	al Systems OPTIM required by law (42 USC 1395g; 42 CFR 413. since the beginning of the cost reporting p	20(b)). Failu		t in all interim	u of Form CMS-2540-10 FORM APPROVED OMB NO. 0938-0463 Expires: 12/31/2021
	G FACILITY AND SKILLED NURSING FACILITY HEA EPORT CERTIFICATION AND SETTLEMENT SUMMARY	LTH CARE	Provider CCN: 315344	Period: From 01/01/2023 To 12/31/2023	
PART I - COST	REPORT STATUS				
Provider	1. [X]Electronically prepared cost re	port		Date: 5/28/20	24 Time: 6:52 pm
use only	2. [ ] Manually prepared cost report				
-	3. [0] If this is an amended report en	ter the numbe	r of times the provide	r resubmitted thi	s cost report
	3.01 [ ]No Medicare Utilization. Enter				
Contractor	4.[ 1 ]Cost Report Status	6.Contractor			
use only	(1) As Submitted	7 [ N ] Firs	t Cost Report for this	Provider CCN	
,	(2) Settled without audit		Cost Report for this		
	(3) Settled with audit	9.NPR Date:			
	(4) Reopened			<u> </u>	
	(5) Amended		ine 4, column 1 is "4"	: Enter number of	times reopened
	(-,	11.Contracto	r Vendor Code	4	
	5.Date Received:		care Utilization. Ente no utilization.	er "F" for full, '	"L" for low, or "N"

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

MISREPRESENTATION OF 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 FINA	NCIAL OFFICER OR ADMINISTRATOR	CHECKBOX		
		1	2	SIGNATURE STATEMENT	
1	lla	na Avinari	Y Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	Ilana Avinari			2
3	Signatory Title	CFO			3
4	Date	(Dated when report is electronica			4

			Title	XVIII		
	Cost Center Description	Title V	Part A	Part B	Title XIX	
		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	DTOTAL	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. 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.

KILLI	ED NURSING FACILITY AND SKILLED NURSING FACILITY HEALT	CARE - CAST	<u>LE HILL</u> Provider No	0.: 315344	Period: From 01/01/		u of For Workshe Part I		
OMPLI	EX INDENTIFICATION DATA				To 12/31/		Date/Ti		
	1.00	2.00		2.00			5/28/20	024 6:5	52 pm
	Skilled Nursing Facility and Skilled Nursing Facility		ldrass.	3.00					-
.00	Street: 615 23RD STREET PO Box:	y comprex Au							1.0
.00	City: UNION CITY State: N	١J	Zip Code:0	7087					2.0
.00	County: HUDSON CBSA Cod	de: 35614	Urban/Rura	I : U					3.0
. 01	CBSA Cod	de:							3.0
		Compon	nent Name	Provider		Payme	ent Syst		
				CCN	Certified		O, or N		4
		1	. 00	2.00	3.00	V 4.00	XVIII 5.00	XIX 6.00	
	SNF and SNF-Based Component Identification:		.00	2.00	5.00	4.00	1 3.00	0.00	
.00	SNF	OPTIMA CAR	E - CASTLE	315344	08/01/1995	N	Р	N	4.0
		HILL							
.00	Nursing Facility								5.0
.00									6.0
.00	SNF-Based HHA								7.0
.00 .00	SNF-Based RHC SNF-Based FQHC								8.0
0.00									10.0
	SNF-Based OLTC								11.0
	SNF-Based HOSPICE			1					12.0
3.00	SNF-Based CORF								13.0
					From		To		-
4 00	Orat Departing Depind (my/dd/)				1.00		2.0		11.0
	Cost Reporting Period (mm/dd/yyyy) Type of Control (See Instructions)				01/01/2	023 6	12/31/	2023	14.0
5.00						0	Y/	N	15.0
							1.0		-
	Type of Freestanding Skilled Nursing Facility								
6.00	Is this a distinct part skilled nursing facility that	t meets the	requirement	s set forth	in 42 CFR		N		16.0
	section 483.5?								
7.00	Is this a composite distinct part skilled nursing fac	cility that	meets the r	equirements	set forth	in	N		17.0
	42 CFR section 483.5?				a d		Y		100
0.00	Are there any costs included in Worksheet A that resulorganizations as defined in CMS Pub. 15–1, chapter 10						r		18.0
	Miscellaneous Cost Reporting Information	J: 11 y 03,	comprete wo	IKSHEEL A O	1.				1
9.00	If this is a low Medicare utilization cost report, in	ndicate with	a "Y", for	ves, or "N	" for no.		N		19.0
	If line 19 is yes, does this cost report meet your co					e	N		19.0
	utilization cost report, indicate with a "Y", for yes								
	Depreciation - Enter the amount of depreciation report	rted in this	SNF for th	e method in	ndicated on	Lines			
	Straight Line							750,991	
	Declining Balance Sum of the Year's Digits								0 21.0 0 22.0
	Sum of line 20 through 22							750,991	
	If depreciation is funded, enter the balance as of t	the end of t	he period.					,	0 24.0
	Were there any disposal of capital assets during the			(Y/N)			N		25.0
6.00	Was accelerated depreciation claimed on any assets in	n the curren	t or any pr	ior cost re	porting per	iod?	N	l	26.0
	(Y/N)								
7.00	Did you cease to participate in the Medicare program	at end of t	he period t	o which thi	s cost repo	rt	N		27.0
0 00	applies? (Y/N)	nronortion	of ollowabl	a agat from	nriar agat		N	1	28.0
0.00	Was there a substantial decrease in health insurance reports? (Y/N)	μισμοιτισπ	UI AIIUWADI		i pi i u cust		IN		20.0
						Part	A Part B	Other	
						1.00		3.00	1
	If this facility contains a public or non-public prov						licatior		
	of the lower of the costs or charges enter "Y" for ea	ach componen	it and type	of service	that qualif	ies f	or the		
n n n	exemption. Skilled Nursing Essility					A1	N		
9.00 0.00	Skilled Nursing Facility Nursing Facility					N	N	N	29.0
	ICF/IID								31.0
	SNF-Based HHA					N	N		32.0
	SNF-Based RHC								33.0
	SNF-Based FQHC								34.0
	SNF-Based CMHC						N		35.0
6.00	SNF-Based OLTC								36.0
					Y/N		0.1	20	-
	le the skilled pursing fasility leasted in a state th	at oart: f: -	a the press	dar oo e ON	1.00		2.0	10	07.0
7 00	Is the skilled nursing facility located in a state th			uer as a SN	F Y				37.0
7.00			5: (1/N)		N				38.0
	regardless of the level of care given for Titles V & Are you legally-required to carry malpractice insuran	1Ce? (Y/N)							
8.00	Are you legally-required to carry malpractice insuran		e policy is						39.0
8.00		olicy? If th	e policy is						39.0
8.00	Are you legally-required to carry malpractice insuran Is the malpractice a "claims-made" or "occurrence" po	olicy? If th	e policy is	Premiums	Paid Los				
3.00 9.00	Are you legally-required to carry malpractice insuran Is the malpractice a "claims-made" or "occurrence" po	olicy? If th	e policy is		Paid Los 2.00 0		Self Ins 3.0 0	0	

Health	Financial Systems	OPTIMA CARE - CAST	LE HILL		In Lieu	u of Form C	MS-2540-10
	D NURSING FACILITY AND SKILLED NURSING	FACILITY HEALTH CARE	Provider No.: 3			Worksheet	S-2
COMPLE	EX INDENTIFICATION DATA			From	01/01/2023 12/31/2023	Part I Date/Time	Prenared.
				10	12/01/2020	5/28/2024	
						Y/N	
						1.00	
42.00	Are malpractice premiums and paid losse					N	42.00
	center? Enter Y or N. If yes, check boy	c, and submit supporting s	schedule listing	cost center	's and		
	amounts.						
	Are there any home office costs as defi					Ν	43.00
44.00	If line 43 is yes, enter the home offic	ce chain number and enter	the name and add	dress of the	e home		44.00
	office on lines 45, 46 and 47.						
	1.00	2.00			3.00		
	If this facility is part of a chain org	ganization, enter the nam	e and address of	the home o	ffice on the	lines	
	below.						
45.00	Name :	Contractor's Name:	Co	ontractor's	Number:		45.00
46.00	Street:	PO Box:					46.00
47.00	City:	State:	Zi	ip Code:			47.00

	D NURSING FACILITY AND SKILLED NURSING FACILI	TY HEALTH CARE Prov	ider				- 2
JMPLE	X REIMBURSEMENT QUESTIONNAIRE					Date/Time Pr	
					Y/N	Date	<u>52 pm</u>
					1.00	2.00	
	General Instruction: For all column 1 respons responses the format will be (mm/dd/yyyy) Completed by All Skilled Nursing Facilites	ses enter in column 1, "	Y" foi	rYesor"N"	for No. For all	the date	
00	Description:         For all column 1 responses enter in column 1, 'Y' for Yes or 'N' for No. For all the date           Construction:         For all column 1 responses enter in column 1, 'Y' for Yes or 'N' for No. For all the date           Previder:         Column 1 is 'Y', enter the beginning of the cost         N           Plass the provider cohanged constraints         Y'N         Date         Y'I           Interview         Y'I         Oalt         Y'I           Interview         Y'I         Date         Y'I           Interview         Y'I         Oalt         Y'I           Interview         Y'I         Oalt         Y'I           Interview         Y'I'         Oalt         Y'I           Interview         Y'I'         Oalt         Y'I'           Interview         Y'I'         Oalt         Oalt           Interview         Interview         Interview         Oalt           Interview         Interview         Interview         Oalt			1.(			
00	reporting period? If column 1 is "Y", enter	the date of the change i	n colu	umn 2. (see			
			-				_
00	Has the provider terminated participation in	the Medicare Program?	f		2.00	5.00	2.
			lumn				
00	Is the provider involved in business transac contracts, with individuals or entities (e.g or medical supply companies) that are related officers, medical staff, management personne of directors through ownership, control, or	tions, including managem ., chain home offices, d d to the provider or its l, or members of the boa	rug rd	Y			3.
	Financial Data and Danarta			1.00	2.00	3.00	
00		ared by a Certified Publ	ic	Y	С		4.
	Compiled, or "R" for Reviewed. Submit comple-	te copy or enter date					
00	Are the cost report total expenses and total those on the filed financial statements? If o	revenues different from		Ν			5.
			I				
	Approved Educational Activities				1.00	2.00	_
00		ool? (Y/N) Column 2: Is	the	provider the	N	N	6.
00 00	Were costs claimed for Allied Health Programs			for Nursing			7. 8.
	School and/or Allied Health Program? (Y/N) se	ee instructions.				V/N	
00 .00	If line 9 is "Y", did the provider's bad deb period? If "Y", submit copy.	t collection policy chan	ge du	ring this cos	, ,		9. 10.
. 00	· · · · ·	d/or coinsurance waived?	۱f "۱	Y", see instr	uctions.	N	11.
. 00		cost reporting period?	lf "Y	", see instru	ctions.	N	12.
	· · · · · · · · · · · · · · · · · · ·			Pa	rt A		
	PS&R Data				2.00		
. 00	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			Y	02/01/2024	Y	13.
. 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			Ν		Ν	14.
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			Ν		Ν	15.
.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for			Ν		Ν	16.
. 00	information? If yes, see instructions. If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other?			Ν		Ν	17.
.00	Describe the other adjustments: Was the cost report prepared only using the			Ν		N	18.

Health	Financial Systems	OPTIMA CARE - C	CASTLE HILL		In Lieu	Jof Form CMS-	2540-10
	D NURSING FACILITY AND SKILLED NURSING FACILIT X REIMBURSEMENT QUESTIONNAIRE	Y HEALTH CARE	Provider		Period: From 01/01/2023	Worksheet S-2 Part II	
					To 12/31/2023	Date/Time Pre 5/28/2024 6:5	
			1.	00	2.0	)0	
	Cost Report Preparer Contact Information				_		
19.00	Enter the first name, last name and the title	/position K	ITTY		BLISSIT		19.00
	held by the cost report preparer in columns 1 respectively.	, 2, and 3,					
20.00	Enter the employer/company name of the cost r	eport H	EALTH CARE RE	SOURCES			20.00
	preparer.						
21.00	Enter the telephone number and email address	of the cost 6	09-987-1440		KITTY.BLISSIT@H	ICRNJ.NET	21.00
	report preparer in columns 1 and 2, respectiv	ely.					

Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lieu	u of Form CMS-:	2540-10
	D NURSING FACILITY AND SKILLED NURSING FACILI X REIMBURSEMENT QUESTIONNAIRE		Provider N		Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Pre 5/28/2024 6:5	pared:
		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	02/01/2024					13.00
14.00	4.(see Instructions.) 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
			3.0	0			
	Cost Report Preparer Contact Information Enter the first name, last name and the title held by the cost report preparer in columns		PREPARER				19.00
20.00	respectively. Enter the employer/company name of the cost	report					20.00
21.00	preparer. Enter the telephone number and email address report preparer in columns 1 and 2, respectiv						21.00

Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	u of Form CMS-2	2540-10
	ED NURSING FACILITY AND SKILLED NURSING FAU EX STATISTICAL DATA	CILITY HEALTH CARE	Provider		Period: From 01/01/2023 To 12/31/2023	Date/Time Prep 5/28/2024 6:52	pared:
				In	patient Days/Vi	sits	
	Component	Number of Beds	Bed Days Available	Title V	Title XVIII	Title XIX	
		1.00	2.00	3.00	4.00	5.00	
$ \begin{array}{r} 1.00\\ 2.00\\ 3.00\\ 4.00\\ 5.00\\ 6.00\\ \end{array} $	SKILLED NURSING FACILITY NURSING FACILITY ICF/IID HOME HEALTH AGENCY COST Other Long Term Care SNF-Based CMHC	215 0 0	78,475 0 0 0		0 4,458	0	1.00 2.00 3.00 4.00 5.00 6.00
7.00 8.00	HOSPICE Total (Sum of lines 1–7)	0 215 Inpatient D	0 78,475 ays/Visits		0 0 0 4,458 Discharges	0 39,533	7.00 8.00
				<b>T</b>		T'LL VIV	
	Component	<u>Other</u> 6.00	<u> </u>	Title V 8.00	Title XVIII 9.00	Title XIX 10.00	
1.00 2.00 3.00 4.00 5.00	SKILLED NURSING FACILITY NURSING FACILITY ICF/IID HOME HEALTH AGENCY COST Other Long Term Care SNF-Based CMHC	4,045 0 0	48,036 0 0 0		0 92	91 0 0	1.00 2.00 3.00 4.00 5.00 6.00
6.00 7.00 8.00	HOSPICE Total (Sum of lines 1-7)	0 4,045	0 48,036		0 0 0 92	0 91	7.00 8.00
		Discha	arges	Ave	erage Length of	Stay	
	Component	0ther 11.00	Total 12.00	Title V 13.00	Title XVIII 14.00	Title XIX 15.00	
$\begin{array}{c} 1 \ . \ 0 \\ 2 \ . \ 0 \\ 3 \ . \ 0 \\ 4 \ . \ 0 \\ 5 \ . \ 0 \\ 6 \ . \ 0 \\ 7 \ . \ 0 \\ \end{array}$	SKILLED NURSING FACILITY NURSING FACILITY ICF/IID HOME HEALTH AGENCY COST Other Long Term Care SNF-Based CMHC HOSPICE	146 0 0 0	329 0 0 0 0	0.0	0 48.46	434.43 0.00 0.00 0.00	1.00 2.00 3.00 4.00 5.00 6.00 7.00
8.00	Total (Sum of lines 1-7)	146 Average Length	329		0 48.46 ssions	434.43	8.00
	Component	of Stay Total	Title V	Title XVIII	Title VIV	Other	
	Component	16.00	<u>Title V</u> 17.00	18.00	Title XIX 19.00	20.00	
$\begin{array}{c} 1.00\\ 2.00\\ 3.00\\ 4.00\\ 5.00\\ 6.00\\ 7.00\\ 8.00 \end{array}$	SKILLED NURSING FACILITY NURSING FACILITY ICF/IID HOME HEALTH AGENCY COST Other Long Term Care SNF-Based CMHC HOSPICE Total (Sum of Lines 1-7)	146.01 0.00 0.00 0.00 0.00 146.01	000000000000000000000000000000000000000		0		$ \begin{array}{c} 1.00\\ 2.00\\ 3.00\\ 4.00\\ 5.00\\ 6.00\\ 7.00\\ 8.00 \end{array} $
0.00		Admissions	•	Equivalent	07		0.00
	Component	Total 21.00	Employees on Payroll 22.00	Nonpaid Workers 23.00	_		
1.00 2.00 3.00 4.00 5.00	SKILLED NURSING FACILITY NURSING FACILITY ICF/IID HOME HEALTH AGENCY COST Other Long Term Care	323 0 0	54.60 0.00 0.00 0.00	0.0 0.0 0.0	0		1.00 2.00 3.00 4.00 5.00
6.00 7.00 8.00	SNF-Based CMHC HOSPICE Total (Sum of lines 1-7)	0 323	0.00 54.60	0.0	0		6.00 7.00 8.00

Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	u of Form CMS-:	2540-10
SNF WA	GE INDEX INFORMATION		Provider		Period: From 01/01/2023 Fo 12/31/2023		pared:
		Amount	Reclass. of	Adjusted		Average Hourly	
			Salaries from			Wage (col. 3 ÷	
			Worksheet A-6		Salary in col. 3	,	
		1.00	2.00	3.00	4.00	5.00	
	PART II - DIRECT SALARIES						
	SALARIES	1					
1.00	Total salaries (See Instructions)	2,610,378	0	2,610,37			
2.00	Physician salaries-Part A	0	0		0.00		
3.00	Physician salaries-Part B	0	0		0.00		
4.00	Home office personnel	0	0		0.00		
5.00	Sum of lines 2 through 4	0	0		0.00		
6.00	Revised wages (line 1 minus line 5)	2,610,378	0	2,610,37			
7.00	Other Long Term Care	0	0		0.00	0.00	
8.00	HOME HEALTH AGENCY COST						8.00
9.00	CMHC						9.00
10.00	HOSPICE	0	0		0.00		
11.00	Other excluded areas	0	0		0.00		
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0		0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	2,610,378	0	2,610,378	8 113,707.00	22.96	13.00
	OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	10,316,373	0	10,316,37	3 195,707.00	52.71	14.00
15.00	Contract Labor: Physician services-Part A	10,010,070	0	10,010,01	0.00		
16.00	Home office salaries & wage related costs	0	0		0.00		
	WAGE-RELATED COSTS		, <u> </u>		0.00	0.00	
17.00	Wage-related costs core (See Part IV)	449.241	0	449,24	1		17.00
18.00	Wage-related costs other (See Part IV)	0	l o	,	D		18.00
19.00	Wage related costs (excluded units)	0	0		D		19.00
20.00	Physician Part A - WRC	0	0		D		20.00
21.00	Physician Part B - WRC	0	0		D		21.00
22.00	Total Adjusted Wage Related cost (see	449,241	0	449,24	1		22.00
	instructions)	,		,			
		•		•		•	•

Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	u of Form CMS-2	2540-10
SNF WA	GE INDEX INFORMATION		Provider		Period:	Worksheet S-3	
					rom 01/01/2023		
				[]	0 12/31/2023		pared:
					<b>D</b> : 1 11	5/28/2024 6:5	2 pm
		Amount	Reclass. of	Adjusted		Average Hourly	
		Reported	Salaries from			Wage (col. 3 ÷	
			Worksheet A-6	1 ± col. 2)	Salary in col.	col. 4)	
					3		
		1.00	2.00	3.00	4.00	5.00	
	PART III - OVERHEAD COST - DIRECT SALARIES	-					
1.00	Employee Benefits	0	0	(	0.00	0.00	1.00
2.00	Administrative & General	526,972	0	526,972	9,651.00	54.60	2.00
3.00	Plant Operation, Maintenance & Repairs	273,763	0	273,763	16,332.00	16.76	3.00
4.00	Laundry & Linen Service	0	0	(	0.00	0.00	4.00
5.00	Housekeeping	566,040	0	566,040	38,532.00	14.69	5.00
6.00	Dietary	597,292		597,292	· · · · ·		6.00
7.00	Nursing Administration	0	0	(	0.00		7.00
8.00	Central Services and Supply	0	0	(	0.00		
9.00	Pharmacy	0	0	(	0.00		
10.00	Medical Records & Medical Records Library	0	0		0.00		
11.00	Social Service	79,343	0	79,343			
		19,343	0	19,343	2,340.00	31.10	
12.00	Nursing and Allied Health Ed. Act.					0.00	12.00
	Other General Service	0	0		0.00		13.00
14.00	Total (sum lines 1 thru 13)	2,043,410	0	2,043,410	101,349.00	20.16	14.00

Health	Financial Systems OPTIM.	MA CARE - CAS	TLE HILL		In Lie	u of Form CMS-2	2540-10
SNF W	GE RELATED COSTS		Provider	No.: 315344	Period:	Worksheet S-3	
					From 01/01/2023	Part IV	
					To 12/31/2023	Date/Time Pre 5/28/2024 6:52	
			1			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 Organiz	zation)					
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					107.040	
8.00	Health Insurance (Purchased or Self Funded)					127,043	
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	
12.00	Accident Insurance (If employee is owner or benefic					0	12.00
13.00	Disability Insurance (If employee is owner or benef					0	13.00 14.00
14.00	Long-Term Care Insurance (If employee is owner or b	beneficiary)				0	
15.00 16.00	Workers' Compensation Insurance				d by FACD 100	32,700	16.00
10.00	Retirement Health Care Cost (Only current year, not Non cumulative portion)	i the extraol	ruinary acc	rual require	a by FASB 106.	0	10.00
	TAXES						
17 00	FICA-Employers Portion Only					183,802	17 00
18.00						00,002	18.00
19.00	Unemployment Insurance					0	19.00
	State or Federal Unemployment Taxes					80,783	
20.00	OTHER					00,100	20.00
21.00	Executive Deferred Compensation					0	21.00
	Day Care Cost and Allowances					Ő	22.00
	Tuition Reimbursement					0	23.00
	Total Wage Related cost (Sum of lines 1 - 23)					449,241	
	· · · · · · · · · · · · · · · · · · ·					Amount	
						Reported	
						1.00	
	Part B – Other than Core Related Cost						
25.00	OTHER WAGE RELATED COSTS (SPECIFY)					0	25.00

Direct Salaries         Provider No.: 315344         Period: From 0/07/023         Part V To 12/31/028         Period: Provider No.: 315344         Period: From 0/07/023         Part V To 12/31/228/224         Period: From 0/07/023           Direct Salaries         Amount Reported         Fringe Benefits         Adjusted Salaries (col. Related to 1 + col. 2)         Paid Hours Salaries (col. Related to 1 + col. 2)         Verage Hourly col. 4)           Direct Salaries         1.00         2.00         3.00         4.00         5.00           Mursing Occupations         0         0         0         0.00         0.00         1.00           2.00         Licensed Practical Nurses (NNs)         0         0         0         0.00         0.00         0.00           3.00         Physical Therapy Assistant/Nursing         0         0         0         0.00         0.00         0.00           3.00         Optional Therapy Assistants         53.918         9.290         63.208         1.228.00         47.66.00           3.00         Optional Therapy Assistants         74.268         12.768         70.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.	Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		Inlie	u of Form CMS-2	2540-10
Direct Salaries         Amount Reported         Fringe Benefits         Adjusted Salaries (col.)         Pait Vise Sci2024 6:52 pm (5728/2024 6:52 pm (5728/204 6:52 pm (5728/204 6:52 pm (5728/204 6:52 pm (5728/204 6:52 p					No.: 315344			
Occupational Category         Amount Reported         Fringe Benefits         Adjusted Salaries (col. 1 + col. 2)         Paid Hours Salaries (col. 3 a)         Adjusted Average Hourly Wage (col. 3 + col. 4)           Direct Salaries         1.00         2.00         3.00         4.00         5.00           Nursing Occupations         0         0         0.00         0.00         0.00           2.00         1.00         2.00         3.00         4.00         5.00           1.00         Registered Nurses (RNs)         0         0         0.00         0.00         0.00           2.00         Licensed Practical Nurses (LPNs)         0         0         0         0.00         0.00         0.00           3.00         Certified Wirsig Assistant/Nursing         0         0         0         0.00         0.00         0.00           4.00         Physical Therapists         294,611         50.01         63.208         1.328.00         47.60         6.00           0.00         Ocupational Therapy Assistants         74.268         12.796         87.064         1.861.00         46.78         9.00           0.00         Ocupational Therapy Asistants         74.268         12.796         87.064         1.861.00         78.02         14							Part V	
Occupational Category         Amount Reported         Fringe Benefits         Adjusted Salaris (col.)         Paid Hours Salaris (col.)         Average Hourly Wage (col.)         Average Hourly col.)           Direct Salaries         1.00         2.00         3.00         4.00         5.00           Nursing Occupations         0         0         0.00         0.00         0.00           2.00         2.00         0         0.00         0.00         0.00           3.00         Certified Nurses (RNS)         0         0         0         0.00         0.00         0.00           3.00         Certified Nursing Assistant/Nursing         0         0         0         0.0						To 12/31/2023	Date/Time Pre	pared:
Reported         Benefits         Salaries         Col.         Related to Salary         Nage (col.         stol           1.00         2.00         3.00         4.00         5.00           Nursing Occupations         1.00         2.00         3.00         4.00         5.00           1.00         Registered Nurses (Ns)         0         0         0         0.00         0.00         0.00           2.00         Licensed Practical Nurses (LPNs)         0         0         0         0.00         0.00         0.00         0.00           3.00         Physical Therapy Assistant/Nursing         0         0         0         0.00 <td></td> <td>Occupational Catagory</td> <td>Amount</td> <td>Eringo</td> <td>Adjusted</td> <td>Daid Hours</td> <td></td> <td>2 pm</td>		Occupational Catagory	Amount	Eringo	Adjusted	Daid Hours		2 pm
Direct Salaries         1 + col. 2)         Salary in col. col. 4)           1.00         2.00         3.00         4.00         5.00           Nursing Occupations           1.00         Registered Nurses (RNs)         0         0         0.00         0.00         0.00         0.00           2.00         Certified Nursing Assistant/Nursing         0         0         0         0.00         0		occupational category						
Direct Salaries         1.00         2.00         3.00         4.00         5.00           Nursing Occupations         0         0         0.00         0.00         1.00           2.00         Licensed Practical Nurses (RNS)         0         0         0         0.00         0.00         0.00         2.00           3.00         Certified Nursing Assistant/Nursing         0         0         0         0.00         0.00         3.00           4.00         Total Nursing (sum of lines 1 through 3)         0         0         0         0         0.00         0.00         3.00           5.00         Physical Therapy Assistants         53,918         9,290         63,208         1,228.00         47.60         6.00         7.00         0         0         0         0         0.00         0.00         0.00         7.00         7.00         0         0         0         0         0.00         0.00         7.00         7.00         0			noporrou	DUITUTITS				
Direct Salaries Nursing Occupations         1.00         2.00         3.00         4.00         5.00           1.00         Registered Nurses (RNs)         0         0         0         0.00         0.00         0.00         0.00         1.00           2.00         Licensed Practical Nurses (LPNs)         0         0         0         0         0.00         0.00         0.00         2.00         3.00           4.00         Total Nursing (sum of lines 1 through 3)         0         0         0         0         0.00         0.00         3.00           5.00         Physical Therapy Assistants         53.918         9.290         63.208         1.328.00         47.60         6.00           7.00         Physical Therapy Asides         0         0         0         0.00         0.00         0.00         7.00           8.00         Occupational Therapy Aides         0         0         0         0         0.00         0.00         0.00         1.00           10.00         Decupational Therapy Aides         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>001. 4)</td><td></td></td<>							001. 4)	
Nursing Occupations           1.00         Registered Nurses (RNs)         0         0         0.00         0.00         0.00         0.00         2.00           0.01         Licensed Practical Nurses (LPNs)         0         0         0         0.00         0.00         0.00         2.00           3.00         Certified Nursing Assistant/Nursing         0         0         0         0         0.00         0.00         3.00           4.00         Total Nursing (sum of lines 1 through 3)         0         0         0         0         0.00         0.00         0.00         4.00           5.00         Physical Therapy Assistants         53,918         9,290         63,208         1,328.00         47.66         6.00           7.00         Physical Therapy Assistants         53,918         9,290         63,208         1,328.00         47.66         6.00           7.00         Physical Therapy Assistants         74,268         12,796         87,064         1,861.00         46.78         9.00           10.00         Gccupational Therapy Aides         0         0         0         0.00         0.00         10.00           11.00         Speech Therapists         45,812         7,893         53			1.00	2.00	3.00		5.00	
Nursing Occupations           1.00         Registered Nurses (RNs)         0         0         0.00         0.00         0.00         0.00         2.00           0.01         Licensed Practical Nurses (LPNs)         0         0         0         0.00         0.00         0.00         2.00           3.00         Certified Nursing Assistant/Nursing         0         0         0         0         0.00         0.00         3.00           4.00         Total Nursing (sum of lines 1 through 3)         0         0         0         0         0.00         0.00         0.00         4.00           5.00         Physical Therapy Assistants         53,918         9,290         63,208         1,328.00         47.66         6.00           7.00         Physical Therapy Assistants         53,918         9,290         63,208         1,328.00         47.66         6.00           7.00         Physical Therapy Assistants         74,268         12,796         87,064         1,861.00         46.78         9.00           10.00         Gccupational Therapy Aides         0         0         0         0.00         0.00         10.00           11.00         Speech Therapists         45,812         7,893         53		Direct Salaries						
2.00         Licensed Practical Nurses (LPNs)         0         0         0         0.00         0.00         0.00         2.00           3.00         Certified Nursing Assistant/Nursing         0         0         0         0.00         0.00         0.00         3.00           4.00         Total Nursing (sum of lines 1 through 3)         0         0         0         0         0.00         0.00         0.00         3.00           5.00         Physical Therapy Assistants         53,918         9,220         63,208         1,322.00         47.66         6.00           7.00         Physical Therapy Assistants         53,918         9,220         63,208         1,322.00         47.66         6.00           8.00         Occupational Therapy Asistants         98,359         16,947         115,306         1,866.00         63.85         8.00           0         0         0         0         0         0         0.00         0.00         0.00         1.00         Speech Therapists         74,268         12,796         87,064         1,861.00         46.78         9.00           11.00         Speech Therapists         0         0         0         0         0         0         0         0		Nursing Occupations						
3.00         Certified Nursing Assistant/Nursing Assistants/Aides         0         0         0.00         0.00         3.00           Assistants/Aides         0         0         0         0         0.00         0.00         3.00           Assistants/Aides         0         0         0         0         0.00         0.00         4.00           5.00         Physical Therapy Assistants         53.918         9.290         63.208         1.328.00         47.60         6.00           7.00         Physical Therapy Assistants         53.918         9.290         63.208         1.328.00         47.60         6.00           8.00         Occupational Therapy Asistants         74.268         12.756         87.064         1.861.00         63.85         8.00           9.00         Occupational Therapy Asistants         74.268         12.756         87.064         1.861.00         46.78         9.00           12.00         Respiratory Therapists         0         0         0         0.00         0.00         10.00           13.00         Other Medical Staff         0         0         0         0.00         0.00         13.00           14.00         Registered Nurses (INs)         1.365,348 <t< td=""><td>1.00</td><td>Registered Nurses (RNs)</td><td>0</td><td>0</td><td></td><td>0.00</td><td>0.00</td><td>1.00</td></t<>	1.00	Registered Nurses (RNs)	0	0		0.00	0.00	1.00
Assistants/Aides         Assistants/Aides         Assistants/Aides         Assistants/Aides           4.00         Total Nursing (sum of lines 1 through 3)         0         0         0         0.000         0.000         0.000         4.00           5.00         Physical Therapy Assistants         53,918         9,290         63,208         1,328.00         47.60         6.00           7.00         Physical Therapy Assistants         53,918         9,290         63,208         1,328.00         47.60         6.00           8.00         Occupational Therapists         98,359         16,947         115,306         1,861.00         63.85         8.00           9.00         Occupational Therapy Aides         0         0         0         0         0         0         0.00	2.00	Licensed Practical Nurses (LPNs)	0	0		0.00	0.00	2.00
4.00       Total Nursing (sum of lines 1 through 3)       0       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       60.00         7.00       Physical Therapy Aides       0       0       0.00       0.00       7.00         8.00       Occupational Therapy Asistants       74,268       12,796       87,064       1,806.00       63.85       8.00         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         14.00       Licensed Practical Nurses (LPNs)       1,365,348       1,365,348       21,676.00       62.99       15.00         15.00       Licensed Practical Nurses (LPNs)       1,365,348       1,365,348       21,676.00       62.99       15.00	3.00	Certified Nursing Assistant/Nursing	0	0		0.00	0.00	3.00
5.00         Physical Therapists         294,611         50,761         345,372         6,705.00         51.51         5.00           6.00         Physical Therapy Asistants         53,918         9,290         63,208         1,328.00         47.60         6.00           7.00         Physical Therapy Asistants         53,918         9,290         63,208         1,328.00         47.60         6.00           8.00         Occupational Therapy Asistants         98,359         16,947         115,306         1,806.00         63.85         8.00           9.00         Occupational Therapy Asistants         74,268         12,796         87,064         1.861.00         46.78         9.00           11.00         Speech Therapists         0         0         0         0.00         0.00         10.00           12.00         Respiratory Therapists         0         0         0         0         0.00         1.000           13.00         Uher Medical Staft         0         0         0         0.00         0.00         1.300           14.00         Registered Nurses (RNs)         1,365,348         1,365,348         21,676.00         62.99         15.00           15.00         Licensed Practical Nursing Assistant/Nursi		Assistants/Aides						
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         10.00         12.00         0         0         0         0         0         0         0         0.00         0.00         12.00         13.00         0			0	0				
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         0.00         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         12.00           14.00         Registered Nurses (RNs)         3,224,746         3,224,746         41,334.00         78.02         14.00           15.00         Certified Nursing Assistant/Nursing         5,311,906         5,311,906         126,971.00         41.84         16.00           18.00         Physical Therapists         27,966         27,966         4	5.00	Physical Therapists	294,611	50,761	345,37	2 6,705.00	51.51	5.00
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         1,801.00         46.78         9.00           10.00         Occupational Therapy Assistants         74,268         12,796         87,064         1,801.00         46.78         9.00           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           Arrising Occupations           14.00         Registered Nurses (LNS)         1,365,348         1,365,348         21,676.00         62.99         15.00           15.00         Licensed Practical Nurses (LPNs)         1,365,348         1,365,348         21,676.00         52.12         17.00           16.00         Physical Therapists         156,685         156,685         2,129.00         73.60         18.00           19.0			53,918	9,290	63,20			
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         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         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         5,311,906         5,311,906         126,971.00         41.84         16.00           18.00         Physical Therapists         156,685         156,685         2,129.00         73.60         18.00     <	7.00	Physical Therapy Aides	0	0		0.00	0.00	7.00
10.00       Occupational Therapy Aides       0       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       0.00       0.00       12.00         13.00       Other Medical Staff       0       0       0       0       0.00       0.00       12.00         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 Assistant/Nursing 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 Therapy Asistants       27,966       27,966       27,966       475.00       58.88       19.00         20.00       Physical Therapy Asistants       76,803       76,803       1,219.00       63.00 <t< td=""><td></td><td></td><td>98,359</td><td>16,947</td><td>115,30</td><td></td><td></td><td>8.00</td></t<>			98,359	16,947	115,30			8.00
11.00       Speech Therapists       45,812       7,893       53,705       658.00       81.62       11.00         12.00       Respiratory Therapists       0       0       0       0       0.00       0.00       0.00       12.00         13.00       Other Medical Staff       0       0       0       0       0.00       0.00       0.00       12.00         13.00       Other Medical Staff       0       0       0       0       0.00       0.00       0.00       12.00         14.00       Registered Nurses (RNs)       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       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 Therapy Assistants       27,966       27,966       475.00       58.81       19.00         19.00       Physical Therapy Aides       0       0       0.00       0.00       20.00	9.00		74,268	12,796	87,06	4 1,861.00		
12.00       Respiratory Therapists       0       0       0       0.00       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       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       5,311,906       5,311,906       126,971.00       41.84       16.00         Assistants/Aides       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 Assistants       76,803       76,803       1,210.00       63.00       22.00         21.00       Occupational Therapy Assistants       76,803       76,803       1,219.00       63.00       22.00         22.00       Coupational Therapy Asistants       76,803       76,803       1,219.00       63.00       22.00 </td <td>10.00</td> <td></td> <td>0</td> <td>0</td> <td></td> <td>0.00</td> <td>0.00</td> <td></td>	10.00		0	0		0.00	0.00	
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       41,334.00       78.02       14.00         15.00       Licensed Practical Nurses (LPNs)       1,365,348       21,676.00       62.99       15.00         16.00       Certified Nursing Assistant/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 Therapy Assistants       27,966       27,966       475.00       58.88       19.00         20.00       Physical Therapy Assistants       84,962       84,962       899.00       94.51       21.00         21.00       Occupational Therapy Assistants       76,803       76,803       1,219.00       63.00       22.00         22.00       Geupational Therapy Aides       18,870       99.00       31.50       23.00         22.00       Occupational Therapy Aides       18,870       18,870       599.00       31.50			45,812	7,893	53,70			
Contract Labor         State         State <thstate< th="">         State</thstate<>				Ũ				
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 Assistant/Nursing (sistants/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         2,7966         475.00         58.88         19.00           20.00         Physical Therapy Assistants         27,966         27,966         475.00         58.88         19.00           21.00         Occupational Therapy Aides         0         0         0.00         0.00         20.00           22.00         Occupational Therapy Assistants         76,803         76,803         1,219.00         63.00         22.00           23.00         Occupational Therapy Aides         18,870         599.00         31.50         23.00           24.00         Speech Therapists         49,087 </td <td>13.00</td> <td></td> <td>0</td> <td>0</td> <td></td> <td>0.00</td> <td>0.00</td> <td>13.00</td>	13.00		0	0		0.00	0.00	13.00
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 Assistant/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       27,966       27,966       475.00       58.88       19.00         20.00       Physical Therapy Assistants       27,966       27,966       475.00       58.88       19.00         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       31.20       23.00         24.00       Speech Therapists       49,087       49,087       49,087       405.00       121.20       24.00         25.00       Respiratory Therapists       0       0       0.00       0.00       23.00								
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 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       27,966       27,966       475.00       58.88       19.00         20.00       Physical Therapy Assistants       27,966       0       0       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       49,087       405.00       121.20       24.00         25.00       Respiratory Therapists       0       0       0.00       0.00       25.00					1			
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       2,129.00       73.60       18.00         19.00       Physical Therapy Assistants       27,966       475.00       58.88       19.00         20.00       Physical Therapy Asistants       27,966       0       0.00       0.00       20.00         21.00       Occupational Therapy Aides       0       0       0.00       22.00       23.00       22.00       31.50       23.00         24.00       Speech Therapists       49,087       49,087       49,087       405.00       121.20       24.00         25.00       Respiratory Therapists       0       0       0.00       0.00       20.00								
Assistants/Aides9,902,0009,902,000189,981.0052.1217.0017.00Total Nursing (sum of lines 14 through 16)9,902,000189,981.0052.1217.0018.00Physical Therapists156,685156,6852,129.0073.6018.0019.00Physical Therapy Assistants27,96627,966475.0058.8819.0020.00Physical Therapy Aides000.000.0020.0021.00Occupational Therapists84,96284,962899.0094.5121.0022.00Occupational Therapy Assistants76,80376,8031,219.0063.0022.0023.00Occupational Therapy Aides18,87018,870599.0031.5023.0024.00Speech Therapists49,08749,08749,087405.00121.2024.0025.00Respiratory Therapists000.000.0020.00								
17.00Total Nursing (sum of lines 14 through 16)9,902,0009,902,000189,981.0052.1217.0018.00Physical Therapists156,685156,6852,129.0073.6018.0019.00Physical Therapy Assistants27,96627,966475.0058.8819.0020.00Physical Therapy Aides000.000.0020.0021.00Occupational Therapy Assistants76,80376,8031,219.0063.0022.0022.00Occupational Therapy Aides18,87018,870599.0031.5023.0024.00Speech Therapists49,08749,08749,08749,087405.00121.2024.0025.00Respiratory Therapists000.000.0025.00	16.00		5,311,906		5,311,90	6 126,971.00	41.84	16.00
18.00Physical Therapists156,6852,129.0073.6018.0019.00Physical Therapy Assistants27,96627,966475.0058.8819.0020.00Physical Therapy Aides0000.0020.0021.00Occupational Therapists84,96284,962899.0094.5121.0022.00Occupational Therapy Assistants76,80376,8031,219.0063.0022.0023.00Occupational Therapy Aides18,87018,870599.0031.5023.0024.00Speech Therapists49,08749,087405.00121.2024.0025.00Respiratory Therapists000.000.0025.00	47 00						50.40	47.00
19.00Physical Therapy Assistants27,96627,966475.0058.8819.0020.00Physical Therapy Aides0000.0020.0021.00Occupational Therapists84,96284,962899.0094.5121.0022.00Occupational Therapy Assistants76,80376,8031,219.0063.0022.0023.00Occupational Therapy Aides18,87018,870599.0031.5023.0024.00Speech Therapists0000.0020.0025.00Respiratory Therapists000.0025.00								
20.00Physical Therapy Aides00.000.0020.0021.00Occupational Therapists84,96284,962899.0094.5121.0022.00Occupational Therapy Assistants76,80376,8031,219.0063.0022.0023.00Occupational Therapy Aides18,87018,87018,87031.5023.0024.00Speech Therapists49,08749,08749,087405.00121.2024.0025.00Respiratory Therapists0000.000.0025.00								
21.00Occupational Therapists84,96284,962899.0094.5121.0022.00Occupational Therapy Assistants76,80376,8031,219.0063.0022.0023.00Occupational Therapy Aides18,87018,87018,870599.0031.5023.0024.00Speech Therapists49,08749,08749,087405.00121.2024.0025.00Respiratory Therapists0000.0025.00								
22.00Occupational Therapy Assistants76,80376,8031,219.0063.0022.0023.00Occupational Therapy Aides18,87018,87018,87031.5023.0024.00Speech Therapists49,08749,08749,087405.00121.2024.0025.00Respiratory Therapists000.000.0025.00			-					
23.00Occupational Therapy Aides18,87018,870599.0031.5023.0024.00Speech Therapists49,08749,087405.00121.2024.0025.00Respiratory Therapists000.000.0025.00								
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								
25.00 Respiratory Therapists 0 0 0.00 0.00 25.00								
	26.00	julier medical Statt	I OI		I	U] 0.00	J 0.00	20.00

Health Financial Systems OPTIM# PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA	A CARE - CASTLE HILL Provider No.: 315344	Period:	u of Form CMS Worksheet S-	
		From 01/01/2023 To 12/31/2023	Date/Time Pr 5/28/2024 6:	
		Group	Days	
1.00		1.00 RUX	2.00	1.00
2.00		RUL		2.00
3.00		RVX		3.00
4.00 5.00		RVL RHX		4.00
6.00		RHL		6.00
7.00		RMX		7.00
8.00		RML		8.00
9.00		RLX RUC		9.00
11.00		RUB		11.00
12.00		RUA		12.00
13.00		RVC		13.00
14.00 15.00		RVB RVA		14.00
16.00		RHC		16.00
17.00		RHB		17.00
18.00		RHA		18.00
19.00 20.00		RMC RMB		19.00
21.00		RMB		20.00
22.00		RLB		22.00
23.00		RLA		23.00
24.00		ES3		24.00
25.00 26.00		ES2 ES1		25.00
27.00		HE2		27.00
28.00		HE1		28.00
29.00		HD2		29.00
30.00 31.00		HD1 HC2		30.00
32.00		HC1		32.00
33.00		HB2		33.00
34.00		HB1		34.00
35.00		LE2		35.00
36.00 37.00		LE1 LD2		36.00
38.00		LD1		38.00
39.00		LC2		39.00
40.00		LC1		40.00
41.00 42.00		LB2 LB1		41.00
43.00		CE2		43.00
44.00		CE1		44.00
45.00		CD2		45.00
46.00   47.00		CD1 CC2		46.00
48.00		CC1		48.00
9.00		CB2		49.00
50.00		CB1		50.00
51.00 52.00		CA2 CA1		51.00 52.00
53.00		SE3		52.00
54.00		SE2		54.00
55.00		SE1		55.00
56.00		SSC SSB		56.00
57.00 58.00		SSB		57.00 58.00
59.00		IB2		59.00
0.00		IB1		60.00
1.00		IA2		61.00
52.00 53.00		IA1 BB2		62.00 63.00
54.00		BB2 BB1		64.00
55.00		BA2		65.00
6.00		BA1		66.00
57.00 58.00		PE2 PE1		67.00 68.00
\$9.00		PD2		69.00
70.00		PD1		70.00
/1.00		PC2		71.00
72.00		PC1		72.00
73.00 74.00		PB2 PB1		73.00
75.00		PA2		74.0

Health Financial Systems	OPTIMA CARE - CAST	alth Financial Systems OPTIMA CARE - CASTLE HILL			In Lieu of Form CMS-254		
PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA		Provider	No.: 315344	Period:	Worksheet S	- 7	
				From 01/01/2023 To 12/31/2023	Date/Time P 5/28/2024 6		
				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 V payments beginning 10/01/2003. Congress expe expenses. For lines 101 through 106: Enter i	cted this increase	to be used	l for direct p	atient care and	related		
column 2 the percentage of total expenses for line 1, column 3. Indicate in column 3 "Y" f	r each category to or yes or "N" for n	total SNF o if the s	revenue from spending refle	Worksheet G-2, F cts increases as	Part I, ssociated		
with direct patient care and related expense (See instructions)	s for each category	. (11 0010	IIIII Z IS Zelo,	enter N/A In Co	Jiumni S)		
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, Li	ne 1, column 3)					106.00	

	Financial Systems	OPTIMA CARE - CA				u of Form CMS-2	2540-10
RECLAS	SIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF	EXPENSES	Provider	No.: 315344	Period: From 01/01/2023	Worksheet A	
					To 12/31/2023	Date/Time Pre	pared:
						5/28/2024 6:5	2 pm
	Cost Center Description	Salaries	Other		1 Reclassificati	Reclassified	
				+ col. 2)	0 11 5	Trial Balance	
					Increase/Decre		
					ase (Fr Wkst	col. 4)	
		1.00	0.00	0.00	A-6)	5 00	
	GENERAL SERVICE COST CENTERS	1.00	2.00	3.00	4.00	5.00	
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES		1,721,218	1,721,21	8 0	1,721,218	1.00
3.00	00300 EMPLOYEE BENEFITS	0	449,847	449,84		449,847	3.00
4.00	00400 ADMINISTRATIVE & GENERAL	526,972	2,480,613	,	-	3,007,585	
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	273,763	715,432	989,19	-	989,195	•
6.00	00600 LAUNDRY & LINEN SERVICE	273,703	142,814	,		142.814	
7.00	00700 HOUSEKEEPING	566,040	69,255	,		635,295	
8.00	00800 DIETARY	597,292	373,322	970,61		970,614	8.00
9.00	00900 NURSING ADMINISTRATION	001,202	390,000			390,000	•
10.00	01000 CENTRAL SERVICE & SUPPLY	0	400,677	400,67		400,677	
12.00	01200 MEDICAL RECORDS & LIBRARY	0	400,011	400,07	0 0	400,077	12.00
13.00	01300 SOCIAL SERVICE	79,343	0	79,34	-	79,343	•
	01500 PATIENT ACTIVITIES	0	609,091	609,09	-	609,091	15.00
10.00	INPATIENT ROUTINE SERVICE COST CENTERS	· ·	000,001		· · ·	000,001	10.00
30.00	03000 SKILLED NURSING FACILITY	0	10,009,813	10,009,81	3 0	10,009,813	30.00
	03100 NURSING FACILITY	0	0	,	0 0	0	31.00
32.00	03200 ICF/IID	0	0		0 0	0	32.00
	03300 OTHER LONG TERM CARE	0	0		0 0	0	33.00
	ANCILLARY SERVICE COST CENTERS	-	-		-		1
40.00	04000 RADIOLOGY	0	7,299	7,29	9 0	7,299	40.00
41.00	04100 LABORATORY	0	30,052	30,05		30,052	41.00
42.00	04200 INTRAVENOUS THERAPY	0	11,287	11,28	7 0	11,287	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	0	,	0 0	0	43.00
	04400 PHYSICAL THERAPY	348,529	400,565	749,09	4 -215,914	533,180	44.00
45.00	04500 OCCUPATIONAL THERAPY	172,627	5,480	178,10	7 175,155	353,262	45.00
46.00	04600 SPEECH PATHOLOGY	45,812	8,328	54,14	0 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	176,43	8 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	14,52	9 0	14,529	71.00
	SPECIAL PURPOSE COST CENTERS						
	08000 MALPRACTICE PREMIUMS & PAID LOSSES		0		0 0	0	80.00
	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	20,626,43	8 0	20,626,438	89.00
	NONREIMBURSABLE COST CENTERS	I I					
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
	09400 PATIENTS LAUNDRY	1 0	0		0 0	0	94.00
94.00 100.00		2,610,378	18,016,060	20,626,43		-	

Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lieu	u of Form CMS-2	2540-10
RECLAS	SIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF	EXPENSES	Provider	No.: 315344	Period:	Worksheet A	
					From 01/01/2023 To 12/31/2023	Date/Time Pre	narad
					10 12/31/2023	5/28/2024 6:5	
	Cost Center Description	Adjustments to	Net Expenses				
		Expenses (Fr	For Allocation				
		Wkst A-8)	(col. 5 +-				
			col. 6)				
		6.00	7.00				
4 00	GENERAL SERVICE COST CENTERS	100.040	4 004 007				1 4 00
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES	169,849		1			1.00
3.00 4.00	00300 EMPLOYEE BENEFITS 00400 ADMINISTRATIVE & GENERAL	0					3.00
4.00	00500 PLANT OPERATION, MAINT. & REPAIRS	- 272, 352					5.00
6.00	00600 LAUNDRY & LINEN SERVICE	0	· · · · ·	•			6.00
7.00	00700 HOUSEKEEPING	0	635,295				7.00
8.00	00800 DIETARY	0					8.00
9.00	00900 NURSING ADMINISTRATION	0		1			9.00
10.00	01000 CENTRAL SERVICE & SUPPLY	0	,	1			10.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0					12.00
13.00	01300 SOCIAL SERVICE	0		1			13.00
	01500 PATIENT ACTIVITIES	0		1			15.00
	INPATIENT ROUTINE SERVICE COST CENTERS	-		1			
30.00	03000 SKILLED NURSING FACILITY	0	10,009,813				30.00
31.00	03100 NURSING FACILITY	0	0				31.00
	03200 ICF/IID	0					32.00
33.00	03300 OTHER LONG TERM CARE	0	0				33.00
	ANCILLARY SERVICE COST CENTERS						1
40.00	04000 RADIOLOGY	0					40.00
41.00	04100 LABORATORY	0	,				41.00
	04200 INTRAVENOUS THERAPY	0	, -				42.00
	04300 OXYGEN (INHALATION) THERAPY	0					43.00
44.00	04400 PHYSICAL THERAPY	0	,				44.00
	04500 OCCUPATIONAL THERAPY	0	, .				45.00
	04600 SPEECH PATHOLOGY	0	. ,	•			46.00
47.00	04700 ELECTROCARDIOLOGY	0					47.00
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0		1			48.00
	04900 DRUGS CHARGED TO PATIENTS	0		•			49.00
51.00	05100 SUPPORT SURFACES	0	0				51.00
71 00	OTHER REIMBURSABLE COST CENTERS	0	14.500	1			71 00
71.00	07100 AMBULANCE SPECIAL PURPOSE COST CENTERS	0	14,529				71.00
00 00	08000 MALPRACTICE PREMIUMS & PAID LOSSES	0	0	1			80.00
	08100 INTEREST EXPENSE	0					81.00
82.00	08200 UTILIZATION REVIEW - SNF	0					82.00
83.00	08300 HOSPICE	0					83.00
89.00	SUBTOTALS (sum of lines 1-84)	- 102, 503	, o				89.00
05.00	NONREIMBURSABLE COST CENTERS	102,303	20, 323, 333				03.00
90 00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0				90.00
	09100 BARBER AND BEAUTY SHOP	0					91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0					92.00
	09300 NONPAID WORKERS	0					93.00
	09400 PATIENTS LAUNDRY	0	0				94.00
100.00		-102,503	20,523,935				100.00
			•	-			

Health Financial Systems OPTIMA CARE - CASTLE HILL				In Lieu of Form CMS-2540-10			
RECLASSIFICATIONS	Provider No.: 3			Period:	Worksheet A-6		
				From 01/01/2023 To 12/31/2023	Date/Time Pre 5/28/2024 6:5	pared: 2 pm	
			Increases				
	Cost Cente	r	Line #	Salary	Non Salary		
	2.00		3.00	4.00	5.00		
(1) A - RECLASSIFICATIONS							
1.00	OCCUPATIONAL THERAF	γ	45.0	0 0	175,155	1.00	
2.00	SPEECH PATHOLOGY		46.0	0 0	40,759	2.00	
TOTALS						1	
100.00	Total Reclassificat	ions (Sum		0	215,914	100.00	
	of columns 4 and 5	must					
	equal sum of columr	is 8 and					
	9)						

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

Health Financial Systems	OPTIMA CARE - CASTLE HILL			In Lieu of Form CMS-2540-10		
RECLASSIFICATIONS		Provider	No.: 315344	Period: From 01/01/2023	Worksheet A-6	
				To 12/31/2023		pared: 2 pm
	Decreases					
	Cost Cente	r	Line #	Salary	Non Salary	
	6.00		7.00	8.00	9.00	
(1) A - RECLASSIFICATIONS						
1.00	PHYSICAL THERAPY		44.0	0 0	175,155	1.00
2.00	PHYSICAL THERAPY		44.0	0 0	40,759	2.00
TOTALS						
100.00				0	215,914	100.00

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

Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	u of Form CMS-2	2540-10
RECON	CILIATION OF CAPITAL COSTS CENTERS		Provider	No.: 315344	Period:	Worksheet A-7	
					From 01/01/2023 To 12/31/2023		
						5/28/2024 6:5	2 pm
				Acquisition			
	Description	Beginning	Purchases	Donation	Total	Disposals and	
		Balances	0.00	0.00	4.00	Retirements	
	ANALYOLO OF OUANOFO IN OADITAL ACOFT DALANOF	1.00	2.00	3.00	4.00	5.00	
1 00	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCE	5	0	1	0	0	1 00
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	04 405		0 0	0	3.00
4.00	Building Improvements	0	64,465		0 64,465	0	4.00
5.00	Fixed Equipment	0	00.750		0 00 750	0	5.00
6.00	Movable Equipment	43,409	,		0 23,758		6.00
7.00	Subtotal (sum of lines 1–6)	43,409	88,223		0 88,223		7.00
8.00	Reconciling Items	0	0		0 0	0	8.00
9.00	Total (line 7 minus line 8)	43,409			0 88,223	0	9.00
	Description	Ending Balance					
			Depreciated				
		0.00	Assets	-			
		6.00	7.00				
1.00	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCE	5	0	1			1.00
2.00		0	0				2.00
	Land Improvements	0	0				
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

ealth Financial Systems	OPTIMA CARE - C		N 0/50/		u of Form CMS-	
ADJUSTMENTS TO EXPENSES		Provider	No.: 315344	Period: From 01/01/2023 To 12/31/2023	Worksheet A-8 Date/Time Pre	
				10 12/31/2023	5/28/2024 6:5	
				lassification on		
			10/From White	ch the Amount is	to be Adjusted	
Description (1)	(2) Basis For	Amount	Cos	t Center	Line No.	
	Adjustment	Amount		c ouncon		
	1.00	2.00		3.00	4.00	
1.00 Investment income on restricted funds (chapter 2)	В	-3,222	CAP REL COST FIXTURES	S - BLDGS &	1.00	1.00
2.00 Trade, quantity, and time discounts (chapter		0			0.00	2.00
8)						
<ul> <li>B.00 Refunds and rebates of expenses (chapter 8)</li> <li>I.00 Rental of provider space by suppliers</li> </ul>		0			0.00 0.00	
(chapter 8)		0			0.00	4.00
5.00 Telephone services (pay stations excluded)		0			0.00	5.00
(chapter 21) 5.00  Television and radio service (chapter 21)		0			0.00	6.00
5.00 Television and radio service (chapter 21) 7.00 Parking lot (chapter 21)		0			0.00 0.00	
8.00 Remuneration applicable to provider-based	A - 8 - 2	0				8.00
physician adjustment						
0.00 Home office cost (chapter 21) 0.00 Sale of scrap, waste, etc. (chapter 23)		0			0.00 0.00	
1.00 Nonallowable costs related to certain		0			0.00	
Capital expenditures (chapter 24)						
2.00 Adjustment resulting from transactions with related organizations (chapter 10)	A - 8 - 1	173,746				12.00
3.00 Laundry and linen service		0			0.00	13.00
4.00 Revenue – Employee meals		0			0.00	14.00
5.00 Cost of meals - Guests		0				15.0
6.00 Sale of medical supplies to other than patients		0			0.00	16.00
17.00 Sale of drugs to other than patients		0				17.0
8.00 Sale of medical records and abstracts		0				18.0
19.00  Vending machines 20.00  Income from imposition of interest, finance		0			0.00 0.00	
or penalty charges (chapter 21)		0			0.00	20.0
21.00 Interest expense on Medicare overpayments		0			0.00	21.00
and borrowings to repay Medicare overpayments						
22.00 Utilization reviewphysicians' compensation		0	UTILIZATION	REVIEW - SNF	82.00	22.0
(chapter 21)		_				
23.00 Depreciationbuildings and fixtures		0	CAP REL COST	S - BLDGS &	1.00	23.0
24.00 Depreciationmovable equipment		0	*** Cost Cen	ter Deleted ***	2.00	24.00
25.00 Other adjustment (specify)		0				25.00
5.01 OTHER REV MISC	B		ADMINISTRATI			25.0
5.02  PENALTIES 5.03  ADMINISTRATIVE COSTS	A A		ADMINISTRATI ADMINISTRATI			25.0
5.04 BAD DEBTS	A		ADMINISTRATI		4.00	25.0
25.05 ADVERTISING	A		ADMINISTRATI	VE & GENERAL	4.00	25.0
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 co	lumn pertain to P	CMS Pub 15-1				I
2) Basis for adjustment (see instructions).						
A. Costs - if cost, including applicable overhead	can he determi	ned				

Health Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	u of Form CMS-2	540-10
STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZ	ATIONS AND HOME	Provider		Period:	Worksheet A-8-	1
OFFICE COSTS				From 01/01/2023 To 12/31/2023	Parts I-II Date/Time Prep	ared:
	· · · · · · · · · · · · · · · · · · ·				5/28/2024 6:52	pm
	Line No.	Cost (		Expense		
PART I. COSTS INCURRED AND ADJUSTMENTS REQUI		2.		3.		
CLAIMED HOME OFFICE COSTS:	RED AS A RESULT	UF TRANSACTIO	NS WITH RELAT	ED URGANIZATIONS	UK	
1.00	1.00	CAP REL COSTS	- BLDGS &	RENT		1.00
		FIXTURES				
2.00		ADMINISTRATIVE	& GENERAL	LESSOR A&G COST	rs 📗	2.00
3.00	0.00					3.00
4.00	0.00					4.00
5.00	0.00					5.00
6.00 7.00	0.00					6.00 7.00
8.00	0.00					7.00 8.00
9.00	0.00					9.00
10.00 TOTALS (sum of lines 1-9). Transfer column	0.00					10.00
6, line 100 to Worksheet A-8, column 3, line						10.00
12.						
	Amount	Amount	Adjustments			
	Allowable In	Included in	(col. 4 minus	S		
	Cost	Wkst. A, col.	col. 5)			
	4.00	5	0.00	_		
PART I. COSTS INCURRED AND ADJUSTMENTS REQUI		5.00 OF TRANSACTIO			C O P	
CLAIMED HOME OFFICE COSTS:	RED AS A RESULT	UF TRANSAUTTU	NO WITH RELAT	ED UNGANIZATIONS	Un	
1.00	1,821,032	1,647,961	173,07	1		1.00
2.00	675	0	67	5		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 9.00	0	0		0		8.00 9.00
10.00 TOTALS (sum of lines 1-9). Transfer column	1,821,707	1,647,961	173,74	6		9.00
6, line 100 to Worksheet A-8, column 3, line		1,047,901	1/3,/4	U		10.00
12.						
'	т – Т			1		

Health Financial Systems	OPTIMA CARE - CAS	TLE HILL	E HILL In Lieu		
STATEMENT OF COSTS OF SERVICES FROM RELAT OFFICE COSTS	ED ORGANIZATIONS AND HOME	Provider No.: 315344	Period: From 01/01/2023 To 12/31/2023	Worksheet A-8-1 Parts I-II Date/Time Prepa 5/28/2024 6:52	red:
	Symbol (1)	Name	Percentage of		
			Ownership		

3.00

			1.00	0	2.00	
PART II.	INTERRELATIONSHIP	TO RELATED	ORGANIZATION(S)	AND/0	R 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)			0.00	100.00
specify:				

(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 Organi	zation(s) and/	or Home Office
-	Nome	Deveenters of	Tuna of Ducinees
	Name	Percentage of Ownership	Type of Business
	4.00	5.00	6.00
PART IL INTERRELATIONSHIP TO RELATED ORGANIZ	ATION(S) AND/OB HOME OFFICE		

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

וטו ענועטאפא טו כומוווווע ופוווטעואפוופות עועפו נ	ILIG AVIII.		
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)		0.00	100.00
specify:			

(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.

Health Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	u of Form CMS-:	2540-10
COST ALLOCATION - GENERAL SERVICE COSTS		Provider		Period:	Worksheet B	
				From 01/01/2023 To 12/31/2023	Part     Date/Time Pre	narad:
				To 12/31/2023	5/28/2024 6:5	
		CAPITAL				
		RELATED COSTS				
Cost Center Description	Net Expenses	BLDGS &	EMPLOYEE	Subtotal	ADMINISTRATIVE	
	for Cost	FIXTURES	BENEFITS		& GENERAL	
	Allocation					
	(from Wkst A					
	<u>col.7)</u>	1.00	3.00	3A	4.00	
GENERAL SERVICE COST CENTERS	0	1.00	3.00	ЗА	4.00	
1.00 00100 CAP REL COSTS - BLDGS & FIXTURES	1,891,067	1,891,067				1.00
3.00 00300 EMPLOYEE BENEFITS	449,847		449.84	7		3.00
4.00 00400 ADMINISTRATIVE & GENERAL	2,735,233				2,900,460	4.00
5.00 00500 PLANT OPERATION, MAINT. & REPAIRS	989,195		1 '		183,765	5.00
6.00 00600 LAUNDRY & LINEN SERVICE	142,814			200,952	33,072	6.00
7.00 00700 HOUSEKEEPING	635,295				132,314	7.00
8.00 00800 DIETARY	970,614					8.00
9.00 00900 NURSING ADMINISTRATION	390,000			417,859	68,771	9.00
10.00 01000 CENTRAL SERVICE & SUPPLY	400,677			400,677	65,943	
12.00 01200 MEDICAL RECORDS & LIBRARY	0			10,997	1,810	
13.00 01300 SOCIAL SERVICE	79,343	4,399	13,67	97,415	16,032	13.00
15.00 01500 PATIENT ACTIVITIES	609,091	97,948		707,039	116,364	15.00
INPATIENT ROUTINE SERVICE COST CENTERS		·	·		•	1
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		1				
40.00 04000 RADIOLOGY	7,299			0 7,299	1,201	40.00
41.00 04100 LABORATORY	30,052			30,052	4,946	
42.00 04200 INTRAVENOUS THERAPY	11,287	0		11,287	1,858	
43.00 04300 OXYGEN (INHALATION) THERAPY	0	0		0	0	43.00
44.00 04400 PHYSICAL THERAPY	533,180	· · · · · · · · · · · · · · · · · · ·		· · · ·	100,199	1
45.00 04500 OCCUPATIONAL THERAPY	353,262				65,600	
46.00 04600 SPEECH PATHOLOGY 47.00 04700 ELECTROCARDIOLOGY	94,899	15,579	7,89	5 118,373	19,482	
47.00  04700 ELECTROCARDIOLOGY 48.00  04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0				0	47.00
49.00 04900 DRUGS CHARGED TO PATIENTS	176,438	, v		183,036	, °	48.00
51.00 05100 SUPPORT SURFACES	170,430	0,590			0 30,124	51.00
OTHER REIMBURSABLE COST CENTERS	0	0		0	0	51.00
71.00 07100 AMBULANCE	14,529	0		14,529	2,391	71.00
SPECIAL PURPOSE COST CENTERS	11,020			11,020	2,001	11.00
80.00 08000 MALPRACTICE PREMIUMS & PAID LOSSES		1				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	449,84	7 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		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	449,84	7 20,523,935	2,900,460	100.00

Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	u of Form CMS-2	2540-10
COST A	LLOCATION - GENERAL SERVICE COSTS		Provider	No.: 315344	Period: From 01/01/2023 To 12/31/2023		nared ·
					10 12/01/2020	5/28/2024 6:5	2 pm
	Cost Center Description	PLANT OPERATION, MAINT. &	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	G DIETARY	NURSING ADMINISTRATION	
		REPAIRS					
		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	· · · · ·				6.00
7.00	00700 HOUSEKEEPING	53,255		,			7.00
8.00	00800 DIETARY	85,619			, ,		8.00
9.00	00900 NURSING ADMINISTRATION	20,863		,		524,646	
10.00	01000 CENTRAL SERVICE & SUPPLY	0			0 0	0	10.00
12.00	01200 MEDICAL RECORDS & LIBRARY	8,235			-	0	12.00
13.00	01300 SOCIAL SERVICE	3,294		, ,		0	13.00
15.00	01500 PATIENT ACTIVITIES	73,349	0	60,30	05 0	0	15.00
	INPATIENT ROUTINE SERVICE COST CENTERS	000.101	077 504	704.00		504.040	
	03000 SKILLED NURSING FACILITY	963,191				524,646	
31.00	03100 NURSING FACILITY	0			0 0	0	31.00
32.00		0			0 0	0	32.00
33.00	03300 OTHER LONG TERM CARE ANCILLARY SERVICE COST CENTERS	0	0		0 0	0	33.00
40.00	04000 RADIOLOGY	0	0		0 0	0	40.00
40.00	04100 LABORATORY	0			0 0		40.00
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	°,	9.59	•	0	44.00
45.00	04500 OCCUPATIONAL THERAPY	11,667		. ,		0	45.00
46.00	04600 SPEECH PATHOLOGY	11,667				0	46.00
	04700 ELECTROCARDIOLOGY	0		0,00	0 0	0	47.00
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	-		0 0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	4.941		4.06	52 0	0	49.00
	05100 SUPPORT SURFACES	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)	1,291,285	277,561	982,07	7 1,539,391	524,646	89.00
	NONREIMBURSABLE COST CENTERS	1	1	-			
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0			0 0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	9,059		,	18 0	0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	°,		0 0	0	92.00
93.00	09300 NONPAID WORKERS	0	0		0 0	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	, s		0 0	0	99.00
100.00	TOTAL	1,300,344	277,561	989,52	1,539,391	524,646	1100.00

COST ALLODATION - GENERAL SERVICE COSTS         Provider Ro.: 315344         Priod: Fom 010/702 For 12/3/2028         Workshoet B For 10/702 For 12/3/2028         Priod: For 12/3/2028         Priod: For 12/3/2028         Priod: For 12/3/2028           Cost Center Description         CENTRAL SERVICE ACTIVITIES         SOCIAL SERVICE For 00/10/2028         Social Service Parties         Social Service Parties <td< th=""><th>Health</th><th>Financial Systems</th><th>OPTIMA CARE -</th><th>CASTLE HILL</th><th></th><th>In Lie</th><th>u of Form CMS-</th><th>2540-10</th></td<>	Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	u of Form CMS-	2540-10
Cost Center Description         CENTRAL SERVICE SUPPLY         MEDIGAL SERVICE SUPPLY         SOCIAL SERVICE (FRARY         SOCIAL SERVICE SERVICE ACTIVITIES         Subtotal Service Supply           100         00100 LAP REL COST CENTERS         10.00         13.00         15.00         16.00           1.00         00300 EMPLOYTE BENETITS         1.00         13.00         15.00         16.00           1.00         00300 FMPLOYTE BENETITS         1.00         12.00         13.00         15.00         16.00           1.00         00300 FMPLOYTE BENETITS         1.00         3.00         15.00         16.00         3.00           1.00         00300 FMPLOYTE BENETITS         1.00         3.00         12.00         13.00         15.00         3.00           1.00         00300 FLANT OPERATION         ANTE & REPAIRS         0.00         3.00         3.00           12.00         01000 MIRIS MG ANNINSTRATION         466.20         7.813         119.449         57.657         15.00           13.00         01300 SOCIAL SERVICE & SUPPLY         466.20         0.0         13.00         30.00         33.00         32.00         33.00         32.00         33.00         32.00         33.00         32.00         33.00         32.00         33.00         <					No.: 315344	Period: From 01/01/2023	Worksheet B Part I	
Cost Center Description         CENTRAL SERVICE SUPPLY         MEDICAL RECORDS & LIBRARY         SOCIAL SERVICE PATIENT         Subidial ACTIVITIE Subidial           1.00         00100 (AP REL COST CENTERS         10.00         12.00         13.00         15.00         16.00           1.00         00400 ADMINISTATIVE & GENERAL SUPPLY         10.00         12.00         13.00         15.00         16.00           1.00         00400 ADMINISTATIVE & GENERAL SUPPLY         466.02         119.44         957.057         10.00						To 12/31/2023	Date/Time Pre	epared:
Cost Center Description         CENTRAL SERVICE         MEDICAL RECORDS & LIBRARY         SERVICE         SERVICE ACTIVITIE         Subtots1           10.0         DIDIO CAR         EXEMPLS         FATLENT ACTIVITIE         Subtots1           10.0         DIDIO CAR         EXEMPLS         FATLENT ACTIVITIE         Subtots1           10.0         DIDIO CAR         EXEMPLS         FATLENT ACTIVITIES         Subtots1           10.0         DIDIO CAR         FATLENT ACTIVITIES         Subtots1         Subtots1           10.00         DIDIO CAR         FATLENT ACTIVITIES         Subtots1         Subtots1           10.00         DIDIO CAR         FATLENT ACTIVITIES         Sub						OTHER GENERAL	J/20/2024 0.0	
SERVICE & SUPPLY         RECORDS & LIBRARY         ACTIVITIES           1.00         12.00         15.00         16.00           1.00         00000 CAP REL COSTS - ELOS & FIXTURES         1.00         1.00         12.00         15.00         16.00           1.00         00000 CAP REL COSTS - ELOS & FIXTURES         1.00								
SUPPLY         LIBRARY		Cost Center Description	CENTRAL	MEDICAL	SOCIAL SERVIC		Subtotal	
GENERAL SERVICE COST CENTERS         10.00         12.00         13.00         15.00         16.00           1.00         00100 (AP REL COSTS - BLOGS & FIXTURES         0.00<			SERVICE &	RECORDS &		ACTIVITIES		
GENERAL SERVICE COST CENTERS         1.00           1.00         00300 CAP REL COST CENTERS         1.00           0.00         00300 CAP REL COST CENTERS         1.00           0.00         00500 PLANT OPERATION. MAINT: & REPAIRS         5.00           0.00         00000 DIETARY         0.00           0.00         0000 DIETARY         0.00           0.00         00000 UENTRA ZENTION. MAINT: & REPAIRS         6.00           0.00         0.00         0.00         0.00           0.00         00000 UENTRA: SERVICE & SUPPLY         466.620         27,813           0.00         01000 UENTRA: SERVICE & SUPPLY         0         27,813           0.00         01000 UENTRA: SERVICE & SUPPLY         0         0           15.00         00000 UENTRA: SERVICE & SUPPLY         0         0           15.00         00000 OKILLER ONE SERVICE & SUPPLY         0         0           15.00         00000 OKILLER ONE SERVICE & SUPPLY         0         0         0           15.00         0000 OKILLER ONE SERVICE & SUPPLY         0         0         0         0           15.00         0000 OKILLER ONE SERVICE & SUPPLY         0         0         0         0         0         0         0         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
1.00         00100 (CAP REL COSTS - BLOGS & FIXTURES         0.00 <td></td> <td></td> <td>10.00</td> <td>12.00</td> <td>13.00</td> <td>15.00</td> <td>16.00</td> <td></td>			10.00	12.00	13.00	15.00	16.00	
3.00         00300 [MPLOYEE BENEFITS         3.00           4.00         0400 ADMINISTRATIVE & GENERAL         3.00           5.00         00500 PLANT OPERATION, MAINT. & REPAIRS         5.00           6.00         06000 DETARY         9.00           9.00         00900 NURSING ADMINISTRATION         9.00           9.00         00900 NURSING ADMINISTRATION         9.00           10.00         1000 CENTRAL SERVICE & SUPPLY         466,520           12.00         119.449         957,057           15.00         0000 SUCIAL SERVICE SUPPLY         466,520           13.00         119.449         957,057           15.00         0000 SUCIAL SERVICE COST CENTERS         15.00           10.00 0100 NURSING FACILITY         323,963         27,813         119,449           30.00         03000 STHLEO NURSING FACILITY         323,963         27,813         119,449           30.00         03000 THE NOW TERM CARE         0         0         0         0           30.00         03000 STHLEO NURSING FACILITY         323,963         27,813         119,449         664,462         18,387,520         0         0           30.00         0300 OTHER NOW TERM CARE         0         0         0         3.00 <td>1 00</td> <td></td> <td>   </td> <td></td> <td>1</td> <td></td> <td></td> <td>1 00</td>	1 00				1			1 00
4.00         00400 ADMINISTRATIVE & GENERAL         4.00           5.00         00500 PLANT OPERATION, MAINTS REPAIRS         5.00           6.00         00500 LAUROPY & LINER SERVICE         6.00           7.00         0700 DUSEXEEP M6         9.00           9.00         00300 DIETARY         9.00           9.00         00300 NURSING ADMINISTRATION         9.00           10.00         01000 CENTRAL SERVICE & SUPPLY         466,620           12.00         1200 DIZOM MEDICAL RECORDS & LIBRARY         0         27,813           13.00         01300 SOLAL SERVICE COST CENTERS         0         0         19,449           0.00         0000 SKILLED PUNSING FACILITY         323,963         27,813         119,449         664,462         18,387,520           0.00         0300 DIFKILED COST CENTERS         0         0         0         32.00         33.00           0.010         0300 DIFKILED ADMISING FACILITY         323,963         27,813         119,449         664,462         18,387,520           0.00         03300 DIFKILED ADMISING FACILITY         0         0         0         32.00           32.00         0100 MURSING FACILITY         0         0         0         33.00           40.00								
5.00         00500 PLANT OPERATION, MAINT. & REPAIRS         5.00           6.00         00600 LAUNORY & LINEN SERVICE         5.00           0.00         00700 HOUSKEEPING         5.00           0.00         00900 NURSING ADMINISTRATION         9.00           0.00         0000 CENTRAL SERVICE & SUPPLY         466,620           12.00         01200 MEDICAL RECORDS & LIBRARY         0           0.00         0000 SOLAL SERVICE & SUPPLY         466,620           13.00         119,449         957,057           15.00         0000 SOLAL SERVICE COST CENTERS         119,449           30.00         03000 SOLAL SERVICE COST CENTERS         15.00           30.00         03000 OTHER LONG TERM CARE         0         0           30.00         03000 OTHER CONST CENTERS         33.00           AMCILLARY SERVICE COST CENTERS         40.00           410.00         4000 OPHYSICAL THERAPY         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
6.00         00600         LAUNDRY & LINEN SERVICE         6.00           7.00         0700         0700         0700         0700           8.00         00800         HIETARY         66.00         8.00           9.00         0900         NURSING ADMINISTRATION         8.00         9.00           10.00         10000         CENTRAL SERVICE         SUPLY         466.620         10.00           10.00         01300         SCLAL SERVICE         0         0         119.449           10.00         1000         SERVICE         0         0         957.057         13.00           10.00         0100 SKILED ADMISING FACILITY         323.963         27.813         119.449         664.462         18.387.520         30.00           30.00         0300 OSKILED ADMISING FACILITY         323.963         27.813         119.449         664.462         18.387.520         30.00           33.00         0300 OSKILED ADMISING FACILITY         323.963         27.813         119.449         664.462         18.387.520         30.00           40.00         CAUNT SERVICE COST CENTERS         0         0         0         31.00         31.00           41.00         OMOLLARY SERVICE COST CENTERS         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
7.00         00700 HOUSEKEEPING         7.00         7.00         00900 NURSING ADMINISTRATION         7.00           9.00         00900 NURSING ADMINISTRATION         8.00         9.00         00900 NURSING ADMINISTRATION         9.00           10.00         10000 CENTRAL SERVICE & SUPPLY         466,620         27.813         10.00           10.00         01000 SOLAL RECORDS & LIBRARY         0         0         9.00           10.00         01000 SOLAL RECORDS & LIBRARY         0         0         9.00           10.00         01500 PATLENT ACTIVITIES         0         0         0         9.00           10.00         01500 PATLENT ACTIVITIES         323.963         27.813         119.449         664.462         18.387.520         30.00           31.00         03000 SKILLED NURSING FACILITY         0         0         0         0         0         0         0         32.00           320.00         03000 IFF/I ID NURSING FACILITY         0         0         0         0         0         0         32.00           33.00         000 IFF/I ID NURSING FACILITY         0         0         0         0         32.00         33.00           30.00 Otopation NURSING FACILITY         0         0         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
8.00         008000         DIETARY         8.00         9.00         09000000         NURSING ADMINISTRATION         9.00								
10.00       CHTRAL SERVICE & SUPPLY       466,620       10.00	8.00							8.00
12.00       D1200       MEDICAL RECORDS & LIBRARY       0       27,813       119,449       12.00         13.00       D1500       SCRIAL SERVICE       0       0       957,057       15.00         119,419       0       0       957,057       15.00       15.00         0.00       D3000 SKI LLED NURS ING FACILITY       323,963       27.813       119,449       6664,462       18,387,520       30.00         31.00       D3000 SKI LLED NURS ING FACILITY       323,963       27.813       119,449       6664,462       18,387,520       30.00         32.00       D3000 SOICAL STRUCE COST CENTERS       0       0       0       0       31.00         AMODICLARY SERVICE COST CENTERS       0       0       0       0       33.00         40.00       04000 RADIOLOGY       0       0       0       0       34.00         42.00       04200 INTRAVENOUS THERAPY       0       0       0       0       34.00         42.00       04300 OXYGEN (INHALATION) THERAPY       0       0       0       0       34.00         43.00       04300 OXYGEN (INHALATION) THERAPY       0       0       0       0       144.00         44.00       04400 OXYGEN (INHALATION) T	9.00	00900 NURSING ADMINISTRATION						9.00
13.00       01300       SOCIAL SERVICE       0       0       0       957.057       13.00         15.00       03000       SVILLED NURSING FACILITY       323.963       27.813       119.449       664.462       18.387.520       30.00         31.00       03000       SVILLED NURSING FACILITY       323.963       27.813       119.449       664.462       18.387.520       30.00         31.00       03000       SVILLED NURSING FACILITY       0       0       0       0       31.00         32.00       03200       IFF.LONG TERM CARE       0       0       0       0       33.00         30.00       04000       RAUCILLARY SERVICE COST CENTERS	10.00	01000 CENTRAL SERVICE & SUPPLY	466,620					10.00
15.00         01500         957,057         15.00           01500         93000         SKILLED NURSING FACILITY         323,963         27.813         119,449         664,462         18.387,520         31.00           31.00         03000         SKILLED NURSING FACILITY         0	12.00		0	27,813				12.00
INPATIENT ROUTINE SERVICE COST CENTERS         Image: Control of the contrecontrol of the control of the control of the control of the cont	13.00	01300 SOCIAL SERVICE	0	0	119,44	9		13.00
30.00       00	15.00		0	0	)	0 957,057		15.00
31.00       03100       NURSING FACILITY       0       0       0       0       0       31.00         32.00       03300       OTHER LONG TERM CARE       0       0       0       0       33.00         ANCILLARY SERVICE COST CENTERS       0       0       0       0       0       33.00         ANCILLARY SERVICE COST CENTERS       0       0       0       0       34.988       41.00         41.00       04100       LABORATORY       0       0       0       0       34.988         42.00       40200       INTRAVENUOS THERAPY       0       0       0       0       14.00         43.00       04300       DYGEN (INHALATION) THERAPY       0       0       0       0       730.279         44.00       04400       PHSICAL THERAPY       0       0       0       0       45.04         45.00       04600       SPECH PATHOLOGY       0       0       0       0       44.00         46.00       04600       BUPORT SURFACES       0       0       0       0       44.00         47.00       0       0       0       0       0       0       44.00         45.00			,		<b>.</b>			
32.00         03200         ICF/IID         0						,		
33.00         03300         OTHER LONG TERM CARE         0			-					
ANCILLARY SERVICE COST CENTERS         I <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>								
40.00         04000         RADIOLOGY         0	33.00		0	0		0 0	0	33.00
41.00       04100       LABORATORY       0       0       0       34.998       41.00         42.00       04200       INTRAVENUS THERAPY       0       0       0       13.145       42.00         43.00       04200       INTRAVENUS THERAPY       0       0       0       0       13.145       42.00         44.00       04400       PHYSICAL THERAPY       0       0       0       0       730.279       44.00         45.00       04500       OCCUPATIONAL THERAPY       0       0       0       0       730.279       44.00         46.00       04600       SPECH PATHOLOGY       0       0       0       0       145.00       0	40 00		0	0	1	0 0	9 500	10 00
42.00         04200         INTRAVENOUS THERAPY         0         0         0         13,145         42.00           43.00         04300         OXYGEN (INHALATION) THERAPY         0         <			-				,	
43.00       04300       0XYGEN (INHALATION) THERAPY       0       0       0       0       0       44.00         44.00       04400       PHYSICAL THERAPY       0       0       0       0       730.279       44.00         45.00       04500       0CUPATIONAL THERAPY       0       0       0       0       485.44.00         46.00       04600       SPEECH PATHOLOGY       0       0       0       0       47.00         47.00       04800       MEDICAL SUPPLIES CHARGED TO PATIENTS       0       0       0       0       48.00         48.00       04800       BUICAL SUPPLIES CHARGED TO PATIENTS       142,657       0       0       0       0       48.00         51.00       05100       SUPFORT SURFACES       0       0       0       0       0       0       51.00         01       01       0       0       0       0       0       0       0       0       51.00         01       01       0       0       0       0       0       0       0       0       657.415       49.00         51.00       08000       08000       0       0       0       0       0			0	-				
44.00       04400       PHYSICAL THERAPY       0       0       0       730,279       44.00         45.00       04500       OCUPATIONAL THERAPY       0       0       0       0       45.00         46.00       04600       SPECH PATHOLOGY       0       0       0       0       159,114       46.00         46.00       04700       ELECTROCARDIOLOGY       0       0       0       0       47.00         48.00       04800       MEDICAL SUPPLIES CHARGED TO PATIENTS       0       0       0       48.00         49.00       DRUGS CHARGED TO PATIENTS       142,657       0 <td< td=""><td></td><td></td><td>0</td><td>0</td><td></td><td>0 0</td><td></td><td></td></td<>			0	0		0 0		
45.00         04500         0CCUPATIONAL THERAPY         0         0         0         0         48.00         46.00         0         0         0         159,114         46.00           46.00         04600         SPEECH PATHOLOGY         0 <t< td=""><td></td><td></td><td>0</td><td>0</td><td></td><td>0 0</td><td>°</td><td></td></t<>			0	0		0 0	°	
46.00         04600         SPEECH PATHOLOGY         0         0         0         159,114         46.00           47.00         04700         ELECTROCARDIOLOGY         0         0         0         0         46.00         0 <td></td> <td></td> <td>0</td> <td>0</td> <td></td> <td>0 0</td> <td></td> <td></td>			0	0		0 0		
48.00         04800         MEDICAL SUPPLIES CHARGED TO PATIENTS         0 <td>46.00</td> <td></td> <td>0</td> <td>0</td> <td>)</td> <td>0 0</td> <td></td> <td></td>	46.00		0	0	)	0 0		
49.00         04900         DRUGS CHARGED TO PATIENTS         142,657         0         0         292,595         657,415         49.00           51.00         OTHER REIMBURSABLE COST CENTERS         0         <	47.00	04700 ELECTROCARDIOLOGY	0	0		0 0	0	47.00
51.00         05100         SUPPORT SURFACES         0 <td>48.00</td> <td>04800 MEDICAL SUPPLIES CHARGED TO PATIENTS</td> <td>0</td> <td>0</td> <td></td> <td>0 0</td> <td>0</td> <td>48.00</td>	48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0 0	0	48.00
OTHER         REIMBURSABLE         COST         CENTERS           71.00         07100         AMBULANCE         0         0         0         16,920         71.00           SPECIAL         PURPOSE         COST         CENTERS         71.00         71.00         30.00         0         0         0         0         0         0         16,920         71.00           S0.00         08000         MALPRACTICE         PREMIUMS & PAID         LOSSES         80.00         81.00         80.00         81.00         81.00         80.00         82.00         0         0         0         0         82.00         82.00         82.00         0         0         0         0         82.00         83.00         83.00         83.00         83.00         83.00         83.00         83.00         83.00         83.00         83.00         83.00         89.00         0         0         0         0         83.00         89.00         89.00         89.00         90.00         90.00         90.00         90.00         90.00         90.00         90.00         90.00         90.00         90.00         90.00         90.00         90.00         90.00         90.00         90.00         90.00	49.00		142,657	3			657,415	49.00
71.00       07100       AMBULANCE       0       0       0       16,920       71.00         SPECIAL PURPOSE COST CENTERS       SPECIAL PURPOSE COST CENTERS       80.00       80.00       80.00       80.00       80.00       80.00       80.00       80.00       80.00       81.00       81.00       81.00       81.00       82.00       92.00       92.00       92.0	51.00		0	0	)	0 0	0	51.00
SPECIAL PURPOSE COST CENTERS         80.00         MALPRACTICE PREMIUMS & PAID LOSSES         80.00           81.00         08100         INTEREST EXPENSE         80.00         81.00           82.00         08200         UTILIZATION REVIEW - SNF         82.00         82.00           83.00         08300         HOSPICE         0         0         0         0         82.00           89.00         SUBTOTALS (sum of lines 1-84)         466,620         27,813         119,449         957,057         20,493,340         89.00           NONRE IMBURSABLE COST CENTERS         90.00         0         0         0         0         90.00         90.00           91.00         09000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         90.00           92.00         09200         PHYSICIANS PRIVATE OFFICES         0         0         0         92.00           92.00         09300         NONPAID WORKERS         0         0         0         0         93.00           94.00         OHOO         0         0         0         0         0         94.00           99.00         Negative Cost Centers         0         0         0         0         99.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(0.000</td> <td></td>							(0.000	
80.00         08000         MALPRACTICE         PREMIUMS & PAID LOSSES         80.00           81.00         08100         INTEREST EXPENSE         81.00         81.00           82.00         08200         UTILIZATION REVIEW - SNF         82.00         82.00           83.00         08300         HOSPICE         0         0         0         82.00           89.00         SUBTOTALS (sum of lines 1-84)         466,620         27,813         119,449         957,057         20,493,340         89.00           NONRE IMBURSABLE 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         0         92.00           92.00         09200         PHYSICIANS PRIVATE OFFICES         0         0         0         92.00           92.00         09200         PHYSICIANS PRIVATE OFFICES         0         0         0         92.00           93.00         09300         NONPAID WORKERS         0         0         0         0         93.00           94.00         Cross Foot Adjustments         0         0         0<	71.00		0	0		0 0	16,920	71.00
81.00       08100       INTEREST EXPENSE       81.00       81.00         82.00       08200       UTILIZATION REVIEW - SNF       0       0       0       82.00         83.00       08300       HOSPICE       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         NONRE IMBURSABLE COST CENTERS         90.00       09000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       0       90.00         91.00       09100       BARBER AND BEAUTY SHOP       0       0       0       0       30,595       91.00         92.00       092.00       PHYSICIANS PRIVATE OFFICES       0       0       0       0       92.00         93.00       09300       NONPAID WORKERS       0       0       0       93.00       94.00       0       0       0       94.00       94.00       94.00         99.00       Negative Cost Centers       0       0       0       0       0       99.00	00 00		1		1			00.00
82.00         08200         UTILIZATION REVIEW - SNF         0         0         0         0         0         0         82.00         83.00         82.00         83.00         89.00         80.00         90.0								
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           NONRE IMBURSABLE COST CENTERS           90.00         09100         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         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         92.00           93.00         09300         NONPAID WORKERS         0         0         0         0         93.00           94.00         09400         PATIENTS LAUNDRY         0         0         0         98.00           99.00         Negative Cost Centers         0         0         0         0         99.00								
89.00         SUBTOTALS (sum of lines 1-84)         466,620         27,813         119,449         957,057         20,493,340         89.00           NONRE IMBURSABLE COST CENTERS           90.00         09000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         90.00           91.00         09000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         90.00           91.00         09200         PHYSICIANS PRIVATE OFFICES         0         0         0         0         92.00         92.00         92.00         92.00         92.00         92.00         92.00         93.00         0         0         0         0         92.00         92.00         92.00         92.00         93.00         93.00         93.00         93.00         0         0         0         0         0         93.00         93.00         93.00         93.00         93.00         94.00         0         0         0         0         94.00         98.00         98.00         99.00         99.00         99.00         99.00         0         0         0         0         0         99.00         99.00         99.00         0         0			0	0		0	0	
NONRE IMBURSABLE COST CENTERS           90.00         09000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         90.00           91.00         09100         BARBER AND BEAUTY SHOP         0         0         0         0         30,595         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         94.00           98.00         Cross Foot Adjustments         0         0         0         0         99.00			۳ v	27 813	119 44		, s	
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         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         99.00           99.00         Negative Cost Centers         0         0         0         0         0         99.00	00.00		400,020	27,010	110,44	501,001	20,430,040	00.00
91.00         09100         BARBER AND BEAUTY SHOP         0         0         0         30,595         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	90.00		0	0		0 0	0	90.00
92.00         09200         PHYSICIANS PRIVATE OFFICES         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			-					
93.00         09300         NONPAID WORKERS         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			0	0		0 0		
98.00         Cross Foot Adjustments         0         0         99.00           99.00         Negative Cost Centers         0         0         0         0         99.00	93.00		0	0		0 0	0	93.00
99.00 Negative Cost Centers 0 0 0 0 0 99.00	94.00	09400 PATIENTS LAUNDRY	0	0		0 0	0	94.00
			0			0		
100.00   TOTAL   466,620  27,813  119,449  957,057  20,523,935 100.00			, v	0		0 0		
	100.00	IOTAL	466,620	27,813	119,44	957,057	20,523,935	100.00

Health	Financial Systems	OPTIMA CARE - C	ASTLE HILL		In Lieu of Form CMS	-2540-10
COST A	LLOCATION - GENERAL SERVICE COSTS		Provider	No.: 315344	Period: Worksheet B	
					From 01/01/2023   Part   To 12/31/2023   Date/Time Pr	anarad
					5/28/2024 6:	
	Cost Center Description	Post Stepdown	Total			
		Adjustments		-		
		17.00	18.00			
1 00	GENERAL SERVICE COST CENTERS	1		1		1 1 00
1.00 3.00	00100 CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00 4.00	00300 EMPLOYEE BENEFITS 00400 ADMINISTRATIVE & GENERAL					3.00 4.00
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	1				
	03000 SKILLED NURSING FACILITY	0	18,387,520			30.00
	03100 NURSING FACILITY	0	0			31.00
32.00	03200 ICF/IID	0	0	1		32.00
33.00	03300 OTHER LONG TERM CARE	0	0			33.00
40.00	ANCILLARY SERVICE COST CENTERS		0.500	1		40.00
40.00 41.00		0	8,500	1		40.00
	04100 LABORATORY 04200 INTRAVENOUS THERAPY	0	34,998 13,145			41.00
	04300 OXYGEN (INHALATION) THERAPY	0	13,143	1		42.00
	04400 PHYSICAL THERAPY	0	730,279	1		44.00
	04500 OCCUPATIONAL THERAPY	0	485,449			45.00
	04600 SPEECH PATHOLOGY	0	159,114	•		46.00
	04700 ELECTROCARDIOLOGY	0		•		47.00
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0			48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0	657,415			49.00
51.00	05100 SUPPORT SURFACES	0	0			51.00
	OTHER REIMBURSABLE COST CENTERS					
71.00	07100 AMBULANCE	0	16,920			71.00
	SPECIAL PURPOSE COST CENTERS					
	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	20,493,340			89.00
00 00	NONREIMBURSABLE COST CENTERS			1		
90.00 91.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN 09100 BARBER AND BEAUTY SHOP	0	0 30,595			90.00 91.00
91.00 92.00	09200 PHYSICIANS PRIVATE OFFICES	0	30,595	•		91.00
92.00	09300 NONPAID WORKERS	0	0			92.00
93.00	09400 PATIENTS LAUNDRY	0	0			93.00
98.00	Cross Foot Adjustments	0	0			98.00
99.00	Negative Cost Centers	0	ŭ			99.00
100.00		0	20,523,935	1		100.00
		•	. ,	•		•

Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	u of Form CMS-2	2540-10
ALLOCA	TION OF CAPITAL RELATED COSTS		Provider	No.: 315344	Period: From 01/01/2023 To 12/31/2023	Date/Time Pre	
	Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS BLDGS & FIXTURES	Subtotal	EMPLOYEE BENEFITS	DMINISTRATIVE & GENERAL	2 рш
		0	1.00	2A	3.00	4.00	
	GENERAL SERVICE COST CENTERS	1	1			I	
1.00 3.00	00100 CAP REL COSTS - BLDGS & FIXTURES 00300 EMPLOYEE BENEFITS	0	-		0 0		1.00 3.00
4.00	00400 ADMINISTRATIVE & GENERAL	0		· · · · ·		,	4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	0	80,206	· · · · ·		4,714	5.00
6.00	00600 LAUNDRY & LINEN SERVICE	0	58,138	· · · · ·		848	6.00
7.00 8.00	00700 HOUSEKEEPING 00800 DIETARY	0	71,115	· · · · ·		3,394 5,015	7.00 8.00
8.00 9.00	00900 NURSING ADMINISTRATION	0	114,334			1,764	9.00
9.00	01000 CENTRAL SERVICE & SUPPLY	0	27,859	27,85	0 0	1,784	
12.00	01200 MEDICAL RECORDS & LIBRARY		10,997	10,99	-	46	
13.00	01300 SOCIAL SERVICE		· · · · ·	· · · · ·			
15.00	01500 PATIENT ACTIVITIES	0					
10.00	INPATIENT ROUTINE SERVICE COST CENTERS		01,010	07,0	0	2,000	10.00
30.00	03000 SKILLED NURSING FACILITY	0	1,286,225	1,286,22	.5 0	47,701	30.00
31.00	03100 NURSING FACILITY	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	0	33.00
	ANCILLARY SERVICE COST CENTERS						1
40.00	04000 RADIOLOGY	0	0		0 0	31	40.00
41.00	04100 LABORATORY	0	0		0 0	127	41.00
42.00	04200 INTRAVENOUS THERAPY	0	0		0 0	48	
43.00	04300 OXYGEN (INHALATION) THERAPY	0	0		0 0	0	43.00
44.00	04400 PHYSICAL THERAPY	0	15,579	· · · · ·		,	1
45.00	04500 OCCUPATIONAL THERAPY	0	15,579	· · · · ·		1,683	1
46.00	04600 SPEECH PATHOLOGY	0	15,579			500	1
47.00	04700 ELECTROCARDIOLOGY	0	0		0 0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0 0	0.50	0 0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0	- ,	· · · · ·	08 0 0 0	-	49.00
51.00	05100 SUPPORT SURFACES OTHER REIMBURSABLE COST CENTERS	0	0		0 0	0	51.00
71.00	07100 AMBULANCE	0	0		0 0	61	71.00
11.00	SPECIAL PURPOSE COST CENTERS	0	<u> </u>		0 0	01	11.00
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	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0		1,878,97			89.00
	NONREIMBURSABLE COST CENTERS		,,.	,,.	-1	,	
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0 0		0 0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	12,097	12,09	07 0	51	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		98.00
99.00	Negative Cost Centers		0		0 0	0	
100.00	TOTAL	0	1,891,067	1,891,06	67  0	74,414	100.00

Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	u of Form CMS-2	2540-10
ALLOCA	TION OF CAPITAL RELATED COSTS		Provider	No.: 315344	Period: From 01/01/2023 To 12/31/2023	Worksheet B Part II Date/Time Pre 5/28/2024 6:5	pared: 2 nm
	Cost Center Description	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING		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	77,98	37		7.00
8.00	00800 DIETARY	5,591	0	5,54	130,488		8.00
9.00	00900 NURSING ADMINISTRATION	1,362	0	1,35	52 0	32,337	9.00
10.00	01000 CENTRAL SERVICE & SUPPLY	0	0		0 0	0	10.00
12.00	01200 MEDICAL RECORDS & LIBRARY	538	0	53	34 0	0	12.00
13.00	01300 SOCIAL SERVICE	215	0	21	3 0	0	13.00
15.00	01500 PATIENT ACTIVITIES	4,790	0	4,75	53 0	0	15.00
	INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000 SKILLED NURSING FACILITY	62,902	61,829	62,41	2 130,488	32,337	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	762	0	75	56 0	0	44.00
45.00	04500 OCCUPATIONAL THERAPY	762	0	75	56 0	0	45.00
46.00	04600 SPEECH PATHOLOGY	762		75	56 0	0	46.00
47.00	04700 ELECTROCARDIOLOGY	0		1	0 0	0	47.00
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0			0 0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	323	0	32	20 0	0	49.00
51.00	05100 SUPPORT SURFACES	0	0	-	0 0	0	51.00
	OTHER REIMBURSABLE COST CENTERS	-	-	1	-		
71.00	07100 AMBULANCE	0	0		0 0	0	71.00
	SPECIAL PURPOSE COST CENTERS	-	-	1	-		
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)	84,328	61,829	77,40	130,488	32,337	89.00
	NONREIMBURSABLE COST CENTERS	01,020	01,020			02,001	
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0 0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	592				0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	002			0 0	0	92.00
93.00	09300 NONPAID WORKERS	0			0 0	0	93.00
94.00	09400 PATIENTS LAUNDRY	n 0	n 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		84,920			•	-	
100.00		01,020	1 51,025	1 11,00	100,400	1 52,007	1.00.00

Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	u of Form CMS-	2540-10
ALLOCA	TION OF CAPITAL RELATED COSTS		Provider		eriod: rom 01/01/2023	Worksheet B	
					0 12/31/2023	Part     Date/Time Pre	epared:
						5/28/2024 6:5	j2 pm
					OTHER GENERAL		
	Cost Center Description	CENTRAL	MEDICAL	SOCIAL SERVICE	SERVICE PATIENT	Subtotal	
		SERVICE &	RECORDS &		ACTIVITIES	oubtotai	
		SUPPLY	LIBRARY				
		10.00	12.00	13.00	15.00	16.00	
	GENERAL SERVICE COST CENTERS	Т		T	,		
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00 4.00	00300 EMPLOYEE BENEFITS 00400 ADMINISTRATIVE & GENERAL						3.00
4.00	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	C	0,200			13.00
15.00	01500 PATIENT ACTIVITIES	0		0 0	110,476		15.00
30.00	INPATIENT ROUTINE SERVICE COST CENTERS 03000 SKILLED NURSING FACILITY	1,175	12,115	5,238	76,701	1,779,123	30.00
31.00	03100 NURSING FACILITY	0	12,113			1,779,123	
32.00	03200 ICF/IID	0	C	-		0	
33.00	03300 OTHER LONG TERM CARE	0	C			0	
	ANCILLARY SERVICE COST CENTERS			· · · · ·			
40.00	04000 RADIOLOGY	0	C			31	40.00
41.00	04100 LABORATORY	0	C			127	
42.00	04200 INTRAVENOUS THERAPY	0	C	~  ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	0	48	
43.00	04300 OXYGEN (INHALATION) THERAPY	0	C	0 0	0	0	
44.00 45.00	04400 PHYSICAL THERAPY	0	l		0	19,667	
45.00	04500 OCCUPATIONAL THERAPY 04600 SPEECH PATHOLOGY	0	l C		0	18,780 17,597	
40.00	04700 ELECTROCARDIOLOGY	0			0	0	
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	C		0	0	
49.00	04900 DRUGS CHARGED TO PATIENTS	517	C		33,775	42,306	
51.00	05100 SUPPORT SURFACES	0	C	0	0	0	
	OTHER REIMBURSABLE COST CENTERS						
71.00	07100 AMBULANCE	0	C	0 0	0	61	71.00
	SPECIAL PURPOSE COST CENTERS						
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00 82.00	08100 INTEREST EXPENSE 08200 UTILIZATION REVIEW - SNF						81.00 82.00
83.00	08300 HOSPICE	0	ſ		0	0	
89.00	SUBTOTALS (sum of lines 1-84)	1,692	12,115	5,238	110,476	1,877,740	
00.00	NONREIMBURSABLE COST CENTERS	1,002		0,200	110,110	1,017,110	00.00
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	C	0	0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	C	0	0	13,327	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	C	0	0	0	
93.00	09300 NONPAID WORKERS	0	C	0	0	0	
94.00	09400 PATIENTS LAUNDRY	0	C	0	0	0	
98.00	Cross Foot Adjustments	0			0	0	
99.00	Negative Cost Centers	1 600	10 115	1 U	110 476	1 901 067	
100.00	TOTAL	1,692	12,115	i 5,238	110,476	1,891,067	1100.00

Health	Financial Systems	OPTIMA CARE - C	CASTLE HILL		In Lie	u of Form CMS-	2540-10
	TION OF CAPITAL RELATED COSTS			No.: 315344	Period: From 01/01/2023	Worksheet B Part II	
					To 12/31/2023	Date/Time Pre 5/28/2024 6:5	pared: 2 nm
	Cost Center Description	Post Step-Down	Total		· · ·	0,20,2021 0.0	
		Adjustments	10.00				
	GENERAL SERVICE COST CENTERS	17.00	18.00				
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 INPATIENT ROUTINE SERVICE COST CENTERS						15.00
30.00	03000 SKILLED NURSING FACILITY	0	1,779,123				30.00
30.00	03100 NURSING FACILITY	0	1,779,123				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		Ū				
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 OTHER REIMBURSABLE COST CENTERS	0	0				51.00
71.00	07100 AMBULANCE	0	61				71.00
11.00	SPECIAL PURPOSE COST CENTERS	<u> </u>	01				11.00
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	- -					1
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	1 801 067				99.00
100.00	0   TOTAL	0	1,891,067				100.00

Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	u of Form CMS-:	2540-10
	LLOCATION - STATISTICAL BASIS			No.: 315344 P	'eriod:	Worksheet B-1	
					rom 01/01/2023 0 12/31/2023	Date/Time Pre	nared ·
					0 12/01/2020	5/28/2024 6:5	
		CAPITAL					
	Cost Center Description	RELATED COSTS BLDGS &		Daaanailiation		PLANT	
	Cost Center Description	FIXTURES	EMPLOYEE BENEFITS	Reconciliation	ADMINISTRATIVE & GENERAL	OPERATION,	
		(SQUARE FEET)	(GROSS		(ACCUM COST)	MAINT. &	
		( /	SALARIES)		( /	REPAIRS	
						(SQUARE FEET)	
		1.00	3.00	4A	4.00	5.00	
1.00	GENERAL SERVICE COST CENTERS 00100 CAP REL COSTS - BLDGS & FIXTURES	51,588					1.00
	00300 EMPLOYEE BENEFITS	01,000	2,610,378				3.00
	00400 ADMINISTRATIVE & GENERAL	2,030	526,972		17,623,475		4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	2,188	273,763	0	1,116,579		5.00
	00600 LAUNDRY & LINEN SERVICE	1,586	0	0	200,952	1,586	
	00700 HOUSEKEEPING	1,940	566,040	0	803,956		7.00
		3,119	597,292	0	1,187,879		8.00
	00900 NURSING ADMINISTRATION 01000 CENTRAL SERVICE & SUPPLY	760 0	0		417,859 400,677	760	9.00 10.00
	01200 MEDICAL RECORDS & LIBRARY	300	0		10,997	300	•
	01300 SOCIAL SERVICE	120	79,343			120	13.00
	01500 PATIENT ACTIVITIES	2,672	0	0			15.00
	INPATIENT ROUTINE SERVICE COST CENTERS						
	03000 SKILLED NURSING FACILITY	35,088	0	0	, ,	35,088	30.00
	03100 NURSING FACILITY	0	0	0	-	0	31.00
	03200 ICF/IID	0	0	0		0	32.00
	03300 OTHER LONG TERM CARE ANCILLARY SERVICE COST CENTERS	0	0	<u> </u>	U	0	33.00
	04000 RADIOLOGY	0	0	0	7,299	0	40.00
	04100 LABORATORY	0	0	0		0	41.00
	04200 INTRAVENOUS THERAPY	0	0	0	11,287	0	42.00
	04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
	04400 PHYSICAL THERAPY	425	348,529		608,821	425	
	04500 OCCUPATIONAL THERAPY	425	172,627	0		425	
	04600 SPEECH PATHOLOGY 04700 ELECTROCARDIOLOGY	425 0	45,812	0		425	46.00 47.00
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		-	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	180	0	l ő	°	-	
	05100 SUPPORT SURFACES	0	0	0		0	
	OTHER REIMBURSABLE COST CENTERS	· · · ·					
	07100 AMBULANCE	0	0	0	14,529	0	71.00
	SPECIAL PURPOSE COST CENTERS 08000 MALPRACTICE PREMIUMS & PAID LOSSES						
	08000 MALPRACTICE PREMIUMS & PAID LUSSES 08100 INTEREST EXPENSE						80.00 81.00
	08200 UTILIZATION REVIEW - SNF						82.00
	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	
	NONREIMBURSABLE COST CENTERS						
	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	-	0	
	09100 BARBER AND BEAUTY SHOP	330	0	0	12,097	330	
	09200 PHYSICIANS PRIVATE OFFICES 09300 NONPAID WORKERS	0	0		0	0	92.00 93.00
	09400 PATIENTS LAUNDRY	0	0		0		93.00
98.00	Cross Foot Adjustments		0	Ĭ	, i i i i i i i i i i i i i i i i i i i	, v	98.00
99.00	Negative Cost Centers						99.00
102.00		1,891,067	449,847		2,900,460	1,300,344	102.00
100.0-	Part I)						
103.00	Unit cost multiplier (Wkst. B, Part I)	36.657110	0.172330		0.164579	27.450792	
104.00	Cost to be allocated (per Wkst. B, Part II)		0		74,414	84,920	104.00
105.00			0.00000		0.004222	1.792696	105.00

Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	u of Form CMS-	2540-10
	LLOCATION - STATISTICAL BASIS		Provider		'eriod:	Worksheet B-1	
					rom 01/01/2023		
				1	0 12/31/2023	Date/Time Pre 5/28/2024 6:5	
	Cost Center Description	LAUNDRY &	HOUSEKEEPING	DIETARY	NURSING	CENTRAL	
		LINEN SERVICE			ADMINISTRATION	SERVICE &	
		(PATIENT	· · · · · ·	,		SUPPLY	
		CENSUS)			(DIRECT NURS	(COSTED	
					HRS)	REQUIS.)	
		6.00	7.00	8.00	9.00	10.00	
	GENERAL SERVICE COST CENTERS			1			
	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
	00300 EMPLOYEE BENEFITS						3.00
	00400 ADMINISTRATIVE & GENERAL						4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	40.000					5.00
6.00 7.00	00600 LAUNDRY & LINEN SERVICE 00700 HOUSEKEEPING	48,036	43,844				6.00 7.00
	00800 DIETARY	0	3,119				8.00
	00900 NURSING ADMINISTRATION	0	760				9.00
	01000 CENTRAL SERVICE & SUPPLY	0	0		0	577,115	
	01200 MEDICAL RECORDS & LIBRARY	0	300	-	0	0	12.00
	01300 SOCIAL SERVICE	0	120		0	0	13.00
	01500 PATIENT ACTIVITIES	0	2,672		0	0	15.00
	INPATIENT ROUTINE SERVICE COST CENTERS		· · · · · ·				1
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	32.00
	03300 OTHER LONG TERM CARE	0	0	0	0	0	33.00
	ANCILLARY SERVICE COST CENTERS		1	1			
	04000 RADIOLOGY	0	0			0	40.00
	04100 LABORATORY	0	0		0	0	41.00
	04200 INTRAVENOUS THERAPY	0	0	, °	0	0	42.00
	04300 OXYGEN (INHALATION) THERAPY	0	0		0	0	43.00
	04400 PHYSICAL THERAPY 04500 OCCUPATIONAL THERAPY	0	425		0	0	44.00
	04600 SPEECH PATHOLOGY	0	425		0	0	45.00
	04700 ELECTROCARDIOLOGY	0	1 0		0	0	47.00
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0	0	48.00
	04900 DRUGS CHARGED TO PATIENTS	0	180	l o	0	176,438	
	05100 SUPPORT SURFACES	0	0		0	0	51.00
	OTHER REIMBURSABLE COST CENTERS						1
71.00	07100 AMBULANCE	0	0	0	0	0	71.00
	SPECIAL PURPOSE COST CENTERS						
	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
	08100 INTEREST EXPENSE						81.00
	08200 UTILIZATION REVIEW - SNF						82.00
	08300 HOSPICE	0	0	0	0	0	
89.00	SUBTOTALS (sum of lines 1-84) NONREIMBURSABLE COST CENTERS	48,036	43,514	144,108	189,981	577,115	89.00
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
	09100 BARBER AND BEAUTY SHOP	0					91.00
	09200 PHYSICIANS PRIVATE OFFICES	0	0		U U	0	
	09300 NONPAID WORKERS	0	0			0	•
	09400 PATIENTS LAUNDRY	0	0	, °	-	0	
98.00	Cross Foot Adjustments		l	Ĭ	Ĭ	Ŭ	98.00
99.00	Negative Cost Centers						99.00
102.00	Cost to be allocated (per Wkst. B,	277,561	989,525	1,539,391	524,646	466,620	
-	Part I)						
103.00	Unit cost multiplier (Wkst. B, Part I)	5.778187				0.808539	
104.00		61,829	77,987	130,488	32,337	1,692	104.00
	Part II)						
105.00		1.287139	1.778738	0.905488	0.170212	0.002932	105.00
	)		I	I			I

COST ALLOCATION - STATISTICAL BASIS         Provider No.: 315344         Priod: Fom 01/01/2023         Morksheet 8-1 base/Time Propriet           Cost Center Description         MEDICAL RECORDS & COLIAL SERVICE (PATIENT CENSUS)         OTHER CENERAL SERVICE PATIENT CENSUS)         OTHER CENERAL SERVICE PATIENT CENSUS         OTHER CENERAL SERVICE PATIENT CENSUS         Image: Center All Service PATIENT CENSUS	Health	Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lieu of Form CMS.	2540-10
Energy of the properties         Figure 1/01/2023 bit of Time Properties         Date / Time Properties           0         Cost Conter Description         MEDIDAL RECORDS & LIBRARY (CRUSS) (2010)         Service PATIENT (2010)         OTHER GENERAL SERVICE PATIENT (PATIENT DAYS)         Service PATIENT (PATIENT DAYS)           0         00100 CAP REL COSTS - BLOS & FIXTURES (2010)         13.00         15.00         1.00           0.00         00400 PLAYE ENVICE (2010)         A ERAINS (2010)         1.00         3.00         15.00           0.00         00400 PLAYE ENVICE (2010)         FATIENT DAYS)         Service (2010)         1.00           0.00         00400 DEVCYE ENVICE (2010)         FATIENT DAYS)         Service (2010)         1.00           0.00         00400 DEVCYE ENVICE (2010)         FATIENT DAYS)         Service (2010)         1.00           0.00         00400 DETARY         SERVICE (2010)         Service (2010)         Service (2010)         Service (2010)         Service (2010)           1.00         01300 DETAR         Service (2010)         Service (2010)         Service (2010)         Service (2010)         Service (2010)           1.00         01300 DETAR         Service (2010)         Service (2010)         Service (2010)         Service (2010)         Service (2010)           1.00         Serv		· · · · · · · · · · · · · · · · · · ·	of film/ o/m2		No.: 315344		
L         Cost Center Description         MEDIGAL RECORDS & LIBBARY (PATIENT CENSUS)         SOCIAL SERVICE (PATIENT CENSUS)         OTHER GENERAL SERVICE (PATIENT CENSUS)         Isource (PATIENT CENSUS)           100         001000 CAP REL COST C ENTERS         13.00         15.00         1.00           1.00         00100 CAP REL COST S - BLOSS & FIXTURES         13.00         15.00         1.00           1.00         00000 EMPLOYEE BENFITS         4.00         4.00         4.00         4.00           1.00         00000 CMMINISTRATION 000000 DIETARY         6 EENTERS         1.00         3.00         1.00           1.00         000000 DIETARY         6 EENTERS         1.00         3.00         1.00           1.00         0000000 DIETARY         6 EENTERS         6 EENTERS         4.00         3.00           1.00         0000000 DIETARY         6 EENTERS         1.00         3.00         3.00           1.00         0000000 DIETARY         6 EENTERS         6 ENTERS         7.00         7.00           1.00         001000 CENTRAL SERVICE COST CENTERS         0         0         5.00         15.00           1.00         01000 CENTRAL SERVICE COST CENTERS         0         0         5.00         13.00         13.00           1.00						From 01/01/2023	
Cost Center Description         MEDICAL RECORDS & LIBRARY (PATIENT (PATIENT CENSUS)         OTHER GENERAL SERVICE (PATIENT ACTIVITIES (PATIENT ACTIVITIES (PATIENT CENSUS)         OTHER GENERAL SERVICE (PATIENT ACTIVITIES (PATIENT CENSUS)         I.00           1.00         00100 CAP REL COST - BLOSS & FIXTURES 0.00 CASD DELYCE EDENTITS 0.00 CAP REL COST S - BLOSS & FIXTURES 0.00 CAN DELYCE EDENTITS 0.00 COSD DELANDERY & LINEN SERVICE 0.00 COSD DELANDERY & LINEN SERVICE 0.00 COSD DIETARY 0.00 COSD DIETARY 0.							epared: 52 nm
Cost Center Description         MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)         SOCIAL SERVICE (PATIENT CENSUS)         SOCIAL SERVICE (PATIENT CENSUS)         SOCIAL SERVICE (PATIENT CENSUS)           1.00         00100 CAP REL OSTS - ELOSS & FIXTURES 12.00         13.00         15.00         10.00           1.00         00400 CHENOYE E ENERTIS 0.00         12.00         13.00         15.00         10.00           0.00         00400 CHAIT OPERATION, MAITE & REPAIRS 0.00         00400 CHAIT OPERATION, MAITE & REPAIRS 0.00         00500 0.00000 DIETARY         0.00         0.00           0.00         00500 LAUNDRY & LINEN SERVICE 0.00         0.00         0.00         0.00         0.00           0.00         00500 LAUNDRY & LINEN SERVICE 0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         00500 LAUNDRY & LINEN SERVICE 0.00         0.00         577,115         13.00         13.00           10.00         00500 SOCIAL SERVICE OST CENTERS         0         48.036         400.057         30.00           30.00         03000 OSTUEIT NOTITIES NOTITIES         0         0         0         0         0           30.00         03000 FILELD NURSING FACLUTY         48.038         48.036         400.057         30.00           30.00					OTHER GENERAL		
RECORDS & LIBRARY (PATIENT CENSUS)         APTIENT (PATIENT CENSUS)         APTIENT (PATIENT CENSUS)         APTIENT (PATIENT CENSUS)           100         D0100 CAP REL COST CENTERS 12.00         13.00         15.00           1.00         D0100 CAP REL COST C = ALDS & FIXTURES 30.00         13.00         15.00           1.00         D0100 CAP REL COST C = ALDS & FIXTURES 30.00         10.00         13.00         15.00           1.00         D0100 CAP REL COST C = ALDS & FIXTURES 30.00         10.00         10.00         10.00           1.00         D01500 PLAUTE DENATION MINITAL & REPAIRS 6.00         6.00         6.00         6.00           0.00         D0100 PLAUSE EPING 7.00         0000 CENTRAL SERVICE & SUPPLY 10.00         10.00         10.00           1.00         D1500 DIELTARY         48.036         48.036         577,115         15.00           10.00         D1500 PATIENT ACTIVITIES 0         0         0         0         0         0         0           10.00         D1500 DIELTARY         48.036         48.036         400.677         30.00         30.00           10.00         D1500 DIELTARY         48.036         40.0677         30.00         30.00           10.00         D1500 DIELTARY         48.036         40.0677         30.00							
LIBRARY (PATIENT CERUS)         (PATIENT CERUS)         (PATIENT CERUS)         (PATIENT CERUS)         (PATIENT CERUS)           100         00100 (CAP REL COST S - BLOGS & FIXTURES 12.00         13.00         15.00         15.00           3.00         00000 EMPLOYEE BENEFITS 6.00         4.00         3.00         00000 CAP REL COSTS - BLOGS & FIXTURES 6.00         10.00           3.00         00000 LANDRY & LINEN SERVICE 0.00         6.00         6.00         6.00           0.00         00000 LINENS FIXTURES 0.00         6.00         6.00         6.00           0.00         00000 LINENS FIXTURES 0.00         6.00         6.00         7.00           0.00         00000 LINENS FIXTURES 0.00         6.00         7.00         8.00           0.00         00000 LINENS FIXTURES 0.00         6.00         7.00         8.00           0.00         00000 LIETARY 9.00         00000 LIETARY 9.00         48.036         13.00         13.00           10.00         01300 OCIALS SERVICE 0.00         0         0         5.77,115         15.00           10.00         01300 ON URSING FACILITY         48.036         48.036         40.0677         30.00           31.00         03300 OTFFI LON TERM CARE         0         0         0         0         0 <td></td> <td>Cost Center Description</td> <td>MEDICAL</td> <td>SOCIAL SERVICE</td> <td>PATIENT</td> <td></td> <td></td>		Cost Center Description	MEDICAL	SOCIAL SERVICE	PATIENT		
Image: Control of the contro			RECORDS &		ACTIVITIES		
CENSUS:					(PATIENT DAYS	)	
GENERAL SERVICE COST CENTERS         12.00         13.00         15.00           1.00         00100 (CAP REL COSTS - BLOGS & FIXTURES         3.00 </td <td></td> <td></td> <td><b>N</b></td> <td>CENSUS)</td> <td></td> <td></td> <td></td>			<b>N</b>	CENSUS)			
GENERAL SERVICE COST CENTERS         1.00           1.00         00100 CAP REL COSTS - BLOGS & FIXTURES         3.00           0.00         00300 [MEUCAVEE BENEFITS         4.00           0.00         00500 [LAUNDRY & BENEFITS         4.00           0.00         00500 [LAUNDRY & LINEN SERVICE         5.00           0.00         00700 [LAUNDRY & LINEN SERVICE         5.00           0.00         00700 [LAUNDRY & LINEN SERVICE         0.00           0.00         00500 CENTRAL SERVICE         0.00           0.00         00500 CENTRAL SERVICE COST CENTERS         0.00           0.00         00000 SUGLAL RECORDS CENTERS         0.00           0.00         00000 SUGLAL SERVICE COST CENTERS         0.00           0.00         0000 SUGLAL SERVICE         0.00           0.00         0000 SUGLAL SERVICE COST CENTERS         0.00           0.00         0000 SUGLAL SERVICE COST CENTERS         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0				13 00	15 00	-	
1.00         00100 [AP REL COSTS - BLOGS & FIXTURES         1.00           0.00         00400 [APULYCE BENFITS         1.00           0.00         00400 [APULYCE BENFITS         1.00           0.00         00500 [LAUDORY & LINEN SERVICE         7.00           0.00         00500 [NURSING ADMINISTRATION         9.00           0.00         01000 [NURSING ADMINISTRATION         9.00           0.00         01000 [NURSING ADMINISTRATIVITIES         0         48.036           0.00         01000 [SKILED ADMISING FACILITY         48.036         48.036           0.00         0300 [SKILED ADMISING FACILITY         48.036         48.036           0.00         0300 [SKILED ADMISING FACILITY         48.036         400.677           0.00         000 [SKILED ADMISING FACILITY         48.036         400.677           0.00         000 [SKILED ADMISING FACILITY         48.036         48.036           40.00         000 [SKILED ADMISING FACILITY         48.036         48.036           40.00         000 [SKILED ADMISING FACILITY         48.036		GENERAL SERVICE COST CENTERS	12.00	13.00	15.00		
3.00         00300         EMPLOYEE BENFFITS         3.00           4.00         00400 ADMINISTRATIVE & GENERAL         4.00           5.00         00500         PLANT OPERATION, MAINT & REPAIRS         5.00           6.00         00500         PLANT OPERATION, MAINT & REPAIRS         8.00           6.00         00500         PLANT OPERATION         9.00           7.00         01200         0000         CENTRAL SERVICE & SUPPLY         48.036           13.00         01300         SOLAL SERVICE OST CENTERS         15.00           7.00         000         0000         000         7.00           30.00         03200         OSTOLAL SERVICE COST CENTERS         33.00           7.00         00         0         0         0           30.00         03200         OSTOLAL SERVICE COST CENTERS         33.00           7.00         71000         0							1.00
4.00       00400       ADMINISTRATIVE & GENERAL       4.00         5.00       00500       PLANT OPERTION, WAINT & REPAIRS       5.00         6.00       00600       LAUNDRY & LINEN SERVICE       5.00         7.00       0700       0700       0700         8.00       008000       DIETARY       8.00         9.00       09000       NURSING ADMINISTRATION       8.00         10.00       010000       ENTRAL SERVICE       8.036         10.00       010000       ENTRAL SERVICE COST CENTERS       0         10.00       010000 SKILLED NURSING FACILITY       48.036       48.036         10.00       03000 SKILLED NURSING FACILITY       48.036       48.036         10.00       0000 SKILLED NURSING FACILITY       48.036       48.036         10.00       1000 SKILLED NURSING FACILITY       48.036       48.036         10.00       1000 SKILLED NURSING FACILITY       48.036       48.036         10.00       1000 SKILLED NURSING FACILITY							
5.00         00500         PLANT OPERATION, WAINT, & REPAIRS         5.00         6.00         7.00         8.00         8.00         8.00         8.00         9.00         0.00         6.00         6.00         7.00         9.00							
7.00         00700 HOUSEKEEPING         7.00           8.00         00800 DIETARY         8.00           9.00         00900 NURSING ADMINISTRATION         9.00           10.00         1000 CENTAL SERVICE         8.00           10.00         1000 SCHLAL SERVICE         8.00           11.00         1000 SCHLAL SERVICE         0           12.00         11.00 NESING FARVICE         0           13.00         1000 SOCIAL SERVICE         0           14.00         1000 NURSING FACILITY         48.036           10.00         0         0         0           10.00         03000 SKILLED NURSING FACILITY         48.036         400.677           30.00         033000 THE LONG TERM CARE         0         0         0           30.00         03000 SKILLED NURSING FACILITY         48.036         40.0677         30.00           31.00         033.00         01471 LARY SERVICE COST CENTERS         0         0         0           40.00         04000 RADIOLOGY         0         0         0         32.00           31.00         033.00         01474 LARY SERVICE COST CENTERS         0         0         44.00           41.00         440.00         0         0	5.00	00500 PLANT OPERATION, MAINT. & REPAIRS					5.00
8.00         008000         DIETARY         8.00         9.00         009000         NURSING ADMINISTRATION         9.00         00000         10.00	6.00	00600 LAUNDRY & LINEN SERVICE					6.00
9.0         00900         UNESING ADMINISTRATION         9.0           10.00         10000         ERVICE & SUPPLY         10.00           12.00         01200         MEDICAL RECORDS & LIBRARY         48.036         12.00           13.00         01300 SOLIAL SERVICE         0         48.036         12.00           13.00         01300 PATIENT ACTIVITIES         0         0         577.115         15.00           INPATIENT ROUTINE SERVICE COST CENTERS         0         0         0         0         30.00           30.00         033000         SKILED WIRSING FACILITY         48.036         48.036         400.677         31.00           30.00         03300         03300         THER LONG TERM CARE         0         0         0         32.00           40.00         4000         ADOLICARY SERVICE COST CENTERS							7.00
10.00       01000       CENTRAL SERVICE & SUPPLY       10.00       1							
12.00       01200       MEDICAL RECORDS & LIBRARY       48,036       12.00       12.00       13.00         13.00       10300       SCIAL SERVICE       0       48,036       577,115       13.00         15.00       01500       PATIENT ACTIVITIES       0       48,036       577,115       15.00         1NPATIENT ROUTINE SERVICE COST CENTERS       0       0       0       0       30.00         30.00       03000 SKILLED NURSING FACILITY       48,036       48,036       400,677       30.00         31.00       03300 OTHER LONG TEM CARE       0       0       0       32.00         33.00       04000 RADIOLOGY       0       0       0       32.00         40.00       04000 RADIOLOGY       0       0       0       42.00         44.00       04000 RADIOLOGY       0       0       0       42.00         44.00       04300 DYGEN (INHALATION) THERAPY       0       0       0       42.00         45.00       04300 DYGEN (INHALATION) THERAPY       0       0       0       44.00         46.00       04500 DYGEN (INHALATION) THERAPY       0       0       0       45.00         40.00       04500 DYGEN (ATHERAPY       0       0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
13.00       01300       SOCIAL SERVICE       0       0       0       0       13.00       13.00       13.00       13.00       15.00       15.00       15.00       0       0       0       0       15.00       1			40.000				
15.00         01500         PATIENT ACTIVITIES         0         0         577,115         15.00           INPATIENT ROUTINE SERVICE COST CENTERS							
INPATIENT ROUTINE SERVICE COST CENTERS					E77 11	E	
30.00       00			0	0	577,11	0	15.00
31.00       03100       NURSING FACILITY       0       0       0       31.00       32.00       33.00       32.00       33.00       32.00       33.00			48 036	48 036	400.67	7	30.00
32.00       03200       1CF/1ID       0       0       0       0       33.00         33.00       0THER LONG TERM CARE       0       0       0       0       33.00         AMCILLARY SERVICE COST CENTERS       0       0       0       0       0       33.00         40.00       04000 RADIOLOGY       0       0       0       0       40.00         41.00       04200 INTRAVENOUS THERAPY       0       0       0       42.00         42.00       04200 INTRAVENOUS THERAPY       0       0       0       43.00         43.00       04300 OXYGEN (INHALATION) THERAPY       0       0       0       43.00         44.00       04400 PHYSICAL THERAPY       0       0       0       44.00         45.00       04600 SPEECH PATHOLOGY       0       0       0       46.00         46.00       04600 SPEECH PATHOLOGY       0       0       0       46.00         48.00       04800 MEDICAL SUPPLIES CHARGED TO PATIENTS       0       0       0       48.00         49.00       0100 SUPGOTS SUFARCES       0       0       0       71.00       48.00         49.00       03000 MALPRACTICE PREMIUMS & PAID LOSSES       0							
33.00         03300         OTHER LONG TERM CARE         0         0         33.00           ANCILLARY SERVICE COST CENTERS			-	-			
ANCILLARY SERVICE COST CENTERS         40.00           40.00         Q4000         RADIOLOGY         0         0         0         40.00           40.00         Q4000         RADIOLOGY         0         0         0         40.00           41.00         Q4200         INTRAVENOUS THERAPY         0         0         0         42.00           43.00         Q4300         OXYGEN (INHALATION) THERAPY         0         0         0         43.00           44.00         VA400         PYSICAL THERAPY         0         0         0         44.00           44.00         OCCUPATIONAL THERAPY         0         0         0         44.00           45.00         O4500         OCCUPATIONAL THERAPY         0         0         0         45.00           46.00         O4600 SPEECH PATHOLOGY         0         0         0         47.00         46.00           49.00         OA900 DRUGS CHARGED TO PATIENTS         0         0         0         47.00           49.00         OH900 DRUGS CHARGED TO PATIENTS         0         0         0         176.438         51.00           51.00         OTHOLAL SUPPLITS CHARGED TO PATIENTS         0         0         0         0						-	33.00
41.00       04100       LABORATORY       0       0       0       41.00         42.00       04200       INTRAVENOUS THERAPY       0       0       0       42.00         43.00       04300       OXEGN (INHALATION) THERAPY       0       0       0       43.00         44.00       04400       PHYSICAL THERAPY       0       0       0       44.00         44.00       04400       PHYSICAL THERAPY       0       0       0       44.00         45.00       04500       OCUPATIONAL THERAPY       0       0       0       44.00         46.00       04600       SPECH PATHOLOGY       0       0       0       47.00         47.00       04700       ELECTROCARDIOLOGY       0       0       0       48.00         49.00       04900       PUGS CHARGED TO PATIENTS       0       0       176.438       49.00         51.00       OS100       SUBPORT SUBFACES       0       0       0       0       17.00         71.00       ABULANCE       0       0       0       0       0       0       10.00       176.438       48.030       577.115       80.00       80.00       83.00       80.00       82.0							
42.00       04200       INTRAVENOUS THERAPY       0       0       0       42.00         43.00       04300       0XYGEN (INHALATION) THERAPY       0       0       0       43.00         44.00       04400       PHSICAL THERAPY       0       0       0       43.00         45.00       04500       OCCUPATIONAL THERAPY       0       0       0       45.00         46.00       04600       SPECH PATHOLOGY       0       0       0       46.00         47.00       04600       SPECH PATHOLOGY       0       0       0       47.00         48.00       04800       MEDICAL SUPPLIES CHARGED TO PATIENTS       0       0       0       48.00         49.00       05100       DSUPORT SURFACES       0       0       0       0       49.00         51.00       OS100       SUBRORABLE COST CENTERS       0       0       0       0       0       0       0       10.0       17.00         71.00       OROOMALPRACTICE PREMIUMS & PAID LOSSES       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0<	40.00	04000 RADIOLOGY	0	0		0	40.00
43.00       04300       0XYGEN (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       44.00         45.00       04600       PPECH 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       PUROS CHARGED TO PATIENTS       0       0       0       71.00         71.00       SUPPORT SURFACES       0       0       0       0       0       51.00         0       0       0       0       0       0       0       0       0       176.438       49.00         80.00       08000       MALPRACTICE PREMIUMS & PAID LOSSES       0       0       0       0       10.00       81.00         81.00       08300       08300       08300       MORE IMBURSABLE COST CENTERS       80.00       81.00       83.00       83.00			0	0		0	41.00
44.00       04400       PHYSICAL THERAPY       0       0       0       44.00         45.00       04500       0CCUPATIONAL THERAPY       0       0       0       45.00         46.00       04600       SPEECH PATHOLOGY       0       0       0       46.00         47.00       04700       ELECTROCARDIOLOGY       0       0       0       46.00         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       71.00         07100       AMBULANCE       0       0       0       0       71.00         08100       NALPRACTICE PREMIUMS & PAID LOSSES       80.00       81.00       81.00       81.00         82.00       08200       UTILIZATION REVIEW - SNF       83.00       82.00       82.00       82.00       82.00         89.00       SUBTOTALS (sum of Lines 1-84)       48.036       48.036       577,115       89.00         90.00       SUBTOTALS (sum of Lines 1-84)       48.036       48.036       577			0	0		0	
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       0       49.00         51.00       05100 SUPPORT SURFACES       0       0       0       0       71.00         07102 AMBULANCE       0       0       0       0       0       71.00         SPECIAL PURPOSE COST CENTERS       0       0       0       71.00       80.00         81.00       08200       ITLIZATION REVIEW - SNF       81.00       82.00       82.00       83.00         82.00       08200       ITLIZATION REVIEW - SNF       0       0       0       90.00         90.00       SUBTOTALS (sum of lines 1-84)       48.036       48.036       577.115       89.00         90.00       09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       90.00       <			0	0		0	
46.00       04600       SPECH 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       0       48.00         51.00       OTIOS SUPPORT SURFACES       0       0       0       0       51.00         07100       AMBULANCE       0       0       0       0       0       51.00         08000       MAUPRACTICE PREMIUMS & PAID LOSSES       0       0       0       0       71.00         80.00       08000       MAUPRACTICE PREMIUMS & PAID LOSSES       80.00       81.00       82.00       82.00         81.00       08000       MAUPRACTICE PREMIUMS & PAID LOSSES       82.00       83.00       83.00       83.00       83.00         82.00       08000       OTIER       1.84)       48.036       577.115       89.00         90.00       9000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       90.00         91.00       99000       0 </td <td></td> <td></td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td></td>			0	0		0	
47.00       04700       ELECTROCARDIOLOGY       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         05100       SUPPORT SURFACES       0       0       0       0       51.00         0THER REIMBURSABLE COST CENTERS       0       0       0       0       0       71.00         SPECIAL PURPOSE COST CENTERS       0       0       0       0       0       80.00         80.00       08100       INTEREST EXPENSE       80.00       80.00       81.00       82.00         81.00       08200       UTILIZATION REVIEW - SNF       0       0       0       82.00         83.00       08300       OBSPICE       0       0       0       83.00         89.00       SUBTOTALS (sum of lines 1-84)       48.036       48.036       577.115       89.00         90.00       99000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       90.00       91.00         92.00       09000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0 </td <td></td> <td></td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td></td>			0	0		0	
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       0       71.00         0THER REIMBURSABLE COST CENTERS       0       0       0       0       71.00       71.00         SPECIAL PURPOSE COST CENTERS       0       0       0       0       71.00       80.00         80.00       08000       MALPRACTICE PREMIUMS & PAID LOSSES       80.00       80.00       81.00         81.00       08300       INTEREST EXPENSE       80.00       81.00       82.00         83.00       08300       HOSPICE       0       0       0       82.00         83.00       08300       HOSPICE       0       0       83.00       83.00         90.00       SUBTOTALS (sum of lines 1-84)       48,036       48,036       577,115       89.00         90.00       90000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       90.00       91.00         91.00       091000 BARBER AND BEAUTY SHOP       0       0 <td></td> <td></td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td></td>			0	0		0	
49.00       04900       DRUGS CHARGED TO PATIENTS       0       0       176,438       49.00         51.00       05100       SUPPORT SURFACES       0       0       0       51.00         0THER REIMBURSABLE COST CENTERS       0       0       0       0       71.00         07100       AMBULANCE       0       0       0       71.00         08000       MALPRACTICE PREMIUMS & PAID LOSSES       80.00       80.00       81.00       81.00         81.00       08100       INTEREST EXPENSE       80.00       81.00       82.00       82.00         82.00       08200       UTILIZATION REVIEW - SNF       82.00       82.00       82.00         83.00       08300       HOSPICE       0       0       0       83.00         80.00       SUBTOTALS (sum of lines 1-84)       48,036       48,036       577,115       89.00         NONRE IMBURSABLE COST CENTERS       90.00       0       0       0       91.00       91.00         91.00       09100       BARBER AND BEAUTY SHOP       0       0       0       91.00         92.00       09200       PHYSICIANS PRIVATE OFFICES       0       0       0       91.00         92.00			0	0		0	
51.00       05100       SUPPORT SURFACES       0       0       0       51.00         0THER       REIMBURSABLE COST CENTERS       0       0       0       0       71.00         71.00       07100       AMBULANCE       0       0       0       0       71.00         SPECIAL       PURPOSE COST CENTERS       0       0       0       0       0       80.00         80.00       08000       MALPRACTICE PREMIUMS & PAID LOSSES       80.00       80.00       81.00       80.00         81.00       08100       INTEREST EXPENSE       82.00       81.00       82.00       83.00       82.00       83.00       82.00       83.00       80.00       83.00       80.00       83.00       90.00       90.00       90.00       90.00       90.00       90.00       90.00       90.00       90.00       90.00       90.00       90.00       90.00       90.00       90.00       90.00       90.00       91.00       90.00       90.00       91.00       90.00       91.00       90.00       91.00       91.00       92.00       90.00       91.00       92.00       93.00       91.00       92.00       93.00       92.00       94.00       94.00       94.00       94			0	0		•	
OTHER         REIMBURSABLE         COST         CENTERS           71.00         07100         AMBULANCE         0         0         0         71.00           SPECIAL         PURPOSE         COST         CENTERS         80.00         80.00         80.00           80.00         08000         MALPRACTICE         PREMIUMS & PAID         LOSSES         80.00           81.00         08100         INTEREST         EXPENSE         81.00           82.00         08200         UTILIZATION         REVIEW - SNF         81.00           83.00         08300         HOSPICE         0         0         0           89.00         SUBTOTALS         (sum of lines 1-84)         48,036         48,036         577,115         89.00           NONRE IMBURSABLE         COST         CENTERS         90.00         90.00         91.00         91.00           91.00         09100         BARBER         AND BEAUTY SHOP         0         0         91.00         91.00           92.00         09200         PHYSICIANS PRIVATE OFFICES         0         0         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00							
71.00         07100         AMBULANCE         0         0         0         71.00           SPECIAL PURPOSE COST CENTERS             80.00         SPECIAL PURPOSE COST CENTERS         80.00         81.00         80.00         81.00         81.00         81.00         81.00         82.00         0.000 HOSPICE         0         0         0         82.00         0.000 HOSPICE         82.00         0.000 HOSPICE         0         0         0         82.00         83.00         83.00         83.00         80.00         83.00         80.00         83.00         80.00         80.00         82.00         90.00         90.00         90.00         90.00         90.00         90.00         90.00         90.00         83.00         89.00         89.00         89.00         89.00         89.00         90.00         90.00         90.00         91.00         90.00         91.00         91.00         91.00         91.00         91.00         91.00         91.00         91.00         91.00         91.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00 <td></td> <td></td> <td></td> <td>, °</td> <td></td> <td></td> <td>01.00</td>				, °			01.00
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         89.00       SUBTOTALS (sum of lines 1-84)       48,036       48,036       577,115         NONRE IMBURSABLE COST CENTERS         90.00       09000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0         91.00       09000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       90.00         91.00       09100       BARBER AND BEAUTY SHOP       0       0       91.00       92.00         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			0	0		0	71.00
81.00       08100       INTEREST EXPENSE       81.00         82.00       08200       UTILIZATION REVIEW - SNF       82.00         83.00       08300       HOSPICE       0       0         89.00       SUBTOTALS (sum of lines 1-84)       48,036       48,036       577,115         NONRE IMBURSABLE COST CENTERS         90.00       09000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0         91.00       09100       BARBER AND BEAUTY SHOP       0       0       91.00         92.00       PHYSICIANS PRIVATE OFFICES       0       0       92.00       930.00       00000       93.00         94.00       09400       PATIENTS LAUNDRY       0       0       0       94.00	Ī	SPECIAL PURPOSE COST CENTERS					
82.00         08200         UTILIZATION REVIEW - SNF         0         0         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           NONRE IMBURSABLE COST CENTERS           90.00         09100         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         90.00           91.00         09100         BARBER AND BEAUTY SHOP         0         0         91.00         91.00         91.00           92.00         09200         PHYSICIANS PRIVATE OFFICES         0         0         0         92.00         93.00         0000 NONPAID WORKERS         0         0         93.00         94.00         94.00         0         0         94.00	80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES					80.00
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           NONRE IMBURSABLE COST CENTERS           90.00         09100         GIFT, FLOWER, COFFE SHOPS & CANTEEN         0         0         0         90.00           91.00         09100         BARBER AND BEAUTY SHOP         0         0         91.00         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         94.00         94.00         94.00							81.00
89.00         SUBTOTALS (sum of lines 1-84)         48,036         48,036         577,115         89.00           NONRE IMBURSABLE COST CENTERS           90.00         09000 [GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         90.00         91.00         91.00         91.00         91.00         92.00         0         0         0         91.00         92.00         94.00         0         0         0         93.00         94.00         0         0         0         93.00         94.00         94.00         0         0         94.00         0         94.00         0         0         94.00         0         94.00         0         0         94.00 <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td>			_				
NONRE IMBURSABLE 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			0	0		0	
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         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			48,036	48,036	577,11	5	89.00
91.00         09100         BARBER AND BEAUTY SHOP         0         0         91.00         91.00         92.00         93.00         09300         NONPAID WORKERS         0         0         0         92.00         93.00         09300         NONPAID WORKERS         0         0         0         93.00         94.00         0         0         0         94.00         0         0         0         94.00	E E		0	0		0	00 00
92.00         09200         PHYSICIANS         PRIVATE OFFICES         0         0         92.00           93.00         09300         NONPAID         WORKERS         0         0         0         93.00           94.00         09400         PATIENTS         LAUNDRY         0         0         0         94.00			0	0		-	
93.00 09300 NONPAID WORKERS 0 0 0 93.00 94.00 09400 PATIENTS LAUNDRY 0 0 0 94.00			0	0		-	
94.00 09400 PATIENTS LAUNDRY 0 0 0 94.00			0	0		-	
			°,	•		-	
	98.00	Cross Foot Adjustments	ĺ			-	98.00
							99.00
			27,813	119,449	957,05	7	102.00
Part I)							
							103.00
	104.00		12,115	5,238	110,47	6	104.00
Part II)	105 00		0 050007	0 100010	0 10110		105 00
	105.00		0.252207	0.109043	0.19142	0	105.00
	ļ	• • /	I	I	I	I	I

Health Financial Systems OPTIMA CARE - CASTI	LE HILL		In Lie	u of Form CMS-	2540-10
RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS	Provider	No.: 315344	Period:	Worksheet C	
			From 01/01/2023 To 12/31/2023	Date/Time Pre	nared ·
				5/28/2024 6:5	
Cost Center Description		Total (from			
		Wkst.B,PtI	,	divided by	
		<u>col. 18)</u>	0.00	<u>col. 2</u>	
ANCILLARY SERVICE COST CENTERS		1.00	2.00	3.00	
40.00 04000 RADIOLOGY		8,50	0 0	0.00000	40.00
41.00 04100 LABORATORY		34,99		0.000000	
42.00 04200 INTRAVENOUS THERAPY		13,14		0.000000	
43.00 04300 OXYGEN (INHALATION) THERAPY		,	0 0	0.000000	
44.00 04400 PHYSICAL THERAPY		730,27	9 457,670		
45.00 04500 OCCUPATIONAL THERAPY		485,44			
46.00 04600 SPEECH PATHOLOGY		159,11	4 122,209	1.301983	46.00
47.00 04700 ELECTROCARDIOLOGY			0 0	0.00000	47.00
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS			0 0	0.00000	
49.00 04900 DRUGS CHARGED TO PATIENTS		657,41	5 176,438		•
51.00 05100 SUPPORT SURFACES			0 0	0.00000	51.00
OUTPATIENT SERVICE COST CENTERS					
71.00 07100 AMBULANCE		16,92			•
100.00   Total		2,105,82	0 1,207,913		100.00

Health Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	eu of Form CMS-	2540-10
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider	No.: 315344	Period:	Worksheet D	
				From 01/01/2023		
				To 12/31/2023	Date/Time Pre 5/28/2024 6:5	
		Title	XVIII (1)	Skilled Nursing		
			( )	Facility	_	
		Health Care P	rogram Charge	s Health Care	Program Cost	
	Ratio of Cost	Part A	Part B	Part A (col 1	Part B (col. 1	
	to Charges	rait A	rait D	x col. 2)	x col. 3)	
	(Fr. Wkst. C			X 001. 2)		
	Column 3)					
	1.00	2.00	3.00	4.00	5.00	
PART I - CALCULATION OF ANCILLARY AND OUTPAT	IENT COST			I		
ANCILLARY SERVICE COST CENTERS						1
40.00 04000 RADIOLOGY	0.00000	0		0 0	0	40.00
41.00 04100 LABORATORY	0.00000	0		0 0	0	41.00
42.00 04200 INTRAVENOUS THERAPY	0.00000	0		0 0	0	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	0.00000	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	0.00000	0		0 0	0	47.00
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0.00000	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	0.00000	0		0 0	0	51.00
OUTPATIENT SERVICE COST CENTERS						
71.00 07100 AMBULANCE (2)	0.00000			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 on	Lv.					

(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.

Health Financial Systems	OPTIMA CARE -	CASTLE HILL		In Lie	u of Form CMS-2	2540-10
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider	No.: 315344	Period: From 01/01/2023 To 12/31/2023		pared: 2 pm
		Titl	e XVIII	Skilled Nursing Facility		
Cost Center Description 1.00						
PART II - APPORTIONMENT OF VACCINE COST						
1.00 Drugs charged to patients - ratio of co	st to charges	(From Workshee	t C, column 3	, line 49)	3.726040	1.00
2.00 Program vaccine charges (From your reco	rds, or the PS	&R)		. ,	495	2.00
3.00   Program costs (Line 1 x line 2) (Title	XVIII, PPS pro	viders, transf	er this amoun	t to Worksheet	1,844	3.00
E, Part I, line 18)						
Cost Center Description	Total Cost	Nursing &	Ratio of		Part A Nursing	
		Allied Health		Cost (From	& Allied	
		(From Wkst. B,			Health Costs	
	18		Costs to Tota		for Pass	
		14)	Costs - Part		Through (Col.	
			(Col. 2 / Col	•	3 x Col. 4)	
	1.00	0.00	1)	4.00	5.00	
PART III - CALCULATION OF PASS THROUGH COSTS		2.00	3.00	4.00	5.00	
ANCILLARY SERVICE COST CENTERS	FUR NURSING &	ALLIED NEALIN				
40.00 04000 RADIOLOGY	8,500	0	0.0000		0	40.00
41.00 04100 LABORATORY	34,998		0.00000		0	40.00
42.00 04200 INTRAVENOUS THERAPY	13,145		0.00000		0	41.00
43.00 04300 OXYGEN (INHALATION) THERAPY	0		0.00000		0	43.00
44.00 04400 PHYSICAL THERAPY	730,279		0.00000		0	44.00
45.00 04500 OCCUPATIONAL THERAPY	485,449		0.00000	. ,		45.00
46.00 04600 SPEECH PATHOLOGY	159,114		0.00000	,		46.00
47.00 04700 ELECTROCARDIOLOGY	100,114		0.00000	,	0	47.00
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0		0.00000		0	48.00
49.00 04900 DRUGS CHARGED TO PATIENTS	657,415		0.00000		0	49.00
51.00 05100 SUPPORT SURFACES	0		0.00000		0	51.00
100.00 Total (Sum of Lines 40 - 52)	2,088,900	n n	0.00000	771,960	-	100.00
	_,,		1	,		

alth Financial Systems	OPTIMA CARE - CAS			u of Form CMS-2	
MPUTATION OF INPATIENT ROUTINE COSTS		Provider No.: 315344	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Pre 5/28/2024 6:5	pared
		Title XVIII	Skilled Nursing Facility	PPS	
				1.00	
PART I CALCULATION OF INPATIENT ROU	INE COSTS			1.00	
INPATIENT DAYS					]
00 Inpatient days including private ro	om days			48,036	
00 Private room days				0	2.0
00 Inpatient days including private ro 00 Medically necessary private room da				4,458	3.0
00 Total general inpatient routine ser		1		18,387,520	
PRIVATE ROOM DIFFERENTIAL ADJUSTMEN				10,007,020	
00 General inpatient routine service of				16,478,065	6.0
00 General inpatient routine service of	st/charge ratio (Line 5 d	ivided by line 6)		1.115879	7.
0 Enter private room charges from your records				0	8.
Average private room per diem charge (Private room charges line 8 divided by private room days, line 0.00 2)					9.
.00 Enter semi-private room charges fro	n your records			0	10.
0.00 Average semi-private room per diem charge (Semi-private room charges line 10, divided by 0.00				11.	
semi-private room days)					
				0.00	
00 Average per diem private room cost differential (Line 7 times line 12) 0.0 00 Private room cost differential adjustment (Line 2 times line 13)				0.00	13.
0 Private room cost differential adjustment (Line 2 times line 13) 0 General inpatient routine service cost net of private room cost differential (Line 5 minus line 14) 18,387,520					1
PROGRAM INPATIENT ROUTINE SERVICE COST NET OF PITVALE FOOM COST OFFICIENTIAL (LINE 5 MINUS FINE 14) 1 18,387,320					
.00 Adjusted general inpatient service		ided by line 1)		382.79	
.00 Program routine service cost (Line				1,706,478	
.00 Medically necessary private room co					18.
	0 Total program general inpatient routine service cost (Line 17 plus line 18) 0 Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, 1,779.				
.00 Capital related cost allocated to i line 30 for SNF; line 31 for NF, or		sis (FIUIII WKSI. B, Par		1,779,123	20.
.00 Per diem capital related costs (Li				37.04	21.
.00 Program capital related cost (Line				165,124	
.00 Inpatient routine service cost (Li	e 19 minus line 22)			1,541,354	23.
.00 Aggregate charges to beneficiaries				0	24.
.00 Total program routine service costs	for comparison to the cost	limitation (Line 23 mi	nus line 24)	1,541,354	
5.00 Enter the per diem limitation (1)	ation (line 0 times the se	. diam limitantian limi	00) (1)		26.
.00 Inpatient routine service cost limi .00 Reimbursable inpatient routine serv					27.
(Transfer to Worksheet E, Part II,		5 IGSSEI UT TIHE ZO UT	11110 21)		20.
) Lines 26 and 27 are not applicable for	· · · · · · · · · · · · · · · · · · ·		I		1

		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		
Health	Financial Systems OPTIMA CARE - CA	STLE HILL	In Lie	u of Form CMS-2	2540-10
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CALCUL	ATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII	Provider No.: 315344	Period:	Worksheet E	
			From 01/01/2023 To 12/31/2023	Part I Date/Time Pre	nared ·
				5/28/2024 6:5	
		Title XVIII	Skilled Nursing	PPS	
			Facility		
			-	1.00	
	PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBU	RSEMENT		1.00	
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	Coinsurance			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 inst	ructions)		143,265	
8.00	Adjusted reimbursable bad debts. (See instructions)			394,299	
9.00	Recovery of bad debts - for statistical records only			0	9.00
10.00	Utilization review			0	10.00
	Subtotal (See instructions)			3,521,988	
	Interim payments (See instructions)			3,597,452	
	Tentative adjustment			0	
	OTHER adjustment (See instructions)			0	
	Demonstration payment adjustment amount before sequestration			0	14.50
14.55	Demonstration payment adjustment amount after sequestration Sequestration for non-claims based amounts (see instructions)			0	14.55
	Sequestration amount (see instructions)			62,554	14.75
	Balance due provider/program (see Instructions)			-145,904	
	Protested amounts (Nonallowable cost report items in accordan	cewith CMS Pub 15-2 s	ection 115 2)	143,304	
10.00	PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSE			0	10.00
17 00	Ancillary services Part B			0	17.00
	Vaccine cost (From Wkst D, Part II, line 3)			1,844	
	Total reasonable costs (Sum of lines 17 and 18)			,	19.00
	Medicare Part B ancillary charges (See instructions)			495	
	Cost of covered services (Lesser of line 19 or line 20)			495	21.00
22.00	Primary payor amounts			0	22.00
23.00	Coinsurance and deductibles			0	23.00
	Allowable bad debts (From your records)			0	24.00
	Allowable Bad debts for dual eligible beneficiaries (see inst	ructions)		0	24.01
	Adjusted reimbursable bad debts (see instructions)			0	24.02
	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)			495	
	Interim payments (See instructions)			359	
	Tentative adjustment			0	27.00
	Other Adjustments (See instructions) Specify			0	28.00
	Demonstration payment adjustment amount before sequestration			0	28.50
	Demonstration payment adjustment amount after sequestration			0	
	Sequestration amount (see instructions)			10	
	Balance due provider/program (see instructions)	noo with CMC Dub 15 0 -	action 115 0		29.00
30.00	Protested amounts (Nonallowable cost report items) in accorda	nce with GMS Pub.15-2, S	ection 115.2	0	30.00

ALYS	IS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED	Provider	No.: 315344	Period: From 01/01/2023 To 12/31/2023	Worksheet E-1 Date/Time Pre 5/28/2024 6:52	pare
		Titl	e XVIII	Skilled Nursing Facility	PPS	_ p.
		Inpatier	nt Part A	Par	t B	
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
00 00	Total interim payments paid to provider 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		3,597,4	52 0	359 0	12
0	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) Program to Provider					3
1	ADJUSTMENTS TO PROVIDER			0	0	
)2				0	0	3
)3				0	0	3
)4				0	0	
15	Descridente Descrite			0	0	
•	Provider to Program ADJUSTMENTS TO PROGRAM		T	0	0	
0 1	ADJUSTMENTS TU PRUGRAM			0	0	
2				0	0	
3				0	0	
4				0	0	
9	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)			0	0	3
0	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)		3,597,4	52	359	4
	TO BE COMPLETED BY CONTRACTOR		1			
0	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
	Program to Provider		1			.
1	TENTATIVE TO PROVIDER			0	0	5
3				0	0	
0	Provider to Program		I		U	
0	TENTATIVE TO PROGRAM			0	0	5
1				0	0	5
2			1	0	0	5
9	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50			0	Ő	5
	- 5.98)					
0	Determined net settlement amount (balance due) based on the cost report. (1)					6
1	PROGRAM TO PROVIDER			0	126	6
)2	PROVIDER TO PROGRAM		145,9		0	6
0	Total Medicare program liability (see instructions)		3,451,5		485	7
			Contr	actor Name	Contractor Number	
					Number	

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

y)	/pe accounting records, complete the "General Fund" column		To	om 01/01/2023 12/31/2023	Date/Time Pre	narad
					5/28/2024 6:5	
		General Fund	Specific E Purpose Fund	ndowment Fund	Plant Fund	
	Assets	1.00	2.00	3.00	4.00	
	CURRENT ASSETS					
	Cash on hand and in banks	165,369	0	0	0	
	Temporary investments Notes receivable	0	0	0	0	
0	Accounts receivable	2,528,704	0	0	0	4.
-	Other receivables Less: allowances for uncollectible notes and accounts	50,000	0	0	0	
	receivable	- 50 , 000	0	0	0	0
	Inventory	0	0	0	0	
	Prepaid expenses Other current assets	156,266	0	0	0	
	Due from other funds	0	0	0	0	10
	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	2,800,339	0	0	0	11
- E	FIXED ASSETS Land	0	0	0	0	12
00	Land improvements	0	0	0	0	
	Less: Accumulated depreciation	0	0	0	0	
	Buildings Less Accumulated depreciation	0	0	0	0 0	15
00	Leasehold improvements	64,465	0	0	0	17
	Less: Accumulated Amortization	-3,916	0	0	0	18
	Fixed equipment Less: Accumulated depreciation	0	0	0	0	20
00	Automobiles and trucks	0	0	0	0	21
	Less: Accumulated depreciation	0	0	0	0	1
	Major movable equipment Less: Accumulated depreciation	67,167 -15,398	0	0	0	23
	Minor equipment - Depreciable	0	0	0	0	25
	Minor equipment nondepreciable	0	0	0	0	26
	Other fixed assets TOTAL FIXED ASSETS (Sum of lines 12 - 27)	112,318	0	0	0	27
(	OTHER ASSETS	,				
	Investments Deposits on leases	0	0	0	0	
	Due from owners/officers	0	0	0	0	
	Other assets	1,000,000	0	0	0	32
	TOTAL OTHER ASSETS (Sum of lines 29 - 32) TOTAL ASSETS (Sum of lines 11, 28, and 33)	1,000,000 3,912,657	0	0	0	33
	Liabilities and Fund Balances	0,512,007			0	
	CURRENT LIABILITIES	4 000 740			0	
	Accounts payable Salaries, wages, and fees payable	4,206,712 528,938	0	0	0	
00	Payroll taxes payable	0		0	0	
	Notes & loans payable (Short term)	3,500,000	0	0	0	
	Deferred income Accelerated payments	552,778	U	0	U	39
00	Due to other funds	0	0	0	0	41
	Other current liabilities TOTAL CURRENT LIABILITIES (Sum of lines 35 – 42)	779,819 9,568,247	0	0	0	
	LONG TERM LIABILITIES	9,500,247	0	0	0	43
00 [	Mortgage payable	0	0	0	0	
	Notes payable Unsecured loans	0	0	0	0	45
	Loans from owners:	0	0	0	0	40
	Other long term liabilities	0	0	0	0	
	OTHER (SPECIFY) TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49	0	0	0	0	
	TOTAL LIABILITIES (Sum of lines 43 and 50)	9,568,247	0	0	0	
	CAPITAL ACCOUNTS					
	General fund balance Specific purpose fund	-5,655,590	0			52
	Donor created - endowment fund balance - restricted		Ŭ	0		54
	Donor created - endowment fund balance - unrestricted			0		55
	Governing body created – endowment fund balance Plant fund balance – invested in plant			0	0	56
00	Plant fund balance – reserve for plant improvement,				0	
	replacement, and expansion TOTAL FUND BALANCES (Sum of lines 52 thru 58)			~	•	
	IVIAL FUND BALANCES (SUM OT LINES 52 TOTU 58)	-5,655,590	0	01	0	59

Health	Financial Systems	OPTIMA CARE - (	CASTLE HILL		In Lie	u of Form CMS-2	2540-10
STATEN	IENT OF CHANGES IN FUND BALANCES		Provider		Period: From 01/01/2023 To 12/31/2023	Worksheet G-1 Date/Time Pre 5/28/2024 6:5	
		General	Fund	Special F	Purpose Fund	Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
$\begin{array}{c} 1 \ . \ 0 0 \\ 2 \ . \ 0 0 \\ 3 \ . \ 0 0 \\ 4 \ . \ 0 0 \\ 5 \ . \ 0 0 \\ 6 \ . \ 0 0 \\ 7 \ . \ 0 0 \\ 8 \ . \ 0 0 \\ 9 \ . \ 0 0 \\ 10 \ . \ 0 0 \\ 11 \ . \ 0 0 \\ 12 \ . \ 0 0 \\ 13 \ . \ 0 0 \\ 14 \ . \ 0 0 \\ 15 \ . \ 0 0 \\ 16 \ . \ 0 0 \\ 17 \ . \ 0 0 \\ 17 \ . \ 0 0 \end{array}$	Fund balances at beginning of period Net income (loss) (from Wkst. G-3, line 31) Total (sum of line 1 and line 2) Additions (credit adjustments) Total additions (sum of line 5 - 9) Subtotal (line 3 plus line 10) Deductions (debit adjustments) ROUNDING	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-1,822,220 -3,833,367 -5,655,587 0 -5,655,587		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	$\begin{array}{c} 1.00\\ 2.00\\ 3.00\\ 4.00\\ 5.00\\ 6.00\\ 7.00\\ 8.00\\ 9.00\\ 10.00\\ 11.00\\ 12.00\\ 13.00\\ 14.00\\ 15.00\\ 16.00\\ 17.00\\ \end{array}$
18.00 19.00	Total deductions (sum of lines 13 - 17) Fund balance at end of period per balance sheet (Line 11 - line 18)		3 5,655,590 - 5		0 0		18.00 19.00
		Endowment Fund	Plant	Fund			
		6.00	7.00	8.00			
$ \begin{array}{r} 1.00\\ 2.00\\ 3.00\\ 4.00\\ 5.00\\ 6.00\\ 7.00 \end{array} $	Fund balances at beginning of period Net income (loss) (from Wkst. G-3, line 31) Total (sum of line 1 and line 2) Additions (credit adjustments)	0	0 0 0		0		1.00 2.00 3.00 4.00 5.00 6.00 7.00
8.00 9.00 10.00 11.00 12.00 13.00 14.00 15.00 16.00 17.00 18.00 19.00	Total additions (sum of line 5 - 9) Subtotal (line 3 plus line 10) Deductions (debit adjustments) ROUNDING Total deductions (sum of lines 13 - 17) Fund balance at end of period per balance sheet (Line 11 - line 18)	0 0 0 0 0	0 0 0 0 0 0 0 0		000000000000000000000000000000000000000		$\begin{array}{c} 8.00\\ 9.00\\ 10.00\\ 12.00\\ 13.00\\ 14.00\\ 15.00\\ 16.00\\ 17.00\\ 18.00\\ 19.00\\ \end{array}$

Health	Financial Systems	OPTIMA CARE - CAST	LE HILL		In Lie	u of Form CMS-	2540-10
STATEM	IENT OF PATIENT REVENUES AND OPERATING EXPENSI	ES	Provider	No.: 315344	Period: From 01/01/2023 To 12/31/2023	Worksheet G-2 Parts I-II Date/Time Pre 5/28/2024 6:5	pared:
	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			16,478,0	65	16,478,065	•
2.00	NURSING FACILITY				0	0	
3.00	ICF/IID				0	0	3.00
4.00	OTHER LONG TERM CARE				0	0	
5.00	Total general inpatient care services (Sum c	of lines 1 – 4)		16,478,0	65	16,478,065	5.00
	All Other Care Services						
6.00	ANCILLARY SERVICES			1,207,9	13 0	1,207,913	
7.00	CLINIC				0	0	
8.00	HOME HEALTH AGENCY COST				0	0	
9.00	AMBULANCE				0	0	
10.00	RURAL HEALTH CLINIC				0	0	1
10.10	FQHC				0	0	
11.00	СМНС				0	0	
12.00	HOSPICE				0 0	0	
13.00	OTHER (SPECIFY)				0 0	0	
14.00	Total Patient Revenues (Sum of lines 5 - 13)	) (Transfer column 3	to	17,685,9	78 0	17,685,978	14.00
	Worksheet G-3, Line 1)						
	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	•
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	0.00
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						0	
15.00	Total Operating Expenses (Sum of lines 1 and	18, minus line 14)				20,626,438	15.00

Health	Financial Systems	OPTIMA CARE - CAS	TLE HILL	In Lie	u of Form CMS-2	2540-10
STATEM	ENT OF PATIENT REVENUES AND OPERATING EXPENSE	S	Provider No.: 315344	Period:	Worksheet G-3	
				From 01/01/2023	D . (T . D	
				To 12/31/2023	Date/Time Pre 5/28/2024 6:5	
					5/20/2024 0.5	<u> 2 pili</u>
					1.00	
1.00	Total patient revenues (From Wkst. G-2, Par	t L. col. 3. line 1	4)		17,685,978	1.00
2.00	Less: contractual allowances and discounts o				900.764	
3.00	Net patient revenues (Line 1 minus line 2)				16,785,214	3.00
4.00	Less: total operating expenses (From Workshe	et G-2, Part II, li	ne 15)		20,626,438	
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 gue	sts			0	14.00
15.00	Revenue from rental of living quarters				0	15.00
16.00	Revenue from sale of medical and surgical su	pplies to other tha	an patients		0	16.00
					0	17.00
18.00	Revenue from sale of medical records and abs				0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms,				0	19.00
20.00	Revenue from gifts, flower, coffee shops, ca	nteen			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)					25.00
26.00	Total (Line 5 plus line 25)				-3,833,367	
27.00	Other expenses (specify)				0	
28.00					0	28.00
29.00					0	29.00
	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



# 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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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.



New York Office 2600 Nostrand Avenue Brooklyn, NY 11210 New Jersey Office 200 Blvd of the Americas, STE 102 Lakewood, NJ 08701



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 CAA, 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.



New York Office 2600 Nostrand Avenue Brooklyn, NY 11210 New Jersey Office 200 Blvd of the Americas, STE 102 Lakewood, NJ 08701

# Optima Care Care Union City, LLC d/b/a Optima Care Castle Hill Balance Sheet December 31, 2023

## Assets

Cash Accounts Receivable (Net) Prepaid Expenses	\$	51,183 2,478,704 156,381		
Due from Prior Owner Total Current Assets	_	220,586	\$	2,906,854
Total current Assets			Ļ	2,300,034
Leasehold Improvements		64,465		
Furniture & Equipment	_	67,167		
		131,632		
Less: Accum. Depreciation & Amortization	-	19,315		440.047
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 Total Current Liabilities	-	38,285	\$	
Total current Liabilities			Ş	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
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	_	2,483,913		
Total Operating Expenses			_	20,625,433
Loss From Operations				(3,841,226)
Other Income			_	7,857
Net Loss			\$_	(3,833,369)

# 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:

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

## 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		_	1,915,305
Net Cash Used In Operating Activities			(1,903,437)
Cash Flows From Investing Activities:			
Capital Expenditures	(81,293)		
Other Assets	(23,041)		
Net Cash Used In Investing Activities	 		(104,334)
Cash Flows From Financing Activities			
Other Liabilities	(32,589)		
Loans Payable - Related Parties	606,820		
Net Cash Provided By Financing Activities		_	574,231
Net Change In Cash			(1,433,540)
Cash - Beginning of Period		_	1,484,723
Cash - End of Period		\$	51,183

#### 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.

#### 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 thirdparty 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)
	\$ 2,478,704

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

#### 4) 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.

#### 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.



#### 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 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 CHA, PC

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

Brooklyn, NY

March 22, 2024

New York Office 2600 Nostrand Avenue Brooklyn, NY 11210 New Jersey Office 200 Blvd of the Americas, STE 102 Lakewood, NJ 08701

# 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	(1,007)		
Total Revenue From Patients		\$	16,784,207
Other Income:			
Interest	3,222		
Other	4,635		
Total Other Income		-	7,857
Total Revenue		\$	16,792,064

# 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		
Therapies		,969	
Social Services		,157	
Dietary		,292	
Housekeeping	566,		
Maintenance	273,	,763	
Total Payroll		\$	2,610,378
Employee Benefits:			
Payroll Taxes	264,	.585	
Workmen's Compensation	32,	,700	
Union	23,	.865	
Employee Benefits	128	.698	
Total Employee Benefits		\$	449,848
Professional Care:			
Prescription Drugs	230,	,936	
Medical Supplies	265,	,153	
Contracted Nursing Service	10,292	,000	
Fees & Expenses	1,175	.859	
Total Professional Care		\$	11,963,948

# 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	69,255		
contracted housekeeping services	03,235		
Total Dietary & Housekeeping		\$	685,002
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	14,627		
Total Plant & Maintenance		\$	2,432,344
<b>Total Plant &amp; Maintenance</b> General & Administrative:		\$	2,432,344
	502,658	\$ <u>-</u>	2,432,344
General & Administrative:	502,658 262,054	\$_	2,432,344
General & Administrative: Office		\$_	2,432,344
General & Administrative: Office Administrative Consultant	262,054	\$_	2,432,344
General & Administrative: Office Administrative Consultant Management Fees	262,054 807,482	\$_	2,432,344
General & Administrative: Office Administrative Consultant Management Fees Telephone	262,054 807,482 30,169	\$_	2,432,344
General & Administrative: Office Administrative Consultant Management Fees Telephone Auto & Travel	262,054 807,482 30,169 18,095	\$_	2,432,344
General & Administrative: Office Administrative Consultant Management Fees Telephone Auto & Travel Professional Fees	262,054 807,482 30,169 18,095 27,283	\$_	2,432,344
General & Administrative: Office Administrative Consultant Management Fees Telephone Auto & Travel Professional Fees Insurance	262,054 807,482 30,169 18,095 27,283 205,845	\$_	2,432,344
General & Administrative: Office Administrative Consultant Management Fees Telephone Auto & Travel Professional Fees Insurance Nursing Home User Fee	262,054 807,482 30,169 18,095 27,283 205,845 591,216	\$_	2,432,344

# Total General & Administrative

\$ 2,483,913