



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

**FAMILY OF CARING HEALTHCARE AT RIDGEWOOD, LLC
AND AFFILIATES
FAMILY OF CARING HEALTHCARE AT MONTCLAIR, LLC
AND AFFILIATES
*Combining Financial Statements***

Year Ended December 31, 2023

**Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Family of Caring Healthcare at Montclair, LLC and Affiliates**

Year Ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Members,
Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Family of Caring Healthcare at Montclair, LLC and Affiliates:

Opinion

We have audited the accompanying combining financial statements of Family of Caring Healthcare at Ridgewood, LLC and Affiliates and Family of Caring Healthcare at Montclair, LLC and Affiliates, which comprise the combining balance sheets as of December 31, 2023, and the related combining statements of income, members' equity (deficit), and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the combining financial statements referred to above present fairly, in all material respects, the financial position of Family of Caring Healthcare at Ridgewood, LLC and Affiliates and Family of Caring Healthcare at Montclair, LLC and Affiliates as of December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



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Independent Auditor's Report

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Family of Caring Healthcare at Ridgewood, LLC and Affiliates and Family of Caring Healthcare at Montclair, LLC and Affiliates's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Family of Caring Healthcare at Ridgewood, LLC and Affiliates and Family of Caring Healthcare at Montclair, LLC and Affiliates'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 24, 2024

Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Family of Caring Healthcare at Montclair, LLC and Affiliates
Combining Balance Sheet
December 31, 2023

	Ridgewood Facility	Ridgewood Realty	Ridgewood Management	Montclair Facility	Montclair Realty	Montclair Management	Elimination	Combined
Assets								
Cash	\$ 287,892	\$ 130,561	\$ 5,386	\$ 130,253	\$ 70,137	\$ 3,890	\$ -	\$ 628,119
Accounts Receivable (Net)	1,974,534	-	-	955,987	55,649	-	(55,649)	2,930,521
Prepaid Expenses	139,085	-	-	112,705	-	-	-	251,790
Loans Receivable - Related Parties	5,177,482	1,985,000	51,000	470,000	1,827,097	-	(2,857,097)	6,653,482
Total Current Assets	7,578,993	2,115,561	56,386	1,668,945	1,952,883	3,890	(2,912,746)	10,463,912
Land	-	4,011,000	-	-	1,818,000	-	-	5,829,000
Building	-	16,292,836	-	-	7,378,644	-	-	23,671,480
Leasehold Improvements	4,353,693	-	-	2,760,050	-	-	-	7,113,743
Furniture & Equipment	489,145	420,000	-	563,096	320,000	-	-	1,792,241
	4,842,838	20,723,836	-	3,323,146	9,516,644	-	-	38,406,464
Less: Accumulated Depreciation & Amortization	555,139	3,426,111	-	485,309	1,648,216	-	-	6,114,775
Total Fixed Assets	4,287,699	17,297,725	-	2,837,837	7,868,428	-	-	32,291,689
Right-of-Use Asset	15,925,293	-	-	7,962,647	-	-	(23,887,940)	-
Goodwill (Net)	49,259	545,622	-	41,569	-	-	-	636,450
Patients' Trust Fund	538	-	-	17,279	-	-	-	17,817
Total Other Assets	15,975,090	545,622	-	8,021,495	-	-	(23,887,940)	654,267
Total Assets	\$ 27,841,782	\$ 19,958,908	\$ 56,386	\$ 12,528,277	\$ 9,821,311	\$ 3,890	\$ (26,800,686)	\$ 43,409,868
Liabilities & Equity								
Notes & Loans Payable	\$ 32,575	\$ 354,185	\$ -	\$ 31,137	\$ 151,794	\$ -	\$ -	\$ 569,691
Equipment Obligations	17,468	-	-	15,452	-	-	-	32,920
Accounts Payable	709,298	450	-	500,146	-	-	(55,649)	1,154,245
Lease Liabilities	1,493,611	-	-	746,806	-	-	(2,240,417)	-
Accrued Payroll	421,538	-	-	272,829	-	-	-	694,367
Accrued Expenses & Taxes	287,949	-	-	74,750	-	-	-	362,699
Due to Prior Owner	-	-	-	131,952	-	-	-	131,952
Exchanges	7,014	-	-	6,961	-	-	-	13,975
Due To Third Party Payors	6,221	-	-	4,265	-	-	-	10,486
Patients' Security Deposits	14,450	-	-	23,220	-	-	-	37,670
Total Current Liabilities	2,990,124	354,635	-	1,807,518	151,794	-	(2,296,066)	3,008,005
Notes & Loans Payable	2,354,109	18,997,034	-	1,394,163	8,324,136	-	-	31,069,442
Lease Liabilities	14,431,682	-	-	7,215,841	-	-	(21,647,523)	-
Line of Credit	895,000	-	-	1,020,000	-	-	-	1,915,000
Loans Related Party	845,000	35,000	-	2,200,517	-	-	(2,857,097)	223,420
Patients' Trust Fund Payable	8,207	-	-	3,488	-	-	-	11,695
Total Long Term Liabilities	18,533,998	19,032,034	-	11,834,009	8,324,136	-	(24,504,620)	33,219,557
Members' Equity (Deficit)	6,317,660	572,239	56,386	(1,113,250)	1,345,381	3,890	-	7,182,306
Total Liabilities & Members' Equity (Deficit)	\$ 27,841,782	\$ 19,958,908	\$ 56,386	\$ 12,528,277	\$ 9,821,311	\$ 3,890	\$ (26,800,686)	\$ 43,409,868

Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Family of Caring Healthcare at Montclair, LLC and Affiliates
Combining Statement of Operations
For the year ended December 31, 2023

	Ridgewood Facility	Ridgewood Realty	Ridgewood Management	Montclair Facility	Montclair Realty	Montclair Management	Elimination	Combined
Total Revenue From Patients	\$ 19,158,218	\$ -	\$ -	\$ 10,397,682	\$ -	\$ -	\$ -	\$ 29,555,900
Total Rental Revenue	-	3,245,097	-	-	1,200,000	-	(4,445,097)	-
Operating Expenses:								
Payroll	6,085,369	-	-	3,478,055	-	-	-	9,563,424
Employee Benefits	1,338,811	-	-	821,248	-	-	-	2,160,059
Professional Care	1,923,103	-	-	1,776,520	-	-	-	3,699,623
Dietary & Housekeeping	535,702	-	-	339,208	-	-	-	874,910
Plant & Maintenance	4,151,881	2,332,500	-	2,004,233	987,286	-	(4,445,097)	5,030,803
General & Administrative	<u>1,852,848</u>	<u>7,815</u>	<u>(225)</u>	<u>1,260,773</u>	<u>6,408</u>	<u>76</u>	<u>-</u>	<u>3,127,695</u>
Total Operating Expenses	<u>15,887,714</u>	<u>2,340,315</u>	<u>(225)</u>	<u>9,680,037</u>	<u>993,694</u>	<u>76</u>	<u>(4,445,097)</u>	<u>24,456,514</u>
Income From Operations	3,270,504	904,782	225	717,645	206,306	(76)	-	5,099,386
Other Income	<u>35,834</u>	<u>-</u>	<u>-</u>	<u>4,611</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,445</u>
Income Before Taxes	3,306,338	904,782	225	722,256	206,306	(76)	-	5,139,831
Less: Pass-Through Entity Taxes	<u>441,732</u>	<u>-</u>	<u>-</u>	<u>57,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>498,732</u>
Net Income	\$ <u>2,864,606</u>	\$ <u>904,782</u>	\$ <u>225</u>	\$ <u>665,256</u>	\$ <u>206,306</u>	\$ <u>(76)</u>	\$ <u>-</u>	\$ <u>4,641,099</u>

Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Family of Caring Healthcare at Montclair, LLC and Affiliates
Combining Statement of Members' Equity (Deficit)
For the year ended December 31, 2023

	Ridgewood Facility	Ridgewood Realty	Ridgewood Management	Montclair Facility	Montclair Realty	Montclair Management	Combined
Members' Equity (Deficit):							
Balance as of Beginning of Period	\$ 3,952,579	\$ 127,457	\$ 56,161	\$ (1,778,506)	\$ 1,139,075	\$ 1,844	\$ 3,498,610
Net Income for the Period	2,864,606	904,782	225	665,256	206,306	(76)	4,641,099
Members' Distributions	(499,525)	(460,000)	-	-	-	-	(959,525)
Members' Contributions	-	-	-	-	-	2,122	2,122
Total Members' Equity (Deficit)							
End of Period	\$ 6,317,660	\$ 572,239	\$ 56,386	\$ (1,113,250)	\$ 1,345,381	\$ 3,890	\$ 7,182,306

Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Family of Caring Healthcare at Montclair, LLC and Affiliates
Combining Statement of Cash Flows
For the year ended December 31, 2023

	Ridgewood Facility	Ridgewood Realty	Ridgewood Management	Montclair Facility	Montclair Realty	Montclair Management	Combined
Cash Flows From Operating Activities:							
Net Income	2,864,606	904,782	225	665,256	206,306	\$ (76)	\$ 4,641,099
Adjustments to reconcile Net Income to Net Cash Provided by (Used In) Operating Activities:							
Depreciation & Amortization	241,885	761,592	-	189,316	314,040	-	1,506,833
Bad Debt Provision	83,548	-	-	(13,614)	-	-	69,934
(Increase) Decrease In:							
Accounts Receivable	(36,685)	167,610	46,701	160,140	-	-	337,766
Prepaid Expenses	(77,407)	-	-	(61,040)	-	-	(138,447)
Increase (Decrease) In:							
Accounts Payable	(682,216)	(3,701)	(3,000)	(127,917)	(6,246)	(2,700)	(825,780)
Accrued Payroll & Withholding Taxes	43,721	-	-	14,414	-	-	58,135
Accrued Expenses & Taxes	234,145	-	-	40,908	-	-	275,053
Other Payables	-	-	-	(125,000)	-	-	(125,000)
Due to Third Party Payors	3,270	-	-	4,265	-	-	7,535
Patients' Security Deposits	(1,104)	-	-	23,220	-	-	22,116
Exchanges	7,014	-	-	6,959	-	-	13,973
Due to Prior Owner	-	-	-	131,952	-	-	131,952
Total Adjustments	<u>(509,262)</u>	<u>163,909</u>	<u>43,701</u>	<u>67,901</u>	<u>(6,246)</u>	<u>(2,700)</u>	<u>(242,697)</u>
Net Cash Provided By (Used In) Operating Activities	2,680,777	1,830,283	43,926	908,859	514,100	(2,776)	5,975,169
Cash Flows From Investing Activities:							
Capital Expenditures	(42,566)	-	-	(106,325)	-	-	(148,891)
Loans Receivable - Related Parties	(3,477,482)	(890,000)	(51,000)	(706,580)	(310,000)	-	(5,435,062)
Other Assets	13,090	-	-	(10,961)	-	-	2,129
Net Cash Used In Investing Activities	<u>(3,506,958)</u>	<u>(890,000)</u>	<u>(51,000)</u>	<u>(823,866)</u>	<u>(310,000)</u>	<u>-</u>	<u>(5,581,824)</u>
Cash Flows From Financing Activities:							
Increase (Decrease) In Short Term Debt	682,344	(354,185)	-	(86,634)	(151,794)	-	89,731
Decrease In Long Term Debt	(52,575)	-	-	(71,279)	-	-	(123,854)
Other Liabilities	1,602	-	-	872	-	-	2,474
Contributions (Distributions)	(499,525)	(460,000)	-	-	-	2,122	(957,403)
Net Cash Provided By (Used In) Financing Activities	<u>131,846</u>	<u>(814,185)</u>	<u>-</u>	<u>(157,041)</u>	<u>(151,794)</u>	<u>2,122</u>	<u>(989,052)</u>
Net Change In Cash	(694,335)	126,098	(7,074)	(72,048)	52,306	(654)	(595,707)
Cash - Beginning of Period	982,227	4,463	12,460	202,301	17,831	4,544	1,223,826
Cash - End of Period	\$ 287,892	\$ 130,561	\$ 5,386	\$ 130,253	\$ 70,137	\$ 3,890	\$ 628,119
Supplemental Disclosures:							
Interest Paid	\$ 155,563	\$ 1,570,908	\$ -	\$ 216,821	\$ 673,246	\$ -	\$ 1,726,471

See accompanying notes to the financial statements.

Family of Caring Healthcare at Montclair, LLC and Affiliates
Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Notes to Combining Financial Statements

1) **Organization:**

Family of Caring Healthcare at Ridgewood, LLC (the “Ridgewood facility”) operates a 96-bed long-term care facility located in Ridgewood, New Jersey.

The Ridgewood facility is leased from Chestnut VD Holdings LLC (the “Ridgewood realty”), and managed by CVD Ridgewood Healthcare Management, LLC.

Family of Caring Healthcare at Montclair, LLC (the “Montclair facility”) operates a 70-bed long-term care facility located in Montclair, New Jersey.

The Montclair facility is leased from Chestnut VD Holdings II LLC (the “Montclair realty”), and managed by CVD Montclair Healthcare Management, LLC.

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

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

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

Principals of Combination –

The consolidated financial statements include the accounts of the aforementioned entities. All significant inter-company transactions and balances have been eliminated. The Facilities have an agreement with the Realities under which the Realities own the land and building and leases it to the Facilities. All of the aforementioned entities are under common control and ownership.

Method of Accounting –

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

Cash -

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

Property & Equipment -

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

Family of Caring Healthcare at Montclair, LLC and Affiliates
Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Notes to Combining Financial Statements

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

Resident Funds -

The Facilities, as trustees, 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 Facilities revenue are derived from payments under the Medicaid and Medicare programs. Revenue received from these programs is based in part on cost reimbursement principles which are subject to judgmental interpretation and to audits which could result in an adjustment to revenue. Medicare final settlements are reflected as charges or credits to operating revenues in the year estimated.

Use of Estimates -

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

Accrued Payroll -

Most employees earn credits during the current year for vacations to be taken in the following year. The expense for this liability is accrued during the year vacations are earned rather than in the year vacations are taken.

Advertising -

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense amounted to \$34,600 for the year ended December 31, 2023.

Income Taxes -

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

Family of Caring Healthcare at Montclair, LLC and Affiliates
Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Notes to Combining Financial Statements

3) **Accounts Receivable:**

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

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

		<u>Concentration Of Risk</u>
Private & HMO Patients	\$ 1,374,889	33.88%
Medicare Patients	1,916,803	47.23%
Medicaid Patients	<u>766,122</u>	<u>18.89%</u>
	4,057,814	<u>100.00%</u>
Less: Allowance for Doubtful Accounts	<u>(1,127,293)</u>	
	<u>\$ 2,930,521</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) **Intangible Assets:**

The following is a schedule of the Companies intangible assets.

	Gross Carrying Amount	Accumulated Amortization	Estimated Useful Life
Goodwill	\$1,272,892	\$636,442	10 Years

5) **Property & Equipment:**

Property and equipment are summarized as follows:

	Life (Years)	
Land	-	\$ 5,829,000
Building	27.5	23,671,480
Leasehold Improvements	10	7,113,743
Furniture & Equipment	5-7	<u>1,792,241</u>
		38,406,464
Less: Accumulated Depreciation		<u>6,114,775</u>
 Total Property & Equipment		 <u>\$ 32,291,689</u>

Depreciation for property and equipment was \$1,506,833 for the year ended December 31, 2023.

Family of Caring Healthcare at Montclair, LLC and Affiliates
Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Notes to Combining Financial Statements

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

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

The Facilities recognize lease expense for operating leases on a straight-line basis over the lease term. The Ridgewood lease expense for 2023 was \$3,245,097; the Montclair lease expense for 2023 was \$1,200,000.

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

The Facilities have not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2023. As of December 31, 2023, the operating lease liability and corresponding asset for Ridgewood was \$15,925,293 of which \$1,493,611 of the liability was considered short term. As of December 31, 2023, the operating lease liability and corresponding asset for Montclair was \$7,962,647, of which \$746,806 of the liability was considered short term.

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

<u>Ridgewood</u>	
2024	\$ 1,800,000
2025	1,800,000
2026	1,800,000
2027	1,800,000
2028	1,800,000
For the Years Thereafter	8,550,000
<u>Montclair</u>	
2024	\$ 900,000
2025	900,000
2026	900,000
2027	900,000
2028	900,000
For the Years Thereafter	4,275,000

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

7) **Notes Payable:**

- a) During 2018, the Company borrowed \$29,192,000 from Valley Bank at a rate of one month LIBOR plus a margin of 225 basis. The proceeds are comprised of two promissory notes: a term note in the principal sum of \$25,192,000 for improvements and a construction note in the principal sum of \$4,000,000. During 2021 the loan agreement was amended. The notes mature on November 1, 2046. The notes are payable in monthly principal and interest payments of \$182,796 through the date of maturity.

Family of Caring Healthcare at Montclair, LLC and Affiliates
Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Notes to Combining Financial Statements

7) **Notes Payable (Continued):**

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

Principal Balance:	\$ 27,975,549
Less current portion:	<u>569,691</u>
Long-term debt	\$ <u>27,405,858</u>

- b) During 2018, the Company borrowed \$3,683,583 from CFG bank at a rate of 12.00% to obtain a mortgage on the properties acquired. The loan is allocated to Ridgewood and Montclair in the amounts of \$2,450,723 and \$1,232,860, respectively.

The loan is interest only until the maturity date, at which time, a final payment of the principal amount is due. The loan is personally guaranteed by owners of the Company. The loan is subject to certain financial covenants.

- c) During 2019, the Company financed the cost of property and equipment for a telephone and camera system. The principal amount of the loan is \$179,682 and bears interest at 4.66%. Principal and interest payments are due in monthly installments and are to be paid over a 60 month period. The loan is secured by the financed equipment.

The balance of the loan, all current, at December 31, 2023 was \$32,921, allocated to Ridgewood and Montclair in the amounts of \$17,468 and \$15,452, respectively.

8) **Line of credit:**

During 2018, the Company entered into a \$2,000,000 line of credit (the "Line") agreement with a financial institution. The line expires November 1, 2046. The line is guaranteed by a member of the Company and collateralized by all assets of the Company. The line is subject to certain covenants.

As of December 31, 2023, the balance outstanding on the line was \$1,895,000, allocated to Ridgewood and Montclair in the amounts of \$895,000 and \$1,020,000.

9) **Related Party Transactions:**

The Facilities have various loans payables and receivables to and from related parties. There is no interest on these loans and no repayment terms. The receivables amounts were \$6,653,482 and the payables amounts were \$223,420 as of December 31, 2023.

10) **Nursing Home User Fee:**

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

Family of Caring Healthcare at Montclair, LLC and Affiliates
Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Notes to Combining Financial Statements

11) **Subsequent Events:**

The Company has evaluated subsequent events through May 24, 2024, the date which the financial statements were available to be issued. No significant subsequent events have been identified by management.



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

To the Members,
Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Family of Caring Healthcare at Montclair, LLC and Affiliates:

Our report on our audit of the basic financial statements of Family of Caring Healthcare at Ridgewood, LLC and Affiliates and Family of Caring Healthcare at Montclair, LLC and Affiliates 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 14 through 16 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 24, 2024

Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Family of Caring Healthcare at Montclair, LLC and Affiliates
Supplementary Schedules
For the year ended December 31, 2023

	Ridgewood Facility	Ridgewood Realty	Ridgewood Management	Montclair Facility	Montclair Realty	Montclair Management	Elimination	Combined
Revenue From Patients:								
Private	\$ 4,382,261	\$ -	\$ -	\$ 3,086,065	\$ -	\$ -	\$ -	\$ 7,468,326
Medicaid	2,046,922	-	-	2,448,685	\$ -	\$ -	-	4,495,607
Medicare	12,945,035	-	-	5,081,932	-	-	-	18,026,967
Bad Debt Expense	(132,452)	-	-	(232,614)	-	-	-	(365,066)
Bad Debt Recovery (Provision)	<u>(83,548)</u>	<u>-</u>	<u>-</u>	<u>13,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(69,934)</u>
Total Revenue From Patients	19,158,218	\$ -	\$ -	\$ 10,397,682	\$ -	\$ -	\$ -	\$ 29,555,900
Revenue From Rental	-	3,245,097	-	-	1,200,000	-	(4,445,097)	-
Other Income:								
Interest	2,540	-	-	1,172	-	-	-	3,712
Rental	14,700	-	-	-	-	-	-	14,700
Other	<u>18,594</u>	<u>-</u>	<u>-</u>	<u>3,439</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,033</u>
Total Other Income	<u>35,834</u>	<u>-</u>	<u>-</u>	<u>4,611</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,445</u>
Total Income	<u>\$ 19,194,052</u>	<u>\$ 3,245,097</u>	<u>\$ -</u>	<u>\$ 10,402,293</u>	<u>\$ 1,200,000</u>	<u>\$ -</u>	<u>\$ (4,445,097)</u>	<u>\$ 29,596,345</u>

Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Family of Caring Healthcare at Montclair, LLC and Affiliates
Supplementary Schedules
For the year ended December 31, 2023

	Ridgewood Facility	Ridgewood Realty	Ridgewood Management	Montclair Facility	Montclair Realty	Montclair Management	Combined
Payroll:							
Administrative & Office	\$ 634,074	\$ -	\$ -	\$ 466,560	\$ -	\$ -	\$ 1,100,634
Nursing	4,545,789	-	-	2,735,836	-	-	7,281,625
Therapies	1,170,773	-	-	716,934	-	-	1,887,707
Social Services	339,669	-	-	152,961	-	-	492,630
Recreation	197,240	-	-	112,810	-	-	310,050
Dietary	592,911	-	-	414,106	-	-	1,007,017
Housekeeping	269,250	-	-	182,377	-	-	451,627
Laundry	50,529	-	-	-	-	-	50,529
Maintenance	179,309	-	-	115,061	-	-	294,370
Employee Retention Credit	(1,894,175)	-	-	(1,418,590)	-	-	(3,312,765)
Total Payroll	6,085,369	-	-	3,478,055	-	-	9,563,424
Employee Benefits:							
Payroll Taxes	733,545	-	-	466,433	-	-	1,199,978
Workmen's Compensation	248,356	-	-	153,227	-	-	401,583
Non-Union Pension	3,305	-	-	2,915	-	-	6,220
Employee Benefits	344,291	-	-	191,545	-	-	535,836
Uniform & Transp. Allowance	9,314	-	-	7,128	-	-	16,442
Total Employee Benefits	1,338,811	-	-	821,248	-	-	2,160,059
Professional Care:							
Prescription Drugs	411,577	-	-	229,474	-	-	641,051
Medical Supplies	466,724	-	-	272,344	-	-	739,068
Contracted Nursing Service	527,396	-	-	994,790	-	-	1,522,186
Fees & Expenses	517,406	-	-	279,912	-	-	797,318
Total Professional Care	\$ 1,923,103	\$ -	\$ -	\$ 1,776,520	\$ -	\$ -	\$ 3,699,623

Family of Caring Healthcare at Ridgewood, LLC and Affiliates
Family of Caring Healthcare at Montclair, LLC and Affiliates
Supplementary Schedules
For the year ended December 31, 2023

	Ridgewood Facility	Ridgewood Realty	Ridgewood Management	Montclair Facility	Montclair Realty	Montclair Management	Elimination	Combined
Dietary & Housekeeping:								
Food	\$ 322,093	\$ -	\$ -	\$ 207,538	\$ -	\$ -	\$ -	\$ 529,631
Other Dietary Expenses	73,818	-	\$ -	33,099	\$ -	\$ -	-	106,917
Housekeeping	39,984	-	-	28,353	-	-	-	68,337
Contracted Dietary Services	4,538	-	-	2,634	-	-	-	7,172
Contracted Housekeeping Services	95,269	-	-	67,584	-	-	-	162,853
Total Dietary & Housekeeping	535,702	-	-	339,208	-	-	-	874,910
Plant & Maintenance:								
Rent	3,245,097	-	-	1,200,000	-	-	(4,445,097)	-
Mortgage & Note Interest	155,563	1,570,908	-	216,821	673,246	-	-	2,616,538
Equipment Rentals	24,483	-	-	9,957	-	-	-	34,440
Real Estate Tax	235,528	-	-	176,527	-	-	-	412,055
Light, Heat & Power	115,986	-	-	83,018	-	-	-	199,004
Maintenance	88,469	-	-	79,128	-	-	-	167,597
Contracted Maintenance Services	15,916	-	-	10,897	-	-	-	26,813
Security	5,946	-	-	12,908	-	-	-	18,854
Water & Sewer Charges	23,008	-	-	25,661	-	-	-	48,669
Depreciation & Amortization	241,885	761,592	-	189,316	314,040	-	-	1,506,833
Total Plant & Maintenance	4,151,881	2,332,500	-	2,004,233	987,286	-	(4,445,097)	5,030,803
General & Administrative:								
Office	138,576	-	-	117,281	-	-	-	255,857
Contracted Admin. Services	1,073,400	-	-	550,056	-	-	-	1,623,456
Management Fees	(86,000)	-	-	-	-	-	-	(86,000)
Computer Services	93,157	-	-	85,715	-	-	-	178,872
Telephone	14,322	-	-	26,006	-	-	-	40,328
Auto & Travel	6,714	-	-	3,215	-	-	-	9,929
Professional Fees	109,473	-	-	90,947	-	-	-	200,420
Insurance	213,318	-	-	153,754	-	-	-	367,072
Nursing Home User Fee	185,150	-	-	173,840	-	-	-	358,990
Advertising	25,847	-	-	8,753	-	-	-	34,600
Miscellaneous	78,891	7,815	(225)	51,206	6,408	76	-	144,171
Total General & Administrative	\$ 1,852,848	\$ 7,815	\$ (225)	\$ 1,260,773	\$ 6,408	\$ 76	\$ -	\$ 3,127,695

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: 315434	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/30/2024 4:34 pm
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PART I - COST REPORT STATUS			
Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report	Date: 5/30/2024 Time: 4:34 pm	
	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	6. Contractor No. _____	7. <input type="checkbox"/> First Cost Report for this Provider CCN
	5. Date Received: _____	8. <input type="checkbox"/> Last Cost Report for this Provider CCN	9. NPR Date: _____
		10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened	11. Contractor Vendor Code <u>4</u>
		12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.	

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by FAMILY OF CARING AT VAN DYK RIDGEWOOD (315434) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

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

Cost Center Description	Title V 1.00	Title XVIII		Title XIX 4.00	
		Part A 2.00	Part B 3.00		
PART III - SETTLEMENT SUMMARY					
1.00 SKILLED NURSING FACILITY	0	86,561	0	0	1.00
2.00 NURSING FACILITY	0			0	2.00
3.00 ICF/IID	0			0	3.00
4.00 SNF - BASED HHA I	0	0	0	0	4.00
5.00 SNF - BASED RHC I	0		0	0	5.00
6.00 SNF - BASED FQHC I	0		0	0	6.00
7.00 SNF - BASED CMHC I	0		0	0	7.00
100.00 TOTAL	0	86,561	0	0	100.00

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

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider No. : 315434	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/30/2024 4:34 pm					
1.00		2.00		3.00					
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:									
1.00	Street: 304 S VAN DIEN AVENUE	PO Box:				1.00			
2.00	City: RIDGEWOOD	State: NJ	Zip Code: 07450			2.00			
3.00	County: BERGEN	CBSA Code: 35614	Urban/Rural: U			3.00			
3.01		CBSA Code:				3.01			
		Component Name	Provider CCN	Date Certified	Payment System (P, 0, or N)				
		1.00	2.00	3.00	V	XVIII	XIX		
SNF and SNF-Based Component Identification:									
4.00	SNF	FAMILY OF CARING AT VAN DYK RIDGEWOOD	315434	05/01/1998	N	P	N	4.00	
5.00	Nursing Facility							5.00	
6.00	ICF/IID							6.00	
7.00	SNF-Based HHA							7.00	
8.00	SNF-Based RHC							8.00	
9.00	SNF-Based FQHC							9.00	
10.00	SNF-Based CMHC							10.00	
11.00	SNF-Based OLTC							11.00	
12.00	SNF-Based HOSPICE							12.00	
13.00	SNF-Based CORF							13.00	
				From:	To:				
				1.00	2.00				
14.00	Cost Reporting Period (mm/dd/yyyy)			01/01/2023	12/31/2023		14.00		
15.00	Type of Control (See Instructions)			5			15.00		
				Y/N					
				1.00					
Type of Freestanding Skilled Nursing Facility									
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N	16.00		
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N	17.00		
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.					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					884,509	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					884,509	23.00		
24.00	If depreciation is funded, enter the balance as of the end of the period.					0	24.00		
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)					N	25.00		
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)					N	26.00		
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)					N	27.00		
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)					N	28.00		
				Part A	Part B	Other			
				1.00	2.00	3.00			
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.									
29.00	Skilled Nursing Facility					N	N	N	29.00
30.00	Nursing Facility								30.00
31.00	ICF/IID								31.00
32.00	SNF-Based HHA					N	N		32.00
33.00	SNF-Based RHC								33.00
34.00	SNF-Based FQHC								34.00
35.00	SNF-Based CMHC						N		35.00
36.00	SNF-Based OLTC								36.00
				Y/N					
				1.00	2.00				
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)					N		37.00	
38.00	Are you legally-required to carry malpractice insurance? (Y/N)					N		38.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.							39.00	
			Premiums	Paid Losses	Self Insurance				
			1.00	2.00	3.00				
41.00	List malpractice premiums and paid losses:		0	0	0		41.00		

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA	Provider No. : 315434	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/30/2024 4:34 pm
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		Y/N	
		1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?	N	43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.		44.00
	1.00	2.00	3.00
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.			
45.00	Name:	Contractor's Name:	Contractor's Number:
46.00	Street:	PO Box:	
47.00	City:	State:	Zip Code:

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		Provider No. : 315434	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/30/2024 4:34 pm	
			Y/N	Date	
			1.00	2.00	
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)		N		1.00
			Y/N	Date	V/I
			1.00	2.00	3.00
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.		N		2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)		Y		3.00
			Y/N	Type	Date
			1.00	2.00	3.00
Financial Data and Reports					
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.		Y	C	4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.		N		5.00
			Y/N	Legal Oper.	
			1.00	2.00	
Approved Educational Activities					
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)		N	N	6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.		N		7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.		N		8.00
			Y/N		
			1.00		
Bad Debts					
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.			Y	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.			N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.			N	11.00
Bed Complement					
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.			N	12.00
			Part A		Part B
			Description	Y/N	Date
			0	1.00	2.00
					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. : 315434

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/30/2024 4:34 pm

		1.00	2.00	
Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	CHRIS	GUI LBAULT	19.00
20.00	Enter the employer/company name of the cost report preparer.	HEALTH CARE RESOURCES		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	609-987-1440	CHRIS.GUI LBAULT@HCRNJ.NET	21.00

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

Provider No. : 315434

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/30/2024 4:34 pm

		Part B	
		Date	
		4.00	
PS&R Data			
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	05/20/2024	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.		14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.		15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.		16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:		17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.		18.00
		3.00	
Cost Report Preparer Contact Information			
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	PREPARER	19.00
20.00	Enter the employer/company name of the cost report preparer.		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.		21.00

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

Provider No. : 315434

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

Worksheet S-3
 Part I
 Date/Time Prepared:
 5/30/2024 4:34 pm

Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
				1.00	2.00	3.00	
1.00	SKILLED NURSING FACILITY	96	35,040	0	14,598	7,326	1.00
2.00	NURSING FACILITY	0	0	0	0	0	2.00
3.00	ICF/IID	0	0	0	0	0	3.00
4.00	HOME HEALTH AGENCY COST	0	0	0	0	0	4.00
5.00	Other Long Term Care	0	0	0	0	0	5.00
6.00	SNF-Based CMHC	0	0	0	0	0	6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	96	35,040	0	14,598	7,326	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	8,634	30,558	0	433	17	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)	8,634	30,558	0	433	17	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	308	758	0.00	33.71	430.94	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)	308	758	0.00	33.71	430.94	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	40.31	0	495	6	253	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)	40.31	0	495	6	253	8.00
Component		Admissions	Full Time Equivalent				
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	754	112.20	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)	754	112.20	0.00	8.00		

Provider No. : 315434

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

Worksheet S-3
Part II
Date/Time Prepared:
5/30/2024 4:34 pm

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART II - DIRECT SALARIES						
SALARIES						
1.00	Total salaries (See Instructions)	7,979,544	0	7,979,544	233,573.00	34.16 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)	7,979,544	0	7,979,544	233,573.00	34.16 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)	7,979,544	0	7,979,544	233,573.00	34.16 13.00
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	610,042	0	610,042	16,021.00	38.08 14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00 15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00 16.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	1,298,582	0	1,298,582		
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)	1,298,582	0	1,298,582		

SNF WAGE INDEX INFORMATION

Provider No. : 315434

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

Worksheet S-3
Part III
Date/Time Prepared:
5/30/2024 4:34 pm

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0.00	0.00	1.00
2.00	Administrative & General	751,487	0	751,487	16,732.00	2.00
3.00	Plant Operation, Maintenance & Repairs	179,309	0	179,309	6,441.00	3.00
4.00	Laundry & Linen Service	50,529	0	50,529	3,271.00	4.00
5.00	Housekeeping	203,263	0	203,263	12,444.00	5.00
6.00	Dietary	592,911	0	592,911	27,328.00	6.00
7.00	Nursing Administration	468,899	0	468,899	8,000.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	9.00
10.00	Medical Records & Medical Records Library	41,014	0	41,014	2,357.00	10.00
11.00	Social Service	181,242	0	181,242	4,160.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	197,240	0	197,240	9,130.00	13.00
14.00	Total (sum lines 1 thru 13)	2,665,894	0	2,665,894	89,863.00	14.00

SNF WAGE RELATED COSTS		Provider No. : 315434	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/30/2024 4:34 pm
			Amount Reported	
			1.00	
PART IV - WAGE RELATED COSTS				
Part A - Core List				
RETIREMENT COST				
1.00	401K Employer Contributions		0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution		0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost		0	3.00
4.00	Prior Year Pension Service Cost		0	4.00
PLAN ADMINISTRATIVE COSTS (Paid to External Organization)				
5.00	401K/TSA Plan Administration Fees		3,305	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan		0	6.00
7.00	Employee Managed Care Program Administration Fees		0	7.00
HEALTH AND INSURANCE COST				
8.00	Health Insurance (Purchased or Self Funded)		313,376	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		248,356	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)		0	16.00
TAXES				
17.00	FICA-Employers Portion Only		597,570	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		135,975	20.00
OTHER				
21.00	Executive Deferred Compensation		0	21.00
22.00	Day Care Cost and Allowances		0	22.00
23.00	Tuition Reimbursement		0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)		1,298,582	24.00
			Amount Reported	
			1.00	
Part B - Other than Core Related Cost				
25.00	OTHER WAGE RELATED COSTS (SPECIFY)		0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No. : 315434

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

Worksheet S-3
Part V
Date/Time Prepared:
5/30/2024 4:34 pm

Occupational Category		Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	1,735,830	289,016	2,024,846	32,037.00	63.20	1.00
2.00	Licensed Practical Nurses (LPNs)	761,866	126,851	888,717	19,143.00	46.43	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,645,180	273,922	1,919,102	67,234.00	28.54	3.00
4.00	Total Nursing (sum of lines 1 through 3)	4,142,876	689,789	4,832,665	118,414.00	40.81	4.00
5.00	Physical Therapists	424,360	70,656	495,016	7,302.00	67.79	5.00
6.00	Physical Therapy Assistants	91,672	15,263	106,935	2,282.00	46.86	6.00
7.00	Physical Therapy Aides	11,711	1,950	13,661	685.00	19.94	7.00
8.00	Occupational Therapists	210,195	34,997	245,192	4,576.00	53.58	8.00
9.00	Occupational Therapy Assistants	324,214	53,982	378,196	8,976.00	42.13	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	108,621	18,085	126,706	2,160.00	58.66	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
Contract Labor							
Nursing Occupations							
14.00	Registered Nurses (RNs)	94,004		94,004	1,876.00	50.11	14.00
15.00	Licensed Practical Nurses (LPNs)	164,974		164,974	3,235.00	51.00	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	351,064		351,064	10,910.00	32.18	16.00
17.00	Total Nursing (sum of lines 14 through 16)	610,042		610,042	16,021.00	38.08	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. : 315434

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

Worksheet S-7
Date/Time Prepared:
5/30/2024 4:34 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. : 315434

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

Worksheet S-7

Date/Time Prepared:
5/30/2024 4:34 pm

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			Provider No. : 315434	Period: From 01/01/2023 To 12/31/2023	Worksheet A Date/Time Prepared: 5/30/2024 4:34 pm	
Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	
	1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	3,903,177	3,903,177	0	3,903,177	1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT	0	0	0	0	2.00
3.00 00300	EMPLOYEE BENEFITS	0	1,328,482	0	1,328,482	3.00
4.00 00400	ADMINISTRATIVE & GENERAL	751,487	2,647,101	0	3,398,588	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	179,309	260,407	0	439,716	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	50,529	0	0	50,529	6.00
7.00 00700	HOUSEKEEPING	203,263	135,253	0	338,516	7.00
8.00 00800	DIETARY	592,911	400,449	0	993,360	8.00
9.00 00900	NURSING ADMINISTRATION	468,899	0	0	468,899	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	184,049	0	184,049	10.00
11.00 01100	PHARMACY	0	0	0	0	11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	41,014	0	0	41,014	12.00
13.00 01300	SOCIAL SERVICE	181,242	0	0	181,242	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00 01500	PATIENT ACTIVITIES	197,240	36,208	0	233,448	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	4,142,877	840,018	0	4,982,895	30.00
31.00 03100	NURSING FACILITY	0	0	0	0	31.00
32.00 03200	ICF/IID	0	0	0	0	32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	0	71,519	0	71,519	40.00
41.00 04100	LABORATORY	0	123,522	0	123,522	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	22,871	0	22,871	43.00
44.00 04400	PHYSICAL THERAPY	527,743	152,044	0	679,787	44.00
45.00 04500	OCCUPATIONAL THERAPY	534,409	0	0	534,409	45.00
46.00 04600	SPEECH PATHOLOGY	108,621	0	0	108,621	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	479,776	0	479,776	49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00 05100	SUPPORT SURFACES	0	94,762	0	94,762	51.00
OUTPATIENT SERVICE COST CENTERS						
60.00 06000	CLINIC	0	0	0	0	60.00
61.00 06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00 06200	FOHC	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS						
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00 07100	AMBULANCE	0	20,403	0	20,403	71.00
73.00 07300	CMHC	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	0	0	80.00
81.00 08100	INTEREST EXPENSE	0	0	0	0	81.00
82.00 08200	UTILIZATION REVIEW - SNF	0	0	0	0	82.00
83.00 08300	HOSPICE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	7,979,544	10,700,041	0	18,679,585	89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	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
100.00	TOTAL	7,979,544	10,700,041	0	18,679,585	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315434

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

Worksheet A
Date/Time Prepared:
5/30/2024 4:34 pm

Cost Center Description		Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 + - col. 6)		
		6.00	7.00		
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	-1,026,258	2,876,919	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	0	1,328,482	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-1,200,604	2,197,984	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	439,716	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	50,529	6.00
7.00	00700	HOUSEKEEPING	0	338,516	7.00
8.00	00800	DIETARY	0	993,360	8.00
9.00	00900	NURSING ADMINISTRATION	0	468,899	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	184,049	10.00
11.00	01100	PHARMACY	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	41,014	12.00
13.00	01300	SOCIAL SERVICE	0	181,242	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	233,448	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	4,982,895	30.00
31.00	03100	NURSING FACILITY	0	0	31.00
32.00	03200	ICF/IID	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	33.00
ANCILLARY SERVICE COST CENTERS					
40.00	04000	RADIOLOGY	0	71,519	40.00
41.00	04100	LABORATORY	0	123,522	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	22,871	43.00
44.00	04400	PHYSICAL THERAPY	0	679,787	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	534,409	45.00
46.00	04600	SPEECH PATHOLOGY	0	108,621	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	479,776	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	94,762	51.00
OUTPATIENT SERVICE COST CENTERS					
60.00	06000	CLINIC	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	61.00
62.00	06200	FOHC			62.00
OTHER REIMBURSABLE COST CENTERS					
70.00	07000	HOME HEALTH AGENCY COST	0	0	70.00
71.00	07100	AMBULANCE	0	20,403	71.00
73.00	07300	CMHC	0	0	73.00
SPECIAL PURPOSE COST CENTERS					
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	80.00
81.00	08100	INTEREST EXPENSE	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	82.00
83.00	08300	HOSPICE	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	-2,226,862	16,452,723	89.00
NONREIMBURSABLE COST CENTERS					
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	94.00
100.00		TOTAL	-2,226,862	16,452,723	100.00

Provider No. : 315434	Period: From 01/01/2023 To 12/31/2023	Worksheet A-6 Date/Time Prepared: 5/30/2024 4:34 pm
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		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. : 315434	Period: From 01/01/2023 To 12/31/2023	Worksheet A-6 Date/Time Prepared: 5/30/2024 4:34 pm
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		Decreases			
		Cost Center	Line #	Salary	Non Salary
		6.00	7.00	8.00	9.00
100.00	TOTALS			0	0
					100.00

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

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No. : 315434

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

Worksheet A-7

Date/Time Prepared:
5/30/2024 4:34 pm

Description	Beginning Balances	Acquisitions			Disposals and Retirements	
		Purchases	Donation	Total		
	1.00	2.00	3.00	4.00	5.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0	0	0	0	1.00
2.00 Land Improvements	0	0	0	0	0	2.00
3.00 Buildings and Fixtures	0	0	0	0	0	3.00
4.00 Building Improvements	4,356,193	0	0	0	2,500	4.00
5.00 Fixed Equipment	0	0	0	0	0	5.00
6.00 Movable Equipment	444,080	45,066	0	45,066	0	6.00
7.00 Subtotal (sum of lines 1-6)	4,800,273	45,066	0	45,066	2,500	7.00
8.00 Reconciling Items	0	0	0	0	0	8.00
9.00 Total (line 7 minus line 8)	4,800,273	45,066	0	45,066	2,500	9.00
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
Description	Ending Balance	Fully Depreciated Assets				
	6.00	7.00				
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0				1.00
2.00 Land Improvements	0	0				2.00
3.00 Buildings and Fixtures	0	0				3.00
4.00 Building Improvements	4,353,693	0				4.00
5.00 Fixed Equipment	0	0				5.00
6.00 Movable Equipment	489,146	0				6.00
7.00 Subtotal (sum of lines 1-6)	4,842,839	0				7.00
8.00 Reconciling Items	0	0				8.00
9.00 Total (line 7 minus line 8)	4,842,839	0				9.00

ADJUSTMENTS TO EXPENSES

Provider No. : 315434

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

Worksheet A-8

Date/Time Prepared:
5/30/2024 4:34 pm

Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		
			Cost Center		Line No.
			1.00	2.00	3.00
1.00 Investment income on restricted funds (chapter 2)	B	-2,540	CAP REL COSTS - BLDGS & FIXTURES	1.00	1.00
2.00 Trade, quantity, and time discounts (chapter 8)		0		0.00	2.00
3.00 Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00 Rental of provider space by suppliers (chapter 8)	B	-14,700	CAP REL COSTS - BLDGS & FIXTURES	1.00	4.00
5.00 Telephone services (pay stations excluded) (chapter 21)		0		0.00	5.00
6.00 Television and radio service (chapter 21)		0		0.00	6.00
7.00 Parking lot (chapter 21)		0		0.00	7.00
8.00 Remuneration applicable to provider-based physician adjustment	A-8-2	0			8.00
9.00 Home office cost (chapter 21)		0		0.00	9.00
10.00 Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00 Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00	11.00
12.00 Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-1,257,922			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	-183	ADMINISTRATIVE & GENERAL	4.00	18.00
19.00 Vending machines		0		0.00	19.00
20.00 Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00 Utilization review--physicians' compensation (chapter 21)			UTILIZATION REVIEW - SNF	82.00	22.00
23.00 Depreciation--buildings and fixtures			CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00 Depreciation--movable equipment			CAP REL COSTS - MOVABLE EQUIPMENT	2.00	24.00
25.00 OTHER INCOME	B	-18,411	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01 MARKETING	A	-98,467	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02 PENALTIES	A	-9,750	ADMINISTRATIVE & GENERAL	4.00	25.02
25.03 MEDICARE PART A BAD DEBT	A	-373,317	ADMINISTRATIVE & GENERAL	4.00	25.03
25.05 GOODWILL	A	-9,840	ADMINISTRATIVE & GENERAL	4.00	25.05
25.06 TAXES - NJ BAIT	A	-441,732	ADMINISTRATIVE & GENERAL	4.00	25.06
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-2,226,862			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. : 315434

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

Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/30/2024 4:34 pm

	Line No.	Cost Center	Expense Items	
	1.00	2.00	3.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:				
1.00	4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT FEE	1.00
2.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	2.00
3.00	4.00	ADMINISTRATIVE & GENERAL	REALTY ADMIN COSTS	3.00
4.00	0.00			4.00
5.00	0.00			5.00
6.00	0.00			6.00
7.00	0.00			7.00
8.00	0.00			8.00
9.00	0.00			9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.			10.00
	Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
	4.00	5.00	6.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:				
1.00	730,680	987,400	-256,720	1.00
2.00	2,236,079	3,245,097	-1,009,018	2.00
3.00	7,816	0	7,816	3.00
4.00	0	0	0	4.00
5.00	0	0	0	5.00
6.00	0	0	0	6.00
7.00	0	0	0	7.00
8.00	0	0	0	8.00
9.00	0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.			10.00
	2,974,575	4,232,497	-1,257,922	

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

Provider No. : 315434

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

Worksheet A-8-1
Parts I-III
Date/Time Prepared:
5/30/2024 4:34 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	100.00	1.00
2.00	A	NATHAN FRIEDMAN	100.00	2.00
3.00			0.00	3.00
4.00	A	NATHAN FRIEDMAN	100.00	4.00
5.00			0.00	5.00
6.00			0.00	6.00
7.00			0.00	7.00
8.00			0.00	8.00
9.00			0.00	9.00
10.00			0.00	10.00
100.00	G. Other (financial or non-financial) specify:		0.00	100.00

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

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

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

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

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

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

1.00	CHESTNUT RIDGE HEALTHCARE LLC	100.00	MANAGEMENT	1.00
2.00	CVD RIDGEWOOD MANAGEMENT	100.00	MANAGEMENT	2.00
3.00		0.00		3.00
4.00	CHESTNUT VD HOLDINGS	100.00	REALTY	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. : 315434

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 4:34 pm

Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	Subtotal	
		BLDGS & FIXTURES	MOVABLE EQUIPMENT			
	0	1.00	2.00	3.00	3A	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	2,876,919	2,876,919			1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT	0		0		2.00
3.00 00300	EMPLOYEE BENEFITS	1,328,482	0	0	1,328,482	3.00
4.00 00400	ADMINISTRATIVE & GENERAL	2,197,984	187,287	0	125,112	2,510,383 4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	439,716	146,532	0	29,852	616,100 5.00
6.00 00600	LAUNDRY & LINEN SERVICE	50,529	62,429	0	8,412	121,370 6.00
7.00 00700	HOUSEKEEPING	338,516	9,769	0	33,840	382,125 7.00
8.00 00800	DIETARY	993,360	356,409	0	98,711	1,448,480 8.00
9.00 00900	NURSING ADMINISTRATION	468,899	0	0	78,065	546,964 9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	184,049	0	0	0	184,049 10.00
11.00 01100	PHARMACY	0	0	0	0	0 11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	41,014	0	0	6,828	47,842 12.00
13.00 01300	SOCIAL SERVICE	181,242	15,111	0	30,174	226,527 13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0 14.00
15.00 01500	PATIENT ACTIVITIES	233,448	416,091	0	32,838	682,377 15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	4,982,895	1,632,005	0	689,732	7,304,632 30.00
31.00 03100	NURSING FACILITY	0	0	0	0	0 31.00
32.00 03200	ICF/IID	0	0	0	0	0 32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	0 33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	71,519	0	0	0	71,519 40.00
41.00 04100	LABORATORY	123,522	0	0	0	123,522 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	22,871	0	0	0	22,871 43.00
44.00 04400	PHYSICAL THERAPY	679,787	0	0	87,862	767,649 44.00
45.00 04500	OCCUPATIONAL THERAPY	534,409	0	0	88,972	623,381 45.00
46.00 04600	SPEECH PATHOLOGY	108,621	0	0	18,084	126,705 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	25,643	0	0	25,643 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	479,776	0	0	0	479,776 49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00 05100	SUPPORT SURFACES	94,762	0	0	0	94,762 51.00
OUTPATIENT SERVICE COST CENTERS						
60.00 06000	CLINIC	0	0	0	0	0 60.00
61.00 06100	RURAL HEALTH CLINIC	0	0	0	0	0 61.00
62.00 06200	FQHC	0	0	0	0	0 62.00
OTHER REIMBURSABLE COST CENTERS						
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	0 70.00
71.00 07100	AMBULANCE	20,403	0	0	0	20,403 71.00
73.00 07300	CMHC	0	0	0	0	0 73.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	0 83.00
89.00	SUBTOTALS (sum of lines 1-84)	16,452,723	2,851,276	0	1,328,482	16,427,080 89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0 90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	25,643	0	0	25,643 91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0 92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	0 93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0 94.00
98.00	Cross Foot Adjustments	0	0	0	0	0 98.00
99.00	Negative Cost Centers	0	0	0	0	0 99.00
100.00	TOTAL	16,452,723	2,876,919	0	1,328,482	16,452,723 100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315434

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 4:34 pm

Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY		
		4.00	5.00	6.00	7.00	8.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00	
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00	
3.00	00300	EMPLOYEE BENEFITS					3.00	
4.00	00400	ADMINISTRATIVE & GENERAL	2,510,383				4.00	
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	110,932	727,032			5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	21,853	17,847	161,070		6.00	
7.00	00700	HOUSEKEEPING	68,804	2,793	0	453,722	7.00	
8.00	00800	DIETARY	260,806	101,892	0	65,446	1,876,624	8.00
9.00	00900	NURSING ADMINISTRATION	98,484	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	33,139	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	8,614	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	40,787	4,320	0	2,775	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	122,865	118,954	0	76,405	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	1,315,231	466,564	161,070	299,678	1,876,624	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	12,877	0	0	0	0	40.00
41.00	04100	LABORATORY	22,241	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	4,118	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	138,219	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	112,243	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	22,814	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	4,617	7,331	0	4,709	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	86,386	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	17,062	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	3,674	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	2,505,766	719,701	161,070	449,013	1,876,624	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	4,617	7,331	0	4,709	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	2,510,383	727,032	161,070	453,722	1,876,624	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315434

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 4:34 pm

Cost Center Description		NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		9.00	10.00	11.00	12.00	13.00	
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
2.00	00200						2.00
3.00	00300						3.00
4.00	00400						4.00
5.00	00500						5.00
6.00	00600						6.00
7.00	00700						7.00
8.00	00800						8.00
9.00	00900	645,448					9.00
10.00	01000	0	217,188				10.00
11.00	01100	0	0	0			11.00
12.00	01200	0	0	0	56,456		12.00
13.00	01300	0	0	0	0	274,409	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	645,448	60,217	0	56,456	274,409	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	0	0	0	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	0	0	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	0	0	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	0	156,971	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
73.00	07300	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
89.00		645,448	217,188	0	56,456	274,409	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	0	0	0	0	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
98.00		0	0	0	0	0	98.00
99.00		0	0	0	0	0	99.00
100.00	TOTAL	645,448	217,188	0	56,456	274,409	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315434

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 4:34 pm

Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	Post Stepdown Adjustments	Total	
		14.00 15.00 16.00 17.00 18.00				
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00 00300	EMPLOYEE BENEFITS					3.00
4.00 00400	ADMINISTRATIVE & GENERAL					4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00 00600	LAUNDRY & LINEN SERVICE					6.00
7.00 00700	HOUSEKEEPING					7.00
8.00 00800	DIETARY					8.00
9.00 00900	NURSING ADMINISTRATION					9.00
10.00 01000	CENTRAL SERVICES & SUPPLY					10.00
11.00 01100	PHARMACY					11.00
12.00 01200	MEDICAL RECORDS & LIBRARY					12.00
13.00 01300	SOCIAL SERVICE					13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0				14.00
15.00 01500	PATIENT ACTIVITIES	0	1,000,601			15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	0	1,000,601	13,460,930	0	13,460,930 30.00
31.00 03100	NURSING FACILITY	0	0	0	0	0 31.00
32.00 03200	ICF/IID	0	0	0	0	0 32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	0 33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	0	0	84,396	0	84,396 40.00
41.00 04100	LABORATORY	0	0	145,763	0	145,763 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	26,989	0	26,989 43.00
44.00 04400	PHYSICAL THERAPY	0	0	905,868	0	905,868 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	735,624	0	735,624 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	149,519	0	149,519 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	42,300	0	42,300 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	723,133	0	723,133 49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00 05100	SUPPORT SURFACES	0	0	111,824	0	111,824 51.00
OUTPATIENT SERVICE COST CENTERS						
60.00 06000	CLINIC	0	0	0	0	0 60.00
61.00 06100	RURAL HEALTH CLINIC	0	0	0	0	0 61.00
62.00 06200	FOHC					62.00
OTHER REIMBURSABLE COST CENTERS						
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	0 70.00
71.00 07100	AMBULANCE	0	0	24,077	0	24,077 71.00
73.00 07300	CMHC	0	0	0	0	0 73.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	0 83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	1,000,601	16,410,423	0	16,410,423 89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0 90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	42,300	0	42,300 91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0 92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	0 93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0 94.00
98.00	Cross Foot Adjustments	0	0	0	0	0 98.00
99.00	Negative Cost Centers	0	0	0	0	0 99.00
100.00	TOTAL	0	1,000,601	16,452,723	0	16,452,723 100.00

ALLOCATION OF CAPITAL RELATED COSTS		Provider No. : 315434	Period: From 01/01/2023 To 12/31/2023	Worksheet B Part II Date/Time Prepared: 5/30/2024 4:34 pm
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Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS
		BLDGS & FIXTURES	MOVABLE EQUIPMENT		
		0	2.00		
GENERAL SERVICE COST CENTERS					
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES				1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT				2.00
3.00 00300	EMPLOYEE BENEFITS	0	0	0	3.00
4.00 00400	ADMINISTRATIVE & GENERAL	0	187,287	0	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	0	146,532	0	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	0	62,429	0	6.00
7.00 00700	HOUSEKEEPING	0	9,769	0	7.00
8.00 00800	DIETARY	0	356,409	0	8.00
9.00 00900	NURSING ADMINISTRATION	0	0	0	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	10.00
11.00 01100	PHARMACY	0	0	0	11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0	0	12.00
13.00 01300	SOCIAL SERVICE	0	15,111	0	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	14.00
15.00 01500	PATIENT ACTIVITIES	0	416,091	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00 03000	SKILLED NURSING FACILITY	0	1,632,005	0	30.00
31.00 03100	NURSING FACILITY	0	0	0	31.00
32.00 03200	ICF/IID	0	0	0	32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS					
40.00 04000	RADIOLOGY	0	0	0	40.00
41.00 04100	LABORATORY	0	0	0	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	43.00
44.00 04400	PHYSICAL THERAPY	0	0	0	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	25,643	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	50.00
51.00 05100	SUPPORT SURFACES	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS					
60.00 06000	CLINIC	0	0	0	60.00
61.00 06100	RURAL HEALTH CLINIC	0	0	0	61.00
62.00 06200	FOHC	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS					
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	70.00
71.00 07100	AMBULANCE	0	0	0	71.00
73.00 07300	CMHC	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS					
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES				80.00
81.00 08100	INTEREST EXPENSE				81.00
82.00 08200	UTILIZATION REVIEW - SNF				82.00
83.00 08300	HOSPICE	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	2,851,276	0	89.00
NONREIMBURSABLE COST CENTERS					
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	25,643	0	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	94.00
98.00	Cross Foot Adjustments			0	98.00
99.00	Negative Cost Centers			0	99.00
100.00	TOTAL	0	2,876,919	0	100.00

ALLOCATION OF CAPITAL RELATED COSTS		Provider No. : 315434			Period: From 01/01/2023 To 12/31/2023		Worksheet B Part II Date/Time Prepared: 5/30/2024 4:34 pm	
Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY		
		4.00	5.00	6.00	7.00	8.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL	187,287					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	8,276	154,808				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	1,630	3,800	67,859			6.00
7.00	00700	HOUSEKEEPING	5,133	595	0	15,497		7.00
8.00	00800	DIETARY	19,457	21,696	0	2,235	399,797	8.00
9.00	00900	NURSING ADMINISTRATION	7,347	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	2,472	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	643	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	3,043	920	0	95	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	9,166	25,329	0	2,610	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	98,125	99,346	67,859	10,235	399,797	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	961	0	0	0	0	40.00
41.00	04100	LABORATORY	1,659	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	307	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	10,312	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	8,374	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	1,702	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	344	1,561	0	161	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	6,445	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	1,273	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	274	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	186,943	153,247	67,859	15,336	399,797	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	344	1,561	0	161	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	187,287	154,808	67,859	15,497	399,797	100.00

ALLOCATION OF CAPITAL RELATED COSTS		Provider No. : 315434	Period: From 01/01/2023 To 12/31/2023	Worksheet B Part II Date/Time Prepared: 5/30/2024 4:34 pm
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Cost Center Description		NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		9.00	10.00	11.00	12.00	13.00	
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
2.00	00200						2.00
3.00	00300						3.00
4.00	00400						4.00
5.00	00500						5.00
6.00	00600						6.00
7.00	00700						7.00
8.00	00800						8.00
9.00	00900	7,347					9.00
10.00	01000	0	2,472				10.00
11.00	01100	0	0	0			11.00
12.00	01200	0	0	0	643		12.00
13.00	01300	0	0	0	0	19,169	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	7,347	685	0	643	19,169	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	0	0	0	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	0	0	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	0	0	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	0	1,787	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
73.00	07300	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
89.00		7,347	2,472	0	643	19,169	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	0	0	0	0	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
98.00		0	0	0	0	0	98.00
99.00		0	0	0	0	0	99.00
100.00	TOTAL	7,347	2,472	0	643	19,169	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315434

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

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 4:34 pm

Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE	Subtotal	Post Step-Down Adjustments	Total	
		PATIENT ACTIVITIES				
	14.00	15.00	16.00	17.00	18.00	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00 00300	EMPLOYEE BENEFITS					3.00
4.00 00400	ADMINISTRATIVE & GENERAL					4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00 00600	LAUNDRY & LINEN SERVICE					6.00
7.00 00700	HOUSEKEEPING					7.00
8.00 00800	DIETARY					8.00
9.00 00900	NURSING ADMINISTRATION					9.00
10.00 01000	CENTRAL SERVICES & SUPPLY					10.00
11.00 01100	PHARMACY					11.00
12.00 01200	MEDICAL RECORDS & LIBRARY					12.00
13.00 01300	SOCIAL SERVICE					13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0				14.00
15.00 01500	PATIENT ACTIVITIES	0	453,196			15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	0	453,196	2,788,407	0	2,788,407 30.00
31.00 03100	NURSING FACILITY	0	0	0	0	0 31.00
32.00 03200	ICF/IID	0	0	0	0	0 32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	0 33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	0	0	961	0	961 40.00
41.00 04100	LABORATORY	0	0	1,659	0	1,659 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	307	0	307 43.00
44.00 04400	PHYSICAL THERAPY	0	0	10,312	0	10,312 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	8,374	0	8,374 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	1,702	0	1,702 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	27,709	0	27,709 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	8,232	0	8,232 49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00 05100	SUPPORT SURFACES	0	0	1,273	0	1,273 51.00
OUTPATIENT SERVICE COST CENTERS						
60.00 06000	CLINIC	0	0	0	0	0 60.00
61.00 06100	RURAL HEALTH CLINIC	0	0	0	0	0 61.00
62.00 06200	FOHC					
OTHER REIMBURSABLE COST CENTERS						
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	0 70.00
71.00 07100	AMBULANCE	0	0	274	0	274 71.00
73.00 07300	CMHC	0	0	0	0	0 73.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					
81.00 08100	INTEREST EXPENSE					
82.00 08200	UTILIZATION REVIEW - SNF					
83.00 08300	HOSPICE	0	0	0	0	0 83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	453,196	2,849,210	0	2,849,210 89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0 90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	27,709	0	27,709 91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0 92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	0 93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0 94.00
98.00	Cross Foot Adjustments	0	0	0	0	0 98.00
99.00	Negative Cost Centers	0	0	0	0	0 99.00
100.00	TOTAL	0	453,196	2,876,919	0	2,876,919 100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315434

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

Worksheet B-1
Date/Time Prepared:
5/30/2024 4:34 pm

Cost Center Description	CAPITAL RELATED COSTS			EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	
	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)					
	1.00	2.00	3.00				
GENERAL SERVICE COST CENTERS							
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	18,848					1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT		0				2.00
3.00 00300	EMPLOYEE BENEFITS	0	0	7,979,544			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	1,227	0	751,487	-2,510,383	13,942,340	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	960	0	179,309	0	616,100	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	409	0	50,529	0	121,370	6.00
7.00 00700	HOUSEKEEPING	64	0	203,263	0	382,125	7.00
8.00 00800	DIETARY	2,335	0	592,911	0	1,448,480	8.00
9.00 00900	NURSING ADMINISTRATION	0	0	468,899	0	546,964	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	184,049	10.00
11.00 01100	PHARMACY	0	0	0	0	0	11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0	41,014	0	47,842	12.00
13.00 01300	SOCIAL SERVICE	99	0	181,242	0	226,527	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00 01500	PATIENT ACTIVITIES	2,726	0	197,240	0	682,377	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00 03000	SKILLED NURSING FACILITY	10,692	0	4,142,877	0	7,304,632	30.00
31.00 03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00 03200	ICF/IID	0	0	0	0	0	32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00 04000	RADIOLOGY	0	0	0	0	71,519	40.00
41.00 04100	LABORATORY	0	0	0	0	123,522	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	22,871	43.00
44.00 04400	PHYSICAL THERAPY	0	0	527,743	0	767,649	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	534,409	0	623,381	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	108,621	0	126,705	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	168	0	0	0	25,643	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	479,776	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	94,762	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00 06000	CLINIC	0	0	0	0	0	60.00
61.00 06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00 06200	FOHC	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS							
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00 07100	AMBULANCE	0	0	0	0	20,403	71.00
73.00 07300	CMHC	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00 08100	INTEREST EXPENSE						81.00
82.00 08200	UTILIZATION REVIEW - SNF						82.00
83.00 08300	HOSPICE	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	18,680	0	7,979,544	-2,510,383	13,916,697	89.00
NONREIMBURSABLE COST CENTERS							
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	168	0	0	0	25,643	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments						98.00
99.00	Negative Cost Centers						99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	2,876,919	0	1,328,482		2,510,383	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	152.637893	0.000000	0.166486		0.180055	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			0		187,287	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.000000		0.013433	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315434

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

Worksheet B-1

Date/Time Prepared:
5/30/2024 4:34 pm

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURSING)	
		5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
2.00	00200						2.00
3.00	00300						3.00
4.00	00400						4.00
5.00	00500	16,661					5.00
6.00	00600	409	30,558				6.00
7.00	00700	64	0	16,188			7.00
8.00	00800	2,335	0	2,335	91,674		8.00
9.00	00900	0	0	0	0	134,436	9.00
10.00	01000	0	0	0	0	0	10.00
11.00	01100	0	0	0	0	0	11.00
12.00	01200	0	0	0	0	0	12.00
13.00	01300	99	0	99	0	0	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	2,726	0	2,726	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	10,692	30,558	10,692	91,674	134,436	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	0	0	0	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	0	0	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	0	0	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	168	0	168	0	0	48.00
49.00	04900	0	0	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
73.00	07300	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
89.00		16,493	30,558	16,020	91,674	134,436	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	168	0	168	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		727,032	161,070	453,722	1,876,624	645,448	102.00
103.00		43.636756	5.270960	28.028293	20.470624	4.801154	103.00
104.00		154,808	67,859	15,497	399,797	7,347	104.00
105.00		9.291639	2.220662	0.957314	4.361073	0.054651	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315434

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

Worksheet B-1

Date/Time Prepared:
5/30/2024 4:34 pm

Cost Center Description		CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	
		10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
2.00	00200						2.00
3.00	00300						3.00
4.00	00400						4.00
5.00	00500						5.00
6.00	00600						6.00
7.00	00700						7.00
8.00	00800						8.00
9.00	00900						9.00
10.00	01000	663,825					10.00
11.00	01100	0	0				11.00
12.00	01200	0	0	30,558			12.00
13.00	01300	0	0	0	30,558		13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	184,049	0	30,558	30,558	0	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	0	0	0	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	0	0	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	0	0	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	479,776	0	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
73.00	07300	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
89.00		663,825	0	30,558	30,558	0	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	0	0	0	0	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
98.00							98.00
99.00							99.00
102.00		217,188	0	56,456	274,409	0	102.00
103.00		0.327177	0.000000	1.847503	8.979940	0.000000	103.00
104.00		2,472	0	643	19,169	0	104.00
105.00		0.003724	0.000000	0.021042	0.627299	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315434

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

Worksheet B-1
Date/Time Prepared:
5/30/2024 4:34 pm

Cost Center Description		OTHER GENERAL SERVICE PATIENT ACTIVITIES (PATIENT CENSUS)	
		15.00	
GENERAL SERVICE COST CENTERS			
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	2.00
3.00	00300	EMPLOYEE BENEFITS	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	6.00
7.00	00700	HOUSEKEEPING	7.00
8.00	00800	DIETARY	8.00
9.00	00900	NURSING ADMINISTRATION	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	10.00
11.00	01100	PHARMACY	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	12.00
13.00	01300	SOCIAL SERVICE	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	14.00
15.00	01500	PATIENT ACTIVITIES	15.00
		30,558	
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	03000	SKILLED NURSING FACILITY	30.00
31.00	03100	NURSING FACILITY	31.00
32.00	03200	ICF/IID	32.00
33.00	03300	OTHER LONG TERM CARE	33.00
		0	
		0	
		0	
ANCILLARY SERVICE COST CENTERS			
40.00	04000	RADIOLOGY	40.00
41.00	04100	LABORATORY	41.00
42.00	04200	INTRAVENOUS THERAPY	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	43.00
44.00	04400	PHYSICAL THERAPY	44.00
45.00	04500	OCCUPATIONAL THERAPY	45.00
46.00	04600	SPEECH PATHOLOGY	46.00
47.00	04700	ELECTROCARDIOLOGY	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	50.00
51.00	05100	SUPPORT SURFACES	51.00
		0	
		0	
		0	
OUTPATIENT SERVICE COST CENTERS			
60.00	06000	CLINIC	60.00
61.00	06100	RURAL HEALTH CLINIC	61.00
62.00	06200	FOHC	62.00
		0	
		0	
		0	
OTHER REIMBURSABLE COST CENTERS			
70.00	07000	HOME HEALTH AGENCY COST	70.00
71.00	07100	AMBULANCE	71.00
73.00	07300	CMHC	73.00
		0	
		0	
		0	
SPECIAL PURPOSE COST CENTERS			
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	80.00
81.00	08100	INTEREST EXPENSE	81.00
82.00	08200	UTILIZATION REVIEW - SNF	82.00
83.00	08300	HOSPICE	83.00
89.00		SUBTOTALS (sum of lines 1-84)	89.00
		0	
		30,558	
NONREIMBURSABLE COST CENTERS			
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	90.00
91.00	09100	BARBER AND BEAUTY SHOP	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	92.00
93.00	09300	NONPAID WORKERS	93.00
94.00	09400	PATIENTS LAUNDRY	94.00
98.00		Cross Foot Adjustments	98.00
99.00		Negative Cost Centers	99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	102.00
		1,000,601	
103.00		Unit cost multiplier (Wkst. B, Part I)	103.00
		32.744322	
104.00		Cost to be allocated (per Wkst. B, Part II)	104.00
		453,196	
105.00		Unit cost multiplier (Wkst. B, Part II)	105.00
		14.830683	

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315434

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

Worksheet C

Date/Time Prepared:
5/30/2024 4:34 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	
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	84,396	0	0.000000	40.00
41.00	04100	LABORATORY	145,763	0	0.000000	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	26,989	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	905,868	799,605	1.132894	44.00
45.00	04500	OCCUPATIONAL THERAPY	735,624	1,141,468	0.644454	45.00
46.00	04600	SPEECH PATHOLOGY	149,519	178,237	0.838877	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	42,300	0	0.000000	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	723,133	409,339	1.766587	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	05100	SUPPORT SURFACES	111,824	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0.000000	60.00
61.00	06100	RURAL HEALTH CLINIC				61.00
62.00	06200	FQHC				62.00
71.00	07100	AMBULANCE	24,077	0	0.000000	71.00
100.00		Total	2,949,493	2,528,649		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315434	Period: From 01/01/2023 To 12/31/2023	Worksheet D Part I Date/Time Prepared: 5/30/2024 4:34 pm		
		Title XVIII (1)	Skilled Nursing Facility	PPS		
		Health Care Program Charges		Health Care Program Cost		
		Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
Ratio of Cost to Charges (Fr. Wkst. C Column 3)						
1.00		2.00	3.00	4.00	5.00	
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST						
ANCILLARY SERVICE COST CENTERS						
40.00	04000 RADIOLOGY	0.000000	0	0	0	40.00
41.00	04100 LABORATORY	0.000000	0	0	0	41.00
42.00	04200 INTRAVENOUS THERAPY	0.000000	0	0	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	43.00
44.00	04400 PHYSICAL THERAPY	1.132894	659,051	0	746,635	44.00
45.00	04500 OCCUPATIONAL THERAPY	0.644454	1,021,631	0	658,394	45.00
46.00	04600 SPEECH PATHOLOGY	0.838877	160,919	0	134,991	46.00
47.00	04700 ELECTROCARDIOLOGY	0.000000	0	0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	1.766587	0	0	0	49.00
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	51.00
OUTPATIENT SERVICE COST CENTERS						
60.00	06000 CLINIC	0.000000	0	0	0	60.00
61.00	06100 RURAL HEALTH CLINIC					61.00
62.00	06200 FQHC					62.00
71.00	07100 AMBULANCE (2)	0.000000		0		71.00
100.00	Total (Sum of lines 40 - 71)		1,841,601	0	1,540,020	100.00

(1) For title V and XIX use columns 1, 2, and 4 only.

(2) Line 71 columns 2 and 4 are for titles V and XIX. No amounts should be entered here for title XVIII.

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315434	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/30/2024 4:34 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)				1.766587	1.00
2.00		Program vaccine charges (From your records, or the PS&R)				3,437	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)				6,072	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	84,396	0	0.000000	0	0 40.00
41.00	04100	LABORATORY	145,763	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	26,989	0	0.000000	0	0 43.00
44.00	04400	PHYSICAL THERAPY	905,868	0	0.000000	746,635	0 44.00
45.00	04500	OCCUPATIONAL THERAPY	735,624	0	0.000000	658,394	0 45.00
46.00	04600	SPEECH PATHOLOGY	149,519	0	0.000000	134,991	0 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	42,300	0	0.000000	0	0 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	723,133	0	0.000000	0	0 49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0 50.00
51.00	05100	SUPPORT SURFACES	111,824	0	0.000000	0	0 51.00
100.00		Total (Sum of lines 40 - 52)	2,925,416	0		1,540,020	0 100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315434	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/30/2024 4:34 pm
	Title XVIII	Skilled Nursing Facility	PPS

	1.00	
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PART I CALCULATION OF INPATIENT ROUTINE COSTS			
INPATIENT DAYS			
1.00	Inpatient days including private room days	30,558	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	14,598	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	13,460,930	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	General inpatient routine service charges	19,533,305	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.689127	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)	13,460,930	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	440.50	16.00
17.00	Program routine service cost (Line 3 times line 16)	6,430,419	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)	6,430,419	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	2,788,407	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	91.25	21.00
22.00	Program capital related cost (Line 3 times line 21)	1,332,068	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	5,098,351	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)	5,098,351	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	
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PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH			
1.00	Total SNF inpatient days	30,558	1.00
2.00	Program inpatient days (see instructions)	14,598	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)	0.477715	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. : 315434	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/30/2024 4:34 pm
		Title XVIII	Skilled Nursing Facility	PPS

			1.00	
PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT				
1.00	Inpatient PPS amount (See Instructions)		13,152,299	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)		13,152,299	3.00
4.00	Primary payor amounts		0	4.00
5.00	Coinurance		1,545,800	5.00
6.00	Allowable bad debts (From your records)		231,256	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		142,425	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		150,316	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)		11,756,815	11.00
12.00	Interim payments (See instructions)		11,435,118	12.00
13.00	Tentative adjustment		0	13.00
14.00	OTHER adjustment (See instructions)		0	14.00
14.50	Demonstration payment adjustment amount before sequestration		0	14.50
14.55	Demonstration payment adjustment amount after sequestration		0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)		3,006	14.75
14.99	Sequestration amount (see instructions)		232,130	14.99
15.00	Balance due provider/program (see Instructions)		86,561	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)		0	16.00
PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY				
17.00	Ancillary services Part B		0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)		6,072	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		6,072	19.00
20.00	Medicare Part B ancillary charges (See instructions)		3,437	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		3,437	21.00
22.00	Primary payor amounts		0	22.00
23.00	Coinurance and deductibles		0	23.00
24.00	Allowable bad debts (From your records)		0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)		0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)		0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)		3,437	25.00
26.00	Interim payments (See instructions)		3,368	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)		69	28.99
29.00	Balance due provider/program (see instructions)		0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2		0	30.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED		Provider No. : 315434		Period: From 01/01/2023 To 12/31/2023		Worksheet E-1 Date/Time Prepared: 5/30/2024 4:34 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		11,462,365		3,368	1.00	
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00	
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00	
Program to Provider							
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01	
3.02			0		0	3.02	
3.03			0		0	3.03	
3.04			0		0	3.04	
3.05			0		0	3.05	
Provider to Program							
3.50	ADJUSTMENTS TO PROGRAM	07/06/2023	27,247		0	3.50	
3.51			0		0	3.51	
3.52			0		0	3.52	
3.53			0		0	3.53	
3.54			0		0	3.54	
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		-27,247		0	3.99	
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		11,435,118		3,368	4.00	
TO BE COMPLETED BY CONTRACTOR							
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00	
Program to Provider							
5.01	TENTATIVE TO PROVIDER		0		0	5.01	
5.02			0		0	5.02	
5.03			0		0	5.03	
Provider to Program							
5.50	TENTATIVE TO PROGRAM		0		0	5.50	
5.51			0		0	5.51	
5.52			0		0	5.52	
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99	
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00	
6.01	PROGRAM TO PROVIDER		86,561		0	6.01	
6.02	PROVIDER TO PROGRAM		0		0	6.02	
7.00	Total Medicare program liability (see instructions)		11,521,679		3,368	7.00	
				Contractor Name		Contractor Number	
				1.00		2.00	
8.00	Name of Contractor					8.00	

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

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

Provider No. : 315434

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

Worksheet G

Date/Time Prepared:
5/30/2024 4:34 pm

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
Assets						
CURRENT ASSETS						
1.00	Cash on hand and in banks	231,260	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	2,682,654	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	-721,466	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	139,085	0	0	0	8.00
9.00	Other current assets	838	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	2,332,371	0	0	0	11.00
FIXED ASSETS						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	4,353,693	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	489,145	0	0	0	23.00
24.00	Less: Accumulated depreciation	-555,139	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	4,287,699	0	0	0	28.00
OTHER ASSETS						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	4,332,482	0	0	0	31.00
32.00	Other assets	49,259	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	4,381,741	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	11,001,811	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	688,966	0	0	0	35.00
36.00	Salaries, wages, and fees payable	640,158	0	0	0	36.00
37.00	Payroll taxes payable	33,217	0	0	0	37.00
38.00	Notes & loans payable (Short term)	875,000	0	0	0	38.00
39.00	Deferred income	22,657	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	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	2,259,998	0	0	0	43.00
LONG TERM LIABILITIES						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	2,424,153	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	0	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	2,424,153	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	4,684,151	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	6,317,660	0	0	0	52.00
53.00	Specific purpose fund	0	0	0	0	53.00
54.00	Donor created - endowment fund balance - restricted	0	0	0	0	54.00
55.00	Donor created - endowment fund balance - unrestricted	0	0	0	0	55.00
56.00	Governing body created - endowment fund balance	0	0	0	0	56.00
57.00	Plant fund balance - invested in plant	0	0	0	0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion	0	0	0	0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	6,317,660	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	11,001,811	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315434

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

Worksheet G-1

Date/Time Prepared:
5/30/2024 4:34 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		4,041,723		0	1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		2,864,605			2.00
3.00	Total (sum of line 1 and line 2)		6,906,328		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)		6,906,329		0	11.00
12.00	Deductions (debit adjustments)					12.00
13.00		0		0		13.00
14.00	DIVIDENDS	588,669		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)		588,669		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		6,317,660		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. : 315434

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

Worksheet G-2
Parts I-III
Date/Time Prepared:
5/30/2024 4:34 pm

Cost Center Description		Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
PART I - PATIENT REVENUES					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	19,533,305		19,533,305	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)	19,533,305		19,533,305	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	2,528,649	0	2,528,649	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	117,118	0	117,118	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	22,179,072	0	22,179,072	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			18,679,585	1.00
2.00	Add (Specify)		0		2.00
3.00			0		3.00
4.00			0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00	Total Additions (Sum of lines 2 - 7)			0	8.00
9.00	Deduct (Specify)		0		9.00
10.00			0		10.00
11.00			0		11.00
12.00			0		12.00
13.00			0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)			0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)			18,679,585	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315434

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

Worksheet G-3

Date/Time Prepared:
5/30/2024 4:34 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	22,179,072	1.00
2.00	Less: contractual allowances and discounts on patients accounts	2,564,891	2.00
3.00	Net patient revenues (Line 1 minus line 2)	19,614,181	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	18,679,585	4.00
5.00	Net income from service to patients (Line 3 minus 4)	934,596	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	2,540	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	183	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	33,111	24.00
24.50	COVID-19 PHE Funding	1,894,175	24.50
25.00	Total other income (Sum of lines 6 - 24)	1,930,009	25.00
26.00	Total (Line 5 plus line 25)	2,864,605	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	2,864,605	31.00