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MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

**FAMILY OF CARING AT PARK RIDGE, LLC  
RESIDENCE AT PARK RIDGE LLC  
*Combining Financial Statements***

***Year Ended December 31, 2023***

**Family of Caring At Park Ridge, LLC  
Residence At Park Ridge LLC**

**Year Ended December 31, 2023**

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MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Members,  
Family of Caring At Park Ridge, LLC  
Residence At Park Ridge LLC:

### Opinion

We have audited the accompanying combining financial statements of Family of Caring At Park Ridge, LLC and Residence At Park Ridge LLC, which comprise the combining balance sheets as of December 31, 2023, and the related combining statements of income, members' 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 Family of Caring At Park Ridge, LLC and Residence At Park Ridge LLC as of December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

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

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Family of Caring At Park Ridge, LLC and Residence At Park Ridge LLC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditor's Responsibilities for the Audit of the Financial Statements

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



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*Independent Auditor's Report*

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

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

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

*Martin Friedman CPA, PC*

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

Brooklyn, NY

May 16, 2024

**Family of Caring At Park Ridge, LLC**  
**Residence At Park Ridge LLC**  
**Combining Balance Sheet**  
**December 31, 2023**

	SNF	ALF	Elimination	Combined
<b>Assets</b>				
Cash	\$ 57,195	\$ 135,391	\$ -	\$ 192,586
Accounts Receivable (Net)	1,872,769	33,012	-	1,905,781
Prepaid Expenses	191,867	96,374	-	288,241
Exchanges	212,597	-	-	212,597
Loans Receivable - Related Parties	<u>2,940,140</u>	<u>2,824</u>	<u>(2,940,140)</u>	<u>2,824</u>
Total Current Assets	5,274,568	267,601	(2,940,140)	2,602,029
Leasehold Improvements	2,809,954	2,598,403	-	5,408,357
Furniture & Equipment	<u>406,407</u>	<u>93,278</u>	-	<u>499,685</u>
	3,216,361	2,691,681	-	5,908,042
Less: Accumulated Depreciation & Amortization	<u>99,855</u>	<u>38,881</u>	-	<u>138,736</u>
Total Fixed Assets	3,116,506	2,652,800	-	5,769,306
Right-of-Use Asset	88,003,643	44,073,674	-	132,077,317
Security Deposits	13,814	43,288	-	57,102
Intangible Assets (Net)	<u>74,743</u>	<u>26,022</u>	-	<u>100,765</u>
Total Other Assets	<u>88,092,200</u>	<u>44,142,984</u>	-	<u>132,235,184</u>
<b>Total Assets</b>	<b><u>\$ 96,483,274</u></b>	<b><u>\$ 47,063,385</u></b>	<b><u>\$ (2,940,140)</u></b>	<b><u>\$ 140,606,519</u></b>
<b>Liabilities &amp; Equity</b>				
Notes & Loans Payable	919,683	500,302	-	1,419,985
Accounts Payable	1,756,491	894,041	-	2,650,532
Lease Liabilities	986,241	456,809	-	1,443,050
Accrued Payroll	489,046	151,891	-	640,937
Accrued Expenses & Taxes	40,158	32,567	-	72,725
Due to Prior Owner	-	2,068	-	2,068
Exchanges	374,262	1,504	-	375,766
Due To Third Party Payors	2,645	-	-	2,645
Loans Payable - Related Parties	8,011,620	3,142,987	(2,940,140)	8,214,467
Patients' Security Deposits	<u>12,462</u>	<u>139,634</u>	-	<u>152,096</u>
Total Current Liabilities	12,592,608	5,321,803	(2,940,140)	14,974,271
Notes & Loans Payable	1,927,917	1,947,811	-	3,875,728
Lease Liabilities	<u>87,017,403</u>	<u>43,616,865</u>	-	<u>130,634,268</u>
Total Long Term Liabilities	88,945,320	45,564,676	-	134,509,996
Members' Deficit	<u>(5,054,654)</u>	<u>(3,823,094)</u>	-	<u>(8,877,748)</u>
<b>Total Liabilities &amp; Members' Deficit</b>	<b><u>\$ 96,483,274</u></b>	<b><u>\$ 47,063,385</u></b>	<b><u>\$ (2,940,140)</u></b>	<b><u>\$ 140,606,519</u></b>

**Family of Caring At Park Ridge, LLC  
Residence At Park Ridge LLC  
Combining Statement of Operations  
For the year ended December 31, 2023**

	SNF	ALF	Combined
Total Revenue From Patients	\$ 15,443,666	\$ 3,862,939	\$ 19,306,605
Operating Expenses:			
Payroll	8,221,412	2,796,164	11,017,576
Employee Benefits	1,249,314	461,857	1,711,171
Professional Care	1,501,845	66,135	1,567,980
Dietary & Housekeeping	556,655	319,533	876,188
Plant & Maintenance	4,629,993	2,007,142	6,637,135
General & Administrative	<u>2,025,533</u>	<u>803,024</u>	<u>2,828,557</u>
Total Operating Expenses	<u>18,184,752</u>	<u>6,453,855</u>	<u>24,638,607</u>
Loss From Operations	(2,741,086)	(2,590,916)	(5,332,002)
Other Income	<u>6,658</u>	<u>3,199</u>	<u>9,857</u>
<b>Net Loss</b>	<b><u>\$ (2,734,428)</u></b>	<b><u>\$ (2,587,717)</u></b>	<b><u>\$ (5,322,145)</u></b>

**Family of Caring At Park Ridge, LLC  
Residence At Park Ridge LLC  
Combining Statement of Members' Equity (Deficit)  
For the year ended December 31, 2023**

	SNF	ALF	Combined
<b>Members' Equity (Deficit):</b>			
Balance as of Beginning of Period	\$ (2,320,226)	\$ (1,235,377)	\$ (3,555,603)
Net Loss for the Period	<u>(2,734,428)</u>	<u>(2,587,717)</u>	<u>(5,322,145)</u>
<b>Total Members' Equity (Deficit)</b>			
<b>End of Period</b>	<b><u>\$ (5,054,654)</u></b>	<b><u>\$ (3,823,094)</u></b>	<b><u>\$ (8,877,748)</u></b>

**Family of Caring At Park Ridge, LLC  
Residence At Park Ridge LLC  
Combining Statement of Cash Flows  
For the year ended December 31, 2023**

	SNF	ALF	Combined
<b>Cash Flows From Operating Activities:</b>			
Net Loss	\$ (2,734,428)	\$ (2,587,717)	\$ (5,322,145)
Adjustments to reconcile Net Loss to Net Cash Used In Operating Activities			
Depreciation & Amortization	94,472	38,221	132,693
Bad Debt Provision	302,817	56,918	359,735
(Increase) Decrease In:			
Accounts Receivable	(627,594)	43,996	(583,598)
Prepaid Expenses	14,671	(18,281)	(3,610)
Increase (Decrease) In:			
Accounts Payable	737,620	(636,888)	100,732
Accrued Payroll & Withholding Taxes	75,897	25,810	101,707
Accrued Expenses & Taxes	22,186	(58,831)	(36,645)
Due to Third Party Payors	2,011	-	2,011
Patients' Security Deposits	12,462	133,775	146,237
Exchanges	339,475	1,502	340,977
Due to Prior Owner	-	2,068	2,068
Total Adjustments	<u>576,728</u>	<u>(506,849)</u>	<u>69,879</u>
Net Cash Used In Operating Activities	(1,760,411)	(2,999,427)	(4,759,838)
<b>Cash Flows From Investing Activities:</b>			
Capital Expenditures	(2,678,945)	(998,050)	(3,676,995)
Loans Receivable - Related Parties	(2,321,325)	(977)	(2,322,302)
Other Assets	(13,414)	5,000	(8,414)
Net Cash Used In Investing Activities	<u>(5,013,684)</u>	<u>(994,027)</u>	<u>(6,007,711)</u>
<b>Cash Flows From Financing Activities:</b>			
Increase In Short Term Debt	1,997,600	2,098,113	4,095,713
Increase In Long Term Debt	6,429	-	6,429
Loans Payable - Related Parties	4,108,201	1,930,689	6,038,890
Net Cash Provided By Financing Activities	<u>6,112,230</u>	<u>4,028,802</u>	<u>10,141,032</u>
Net Change In Cash	(661,865)	35,348	(626,517)
Cash - Beginning of Period	<u>719,060</u>	<u>100,043</u>	<u>819,103</u>
<b>Cash - End of Period</b>	<b><u>\$ 57,195</u></b>	<b><u>\$ 135,391</u></b>	<b><u>\$ 192,586</u></b>
<b>Supplemental Disclosures:</b>			
Interest Paid	\$ 369,086	\$ 369,336	\$ 738,422



**Family of Caring at Park Ridge LLC  
Residence at Park Ridge LLC  
Notes to Combining Financial Statements**

**1) Organization:**

Family of Caring at Park Ridge LLC, a New Jersey limited liability company, was organized for the purpose of operating a skilled nursing facility (“SNF”). It began operating a 210-bed skilled nursing facility in Park Ridge, New Jersey on April 1, 2022, in accordance with the laws of the State of New Jersey, following the purchase of the facility's operating license.

Residence at Park Ridge LLC, a New Jersey limited liability company was organized to operate an assisted living facility (“ALF”). It began operating a 155-bed assisted living facility in Park Ridge, New Jersey on April 1, 2022, in accordance with the laws of the State of New Jersey, following the purchase of the facility's operating license.

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

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

**Principals of Combination –**

The combining financial statements include the accounts of the SNF and ALF (collectively the “Company”), which are related by virtue of common control and ownership, and are located on the same real estate property. All inter-company balances and transactions have been eliminated in the combining financial statements.

**Method of Accounting –**

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

**Cash –**

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

**Property and Equipment –**

Property and equipment are recorded at cost of acquisition and depreciated on a straight-line basis over their estimated useful lives. Fully depreciated assets are written off against accumulated depreciation.

**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.

**Family of Caring at Park Ridge LLC  
Residence at Park Ridge LLC  
Notes to Combining Financial Statements**

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

**Resident Funds –**

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

**Patient Care Revenue –**

Major portions of the Company'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 finalized.

**Use of Estimates –**

The preparation of the combining 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 at the date of the combining financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Advertising –**

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense amounted to \$149,878 for the year ended December 31, 2023.

**Income Taxes –**

The Company is treated as partnerships for income tax purposes, and as such each member is taxed separately on his distributive share of the Company's income whether or not that income is actually distributed.

**Uncertainty in Income Taxes –**

Management has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ended December 31, 2022 and subsequent remain subject to examination by applicable taxing authorities.

**Family of Caring at Park Ridge LLC  
Residence at Park Ridge LLC  
Notes to Combining Financial Statements**

**3) Accounts Receivable:**

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

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

	SNF	ALF	Concentration Of Risk
Private & HMO Patients	\$ 770,505	1,563	31.05%
Medicare Patients	624,793		25.12%
Medicaid Patients	<u>976,754</u>	<u>113,367</u>	<u>43.83%</u>
	2,372,052	114,930	<u>100.00%</u>
Less: Allowance for Bad Debts	<u>(499,283)</u>	<u>(89,918)</u>	
	<u>\$1,872,769</u>	<u>33,012</u>	

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

**4) Leases:**

The Company leases from Park Ridge NJ Property LLC, the real property used in the Company's operations under an operating lease. In June 2022 the Company and Park Ridge NJ Property LLC entered into two triple net lease agreements. The initial terms are 30 years with two ten-year renewal options beyond the initial term, on the same terms and conditions. As of December 31, 2023 the carrying value of the lease liabilities and right-of-use assets is \$132,077,317, of which \$1,443,050 of the liability was considered short term.

The Company recognizes rent expense for operating leases on a straight-line basis over the term of the lease. Total rent expense for the year ended December 31, 2023 was \$5,103,625.

The Company determines the present value of the remaining lease payments using the US Treasury risk-free rate, which was 3.25% at the lease commencement date. The Company does not have any variable lease payments, residual value guarantees, or material lease incentives. The Company has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2023.

**Family of Caring at Park Ridge LLC  
Residence at Park Ridge LLC  
Notes to Combining Financial Statements**

**4) Leases (cont.):**

The Company's future minimum lease payments over the next five years, as of December 31, 2023 are as follows:

	<u>SNF</u>	<u>ALF</u>
2024	\$ 986,241	\$ 456,809
2025	1,224,836	608,850
2026	1,326,672	659,650
2027	1,432,790	712,587
2028	1,543,344	767,739
For the Years Thereafter	81,489,761	40,868,039

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.

**5) Loans Payable:**

In June 2022 the company obtained a \$4,000,000 Uncommitted Revolving Line of Credit that has an initial term of 12 months with an optional annual 12-month extension subject to certain conditions. Borrowings under the credit agreement bear interest at either the alternate base rate of 5.25% or the Wall Street Journal Prime rate plus 1.75%. The Credit Agreement is secured by substantially all of the Company's assets and is personally guaranteed by the owners of the Company. The credit agreement includes certain financial covenant. The financial covenants include a debt coverage ratio and a minimum EBITDAR threshold as further defined in the Credit Agreement. As of December 31, 2023 the company had borrowings outstanding of \$1,319,381 under the credit agreement.

In June 2022 the company entered into a credit agreement with Lakeland Bank to borrow up to \$4,000,000 for capital expenditures. Interest on the loan accrues at a fixed rate of 5.25%. The loan matures in June 2025 upon which the remaining principal balance will become due. The first eighteen months of the term require interest-only payments and thereafter payments will include interest and principal amortized over a 25-year schedule. The Credit Agreement is secured by substantially all of the Company's assets. As of December 31, 2023 the company had borrowings outstanding under the credit agreement of \$3,976,332 of which \$100,604 is short term.

**6) Related Party Transactions:**

The Company has various non-interest-bearing loans, with no terms for repayment, to and from related Company.

The SNF contracts administrative and fiscal services to Chestnut Ridge Healthcare, LLC which has common ownership with the Company. Fees paid for the year ended December 31, 2023 were \$180,000.

**Family of Caring at Park Ridge LLC  
Residence at Park Ridge LLC  
Notes to Combining Financial Statements**

**7) Nursing Home User Fee:**

All New Jersey facilities are currently assessed a provider tax assessment. During 2023 the rate was \$14.67 for each Private and Medicaid patient day. The nursing home user fee for the for the year ended December 31, 2023 was \$449,489.

**8) Subsequent Events:**

The Company has evaluated subsequent events through May 16, 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,  
Family of Caring At Park Ridge, LLC  
Residence At Park Ridge LLC:

Our report on our audit of the basic financial statements of Family of Caring At Park Ridge, LLC and Residence At Park Ridge LLC for 2023 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 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 16, 2024

**Family of Caring At Park Ridge, LLC  
Residence At Park Ridge LLC  
Supplementary Schedules  
For the year ended December 31, 2023**

	SNF	ALF	Combined
Revenue From Patients:			
Private	\$ 2,640,430	\$ 2,717,058	\$ 5,357,488
Medicaid	7,167,023	1,261,669	8,428,692
Medicare	6,151,213	212	6,151,425
Bad Debt Expense	(212,183)	(59,082)	(271,265)
Provision for Bad Debts	<u>(302,817)</u>	<u>(56,918)</u>	<u>(359,735)</u>
Total Revenue From Patients	15,443,666	\$ 3,862,939	\$ 19,306,605
Other Income:			
Interest	3,707	2,831	6,538
Other	<u>2,951</u>	<u>368</u>	<u>3,319</u>
Total Other Income	<u>6,658</u>	<u>3,199</u>	<u>9,857</u>
<b>Total Income</b>	<b><u><u>\$ 15,450,324</u></u></b>	<b><u><u>\$ 3,866,138</u></u></b>	<b><u><u>\$ 19,316,462</u></u></b>

**Family of Caring At Park Ridge, LLC  
Residence At Park Ridge LLC  
Supplementary Schedules  
For the year ended December 31, 2023**

	SNF	ALF	Combined
<b>Payroll:</b>			
Administrative & Office	\$ 566,660	\$ 193,654	\$ 760,314
Nursing	4,638,214	785,110	5,423,324
Therapies	1,053,584	-	1,053,584
Social Services	148,699	46,838	195,537
Recreation	208,778	215,674	424,452
Dietary	767,477	486,887	1,254,364
Housekeeping	670,566	1,010,676	1,681,242
Maintenance	167,434	57,325	224,759
<b>Total Payroll</b>	<b><u>8,221,412</u></b>	<b><u>2,796,164</u></b>	<b><u>11,017,576</u></b>
<b>Employee Benefits:</b>			
Payroll Taxes	814,897	292,263	1,107,160
Workmen's Compensation	158,809	51,177	209,986
Employee Benefits	256,062	112,032	368,094
Uniform & Transp. Allowance	19,546	6,385	25,931
<b>Total Employee Benefits</b>	<b><u>1,249,314</u></b>	<b><u>461,857</u></b>	<b><u>1,711,171</u></b>
<b>Professional Care:</b>			
Prescription Drugs	274,186	-	274,186
Medical Supplies	338,857	14,243	353,100
Contracted Nursing Service	538,868	1,479	540,347
Fees & Expenses	349,934	50,413	400,347
<b>Total Professional Care</b>	<b><u>\$ 1,501,845</u></b>	<b><u>\$ 66,135</u></b>	<b><u>\$ 1,567,980</u></b>



**Family of Caring At Park Ridge, LLC**  
**Residence At Park Ridge LLC**  
**Supplementary Schedules**  
**For the year ended December 31, 2023**

	SNF	ALF	Combined
<b>Dietary &amp; Housekeeping:</b>			
Food	\$ 362,208	\$ 221,268	\$ 583,476
Other Dietary Expenses	62,630	33,886	96,516
Housekeeping	131,817	64,379	196,196
<b>Total Dietary &amp; Housekeeping</b>	<b><u>556,655</u></b>	<b><u>319,533</u></b>	<b><u>876,188</u></b>
<b>Plant &amp; Maintenance:</b>			
Rent	3,600,000	1,503,625	5,103,625
Equipment Rentals	14,055	1,353	15,408
Real Estate Tax	420,344	185,421	605,765
Light, Heat & Power	274,965	160,651	435,616
Maintenance	121,452	71,883	193,335
Contracted Maintenance Services	15,997	10,403	26,400
Security	29,799	9,056	38,855
Water & Sewer Charges	58,909	26,529	85,438
Depreciation & Amortization	94,472	38,221	132,693
<b>Total Plant &amp; Maintenance</b>	<b><u>4,629,993</u></b>	<b><u>2,007,142</u></b>	<b><u>6,637,135</u></b>
<b>General &amp; Administrative:</b>			
Office	213,256	95,661	308,917
Contracted Admin. Services	180,000	-	180,000
Computer Services	110,249	37,908	148,157
Telephone	34,955	31,820	66,775
Auto & Travel	2,849	11,075	13,924
Professional Fees	72,391	44,540	116,931
Insurance	383,566	122,920	506,486
Interest	369,211	369,461	738,672
Nursing Home User Fee	449,489	-	449,489
Advertising	137,195	12,683	149,878
Miscellaneous	72,372	76,956	149,328
<b>Total General &amp; Administrative</b>	<b><u>\$ 2,025,533</u></b>	<b><u>\$ 803,024</u></b>	<b><u>\$ 2,828,557</u></b>

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: 315438	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/29/2024 11:42 am
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PART I - COST REPORT STATUS	
Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.
Contractor use only	4. <input checked="" type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: _____
	6. Contractor No. _____ 7. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: _____ 10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code <u>4</u> 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by FAMILY OF CARING AT PARK RIDGE ( 315438 ) 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			I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name			2
3	Signatory Title	CONTROLLER		3
4	Date			4

Cost Center Description	Title V 1.00	Title XVIII		Title XIX 4.00	
		Part A 2.00	Part B 3.00		
<b>PART III - SETTLEMENT SUMMARY</b>					
1.00 SKILLED NURSING FACILITY	0	89,885	0	0	1.00
2.00 NURSING FACILITY	0			0	2.00
3.00 ICF/IID				0	3.00
4.00 SNF - BASED HHA I	0	0	0	0	4.00
5.00 SNF - BASED RHC I	0		0	0	5.00
6.00 SNF - BASED FQHC I	0		0	0	6.00
7.00 SNF - BASED CMHC I	0		0	0	7.00
100.00 TOTAL	0	89,885	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. : 315438		Period: From 01/01/2023 To 12/31/2023		Worksheet S-2 Part I Date/Time Prepared: 5/29/2024 11:42 am				
1.00		2.00		3.00						
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:										
1.00	Street: 120 NOYES DRIVE	PO Box:						1.00		
2.00	City: PARK RIDGE	State: NJ		Zip Code: 07656				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	
							4.00	5.00	6.00	
SNF and SNF-Based Component Identification:										
4.00	SNF	FAMILY OF CARING AT PARK RIDGE		315438	12/01/2005	N	P	N	4.00	
5.00	Nursing Facility								5.00	
6.00	ICF/IID								6.00	
7.00	SNF-Based HHA								7.00	
8.00	SNF-Based RHC								8.00	
9.00	SNF-Based FQHC								9.00	
10.00	SNF-Based CMHC								10.00	
11.00	SNF-Based OLTC								11.00	
12.00	SNF-Based HOSPICE								12.00	
13.00	SNF-Based CORF								13.00	
					From:		To:			
					1.00		2.00			
14.00	Cost Reporting Period (mm/dd/yyyy)				01/01/2023		12/31/2023		14.00	
15.00	Type of Control (See Instructions)						5		15.00	
							Y/N			
							1.00			
Type of Freestanding Skilled Nursing Facility										
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?						N		16.00	
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?						N		17.00	
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.						N		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						94,472		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						94,472		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			

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA	Provider No. : 315438	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/29/2024 11:42 am
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		Y/N	
		1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?	N	43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.		44.00
		1.00	2.00
			3.00
	If this facility is part of a chain organization, enter the name and address of the home office on the lines below.		
45.00	Name:	Contractor's Name:	Contractor's Number:
46.00	Street:	PO Box:	
47.00	City:	State:	Zip Code:

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		Provider No. : 315438	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/29/2024 11:42 am	
		Y/N	Date		
		1.00	2.00		
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N			1.00
		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	N			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.)	N		N	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		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.	Y		Y	18.00

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

Provider No. : 315438

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

Worksheet S-2  
 Part II  
 Date/Time Prepared:  
 5/29/2024 11:42 am

				1.00	2.00	
Cost Report Preparer Contact Information						
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	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. : 315438

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

Worksheet S-2  
 Part II  
 Date/Time Prepared:  
 5/29/2024 11:42 am

		Part B	
		Date	
		4.00	
<b>PS&amp;R Data</b>			
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)		13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.		14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.		15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.		16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:		17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.		18.00
		3.00	
<b>Cost Report Preparer Contact Information</b>			
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. : 315438

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

Worksheet S-3  
 Part I  
 Date/Time Prepared:  
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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	210	76,650	0	6,974	27,895	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)	210	76,650	0	6,974	27,895	8.00
Component		Inpatient Days/Visits		Discharges			
		Other	Total	Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	6,167	41,036	0	229	58	1.00
2.00	NURSING FACILITY	0	0	0	0	0	2.00
3.00	ICF/IID	0	0	0	0	0	3.00
4.00	HOME HEALTH AGENCY COST	0	0	0	0	0	4.00
5.00	Other Long Term Care	0	0	0	0	0	5.00
6.00	SNF-Based CMHC	0	0	0	0	0	6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	6,167	41,036	0	229	58	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	174	461	0.00	30.45	480.95	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)	174	461	0.00	30.45	480.95	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	89.02	0	263	37	175	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)	89.02	0	263	37	175	8.00
Component		Admissions	Full Time Equivalent				
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	475	133.60	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)	475	133.60	0.00	8.00		



Provider No. : 315438

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

Worksheet S-3  
Part II  
Date/Time Prepared:  
5/29/2024 11:42 am

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
<b>PART II - DIRECT SALARIES</b>						
<b>SALARIES</b>						
1.00	Total salaries (See Instructions)	8,221,413	0	8,221,413	278,068.00	29.57
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)	8,221,413	0	8,221,413	278,068.00	29.57
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)	8,221,413	0	8,221,413	278,068.00	29.57
<b>OTHER WAGES &amp; RELATED COSTS</b>						
14.00	Contract Labor: Patient Related & Mgmt	538,868	0	538,868	13,028.00	41.36
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
<b>WAGE-RELATED COSTS</b>						
17.00	Wage-related costs core (See Part IV)	1,214,494	0	1,214,494		
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)	1,214,494	0	1,214,494		

SNF WAGE INDEX INFORMATION

Provider No. : 315438

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

Worksheet S-3  
Part III  
Date/Time Prepared:  
5/29/2024 11:42 am

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
<b>PART III - OVERHEAD COST - DIRECT SALARIES</b>						
1.00	Employee Benefits	0	0	0.00	0.00	1.00
2.00	Administrative & General	558,835	0	558,835	15,028.00	2.00
3.00	Plant Operation, Maintenance & Repairs	167,434	0	167,434	6,070.00	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	4.00
5.00	Housekeeping	491,316	0	491,316	30,175.00	5.00
6.00	Dietary	767,477	0	767,477	40,734.00	6.00
7.00	Nursing Administration	456,143	0	456,143	8,943.00	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	35,844	0	35,844	2,080.00	10.00
11.00	Social Service	75,295	0	75,295	2,530.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	208,483	0	208,483	11,477.00	13.00
14.00	Total (sum lines 1 thru 13)	2,760,827	0	2,760,827	117,037.00	14.00

SNF WAGE RELATED COSTS	Provider No. : 315438	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/29/2024 11:42 am
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		Amount Reported	
		1.00	
<b>PART IV - WAGE RELATED COSTS</b>			
<b>Part A - Core List</b>			
<b>RETIREMENT COST</b>			
1.00	401K Employer Contributions	0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00
<b>PLAN ADMINISTRATIVE COSTS (Paid to External Organization)</b>			
5.00	401K/TSA Plan Administration Fees	1,106	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
<b>HEALTH AND INSURANCE COST</b>			
8.00	Health Insurance (Purchased or Self Funded)	239,682	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	158,809	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
<b>TAXES</b>			
17.00	FICA-Employers Portion Only	610,857	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	204,040	20.00
<b>OTHER</b>			
21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	1,214,494	24.00
		Amount Reported	
		1.00	
<b>Part B - Other than Core Related Cost</b>			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No. : 315438

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

Worksheet S-3  
Part V  
Date/Time Prepared:  
5/29/2024 11:42 am

Occupational Category		Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>Direct Salaries</b>							
<b>Nursing Occupations</b>							
1.00	Registered Nurses (RNs)	831,667	125,415	957,082	16,881.00	56.70	1.00
2.00	Licensed Practical Nurses (LPNs)	1,685,055	254,106	1,939,161	39,676.00	48.87	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,890,280	285,054	2,175,334	82,170.00	26.47	3.00
4.00	Total Nursing (sum of lines 1 through 3)	4,407,002	664,575	5,071,577	138,727.00	36.56	4.00
5.00	Physical Therapists	410,422	61,892	472,314	7,266.00	65.00	5.00
6.00	Physical Therapy Assistants	187,439	28,266	215,705	4,432.00	48.67	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	130,626	19,698	150,324	2,378.00	63.21	8.00
9.00	Occupational Therapy Assistants	283,660	42,776	326,436	7,344.00	44.45	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	41,437	6,249	47,686	885.00	53.88	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
<b>Contract Labor</b>							
<b>Nursing Occupations</b>							
14.00	Registered Nurses (RNs)	175,091		175,091	3,617.00	48.41	14.00
15.00	Licensed Practical Nurses (LPNs)	39,693		39,693	944.00	42.05	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	324,084		324,084	8,467.00	38.28	16.00
17.00	Total Nursing (sum of lines 14 through 16)	538,868		538,868	13,028.00	41.36	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. : 315438

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

Worksheet S-7

Date/Time Prepared:  
5/29/2024 11:42 am

		Group	Days	
		1.00	2.00	
1.00		RUX		1.00
2.00		RUL		2.00
3.00		RVX		3.00
4.00		RVL		4.00
5.00		RHX		5.00
6.00		RHL		6.00
7.00		RMX		7.00
8.00		RML		8.00
9.00		RLX		9.00
10.00		RUC		10.00
11.00		RUB		11.00
12.00		RUA		12.00
13.00		RVC		13.00
14.00		RVB		14.00
15.00		RVA		15.00
16.00		RHC		16.00
17.00		RHB		17.00
18.00		RHA		18.00
19.00		RMC		19.00
20.00		RMB		20.00
21.00		RMA		21.00
22.00		RLB		22.00
23.00		RLA		23.00
24.00		ES3		24.00
25.00		ES2		25.00
26.00		ES1		26.00
27.00		HE2		27.00
28.00		HE1		28.00
29.00		HD2		29.00
30.00		HD1		30.00
31.00		HC2		31.00
32.00		HC1		32.00
33.00		HB2		33.00
34.00		HB1		34.00
35.00		LE2		35.00
36.00		LE1		36.00
37.00		LD2		37.00
38.00		LD1		38.00
39.00		LC2		39.00
40.00		LC1		40.00
41.00		LB2		41.00
42.00		LB1		42.00
43.00		CE2		43.00
44.00		CE1		44.00
45.00		CD2		45.00
46.00		CD1		46.00
47.00		CC2		47.00
48.00		CC1		48.00
49.00		CB2		49.00
50.00		CB1		50.00
51.00		CA2		51.00
52.00		CA1		52.00
53.00		SE3		53.00
54.00		SE2		54.00
55.00		SE1		55.00
56.00		SSC		56.00
57.00		SSB		57.00
58.00		SSA		58.00
59.00		IB2		59.00
60.00		IB1		60.00
61.00		IA2		61.00
62.00		IA1		62.00
63.00		BB2		63.00
64.00		BB1		64.00
65.00		BA2		65.00
66.00		BA1		66.00
67.00		PE2		67.00
68.00		PE1		68.00
69.00		PD2		69.00
70.00		PD1		70.00
71.00		PC2		71.00
72.00		PC1		72.00
73.00		PB2		73.00
74.00		PB1		74.00
75.00		PA2		75.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315438

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

Worksheet S-7

Date/Time Prepared:  
5/29/2024 11:42 am

		Group	Days	
76.00		1.00	2.00	
99.00		PA1		76.00
100.00	TOTAL	AAA		99.00
				100.00
		Expenses	Percentage	Y/N
		1.00	2.00	3.00
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. : 315438

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

Worksheet A  
Date/Time Prepared:  
5/29/2024 11:42 am

Cost Center Description			Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	
			1.00	2.00	3.00	4.00	5.00	
<b>GENERAL SERVICE COST CENTERS</b>								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		4,502,672	4,502,672	0	4,502,672	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		0	0	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	0	1,239,905	1,239,905	0	1,239,905	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	558,835	2,184,400	2,743,235	0	2,743,235	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	167,434	537,192	704,626	0	704,626	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	1,706	1,706	0	1,706	6.00
7.00	00700	HOUSEKEEPING	491,316	113,599	604,915	0	604,915	7.00
8.00	00800	DIETARY	767,477	424,839	1,192,316	0	1,192,316	8.00
9.00	00900	NURSING ADMINISTRATION	456,143	0	456,143	0	456,143	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	168,217	168,217	0	168,217	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	35,844	0	35,844	0	35,844	12.00
13.00	01300	SOCIAL SERVICE	75,295	82,500	157,795	0	157,795	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	208,483	48,756	257,239	0	257,239	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30.00	03000	SKILLED NURSING FACILITY	4,407,001	675,658	5,082,659	0	5,082,659	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
<b>ANCILLARY SERVICE COST CENTERS</b>								
40.00	04000	RADIOLOGY	0	24,535	24,535	0	24,535	40.00
41.00	04100	LABORATORY	0	72,102	72,102	0	72,102	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	31,235	31,235	0	31,235	43.00
44.00	04400	PHYSICAL THERAPY	597,861	12,688	610,549	0	610,549	44.00
45.00	04500	OCCUPATIONAL THERAPY	414,287	0	414,287	0	414,287	45.00
46.00	04600	SPEECH PATHOLOGY	41,437	0	41,437	0	41,437	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	327,084	327,084	0	327,084	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	50,665	50,665	0	50,665	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>								
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
<b>OTHER REIMBURSABLE COST CENTERS</b>								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	22,294	22,294	0	22,294	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>								
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)	8,221,413	10,520,047	18,741,460	0	18,741,460	89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
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	8,221,413	10,520,047	18,741,460	0	18,741,460	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315438

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

Worksheet A  
Date/Time Prepared:  
5/29/2024 11:42 am

Cost Center Description		Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 + - col. 6)		
		6.00	7.00		
<b>GENERAL SERVICE COST CENTERS</b>					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	-3,707	4,498,965	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	0	1,239,905	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-582,668	2,160,567	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	704,626	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	1,706	6.00
7.00	00700	HOUSEKEEPING	0	604,915	7.00
8.00	00800	DIETARY	0	1,192,316	8.00
9.00	00900	NURSING ADMINISTRATION	0	456,143	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	168,217	10.00
11.00	01100	PHARMACY	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	35,844	12.00
13.00	01300	SOCIAL SERVICE	0	157,795	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	257,239	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>					
30.00	03000	SKILLED NURSING FACILITY	0	5,082,659	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
<b>ANCILLARY SERVICE COST CENTERS</b>					
40.00	04000	RADIOLOGY	0	24,535	40.00
41.00	04100	LABORATORY	0	72,102	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	31,235	43.00
44.00	04400	PHYSICAL THERAPY	0	610,549	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	414,287	45.00
46.00	04600	SPEECH PATHOLOGY	0	41,437	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	327,084	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	50,665	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>					
60.00	06000	CLINIC	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	61.00
62.00	06200	FOHC			62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>					
70.00	07000	HOME HEALTH AGENCY COST	0	0	70.00
71.00	07100	AMBULANCE	0	22,294	71.00
73.00	07300	CMHC	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>					
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)	-586,375	18,155,085	89.00
<b>NONREIMBURSABLE COST CENTERS</b>					
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	-586,375	18,155,085	100.00



Provider No. : 315438	Period: From 01/01/2023 To 12/31/2023	Worksheet A-6 Date/Time Prepared: 5/29/2024 11:42 am
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		Increases					
		Cost Center	Line #	Salary	Non Salary		
		2.00	3.00	4.00	5.00		
100.00	TOTALS	Total Recl assi fi cations (Sum of col umns 4 and 5 must equal sum of col umns 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. : 315438	Period: From 01/01/2023 To 12/31/2023	Worksheet A-6 Date/Time Prepared: 5/29/2024 11:42 am
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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. : 315438

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

Worksheet A-7

Date/Time Prepared:  
5/29/2024 11:42 am

Description	Beginning Balances	Acquisitions			Disposals and Retirements	
		Purchases	Donation	Total		
	1.00	2.00	3.00	4.00	5.00	
<b>ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES</b>						
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	63,249	2,746,705	0	2,746,705	0	4.00
5.00 Fixed Equipment	0	0	0	0	0	5.00
6.00 Movable Equipment	230,596	175,812	0	175,812	0	6.00
7.00 Subtotal (sum of lines 1-6)	293,845	2,922,517	0	2,922,517	0	7.00
8.00 Reconciling Items	0	0	0	0	0	8.00
9.00 Total (line 7 minus line 8)	293,845	2,922,517	0	2,922,517	0	9.00
Description	Ending Balance	Fully Depreciated Assets				
	6.00	7.00				
<b>ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES</b>						
1.00 Land	0	0				
2.00 Land Improvements	0	0				
3.00 Buildings and Fixtures	0	0				
4.00 Building Improvements	2,809,954	0				
5.00 Fixed Equipment	0	0				
6.00 Movable Equipment	406,408	0				
7.00 Subtotal (sum of lines 1-6)	3,216,362	0				
8.00 Reconciling Items	0	0				
9.00 Total (line 7 minus line 8)	3,216,362	0				

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	-3,707	CAP REL COSTS - BLDGS & FIXTURES		1.00 1.00
2.00 Trade, quantity, and time discounts (chapter 8)		0			0.00 2.00
3.00 Refunds and rebates of expenses (chapter 8)		0			0.00 3.00
4.00 Rental of provider space by suppliers (chapter 8)		0			0.00 4.00
5.00 Telephone services (pay stations excluded) (chapter 21)		0			0.00 5.00
6.00 Television and radio service (chapter 21)		0			0.00 6.00
7.00 Parking lot (chapter 21)		0			0.00 7.00
8.00 Remuneration applicable to provider-based physician adjustment	A-8-2	0			8.00
9.00 Home office cost (chapter 21)		0			0.00 9.00
10.00 Sale of scrap, waste, etc. (chapter 23)		0			0.00 10.00
11.00 Nonallowable costs related to certain Capital expenditures (chapter 24)		0			0.00 11.00
12.00 Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	0			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	-433	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			OCAP REL COSTS - BLDGS & FIXTURES		1.00 23.00
24.00 Depreciation--movable equipment			OCAP REL COSTS - MOVABLE EQUIPMENT		2.00 24.00
25.00 Other adjustment (specify)		0			0.00 25.00
25.01 MARKETING	A	-23,012	ADMINISTRATIVE & GENERAL		4.00 25.01
25.02 OTHER INCOME	B	-2,518	ADMINISTRATIVE & GENERAL		4.00 25.02
25.03 BAD DEBT	A	-556,705	ADMINISTRATIVE & GENERAL		4.00 25.03
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-586,375			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.

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315438

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/29/2024 11:42 am

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	
<b>GENERAL SERVICE COST CENTERS</b>						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	4,498,965	4,498,965			1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT	0		0		2.00
3.00 00300	EMPLOYEE BENEFITS	1,239,905	0	0	1,239,905	3.00
4.00 00400	ADMINISTRATIVE & GENERAL	2,160,567	335,969	0	84,280	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	704,626	395,741	0	25,251	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	1,706	169,370	0	0	6.00
7.00 00700	HOUSEKEEPING	604,915	57,842	0	74,097	7.00
8.00 00800	DIETARY	1,192,316	458,679	0	115,746	8.00
9.00 00900	NURSING ADMINISTRATION	456,143	0	0	68,793	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	168,217	0	0	0	10.00
11.00 01100	PHARMACY	0	0	0	0	11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	35,844	0	0	5,406	12.00
13.00 01300	SOCIAL SERVICE	157,795	9,203	0	11,356	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00 01500	PATIENT ACTIVITIES	257,239	389,605	0	31,442	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	5,082,659	2,538,323	0	664,639	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
<b>ANCILLARY SERVICE COST CENTERS</b>						
40.00 04000	RADIOLOGY	24,535	0	0	0	40.00
41.00 04100	LABORATORY	72,102	0	0	0	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	31,235	0	0	0	43.00
44.00 04400	PHYSICAL THERAPY	610,549	100,345	0	90,166	44.00
45.00 04500	OCCUPATIONAL THERAPY	414,287	27,362	0	62,480	45.00
46.00 04600	SPEECH PATHOLOGY	41,437	8,362	0	6,249	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	327,084	8,164	0	0	49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00 05100	SUPPORT SURFACES	50,665	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>						
60.00 06000	CLINIC	0	0	0	0	60.00
61.00 06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00 06200	FQHC	0	0	0	0	62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>						
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00 07100	AMBULANCE	22,294	0	0	0	71.00
73.00 07300	CMHC	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>						
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)	18,155,085	4,498,965	0	1,239,905	89.00
<b>NONREIMBURSABLE COST CENTERS</b>						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	0	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	99.00
100.00	TOTAL	18,155,085	4,498,965	0	1,239,905	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315438

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/29/2024 11:42 am

Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY		
		4.00	5.00	6.00	7.00	8.00		
<b>GENERAL SERVICE COST CENTERS</b>								
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	2,580,816				4.00	
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	186,526	1,312,144			5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	28,349	58,992	258,417		6.00	
7.00	00700	HOUSEKEEPING	122,104	20,147	0	879,105	7.00	
8.00	00800	DIETARY	292,767	159,759	0	113,905	2,333,172	8.00
9.00	00900	NURSING ADMINISTRATION	86,987	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	27,875	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	6,836	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	29,555	3,206	0	2,285	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	112,399	135,700	0	96,751	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30.00	03000	SKILLED NURSING FACILITY	1,373,013	884,102	258,417	630,346	2,333,172	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
<b>ANCILLARY SERVICE COST CENTERS</b>								
40.00	04000	RADIOLOGY	4,066	0	0	0	0	40.00
41.00	04100	LABORATORY	11,948	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	5,176	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	132,744	34,951	0	24,919	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	83,539	9,530	0	6,795	0	45.00
46.00	04600	SPEECH PATHOLOGY	9,288	2,913	0	2,077	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	55,554	2,844	0	2,027	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	8,396	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>								
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
<b>OTHER REIMBURSABLE COST CENTERS</b>								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	3,694	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>								
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)	2,580,816	1,312,144	258,417	879,105	2,333,172	89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	2,580,816	1,312,144	258,417	879,105	2,333,172	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315438

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/29/2024 11:42 am

Cost Center Description		NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		9.00	10.00	11.00	12.00	13.00	
<b>GENERAL SERVICE COST CENTERS</b>							
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	611,923					9.00
10.00	01000	0	196,092				10.00
11.00	01100	0	0	0			11.00
12.00	01200	0	0	0	48,086		12.00
13.00	01300	0	0	0	0	213,400	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	03000	611,923	66,598	0	48,086	213,400	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
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	04000	0	0	0	0	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	0	0	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	0	0	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	0	129,494	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
<b>OUTPATIENT SERVICE COST CENTERS</b>							
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
<b>OTHER REIMBURSABLE COST CENTERS</b>							
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
<b>SPECIAL PURPOSE COST CENTERS</b>							
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		611,923	196,092	0	48,086	213,400	89.00
<b>NONREIMBURSABLE COST CENTERS</b>							
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	611,923	196,092	0	48,086	213,400	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315438

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/29/2024 11:42 am

Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	Post Stepdown Adjustments	Total	
		14.00 15.00 16.00 17.00 18.00				
<b>GENERAL SERVICE COST CENTERS</b>						
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	1,023,136			15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	0	1,023,136	15,727,814	0	15,727,814 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
<b>ANCILLARY SERVICE COST CENTERS</b>						
40.00 04000	RADIOLOGY	0	0	28,601	0	28,601 40.00
41.00 04100	LABORATORY	0	0	84,050	0	84,050 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	36,411	0	36,411 43.00
44.00 04400	PHYSICAL THERAPY	0	0	993,674	0	993,674 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	603,993	0	603,993 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	70,326	0	70,326 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	525,167	0	525,167 49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00 05100	SUPPORT SURFACES	0	0	59,061	0	59,061 51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>						
60.00 06000	CLINIC	0	0	0	0	0 60.00
61.00 06100	RURAL HEALTH CLINIC	0	0	0	0	0 61.00
62.00 06200	FOHC					62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>						
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	0 70.00
71.00 07100	AMBULANCE	0	0	25,988	0	25,988 71.00
73.00 07300	CMHC	0	0	0	0	0 73.00
<b>SPECIAL PURPOSE COST CENTERS</b>						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	0 83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	1,023,136	18,155,085	0	18,155,085 89.00
<b>NONREIMBURSABLE COST CENTERS</b>						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0 90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	0	0 91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0 92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	0 93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0 94.00
98.00	Cross Foot Adjustments	0	0	0	0	0 98.00
99.00	Negative Cost Centers	0	0	0	0	0 99.00
100.00	TOTAL	0	1,023,136	18,155,085	0	18,155,085 100.00



ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315438

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/29/2024 11:42 am

Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS	
		BLDGS & FIXTURES	MOVABLE EQUIPMENT			
		0	2.00			
<b>GENERAL SERVICE COST CENTERS</b>						
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	335,969	0	335,969	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	0	395,741	0	395,741	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	0	169,370	0	169,370	6.00
7.00 00700	HOUSEKEEPING	0	57,842	0	57,842	7.00
8.00 00800	DIETARY	0	458,679	0	458,679	8.00
9.00 00900	NURSING ADMINISTRATION	0	0	0	0	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	0	0	0	12.00
13.00 01300	SOCIAL SERVICE	0	9,203	0	9,203	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00 01500	PATIENT ACTIVITIES	0	389,605	0	389,605	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	0	2,538,323	0	2,538,323	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
<b>ANCILLARY SERVICE COST CENTERS</b>						
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	100,345	0	100,345	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	27,362	0	27,362	45.00
46.00 04600	SPEECH PATHOLOGY	0	8,362	0	8,362	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	8,164	0	8,164	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
<b>OUTPATIENT SERVICE COST CENTERS</b>						
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
<b>OTHER REIMBURSABLE COST CENTERS</b>						
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
<b>SPECIAL PURPOSE COST CENTERS</b>						
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	4,498,965	0	4,498,965	89.00
<b>NONREIMBURSABLE COST CENTERS</b>						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	0	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00	Cross Foot Adjustments				0	98.00
99.00	Negative Cost Centers		0	0	0	99.00
100.00	TOTAL	0	4,498,965	0	4,498,965	100.00

ALLOCATION OF CAPITAL RELATED COSTS		Provider No. : 315438		Period: From 01/01/2023 To 12/31/2023		Worksheet B Part II Date/Time Prepared: 5/29/2024 11:42 am		
Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY		
		4.00	5.00	6.00	7.00	8.00		
<b>GENERAL SERVICE COST CENTERS</b>								
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	335,969				4.00	
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	24,282	420,023			5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	3,690	18,884	191,944		6.00	
7.00	00700	HOUSEKEEPING	15,895	6,449	0	80,186	7.00	
8.00	00800	DIETARY	38,112	51,140	0	10,390	558,321	8.00
9.00	00900	NURSING ADMINISTRATION	11,324	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	3,629	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	890	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	3,847	1,026	0	208	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	14,632	43,438	0	8,825	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30.00	03000	SKILLED NURSING FACILITY	178,740	283,005	191,944	57,496	558,321	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
<b>ANCILLARY SERVICE COST CENTERS</b>								
40.00	04000	RADIOLOGY	529	0	0	0	0	40.00
41.00	04100	LABORATORY	1,555	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	674	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	17,280	11,188	0	2,273	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	10,875	3,051	0	620	0	45.00
46.00	04600	SPEECH PATHOLOGY	1,209	932	0	189	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	7,232	910	0	185	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	1,093	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>								
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
<b>OTHER REIMBURSABLE COST CENTERS</b>								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	481	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>								
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)	335,969	420,023	191,944	80,186	558,321	89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	335,969	420,023	191,944	80,186	558,321	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315438

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/29/2024 11:42 am

Cost Center Description		NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		9.00	10.00	11.00	12.00	13.00	
<b>GENERAL SERVICE COST CENTERS</b>							
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	11,324					9.00
10.00	01000	0	3,629				10.00
11.00	01100	0	0	0			11.00
12.00	01200	0	0	0	890		12.00
13.00	01300	0	0	0	0	14,284	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	03000	11,324	1,233	0	890	14,284	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
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	04000	0	0	0	0	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	0	0	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	0	0	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	0	2,396	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
<b>OUTPATIENT SERVICE COST CENTERS</b>							
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
<b>OTHER REIMBURSABLE COST CENTERS</b>							
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
<b>SPECIAL PURPOSE COST CENTERS</b>							
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		11,324	3,629	0	890	14,284	89.00
<b>NONREIMBURSABLE COST CENTERS</b>							
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	11,324	3,629	0	890	14,284	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315438

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/29/2024 11:42 am

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	
<b>GENERAL SERVICE COST CENTERS</b>						
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	456,500			15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	0	456,500	4,292,060	0	4,292,060 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
<b>ANCILLARY SERVICE COST CENTERS</b>						
40.00 04000	RADIOLOGY	0	0	529	0	529 40.00
41.00 04100	LABORATORY	0	0	1,555	0	1,555 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	674	0	674 43.00
44.00 04400	PHYSICAL THERAPY	0	0	131,086	0	131,086 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	41,908	0	41,908 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	10,692	0	10,692 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	18,887	0	18,887 49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00 05100	SUPPORT SURFACES	0	0	1,093	0	1,093 51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>						
60.00 06000	CLINIC	0	0	0	0	0 60.00
61.00 06100	RURAL HEALTH CLINIC	0	0	0	0	0 61.00
62.00 06200	FOHC					62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>						
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	0 70.00
71.00 07100	AMBULANCE	0	0	481	0	481 71.00
73.00 07300	CMHC	0	0	0	0	0 73.00
<b>SPECIAL PURPOSE COST CENTERS</b>						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	0 83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	456,500	4,498,965	0	4,498,965 89.00
<b>NONREIMBURSABLE COST CENTERS</b>						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0 90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	0	0 91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0 92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	0 93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0 94.00
98.00	Cross Foot Adjustments	0	0	0	0	0 98.00
99.00	Negative Cost Centers	0	0	0	0	0 99.00
100.00	TOTAL	0	456,500	4,498,965	0	4,498,965 100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315438

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

Worksheet B-1  
Date/Time Prepared:  
5/29/2024 11:42 am

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				
<b>GENERAL SERVICE COST CENTERS</b>							
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	90,925					1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT		0				2.00
3.00 00300	EMPLOYEE BENEFITS	0	0	8,221,413			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	6,790	0	558,835	-2,580,816	15,574,269	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	7,998	0	167,434	0	1,125,618	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	3,423	0	0	0	171,076	6.00
7.00 00700	HOUSEKEEPING	1,169	0	491,316	0	736,854	7.00
8.00 00800	DIETARY	9,270	0	767,477	0	1,766,741	8.00
9.00 00900	NURSING ADMINISTRATION	0	0	456,143	0	524,936	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	168,217	10.00
11.00 01100	PHARMACY	0	0	0	0	0	11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0	35,844	0	41,250	12.00
13.00 01300	SOCIAL SERVICE	186	0	75,295	0	178,354	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00 01500	PATIENT ACTIVITIES	7,874	0	208,483	0	678,286	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00 03000	SKILLED NURSING FACILITY	51,300	0	4,407,001	0	8,285,621	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
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00 04000	RADIOLOGY	0	0	0	0	24,535	40.00
41.00 04100	LABORATORY	0	0	0	0	72,102	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	31,235	43.00
44.00 04400	PHYSICAL THERAPY	2,028	0	597,861	0	801,060	44.00
45.00 04500	OCCUPATIONAL THERAPY	553	0	414,287	0	504,129	45.00
46.00 04600	SPEECH PATHOLOGY	169	0	41,437	0	56,048	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	165	0	0	0	335,248	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	50,665	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
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
<b>OTHER REIMBURSABLE COST CENTERS</b>							
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00 07100	AMBULANCE	0	0	0	0	22,294	71.00
73.00 07300	CMHC	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>							
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)	90,925	0	8,221,413	-2,580,816	15,574,269	89.00
<b>NONREIMBURSABLE COST CENTERS</b>							
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments						98.00
99.00	Negative Cost Centers						99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	4,498,965	0	1,239,905		2,580,816	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	49.479956	0.000000	0.150814		0.165710	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			0		335,969	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.000000		0.021572	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315438

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

Worksheet B-1

Date/Time Prepared: 5/29/2024 11:42 am

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS (SQ. FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQ. FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURSING)	
		5.00	6.00	7.00	8.00	9.00	
<b>GENERAL SERVICE COST CENTERS</b>							
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	76,137	41,036				6.00
7.00	00700	3,423		71,545			7.00
8.00	00800	1,169	0	9,270	123,108		8.00
9.00	00900	9,270	0	0	0	151,755	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	0	0	0	0	0	12.00
13.00	01300	0	0	0	0	0	13.00
14.00	01400	186	0	186	0	0	14.00
15.00	01500	0	0	0	0	0	15.00
15.00	01500	7,874	0	7,874	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	03000	51,300	41,036	51,300	123,108	151,755	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
<b>ANCILLARY SERVICE COST CENTERS</b>							
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	2,028	0	2,028	0	0	44.00
45.00	04500	553	0	553	0	0	45.00
46.00	04600	169	0	169	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	165	0	165	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
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
<b>OTHER REIMBURSABLE COST CENTERS</b>							
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
<b>SPECIAL PURPOSE COST CENTERS</b>							
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		76,137	41,036	71,545	123,108	151,755	89.00
<b>NONREIMBURSABLE COST CENTERS</b>							
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		1,312,144	258,417	879,105	2,333,172	611,923	102.00
103.00		17.233986	6.297324	12.287441	18.952237	4.032309	103.00
104.00		420,023	191,944	80,186	558,321	11,324	104.00
105.00		5.516674	4.677454	1.120777	4.535213	0.074620	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315438

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

Worksheet B-1

Date/Time Prepared:  
5/29/2024 11:42 am

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		
<b>GENERAL SERVICE COST CENTERS</b>								
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	495,301					10.00	
11.00	01100	0	0				11.00	
12.00	01200	0	0	41,036			12.00	
13.00	01300	0	0	0	41,036		13.00	
14.00	01400	0	0	0	0	0	14.00	
15.00	01500	0	0	0	0	0	15.00	
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30.00	03000	168,217	0	41,036	41,036	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	
<b>ANCILLARY SERVICE COST CENTERS</b>								
40.00	04000	0	0	0	0	0	40.00	
41.00	04100	0	0	0	0	0	41.00	
42.00	04200	0	0	0	0	0	42.00	
43.00	04300	0	0	0	0	0	43.00	
44.00	04400	0	0	0	0	0	44.00	
45.00	04500	0	0	0	0	0	45.00	
46.00	04600	0	0	0	0	0	46.00	
47.00	04700	0	0	0	0	0	47.00	
48.00	04800	0	0	0	0	0	48.00	
49.00	04900	327,084	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	
<b>OUTPATIENT SERVICE COST CENTERS</b>								
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	
<b>OTHER REIMBURSABLE COST CENTERS</b>								
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	
<b>SPECIAL PURPOSE COST CENTERS</b>								
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	SUBTOTALS (sum of lines 1-84)		495,301	0	41,036	41,036	0	89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
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	Cross Foot Adjustments							
99.00	Negative Cost Centers							
102.00	Cost to be allocated (per Wkst. B, Part I)		196,092	0	48,086	213,400	0	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)		0.395905	0.000000	1.171800	5.200312	0.000000	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)		3,629	0	890	14,284	0	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)		0.007327	0.000000	0.021688	0.348085	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315438

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

Worksheet B-1  
Date/Time Prepared:  
5/29/2024 11:42 am

Cost Center Description		OTHER GENERAL SERVICE PATIENT ACTIVITIES (PATIENT CENSUS)	
		15.00	
<b>GENERAL SERVICE COST CENTERS</b>			
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
		41,036	
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>			
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
		41,036	
<b>ANCILLARY SERVICE COST CENTERS</b>			
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	
<b>OUTPATIENT SERVICE COST CENTERS</b>			
60.00	06000	CLINIC	60.00
61.00	06100	RURAL HEALTH CLINIC	61.00
62.00	06200	FOHC	62.00
		0	
<b>OTHER REIMBURSABLE COST CENTERS</b>			
70.00	07000	HOME HEALTH AGENCY COST	70.00
71.00	07100	AMBULANCE	71.00
73.00	07300	CMHC	73.00
		0	
<b>SPECIAL PURPOSE COST CENTERS</b>			
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
		41,036	
<b>NONREIMBURSABLE COST CENTERS</b>			
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
		1,023,136	
103.00		Unit cost multiplier (Wkst. B, Part I)	103.00
		24.932645	
104.00		Cost to be allocated (per Wkst. B, Part II)	104.00
		456,500	
105.00		Unit cost multiplier (Wkst. B, Part II)	105.00
		11.124379	



RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS		Provider No. : 315438	Period: From 01/01/2023 To 12/31/2023	Worksheet C Date/Time Prepared: 5/29/2024 11:42 am	
Cost Center Description		Total (from Wkst. B, Pt 1, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
<b>ANCILLARY SERVICE COST CENTERS</b>					
40.00	04000	RADIOLOGY	28,601	0	0.000000 40.00
41.00	04100	LABORATORY	84,050	0	0.000000 41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	36,411	0	0.000000 43.00
44.00	04400	PHYSICAL THERAPY	993,674	340,161	2.921187 44.00
45.00	04500	OCCUPATIONAL THERAPY	603,993	326,725	1.848628 45.00
46.00	04600	SPEECH PATHOLOGY	70,326	29,983	2.345529 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	13,612	0.000000 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	525,167	33,158	15.838320 49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000 50.00
51.00	05100	SUPPORT SURFACES	59,061	0	0.000000 51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>					
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	25,988	0	0.000000 71.00
100.00		Total	2,427,271	743,639	100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315438	Period: From 01/01/2023 To 12/31/2023	Worksheet D Part I Date/Time Prepared: 5/29/2024 11:42 am
		Title XVIII (1)	Skilled Nursing Facility	PPS

	Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost			
		Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)		
		1.00	2.00	3.00	4.00		5.00
<b>PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST</b>							
<b>ANCILLARY SERVICE COST CENTERS</b>							
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	164,133	0	479,463	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	163,363	0	301,997	0	45.00
46.00	04600	SPEECH PATHOLOGY	21,279	0	49,911	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	13,612	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	33,158	0	525,167	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
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	06000	CLINIC	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)					71.00
100.00		Total (Sum of lines 40 - 71)	395,545	0	1,356,538	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. : 315438	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/29/2024 11:42 am
		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)	15.838320	1.00
2.00		Program vaccine charges (From your records, or the PS&R)	0	2.00
3.00		Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	0	3.00

Cost Center Description		Total Cost (From Wkst. B, Part I, Col. 18)	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)	
		1.00	2.00	3.00	4.00	5.00	

PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH							
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	28,601	0	0.000000	0	0 40.00
41.00	04100	LABORATORY	84,050	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	36,411	0	0.000000	0	0 43.00
44.00	04400	PHYSICAL THERAPY	993,674	0	0.000000	479,463	0 44.00
45.00	04500	OCCUPATIONAL THERAPY	603,993	0	0.000000	301,997	0 45.00
46.00	04600	SPEECH PATHOLOGY	70,326	0	0.000000	49,911	0 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	525,167	0	0.000000	525,167	0 49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0 50.00
51.00	05100	SUPPORT SURFACES	59,061	0	0.000000	0	0 51.00
100.00		Total (Sum of lines 40 - 52)	2,401,283	0		1,356,538	0 100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315438	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/29/2024 11:42 am
	Title XVIII	Skilled Nursing Facility	PPS

			1.00	
<b>PART I CALCULATION OF INPATIENT ROUTINE COSTS</b>				
<b>INPATIENT DAYS</b>				
1.00	Inpatient days including private room days		41,036	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		6,974	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		15,727,814	5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>				
6.00	General inpatient routine service charges		15,769,042	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.997386	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)		15,727,814	15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		383.27	16.00
17.00	Program routine service cost (Line 3 times line 16)		2,672,925	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)		0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)		2,672,925	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)		4,292,060	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		104.59	21.00
22.00	Program capital related cost (Line 3 times line 21)		729,411	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		1,943,514	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)		0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)		1,943,514	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	
<b>PART II CALCULATION OF INPATIENT NURSING &amp; ALLIED HEALTH COSTS FOR PPS PASS-THROUGH</b>				
1.00	Total SNF inpatient days		41,036	1.00
2.00	Program inpatient days (see instructions)		6,974	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)		0.169948	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)		0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII		Provider No. : 315438	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/29/2024 11:42 am
		Title XVIII	Skilled Nursing Facility	PPS

			1.00	
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PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT				
1.00	Inpatient PPS amount (See Instructions)		6,085,918	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)		6,085,918	3.00
4.00	Primary payor amounts		0	4.00
5.00	Coinsurance		973,747	5.00
6.00	Allowable bad debts (From your records)		185,644	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		120,140	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		120,669	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)		5,232,840	11.00
12.00	Interim payments (See instructions)		5,018,824	12.00
13.00	Tentative adjustment		0	13.00
14.00	OTHER adjustment (See instructions)		0	14.00
14.50	Demonstration payment adjustment amount before sequestration		0	14.50
14.55	Demonstration payment adjustment amount after sequestration		0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)		2,413	14.75
14.99	Sequestration amount (see instructions)		121,718	14.99
15.00	Balance due provider/program (see Instructions)		89,885	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)		0	16.00
PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY				
17.00	Ancillary services Part B		0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)		0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		0	19.00
20.00	Medicare Part B ancillary charges (See instructions)		0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		0	21.00
22.00	Primary payor amounts		0	22.00
23.00	Coinsurance and deductibles		0	23.00
24.00	Allowable bad debts (From your records)		0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)		0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)		0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)		0	25.00
26.00	Interim payments (See instructions)		0	26.00
27.00	Tentative adjustment		0	27.00
28.00	Other Adjustments (See instructions) Specify		0	28.00
28.50	Demonstration payment adjustment amount before sequestration		0	28.50
28.55	Demonstration payment adjustment amount after sequestration		0	28.55
28.99	Sequestration amount (see instructions)		0	28.99
29.00	Balance due provider/program (see instructions)		0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2		0	30.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED		Provider No. : 315438	Period: From 01/01/2023 To 12/31/2023	Worksheet E-1 Date/Time Prepared: 5/29/2024 11:42 am	
		Title XVIII	Skilled Nursing Facility	PPS	
		Inpatient Part A		Part B	
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount
		1.00	2.00	3.00	4.00
1.00	Total interim payments paid to provider				0
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		4,990,452		0
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)				0
Program to Provider					
3.01	ADJUSTMENTS TO PROVIDER	06/21/2023	28,372		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		0		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)		28,372		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)		5,018,824		0
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)				0
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)				0
6.01	PROGRAM TO PROVIDER		89,885		0
6.02	PROVIDER TO PROGRAM		0		0
7.00	Total Medicare program liability (see instructions)		5,108,709		0
			Contractor Name		Contractor Number
			1.00	2.00	
8.00	Name of Contractor				0

(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. : 315438

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

Worksheet G

Date/Time Prepared:  
5/29/2024 11:42 am

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
<b>Assets</b>						
<b>CURRENT ASSETS</b>						
1.00	Cash on hand and in banks	56,794	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	2,565,965	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	-499,283	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	205,681	0	0	0	8.00
9.00	Other current assets	400	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	<b>TOTAL CURRENT ASSETS (Sum of lines 1 - 10)</b>	<b>2,329,557</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11.00</b>
<b>FIXED ASSETS</b>						
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	2,809,954	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	406,407	0	0	0	23.00
24.00	Less: Accumulated depreciation	-99,855	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	<b>TOTAL FIXED ASSETS (Sum of lines 12 - 27)</b>	<b>3,116,506</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28.00</b>
<b>OTHER ASSETS</b>						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	74,743	0	0	0	32.00
33.00	<b>TOTAL OTHER ASSETS (Sum of lines 29 - 32)</b>	<b>74,743</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33.00</b>
34.00	<b>TOTAL ASSETS (Sum of lines 11, 28, and 33)</b>	<b>5,520,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34.00</b>
<b>Liabilities and Fund Balances</b>						
<b>CURRENT LIABILITIES</b>						
35.00	Accounts payable	1,779,253	0	0	0	35.00
36.00	Salaries, wages, and fees payable	488,892	0	0	0	36.00
37.00	Payroll taxes payable	29,858	0	0	0	37.00
38.00	Notes & loans payable (Short term)	869,381	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	2,576,437	0	0	0	42.00
43.00	<b>TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)</b>	<b>5,743,821</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43.00</b>
<b>LONG TERM LIABILITIES</b>						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	4,831,639	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	<b>TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)</b>	<b>4,831,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50.00</b>
51.00	<b>TOTAL LIABILITIES (Sum of lines 43 and 50)</b>	<b>10,575,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51.00</b>
<b>CAPITAL ACCOUNTS</b>						
52.00	General fund balance	-5,054,654	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	<b>TOTAL FUND BALANCES (Sum of lines 52 thru 58)</b>	<b>-5,054,654</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59.00</b>
60.00	<b>TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)</b>	<b>5,520,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60.00</b>

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315438

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

Worksheet G-1

Date/Time Prepared:  
5/29/2024 11:42 am

		General Fund		Special Purpose Fund		Endowment Fund
		1.00	2.00	3.00	4.00	5.00
1.00	Fund balances at beginning of period		-2,320,226		0	1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		-2,734,432			2.00
3.00	Total (sum of line 1 and line 2)		-5,054,658		0	3.00
4.00	Additions (credit adjustments)					4.00
5.00	ROUNDING	4		0		5.00
6.00		0		0		6.00
7.00		0		0		7.00
8.00		0		0		8.00
9.00		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		4		0	10.00
11.00	Subtotal (line 3 plus line 10)		-5,054,654		0	11.00
12.00	Deductions (debit adjustments)					12.00
13.00		0		0		13.00
14.00		0		0		14.00
15.00		0		0		15.00
16.00		0		0		16.00
17.00		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-5,054,654		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			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. : 315438

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

Worksheet G-2  
Parts I-III  
Date/Time Prepared:  
5/29/2024 11:42 am

Cost Center Description		Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
<b>PART I - PATIENT REVENUES</b>					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	15,769,042		15,769,042	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)	15,769,042		15,769,042	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	743,640	0	743,640	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	16,632	0	16,632	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	16,529,314	0	16,529,314	14.00
Cost Center Description			1.00	2.00	
<b>PART II - OPERATING EXPENSES</b>					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			18,741,460	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)			18,741,460	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315438

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

Worksheet G-3

Date/Time Prepared:  
5/29/2024 11:42 am

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	16,529,314	1.00
2.00	Less: contractual allowances and discounts on patients accounts	528,944	2.00
3.00	Net patient revenues (Line 1 minus line 2)	16,000,370	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	18,741,460	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-2,741,090	5.00
<b>Other income:</b>			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	3,707	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	433	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	2,518	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	6,658	25.00
26.00	Total (Line 5 plus line 25)	-2,734,432	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)	-2,734,432	31.00