



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

**ADVANCED SUBACUTE REHABILITATION CENTER AT
SEWELL, LLC
GLOUCESTER HEALTHCARE PROPERTIES, LLC
ADVANCED HEALTHCARE MANAGEMENT, LLC
*Combining Financial Statements***

Year Ended December 31, 2023

**Advanced Subacute Rehabilitation Center At Sewell, LLC
Gloucester Healthcare Properties, LLC
Advanced Healthcare Management, LLC**

Year Ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Members,
Advanced Subacute Rehabilitation Center At Sewell, LLC
Gloucester Healthcare Properties, LLC
Advanced Healthcare Management, LLC:

Opinion

We have audited the accompanying combining financial statements of Advanced Subacute Rehabilitation Center At Sewell, LLC, Gloucester Healthcare Properties, LLC and Advanced Healthcare Management, LLC, which comprise the combining balance sheets as of December 31, 2023, and the related combining statements of income, members' equity (deficit), and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the combining financial statements referred to above present fairly, in all material respects, the financial position of Advanced Subacute Rehabilitation Center At Sewell, LLC, Gloucester Healthcare Properties, LLC and Advanced Healthcare Management, LLC 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 Advanced Subacute Rehabilitation Center At Sewell, LLC, Gloucester Healthcare Properties, LLC and Advanced Healthcare Management, LLC 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 Advanced Subacute Rehabilitation Center At Sewell, LLC, Gloucester Healthcare Properties, LLC and Advanced Healthcare Management, LLC'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.



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Independent Auditor's Report

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 Advanced Subacute Rehabilitation Center At Sewell, LLC, Gloucester Healthcare Properties, LLC and Advanced Healthcare Management, LLC'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 Advanced Subacute Rehabilitation Center At Sewell, LLC, Gloucester Healthcare Properties, LLC and Advanced Healthcare Management, LLC'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 29, 2024

Advanced Subacute Rehabilitation Center At Sewell, LLC

Gloucester Healthcare Properties, LLC

Advanced Healthcare Management, LLC

Combining Balance Sheet

December 31, 2023

	Facility	Realty	Management	Elimination	Combined
Assets					
Cash	\$ 72,308	\$ 119,566	\$ 2,500	\$ -	\$ 194,374
Accounts Receivable (Net)	1,304,244	-	-	-	1,304,244
Prepaid Expenses	93,776	-	-	-	93,776
Loans Receivable	-	-	-	-	-
Loans Receivable - Related Parties	84,879	1,997,000	-	(2,047,616)	34,263
Patient Advances	10,209	-	-	-	10,209
Total Current Assets	<u>1,565,416</u>	<u>2,116,566</u>	<u>2,500</u>	<u>(2,047,616)</u>	<u>1,636,866</u>
Land	-	672,000	-	-	672,000
Building	-	10,356,518	-	-	10,356,518
Leasehold Improvements	12,833,550	-	-	-	12,833,550
Furniture & Equipment	1,211,937	-	-	-	1,211,937
	<u>14,045,487</u>	<u>11,028,518</u>	<u>-</u>	<u>-</u>	<u>25,074,005</u>
Less: Accumulated Depreciation & Amortization	<u>1,381,975</u>	<u>3,419,278</u>	<u>-</u>	<u>-</u>	<u>4,801,253</u>
Total Fixed Assets	<u>12,663,512</u>	<u>7,609,240</u>	<u>-</u>	<u>-</u>	<u>20,272,752</u>
Security Deposits	5,625	-	-	-	5,625
Total Other Assets	<u>5,625</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,625</u>
Total Assets	<u>\$ 14,234,553</u>	<u>\$ 9,725,806</u>	<u>\$ 2,500</u>	<u>\$ (2,047,616)</u>	<u>\$ 21,915,243</u>
Liabilities & Equity					
Mortgage Payable	\$ 10,387,727	\$ 9,586,969	\$ -	\$ -	\$ 19,974,696
Line of Credit	430,000	-	-	-	430,000
Due to Member	850,000	-	-	-	850,000
Note Payable	37,262	-	-	-	37,262
Accounts Payable	1,820,811	-	-	-	1,820,811
Accrued Payroll	204,436	-	-	-	204,436
Accrued Expenses & Taxes	26,587	-	-	-	26,587
Exchanges	84,445	-	-	-	84,445
Due To Third Party Payors	2,264	-	-	-	2,264
Loans Payable - Related Parties	3,247,000	-	50,616	(2,047,616)	1,250,000
Patients' Security Deposits	10,103	-	-	-	10,103
Total Current Liabilities	<u>17,100,635</u>	<u>9,586,969</u>	<u>50,616</u>	<u>(2,047,616)</u>	<u>24,690,604</u>
Note Payable	94,689	-	-	-	94,689
Patients' Trust Fund Payable	97,641	-	-	-	97,641
Total Long Term Liabilities	<u>192,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>192,330</u>
Members' Equity (Deficit)	<u>(3,058,412)</u>	<u>138,837</u>	<u>(48,116)</u>	<u>-</u>	<u>(2,967,691)</u>
Total Liabilities & Members' Equity (Deficit)	<u>\$ 14,234,553</u>	<u>\$ 9,725,806</u>	<u>\$ 2,500</u>	<u>\$ (2,047,616)</u>	<u>\$ 21,915,243</u>

**Advanced Subacute Rehabilitation Center At Sewell, LLC
Gloucester Healthcare Properties, LLC
Advanced Healthcare Management, LLC
Combining Statement of Operations
For the year ended December 31, 2023**

	Facility	Realty	Management	Elimination	Combined
Total Revenue From Patients	\$ 14,088,426	\$ -	\$ -	\$ -	\$ 14,088,426
Total Rental Revenue	-	1,320,000	-	(1,320,000)	-
Operating Expenses:					
Payroll	4,722,145	-	-	-	4,722,145
Employee Benefits	888,431	-	-	-	888,431
Professional Care	2,912,266	-	-	-	2,912,266
Dietary & Housekeeping	1,078,012	-	-	-	1,078,012
Plant & Maintenance	3,704,886	893,419	-	(1,320,000)	3,278,305
General & Administrative	<u>1,984,381</u>	<u>651</u>	<u>235</u>	<u>-</u>	<u>1,985,267</u>
Total Operating Expenses	<u>15,290,121</u>	<u>894,070</u>	<u>235</u>	<u>(1,320,000)</u>	<u>14,864,426</u>
Income (Loss) From Operations	(1,201,695)	425,930	(235)	-	(776,000)
Other Income	<u>12,899</u>	<u>-</u>	<u>29,384</u>	<u>-</u>	<u>42,283</u>
Income (Loss) Before Taxes	(1,188,796)	425,930	29,149	-	(733,717)
Less: Pass-Through Entity Taxes	<u>-</u>	<u>22,687</u>	<u>-</u>	<u>-</u>	<u>22,687</u>
Net Income (Loss)	<u>\$ (1,188,796)</u>	<u>\$ 403,243</u>	<u>\$ 29,149</u>	<u>\$ -</u>	<u>\$ (756,404)</u>

**Advanced Subacute Rehabilitation Center At Sewell, LLC
 Gloucester Healthcare Properties, LLC
 Advanced Healthcare Management, LLC
 Combining Statement of Members' Equity (Deficit)
 For the year ended December 31, 2023**

	Facility	Realty	Management	Combined
Members' Equity (Deficit):				
Balance as of Beginning of Period	\$ (1,899,616)	\$ (264,406)	\$ (77,265)	\$ (2,241,287)
Net Income (Loss) for the Period	(1,188,796)	403,243	29,149	(756,404)
Members' Contributions	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
Total Members' Equity (Deficit) End of Period	\$ <u>(3,058,412)</u>	\$ <u>138,837</u>	\$ <u>(48,116)</u>	\$ <u>(2,967,691)</u>

Advanced Subacute Rehabilitation Center At Sewell, LLC
Gloucester Healthcare Properties, LLC
Advanced Healthcare Management, LLC
Combining Statement of Cash Flows
For the year ended December 31, 2023

	Facility	Realty	Management	Combined
Cash Flows From Operating Activities:				
Net Income (Loss)	\$ (1,188,796)	\$ 403,243	\$ 29,149	\$ (756,404)
Adjustments to reconcile Net Income (Loss) to				
Net Cash Provided by (Used In) Operating Activities:				
Depreciation & Amortization	795,839	376,601	-	1,172,440
Amortization of Debt Issuance Costs	27,544	9,740	-	37,284
Bad Debt Provision	143,171	-	-	143,171
(Increase) Decrease In:				
Accounts Receivable	(325,303)	-	-	(325,303)
Prepaid Expenses	(83,471)	-	-	(83,471)
Loans Receivable	(1,500)	-	(29,384)	(30,884)
Patient Advances	15	-	-	15
Increase (Decrease) In:				
Accounts Payable	(652,117)	(1,000)	-	(653,117)
Accrued Payroll & Withholding Taxes	59,595	-	-	59,595
Accrued Expenses & Taxes	18,334	-	-	18,334
Due to Third Party Payors	1,750	-	-	1,750
Patients' Security Deposits	5	-	-	5
Exchanges	85,946	(475,000)	-	(389,054)
Total Adjustments	<u>(896,746)</u>	<u>(476,000)</u>	<u>(29,384)</u>	<u>(1,402,130)</u>
Net Cash Provided By (Used In) Operating Activities	(1,118,988)	313,584	(235)	(805,639)
Cash Flows From Investing Activities:				
Capital Expenditures	(512,831)	-	-	(512,831)
Loans Receivable - Related Parties	1,075,344	-	-	1,075,344
Other Assets	61,089	-	-	61,089
Net Cash Provided By Investing Activities	623,602	-	-	623,602
Cash Flows From Financing Activities:				
Increase (Decrease) In Short Term Debt	10,761,929	(273,522)	-	10,488,407
Decrease In Long Term Debt	(10,467,628)	-	-	(10,467,628)
Other Liabilities	(10,620)	-	-	(10,620)
Contributions	30,000	-	-	30,000
Net Cash Provided By (Used In) Financing Activities	<u>313,681</u>	<u>(273,522)</u>	<u>-</u>	<u>40,159</u>
Net Change In Cash	(181,705)	40,062	(235)	(141,878)
Cash - Beginning of Period	254,013	79,504	2,735	336,252
Cash - End of Period	<u>\$ 72,308</u>	<u>\$ 119,566</u>	<u>\$ 2,500</u>	<u>\$ 194,374</u>
Supplemental Disclosures:				
Interest Paid	\$ 784,097	\$ 507,078	\$ -	\$ 1,291,175
Income Taxes Paid	-	22,687	-	22,687

**Advanced Subacute Rehabilitation Center at Sewell, LLC
Gloucester Healthcare Properties, LLC
Advanced Healthcare Management, LLC**

1) **Organization:**

Advanced Subacute Rehabilitation Center at Sewell, LLC (the “Facility”) operates a 139 bed facility located in Sewell, New Jersey, offering sub-acute rehabilitation, post-surgery care, and long-term care.

Gloucester Healthcare Properties, LLC (the “Realty”), is the landlord of a 139 bed skilled nursing facility which it rents to Advanced Subacute Rehabilitation Center at Sewell, LLC.

Advanced Healthcare Management at Sewell, LLC (the “Management”) manages Advanced Subacute Rehabilitation Center at Sewell, LLC and collects management fees from the Facility.

The aforementioned entities are under common control and ownership (collectively, the “Company”).

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

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

Principals of Combination –

The consolidated financial statements include the accounts of the aforementioned entities. All significant inter-company transactions and balances have been eliminated. The Facility has an agreement with the Realty under which the Realty owns the land and building and leases it to the Facility.

Method of Accounting –

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

Cash -

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

Property & Equipment -

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.

Resident Funds -

The Facility, as trustee, holds resident funds in escrow accounts. These funds are expended at the direction of the residents for personal items.

**Advanced Subacute Rehabilitation Center at Sewell, LLC
Gloucester Healthcare Properties, LLC
Advanced Healthcare Management, LLC**

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.

Use of Estimates -

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

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.

Advertising -

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense amounted to \$55,935 for the year ended December 31, 2023.

Income Taxes -

The members of the Company are taxed as a partnership. Accordingly, any resulting tax liabilities or tax benefits resulting from operations are those of the individual members.

3) **Accounts Receivable:**

The Facility grants credit, without collateral, to its patients, the majority of whom are insured under third-party payer agreements. Accounts receivable are stated at the amount management expects to collect from outstanding balances.

The amount of receivables from patients and third-party payers at December 31, 2023 was as follows:

		<u>Concentration Of Risk</u>
Private & HMO Patients	\$ 686,058	42%
Medicare Patients	458,727	29%
Medicaid Patients	<u>461,897</u>	<u>29%</u>
	1,606,682	<u>100%</u>
Less: Allowance for Doubtful Accounts	<u>(302,438)</u>	
	<u>\$ 1,304,244</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.

**Advanced Subacute Rehabilitation Center at Sewell, LLC
Gloucester Healthcare Properties, LLC
Advanced Healthcare Management, LLC**

4) **Property & Equipment:**

Property and equipment are summarized as follows:

	Life (Years)	
Land	-	\$ 672,000
Building	27.5	10,356,518
Leasehold Improvements	10	12,833,550
Furniture & Equipment	5-7	<u>1,211,937</u>
		25,074,005
Less: Accumulated Depreciation		<u>4,801,253</u>
 Total Property & Equipment		 <u>\$ 20,272,752</u>

Depreciation for property and equipment was \$1,172,440 for the year ended December 31, 2023.

5) **Notes Payable:**

- a) Loan payable to TD Bank, \$63,496 monthly principal and interest at LIBOR plus 300 basis points, adjusted monthly for changes in LIBOR. The loan matured on November 1, 2023 and is in the process of being extended until September 30, 2024. The loan is collateralized by the assets of the Company. The loan is subject to certain covenants. The balance of the debt as of December 31, 2023 was \$9,586,969.
- b) Construction loan with TD Bank with interest at SOFR plus 300 basis points, adjusted monthly for changes in LIBOR. The maturity date is February 28, 2024 and is in the process of being extended until September 30, 2024. The loan is collateralized by the assets of the Company. The loan is subject to certain covenants.

Principal Balance:	\$	10,413,333
Unamortized debt issuance cost:		<u>(25,606)</u>
Short-term Debt	\$	<u>10,387,727</u>

- c) During 2023, the Facility borrowed \$190,000 from Highland Capital Corp at an interest rate of 5% to obtain a Phone and Camera System. The loan matures on April 1, 2027. The loan is subject to certain covenants. The balance of the debt as of December 31, 2023 was as follows:

Principal Balance:	\$	131,951
Less current portion:		<u>37,262</u>
Long-term debt	\$	<u>94,689</u>

**Advanced Subacute Rehabilitation Center at Sewell, LLC
Gloucester Healthcare Properties, LLC
Advanced Healthcare Management, LLC**

6) **Line of credit:**

On August 1 2022, the Facility entered into a \$430,000 line of credit agreement with TD Bank at an interest rate of 9%, maturing February 2024.

7) **Related Party Transactions:**

The Facility has various loans payable and receivable to and from related parties. There is no interest on these loans and no repayment terms. The receivable amount was \$34,263 and the payable amount was \$1,250,000 as of December 31, 2023.

On November, 25 2013 the Facility entered into a non-arms length lease agreement with the Realty. The lease expired in November 2018 and was not renewed. The Facility now leases on a month-to-month basis. For the year ended December 31, 2023 rent was \$1,320,000.

8) **Nursing Home User Fee:**

All New Jersey facilities were assessed a Provider Assessment Tax at a rate of \$14.67 for each private and Medicaid patient day. Concurrently with the tax assessment, the State prospectively calculated a revenue add-on to the Medicaid rate.

9) **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.

10) **Subsequent Events:**

The Company has evaluated subsequent events through March 29, 2024, the date which the financial statements were available to be issued. No significant subsequent events have been identified by management.



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

To the Members,
Advanced Subacute Rehabilitation Center At Sewell, LLC
Gloucester Healthcare Properties, LLC
Advanced Healthcare Management, LLC:

Our report on our audit of the basic financial statements of Advanced Subacute Rehabilitation Center At Sewell, LLC, Gloucester Healthcare Properties, LLC and Advanced Healthcare Management, LLC 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 12 through 14 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 29, 2024

Advanced Subacute Rehabilitation Center At Sewell, LLC
Gloucester Healthcare Properties, LLC
Advanced Healthcare Management, LLC
Supplementary Schedules
For the year ended December 31, 2023

	Facility	Realty	Management	Elimination	Combined
Revenue From Patients:					
Private	\$ 3,163,164	\$ -	\$ -	\$ -	\$ 3,163,164
Medicaid	6,837,655	-	-	-	6,837,655
Medicare	4,582,607	-	-	-	4,582,607
Bad Debt Expense	(351,829)	-	-	-	(351,829)
Provision for Bad Debts	<u>(143,171)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(143,171)</u>
Total Revenue From Patients	14,088,426	\$ -	\$ -	\$ -	\$ 14,088,426
Revenue From Rental	-	1,320,000	-	(1,320,000)	-
Other Income:					
Interest	4,540	-	-	-	4,540
PTE Tax Refund	-	-	29,384	-	29,384
Other	<u>8,359</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,359</u>
Total Other Income	<u>12,899</u>	<u>-</u>	<u>29,384</u>	<u>-</u>	<u>42,283</u>
Total Income	<u>\$ 14,101,325</u>	<u>\$ 1,320,000</u>	<u>\$ 29,384</u>	<u>\$ (1,320,000)</u>	<u>\$ 14,130,709</u>

Advanced Subacute Rehabilitation Center At Sewell, LLC
Gloucester Healthcare Properties, LLC
Advanced Healthcare Management, LLC
Supplementary Schedules
For the year ended December 31, 2023

	Facility	Realty	Management	Elimination	Combined
Payroll:					
Administrative & Office	\$ 799,026	\$ -	\$ -	\$ -	\$ 799,026
Nursing	4,476,464	-	-	-	4,476,464
Social Services	229,738	-	-	-	229,738
Recreation	253,732	-	-	-	253,732
Dietary	515,907	-	-	-	515,907
Maintenance	142,655	-	-	-	142,655
Employee Retention Credit	<u>(1,695,377)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,695,377)</u>
Total Payroll	<u>4,722,145</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,722,145</u>
Employee Benefits:					
Payroll Taxes	585,415	-	-	-	585,415
Workmen's Compensation	93,907	-	-	-	93,907
Non-Union Pension	3,185	-	-	-	3,185
Employee Benefits	192,845	-	-	-	192,845
Uniform & Transp. Allowance	<u>13,079</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,079</u>
Total Employee Benefits	<u>888,431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>888,431</u>
Professional Care:					
Prescription Drugs	256,688	-	-	-	256,688
Medical Supplies	394,101	-	-	-	394,101
Contracted Nursing Service	1,103,712	-	-	-	1,103,712
Fees & Expenses	<u>1,157,765</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,157,765</u>
Total Professional Care	<u>\$ 2,912,266</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,912,266</u>

Advanced Subacute Rehabilitation Center At Sewell, LLC
Gloucester Healthcare Properties, LLC
Advanced Healthcare Management, LLC
Supplementary Schedules
For the year ended December 31, 2023

	Facility	Realty	Management	Elimination	Combined
Dietary & Housekeeping:					
Food	\$ 321,594	\$ -	\$ -	\$ -	\$ 321,594
Other Dietary Expenses	142,263	-	-	-	142,263
Housekeeping	60,542	-	-	-	60,542
Contracted Dietary Services	4,794	-	-	-	4,794
Contracted Housekeeping Services	<u>548,819</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>548,819</u>
Total Dietary & Housekeeping	<u>1,078,012</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,078,012</u>
Plant & Maintenance:					
Rent	1,320,000	-	-	(1,320,000)	-
Mortgage Interest	803,941	516,818	-	-	1,320,759
Equipment Rentals	8,189	-	-	-	8,189
Real Estate Tax	229,298	-	-	-	229,298
Light, Heat & Power	264,130	-	-	-	264,130
Maintenance	218,367	-	-	-	218,367
Contracted Maintenance Services	9,257	-	-	-	9,257
Security	8,195	-	-	-	8,195
Water & Sewer Charges	47,670	-	-	-	47,670
Depreciation	<u>795,839</u>	<u>376,601</u>	<u>-</u>	<u>-</u>	<u>1,172,440</u>
Total Plant & Maintenance	<u>3,704,886</u>	<u>893,419</u>	<u>-</u>	<u>(1,320,000)</u>	<u>3,278,305</u>
General & Administrative:					
Office	144,378	-	-	-	144,378
Contracted Admin. Services	413,000	-	-	-	413,000
Computer Services	86,240	-	-	-	86,240
Telephone	37,499	-	-	-	37,499
Auto & Travel	20,780	-	-	-	20,780
Professional Fees	241,304	-	-	-	241,304
Insurance	484,813	-	-	-	484,813
Interest	7,700	-	-	-	7,700
Nursing Home User Fee	411,391	-	-	-	411,391
Advertising	55,935	-	-	-	55,935
Miscellaneous	<u>81,341</u>	<u>651</u>	<u>235</u>	<u>-</u>	<u>82,227</u>
Total General & Administrative	<u>\$ 1,984,381</u>	<u>\$ 651</u>	<u>\$ 235</u>	<u>\$ -</u>	<u>\$ 1,985,267</u>

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g). FORM APPROVED OMB NO. 0938-0463 Expires: 12/31/2021

Table with 4 columns: Facility Name (SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY), Provider CCN (315516), Period (01/01/2023 to 12/31/2023), and Worksheet S Parts I, II & III Date/Time Prepared (5/30/2024 4:28 pm)

PART I - COST REPORT STATUS. Includes fields for Provider use only (1-3), Contractor use only (4-5), Contractor No., First/Last Cost Report, NPR Date, Reopened count, Contractor Vendor Code, and Medicare 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.

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 ADVANCED SUBACUTE REHABILITATION CEN (315516) 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.

Signature table with columns: SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR, CHECKBOX, ELECTRONIC SIGNATURE STATEMENT, and a numeric column. Includes signature of Shlomo Deutsch.

Table with columns: Cost Center Description, Title V, Title VIII (Part A, Part B), Title XIX, and a numeric column. Includes PART III - SETTLEMENT SUMMARY and totals for SKILLED NURSING FACILITY.

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.

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider No. : 315516	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/30/2024 4:28 pm				
1.00		2.00		3.00				
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:								
1.00	Street: 685 SALINA ROAD	PO Box:				1.00		
2.00	City: SEWELL	State: NJ	Zip Code: 08080			2.00		
3.00	County: GLOUCESTER	CBSA Code: 15804	Urban/Rural: U			3.00		
3.01		CBSA Code:				3.01		
		Component Name	Provider CCN	Date Certified	Payment System (P, 0, or N)			
		1.00	2.00	3.00	V	XVIII	XIX	
					4.00	5.00	6.00	
SNF and SNF-Based Component Identification:								
4.00	SNF	ADVANCED SUBACUTE REHABILITATION CEN	315516	10/09/2014	N	P	N	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00
				From:	To:			
14.00	Cost Reporting Period (mm/dd/yyyy)			1.00	2.00			
15.00	Type of Control (See Instructions)			01/01/2023	12/31/2023		14.00	
				5			15.00	
					Y/N			
					1.00			
Type of Freestanding Skilled Nursing Facility								
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N	16.00	
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N	17.00	
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.					Y	18.00	
Miscellaneous Cost Reporting Information								
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N	19.00	
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N	19.01	
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.								
20.00	Straight Line					1,172,440	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					1,172,440	23.00	
24.00	If depreciation is funded, enter the balance as of the end of the period.					0	24.00	
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)					N	25.00	
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)					N	26.00	
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)					N	27.00	
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)					N	28.00	
				Part A	Part B	Other		
				1.00	2.00	3.00		
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.								
29.00	Skilled Nursing Facility				N	N	N	29.00
30.00	Nursing Facility							30.00
31.00	ICF/IID							31.00
32.00	SNF-Based HHA				N	N		32.00
33.00	SNF-Based RHC							33.00
34.00	SNF-Based FQHC							34.00
35.00	SNF-Based CMHC					N		35.00
36.00	SNF-Based OLTC							36.00
				Y/N				
				1.00	2.00			
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)					N		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. : 315516	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/30/2024 4:28 pm
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		Y/N	
		1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?	N	43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.		44.00
		1.00	2.00
			3.00
	If this facility is part of a chain organization, enter the name and address of the home office on the lines below.		
45.00	Name:	Contractor's Name:	Contractor's Number:
46.00	Street:	PO Box:	
47.00	City:	State:	Zip Code:

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		Provider No. : 315516	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/30/2024 4:28 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
			0	1.00	2.00
			Y/N	Date	Y/N
			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	05/20/2024	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. : 315516

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/30/2024 4:28 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.	CHRIS	GUI LBAULT	19.00
20.00	Enter the employer/company name of the cost report preparer.	HEALTH CARE RESOURCES		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	609-987-1440	CHRIS.GUI LBAULT@HCRNJ.NET	21.00

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

Provider No. : 315516

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/30/2024 4:28 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.)	05/20/2024	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.	PREPARER	19.00
20.00	Enter the employer/company name of the cost report preparer.		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.		21.00

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

Provider No. : 315516

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

Worksheet S-3
 Part I
 Date/Time Prepared:
 5/30/2024 4:28 pm

Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
				1.00	2.00	3.00	
1.00	SKILLED NURSING FACILITY	139	50,735	0	5,798	26,407	1.00
2.00	NURSING FACILITY	0	0	0	0	0	2.00
3.00	ICF/IID	0	0	0	0	0	3.00
4.00	HOME HEALTH AGENCY COST	0	0	0	0	0	4.00
5.00	Other Long Term Care	0	0	0	0	0	5.00
6.00	SNF-Based CMHC	0	0	0	0	0	6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	139	50,735	0	5,798	26,407	8.00
Component		Inpatient Days/Visits		Discharges			
		Other	Total	Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	6,945	39,150	0	136	85	1.00
2.00	NURSING FACILITY	0	0	0	0	0	2.00
3.00	ICF/IID	0	0	0	0	0	3.00
4.00	HOME HEALTH AGENCY COST	0	0	0	0	0	4.00
5.00	Other Long Term Care	0	0	0	0	0	5.00
6.00	SNF-Based CMHC	0	0	0	0	0	6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	6,945	39,150	0	136	85	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	283	504	0.00	42.63	310.67	1.00
2.00	NURSING FACILITY	0	0	0.00	0.00	0.00	2.00
3.00	ICF/IID	0	0	0.00	0.00	0.00	3.00
4.00	HOME HEALTH AGENCY COST	0	0	0.00	0.00	0.00	4.00
5.00	Other Long Term Care	0	0	0.00	0.00	0.00	5.00
6.00	SNF-Based CMHC	0	0	0.00	0.00	0.00	6.00
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	283	504	0.00	42.63	310.67	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	77.68	0	172	72	274	1.00
2.00	NURSING FACILITY	0.00	0	0	0	0	2.00
3.00	ICF/IID	0.00	0	0	0	0	3.00
4.00	HOME HEALTH AGENCY COST	0.00	0	0	0	0	4.00
5.00	Other Long Term Care	0.00	0	0	0	0	5.00
6.00	SNF-Based CMHC	0.00	0	0	0	0	6.00
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	77.68	0	172	72	274	8.00
Component		Admissions	Full Time Equivalent				
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	518	103.10	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	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	0.00	0.00	6.00		
7.00	HOSPICE	0	0.00	0.00	7.00		
8.00	Total (Sum of lines 1-7)	518	103.10	0.00	8.00		

Provider No. : 315516

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

Worksheet S-3
Part II
Date/Time Prepared:
5/30/2024 4:28 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)	6,417,522	0	6,417,522	214,623.00	29.90 1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00 2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00 3.00
4.00	Home office personnel	0	0	0	0.00	0.00 4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00 5.00
6.00	Revised wages (line 1 minus line 5)	6,417,522	0	6,417,522	214,623.00	29.90 6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00 7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00 8.00
9.00	CMHC	0	0	0	0.00	0.00 9.00
10.00	HOSPICE	0	0	0	0.00	0.00 10.00
11.00	Other excluded areas	0	0	0	0.00	0.00 11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00 12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	6,417,522	0	6,417,522	214,623.00	29.90 13.00
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	2,064,710	0	2,064,710	44,967.00	45.92 14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00 15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00 16.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	852,206	0	852,206		
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)	852,206	0	852,206		

Provider No. : 315516

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

Worksheet S-3
Part III
Date/Time Prepared:
5/30/2024 4:28 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	795,321	0	795,321	18,663.00	2.00
3.00	Plant Operation, Maintenance & Repairs	142,655	0	142,655	6,108.00	3.00
4.00	Laundry & Linen Service	0	0	0.00	0.00	4.00
5.00	Housekeeping	0	0	0.00	0.00	5.00
6.00	Dietary	515,907	0	515,907	28,047.00	6.00
7.00	Nursing Administration	439,034	0	439,034	8,388.00	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	43,144	0	43,144	2,087.00	10.00
11.00	Social Service	142,133	0	142,133	4,144.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	253,732	0	253,732	13,980.00	13.00
14.00	Total (sum lines 1 thru 13)	2,331,926	0	2,331,926	81,417.00	14.00

SNF WAGE RELATED COSTS	Provider No. : 315516	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/30/2024 4:28 pm
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		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	3,185	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)	169,698	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	0	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	0	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	93,907	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	477,785	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	107,631	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)	852,206	24.00
		Amount Reported	
		1.00	
Part B - Other than Core Related Cost			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No. : 315516

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

Worksheet S-3
Part V
Date/Time Prepared:
5/30/2024 4:28 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)	435,736	59,565	495,301	8,894.00	55.69	1.00
2.00	Licensed Practical Nurses (LPNs)	2,046,950	279,818	2,326,768	57,666.00	40.35	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,602,910	219,118	1,822,028	66,645.00	27.34	3.00
4.00	Total Nursing (sum of lines 1 through 3)	4,085,596	558,501	4,644,097	133,205.00	34.86	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
Contract Labor							
Nursing Occupations							
14.00	Registered Nurses (RNs)	33,649		33,649	518.00	64.96	14.00
15.00	Licensed Practical Nurses (LPNs)	286,191		286,191	5,610.00	51.01	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	783,872		783,872	25,630.00	30.58	16.00
17.00	Total Nursing (sum of lines 14 through 16)	1,103,712		1,103,712	31,758.00	34.75	17.00
18.00	Physical Therapists	440,156		440,156	6,516.00	67.55	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	387,622		387,622	4,901.00	79.09	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	133,219		133,219	1,792.00	74.34	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. : 315516

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

Worksheet S-7
Date/Time Prepared:
5/30/2024 4:28 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. : 315516

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

Worksheet S-7

Date/Time Prepared:
5/30/2024 4:28 pm

		Group	Days	
76.00		1.00	2.00	
99.00		PA1		76.00
100.00	TOTAL	AAA		99.00
				100.00
		Expenses	Percentage	Y/N
		1.00	2.00	3.00
<p>A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)</p>				
101.00	Staffing			101.00
102.00	Recruitment			102.00
103.00	Retention of employees			103.00
104.00	Training			104.00
105.00	OTHER (SPECIFY)			105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)			106.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES		Provider No. : 315516		Period: From 01/01/2023 To 12/31/2023		Worksheet A	
Date/Time Prepared: 5/30/2024 4:28 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		3,236,164	3,236,164	0	3,236,164	1.00
2.00	00200		0	0	0	0	2.00
3.00	00300	0	877,315	877,315	0	877,315	3.00
4.00	00400	795,321	2,520,975	3,316,296	0	3,316,296	4.00
5.00	00500	142,655	549,426	692,081	0	692,081	5.00
6.00	00600	0	100,089	100,089	0	100,089	6.00
7.00	00700	0	509,271	509,271	0	509,271	7.00
8.00	00800	515,907	468,650	984,557	0	984,557	8.00
9.00	00900	439,034	0	439,034	0	439,034	9.00
10.00	01000	0	215,928	215,928	0	215,928	10.00
11.00	01100	0	0	0	0	0	11.00
12.00	01200	43,144	0	43,144	0	43,144	12.00
13.00	01300	142,133	0	142,133	0	142,133	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	253,732	34,009	287,741	0	287,741	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	4,085,596	1,206,270	5,291,866	0	5,291,866	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	23,548	23,548	0	23,548	40.00
41.00	04100	0	42,143	42,143	0	42,143	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	44,235	44,235	0	44,235	43.00
44.00	04400	0	455,740	455,740	0	455,740	44.00
45.00	04500	0	387,622	387,622	0	387,622	45.00
46.00	04600	0	133,219	133,219	0	133,219	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	338,411	338,411	0	338,411	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	29,533	29,533	0	29,533	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	22,961	22,961	0	22,961	71.00
73.00	07300	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	0	0	0	0	0	80.00
81.00	08100	0	0	0	0	0	81.00
82.00	08200	0	0	0	0	0	82.00
83.00	08300	0	0	0	0	0	83.00
89.00		6,417,522	11,195,509	17,613,031	0	17,613,031	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
100.00		6,417,522	11,195,509	17,613,031	0	17,613,031	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES		Provider No. : 315516	Period: From 01/01/2023 To 12/31/2023	Worksheet A Date/Time Prepared: 5/30/2024 4:28 pm
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Cost Center Description		Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 + - col. 6)		
		6.00	7.00		
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	-431,121	2,805,043	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	0	877,315	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-577,884	2,738,412	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	692,081	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	100,089	6.00
7.00	00700	HOUSEKEEPING	0	509,271	7.00
8.00	00800	DIETARY	0	984,557	8.00
9.00	00900	NURSING ADMINISTRATION	0	439,034	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	215,928	10.00
11.00	01100	PHARMACY	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	43,144	12.00
13.00	01300	SOCIAL SERVICE	0	142,133	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	287,741	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	5,291,866	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	23,548	40.00
41.00	04100	LABORATORY	0	42,143	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	44,235	43.00
44.00	04400	PHYSICAL THERAPY	0	455,740	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	387,622	45.00
46.00	04600	SPEECH PATHOLOGY	0	133,219	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	338,411	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	29,533	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	FOHC	0	0	62.00
OTHER REIMBURSABLE COST CENTERS					
70.00	07000	HOME HEALTH AGENCY COST	0	0	70.00
71.00	07100	AMBULANCE	0	22,961	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)	-1,009,005	16,604,026	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	-1,009,005	16,604,026	100.00

RECLASSIFICATIONS

Provider No. : 315516

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

Worksheet A-6

Date/Time Prepared:
5/30/2024 4:28 pm

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

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

Provider No. : 315516	Period: From 01/01/2023 To 12/31/2023	Worksheet A-6 Date/Time Prepared: 5/30/2024 4:28 pm
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		Decreases			
		Cost Center	Line #	Salary	Non Salary
		6.00	7.00	8.00	9.00
100.00	TOTALS			0	0
					100.00

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

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No. : 315516

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

Worksheet A-7

Date/Time Prepared:
5/30/2024 4:28 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	457,997	12,375,553	0	12,375,553	0	3.00
4.00 Building Improvements	0	0	0	0	0	4.00
5.00 Fixed Equipment	0	0	0	0	0	5.00
6.00 Movable Equipment	966,887	245,050	0	245,050	0	6.00
7.00 Subtotal (sum of lines 1-6)	1,424,884	12,620,603	0	12,620,603	0	7.00
8.00 Reconciling Items	0	0	0	0	0	8.00
9.00 Total (line 7 minus line 8)	1,424,884	12,620,603	0	12,620,603	0	9.00
Description	Ending Balance	Fully Depreciated Assets				
	6.00	7.00				
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0				
2.00 Land Improvements	0	0				
3.00 Buildings and Fixtures	12,833,550	0				
4.00 Building Improvements	0	0				
5.00 Fixed Equipment	0	0				
6.00 Movable Equipment	1,211,937	0				
7.00 Subtotal (sum of lines 1-6)	14,045,487	0				
8.00 Reconciling Items	0	0				
9.00 Total (line 7 minus line 8)	14,045,487	0				

Provider No. : 315516 Period: From 01/01/2023 To 12/31/2023 Worksheet A-8
Date/Time Prepared: 5/30/2024 4:28 pm

Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted			
			Cost Center		Line No.	
			1.00	2.00	3.00	4.00
1.00 Investment income on restricted funds (chapter 2)	B	-4,540		CAP REL COSTS - BLDGS & FIXTURES	1.00	1.00
2.00 Trade, quantity, and time discounts (chapter 8)		0			0.00	2.00
3.00 Refunds and rebates of expenses (chapter 8)		0			0.00	3.00
4.00 Rental of provider space by suppliers (chapter 8)		0			0.00	4.00
5.00 Telephone services (pay stations excluded) (chapter 21)		0			0.00	5.00
6.00 Television and radio service (chapter 21)		0			0.00	6.00
7.00 Parking lot (chapter 21)		0			0.00	7.00
8.00 Remuneration applicable to provider-based physician adjustment	A-8-2	0				8.00
9.00 Home office cost (chapter 21)		0			0.00	9.00
10.00 Sale of scrap, waste, etc. (chapter 23)		0			0.00	10.00
11.00 Nonallowable costs related to certain Capital expenditures (chapter 24)		0			0.00	11.00
12.00 Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-150,569				12.00
13.00 Laundry and linen service		0			0.00	13.00
14.00 Revenue - Employee meals		0			0.00	14.00
15.00 Cost of meals - Guests		0			0.00	15.00
16.00 Sale of medical supplies to other than patients		0			0.00	16.00
17.00 Sale of drugs to other than patients		0			0.00	17.00
18.00 Sale of medical records and abstracts	B	-1,136		ADMINISTRATIVE & GENERAL	4.00	18.00
19.00 Vending machines		0			0.00	19.00
20.00 Income from imposition of interest, finance or penalty charges (chapter 21)		0			0.00	20.00
21.00 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			0.00	21.00
22.00 Utilization review--physicians' compensation (chapter 21)				UTILIZATION REVIEW - SNF	82.00	22.00
23.00 Depreciation--buildings and fixtures				CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00 Depreciation--movable equipment				CAP REL COSTS - MOVABLE EQUIPMENT	2.00	24.00
25.00 Other adjustment (specify)		0			0.00	25.00
25.01 MARKETING	A	-218,002		ADMINISTRATIVE & GENERAL	4.00	25.01
25.02 OTHER INCOME	B	-7,223		ADMINISTRATIVE & GENERAL	4.00	25.02
25.03 BAD DEBT	A	-627,535		ADMINISTRATIVE & GENERAL	4.00	25.03
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-1,009,005				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. : 315516

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

Worksheet A-8-1
Parts I-11
Date/Time Prepared:
5/30/2024 4:28 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	4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT FEE	1.00	
2.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	2.00	
3.00	4.00	ADMINISTRATIVE & GENERAL	REALTY ADMIN COSTS	3.00	
4.00	0.00			4.00	
5.00	0.00			5.00	
6.00	0.00			6.00	
7.00	0.00			7.00	
8.00	0.00			8.00	
9.00	0.00			9.00	
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.			10.00	
		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
		4.00	5.00	6.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00	688,961	413,000	275,961	1.00	
2.00	893,419	1,320,000	-426,581	2.00	
3.00	51	0	51	3.00	
4.00	0	0	0	4.00	
5.00	0	0	0	5.00	
6.00	0	0	0	6.00	
7.00	0	0	0	7.00	
8.00	0	0	0	8.00	
9.00	0	0	0	9.00	
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.			10.00	
	1,582,431	1,733,000	-150,569		

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

Provider No. : 315516

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

Worksheet A-8-1
Parts I-III
Date/Time Prepared:
5/30/2024 4:28 pm

Symbol (1)	Name	Percentage of Ownership
1.00	2.00	3.00

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

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

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

1.00	A	NATHAN FRIEDMAN	33.00	1.00
2.00	A	EDWARD FRIEDMAN	67.00	2.00
3.00			0.00	3.00
4.00	A	NATHAN FRIEDMAN	33.00	4.00
5.00	A	EDWARD FRIEDMAN	67.00	5.00
6.00			0.00	6.00
7.00	A	NATHAN FRIEDMAN	33.00	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		ADVANCED HEALTHCARE	50.00	MANAGEMENT	1.00
2.00		MANAGEMENT AT SEWELL LLC	50.00	MANAGEMENT	2.00
3.00			0.00		3.00
4.00		GLOUCESTER HEALTHCARE	50.00	REALTY	4.00
5.00		PROPERTIES, LLC	50.00	REALTY	5.00
6.00			0.00		6.00
7.00		CHESTNUT RIDGE HEALTHCARE	100.00	MANAGEMENT	7.00
		LLC			
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. : 315516

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 4:28 pm

Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	Subtotal	
		BLDGS & FIXTURES	MOVABLE EQUIPMENT			
	0	1.00	2.00	3.00	3A	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	2,805,043	2,805,043			1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT	0		0		2.00
3.00 00300	EMPLOYEE BENEFITS	877,315	0	0	877,315	3.00
4.00 00400	ADMINISTRATIVE & GENERAL	2,738,412	79,932	0	108,725	2,927,069 4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	692,081	172,467	0	19,502	884,050 5.00
6.00 00600	LAUNDRY & LINEN SERVICE	100,089	296,243	0	0	396,332 6.00
7.00 00700	HOUSEKEEPING	509,271	27,254	0	0	536,525 7.00
8.00 00800	DIETARY	984,557	403,537	0	70,528	1,458,622 8.00
9.00 00900	NURSING ADMINISTRATION	439,034	10,665	0	60,019	509,718 9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	215,928	0	0	0	215,928 10.00
11.00 01100	PHARMACY	0	0	0	0	0 11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	43,144	11,742	0	5,898	60,784 12.00
13.00 01300	SOCIAL SERVICE	142,133	10,072	0	19,430	171,635 13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0 14.00
15.00 01500	PATIENT ACTIVITIES	287,741	19,337	0	34,687	341,765 15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	5,291,866	1,691,493	0	558,526	7,541,885 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	23,548	0	0	0	23,548 40.00
41.00 04100	LABORATORY	42,143	0	0	0	42,143 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	44,235	0	0	0	44,235 43.00
44.00 04400	PHYSICAL THERAPY	455,740	51,492	0	0	507,232 44.00
45.00 04500	OCCUPATIONAL THERAPY	387,622	2,262	0	0	389,884 45.00
46.00 04600	SPEECH PATHOLOGY	133,219	0	0	0	133,219 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	700	0	0	700 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	338,411	9,749	0	0	348,160 49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00 05100	SUPPORT SURFACES	29,533	0	0	0	29,533 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	FQHC	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	22,961	0	0	0	22,961 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)	16,604,026	2,786,945	0	877,315	16,585,928 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	18,098	0	0	18,098 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	16,604,026	2,805,043	0	877,315	16,604,026 100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315516

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 4:28 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	2,927,069				4.00	
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	189,200	1,073,250			5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	84,821	124,554	605,707		6.00	
7.00	00700	HOUSEKEEPING	114,824	11,459	0	662,808	7.00	
8.00	00800	DIETARY	312,167	169,666	0	119,986	2,060,441	8.00
9.00	00900	NURSING ADMINISTRATION	109,087	4,484	0	3,171	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	46,212	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	13,009	4,937	0	3,491	0	12.00
13.00	01300	SOCIAL SERVICE	36,732	4,235	0	2,995	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	73,143	8,130	0	5,749	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	1,614,072	711,182	605,707	502,944	2,060,441	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	5,040	0	0	0	0	40.00
41.00	04100	LABORATORY	9,019	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	9,467	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	108,555	21,650	0	15,311	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	83,441	951	0	673	0	45.00
46.00	04600	SPEECH PATHOLOGY	28,511	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	150	294	0	208	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	74,511	4,099	0	2,899	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	6,321	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	4,914	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)	2,923,196	1,065,641	605,707	657,427	2,060,441	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	3,873	7,609	0	5,381	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	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	2,927,069	1,073,250	605,707	662,808	2,060,441	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315516

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 4:28 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	626,460					9.00
10.00	01000		262,140				10.00
11.00	01100						11.00
12.00	01200				82,221		12.00
13.00	01300					215,597	13.00
14.00	01400						14.00
15.00	01500						15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	626,460	102,110	0	82,221	215,597	30.00
31.00	03100						31.00
32.00	03200						32.00
33.00	03300						33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000						40.00
41.00	04100						41.00
42.00	04200						42.00
43.00	04300						43.00
44.00	04400						44.00
45.00	04500						45.00
46.00	04600						46.00
47.00	04700						47.00
48.00	04800						48.00
49.00	04900		160,030				49.00
50.00	05000						50.00
51.00	05100						51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000						60.00
61.00	06100						61.00
62.00	06200						62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000						70.00
71.00	07100						71.00
73.00	07300						73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300						83.00
89.00		626,460	262,140	0	82,221	215,597	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000						90.00
91.00	09100						91.00
92.00	09200						92.00
93.00	09300						93.00
94.00	09400						94.00
98.00							98.00
99.00							99.00
100.00		626,460	262,140	0	82,221	215,597	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315516

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 4:28 pm

Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE	Subtotal	Post Stepdown Adjustments	Total	
		PATIENT 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	PATIENT ACTIVITIES	0	428,787			15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	0	428,787	14,491,406	0	14,491,406
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	28,588	0	28,588
41.00 04100	LABORATORY	0	0	51,162	0	51,162
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	53,702	0	53,702
44.00 04400	PHYSICAL THERAPY	0	0	652,748	0	652,748
45.00 04500	OCCUPATIONAL THERAPY	0	0	474,949	0	474,949
46.00 04600	SPEECH PATHOLOGY	0	0	161,730	0	161,730
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	1,352	0	1,352
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	589,699	0	589,699
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00 05100	SUPPORT SURFACES	0	0	35,854	0	35,854
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	27,875	0	27,875
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	428,787	16,569,065	0	16,569,065
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	34,961	0	34,961
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	0	428,787	16,604,026	0	16,604,026

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315516

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

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 4:28 pm

Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS	
		BLDGS & FIXTURES	MOVABLE EQUIPMENT			
		0	2.00			
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00 00300	EMPLOYEE BENEFITS	0	0	0	0	3.00
4.00 00400	ADMINISTRATIVE & GENERAL	0	79,932	0	79,932	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	0	172,467	0	172,467	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	0	296,243	0	296,243	6.00
7.00 00700	HOUSEKEEPING	0	27,254	0	27,254	7.00
8.00 00800	DIETARY	0	403,537	0	403,537	8.00
9.00 00900	NURSING ADMINISTRATION	0	10,665	0	10,665	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00
11.00 01100	PHARMACY	0	0	0	0	11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	11,742	0	11,742	12.00
13.00 01300	SOCIAL SERVICE	0	10,072	0	10,072	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00 01500	PATIENT ACTIVITIES	0	19,337	0	19,337	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	0	1,691,493	0	1,691,493	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	51,492	0	51,492	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	2,262	0	2,262	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	700	0	700	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	9,749	0	9,749	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)	0	2,786,945	0	2,786,945	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	18,098	0	18,098	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	2,805,043	0	2,805,043	100.00

ALLOCATION OF CAPITAL RELATED COSTS		Provider No. : 315516		Period: From 01/01/2023 To 12/31/2023		Worksheet B Part II Date/Time Prepared: 5/30/2024 4:28 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	79,932				4.00	
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	5,166	177,633			5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	2,316	20,615	319,174		6.00	
7.00	00700	HOUSEKEEPING	3,135	1,897	0	32,286	7.00	
8.00	00800	DIETARY	8,524	28,081	0	5,845	445,987	8.00
9.00	00900	NURSING ADMINISTRATION	2,979	742	0	154	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	1,262	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	355	817	0	170	0	12.00
13.00	01300	SOCIAL SERVICE	1,003	701	0	146	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	1,997	1,346	0	280	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	44,079	117,708	319,174	24,499	445,987	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	138	0	0	0	0	40.00
41.00	04100	LABORATORY	246	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	259	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	2,964	3,583	0	746	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	2,278	157	0	33	0	45.00
46.00	04600	SPEECH PATHOLOGY	779	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	4	49	0	10	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	2,035	678	0	141	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	173	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	134	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)	79,826	176,374	319,174	32,024	445,987	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	106	1,259	0	262	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			0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	79,932	177,633	319,174	32,286	445,987	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315516

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

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 4:28 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	14,540					9.00
10.00	01000	0	1,262				10.00
11.00	01100	0	0	0			11.00
12.00	01200	0	0	0	13,084		12.00
13.00	01300	0	0	0	0	11,922	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	14,540	492	0	13,084	11,922	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	770	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		14,540	1,262	0	13,084	11,922	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	0	0	0	98.00
99.00		0	0	0	0	0	99.00
100.00	TOTAL	14,540	1,262	0	13,084	11,922	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315516

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

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 4:28 pm

Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	Post Step-Down 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	PATIENT ACTIVITIES	0	22,960			15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	0	22,960	2,705,938	0	2,705,938 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	138	0	138 40.00
41.00 04100	LABORATORY	0	0	246	0	246 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	259	0	259 43.00
44.00 04400	PHYSICAL THERAPY	0	0	58,785	0	58,785 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	4,730	0	4,730 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	779	0	779 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	763	0	763 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	13,373	0	13,373 49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00 05100	SUPPORT SURFACES	0	0	173	0	173 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	134	0	134 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	22,960	2,785,318	0	2,785,318 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	19,725	0	19,725 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	22,960	2,805,043	0	2,805,043 100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315516

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

Worksheet B-1
Date/Time Prepared:
5/30/2024 4:28 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				
GENERAL SERVICE COST CENTERS							
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	52,078					1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT		0				2.00
3.00 00300	EMPLOYEE BENEFITS	0	0	6,417,522			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	1,484	0	795,321	-2,927,069	13,676,957	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	3,202	0	142,655	0	884,050	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	5,500	0	0	0	396,332	6.00
7.00 00700	HOUSEKEEPING	506	0	0	0	536,525	7.00
8.00 00800	DIETARY	7,492	0	515,907	0	1,458,622	8.00
9.00 00900	NURSING ADMINISTRATION	198	0	439,034	0	509,718	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	215,928	10.00
11.00 01100	PHARMACY	0	0	0	0	0	11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	218	0	43,144	0	60,784	12.00
13.00 01300	SOCIAL SERVICE	187	0	142,133	0	171,635	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00 01500	PATIENT ACTIVITIES	359	0	253,732	0	341,765	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00 03000	SKILLED NURSING FACILITY	31,404	0	4,085,596	0	7,541,885	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	23,548	40.00
41.00 04100	LABORATORY	0	0	0	0	42,143	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	44,235	43.00
44.00 04400	PHYSICAL THERAPY	956	0	0	0	507,232	44.00
45.00 04500	OCCUPATIONAL THERAPY	42	0	0	0	389,884	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	133,219	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	13	0	0	0	700	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	181	0	0	0	348,160	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	29,533	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	22,961	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)	51,742	0	6,417,522	-2,927,069	13,658,859	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	336	0	0	0	18,098	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)	2,805,043	0	877,315		2,927,069	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	53.862341	0.000000	0.136706		0.214015	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			0		79,932	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.000000		0.005844	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315516

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

Worksheet B-1

Date/Time Prepared:
5/30/2024 4:28 pm

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURSING)	
		5.00	6.00	7.00	8.00	9.00	
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	47,392					5.00
6.00	00600	5,500	39,150				6.00
7.00	00700	506	0	41,386			7.00
8.00	00800	7,492	0	7,492	117,450		8.00
9.00	00900	198	0	198	0	164,963	9.00
10.00	01000	0	0	0	0	0	10.00
11.00	01100	0	0	0	0	0	11.00
12.00	01200	218	0	218	0	0	12.00
13.00	01300	187	0	187	0	0	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	359	0	359	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	31,404	39,150	31,404	117,450	164,963	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	956	0	956	0	0	44.00
45.00	04500	42	0	42	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	13	0	13	0	0	48.00
49.00	04900	181	0	181	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		47,056	39,150	41,050	117,450	164,963	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	336	0	336	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							98.00
99.00							99.00
102.00		1,073,250	605,707	662,808	2,060,441	626,460	102.00
103.00		22.646227	15.471443	16.015271	17.543133	3.797579	103.00
104.00		177,633	319,174	32,286	445,987	14,540	104.00
105.00		3.748164	8.152593	0.780119	3.797250	0.088141	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315516

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

Worksheet B-1

Date/Time Prepared:
5/30/2024 4:28 pm

Cost Center Description		CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	
		10.00	11.00	12.00	13.00	14.00	
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						9.00
10.00	01000	554,339					10.00
11.00	01100	0	0				11.00
12.00	01200	0	0	39,150			12.00
13.00	01300	0	0	0	39,150		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	215,928	0	39,150	39,150	0	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	338,411	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		554,339	0	39,150	39,150	0	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							98.00
99.00							99.00
102.00		262,140	0	82,221	215,597	0	102.00
103.00		0.472888	0.000000	2.100153	5.506948	0.000000	103.00
104.00		1,262	0	13,084	11,922	0	104.00
105.00		0.002277	0.000000	0.334202	0.304521	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315516

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

Worksheet B-1
Date/Time Prepared:
5/30/2024 4:28 pm

Cost Center Description		OTHER GENERAL SERVICE PATIENT ACTIVITIES (PATIENT CENSUS)	
		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	PATIENT ACTIVITIES	15.00
		39,150	
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	03000	SKILLED NURSING FACILITY	30.00
31.00	03100	NURSING FACILITY	31.00
32.00	03200	ICF/IID	32.00
33.00	03300	OTHER LONG TERM CARE	33.00
		0	
ANCILLARY SERVICE COST CENTERS			
40.00	04000	RADIOLOGY	40.00
41.00	04100	LABORATORY	41.00
42.00	04200	INTRAVENOUS THERAPY	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	43.00
44.00	04400	PHYSICAL THERAPY	44.00
45.00	04500	OCCUPATIONAL THERAPY	45.00
46.00	04600	SPEECH PATHOLOGY	46.00
47.00	04700	ELECTROCARDIOLOGY	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	50.00
51.00	05100	SUPPORT SURFACES	51.00
		0	
OUTPATIENT SERVICE COST CENTERS			
60.00	06000	CLINIC	60.00
61.00	06100	RURAL HEALTH CLINIC	61.00
62.00	06200	FOHC	62.00
		0	
OTHER REIMBURSABLE COST CENTERS			
70.00	07000	HOME HEALTH AGENCY COST	70.00
71.00	07100	AMBULANCE	71.00
73.00	07300	CMHC	73.00
		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	83.00
89.00		SUBTOTALS (sum of lines 1-84)	89.00
		39,150	
NONREIMBURSABLE COST CENTERS			
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	90.00
91.00	09100	BARBER AND BEAUTY SHOP	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	92.00
93.00	09300	NONPAID WORKERS	93.00
94.00	09400	PATIENTS LAUNDRY	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)	102.00
		428,787	
103.00		Unit cost multiplier (Wkst. B, Part I)	103.00
		10.952414	
104.00		Cost to be allocated (per Wkst. B, Part II)	104.00
		22,960	
105.00		Unit cost multiplier (Wkst. B, Part II)	105.00
		0.586462	

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315516

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

Worksheet C
Date/Time Prepared:
5/30/2024 4:28 pm

Cost Center Description			Total (from Wkst. B, Pt 1, col. 18)	Total Charges	Ratio (col. 1 di vided by col. 2)	
			1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	28,588	0	0.000000	40.00
41.00	04100	LABORATORY	51,162	5,870	8.715843	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	53,702	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	652,748	434,621	1.501879	44.00
45.00	04500	OCCUPATIONAL THERAPY	474,949	297,993	1.593826	45.00
46.00	04600	SPEECH PATHOLOGY	161,730	151,049	1.070712	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	1,352	0	0.000000	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	589,699	8,771	67.232813	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	05100	SUPPORT SURFACES	35,854	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	27,875	0	0.000000	71.00
100.00		Total	2,077,659	898,304		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315516	Period: From 01/01/2023 To 12/31/2023	Worksheet D Part I Date/Time Prepared: 5/30/2024 4:28 pm
		Title XVIII (1)	Skilled Nursing Facility	PPS

	Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
		Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
		2.00	3.00	4.00	5.00	
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST						
ANCILLARY SERVICE COST CENTERS						
40.00	04000 RADIOLOGY	0.000000	0	0	0	0 40.00
41.00	04100 LABORATORY	8.715843	0	0	0	0 41.00
42.00	04200 INTRAVENOUS THERAPY	0.000000	0	0	0	0 42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0 43.00
44.00	04400 PHYSICAL THERAPY	1.501879	188,154	0	282,585	0 44.00
45.00	04500 OCCUPATIONAL THERAPY	1.593826	182,357	0	290,645	0 45.00
46.00	04600 SPEECH PATHOLOGY	1.070712	97,996	0	104,925	0 46.00
47.00	04700 ELECTROCARDIOLOGY	0.000000	0	0	0	0 47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0 48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	67.232813	0	0	0	0 49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0.000000	0	0	0	0 50.00
51.00	05100 SUPPORT SURFACES	0.000000	0	0	0	0 51.00
OUTPATIENT SERVICE COST CENTERS						
60.00	06000 CLINIC	0.000000	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)	0.000000		0		0 71.00
100.00	Total (Sum of lines 40 - 71)		468,507	0	678,155	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. : 315516	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/30/2024 4:28 pm
		Title XVIII	Skilled Nursing Facility	PPS

Cost Center Description			1.00	
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PART II - APPORTIONMENT OF VACCINE COST				
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	67,232813	1.00
2.00		Program vaccine charges (From your records, or the PS&R)	4,355	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)	292,799	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	28,588	0	0.000000	0	0	40.00
41.00	04100	LABORATORY	51,162	0	0.000000	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	53,702	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	652,748	0	0.000000	282,585	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	474,949	0	0.000000	290,645	0	45.00
46.00	04600	SPEECH PATHOLOGY	161,730	0	0.000000	104,925	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	1,352	0	0.000000	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	589,699	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	35,854	0	0.000000	0	0	51.00
100.00		Total (Sum of lines 40 - 52)	2,049,784	0		678,155	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315516	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/30/2024 4:28 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		39,150	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		5,798	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		14,491,406	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		14,473,399	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		1.001244	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)		14,491,406	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		370.15	16.00
17.00	Program routine service cost (Line 3 times line 16)		2,146,130	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)		2,146,130	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)		2,705,938	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		69.12	21.00
22.00	Program capital related cost (Line 3 times line 21)		400,758	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		1,745,372	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)		1,745,372	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		39,150	1.00
2.00	Program inpatient days (see instructions)		5,798	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)		0.148097	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. : 315516	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/30/2024 4:28 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)		4,424,692	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)		4,424,692	3.00
4.00	Primary payor amounts		0	4.00
5.00	Coinsurance		705,200	5.00
6.00	Allowable bad debts (From your records)		273,857	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		181,556	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		178,007	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)		3,897,499	11.00
12.00	Interim payments (See instructions)		3,770,838	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)		3,560	14.75
14.99	Sequestration amount (see instructions)		74,390	14.99
15.00	Balance due provider/program (see Instructions)		48,711	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)		292,799	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		292,799	19.00
20.00	Medicare Part B ancillary charges (See instructions)		4,355	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		4,355	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)		4,355	25.00
26.00	Interim payments (See instructions)		2,774	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)		87	28.99
29.00	Balance due provider/program (see instructions)		1,494	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2		0	30.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Provider No. : 315516

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

Worksheet E-1

Date/Time Prepared:
5/30/2024 4:28 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		3,802,435		2,774	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM	09/19/2023	31,597		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)		-31,597		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)		3,770,838		2,774	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		48,711		1,494	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		3,819,549		4,268	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. : 315516

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

Worksheet G

Date/Time Prepared:
5/30/2024 4:28 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	81,981	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	1,491,794	0	0	0	4.00
5.00	Other receivables	1,500	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-275,838	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	99,401	0	0	0	8.00
9.00	Other current assets	-75,391	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)	1,323,447	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	12,833,550	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	0	0	0	0	17.00
18.00	Less: Accumulated Amortization	0	0	0	0	18.00
19.00	Fixed equipment	0	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	1,211,937	0	0	0	23.00
24.00	Less: Accumulated depreciation	-1,381,975	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)	12,663,512	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	83,279	0	0	0	31.00
32.00	Other assets	25,606	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	108,885	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	14,095,844	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	1,832,898	0	0	0	35.00
36.00	Salaries, wages, and fees payable	204,357	0	0	0	36.00
37.00	Payroll taxes payable	14,501	0	0	0	37.00
38.00	Notes & loans payable (Short term)	430,000	0	0	0	38.00
39.00	Deferred income	31,817	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	3,245,400	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	5,758,973	0	0	0	43.00
LONG TERM LIABILITIES						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	11,395,284	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)	11,395,284	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	17,154,257	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	-3,058,413	0	0	0	52.00
53.00	Specific purpose fund	0	0	0	0	53.00
54.00	Donor created - endowment fund balance - restricted	0	0	0	0	54.00
55.00	Donor created - endowment fund balance - unrestricted	0	0	0	0	55.00
56.00	Governing body created - endowment fund balance	0	0	0	0	56.00
57.00	Plant fund balance - invested in plant	0	0	0	0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion	0	0	0	0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-3,058,413	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	14,095,844	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315516

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

Worksheet G-1

Date/Time Prepared:
5/30/2024 4:28 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		-1,928,616		0	1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		-1,188,794			2.00
3.00	Total (sum of line 1 and line 2)		-3,117,410		0	3.00
4.00	Additions (credit adjustments)					4.00
5.00	ADDITIONS	59,000		0		5.00
6.00		0		0		6.00
7.00		0		0		7.00
8.00		0		0		8.00
9.00		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		59,000		0	10.00
11.00	Subtotal (line 3 plus line 10)		-3,058,410		0	11.00
12.00	Deductions (debit adjustments)					12.00
13.00	ROUNDING	3		0		13.00
14.00		0		0		14.00
15.00		0		0		15.00
16.00		0		0		16.00
17.00		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		3		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-3,058,413		0	19.00
		Endowment Fund		Plant Fund		
		6.00	7.00	8.00		
1.00	Fund balances at beginning of period	0		0		1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)					2.00
3.00	Total (sum of line 1 and line 2)	0		0		3.00
4.00	Additions (credit adjustments)					4.00
5.00	ADDITIONS		0			5.00
6.00			0			6.00
7.00			0			7.00
8.00			0			8.00
9.00			0			9.00
10.00	Total additions (sum of line 5 - 9)	0		0		10.00
11.00	Subtotal (line 3 plus line 10)	0		0		11.00
12.00	Deductions (debit adjustments)					12.00
13.00	ROUNDING		0			13.00
14.00			0			14.00
15.00			0			15.00
16.00			0			16.00
17.00			0			17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0		19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315516

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

Worksheet G-2
Parts I-III
Date/Time Prepared:
5/30/2024 4:28 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	14,473,399		14,473,399	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)	14,473,399		14,473,399	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	898,304	0	898,304	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
12.00	HOSPICE	0	0	0	12.00
13.00	ROUTINE CHARGES / BED HOLD	18,489	0	18,489	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	15,390,192	0	15,390,192	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			17,613,031	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)			17,613,031	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315516

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

Worksheet G-3

Date/Time Prepared:
5/30/2024 4:28 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	15,390,192	1.00
2.00	Less: contractual allowances and discounts on patients accounts	674,231	2.00
3.00	Net patient revenues (Line 1 minus line 2)	14,715,961	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	17,613,031	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-2,897,070	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	4,540	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	1,136	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	NON PATIENT REVENUE	7,223	24.00
24.50	COVID-19 PHE Funding	1,695,377	24.50
25.00	Total other income (Sum of lines 6 - 24)	1,708,276	25.00
26.00	Total (Line 5 plus line 25)	-1,188,794	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-1,188,794	31.00