



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

**BARNERT SUBACUTE REHABILITATION
CENTER, LLC**

Financial Statements

Year Ended December 31, 2024

Barnert Subacute Rehabilitation Center, LLC

Year Ended December 31, 2024

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MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members,
Barnert Subacute Rehabilitation Center, LLC:

Opinion

We have audited the accompanying financial statements of Barnert Subacute Rehabilitation Center, LLC, which comprise the balance sheet as of December 31, 2024, and the related statement of income, members' deficit, and cash flow for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Barnert Subacute Rehabilitation Center, LLC as of December 31, 2024, 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 Barnert Subacute Rehabilitation Center, LLC and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Barnert Subacute Rehabilitation Center, LLC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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



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CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report Continued

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

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

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

Martin Friedman CPA, PC

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

Brooklyn, NY

July 3, 2025

Barnert Subacute Rehabilitation Center, LLC
Balance Sheet
December 31, 2024

Assets

Cash	\$	118,685	
Accounts Receivable (Net of Allowance for Credit Losses of \$343,906)		1,520,928	
Prepaid Expenses		41,497	
Total Current Assets			\$ 1,681,110
Leasehold Improvements		3,318,340	
Furniture & Equipment		909,951	
		4,228,291	
Less: Accum. Depreciation & Amortization		4,063,376	
Total Fixed Assets			164,915
Security Deposits		72,837	
Patients' Trust Fund		7,333	
Total Other Assets			80,170
Total Assets			\$ 1,926,195

Liabilities and Equity

Accounts Payable	\$	2,171,074	
Accrued Payroll		246,883	
Accrued Expenses & Taxes		26,355	
Exchanges		11,064	
Due To Third Party Payors		594	
Loans Payable - Related Parties		5,218,746	
Total Current Liabilities			\$ 7,674,716
Notes & Loans Payable		1,025,000	
Patients' Trust Fund Payable		14,468	
Total Long Term Liabilities			1,039,468
Members' Deficit			(6,787,989)
Total Liabilities & Members' Deficit			\$ 1,926,195

Barnert Subacute Rehabilitation Center, LLC
Statement of Operations
For the year ended December 31, 2024

Total Revenue From Patients		\$ 10,063,786
Operating Expenses:		
Payroll	\$ 4,844,520	
Employee Benefits	767,069	
Professional Care	1,572,595	
Dietary & Housekeeping	285,088	
Plant & Maintenance	2,308,495	
General & Administrative	<u>1,475,709</u>	
Total Operating Expenses		<u>11,253,476</u>
Loss From Operations		(1,189,690)
Other Income		<u>5,413</u>
Net Loss		<u>\$ (1,184,277)</u>

Barnert Subacute Rehabilitation Center, LLC
Statement of Members' Deficit
For the year ended December 31, 2024

Members' Deficit:

Balance as of Beginning of Period	\$ (5,553,712)
Net Loss for the Period	(1,184,277)
Members' Distributions	<u>(50,000)</u>
Total Members' Deficit - End of Period	\$ <u>(6,787,989)</u>

Barnert Subacute Rehabilitation Center, LLC
Notes to Financial Statements

1) Organization:

Barnert Subacute Rehabilitation Center, LLC (the "Facility"), a limited liability company, is licensed by the New Jersey State Department of Health to run and operate a 68 bed long-term care facility, located in Paterson, New Jersey. The facility began operations on December 15, 2010.

2) Summary of Significant Accounting Policies:

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

Method of Accounting -

The Facility maintains its books and prepares its financial statements based on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

Cash –

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

Property and Equipment –

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

Compensated Absences -

The Facility recognizes a liability for compensated absences when the employees have earned the rights to the leave through their service, the leave is expected to be used in the future, and the amount can be reasonably estimated. Compensated absences include accrued vacation and sick leave as well as personal time off. The liability is calculated based on the employee's current pay rate and number of remaining unused days. As of December 31, 2024, the liability for compensated absences amounted to \$36,269, which is included in the total accrued payroll liability of \$246,883.

Patient Care Revenue Recognition -

Revenue for services provided to residents is recognized at the amount the Facility expects to receive in exchange for providing care to the residents. This revenue includes amounts due from residents, third-party payors (such as health insurers and government programs), and incorporates variable considerations for potential retroactive adjustments resulting from audits and reviews. Typically, the Facility bills residents and third-party payors a few days after services are provided or when the resident no longer requires care. Revenue is recognized as performance obligations are fulfilled.

Barnert Subacute Rehabilitation Center, LLC
Notes to Financial Statements

2) Summary of Significant Accounting Policies: (Continued)

Performance obligations are identified based on the nature of the services provided. For obligations satisfied over time, revenue is recognized based on the percentage of completion method, i.e., actual charges incurred relative to the total expected charges. This approach is believed to accurately reflect the transfer of services throughout the performance obligation period, particularly for residents receiving post-acute care services in the Facility.

Revenue for performance obligations fulfilled at a specific point in time is generally recognized when goods are provided to residents in a retail setting (e.g., personal care services and additional meals not included in the resident contract) and when no further goods or services are required.

The transaction price is determined based on standard charges for services rendered, adjusted for contractual allowances given to third-party payors, discounts for uninsured residents per the Facility's charity care policy, and implicit price concessions for uninsured residents. Estimates for contractual adjustments and discounts are based on contractual agreements, Facility policies, and historical data. Implicit price concessions are estimated from historical collection experiences with each group of residents.

Revenues are recorded based on current billings of the estimated net realizable amounts from patients, third-party payors and others for services rendered. Settlements for retroactive adjustments due to audits or investigations are considered variable considerations and are included in the transaction price estimation for resident services. These settlements are estimated based on agreements with payors, relevant correspondence, and historical settlement activities. Adjustments are made in subsequent periods as new information becomes available or when cases are settled. Such adjustments, if any, will be reflected in revenues in the period in which they are received.

Changes to transaction price estimates are recorded as adjustments to resident service revenue in the period of change. Adverse changes in residents' ability to pay, as well as any estimates of future adverse changes, are recorded as credit loss expense and included in general and administrative expenses.

Agreements with major third-party payors typically stipulate payments at amounts lower than established charges. A summary of the payment arrangements with key payors includes:

- **Medicare:** Certain in-resident post-acute care services are reimbursed at predetermined rates per service, influenced by clinical and diagnostic factors. Other services are reimbursed based on cost-reimbursement methodologies, with physician services paid according to established fee schedules. Medicare revenue primarily consists of fixed regional rates adjusted for patient acuity, subject to audit verification.
- **Medicaid:** Under the current statewide pricing methodology, Medicaid revenue is based on the rate in effect as of July 1, 2014. The State has made statewide adjustments in some years, but the rates are not subject to audit.

In January 2014, New Jersey implemented a managed care Medicaid formula, requiring Medicaid patients to enroll in managed long-term care plans. The State's executive budget mandates that managed care companies pay rates no less than the current Medicaid methodology, with New Jersey Department of Health calculating these rates annually.

Barnert Subacute Rehabilitation Center, LLC
Notes to Financial Statements

2) Summary of Significant Accounting Policies: (Continued)

- **Other:** Payment agreements with various commercial insurance carriers, health maintenance organizations, and preferred provider organizations typically provide for payment based on predetermined rates per service, discounts from standard charges, and daily rates.

Residents covered by third-party payors are generally responsible for deductibles and coinsurance, which can vary. The Facility also serves uninsured residents and offers discounts as required by policy or law. Estimates of transaction prices for these residents are based on historical data and market conditions. Revenue from resident's deductibles and coinsurance are included in the preceding categories based on the primary payor.

Compliance with government regulations, particularly concerning Medicare and Medicaid, is complex and can be subject to interpretation. Facilities may receive requests for information and notices of alleged noncompliance, leading to potential settlement agreements. Future regulatory reviews may result in fines, penalties, and/or exclusion from programs. The Facility believes they are currently in compliance with all applicable laws and regulations.

Use of Estimates –

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

Advertising –

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense amounted to \$41,010 for the year ended December 31, 2024.

Income Taxes –

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

Uncertainty in Income Taxes –

Management has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ended December 31, 2021 and subsequent remain subject to examination by applicable taxing authorities.

3) Accounts Receivable and Allowance for Credit Losses:

The Facility grants credit, without collateral, to its patients, the majority of whom are insured under third-party payor agreements. Accounts receivable are stated at the amount management expects to collect from outstanding balances. The amount of receivables from patients and third-party payors at December 31, 2024 was as follows:

Barnert Subacute Rehabilitation Center, LLC
Notes to Financial Statements

3) Accounts Receivable and Allowance for Credit Losses: (Continued)

Accounts Receivable	
Medicaid Patients	\$ 508,514
Medicare Patients	309,432
HMO Patients	555,140
Private Patients	491,748
Less: Allowance for Credit Losses	(343,906)
Total	\$ 1,520,928

Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on the current expected credit loss (CECL) model. Credit losses that are expected to occur in the future are recognized at the time the receivable is recorded. The Facility uses a pooled approach to group together receivables with similar risk characteristics into portfolios categorized by major payor class. Estimated credit losses are calculated based on historical loss data for each portfolio as well as current and forecasted economic conditions. Management periodically reviews the allowance to ensure it accurately reflects the expected credit losses. Any adjustments that are needed are recognized currently as credit loss expense. 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.

Allowance for Credit Losses	
Balance, January 1, 2024	\$ 275,616
Provision for expected credit losses	460,000
Write-offs charged against the allowance	(391,710)
Credit Loss Recoveries	-
Balance December 31, 2024	\$ 343,906

4) Line of Credit:

The Facility has an open line of credit with Valley National Bank. Interest on the unpaid balance is calculated at a floating rate equal to the Wall Street Journal's announced Prime Rate. At year end there was a balance of \$1,025,000. The balance is classified as long-term as no principal payments are due within the next 12 months.

5) Related Party Transactions:

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

The Facility pays management fees to Chestnut Ridge Care Associates, LLC which has common ownership with the Facility. Fees paid for year ended December 31, 2024 were \$336,000.

The Facility pays rent for occupancy of the building to a related party. There is no lease agreement in place. As such, the rent expense is on a month-to-month basis. For the current year, rent expense was \$1,682,378.

Barnert Subacute Rehabilitation Center, LLC
Notes to Financial Statements

6) Nursing Home User Fee:

All New Jersey facilities are currently assessed a provider tax assessment. During 2024 the rate was \$14.67 for each Private and Medicaid patient day. The nursing home user fee for the year ended December 31, 2024 was \$162,177.

7) Union:

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

8) Subsequent Events:

The Facility has evaluated subsequent events through July 3, 2025, 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,
Barnert Subacute Rehabilitation Center, LLC:

Our report on our audit of the basic financial statements of Barnert Subacute Rehabilitation Center, LLC for 2024 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 13 through 15 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Martin Friedman CPA, PC

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

Brooklyn, NY

July 3, 2025

Barnert Subacute Rehabilitation Center, LLC
Supplementary Schedules
For the year ended December 31, 2024

Revenue From Patients:

Private & HMO	\$ 4,792,528	
Medicaid	2,190,169	
Medicare	<u>3,081,089</u>	
Total Revenue From Patients		\$ 10,063,786

Other Income:

Interest	3,823	
Other	<u>1,590</u>	
Total Other Income		<u>5,413</u>

Total Revenue		\$ <u>10,069,199</u>
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Barnert Subacute Rehabilitation Center, LLC
Supplementary Schedules
For the year ended December 31, 2024

Payroll:

Administrative & Office	\$ 572,189	
Nursing	2,571,406	
Therapies	732,620	
Social Services	161,333	
Recreation	135,329	
Dietary	431,011	
Housekeeping	140,662	
Maintenance	<u>99,970</u>	
Total Payroll		\$ <u>4,844,520</u>

Employee Benefits:

Payroll Taxes	429,581	
Workmen's Compensation	123,025	
Non-Union Pension	7,070	
Employee Benefits	195,390	
Uniform & Transp. Allowance	<u>12,003</u>	
Total Employee Benefits		<u>767,069</u>

Professional Care:

Prescription Drugs	270,627	
Medical Supplies	405,633	
Contracted Nursing Service	689,093	
Fees & Expenses	<u>207,242</u>	
Total Professional Care		<u>1,572,595</u>

Barnert Subacute Rehabilitation Center, LLC
Supplementary Schedules
For the year ended December 31, 2024

Dietary & Housekeeping:

Food	\$ 167,459
Other Dietary Expenses	24,009
Housekeeping	25,299
Contracted Dietary Services	3,595
Contracted Housekeeping Services	<u>64,726</u>

Total Dietary & Housekeeping **\$ 285,088**

Plant & Maintenance:

Rent	1,682,378
Mortgage Interest	85,639
Equipment Rentals	16,072
Real Estate Tax	220,614
Maintenance	22,045
Contracted Maintenance Services	8,388
Security	11,257
Depreciation & Amortization	<u>262,102</u>

Total Plant & Maintenance **2,308,495**

General & Administrative:

Office	119,332
Contracted Admin. Services	232,852
Computer Services	82,333
Telephone	21,293
Auto & Travel	8,026
Professional Fees	114,288
Insurance	188,002
Nursing Home User Fee	162,177
Advertising	41,010
Credit Losses	460,000
Miscellaneous	<u>46,396</u>

Total General & Administrative **1,475,709**

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
BARNERT SUBACUTE REHABILITATION CTR Provider CCN: 315507	Period: From: 01/01/2024 To: 12/31/2024 Run Date Time: 5/21/2025 7:01 pm MCRIF32 Version: 11.1.179.1



**SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
 COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY**

**Worksheet S
 Parts I, II & III**

PART I - COST REPORT STATUS

Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report. 3.01. <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.	Date:	Time:
Contractor use only:	4. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: _____	6. Contractor No.: _____	7. <input type="checkbox"/> First Cost Report for this Provider CCN
		8. <input type="checkbox"/> Last Cost Report for this Provider CCN	9. NPR Date: _____
		10. If line 4, column 1 is "4": Enter number of times reopened <u>0</u>	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 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 BARNERT SUBACUTE REHABILITATION {Provider Name(s) and CCN(s)} for the cost reporting period beginning 01/01/2024 and ending 12/31/2024 and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT
1	<i>Shlomo Deutsch</i>	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.
2	Signatory Printed Name: SHLOMO DEUTSCH		2
3	Signatory Title: CONTROLLER		3
4	Signature Date: (Dated when report is electronically signed.)		4

PART III - SETTLEMENT SUMMARY

	Cost Center Description	Title V	Title XVIII		Title XIX	
			Part A	Part B		
		1.00		3.00	4.00	
1.00	SKILLED NURSING FACILITY	0	-35,357	674	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
100.00	TOTAL	0	-35,357	674	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 for this information collection is 0938-0463. The time required to complete this information collection is estimated 202 hours per response, including the time to review instructions, search existing data 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 this 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.

BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm
Provider CCN: 315507		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



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

Worksheet S-2
Part I
PPS

Skilled Nursing Facility and Skilled Nursing Facility Complex Address:								
1.00	Street:	680 BROADWAY, SUITE 301	P.O. Box:				1.00	
2.00	City:	PATERSON	State:	NJ	ZIP Code:	07517	2.00	
3.00	County:	PASSAIC	CBSA Code:	35614	Urban / Rural:	U	3.00	
3.01	CBSA on/after October 1 of the Cost Reporting Period (if applicable)							3.01


SNF and SNF-Based Component Identification:								
Component	Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)				
				V	XVIII	XIX		
	1.00	2.00	3.00	4.00	5.00	6.00		
4.00	SNF	BARNERT SUBACUTE REHABILITATION CTR	315507	11/22/1985	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)	01/01/2024		12/31/2024		14.00		
15.00	Type of Control (See Instructions)	6 - Proprietary, Other				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		418,114	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		418,114	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	29.00
30.00	Nursing Facility		N	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

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

Worksheet S-2
Part I
PPS

		Y/N		
		1.00	2.00	
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
				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
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?			N
				Provider CCN
				1.00
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.			
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 Name:	Contractor Number:	45.00
46.00	Street:	P.O. Box:		46.00
47.00	City:	State:	ZIP Code:	47.00

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

Worksheet S-2
Part II
PPS

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

		Y/N	Date	
		1.00	2.00	
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	A	06/15/2025	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	3.00	

Approved Educational Activities

6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N	6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N		7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N		8.00
			Y/N	
			1.00	

Bad Debts

9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N	11.00

Bed Complement

12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N	12.00
-------	---	--	---	-------

		Part A		Part B	
Description		Y/N	Date	Y/N	Date
0		1.00	2.00	3.00	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.)	Y	05/20/2025	Y	05/20/2025	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N		14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N		15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N		16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N		17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N		18.00
		1.00	2.00	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.	CHRIS	GUILBAULT	PREPARER	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.GUILBAULT@HCRNJ.NET		21.00

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

Worksheet S-3
Part I
PPS

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits					Discharges					
				Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SKILLED NURSING FACILITY	68	24,888	0	3,498	7,511	10,832	21,841	0	92	59	382	533	1.00
2.00	NURSING FACILITY	0	0	0	0	0	0	0	0	0	0	0	0	2.00
3.00	ICF/IID	0	0	0	0	0	0	0	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	0	5.00
6.00	SNF-Based CMHC													6.00
7.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	68	24,888	0	3,498	7,511	10,832	21,841	0	92	59	382	533	8.00

	Component	Average Length of Stay				Admissions					Full Time Equivalent		
		Title V	Title XVIII	Title XIX	Total	Title V	Title XVIII	Title XIX	Other	Total	Employees on Payroll	Nonpaid Workers	
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	
1.00	SKILLED NURSING FACILITY	0.00	38.02	127.31	40.98	0	103	40	387	530	75.00	0.00	1.00
2.00	NURSING FACILITY	0.00		0.00	0.00	0		0	0	0	0.00	0.00	2.00
3.00	ICF/IID			0.00	0.00			0	0	0	0.00	0.00	3.00
4.00	HOME HEALTH AGENCY COST										0.00	0.00	4.00
5.00	Other Long Term Care				0.00				0	0	0.00	0.00	5.00
6.00	SNF-Based CMHC										0.00	0.00	6.00
7.00	HOSPICE	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	0.00	38.02	127.31	40.98	0	103	40	387	530	75.00	0.00	8.00

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SNF WAGE INDEX INFORMATION

Worksheet S-3
Part II
PPS

PART II - DIRECT SALARIES							
		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	
SALARIES							
1.00	Total salaries (See Instructions)	4,844,521	0	4,844,521	156,531.00	30.95	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	4,844,521	0	4,844,521	156,531.00	30.95	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00	8.00
9.00	CMHC	0	0	0	0.00	0.00	9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	4,844,521	0	4,844,521	156,531.00	30.95	13.00
OTHER WAGES & RELATED COSTS							
14.00	Contract Labor: Patient Related & Mgmt	689,092	0	689,092	17,747.00	38.83	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)	729,133	0	729,133			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	729,133	0	729,133			22.00

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SNF WAGE INDEX INFORMATION

Worksheet S-3
Part III
PPS

PART III - OVERHEAD COST - DIRECT SALARIES

		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	
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	535,790	0	535,790	13,313.00	40.25	2.00
3.00	Plant Operation, Maintenance & Repairs	99,970	0	99,970	4,025.00	24.84	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	0.00	4.00
5.00	Housekeeping	140,662	0	140,662	9,024.00	15.59	5.00
6.00	Dietary	431,011	0	431,011	19,006.00	22.68	6.00
7.00	Nursing Administration	453,059	0	453,059	9,056.00	50.03	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	41,149	0	41,149	2,050.00	20.07	10.00
11.00	Social Service	85,084	0	85,084	2,255.00	37.73	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	135,329	0	135,329	7,726.00	17.52	13.00
14.00	Total (sum lines 1 thru 13)	1,922,054	0	1,922,054	66,455.00	28.92	14.00

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SNF WAGE RELATED COSTS

Worksheet S-3
Part IV
PPS

PART IV - WAGE RELATED COSTS		Amount Reported	
		1.00	
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	7,070	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)	169,457	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	123,025	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	365,643	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	63,938	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)	729,133	24.00
		Amount Reported	
		1.00	
Part B - Other than Core Related Cost			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00


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SNF REPORTING OF DIRECT CARE EXPENDITURES

Worksheet S-3
Part V
PPS

	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)	171,869	25,867	197,736	3,637.00	54.37	1.00
2.00	Licensed Practical Nurses (LPNs)	1,142,375	171,935	1,314,310	28,206.00	46.60	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	875,603	131,784	1,007,387	42,112.00	23.92	3.00
4.00	Total Nursing (sum of lines 1 through 3)	2,189,847	329,586	2,519,433	73,955.00	34.07	4.00
5.00	Physical Therapists	248,883	37,459	286,342	4,579.00	62.53	5.00
6.00	Physical Therapy Assistants	103,321	15,551	118,872	2,650.00	44.86	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	184,789	27,812	212,601	3,857.00	55.12	8.00
9.00	Occupational Therapy Assistants	133,592	20,107	153,699	4,013.00	38.30	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	62,034	9,337	71,371	1,021.00	69.90	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)	119,578		119,578	2,421.00	49.39	14.00
15.00	Licensed Practical Nurses (LPNs)	291,774		291,774	7,136.00	40.89	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	277,740		277,740	8,191.00	33.91	16.00
17.00	Total Nursing (sum of lines 14 through 16)	689,092		689,092	17,748.00	38.83	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


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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

	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

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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

		Group	Days	
		1.00	2.00	
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
76.00	PA1			76.00
99.00	AAA			99.00
100.00				100.00
		Expenses	Percentage	Y/N
		1.00	2.00	3.00

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

101.00	Staffing				101.00
102.00	Recruitment				102.00
103.00	Retention of employees				103.00
104.00	Training				104.00
105.00	OTHER (SPECIFY)				105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)				106.00

BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm
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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

PPS

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1,648,356	1,648,356	0	1,648,356	-853,285	795,071	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		0	0	0	0	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS		758,686	758,686	0	758,686	0	758,686	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	535,790	1,601,447	2,137,237	0	2,137,237	-584,586	1,552,651	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	99,970	584,856	684,826	0	684,826	0	684,826	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	64,726	64,726	0	64,726	0	64,726	6.00
7.00	00700	HOUSEKEEPING	140,662	25,299	165,961	0	165,961	0	165,961	7.00
8.00	00800	DIETARY	431,011	195,063	626,074	0	626,074	0	626,074	8.00
9.00	00900	NURSING ADMINISTRATION	453,059	0	453,059	0	453,059	0	453,059	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	41,149	0	41,149	0	41,149	0	41,149	12.00
13.00	01300	SOCIAL SERVICE	85,084	0	85,084	0	85,084	0	85,084	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	135,329	24,375	159,704	0	159,704	0	159,704	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	03000	SKILLED NURSING FACILITY	2,189,847	939,255	3,129,102	0	3,129,102	0	3,129,102	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	04000	RADIOLOGY	0	26,524	26,524	0	26,524	0	26,524	40.00
41.00	04100	LABORATORY	0	47,735	47,735	0	47,735	0	47,735	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	4,920	4,920	0	4,920	0	4,920	43.00
44.00	04400	PHYSICAL THERAPY	352,204	4,984	357,188	0	357,188	0	357,188	44.00
45.00	04500	OCCUPATIONAL THERAPY	318,382	0	318,382	0	318,382	0	318,382	45.00
46.00	04600	SPEECH PATHOLOGY	62,034	0	62,034	0	62,034	0	62,034	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	450,283	450,283	0	450,283	0	450,283	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	58,080	58,080	0	58,080	0	58,080	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	06000	CLINIC	0	0	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	61.00
62.00	06200	FQHC								62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	34,292	34,292	0	34,292	0	34,292	71.00
73.00	07300	CMHC	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	4,844,521	6,468,881	11,313,402	0	11,313,402	-1,437,871	9,875,531	89.00
NONREIMBURSABLE COST CENTERS										
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	0	0	94.00
100.00		TOTAL	4,844,521	6,468,881	11,313,402	0	11,313,402	-1,437,871	9,875,531	100.00

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RECLASSIFICATIONS

Worksheet A-6

PPS

	Increases				Decreases				
	Cost Center	Line #	Salary	Non Salary	Cost Center	Line #	Salary	Non Salary	
	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	
100.00	TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))						0	0	100.00

- (1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
- (2) Transfer the amounts in columns 4, 5, 8 and 9 to Worksheet A, column 4, lines as appropriate.


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RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PPS

		Acquisitions								
		Beginning Balances	Purchases	Donation	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00		
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES										
1.00	Land	0	0	0	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	0	0	0	0	3.00
4.00	Building Improvements	3,317,524	816	0	816	0	3,318,340	0	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	0	0	0	5.00
6.00	Movable Equipment	889,770	1,154	0	1,154	0	890,924	0	0	6.00
7.00	Subtotal (sum of lines 1-6)	4,207,294	1,970	0	1,970	0	4,209,264	0	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	4,207,294	1,970	0	1,970	0	4,209,264	0	0	9.00

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ADJUSTMENTS TO EXPENSES

Worksheet A-8

PPS

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted			
				1.00	2.00	3.00	4.00
						Cost Center	Line No.
1.00	Investment income on restricted funds (chapter 2)	B	-3,823	CAP REL COSTS - BLDGS & FIXTURES	1.00 1.00		
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00 2.00		
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00 3.00		
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00 4.00		
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00 5.00		
6.00	Television and radio service (chapter 21)		0		0.00 6.00		
7.00	Parking lot (chapter 21)		0		0.00 7.00		
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0		8.00		
9.00	Home office cost (chapter 21)		0		0.00 9.00		
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00 10.00		
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00 11.00		
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-764,176		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	-286	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)		0	UTILIZATION REVIEW - SNF	82.00 22.00		
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00 23.00		
24.00	Depreciation--movable equipment		0	CAP REL COSTS - MOVABLE EQUIPMENT	2.00 24.00		
25.00			0		0.00 25.00		
25.01	MISC INCOME	B	-2,068	ADMINISTRATIVE & GENERAL	4.00 25.01		
25.02	MARKETING	A	-147,518	ADMINISTRATIVE & GENERAL	4.00 25.02		
25.03	BAD DEBTS	A	-520,000	ADMINISTRATIVE & GENERAL	4.00 25.03		
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-1,437,871		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.

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

Worksheet A-8-1
Parts I & II
PPS

PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:

Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)		
1.00	2.00	3.00	4.00	5.00	6.00		
1.00	4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT FEE	421,286	336,000	85,286	1.00
2.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	290,538	1,140,000	-849,462	2.00
3.00	0.00			0	0	0	3.00
4.00	0.00			0	0	0	4.00
5.00	0.00			0	0	0	5.00
6.00	0.00			0	0	0	6.00
7.00	0.00			0	0	0	7.00
8.00	0.00			0	0	0	8.00
9.00	0.00			0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 10 to Worksheet A-8, column 3, line 12.			711,824	1,476,000	-764,176	10.00

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 II 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 requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

Symbol (1)	Name	Percentage of Ownership	Related Organization(s) and/or Home Office				
			Name	Percentage of Ownership	Type of Business		
1.00	2.00	3.00	4.00	5.00	6.00		
1.00	A	NATHAN FRIEDMAN	93.00	BARNERT HOLDING	60.00	REALTY	1.00
2.00	A	EDWARD FRIEDMAN	7.00	BARNERT HOLDING	20.00	REALTY	2.00
3.00	F	GITTY FRIEDMAN	0.00	BARNERT HOLDING	20.00	REALTY	3.00
4.00			0.00		0.00		4.00
5.00	A	NATHAN FRIEDMAN	93.00	680 BROADWAY HEALTHCARE MANAGEMENT	50.00	MANAGEMENT	5.00
6.00	A	EDWARD FRIEDMAN	7.00	680 BROADWAY HEALTHCARE MANAGEMENT	50.00	MANAGEMENT	6.00
7.00			0.00		0.00		7.00
8.00	A	NATHAN FRIEDMAN	93.00	CHESTNUT RIDGE HEALTHCARE	100.00		8.00
9.00			0.00		0.00		9.00
10.00			0.00		0.00		10.00

(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 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.

G. Other (financial or non-financial) specify:


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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES	795,071	795,071							1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT	0		0						2.00
3.00	EMPLOYEE BENEFITS	758,686	21,863	0	780,549					3.00
4.00	ADMINISTRATIVE & GENERAL	1,552,651	83,569	0	86,326	1,722,546	1,722,546			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	684,826	6,538	0	16,107	707,471	149,473	856,944		5.00
6.00	LAUNDRY & LINEN SERVICE	64,726	37,310	0	0	102,036	21,558	46,805	170,399	6.00
7.00	HOUSEKEEPING	165,961	3,474	0	22,663	192,098	40,586	4,358	0	7.00
8.00	DIETARY	626,074	54,637	0	69,444	750,155	158,491	68,541	0	8.00
9.00	NURSING ADMINISTRATION	453,059	30,935	0	72,997	556,991	117,680	38,808	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	41,149	0	0	6,630	47,779	10,095	0	0	12.00
13.00	SOCIAL SERVICE	85,084	5,312	0	13,709	104,105	21,995	6,664	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	159,704	74,048	0	21,804	255,556	53,993	92,892	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	3,129,102	391,119	0	352,829	3,873,050	818,291	490,656	170,399	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	26,524	0	0	0	26,524	5,604	0	0	40.00
41.00	LABORATORY	47,735	0	0	0	47,735	10,085	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	4,920	0	0	0	4,920	1,039	0	0	43.00
44.00	PHYSICAL THERAPY	357,188	46,341	0	56,747	460,276	97,246	58,134	0	44.00
45.00	OCCUPATIONAL THERAPY	318,382	26,072	0	51,298	395,752	83,614	32,707	0	45.00
46.00	SPEECH PATHOLOGY	62,034	4,168	0	9,995	76,197	16,099	5,229	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	450,283	2,942	0	0	453,225	95,756	3,691	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	58,080	0	0	0	58,080	12,271	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	34,292	0	0	0	34,292	7,245	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	9,875,531	788,328	0	780,549	9,868,788	1,721,121	848,485	170,399	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	6,743	0	0	6,743	1,425	8,459	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00

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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	9,875,531	795,071	0	780,549	9,875,531	1,722,546	856,944	170,399	100.00


BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm
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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	237,042								7.00
8.00	DIETARY	20,163	997,350							8.00
9.00	NURSING ADMINISTRATION	11,416	0	724,895						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	57,874			12.00
13.00	SOCIAL SERVICE	1,961	0	0	0	0	0	134,725		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	27,327	0	0	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	144,339	997,350	724,895	0	0	57,874	134,725	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	17,102	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	9,622	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	1,538	0	0	0	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	1,086	0	0	0	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	234,554	997,350	724,895	0	0	57,874	134,725	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	2,488	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00

BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm	
Provider CCN: 315507		From: 01/01/2024	MCRIF32	2540-10	
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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
98.00	Cross Foot Adjustments	0	0	0	0				0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	237,042	997,350	724,895	0	0	57,874	134,725	0	100.00

BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm
Provider CCN:	315507	From: 01/01/2024	MCRIF32	2540-10
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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	PATIENT ACTIVITIES	Subtotal	Post Stepdown Adjustments	Total	
		15.00	16.00	17.00	18.00	
GENERAL SERVICE COST CENTERS						
1.00	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	EMPLOYEE BENEFITS					3.00
4.00	ADMINISTRATIVE & GENERAL					4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	LAUNDRY & LINEN SERVICE					6.00
7.00	HOUSEKEEPING					7.00
8.00	DIETARY					8.00
9.00	NURSING ADMINISTRATION					9.00
10.00	CENTRAL SERVICES & SUPPLY					10.00
11.00	PHARMACY					11.00
12.00	MEDICAL RECORDS & LIBRARY					12.00
13.00	SOCIAL SERVICE					13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION					14.00
15.00	PATIENT ACTIVITIES	429,768				15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	SKILLED NURSING FACILITY	429,768	7,841,347	0	7,841,347	30.00
31.00	NURSING FACILITY	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00	RADIOLOGY	0	32,128	0	32,128	40.00
41.00	LABORATORY	0	57,820	0	57,820	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	5,959	0	5,959	43.00
44.00	PHYSICAL THERAPY	0	632,758	0	632,758	44.00
45.00	OCCUPATIONAL THERAPY	0	521,695	0	521,695	45.00
46.00	SPEECH PATHOLOGY	0	99,063	0	99,063	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	553,758	0	553,758	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	70,351	0	70,351	51.00
OUTPATIENT SERVICE COST CENTERS						
60.00	CLINIC	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	FQHC					62.00
OTHER REIMBURSABLE COST CENTERS						
70.00	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	AMBULANCE	0	41,537	0	41,537	71.00
73.00	CMHC	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS						
80.00	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	INTEREST EXPENSE					81.00
82.00	UTILIZATION REVIEW - SNF					82.00
83.00	HOSPICE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	429,768	9,856,416	0	9,856,416	89.00
NONREIMBURSABLE COST CENTERS						
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	19,115	0	19,115	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	99.00
100.00	TOTAL	429,768	9,875,531	0	9,875,531	100.00


BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS	0	21,863	0	21,863	21,863				3.00
4.00	ADMINISTRATIVE & GENERAL	0	83,569	0	83,569	2,418	85,987			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	6,538	0	6,538	451	7,462	14,451		5.00
6.00	LAUNDRY & LINEN SERVICE	0	37,310	0	37,310	0	1,076	789	39,175	6.00
7.00	HOUSEKEEPING	0	3,474	0	3,474	635	2,026	73	0	7.00
8.00	DIETARY	0	54,637	0	54,637	1,945	7,912	1,156	0	8.00
9.00	NURSING ADMINISTRATION	0	30,935	0	30,935	2,045	5,875	654	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	186	504	0	0	12.00
13.00	SOCIAL SERVICE	0	5,312	0	5,312	384	1,098	112	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	0	74,048	0	74,048	611	2,695	1,566	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	0	391,119	0	391,119	9,882	40,845	8,276	39,175	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	280	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	503	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	52	0	0	43.00
44.00	PHYSICAL THERAPY	0	46,341	0	46,341	1,589	4,855	980	0	44.00
45.00	OCCUPATIONAL THERAPY	0	26,072	0	26,072	1,437	4,174	552	0	45.00
46.00	SPEECH PATHOLOGY	0	4,168	0	4,168	280	804	88	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	2,942	0	2,942	0	4,780	62	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	613	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	362	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	788,328	0	788,328	21,863	85,916	14,308	39,175	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	6,743	0	6,743	0	71	143	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00

BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm	
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
98.00	Cross Foot Adjustments								0	98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	795,071	0	795,071	21,863	85,987	14,451	39,175	100.00


BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	6,208								7.00
8.00	DIETARY	528	66,178							8.00
9.00	NURSING ADMINISTRATION	299	0	39,808						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	690			12.00
13.00	SOCIAL SERVICE	51	0	0	0	0	0	6,957		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	716	0	0	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	3,781	66,178	39,808	0	0	690	6,957	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	448	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	252	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	40	0	0	0	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	28	0	0	0	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	6,143	66,178	39,808	0	0	690	6,957	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	65	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00

BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm	
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
98.00	Cross Foot Adjustments	0	0	0	0	0			0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	6,208	66,178	39,808	0	0	690	6,957	0	100.00

BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm
Provider CCN:	315507	From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	PATIENT ACTIVITIES	Subtotal	Post Step-Down Adjustments	Total	
		15.00	16.00	17.00	18.00	
GENERAL SERVICE COST CENTERS						
1.00	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	EMPLOYEE BENEFITS					3.00
4.00	ADMINISTRATIVE & GENERAL					4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	LAUNDRY & LINEN SERVICE					6.00
7.00	HOUSEKEEPING					7.00
8.00	DIETARY					8.00
9.00	NURSING ADMINISTRATION					9.00
10.00	CENTRAL SERVICES & SUPPLY					10.00
11.00	PHARMACY					11.00
12.00	MEDICAL RECORDS & LIBRARY					12.00
13.00	SOCIAL SERVICE					13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION					14.00
15.00	PATIENT ACTIVITIES	79,636				15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	SKILLED NURSING FACILITY	79,636	686,347	0	686,347	30.00
31.00	NURSING FACILITY	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00	RADIOLOGY	0	280	0	280	40.00
41.00	LABORATORY	0	503	0	503	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	52	0	52	43.00
44.00	PHYSICAL THERAPY	0	54,213	0	54,213	44.00
45.00	OCCUPATIONAL THERAPY	0	32,487	0	32,487	45.00
46.00	SPEECH PATHOLOGY	0	5,380	0	5,380	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	7,812	0	7,812	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	613	0	613	51.00
OUTPATIENT SERVICE COST CENTERS						
60.00	CLINIC	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	FQHC					62.00
OTHER REIMBURSABLE COST CENTERS						
70.00	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	AMBULANCE	0	362	0	362	71.00
73.00	CMHC	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS						
80.00	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	INTEREST EXPENSE					81.00
82.00	UTILIZATION REVIEW - SNF					82.00
83.00	HOSPICE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	79,636	788,049	0	788,049	89.00
NONREIMBURSABLE COST CENTERS						
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEN	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	7,022	0	7,022	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	99.00
100.00	TOTAL	79,636	795,071	0	795,071	100.00

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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQARE FEET)	MOVABLE EQUIPMENT (SQARE FEET)	EMPLOYEE BENEFITTS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES	19,456								1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT		0							2.00
3.00	EMPLOYEE BENEFITTS	535	0	4,844,521						3.00
4.00	ADMINISTRATIVE & GENERAL	2,045	0	535,790	-1,722,546	8,152,985				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	160	0	99,970	0	707,471	16,716			5.00
6.00	LAUNDRY & LINEN SERVICE	913	0	0	0	102,036	913	21,841		6.00
7.00	HOUSEKEEPING	85	0	140,662	0	192,098	85	0	15,718	7.00
8.00	DIETARY	1,337	0	431,011	0	750,155	1,337	0	1,337	8.00
9.00	NURSING ADMINISTRATION	757	0	453,059	0	556,991	757	0	757	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	41,149	0	47,779	0	0	0	12.00
13.00	SOCIAL SERVICE	130	0	85,084	0	104,105	130	0	130	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	1,812	0	135,329	0	255,556	1,812	0	1,812	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	9,571	0	2,189,847	0	3,873,050	9,571	21,841	9,571	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	26,524	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	47,735	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	4,920	0	0	0	43.00
44.00	PHYSICAL THERAPY	1,134	0	352,204	0	460,276	1,134	0	1,134	44.00
45.00	OCCUPATIONAL THERAPY	638	0	318,382	0	395,752	638	0	638	45.00
46.00	SPEECH PATHOLOGY	102	0	62,034	0	76,197	102	0	102	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	72	0	0	0	453,225	72	0	72	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	58,080	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	34,292	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	19,291	0	4,844,521	-1,722,546	8,146,242	16,551	21,841	15,553	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	165	0	0	0	6,743	165	0	165	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00

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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	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)	795,071	0	780,549		1,722,546	856,944	170,399	237,042	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	40.865080	0.000000	0.161120		0.211278	51.264896	7.801795	15.080926	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			21,863		85,987	14,451	39,175	6,208	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.004513		0.010547	0.864501	1.793645	0.394961	105.00

BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm
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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	PATIENT ACTIVITIES (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	65,523								8.00
9.00	NURSING ADMINISTRATION	0	91,703							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	21,841				12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	21,841			13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0		14.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	0	0	21,841	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	65,523	91,703	0	0	21,841	21,841	0	21,841	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC		0	0		0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	65,523	91,703	0	0	21,841	21,841	0	21,841	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00


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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	PATIENT ACTIVITIES (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	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)	997,350	724,895	0	0	57,874	134,725	0	429,768	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	15.221373	7.904812	0.000000	0.000000	2.649787	6.168445	0.000000	19.677121	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	66,178	39,808	0	0	690	6,957	0	79,636	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	1.009996	0.434097	0.000000	0.000000	0.031592	0.318529	0.000000	3.646170	105.00


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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

PPS

Cost Center Description		Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS					
40.00	RADIOLOGY	32,128	0	0.000000	40.00
41.00	LABORATORY	57,820	6,730	8.591382	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	OXYGEN (INHALATION) THERAPY	5,959	0	0.000000	43.00
44.00	PHYSICAL THERAPY	632,758	146,464	4.320229	44.00
45.00	OCCUPATIONAL THERAPY	521,695	185,089	2.818617	45.00
46.00	SPEECH PATHOLOGY	99,063	32,514	3.046780	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	DRUGS CHARGED TO PATIENTS	553,758	450,283	1.229800	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	SUPPORT SURFACES	70,351	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS					
60.00	CLINIC	0	0	0.000000	60.00
61.00	RURAL HEALTH CLINIC				61.00
62.00	FQHC				62.00
71.00	AMBULANCE	41,537	0	0.000000	71.00
100.00	Total	2,015,069	821,080		100.00

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APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Worksheet D
Part I
PPS

Title XVIII Skilled Nursing Facility

PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
			Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
		1.00	2.00	3.00	4.00	5.00	
ANCILLARY SERVICE COST CENTERS							
40.00	RADIOLOGY	0.000000	0	0	0	0	40.00
41.00	LABORATORY	8.591382	6,730	0	57,820	0	41.00
42.00	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	4.320229	136,577	0	590,044	0	44.00
45.00	OCCUPATIONAL THERAPY	2.818617	168,983	0	476,298	0	45.00
46.00	SPEECH PATHOLOGY	3.046780	31,123	0	94,825	0	46.00
47.00	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	1.229800	185,560	0	228,202	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0.000000	0		0		50.00
51.00	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	CLINIC	0.000000	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC						61.00
62.00	FQHC						62.00
71.00	AMBULANCE (2)	0.000000		0		0	71.00
100.00	Total (Sum of lines 40 - 71)		528,973	0	1,447,189	0	100.00

(1) For titles 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.

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APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS


Worksheet D
Parts II-III
PPS

Title XVIII Skilled Nursing Facility

PART II - APPORTIONMENT OF VACCINE COST		
		1.00
1.00	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.229800
2.00	Program vaccine charges (From your records, or the PS&R)	1,964
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	2,415

PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH						
	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

ANCILLARY SERVICE COST CENTERS						
40.00	RADIOLOGY	32,128	0	0.000000	0	0
41.00	LABORATORY	57,820	0	0.000000	57,820	0
42.00	INTRAVENOUS THERAPY	0	0	0.000000	0	0
43.00	OXYGEN (INHALATION) THERAPY	5,959	0	0.000000	0	0
44.00	PHYSICAL THERAPY	632,758	0	0.000000	590,044	0
45.00	OCCUPATIONAL THERAPY	521,695	0	0.000000	476,298	0
46.00	SPEECH PATHOLOGY	99,063	0	0.000000	94,825	0
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0
49.00	DRUGS CHARGED TO PATIENTS	553,758	0	0.000000	228,202	0
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0
51.00	SUPPORT SURFACES	70,351	0	0.000000	0	0
100.00	Total (Sum of lines 40 - 52)	1,973,532	0		1,447,189	0

BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm	
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		To: 12/31/2024	Version:	11.1.179.1	

COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1
Part I
PPS

Title XVIII Skilled Nursing Facility

PART I CALCULATION OF INPATIENT ROUTINE COSTS

		1.00	
INPATIENT DAYS			
1.00	Inpatient days including private room days	21,841	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	3,498	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	7,841,347	5.00

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT


6.00	General inpatient routine service charges	10,183,456	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.770008	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)	7,841,347	15.00

PROGRAM INPATIENT ROUTINE SERVICE COSTS

16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	359.02	16.00
17.00	Program routine service cost (Line 3 times line 16)	1,255,852	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	1,255,852	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)	686,347	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	31.42	21.00
22.00	Program capital related cost (Line 3 times line 21)	109,907	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	1,145,945	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	1,145,945	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

PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH

		1.00	
1.00	Total SNF inpatient days	21,841	1.00
2.00	Program inpatient days (see instructions)	3,498	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)	0.160158	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00


BARNERT SUBACUTE REHABILITATION CTR	Period: From: 01/01/2024 To: 12/31/2024	Run Date Time: 5/21/2025 7:01 pm MCRIF32 Version: 11.1.179.1	
Provider CCN: 315507			

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII

Worksheet E
Part I
PPS

Title XVIII Skilled Nursing Facility

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT		
		1.00
1.00	Inpatient PPS amount (See Instructions)	3,200,138 1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0 2.00
3.00	Subtotal (Sum of lines 1 and 2)	3,200,138 3.00
4.00	Primary payor amounts	0 4.00
5.00	Coinsurance	448,188 5.00
6.00	Allowable bad debts (From your records)	203,089 6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	115,928 7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	132,008 8.00
9.00	Recovery of bad debts - for statistical records only	0 9.00
10.00	Utilization review	0 10.00
11.00	Subtotal (See instructions)	2,883,958 11.00
12.00	Interim payments (See instructions)	2,861,636 12.00
13.00	Tentative adjustment	0 13.00
14.00	OTHER adjustment (See instructions)	0 14.00
14.50	Demonstration payment adjustment amount before sequestration	0 14.50
14.55	Demonstration payment adjustment amount after sequestration	0 14.55
14.75	Sequestration for non-claims based amounts (see instructions)	2,640 14.75
14.99	Sequestration amount (see instructions)	55,039 14.99
15.00	Balance due provider/program (see Instructions)	-35,357 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)	2,415 18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	2,415 19.00
20.00	Medicare Part B ancillary charges (See instructions)	1,964 20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	1,964 21.00
22.00	Primary payor amounts	0 22.00
23.00	Coinsurance and deductibles	0 23.00
24.00	Allowable bad debts (From your records)	0 24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0 24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0 24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	1,964 25.00
26.00	Interim payments (See instructions)	1,251 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)	39 28.99
29.00	Balance due provider/program (see instructions)	674 29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0 30.00

BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm	
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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Worksheet E-1

Title XVIII Skilled Nursing Facility PPS

	DESCRIPTION	Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
1.00	Total interim payments paid to provider	1.00	2,830,812	3.00	1,251	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	06/25/2024	30,824		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		30,824		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		2,861,636		1,251	4.00
TO BE COMPLETED BY CONTRACTOR						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		674	6.01
6.02	PROVIDER TO PROGRAM		35,357		0	6.02
7.00	Total Medicare program liability (see instructions)		2,826,279		1,925	7.00
Contractor Name		Contractor Number				
1.00		2.00				
8.00						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.

BARNERT SUBACUTE REHABILITATION CTR

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To: 12/31/2024

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Provider CCN: 315507

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

Worksheet G

PPS

		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	118,759	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	1,936,109	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	-427,914	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	114,334	0	0	0	8.00
9.00	Other current assets	0	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)	1,741,288	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	3,337,366	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	890,924	0	0	0	23.00
24.00	Less: Accumulated depreciation	-4,063,376	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)	164,914	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	700	0	0	0	31.00
32.00	Other assets	0	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	700	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	1,906,902	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	2,186,808	0	0	0	35.00
36.00	Salaries, wages, and fees payable	247,792	0	0	0	36.00
37.00	Payroll taxes payable	15,740	0	0	0	37.00
38.00	Notes & loans payable (Short term)	1,025,000	0	0	0	38.00
39.00	Deferred income	2,016	0	0	0	39.00
40.00	Accelerated payments	0				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	5,217,461	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	8,694,817	0	0	0	43.00
LONG TERM LIABILITIES						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	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)	0	0	0	0	50.00

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

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	8,694,817	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	-6,787,915				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-6,787,915	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	1,906,902	0	0	0	60.00

() = contra amount

BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm	
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STATEMENT OF CHANGES IN FUND BALANCES

Worksheet G-1

PPS

		General Fund		Special Purpose Fund		Endowment Fund		Plant Fund		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	Fund balances at beginning of period		-5,312,303		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-1,184,202							2.00
3.00	Total (sum of line 1 and line 2)		-6,496,505		0		0		0	3.00
4.00	Additions (credit adjustments)									4.00
5.00		0		0		0		0		5.00
6.00		0		0		0		0		6.00
7.00		0		0		0		0		7.00
8.00		0		0		0		0		8.00
9.00		0		0		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		0		0		0		0	10.00
11.00	Subtotal (line 3 plus line 10)		-6,496,505		0		0		0	11.00
12.00	Deductions (debit adjustments)									12.00
13.00	DIVIDENDS	291,410		0		0		0		13.00
14.00		0		0		0		0		14.00
15.00		0		0		0		0		15.00
16.00		0		0		0		0		16.00
17.00		0		0		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		291,410		0		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-6,787,915		0		0		0	19.00

BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm
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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2
Part I
PPS

PART I - PATIENT REVENUES					
	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	10,183,456		10,183,456	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)	10,183,456		10,183,456	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	821,079	0	821,079	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	4,526	0	4,526	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	11,009,061	0	11,009,061	14.00
PART II - OPERATING EXPENSES					
			1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			11,313,402	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)			11,313,402	15.00

BARNERT SUBACUTE REHABILITATION CTR		Period:	Run Date Time:	5/21/2025 7:01 pm
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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-3

PPS

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	11,009,061	1.00
2.00	Less: contractual allowances and discounts on patients accounts	886,038	2.00
3.00	Net patient revenues (Line 1 minus line 2)	10,123,023	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	11,313,402	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-1,190,379	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	3,823	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	286	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	NON PATIENT REVENUE	2,068	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	6,177	25.00
26.00	Total (Line 5 plus line 25)	-1,184,202	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-1,184,202	31.00