



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

**FAMILY OF CARING HEALTHCARE AT MONTCLAIR, LLC
CHESTNUT VD HOLDINGS II
CVD MONTCLAIR MANAGEMENT
*Combining Financial Statements***

Year Ended December 31, 2024

**Family Of Caring Healthcare At Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management**

Year Ended December 31, 2024

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members,
Family Of Caring Healthcare At Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management:

Opinion

We have audited the accompanying combining financial statements of Family Of Caring Healthcare At Montclair, LLC, Chestnut VD Holdings II and CVD Montclair Management, which comprise the combining balance sheets as of December 31, 2024, and the related combining statements of income, members' equity (deficit), and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the combining financial statements referred to above present fairly, in all material respects, the financial position of Family Of Caring Healthcare At Montclair, LLC, Chestnut VD Holdings II and CVD Montclair Management 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 Family Of Caring Healthcare At Montclair, LLC, Chestnut VD Holdings II and CVD Montclair Management and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



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Independent Auditor's Report

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Family Of Caring Healthcare At Montclair, LLC, Chestnut VD Holdings II and CVD Montclair Management's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Family Of Caring Healthcare At Montclair, LLC, Chestnut VD Holdings II and CVD Montclair Management'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 15, 2025

Family Of Caring Healthcare At Montclair, LLC

Chestnut VD Holdings II

CVD Montclair Management

Combining Balance Sheet

December 31, 2024

	Facility	Realty	Management	Elimination	Combined
Assets					
Cash	\$ 242,468	\$ 244,145	\$ 3,724	\$ -	\$ 490,337
Accounts Receivable	1,802,914	55,649	-	-	1,858,563
Allowance for Credit Losses	(286,128)	-	-	-	(286,128)
Prepaid Expenses	58,416	-	-	-	58,416
Loans Receivable - Related Parties	-	185,000	-	-	185,000
Total Current Assets	<u>1,817,670</u>	<u>484,794</u>	<u>3,724</u>	<u>-</u>	<u>2,306,188</u>
Land	-	1,818,000	-	-	1,818,000
Building	-	7,378,644	-	-	7,378,644
Leasehold Improvements	2,760,050	-	-	-	2,760,050
Furniture & Equipment	605,554	320,000	-	-	925,554
	<u>3,365,604</u>	<u>9,516,644</u>	<u>-</u>	<u>-</u>	<u>12,882,248</u>
Less: Accumulated Depreciation & Amortization	<u>673,756</u>	<u>2,037,016</u>	<u>-</u>	<u>-</u>	<u>2,710,772</u>
Total Fixed Assets	<u>2,691,848</u>	<u>7,479,628</u>	<u>-</u>	<u>-</u>	<u>10,171,476</u>
Right-of-Use Asset	7,215,841	-	-	(7,215,841)	-
Goodwill (Net)	33,253	-	-	-	33,253
Patients' Trust Fund	29,218	-	-	-	29,218
Total Other Assets	<u>7,278,312</u>	<u>-</u>	<u>-</u>	<u>(7,215,841)</u>	<u>62,471</u>
Total Assets	<u>\$ 11,787,830</u>	<u>\$ 7,964,422</u>	<u>\$ 3,724</u>	<u>\$ (7,215,841)</u>	<u>\$ 12,540,135</u>
Liabilities & Equity					
Mortgage Payable	\$ -	\$ 72,000	\$ -	\$ -	\$ 72,000
Notes & Loans Payable	997,500	3,683,583	-	-	4,681,083
Accounts Payable	686,058	-	-	-	686,058
Lease Liabilities	761,956	-	-	(761,956)	-
Accrued Payroll	320,032	-	-	-	320,032
Accrued Expenses & Taxes	20,728	-	-	-	20,728
Exchanges	36,375	-	-	-	36,375
Due To Third Party Payors	4,265	-	-	-	4,265
Loans Payable - Related Parties	296,848	-	-	-	296,848
Total Current Liabilities	<u>3,123,762</u>	<u>3,755,583</u>	<u>-</u>	<u>(761,956)</u>	<u>6,117,389</u>
Mortgage Payable (Net)	-	4,880,748	-	-	4,880,748
Lease Liabilities	6,453,885	-	-	(6,453,885)	-
Patients' Trust Fund Payable	25,768	-	-	-	25,768
Total Long Term Liabilities	<u>6,479,653</u>	<u>4,880,748</u>	<u>-</u>	<u>(6,453,885)</u>	<u>4,906,516</u>
Members' Equity (Deficit)	<u>2,184,415</u>	<u>(671,909)</u>	<u>3,724</u>	<u>-</u>	<u>1,516,230</u>
Total Liabilities & Members' Equity (Deficit)	<u>\$ 11,787,830</u>	<u>\$ 7,964,422</u>	<u>\$ 3,724</u>	<u>\$ (7,215,841)</u>	<u>\$ 12,540,135</u>

Family Of Caring Healthcare At Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management
Combining Statement of Operations
For the year ended December 31, 2024

	Facility	Realty	Management	Elimination	Combined
Total Revenue From Patients	\$ 11,376,245	\$ -	\$ -	\$ -	\$ 11,376,245
Total Rental Revenue	-	1,260,000	-	(1,260,000)	-
Operating Expenses:					
Payroll	5,027,787	-	-	-	5,027,787
Employee Benefits	850,052	-	-	-	850,052
Professional Care	1,633,934	-	-	-	1,633,934
Dietary & Housekeeping	338,186	-	-	-	338,186
Plant & Maintenance	1,925,436	919,139	-	(1,260,000)	1,584,575
General & Administrative	<u>1,661,607</u>	<u>187,649</u>	<u>166</u>	<u>-</u>	<u>1,849,422</u>
Total Operating Expenses	<u>11,437,002</u>	<u>1,106,788</u>	<u>166</u>	<u>(1,260,000)</u>	<u>11,283,956</u>
Income (Loss) From Operations	(60,757)	153,212	(166)	-	92,289
Other Income	<u>71,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,748</u>
Net Income	<u>\$ 10,991</u>	<u>\$ 153,212</u>	<u>\$ (166)</u>	<u>\$ -</u>	<u>\$ 164,037</u>

Family Of Caring Healthcare At Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management
Combining Statement of Members' Equity (Deficit)
For the year ended December 31, 2024

	Facility	Realty	Management	Combined
Members' Equity (Deficit):				
Balance as of Beginning of Period	\$ (1,113,250)	\$ 1,345,380	\$ 3,890	\$ 236,020
Net Income for the Period	10,991	153,212	(166)	164,037
Members' Distributions	-	(2,170,501)	-	(2,170,501)
Members' Contributions	<u>3,286,674</u>	<u>-</u>	<u>-</u>	<u>3,286,674</u>
Total Members' Equity (Deficit)				
End of Period	\$ <u>2,184,415</u>	\$ <u>(671,909)</u>	\$ <u>3,724</u>	\$ <u>1,516,230</u>

Family Of Caring Healthcare At Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management
Combining Statement of Cash Flows
For the year ended December 31, 2024

	Facility	Realty	Management	Combined
Cash Flows From Operating Activities:				
Net Income	\$ 10,991	\$ 153,212	\$ (166)	\$ 164,037
Adjustments to reconcile Net Income to Net Cash Provided by (Used In) Operating Activities:				
Depreciation & Amortization	196,763	388,800	-	585,563
Amortization of Debt Issuance Costs	400	-	-	400
Allowance for Credit Losses	(119,699)	-	-	(119,699)
(Increase) Decrease In:				
Accounts Receivable	(441,100)	-	-	(441,100)
Prepaid Expenses	54,289	-	-	54,289
Increase (Decrease) In:				
Accounts Payable	185,912	-	-	185,912
Accrued Payroll & Withholding Taxes	47,203	-	-	47,203
Accrued Expenses & Taxes	(54,022)	-	-	(54,022)
Patients' Security Deposits	(23,220)	-	-	(23,220)
Exchanges	45,337	-	-	45,337
Due to Prior Owner	<u>(131,952)</u>	<u>-</u>	<u>-</u>	<u>(131,952)</u>
Total Adjustments	<u>(317,553)</u>	<u>-</u>	<u>-</u>	<u>(317,553)</u>
Net Cash Provided By (Used In) Operating Activities	(229,098)	542,012	(166)	312,748
Cash Flows From Investing Activities:				
Capital Expenditures	(42,458)	-	-	(42,458)
Loans Receivable - Related Parties	(1,433,669)	1,642,097	-	208,428
Other Assets	<u>(11,939)</u>	<u>-</u>	<u>-</u>	<u>(11,939)</u>
Net Cash Provided By (Used In) Investing Activities	(1,488,066)	1,642,097	-	154,031
Cash Flows From Financing Activities:				
Increase (Decrease) In Short Term Debt	216,369	(3,335,693)	-	(3,119,324)
Increase (Decrease) In Long Term Debt	(1,695,944)	3,647,888	-	1,951,944
Other Liabilities	22,279	-	-	22,279
Loans Payable - Related Parties	-	(151,794)	-	(151,794)
Contributions (Distributions)	<u>3,286,674</u>	<u>(2,170,501)</u>	<u>-</u>	<u>1,116,173</u>
Net Cash Provided By (Used In) Financing Activities	<u>1,829,378</u>	<u>(2,010,100)</u>	<u>-</u>	<u>(180,722)</u>
Net Change In Cash	112,214	174,009	(166)	286,057
Cash - Beginning of Period	<u>130,254</u>	<u>70,136</u>	<u>3,890</u>	<u>204,280</u>
Cash - End of Period	<u>\$ 242,468</u>	<u>\$ 244,145</u>	<u>\$ 3,724</u>	<u>\$ 490,337</u>
Supplemental Disclosures:				
Interest Paid	\$ 181,176	\$ 717,587	\$ -	\$ 898,763

**Family of Caring Healthcare at Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management
Notes to Combining Financial Statements**

1) **Organization:**

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

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

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

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

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

Principals of Combination –

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

Method of Accounting –

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

Property & Equipment -

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

Resident Funds -

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

**Family of Caring Healthcare at Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management
Notes to Combining Financial Statements**

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

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.

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.

**Family of Caring Healthcare at Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management
Notes to Combining Financial Statements**

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

Patient Care Revenue Recognition -

- **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.

- **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.

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 \$60,934, which is included in the total accrued payroll liability of \$320,032.

Use of Estimates -

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

**Family of Caring Healthcare at Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management
Notes to Combining Financial Statements**

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

Advertising -

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense amounted to \$15,398 for the year ended December 31, 2024.

Income Taxes -

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

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:

Accounts Receivable

Medicaid Patients	\$ 287,993
Medicare Patients	487,682
HMO Patients	538,824
Private Patients	488,415
Less: Allowance for Credit Losses	(286,128)
Total	\$ 1,516,786

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	\$ 379,680
Provision for expected credit losses	-
Write-offs charged against the allowance	(93,552)
Credit Loss Recoveries	-
Balance December 31, 2024	\$ 286,128

**Family of Caring Healthcare at Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management
Notes to Combining Financial Statements**

4) **Intangible Assets:**

The following is a schedule of the Facility's intangible assets.

	Gross Carrying Amount	Accumulated Amortization	Estimated Useful Life
Goodwill	\$83,146	\$49,893	10 Years

5) **Property & Equipment:**

Property and equipment are summarized as follows:

	Life (Years)	
Land	-	\$ 1,818,000
Building	27.5	7,378,644
Leasehold Improvements	10	2,760,050
Furniture & Equipment	5-7	<u>925,554</u>
		12,882,248
Less: Accumulated Depreciation		<u>2,710,772</u>
Total Property & Equipment		<u>\$ 10,171,476</u>

Depreciation for property and equipment was \$585,563 for the year ended December 31, 2024.

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

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

The Facility's recognize lease expense for operating leases on a straight-line basis over the lease term. The Ridgewood lease expense for 2024 was \$1,260,000.

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

The Facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2024. As of December 31, 2024, the operating lease liability and corresponding asset for Montclair was \$7,215,841 of which \$761,956 of the liability was considered short term.

Montclair facility's future minimum lease payments for the next five years, as of December 31, 2024, were as follows:

**Family of Caring Healthcare at Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management
Notes to Combining Financial Statements**

6) Right-of-Use Asset/Lease Liability (Continued):

2025	\$ 900,000
2026	900,000
2027	900,000
2028	900,000
2029	900,000
For the Years Thereafter	3,375,000

The future minimum lease payments include only the remaining non-cancelable lease payments under the operating leases with a term of more than 12 months as of December 31, 2024.

7) Mortgage Payable:

During 2024, the Realty secured a mortgage from Valley National Bank in the amount of \$5,000,000. The term is 3 years with an amortization of 25 years. The mortgage may be prepaid and a prepayment fee of 1% shall be applied on the amount being prepaid. The 1% prepayment fee shall be waived provided that the refinance loan is refinanced with a HUD-insured mortgage loan.

8) Line of credit:

During 2018, Ridgewood facility and Montclair entered into a \$2,000,000 line of credit (the "Line") agreement with a financial institution. In 2024, the line of credit was split and Montclair's line of credit is \$1,000,000. The line expires November 1, 2046. The line is guaranteed by a member of the Company and collateralized by all assets of the Company. The line is subject to certain covenants.

As of December 31, 2024, the balance outstanding on the line was \$997,500.

9) Construction Loan:

In 2024, the Realty entered into a construction loan with CFG Bank. Current interest rate is 12% and the loan calls for payments of interest only. As of December 31, 2024, the balance outstanding on the loan was \$3,683,583.

10) Related Party Transactions:

The Facility has various loans payables and receivables to and from related parties. There is no interest on these loans and no repayment terms. The net payable amount was \$296,848 as of December 31, 2024.

11) Nursing Home User Fee:

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

**Family of Caring Healthcare at Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management
Notes to Combining Financial Statements**

12) Subsequent Events:

The Company has evaluated subsequent events through July 15, 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,
Family Of Caring Healthcare At Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management:

Our report on our audit of the basic financial statements of Family Of Caring Healthcare At Montclair, LLC, Chestnut VD Holdings II and CVD Montclair Management 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 15 through 17 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 15, 2025

Family Of Caring Healthcare At Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management
Supplementary Schedules
For the year ended December 31, 2024

	Facility	Realty	Management	Elimination	Combined
Revenue From Patients:					
Private & HMO	\$ 3,779,488	\$ -	\$ -	\$ -	\$ 3,779,488
Medicaid	2,586,955	-	-	-	2,586,955
Medicare	<u>5,009,802</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,009,802</u>
Total Revenue From Patients	11,376,245	\$ -	\$ -	\$ -	\$ 11,376,245
Revenue From Rental	-	1,260,000	-	(1,260,000)	-
Other Income:					
Interest	16,056	-	-	-	16,056
Other	<u>55,692</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,692</u>
Total Other Income	<u>71,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,748</u>
Total Income	<u>\$ 11,447,993</u>	<u>\$ 1,260,000</u>	<u>\$ -</u>	<u>\$ (1,260,000)</u>	<u>\$ 11,447,993</u>

Family Of Caring Healthcare At Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management
Supplementary Schedules
For the year ended December 31, 2024

	Facility	Realty	Management	Combined
Payroll:				
Administrative & Office	\$ 465,970	\$ -	\$ -	\$ 465,970
Nursing	2,843,236	-	-	2,843,236
Therapies	776,973	-	-	776,973
Social Services	109,129	-	-	109,129
Recreation	109,493	-	-	109,493
Dietary	445,232	-	-	445,232
Housekeeping	157,970	-	-	157,970
Maintenance	119,784	-	-	119,784
Total Payroll	<u>5,027,787</u>	<u>-</u>	<u>-</u>	<u>5,027,787</u>
Employee Benefits:				
Payroll Taxes	464,947	-	-	464,947
Workmen's Compensation	172,293	-	-	172,293
Non-Union Pension	3,125	-	-	3,125
Employee Benefits	195,009	-	-	195,009
Uniform & Transp. Allowance	14,678	-	-	14,678
Total Employee Benefits	<u>850,052</u>	<u>-</u>	<u>-</u>	<u>850,052</u>
Professional Care:				
Prescription Drugs	256,081	-	-	256,081
Medical Supplies	222,505	-	-	222,505
Contracted Nursing Service	901,103	-	-	901,103
Fees & Expenses	254,245	-	-	254,245
Total Professional Care	<u>\$ 1,633,934</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,633,934</u>

Family Of Caring Healthcare At Montclair, LLC
Chestnut VD Holdings II
CVD Montclair Management
Supplementary Schedules
For the year ended December 31, 2024

	Facility	Realty	Management	Elimination	Combined
Dietary & Housekeeping:					
Food	\$ 198,385	\$ -	\$ -	\$ -	\$ 198,385
Other Dietary Expenses	35,790	-	-	-	35,790
Housekeeping	29,904	-	-	-	29,904
Contracted Dietary Services	3,648	-	-	-	3,648
Contracted Housekeeping Services	70,459	-	-	-	70,459
Total Dietary & Housekeeping	<u>338,186</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>338,186</u>
Plant & Maintenance:					
Rent	1,260,000	-	-	(1,260,000)	-
Mortgage Interest	76,789	530,339	-	-	607,128
Equipment Rentals	10,175	-	-	-	10,175
Real Estate Tax	177,728	-	-	-	177,728
Light, Heat & Power	90,805	-	-	-	90,805
Maintenance	77,424	-	-	-	77,424
Contracted Maintenance Services	9,519	-	-	-	9,519
Security	8,041	-	-	-	8,041
Water & Sewer Charges	18,192	-	-	-	18,192
Depreciation & Amortization	196,763	388,800	-	-	585,563
Total Plant & Maintenance	<u>1,925,436</u>	<u>919,139</u>	<u>-</u>	<u>(1,260,000)</u>	<u>1,584,575</u>
General & Administrative:					
Office	121,447	-	-	-	121,447
Contracted Admin. Services	540,000	-	-	-	540,000
Computer Services	83,242	-	-	-	83,242
Telephone	28,607	-	-	-	28,607
Auto & Travel	5,787	-	-	-	5,787
Professional Fees	125,586	-	-	-	125,586
Insurance	149,648	-	-	-	149,648
Interest	104,787	187,249	-	-	292,036
Nursing Home User Fee	200,583	-	-	-	200,583
Advertising	15,398	-	-	-	15,398
Credit Losses	240,000	-	-	-	240,000
Miscellaneous	46,522	400	166	-	47,088
Total General & Administrative	<u>\$ 1,661,607</u>	<u>\$ 187,649</u>	<u>\$ 166</u>	<u>\$ -</u>	<u>\$ 1,849,422</u>

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
FAMILY OF CARING AT MONTCLAIR Provider CCN: 315435	Period: From: 01/01/2024 To: 12/31/2024 Run Date Time: 5/21/2025 7:05 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 FAMILY OF CARING AT MONTCLAIR, 315435 {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	1	2		
1	<i>Shloma 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.	1
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	2.00	3.00	4.00	
1.00	SKILLED NURSING FACILITY	0	-13,146	0	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		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	-13,146	0	0	100.00

The above amounts represent "due to" or "due from" the applicable Program for the element of the above complex indicated.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number 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.

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm	
Provider CCN:	315435	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:	42 NORTH MOUNTAIN AVENUE	P.O. Box:				1.00	
2.00	City:	MONTCLAIR	State:	NJ	ZIP Code:	07042	2.00	
3.00	County:	ESSEX	CBSA Code:	35084	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	
4.00	SNF	FAMILY OF CARING AT MONTCLAIR	315435	05/20/1998	N	P	N	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00
				From:	To:			
				1.00	2.00			
14.00	Cost Reporting Period (mm/dd/yyyy)			01/01/2024	12/31/2024		14.00	
15.00	Type of Control (See Instructions)			5 - Proprietary, Partnership			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		576,266	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		576,266	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
38.00	Are you legally-required to carry malpractice insurance? (Y/N)		N		38.00

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm	
Provider CCN: 315435		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

		Y/N		
		1.00	2.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.			39.00
		Premiums	Paid Losses	Self Insurance
		1.00	2.00	3.00
41.00	List malpractice premiums and paid losses:	0	0	0 41.00
				Y/N
				1.00
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.		N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?		N	43.00
			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.			44.00
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.				
45.00	Name:	Contractor Name:	Contractor Number:	45.00
46.00	Street:	P.O. Box:		46.00
47.00	City:	State:	ZIP Code:	47.00

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm
Provider CCN: 315435		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 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

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm	
Provider CCN: 315435		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 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	70	25,620	0	6,687	9,137	7,797	23,621	0	198	19	228	445	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)	70	25,620	0	6,687	9,137	7,797	23,621	0	198	19	228	445	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	33.77	480.89	53.08	0	239	6	203	448	75.90	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	33.77	480.89	53.08	0	239	6	203	448	75.90	0.00	8.00

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm
Provider CCN: 315435		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



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)	5,027,788	0	5,027,788	158,299.00	31.76	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)	5,027,788	0	5,027,788	158,299.00	31.76	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)	5,027,788	0	5,027,788	158,299.00	31.76	13.00
OTHER WAGES & RELATED COSTS							
14.00	Contract Labor: Patient Related & Mgmt	901,103	0	901,103	21,544.00	41.83	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)	815,940	0	815,940			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)	815,940	0	815,940			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	477,986	0	477,986	14,033.00	34.06	2.00
3.00	Plant Operation, Maintenance & Repairs	119,784	0	119,784	5,065.00	23.65	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	0.00	4.00
5.00	Housekeeping	141,191	0	141,191	8,927.00	15.82	5.00
6.00	Dietary	445,232	0	445,232	21,888.00	20.34	6.00
7.00	Nursing Administration	413,809	0	413,809	8,202.00	50.45	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	0	0	0	0.00	0.00	10.00
11.00	Social Service	48,706	0	48,706	1,248.00	39.03	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	109,493	0	109,493	5,624.00	19.47	13.00
14.00	Total (sum lines 1 thru 13)	1,756,201	0	1,756,201	64,987.00	27.02	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	3,125	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)	175,575	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	172,293	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	374,264	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	90,683	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)	815,940	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)	977,959	158,709	1,136,668	18,899.00	60.14	1.00
2.00	Licensed Practical Nurses (LPNs)	462,641	75,080	537,721	12,320.00	43.65	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,054,013	171,052	1,225,065	44,838.00	27.32	3.00
4.00	Total Nursing (sum of lines 1 through 3)	2,494,613	404,841	2,899,454	76,057.00	38.12	4.00
5.00	Physical Therapists	245,291	39,807	285,098	4,529.00	62.95	5.00
6.00	Physical Therapy Assistants	164,815	26,747	191,562	4,245.00	45.13	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	79,379	12,882	92,261	1,528.00	60.38	8.00
9.00	Occupational Therapy Assistants	203,166	32,971	236,137	5,298.00	44.57	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	84,321	13,684	98,005	1,655.00	59.22	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)	0		0	0.00	0.00	14.00
15.00	Licensed Practical Nurses (LPNs)	552,704		552,704	11,035.00	50.09	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	348,399		348,399	10,509.00	33.15	16.00
17.00	Total Nursing (sum of lines 14 through 16)	901,103		901,103	21,544.00	41.83	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

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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		1,757,292	1,757,292	0	1,757,292	-169,669	1,587,623	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		0	0	0	0	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	0	839,785	839,785	0	839,785	0	839,785	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	477,986	1,692,241	2,170,227	0	2,170,227	-452,212	1,718,015	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	119,784	203,252	323,036	0	323,036	0	323,036	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	0	0	0	0	0	0	6.00
7.00	00700	HOUSEKEEPING	141,191	101,436	242,627	0	242,627	0	242,627	7.00
8.00	00800	DIETARY	445,232	237,822	683,054	0	683,054	0	683,054	8.00
9.00	00900	NURSING ADMINISTRATION	413,809	0	413,809	0	413,809	0	413,809	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
13.00	01300	SOCIAL SERVICE	48,706	6,656	55,362	0	55,362	0	55,362	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	109,493	23,853	133,346	0	133,346	0	133,346	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	03000	SKILLED NURSING FACILITY	2,494,613	1,172,409	3,667,022	0	3,667,022	0	3,667,022	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	24,174	24,174	0	24,174	0	24,174	40.00
41.00	04100	LABORATORY	0	51,262	51,262	0	51,262	0	51,262	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	10,829	10,829	0	10,829	0	10,829	43.00
44.00	04400	PHYSICAL THERAPY	410,107	4,702	414,809	0	414,809	0	414,809	44.00
45.00	04500	OCCUPATIONAL THERAPY	282,546	0	282,546	0	282,546	0	282,546	45.00
46.00	04600	SPEECH PATHOLOGY	84,321	0	84,321	0	84,321	0	84,321	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	305,609	305,609	0	305,609	0	305,609	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	27,036	27,036	0	27,036	0	27,036	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	19,909	19,909	0	19,909	0	19,909	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)	5,027,788	6,478,267	11,506,055	0	11,506,055	-621,881	10,884,174	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	5,027,788	6,478,267	11,506,055	0	11,506,055	-621,881	10,884,174	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

		Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
			Purchases	Donation	Total				
		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	1.00
2.00	Land Improvements	0	0	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	2,760,050	0	0	0	0	2,760,050	0	3.00
4.00	Building Improvements	0	0	0	0	0	0	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	0	0	5.00
6.00	Movable Equipment	563,096	42,458	0	42,458	0	605,554	0	6.00
7.00	Subtotal (sum of lines 1-6)	3,323,146	42,458	0	42,458	0	3,365,604	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	3,323,146	42,458	0	42,458	0	3,365,604	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	-16,056		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	-264,744				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	-99		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	MARKETING	A	-14,779		ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	OTHER INCOME	B	-7,851		ADMINISTRATIVE & GENERAL	4.00	25.02
25.04	GOODWILL	A	-8,316		ADMINISTRATIVE & GENERAL	4.00	25.04
25.05	MEDICARE PART A BAD DEBT	A	-310,036		ADMINISTRATIVE & GENERAL	4.00	25.05
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-621,881				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	4.00	ADMINISTRATIVE & GENERAL	3.00	4.00	5.00	6.00	
1.00	4.00	MANAGEMENT FEE	428,468	540,000	-111,532	1.00	
2.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	1,106,387	1,260,000	-153,613	2.00
3.00	4.00	ADMINISTRATIVE & GENERAL	REALTY ADMIN COSTS	401	0	401	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.		1,535,256	1,800,000	-264,744	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.

Line No.	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	100.00	CHESTNUT RIDGE HEALTHCARE LLC	100.00	MANAGEMENT	1.00
2.00	A	NATHAN FRIEDMAN	100.00	CVD MONTCLAIR MANAGEMENT	100.00	MANAGEMENT	2.00
3.00			0.00		0.00		3.00
4.00	A	NATHAN FRIEDMAN	100.00	CHESTNUT VD HOLDINGS II	100.00	REALTY	4.00
5.00			0.00		0.00		5.00
6.00			0.00		0.00		6.00
7.00			0.00		0.00		7.00
8.00			0.00		0.00		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	1,587,623	1,587,623							1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT	0		0						2.00
3.00	EMPLOYEE BENEFITS	839,785	0	0	839,785					3.00
4.00	ADMINISTRATIVE & GENERAL	1,718,015	235,104	0	79,838	2,032,957	2,032,957			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	323,036	67,719	0	20,007	410,762	94,344	505,106		5.00
6.00	LAUNDRY & LINEN SERVICE	0	22,931	0	0	22,931	5,267	9,015	37,213	6.00
7.00	HOUSEKEEPING	242,627	26,514	0	23,583	292,724	67,233	10,424	0	7.00
8.00	DIETARY	683,054	130,481	0	74,367	887,902	203,934	51,297	0	8.00
9.00	NURSING ADMINISTRATION	413,809	0	0	69,118	482,927	110,919	0	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
13.00	SOCIAL SERVICE	55,362	2,687	0	8,135	66,184	15,201	1,056	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	133,346	179,209	0	18,289	330,844	75,989	70,454	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	3,667,022	908,527	0	416,671	4,992,220	1,146,618	357,179	37,213	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	24,174	0	0	0	24,174	5,552	0	0	40.00
41.00	LABORATORY	51,262	0	0	0	51,262	11,774	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	10,829	0	0	0	10,829	2,487	0	0	43.00
44.00	PHYSICAL THERAPY	414,809	0	0	68,500	483,309	111,007	0	0	44.00
45.00	OCCUPATIONAL THERAPY	282,546	0	0	47,193	329,739	75,735	0	0	45.00
46.00	SPEECH PATHOLOGY	84,321	0	0	14,084	98,405	22,602	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	6,688	0	0	6,688	1,536	2,629	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	305,609	0	0	0	305,609	70,193	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	27,036	0	0	0	27,036	6,210	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	19,909	0	0	0	19,909	4,573	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)	10,884,174	1,579,860	0	839,785	10,876,411	2,031,174	502,054	37,213	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	7,763	0	0	7,763	1,783	3,052	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

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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	
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	10,884,174	1,587,623	0	839,785	10,884,174	2,032,957	505,106	37,213	100.00


FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 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	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	PATIENT ACTIVITIES	
		7.00	8.00	9.00	10.00	11.00	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	370,381								7.00
8.00	DIETARY	39,120	1,182,253							8.00
9.00	NURSING ADMINISTRATION	0	0	593,846						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
13.00	SOCIAL SERVICE	806	0	0	0	0	83,247			13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0		14.00
15.00	PATIENT ACTIVITIES	53,730	0	0	0	0	0	0	531,017	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	272,392	1,182,253	593,846	0	0	83,247	0	531,017	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	2,005	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	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)	368,053	1,182,253	593,846	0	0	83,247	0	531,017	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	2,328	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
98.00	Cross Foot Adjustments	0	0	0	0				0	98.00

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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	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	PATIENT ACTIVITIES	
		7.00	8.00	9.00	10.00	11.00	13.00	14.00	15.00	
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	370,381	1,182,253	593,846	0	0	83,247	0	531,017	100.00


FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm
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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS


	Cost Center Description	Subtotal	Post Stepdown Adjustments	Total	
		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
13.00	SOCIAL SERVICE				13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION				14.00
15.00	PATIENT ACTIVITIES				15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	SKILLED NURSING FACILITY	9,195,985	0	9,195,985	30.00
31.00	NURSING FACILITY	0	0	0	31.00
32.00	ICF/IID	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS					
40.00	RADIOLOGY	29,726	0	29,726	40.00
41.00	LABORATORY	63,036	0	63,036	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	13,316	0	13,316	43.00
44.00	PHYSICAL THERAPY	594,316	0	594,316	44.00
45.00	OCCUPATIONAL THERAPY	405,474	0	405,474	45.00
46.00	SPEECH PATHOLOGY	121,007	0	121,007	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	12,858	0	12,858	48.00
49.00	DRUGS CHARGED TO PATIENTS	375,802	0	375,802	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	50.00
51.00	SUPPORT SURFACES	33,246	0	33,246	51.00
OUTPATIENT SERVICE COST CENTERS					
60.00	CLINIC	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	61.00
62.00	FQHC				62.00
OTHER REIMBURSABLE COST CENTERS					
70.00	HOME HEALTH AGENCY COST	0	0	0	70.00
71.00	AMBULANCE	24,482	0	24,482	71.00
73.00	CMHC	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	83.00
89.00	SUBTOTALS (sum of lines 1-84)	10,869,248	0	10,869,248	89.00
NONREIMBURSABLE COST CENTERS					
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEN	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	14,926	0	14,926	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	99.00
100.00	TOTAL	10,884,174	0	10,884,174	100.00

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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	0	0	0	0				3.00
4.00	ADMINISTRATIVE & GENERAL	0	235,104	0	235,104	0	235,104			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	67,719	0	67,719	0	10,911	78,630		5.00
6.00	LAUNDRY & LINEN SERVICE	0	22,931	0	22,931	0	609	1,403	24,943	6.00
7.00	HOUSEKEEPING	0	26,514	0	26,514	0	7,775	1,623		7.00
8.00	DIETARY	0	130,481	0	130,481	0	23,584	7,985		8.00
9.00	NURSING ADMINISTRATION	0	0	0	0	0	12,828	0		9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0		10.00
11.00	PHARMACY	0	0	0	0	0	0	0		11.00
13.00	SOCIAL SERVICE	0	2,687	0	2,687	0	1,758	164		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0		14.00
15.00	PATIENT ACTIVITIES	0	179,209	0	179,209	0	8,788	10,968		15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	0	908,527	0	908,527	0	132,599	55,603	24,943	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0		33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	642	0		40.00
41.00	LABORATORY	0	0	0	0	0	1,362	0		41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	288	0		43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	12,838	0		44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	8,759	0		45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	2,614	0		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	6,688	0	6,688	0	178	409		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	8,118	0		49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0		50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	718	0		51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0		60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0		61.00
62.00	FQHC	0	0	0	0	0	0	0		62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0		70.00
71.00	AMBULANCE	0	0	0	0	0	529	0		71.00
73.00	CMHC	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		83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	1,579,860	0	1,579,860	0	234,898	78,155	24,943	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	7,763	0	7,763	0	206	475		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0		93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0		94.00
98.00	Cross Foot Adjustments									98.00

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm	
Provider CCN: 315435		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	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	
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	1,587,623	0	1,587,623	0	235,104	78,630	24,943	100.00


FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm
Provider CCN: 315435		From: 01/01/2024	MCRIF32	2540-10
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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	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	PATIENT ACTIVITIES	
		7.00	8.00	9.00	10.00	11.00	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	35,912								7.00
8.00	DIETARY	3,793	165,843							8.00
9.00	NURSING ADMINISTRATION	0	0	12,828						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
13.00	SOCIAL SERVICE	78	0	0	0	0	4,687			13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0		14.00
15.00	PATIENT ACTIVITIES	5,210	0	0	0	0	0	0	204,175	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	26,411	165,843	12,828	0	0	4,687	0	204,175	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	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	194	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	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)	35,686	165,843	12,828	0	0	4,687	0	204,175	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	226	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
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm	
Provider CCN: 315435		From: 01/01/2024	MCRIF32	2540-10	
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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	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	PATIENT ACTIVITIES	
		7.00	8.00	9.00	10.00	11.00	13.00	14.00	15.00	
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	35,912	165,843	12,828	0	0	4,687	0	204,175	100.00

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm
Provider CCN:	315435	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	Subtotal	Post Step-Down Adjustments	Total	
		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
13.00	SOCIAL SERVICE				13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION				14.00
15.00	PATIENT ACTIVITIES				15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	SKILLED NURSING FACILITY	1,535,616	0	1,535,616	30.00
31.00	NURSING FACILITY	0	0	0	31.00
32.00	ICF/IID	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS					
40.00	RADIOLOGY	642	0	642	40.00
41.00	LABORATORY	1,362	0	1,362	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	288	0	288	43.00
44.00	PHYSICAL THERAPY	12,838	0	12,838	44.00
45.00	OCCUPATIONAL THERAPY	8,759	0	8,759	45.00
46.00	SPEECH PATHOLOGY	2,614	0	2,614	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	7,469	0	7,469	48.00
49.00	DRUGS CHARGED TO PATIENTS	8,118	0	8,118	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	50.00
51.00	SUPPORT SURFACES	718	0	718	51.00
OUTPATIENT SERVICE COST CENTERS					
60.00	CLINIC	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	61.00
62.00	FQHC				62.00
OTHER REIMBURSABLE COST CENTERS					
70.00	HOME HEALTH AGENCY COST	0	0	0	70.00
71.00	AMBULANCE	529	0	529	71.00
73.00	CMHC	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	83.00
89.00	SUBTOTALS (sum of lines 1-84)	1,578,953	0	1,578,953	89.00
NONREIMBURSABLE COST CENTERS					
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	8,670	0	8,670	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	99.00
100.00	TOTAL	1,587,623	0	1,587,623	100.00

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm
Provider CCN:	315435	From: 01/01/2024	MCRIF32	2540-10
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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQ. FEET)	MOVABLE EQUIPMENT (SQ. FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQ. FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQ. 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	26,586								1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT		0							2.00
3.00	EMPLOYEE BENEFITS	0	0	5,027,788						3.00
4.00	ADMINISTRATIVE & GENERAL	3,937	0	477,986	-2,032,957	8,851,217				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	1,134	0	119,784	0	410,762	21,515			5.00
6.00	LAUNDRY & LINEN SERVICE	384	0	0	0	22,931	384	23,621		6.00
7.00	HOUSEKEEPING	444	0	141,191	0	292,724	444	0	20,687	7.00
8.00	DIETARY	2,185	0	445,232	0	887,902	2,185	0	2,185	8.00
9.00	NURSING ADMINISTRATION	0	0	413,809	0	482,927	0	0	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
13.00	SOCIAL SERVICE	45	0	48,706	0	66,184	45	0	45	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	3,001	0	109,493	0	330,844	3,001	0	3,001	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	15,214	0	2,494,613	0	4,992,220	15,214	23,621	15,214	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	24,174	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	51,262	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	10,829	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	410,107	0	483,309	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	282,546	0	329,739	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	84,321	0	98,405	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	112	0	0	0	6,688	112	0	112	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	305,609	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	27,036	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	19,909	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)	26,456	0	5,027,788	-2,032,957	8,843,454	21,385	23,621	20,557	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	130	0	0	0	7,763	130	0	130	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

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm	
Provider CCN: 315435		From: 01/01/2024	MCRIF32	2540-10	
		To: 12/31/2024	Version:	11.1.179.1	

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	
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)	1,587,623	0	839,785		2,032,957	505,106	37,213	370,381	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	59.716505	0.000000	0.167029		0.229681	23.476923	1.575420	17.904046	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			0		235,104	78,630	24,943	35,912	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.000000		0.026562	3.654660	1.055967	1.735969	105.00

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm
Provider CCN: 315435		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



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.)	SOCIAL SERVICE (PATIENT CENSUS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	PATIENT ACTIVITIES (PATIENT CENSUS)		
		8.00	9.00	10.00	11.00	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	70,863								8.00
9.00	NURSING ADMINISTRATION	0	97,601							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0						10.00
11.00	PHARMACY	0	0	0	0					11.00
13.00	SOCIAL SERVICE	0	0	0	0	23,621				13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0			14.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	0	23,621		15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	70,863	97,601	0	0	23,621	0	23,621		30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0		33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	0		40.00
41.00	LABORATORY	0	0	0	0	0	0	0		41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0		43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	0		44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0		45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	0		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0		49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0		50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0		51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC		0	0		0	0	0		60.00
61.00	RURAL HEALTH CLINIC	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		70.00
71.00	AMBULANCE	0	0	0	0	0	0	0		71.00
73.00	CMHC	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		83.00
89.00	SUBTOTALS (sum of lines 1-84)	70,863	97,601	0	0	23,621	0	23,621		89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0		93.00

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm
Provider CCN: 315435		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1




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.)	SOCIAL SERVICE (PATIENT CENSUS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	PATIENT ACTIVITIES (PATIENT CENSUS)		
		8.00	9.00	10.00	11.00	13.00	14.00	15.00		
94.00	PATIENTS LAUNDRY	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)	1,182,253	593,846	0	0	83,247	0	531,017		102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	16.683643	6.084425	0.000000	0.000000	3.524279	0.000000	22.480716		103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	165,843	12,828	0	0	4,687	0	204,175		104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	2.340333	0.131433	0.000000	0.000000	0.198425	0.000000	8.643792		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	29,726	0	0.000000	40.00
41.00	LABORATORY	63,036	0	0.000000	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	OXYGEN (INHALATION) THERAPY	13,316	0	0.000000	43.00
44.00	PHYSICAL THERAPY	594,316	320,364	1.855127	44.00
45.00	OCCUPATIONAL THERAPY	405,474	280,954	1.443204	45.00
46.00	SPEECH PATHOLOGY	121,007	102,003	1.186308	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	12,858	0	0.000000	48.00
49.00	DRUGS CHARGED TO PATIENTS	375,802	305,609	1.229682	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	SUPPORT SURFACES	33,246	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	24,482	0	0.000000	71.00
100.00	Total	1,673,263	1,008,930		100.00

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		To: 12/31/2024	Version:	11.1.179.1	


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	0.000000	0	0	0	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	1.855127	250,457	0	464,630	0	44.00
45.00	OCCUPATIONAL THERAPY	1.443204	253,487	0	365,833	0	45.00
46.00	SPEECH PATHOLOGY	1.186308	96,538	0	114,524	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	1.229682	0	0	0	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			71.00
100.00	Total (Sum of lines 40 - 71)		600,482	0	944,987	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)	1.229682
2.00	Program vaccine charges (From your records, or the PS&R)	12,645
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	15,549

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	29,726	0	0.000000	0	0	40.00
41.00	LABORATORY	63,036	0	0.000000	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	13,316	0	0.000000	0	0	43.00
44.00	PHYSICAL THERAPY	594,316	0	0.000000	464,630	0	44.00
45.00	OCCUPATIONAL THERAPY	405,474	0	0.000000	365,833	0	45.00
46.00	SPEECH PATHOLOGY	121,007	0	0.000000	114,524	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	12,858	0	0.000000	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	375,802	0	0.000000	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	SUPPORT SURFACES	33,246	0	0.000000	0	0	51.00
100.00	Total (Sum of lines 40 - 52)	1,648,781	0		944,987	0	100.00


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Provider CCN: 315435		From: 01/01/2024	MCRIF32	2540-10	
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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		23,621	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		6,687	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		9,195,985	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		11,501,421	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.799552	7.00
8.00	Enter private room charges from your records		0	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)		0.00	9.00
10.00	Enter semi-private room charges from your records		0	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)		0.00	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)		0.00	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)		0.00	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)		0	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)		9,195,985	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		389.31	16.00
17.00	Program routine service cost (Line 3 times line 16)		2,603,316	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)		0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)		2,603,316	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)		1,535,616	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		65.01	21.00
22.00	Program capital related cost (Line 3 times line 21)		434,722	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		2,168,594	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)		2,168,594	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		23,621	1.00
2.00	Program inpatient days (see instructions)		6,687	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)		0.283096	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)		0	5.00

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm	
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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)	5,173,927	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)	5,173,927	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	741,744	5.00
6.00	Allowable bad debts (From your records)	209,808	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	97,284	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	136,375	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)	4,568,558	11.00
12.00	Interim payments (See instructions)	4,490,332	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)	2,728	14.75
14.99	Sequestration amount (see instructions)	88,644	14.99
15.00	Balance due provider/program (see Instructions)	-13,146	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)	15,549	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	15,549	19.00
20.00	Medicare Part B ancillary charges (See instructions)	12,645	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	12,645	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)	12,645	25.00
26.00	Interim payments (See instructions)	12,392	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)	253	28.99
29.00	Balance due provider/program (see instructions)	0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm	
Provider CCN: 315435		From: 01/01/2024	MCRIF32	2540-10	
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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	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		4,463,004		12,392	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	06/21/2024	27,328		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)		27,328		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)		4,490,332		12,392	4.00
TO BE COMPLETED BY CONTRACTOR						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		0	6.01
6.02	PROVIDER TO PROGRAM		13,146		0	6.02
7.00	Total Medicare program liability (see instructions)		4,477,186		12,392	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.

FAMILY OF CARING AT MONTCLAIR

Provider CCN: 315435

Period:
From: 01/01/2024
To: 12/31/2024

Run Date Time: 5/21/2025 7:05 pm
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Version: 11.1.179.1




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	242,469	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	1,841,562	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	-294,006	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	58,416	0	0	0	8.00
9.00	Other current assets	1,700	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)	1,850,141	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	2,760,050	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	605,554	0	0	0	23.00
24.00	Less: Accumulated depreciation	-672,775	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)	2,692,829	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	0	0	0	0	31.00
32.00	Other assets	49,176	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	49,176	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	4,592,146	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	774,469	0	0	0	35.00
36.00	Salaries, wages, and fees payable	320,019	0	0	0	36.00
37.00	Payroll taxes payable	20,728	0	0	0	37.00
38.00	Notes & loans payable (Short term)	997,500	0	0	0	38.00
39.00	Deferred income	25,583	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	296,848	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	2,435,147	0	0	0	43.00
LONG TERM LIABILITIES						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	285,458	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)	285,458	0	0	0	50.00

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 pm	
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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)	2,720,605	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	1,871,541				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)	1,871,541	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	4,592,146	0	0	0	60.00

() = contra amount


FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 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			0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)	-1,025,336							2.00
3.00	Total (sum of line 1 and line 2)	-1,041,760		0		0		0	3.00
4.00	Additions (credit adjustments)								4.00
5.00	CAPITAL CONTRIBUTIONS	2,913,303	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)	2,913,303	0		0		0		10.00
11.00	Subtotal (line 3 plus line 10)	1,871,543	0		0		0		11.00
12.00	Deductions (debit adjustments)								12.00
13.00	ROUNDING	2	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)	2	0		0		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	1,871,541	0		0		0		19.00

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 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	11,501,421		11,501,421	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)	11,501,421		11,501,421	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	1,008,930	0	1,008,930	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	882	0	882	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	12,511,233	0	12,511,233	14.00
PART II - OPERATING EXPENSES					
			1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			11,506,055	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)			11,506,055	15.00

FAMILY OF CARING AT MONTCLAIR		Period:	Run Date Time:	5/21/2025 7:05 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)	12,511,233	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,045,608	2.00
3.00	Net patient revenues (Line 1 minus line 2)	11,465,625	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	11,506,055	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-40,430	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	16,056	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	99	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	7,851	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	24,006	25.00
26.00	Total (Line 5 plus line 25)	-16,424	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)	-16,424	31.00