

MORRISTOWN POST ACUTE REHABILITATION AND NURSING CENTER, LLC
77 MADISON PROPCO LLC
(limited liability companies)
CONSOLIDATED BALANCE SHEETS

	At December 31	
	2023	2022
ASSETS		
Current assets		
Cash (note 2)	\$ 1,743,052	\$ 2,742,740
Cash - restricted (patient funds) (note 2)	69,109	59,242
Accounts receivable - less allowance of \$823,000 and \$242,000	4,644,614	4,213,122
Escrow deposits (notes 2 and 6)	63,301	61,360
Due from related entities (note 7)	600,301	885,656
Prepaid expenses	946,219	217,953
	<hr/>	<hr/>
Total current assets	8,066,596	8,180,073
Property and equipment - net (note 3)	34,442,998	35,400,980
Goodwill - net (note 4)	14,072,258	16,352,258
Reserve for replacements (notes 2 and 6)	-	314,860
Escrow - collateral	1,837,482	-
Security deposits	36,370	48,370
Interest rate swap (note 7)	-	279,259
	<hr/>	<hr/>
TOTAL ASSETS	\$ 58,455,704	\$ 60,575,800
 LIABILITIES AND MEMBERS' DEFICIENCY		
Current liabilities		
Mortgage payable - net of unamortized financing costs of \$5,313 (note 6)	\$ 47,853,134	\$ -
Accounts payable	1,024,662	641,359
Accrued expenses	3,200,524	2,873,864
Accrued and withheld taxes	22,983	16,353
Interest rate swap (note 7)	16,499	-
Due to private and third party payers	886,757	656,286
Patients' funds payable	69,790	59,242
Due to prior owner (note 15)	77,617	77,617
	<hr/>	<hr/>
Total current liabilities	53,151,966	4,324,721
Mortgage payable - net of unamortized financing costs of \$52,216 (note 6)	-	48,767,218
Note payable - member (note 9)	8,000,000	8,000,000
	<hr/>	<hr/>
Total liabilities	61,151,966	61,091,939
Members' deficiency	<hr/>	<hr/>
	(2,696,262)	(516,139)
	<hr/>	<hr/>
TOTAL LIABILITIES AND MEMBERS' DEFICIENCY	\$ 58,455,704	\$ 60,575,800

MORRISTOWN POST ACUTE REHABILITATION AND NURSING CENTER, LLC
77 MADISON PROPCO LLC
(limited liability companies)
CONSOLIDATED STATEMENTS OF OPERATIONS AND MEMBERS' DEFICIENCY

	Years ended December 31	
	2023	2022
Revenues	\$ 30,400,049	\$ 24,795,309
Operating expenses	<u>28,163,923</u>	<u>23,496,679</u>
Earnings from operations	2,236,126	1,298,630
Non-operating revenue (expenses)		
Interest income	148,277	6,441
Change in fair value of interest rate swap agreement (note 7)	(295,758)	451,084
Gain on termination of interest rate swap	47,900	-
Interest expense	<u>(4,310,978)</u>	<u>(2,771,309)</u>
NET LOSS	(2,174,433)	(1,015,154)
Members' equity (deficiency) - beginning of year	<u>(516,139)</u>	<u>513,604</u>
	(2,690,572)	(501,550)
Net members' equity distributed	<u>(5,690)</u>	<u>(14,589)</u>
MEMBERS' DEFICIENCY - END OF YEAR	<u>\$ (2,696,262)</u>	<u>\$ (516,139)</u>

MORRISTOWN POST ACUTE REHABILITATION AND NURSING CENTER, LLC
77 MADISON PROPCO LLC
(limited liability companies)
CONSOLIDATED STATEMENTS OF CASH FLOWS

	Years ended December 31	
	2023	2022
Cash flows from operating activities		
Net loss	\$ (2,174,433)	\$ (1,015,154)
Adjustments to reconcile net loss to net cash provided by operating activities		
Depreciation and amortization	3,346,855	3,205,139
Amortization of deferred debt financing costs included in interest expense	46,903	282,642
Loss on deferred debt issuance cost	-	37,036
Gain on termination of interest rate swap	(47,900)	-
Change in value of swap agreements	343,658	(451,084)
(Increase) decrease in assets		
Accounts receivable	(431,492)	(58,635)
Prepaid expenses	(728,266)	4,939
Increase (decrease) in liabilities		
Accounts payable	383,303	(313,121)
Accrued expenses and withheld taxes	333,290	1,233,677
Due to private and third party payors	247,245	104,527
Patients' funds payable	(6,226)	(75,171)
Net cash provided by operating activities	<u>1,312,937</u>	<u>2,954,795</u>
Cash flows from investing activities		
Purchase of property and equipment	(108,873)	(628,271)
Increase (decrease) in security deposits	12,000	(12,000)
Due to related entities	285,355	(3,072,692)
Net cash provided by (used in) investing activities	<u>188,482</u>	<u>(3,712,963)</u>
Cash flows from financing activities		
Mortgage payments	(960,987)	(1,184,729)
Repayment of note - mezzanine	-	(2,000,000)
Due to prior owner	-	17,438
Members' equity distributed	(5,690)	(14,589)
Net cash used in financing activities	<u>(966,677)</u>	<u>(3,181,880)</u>
Net increase (decrease) in cash, restricted cash, and cash equivalents	534,742	(3,940,048)
Cash, restricted cash, and cash equivalents - beginning of year	<u>3,178,202</u>	<u>7,118,250</u>
CASH, RESTRICTED CASH, AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 3,712,944</u>	<u>\$ 3,178,202</u>

See the accompanying notes to the consolidated financial statements.

MORRISTOWN POST ACUTE REHABILITATION AND NURSING CENTER, LLC
77 MADISON PROPCO LLC
(limited liability companies)
SUPPLEMENTARY INFORMATION
CONSOLIDATING BALANCE SHEETS
AT DECEMBER 31, 2023

	Consolidated	Operations	Realty
ASSETS			
Current assets			
Cash	\$ 1,743,052	\$ 1,351,482	\$ 391,570
Cash - restricted (patient funds)	69,109	69,109	-
Accounts receivable - net	4,644,614	4,644,614	-
Escrow deposits	1,900,783	1,837,482	63,301
Due from related entities	628,265	628,265	-
Prepaid expenses and other	946,219	909,119	37,100
Due from tenant	*	-	6,962,205
Total current assets	*	9,932,042	7,454,176
Property and equipment - net	34,442,998	3,797,043	30,645,955
Goodwill - net	14,072,258	-	14,072,258
Security deposits	36,370	36,370	-
TOTAL ASSETS	*\$	58,483,668	\$ 13,273,484
		\$	52,172,389
LIABILITIES AND MEMBERS' EQUITY (DEFICIENCY)			
Current liabilities			
Accounts payable	\$ 1,024,662	\$ 1,024,662	\$ -
Accrued expenses	3,200,524	853,725	2,346,799
Accrued and withheld taxes	22,983	22,983	-
Due to private and third party payors	886,757	886,757	-
Patients' funds payable	69,790	69,790	-
Due to related parties	27,964	27,964	-
Due to prior owner	77,617	77,617	-
Due to landlord	*	-	6,962,205
Total current liabilities	*	5,310,297	9,925,703
Mortgage payable - net	47,853,134	-	47,853,134
Note payable - member	8,000,000	-	8,000,000
Interest rate swap	16,499	-	16,499
Total liabilities	*	61,179,930	9,925,703
Members' equity (deficiency)	(2,696,262)	3,347,781	(6,044,043)
TOTAL LIABILITIES			
AND MEMBERS' EQUITY (DEFICIENCY)	*\$	58,483,668	\$ 13,273,484
		\$	52,172,389

(*) The consolidated amounts give effect to intercompany eliminations of \$6,962,205.

MORRISTOWN POST ACUTE REHABILITATION AND NURSING CENTER, LLC
77 MADISON PROPCO LLC
(limited liability companies)
SUPPLEMENTARY INFORMATION
CONSOLIDATING STATEMENTS OF OPERATIONS AND MEMBERS' EQUITY (DEFICIENCY)
YEAR ENDED DECEMBER 31, 2023

	Consolidated	Operations	Realty
Revenues	*\$ 30,400,049	\$ 30,400,049	\$ 4,997,600
Operating expenses	* <u>28,163,923</u>	<u>29,950,083</u>	<u>3,211,440</u>
Earnings from operations	2,236,126	449,966	1,786,160
Non-operating revenue (expenses)			
Interest income	148,277	148,277	-
Change in fair value of interest rate swap agreement	(295,758)	-	(295,758)
Gain on termination of interest rate swap	47,900	-	47,900
Interest expense	<u>(4,310,978)</u>	<u>(2,243)</u>	<u>(4,308,735)</u>
NET EARNINGS (LOSS)	(2,174,433)	596,000	(2,770,433)
Members' equity (deficiency) - December 31, 2022	<u>(516,139)</u>	<u>2,757,471</u>	<u>(3,273,610)</u>
	(2,690,572)	3,353,471	(6,044,043)
Members' equity distributed	<u>(5,690)</u>	<u>(5,690)</u>	<u>-</u>
MEMBERS' EQUITY (DEFICIENCY) - DECEMBER 31, 2023	\$ <u>(2,696,262)</u>	\$ <u>3,347,781</u>	\$ <u>(6,044,043)</u>

(*) The consolidated amounts gives effect to intercompany eliminations of \$4,997,600.

MORRISTOWN POST ACUTE REHABILITATION AND NURSING CENTER, LLC
77 MADISON PROPCO LLC
(limited liability companies)
SUPPLEMENTARY INFORMATION
CONSOLIDATED REVENUES
YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	Per Patient Day	2022	Per Patient Day
Current year				
Medicaid	\$ 590,101	\$ 257.24	\$ 1,353,825	\$ 242.84
Medicaid - Managed Care	10,111,554	257.27	8,044,342	244.38
Private	2,629,666	374.49	2,152,432	364.02
Medicare	11,185,213	744.84	9,396,791	743.77
Medicare bad debts - Part A	(232,610)	(15.49)	(129,609)	(10.26)
Hospice	767,070	261.62	597,022	250.64
HMO	<u>2,816,559</u>	514.44	<u>2,690,897</u>	540.99
Total current year	<u>27,867,553</u>	<u>\$ 386.81</u>	<u>24,105,700</u>	<u>\$ 374.34</u>
Employee Retention Credit	<u>1,877,187</u>		<u>-</u>	
Prior years				
Medicaid	(46,720)		-	
Medicaid - Managed Care	244		-	
Private	53,249		-	
Medicare	54,808		-	
Hospice	1,021		-	
Insurance	<u>(52,534)</u>		<u>-</u>	
	<u>10,068</u>		<u>-</u>	
Miscellaneous				
Therapy	638,853		673,937	
Other	<u>6,388</u>		<u>15,672</u>	
	<u>645,241</u>		<u>689,609</u>	
TOTAL REVENUES	<u>\$ 30,400,049</u>		<u>\$ 24,795,309</u>	

MORRISTOWN POST ACUTE REHABILITATION AND NURSING CENTER, LLC
77 MADISON PROPCO LLC
(limited liability companies)
SUPPLEMENTARY INFORMATION
CONSOLIDATED PATIENT DAYS
YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	Percent Of Total	2022	Percent Of Total
SKILLED NURSING FACILITY				
Medicaid	2,294	3.18%	5,575	8.66%
Medicaid - Managed Care	39,304	54.56%	32,917	51.12%
Private	7,022	9.75%	5,913	9.18%
Medicare	15,017	20.84%	12,634	19.62%
Insurance	5,475	7.60%	4,974	7.72%
Hospice	2,932	4.07%	2,382	3.70%
	<u>72,044</u>	<u>100.00%</u>	<u>64,395</u>	<u>100.00%</u>
Percent occupancy - 287 beds	<u>68.77%</u>		<u>61.47%</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: 315157	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/20/2024 10:30 am
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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 MORRISTOWN POST ACUTE REHAB & NURSING (315157) 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.

1	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	1
	1	2		
	Ben Kurland	Y	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.	
2	Signatory Printed Name	Ben Kurland		2
3	Signatory Title	CEO		3
4	Date	(Dated when report is electronic)		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	169,137	0	0	1.00
2.00 NURSING FACILITY	0			0	2.00
3.00 ICF/IID	0			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
7.10 SNF - BASED CORF I	0		0	0	7.10
100.00 TOTAL	0	169,137	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. : 315157	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/20/2024 10:30 am					
1.00		2.00		3.00					
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:									
1.00	Street: 77 MADISON AVENUE	PO Box:				1.00			
2.00	City: MORRISTOWN	State: NJ	Zip Code: 07960			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, O, 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	MORRISTOWN POST ACUTE REHAB & NURSING	315157	11/20/1992	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:				
14.00	Cost Reporting Period (mm/dd/yyyy)			1.00	2.00				
15.00	Type of Control (See Instructions)			01/01/2023	12/31/2023	6	LLC		
					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						965,224	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						965,224	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. : 315157	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/20/2024 10:30 am
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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. : 315157	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/20/2024 10:30 am	
		Y/N	Date		
		1.00	2.00		
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy) Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N			1.00
		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "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	Y/N	Date	Y/N
		0	1.00	2.00	3.00
PS&R Data					
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	Y	03/22/2024	Y	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		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		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		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		N	17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N	18.00

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

Provider No. : 315157

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/20/2024 10:30 am

		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. : 315157

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/20/2024 10:30 am

		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.)	03/22/2024	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.	CONSULTANT	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. : 315157

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

Worksheet S-3
 Part I
 Date/Time Prepared:
 5/20/2024 10:30 am

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	287	104,755	0	14,817	44,971	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
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	287	104,755	0	14,817	44,971	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	11,436	71,224	0	483	137	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
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	11,436	71,224	0	483	137	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	355	975	0.00	30.68	328.26	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
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	355	975	0.00	30.68	328.26	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	73.05	0	561	102	325	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
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	73.05	0	561	102	325	8.00
Component		Admissions		Full Time Equivalent			
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	988	165.80	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		0.00	0.00		6.00	
6.10	SNF-Based CORF		0.00	0.00		6.10	
7.00	HOSPICE	0	0.00	0.00		7.00	
8.00	Total (Sum of lines 1-7)	988	165.80	0.00		8.00	

Provider No. : 315157

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

Worksheet S-3
Part II
Date/Time Prepared:
5/20/2024 10:30 am

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART II - DIRECT SALARIES						
SALARIES						
1.00	Total salaries (See Instructions)	10,678,348	0	10,678,348	345,064.00	30.95
2.00	Physician salaries-Part A	0	0	0	0.00	0.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00
4.00	Home office personnel	0	0	0	0.00	0.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00
6.00	Revised wages (line 1 minus line 5)	10,678,348	0	10,678,348	345,064.00	30.95
7.00	Other Long Term Care	0	0	0	0.00	0.00
8.00	HOME HEALTH AGENCY COST					
9.00	CMHC	0	0	0	0.00	0.00
9.10	CORF					
10.00	HOSPICE	0	0	0	0.00	0.00
11.00	Other excluded areas	0	0	0	0.00	0.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	10,678,348	0	10,678,348	345,064.00	30.95
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	7,231,809	0	7,231,809	134,685.00	53.69
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	1,022,065	0	1,022,065		
18.00	Wage-related costs other (See Part IV)	0	0	0		
19.00	Wage related costs (excluded units)	0	0	0		
20.00	Physician Part A - WRC	0	0	0		
21.00	Physician Part B - WRC	0	0	0		
22.00	Total Adjusted Wage Related cost (see instructions)	1,022,065	0	1,022,065		

Provider No. : 315157

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

Worksheet S-3
Part III
Date/Time Prepared:
5/20/2024 10:30 am

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0.00	0.00	1.00
2.00	Administrative & General	478,962	0	478,962	14,862.00	2.00
3.00	Plant Operation, Maintenance & Repairs	254,712	0	254,712	11,682.00	3.00
4.00	Laundry & Linen Service	0	0	0.00	0.00	4.00
5.00	Housekeeping	661,606	0	661,606	42,274.00	5.00
6.00	Dietary	858,005	0	858,005	46,887.00	6.00
7.00	Nursing Administration	1,210,033	0	1,210,033	28,269.00	7.00
8.00	Central Services and Supply	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	38,840	0	38,840	1,911.00	10.00
11.00	Social Service	105,777	0	105,777	3,718.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	228,129	0	228,129	12,250.00	13.00
14.00	Total (sum lines 1 thru 13)	3,836,064	0	3,836,064	161,853.00	14.00

SNF WAGE RELATED COSTS		Provider No. : 315157	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/20/2024 10:30 am
				Amount Reported
				1.00
PART IV - WAGE RELATED COSTS				
Part A - Core List				
RETIREMENT COST				
1.00	401K Employer Contributions		0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution		0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost		0	3.00
4.00	Prior Year Pension Service Cost		0	4.00
PLAN ADMINISTRATIVE COSTS (Paid to External Organization)				
5.00	401K/TSA Plan Administration Fees		0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan		0	6.00
7.00	Employee Managed Care Program Administration Fees		0	7.00
HEALTH AND INSURANCE COST				
8.00	Health Insurance (Purchased or Self Funded)		91,767	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		216,527	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		713,771	17.00
18.00	Medicare Taxes - Employers Portion Only		0	18.00
19.00	Unemployment Insurance		0	19.00
20.00	State or Federal Unemployment Taxes		0	20.00
OTHER				
21.00	Executive Deferred Compensation		0	21.00
22.00	Day Care Cost and Allowances		0	22.00
23.00	Tuition Reimbursement		0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)		1,022,065	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. : 315157

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

Worksheet S-3
Part V
Date/Time Prepared:
5/20/2024 10:30 am

Occupational Category		Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	663,014	103,155	766,169	14,631.00	52.37	1.00
2.00	Licensed Practical Nurses (LPNs)	1,622,520	252,440	1,874,960	37,389.00	50.15	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	2,982,319	464,005	3,446,324	131,193.00	26.27	3.00
4.00	Total Nursing (sum of lines 1 through 3)	5,267,853	819,600	6,087,453	183,213.00	33.23	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)	484,519		484,519	5,170.00	93.72	14.00
15.00	Licensed Practical Nurses (LPNs)	3,546,400		3,546,400	55,768.00	63.59	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,626,469		1,626,469	49,150.00	33.09	16.00
17.00	Total Nursing (sum of lines 14 through 16)	5,657,388		5,657,388	110,088.00	51.39	17.00
18.00	Physical Therapists	459,946		459,946	6,903.00	66.63	18.00
19.00	Physical Therapy Assistants	175,769		175,769	2,638.00	66.63	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	363,373		363,373	5,881.00	61.79	21.00
22.00	Occupational Therapy Assistants	331,783		331,783	5,372.00	61.76	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	243,551		243,551	3,803.00	64.04	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. : 315157

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

Worksheet S-7
Date/Time Prepared:
5/20/2024 10:30 am

		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. : 315157

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

Worksheet S-7

Date/Time Prepared:
5/20/2024 10:30 am

		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. : 315157

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

Worksheet A
Date/Time Prepared:
5/20/2024 10:30 am

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		5,758,627	5,758,627	0	5,758,627	1.00
3.00	00300	EMPLOYEE BENEFITS	0	1,150,303	1,150,303	0	1,150,303	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	478,962	3,370,763	3,849,725	0	3,849,725	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	254,712	570,014	824,726	0	824,726	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	11,290	11,290	0	11,290	6.00
7.00	00700	HOUSEKEEPING	661,606	67,494	729,100	0	729,100	7.00
8.00	00800	DIETARY	858,005	792,098	1,650,103	0	1,650,103	8.00
9.00	00900	NURSING ADMINISTRATION	1,210,033	28,179	1,238,212	0	1,238,212	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	439,612	439,612	0	439,612	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	38,840	0	38,840	0	38,840	12.00
13.00	01300	SOCIAL SERVICE	105,777	0	105,777	0	105,777	13.00
15.00	01500	PATIENT ACTIVITIES	228,129	34,020	262,149	0	262,149	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	5,267,852	5,840,121	11,107,973	0	11,107,973	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	12,847	12,847	0	12,847	40.00
41.00	04100	LABORATORY	0	100,240	100,240	0	100,240	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	7,390	7,390	0	7,390	43.00
44.00	04400	PHYSICAL THERAPY	606,082	16,642	622,724	0	622,724	44.00
45.00	04500	OCCUPATIONAL THERAPY	653,422	0	653,422	0	653,422	45.00
46.00	04600	SPEECH PATHOLOGY	314,928	0	314,928	0	314,928	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	474,779	474,779	0	474,779	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS								
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	103,981	103,981	0	103,981	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	10,678,348	18,778,400	29,456,748	0	29,456,748	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	4,942	4,942	0	4,942	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
100.00		TOTAL	10,678,348	18,783,342	29,461,690	0	29,461,690	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES		Provider No. : 315157	Period: From 01/01/2023 To 12/31/2023	Worksheet A Date/Time Prepared: 5/20/2024 10:30 am
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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	-196,376	5,562,251	1.00
3.00	00300	EMPLOYEE BENEFITS	0	1,150,303	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-1,884,286	1,965,439	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	824,726	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	11,290	6.00
7.00	00700	HOUSEKEEPING	0	729,100	7.00
8.00	00800	DIETARY	-40	1,650,063	8.00
9.00	00900	NURSING ADMINISTRATION	0	1,238,212	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	439,612	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	38,840	12.00
13.00	01300	SOCIAL SERVICE	0	105,777	13.00
15.00	01500	PATIENT ACTIVITIES	0	262,149	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	11,107,973	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	12,847	40.00
41.00	04100	LABORATORY	0	100,240	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	7,390	43.00
44.00	04400	PHYSICAL THERAPY	0	622,724	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	653,422	45.00
46.00	04600	SPEECH PATHOLOGY	0	314,928	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	474,779	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	52.00
OUTPATIENT SERVICE COST CENTERS					
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	63.00
OTHER REIMBURSABLE COST CENTERS					
71.00	07100	AMBULANCE	0	103,981	71.00
72.00	07200	CORF	0	0	72.00
73.00	07300	CMHC	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	74.00
SPECIAL PURPOSE COST CENTERS					
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	80.00
81.00	08100	INTEREST EXPENSE	0	0	81.00
82.00	08200	UTILIZATION REVIEW	0	0	82.00
83.00	08300	HOSPICE	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	-2,080,702	27,376,046	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	4,942	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	95.00
100.00		TOTAL	-2,080,702	27,380,988	100.00

RECLASSIFICATIONS

Provider No. : 315157

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

Worksheet A-6

Date/Time Prepared:
5/20/2024 10:30 am

		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. : 315157

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

Worksheet A-6
Date/Time Prepared:
5/20/2024 10:30 am

		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. : 315157

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

Worksheet A-7

Date/Time Prepared:
5/20/2024 10:30 am

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	2,226,885	2,304,708	0	2,304,708	0	4.00
5.00 Fixed Equipment	0	0	0	0	0	5.00
6.00 Movable Equipment	138,233	16,557	0	16,557	0	6.00
7.00 Subtotal (sum of lines 1-6)	2,365,118	2,321,265	0	2,321,265	0	7.00
8.00 Reconciling Items	0	0	0	0	0	8.00
9.00 Total (line 7 minus line 8)	2,365,118	2,321,265	0	2,321,265	0	9.00
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
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	4,531,593	0				
5.00 Fixed Equipment	0	0				
6.00 Movable Equipment	154,790	0				
7.00 Subtotal (sum of lines 1-6)	4,686,383	0				
8.00 Reconciling Items	0	0				
9.00 Total (line 7 minus line 8)	4,686,383	0				

ADJUSTMENTS TO EXPENSES

Provider No. : 315157

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

Worksheet A-8

Date/Time Prepared:
5/20/2024 10:30 am

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	-148,277	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	-43,195			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	B	-400	DIETARY		8.00 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	-626	ADMINISTRATIVE & GENERAL		4.00 18.00
19.00 Vending machines		0			0.00 19.00
20.00 Income from imposition of interest, finance or penalty charges (chapter 21)		0			0.00 20.00
21.00 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			0.00 21.00
22.00 Utilization review--physicians' compensation (chapter 21)			UTILIZATION REVIEW		82.00 22.00
23.00 Depreciation--buildings and fixtures			CAP REL COSTS - BLDGS & FIXTURES		1.00 23.00
24.00 Depreciation--movable equipment		0	*** Cost Center Deleted ***		2.00 24.00
25.00		0			0.00 25.00
25.01 RESIDENT MISSING ITEMS	A	-1,629	ADMINISTRATIVE & GENERAL		4.00 25.01
25.02 FINES & PENALTIES	A	-6,853	ADMINISTRATIVE & GENERAL		4.00 25.02
25.03 MARKETING & ADVERTISING	A	-65,141	ADMINISTRATIVE & GENERAL		4.00 25.03
25.04 BAD DEBT	A	-268,279	ADMINISTRATIVE & GENERAL		4.00 25.04
25.05 MANAGEMENT FEE	A	-1,539,626	ADMINISTRATIVE & GENERAL		4.00 25.05
25.06 DONATIONS / CHARITY	A	-3,500	ADMINISTRATIVE & GENERAL		4.00 25.06
25.07 OTHER REVENUE MISC	B	-3,371	ADMINISTRATIVE & GENERAL		4.00 25.07
25.08 MISC (IRS)	A	-165	ADMINISTRATIVE & GENERAL		4.00 25.08
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-2,080,702			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. : 315157

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

Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/20/2024 10:30 am

	Line No.	Cost Center	Expense Items		
	1.00	2.00	3.00		
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	1.00	
2.00	4.00	ADMINISTRATIVE & GENERAL	LESSOR ADMIN FEES	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	4,949,501	4,997,600	-48,099	1.00	
2.00	4,904	0	4,904	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	
	4,954,405	4,997,600	-43,195		

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

Provider No. : 315157

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

Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/20/2024 10:30 am

Symbol (1)	Name	Percentage of Ownership
1.00	2.00	3.00

PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:

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

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

1.00	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	77 MADISON PROPCO LLC	99.00	REALTY	1.00
2.00	77 MADISON PROPCO LLC	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. : 315157

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

Worksheet B
Part I
Date/Time Prepared:
5/20/2024 10:30 am

Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPI TAL	EMPLOYEE BENEFITS	Subtotal	ADM NI STRATI VE & GENERAL	
		RELATED COSTS BLDGS & FIXTURES				
	0	1.00	3.00	3A	4.00	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	5,562,251	5,562,251			1.00
3.00 00300	EMPLOYEE BENEFITS	1,150,303	85,760	1,236,063		3.00
4.00 00400	ADM NI STRATI VE & GENERAL	1,965,439	816,775	55,442	2,837,656	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	824,726	175,153	29,484	1,029,363	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	11,290	103,182	0	114,472	6.00
7.00 00700	HOUSEKEEPING	729,100	42,107	76,584	847,791	7.00
8.00 00800	DI ETARY	1,650,063	273,559	99,318	2,022,940	8.00
9.00 00900	NURSI NG ADM NI STRATI ON	1,238,212	73,922	140,066	1,452,200	9.00
10.00 01000	CENTRAL SERVICE & SUPPLY	439,612	0	0	439,612	10.00
12.00 01200	MEDI CAL RECORDS & LIBRARY	38,840	25,627	4,496	68,963	12.00
13.00 01300	SOCI AL SERVICE	105,777	21,322	12,244	139,343	13.00
15.00 01500	PATI ENT ACTI VI TI ES	262,149	0	26,407	288,556	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKI LLED NURSI NG FACI LI TY	11,107,973	3,666,509	609,776	15,384,258	30.00
31.00 03100	NURSI NG FACI LI TY	0	0	0	0	31.00
32.00 03200	ICF/I ID	0	0	0	0	32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCI LLARY SERVICE COST CENTERS						
40.00 04000	RADI OLOGY	12,847	0	0	12,847	40.00
41.00 04100	LABORATORY	100,240	0	0	100,240	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	7,390	0	0	7,390	43.00
44.00 04400	PHYSI CAL THERAPY	622,724	156,521	70,156	849,401	44.00
45.00 04500	OCCUPATIONAL THERAPY	653,422	90,402	75,636	819,460	45.00
46.00 04600	SPEECH PATHOLOGY	314,928	12,847	36,454	364,229	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDI CAL SUPPLI ES CHARGED TO PATI ENTS	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATI ENTS	474,779	18,565	0	493,344	49.00
50.00 05000	DENTAL CARE - TI TLE XIX ONLY	0	0	0	0	50.00
51.00 05100	SUPPOR T SURFACES	0	0	0	0	51.00
52.00 05200	OTHER ANCI LLARY SERVICE COST CENTERS	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS						
63.00 06300	OTHER OUTPATI ENT SERVI CE COST CENTER	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	103,981	0	0	103,981	71.00
72.00 07200	CORF	0	0	0	0	72.00
73.00 07300	CMHC	0	0	0	0	73.00
74.00 07400	OTHER REIMBURSABLE COST	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTI CE PREMI UMS & PAI D LOSSES					80.00
81.00 08100	I NTEREST EXPENSE					81.00
82.00 08200	UTI LI ZATI ON REVI EW					82.00
83.00 08300	HOSPI CE	0	0	0	0	83.00
84.00 08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	27,376,046	5,562,251	1,236,063	27,376,046	89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GI FT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	4,942	0	0	4,942	91.00
92.00 09200	PHYSI CI ANS PRI VATE OFFI CES	0	0	0	0	92.00
93.00 09300	NONPAI D WORKERS	0	0	0	0	93.00
94.00 09400	PATI ENTS LAUNDRY	0	0	0	0	94.00
95.00 09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	95.00
98.00	Cross Foot Adjustments	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	99.00
100.00	TOTAL	27,380,988	5,562,251	1,236,063	27,380,988	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315157

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

Worksheet B
Part I
Date/Time Prepared:
5/20/2024 10:30 am

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	1,148,376				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	26,422	154,129			6.00
7.00	00700	HOUSEKEEPING	10,782	0	956,593		7.00
8.00	00800	DIETARY	70,051	0	60,256	2,387,135	8.00
9.00	00900	NURSING ADMINISTRATION	18,929	0	16,282	0	1,655,311
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	6,562	0	5,645	0	12.00
13.00	01300	SOCIAL SERVICE	5,460	0	5,497	0	13.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	938,896	154,129	807,606	2,387,135	1,655,311
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	40,081	0	34,476	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	23,149	0	19,912	0	45.00
46.00	04600	SPEECH PATHOLOGY	3,290	0	2,830	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	4,754	0	4,089	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	1,148,376	154,129	956,593	2,387,135	1,655,311
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	1,148,376	154,129	956,593	2,387,135	1,655,311

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315157

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

Worksheet B
Part I
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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 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	490,439					10.00
12.00 01200 MEDICAL RECORDS & LIBRARY	0	89,143				12.00
13.00 01300 SOCIAL SERVICE	0	0	166,411			13.00
15.00 01500 PATIENT ACTIVITIES	0	0	0	321,918		15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000 SKILLED NURSING FACILITY	235,789	89,143	166,411	321,918	23,919,301	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	14,332	40.00
41.00 04100 LABORATORY	0	0	0	0	111,830	41.00
42.00 04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	8,244	43.00
44.00 04400 PHYSICAL THERAPY	0	0	0	0	1,022,164	44.00
45.00 04500 OCCUPATIONAL THERAPY	0	0	0	0	957,265	45.00
46.00 04600 SPEECH PATHOLOGY	0	0	0	0	412,460	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	254,650	0	0	0	813,876	49.00
50.00 05000 DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00 05100 SUPPORT SURFACES	0	0	0	0	0	51.00
52.00 05200 OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS						
63.00 06300 OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100 AMBULANCE	0	0	0	0	116,003	71.00
72.00 07200 CORF	0	0	0	0	0	72.00
73.00 07300 CMHC	0	0	0	0	0	73.00
74.00 07400 OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00 08100 INTEREST EXPENSE						81.00
82.00 08200 UTILIZATION REVIEW						82.00
83.00 08300 HOSPICE	0	0	0	0	0	83.00
84.00 08400 OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00 SUBTOTALS (sum of lines 1-84)	490,439	89,143	166,411	321,918	27,375,475	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	5,513	91.00
92.00 09200 PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00 09300 NONPAID WORKERS	0	0	0	0	0	93.00
94.00 09400 PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00 09500 OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
98.00 Cross Foot Adjustments	0	0	0	0	0	98.00
99.00 Negative Cost Centers	0	0	0	0	0	99.00
100.00 TOTAL	490,439	89,143	166,411	321,918	27,380,988	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315157

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

Worksheet B
Part I
Date/Time Prepared:
5/20/2024 10:30 am

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	23,919,301	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	14,332	40.00
41.00	04100	LABORATORY	111,830	41.00
42.00	04200	INTRAVENOUS THERAPY	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	8,244	43.00
44.00	04400	PHYSICAL THERAPY	1,022,164	44.00
45.00	04500	OCCUPATIONAL THERAPY	957,265	45.00
46.00	04600	SPEECH PATHOLOGY	412,460	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	813,876	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	50.00
51.00	05100	SUPPORT SURFACES	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	52.00
OUTPATIENT SERVICE COST CENTERS				
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	63.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	116,003	71.00
72.00	07200	CORF	0	72.00
73.00	07300	CMHC	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	74.00
SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW		82.00
83.00	08300	HOSPICE	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	27,375,475	89.00
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	5,513	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	09300	NONPAID WORKERS	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	95.00
98.00		Cross Foot Adjustments	0	98.00
99.00		Negative Cost Centers	0	99.00
100.00		TOTAL	27,380,988	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315157

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

Worksheet B
Part II
Date/Time Prepared:
5/20/2024 10:30 am

Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	
		0	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	85,760	85,760	85,760		3.00
4.00 00400	ADMINISTRATIVE & GENERAL	0	816,775	816,775	3,847	820,622	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	0	175,153	175,153	2,046	34,418	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	0	103,182	103,182	0	3,827	6.00
7.00 00700	HOUSEKEEPING	0	42,107	42,107	5,313	28,347	7.00
8.00 00800	DIETARY	0	273,559	273,559	6,891	67,639	8.00
9.00 00900	NURSING ADMINISTRATION	0	73,922	73,922	9,718	48,556	9.00
10.00 01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	14,699	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	25,627	25,627	312	2,306	12.00
13.00 01300	SOCIAL SERVICE	0	21,322	21,322	849	4,659	13.00
15.00 01500	PATIENT ACTIVITIES	0	0	0	1,832	9,648	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00 03000	SKILLED NURSING FACILITY	0	3,666,509	3,666,509	42,308	514,379	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	430	40.00
41.00 04100	LABORATORY	0	0	0	0	3,352	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	247	43.00
44.00 04400	PHYSICAL THERAPY	0	156,521	156,521	4,867	28,401	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	90,402	90,402	5,248	27,399	45.00
46.00 04600	SPEECH PATHOLOGY	0	12,847	12,847	2,529	12,178	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	18,565	18,565	0	16,495	49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00 05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
63.00 06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
71.00 07100	AMBULANCE	0	0	0	0	3,477	71.00
72.00 07200	CORF	0	0	0	0	0	72.00
73.00 07300	CMHC	0	0	0	0	0	73.00
74.00 07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00 08100	INTEREST EXPENSE						81.00
82.00 08200	UTILIZATION REVIEW						82.00
83.00 08300	HOSPICE	0	0	0	0	0	83.00
84.00 08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	0	5,562,251	5,562,251	85,760	820,457	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	165	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00 09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
98.00	Cross Foot Adjustments			0			98.00
99.00	Negative Cost Centers			0		0	99.00
100.00	TOTAL	0	5,562,251	5,562,251	85,760	820,622	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315157

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

Worksheet B
Part II
Date/Time Prepared:
5/20/2024 10:30 am

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	211,617				5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	4,869	111,878			6.00	
7.00	00700	HOUSEKEEPING	1,987	0	77,754		7.00	
8.00	00800	DIETARY	12,909	0	4,898	365,896	8.00	
9.00	00900	NURSING ADMINISTRATION	3,488	0	1,323	0	137,007	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	1,209	0	459	0	0	12.00
13.00	01300	SOCIAL SERVICE	1,006	0	447	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	173,015	111,878	65,644	365,896	137,007	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	7,386	0	2,802	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	4,266	0	1,619	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	606	0	230	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	876	0	332	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS								
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	211,617	111,878	77,754	365,896	137,007	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	211,617	111,878	77,754	365,896	137,007	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315157

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

Worksheet B
Part II
Date/Time Prepared:
5/20/2024 10:30 am

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 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	14,699					10.00
12.00 01200 MEDICAL RECORDS & LIBRARY	0	29,913				12.00
13.00 01300 SOCIAL SERVICE	0	0	28,283			13.00
15.00 01500 PATIENT ACTIVITIES	0	0	0	11,480		15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000 SKILLED NURSING FACILITY	7,067	29,913	28,283	11,480	5,153,379	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	430	40.00
41.00 04100 LABORATORY	0	0	0	0	3,352	41.00
42.00 04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	247	43.00
44.00 04400 PHYSICAL THERAPY	0	0	0	0	199,977	44.00
45.00 04500 OCCUPATIONAL THERAPY	0	0	0	0	128,934	45.00
46.00 04600 SPEECH PATHOLOGY	0	0	0	0	28,390	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	7,632	0	0	0	43,900	49.00
50.00 05000 DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00 05100 SUPPORT SURFACES	0	0	0	0	0	51.00
52.00 05200 OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS						
63.00 06300 OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100 AMBULANCE	0	0	0	0	3,477	71.00
72.00 07200 CORF	0	0	0	0	0	72.00
73.00 07300 CMHC	0	0	0	0	0	73.00
74.00 07400 OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00 08100 INTEREST EXPENSE						81.00
82.00 08200 UTILIZATION REVIEW						82.00
83.00 08300 HOSPICE	0	0	0	0	0	83.00
84.00 08400 OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00 SUBTOTALS (sum of lines 1-84)	14,699	29,913	28,283	11,480	5,562,086	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	165	91.00
92.00 09200 PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00 09300 NONPAID WORKERS	0	0	0	0	0	93.00
94.00 09400 PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00 09500 OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
98.00 Cross Foot Adjustments	0	0	0	0	0	98.00
99.00 Negative Cost Centers	0	0	0	0	0	99.00
100.00 TOTAL	14,699	29,913	28,283	11,480	5,562,251	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315157

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

Worksheet B
Part II
Date/Time Prepared:
5/20/2024 10:30 am

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	5,153,379	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	430	40.00
41.00	04100	LABORATORY	3,352	41.00
42.00	04200	INTRAVENOUS THERAPY	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	247	43.00
44.00	04400	PHYSICAL THERAPY	199,977	44.00
45.00	04500	OCCUPATIONAL THERAPY	128,934	45.00
46.00	04600	SPEECH PATHOLOGY	28,390	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	43,900	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	50.00
51.00	05100	SUPPORT SURFACES	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	52.00
OUTPATIENT SERVICE COST CENTERS				
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	63.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	3,477	71.00
72.00	07200	CORF	0	72.00
73.00	07300	CMHC	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	74.00
SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW		82.00
83.00	08300	HOSPICE	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	5,562,086	89.00
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	165	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	09300	NONPAID WORKERS	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	95.00
98.00		Cross Foot Adjustments	0	98.00
99.00		Negative Cost Centers	0	99.00
100.00		TOTAL	5,562,251	100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315157

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

Worksheet B-1
Date/Time Prepared:
5/20/2024 10:30 am

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	82,694				1.00
3.00 00300	EMPLOYEE BENEFITS	1,275	10,678,348			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	12,143	478,962	-2,837,656	24,543,332	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	2,604	254,712	0	1,029,363	66,672 5.00
6.00 00600	LAUNDRY & LINEN SERVICE	1,534	0	0	114,472	1,534 6.00
7.00 00700	HOUSEKEEPING	626	661,606	0	847,791	626 7.00
8.00 00800	DIETARY	4,067	858,005	0	2,022,940	4,067 8.00
9.00 00900	NURSING ADMINISTRATION	1,099	1,210,033	0	1,452,200	1,099 9.00
10.00 01000	CENTRAL SERVICE & SUPPLY	0	0	0	439,612	0 10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	381	38,840	0	68,963	381 12.00
13.00 01300	SOCIAL SERVICE	317	105,777	0	139,343	317 13.00
15.00 01500	PATIENT ACTIVITIES	0	228,129	0	288,556	0 15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	54,510	5,267,852	0	15,384,258	54,510 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	12,847	0 40.00
41.00 04100	LABORATORY	0	0	0	100,240	0 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	7,390	0 43.00
44.00 04400	PHYSICAL THERAPY	2,327	606,082	0	849,401	2,327 44.00
45.00 04500	OCCUPATIONAL THERAPY	1,344	653,422	0	819,460	1,344 45.00
46.00 04600	SPEECH PATHOLOGY	191	314,928	0	364,229	191 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	276	0	0	493,344	276 49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	0 51.00
52.00 05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0 52.00
OUTPATIENT SERVICE COST CENTERS						
63.00 06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0 63.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	103,981	0 71.00
72.00 07200	CORF	0	0	0	0	0 72.00
73.00 07300	CMHC	0	0	0	0	0 73.00
74.00 07400	OTHER REIMBURSABLE COST	0	0	0	0	0 74.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW					82.00
83.00 08300	HOSPICE	0	0	0	0	0 83.00
84.00 08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0 84.00
89.00	SUBTOTALS (sum of lines 1-84)	82,694	10,678,348	-2,837,656	24,538,390	66,672 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	4,942	0 91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0 92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	0 93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0 94.00
95.00 09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0 95.00
98.00	Cross Foot Adjustments					98.00
99.00	Negative Cost Centers					99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	5,562,251	1,236,063		2,837,656	1,148,376 102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	67.263054	0.115754		0.115618	17.224262 103.00
104.00	Cost to be allocated (per Wkst. B, Part II)		85,760		820,622	211,617 104.00
105.00	Unit cost multiplier (Wkst. B, Part II)		0.008031		0.033436	3.174001 105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315157

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

Worksheet B-1

Date/Time Prepared:
5/20/2024 10:30 am

Cost Center Description		LAUNDRY & LINEN SERVICE (CENSUS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURS. HRS.)	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	71,224				6.00	
7.00	00700	HOUSEKEEPING	0	64,566			7.00	
8.00	00800	DIETARY	0	4,067	213,672		8.00	
9.00	00900	NURSING ADMINISTRATION	0	1,099	0	293,300	9.00	
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	914,391	10.00	
12.00	01200	MEDICAL RECORDS & LIBRARY	0	381	0	0	12.00	
13.00	01300	SOCIAL SERVICE	0	371	0	0	13.00	
15.00	01500	PATIENT ACTIVITIES	0	0	0	0	15.00	
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	71,224	54,510	213,672	293,300	439,612	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	2,327	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	1,344	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	191	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	276	0	0	474,779	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS								
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	71,224	64,566	213,672	293,300	914,391	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	154,129	956,593	2,387,135	1,655,311	490,439	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	2.164004	14.815739	11.171960	5.643747	0.536356	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	111,878	77,754	365,896	137,007	14,699	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	1.570791	1.204256	1.712419	0.467122	0.016075	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315157

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

Worksheet B-1
Date/Time Prepared:
5/20/2024 10:30 am

Cost Center Description	MEDICAL RECORDS & LIBRARY (CENSUS)	SOCIAL SERVICE (CENSUS)	OTHER GENERAL SERVICE	
			PATIENT ACTIVITIES (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	71,224			12.00
13.00 01300 SOCIAL SERVICE	0	71,224		13.00
15.00 01500 PATIENT ACTIVITIES	0	0	71,224	15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00 03000 SKILLED NURSING FACILITY	71,224	71,224	71,224	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
50.00 05000 DENTAL CARE - TITLE XIX ONLY	0	0	0	50.00
51.00 05100 SUPPORT SURFACES	0	0	0	51.00
52.00 05200 OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS				
63.00 06300 OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS				
71.00 07100 AMBULANCE	0	0	0	71.00
72.00 07200 CORF	0	0	0	72.00
73.00 07300 CMHC	0	0	0	73.00
74.00 07400 OTHER REIMBURSABLE COST	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS				
80.00 08000 MALPRACTICE PREMIUMS & PAID LOSSES				80.00
81.00 08100 INTEREST EXPENSE				81.00
82.00 08200 UTILIZATION REVIEW				82.00
83.00 08300 HOSPICE	0	0	0	83.00
84.00 08400 OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	84.00
89.00 SUBTOTALS (sum of lines 1-84)	71,224	71,224	71,224	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 OTHER NONREIMBURSABLE COST CENTERS	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)	89,143	166,411	321,918	102.00
103.00 Unit cost multiplier (Wkst. B, Part I)	1.251587	2.336446	4.519797	103.00
104.00 Cost to be allocated (per Wkst. B, Part II)	29,913	28,283	11,480	104.00
105.00 Unit cost multiplier (Wkst. B, Part II)	0.419985	0.397099	0.161182	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315157

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

Worksheet C
Date/Time Prepared:
5/20/2024 10:30 am

Cost Center Description			Total (from	Total Charges	Ratio (col. 1	
			Wkst. B, Pt 1, col. 18)		divided by col. 2	
			1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	14,332	458	31.292576	40.00
41.00	04100	LABORATORY	111,830	115	972.434783	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	8,244	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	1,022,164	1,231,559	0.829976	44.00
45.00	04500	OCCUPATIONAL THERAPY	957,265	1,003,534	0.953894	45.00
46.00	04600	SPEECH PATHOLOGY	412,460	597,244	0.690606	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	813,876	474,779	1.714221	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0.000000	52.00
OUTPATIENT SERVICE COST CENTERS						
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0.000000	63.00
71.00	07100	AMBULANCE	116,003	0	0.000000	71.00
100.00		Total	3,456,174	3,307,689		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315157	Period: From 01/01/2023 To 12/31/2023	Worksheet D Part I Date/Time Prepared: 5/20/2024 10:30 am	
		Title XVIII (1)	Skilled Nursing Facility	PPS	
		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)
Ratio of Cost to Charges (Fr. Wkst. C Column 3)					
1.00		2.00	3.00	4.00	5.00
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST					
ANCILLARY SERVICE COST CENTERS					
40.00	04000 RADIOLOGY	31.292576	0	0	0
41.00	04100 LABORATORY	972.434783	0	0	0
42.00	04200 INTRAVENOUS THERAPY	0.000000	0	0	0
43.00	04300 OXYGEN (INHALATION) THERAPY	0.000000	0	0	0
44.00	04400 PHYSICAL THERAPY	0.829976	617,110	0	512,186
45.00	04500 OCCUPATIONAL THERAPY	0.953894	604,629	0	576,752
46.00	04600 SPEECH PATHOLOGY	0.690606	417,554	0	288,365
47.00	04700 ELECTROCARDIOLOGY	0.000000	0	0	0
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0
49.00	04900 DRUGS CHARGED TO PATIENTS	1.714221	0	0	0
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0.000000	0	0	0
51.00	05100 SUPPORT SURFACES	0.000000	0	0	0
52.00	05200 OTHER ANCILLARY SERVICE COST CENTERS	0.000000	0	0	0
OUTPATIENT SERVICE COST CENTERS					
63.00	06300 OTHER OUTPATIENT SERVICE COST CENTER	0.000000	0	0	0
71.00	07100 AMBULANCE (2)	0.000000	0	0	0
100.00	Total (Sum of lines 40 - 71)		1,639,293	0	1,377,303

(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. : 315157

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

Worksheet D
Parts II-III
Date/Time Prepared:
5/20/2024 10:30 am

Title XVIII

Skilled Nursing
Facility

PPS

Cost Center Description							1.00	
PART II - APPORTIONMENT OF VACCINE COST								
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)					1.714221	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	14,332	0	0.000000	0	0 40.00	
41.00	04100	LABORATORY	111,830	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	8,244	0	0.000000	0	0 43.00	
44.00	04400	PHYSICAL THERAPY	1,022,164	0	0.000000	512,186	0 44.00	
45.00	04500	OCCUPATIONAL THERAPY	957,265	0	0.000000	576,752	0 45.00	
46.00	04600	SPEECH PATHOLOGY	412,460	0	0.000000	288,365	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	813,876	0	0.000000	0	0 49.00	
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0 50.00	
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0 51.00	
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0.000000	0	0 52.00	
100.00		Total (Sum of lines 40 - 52)	3,340,171	0		1,377,303	0 100.00	

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315157	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/20/2024 10:30 am
	Title XVIII	Skilled Nursing Facility	PPS

			1.00	
PART I CALCULATION OF INPATIENT ROUTINE COSTS				
INPATIENT DAYS				
1.00	Inpatient days including private room days		71,224	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		14,817	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		23,919,301	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		28,328,798	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.844346	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)		23,919,301	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		335.83	16.00
17.00	Program routine service cost (Line 3 times line 16)		4,975,993	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)		4,975,993	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)		5,153,379	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		72.35	21.00
22.00	Program capital related cost (Line 3 times line 21)		1,072,010	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		3,903,983	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)		3,903,983	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	
PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH				
1.00	Total SNF inpatient days		71,224	1.00
2.00	Program inpatient days (see instructions)		14,817	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)		0.208034	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. : 315157	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/20/2024 10:30 am
		Title XVIII	Skilled Nursing Facility	PPS

			1.00	
PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT				
1.00	Inpatient PPS amount (See Instructions)		11,235,456	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)		11,235,456	3.00
4.00	Primary payor amounts		23,974	4.00
5.00	Coinsurance		1,688,800	5.00
6.00	Allowable bad debts (From your records)		630,975	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		581,816	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		410,134	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)		9,932,816	11.00
12.00	Interim payments (See instructions)		9,563,904	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		1,118	14.55
14.75	Sequestration for non-claims based amounts (see instructions)		8,203	14.75
14.99	Sequestration amount (see instructions)		190,454	14.99
15.00	Balance due provider/program (see Instructions)		169,137	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)		0	16.00
PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY				
17.00	Ancillary services Part B		0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)		0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		0	19.00
20.00	Medicare Part B ancillary charges (See instructions)		0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		0	21.00
22.00	Primary payor amounts		0	22.00
23.00	Coinsurance and deductibles		0	23.00
24.00	Allowable bad debts (From your records)		0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)		0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)		0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)		0	25.00
26.00	Interim payments (See instructions)		0	26.00
27.00	Tentative adjustment		0	27.00
28.00	Other Adjustments (See instructions) Specify		0	28.00
28.50	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. : 315157

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

Worksheet E-1

Date/Time Prepared:
5/20/2024 10:30 am

Title XVIII

Skilled Nursing
Facility

PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider					1.00
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		9,542,545		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)		0		0	3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER	05/17/2023	21,359		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)		21,359		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)		9,563,904		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		169,137		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		9,733,041		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. : 315157

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

Worksheet G

Date/Time Prepared:
5/20/2024 10:30 am

		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	1,351,482	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	5,487,442	0	0	0	4.00
5.00	Other receivables	4,953	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-157,590	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	400,069	0	0	0	8.00
9.00	Other current assets	69,109	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)	7,155,465	0	0	0	11.00
FIXED ASSETS						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	0	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	4,261,593	0	0	0	17.00
18.00	Less: Accumulated Amortization	-529,180	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	154,790	0	0	0	23.00
24.00	Less: Accumulated depreciation	-50,094	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)	3,837,109	0	0	0	28.00
OTHER ASSETS						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	1,873,852	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	61,691	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	1,935,543	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	12,928,117	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	5,857,354	0	0	0	35.00
36.00	Salaries, wages, and fees payable	562,319	0	0	0	36.00
37.00	Payroll taxes payable	22,600	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	954,118	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	1,443,612	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	8,840,003	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)	8,840,003	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	4,088,114	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)	4,088,114	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	12,928,117	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315157

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

Worksheet G-1

Date/Time Prepared:
5/20/2024 10:30 am

		General Fund		Special Purpose Fund		Endowment Fund
		1.00	2.00	3.00	4.00	5.00
1.00	Fund balances at beginning of period		2,615,470		0	1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		1,330,644			2.00
3.00	Total (sum of line 1 and line 2)		3,946,114		0	3.00
4.00	Additions (credit adjustments)					4.00
5.00	ADDITIONS	142,000		0		5.00
6.00		0		0		6.00
7.00		0		0		7.00
8.00		0		0		8.00
9.00		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		142,000		0	10.00
11.00	Subtotal (line 3 plus line 10)		4,088,114		0	11.00
12.00	Deductions (debit adjustments)					12.00
13.00		0		0		13.00
14.00		0		0		14.00
15.00		0		0		15.00
16.00		0		0		16.00
17.00		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		4,088,114		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	ADDITIONS		0			5.00
6.00			0			6.00
7.00			0			7.00
8.00			0			8.00
9.00			0			9.00
10.00	Total additions (sum of line 5 - 9)	0		0		10.00
11.00	Subtotal (line 3 plus line 10)	0		0		11.00
12.00	Deductions (debit adjustments)					12.00
13.00			0			13.00
14.00			0			14.00
15.00			0			15.00
16.00			0			16.00
17.00			0			17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0		19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315157

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

Worksheet G-2
Parts I-III
Date/Time Prepared:
5/20/2024 10:30 am

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	28,328,798		28,328,798	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)	28,328,798		28,328,798	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	3,307,689	0	3,307,689	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
11.10	CORF		0	0	11.10
12.00	HOSPICE	0	0	0	12.00
13.00	ROUTINE CHARGES / BED HOLD	2,008	0	2,008	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	31,638,495	0	31,638,495	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			29,461,690	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)			29,461,690	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315157

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

Worksheet G-3

Date/Time Prepared:
5/20/2024 10:30 am

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	31,638,495	1.00
2.00	Less: contractual allowances and discounts on patients accounts	2,878,013	2.00
3.00	Net patient revenues (Line 1 minus line 2)	28,760,482	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	29,461,690	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-701,208	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	148,277	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	40	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	626	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	NON PATIENT REVENUE	3,371	24.00
24.01	BARBER BEAUTY	2,351	24.01
24.50	COVID-19 PHE Funding	1,877,187	24.50
25.00	Total other income (Sum of lines 6 - 24)	2,031,852	25.00
26.00	Total (Line 5 plus line 25)	1,330,644	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	1,330,644	31.00