



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

**DELLRIDGE HEALTH AND REHABILITATION CENTER, LLC
DELLRIDGE CARE CENTER LP
*Combining Financial Statements***

Year Ended December 31, 2023

**Dellridge Health and Rehabilitation Center, LLC
Dellridge Care Center LP**

Year Ended December 31, 2023

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members,
Dellridge Health and Rehabilitation Center, LLC
Dellridge Care Center LP:

Opinion

We have audited the accompanying combining financial statements of Dellridge Health and Rehabilitation Center, LLC and Dellridge Care Center LP, 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 Dellridge Health and Rehabilitation Center, LLC and Dellridge Care Center LP 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 Dellridge Health and Rehabilitation Center, LLC and Dellridge Care Center LP 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 Dellridge Health and Rehabilitation Center, LLC and Dellridge Care Center LP'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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CERTIFIED PUBLIC ACCOUNTANTS

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 Dellridge Health and Rehabilitation Center, LLC and Dellridge Care Center LP'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 Dellridge Health and Rehabilitation Center, LLC and Dellridge Care Center LP'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

May 13, 2024

Dellridge Health and Rehabilitation Center, LLC

Dellridge Care Center LP

Combining Balance Sheet

December 31, 2023

	Facility	Realty	Elimination	Combined
Assets				
Cash	\$ 842,074	\$ 177,467	\$ -	\$ 1,019,541
Accounts Receivable (Net)	1,609,844	444,271	(444,271)	1,609,844
Prepaid Expenses	63,826	-	-	63,826
Escrow Deposits	22,940	-	-	22,940
Loans Receivable - Related Parties	<u>747,017</u>	<u>4,250,555</u>	<u>(2,395,842)</u>	<u>2,601,730</u>
Total Current Assets	3,285,701	4,872,293	(2,840,113)	5,317,881
Land	-	730,665	-	730,665
Building	-	3,718,735	-	3,718,735
Construction in Progress	12,115,285	125,600	-	12,240,885
Leasehold Improvements	1,319,879	1,544,860	-	2,864,739
Furniture & Equipment	<u>1,554,130</u>	<u>67,996</u>	<u>-</u>	<u>1,622,126</u>
	14,989,294	6,187,856	-	21,177,150
Less: Accumulated Depreciation & Amortization	<u>1,463,676</u>	<u>4,969,660</u>	<u>-</u>	<u>6,433,336</u>
Total Fixed Assets	13,525,618	1,218,196	-	14,743,814
Right-of-Use Asset	20,918,226	-	(20,918,226)	-
Goodwill (Net)	-	22,863	-	22,863
Patients' Trust Fund	<u>(98,005)</u>	<u>-</u>	<u>-</u>	<u>(98,005)</u>
Total Other Assets	20,820,221	22,863	(20,918,226)	(75,142)
Total Assets	<u>\$ 37,631,540</u>	<u>\$ 6,113,352</u>	<u>\$ (23,758,339)</u>	<u>\$ 19,986,553</u>
Liabilities & Equity				
Mortgages Payable	\$ 144,326	\$ 279,497	\$ -	\$ 423,823
Accounts Payable	2,162,805	178,227	(444,271)	1,896,761
Lease Liabilities	1,392,324	-	(1,392,324)	-
Accrued Payroll	458,449	-	-	458,449
Accrued Expenses & Taxes	36,397	22,271	-	58,668
Exchanges	9,014	-	-	9,014
Due To Third Party Payors	1,050	-	-	1,050
Loans Payable - Related Parties	2,923,704	205,000	(2,395,842)	732,862
Patients' Security Deposits	<u>81,220</u>	<u>-</u>	<u>-</u>	<u>81,220</u>
Total Current Liabilities	7,209,289	684,995	(4,232,437)	3,661,847
Mortgage Payable (Net)	6,604,738	7,292,336	-	13,897,074
Notes & Loans Payable (Net)	3,844,296	-	-	3,844,296
Lease Liabilities	19,525,902	-	(19,525,902)	-
Patients' Trust Fund Payable	<u>4,447</u>	<u>-</u>	<u>-</u>	<u>4,447</u>
Total Long Term Liabilities	29,979,383	7,292,336	(19,525,902)	17,745,817
Members' Equity (Deficit)	<u>442,868</u>	<u>(1,863,979)</u>	<u>-</u>	<u>(1,421,111)</u>
Total Liabilities & Members' Equity (Deficit)	<u>\$ 37,631,540</u>	<u>\$ 6,113,352</u>	<u>\$ (23,758,339)</u>	<u>\$ 19,986,553</u>

Dellridge Health and Rehabilitation Center, LLC
Dellridge Care Center LP
Combining Statement of Operations
For the year ended December 31, 2023

	Facility	Realty	Elimination	Combined
Total Revenue From Patients	\$ 15,859,881	\$ -	\$ -	\$ 15,859,881
Total Rental Revenue	-	1,560,000	(1,560,000)	-
Operating Expenses:				
Payroll	5,778,607	-	-	5,778,607
Employee Benefits	1,433,600	-	-	1,433,600
Professional Care	2,278,512	-	-	2,278,512
Dietary & Housekeeping	433,038	-	-	433,038
Plant & Maintenance	2,661,274	573,092	(1,560,000)	1,674,366
General & Administrative	<u>2,752,549</u>	<u>39,692</u>	<u>-</u>	<u>2,792,241</u>
Total Operating Expenses	<u>15,337,580</u>	<u>612,784</u>	<u>(1,560,000)</u>	<u>14,390,364</u>
Income From Operations	522,301	947,216	-	1,469,517
Other Income	<u>8,921</u>	<u>1,387</u>	<u>-</u>	<u>10,308</u>
Income Before Taxes	531,222	948,603	-	1,479,825
Less: Pass-Through Entity Taxes	<u>891</u>	<u>80,341</u>	<u>-</u>	<u>81,232</u>
Net Income	<u>530,331</u>	<u>868,262</u>	<u>-</u>	<u>1,398,593</u>
Other Comprehensive Income				
Unrealized Gain on Interest Rate Swap	<u>-</u>	<u>167,768</u>	<u>-</u>	<u>167,768</u>
Total Comprehensive Income	<u>-</u>	<u>167,768</u>	<u>-</u>	<u>167,768</u>
Total Income	<u>\$ 530,331</u>	<u>\$ 1,036,030</u>	<u>\$ -</u>	<u>\$ 1,566,361</u>

Dellridge Health and Rehabilitation Center, LLC
Dellridge Care Center LP
Combining Statement of Members' Equity (Deficit)
For the year ended December 31, 2023

	Facility	Realty	Combined
Members' Equity (Deficit):			
Balance as of Beginning of Period	\$ 112,537	\$ (2,208,302)	\$ (2,095,765)
Net Income for the Period	530,331	868,262	1,398,593
Members' Distributions	<u>(200,000)</u>	<u>(523,939)</u>	<u>(723,939)</u>
Total Members' Equity (Deficit)			
End of Period	<u>\$ 442,868</u>	<u>\$ (1,863,979)</u>	<u>\$ (1,421,111)</u>

Dellridge Health and Rehabilitation Center, LLC
Dellridge Care Center LP
Combining Statement of Cash Flows
For the year ended December 31, 2023

	Facility	Realty	Combined
Cash Flows From Operating Activities:			
Net Income	\$ 530,331	\$ 868,262	\$ 1,398,593
Adjustments to reconcile Net Income to Net Cash Provided by (Used In) Operating Activities:			
Depreciation & Amortization	146,299	193,930	340,229
Amortization of Debt Issuance Costs	9,164	1,593	10,757
Bad Debt Provision	27,755	-	27,755
(Increase) Decrease In:			
Accounts Receivable	263,702	(232,558)	31,144
Prepaid Expenses	(17,775)	-	(17,775)
Increase (Decrease) In:			
Accounts Payable	(1,709,717)	16,408	(1,693,309)
Accrued Payroll & Withholding Taxes	118,615	-	118,615
Accrued Expenses & Taxes	(98,601)	22,271	(76,330)
Due to Third Party Payors	1,029	-	1,029
Patients' Security Deposits	58,280	-	58,280
Exchanges	8,152	-	8,152
Total Adjustments	<u>(1,376,315)</u>	<u>(193,879)</u>	<u>(1,570,194)</u>
Net Cash Provided By (Used In) Operating Activities	(662,766)	869,906	207,140
Cash Flows From Investing Activities:			
Capital Expenditures	(2,279,120)	-	(2,279,120)
Loans Receivable - Related Parties	104,013	(593,169)	(489,156)
Other Assets	97,904	-	97,904
Net Cash Used In Investing Activities	(2,077,203)	(593,169)	(2,670,372)
Cash Flows From Financing Activities:			
Increase (Decrease) In Short Term Debt	3,385,499	(267,585)	3,117,914
Decrease In Long Term Debt	(35,448)	-	(35,448)
Other Liabilities	(1,597)	-	(1,597)
Distributions	(200,000)	(523,939)	(723,939)
Net Cash Provided By (Used In) Financing Activities	<u>3,148,454</u>	<u>(791,524)</u>	<u>2,356,930</u>
Net Change In Cash	408,485	(514,787)	(106,302)
Cash - Beginning of Period	<u>433,589</u>	<u>692,254</u>	<u>1,125,843</u>
Cash - End of Period	<u>\$ 842,074</u>	<u>\$ 177,467</u>	<u>\$ 1,019,541</u>
Supplemental Disclosures:			
Interest Paid	\$ 326,125	\$ 377,569	\$ 703,694
Income Taxes Paid	891	80,341	81,232

Dellridge Health and Rehabilitation Center, LLC
Dellridge Care Center, LP
Notes to the Financial Statement

1) **Organization:**

Dellridge Health and Rehabilitation Center, LLC (the “Facility”), a limited liability company, is licensed by the New Jersey Department of Health to run and operate a 96 bed skilled nursing facility. The facility began operations in 2005 and is located in Paramus, New Jersey.

Dellridge Care Center, LP (the “Realty”), a limited partnership, is the landlord of a 96 bed skilled nursing facility which it rents to Dellridge Health and Rehabilitation Center, LLC.

The Facility and Realty (“Company”) are related through common control and ownership.

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

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

Principles 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 own the land and building and leases it to the Facility.

The Facility guaranteed the Realty’s debt which makes the operating Facility the primary beneficiaries of the Realties under FASB Interpretation No. 46, “Consolidation of Variable Interest Entities”. Therefore, the financials of the entities have been combined.

Method of Accounting -

The entities maintain their books and prepare 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 may maintain 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. Construction in process is for renovations to the Facility which are expected to be completed and placed in service in 2024.

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.

Dellridge Health and Rehabilitation Center, LLC
Dellridge Care Center LP
Notes to the Financial Statement

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

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 \$48,439 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 payor agreements. Accounts receivable are stated at the amount management expects to collect from outstanding balances.

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

	<u>Facility</u>	<u>Concentration Of Risk</u>
Medicaid Patients	\$ 404,817	19%
Medicare Patients	1,033,520	49%
Private & HMO	<u>659,766</u>	<u>32%</u>
Total	2,098,103	<u>100%</u>
Less: Allowance for doubtful accounts	<u>488,259</u>	
Net Accounts Receivable	\$ <u>1,609,844</u>	

Dellridge Health and Rehabilitation Center, LLC
Dellridge Care Center LP
Notes to the Financial Statement

3) **Accounts Receivable (cont.):**

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.

4) **Intangible Assets:**

The following is a schedule of the Realty's intangible asset.

	<u>Gross Carrying Amount</u>	<u>Accumulated Amortization</u>	<u>Estimated Useful Life</u>
Goodwill	\$ 50,000	\$ 27,137	15 Years

5) **Property & Equipment:**

Property and equipment are summarized as follows:

	Life (Years)	
Land	-	\$ 730,665
Building	27.5	3,718,735
Construction in Progress	-	12,240,885
Leasehold Improvements	10	2,864,739
Furniture & Equipment	5-7	<u>1,622,126</u>
		21,177,150
Less: Accumulated Depreciation		<u>6,433,336</u>
Total Property & Equipment		<u>\$ 14,743,814</u>

Depreciation for property and equipment was \$340,229 for the year ended December 31, 2023.

6) **Right-of-Use Asset/Lease Liability:**

The Facility's operating lease right-of-use assets and lease liabilities were for a building lease between the Facility and Realty. The lease, as amended in 2017, is set to expire in February 2035. The lease calls for monthly payments of \$145,000 for 2023 and 2024, with a \$5,000 increase to the monthly amount each year thereafter, subject to available cash. The lease expense for the year was \$1,560,000.

The Facility determines the present value of the remaining lease payments using the US Treasury risk-free rate at the time of adoption of the Standard, which was 2.01%. The Facility does not have any variable lease payments, residual value guarantees, or material lease incentives.

The Facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2023. As of December 31, 2023, the Facility's operating lease liability and corresponding asset was \$20,918,226, of which \$1,392,324 of the liability was considered short term.

Dellridge Health and Rehabilitation Center, LLC
Dellridge Care Center LP
Notes to the Financial Statement

6) **Right-of-Use Asset/Lease Liability (cont.):**

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

2024	\$1,800,000
2025	1,860,000
2026	1,920,000
2027	1,980,000
2028	2,040,000

The future minimum lease payments include only the remaining non-cancelable lease payments under the operating leases with a term of more than 12 months as of December 31, 2023.

7) **Mortgages and Note Payable:**

In 2017 the Company borrowed \$16,192,000 from Valley National Bank at a rate of one month LIBOR plus 2.0%. The proceeds were allocated to two promissory notes, a term note in the principal sum of \$10,692,000, and a construction note in the principal sum of \$5,500,000. The notes mature July 1, 2044. The notes are repayable monthly in substantially equal and fully amortizing payments of principal, plus interest over 25 years. The Company entered into an interest rate swap with Valley National Bank with the same notional amount and term as the debt whereby the Company pays an effective fixed rate of 4.77% on \$10,692,000 and 4.79% on \$5,500,000 and receives a variable rate as determined each calculation period in accordance with the agreement. The fair value of the interest rate swaps at December 31, 2023 was \$971,581.

In addition, the Facility has a construction loan from Valley National Bank with a balance of \$3,878,188 as of December 31, 2023. The loan matures in December 2027. The Facility is making monthly payments of \$29,025 for principal and interest.

The notes are secured by substantially all of the Company's assets and are personally guaranteed by the owners of the Company. The notes are subject to certain financial covenants. The balance of the debt as of December 31, 2023 was as follow:

	<u>Mortgages</u>	<u>Construction Loan</u>
Principal Balance:	\$ 14,520,605	\$ 3,878,188
Unamortized debt issuance cost:	<u>(199,708)</u>	<u>(33,892)</u>
Long-term Debt	14,320,897	\$ 3,844,296
Less current portion:	<u>423,823</u>	
Long-term debt	\$ <u>13,897,074</u>	

Principal payments for the next five years and on are as follows:

For the year ending 2024	\$ 423,823
For the year ending 2025	445,928
For the year ending 2026	468,010
For the year ending 2027	4,369,375
For the year ending 2028	513,763
For the years thereafter	<u>12,177,894</u>
Total Principal Payments	\$ <u>18,398,793</u>

Dellridge Health and Rehabilitation Center, LLC
Dellridge Care Center LP
Notes to the Financial Statement

8) Related Party Transactions:

The Facility has a management contract with a related party. The management fee paid to the related party was \$822,764 for the year ended December 31, 2023.

The Company has various loans payable and receivable to and from related parties. There is no interest on these loans and no repayment terms. The amount receivable was \$2,601,730 and the amount payable was \$732,862 as of December 31, 2023.

9) 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.

10) Subsequent Events:

The Company has evaluated subsequent events through May 13, 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,
Dellridge Health and Rehabilitation Center, LLC
Dellridge Care Center LP:

Our report on our audit of the basic financial statements of Dellridge Health and Rehabilitation Center, LLC and Dellridge Care Center LP 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 13 through 15 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

May 13, 2024

Dellridge Health and Rehabilitation Center, LLC
Dellridge Care Center LP
Supplementary Schedules
For the year ended December 31, 2023

	Facility	Realty	Elimination	Combined
Revenue From Patients:				
Private	\$ 4,265,716	\$ -	\$ -	\$ 4,265,716
Medicaid	2,875,136	-	-	2,875,136
Medicare	8,987,529	-	-	8,987,529
Bad Debt Expense	(240,745)	-	-	(240,745)
Provision for Bad Debts	<u>(27,755)</u>	<u>-</u>	<u>-</u>	<u>(27,755)</u>
Total Revenue From Patients	15,859,881	\$ -	\$ -	\$ 15,859,881
Revenue From Rental	-	1,560,000	(1,560,000)	-
Other Income:				
Interest	2,655	1,387	-	4,042
Other	<u>6,266</u>	<u>-</u>	<u>-</u>	<u>6,266</u>
Total Other Income	<u>8,921</u>	<u>1,387</u>	<u>-</u>	<u>10,308</u>
Total Income	<u><u>\$ 15,868,802</u></u>	<u><u>\$ 1,561,387</u></u>	<u><u>\$ (1,560,000)</u></u>	<u><u>\$ 15,870,189</u></u>

Dellridge Health and Rehabilitation Center, LLC
Dellridge Care Center LP
Supplementary Schedules
For the year ended December 31, 2023

	Facility	Realty	Combined
Payroll:			
Administrative & Office	\$ 751,250	\$ -	\$ 751,250
Nursing	4,253,113	-	4,253,113
Therapies	1,168,090	-	1,168,090
Social Services	228,894	-	228,894
Recreation	248,775	-	248,775
Dietary	484,872	-	484,872
Housekeeping	402,324	-	402,324
Maintenance	139,346	-	139,346
Employee Retention Credit	(1,898,057)	-	(1,898,057)
Total Payroll	<u>5,778,607</u>	<u>-</u>	<u>5,778,607</u>
Employee Benefits:			
Payroll Taxes	664,819	-	664,819
Workmen's Compensation	203,867	-	203,867
Union	115,722	-	115,722
Non-Union Pension	2,630	-	2,630
Employee Benefits	427,521	-	427,521
Uniform & Transp. Allowance	19,041	-	19,041
Total Employee Benefits	<u>1,433,600</u>	<u>-</u>	<u>1,433,600</u>
Professional Care:			
Prescription Drugs	311,446	-	311,446
Medical Supplies	424,351	-	424,351
Contracted Nursing Service	1,223,525	-	1,223,525
Fees & Expenses	319,190	-	319,190
Total Professional Care	<u>\$ 2,278,512</u>	<u>\$ -</u>	<u>\$ 2,278,512</u>

Dellridge Health and Rehabilitation Center, LLC
Dellridge Care Center LP
Supplementary Schedules
For the year ended December 31, 2023

	Facility	Realty	Elimination	Combined
Dietary & Housekeeping:				
Food	\$ 253,602	\$ -	\$ -	\$ 253,602
Other Dietary Expenses	123,981	-	-	123,981
Housekeeping	50,748	-	-	50,748
Contracted Dietary Services	3,068	-	-	3,068
Contracted Housekeeping Services	1,639	-	-	1,639
Total Dietary & Housekeeping	<u>433,038</u>	<u>-</u>	<u>-</u>	<u>433,038</u>
Plant & Maintenance:				
Rent	1,570,000	-	(1,560,000)	10,000
Mortgage Interest	359,650	379,162	-	738,812
Equipment Rentals	31,300	-	-	31,300
Real Estate Tax	185,183	-	-	185,183
Light, Heat & Power	138,208	-	-	138,208
Maintenance	130,171	-	-	130,171
Contracted Maintenance Services	18,262	-	-	18,262
Security	12,906	-	-	12,906
Water & Sewer Charges	69,295	-	-	69,295
Depreciation & Amortization	146,299	193,930	-	340,229
Total Plant & Maintenance	<u>2,661,274</u>	<u>573,092</u>	<u>(1,560,000)</u>	<u>1,674,366</u>
General & Administrative:				
Office	145,552	-	-	145,552
Contracted Admin. Services	822,764	40,000	-	862,764
Management Fees	816,764	-	-	816,764
Computer Services	104,874	-	-	104,874
Telephone	25,460	-	-	25,460
Auto & Travel	10,278	-	-	10,278
Professional Fees	221,277	(1,060)	-	220,217
Insurance	245,174	-	-	245,174
Nursing Home User Fee	238,432	-	-	238,432
Advertising	48,439	-	-	48,439
Miscellaneous	73,535	752	-	74,287
Total General & Administrative	<u>\$ 2,752,549</u>	<u>\$ 39,692</u>	<u>\$ -</u>	<u>\$ 2,792,241</u>

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

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	Provider CCN: 315129	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/30/2024 4:31 pm
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PART I - COST REPORT STATUS	
Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.
Contractor use only	4. <input checked="" type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: _____
	6. Contractor No. _____ 7. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: _____ 10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code <u>4</u> 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR
 MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by DELLRIDGE HEALTH AND REHABILITATION (315129) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

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

Cost Center Description	Title V 1.00	Title XVIII		Title XIX 4.00	
		Part A 2.00	Part B 3.00		
PART III - SETTLEMENT SUMMARY					
1.00 SKILLED NURSING FACILITY	0	83,328	0	0	1.00
2.00 NURSING FACILITY	0			0	2.00
3.00 ICF/IID	0			0	3.00
4.00 SNF - BASED HHA I	0	0	0	0	4.00
5.00 SNF - BASED RHC I	0		0	0	5.00
6.00 SNF - BASED FQHC I	0		0	0	6.00
7.00 SNF - BASED CMHC I	0		0	0	7.00
100.00 TOTAL	0	83,328	0	0	100.00

The above amounts represent "due to" or "due from" the applicable program for the element of the above complex indicated. According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete and review the information collection is estimated 202 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving the form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider No. : 315129	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/30/2024 4:31 pm					
1.00		2.00		3.00					
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:									
1.00	Street: 532 FARVIEW AVE	PO Box:				1.00			
2.00	City: PARAMUS	State: NJ	Zip Code: 07652			2.00			
3.00	County: BERGEN	CBSA Code: 35614	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		
SNF and SNF-Based Component Identification:									
4.00	SNF	DELLRIDGE HEALTH AND REHABILITATION	315129	07/19/1971	N	P	N	4.00	
5.00	Nursing Facility							5.00	
6.00	ICF/IID							6.00	
7.00	SNF-Based HHA							7.00	
8.00	SNF-Based RHC							8.00	
9.00	SNF-Based FQHC							9.00	
10.00	SNF-Based CMHC							10.00	
11.00	SNF-Based OLTC							11.00	
12.00	SNF-Based HOSPICE							12.00	
13.00	SNF-Based CORF							13.00	
				From:	To:				
				1.00	2.00				
14.00	Cost Reporting Period (mm/dd/yyyy)			01/01/2023	12/31/2023		14.00		
15.00	Type of Control (See Instructions)			6			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					336,896	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					336,896	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. : 315129	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/30/2024 4:31 pm
				Y/N
				1.00
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.			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:	45.00
46.00	Street:	PO Box:		46.00
47.00	City:	State:	Zip Code:	47.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		Provider No. : 315129	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/30/2024 4:31 pm	
		Y/N	Date		
		1.00	2.00		
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N			1.00
		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00
		Y/N	Type	Date	
		1.00	2.00	3.00	
Financial Data and Reports					
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	C		4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00
		Y/N	Legal Oper.		
		1.00	2.00		
Approved Educational Activities					
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N		6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N			7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N			8.00
		Y/N			
		1.00			
Bad Debts					
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.			Y	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.			N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.			N	11.00
Bed Complement					
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.			N	12.00
		Part A		Part B	
		Description	Y/N	Date	Y/N
		0	1.00	2.00	3.00
PS&R Data					
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	Y	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. : 315129

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/30/2024 4:31 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. : 315129

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/30/2024 4:31 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. : 315129

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

Worksheet S-3
 Part I
 Date/Time Prepared:
 5/30/2024 4:31 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	96	35,040	0	10,201	10,640	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)	96	35,040	0	10,201	10,640	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	10,235	31,076	0	244	38	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)	10,235	31,076	0	244	38	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	262	544	0.00	41.81	280.00	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)	262	544	0.00	41.81	280.00	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	57.13	0	265	16	263	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)	57.13	0	265	16	263	8.00
Component		Admissions	Full Time Equivalent				
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	544	115.00	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)	544	115.00	0.00	8.00		

Provider No. : 315129

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

Worksheet S-3
Part II
Date/Time Prepared:
5/30/2024 4:31 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)	7,676,664	0	7,676,664	239,247.00	32.09
2.00	Physician salaries-Part A	0	0	0	0.00	0.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00
4.00	Home office personnel	0	0	0	0.00	0.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00
6.00	Revised wages (line 1 minus line 5)	7,676,664	0	7,676,664	239,247.00	32.09
7.00	Other Long Term Care	0	0	0	0.00	0.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00
9.00	CMHC	0	0	0	0.00	0.00
10.00	HOSPICE	0	0	0	0.00	0.00
11.00	Other excluded areas	0	0	0	0.00	0.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	7,676,664	0	7,676,664	239,247.00	32.09
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	1,223,526	0	1,223,526	24,900.00	49.14
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	1,390,312	0	1,390,312		
18.00	Wage-related costs other (See Part IV)	0	0	0		
19.00	Wage related costs (excluded units)	0	0	0		
20.00	Physician Part A - WRC	0	0	0		
21.00	Physician Part B - WRC	0	0	0		
22.00	Total Adjusted Wage Related cost (see instructions)	1,390,312	0	1,390,312		

SNF WAGE INDEX INFORMATION

Provider No. : 315129

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

Worksheet S-3
Part III
Date/Time Prepared:
5/30/2024 4:31 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	806,099	0	806,099	22,889.00	2.00
3.00	Plant Operation, Maintenance & Repairs	139,346	0	139,346	5,791.00	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	4.00
5.00	Housekeeping	389,148	0	389,148	22,166.00	5.00
6.00	Dietary	484,872	0	484,872	24,900.00	6.00
7.00	Nursing Administration	586,665	0	586,665	10,483.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	10.00
11.00	Social Service	151,653	0	151,653	4,024.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	248,775	0	248,775	14,238.00	13.00
14.00	Total (sum lines 1 thru 13)	2,806,558	0	2,806,558	104,491.00	14.00

SNF WAGE RELATED COSTS		Provider No. : 315129	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/30/2024 4:31 pm
				Amount Reported
				1.00
PART IV - WAGE RELATED COSTS				
Part A - Core List				
RETIREMENT COST				
1.00	401K Employer Contributions		0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution		0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost		108,867	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		2,630	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)		403,275	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		203,867	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		573,596	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		91,222	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		6,855	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)		1,390,312	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. : 315129

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

Worksheet S-3
Part V
Date/Time Prepared:
5/30/2024 4:31 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)	1,319,735	245,075	1,564,810	26,259.00	59.59	1.00
2.00	Licensed Practical Nurses (LPNs)	1,157,662	214,978	1,372,640	28,547.00	48.08	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,224,619	227,412	1,452,031	55,232.00	26.29	3.00
4.00	Total Nursing (sum of lines 1 through 3)	3,702,016	687,465	4,389,481	110,038.00	39.89	4.00
5.00	Physical Therapists	364,732	67,731	432,463	6,356.00	68.04	5.00
6.00	Physical Therapy Assistants	194,995	36,211	231,206	4,823.00	47.94	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	185,971	34,535	220,506	3,910.00	56.40	8.00
9.00	Occupational Therapy Assistants	304,347	56,517	360,864	7,582.00	47.59	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	118,045	21,921	139,966	2,048.00	68.34	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)	27,728		27,728	293.00	94.63	14.00
15.00	Licensed Practical Nurses (LPNs)	623,217		623,217	8,929.00	69.80	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	572,581		572,581	14,844.00	38.57	16.00
17.00	Total Nursing (sum of lines 14 through 16)	1,223,526		1,223,526	24,066.00	50.84	17.00
18.00	Physical Therapists	0		0	0.00	0.00	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	0		0	0.00	0.00	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	0		0	0.00	0.00	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. : 315129

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

Worksheet S-7
Date/Time Prepared:
5/30/2024 4:31 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. : 315129

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

Worksheet S-7

Date/Time Prepared:
5/30/2024 4:31 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
A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)				
101.00	Staffing			101.00
102.00	Recruitment			102.00
103.00	Retention of employees			103.00
104.00	Training			104.00
105.00	OTHER (SPECIFY)			105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)			106.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315129

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

Worksheet A
Date/Time Prepared:
5/30/2024 4:31 pm

Cost Center Description		Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)		
		1.00	2.00	3.00	4.00	5.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		2,204,092	2,204,092	0	2,204,092	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		0	0	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	0	1,425,641	1,425,641	0	1,425,641	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	806,099	3,194,869	4,000,968	0	4,000,968	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	139,346	370,899	510,245	0	510,245	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	1,639	1,639	0	1,639	6.00
7.00	00700	HOUSEKEEPING	389,148	50,748	439,896	0	439,896	7.00
8.00	00800	DIETARY	484,872	380,651	865,523	0	865,523	8.00
9.00	00900	NURSING ADMINISTRATION	586,665	0	586,665	0	586,665	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	208,023	208,023	0	208,023	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	151,653	0	151,653	0	151,653	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	248,775	24,863	273,638	0	273,638	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	3,702,016	1,386,024	5,088,040	0	5,088,040	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	36,425	36,425	0	36,425	40.00
41.00	04100	LABORATORY	0	84,507	84,507	0	84,507	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	17,320	17,320	0	17,320	43.00
44.00	04400	PHYSICAL THERAPY	559,727	0	559,727	0	559,727	44.00
45.00	04500	OCCUPATIONAL THERAPY	490,318	20,565	510,883	0	510,883	45.00
46.00	04600	SPEECH PATHOLOGY	118,045	2,938	120,983	0	120,983	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	434,629	434,629	0	434,629	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	52,753	52,753	0	52,753	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	34,451	34,451	0	34,451	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	7,676,664	9,931,037	17,607,701	0	17,607,701	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
100.00		TOTAL	7,676,664	9,931,037	17,607,701	0	17,607,701	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315129

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

Worksheet A
Date/Time Prepared:
5/30/2024 4:31 pm

Cost Center Description		Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 + - col. 6)		
		6.00	7.00		
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	-1,004,282	1,199,810	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	0	1,425,641	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-1,306,006	2,694,962	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	510,245	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	1,639	6.00
7.00	00700	HOUSEKEEPING	0	439,896	7.00
8.00	00800	DIETARY	0	865,523	8.00
9.00	00900	NURSING ADMINISTRATION	0	586,665	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	208,023	10.00
11.00	01100	PHARMACY	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	151,653	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	273,638	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	5,088,040	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	36,425	40.00
41.00	04100	LABORATORY	0	84,507	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	17,320	43.00
44.00	04400	PHYSICAL THERAPY	0	559,727	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	510,883	45.00
46.00	04600	SPEECH PATHOLOGY	0	120,983	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	434,629	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	52,753	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	34,451	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)	-2,310,288	15,297,413	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	-2,310,288	15,297,413	100.00

Provider No. : 315129

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

Worksheet A-6

Date/Time Prepared:
5/30/2024 4:31 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. : 315129	Period: From 01/01/2023 To 12/31/2023	Worksheet A-6 Date/Time Prepared: 5/30/2024 4:31 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. : 315129

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

Worksheet A-7

Date/Time Prepared:
5/30/2024 4:31 pm

Description	Beginning Balances	Acquisitions			Disposals and Retirements	
		Purchases	Donation	Total		
	1.00	2.00	3.00	4.00	5.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0	0	0	0	1.00
2.00 Land Improvements	0	0	0	0	0	2.00
3.00 Buildings and Fixtures	0	0	0	0	0	3.00
4.00 Building Improvements	1,019,085	300,794	0	300,794	0	4.00
5.00 Fixed Equipment	0	0	0	0	0	5.00
6.00 Movable Equipment	1,307,203	246,927	0	246,927	0	6.00
7.00 Subtotal (sum of lines 1-6)	2,326,288	547,721	0	547,721	0	7.00
8.00 Reconciling Items	0	0	0	0	0	8.00
9.00 Total (line 7 minus line 8)	2,326,288	547,721	0	547,721	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	0	0				
4.00 Building Improvements	1,319,879	0				
5.00 Fixed Equipment	0	0				
6.00 Movable Equipment	1,554,130	0				
7.00 Subtotal (sum of lines 1-6)	2,874,009	0				
8.00 Reconciling Items	0	0				
9.00 Total (line 7 minus line 8)	2,874,009	0				

ADJUSTMENTS TO EXPENSES

Provider No. : 315129

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

Worksheet A-8

Date/Time Prepared:
5/30/2024 4:31 pm

Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		
			Cost Center		Line No.
			1.00	2.00	3.00
1.00 Investment income on restricted funds (chapter 2)	B	-2,655	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)	B	0	CAP REL COSTS - BLDGS & FIXTURES		1.00 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	-1,762,158			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	-803	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 MARKETING	A	-148,967	ADMINISTRATIVE & GENERAL		4.00 25.00
25.01 BAD DEBT	A	-389,351	ADMINISTRATIVE & GENERAL		4.00 25.01
25.02 OTHER INCOME	B	-5,463	ADMINISTRATIVE & GENERAL		4.00 25.02
25.03 TAXES - NJ BAIT	A	-891	ADMINISTRATIVE & GENERAL		4.00 25.03
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-2,310,288			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. : 315129

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

Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/30/2024 4:31 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	4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT	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	688,750	822,764	-134,014	1.00
2.00	568,373	1,570,000	-1,001,627	2.00
3.00	39,091	0	39,091	3.00
4.00	151,156	816,764	-665,608	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
	1,447,370	3,209,528	-1,762,158	

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS		Provider No. : 315129	Period: From 01/01/2023 To 12/31/2023	Worksheet A-8-1 Parts I-III Date/Time Prepared: 5/30/2024 4:31 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	75.00	1.00
2.00		A	GISELLA FRIEDMAN	20.00	2.00
3.00		A	DELLRIDGE GENERAL CORP	5.00	3.00
4.00				0.00	4.00
5.00		A	NATHAN FRIEDMAN	75.00	5.00
6.00				0.00	6.00
7.00		A	NATHAN FRIEDMAN	75.00	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			DELLRIDGE CARE CENTER LP	100.00	REALTY	1.00
2.00			DELLRIDGE CARE CENTER LP	100.00	REALTY	2.00
3.00			DELLRIDGE CARE CENTER LP	100.00	REALTY	3.00
4.00				0.00		4.00
5.00			CHESTNUT RIDGE CARE ASSOC LLC	100.00	REALTY	5.00
6.00				0.00		6.00
7.00			CHESTNUT RIDGE HEALTHCARE LLC	100.00	MANAGEMENT	7.00
8.00				0.00		8.00
9.00				0.00		9.00
10.00				0.00		10.00
100.00	G. Other (financial or non-financial) specify:			0.00		100.00

(1) Use the following symbols to indicate interrelationship to related organizations:

- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
- B. Corporation, partnership, or other organization has financial interest in provider.
- C. Provider has financial interest in corporation, partnership, or other organization.
- D. Director, officer, administrator, or key person of provider or relative of such person has financial interest in related organization.
- E. Individual is director, officer, administrator, or key person of provider and related organization.
- F. Director, officer, administrator, or key person of related organization or relative of such person has financial interest in provider.

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315129

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 4:31 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	1,199,810	1,199,810			1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT	0		0		2.00
3.00 00300	EMPLOYEE BENEFITS	1,425,641	0	0	1,425,641	3.00
4.00 00400	ADMINISTRATIVE & GENERAL	2,694,962	37,423	0	149,701	2,882,086 4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	510,245	104,820	0	25,878	640,943 5.00
6.00 00600	LAUNDRY & LINEN SERVICE	1,639	32,677	0	0	34,316 6.00
7.00 00700	HOUSEKEEPING	439,896	7,629	0	72,269	519,794 7.00
8.00 00800	DIETARY	865,523	115,272	0	90,046	1,070,841 8.00
9.00 00900	NURSING ADMINISTRATION	586,665	8,350	0	108,950	703,965 9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	208,023	0	0	0	208,023 10.00
11.00 01100	PHARMACY	0	0	0	0	0 11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	1,502	0	0	1,502 12.00
13.00 01300	SOCIAL SERVICE	151,653	5,767	0	28,164	185,584 13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0 14.00
15.00 01500	PATIENT ACTIVITIES	273,638	29,013	0	46,200	348,851 15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	5,088,040	781,490	0	687,507	6,557,037 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	36,425	0	0	0	36,425 40.00
41.00 04100	LABORATORY	84,507	0	0	0	84,507 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	17,320	0	0	0	17,320 43.00
44.00 04400	PHYSICAL THERAPY	559,727	27,932	0	103,947	691,606 44.00
45.00 04500	OCCUPATIONAL THERAPY	510,883	27,872	0	91,057	629,812 45.00
46.00 04600	SPEECH PATHOLOGY	120,983	0	0	21,922	142,905 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	14,116	0	0	14,116 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	434,629	0	0	0	434,629 49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00 05100	SUPPORT SURFACES	52,753	0	0	0	52,753 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	34,451	0	0	0	34,451 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	83.00
89.00	SUBTOTALS (sum of lines 1-84)	15,297,413	1,193,863	0	1,425,641	15,291,466 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	5,947	0	0	5,947 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	15,297,413	1,199,810	0	1,425,641	15,297,413 100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315129

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 4:31 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	2,882,086				4.00	
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	148,788	789,731			5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	7,966	24,402	66,684		6.00	
7.00	00700	HOUSEKEEPING	120,664	5,697	0	646,155	7.00	
8.00	00800	DIETARY	248,584	86,078	0	73,219	1,478,722	8.00
9.00	00900	NURSING ADMINISTRATION	163,418	6,235	0	5,304	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	48,290	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	349	1,121	0	954	0	12.00
13.00	01300	SOCIAL SERVICE	43,081	4,306	0	3,663	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	80,982	21,665	0	18,429	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	1,522,148	583,574	66,684	496,397	1,478,722	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	8,456	0	0	0	0	40.00
41.00	04100	LABORATORY	19,617	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	4,021	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	160,549	20,858	0	17,742	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	146,204	20,813	0	17,704	0	45.00
46.00	04600	SPEECH PATHOLOGY	33,174	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	3,277	10,541	0	8,966	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	100,894	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	12,246	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	7,997	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)	2,880,705	785,290	66,684	642,378	1,478,722	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	1,381	4,441	0	3,777	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	2,882,086	789,731	66,684	646,155	1,478,722	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315129

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 4:31 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	878,922					9.00
10.00	01000	0	256,313				10.00
11.00	01100	0	0	0			11.00
12.00	01200	0	0	0	3,926		12.00
13.00	01300	0	0	0	0	236,634	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	878,922	82,967	0	3,926	236,634	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	173,346	0	0	0	48.00
49.00	04900	0	0	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
73.00	07300	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
89.00		878,922	256,313	0	3,926	236,634	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	878,922	256,313	0	3,926	236,634	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315129

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 4:31 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	469,927			15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	0	469,927	12,376,938	0	12,376,938
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	44,881	0	44,881
41.00 04100	LABORATORY	0	0	104,124	0	104,124
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	21,341	0	21,341
44.00 04400	PHYSICAL THERAPY	0	0	890,755	0	890,755
45.00 04500	OCCUPATIONAL THERAPY	0	0	814,533	0	814,533
46.00 04600	SPEECH PATHOLOGY	0	0	176,079	0	176,079
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	210,246	0	210,246
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	535,523	0	535,523
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00 05100	SUPPORT SURFACES	0	0	64,999	0	64,999
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	42,448	0	42,448
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	469,927	15,281,867	0	15,281,867
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	15,546	0	15,546
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	469,927	15,297,413	0	15,297,413

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315129

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

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 4:31 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	37,423	0	37,423	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	0	104,820	0	104,820	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	0	32,677	0	32,677	6.00
7.00 00700	HOUSEKEEPING	0	7,629	0	7,629	7.00
8.00 00800	DIETARY	0	115,272	0	115,272	8.00
9.00 00900	NURSING ADMINISTRATION	0	8,350	0	8,350	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	1,502	0	1,502	12.00
13.00 01300	SOCIAL SERVICE	0	5,767	0	5,767	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00 01500	PATIENT ACTIVITIES	0	29,013	0	29,013	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	0	781,490	0	781,490	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	27,932	0	27,932	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	27,872	0	27,872	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	14,116	0	14,116	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS						
60.00 06000	CLINIC	0	0	0	0	60.00
61.00 06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00 06200	FOHC	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS						
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00 07100	AMBULANCE	0	0	0	0	71.00
73.00 07300	CMHC	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	1,193,863	0	1,193,863	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	5,947	0	5,947	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	99.00
100.00	TOTAL	0	1,199,810	0	1,199,810	100.00

ALLOCATION OF CAPITAL RELATED COSTS		Provider No. : 315129		Period: From 01/01/2023 To 12/31/2023		Worksheet B Part II Date/Time Prepared: 5/30/2024 4:31 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	37,423				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	1,932	106,752			5.00
6.00	00600	LAUNDRY & LINEN SERVICE	103	3,298	36,078		6.00
7.00	00700	HOUSEKEEPING	1,567	770	0	9,966	7.00
8.00	00800	DIETARY	3,228	11,636	0	1,129	131,265
9.00	00900	NURSING ADMINISTRATION	2,122	843	0	82	0
10.00	01000	CENTRAL SERVICES & SUPPLY	627	0	0	0	0
11.00	01100	PHARMACY	0	0	0	0	0
12.00	01200	MEDICAL RECORDS & LIBRARY	5	152	0	15	0
13.00	01300	SOCIAL SERVICE	559	582	0	56	0
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0
15.00	01500	PATIENT ACTIVITIES	1,051	2,929	0	284	0
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	19,764	78,885	36,078	7,657	131,265
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	110	0	0	0	0
41.00	04100	LABORATORY	255	0	0	0	0
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	52	0	0	0	0
44.00	04400	PHYSICAL THERAPY	2,085	2,819	0	274	0
45.00	04500	OCCUPATIONAL THERAPY	1,898	2,813	0	273	0
46.00	04600	SPEECH PATHOLOGY	431	0	0	0	0
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	43	1,425	0	138	0
49.00	04900	DRUGS CHARGED TO PATIENTS	1,310	0	0	0	0
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0
51.00	05100	SUPPORT SURFACES	159	0	0	0	0
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	0
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0
62.00	06200	FOHC	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0
71.00	07100	AMBULANCE	104	0	0	0	0
73.00	07300	CMHC	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	37,405	106,152	36,078	9,908	131,265
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	18	600	0	58	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
98.00		Cross Foot Adjustments			0	0	0
99.00		Negative Cost Centers	0	0	0	0	0
100.00		TOTAL	37,423	106,752	36,078	9,966	131,265

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315129

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

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 4:31 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	11,397					9.00
10.00	01000	0	627				10.00
11.00	01100	0	0	0			11.00
12.00	01200	0	0	0	1,674		12.00
13.00	01300	0	0	0	0	6,964	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	11,397	203	0	1,674	6,964	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	424	0	0	0	48.00
49.00	04900	0	0	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
73.00	07300	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
89.00		11,397	627	0	1,674	6,964	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		11,397	627	0	1,674	6,964	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315129

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

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 4:31 pm

Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE	Subtotal	Post Step-Down 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	33,277			15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	0	33,277	1,108,654	0	1,108,654
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	110	0	110
41.00 04100	LABORATORY	0	0	255	0	255
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	52	0	52
44.00 04400	PHYSICAL THERAPY	0	0	33,110	0	33,110
45.00 04500	OCCUPATIONAL THERAPY	0	0	32,856	0	32,856
46.00 04600	SPEECH PATHOLOGY	0	0	431	0	431
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	16,146	0	16,146
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	1,310	0	1,310
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00 05100	SUPPORT SURFACES	0	0	159	0	159
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	104	0	104
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	33,277	1,193,187	0	1,193,187
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	6,623	0	6,623
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	33,277	1,199,810	0	1,199,810

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315129

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

Worksheet B-1
Date/Time Prepared:
5/30/2024 4:31 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	19,974					1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT		0				2.00
3.00 00300	EMPLOYEE BENEFITS	0	0	7,676,664			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	623	0	806,099	-2,882,086	12,415,327	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	1,745	0	139,346	0	640,943	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	544	0	0	0	34,316	6.00
7.00 00700	HOUSEKEEPING	127	0	389,148	0	519,794	7.00
8.00 00800	DIETARY	1,919	0	484,872	0	1,070,841	8.00
9.00 00900	NURSING ADMINISTRATION	139	0	586,665	0	703,965	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	208,023	10.00
11.00 01100	PHARMACY	0	0	0	0	0	11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	25	0	0	0	1,502	12.00
13.00 01300	SOCIAL SERVICE	96	0	151,653	0	185,584	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00 01500	PATIENT ACTIVITIES	483	0	248,775	0	348,851	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00 03000	SKILLED NURSING FACILITY	13,010	0	3,702,016	0	6,557,037	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	36,425	40.00
41.00 04100	LABORATORY	0	0	0	0	84,507	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	17,320	43.00
44.00 04400	PHYSICAL THERAPY	465	0	559,727	0	691,606	44.00
45.00 04500	OCCUPATIONAL THERAPY	464	0	490,318	0	629,812	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	118,045	0	142,905	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	235	0	0	0	14,116	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	434,629	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	52,753	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	34,451	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)	19,875	0	7,676,664	-2,882,086	12,409,380	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	99	0	0	0	5,947	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)	1,199,810	0	1,425,641		2,882,086	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	60.068589	0.000000	0.185711		0.232139	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			0		37,423	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.000000		0.003014	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315129

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

Worksheet B-1

Date/Time Prepared:
5/30/2024 4:31 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	17,606					5.00
6.00	00600	544	31,076				6.00
7.00	00700	127	0	16,935			7.00
8.00	00800	1,919	0	1,919	93,228		8.00
9.00	00900	139	0	139	0	134,105	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	25	0	25	0	0	12.00
13.00	01300	96	0	96	0	0	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	483	0	483	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	13,010	31,076	13,010	93,228	134,105	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	465	0	465	0	0	44.00
45.00	04500	464	0	464	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	235	0	235	0	0	48.00
49.00	04900	0	0	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
73.00	07300	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
89.00		17,507	31,076	16,836	93,228	134,105	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	99	0	99	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		789,731	66,684	646,155	1,478,722	878,922	102.00
103.00		44.855788	2.145836	38.155004	15.861351	6.553984	103.00
104.00		106,752	36,078	9,966	131,265	11,397	104.00
105.00		6.063387	1.160960	0.588485	1.408000	0.084986	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315129

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

Worksheet B-1
Date/Time Prepared:
5/30/2024 4:31 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	642,652					10.00
11.00	01100	0	0				11.00
12.00	01200	0	0	31,076			12.00
13.00	01300	0	0	0	31,076		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	208,023	0	31,076	31,076	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	434,629	0	0	0	0	48.00
49.00	04900	0	0	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
73.00	07300	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
89.00		642,652	0	31,076	31,076	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		256,313	0	3,926	236,634	0	102.00
103.00		0.398836	0.000000	0.126335	7.614687	0.000000	103.00
104.00		627	0	1,674	6,964	0	104.00
105.00		0.000976	0.000000	0.053868	0.224096	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315129

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

Worksheet B-1
Date/Time Prepared:
5/30/2024 4:31 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
		31,076	
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
		31,076	
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
		31,076	
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
		469,927	
103.00		Unit cost multiplier (Wkst. B, Part I)	103.00
		15.121863	
104.00		Cost to be allocated (per Wkst. B, Part II)	104.00
		33,277	
105.00		Unit cost multiplier (Wkst. B, Part II)	105.00
		1.070826	

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS		Provider No. : 315129	Period: From 01/01/2023 To 12/31/2023	Worksheet C Date/Time Prepared: 5/30/2024 4:31 pm
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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	44,881	0	0.000000	40.00
41.00	04100	LABORATORY	104,124	0	0.000000	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	21,341	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	890,755	841,364	1.058703	44.00
45.00	04500	OCCUPATIONAL THERAPY	814,533	645,796	1.261285	45.00
46.00	04600	SPEECH PATHOLOGY	176,079	168,958	1.042147	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	210,246	0	0.000000	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	535,523	312,808	1.711986	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	05100	SUPPORT SURFACES	64,999	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	42,448	0	0.000000	71.00
100.00		Total	2,904,929	1,968,926		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315129		Period: From 01/01/2023 To 12/31/2023		Worksheet D Part I Date/Time Prepared: 5/30/2024 4:31 pm	
		Title XVIII (1)		Skilled Nursing Facility		PPS	
		Health Care Program Charges		Health Care Program Cost			
		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
		1.00	2.00	3.00	4.00	5.00	
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0.000000	0	0	0	0 40.00
41.00	04100	LABORATORY	0.000000	0	0	0	0 41.00
42.00	04200	INTRAVENOUS THERAPY	0.000000	0	0	0	0 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0 43.00
44.00	04400	PHYSICAL THERAPY	1.058703	517,996	0	548,404	0 44.00
45.00	04500	OCCUPATIONAL THERAPY	1.261285	538,174	0	678,791	0 45.00
46.00	04600	SPEECH PATHOLOGY	1.042147	148,750	0	155,019	0 46.00
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	1.711986	302,959	0	518,662	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)		1,507,879	0	1,900,876	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. : 315129	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/30/2024 4:31 pm
		Title XVIII	Skilled Nursing Facility	PPS

Cost Center Description			1.00	
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PART II - APPORTIONMENT OF VACCINE COST				
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.711986	1.00
2.00		Program vaccine charges (From your records, or the PS&R)	4,597	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)	7,870	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	44,881	0	0.000000	0	0	40.00
41.00	04100	LABORATORY	104,124	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	21,341	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	890,755	0	0.000000	548,404	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	814,533	0	0.000000	678,791	0	45.00
46.00	04600	SPEECH PATHOLOGY	176,079	0	0.000000	155,019	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	210,246	0	0.000000	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	535,523	0	0.000000	518,662	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	05100	SUPPORT SURFACES	64,999	0	0.000000	0	0	51.00
100.00		Total (Sum of lines 40 - 52)	2,862,481	0		1,900,876	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315129	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/30/2024 4:31 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		31,076	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		10,201	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		12,376,938	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		16,168,547	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.765495	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)		12,376,938	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		398.28	16.00
17.00	Program routine service cost (Line 3 times line 16)		4,062,854	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)		0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)		4,062,854	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)		1,108,654	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		35.68	21.00
22.00	Program capital related cost (Line 3 times line 21)		363,972	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		3,698,882	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)		0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)		3,698,882	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		31,076	1.00
2.00	Program inpatient days (see instructions)		10,201	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)		0.328260	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 XVIIII		Provider No. : 315129	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/30/2024 4:31 pm
		Title XVIIII	Skilled Nursing Facility	PPS

			1.00	
PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT				
1.00	Inpatient PPS amount (See Instructions)		9,105,276	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)		9,105,276	3.00
4.00	Primary payor amounts		0	4.00
5.00	Coinsurance		1,274,600	5.00
6.00	Allowable bad debts (From your records)		369,907	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		228,383	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		240,440	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)		8,071,116	11.00
12.00	Interim payments (See instructions)		7,826,365	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)		4,809	14.75
14.99	Sequestration amount (see instructions)		156,614	14.99
15.00	Balance due provider/program (see Instructions)		83,328	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 XVIIII ONLY				
17.00	Ancillary services Part B		0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)		7,870	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		7,870	19.00
20.00	Medicare Part B ancillary charges (See instructions)		4,597	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		4,597	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)		4,597	25.00
26.00	Interim payments (See instructions)		4,505	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)		92	28.99
29.00	Balance due provider/program (see instructions)		0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2		0	30.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED		Provider No. : 315129	Period: From 01/01/2023 To 12/31/2023	Worksheet E-1 Date/Time Prepared: 5/30/2024 4:31 pm	
		Title XVIII		Skilled Nursing Facility	
		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				
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		7,865,540		4,505
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)				
Program to Provider					
3.01	ADJUSTMENTS TO PROVIDER		0		0
3.02			0		0
3.03			0		0
3.04			0		0
3.05			0		0
Provider to Program					
3.50	ADJUSTMENTS TO PROGRAM	07/11/2023	39,175		0
3.51			0		0
3.52			0		0
3.53			0		0
3.54			0		0
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		-39,175		0
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)		7,826,365		4,505
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)				
Program to Provider					
5.01	TENTATIVE TO PROVIDER		0		0
5.02			0		0
5.03			0		0
Provider to Program					
5.50	TENTATIVE TO PROGRAM		0		0
5.51			0		0
5.52			0		0
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0
6.00	Determined net settlement amount (balance due) based on the cost report. (1)				
6.01	PROGRAM TO PROVIDER		83,328		0
6.02	PROVIDER TO PROGRAM		0		0
7.00	Total Medicare program liability (see instructions)		7,909,693		4,505
			Contractor Name		Contractor Number
			1.00	2.00	
8.00	Name of Contractor				

(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. : 315129

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

Worksheet G

Date/Time Prepared:
5/30/2024 4:31 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	437,753	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	2,161,378	0	0	0	4.00
5.00	Other receivables	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-551,534	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	63,826	0	0	0	8.00
9.00	Other current assets	323,556	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)	2,434,979	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	1,319,879	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	1,554,130	0	0	0	23.00
24.00	Less: Accumulated depreciation	-1,463,676	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)	1,410,333	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	200,000	0	0	0	31.00
32.00	Other assets	12,333,902	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	12,533,902	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	16,379,214	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	2,262,527	0	0	0	35.00
36.00	Salaries, wages, and fees payable	461,422	0	0	0	36.00
37.00	Payroll taxes payable	29,434	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	0	0	0	0	39.00
40.00	Accelerated payments	0	0	0	0	40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	2,376,687	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	5,130,070	0	0	0	43.00
LONG TERM LIABILITIES						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	10,788,316	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)	10,788,316	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	15,918,386	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	460,828	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)	460,828	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	16,379,214	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315129

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

Worksheet G-1

Date/Time Prepared:
5/30/2024 4:31 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		786,642			0	1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		548,291				2.00
3.00	Total (sum of line 1 and line 2)		1,334,933			0	3.00
4.00	Additions (credit adjustments)						4.00
5.00	ROUNDING	1		0		0	5.00
6.00		0		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		1			0	10.00
11.00	Subtotal (line 3 plus line 10)		1,334,934			0	11.00
12.00	Deductions (debit adjustments)						12.00
13.00		0		0		0	13.00
14.00	DIVIDENDS	874,106		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		874,106			0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		460,828			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	ROUNDING		0				5.00
6.00			0				6.00
7.00			0				7.00
8.00			0				8.00
9.00			0				9.00
10.00	Total additions (sum of line 5 - 9)	0		0			10.00
11.00	Subtotal (line 3 plus line 10)	0		0			11.00
12.00	Deductions (debit adjustments)						12.00
13.00			0				13.00
14.00	DIVIDENDS		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. : 315129

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

Worksheet G-2
Parts I-III
Date/Time Prepared:
5/30/2024 4:31 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	16,168,547		16,168,547	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)	16,168,547		16,168,547	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	1,968,926	0	1,968,926	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	7,500	0	7,500	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	18,144,973	0	18,144,973	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			17,607,701	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)			17,607,701	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315129

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

Worksheet G-3

Date/Time Prepared:
5/30/2024 4:31 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	18,144,973	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,895,959	2.00
3.00	Net patient revenues (Line 1 minus line 2)	16,249,014	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	17,607,701	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-1,358,687	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	2,655	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	803	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	5,463	24.00
24.50	COVID-19 PHE Funding	1,898,057	24.50
25.00	Total other income (Sum of lines 6 - 24)	1,906,978	25.00
26.00	Total (Line 5 plus line 25)	548,291	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)	548,291	31.00