

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g). FORM APPROVED OMB NO. 0938-0463 Expires: 12/31/2021

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	Provider CCN: 315344	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/28/2024 6:52 pm
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PART I - COST REPORT STATUS

Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.	Date: 5/28/2024 Time: 6:52 pm
Contractor use only	4. <input checked="" type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: _____	6. Contractor No. _____ 7. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: _____ 10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code <u>4</u> 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by OPTIMA CARE - CASTLE HILL (315344) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
1	<div>I lana Avinari</div>	<div>Y</div>	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	Ilana Avinari		2
3	Signatory Title	CFO		3
4	Date	(Dated when report is electronica		4

Cost Center Description		Title XVIII		Title XIX	
		Title V	Part A	Part B	
		1.00	2.00	3.00	4.00
PART III - SETTLEMENT SUMMARY					
1.00	SKILLED NURSING FACILITY	0	-145,904	126	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	-145,904	126	0 100.00

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

Health Financial Systems		OPTIMA CARE - CASTLE HILL		In Lieu of Form CMS-2540-10					
SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA			Provider No.: 315344		Period: From 01/01/2023 To 12/31/2023		Worksheet S-2 Part I Date/Time Prepared: 5/28/2024 6:52 pm		
1.00		2.00		3.00					
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:									
1.00	Street: 615 23RD STREET	PO Box:						1.00	
2.00	City: UNION CITY	State: NJ	Zip Code: 07087					2.00	
3.00	County: HUDSON	CBSA Code: 35614	Urban/Rural: U					3.00	
3.01		CBSA Code:						3.01	
		Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)				
		1.00	2.00	3.00	V	XVIII	XIX		
SNF and SNF-Based Component Identification:									
4.00	SNF	OPTIMA CARE - CASTLE HILL	315344	08/01/1995	N	P	N	4.00	
5.00	Nursing Facility							5.00	
6.00	ICF/IID							6.00	
7.00	SNF-Based HHA							7.00	
8.00	SNF-Based RHC							8.00	
9.00	SNF-Based FQHC							9.00	
10.00	SNF-Based CMHC							10.00	
11.00	SNF-Based OLTC							11.00	
12.00	SNF-Based HOSPICE							12.00	
13.00	SNF-Based CORF							13.00	
				From:	To:				
				1.00	2.00				
14.00	Cost Reporting Period (mm/dd/yyyy)			01/01/2023	12/31/2023		14.00		
15.00	Type of Control (See Instructions)			6			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					750,991		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					750,991		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)			Y				37.00	
38.00	Are you legally-required to carry malpractice insurance? (Y/N)			N				38.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.							39.00	
			Premiums	Paid Losses	Self Insurance				
			1.00	2.00	3.00				
41.00	List malpractice premiums and paid losses:		0	0	0		41.00		

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider No.: 315344	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/28/2024 6:52 pm
				Y/N
				1.00
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.			N
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?			N
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.			
1.00		2.00		3.00
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.				
45.00	Name:	Contractor's Name:	Contractor's Number:	45.00
46.00	Street:	PO Box:		46.00
47.00	City:	State:	Zip Code:	47.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		Provider No.: 315344	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/28/2024 6:52 pm	
			Y/N	Date	
			1.00	2.00	
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N			1.00
		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00
		Y/N	Type	Date	
		1.00	2.00	3.00	
Financial Data and Reports					
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	C		4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00
		Y/N	Legal Oper.		
		1.00	2.00		
Approved Educational Activities					
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N		6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N			7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N			8.00
		Y/N			
		1.00			
Bad Debts					
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y		9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N		10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N		11.00
Bed Complement					
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N		12.00
		Part A		Part B	
		Description	Y/N	Date	Y/N
		0	1.00	2.00	3.00
PS&R Data					
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	Y	02/01/2024	Y	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N	14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N	15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N	16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N	17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N	18.00

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

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet S-2
Part II
Date/Time Prepared:
5/28/2024 6:52 pm

		1.00	2.00	
Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	KITTY	BLISSIT	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	KITTY.BLISSIT@HCRNJ.NET	21.00

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

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet S-2
Part II
Date/Time Prepared:
5/28/2024 6:52 pm

		Part B		
		Date		
		4.00		
PS&R Data				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	02/01/2024		13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.			14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.			15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.			16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:			17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.			18.00
			3.00	
Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	PREPARER		19.00
20.00	Enter the employer/company name of the cost report preparer.			20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.			21.00

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

Provider No.: 315344

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

Worksheet S-3
Part I
Date/Time Prepared:
5/28/2024 6:52 pm

Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
				3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	215	78,475	0	4,458	39,533	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	215	78,475	0	4,458	39,533	8.00
Component		Inpatient Days/Visits		Discharges			
		Other	Total	Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	4,045	48,036	0	92	91	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	4,045	48,036	0	92	91	8.00
Component		Discharges		Average Length of Stay			
		Other	Total	Title V	Title XVIII	Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	146	329	0.00	48.46	434.43	1.00
2.00	NURSING FACILITY	0	0	0.00		0.00	2.00
3.00	ICF/IID	0	0			0.00	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	146	329	0.00	48.46	434.43	8.00
Component		Average Length of Stay		Admissions			
		Total	Title V	Title XVIII	Title XIX	Other	
		16.00	17.00	18.00	19.00	20.00	
1.00	SKILLED NURSING FACILITY	146.01	0	245	67	11	1.00
2.00	NURSING FACILITY	0.00	0		0	0	2.00
3.00	ICF/IID	0.00			0	0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0.00				0	5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	146.01	0	245	67	11	8.00
Component		Admissions		Full Time Equivalent			
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	323	54.60	0.00			1.00
2.00	NURSING FACILITY	0	0.00	0.00			2.00
3.00	ICF/IID	0	0.00	0.00			3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0.00	0.00			5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0.00	0.00			7.00
8.00	Total (Sum of lines 1-7)	323	54.60	0.00			8.00

SNF WAGE INDEX INFORMATION

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part II
Date/Time Prepared:
5/28/2024 6:52 pm

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART II - DIRECT SALARIES						
SALARIES						
1.00	Total salaries (See Instructions)	2,610,378	0	2,610,378	113,707.00	22.96
2.00	Physician salaries-Part A	0	0	0	0.00	0.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00
4.00	Home office personnel	0	0	0	0.00	0.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00
6.00	Revised wages (line 1 minus line 5)	2,610,378	0	2,610,378	113,707.00	22.96
7.00	Other Long Term Care	0	0	0	0.00	0.00
8.00	HOME HEALTH AGENCY COST					
9.00	CMHC					
10.00	HOSPICE	0	0	0	0.00	0.00
11.00	Other excluded areas	0	0	0	0.00	0.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	2,610,378	0	2,610,378	113,707.00	22.96
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	10,316,373	0	10,316,373	195,707.00	52.71
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	449,241	0	449,241		
18.00	Wage-related costs other (See Part IV)	0	0	0		
19.00	Wage related costs (excluded units)	0	0	0		
20.00	Physician Part A - WRC	0	0	0		
21.00	Physician Part B - WRC	0	0	0		
22.00	Total Adjusted Wage Related cost (see instructions)	449,241	0	449,241		

SNF WAGE INDEX INFORMATION

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part III
Date/Time Prepared:
5/28/2024 6:52 pm

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0	0.00	1.00
2.00	Administrative & General	526,972	0	526,972	9,651.00	2.00
3.00	Plant Operation, Maintenance & Repairs	273,763	0	273,763	16,332.00	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	4.00
5.00	Housekeeping	566,040	0	566,040	38,532.00	5.00
6.00	Dietary	597,292	0	597,292	34,288.00	6.00
7.00	Nursing Administration	0	0	0	0.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	10.00
11.00	Social Service	79,343	0	79,343	2,546.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	0	0	0	0.00	13.00
14.00	Total (sum lines 1 thru 13)	2,043,410	0	2,043,410	101,349.00	14.00

SNF WAGE RELATED COSTS		Provider No.: 315344	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/28/2024 6:52 pm
			Amount Reported	
			1.00	
PART IV - WAGE RELATED COSTS				
Part A - Core List				
RETIREMENT COST				
1.00	401K Employer Contributions		0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution		0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost		23,865	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		0	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)		127,043	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)		1,048	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		32,700	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		183,802	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		80,783	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)		449,241	24.00
			Amount Reported	
			1.00	
Part B - Other than Core Related Cost				
25.00	OTHER WAGE RELATED COSTS (SPECIFY)		0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part V
Date/Time Prepared:
5/28/2024 6:52 pm

Occupational Category		Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	0	0	0	0.00	0.00	1.00
2.00	Licensed Practical Nurses (LPNs)	0	0	0	0.00	0.00	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	0	0	0	0.00	0.00	3.00
4.00	Total Nursing (sum of lines 1 through 3)	0	0	0	0.00	0.00	4.00
5.00	Physical Therapists	294,611	50,761	345,372	6,705.00	51.51	5.00
6.00	Physical Therapy Assistants	53,918	9,290	63,208	1,328.00	47.60	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	98,359	16,947	115,306	1,806.00	63.85	8.00
9.00	Occupational Therapy Assistants	74,268	12,796	87,064	1,861.00	46.78	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	45,812	7,893	53,705	658.00	81.62	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)	3,224,746		3,224,746	41,334.00	78.02	14.00
15.00	Licensed Practical Nurses (LPNs)	1,365,348		1,365,348	21,676.00	62.99	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	5,311,906		5,311,906	126,971.00	41.84	16.00
17.00	Total Nursing (sum of lines 14 through 16)	9,902,000		9,902,000	189,981.00	52.12	17.00
18.00	Physical Therapists	156,685		156,685	2,129.00	73.60	18.00
19.00	Physical Therapy Assistants	27,966		27,966	475.00	58.88	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	84,962		84,962	899.00	94.51	21.00
22.00	Occupational Therapy Assistants	76,803		76,803	1,219.00	63.00	22.00
23.00	Occupational Therapy Aides	18,870		18,870	599.00	31.50	23.00
24.00	Speech Therapists	49,087		49,087	405.00	121.20	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No.: 315344

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

Worksheet S-7

Date/Time Prepared:
5/28/2024 6:52 pm

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

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No.: 315344

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

Worksheet S-7

Date/Time Prepared:
5/28/2024 6:52 pm

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No.: 315344

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

Worksheet A

Date/Time Prepared:
5/28/2024 6:52 pm

Cost Center Description			Salaries	Other	Total (col. 1 + col. 2)	Reclassification Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 + col. 4)	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1,721,218	1,721,218	0	1,721,218	1.00
3.00	00300	EMPLOYEE BENEFITS	0	449,847	449,847	0	449,847	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	526,972	2,480,613	3,007,585	0	3,007,585	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	273,763	715,432	989,195	0	989,195	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	142,814	142,814	0	142,814	6.00
7.00	00700	HOUSEKEEPING	566,040	69,255	635,295	0	635,295	7.00
8.00	00800	DIETARY	597,292	373,322	970,614	0	970,614	8.00
9.00	00900	NURSING ADMINISTRATION	0	390,000	390,000	0	390,000	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	400,677	400,677	0	400,677	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	79,343	0	79,343	0	79,343	13.00
15.00	01500	PATIENT ACTIVITIES	0	609,091	609,091	0	609,091	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	0	10,009,813	10,009,813	0	10,009,813	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	7,299	7,299	0	7,299	40.00
41.00	04100	LABORATORY	0	30,052	30,052	0	30,052	41.00
42.00	04200	INTRAVENOUS THERAPY	0	11,287	11,287	0	11,287	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	348,529	400,565	749,094	-215,914	533,180	44.00
45.00	04500	OCCUPATIONAL THERAPY	172,627	5,480	178,107	175,155	353,262	45.00
46.00	04600	SPEECH PATHOLOGY	45,812	8,328	54,140	40,759	94,899	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	176,438	176,438	0	176,438	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	14,529	14,529	0	14,529	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	2,610,378	18,016,060	20,626,438	0	20,626,438	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
100.00		TOTAL	2,610,378	18,016,060	20,626,438	0	20,626,438	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet A
Date/Time Prepared:
5/28/2024 6:52 pm

Cost Center Description			Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 + col. 6)	
			6.00	7.00	
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	169,849	1,891,067	1.00
3.00	00300	EMPLOYEE BENEFITS	0	449,847	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-272,352	2,735,233	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	989,195	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	142,814	6.00
7.00	00700	HOUSEKEEPING	0	635,295	7.00
8.00	00800	DIETARY	0	970,614	8.00
9.00	00900	NURSING ADMINISTRATION	0	390,000	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	400,677	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	79,343	13.00
15.00	01500	PATIENT ACTIVITIES	0	609,091	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	10,009,813	30.00
31.00	03100	NURSING FACILITY	0	0	31.00
32.00	03200	ICF/IID	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	33.00
ANCILLARY SERVICE COST CENTERS					
40.00	04000	RADIOLOGY	0	7,299	40.00
41.00	04100	LABORATORY	0	30,052	41.00
42.00	04200	INTRAVENOUS THERAPY	0	11,287	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	533,180	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	353,262	45.00
46.00	04600	SPEECH PATHOLOGY	0	94,899	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	176,438	49.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OTHER REIMBURSABLE COST CENTERS					
71.00	07100	AMBULANCE	0	14,529	71.00
SPECIAL PURPOSE COST CENTERS					
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	80.00
81.00	08100	INTEREST EXPENSE	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	82.00
83.00	08300	HOSPICE	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	-102,503	20,523,935	89.00
NONREIMBURSABLE COST CENTERS					
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	94.00
100.00		TOTAL	-102,503	20,523,935	100.00

RECLASSIFICATIONS

Provider No.: 315344

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

Worksheet A-6

Date/Time Prepared:
5/28/2024 6:52 pm

		Increases				
		Cost Center	Line #	Salary	Non Salary	
		2.00	3.00	4.00	5.00	
	(1) A - RECLASSIFICATIONS					
1.00		OCCUPATIONAL THERAPY	45.00	0	175,155	1.00
2.00		SPEECH PATHOLOGY	46.00	0	40,759	2.00
	TOTALS					
100.00		Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)		0	215,914	100.00

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

RECLASSIFICATIONS

Provider No.: 315344

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

Worksheet A-6
Date/Time Prepared:
5/28/2024 6:52 pm

		Decreases				
		Cost Center	Line #	Salary	Non Salary	
		6.00	7.00	8.00	9.00	
	(1) A - RECLASSIFICATIONS					
1.00		PHYSICAL THERAPY	44.00	0	175,155	1.00
2.00		PHYSICAL THERAPY	44.00	0	40,759	2.00
	TOTALS					
100.00				0	215,914	100.00

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.

(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No.: 315344

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

Worksheet A-7

Date/Time Prepared:
5/28/2024 6:52 pm

Description		Beginning Balances	Acquisitions			Disposals and Retirements	
			Purchases	Donation	Total		
		1.00	2.00	3.00	4.00	5.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	0	3.00
4.00	Building Improvements	0	64,465	0	64,465	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	5.00
6.00	Movable Equipment	43,409	23,758	0	23,758	0	6.00
7.00	Subtotal (sum of lines 1-6)	43,409	88,223	0	88,223	0	7.00
8.00	Reconciling Items	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	43,409	88,223	0	88,223	0	9.00
Description		Ending Balance	Fully Depreciated Assets				
		6.00	7.00				
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	0	0				1.00
2.00	Land Improvements	0	0				2.00
3.00	Buildings and Fixtures	0	0				3.00
4.00	Building Improvements	64,465	0				4.00
5.00	Fixed Equipment	0	0				5.00
6.00	Movable Equipment	67,167	0				6.00
7.00	Subtotal (sum of lines 1-6)	131,632	0				7.00
8.00	Reconciling Items	0	0				8.00
9.00	Total (line 7 minus line 8)	131,632	0				9.00

ADJUSTMENTS TO EXPENSES

Provider No.: 315344

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

Worksheet A-8

Date/Time Prepared:
5/28/2024 6:52 pm

Description (1)		(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		
				Cost Center	Line No.	
		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)	B	-3,222	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	173,746			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		0		0.00	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	*** Cost Center Deleted ***	2.00	24.00
25.00	Other adjustment (specify)		0		0.00	25.00
25.01	OTHER REV MISC	B	-4,635	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	PENALTIES	A	-3,250	ADMINISTRATIVE & GENERAL	4.00	25.02
25.03	ADMINISTRATIVE COSTS	A	-262,054	ADMINISTRATIVE & GENERAL	4.00	25.03
25.04	BAD DEBTS	A	-1,007	ADMINISTRATIVE & GENERAL	4.00	25.04
25.05	ADVERTISING	A	-2,081	ADMINISTRATIVE & GENERAL	4.00	25.05
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-102,503			100.00

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

(2) Basis for adjustment (see instructions).

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

B. Amount Received - if cost cannot be determined.

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

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/28/2024 6:52 pm

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	1.00
2.00		4.00	ADMINISTRATIVE & GENERAL	LESSOR A&G COSTS	2.00
3.00		0.00			3.00
4.00		0.00			4.00
5.00		0.00			5.00
6.00		0.00			6.00
7.00		0.00			7.00
8.00		0.00			8.00
9.00		0.00			9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.				10.00
		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
		4.00	5.00	6.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		1,821,032	1,647,961	173,071	1.00
2.00		675	0	675	2.00
3.00		0	0	0	3.00
4.00		0	0	0	4.00
5.00		0	0	0	5.00
6.00		0	0	0	6.00
7.00		0	0	0	7.00
8.00		0	0	0	8.00
9.00		0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.	1,821,707	1,647,961	173,746	10.00

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

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/28/2024 6:52 pm

Symbol (1)	Name	Percentage of Ownership
1.00	2.00	3.00

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

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

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

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

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

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

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

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

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

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

1.00	RM HOLDINGS	40.00	REALTY	1.00
2.00		0.00		2.00
3.00		0.00		3.00
4.00		0.00		4.00
5.00		0.00		5.00
6.00		0.00		6.00
7.00		0.00		7.00
8.00		0.00		8.00
9.00		0.00		9.00
10.00		0.00		10.00
100.00	G. Other (financial or non-financial) specify:	0.00		100.00

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

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

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/28/2024 6:52 pm

Cost Center Description			Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS BLDGS & FIXTURES	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	
			0	1.00	3.00	3A	4.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	1,891,067	1,891,067				1.00
3.00	00300	EMPLOYEE BENEFITS	449,847	0	449,847			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	2,735,233	74,414	90,813	2,900,460	2,900,460	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	989,195	80,206	47,178	1,116,579	183,765	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	142,814	58,138	0	200,952	33,072	6.00
7.00	00700	HOUSEKEEPING	635,295	71,115	97,546	803,956	132,314	7.00
8.00	00800	DIETARY	970,614	114,334	102,931	1,187,879	195,500	8.00
9.00	00900	NURSING ADMINISTRATION	390,000	27,859	0	417,859	68,771	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	400,677	0	0	400,677	65,943	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	10,997	0	10,997	1,810	12.00
13.00	01300	SOCIAL SERVICE	79,343	4,399	13,673	97,415	16,032	13.00
15.00	01500	PATIENT ACTIVITIES	609,091	97,948	0	707,039	116,364	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	10,009,813	1,286,225	0	11,296,038	1,859,097	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	7,299	0	0	7,299	1,201	40.00
41.00	04100	LABORATORY	30,052	0	0	30,052	4,946	41.00
42.00	04200	INTRAVENOUS THERAPY	11,287	0	0	11,287	1,858	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	533,180	15,579	60,062	608,821	100,199	44.00
45.00	04500	OCCUPATIONAL THERAPY	353,262	15,579	29,749	398,590	65,600	45.00
46.00	04600	SPEECH PATHOLOGY	94,899	15,579	7,895	118,373	19,482	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	176,438	6,598	0	183,036	30,124	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	14,529	0	0	14,529	2,391	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	20,523,935	1,878,970	449,847	20,511,838	2,898,469	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	12,097	0	12,097	1,991	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	20,523,935	1,891,067	449,847	20,523,935	2,900,460	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/28/2024 6:52 pm

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	
		5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	1,300,344				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	43,537	277,561			6.00
7.00	00700	HOUSEKEEPING	53,255	0	989,525		7.00
8.00	00800	DIETARY	85,619	0	70,393	1,539,391	8.00
9.00	00900	NURSING ADMINISTRATION	20,863	0	17,153	0	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	8,235	0	6,771	0	12.00
13.00	01300	SOCIAL SERVICE	3,294	0	2,708	0	13.00
15.00	01500	PATIENT ACTIVITIES	73,349	0	60,305	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	963,191	277,561	791,909	1,539,391	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	11,667	0	9,592	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	11,667	0	9,592	0	45.00
46.00	04600	SPEECH PATHOLOGY	11,667	0	9,592	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	4,941	0	4,062	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	1,291,285	277,561	982,077	1,539,391	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	9,059	0	7,448	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	1,300,344	277,561	989,525	1,539,391	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/28/2024 6:52 pm

Cost Center Description			CENTRAL SERVICE & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
			10.00	12.00	13.00	15.00	16.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	466,620					10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	27,813				12.00
13.00	01300	SOCIAL SERVICE	0	0	119,449			13.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	957,057		15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	323,963	27,813	119,449	664,462	18,387,520	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	0	8,500	40.00
41.00	04100	LABORATORY	0	0	0	0	34,998	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	13,145	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	730,279	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	485,449	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	159,114	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	142,657	0	0	292,595	657,415	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	16,920	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	466,620	27,813	119,449	957,057	20,493,340	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	30,595	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	466,620	27,813	119,449	957,057	20,523,935	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/28/2024 6:52 pm

Cost Center Description		Post Stepdown Adjustments	Total	
		17.00	18.00	
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	00300	EMPLOYEE BENEFITS		3.00
4.00	00400	ADMINISTRATIVE & GENERAL		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	00600	LAUNDRY & LINEN SERVICE		6.00
7.00	00700	HOUSEKEEPING		7.00
8.00	00800	DIETARY		8.00
9.00	00900	NURSING ADMINISTRATION		9.00
10.00	01000	CENTRAL SERVICE & SUPPLY		10.00
12.00	01200	MEDICAL RECORDS & LIBRARY		12.00
13.00	01300	SOCIAL SERVICE		13.00
15.00	01500	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	18,387,520	30.00
31.00	03100	NURSING FACILITY	0	31.00
32.00	03200	ICF/IID	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	33.00
ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	8,500	40.00
41.00	04100	LABORATORY	34,998	41.00
42.00	04200	INTRAVENOUS THERAPY	13,145	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	43.00
44.00	04400	PHYSICAL THERAPY	730,279	44.00
45.00	04500	OCCUPATIONAL THERAPY	485,449	45.00
46.00	04600	SPEECH PATHOLOGY	159,114	46.00
47.00	04700	ELECTROCARDIOLOGY	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	657,415	49.00
51.00	05100	SUPPORT SURFACES	0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	16,920	71.00
SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW - SNF		82.00
83.00	08300	HOSPICE	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	20,493,340	89.00
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	30,595	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	09300	NONPAID WORKERS	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	94.00
98.00		Cross Foot Adjustments	0	98.00
99.00		Negative Cost Centers	0	99.00
100.00		TOTAL	20,523,935	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
5/28/2024 6:52 pm

Cost Center Description		Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS BLDGS & FIXTURES	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	
		0	1.00	2A	3.00	4.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS	0	0	0		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	74,414	0	74,414	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	80,206	0	4,714	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	58,138	0	848	6.00
7.00	00700	HOUSEKEEPING	0	71,115	0	3,394	7.00
8.00	00800	DIETARY	0	114,334	0	5,015	8.00
9.00	00900	NURSING ADMINISTRATION	0	27,859	0	1,764	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	1,692	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	10,997	0	46	12.00
13.00	01300	SOCIAL SERVICE	0	4,399	0	411	13.00
15.00	01500	PATIENT ACTIVITIES	0	97,948	0	2,985	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	0	1,286,225	0	47,701	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	31	40.00
41.00	04100	LABORATORY	0	0	0	127	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	48	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	15,579	0	2,570	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	15,579	0	1,683	45.00
46.00	04600	SPEECH PATHOLOGY	0	15,579	0	500	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	6,598	0	773	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	61	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0	1,878,970	0	74,363	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	12,097	0	51	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00		Cross Foot Adjustments		0			98.00
99.00		Negative Cost Centers		0	0	0	99.00
100.00		TOTAL	0	1,891,067	0	74,414	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
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Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	
		5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	84,920				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	2,843	61,829			6.00
7.00	00700	HOUSEKEEPING	3,478	0	77,987		7.00
8.00	00800	DIETARY	5,591	0	5,548	130,488	8.00
9.00	00900	NURSING ADMINISTRATION	1,362	0	1,352	0	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	538	0	534	0	12.00
13.00	01300	SOCIAL SERVICE	215	0	213	0	13.00
15.00	01500	PATIENT ACTIVITIES	4,790	0	4,753	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	62,902	61,829	62,412	130,488	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	762	0	756	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	762	0	756	0	45.00
46.00	04600	SPEECH PATHOLOGY	762	0	756	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	323	0	320	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	84,328	61,829	77,400	130,488	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	592	0	587	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	84,920	61,829	77,987	130,488	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
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Cost Center Description		CENTRAL SERVICE & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
		10.00	12.00	13.00	15.00	16.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	00600	LAUNDRY & LINEN SERVICE					6.00
7.00	00700	HOUSEKEEPING					7.00
8.00	00800	DIETARY					8.00
9.00	00900	NURSING ADMINISTRATION					9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	1,692				10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	12,115			12.00
13.00	01300	SOCIAL SERVICE	0	0	5,238		13.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	110,476	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	1,175	12,115	5,238	76,701	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	19,667	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	18,780	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	17,597	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	517	0	0	33,775	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	1,692	12,115	5,238	110,476	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	13,327	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	1,692	12,115	5,238	110,476	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
5/28/2024 6:52 pm

Cost Center Description		Post Step-Down Adjustments	Total	
		17.00	18.00	
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	00300	EMPLOYEE BENEFITS		3.00
4.00	00400	ADMINISTRATIVE & GENERAL		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	00600	LAUNDRY & LINEN SERVICE		6.00
7.00	00700	HOUSEKEEPING		7.00
8.00	00800	DIETARY		8.00
9.00	00900	NURSING ADMINISTRATION		9.00
10.00	01000	CENTRAL SERVICE & SUPPLY		10.00
12.00	01200	MEDICAL RECORDS & LIBRARY		12.00
13.00	01300	SOCIAL SERVICE		13.00
15.00	01500	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	0 1,779,123	30.00
31.00	03100	NURSING FACILITY	0 0	31.00
32.00	03200	ICF/IID	0 0	32.00
33.00	03300	OTHER LONG TERM CARE	0 0	33.00
ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	0 31	40.00
41.00	04100	LABORATORY	0 127	41.00
42.00	04200	INTRAVENOUS THERAPY	0 48	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0 0	43.00
44.00	04400	PHYSICAL THERAPY	0 19,667	44.00
45.00	04500	OCCUPATIONAL THERAPY	0 18,780	45.00
46.00	04600	SPEECH PATHOLOGY	0 17,597	46.00
47.00	04700	ELECTROCARDIOLOGY	0 0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0 0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0 42,306	49.00
51.00	05100	SUPPORT SURFACES	0 0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0 61	71.00
SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW - SNF		82.00
83.00	08300	HOSPICE	0 0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0 1,877,740	89.00
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0 0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0 13,327	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0 0	92.00
93.00	09300	NONPAID WORKERS	0 0	93.00
94.00	09400	PATIENTS LAUNDRY	0 0	94.00
98.00		Cross Foot Adjustments	0 0	98.00
99.00		Negative Cost Centers	0 0	99.00
100.00		TOTAL	0 1,891,067	100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No.: 315344

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

Worksheet B-1

Date/Time Prepared:
5/28/2024 6:52 pm

Cost Center Description			CAPITAL RELATED COSTS BLDGS & FIXTURES (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	
			1.00	3.00	4A	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	51,588					1.00
3.00	00300	EMPLOYEE BENEFITS	0	2,610,378				3.00
4.00	00400	ADMINISTRATIVE & GENERAL	2,030	526,972	-2,900,460	17,623,475		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	2,188	273,763	0	1,116,579	47,370	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	1,586	0	0	200,952	1,586	6.00
7.00	00700	HOUSEKEEPING	1,940	566,040	0	803,956	1,940	7.00
8.00	00800	DIETARY	3,119	597,292	0	1,187,879	3,119	8.00
9.00	00900	NURSING ADMINISTRATION	760	0	0	417,859	760	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	400,677	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	300	0	0	10,997	300	12.00
13.00	01300	SOCIAL SERVICE	120	79,343	0	97,415	120	13.00
15.00	01500	PATIENT ACTIVITIES	2,672	0	0	707,039	2,672	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	35,088	0	0	11,296,038	35,088	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	7,299	0	40.00
41.00	04100	LABORATORY	0	0	0	30,052	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	11,287	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	425	348,529	0	608,821	425	44.00
45.00	04500	OCCUPATIONAL THERAPY	425	172,627	0	398,590	425	45.00
46.00	04600	SPEECH PATHOLOGY	425	45,812	0	118,373	425	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	180	0	0	183,036	180	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	14,529	0	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	51,258	2,610,378	-2,900,460	17,611,378	47,040	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	330	0	0	12,097	330	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Gross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	1,891,067	449,847		2,900,460	1,300,344	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	36.657110	0.172330		0.164579	27.450792	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)		0		74,414	84,920	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)		0.000000		0.004222	1.792696	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No.: 315344

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

Worksheet B-1

Date/Time Prepared:
5/28/2024 6:52 pm

Cost Center Description			LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURS HRS)	CENTRAL SERVICE & SUPPLY (COSTED REQUIS.)	
			6.00	7.00	8.00	9.00	10.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE	48,036					6.00
7.00	00700	HOUSEKEEPING	0	43,844				7.00
8.00	00800	DIETARY	0	3,119	144,108			8.00
9.00	00900	NURSING ADMINISTRATION	0	760	0	189,981		9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	577,115	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	300	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	120	0	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	0	2,672	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	48,036	35,088	144,108	189,981	400,677	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	425	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	425	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	425	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	180	0	0	176,438	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	48,036	43,514	144,108	189,981	577,115	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	330	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	277,561	989,525	1,539,391	524,646	466,620	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	5.778187	22.569223	10.682204	2.761571	0.808539	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	61,829	77,987	130,488	32,337	1,692	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	1.287139	1.778738	0.905488	0.170212	0.002932	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No.: 315344

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

Worksheet B-1

Date/Time Prepared:
5/28/2024 6:52 pm

Cost Center Description			MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	OTHER GENERAL SERVICE PATIENT ACTIVITIES (PATIENT DAYS)	
			12.00	13.00	15.00	
GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES				1.00
3.00	00300	EMPLOYEE BENEFITS				3.00
4.00	00400	ADMINISTRATIVE & GENERAL				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS				5.00
6.00	00600	LAUNDRY & LINEN SERVICE				6.00
7.00	00700	HOUSEKEEPING				7.00
8.00	00800	DIETARY				8.00
9.00	00900	NURSING ADMINISTRATION				9.00
10.00	01000	CENTRAL SERVICE & SUPPLY				10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	48,036			12.00
13.00	01300	SOCIAL SERVICE	0	48,036		13.00
15.00	01500	PATIENT ACTIVITIES	0	0	577,115	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	48,036	48,036	400,677	30.00
31.00	03100	NURSING FACILITY	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	176,438	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES				80.00
81.00	08100	INTEREST EXPENSE				81.00
82.00	08200	UTILIZATION REVIEW - SNF				82.00
83.00	08300	HOSPICE	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	48,036	48,036	577,115	89.00
NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	94.00
98.00		Cross Foot Adjustments				98.00
99.00		Negative Cost Centers				99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	27,813	119,449	957,057	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	0.579003	2.486656	1.658347	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	12,115	5,238	110,476	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.252207	0.109043	0.191428	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No.: 315344

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

Worksheet C

Date/Time Prepared:
5/28/2024 6:52 pm

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	04000	RADIOLOGY	8,500	0	0.000000	40.00
41.00	04100	LABORATORY	34,998	0	0.000000	41.00
42.00	04200	INTRAVENOUS THERAPY	13,145	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	730,279	457,670	1.595645	44.00
45.00	04500	OCCUPATIONAL THERAPY	485,449	451,596	1.074963	45.00
46.00	04600	SPEECH PATHOLOGY	159,114	122,209	1.301983	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	657,415	176,438	3.726040	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS						
71.00	07100	AMBULANCE	16,920	0	0.000000	71.00
100.00		Total	2,105,820	1,207,913		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS				Provider No.: 315344		Period: From 01/01/2023 To 12/31/2023		Worksheet D Part I Date/Time Prepared: 5/28/2024 6:52 pm	
				Title XVIII (1)		Skilled Nursing Facility		PPS	
				Health Care Program Charges		Health Care Program Cost			
				Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)		
				1.00	2.00	3.00	4.00	5.00	
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST									
ANCILLARY SERVICE COST CENTERS									
40.00	04000	RADIOLOGY	0.000000	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0.000000	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0.000000	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	1.595645	259,624	0	414,268	0	44.00	
45.00	04500	OCCUPATIONAL THERAPY	1.074963	249,854	0	268,584	0	45.00	
46.00	04600	SPEECH PATHOLOGY	1.301983	68,440	0	89,108	0	46.00	
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00	
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00	
49.00	04900	DRUGS CHARGED TO PATIENTS	3.726040	0	0	0	0	49.00	
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0	51.00	
OUTPATIENT SERVICE COST CENTERS									
71.00	07100	AMBULANCE (2)	0.000000		0		0	71.00	
100.00		Total (Sum of lines 40 - 71)		577,918	0	771,960	0	100.00	

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

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

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS				Provider No.: 315344		Period: From 01/01/2023 To 12/31/2023		Worksheet D Parts II-III Date/Time Prepared: 5/28/2024 6:52 pm	
				Title XVIII		Skilled Nursing Facility		PPS	
Cost Center Description								1.00	
PART II - APPORTIONMENT OF VACCINE COST									
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)						3.726040	1.00
2.00		Program vaccine charges (From your records, or the PS&R)						495	2.00
3.00		Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)						1,844	3.00
Cost Center Description				Total Cost (From Wkst. B, Part I, Col. 18)	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)	
				1.00	2.00	3.00	4.00	5.00	
PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH									
ANCILLARY SERVICE COST CENTERS									
40.00	04000	RADIOLOGY	8,500	0	0.000000	0	0	0	40.00
41.00	04100	LABORATORY	34,998	0	0.000000	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	13,145	0	0.000000	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	730,279	0	0.000000	414,268	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	485,449	0	0.000000	268,584	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	159,114	0	0.000000	89,108	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	657,415	0	0.000000	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0	0	51.00
100.00		Total (Sum of lines 40 - 52)	2,088,900	0		771,960	0	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS		Provider No.: 315344	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/28/2024 6:52 pm
		Title XVIII	Skilled Nursing Facility	PPS
			1.00	
PART I CALCULATION OF INPATIENT ROUTINE COSTS				
INPATIENT DAYS				
1.00	Inpatient days including private room days		48,036	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		4,458	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		18,387,520	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		16,478,065	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		1.115879	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)		18,387,520	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		382.79	16.00
17.00	Program routine service cost (Line 3 times line 16)		1,706,478	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)		0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)		1,706,478	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)		1,779,123	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		37.04	21.00
22.00	Program capital related cost (Line 3 times line 21)		165,124	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		1,541,354	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)		0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)		1,541,354	25.00
26.00	Enter the per diem limitation (1)			26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)			27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)			28.00
(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX				
			1.00	
PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH				
1.00	Total SNF inpatient days		48,036	1.00
2.00	Program inpatient days (see instructions)		4,458	2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)		0	3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)		0.092805	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)		0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII		Provider No.: 315344	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/28/2024 6:52 pm
		Title XVIII	Skilled Nursing Facility	PPS
			1.00	
PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT				
1.00	Inpatient PPS amount (See Instructions)		3,765,889	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)		0	2.00
3.00	Subtotal (Sum of lines 1 and 2)		3,765,889	3.00
4.00	Primary payor amounts		0	4.00
5.00	Coinurance		638,200	5.00
6.00	Allowable bad debts (From your records)		606,614	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		143,265	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		394,299	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)		3,521,988	11.00
12.00	Interim payments (See instructions)		3,597,452	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)		7,886	14.75
14.99	Sequestration amount (see instructions)		62,554	14.99
15.00	Balance due provider/program (see Instructions)		-145,904	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)		1,844	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		1,844	19.00
20.00	Medicare Part B ancillary charges (See instructions)		495	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		495	21.00
22.00	Primary payor amounts		0	22.00
23.00	Coinurance and deductibles		0	23.00
24.00	Allowable bad debts (From your records)		0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)		0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)		0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)		495	25.00
26.00	Interim payments (See instructions)		359	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)		10	28.99
29.00	Balance due provider/program (see instructions)		126	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2		0	30.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Provider No.: 315344

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

Worksheet E-1

Date/Time Prepared:
5/28/2024 6:52 pm

Title XVIII

Skilled Nursing
Facility

PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider					1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		3,597,452		359	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM		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)		0		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)		3,597,452		359	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		126	6.01
6.02	PROVIDER TO PROGRAM		145,904		0	6.02
7.00	Total Medicare program liability (see instructions)		3,451,548		485	7.00
			Contractor Name		Contractor Number	
			1.00		2.00	
8.00	Name of Contractor					8.00

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

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

Provider No.: 315344

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

Worksheet G

Date/Time Prepared:
5/28/2024 6:52 pm

	General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	1.00	2.00	3.00	4.00	
Assets					
CURRENT ASSETS					
1.00 Cash on hand and in banks	165,369	0	0	0	1.00
2.00 Temporary investments	0	0	0	0	2.00
3.00 Notes receivable	0	0	0	0	3.00
4.00 Accounts receivable	2,528,704	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	-50,000	0	0	0	6.00
7.00 Inventory	0	0	0	0	7.00
8.00 Prepaid expenses	156,266	0	0	0	8.00
9.00 Other current assets	0	0	0	0	9.00
10.00 Due from other funds	0	0	0	0	10.00
11.00 TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	2,800,339	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	0	0	0	0	15.00
16.00 Less Accumulated depreciation	0	0	0	0	16.00
17.00 Leasehold improvements	64,465	0	0	0	17.00
18.00 Less: Accumulated Amortization	-3,916	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	67,167	0	0	0	23.00
24.00 Less: Accumulated depreciation	-15,398	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)	112,318	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	1,000,000	0	0	0	32.00
33.00 TOTAL OTHER ASSETS (Sum of lines 29 - 32)	1,000,000	0	0	0	33.00
34.00 TOTAL ASSETS (Sum of lines 11, 28, and 33)	3,912,657	0	0	0	34.00
Liabilities and Fund Balances					
CURRENT LIABILITIES					
35.00 Accounts payable	4,206,712	0	0	0	35.00
36.00 Salaries, wages, and fees payable	528,938	0	0	0	36.00
37.00 Payroll taxes payable	0	0	0	0	37.00
38.00 Notes & loans payable (Short term)	3,500,000	0	0	0	38.00
39.00 Deferred income	552,778	0	0	0	39.00
40.00 Accelerated payments	0	0	0	0	40.00
41.00 Due to other funds	0	0	0	0	41.00
42.00 Other current liabilities	779,819	0	0	0	42.00
43.00 TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	9,568,247	0	0	0	43.00
LONG TERM LIABILITIES					
44.00 Mortgage payable	0	0	0	0	44.00
45.00 Notes payable	0	0	0	0	45.00
46.00 Unsecured loans	0	0	0	0	46.00
47.00 Loans from owners:	0	0	0	0	47.00
48.00 Other long term liabilities	0	0	0	0	48.00
49.00 OTHER (SPECIFY)	0	0	0	0	49.00
50.00 TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	0	0	0	0	50.00
51.00 TOTAL LIABILITIES (Sum of lines 43 and 50)	9,568,247	0	0	0	51.00
CAPITAL ACCOUNTS					
52.00 General fund balance	-5,655,590	0	0	0	52.00
53.00 Specific purpose fund	0	0	0	0	53.00
54.00 Donor created - endowment fund balance - restricted	0	0	0	0	54.00
55.00 Donor created - endowment fund balance - unrestricted	0	0	0	0	55.00
56.00 Governing body created - endowment fund balance	0	0	0	0	56.00
57.00 Plant fund balance - invested in plant	0	0	0	0	57.00
58.00 Plant fund balance - reserve for plant improvement, replacement, and expansion	0	0	0	0	58.00
59.00 TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-5,655,590	0	0	0	59.00
60.00 TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	3,912,657	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No.: 315344

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

Worksheet G-1

Date/Time Prepared:
5/28/2024 6:52 pm

		General Fund		Special Purpose Fund		Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period		-1,822,220		0		1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-3,833,367				2.00
3.00	Total (sum of line 1 and line 2)		-5,655,587		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00		0		0		0	5.00
6.00		0		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		0		0		10.00
11.00	Subtotal (line 3 plus line 10)		-5,655,587		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00	ROUNDING	3		0		0	13.00
14.00		0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		3		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-5,655,590		0		19.00
		Endowment Fund		Plant Fund			
		6.00	7.00	8.00			
1.00	Fund balances at beginning of period	0		0			1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)						2.00
3.00	Total (sum of line 1 and line 2)	0		0			3.00
4.00	Additions (credit adjustments)						4.00
5.00			0				5.00
6.00			0				6.00
7.00			0				7.00
8.00			0				8.00
9.00			0				9.00
10.00	Total additions (sum of line 5 - 9)	0		0			10.00
11.00	Subtotal (line 3 plus line 10)	0		0			11.00
12.00	Deductions (debit adjustments)						12.00
13.00	ROUNDING		0				13.00
14.00			0				14.00
15.00			0				15.00
16.00			0				16.00
17.00			0				17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0			18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0			19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No.: 315344

Period:
From 01/01/2023
To 12/31/2023Worksheet G-2
Parts I-II
Date/Time Prepared:
5/28/2024 6:52 pm

Cost Center Description		Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
PART I - PATIENT REVENUES					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	16,478,065		16,478,065	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	16,478,065		16,478,065	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	1,207,913	0	1,207,913	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	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	17,685,978	0	17,685,978	14.00
Cost Center Description					
			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			20,626,438	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)			20,626,438	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No.: 315344

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

Worksheet G-3

Date/Time Prepared:
5/28/2024 6:52 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	17,685,978	1.00
2.00	Less: contractual allowances and discounts on patients accounts	900,764	2.00
3.00	Net patient revenues (Line 1 minus line 2)	16,785,214	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	20,626,438	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-3,841,224	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	3,222	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	0	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	4,635	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	7,857	25.00
26.00	Total (Line 5 plus line 25)	-3,833,367	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)	-3,833,367	31.00



MARTIN FRIEDMAN CPA PC

**OPTIMA CARE CARE UNION CITY, LLC
d/b/a OPTIMA CARE CASTLE HILL**

Financial Statements

Year Ended December 31, 2023

Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill

Year Ended December 31, 2023

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MARTIN FRIEDMAN CPA PC

INDEPENDENT AUDITOR'S REPORT

To the Members,
Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill:

Opinion

We have audited the accompanying financial statements of Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill, which comprise the balance sheet as of December 31, 2023, and the related statement of income, members' deficit, and cash flow for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill as of December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill 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 Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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



MARTIN FRIEDMAN CPA PC

Independent Auditors' Report Continued

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill'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 Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill'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

March 22, 2024

Except for the effect of the restatement described in Note 7 of the Notes to the Financial Statements as to which the date is May 24, 2024.

Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill

Balance Sheet

December 31, 2023

Assets

Cash	\$	51,183	
Accounts Receivable (Net)		2,478,704	
Prepaid Expenses		156,381	
Due from Prior Owner		220,586	
Total Current Assets			\$ 2,906,854
Leasehold Improvements		64,465	
Furniture & Equipment		67,167	
		131,632	
Less: Accum. Depreciation & Amortization		19,315	
Total Fixed Assets			112,317
Right-of-Use Asset		12,950,412	
Goodwill (Net)		1,000,000	
Patients' Trust Fund		114,187	
Total Other Assets			14,064,599

Total Assets **\$ 17,083,770**

Liabilities and Equity

Accounts Payable	3,305,212	
Lease Liabilities	1,417,280	
Loans & Exchanges	1,499	
Accrued Payroll	435,899	
Accrued Expenses & Taxes	914,679	
Due to RM Holdings Union City, LLC	472,060	
Due To Third Party Payors	437,855	
Loans Payable - Related Parties	606,820	
Patients' Security Deposits	38,285	
Total Current Liabilities		\$ 7,629,589
Lease Liabilities	11,533,132	
Loans Related Party	3,500,000	
Patients' Trust Fund Payable	76,638	
Total Long Term Liabilities		15,109,770
Members' Deficit		(5,655,589)

Total Liabilities & Members' Deficit **\$ 17,083,770**

Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill
Statement of Operations
For the year ended December 31, 2023

Total Revenue From Patients	\$ 16,784,207
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Operating Expenses:

Payroll	\$ 2,610,378
---------	--------------

Employee Benefits	449,848
-------------------	---------

Professional Care	11,963,948
-------------------	------------

Dietary & Housekeeping	685,002
------------------------	---------

Plant & Maintenance	2,432,344
---------------------	-----------

General & Administrative	<u>2,483,913</u>
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Total Operating Expenses	<u>20,625,433</u>
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Loss From Operations	(3,841,226)
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Other Income	<u>7,857</u>
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Net Loss	<u>\$ (3,833,369)</u>
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Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill
Statement of Members' Deficit
For the year ended December 31, 2023

Members' Deficit:

Balance as of Beginning of Period	\$ (1,822,220)
Net Loss for the Period	<u>(3,833,369)</u>
Total Members' Deficit - End of Period	\$ <u>(5,655,589)</u>

Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill
Statement of Cash Flows
For the year ended December 31, 2023

Cash Flows From Operating Activities:

Net Loss		\$ (3,833,369)
Adjustments to reconcile Net Loss to		
Net Cash Provided by Operating Activities:		
Depreciation & Amortization		14,627
(Increase) Decrease In:		
Accounts Receivable	\$ (547,091)	
Prepaid Expenses	(45,482)	
Increase (Decrease) In:		
Accounts Payable	1,965,747	
Accrued Payroll & Withholding Taxes	110,612	
Accrued Expenses & Taxes	958,153	
Other Payables	(29,898)	
Due to Third Party Payors	153,696	
Patients' Security Deposits	38,285	
Due to Prior Owner	(688,717)	
Total Adjustments		<u>1,915,305</u>
Net Cash Used In Operating Activities		<u>(1,903,437)</u>
Cash Flows From Investing Activities:		
Capital Expenditures	(81,293)	
Other Assets	(23,041)	
Net Cash Used In Investing Activities		<u>(104,334)</u>
Cash Flows From Financing Activities		
Other Liabilities	(32,589)	
Loans Payable - Related Parties	606,820	
Net Cash Provided By Financing Activities		<u>574,231</u>
Net Change In Cash		(1,433,540)
Cash - Beginning of Period		<u>1,484,723</u>
Cash - End of Period		\$ <u>51,183</u>

Optima Care Union City, LLC d/b/a Optima Care Castle Hill
Notes to the Financial Statements

1) **Organization:**

Optima Care Union City, LLC d/b/a Optima Care Castle Hill was organized on July 1, 2021 for the purpose of operating a skilled nursing facility. It began operating a 215-bed skilled nursing facility in Union City, New Jersey on July 26, 2022, in accordance with the laws of the State of New Jersey, following the purchase of the facility's operating license.

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

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

Method of Accounting -

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

Cash -

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

Fixed Assets -

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

Use of Estimates -

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain 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. Accordingly, actual results could differ from those estimates.

Goodwill and Other Intangible Assets -

Intangible assets subject to amortization are shown net of accumulated amortization based upon their estimated useful lives. The Facility has classified as goodwill the excess of the purchase price over the fair value of the assets acquired. Goodwill and other intangible assets are tested, at a minimum, annually for impairment and adjusted accordingly. After assessing qualitative factors, management's opinion is that there has been no impairment to the recorded value.

Optima Care Union City, LLC d/b/a Optima Care Castle Hill
Notes to the Financial Statements

Patient Care Revenue -

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

Accrued Payroll -

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

Income Taxes -

Optima Care Union City, LLC d/b/a Optima Care Castle Hill is treated as a single member LLC for income tax purposes, and as such the sole member is taxed separately on their distributive share of the Facility's income whether or not that income is actually distributed.

Advertising -

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense amounted to \$13,331 for the year ended December 31, 2023.

3) **Accounts Receivable:**

The Facility grants credit, without collateral, to its patients, the majority of whom are insured under the third-party payor agreements. Accounts receivable is stated at the amount management expects to collect from outstanding balances. The amount of receivables from patients and third-party payors at December 31, 2023 is as follows:

Medicare Patients	\$ 423,775
Medicaid Patients	1,319,154
Private & HMO	785,775
Less: Allowance for Doubtful Accounts	(50,000)
	<u>\$ 2,478,704</u>

Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance, based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

Optima Care Union City, LLC d/b/a Optima Care Castle Hill
Notes to the Financial Statements

4) **Right-of-Liability Use Asset and Lease Liability/Related Party Transactions:**

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

Optima Care Union City, LLC d/b/a Optima Care Castle Hill leases the premises from RM Holdings Union City, LLC pursuant to a non-arms length lease. Terms of the lease are for ten years with the right to extend the lease for an additional period of ten years. The lease provides for minimum annual rentals of one hundred and five percent of amounts that are sufficient to cover debt service, mortgage escrows, and replacement reserves, plus, net income of the Facility. Lease expense for the period ended December 31, 2023 was \$1,647,961.

The Facility determines the present value of the remaining lease payments using the US Treasury risk-free rate at the time of adoption of the Standard, which was 1.630%. The Facility does not have any residual value guarantees, or material lease incentives.

The Facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2023. As of December 31, 2023, the Facility's operating lease liability and corresponding asset was \$12,950,412 of which \$1,417,280 of the liability was considered short term.

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

2024	\$ 1,617,815
2025	1,617,815
2026	1,617,815
2027	1,617,815
2028	1,617,815
For the Years Thereafter	5,797,170

The future minimum lease payments include only the remaining non-cancelable lease payments under the operating leases with a term of more than 12 months as of December 31, 2023. Loan payable to RM Holdings Union City, LLC on December 31, 2023 was \$472,060.

- b) EMM Healthcare Group, LLC receives management fees from Optima Care Union City, LLC d/b/a Optima Care Castle Hill for providing consulting services. EMM Healthcare Group, LLC Optima Care Union City, LLC d/b/a Optima Care Castle Hill share common ownership. For the period ended December 31, 2023 management fees were \$807,482.
- c) Amounts payable to a member of the Facility on December 31, 2023 was \$3,500,000.
- d) Other amounts payable on December 31, 2023 to entities related through common ownership was \$606,820.

None of the related party loans or amounts receivable from related parties bear interest.

Optima Care Union City, LLC d/b/a Optima Care Castle Hill
Notes to the Financial Statements

5) **Uncertainty in Income Taxes:**

Management has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ended December 31, 2022 and subsequent remain subject to examination by applicable taxing authorities.

6) **Nursing Home User Fee:**

In 2017, all New Jersey facilities were assessed a provider assessment tax of \$14.67 for each private and Medicaid patient day. The nursing home user fee for the year ended December 31, 2023 was \$591,216.

7) **Financial Statement Restatement:**

Subsequent to publishing the financial statements, management had discovered a revised contract with a vendor that provides the Facility with administrative and nursing care support services, requiring revisions to the financial statements. Net income has been reduced by \$900,000 as a result of these revisions. The following shows the other affected items:

	Originally Reported	Reissued Statement
Accrued Expenses & Taxes (Balance Sheet)	\$ 14,679	\$ 914,679
Members' Deficit (Balance Sheet)	(4,755,589)	(5,655,589)
Professional Care (Statement of Operations)	11,063,948	11,963,948
Accrued Expenses & Taxes (Statement of Cash Flows)	58,153	958,153

8) **Subsequent Events:**

The Facility has evaluated subsequent events through March 22, 2024, the date which the financial statements were available to be issued. There were no subsequent events that required adjustment to our disclosure in the financial statements except as described above.



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

To the Members,
Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill:

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

Martin Friedman CPA, PC

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

Brooklyn, NY

March 22, 2024

Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill
Supplementary Schedules
For the year ended December 31, 2023

Revenue From Patients:

Private	\$ 1,958,037
Medicaid	10,573,434
Medicare	4,253,743
Bad Debts	<u>(1,007)</u>

Total Revenue From Patients	\$ 16,784,207
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Other Income:

Interest	3,222
Other	<u>4,635</u>

Total Other Income	<u>7,857</u>
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Total Revenue	\$ <u>16,792,064</u>
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Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill
Supplementary Schedules
For the year ended December 31, 2023

Payroll:

Administrative & Office	\$	507,157	
Therapies		566,969	
Social Services		99,157	
Dietary		597,292	
Housekeeping		566,040	
Maintenance		<u>273,763</u>	
Total Payroll	\$		<u>2,610,378</u>

Employee Benefits:

Payroll Taxes		264,585	
Workmen's Compensation		32,700	
Union		23,865	
Employee Benefits		<u>128,698</u>	
Total Employee Benefits	\$		<u>449,848</u>

Professional Care:

Prescription Drugs		230,936	
Medical Supplies		265,153	
Contracted Nursing Service		10,292,000	
Fees & Expenses		<u>1,175,859</u>	
Total Professional Care	\$		<u>11,963,948</u>

Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill
Supplementary Schedules
For the year ended December 31, 2023

Dietary & Housekeeping:

Food	\$ 316,530
Other Dietary Expenses	56,792
Laundry	100,987
Contracted Laundry Services	141,438
Contracted Housekeeping Services	<u>69,255</u>

Total Dietary & Housekeeping	\$ <u>685,002</u>
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Plant & Maintenance:

Rent	1,647,961
Equipment Rentals	53,100
Light, Heat & Power	223,763
Maintenance	256,394
Security	2,494
Water & Sewer Charges	234,005
Depreciation & Amortization	<u>14,627</u>

Total Plant & Maintenance	\$ <u>2,432,344</u>
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General & Administrative:

Office	502,658
Administrative Consultant	262,054
Management Fees	807,482
Telephone	30,169
Auto & Travel	18,095
Professional Fees	27,283
Insurance	205,845
Nursing Home User Fee	591,216
Advertising	13,331
Miscellaneous	<u>25,780</u>

Total General & Administrative	\$ <u>2,483,913</u>
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