

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: 315133	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/30/2024 4:44 pm
---	----------------------	---	--

PART I - COST REPORT STATUS	
Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.
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 WOODCLIFF LAKE HEALTH & REHAB CENTER ( 315133 ) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
1	1  <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	184,879	274	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	184,879	274	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. : 315133	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/30/2024 4:44 pm				
1.00		2.00		3.00				
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:								
1.00	Street: 555 CHESTNUT RIDGE DRIVE	PO Box:				1.00		
2.00	City: WOODCLIFF LAKES	State: NJ	Zip Code: 07675			2.00		
3.00	County: BERGEN	CBSA Code: 35614	Urban/Rural: U			3.00		
3.01		CBSA Code:				3.01		
		Component Name	Provider CCN	Date Certified	Payment System (P, 0, or N)			
		1.00	2.00	3.00	V	XVIII	XIX	
					4.00	5.00	6.00	
SNF and SNF-Based Component Identification:								
4.00	SNF	WOODCLIFF LAKE HEALTH & REHAB CENTER	315133	10/09/2014	N	P	N	
5.00	Nursing Facility							
6.00	ICF/IID							
7.00	SNF-Based HHA							
8.00	SNF-Based RHC							
9.00	SNF-Based FQHC							
10.00	SNF-Based CMHC							
11.00	SNF-Based OLTC							
12.00	SNF-Based HOSPICE							
13.00	SNF-Based CORF							
				From:	To:			
				1.00	2.00			
14.00	Cost Reporting Period (mm/dd/yyyy)			01/01/2023	12/31/2023			
15.00	Type of Control (See Instructions)			6LLC				
				Y/N				
				1.00				
Type of Freestanding Skilled Nursing Facility								
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N	16.00	
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N	17.00	
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.					Y	18.00	
Miscellaneous Cost Reporting Information								
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N	19.00	
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N	19.01	
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.								
20.00	Straight Line					267,743	20.00	
21.00	Declining Balance					0	21.00	
22.00	Sum of the Year's Digits					0	22.00	
23.00	Sum of line 20 through 22					267,743	23.00	
24.00	If depreciation is funded, enter the balance as of the end of the period.					0	24.00	
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)					N	25.00	
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)					N	26.00	
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)					N	27.00	
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)					N	28.00	
				Part A	Part B	Other		
				1.00	2.00	3.00		
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.								
29.00	Skilled Nursing Facility					N	N	N
30.00	Nursing Facility							
31.00	ICF/IID							
32.00	SNF-Based HHA					N	N	
33.00	SNF-Based RHC							
34.00	SNF-Based FQHC							
35.00	SNF-Based CMHC						N	
36.00	SNF-Based OLTC							
				Y/N				
				1.00	2.00			
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)					N		37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)					N		38.00
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.							39.00
			Premiums	Paid Losses	Self Insurance			
			1.00	2.00	3.00			
41.00	List malpractice premiums and paid losses:		0	0	0			

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA	Provider No. : 315133	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/30/2024 4:44 pm
--	-----------------------	---	---

		Y/N	
		1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?	N	43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.		44.00
		1.00	2.00
			3.00
	If this facility is part of a chain organization, enter the name and address of the home office on the lines below.		
45.00	Name:	Contractor's Name:	Contractor's Number:
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. : 315133	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/30/2024 4:44 pm	
			Y/N	Date	
			1.00	2.00	
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)		N		1.00
			Y/N	Date	V/I
			1.00	2.00	3.00
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.		N		2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)		Y		3.00
			Y/N	Type	Date
			1.00	2.00	3.00
Financial Data and Reports					
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.		Y	C	4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.		N		5.00
			Y/N	Legal Oper.	
			1.00	2.00	
Approved Educational Activities					
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)		N	N	6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.		N		7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.		N		8.00
			Y/N		
			1.00		
Bad Debts					
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.			Y	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.			N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.			N	11.00
Bed Complement					
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.			N	12.00
			Part A		Part B
			Description	Date	Y/N
			0	1.00	2.00
			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
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
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
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
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
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.		N		N

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

Provider No. : 315133

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

Worksheet S-2  
 Part II  
 Date/Time Prepared:  
 5/30/2024 4:44 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. : 315133

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

Worksheet S-2  
 Part II  
 Date/Time Prepared:  
 5/30/2024 4:44 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. : 315133

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

Worksheet S-3  
 Part I  
 Date/Time Prepared:  
 5/30/2024 4:44 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	114	41,610	0	10,458	11,266	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)	114	41,610	0	10,458	11,266	8.00
Component		Inpatient Days/Visits		Discharges			
		Other	Total	Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	10,003	31,727	0	324	30	1.00
2.00	NURSING FACILITY	0	0	0	0	0	2.00
3.00	ICF/IID	0	0	0	0	0	3.00
4.00	HOME HEALTH AGENCY COST	0	0	0	0	0	4.00
5.00	Other Long Term Care	0	0	0	0	0	5.00
6.00	SNF-Based CMHC	0	0	0	0	0	6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	10,003	31,727	0	324	30	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	267	621	0.00	32.28	375.53	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)	267	621	0.00	32.28	375.53	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	51.09	0	347	11	256	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)	51.09	0	347	11	256	8.00
Component		Admissions	Full Time Equivalent				
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	614	106.30	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)	614	106.30	0.00	8.00		

Provider No. : 315133

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

Worksheet S-3  
Part II  
Date/Time Prepared:  
5/30/2024 4:44 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)	6,663,202	0	6,663,202	221,098.00	30.14 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)	6,663,202	0	6,663,202	221,098.00	30.14 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)	6,663,202	0	6,663,202	221,098.00	30.14 13.00
<b>OTHER WAGES &amp; RELATED COSTS</b>						
14.00	Contract Labor: Patient Related & Mgmt	1,277,865	0	1,277,865	24,401.00	52.37 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)	1,333,180	0	1,333,180		
18.00	Wage-related costs other (See Part IV)	0	0	0		
19.00	Wage related costs (excluded units)	0	0	0		
20.00	Physician Part A - WRC	0	0	0		
21.00	Physician Part B - WRC	0	0	0		
22.00	Total Adjusted Wage Related cost (see instructions)	1,333,180	0	1,333,180		



Provider No. : 315133

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

Worksheet S-3  
Part III  
Date/Time Prepared:  
5/30/2024 4:44 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	691,588	0	17,819.00	38.81	2.00
3.00	Plant Operation, Maintenance & Repairs	118,391	0	3,681.00	32.16	3.00
4.00	Laundry & Linen Service	0	0	0.00	0.00	4.00
5.00	Housekeeping	493,150	0	28,036.00	17.59	5.00
6.00	Dietary	524,811	0	24,798.00	21.16	6.00
7.00	Nursing Administration	443,573	0	8,587.00	51.66	7.00
8.00	Central Services and Supply	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0.00	0.00	10.00
11.00	Social Service	150,864	0	4,168.00	36.20	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	167,147	0	8,756.00	19.09	13.00
14.00	Total (sum lines 1 thru 13)	2,589,524	0	95,845.00	27.02	14.00

SNF WAGE RELATED COSTS		Provider No. : 315133	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/30/2024 4:44 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		164,099	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		2,375	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)		462,561	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		133,193	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		494,828	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		68,483	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		7,641	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)		1,333,180	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. : 315133

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

Worksheet S-3  
Part V  
Date/Time Prepared:  
5/30/2024 4:44 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)	659,700	135,436	795,136	14,476.00	54.93	1.00
2.00	Licensed Practical Nurses (LPNs)	1,242,798	255,146	1,497,944	31,611.00	47.39	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	977,621	200,706	1,178,327	56,894.00	20.71	3.00
4.00	Total Nursing (sum of lines 1 through 3)	2,880,119	591,288	3,471,407	102,981.00	33.71	4.00
5.00	Physical Therapists	441,602	90,661	532,263	8,178.00	65.08	5.00
6.00	Physical Therapy Assistants	109,795	22,541	132,336	2,419.00	54.71	6.00
7.00	Physical Therapy Aides	11,792	2,421	14,213	480.00	29.61	7.00
8.00	Occupational Therapists	101,799	20,899	122,698	1,749.00	70.15	8.00
9.00	Occupational Therapy Assistants	103,229	21,193	124,422	2,798.00	44.47	9.00
10.00	Occupational Therapy Aides	238,559	48,976	287,535	6,285.00	45.75	10.00
11.00	Speech Therapists	18,106	3,717	21,823	364.00	59.95	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)	241,211		241,211	3,499.00	68.94	14.00
15.00	Licensed Practical Nurses (LPNs)	236,176		236,176	4,237.00	55.74	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	800,478		800,478	16,665.00	48.03	16.00
17.00	Total Nursing (sum of lines 14 through 16)	1,277,865		1,277,865	24,401.00	52.37	17.00
18.00	Physical Therapists	0		0	0.00	0.00	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	0		0	0.00	0.00	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	0		0	0.00	0.00	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315133

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

Worksheet S-7

Date/Time Prepared:  
5/30/2024 4:44 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. : 315133

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

Worksheet S-7

Date/Time Prepared:  
5/30/2024 4:44 pm

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315133

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

Worksheet A  
Date/Time Prepared:  
5/30/2024 4:44 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		2,209,455	2,209,455	0	2,209,455	1.00	
2.00	00200		0	0	0	0	2.00	
3.00	00300	0	1,367,841	1,367,841	0	1,367,841	3.00	
4.00	00400	691,588	3,709,510	4,401,098	0	4,401,098	4.00	
5.00	00500	118,391	388,805	507,196	0	507,196	5.00	
6.00	00600	0	0	0	0	0	6.00	
7.00	00700	493,150	60,836	553,986	0	553,986	7.00	
8.00	00800	524,811	377,663	902,474	0	902,474	8.00	
9.00	00900	443,573	0	443,573	0	443,573	9.00	
10.00	01000	0	176,685	176,685	0	176,685	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	150,864	82,500	233,364	0	233,364	13.00	
14.00	01400	0	0	0	0	0	14.00	
15.00	01500	167,147	25,071	192,218	0	192,218	15.00	
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30.00	03000	3,048,796	1,285,713	4,334,509	0	4,334,509	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	28,712	28,712	0	28,712	40.00	
41.00	04100	0	88,707	88,707	0	88,707	41.00	
42.00	04200	0	0	0	0	0	42.00	
43.00	04300	0	14,855	14,855	0	14,855	43.00	
44.00	04400	563,189	40,469	603,658	0	603,658	44.00	
45.00	04500	443,587	0	443,587	0	443,587	45.00	
46.00	04600	18,106	0	18,106	0	18,106	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	367,580	367,580	0	367,580	49.00	
50.00	05000	0	0	0	0	0	50.00	
51.00	05100	0	26,869	26,869	0	26,869	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	39,975	39,975	0	39,975	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)		6,663,202	10,291,246	16,954,448	0	16,954,448	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		6,663,202	10,291,246	16,954,448	0	16,954,448	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315133

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

Worksheet A  
Date/Time Prepared:  
5/30/2024 4:44 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	-979,919	1,229,536	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	0	1,367,841	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-1,980,575	2,420,523	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	507,196	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	0	6.00
7.00	00700	HOUSEKEEPING	0	553,986	7.00
8.00	00800	DIETARY	0	902,474	8.00
9.00	00900	NURSING ADMINISTRATION	0	443,573	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	176,685	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	233,364	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	192,218	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>					
30.00	03000	SKILLED NURSING FACILITY	0	4,334,509	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	28,712	40.00
41.00	04100	LABORATORY	0	88,707	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	14,855	43.00
44.00	04400	PHYSICAL THERAPY	0	603,658	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	443,587	45.00
46.00	04600	SPEECH PATHOLOGY	0	18,106	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	367,580	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	26,869	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>					
60.00	06000	CLINIC	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	61.00
62.00	06200	FOHC			62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>					
70.00	07000	HOME HEALTH AGENCY COST	0	0	70.00
71.00	07100	AMBULANCE	0	39,975	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)	-2,960,494	13,993,954	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	-2,960,494	13,993,954	100.00

Provider No. : 315133

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

Worksheet A-6

Date/Time Prepared:  
5/30/2024 4:44 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. : 315133	Period: From 01/01/2023 To 12/31/2023	Worksheet A-6 Date/Time Prepared: 5/30/2024 4:44 pm
-----------------------	---	---

		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. : 315133

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

Worksheet A-7

Date/Time Prepared:  
5/30/2024 4:44 pm

Description	Beginning Balances	Acquisitions			Disposals and Retirements	
		Purchases	Donation	Total		
	1.00	2.00	3.00	4.00	5.00	
<b>ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES</b>						
1.00 Land	0	0	0	0	0	1.00
2.00 Land Improvements	0	0	0	0	0	2.00
3.00 Buildings and Fixtures	0	0	0	0	0	3.00
4.00 Building Improvements	1,831,720	1,356	0	1,356	0	4.00
5.00 Fixed Equipment	0	0	0	0	0	5.00
6.00 Movable Equipment	2,134,286	119,652	0	119,652	0	6.00
7.00 Subtotal (sum of lines 1-6)	3,966,006	121,008	0	121,008	0	7.00
8.00 Reconciling Items	0	0	0	0	0	8.00
9.00 Total (line 7 minus line 8)	3,966,006	121,008	0	121,008	0	9.00
<b>ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES</b>						
Description	Ending Balance	Fully Depreciated Assets				
	6.00	7.00				
<b>ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES</b>						
1.00 Land	0	0				
2.00 Land Improvements	0	0				
3.00 Buildings and Fixtures	0	0				
4.00 Building Improvements	1,833,076	0				
5.00 Fixed Equipment	0	0				
6.00 Movable Equipment	2,253,938	0				
7.00 Subtotal (sum of lines 1-6)	4,087,014	0				
8.00 Reconciling Items	0	0				
9.00 Total (line 7 minus line 8)	4,087,014	0				

ADJUSTMENTS TO EXPENSES

Provider No. : 315133

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

Worksheet A-8

Date/Time Prepared:  
5/30/2024 4:44 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	-1,480	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	-1,810,871			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	-827	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	-9,763	ADMINISTRATIVE & GENERAL		4.00 25.00
25.01 MARKETING	A	-148,173	ADMINISTRATIVE & GENERAL		4.00 25.01
25.02 TAXES - NJ BAIT	A	-194,034	ADMINISTRATIVE & GENERAL		4.00 25.02
25.03 PENALTIES EXPENSE	A	-9,750	ADMINISTRATIVE & GENERAL		4.00 25.03
25.04 BAD DEBTS	A	-785,596	ADMINISTRATIVE & GENERAL		4.00 25.04
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-2,960,494			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. : 315133

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

Worksheet A-8-1  
Parts I-III  
Date/Time Prepared:  
5/30/2024 4:44 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	4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT FEE	2.00	
3.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	3.00	
4.00	4.00	ADMINISTRATIVE & GENERAL	ADMIN COSTS	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	663,200	840,000	-176,800	1.00	
2.00	145,548	816,094	-670,546	2.00	
3.00	761,561	1,740,000	-978,439	3.00	
4.00	14,914	0	14,914	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.	1,585,223	3,396,094	-1,810,871	10.00

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

Provider No. : 315133

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

Worksheet A-8-1  
Parts I-III  
Date/Time Prepared:  
5/30/2024 4:44 pm

Symbol (1)	Name	Percentage of Ownership
1.00	2.00	3.00

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

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

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

1.00	A	NATHAN FRIEDMAN	75.00	1.00
2.00	A	NATHAN FRIEDMAN	75.00	2.00
3.00	A	NATHAN FRIEDMAN	75.00	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	WOODCLIFF LAKE MANOR CARE CENTER	100.00	REALTY	1.00
2.00	CHESTNUT RIDGE CARE ASSOCIATION LLC	100.00	MANAGEMENT	2.00
3.00	CHESTNUT RIDGE HEALTHCARE LLC	100.00	MANAGEMENT	3.00
4.00		0.00		4.00
5.00		0.00		5.00
6.00		0.00		6.00
7.00		0.00		7.00
8.00		0.00		8.00
9.00		0.00		9.00
10.00		0.00		10.00
100.00	G. Other (financial or non-financial) specify:	0.00		100.00

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

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

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315133

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/30/2024 4:44 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	1,229,536	1,229,536			1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT	0		0		2.00
3.00 00300	EMPLOYEE BENEFITS	1,367,841	6,591	0	1,374,432	3.00
4.00 00400	ADMINISTRATIVE & GENERAL	2,420,523	125,570	0	142,655	2,688,748
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	507,196	72,073	0	24,421	603,690
6.00 00600	LAUNDRY & LINEN SERVICE	0	23,969	0	0	23,969
7.00 00700	HOUSEKEEPING	553,986	3,728	0	101,723	659,437
8.00 00800	DIETARY	902,474	154,799	0	108,254	1,165,527
9.00 00900	NURSING ADMINISTRATION	443,573	13,649	0	91,497	548,719
10.00 01000	CENTRAL SERVICES & SUPPLY	176,685	0	0	0	176,685
11.00 01100	PHARMACY	0	0	0	0	0
12.00 01200	MEDICAL RECORDS & LIBRARY	0	7,490	0	0	7,490
13.00 01300	SOCIAL SERVICE	233,364	3,329	0	31,119	267,812
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0
15.00 01500	PATIENT ACTIVITIES	192,218	98,339	0	34,478	325,035
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	4,334,509	667,367	0	628,880	5,630,756
31.00 03100	NURSING FACILITY	0	0	0	0	0
32.00 03200	ICF/IID	0	0	0	0	0
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	0
<b>ANCILLARY SERVICE COST CENTERS</b>						
40.00 04000	RADIOLOGY	28,712	0	0	0	28,712
41.00 04100	LABORATORY	88,707	0	0	0	88,707
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00 04300	OXYGEN (INHALATION) THERAPY	14,855	0	0	0	14,855
44.00 04400	PHYSICAL THERAPY	603,658	31,160	0	116,170	750,988
45.00 04500	OCCUPATIONAL THERAPY	443,587	0	0	91,500	535,087
46.00 04600	SPEECH PATHOLOGY	18,106	12,650	0	3,735	34,491
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	2,830	0	0	2,830
49.00 04900	DRUGS CHARGED TO PATIENTS	367,580	5,992	0	0	373,572
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0
51.00 05100	SUPPORT SURFACES	26,869	0	0	0	26,869
<b>OUTPATIENT SERVICE COST CENTERS</b>						
60.00 06000	CLINIC	0	0	0	0	0
61.00 06100	RURAL HEALTH CLINIC	0	0	0	0	0
62.00 06200	FQHC	0	0	0	0	0
<b>OTHER REIMBURSABLE COST CENTERS</b>						
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	0
71.00 07100	AMBULANCE	39,975	0	0	0	39,975
73.00 07300	CMHC	0	0	0	0	0
<b>SPECIAL PURPOSE COST CENTERS</b>						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	0
89.00	SUBTOTALS (sum of lines 1-84)	13,993,954	1,229,536	0	1,374,432	13,993,954
<b>NONREIMBURSABLE COST CENTERS</b>						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	0	0
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00 09300	NONPAID WORKERS	0	0	0	0	0
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0
98.00	Cross Foot Adjustments	0	0	0	0	0
99.00	Negative Cost Centers	0	0	0	0	0
100.00	TOTAL	13,993,954	1,229,536	0	1,374,432	13,993,954

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315133

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/30/2024 4:44 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	2,688,748				4.00	
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	143,577	747,267			5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	5,701	17,469	47,139		6.00	
7.00	00700	HOUSEKEEPING	156,836	2,717	0	818,990	7.00	
8.00	00800	DIETARY	277,201	112,822	0	127,083	1,682,633	8.00
9.00	00900	NURSING ADMINISTRATION	130,503	9,948	0	11,205	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	42,022	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	1,781	5,459	0	6,149	0	12.00
13.00	01300	SOCIAL SERVICE	63,695	2,426	0	2,733	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	77,304	71,672	0	80,732	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30.00	03000	SKILLED NURSING FACILITY	1,339,177	486,395	47,139	547,880	1,682,633	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	6,829	0	0	0	0	40.00
41.00	04100	LABORATORY	21,097	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	3,533	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	178,610	22,710	0	25,581	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	127,261	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	8,203	9,220	0	10,385	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	673	2,062	0	2,323	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	88,848	4,367	0	4,919	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	6,390	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	9,507	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)	2,688,748	747,267	47,139	818,990	1,682,633	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	2,688,748	747,267	47,139	818,990	1,682,633	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315133

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/30/2024 4:44 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	700,375					9.00
10.00	01000		218,707				10.00
11.00	01100						11.00
12.00	01200				20,879		12.00
13.00	01300					336,666	13.00
14.00	01400						14.00
15.00	01500						15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	03000	700,375	70,999		20,879	336,666	30.00
31.00	03100						31.00
32.00	03200						32.00
33.00	03300						33.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	04000						40.00
41.00	04100						41.00
42.00	04200						42.00
43.00	04300						43.00
44.00	04400						44.00
45.00	04500						45.00
46.00	04600						46.00
47.00	04700						47.00
48.00	04800						48.00
49.00	04900		147,708				49.00
50.00	05000						50.00
51.00	05100						51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	06000						60.00
61.00	06100						61.00
62.00	06200						62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>							
70.00	07000						70.00
71.00	07100						71.00
73.00	07300						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						83.00
89.00							89.00
<b>NONREIMBURSABLE COST CENTERS</b>							
90.00	09000						90.00
91.00	09100						91.00
92.00	09200						92.00
93.00	09300						93.00
94.00	09400						94.00
98.00							98.00
99.00							99.00
100.00							100.00
	TOTAL	700,375	218,707		20,879	336,666	



COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315133

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/30/2024 4:44 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	554,743			15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	0	554,743	11,417,642	0	11,417,642
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	35,541	0	35,541
41.00 04100	LABORATORY	0	0	109,804	0	109,804
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	18,388	0	18,388
44.00 04400	PHYSICAL THERAPY	0	0	977,889	0	977,889
45.00 04500	OCCUPATIONAL THERAPY	0	0	662,348	0	662,348
46.00 04600	SPEECH PATHOLOGY	0	0	62,299	0	62,299
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	7,888	0	7,888
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	619,414	0	619,414
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00 05100	SUPPORT SURFACES	0	0	33,259	0	33,259
<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	49,482	0	49,482
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	554,743	13,993,954	0	13,993,954
<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	554,743	13,993,954	0	13,993,954

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315133

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/30/2024 4:44 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	6,591	0	6,591	3.00
4.00 00400	ADMINISTRATIVE & GENERAL	0	125,570	0	125,570	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	0	72,073	0	72,073	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	0	23,969	0	23,969	6.00
7.00 00700	HOUSEKEEPING	0	3,728	0	3,728	7.00
8.00 00800	DIETARY	0	154,799	0	154,799	8.00
9.00 00900	NURSING ADMINISTRATION	0	13,649	0	13,649	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00
11.00 01100	PHARMACY	0	0	0	0	11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	7,490	0	7,490	12.00
13.00 01300	SOCIAL SERVICE	0	3,329	0	3,329	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00 01500	PATIENT ACTIVITIES	0	98,339	0	98,339	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	0	667,367	0	667,367	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	31,160	0	31,160	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	45.00
46.00 04600	SPEECH PATHOLOGY	0	12,650	0	12,650	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	2,830	0	2,830	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	5,992	0	5,992	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	1,229,536	0	1,229,536	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	1,229,536	0	1,229,536	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315133

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/30/2024 4:44 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	126,254					4.00
5.00	00500	6,742	78,932				5.00
6.00	00600	268	1,845	26,082			6.00
7.00	00700	7,365	287		11,868		7.00
8.00	00800	13,017	11,917		1,842	182,094	8.00
9.00	00900	6,128	1,051		162		9.00
10.00	01000	1,973					10.00
11.00	01100						11.00
12.00	01200	84	577		89		12.00
13.00	01300	2,991	256		40		13.00
14.00	01400						14.00
15.00	01500	3,630	7,571		1,170		15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	03000	62,880	51,376	26,082	7,939	182,094	30.00
31.00	03100						31.00
32.00	03200						32.00
33.00	03300						33.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	04000	321					40.00
41.00	04100	991					41.00
42.00	04200						42.00
43.00	04300	166					43.00
44.00	04400	8,387	2,399		371		44.00
45.00	04500	5,976					45.00
46.00	04600	385	974		150		46.00
47.00	04700						47.00
48.00	04800	32	218		34		48.00
49.00	04900	4,172	461		71		49.00
50.00	05000						50.00
51.00	05100	300					51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	06000						60.00
61.00	06100						61.00
62.00	06200						62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>							
70.00	07000						70.00
71.00	07100	446					71.00
73.00	07300						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						83.00
89.00		126,254	78,932	26,082	11,868	182,094	89.00
<b>NONREIMBURSABLE COST CENTERS</b>							
90.00	09000						90.00
91.00	09100						91.00
92.00	09200						92.00
93.00	09300						93.00
94.00	09400						94.00
98.00							98.00
99.00							99.00
100.00		126,254	78,932	26,082	11,868	182,094	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315133

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/30/2024 4:44 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	21,429					9.00
10.00	01000	0	1,973				10.00
11.00	01100	0	0	0			11.00
12.00	01200	0	0	0	8,240		12.00
13.00	01300	0	0	0	0	6,765	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	21,429	640	0	8,240	6,765	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	1,333	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		21,429	1,973	0	8,240	6,765	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	21,429	1,973	0	8,240	6,765	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315133

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/30/2024 4:44 pm

Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE	Subtotal	Post Step-Down Adjustments	Total	
		PATIENT ACTIVITIES				
	14.00	15.00	16.00	17.00	18.00	
<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	110,875			15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	0	110,875	1,148,703	0	1,148,703
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	321	0	321
41.00 04100	LABORATORY	0	0	991	0	991
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	166	0	166
44.00 04400	PHYSICAL THERAPY	0	0	42,874	0	42,874
45.00 04500	OCCUPATIONAL THERAPY	0	0	6,415	0	6,415
46.00 04600	SPEECH PATHOLOGY	0	0	14,177	0	14,177
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	3,114	0	3,114
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	12,029	0	12,029
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00 05100	SUPPORT SURFACES	0	0	300	0	300
<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	446	0	446
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	110,875	1,229,536	0	1,229,536
<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	110,875	1,229,536	0	1,229,536

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315133

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

Worksheet B-1  
Date/Time Prepared:  
5/30/2024 4:44 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	36,934					1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT		0				2.00
3.00 00300	EMPLOYEE BENEFITS	198	0	6,663,202			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	3,772	0	691,588	-2,688,748	11,305,206	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	2,165	0	118,391	0	603,690	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	720	0	0	0	23,969	6.00
7.00 00700	HOUSEKEEPING	112	0	493,150	0	659,437	7.00
8.00 00800	DIETARY	4,650	0	524,811	0	1,165,527	8.00
9.00 00900	NURSING ADMINISTRATION	410	0	443,573	0	548,719	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	176,685	10.00
11.00 01100	PHARMACY	0	0	0	0	0	11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	225	0	0	0	7,490	12.00
13.00 01300	SOCIAL SERVICE	100	0	150,864	0	267,812	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00 01500	PATIENT ACTIVITIES	2,954	0	167,147	0	325,035	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00 03000	SKILLED NURSING FACILITY	20,047	0	3,048,796	0	5,630,756	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	28,712	40.00
41.00 04100	LABORATORY	0	0	0	0	88,707	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	14,855	43.00
44.00 04400	PHYSICAL THERAPY	936	0	563,189	0	750,988	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	443,587	0	535,087	45.00
46.00 04600	SPEECH PATHOLOGY	380	0	18,106	0	34,491	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	85	0	0	0	2,830	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	180	0	0	0	373,572	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	26,869	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	39,975	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)	36,934	0	6,663,202	-2,688,748	11,305,206	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)	1,229,536	0	1,374,432		2,688,748	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	33.290085	0.000000	0.206272		0.237833	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			6,591		126,254	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.000989		0.011168	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315133

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

Worksheet B-1

Date/Time Prepared:  
5/30/2024 4:44 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	30,799					5.00
6.00	00600	720	31,727				6.00
7.00	00700	112	0	29,967			7.00
8.00	00800	4,650	0	4,650	95,181		8.00
9.00	00900	410	0	410	0	127,862	9.00
10.00	01000	0	0	0	0	0	10.00
11.00	01100	0	0	0	0	0	11.00
12.00	01200	225	0	225	0	0	12.00
13.00	01300	100	0	100	0	0	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	2,954	0	2,954	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	03000	20,047	31,727	20,047	95,181	127,862	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	936	0	936	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	380	0	380	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	85	0	85	0	0	48.00
49.00	04900	180	0	180	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		30,799	31,727	29,967	95,181	127,862	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		747,267	47,139	818,990	1,682,633	700,375	102.00
103.00		24.262703	1.485769	27.329729	17.678245	5.477585	103.00
104.00		78,932	26,082	11,868	182,094	21,429	104.00
105.00		2.562810	0.822076	0.396036	1.913134	0.167595	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315133

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

Worksheet B-1

Date/Time Prepared:  
5/30/2024 4:44 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	544,265					10.00	
11.00	01100	0	0				11.00	
12.00	01200	0	0	31,727			12.00	
13.00	01300	0	0	0	31,727		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	176,685	0	31,727	31,727	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	367,580	0	0	0	0	49.00	
50.00	05000	0	0	0	0	0	50.00	
51.00	05100	0	0	0	0	0	51.00	
<b>OUTPATIENT SERVICE COST CENTERS</b>								
60.00	06000	0	0	0	0	0	60.00	
61.00	06100	0	0	0	0	0	61.00	
62.00	06200	0	0	0	0	0	62.00	
<b>OTHER REIMBURSABLE COST CENTERS</b>								
70.00	07000	0	0	0	0	0	70.00	
71.00	07100	0	0	0	0	0	71.00	
73.00	07300	0	0	0	0	0	73.00	
<b>SPECIAL PURPOSE COST CENTERS</b>								
80.00	08000						80.00	
81.00	08100						81.00	
82.00	08200						82.00	
83.00	08300	0	0	0	0	0	83.00	
89.00	SUBTOTALS (sum of lines 1-84)		544,265	0	31,727	31,727	0	89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
90.00	09000	0	0	0	0	0	90.00	
91.00	09100	0	0	0	0	0	91.00	
92.00	09200	0	0	0	0	0	92.00	
93.00	09300	0	0	0	0	0	93.00	
94.00	09400	0	0	0	0	0	94.00	
98.00	Cross Foot Adjustments						98.00	
99.00	Negative Cost Centers						99.00	
102.00	Cost to be allocated (per Wkst. B, Part I)		218,707	0	20,879	336,666	0	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)		0.401839	0.000000	0.658083	10.611340	0.000000	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)		1,973	0	8,240	6,765	0	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)		0.003625	0.000000	0.259716	0.213225	0.000000	105.00



COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315133

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

Worksheet B-1

Date/Time Prepared:  
5/30/2024 4:44 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	31,727	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>			
30.00	03000 SKILLED NURSING FACILITY	31,727	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)	31,727	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)	554,743	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	17.484887	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	110,875	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	3.494658	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315133

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

Worksheet C  
Date/Time Prepared:  
5/30/2024 4:44 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	35,541	0	0.000000	40.00
41.00	04100	LABORATORY	109,804	0	0.000000	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	18,388	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	977,889	794,483	1.230849	44.00
45.00	04500	OCCUPATIONAL THERAPY	662,348	701,410	0.944309	45.00
46.00	04600	SPEECH PATHOLOGY	62,299	108,690	0.573181	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	7,888	0	0.000000	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	619,414	306,950	2.017964	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	05100	SUPPORT SURFACES	33,259	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	49,482	0	0.000000	71.00
100.00		Total	2,576,312	1,911,533		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315133		Period: From 01/01/2023 To 12/31/2023		Worksheet D Part I Date/Time Prepared: 5/30/2024 4:44 pm	
		Title XVIII (1)		Skilled Nursing Facility		PPS	
		Health Care Program Charges		Health Care Program Cost			
		Ratio of Cost to Charges (Fr. Wkst. C Column 3)		Part A		Part B	
		1.00		2.00		3.00	
				Part A (col. 1 x col. 2)		Part B (col. 1 x col. 3)	
				4.00		5.00	
<b>PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST</b>							
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	04000	RADIOLOGY	0.000000	0	0	0	0
41.00	04100	LABORATORY	0.000000	0	0	0	0
42.00	04200	INTRAVENOUS THERAPY	0.000000	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0
44.00	04400	PHYSICAL THERAPY	1.230849	573,737	0	706,184	0
45.00	04500	OCCUPATIONAL THERAPY	0.944309	656,167	0	619,624	0
46.00	04600	SPEECH PATHOLOGY	0.573181	98,651	0	56,545	0
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	2.017964	2,452	0	4,948	0
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0.000000	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	06000	CLINIC	0.000000	0	0	0	0
61.00	06100	RURAL HEALTH CLINIC					61.00
62.00	06200	FQHC					62.00
71.00	07100	AMBULANCE (2)	0.000000		0		0
100.00		Total (Sum of lines 40 - 71)		1,331,007	0	1,387,301	0

(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. : 315133	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/30/2024 4:44 pm
		Title XVIII	Skilled Nursing Facility	PPS

Cost Center Description			1.00	
-------------------------	--	--	------	--

PART II - APPORTIONMENT OF VACCINE COST				
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	2.017964	1.00
2.00		Program vaccine charges (From your records, or the PS&R)	2,798	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)	5,646	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	35,541	0	0.000000	0	0	40.00
41.00	04100	LABORATORY	109,804	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	18,388	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	977,889	0	0.000000	706,184	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	662,348	0	0.000000	619,624	0	45.00
46.00	04600	SPEECH PATHOLOGY	62,299	0	0.000000	56,545	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	7,888	0	0.000000	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	619,414	0	0.000000	4,948	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	05100	SUPPORT SURFACES	33,259	0	0.000000	0	0	51.00
100.00		Total (Sum of lines 40 - 52)	2,526,830	0		1,387,301	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315133	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/30/2024 4:44 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		31,727	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		10,458	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		11,417,642	5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>				
6.00	General inpatient routine service charges		16,881,840	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.676327	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)		11,417,642	15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		359.87	16.00
17.00	Program routine service cost (Line 3 times line 16)		3,763,520	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)		3,763,520	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)		1,148,703	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		36.21	21.00
22.00	Program capital related cost (Line 3 times line 21)		378,684	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		3,384,836	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)		0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)		3,384,836	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		31,727	1.00
2.00	Program inpatient days (see instructions)		10,458	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)		0.329625	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)		0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII		Provider No. : 315133	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/30/2024 4:44 pm
		Title XVIII	Skilled Nursing Facility	PPS

			1.00	
<b>PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT</b>				
1.00	Inpatient PPS amount (See Instructions)		9,385,981	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)		0	2.00
3.00	Subtotal (Sum of lines 1 and 2)		9,385,981	3.00
4.00	Primary payor amounts		0	4.00
5.00	Coinsurance		1,154,000	5.00
6.00	Allowable bad debts (From your records)		351,115	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		60,206	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		228,225	8.00
9.00	Recovery of bad debts - for statistical records only		0	9.00
10.00	Utilization review		0	10.00
11.00	Subtotal (See instructions)		8,460,206	11.00
12.00	Interim payments (See instructions)		8,106,122	12.00
13.00	Tentative adjustment		0	13.00
14.00	OTHER adjustment (See instructions)		0	14.00
14.50	Demonstration payment adjustment amount before sequestration		0	14.50
14.55	Demonstration payment adjustment amount after sequestration		0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)		4,565	14.75
14.99	Sequestration amount (see instructions)		164,640	14.99
15.00	Balance due provider/program (see Instructions)		184,879	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 XVIII ONLY</b>				
17.00	Ancillary services Part B		0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)		5,646	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		5,646	19.00
20.00	Medicare Part B ancillary charges (See instructions)		2,798	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		2,798	21.00
22.00	Primary payor amounts		0	22.00
23.00	Coinsurance and deductibles		0	23.00
24.00	Allowable bad debts (From your records)		0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)		0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)		0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)		2,798	25.00
26.00	Interim payments (See instructions)		2,468	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)		56	28.99
29.00	Balance due provider/program (see instructions)		274	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. : 315133	Period: From 01/01/2023 To 12/31/2023	Worksheet E-1 Date/Time Prepared: 5/30/2024 4:44 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				
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		8,149,413		2,468
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)		0		0
Program to Provider					
3.01	ADJUSTMENTS TO PROVIDER		0		0
3.02			0		0
3.03			0		0
3.04			0		0
3.05			0		0
Provider to Program					
3.50	ADJUSTMENTS TO PROGRAM	06/16/2023	43,291		0
3.51			0		0
3.52			0		0
3.53			0		0
3.54			0		0
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		-43,291		0
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		8,106,122		2,468
TO BE COMPLETED BY CONTRACTOR					
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)				
Program to Provider					
5.01	TENTATIVE TO PROVIDER		0		0
5.02			0		0
5.03			0		0
Provider to Program					
5.50	TENTATIVE TO PROGRAM		0		0
5.51			0		0
5.52			0		0
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0
6.00	Determined net settlement amount (balance due) based on the cost report. (1)				
6.01	PROGRAM TO PROVIDER		184,879		274
6.02	PROVIDER TO PROGRAM		0		0
7.00	Total Medicare program liability (see instructions)		8,291,001		2,742
			Contractor Name		Contractor Number
			1.00	2.00	
8.00	Name of Contractor				

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

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

Provider No. : 315133

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

Worksheet G

Date/Time Prepared:  
5/30/2024 4:44 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	504,757	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	2,340,524	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	-936,217	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	45,148	0	0	0	8.00
9.00	Other current assets	12,220	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>1,966,432</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	1,833,076	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	2,253,938	0	0	0	23.00
24.00	Less: Accumulated depreciation	-2,346,420	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>1,740,594</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	232,335	0	0	0	31.00
32.00	Other assets	248,015	0	0	0	32.00
33.00	<b>TOTAL OTHER ASSETS (Sum of lines 29 - 32)</b>	<b>480,350</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>4,187,376</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	1,214,645	0	0	0	35.00
36.00	Salaries, wages, and fees payable	299,549	0	0	0	36.00
37.00	Payroll taxes payable	14,346	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	13,530	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>1,542,070</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	3,700,000	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	0	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	<b>TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)</b>	<b>3,700,000</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>5,242,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51.00</b>
<b>CAPITAL ACCOUNTS</b>						
52.00	General fund balance	-1,054,694	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>-1,054,694</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>4,187,376</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60.00</b>



STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315133

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

Worksheet G-1

Date/Time Prepared:  
5/30/2024 4:44 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		-1,311,372		0	1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		1,759,742			2.00
3.00	Total (sum of line 1 and line 2)		448,370		0	3.00
4.00	Additions (credit adjustments)					4.00
5.00	ROUNDING	1		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)		1		0	10.00
11.00	Subtotal (line 3 plus line 10)		448,371		0	11.00
12.00	Deductions (debit adjustments)					12.00
13.00		0		0		13.00
14.00	DIVIDENDS	1,503,065		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)		1,503,065		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-1,054,694		0	19.00
		Endowment Fund		Plant Fund		
		6.00	7.00	8.00		
1.00	Fund balances at beginning of period	0		0		1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)					2.00
3.00	Total (sum of line 1 and line 2)	0		0		3.00
4.00	Additions (credit adjustments)					4.00
5.00	ROUNDING		0			5.00
6.00			0			6.00
7.00			0			7.00
8.00			0			8.00
9.00			0			9.00
10.00	Total additions (sum of line 5 - 9)	0		0		10.00
11.00	Subtotal (line 3 plus line 10)	0		0		11.00
12.00	Deductions (debit adjustments)					12.00
13.00			0			13.00
14.00	DIVIDENDS		0			14.00
15.00			0			15.00
16.00			0			16.00
17.00			0			17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0		19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315133

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

Worksheet G-2  
Parts I-III  
Date/Time Prepared:  
5/30/2024 4:44 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	16,881,840		16,881,840	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	16,881,840		16,881,840	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	1,911,532	0	1,911,532	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	34,704	0	34,704	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	18,828,076	0	18,828,076	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)			16,954,448	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)			16,954,448	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315133

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

Worksheet G-3

Date/Time Prepared:  
5/30/2024 4:44 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	18,828,076	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,928,244	2.00
3.00	Net patient revenues (Line 1 minus line 2)	16,899,832	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	16,954,448	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-54,616	5.00
<b>Other income:</b>			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	1,480	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	827	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	9,763	24.00
24.50	COVID-19 PHE Funding	1,802,288	24.50
25.00	Total other income (Sum of lines 6 - 24)	1,814,358	25.00
26.00	Total (Line 5 plus line 25)	1,759,742	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)	1,759,742	31.00



---

MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

**WOODCLIFF LAKE HEALTH AND REHABILITATION  
CENTER, LLC  
WOODCLIFF LAKE MANOR CARE CENTER, LLC  
*Combining Financial Statements***

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

**Woodcliff Lake Health and Rehabilitation Center, LLC  
Woodcliff Lake Manor Care Center, LLC**

**Year Ended December 31, 2023**

TABLE OF CONTENTS

	<u>Page No.</u>
INDEPENDENT AUDITOR'S REPORT	1 – 2
FINANCIAL STATEMENTS:	
Combining Balance Sheet	3
Combining Statement of Operations	4
Combining Statement of Members' Deficit	5
Combining Statement of Cash Flows	6
Notes to the Financial Statements	7 - 11
AUDITOR'S LETTER	12
COMBINING SUPPLEMENTARY SCHEDULES:	
Revenue	13
Operating Expenses	14 - 15



MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Members,  
Woodcliff Lake Health and Rehabilitation Center, LLC  
Woodcliff Lake Manor Care Center, LLC:

### Opinion

We have audited the accompanying combining financial statements of Woodcliff Lake Health and Rehabilitation Center, LLC and Woodcliff Lake Manor Care Center, LLC, which comprise the combining balance sheets as of December 31, 2023, and the related combining statements of income, members' deficit, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the combining financial statements referred to above present fairly, in all material respects, the financial position of Woodcliff Lake Health and Rehabilitation Center, LLC and Woodcliff Lake Manor Care Center, 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 Woodcliff Lake Health and Rehabilitation Center, LLC and Woodcliff Lake Manor Care Center, 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 Woodcliff Lake Health and Rehabilitation Center, LLC and Woodcliff Lake Manor Care Center, 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 Auditor's Report*

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Woodcliff Lake Health and Rehabilitation Center, LLC and Woodcliff Lake Manor Care Center, 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 Woodcliff Lake Health and Rehabilitation Center, LLC and Woodcliff Lake Manor Care Center, 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 8, 2024

**Woodcliff Lake Health and Rehabilitation Center, LLC**  
**Woodcliff Lake Manor Care Center, LLC**  
**Combining Balance Sheet**  
**December 31, 2023**

	Facility	Realty	Elimination	Combined
<b>Assets</b>				
Cash	\$ 516,261	\$ 41,930	\$ -	\$ 558,191
Accounts Receivable (Net)	1,400,412	-	-	1,400,412
Prepaid Expenses	45,148	-	-	45,148
Escrow Deposits	121	-	-	121
Loans Receivable - Related Parties	785,768	3,819,443	(527,702)	4,077,509
<b>Total Current Assets</b>	<u>2,747,710</u>	<u>3,861,373</u>	<u>(527,702)</u>	<u>6,081,381</u>
Land	-	1,865,339	-	1,865,339
Building	-	3,056,908	-	3,056,908
Construction in Progress	248,015	-	-	248,015
Leasehold Improvements	1,833,076	836,127	-	2,669,203
Furniture & Equipment	2,253,938	550,000	-	2,803,938
	<u>4,335,029</u>	<u>6,308,374</u>	<u>-</u>	<u>10,643,403</u>
Less: Accumulated Depreciation & Amortization	<u>2,346,420</u>	<u>2,953,064</u>	<u>-</u>	<u>5,299,484</u>
<b>Total Fixed Assets</b>	<u>1,988,609</u>	<u>3,355,310</u>	<u>-</u>	<u>5,343,919</u>
Goodwill (Net)	-	226,585	-	226,585
<b>Total Other Assets</b>	<u>-</u>	<u>226,585</u>	<u>-</u>	<u>226,585</u>
<b>Total Assets</b>	<u>\$ 4,736,319</u>	<u>\$ 7,443,268</u>	<u>\$ (527,702)</u>	<u>\$ 11,651,885</u>
<b>Liabilities &amp; Equity</b>				
Mortgage Payable	-	542,580	-	542,580
Accounts Payable	965,711	213	-	965,924
Accrued Payroll	299,473	-	-	299,473
Accrued Expenses & Taxes	199,366	33,630	-	232,996
Exchanges	19,087	-	-	19,087
Due To Third Party Payors	2,824	-	-	2,824
Loans Payable - Related Parties	527,702	5,000	(527,702)	5,000
Patients' Security Deposits	34,720	-	-	34,720
<b>Total Current Liabilities</b>	<u>2,048,883</u>	<u>581,423</u>	<u>(527,702)</u>	<u>2,102,604</u>
Mortgage Payable (Net)	3,700,000	8,918,793	-	12,618,793
Patients' Trust Fund Payable	42,130	-	-	42,130
<b>Total Long Term Liabilities</b>	<u>3,742,130</u>	<u>8,918,793</u>	<u>-</u>	<u>12,660,923</u>
Members' Deficit	(1,054,694)	(2,056,948)	-	(3,111,642)
<b>Total Liabilities &amp; Members' Deficit</b>	<u>\$ 4,736,319</u>	<u>\$ 7,443,268</u>	<u>\$ (527,702)</u>	<u>\$ 11,651,885</u>



**Woodcliff Lake Health and Rehabilitation Center, LLC**  
**Woodcliff Lake Manor Care Center, LLC**  
**Combining Statement of Operations**  
**For the year ended December 31, 2023**

	Facility	Realty	Elimination	Combined
Total Revenue From Patients	\$ 16,111,886	\$ -	\$ -	\$ 16,111,886
Total Rental Revenue	-	1,740,000	(1,740,000)	-
Operating Expenses:				
Payroll	4,860,913	-	-	4,860,913
Employee Benefits	1,384,592	-	-	1,384,592
Professional Care	2,171,387	-	-	2,171,387
Dietary & Housekeeping	471,011	-	-	471,011
Plant & Maintenance	2,518,679	761,588	(1,740,000)	1,540,267
General & Administrative	<u>2,763,597</u>	<u>14,914</u>	<u>-</u>	<u>2,778,511</u>
Total Operating Expenses	<u>14,170,179</u>	<u>776,502</u>	<u>(1,740,000)</u>	<u>13,206,681</u>
Income From Operations	1,941,707	963,498	-	2,905,205
Other Income	<u>12,070</u>	<u>27</u>	<u>-</u>	<u>12,097</u>
Income Before Taxes	1,953,777	963,525	-	2,917,302
Less: Pass-Through Entity Taxes	<u>194,034</u>	<u>63,630</u>	<u>-</u>	<u>257,664</u>
<b>Net Income</b>	<b><u>\$ 1,759,743</u></b>	<b><u>\$ 899,895</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,659,638</u></b>

**Woodcliff Lake Health and Rehabilitation Center, LLC**  
**Woodcliff Lake Manor Care Center, LLC**  
**Combining Statement of Members' Equity (Deficit)**  
**For the year ended December 31, 2023**

	Facility	Realty	Combined
Members' Equity (Deficit):			
Balance as of Beginning of Period	\$ (2,166,937)	\$ (2,951,213)	\$ (5,118,150)
Net Income for the Period	1,759,743	899,895	2,659,638
Members' Distributions	<u>(647,500)</u>	<u>(5,630)</u>	<u>(653,130)</u>
<b>Total Members' Equity (Deficit)</b>			
<b>End of Period</b>	<b><u>\$ (1,054,694)</u></b>	<b><u>\$ (2,056,948)</u></b>	<b><u>\$ (3,111,642)</u></b>

**Woodcliff Lake Health and Rehabilitation Center, LLC**  
**Woodcliff Lake Manor Care Center, LLC**  
**Combining Statement of Cash Flows**  
**For the year ended December 31, 2023**

	Facility	Realty	Combined
Cash Flows From Operating Activities:			
Net Income	\$ 1,759,743	\$ 899,895	\$ 2,659,638
Adjustments to reconcile Net Income to Net Cash Provided by Operating Activities			
Depreciation & Amortization	153,815	113,928	267,743
Amortization of Debt Issuance Costs	-	7,824	7,824
Bad Debt Provision	432,000	-	432,000
(Increase) Decrease In:			
Accounts Receivable	(641,021)	-	(641,021)
Prepaid Expenses	(25,929)	-	(25,929)
Escrow Deposits	11,907	-	11,907
Increase (Decrease) In:			
Accounts Payable	80,066	(17,757)	62,309
Accrued Payroll & Withholding Taxes	27,794	-	27,794
Accrued Expenses & Taxes	228,729	33,630	262,359
Other Payables	(275,298)	-	(275,298)
Due to Third Party Payors	824	-	824
Patients' Security Deposits	11,370	-	11,370
Exchanges	12,897	-	12,897
Total Adjustments	<u>(568,661)</u>	<u>15,873</u>	<u>(552,788)</u>
Net Cash Provided By Operating Activities	1,776,897	1,037,520	2,814,417
Cash Flows From Investing Activities:			
Capital Expenditures	(369,023)	-	(369,023)
Loans Receivable - Related Parties	(535,768)	(964,542)	(1,500,310)
Other Assets	27,692	-	27,692
Net Cash Used In Investing Activities	<u>(877,099)</u>	<u>(964,542)</u>	<u>(1,841,641)</u>
Cash Flows From Financing Activities:			
Decrease In Short Term Debt	-	(517,458)	(517,458)
Other Liabilities	(3,451)	-	(3,451)
Loans Payable - Related Parties	-	15,000	15,000
Distributions	(647,500)	(5,630)	(653,130)
Net Cash Used In Financing Activities	<u>(650,951)</u>	<u>(508,088)</u>	<u>(1,159,039)</u>
Net Change In Cash	248,847	(435,110)	(186,263)
Cash - Beginning of Period	<u>267,414</u>	<u>477,040</u>	<u>744,454</u>
<b>Cash - End of Period</b>	<b><u>\$ 516,261</u></b>	<b><u>\$ 41,930</u></b>	<b><u>\$ 558,191</u></b>
Supplemental Disclosures:			
Interest Paid	\$ -	\$ 647,660	\$ 647,660
Income Taxes Paid	9,014	30,000	39,014

**Woodcliff Lake Health and Rehabilitation Center, LLC**  
**Woodcliff Lake Manor, LLC**  
**Notes to Combining Financial Statements**

**1) Organization:**

Woodcliff Lake Health and Rehabilitation Center, LLC (the "Facility"), a limited liability company, is licensed by the New Jersey State Department of Health to run and operate a 114 bed long-term care facility, located in Woodcliff Lake, New Jersey. The facility began operations on February 2, 1992.

Woodcliff Lake Manor, LLC (the "Realty"), a limited liability company, is the landlord of a 114 bed long-term care facility which it rents to Woodcliff Lake Health and Rehabilitation Center, LLC. The Facility and Realty are related through common control and ownership.

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

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

**Principals of Combination –**

The combining financial statements include the accounts of Facility and Realty, which are related by virtue of common control and ownership. All inter-company balances and transactions have been eliminated in the combining financial statements.

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

**Method of Accounting –**

The entities maintain their books and prepare their financial statements on the accrual basis of accounting.

**Cash –**

For purposes of the statement of cash flows, the entities consider time deposits, certificates of deposits, and all highly liquid investments, with maturity of three months or less, to be cash. The entities maintain 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 based upon the straight-line method over the estimated useful lives of the assets.

**Goodwill and Other Intangible Assets –**

Intangible assets subject to amortization are shown net of accumulated amortization based upon their estimated useful lives. The Realty has classified as goodwill the excess of the purchase price over the fair value of the assets acquired. Goodwill and other 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.

**Woodcliff Lake Health and Rehabilitation Center, LLC**  
**Woodcliff Lake Manor, LLC**  
**Notes to Combining Financial Statements**

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

**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.

**Resident Funds –**

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

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

**Advertising –**

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense amounted to \$69,503 for the year ended December 31, 2023.

**Income Taxes –**

The entities are 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.

**Woodcliff Lake Health and Rehabilitation Center, LLC**  
**Woodcliff Lake Manor, LLC**  
**Notes to Combining Financial Statements**

**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	\$ 915,484	39.82%
Medicare Patients	1,110,004	48.28%
Medicaid Patients	<u>273,596</u>	<u>11.90%</u>
	2,299,084	<u>100.00%</u>
Less: Allowance for Doubtful Accounts	<u>(899,672)</u>	
	<u>\$ 1,400,412</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) Mortgages Payable:**

In June 2015, the Realty entered into a twenty-year mortgage with Lakeland Bank in the amount of \$16,960,000 of which \$3,700,000 was used to finance the operations of the Facility. The mortgage matures on July 29, 2035. The mortgage is secured by all assets of the Realty and Facility. The Realty also entered into an interest rate swap agreement with the same notional amount and term as the debt. The swap agreement, effectively converts interest payments, from the mortgage's variable rate to a fixed rate of 4.75%. The Realty receives a floating rate equal to the one-month LIBOR rate plus a margin of 200 basis points. As of December 31, 2023 the value of the swap is \$ 763,110.

The following is a breakdown of the balance as of December 31, 2023:

Principal Balance - Facility:	\$ 3,700,000	
Principal Balance - Realty:	<u>9,551,250</u>	
Total Principal:	13,251,250	
Less Unamortized debt issuance cost:	<u>(89,877)</u>	
	13,161,373	
Less current portion:	<u>542,580</u>	
Long-term Debt	<u>\$ 12,618,793</u>	

**Woodcliff Lake Health and Rehabilitation Center, LLC**  
**Woodcliff Lake Manor, LLC**  
**Notes to Combining Financial Statements**

**Mortgages Payable (cont.):**

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

For the year ending 2024	\$ 542,580
For the year ending 2024	568,921
For the year ending 2025	596,541
For the year ending 2026	625,502
For the year ending 2027	655,868
For the years thereafter	<u>10,261,838</u>
Total Principal Payments	<u>\$ 13,251,250</u>

**5) Related Party Transactions:**

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

On March 1, 2005 the Facility entered into a non-arms length lease agreement with the Realty. The lease expired in February 2020 and was not renewed. The Facility now leases on a month-to-month basis. For the year ended December 31, 2023 rent was \$1,740,000.

The Facility pays management to Chestnut Ridge Care Associates, LLC which has common ownership with the Facility. Fees paid for year ended December 31, 2023 were \$816,094

The Realty and Facility contracts administrative and fiscal services to Ridge Healthcare, LLC which has common ownership with the Realty and Facility. Fees paid for year ended December 31, 2023 were \$850,000.

**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 \$245,473.

**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.

**Woodcliff Lake Health and Rehabilitation Center, LLC**  
**Woodcliff Lake Manor, LLC**  
**Notes to Combining Financial Statements**

**8) 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	\$164,099	% 10	12/31/2024

**9) Subsequent Events:**

The entities have evaluated subsequent events through May 8, 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,  
Woodcliff Lake Health and Rehabilitation Center, LLC  
Woodcliff Lake Manor Care Center, LLC:

Our report on our audit of the basic financial statements of Woodcliff Lake Health and Rehabilitation Center, LLC and Woodcliff Lake Manor Care Center, LLC for 2023 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 13 through 15 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Martin Friedman CPA, PC*

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

Brooklyn, NY

May 8, 2024

**Woodcliff Lake Health and Rehabilitation Center, LLC**  
**Woodcliff Lake Manor Care Center, LLC**  
**Supplementary Schedules**  
**For the year ended December 31, 2023**

	Facility	Realty	Elimination	Combined
Revenue From Patients:				
Private	\$ 4,320,832	\$ -	\$ -	\$ 4,320,832
Medicaid	3,172,255	-	-	3,172,255
Medicare	9,374,395	-	-	9,374,395
Bad Debt Expense	(323,596)	-	-	(323,596)
Provision for Bad Debts	<u>(432,000)</u>	<u>-</u>	<u>-</u>	<u>(432,000)</u>
Total Revenue From Patients	16,111,886	\$ -	\$ -	\$ 16,111,886
Revenue From Rental	-	1,740,000	(1,740,000)	-
Other Income:				
Interest	1,480	27	-	1,507
Other	<u>10,590</u>	<u>-</u>	<u>-</u>	<u>10,590</u>
Total Other Income	<u>12,070</u>	<u>27</u>	<u>-</u>	<u>12,097</u>
<b>Total Income</b>	<b><u><u>\$ 16,123,956</u></u></b>	<b><u><u>\$ 1,740,027</u></u></b>	<b><u><u>\$ (1,740,000)</u></u></b>	<b><u><u>\$ 16,123,983</u></u></b>

**Woodcliff Lake Health and Rehabilitation Center, LLC**  
**Woodcliff Lake Manor Care Center, LLC**  
**Supplementary Schedules**  
**For the year ended December 31, 2023**

	Facility	Combined
<b>Payroll:</b>		
Administrative & Office	\$ 563,949	\$ 563,949
Nursing	3,485,581	3,485,581
Therapies	1,024,881	1,024,881
Social Services	230,409	230,409
Recreation	167,147	167,147
Dietary	524,811	524,811
Housekeeping	548,032	548,032
Maintenance	118,391	118,391
Employee Retention Credit	<u>(1,802,288)</u>	<u>(1,802,288)</u>
<b>Total Payroll</b>	<b><u>4,860,913</u></b>	<b><u>4,860,913</u></b>
<b>Employee Benefits:</b>		
Payroll Taxes	563,311	563,311
Workmen's Compensation	133,193	133,193
Union	171,740	171,740
Non-Union Pension	2,375	2,375
Employee Benefits	487,118	487,118
Uniform & Transp. Allowance	<u>26,855</u>	<u>26,855</u>
<b>Total Employee Benefits</b>	<b><u>1,384,592</u></b>	<b><u>1,384,592</u></b>
<b>Professional Care:</b>		
Prescription Drugs	319,454	319,454
Medical Supplies	305,795	305,795
Contracted Nursing Service	1,109,189	1,109,189
Fees & Expenses	<u>436,949</u>	<u>436,949</u>
<b>Total Professional Care</b>	<b><u>\$ 2,171,387</u></b>	<b><u>\$ 2,171,387</u></b>

**Woodcliff Lake Health and Rehabilitation Center, LLC**

**Woodcliff Lake Manor Care Center, LLC**

**Supplementary Schedules**

**For the year ended December 31, 2023**

	Facility	Realty	Elimination	Combined
<b>Dietary &amp; Housekeeping:</b>				
Food	\$ 250,764	\$ -	\$ -	\$ 250,764
Other Dietary Expenses	126,899	-	-	126,899
Housekeeping	93,348	-	-	93,348
<b>Total Dietary &amp; Housekeeping</b>	<b><u>471,011</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>471,011</u></b>
 <b>Plant &amp; Maintenance:</b>				
Rent	1,740,000		(1,740,000)	-
Mortgage Interest	-	647,660	-	647,660
Equipment Rentals	52,429	-	-	52,429
Real Estate Tax	240,027	-	-	240,027
Light, Heat & Power	143,149	-	-	143,149
Maintenance	121,569	-	-	121,569
Contracted Maintenance Services	20,199	-	-	20,199
Security	12,846	-	-	12,846
Water & Sewer Charges	34,645	-	-	34,645
Depreciation & Amortization	153,815	113,928	-	267,743
<b>Total Plant &amp; Maintenance</b>	<b><u>2,518,679</u></b>	<b><u>761,588</u></b>	<b><u>(1,740,000)</u></b>	<b><u>1,540,267</u></b>
 <b>General &amp; Administrative:</b>				
Office	139,335	-	-	139,335
Contracted Admin. Services	840,000	10,000	-	850,000
Management Fees	816,094	-	-	816,094
Computer Services	141,187	-	-	141,187
Telephone	30,353	-	-	30,353
Auto & Travel	20,064	-	-	20,064
Professional Fees	173,303	4,680	-	177,983
Insurance	189,499	-	-	189,499
Nursing Home User Fee	245,473	-	-	245,473
Advertising	69,503	-	-	69,503
Miscellaneous	98,786	234	-	99,020
<b>Total General &amp; Administrative</b>	<b><u>\$ 2,763,597</u></b>	<b><u>\$ 14,914</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,778,511</u></b>