-507	DIETARY		8.00 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)			UTILIZATION REVIEW - SNF		82.00 22.00
23.00 Depreciation--buildings and fixtures			CAP REL COSTS - BLDGS & FIXTURES		1.00 23.00
24.00 Depreciation--movable equipment			*** Cost Center Deleted ***		2.00 24.00
25.00 DONATIONS & CHARITY	A	-3,280	ADMINISTRATIVE & GENERAL		4.00 25.00
25.01 OTHER REVENUE - MISC	B	-377	ADMINISTRATIVE & GENERAL		4.00 25.01
25.03 RESIDENT MISSING ITEMS	A	-85	ADMINISTRATIVE & GENERAL		4.00 25.03
25.04 FINES & PENALTIES	A	-1,833	CAP REL COSTS - BLDGS & FIXTURES		1.00 25.04
25.05 BAD DEBTS	A	-160,209	ADMINISTRATIVE & GENERAL		4.00 25.05
25.06 MANAGEMENT FEE	A	-534,030	ADMINISTRATIVE & GENERAL		4.00 25.06
25.07 MARKETING	A	-57,551	ADMINISTRATIVE & GENERAL		4.00 25.07
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-813,666			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. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/23/2024 2:26 pm

	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	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	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	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	840,391	894,671	-54,280	1.00	
2.00	0	0	0	2.00	
3.00	0	0	0	3.00	
4.00	0	0	0	4.00	
5.00	0	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	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.			10.00	

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

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet A-8-1
Parts I-III
Date/Time Prepared:
5/23/2024 2:26 pm

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	A	B KURLAND	99.00	1.00
2.00	A	N KURLAND	1.00	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.

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	199 POWERVILLE ROAD	99.00	REALTY	1.00
2.00	199 POWERVILLE ROAD	1.00	REALTY	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. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet B
Part I
Date/Time Prepared:
5/23/2024 2:26 pm

Cost Center Description	Net Expenses for Cost Allocation (from Wkst Allocation 7)	CAPI TAL RELATED COSTS	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	
		BLDGS & FIXTURES				
	0	1.00	3.00	3A	4.00	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	1,141,124	1,141,124			1.00
3.00 00300	EMPLOYEE BENEFITS	764,351	0	764,351		3.00
4.00 00400	ADMINISTRATIVE & GENERAL	1,062,244	190,032	41,967	1,294,243	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	499,935	28,831	30,658	559,424	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	5,255	26,642	0	31,897	6.00
7.00 00700	HOUSEKEEPING	366,428	13,344	62,231	442,003	7.00
8.00 00800	DIETARY	655,066	85,934	57,564	798,564	8.00
9.00 00900	NURSING ADMINISTRATION	684,122	0	122,380	806,502	9.00
10.00 01000	CENTRAL SERVICE & SUPPLY	166,736	0	0	166,736	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	8,259	0	1,487	9,746	12.00
13.00 01300	SOCIAL SERVICE	70,268	3,749	12,650	86,667	13.00
15.00 01500	PATIENT ACTIVITIES	298,547	85,095	44,602	428,244	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	3,736,844	681,391	390,804	4,809,039	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	5,364	0	0	5,364	40.00
41.00 04100	LABORATORY	10,752	0	0	10,752	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	2,295	0	8	2,303	43.00
44.00 04400	PHYSICAL THERAPY	181,997	21,821	0	203,818	44.00
45.00 04500	OCCUPATIONAL THERAPY	164,151	0	0	164,151	45.00
46.00 04600	SPEECH PATHOLOGY	95,519	0	0	95,519	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	98,276	0	0	98,276	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	19,741	0	0	19,741	71.00
SPECIAL PURPOSE COST CENTERS						
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	10,037,274	1,136,839	764,351	10,032,989	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	49	4,285	0	4,334	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	HOMELESS SHELTER	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	10,037,323	1,141,124	764,351	10,037,323	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet B
Part I
Date/Time Prepared:
5/23/2024 2:26 pm

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	
		5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	642,236				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	18,553	55,172			6.00
7.00	00700	HOUSEKEEPING	9,292	0	516,725		7.00
8.00	00800	DIETARY	59,842	0	50,329	1,026,947	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	925,889	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	2,611	0	2,196	0	13.00
15.00	01500	PATIENT ACTIVITIES	59,258	0	49,838	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	474,500	55,172	399,072	1,026,947	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	15,196	0	12,780	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS							
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	639,252	55,172	514,215	1,026,947	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	2,984	0	2,510	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	HOMELESS SHELTER	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	642,236	55,172	516,725	1,026,947	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet B
Part I
Date/Time Prepared:
5/23/2024 2:26 pm

Cost Center Description	CENTRAL SERVICE & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal		
	10.00	12.00	13.00	15.00			16.00
GENERAL SERVICE COST CENTERS							
1.00 00100 CAP REL COSTS - BLDGS & FIXTURES						1.00	
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 SERVICE & SUPPLY	191,418					10.00	
12.00 01200 MEDICAL RECORDS & LIBRARY	0	11,189				12.00	
13.00 01300 SOCIAL SERVICE	0	0	104,303			13.00	
15.00 01500 PATIENT ACTIVITIES	0	0	0	600,733		15.00	
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00 03000 SKILLED NURSING FACILITY	120,433	11,189	104,303	600,733	9,239,161	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	6,158	40.00	
41.00 04100 LABORATORY	0	0	0	0	12,344	41.00	
42.00 04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00	
43.00 04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	2,644	43.00	
44.00 04400 PHYSICAL THERAPY	0	0	0	0	261,965	44.00	
45.00 04500 OCCUPATIONAL THERAPY	0	0	0	0	188,450	45.00	
46.00 04600 SPEECH PATHOLOGY	0	0	0	0	109,659	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	70,985	0	0	0	183,809	49.00	
51.00 05100 SUPPORT SURFACES	0	0	0	0	0	51.00	
OTHER REIMBURSABLE COST CENTERS							
71.00 07100 AMBULANCE	0	0	0	0	22,663	71.00	
SPECIAL PURPOSE COST CENTERS							
81.00 08100 INTEREST EXPENSE						81.00	
82.00 08200 UTILIZATION REVIEW - SNF						82.00	
83.00 08300 HOSPICE	0	0	0	0	0	83.00	
89.00	SUBTOTALS (sum of lines 1-84)	191,418	11,189	104,303	600,733	10,026,853	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	10,470	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 HOMELESS SHELTER	0	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	191,418	11,189	104,303	600,733	10,037,323	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet B
Part I
Date/Time Prepared:
5/23/2024 2:26 pm

Cost Center Description		Post Stepdown Adjustments	Total	
		17.00	18.00	
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
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 SERVICE & SUPPLY		10.00
12.00	01200	MEDICAL RECORDS & LIBRARY		12.00
13.00	01300	SOCIAL SERVICE		13.00
15.00	01500	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	9,239,161	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	6,158	40.00
41.00	04100	LABORATORY	12,344	41.00
42.00	04200	INTRAVENOUS THERAPY	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	2,644	43.00
44.00	04400	PHYSICAL THERAPY	261,965	44.00
45.00	04500	OCCUPATIONAL THERAPY	188,450	45.00
46.00	04600	SPEECH PATHOLOGY	109,659	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	183,809	49.00
51.00	05100	SUPPORT SURFACES	0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	22,663	71.00
SPECIAL PURPOSE COST CENTERS				
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW - SNF		82.00
83.00	08300	HOSPICE	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	10,026,853	89.00
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	10,470	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	HOMELESS SHELTER	0	95.00
98.00		Cross Foot Adjustments	0	98.00
99.00		Negative Cost Centers	0	99.00
100.00		TOTAL	10,037,323	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet B
Part II
Date/Time Prepared:
5/23/2024 2:26 pm

Cost Center Description	Directly Assigned New Capital Related Costs	CAPI TAL RELATED COSTS	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	
		BLDGS & FIXTURES				
	0	1.00	2A	3.00	4.00	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00 00300	EMPLOYEE BENEFITS	0	0	0		3.00
4.00 00400	ADMINISTRATIVE & GENERAL	0	190,032	190,032	0	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	0	28,831	28,831	0	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	0	26,642	26,642	0	6.00
7.00 00700	HOUSEKEEPING	0	13,344	13,344	0	7.00
8.00 00800	DIETARY	0	85,934	85,934	0	8.00
9.00 00900	NURSING ADMINISTRATION	0	0	0	0	9.00
10.00 01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00 01300	SOCIAL SERVICE	0	3,749	3,749	0	13.00
15.00 01500	PATIENT ACTIVITIES	0	85,095	85,095	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	0	681,391	681,391	0	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	21,821	21,821	0	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS						
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	1,136,839	1,136,839	0	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	4,285	4,285	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	HOMELESS SHELTER	0	0	0	0	95.00
98.00	Cross Foot Adjustments					98.00
99.00	Negative Cost Centers					99.00
100.00	TOTAL	0	1,141,124	1,141,124	0	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet B
Part II
Date/Time Prepared:
5/23/2024 2:26 pm

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION		
		5.00	6.00	7.00	8.00	9.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00	
3.00	00300	EMPLOYEE BENEFITS					3.00	
4.00	00400	ADMINISTRATIVE & GENERAL					4.00	
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	40,990				5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	1,184	28,519			6.00	
7.00	00700	HOUSEKEEPING	593	0	23,544		7.00	
8.00	00800	DIETARY	3,819	0	2,293	109,403	8.00	
9.00	00900	NURSING ADMINISTRATION	0	0	0	17,529	9.00	
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	10.00	
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00	
13.00	01300	SOCIAL SERVICE	167	0	100	0	13.00	
15.00	01500	PATIENT ACTIVITIES	3,782	0	2,271	0	15.00	
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	30,285	28,519	18,184	109,403	17,529	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	970	0	582	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
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS								
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	40,800	28,519	23,430	109,403	17,529	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	190	0	114	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	HOMELESS SHELTER	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	40,990	28,519	23,544	109,403	17,529	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet B
Part II
Date/Time Prepared:
5/23/2024 2:26 pm

Cost Center Description	CENTRAL SERVICE & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
	10.00	12.00	13.00	15.00		
GENERAL SERVICE COST CENTERS						
1.00 00100						1.00
3.00 00300						3.00
4.00 00400						4.00
5.00 00500						5.00
6.00 00600						6.00
7.00 00700						7.00
8.00 00800						8.00
9.00 00900						9.00
10.00 01000	3,624					10.00
12.00 01200	0	212				12.00
13.00 01300	0	0	5,900			13.00
15.00 01500	0	0	0	100,456		15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	2,280	212	5,900	100,456	1,098,684	30.00
31.00 03100	0	0	0	0	0	31.00
32.00 03200	0	0	0	0	0	32.00
33.00 03300	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	0	0	0	0	117	40.00
41.00 04100	0	0	0	0	234	41.00
42.00 04200	0	0	0	0	0	42.00
43.00 04300	0	0	0	0	50	43.00
44.00 04400	0	0	0	0	27,803	44.00
45.00 04500	0	0	0	0	3,568	45.00
46.00 04600	0	0	0	0	2,076	46.00
47.00 04700	0	0	0	0	0	47.00
48.00 04800	0	0	0	0	0	48.00
49.00 04900	1,344	0	0	0	3,480	49.00
51.00 05100	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	0	0	0	0	429	71.00
SPECIAL PURPOSE COST CENTERS						
81.00 08100						81.00
82.00 08200						82.00
83.00 08300	0	0	0	0	0	83.00
89.00	3,624	212	5,900	100,456	1,136,441	89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	0	0	0	0	0	90.00
91.00 09100	0	0	0	0	4,683	91.00
92.00 09200	0	0	0	0	0	92.00
93.00 09300	0	0	0	0	0	93.00
94.00 09400	0	0	0	0	0	94.00
95.00 09500	0	0	0	0	0	95.00
98.00	0	0	0	0	0	98.00
99.00	0	0	0	0	0	99.00
100.00	3,624	212	5,900	100,456	1,141,124	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet B
Part II
Date/Time Prepared:
5/23/2024 2:26 pm

Cost Center Description		Post Step-Down Adjustments	Total	
		17.00	18.00	
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
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 SERVICE & SUPPLY		10.00
12.00	01200	MEDICAL RECORDS & LIBRARY		12.00
13.00	01300	SOCIAL SERVICE		13.00
15.00	01500	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	0	1,098,684
31.00	03100	NURSING FACILITY	0	0
32.00	03200	ICF/IID	0	0
33.00	03300	OTHER LONG TERM CARE	0	0
ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	0	117
41.00	04100	LABORATORY	0	234
42.00	04200	INTRAVENOUS THERAPY	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	50
44.00	04400	PHYSICAL THERAPY	0	27,803
45.00	04500	OCCUPATIONAL THERAPY	0	3,568
46.00	04600	SPEECH PATHOLOGY	0	2,076
47.00	04700	ELECTROCARDIOLOGY	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	0	3,480
51.00	05100	SUPPORT SURFACES	0	0
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0	429
SPECIAL PURPOSE COST CENTERS				
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW - SNF		82.00
83.00	08300	HOSPICE	0	0
89.00		SUBTOTALS (sum of lines 1-84)	0	1,136,441
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	4,683
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0
93.00	09300	NONPAID WORKERS	0	0
94.00	09400	PATIENTS LAUNDRY	0	0
95.00	09500	HOMELESS SHELTER	0	0
98.00		Cross Foot Adjustments	0	0
99.00		Negative Cost Centers	0	0
100.00		TOTAL	0	1,141,124

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet B-1
Date/Time Prepared:
5/23/2024 2:26 pm

Cost Center Description	CAPITAL RELATED COSTS	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	
	BLDGS & FIXTURES (SQUARE FEET)					
	1.00	3.00	4A	4.00	5.00	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	49,000				1.00
3.00 00300	EMPLOYEE BENEFITS	0	4,245,676			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	8,160	233,110	-1,294,243	8,743,080	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	1,238	170,293	0	559,424	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	1,144	0	0	31,897	6.00
7.00 00700	HOUSEKEEPING	573	345,671	0	442,003	7.00
8.00 00800	DIETARY	3,690	319,745	0	798,564	8.00
9.00 00900	NURSING ADMINISTRATION	0	679,778	0	806,502	9.00
10.00 01000	CENTRAL SERVICE & SUPPLY	0	0	0	166,736	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	8,259	0	9,746	12.00
13.00 01300	SOCIAL SERVICE	161	70,268	0	86,667	13.00
15.00 01500	PATIENT ACTIVITIES	3,654	247,745	0	428,244	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	29,259	2,170,760	0	4,809,039	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	5,364	40.00
41.00 04100	LABORATORY	0	0	0	10,752	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	47	0	2,303	43.00
44.00 04400	PHYSICAL THERAPY	937	0	0	203,818	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	164,151	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	95,519	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	98,276	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	19,741	71.00
SPECIAL PURPOSE COST CENTERS						
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	48,816	4,245,676	-1,294,243	8,738,746	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	184	0	0	4,334	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	HOMELESS SHELTER	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)	1,141,124	764,351		1,294,243	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	23.288245	0.180030		0.148031	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)		0		190,032	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)		0.000000		0.021735	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet B-1

Date/Time Prepared:
5/23/2024 2:26 pm

Cost Center Description		LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURSING)	CENTRAL SERVICE & SUPPLY (COSTED REQUIS.)		
		6.00	7.00	8.00	9.00	10.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00	
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	31,005				6.00	
7.00	00700	HOUSEKEEPING	0	37,885			7.00	
8.00	00800	DIETARY	0	3,690	93,015		8.00	
9.00	00900	NURSING ADMINISTRATION	0	0	0	115,048	9.00	
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	10.00	
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	265,012	12.00	
13.00	01300	SOCIAL SERVICE	0	161	0	0	13.00	
15.00	01500	PATIENT ACTIVITIES	0	3,654	0	0	15.00	
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	31,005	29,259	93,015	115,048	166,736	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	937	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	98,276	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS								
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	31,005	37,701	93,015	115,048	265,012	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	184	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	HOMELESS SHELTER	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)	55,172	516,725	1,026,947	925,889	191,418	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	1.779455	13.639303	11.040660	8.047850	0.722299	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	28,519	23,544	109,403	17,529	3,624	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.919819	0.621460	1.176187	0.152362	0.013675	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet B-1

Date/Time Prepared:
5/23/2024 2:26 pm

Cost Center Description	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	OTHER GENERAL SERVICE PATIENT ACTIVITIES (PATIENT CENSUS)	
	12.00	13.00	15.00	
GENERAL SERVICE COST CENTERS				
1.00 00100 CAP REL COSTS - BLDGS & FIXTURES				1.00
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 SERVICE & SUPPLY				10.00
12.00 01200 MEDICAL RECORDS & LIBRARY	31,005			12.00
13.00 01300 SOCIAL SERVICE	0	31,005		13.00
15.00 01500 PATIENT ACTIVITIES	0	0	31,005	15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00 03000 SKILLED NURSING FACILITY	31,005	31,005	31,005	30.00
31.00 03100 NURSING FACILITY	0	0	0	31.00
32.00 03200 ICF/IID	0	0	0	32.00
33.00 03300 OTHER LONG TERM CARE	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS				
40.00 04000 RADIOLOGY	0	0	0	40.00
41.00 04100 LABORATORY	0	0	0	41.00
42.00 04200 INTRAVENOUS THERAPY	0	0	0	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	0	0	0	43.00
44.00 04400 PHYSICAL THERAPY	0	0	0	44.00
45.00 04500 OCCUPATIONAL THERAPY	0	0	0	45.00
46.00 04600 SPEECH PATHOLOGY	0	0	0	46.00
47.00 04700 ELECTROCARDIOLOGY	0	0	0	47.00
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	48.00
49.00 04900 DRUGS CHARGED TO PATIENTS	0	0	0	49.00
51.00 05100 SUPPORT SURFACES	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00 07100 AMBULANCE	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS				
81.00 08100 INTEREST EXPENSE				81.00
82.00 08200 UTILIZATION REVIEW - SNF				82.00
83.00 08300 HOSPICE	0	0	0	83.00
89.00 SUBTOTALS (sum of lines 1-84)	31,005	31,005	31,005	89.00
NONREIMBURSABLE COST CENTERS				
90.00 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	90.00
91.00 09100 BARBER AND BEAUTY SHOP	0	0	0	91.00
92.00 09200 PHYSICIANS PRIVATE OFFICES	0	0	0	92.00
93.00 09300 NONPAID WORKERS	0	0	0	93.00
94.00 09400 PATIENTS LAUNDRY	0	0	0	94.00
95.00 09500 HOMELESS SHELTER	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)	11,189	104,303	600,733	102.00
103.00 Unit cost multiplier (Wkst. B, Part I)	0.360877	3.364070	19.375359	103.00
104.00 Cost to be allocated (per Wkst. B, Part II)	212	5,900	100,456	104.00
105.00 Unit cost multiplier (Wkst. B, Part II)	0.006838	0.190292	3.239994	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet C
Date/Time Prepared:
5/23/2024 2:26 pm

Cost Center Description			Total (from Wkst. B, Pt 1, 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	6,158	0	0.000000	40.00
41.00	04100	LABORATORY	12,344	0	0.000000	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	2,644	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	261,965	235,336	1.113153	44.00
45.00	04500	OCCUPATIONAL THERAPY	188,450	249,689	0.754739	45.00
46.00	04600	SPEECH PATHOLOGY	109,659	229,638	0.477530	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	183,809	98,276	1.870335	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS						
71.00	07100	AMBULANCE	22,663	0	0.000000	71.00
100.00		Total	787,692	812,939		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315492	Period: From 01/01/2023 To 12/31/2023	Worksheet D Part I Date/Time Prepared: 5/23/2024 2:26 pm
		Title XVIII (1)	Skilled Nursing Facility	PPS

	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	
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST						
ANCILLARY SERVICE COST CENTERS						
40.00	04000 RADIOLOGY	0.000000	0	0	0	0 40.00
41.00	04100 LABORATORY	0.000000	0	0	0	0 41.00
42.00	04200 INTRAVENOUS THERAPY	0.000000	0	0	0	0 42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0 43.00
44.00	04400 PHYSICAL THERAPY	1.113153	135,579	0	150,920	0 44.00
45.00	04500 OCCUPATIONAL THERAPY	0.754739	142,419	0	107,489	0 45.00
46.00	04600 SPEECH PATHOLOGY	0.477530	141,165	0	67,411	0 46.00
47.00	04700 ELECTROCARDIOLOGY	0.000000	0	0	0	0 47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0 48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	1.870335	2,100	0	3,928	0 49.00
51.00	05100 SUPPORT SURFACES	0.000000	0	0	0	0 51.00
OUTPATIENT SERVICE COST CENTERS						
71.00	07100 AMBULANCE (2)	0.000000		0		0 71.00
100.00	Total (Sum of lines 40 - 71)		421,263	0	329,748	0 100.00

(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. : 315492	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/23/2024 2:26 pm
		Title XVIII	Skilled Nursing Facility	PPS

Cost Center Description			1.00	
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PART II - APPORTIONMENT OF VACCINE COST				
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.870335	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	6,158	0	0.000000	0	0 40.00
41.00	04100	LABORATORY	12,344	0	0.000000	0	0 41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	0	0 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	2,644	0	0.000000	0	0 43.00
44.00	04400	PHYSICAL THERAPY	261,965	0	0.000000	150,920	0 44.00
45.00	04500	OCCUPATIONAL THERAPY	188,450	0	0.000000	107,489	0 45.00
46.00	04600	SPEECH PATHOLOGY	109,659	0	0.000000	67,411	0 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	183,809	0	0.000000	3,928	0 49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0 51.00
100.00		Total (Sum of lines 40 - 52)	765,029	0		329,748	0 100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315492	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/23/2024 2: 26 pm
	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	31,005	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	3,703	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	9,239,161	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	General inpatient routine service charges	10,547,656	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.875944	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)	9,239,161	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	297.99	16.00
17.00	Program routine service cost (Line 3 times line 16)	1,103,457	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)	1,103,457	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)	1,098,684	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	35.44	21.00
22.00	Program capital related cost (Line 3 times line 21)	131,234	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	972,223	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)	972,223	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	31,005	1.00
2.00	Program inpatient days (see instructions)	3,703	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)	0.119432	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. : 315492	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/23/2024 2:26 pm
		Title XVIII	Skilled Nursing Facility	PPS

			1.00	
PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT				
1.00	Inpatient PPS amount (See Instructions)		2,734,532	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)		2,734,532	3.00
4.00	Primary payor amounts		546,906	4.00
5.00	Coinurance		0	5.00
6.00	Allowable bad debts (From your records)		208,617	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		124,161	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		135,601	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)		2,323,227	11.00
12.00	Interim payments (See instructions)		2,174,528	12.00
13.00	Tentative adjustment		0	13.00
14.00	OTHER adjustment (See instructions)		0	14.00
14.50	Demonstration payment adjustment amount before sequestration		0	14.50
14.55	Demonstration payment adjustment amount after sequestration		0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)		2,712	14.75
14.99	Sequestration amount (see instructions)		43,753	14.99
15.00	Balance due provider/program (see Instructions)		102,234	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	Coinurance 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	Demonstration payment adjustment amount before sequestration		0	28.50
28.55	Demonstration payment adjustment amount after sequestration		0	28.55
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. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet E-1

Date/Time Prepared:
5/23/2024 2:26 pm

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					1.00
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		2,143,873		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	06/21/2023	30,655		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)		30,655		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)		2,174,528		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		102,234		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		2,276,762		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.

BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet G

Date/Time Prepared:
5/23/2024 2:26 pm

		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	165,481	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	2,182,591	0	0	0	4.00
5.00	Other receivables	506,571	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-162,345	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	436,947	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)	3,129,245	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	4,121	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	108,770	0	0	0	17.00
18.00	Less: Accumulated Amortization	-2,504	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	19,833	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)	130,220	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	1,060,972	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	1,060,972	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	4,320,437	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	1,894,339	0	0	0	35.00
36.00	Salaries, wages, and fees payable	345,791	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	461,951	0	0	0	39.00
40.00	Accelerated payments	0	0	0	0	40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	1,321,827	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	4,023,908	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)	4,023,908	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	296,529	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)	296,529	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	4,320,437	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet G-1

Date/Time Prepared:
5/23/2024 2:26 pm

		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		44,052			0	1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		252,479				2.00
3.00	Total (sum of line 1 and line 2)		296,531			0	3.00
4.00	Additions (credit adjustments)						4.00
5.00		0		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)		0			0	10.00
11.00	Subtotal (line 3 plus line 10)		296,531			0	11.00
12.00	Deductions (debit adjustments)						12.00
13.00	ROUNDING	2		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)		2			0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		296,529			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			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	ROUNDING		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

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet G-2
Parts I-III
Date/Time Prepared:
5/23/2024 2:26 pm

Cost Center Description		Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
PART I - PATIENT REVENUES					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	10,547,656		10,547,656	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)	10,547,656		10,547,656	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	812,939	0	812,939	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
12.00	HOSPICE	0	0	0	12.00
13.00	ROUTINE CHARGES / BED HOLD	6,033	0	6,033	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	11,366,628	0	11,366,628	14.00
Cost Center Description					
			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			10,850,989	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)			10,850,989	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315492

Period:
From 01/01/2023
To 12/31/2023

Worksheet G-3

Date/Time Prepared:
5/23/2024 2:26 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	11,366,628	1.00
2.00	Less: contractual allowances and discounts on patients accounts	688,783	2.00
3.00	Net patient revenues (Line 1 minus line 2)	10,677,845	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	10,850,989	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-173,144	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	1,457	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	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	0	13.00
14.00	Revenue from meals sold to employees and guests	362	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	57	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	507	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	NON PATIENT REVENUE	377	24.00
24.50	COVID-19 PHE Funding	422,863	24.50
25.00	Total other income (Sum of lines 6 - 24)	425,623	25.00
26.00	Total (Line 5 plus line 25)	252,479	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)	252,479	31.00