

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: 315476

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

Worksheet S
Parts I, II & III
Date/Time Prepared:
5/28/2024 12:47 pm

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.	Date: 5/28/2024	Time: 12:47 pm
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 ALARIS HEALTH AT THE FOUNTAINS (315476) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
1	1 Eric Mendel	2 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.	1
2	Signatory Printed Name	Eric Mendel		2
3	Signatory Title	OWNER		3
4	Date	(Dated when report is electronic)		4

Cost Center Description		Title V	Title XVIII		Title XIX	
			Part A	Part B		
		1. 00	2. 00	3. 00	4. 00	
PART III - SETTLEMENT SUMMARY						
1. 00	SKILLED NURSING FACILITY	0	-44,068	600	0	1. 00
2. 00	NURSING FACILITY	0			0	2. 00
3. 00	ICF/IID				0	3. 00
4. 00	SNF - BASED HHA I	0	0	0		4. 00
5. 00	SNF - BASED RHC I	0		0		5. 00
6. 00	SNF - BASED FQHC I	0		0		6. 00
7. 00	SNF - BASED CMHC I	0		0		7. 00
100. 00	TOTAL	0	-44,068	600	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. : 315476		Period: From 01/01/2023 To 12/31/2023		Worksheet S-2 Part I Date/Time Prepared: 5/28/2024 12:47 pm		
1.00		2.00		3.00						
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:										
1.00	Street: 595 COUNTY AVENUE		PO Box:		Zip Code: 07094				1.00	
2.00	City: SECAUCUS		State: NJ		Urban/Rural: U				2.00	
3.00	County: HUDSON		CBSA Code: 35614						3.00	
3.01			CBSA Code:						3.01	
			Component Name		Provider CCN	Date Certi fied	Payment System (P, 0, or N)			
							V	XVIII	XIX	
			1.00		2.00	3.00	4.00	5.00	6.00	
SNF and SNF-Based Component Identification:										
4.00	SNF		ALARIS HEALTH AT THE FOUNTAINS		315476	07/02/2002	N	P	0	
5.00	Nursing Facility									
6.00	ICF/IID									
7.00	SNF-Based HHA									
8.00	SNF-Based RHC									
9.00	SNF-Based FQHC									
10.00	SNF-Based CMHC									
11.00	SNF-Based OLTC									
12.00	SNF-Based HOSPICE									
13.00	SNF-Based CORF									
						From:	To:			
						1.00	2.00			
14.00	Cost Reporting Period (mm/dd/yyyy)					01/01/2023	12/31/2023		14.00	
15.00	Type of Control (See Instructions)					4		15.00		
						Y/N				
						1.00				
Type of Freestanding Skilled Nursing Facility										
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							Y	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							74,098	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							74,098	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
30.00	Nursing Facility									
31.00	ICF/IID									
32.00	SNF-Based HHA							N	N	
33.00	SNF-Based RHC									
34.00	SNF-Based FQHC									
35.00	SNF-Based CMHC								N	
36.00	SNF-Based OLTC									
						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. : 315476	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/28/2024 12:47 pm
				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.			42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?			43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.			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:	46.00	
47.00	City:	State:	Zip Code:	47.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		Provider No. : 315476	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/28/2024 12:47 pm	
			Y/N	Date	
			1.00	2.00	
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N			1.00
			Y/N	Date	V/I
			1.00	2.00	3.00
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00
			Y/N	Type	Date
			1.00	2.00	3.00
Financial Data and Reports					
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	C		4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00
			Y/N	Legal Oper.	
			1.00	2.00	
Approved Educational Activities					
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N		6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N			7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N			8.00
			Y/N		
			1.00		
Bad Debts					
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y		9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N		10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N		11.00
Bed Complement					
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N		12.00
		Part A		Part B	
Description		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	02/01/2024	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. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet S-2
Part II
Date/Time Prepared:
5/28/2024 12:47 pm

		1.00	2.00	
Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	CHARLES	REED	19.00
20.00	Enter the employer/company name of the cost report preparer.	EXECUCARE ASSOCIATES		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	(609)738-3200	CRWASSC@NETSCAPE.NET	21.00

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

Provider No. : 315476

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

Worksheet S-2
Part II
Date/Time Prepared:
5/28/2024 12:47 pm

		Part B	
		Date	
		4.00	
PS&R Data			
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	02/01/2024	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.	VICE-PRESIDENT	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. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part I
Date/Time Prepared:
5/28/2024 12:47 pm

Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
				3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	334	121,910	0	7,295	84,404	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			0	0	0	4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	334	121,910	0	7,295	84,404	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	5,292	96,991	0	103	237	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	0	0				4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	5,292	96,991	0	103	237	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	84	424	0.00	70.83	356.14	1.00
2.00	NURSING FACILITY	0	0	0.00		0.00	2.00
3.00	ICF/IID	0	0			0.00	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	84	424	0.00	70.83	356.14	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	228.75	0	212	184	14	1.00
2.00	NURSING FACILITY	0.00	0		0	0	2.00
3.00	ICF/IID	0.00			0	0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0.00				0	5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	228.75	0	212	184	14	8.00
Component		Admissions		Full Time Equivalent			
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	410	89.52	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		0.00	0.00			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
7.00	HOSPICE	0	0.00	0.00			7.00
8.00	Total (Sum of lines 1-7)	410	89.52	0.00			8.00

SNF WAGE INDEX INFORMATION

Provider No. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part II
Date/Time Prepared:
5/28/2024 12:47 pm

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART II - DIRECT SALARIES						
SALARIES						
1.00	Total salaries (See Instructions)	3,764,616	0	3,764,616	186,205.00	20.22
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)	3,764,616	0	3,764,616	186,205.00	20.22
7.00	Other Long Term Care	0	0	0	0.00	0.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00
9.00	CMHC	0	0	0	0.00	0.00
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)	3,764,616	0	3,764,616	186,205.00	20.22
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	12,725,336	0	12,725,336	325,358.00	39.11
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)	722,287	0	722,287		
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)	722,287	0	722,287		

SNF WAGE INDEX INFORMATION

Provider No. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part III
Date/Time Prepared:
5/28/2024 12:47 pm

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0.00	0.00	1.00
2.00	Administrative & General	333,388	0	333,388	9,148.00	2.00
3.00	Plant Operation, Maintenance & Repairs	341,169	0	341,169	20,387.00	3.00
4.00	Laundry & Linen Service	0	0	0.00	0.00	4.00
5.00	Housekeeping	1,100,950	0	1,100,950	65,478.00	5.00
6.00	Dietary	1,173,685	0	1,173,685	70,753.00	6.00
7.00	Nursing Administration	0	0	0.00	0.00	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	0	0	0.00	0.00	10.00
11.00	Social Service	185,789	0	185,789	6,240.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	0	0	0.00	0.00	13.00
14.00	Total (sum lines 1 thru 13)	3,134,981	0	3,134,981	172,006.00	14.00

SNF WAGE RELATED COSTS		Provider No. : 315476	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/28/2024 12:47 pm
			Amount Reported	
			1.00	
PART IV - WAGE RELATED COSTS				
Part A - Core List				
RETIREMENT COST				
1.00	401K Employer Contributions		0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution		0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost		0	3.00
4.00	Prior Year Pension Service Cost		0	4.00
PLAN ADMINISTRATIVE COSTS (Paid to External Organization)				
5.00	401K/TSA Plan Administration fees		0	5.00
6.00	Legal /Accounting/Management Fees-Pension Plan		0	6.00
7.00	Employee Managed Care Program Administration Fees		0	7.00
HEALTH AND INSURANCE COST				
8.00	Health Insurance (Purchased or Self Funded)		197,150	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)		544	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		91,761	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		302,042	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		130,790	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)		722,287	24.00
			Amount Reported	
			1.00	
Part B - Other than Core Related Cost				
25.00	OTHER WAGE RELATED COST		0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part V
Date/Time Prepared:
5/28/2024 12:47 pm

Occupational Category		Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	0	0	0	0.00	0.00	1.00
2.00	Licensed Practical Nurses (LPNs)	0	0	0	0.00	0.00	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	0	0	0	0.00	0.00	3.00
4.00	Total Nursing (sum of lines 1 through 3)	0	0	0	0.00	0.00	4.00
5.00	Physical Therapists	393,225	75,962	469,187	9,633.00	48.71	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	178,531	34,488	213,019	3,274.00	65.06	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	57,879	11,181	69,060	1,294.00	53.37	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)	2,618,025		2,618,025	46,862.00	55.87	14.00
15.00	Licensed Practical Nurses (LPNs)	2,255,470		2,255,470	61,793.00	36.50	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	7,476,505		7,476,505	210,489.00	35.52	16.00
17.00	Total Nursing (sum of lines 14 through 16)	12,350,000		12,350,000	319,144.00	38.70	17.00
18.00	Physical Therapists	229,779		229,779	3,804.00	60.40	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	116,507		116,507	1,929.00	60.40	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	29,050		29,050	481.00	60.40	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. : 315476

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

Worksheet S-7

Date/Time Prepared:
5/28/2024 12:47 pm

		Group	Days	
		1. 00	2. 00	
1. 00		RUX		1. 00
2. 00		RUL		2. 00
3. 00		RVX		3. 00
4. 00		RVL		4. 00
5. 00		RHX		5. 00
6. 00		RHL		6. 00
7. 00		RMX		7. 00
8. 00		RML		8. 00
9. 00		RLX		9. 00
10. 00		RUC		10. 00
11. 00		RUB		11. 00
12. 00		RUA		12. 00
13. 00		RVC		13. 00
14. 00		RVB		14. 00
15. 00		RVA		15. 00
16. 00		RHC		16. 00
17. 00		RHB		17. 00
18. 00		RHA		18. 00
19. 00		RMC		19. 00
20. 00		RMB		20. 00
21. 00		RMA		21. 00
22. 00		RLB		22. 00
23. 00		RLA		23. 00
24. 00		ES3		24. 00
25. 00		ES2		25. 00
26. 00		ES1		26. 00
27. 00		HE2		27. 00
28. 00		HE1		28. 00
29. 00		HD2		29. 00
30. 00		HD1		30. 00
31. 00		HC2		31. 00
32. 00		HC1		32. 00
33. 00		HB2		33. 00
34. 00		HB1		34. 00
35. 00		LE2		35. 00
36. 00		LE1		36. 00
37. 00		LD2		37. 00
38. 00		LD1		38. 00
39. 00		LC2		39. 00
40. 00		LC1		40. 00
41. 00		LB2		41. 00
42. 00		LB1		42. 00
43. 00		CE2		43. 00
44. 00		CE1		44. 00
45. 00		CD2		45. 00
46. 00		CD1		46. 00
47. 00		CC2		47. 00
48. 00		CC1		48. 00
49. 00		CB2		49. 00
50. 00		CB1		50. 00
51. 00		CA2		51. 00
52. 00		CA1		52. 00
53. 00		SE3		53. 00
54. 00		SE2		54. 00
55. 00		SE1		55. 00
56. 00		SSC		56. 00
57. 00		SSB		57. 00
58. 00		SSA		58. 00
59. 00		IB2		59. 00
60. 00		IB1		60. 00
61. 00		IA2		61. 00
62. 00		IA1		62. 00
63. 00		BB2		63. 00
64. 00		BB1		64. 00
65. 00		BA2		65. 00
66. 00		BA1		66. 00
67. 00		PE2		67. 00
68. 00		PE1		68. 00
69. 00		PD2		69. 00
70. 00		PD1		70. 00
71. 00		PC2		71. 00
72. 00		PC1		72. 00
73. 00		PB2		73. 00
74. 00		PB1		74. 00
75. 00		PA2		75. 00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315476

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

Worksheet S-7

Date/Time Prepared:
5/28/2024 12:47 pm

		Group	Days	
		1.00	2.00	
76.00		PA1		76.00
99.00		AAA		99.00
100.00	TOTAL			100.00
		Expenses	Percentage	Y/N
		1.00	2.00	3.00
A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)				
101.00	Staffing			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. : 315476	Period: From 01/01/2023 To 12/31/2023	Worksheet A Date/Time Prepared: 5/28/2024 12:47 pm	
Cost Center Description			Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 + col. 4)
			1.00	2.00	3.00	4.00	5.00
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		4,891,466	4,891,466	0	4,891,466
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		97,988	97,988	0	97,988
3.00	00300	EMPLOYEE BENEFITS	0	746,151	746,151	0	746,151
4.00	00400	ADMINISTRATIVE & GENERAL	333,388	3,435,500	3,768,888	0	3,768,888
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	341,169	1,395,957	1,737,126	0	1,737,126
6.00	00600	LAUNDRY & LINEN SERVICE	0	258,626	258,626	0	258,626
7.00	00700	HOUSEKEEPING	1,100,950	103,116	1,204,066	0	1,204,066
8.00	00800	DIETARY	1,173,685	888,408	2,062,093	0	2,062,093
9.00	00900	NURSING ADMINISTRATION	0	50,400	50,400	0	50,400
10.00	01000	CENTRAL SERVICES & SUPPLY	0	218,048	218,048	0	218,048
11.00	01100	PHARMACY	0	46,979	46,979	0	46,979
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0
13.00	01300	SOCIAL SERVICE	185,789	0	185,789	0	185,789
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0
15.00	01500	ACTIVITIES	0	403,620	403,620	0	403,620
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	0	12,360,000	12,360,000	0	12,360,000
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	6,873	6,873	0	6,873
41.00	04100	LABORATORY	0	-9,255	-9,255	0	-9,255
42.00	04200	INTRAVENOUS THERAPY	0	1,758	1,758	0	1,758
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00	04400	PHYSICAL THERAPY	393,225	341,000	734,225	-126,967	607,258
45.00	04500	OCCUPATIONAL THERAPY	178,531	26,463	204,994	90,044	295,038
46.00	04600	SPEECH PATHOLOGY	57,879	7,873	65,752	36,923	102,675
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	0	202,440	202,440	0	202,440
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	0
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0
62.00	06200	FOHC					
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0
71.00	07100	AMBULANCE	0	47,468	47,468	0	47,468
73.00	07300	CMHC	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0
81.00	08100	INTEREST EXPENSE		0	0	0	0
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0
83.00	08300	HOSPICE	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	3,764,616	25,520,879	29,285,495	0	29,285,495
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
100.00		TOTAL	3,764,616	25,520,879	29,285,495	0	29,285,495

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315476

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

Worksheet A

Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description			Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 + col. 6)	
			6.00	7.00	
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	3,600,346	8,491,812	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0	97,988	2.00
3.00	00300	EMPLOYEE BENEFITS	0	746,151	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-138,989	3,629,899	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	1,737,126	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	258,626	6.00
7.00	00700	HOUSEKEEPING	0	1,204,066	7.00
8.00	00800	DIETARY	0	2,062,093	8.00
9.00	00900	NURSING ADMINISTRATION	0	50,400	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	218,048	10.00
11.00	01100	PHARMACY	0	46,979	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	185,789	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	14.00
15.00	01500	ACTIVITIES	0	403,620	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	-10,000	12,350,000	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	6,873	40.00
41.00	04100	LABORATORY	0	-9,255	41.00
42.00	04200	INTRAVENOUS THERAPY	0	1,758	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	607,258	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	295,038	45.00
46.00	04600	SPEECH PATHOLOGY	0	102,675	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	202,440	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OUTPATIENT SERVICE COST CENTERS					
60.00	06000	CLINIC	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	61.00
62.00	06200	FQHC	0	0	62.00
OTHER REIMBURSABLE COST CENTERS					
70.00	07000	HOME HEALTH AGENCY COST	0	0	70.00
71.00	07100	AMBULANCE	0	47,468	71.00
73.00	07300	CMHC	0	0	73.00
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 - SNF	0	0	82.00
83.00	08300	HOSPICE	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	3,451,357	32,736,852	89.00
NONREIMBURSABLE COST CENTERS					
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	94.00
100.00		TOTAL	3,451,357	32,736,852	100.00

RECLASSIFICATIONS		Provider No. : 315476		Period: From 01/01/2023 To 12/31/2023		Worksheet A-6 Date/Time Prepared: 5/28/2024 12:47 pm	
		Increases					
		Cost Center		Line #	Salary	Non Salary	
		2.00		3.00	4.00	5.00	
	(1) A - RECLASS LHI DEPRE						
1.00		OCCUPATIONAL THERAPY		45.00	0	90,044	1.00
2.00		SPEECH PATHOLOGY		46.00	0	36,923	2.00
	TOTALS						
100.00		Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)			0	126,967	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.

RECLASSIFICATIONS		Provider No. : 315476	Period: From 01/01/2023 To 12/31/2023	Worksheet A-6 Date/Time Prepared: 5/28/2024 12:47 pm		
		Decreases				
		Cost Center	Line #	Salary	Non Salary	
		6.00	7.00	8.00	9.00	
	(1) A - RECLASS LHI DEPRE					
1.00		PHYSICAL THERAPY	44.00	0	90,044	1.00
2.00		PHYSICAL THERAPY	44.00	0	36,923	2.00
		TOTALS				
100.00				0	126,967	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. : 315476

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

Worksheet A-7

Date/Time Prepared:
5/28/2024 12:47 pm

Description		Beginning Balances	Acquisitions			Disposals and Retirements	
			Purchases	Donation	Total		
			1.00	2.00	3.00		
	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	136,491	452,770	0	452,770	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	5.00
6.00	Movable Equipment	223,459	0	0	0	41,238	6.00
7.00	Subtotal (sum of lines 1-6)	359,950	452,770	0	452,770	41,238	7.00
8.00	Reconciling Items	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	359,950	452,770	0	452,770	41,238	9.00
Description		Ending Balance	Fully Depreciated Assets				
		6.00	7.00				
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	0	0				1.00
2.00	Land Improvements	0	0				2.00
3.00	Buildings and Fixtures	0	0				3.00
4.00	Building Improvements	589,261	0				4.00
5.00	Fixed Equipment	0	0				5.00
6.00	Movable Equipment	182,221	0				6.00
7.00	Subtotal (sum of lines 1-6)	771,482	0				7.00
8.00	Reconciling Items	0	0				8.00
9.00	Total (line 7 minus line 8)	771,482	0				9.00

ADJUSTMENTS TO EXPENSES

Provider No. : 315476

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

Worksheet A-8

Date/Time Prepared:
5/28/2024 12:47 pm

Description (1)		(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		
				Cost Center	Line No.	
1.00		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)	B	-4,188	ADMINISTRATIVE & GENERAL	4.00	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	3,810,827			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)			UTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures			OCAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment			OCAP REL COSTS - MOVABLE EQUIPMENT	2.00	24.00
25.00	PENALTIES	A	-12,656	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	BAD DEBT EXPENSE	A	-332,626	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	PSYCH FEES	A	-10,000	SKILLED NURSING FACILITY	30.00	25.02
25.03			0		0.00	25.03
25.04			0		0.00	25.04
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		3,451,357			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. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/28/2024 12:47 pm

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	1.00
2.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	RE TAXES	2.00
3.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	PROP INSURANCE	3.00
4.00		4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT FEES	4.00
5.00		4.00	ADMINISTRATIVE & GENERAL	REALTY ADMIN	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
9.01		0.00			9.01
9.02		0.00			9.02
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		7,993,386	4,852,421	3,140,965	1.00
2.00		357,460	0	357,460	2.00
3.00		101,921	0	101,921	3.00
4.00		1,455,999	1,455,999	0	4.00
5.00		210,481	0	210,481	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
9.01		0	0	0	9.01
9.02		0	0	0	9.02
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.	10,119,247	6,308,420	3,810,827	10.00

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

Provider No. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/28/2024 12:47 pm

	Symbol (1)	Name	Percentage of Ownership	
	1.00	2.00	3.00	

PART I. 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	ERIC MENDEL	100.00	1.00
2.00	G	ROVT 2011 FAMILY TRUST	0.00	2.00
3.00	A	ERIC MENDEL	100.00	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	RM HOLDINGS SECAUCUS LLC	40.00	REALTY	1.00
2.00	RM HOLDINGS SECAUCUS LLC	60.00	REALTY	2.00
3.00	EMM HEALTHCARE GROUP LLC	100.00	MANAGEMENT	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. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description			CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	Subtotal	
			Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT		
			0	1.00	2.00	3.00	3A
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	8,491,812	8,491,812			1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	97,988		97,988		2.00
3.00	00300	EMPLOYEE BENEFITS	746,151	6,266	72	752,489	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	3,629,899	91,818	1,060	66,639	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	1,737,126	42,733	493	68,195	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	258,626	0	0	0	6.00
7.00	00700	HOUSEKEEPING	1,204,066	7,615	88	220,063	7.00
8.00	00800	DIETARY	2,062,093	212,531	2,452	234,601	8.00
9.00	00900	NURSING ADMINISTRATION	50,400	13,577	157	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	218,048	67,537	779	0	10.00
11.00	01100	PHARMACY	46,979	10,444	121	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	5,396	62	0	12.00
13.00	01300	SOCIAL SERVICE	185,789	6,266	72	37,136	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	ACTIVITIES	403,620	81,375	939	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	12,350,000	7,781,372	89,790	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	6,873	0	0	0	40.00
41.00	04100	LABORATORY	-9,255	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	1,758	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	607,258	119,146	1,375	78,600	44.00
45.00	04500	OCCUPATIONAL THERAPY	295,038	23,629	273	35,686	45.00
46.00	04600	SPEECH PATHOLOGY	102,675	4,178	48	11,569	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	4,352	50	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	202,440	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FQHC	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	47,468	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	73.00
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 - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	32,736,852	8,478,235	97,831	752,489	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	13,577	157	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
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	32,736,852	8,491,812	97,988	752,489	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
		4.00	5.00	6.00	7.00	8.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL	3,789,416				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	241,910	2,090,457			5.00
6.00	00600	LAUNDRY & LINEN SERVICE	33,845	0	292,471		6.00
7.00	00700	HOUSEKEEPING	187,377	1,906	0	1,621,115	7.00
8.00	00800	DIETARY	328,691	53,202	0	41,295	2,934,865
9.00	00900	NURSING ADMINISTRATION	8,393	3,399	0	2,638	0
10.00	01000	CENTRAL SERVICES & SUPPLY	37,475	16,906	0	13,122	0
11.00	01100	PHARMACY	7,530	2,614	0	2,029	0
12.00	01200	MEDICAL RECORDS & LIBRARY	714	1,351	0	1,048	0
13.00	01300	SOCIAL SERVICE	30,003	1,569	0	1,218	0
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0
15.00	01500	ACTIVITIES	63,592	20,370	0	15,811	0
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	2,646,241	1,947,866	292,471	1,511,917	2,934,865
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	899	0	0	0	0
41.00	04100	LABORATORY	0	0	0	0	0
42.00	04200	INTRAVENOUS THERAPY	230	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00	04400	PHYSICAL THERAPY	105,527	29,825	0	23,150	0
45.00	04500	OCCUPATIONAL THERAPY	46,408	5,915	0	4,591	0
46.00	04600	SPEECH PATHOLOGY	15,504	1,046	0	812	0
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	576	1,089	0	846	0
49.00	04900	DRUGS CHARGED TO PATIENTS	26,492	0	0	0	0
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	0
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0
62.00	06200	FQHC	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0
71.00	07100	AMBULANCE	6,212	0	0	0	0
73.00	07300	CMHC	0	0	0	0	0
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 - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	3,787,619	2,087,058	292,471	1,618,477	2,934,865
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	1,797	3,399	0	2,638	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
98.00		Cross Foot Adjustments	0	0	0	0	0
99.00		Negative Cost Centers	0	0	0	0	0
100.00		TOTAL	3,789,416	2,090,457	292,471	1,621,115	2,934,865

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description		NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		9.00	10.00	11.00	12.00	13.00	
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
2.00	00200						2.00
3.00	00300						3.00
4.00	00400						4.00
5.00	00500						5.00
6.00	00600						6.00
7.00	00700						7.00
8.00	00800						8.00
9.00	00900	78,564					9.00
10.00	01000	0	353,867				10.00
11.00	01100	0	0	69,717			11.00
12.00	01200	0	0	0	8,571		12.00
13.00	01300	0	0	0	0	262,053	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	78,564	353,867	69,717	8,571	262,053	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	0	0	0	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	0	0	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	0	0	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	0	0	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
73.00	07300	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
89.00		78,564	353,867	69,717	8,571	262,053	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	0	0	0	0	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
98.00		0	0				98.00
99.00		0	0	0	0	0	99.00
100.00		78,564	353,867	69,717	8,571	262,053	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description			NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE ACTIVITIES	Subtotal	Post Stepdown Adjustments	Total	
			14.00	15.00	16.00	17.00	18.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY						10.00
11.00	01100	PHARMACY						11.00
12.00	01200	MEDICAL RECORDS & LIBRARY						12.00
13.00	01300	SOCIAL SERVICE						13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0					14.00
15.00	01500	ACTIVITIES	0	585,707				15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	0	585,707	30,913,001	0	30,913,001	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	7,772	0	7,772	40.00
41.00	04100	LABORATORY	0	0	-9,255	0	-9,255	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	1,988	0	1,988	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	964,881	0	964,881	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	411,540	0	411,540	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	135,832	0	135,832	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	6,913	0	6,913	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	228,932	0	228,932	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
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC						62.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	53,680	0	53,680	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
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 - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0	585,707	32,715,284	0	32,715,284	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	21,568	0	21,568	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
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	585,707	32,736,852	0	32,736,852	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description			CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS	
			Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT		
			0	1.00	2.00	2A	3.00
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS	0	6,266	72	6,338	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	91,818	1,060	92,878	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	42,733	493	43,226	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	0	0	0	6.00
7.00	00700	HOUSEKEEPING	0	7,615	88	7,703	7.00
8.00	00800	DIETARY	0	212,531	2,452	214,983	8.00
9.00	00900	NURSING ADMINISTRATION	0	13,577	157	13,734	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	67,537	779	68,316	10.00
11.00	01100	PHARMACY	0	10,444	121	10,565	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	5,396	62	5,458	12.00
13.00	01300	SOCIAL SERVICE	0	6,266	72	6,338	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	ACTIVITIES	0	81,375	939	82,314	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	0	7,781,372	89,790	7,871,162	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	119,146	1,375	120,521	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	23,629	273	23,902	45.00
46.00	04600	SPEECH PATHOLOGY	0	4,178	48	4,226	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	4,352	50	4,402	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FOHC					62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	73.00
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 - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0	8,478,235	97,831	8,576,066	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	13,577	157	13,734	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
98.00		Cross Foot Adjustments				0	98.00
99.00		Negative Cost Centers		0	0	0	99.00
100.00		TOTAL	0	8,491,812	97,988	8,589,800	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
		4.00	5.00	6.00	7.00	8.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL	93,439				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	5,965	49,766			5.00
6.00	00600	LAUNDRY & LINEN SERVICE	835	0	835		6.00
7.00	00700	HOUSEKEEPING	4,621	45	0	14,223	7.00
8.00	00800	DIETARY	8,105	1,267	0	362	8.00
9.00	00900	NURSING ADMINISTRATION	207	81	0	23	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	924	402	0	115	10.00
11.00	01100	PHARMACY	186	62	0	18	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	18	32	0	9	12.00
13.00	01300	SOCIAL SERVICE	740	37	0	11	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	ACTIVITIES	1,568	485	0	139	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	65,250	46,372	835	13,266	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	22	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	6	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	2,602	710	0	203	44.00
45.00	04500	OCCUPATIONAL THERAPY	1,144	141	0	40	45.00
46.00	04600	SPEECH PATHOLOGY	382	25	0	7	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	14	26	0	7	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	653	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FQHC					62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	153	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	73.00
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 - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	93,395	49,685	835	14,200	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	44	81	0	23	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
98.00		Cross Foot Adjustments					98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	93,439	49,766	835	14,223	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description		NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		9.00	10.00	11.00	12.00	13.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	00600	LAUNDRY & LINEN SERVICE					6.00
7.00	00700	HOUSEKEEPING					7.00
8.00	00800	DIETARY					8.00
9.00	00900	NURSING ADMINISTRATION	14,045				9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	69,757			10.00
11.00	01100	PHARMACY	0	0	10,831		11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	5,517	12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	ACTIVITIES	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	14,045	69,757	10,831	5,517	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	49.00
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
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FOHC	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	73.00
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 - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	14,045	69,757	10,831	5,517	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
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	14,045	69,757	10,831	5,517	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description			OTHER GENERAL SERVICE		Subtotal	Post Step-Down Adjustments	Total	
			NURSING AND ALLIED HEALTH EDUCATION	ACTIVITIES				
			14.00	15.00	16.00	17.00	18.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY						10.00
11.00	01100	PHARMACY						11.00
12.00	01200	MEDICAL RECORDS & LIBRARY						12.00
13.00	01300	SOCIAL SERVICE						13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0					14.00
15.00	01500	ACTIVITIES	0	84,506				15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	0	84,506	8,415,672	0	8,415,672	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	22	0	22	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	6	0	6	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	124,698	0	124,698	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	25,528	0	25,528	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	4,737	0	4,737	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	4,449	0	4,449	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	653	0	653	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
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC						62.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	153	0	153	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
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 - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0	84,506	8,575,918	0	8,575,918	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	13,882	0	13,882	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
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	84,506	8,589,800	0	8,589,800	100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315476

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

Worksheet B-1

Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description		CAPITAL RELATED COSTS		EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	
		BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)				
		1.00	2.00	3.00	4A	4.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	195,143				1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		195,143			2.00
3.00	00300	EMPLOYEE BENEFITS	144	144	3,764,616		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	2,110	2,110	333,388	-3,789,416	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	982	982	341,169	0	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	0	0	0	6.00
7.00	00700	HOUSEKEEPING	175	175	1,100,950	0	7.00
8.00	00800	DIETARY	4,884	4,884	1,173,685	0	8.00
9.00	00900	NURSING ADMINISTRATION	312	312	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	1,552	1,552	0	0	10.00
11.00	01100	PHARMACY	240	240	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	124	124	0	0	12.00
13.00	01300	SOCIAL SERVICE	144	144	185,789	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	ACTIVITIES	1,870	1,870	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	178,817	178,817	0	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	9,255	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	2,738	2,738	393,225	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	543	543	178,531	0	45.00
46.00	04600	SPEECH PATHOLOGY	96	96	57,879	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	100	100	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FOHC	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	73.00
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 - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	194,831	194,831	3,764,616	-3,780,161	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	312	312	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
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)	8,491,812	97,988	752,489	3,789,416	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	43.515842	0.502134	0.199885	0.130865	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)			6,338	93,439	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)			0.001684	0.003227	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315476

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

Worksheet B-1

Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description			PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (PATIENT DAYS)	
			5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	191,907					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	96,991				6.00
7.00	00700	HOUSEKEEPING	175	0	191,732			7.00
8.00	00800	DIETARY	4,884	0	4,884	290,973		8.00
9.00	00900	NURSING ADMINISTRATION	312	0	312	0	96,991	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	1,552	0	1,552	0	0	10.00
11.00	01100	PHARMACY	240	0	240	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	124	0	124	0	0	12.00
13.00	01300	SOCIAL SERVICE	144	0	144	0	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	1,870	0	1,870	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	178,817	96,991	178,817	290,973	96,991	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	2,738	0	2,738	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	543	0	543	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	96	0	96	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	100	0	100	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
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 - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	191,595	96,991	191,420	290,973	96,991	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	312	0	312	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
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)	2,090,457	292,471	1,621,115	2,934,865	78,564	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	10.893073	3.015445	8.455109	10.086383	0.810013	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	49,766	835	14,223	226,692	14,045	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.259324	0.008609	0.074182	0.779083	0.144807	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315476

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

Worksheet B-1

Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description			CENTRAL SERVICES & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS & LIBRARY (PATIENT DAYS)	SOCIAL SERVICE (PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	
			10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	96,991					10.00
11.00	01100	PHARMACY	0	96,991				11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	96,991			12.00
13.00	01300	SOCIAL SERVICE	0	0	0	96,991		13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	96,991	96,991	96,991	96,991	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0		0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC						62.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
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 - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	96,991	96,991	96,991	96,991	0	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
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)	353,867	69,717	8,571	262,053	0	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	3.648452	0.718799	0.088369	2.701828	0.000000	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	69,757	10,831	5,517	7,439	0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.719211	0.111670	0.056882	0.076698	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315476

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

Worksheet B-1

Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description			OTHER GENERAL SERVICE		
			ACTIVITIES		
			(PATIENT DAYS)		
			15.00		
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES			1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT			2.00
3.00	00300	EMPLOYEE BENEFITS			3.00
4.00	00400	ADMINISTRATIVE & GENERAL			4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS			5.00
6.00	00600	LAUNDRY & LINEN SERVICE			6.00
7.00	00700	HOUSEKEEPING			7.00
8.00	00800	DIETARY			8.00
9.00	00900	NURSING ADMINISTRATION			9.00
10.00	01000	CENTRAL SERVICES & SUPPLY			10.00
11.00	01100	PHARMACY			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY			12.00
13.00	01300	SOCIAL SERVICE			13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION			14.00
15.00	01500	ACTIVITIES	96,991		15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	96,991		30.00
31.00	03100	NURSING FACILITY	0		31.00
32.00	03200	ICF/IID	0		32.00
33.00	03300	OTHER LONG TERM CARE	0		33.00
ANCILLARY SERVICE COST CENTERS					
40.00	04000	RADIOLOGY	0		40.00
41.00	04100	LABORATORY	0		41.00
42.00	04200	INTRAVENOUS THERAPY	0		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0		43.00
44.00	04400	PHYSICAL THERAPY	0		44.00
45.00	04500	OCCUPATIONAL THERAPY	0		45.00
46.00	04600	SPEECH PATHOLOGY	0		46.00
47.00	04700	ELECTROCARDIOLOGY	0		47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0		49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0		50.00
51.00	05100	SUPPORT SURFACES	0		51.00
OUTPATIENT SERVICE COST CENTERS					
60.00	06000	CLINIC	0		60.00
61.00	06100	RURAL HEALTH CLINIC	0		61.00
62.00	06200	FOHC			62.00
OTHER REIMBURSABLE COST CENTERS					
70.00	07000	HOME HEALTH AGENCY COST	0		70.00
71.00	07100	AMBULANCE	0		71.00
73.00	07300	CMHC	0		73.00
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 - SNF			82.00
83.00	08300	HOSPICE	0		83.00
89.00		SUBTOTALS (sum of lines 1-84)	96,991		89.00
NONREIMBURSABLE COST CENTERS					
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		90.00
91.00	09100	BARBER AND BEAUTY SHOP	0		91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0		92.00
93.00	09300	NONPAID WORKERS	0		93.00
94.00	09400	PATIENTS LAUNDRY	0		94.00
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)	585,707		102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	6.038777		103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	84,506		104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.871277		105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315476

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

Worksheet C

Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description			Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
			1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	7,772	6,873	1.130802	40.00
41.00	04100	LABORATORY	0	0	0.000000	41.00
42.00	04200	INTRAVENOUS THERAPY	1,988	1,758	1.130830	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	964,881	734,225	1.314149	44.00
45.00	04500	OCCUPATIONAL THERAPY	411,540	372,281	1.105455	45.00
46.00	04600	SPEECH PATHOLOGY	135,832	92,826	1.463297	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	6,913	0	0.000000	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	228,932	202,440	1.130863	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
OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0.000000	60.00
61.00	06100	RURAL HEALTH CLINIC				61.00
62.00	06200	FQHC				62.00
71.00	07100	AMBULANCE	53,680	47,468	1.130867	71.00
100.00		Total	1,811,538	1,457,871		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS				Provider No. : 315476		Period: From 01/01/2023 To 12/31/2023		Worksheet D Part I Date/Time Prepared: 5/28/2024 12:47 pm	
				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)		
				1.00	2.00	3.00	4.00	5.00	
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST									
ANCILLARY SERVICE COST CENTERS									
40.00	04000	RADIOLOGY	1.130802	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0.000000	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	1.130830	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	1.314149	386,883	0	508,422	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	1.105455	372,281	0	411,540	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	1.463297	92,826	0	135,832	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	1.130863	0	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0.000000	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS									
60.00	06000	CLINIC	0.000000	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC							61.00
62.00	06200	FQHC							62.00
71.00	07100	AMBULANCE (2)	1.130867		0			0	71.00
100.00		Total (Sum of lines 40 - 71)		851,990	0	1,055,794		0	100.00

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

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

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS				Provider No. : 315476	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/28/2024 12:47 pm	
				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)				1.130863	1.00
2.00		Program vaccine charges (From your records, or the PS&R)				3,218	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)				3,639	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	7,772	0	0.000000	0	0 40.00
41.00	04100	LABORATORY	0	0	0.000000	0	0 41.00
42.00	04200	INTRAVENOUS THERAPY	1,988	0	0.000000	0	0 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0 43.00
44.00	04400	PHYSICAL THERAPY	964,881	0	0.000000	508,422	0 44.00
45.00	04500	OCCUPATIONAL THERAPY	411,540	0	0.000000	411,540	0 45.00
46.00	04600	SPEECH PATHOLOGY	135,832	0	0.000000	135,832	0 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	6,913	0	0.000000	0	0 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	228,932	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
100.00		Total (Sum of lines 40 - 52)	1,757,858	0		1,055,794	0 100.00

COMPUTATION OF INPATIENT ROUTINE COSTS		Provider No. : 315476	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/28/2024 12:47 pm
		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		96,991	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		7,295	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		30,913,001	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		29,916,929	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		1.033295	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)		30,913,001	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		318.72	16.00
17.00	Program routine service cost (Line 3 times line 16)		2,325,062	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)		2,325,062	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)		8,415,672	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		86.77	21.00
22.00	Program capital related cost (Line 3 times line 21)		632,987	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		1,692,075	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)		1,692,075	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		96,991	1.00
2.00	Program inpatient days (see instructions)		7,295	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)		0.075213	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)		0	5.00

COMPUTATION OF INPATIENT ROUTINE COSTS		Provider No. : 315476	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/28/2024 12:47 pm
		Title XIX	Skilled Nursing Facility	Cost
			1.00	
PART I CALCULATION OF INPATIENT ROUTINE COSTS				
INPATIENT DAYS				
1.00	Inpatient days including private room days		96,991	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		84,404	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		30,913,001	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		29,916,929	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		1.033295	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		29,916,929	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)		308.45	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)		30,913,001	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		318.72	16.00
17.00	Program routine service cost (Line 3 times line 16)		26,901,243	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)		26,901,243	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)		8,415,672	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		86.77	21.00
22.00	Program capital related cost (Line 3 times line 21)		7,323,735	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		19,577,508	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)		19,577,508	25.00
26.00	Enter the per diem limitation (1)		0.00	26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)		0	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)		26,901,243	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		96,991	1.00
2.00	Program inpatient days (see instructions)		84,404	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)		0.870225	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. : 315476	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/28/2024 12:47 pm
		Title XVIII	Skilled Nursing Facility	PPS
				1.00
PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT				
1.00	Inpatient PPS amount (See Instructions)			5,318,181 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)			5,318,181 3.00
4.00	Primary payor amounts			0 4.00
5.00	Coinsurance			1,044,200 5.00
6.00	Allowable bad debts (From your records)			933,818 6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)			202,157 7.00
8.00	Adjusted reimbursable bad debts. (See instructions)			606,982 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)			4,880,963 11.00
12.00	Interim payments (See instructions)			4,827,411 12.00
13.00	Tentative adjustment			0 13.00
14.00	OTHER adjustment (See instructions)			0 14.00
14.50	Demonstration payment adjustment amount before sequestration			0 14.50
14.55	Demonstration payment adjustment amount after sequestration			0 14.55
14.75	Sequestration for non-claims based amounts (see instructions)			12,140 14.75
14.99	Sequestration amount (see instructions)			85,480 14.99
15.00	Balance due provider/program (see Instructions)			-44,068 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)			3,639 18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)			3,639 19.00
20.00	Medicare Part B ancillary charges (See instructions)			3,218 20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)			3,218 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)			3,218 25.00
26.00	Interim payments (See instructions)			2,554 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)			64 28.99
29.00	Balance due provider/program (see instructions)			600 29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2			0 30.00

CALCULATION OF REIMBURSEMENT SETTLEMENT TITLE V and TITLE XIX ONLY		Provider No. : 315476	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part II Date/Time Prepared: 5/28/2024 12:47 pm
		Title XIX	Skilled Nursing Facility	Cost
			1.00	
COMPUTATION OF NET COST OF COVERED SERVICES				
1.00	Inpatient ancillary services (see Instructions)		0	1.00
2.00	Nursing & Allied Health Cost (From Worksheet D-1, Pt. II, line 5)		0	2.00
3.00	Outpatient services		0	3.00
4.00	Inpatient routine services (see instructions)		26,901,243	4.00
5.00	Utilization review--physicians' compensation (from provider records)		0	5.00
6.00	Cost of covered services (Sum of lines 1 - 5)		26,901,243	6.00
7.00	Differential in charges between semi private accommodations and less than semi private accommodations		0	7.00
8.00	SUBTOTAL (Line 6 minus line 7)		26,901,243	8.00
9.00	Primary payor amounts		0	9.00
10.00	Total Reasonable Cost (Line 8 minus line 9)		26,901,243	10.00
REASONABLE CHARGES				
11.00	Inpatient ancillary service charges		0	11.00
12.00	Outpatient service charges		0	12.00
13.00	Inpatient routine service charges		0	13.00
14.00	Differential in charges between semi private accommodations and less than semi private accommodations		0	14.00
15.00	Total reasonable charges		0	15.00
CUSTOMARY CHARGES				
16.00	Aggregate amount actually collected from patients liable for payment for services on a charge basis		0	16.00
17.00	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)		0	17.00
18.00	Ratio of line 16 to line 17 (not to exceed 1.000000)		0.000000	18.00
19.00	Total customary charges (see instructions)		0	19.00
COMPUTATION OF REIMBURSEMENT SETTLEMENT				
20.00	Cost of covered services (see Instructions)		0	20.00
21.00	Deductibles		0	21.00
22.00	Subtotal (Line 20 minus line 21)		0	22.00
23.00	Coinsurance		0	23.00
24.00	Subtotal (Line 22 minus line 23)		0	24.00
25.00	Allowable bad debts (from your records)		0	25.00
26.00	Subtotal (sum of lines 24 and 25)		0	26.00
27.00	Unrefunded charges to beneficiaries for excess costs erroneously collected based on correction of cost limit		0	27.00
28.00	Recovery of excess depreciation resulting from provider termination or a decrease in program utilization		0	28.00
29.00	Other Adjustments (see instructions) Specify		0	29.00
30.00	Amounts applicable to prior cost reporting periods resulting from disposition of depreciable assets (if minus, enter amount in parentheses)		0	30.00
31.00	Subtotal (Line 26 plus or minus lines 29, and 30, minus lines 27 and 28)		0	31.00
32.00	Interim payments		0	32.00
33.00	Balance due provider/program (Line 31 minus line 32) (indicate overpayments in parentheses) (see Instructions)		0	33.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Provider No. : 315476

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

Worksheet E-1

Date/Time Prepared:
5/28/2024 12:47 pm

Title XVIII

Skilled Nursing
Facility

PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider					1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		4,188,501 598,008		2,554 0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER	07/19/2023	40,902		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)		40,902		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)		4,827,411		2,554	4.00
TO BE COMPLETED BY CONTRACTOR						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		600	6.01
6.02	PROVIDER TO PROGRAM		44,068		0	6.02
7.00	Total Medicare program liability (see instructions)		4,783,343		3,154	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. : 315476

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

Worksheet G

Date/Time Prepared:
5/28/2024 12:47 pm

	General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	1.00	2.00	3.00	4.00	
Assets					
CURRENT ASSETS					
1.00 Cash on hand and in banks	1,070,590	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	5,623,212	0	0	0	4.00
5.00 Other receivables	0	0	0	0	5.00
6.00 Less: allowances for uncollectible notes and accounts receivable	-220,000	0	0	0	6.00
7.00 Inventory	0	0	0	0	7.00
8.00 Prepaid expenses	200,546	0	0	0	8.00
9.00 Other current assets	0	0	0	0	9.00
10.00 Due from other funds	0	0	0	0	10.00
11.00 TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	6,674,348	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	589,261	0	0	0	17.00
18.00 Less: Accumulated Amortization	-52,272	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	182,221	0	0	0	23.00
24.00 Less: Accumulated depreciation	-68,063	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)	651,147	0	0	0	28.00
OTHER ASSETS					
29.00 Investments	0	0	0	0	29.00
30.00 Deposits on leases	0	0	0	0	30.00
31.00 Due from owners/officers	0	0	0	0	31.00
32.00 Other assets	42,368,178	0	0	0	32.00
33.00 TOTAL OTHER ASSETS (Sum of lines 29 - 32)	42,368,178	0	0	0	33.00
34.00 TOTAL ASSETS (Sum of lines 11, 28, and 33)	49,693,673	0	0	0	34.00
Liabilities and Fund Balances					
CURRENT LIABILITIES					
35.00 Accounts payable	4,123,261	0	0	0	35.00
36.00 Salaries, wages, and fees payable	512,346	0	0	0	36.00
37.00 Payroll taxes payable	-2	0	0	0	37.00
38.00 Notes & loans payable (Short term)	0	0	0	0	38.00
39.00 Deferred income	0	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	45,058,069	0	0	0	42.00
43.00 TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	49,693,674	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)	49,693,674	0	0	0	51.00
CAPITAL ACCOUNTS					
52.00 General fund balance	-1	0	0	0	52.00
53.00 Specific purpose fund		0			53.00
54.00 Donor created - endowment fund balance - restricted			0		54.00
55.00 Donor created - endowment fund balance - unrestricted			0		55.00
56.00 Governing body created - endowment fund balance			0		56.00
57.00 Plant fund balance - invested in plant				0	57.00
58.00 Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00 TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-1	0	0	0	59.00
60.00 TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	49,693,673	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315476

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

Worksheet G-1

Date/Time Prepared:
5/28/2024 12:47 pm

		General Fund		Special Purpose Fund		Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period		2,270,000		0		1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		-7				2.00
3.00	Total (sum of line 1 and line 2)		2,269,993		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00		0		0		0	5.00
6.00		0		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		0		0		10.00
11.00	Subtotal (line 3 plus line 10)		2,269,993		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00	DISTRIBUTIONS	2,269,994		0		0	13.00
14.00		0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		2,269,994		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-1		0		19.00
		Endowment Fund	Plant Fund				
		6.00	7.00	8.00			
1.00	Fund balances at beginning of period	0		0			1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)						2.00
3.00	Total (sum of line 1 and line 2)	0		0			3.00
4.00	Additions (credit adjustments)						4.00
5.00			0				5.00
6.00			0				6.00
7.00			0				7.00
8.00			0				8.00
9.00			0				9.00
10.00	Total additions (sum of line 5 - 9)	0		0			10.00
11.00	Subtotal (line 3 plus line 10)	0		0			11.00
12.00	Deductions (debit adjustments)						12.00
13.00	DISTRIBUTIONS		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. : 315476

Period:
From 01/01/2023
To 12/31/2023Worksheet G-2
Parts I-II
Date/Time Prepared:
5/28/2024 12:47 pm

Cost Center Description		Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
PART I - PATIENT REVENUES					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	29,916,929		29,916,929	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)	29,916,929		29,916,929	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	1,457,871	0	1,457,871	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	31,374,800	0	31,374,800	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			29,285,495	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)			29,285,495	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315476

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

Worksheet G-3

Date/Time Prepared:
5/28/2024 12:47 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	31,374,800	1.00
2.00	Less: contractual allowances and discounts on patients accounts	2,093,500	2.00
3.00	Net patient revenues (Line 1 minus line 2)	29,281,300	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	29,285,495	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-4,195	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	4,188	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	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00		0	24.00
24.01		0	24.01
24.02		0	24.02
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	4,188	25.00
26.00	Total (Line 5 plus line 25)	-7	26.00
27.00		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)	-7	31.00



MARTIN FRIEDMAN CPA PC

**OPTIMA CARE SECAUCUS, LLC
d/b/a OPTIMA CARE FOUNTAINS**

Financial Statements

Year Ended December 31, 2023

Optima Care Secaucus, LLC d/b/a Optima Care Fountains

Year Ended December 31, 2023

TABLE OF CONTENTS

	<u>Page No.</u>
INDEPENDENT AUDITOR'S REPORT	1 – 2
FINANCIAL STATEMENTS:	
Balance Sheet	3
Statement of Operations	4
Statement of Cash Flows	5
Notes to the Financial Statements	6 - 9
AUDITOR'S LETTER	10
SUPPLEMENTARY SCHEDULES:	
Revenue	11
Operating Expenses	12 - 13



MARTIN FRIEDMAN CPA PC

INDEPENDENT AUDITOR'S REPORT

To the Member,
Optima Care Secaucus, LLC d/b/a Optima Care Fountains:

Opinion

We have audited the accompanying financial statements of Optima Care Secaucus, LLC d/b/a Optima Care Fountains, which comprise the balance sheet as of December 31, 2023, and the related statement of income and cash flow for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



MARTIN FRIEDMAN CPA PC

Independent Auditors' Report Continued

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

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

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

Martin Friedman CPA, PC

MARTIN FRIEDMAN, C.P.A. P.C.
Certified Public Accountants

Brooklyn, NY

March 20, 2024

Except for the effect of the restatement described in Note 7 of the Notes to the Financial Statements as to which the date is May 24, 2024.

Optima Care Secaucus, LLC d/b/a Optima Care Fountains
Balance Sheet
December 31, 2023

Assets

Cash	\$	823,964	
Accounts Receivable (Net)		5,403,213	
Due from Prior Owner		73,065	
Loans Receivable - Related Parties		3,342,470	
Loans Receivable - Member		150,000	
Prepaid Expenses		200,546	
Total Current Assets			\$ 9,993,258
Leasehold Improvements		589,261	
Furniture & Equipment		182,221	
		771,482	
Less: Accum. Depreciation & Amortization		120,335	
Total Fixed Assets			651,147
Right-of-Use Asset		38,483,208	
Goodwill (Net)		2,420,000	
Patients' Trust Fund		246,626	
Total Other Assets			41,149,834
Total Assets			\$ 51,794,239

Liabilities and Equity

Accounts Payable		4,123,261	
Lease Liabilities		4,806,777	
Accrued Payroll		512,346	
Accrued Expenses & Taxes		2,306,711	
Accrued Rent		2,964,180	
Due To Third Party Payors		634,222	
Loans Payable - Related Parties		130,003	
Patients' Security Deposits		31,623	
Total Current Liabilities			\$ 15,509,123
Lease Liabilities		33,676,431	
Loans Payable - RM Holdings Secaucus, LLC		2,290,400	
Patients' Trust Fund Payable		318,285	
Total Long Term Liabilities			36,285,116
Total Liabilities & Member's Equity			\$ 51,794,239

Optima Care Secaucus, LLC d/b/a Optima Care Fountains
Statement of Operations
For the year ended December 31, 2023

Total Revenue From Patients	\$ 28,948,674
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Operating Expenses:

Payroll	\$ 3,764,615
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Employee Benefits	741,647
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Professional Care	13,703,664
-------------------	------------

Dietary & Housekeeping	1,250,149
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Plant & Maintenance	6,389,916
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General & Administrative	<u>3,102,871</u>
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Total Operating Expenses	<u>28,952,862</u>
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Loss From Operations	(4,188)
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Other Income	<u>4,188</u>
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Net Income	\$ <u>-</u>
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Optima Care Secaucus, LLC d/b/a Optima Care Fountains
Statement of Cash Flows
For the year ended December 31, 2023

Cash Flows From Operating Activities:

Net Income		\$ -
Adjustments to reconcile Net Income to		
Net Cash Provided by Operating Activities:		
Depreciation & Amortization		74,098
Provisions for Bad Debts		70,000
(Increase) Decrease In:		
Accounts Receivable	\$ (189,557)	
Prepaid Expenses	313,393	
Increase (Decrease) In:		
Accounts Payable	1,204,909	
Accrued Payroll & Withholding Taxes	33,944	
Accrued Expenses & Taxes	1,608,767	
Other Payables	(129,346)	
Due to Third Party Payors	115,684	
Patients' Security Deposits	10,950	
Due to Prior Owner	25,225	
Total Adjustments		<u>2,993,969</u>
Net Cash Provided By Operating Activities		<u>3,138,067</u>
Cash Flows From Investing Activities:		
Loans Receivable - Related Parties	(1,335,102)	
Capital Expenditures	(411,532)	
Other Assets	130,554	
Net Cash Used In Investing Activities		<u>(1,616,080)</u>
Cash Flows From Financing Activities		
Decrease In Long-Term Debt	(504)	
Other Liabilities	(65,711)	
Loans Payable - Related Parties	(1,801,125)	
Net Cash Used In Financing Activities		<u>(1,867,340)</u>
Net Change In Cash		(345,353)
Cash - Beginning of Period		<u>1,169,317</u>
Cash - End of Period		\$ <u>823,964</u>

Optima Care Secaucus, LLC d/b/a Optima Care Fountains
Notes to the Financial Statements

1) **Organization:**

Optima Care Secaucus, LLC d/b/a Optima Care Fountains was organized on August 13, 2020 to operate a skilled nursing facility. Optima Care Secaucus, LLC d/b/a Optima Care Fountains began operating a skilled nursing facility on August 1, 2021, in accordance with the laws of the State of New Jersey, when it purchased the operating license of a 334-bed facility in Secaucus, New Jersey.

2) **Summary of Significant Accounting Policies:**

The accounting policies that affect the significant elements of the financial statements are summarized below.

Method of Accounting -

The Facility maintains its books and prepares their financial statements on the accrual basis of accounting.

Cash -

For purposes of the statement of cash flows, the Facility considers time deposits, certificates of deposits, and all highly liquid investments, with maturity of three months or less, to be cash. The Facility maintains cash balances at financial institutions, which periodically exceed the Federal Deposit Insurance Corporation limit during the year.

Fixed Assets -

Property and equipment, including items acquired under capital leases are recorded at cost of acquisition. Fully depreciated assets are written off against accumulated depreciation. Depreciation is calculated on the straight-line method over the estimated useful lives of the assets.

Use of Estimates -

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Goodwill and Other Intangible Assets -

Intangible assets subject to amortization are shown net of accumulated amortization based upon their estimated useful lives. The Facility has classified as goodwill the excess of the purchase price over the fair value of the assets acquired. Goodwill and other intangible assets are tested, at a minimum, annually for impairment and adjusted accordingly. After assessing qualitative factors, management's opinion is that there has been no impairment to the recorded value.

Optima Care Secaucus, LLC d/b/a Optima Care Fountains
Notes to the Financial Statements

Patient Care Revenue -

Major portions of the Facility's revenue are derived from payments under the Medicaid and Medicare programs. Revenue received from these programs is based in part on cost reimbursement principles which are subject to judgmental interpretation and to audits which could result in an adjustment to revenue. Medicare final settlements are reflected as charges or credits to operating revenues in the year estimated.

Accrued Payroll -

Most employees earn credits during the current year for vacations to be taken in the following year. The expense for this liability is accrued during the year vacations are earned rather than in the year vacations are taken.

Income Taxes -

Optima Care Secaucus, LLC d/b/a Optima Care Fountains is treated as a single member LLC for income tax purposes, and as such the sole member is taxed separately on their distributive share of the Facility's income whether or not that income is actually distributed.

Advertising -

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense amounted to \$5,616 for the year ended December 31, 2023.

3) **Accounts Receivable:**

The Facility grants credit, without collateral, to its patients, the majority of whom are insured under the third-party payor agreements. Accounts receivable is stated at the amount management expects to collect from outstanding balances. The amount of receivables from patients and third-party payors at December 31, 2023 was as follows:

Medicare Patients	\$ 499,793
Medicaid Patients	3,902,100
Private & HMO	1,221,320
Less: Allowance for Doubtful Accounts	(220,000)
	<u>\$ 5,403,213</u>

Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance, based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

Optima Care Secaucus, LLC d/b/a Optima Care Fountains
Notes to the Financial Statements

4) **Right-of-Liability Use Asset and Lease Liability/Related Party Transactions:**

- a) The Facility's operating lease right-of-use assets and lease liabilities were for a building lease.

Optima Care Secaucus, LLC d/b/a Optima Care Fountains leases the premises from RM Holdings Secaucus, LLC pursuant to a non-arms length lease. Terms of the lease are for ten years with the right to extend the lease for an additional period of ten years. The lease provides for minimum annual rentals of amounts that are sufficient to cover debt service multiplied by 1.10, plus mortgage escrows, replacement reserves, plus net income of the Facility. Lease expense for the period ended December 31, 2023 was \$7,102,421.

The Facility determines the present value of the remaining lease payments using the US Treasury risk-free rate at the time of adoption of the Standard, which was 1.63%. The Facility does not have any residual value guarantees, or material lease incentives.

The Facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2023. As of December 31, 2023, the Facility's operating lease liability and corresponding asset was \$ 38,483,208 of which \$ 4,806,777 of the liability was considered short term.

The Facility's future minimum lease payments for the next five years, as of December 31, 2023 were as follows:

2024	\$ 5,398,248
2025	5,398,248
2026	5,398,248
2027	5,398,248
2028	5,398,248
For the Years Thereafter	13,945,475

The future minimum lease payments include only the remaining non-cancelable lease payments under the operating leases with a term of more than 12 months as of December 31, 2023. Loan payable to RM Holdings Secaucus, LLC was \$2,290,400 and accrued rent was \$5,214,180 as of December 31, 2023.

- b) EMM Healthcare Group, LLC receives management fees from Optima Care Secaucus, LLC d/b/a Optima Care Fountains for providing consulting services. EMM Healthcare Group, LLC and Optima Care Secaucus, LLC d/b/a Optima Care Fountains are related through common ownership. For the period ended December 31, 2023 management fees were \$ 1,455,999.
- c) Other amounts receivable on December 31, 2023 from entities related through common ownership was \$ 3,342,470, while amounts payable were \$130,003.

None of the loans or amounts receivable from related parties bears interest.

- d) Amounts receivable from a member of the Facility on December 31, 2023 was \$150,000.

Optima Care Secaucus, LLC d/b/a Optima Care Fountains
Notes to the Financial Statements

5) **Uncertainty in Income Taxes:**

Management has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ended December 31, 2020 and subsequent remain subject to examination by applicable taxing authorities.

6) **Nursing Home User Fee:**

In 2017, all New Jersey facilities were assessed a provider assessment tax of \$14.67 for each private and Medicaid patient day. The nursing home user fee for the year ended December 31, 2023 was \$ 1,301,097.

7) **Financial Statement Restatement:**

Subsequent to publishing the financial statements, management had discovered a revised contract with a vendor that provides the Facility with administrative and nursing care support services, requiring revisions to the financial statements. These revisions had no effect on net income. The following shows the affected items:

	Originally Reported	Reissued Statement
Accrued Expenses & Taxes (Balance Sheet)	\$ 56,711	\$ 2,306,711
Accrued Rent (Balance Sheet)	5,214,180	2,964,180
Professional Care (Statement of Operations)	11,453,664	13,703,664
Plant & Maintenance (Statement of Operations)	8,639,916	6,389,916

8) **Subsequent Events:**

The Facility has evaluated subsequent events through March 20, 2024, the date which the financial statements were available to be issued. There were no subsequent events that required adjustment to our disclosure in the financial statements except as described above.



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

To the Member,
Optima Care Secaucus, LLC d/b/a Optima Care Fountains:

Our report on our audit of the basic financial statements of Optima Care Secaucus, LLC d/b/a Optima Care Fountains for 2023 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 11 through 13 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Martin Friedman CPA, PC

MARTIN FRIEDMAN C.P.A. P.C.
Certified Public Accountants

Brooklyn, NY

March 20, 2024

Optima Care Secaucus, LLC d/b/a Optima Care Fountains
Supplementary Schedules
For the year ended December 31, 2023

Revenue From Patients:

Private	\$ 2,142,541
Medicaid	21,984,315
Medicare	5,154,444
Bad Debts	<u>(332,626)</u>

Total Revenue From Patients	\$ 28,948,674
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Other Income:

Interest	<u>4,188</u>
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Total Other Income	<u>4,188</u>
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Total Revenue	\$ <u>28,952,862</u>
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Optima Care Secaucus, LLC d/b/a Optima Care Fountains
Supplementary Schedules
For the year ended December 31, 2023

Payroll:

Administrative & Office	\$	333,387	
Therapies		629,635	
Social Services		185,789	
Dietary		1,173,685	
Housekeeping		1,100,950	
Maintenance		<u>341,169</u>	
Total Payroll	\$		<u>3,764,615</u>

Employee Benefits:

Payroll Taxes		432,832	
Workmen's Compensation		91,761	
Employee Benefits		<u>217,054</u>	
Total Employee Benefits	\$		<u>741,647</u>

Professional Care:

Prescription Drugs		202,440	
Medical Supplies		273,657	
Contracted Nursing Service		12,350,000	
Fees & Expenses		<u>877,567</u>	
Total Professional Care	\$		<u>13,703,664</u>

Optima Care Secaucus, LLC d/b/a Optima Care Fountains
Supplementary Schedules
For the year ended December 31, 2023

Dietary & Housekeeping:

Food	\$ 687,374
Other Dietary Expenses	201,033
Laundry	129,689
Housekeeping	103,116
Contracted Laundry Services	<u>128,937</u>

Total Dietary & Housekeeping	\$ <u>1,250,149</u>
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Plant & Maintenance:

Rent	4,852,421
Equipment Rentals	62,935
Light, Heat & Power	747,306
Maintenance	368,724
Security	7,959
Water & Sewer Charges	276,473
Depreciation & Amortization	<u>74,098</u>

Total Plant & Maintenance	\$ <u>6,389,916</u>
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General & Administrative:

Office	124,255
Administrative Consultant	5,032
Management Fees	1,455,999
Telephone	79,046
Auto & Travel	7,969
Professional Fees	50,507
Insurance	3,527
Nursing Home User Fee	1,301,097
Advertising	5,616
Miscellaneous	<u>69,823</u>

Total General & Administrative	\$ <u>3,102,871</u>
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