

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: 315037	Period: From 12/05/2022 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/30/2024 4:41 pm
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PART I - COST REPORT STATUS	
Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.
Contractor use only	4. <input checked="" type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: _____ 6. Contractor No. _____ 7. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: _____ 10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code <u>4</u> 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by TEANECK NURSING HOME ( 315037 ) for the cost reporting period beginning 12/05/2022 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

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

Cost Center Description	Title V 1.00	Title XVIII		Title XIX 4.00	
		Part A 2.00	Part B 3.00		
<b>PART III - SETTLEMENT SUMMARY</b>					
1.00 SKILLED NURSING FACILITY	0	-95,513	0	0	1.00
2.00 NURSING FACILITY	0			0	2.00
3.00 ICF/IID	0			0	3.00
4.00 SNF - BASED HHA I	0	0	0	0	4.00
5.00 SNF - BASED RHC I	0		0	0	5.00
6.00 SNF - BASED FQHC I	0		0	0	6.00
7.00 SNF - BASED CMHC I	0		0	0	7.00
100.00 TOTAL	0	-95,513	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. : 315037	Period: From 12/05/2022 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/30/2024 4:41 pm			
1.00		2.00		3.00			
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:							
1.00	Street: 1104 TEANECK ROAD	PO Box:				1.00	
2.00	City: TEANECK	State: NJ	Zip Code: 07666			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)		
					V	XVIII	
					XIX		
		1.00	2.00	3.00	4.00	5.00	
					6.00		
SNF and SNF-Based Component Identification:							
4.00	SNF	TEANECK NURSING HOME	315037	07/23/1968	N	P	
5.00	Nursing Facility					N	
6.00	ICF/IID						
7.00	SNF-Based HHA						
8.00	SNF-Based RHC						
9.00	SNF-Based FOHC						
10.00	SNF-Based CMHC						
11.00	SNF-Based OLTC						
12.00	SNF-Based HOSPICE						
13.00	SNF-Based CORF						
				From:	To:		
				1.00	2.00		
14.00	Cost Reporting Period (mm/dd/yyyy)			12/05/2022	12/31/2023		
15.00	Type of Control (See Instructions)				4		
					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		
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?				N		
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.				Y		
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		
19.01	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		
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.							
20.00	Straight Line				236,771		
21.00	Declining Balance				0		
22.00	Sum of the Year's Digits				0		
23.00	Sum of line 20 through 22				236,771		
24.00	If depreciation is funded, enter the balance as of the end of the period.				0		
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)				N		
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)				N		
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		
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)				N		
				Part A	Part B	Other	
				1.00	2.00	3.00	
29.00	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.				N	N	N
30.00	Skilled Nursing Facility						
31.00	Nursing Facility						
32.00	ICF/IID				N	N	
33.00	SNF-Based HHA						
34.00	SNF-Based RHC						
35.00	SNF-Based FOHC					N	
36.00	SNF-Based CMHC						
36.00	SNF-Based OLTC						
				Y/N			
				1.00	2.00		
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)				N		
38.00	Are you legally-required to carry malpractice insurance? (Y/N)				N		
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.						
			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. : 315037	Period: From 12/05/2022 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/30/2024 4:41 pm
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		Y/N	
		1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?	N	43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.		44.00
	1.00	2.00	3.00
	If this facility is part of a chain organization, enter the name and address of the home office on the lines below.		
45.00	Name:	Contractor's Name:	Contractor's Number:
46.00	Street:	PO Box:	
47.00	City:	State:	Zip Code:

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		Provider No. : 315037	Period: From 12/05/2022 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/30/2024 4:41 pm	
		Y/N	Date		
		1.00	2.00		
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	Y	12/04/2022	1.00	
		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00
		Y/N	Type	Date	
		1.00	2.00	3.00	
Financial Data and Reports					
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	C		4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00
		Y/N	Legal Oper.		
		1.00	2.00		
Approved Educational Activities					
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N		6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N			7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N			8.00
		Y/N			
		1.00			
Bad Debts					
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y		9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N		10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N		11.00
Bed Complement					
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N		12.00
		Part A		Part B	
		Description	Y/N	Date	Y/N
		0	1.00	2.00	3.00
PS&R Data					
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	Y	05/20/2024	Y	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N	14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N	15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N	16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N	17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N	18.00

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

Provider No. : 315037

Period:  
 From 12/05/2022  
 To 12/31/2023

Worksheet S-2  
 Part II  
 Date/Time Prepared:  
 5/30/2024 4:41 pm

		1.00	2.00	
<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.	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. : 315037

Period:  
 From 12/05/2022  
 To 12/31/2023

Worksheet S-2  
 Part II  
 Date/Time Prepared:  
 5/30/2024 4:41 pm

		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.)	05/20/2024	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.		14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.		15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.		16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:		17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.		18.00
		3.00	
<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. : 315037

Period:  
 From 12/05/2022  
 To 12/31/2023

Worksheet S-3  
 Part I  
 Date/Time Prepared:  
 5/30/2024 4:41 pm

Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
				1.00	2.00	3.00	
1.00	SKILLED NURSING FACILITY	107	41,944	0	3,418	18,609	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)	107	41,944	0	3,418	18,609	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	2,059	24,086	0	68	59	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)	2,059	24,086	0	68	59	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	75	202	0.00	50.26	315.41	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)	75	202	0.00	50.26	315.41	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	119.24	0	102	29	97	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)	119.24	0	102	29	97	8.00
Component		Admissions	Full Time Equivalent				
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	228	73.60	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)	228	73.60	0.00	8.00		

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet S-3  
Part II  
Date/Time Prepared:  
5/30/2024 4:41 pm

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
<b>PART II - DIRECT SALARIES</b>						
<b>SALARIES</b>						
1.00	Total salaries (See Instructions)	4,295,468	0	4,295,468	164,340.00	26.14 1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00 2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00 3.00
4.00	Home office personnel	0	0	0	0.00	0.00 4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00 5.00
6.00	Revised wages (line 1 minus line 5)	4,295,468	0	4,295,468	164,340.00	26.14 6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00 7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00 8.00
9.00	CMHC	0	0	0	0.00	0.00 9.00
10.00	HOSPICE	0	0	0	0.00	0.00 10.00
11.00	Other excluded areas	0	0	0	0.00	0.00 11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00 12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	4,295,468	0	4,295,468	164,340.00	26.14 13.00
<b>OTHER WAGES &amp; RELATED COSTS</b>						
14.00	Contract Labor: Patient Related & Mgmt	99,091	0	99,091	1,901.00	52.13 14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00 15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00 16.00
<b>WAGE-RELATED COSTS</b>						
17.00	Wage-related costs core (See Part IV)	903,691	0	903,691		
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)	903,691	0	903,691		



Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet S-3  
Part III  
Date/Time Prepared:  
5/30/2024 4:41 pm

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
<b>PART III - OVERHEAD COST - DIRECT SALARIES</b>						
1.00	Employee Benefits	0	0	0.00	0.00	1.00
2.00	Administrative & General	379,130	0	379,130	9,256.00	2.00
3.00	Plant Operation, Maintenance & Repairs	139,164	0	139,164	4,202.00	3.00
4.00	Laundry & Linen Service	66,621	0	66,621	4,507.00	4.00
5.00	Housekeeping	230,389	0	230,389	14,946.00	5.00
6.00	Dietary	393,113	0	393,113	22,629.00	6.00
7.00	Nursing Administration	346,967	0	346,967	7,324.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	10.00
11.00	Social Service	50,593	0	50,593	1,238.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	222,628	0	222,628	13,123.00	13.00
14.00	Total (sum lines 1 thru 13)	1,828,605	0	1,828,605	77,225.00	14.00

SNF WAGE RELATED COSTS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet S-3  
Part IV  
Date/Time Prepared:  
5/30/2024 4:41 pm

		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	29,716	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	2,750	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)	336,259	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	87,318	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	325,214	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	116,521	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	5,913	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	903,691	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. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet S-3  
Part V  
Date/Time Prepared:  
5/30/2024 4:41 pm

Occupational Category		Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>Direct Salaries</b>							
<b>Nursing Occupations</b>							
1.00	Registered Nurses (RNs)	637,711	137,299	775,010	13,645.00	56.80	1.00
2.00	Licensed Practical Nurses (LPNs)	576,767	124,178	700,945	17,560.00	39.92	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	935,665	201,449	1,137,114	49,042.00	23.19	3.00
4.00	Total Nursing (sum of lines 1 through 3)	2,150,143	462,926	2,613,069	80,247.00	32.56	4.00
5.00	Physical Therapists	124,873	26,885	151,758	2,250.00	67.45	5.00
6.00	Physical Therapy Assistants	54,151	11,659	65,810	1,407.00	46.77	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	66,834	14,389	81,223	1,373.00	59.16	8.00
9.00	Occupational Therapy Assistants	55,510	11,951	67,461	1,478.00	45.64	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	15,352	3,305	18,657	360.00	51.83	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)	0		0	0.00	0.00	14.00
15.00	Licensed Practical Nurses (LPNs)	36,176		36,176	665.00	54.40	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	13,337		13,337	440.00	30.31	16.00
17.00	Total Nursing (sum of lines 14 through 16)	49,513		49,513	1,105.00	44.81	17.00
18.00	Physical Therapists	20,137		20,137	305.00	66.02	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	28,108		28,108	477.00	58.93	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	1,333		1,333	15.00	88.87	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. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet S-7

Date/Time Prepared:  
5/30/2024 4:41 pm

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

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet S-7

Date/Time Prepared:  
5/30/2024 4:41 pm

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet A  
Date/Time Prepared:  
5/30/2024 4:41 pm

Cost Center Description		Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)		
		1.00	2.00	3.00	4.00	5.00		
<b>GENERAL SERVICE COST CENTERS</b>								
1.00	00100		2,256,754	2,256,754	0	2,256,754	1.00	
2.00	00200		0	0	0	0	2.00	
3.00	00300	0	924,661	924,661	0	924,661	3.00	
4.00	00400	379,130	1,608,425	1,987,555	0	1,987,555	4.00	
5.00	00500	139,164	434,603	573,767	0	573,767	5.00	
6.00	00600	66,621	72,828	139,449	0	139,449	6.00	
7.00	00700	230,389	37,952	268,341	0	268,341	7.00	
8.00	00800	393,113	238,843	631,956	0	631,956	8.00	
9.00	00900	346,967	0	346,967	0	346,967	9.00	
10.00	01000	0	95,733	95,733	0	95,733	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	50,593	0	50,593	0	50,593	13.00	
14.00	01400	0	0	0	0	0	14.00	
15.00	01500	222,628	35,801	258,429	0	258,429	15.00	
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30.00	03000	2,150,143	201,065	2,351,208	0	2,351,208	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	24,655	24,655	0	24,655	40.00	
41.00	04100	0	7,540	7,540	0	7,540	41.00	
42.00	04200	0	0	0	0	0	42.00	
43.00	04300	0	9,412	9,412	0	9,412	43.00	
44.00	04400	179,024	53,815	232,839	0	232,839	44.00	
45.00	04500	122,344	28,108	150,452	0	150,452	45.00	
46.00	04600	15,352	1,333	16,685	0	16,685	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	84,660	84,660	0	84,660	49.00	
50.00	05000	0	0	0	0	0	50.00	
51.00	05100	0	24,688	24,688	0	24,688	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	6,079	6,079	0	6,079	71.00	
73.00	07300	0	0	0	0	0	73.00	
<b>SPECIAL PURPOSE COST CENTERS</b>								
80.00	08000	0	0	0	0	0	80.00	
81.00	08100	0	0	0	0	0	81.00	
82.00	08200	0	0	0	0	0	82.00	
83.00	08300	0	0	0	0	0	83.00	
89.00	SUBTOTALS (sum of lines 1-84)		4,295,468	6,146,955	10,442,423	0	10,442,423	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	
100.00	TOTAL		4,295,468	6,146,955	10,442,423	0	10,442,423	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet A  
Date/Time Prepared:  
5/30/2024 4:41 pm

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	-11,484	2,245,270	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	0	924,661	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-11,662	1,975,893	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	573,767	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	139,449	6.00
7.00	00700	HOUSEKEEPING	0	268,341	7.00
8.00	00800	DIETARY	0	631,956	8.00
9.00	00900	NURSING ADMINISTRATION	0	346,967	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	95,733	10.00
11.00	01100	PHARMACY	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	50,593	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	258,429	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>					
30.00	03000	SKILLED NURSING FACILITY	0	2,351,208	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	24,655	40.00
41.00	04100	LABORATORY	0	7,540	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	9,412	43.00
44.00	04400	PHYSICAL THERAPY	0	232,839	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	150,452	45.00
46.00	04600	SPEECH PATHOLOGY	0	16,685	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	84,660	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	24,688	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	0	0	62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>					
70.00	07000	HOME HEALTH AGENCY COST	0	0	70.00
71.00	07100	AMBULANCE	0	6,079	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)	-23,146	10,419,277	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	-23,146	10,419,277	100.00

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet A-6

Date/Time Prepared:  
5/30/2024 4:41 pm

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

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



Provider No. : 315037	Period: From 12/05/2022 To 12/31/2023	Worksheet A-6 Date/Time Prepared: 5/30/2024 4:41 pm
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		Decreases			
		Cost Center	Line #	Salary	Non Salary
		6.00	7.00	8.00	9.00
100.00	TOTALS			0	0
					100.00

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

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet A-7

Date/Time Prepared:  
5/30/2024 4:41 pm

Description	Beginning Balances	Acquisitions			Disposals and Retirements	
		Purchases	Donation	Total		
		1.00	2.00	3.00		
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0	0	0	0	1.00
2.00 Land Improvements	0	0	0	0	0	2.00
3.00 Buildings and Fixtures	0	0	0	0	0	3.00
4.00 Building Improvements	382,822	4,682,407	0	4,682,407	0	4.00
5.00 Fixed Equipment	0	0	0	0	0	5.00
6.00 Movable Equipment	361,678	189,101	0	189,101	0	6.00
7.00 Subtotal (sum of lines 1-6)	744,500	4,871,508	0	4,871,508	0	7.00
8.00 Reconciling Items	0	0	0	0	0	8.00
9.00 Total (line 7 minus line 8)	744,500	4,871,508	0	4,871,508	0	9.00
Description	Ending Balance	Fully Depreciated Assets				
	6.00	7.00				
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0				
2.00 Land Improvements	0	0				
3.00 Buildings and Fixtures	0	0				
4.00 Building Improvements	5,065,229	0				
5.00 Fixed Equipment	0	0				
6.00 Movable Equipment	550,779	0				
7.00 Subtotal (sum of lines 1-6)	5,616,008	0				
8.00 Reconciling Items	0	0				
9.00 Total (line 7 minus line 8)	5,616,008	0				

ADJUSTMENTS TO EXPENSES

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet A-8

Date/Time Prepared:  
5/30/2024 4:41 pm

Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		
			Cost Center		Line No.
			1.00	2.00	3.00
1.00 Investment income on restricted funds (chapter 2)	B	-11,484	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	124,470			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	-15	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 INCOME	B	-10,713	ADMINISTRATIVE & GENERAL		4.00 25.00
25.01 MARKETING	A	-16,742	ADMINISTRATIVE & GENERAL		4.00 25.01
25.03 BAD DEBT	A	-98,880	ADMINISTRATIVE & GENERAL		4.00 25.03
25.04 PENALTIES EXPENSE	A	-9,782	ADMINISTRATIVE & GENERAL		4.00 25.04
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-23,146			100.00

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1.

(2) Basis for adjustment (see instructions).

A. Costs - if cost, including applicable overhead, can be determined.

B. Amount Received - if cost cannot be determined.

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

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet A-8-1  
Parts I-III  
Date/Time Prepared:  
5/30/2024 4:41 pm

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT FEE	1.00
2.00		0.00			2.00
3.00		0.00			3.00
4.00		0.00			4.00
5.00		0.00			5.00
6.00		0.00			6.00
7.00		0.00			7.00
8.00		0.00			8.00
9.00		0.00			9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.				10.00
		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
		4.00	5.00	6.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		408,470	284,000	124,470	1.00
2.00		0	0	0	2.00
3.00		0	0	0	3.00
4.00		0	0	0	4.00
5.00		0	0	0	5.00
6.00		0	0	0	6.00
7.00		0	0	0	7.00
8.00		0	0	0	8.00
9.00		0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.	408,470	284,000	124,470	10.00

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

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet A-8-1  
Parts I-II  
Date/Time Prepared:  
5/30/2024 4:41 pm

Symbol (1)	Name	Percentage of Ownership
1.00	2.00	3.00

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

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

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

1.00	A	NATHAN FRIEDMAN	20.00	1.00
2.00			0.00	2.00
3.00			0.00	3.00
4.00			0.00	4.00
5.00			0.00	5.00
6.00			0.00	6.00
7.00			0.00	7.00
8.00			0.00	8.00
9.00			0.00	9.00
10.00			0.00	10.00
100.00	G. Other (financial or non-financial) specify:		0.00	100.00

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

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

Related Organization(s) and/or Home Office			
Name	Percentage of Ownership	Type of Business	
4.00	5.00	6.00	

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

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

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

1.00	CHESTNUT RIDGE HEALTHCARE	100.00	MANAGEMENT	1.00
2.00		0.00		2.00
3.00		0.00		3.00
4.00		0.00		4.00
5.00		0.00		5.00
6.00		0.00		6.00
7.00		0.00		7.00
8.00		0.00		8.00
9.00		0.00		9.00
10.00		0.00		10.00
100.00	G. Other (financial or non-financial) specify:	0.00		100.00

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

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

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet B  
Part I  
Date/Time Prepared:  
5/30/2024 4:41 pm

Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	Subtotal	
		BLDGS & FIXTURES	MOVABLE EQUIPMENT			
	0	1.00	2.00	3.00	3A	
<b>GENERAL SERVICE COST CENTERS</b>						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	2,245,270	2,245,270			1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT	0		0		2.00
3.00 00300	EMPLOYEE BENEFITS	924,661	0	0	924,661	3.00
4.00 00400	ADMINISTRATIVE & GENERAL	1,975,893	304,917	0	81,613	2,362,423 4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	573,767	173,377	0	29,957	777,101 5.00
6.00 00600	LAUNDRY & LINEN SERVICE	139,449	80,056	0	14,341	233,846 6.00
7.00 00700	HOUSEKEEPING	268,341	103,432	0	49,594	421,367 7.00
8.00 00800	DIETARY	631,956	296,290	0	84,623	1,012,869 8.00
9.00 00900	NURSING ADMINISTRATION	346,967	0	0	74,690	421,657 9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	95,733	15,213	0	0	110,946 10.00
11.00 01100	PHARMACY	0	0	0	0	0 11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0 12.00
13.00 01300	SOCIAL SERVICE	50,593	0	0	10,891	61,484 13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0 14.00
15.00 01500	PATIENT ACTIVITIES	258,429	25,139	0	47,924	331,492 15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	2,351,208	1,119,202	0	462,850	3,933,260 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	24,655	0	0	0	24,655 40.00
41.00 04100	LABORATORY	7,540	0	0	0	7,540 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	9,412	0	0	0	9,412 43.00
44.00 04400	PHYSICAL THERAPY	232,839	43,414	0	38,537	314,790 44.00
45.00 04500	OCCUPATIONAL THERAPY	150,452	46,104	0	26,336	222,892 45.00
46.00 04600	SPEECH PATHOLOGY	16,685	32,653	0	3,305	52,643 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	84,660	5,473	0	0	90,133 49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00 05100	SUPPORT SURFACES	24,688	0	0	0	24,688 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	FQHC	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	6,079	0	0	0	6,079 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)	10,419,277	2,245,270	0	924,661	10,419,277 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	10,419,277	2,245,270	0	924,661	10,419,277 100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet B  
Part I  
Date/Time Prepared:  
5/30/2024 4:41 pm

Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY		
		4.00	5.00	6.00	7.00	8.00		
<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	2,362,423				4.00	
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	227,861	1,004,962			5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	68,568	45,531	347,945		6.00	
7.00	00700	HOUSEKEEPING	123,553	58,827	0	603,747	7.00	
8.00	00800	DIETARY	296,992	168,514	0	112,968	1,591,343	8.00
9.00	00900	NURSING ADMINISTRATION	123,638	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	32,531	8,653	0	5,800	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	18,028	0	0	0	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	97,200	14,298	0	9,585	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30.00	03000	SKILLED NURSING FACILITY	1,153,308	636,543	347,945	426,726	1,591,343	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	7,229	0	0	0	0	40.00
41.00	04100	LABORATORY	2,211	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	2,760	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	92,302	24,691	0	16,553	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	65,356	26,221	0	17,578	0	45.00
46.00	04600	SPEECH PATHOLOGY	15,436	18,571	0	12,450	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	26,429	3,113	0	2,087	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	7,239	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	1,782	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)	2,362,423	1,004,962	347,945	603,747	1,591,343	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	2,362,423	1,004,962	347,945	603,747	1,591,343	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet B  
Part I  
Date/Time Prepared:  
5/30/2024 4:41 pm

Cost Center Description		NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		9.00	10.00	11.00	12.00	13.00	
<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	545,295					9.00
10.00	01000	0	157,930				10.00
11.00	01100	0	0	0			11.00
12.00	01200	0	0	0	0		12.00
13.00	01300	0	0	0	0	79,512	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	545,295	83,812	0	0	79,512	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	74,118	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		545,295	157,930	0	0	79,512	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	545,295	157,930	0	0	79,512	100.00



COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet B  
Part I  
Date/Time Prepared:  
5/30/2024 4:41 pm

Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE	Subtotal	Post Stepdown Adjustments	Total	
		PATIENT ACTIVITIES				
	14.00	15.00	16.00	17.00	18.00	
<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	452,575			15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	0	452,575	9,250,319	0	9,250,319
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	31,884	0	31,884
41.00 04100	LABORATORY	0	0	9,751	0	9,751
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	12,172	0	12,172
44.00 04400	PHYSICAL THERAPY	0	0	448,336	0	448,336
45.00 04500	OCCUPATIONAL THERAPY	0	0	332,047	0	332,047
46.00 04600	SPEECH PATHOLOGY	0	0	99,100	0	99,100
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	195,880	0	195,880
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00 05100	SUPPORT SURFACES	0	0	31,927	0	31,927
<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					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	7,861	0	7,861
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	452,575	10,419,277	0	10,419,277
<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	0	452,575	10,419,277	0	10,419,277

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet B  
Part II  
Date/Time Prepared:  
5/30/2024 4:41 pm

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	304,917	0	304,917	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	0	173,377	0	173,377	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	0	80,056	0	80,056	6.00
7.00 00700	HOUSEKEEPING	0	103,432	0	103,432	7.00
8.00 00800	DIETARY	0	296,290	0	296,290	8.00
9.00 00900	NURSING ADMINISTRATION	0	0	0	0	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	15,213	0	15,213	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	0	0	0	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00 01500	PATIENT ACTIVITIES	0	25,139	0	25,139	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	0	1,119,202	0	1,119,202	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	43,414	0	43,414	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	46,104	0	46,104	45.00
46.00 04600	SPEECH PATHOLOGY	0	32,653	0	32,653	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	5,473	0	5,473	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	2,245,270	0	2,245,270	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	2,245,270	0	2,245,270	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet B  
Part II  
Date/Time Prepared:  
5/30/2024 4:41 pm

Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
		4.00	5.00	6.00	7.00	8.00	
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	00100						1.00
2.00	00200						2.00
3.00	00300						3.00
4.00	00400	304,917					4.00
5.00	00500	29,410	202,787				5.00
6.00	00600	8,850	9,188	98,094			6.00
7.00	00700	15,947	11,870	0	131,249		7.00
8.00	00800	38,333	34,004	0	24,558	393,185	8.00
9.00	00900	15,958	0	0	0	0	9.00
10.00	01000	4,199	1,746	0	1,261	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	2,327	0	0	0	0	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	12,546	2,885	0	2,084	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	03000	148,856	128,446	98,094	92,767	393,185	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	933	0	0	0	0	40.00
41.00	04100	285	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	356	0	0	0	0	43.00
44.00	04400	11,914	4,982	0	3,598	0	44.00
45.00	04500	8,436	5,291	0	3,821	0	45.00
46.00	04600	1,992	3,747	0	2,706	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	3,411	628	0	454	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	934	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	230	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		304,917	202,787	98,094	131,249	393,185	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		0	0	0	0	0	99.00
100.00		304,917	202,787	98,094	131,249	393,185	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet B  
Part II  
Date/Time Prepared:  
5/30/2024 4:41 pm

Cost Center Description		NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		9.00	10.00	11.00	12.00	13.00	
<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	15,958					9.00
10.00	01000	0	22,419				10.00
11.00	01100	0	0	0			11.00
12.00	01200	0	0	0	0		12.00
13.00	01300	0	0	0	0	2,327	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	15,958	11,898	0	0	2,327	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	10,521	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		15,958	22,419	0	0	2,327	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	15,958	22,419	0	0	2,327	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet B  
Part II  
Date/Time Prepared:  
5/30/2024 4:41 pm

Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	Post Step-Down Adjustments	Total	
		14.00 15.00 16.00 17.00 18.00				
<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	42,654			15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	0	42,654	2,053,387	0	2,053,387 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	933	0	933 40.00
41.00 04100	LABORATORY	0	0	285	0	285 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	356	0	356 43.00
44.00 04400	PHYSICAL THERAPY	0	0	63,908	0	63,908 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	63,652	0	63,652 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	41,098	0	41,098 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	20,487	0	20,487 49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00 05100	SUPPORT SURFACES	0	0	934	0	934 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	230	0	230 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	42,654	2,245,270	0	2,245,270 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	42,654	2,245,270	0	2,245,270 100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet B-1

Date/Time Prepared:  
5/30/2024 4:41 pm

Cost Center Description	CAPITAL RELATED COSTS			EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	
	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)					
	1.00	2.00	3.00				
<b>GENERAL SERVICE COST CENTERS</b>							
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	24,204					1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT		0				2.00
3.00 00300	EMPLOYEE BENEFITS	0	0	4,295,468			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	3,287	0	379,130	-2,362,423	8,056,854	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	1,869	0	139,164	0	777,101	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	863	0	66,621	0	233,846	6.00
7.00 00700	HOUSEKEEPING	1,115	0	230,389	0	421,367	7.00
8.00 00800	DIETARY	3,194	0	393,113	0	1,012,869	8.00
9.00 00900	NURSING ADMINISTRATION	0	0	346,967	0	421,657	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	164	0	0	0	110,946	10.00
11.00 01100	PHARMACY	0	0	0	0	0	11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00 01300	SOCIAL SERVICE	0	0	50,593	0	61,484	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00 01500	PATIENT ACTIVITIES	271	0	222,628	0	331,492	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00 03000	SKILLED NURSING FACILITY	12,065	0	2,150,143	0	3,933,260	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	24,655	40.00
41.00 04100	LABORATORY	0	0	0	0	7,540	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	9,412	43.00
44.00 04400	PHYSICAL THERAPY	468	0	179,024	0	314,790	44.00
45.00 04500	OCCUPATIONAL THERAPY	497	0	122,344	0	222,892	45.00
46.00 04600	SPEECH PATHOLOGY	352	0	15,352	0	52,643	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	59	0	0	0	90,133	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	24,688	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	6,079	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)	24,204	0	4,295,468	-2,362,423	8,056,854	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)	2,245,270	0	924,661		2,362,423	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	92.764419	0.000000	0.215264		0.293219	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			0		304,917	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.000000		0.037846	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet B-1

Date/Time Prepared:  
5/30/2024 4:41 pm

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION  (DIRECT NURSING)	
		5.00	6.00	7.00	8.00	9.00	
<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	19,048					5.00
6.00	00600	863	24,086				6.00
7.00	00700	1,115	0	17,070			7.00
8.00	00800	3,194	0	3,194	72,258		8.00
9.00	00900	0	0	0	0	81,351	9.00
10.00	01000	164	0	164	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	0	0	0	0	0	14.00
15.00	01500	271	0	271	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	03000	12,065	24,086	12,065	72,258	81,351	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	468	0	468	0	0	44.00
45.00	04500	497	0	497	0	0	45.00
46.00	04600	352	0	352	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	59	0	59	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		19,048	24,086	17,070	72,258	81,351	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		1,004,962	347,945	603,747	1,591,343	545,295	102.00
103.00		52.759450	14.445944	35.368893	22.023070	6.702991	103.00
104.00		202,787	98,094	131,249	393,185	15,958	104.00
105.00		10.646105	4.072656	7.688869	5.441404	0.196162	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet B-1

Date/Time Prepared:  
5/30/2024 4:41 pm

Cost Center Description		CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	
		10.00	11.00	12.00	13.00	14.00	
<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	180,393					10.00
11.00	01100	0	0				11.00
12.00	01200	0	0	24,086			12.00
13.00	01300	0	0	0	24,086		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	95,733	0	24,086	24,086	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	84,660	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		180,393	0	24,086	24,086	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							98.00
99.00							99.00
102.00		157,930	0	0	79,512	0	102.00
103.00		0.875477	0.000000	0.000000	3.301171	0.000000	103.00
104.00		22,419	0	0	2,327	0	104.00
105.00		0.124279	0.000000	0.000000	0.096612	0.000000	105.00



COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet B-1

Date/Time Prepared:  
5/30/2024 4:41 pm

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	24,086	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30.00	03000	SKILLED NURSING FACILITY	24,086	30.00
31.00	03100	NURSING FACILITY	0	31.00
32.00	03200	ICF/IID	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>				
40.00	04000	RADIOLOGY	0	40.00
41.00	04100	LABORATORY	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	43.00
44.00	04400	PHYSICAL THERAPY	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	50.00
51.00	05100	SUPPORT SURFACES	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>				
60.00	06000	CLINIC	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	61.00
62.00	06200	FOHC	0	62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>				
70.00	07000	HOME HEALTH AGENCY COST	0	70.00
71.00	07100	AMBULANCE	0	71.00
73.00	07300	CMHC	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	83.00
89.00		SUBTOTALS (sum of lines 1-84)	24,086	89.00
<b>NONREIMBURSABLE COST CENTERS</b>				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	09300	NONPAID WORKERS	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	94.00
98.00		Cross Foot Adjustments		98.00
99.00		Negative Cost Centers		99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	452,575	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	18.789961	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	42,654	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	1.770904	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet C  
Date/Time Prepared:  
5/30/2024 4:41 pm

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	31,884	0	0.000000	40.00
41.00	04100	LABORATORY	9,751	0	0.000000	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	12,172	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	448,336	202,980	2.208769	44.00
45.00	04500	OCCUPATIONAL THERAPY	332,047	207,305	1.601732	45.00
46.00	04600	SPEECH PATHOLOGY	99,100	46,584	2.127340	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	195,880	84,977	2.305094	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	05100	SUPPORT SURFACES	31,927	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	7,861	0	0.000000	71.00
100.00		Total	1,168,958	541,846		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	Provider No. : 315037	Period: From 12/05/2022 To 12/31/2023	Worksheet D Part I Date/Time Prepared: 5/30/2024 4:41 pm
	Title XVIII (1)	Skilled Nursing Facility	PPS

	Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
		Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
		1.00	2.00	3.00	4.00	
<b>PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST</b>						
<b>ANCILLARY SERVICE COST CENTERS</b>						
40.00	04000 RADIOLOGY	0.000000	0	0	0	0 40.00
41.00	04100 LABORATORY	0.000000	0	0	0	0 41.00
42.00	04200 INTRAVENOUS THERAPY	0.000000	0	0	0	0 42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0 43.00
44.00	04400 PHYSICAL THERAPY	2.208769	129,444	0	285,912	0 44.00
45.00	04500 OCCUPATIONAL THERAPY	1.601732	143,837	0	230,388	0 45.00
46.00	04600 SPEECH PATHOLOGY	2.127340	36,181	0	76,969	0 46.00
47.00	04700 ELECTROCARDIOLOGY	0.000000	0	0	0	0 47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0 48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	2.305094	0	0	0	0 49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0.000000	0	0	0	0 50.00
51.00	05100 SUPPORT SURFACES	0.000000	0	0	0	0 51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>						
60.00	06000 CLINIC	0.000000	0	0	0	0 60.00
61.00	06100 RURAL HEALTH CLINIC					61.00
62.00	06200 FQHC					62.00
71.00	07100 AMBULANCE (2)	0.000000		0		0 71.00
100.00	Total (Sum of lines 40 - 71)		309,462	0	593,269	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. : 315037	Period: From 12/05/2022 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/30/2024 4:41 pm
		Title XVIII	Skilled Nursing Facility	PPS

Cost Center Description			1.00	
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PART II - APPORTIONMENT OF VACCINE COST				
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	2.305094	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	31,884	0	0.000000	0	0	40.00
41.00	04100	LABORATORY	9,751	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	12,172	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	448,336	0	0.000000	285,912	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	332,047	0	0.000000	230,388	0	45.00
46.00	04600	SPEECH PATHOLOGY	99,100	0	0.000000	76,969	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	195,880	0	0.000000	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	05100	SUPPORT SURFACES	31,927	0	0.000000	0	0	51.00
100.00		Total (Sum of lines 40 - 52)	1,161,097	0		593,269	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315037	Period: From 12/05/2022 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/30/2024 4:41 pm
	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		24,086	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		3,418	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		9,250,319	5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>				
6.00	General inpatient routine service charges		8,577,905	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		1.078389	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)		9,250,319	15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		384.05	16.00
17.00	Program routine service cost (Line 3 times line 16)		1,312,683	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)		1,312,683	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)		2,053,387	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		85.25	21.00
22.00	Program capital related cost (Line 3 times line 21)		291,385	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		1,021,298	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)		1,021,298	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		24,086	1.00
2.00	Program inpatient days (see instructions)		3,418	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)		0.141908	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)		0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIIII		Provider No. : 315037	Period: From 12/05/2022 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/30/2024 4:41 pm
		Title XVIIII	Skilled Nursing Facility	PPS

			1.00	
<b>PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT</b>				
1.00	Inpatient PPS amount (See Instructions)		3,031,205	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)		3,031,205	3.00
4.00	Primary payor amounts		0	4.00
5.00	Coinurance		364,327	5.00
6.00	Allowable bad debts (From your records)		120,695	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		117,695	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		78,452	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)		2,745,330	11.00
12.00	Interim payments (See instructions)		2,785,936	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)		1,569	14.75
14.99	Sequestration amount (see instructions)		53,338	14.99
15.00	Balance due provider/program (see Instructions)		-95,513	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)		0	16.00
<b>PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIIII ONLY</b>				
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	Coinurance 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. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet E-1

Date/Time Prepared:  
5/30/2024 4:41 pm

Title XVIII

Skilled Nursing  
Facility

PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider					1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		2,753,645		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER	08/15/2023	32,291		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		32,291		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		2,785,936		0	4.00
TO BE COMPLETED BY CONTRACTOR						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		0	6.01
6.02	PROVIDER TO PROGRAM		95,513		0	6.02
7.00	Total Medicare program liability (see instructions)		2,690,423		0	7.00
				Contractor Name		Contractor Number
				1.00		2.00
8.00	Name of Contractor					8.00

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet G

Date/Time Prepared:  
5/30/2024 4:41 pm

		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	260,110	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	1,950,097	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	-421,095	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	13,541	0	0	0	8.00
9.00	Other current assets	1,200	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>1,803,853</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	5,065,230	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	550,780	0	0	0	23.00
24.00	Less: Accumulated depreciation	-291,390	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>5,324,620</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	0	0	0	0	32.00
33.00	<b>TOTAL OTHER ASSETS (Sum of lines 29 - 32)</b>	<b>0</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>7,128,473</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	1,602,392	0	0	0	35.00
36.00	Salaries, wages, and fees payable	173,045	0	0	0	36.00
37.00	Payroll taxes payable	8,059	0	0	0	37.00
38.00	Notes & loans payable (Short term)	3,604,883	0	0	0	38.00
39.00	Deferred income	41,418	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	0	0	0	0	42.00
43.00	<b>TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)</b>	<b>5,429,797</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	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	4,552,000	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>4,552,000</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>9,981,797</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51.00</b>
<b>CAPITAL ACCOUNTS</b>						
52.00	General fund balance	-2,853,324	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>-2,853,324</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>7,128,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60.00</b>



STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet G-1

Date/Time Prepared:  
5/30/2024 4:41 pm

		General Fund		Special Purpose Fund		Endowment Fund
		1.00	2.00	3.00	4.00	5.00
1.00	Fund balances at beginning of period		-1,059,737		0	1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		-1,784,861			2.00
3.00	Total (sum of line 1 and line 2)		-2,844,598		0	3.00
4.00	Additions (credit adjustments)					4.00
5.00		0		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)		0		0	10.00
11.00	Subtotal (line 3 plus line 10)		-2,844,598		0	11.00
12.00	Deductions (debit adjustments)					12.00
13.00	ROUTINE	2		0		13.00
14.00	DIVIDENDS	8,724		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)		8,726		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-2,853,324		0	19.00
		Endowment Fund		Plant Fund		
		6.00	7.00	8.00		
1.00	Fund balances at beginning of period	0		0		1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)					2.00
3.00	Total (sum of line 1 and line 2)	0		0		3.00
4.00	Additions (credit adjustments)					4.00
5.00			0			5.00
6.00			0			6.00
7.00			0			7.00
8.00			0			8.00
9.00			0			9.00
10.00	Total additions (sum of line 5 - 9)	0		0		10.00
11.00	Subtotal (line 3 plus line 10)	0		0		11.00
12.00	Deductions (debit adjustments)					12.00
13.00	ROUTINE		0			13.00
14.00	DIVIDENDS		0			14.00
15.00			0			15.00
16.00			0			16.00
17.00			0			17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0		19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet G-2  
Parts I-III  
Date/Time Prepared:  
5/30/2024 4:41 pm

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	8,577,905		8,577,905	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)	8,577,905		8,577,905	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	541,846	0	541,846	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	5,532	0	5,532	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	9,125,283	0	9,125,283	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)			10,442,423	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)			10,442,423	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315037

Period:  
From 12/05/2022  
To 12/31/2023

Worksheet G-3

Date/Time Prepared:  
5/30/2024 4:41 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	9,125,283	1.00
2.00	Less: contractual allowances and discounts on patients accounts	489,933	2.00
3.00	Net patient revenues (Line 1 minus line 2)	8,635,350	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	10,442,423	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-1,807,073	5.00
<b>Other income:</b>			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	11,484	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	15	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	10,713	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	22,212	25.00
26.00	Total (Line 5 plus line 25)	-1,784,861	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-1,784,861	31.00



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MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

**FAMILY OF CARING HEALTHCARE AT  
TEANECK, LLC**

***Financial Statements***

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

**Family Of Caring Healthcare At Teaneck, 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 Healthcare At Teaneck, LLC:

### **Opinion**

We have audited the accompanying financial statements of Family Of Caring Healthcare At Teaneck, LLC, which comprise the balance sheet as of December 31, 2023, and the related statement of income, members' deficit, and cash flow for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Family Of Caring Healthcare At Teaneck, 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 Healthcare At Teaneck, 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 Healthcare At Teaneck, 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.



MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

*Independent Auditors' Report Continued*

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Family Of Caring Healthcare At Teaneck, 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 Healthcare At Teaneck, 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 15, 2024

**Family Of Caring Healthcare At Teaneck, LLC**  
**Balance Sheet**  
**December 31, 2023**

**Assets**

Cash	\$	244,426	
Accounts Receivable (Net)		1,731,093	
Prepaid Expenses		13,341	
Total Current Assets		13,341	\$ 1,988,860
Leasehold Improvements		5,065,230	
Furniture & Equipment		550,780	
		5,616,010	
Less: Accum. Depreciation & Amortization		291,390	
Total Fixed Assets		291,390	5,324,620
Right-of-Use Asset		46,117,881	
Security Deposits		200	
Total Other Assets		200	46,118,081
<b>Total Assets</b>			<b>\$ 53,431,561</b>

**Liabilities and Equity**

Accounts Payable		1,576,443	
Lease Liabilities		1,299,628	
Accrued Payroll		173,207	
Accrued Expenses & Taxes		8,059	
Due to Prior Owner		5,342	
Exchanges		238,003	
Loans Payable - Related Parties		4,552,000	
Total Current Liabilities		4,552,000	\$ 7,852,682
Notes & Loans Payable		3,604,883	
Lease Liabilities		44,818,254	
Patients' Trust Fund Payable		9,064	
Total Long Term Liabilities		9,064	48,432,201
Members' Deficit			(2,853,322)
<b>Total Liabilities &amp; Members' Deficit</b>			<b>\$ 53,431,561</b>



**Family Of Caring Healthcare At Teaneck, LLC**  
**Statement of Operations**  
**For the year ended December 31, 2023**

Total Revenue From Patients		\$ 8,536,471
Operating Expenses:		
Payroll	\$ 4,295,468	
Employee Benefits	936,263	
Professional Care	560,944	
Dietary & Housekeeping	349,624	
Plant & Maintenance	2,824,584	
General & Administrative	<u>1,376,661</u>	
Total Operating Expenses		<u>10,343,544</u>
Loss From Operations		(1,807,073)
Other Income		<u>22,212</u>
<b>Net Loss</b>		<b><u>\$ (1,784,861)</u></b>

**Family Of Caring Healthcare At Teaneck, LLC**  
**Statement of Members' Deficit**  
**For the year ended December 31, 2023**

Members' Deficit:

Balance as of Beginning of Period	\$ (1,421,061)
Net Loss for the Period	(1,784,861)
Members' Contributions	<u>352,600</u>
<b>Total Members' Deficit - End of Period</b>	<b><u>\$ (2,853,322)</u></b>

**Family Of Caring Healthcare At Teaneck, LLC**  
**Statement of Cash Flows**  
**For the year ended December 31, 2023**

Cash Flows From Operating Activities:

Net Loss		\$ (1,784,861)
Adjustments to reconcile Net Loss to Net Cash Provided by Operating Activities:		
Depreciation & Amortization		236,771
Bad Debt Provision		30,501
(Increase) Decrease In:		
Accounts Receivable	\$ (1,174,245)	
Prepaid Expenses	11,430	
Loans Receivable	745,272	
Increase (Decrease) In:		
Accounts Payable	237,232	
Accrued Payroll & Withholding Taxes	18,272	
Accrued Expenses & Taxes	34,750	
Exchanges	97,855	
Due to Prior Owner	5,342	
Total Adjustments	(24,092)	(24,092)
Net Cash Used In Operating Activities		(1,541,681)
Cash Flows From Investing Activities:		
Loans Receivable - Related Parties	2,325,839	
Capital Expenditures	(2,087,345)	
Other Assets	12,222	
Net Cash Provided By Investing Activities	250,716	250,716
Cash Flows From Financing Activities		
Increase In Short Term Debt	1,072,965	
Loans Payable - Related Parties	95,889	
Contributions	352,600	
Net Cash Provided By Financing Activities	1,521,454	1,521,454
Net Change In Cash		230,489
Cash - Beginning of Period		13,937
<b>Cash - End of Period</b>		<b>\$ 244,426</b>
Supplemental Disclosures:		
Interest Paid		\$ 263,834

**Family of Caring Healthcare at Teaneck, LLC**  
**Notes to Combining Financial Statements**

**1) Organization:**

Family of Caring Healthcare at Teaneck, LLC (the "Facility"), a limited liability company, is licensed by the New Jersey State Department of Health to run and operate a 107 bed long-term care facility, located in Teaneck, New Jersey. The facility began operations on February 2, 1992.

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

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

**Method of Accounting –**

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

**Cash –**

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

**Property and Equipment –**

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

**Intangible Assets –**

Intangible assets subject to amortization are shown net of accumulated amortization based upon their estimated useful lives. Intangible assets with indefinite useful lives are not amortized. They are tested, at a minimum, annually for impairment and adjusted accordingly. After assessing qualitative factors, management's opinion is that there has been no impairment to the recorded value.

**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.

**Patient Care Revenue –**

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

**Use of Estimates –**

The preparation of the 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.

**Family of Caring Healthcare at Teaneck, LLC**  
**Notes to Combining Financial Statements**

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

**Advertising –**

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense amounted to \$25,603 for the year ended December 31, 2023.

**Income Taxes –**

The Facility is treated as partnerships for income tax purposes, and as such each member is taxed separately on his distributive share of the entities' 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, 2020 and subsequent remain subject to examination by applicable taxing authorities.

**3) Accounts Receivable:**

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

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

		Concentration Of Risk
Private & HMO Patients	\$ 520,507	24.46%
Medicare Patients	445,229	20.92%
Medicaid Patients	<u>1,162,329</u>	<u>54.62%</u>
	2,128,065	<u>100.00%</u>
Less: Allowance for Doubtful Accounts	<u>(396,972)</u>	
	<u>\$ 1,731,093</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) Line of Credit:**

The Facility has two open lines of credit with Popular Bank. Line of Credit ("LOC") #1 is for construction. At year end there was a balance of \$2,458,890 with an interest rate of 8.302%. The balance is classified as long-term as no principal payments are due within the next 12 months. LOC #2 is an AR Line of Credit which the Facility draws on as needed. The allowable amount to be drawn on this LOC is 75% of eligible AR outstanding, up to \$1,500,000. If eligible AR decreases, the Facility is required to make principal payments such that the outstanding balance does not exceed 75% of eligible AR. At year end there was a balance of \$1,145,993 with an interest rate of 8.302%, which is classified as long-term as there is no current repayment obligation.

**Family of Caring Healthcare at Teaneck, LLC**  
**Notes to Combining Financial Statements**

**5) Related Party Transactions:**

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

The Facility pays management fees to Chestnut Ridge Care Associates, LLC which has common ownership with the Facility. Fees paid for year ended December 31, 2023 were \$284,000

**6) 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 year ended December 31, 2023 was \$289,997.

**7) Union:**

Some of the Facility's employees are members of 1199 SEIU United Healthcare Workers East. All the eligible employees are covered by a contract regarding wages and benefits, entered into by the Union and the Facility's collective bargaining agent. The expense for this liability is recognized when the employee wages are paid.

**8) Right-of-Use Asset and Lease Liability:**

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

The Facility recognizes lease expense for operating leases on a straight-line basis over the lease term. The lease expense for 2023 was \$1,836,398.

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

The Facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2023. As of December 31, 2023, the Facility's operating lease liability and corresponding asset was \$46,117,881, of which \$1,299,628 of the liability was considered short term.

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

2024	\$2,214,668
2025	\$2,214,668
2026	\$2,214,668
2027	\$2,214,668
2028	\$2,214,668
For the Years Thereafter	\$48,722,691

**Family of Caring Healthcare at Teaneck, LLC**  
**Notes to Combining Financial Statements**

**9) Multiemployer Pension Plan:**

The Facility’s participation in multiemployer pension plans for the year ended December 31, 2023, is outlined in the table below. The “EIN/PN” column provides the Employee Identification Number (EIN) and the three-digit plan number (PN). The most recent Pension Protection Act (PPA) zone status available for 2023 is for the plan year-ends as indicated below. The zone status is based on information that the Facility received from the plan and is certified by the plan’s actuary. Among other factors, plans in the red zone are generally less than 65 percent funded, plans in the yellow zone are between 65 percent and 80 percent funded, and plans in the green zone are at least 80 percent funded. The “FIP/PR Status Pending/Implemented” column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented. In addition to regular plan contributions, the Facility may be subject to a surcharge if the plan is in the red zone. The “Surcharge Imposed” column indicates whether a surcharge has been imposed on contribution to the plan. The last column lists the expiration date(s) of the collective-bargaining agreement(s) (CBA) to which the plans are subject.

Pension Trust Fund	EIN/PN	PPA Zone Status 2023	FIP/RP Status Pending/Implemented	Contributions by the Facility 2023	Surcharge Imposed	Expiration Date of CBA
S.E.I.U. NATIONAL INDUSTRY PENSION FUND	52-6148540/001	Red	Implemented	\$29,716	10%	12/31/2024

**10) Subsequent Events:**

The Facility has evaluated subsequent events through May 15, 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 Healthcare At Teaneck, LLC:

Our report on our audit of the basic financial statements of Family Of Caring Healthcare At Teaneck, LLC for 2023 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 12 through 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Martin Friedman CPA, PC*

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

Brooklyn, NY

May 15, 2024



**Family Of Caring Healthcare At Teaneck, LLC**  
**Supplementary Schedules**  
**For the year ended December 31, 2023**

Revenue From Patients:

Private	\$ 862,377
Medicaid	4,735,383
Medicare	2,974,241
Bad Debt Expense	(5,029)
Provision for Bad Debts	<u>(30,501)</u>

Total Revenue From Patients \$ 8,536,471

Other Income:

Interest	11,484
Other	<u>10,728</u>

Total Other Income 22,212

**Total Revenue** **\$ 8,558,683**

**Family Of Caring Healthcare At Teaneck, LLC**  
**Supplementary Schedules**  
**For the year ended December 31, 2023**

Payroll:

Administrative & Office	\$ 363,886	
Nursing	2,429,797	
Therapies	316,720	
Social Services	119,619	
Recreation	222,628	
Dietary	393,113	
Housekeeping	243,920	
Laundry	66,621	
Maintenance	<u>139,164</u>	
<b>Total Payroll</b>		<b>\$ <u>4,295,468</u></b>

Employee Benefits:

Payroll Taxes	441,734	
Workmen's Compensation	87,318	
Union	35,629	
Non-Union Pension	2,750	
Employee Benefits	354,573	
Uniform & Transp. Allowance	<u>14,259</u>	
<b>Total Employee Benefits</b>		<b>\$ <u>936,263</u></b>

Professional Care:

Prescription Drugs	73,737	
Medical Supplies	173,036	
Contracted Nursing Service	49,513	
Fees & Expenses	<u>264,658</u>	
<b>Total Professional Care</b>		<b>\$ <u>560,944</u></b>

**Family Of Caring Healthcare At Teaneck, LLC**  
**Supplementary Schedules**  
**For the year ended December 31, 2023**

Dietary & Housekeeping:

Food	\$ 198,450	
Other Dietary Expenses	38,111	
Housekeeping	37,952	
Contracted Dietary Services	2,283	
Contracted Housekeeping Services	<u>72,828</u>	
<b>Total Dietary &amp; Housekeeping</b>		<b>\$ <u>349,624</u></b>

Plant & Maintenance:

Rent	1,836,398	
Mortgage Interest	215,104	
Equipment Rentals	6,316	
Real Estate Tax	103,322	
Light, Heat & Power	144,127	
Maintenance	226,610	
Contracted Maintenance Services	21,353	
Security	6,345	
Water & Sewer Charges	28,238	
Depreciation & Amortization	<u>236,771</u>	
<b>Total Plant &amp; Maintenance</b>		<b>\$ <u>2,824,584</u></b>

General & Administrative:

Office	116,578	
Contracted Admin. Services	284,000	
Computer Services	78,595	
Telephone	28,353	
Auto & Travel	5,223	
Professional Fees	133,826	
Insurance	286,908	
Interest	48,729	
Nursing Home User Fee	289,997	
Advertising	25,603	
Miscellaneous	<u>78,849</u>	
<b>Total General &amp; Administrative</b>		<b>\$ <u>1,376,661</u></b>