

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

| | | | |
|---|----------------------|---|--|
| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY | Provider CCN: 315009 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S Parts I, II & III Date/Time Prepared: 5/29/2024 4:28 pm |
|---|----------------------|---|--|

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

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by RUNNELLS SPECIALIZED HOSPITAL (315009) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

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

| Cost Center Description | Title V 1.00 | Title XVIII | | Title XIX 4.00 | |
|--------------------------------------|-----------------|----------------|----------------|-------------------|--------|
| | | Part A 2.00 | Part B 3.00 | | |
| PART III - SETTLEMENT SUMMARY | | | | | |
| 1.00 SKILLED NURSING FACILITY | 0 | 301,190 | 0 | 0 | 1.00 |
| 2.00 NURSING FACILITY | 0 | | | 0 | 2.00 |
| 3.00 ICF/IID | 0 | | | 0 | 3.00 |
| 4.00 SNF - BASED HHA I | 0 | 0 | 0 | 0 | 4.00 |
| 5.00 SNF - BASED RHC I | 0 | | 0 | 0 | 5.00 |
| 6.00 SNF - BASED FQHC I | 0 | | 0 | 0 | 6.00 |
| 7.00 SNF - BASED CMHC I | 0 | | 0 | 0 | 7.00 |
| 100.00 TOTAL | 0 | 301,190 | 0 | 0 | 100.00 |

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

| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA | | Provider No. : 315009 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part I Date/Time Prepared: 5/29/2024 4:28 pm | | | | | |
|--|---|-------------------------------|---|---|-----------------------------|---------|-------|-------|-------|
| 1.00 | | 2.00 | | 3.00 | | | | | |
| Skilled Nursing Facility and Skilled Nursing Facility Complex Address: | | | | | | | | | |
| 1.00 | Street: 40 WATCHUNG WAY | PO Box: | | | | 1.00 | | | |
| 2.00 | City: BERKELEY HEIGHTS | State: NJ | Zip Code: 07922 | | | 2.00 | | | |
| 3.00 | County: UNION | CBSA Code: 35084 | Urban/Rural: U | | | 3.00 | | | |
| 3.01 | | CBSA Code: | | | | 3.01 | | | |
| | | Component Name | Provider CCN | Date Certified | Payment System (P, 0, or N) | | | | |
| | | 1.00 | 2.00 | 3.00 | V | XVIII | XIX | | |
| | | | | | 4.00 | 5.00 | 6.00 | | |
| SNF and SNF-Based Component Identification: | | | | | | | | | |
| 4.00 | SNF | RUNNELLS SPECIALIZED HOSPITAL | 315009 | 01/01/1967 | N | P | N | 4.00 | |
| 5.00 | Nursing Facility | | | | | | | 5.00 | |
| 6.00 | ICF/IID | | | | | | | 6.00 | |
| 7.00 | SNF-Based HHA | | | | | | | 7.00 | |
| 8.00 | SNF-Based RHC | | | | | | | 8.00 | |
| 9.00 | SNF-Based FQHC | | | | | | | 9.00 | |
| 10.00 | SNF-Based CMHC | | | | | | | 10.00 | |
| 11.00 | SNF-Based OLTC | | | | | | | 11.00 | |
| 12.00 | SNF-Based HOSPICE | | | | | | | 12.00 | |
| 13.00 | SNF-Based CORF | | | | | | | 13.00 | |
| | | | | From: | To: | | | | |
| | | | | 1.00 | 2.00 | | | | |
| 14.00 | Cost Reporting Period (mm/dd/yyyy) | | | 01/01/2023 | 12/31/2023 | | 14.00 | | |
| 15.00 | Type of Control (See Instructions) | | | | 4 | | 15.00 | | |
| | | | | Y/N | | | | | |
| | | | | 1.00 | | | | | |
| Type of Freestanding Skilled Nursing Facility | | | | | | | | | |
| 16.00 | Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5? | | | | | N | | 16.00 | |
| 17.00 | Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5? | | | | | N | | 17.00 | |
| 18.00 | Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1. | | | | | Y | | 18.00 | |
| Miscellaneous Cost Reporting Information | | | | | | | | | |
| 19.00 | If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. | | | | | N | | 19.00 | |
| 19.01 | If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. | | | | | N | | 19.01 | |
| Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22. | | | | | | | | | |
| 20.00 | Straight Line | | | | | 941,565 | | 20.00 | |
| 21.00 | Declining Balance | | | | | 0 | | 21.00 | |
| 22.00 | Sum of the Year's Digits | | | | | 0 | | 22.00 | |
| 23.00 | Sum of line 20 through 22 | | | | | 941,565 | | 23.00 | |
| 24.00 | If depreciation is funded, enter the balance as of the end of the period. | | | | | 0 | | 24.00 | |
| 25.00 | Were there any disposal of capital assets during the cost reporting period? (Y/N) | | | | | N | | 25.00 | |
| 26.00 | Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N) | | | | | N | | 26.00 | |
| 27.00 | Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N) | | | | | N | | 27.00 | |
| 28.00 | Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N) | | | | | N | | 28.00 | |
| | | | | Part A | Part B | Other | | | |
| | | | | 1.00 | 2.00 | 3.00 | | | |
| If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption. | | | | | | | | | |
| 29.00 | Skilled Nursing Facility | | | | | N | N | N | 29.00 |
| 30.00 | Nursing Facility | | | | | | | | 30.00 |
| 31.00 | ICF/IID | | | | | | | | 31.00 |
| 32.00 | SNF-Based HHA | | | | | N | N | | 32.00 |
| 33.00 | SNF-Based RHC | | | | | | | | 33.00 |
| 34.00 | SNF-Based FQHC | | | | | | | | 34.00 |
| 35.00 | SNF-Based CMHC | | | | | | N | | 35.00 |
| 36.00 | SNF-Based OLTC | | | | | | | | 36.00 |
| | | | | Y/N | | | | | |
| | | | | 1.00 | | | 2.00 | | |
| 37.00 | Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N) | | | | | N | | 37.00 | |
| 38.00 | Are you legally-required to carry malpractice insurance? (Y/N) | | | | | N | | 38.00 | |
| 39.00 | Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2. | | | | | | | 39.00 | |
| | | | Premiums | Paid Losses | Self Insurance | | | | |
| | | | 1.00 | 2.00 | 3.00 | | | | |
| 41.00 | List malpractice premiums and paid losses: | | | 0 | 0 | 0 | | 41.00 | |

| | | | |
|--|-----------------------|---|---|
| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA | Provider No. : 315009 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part I Date/Time Prepared: 5/29/2024 4:28 pm |
|--|-----------------------|---|---|

| | | Y/N | |
|-------|---|--------------------|----------------------|
| | | 1.00 | |
| 42.00 | Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts. | N | 42.00 |
| 43.00 | Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10? | N | 43.00 |
| 44.00 | If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47. | | 44.00 |
| | | 1.00 | 2.00 |
| | | | 3.00 |
| | If this facility is part of a chain organization, enter the name and address of the home office on the lines below. | | |
| 45.00 | Name: | Contractor's Name: | Contractor's Number: |
| 46.00 | Street: | PO Box: | |
| 47.00 | City: | State: | Zip Code: |

| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE | | Provider No. : 315009 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part II Date/Time Prepared: 5/29/2024 4:28 pm | |
|--|--|-----------------------|---|--|-------|
| | | Y/N | Date | | |
| | | 1.00 | 2.00 | | |
| General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy) | | | | | |
| Completed by All Skilled Nursing Facilities | | | | | |
| Provider Organization and Operation | | | | | |
| 1.00 | Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions) | N | | | 1.00 |
| | | Y/N | Date | V/I | |
| | | 1.00 | 2.00 | 3.00 | |
| 2.00 | Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary. | N | | | 2.00 |
| 3.00 | Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions) | Y | | | 3.00 |
| | | Y/N | Type | Date | |
| | | 1.00 | 2.00 | 3.00 | |
| Financial Data and Reports | | | | | |
| 4.00 | Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions. | Y | C | | 4.00 |
| 5.00 | Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation. | N | | | 5.00 |
| | | Y/N | Legal Oper. | | |
| | | 1.00 | 2.00 | | |
| Approved Educational Activities | | | | | |
| 6.00 | Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N) | N | N | | 6.00 |
| 7.00 | Were costs claimed for Allied Health Programs? (Y/N) see instructions. | N | | | 7.00 |
| 8.00 | Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions. | N | | | 8.00 |
| | | Y/N | | | |
| | | 1.00 | | | |
| Bad Debts | | | | | |
| 9.00 | Is the provider seeking reimbursement for bad debts? (Y/N) see instructions. | | | Y | 9.00 |
| 10.00 | If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy. | | | N | 10.00 |
| 11.00 | If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions. | | | N | 11.00 |
| Bed Complement | | | | | |
| 12.00 | Have total beds available changed from prior cost reporting period? If "Y", see instructions. | | | N | 12.00 |
| | | Part A | | Part B | |
| | | Description | Y/N | Date | Y/N |
| | | 0 | 1.00 | 2.00 | 3.00 |
| PS&R Data | | | | | |
| 13.00 | Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.) | Y | 02/01/2024 | Y | 13.00 |
| 14.00 | Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4. | N | | N | 14.00 |
| 15.00 | If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions. | N | | N | 15.00 |
| 16.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions. | N | | N | 16.00 |
| 17.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments: | N | | N | 17.00 |
| 18.00 | Was the cost report prepared only using the provider's records? If "Y" see Instructions. | N | | N | 18.00 |

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

Provider No. : 315009

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/29/2024 4:28 pm

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

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

Provider No. : 315009

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/29/2024 4:28 pm

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

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

Provider No. : 315009

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

Worksheet S-3
 Part I
 Date/Time Prepared:
 5/29/2024 4:28 pm

| Component | | Number of Beds | Bed Days Available | Inpatient Days/Visits | | | |
|-----------|--------------------------|------------------------|----------------------|------------------------|-------------|-----------|-------|
| | | | | Title V | Title XVIII | Title XIX | |
| | | | | 1.00 | 2.00 | 3.00 | |
| 1.00 | SKILLED NURSING FACILITY | 300 | 109,500 | 0 | 5,082 | 90,639 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | 0 | 0 | 0 | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 7.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 300 | 109,500 | 0 | 5,082 | 90,639 | 8.00 |
| Component | | Inpatient Days/Visits | | Discharges | | | |
| | | Other | Total | Title V | Title XVIII | Title XIX | |
| | | 6.00 | 7.00 | 8.00 | 9.00 | 10.00 | |
| 1.00 | SKILLED NURSING FACILITY | 2,975 | 98,696 | 0 | 70 | 141 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | 0 | 0 | | | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 7.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 2,975 | 98,696 | 0 | 70 | 141 | 8.00 |
| Component | | Discharges | | Average Length of Stay | | | |
| | | Other | Total | Title V | Title XVIII | Title XIX | |
| | | 11.00 | 12.00 | 13.00 | 14.00 | 15.00 | |
| 1.00 | SKILLED NURSING FACILITY | 60 | 271 | 0.00 | 72.60 | 642.83 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0.00 | | 0.00 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0.00 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | | | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 7.00 | HOSPICE | 0 | 0 | 0.00 | 0.00 | 0.00 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 60 | 271 | 0.00 | 72.60 | 642.83 | 8.00 |
| Component | | Average Length of Stay | Admissions | | | | |
| | | Total | Title V | Title XVIII | Title XIX | | Other |
| | | 16.00 | 17.00 | 18.00 | 19.00 | | 20.00 |
| 1.00 | SKILLED NURSING FACILITY | 364.19 | 0 | 105 | 85 | 57 | 1.00 |
| 2.00 | NURSING FACILITY | 0.00 | 0 | | 0 | 0 | 2.00 |
| 3.00 | ICF/IID | 0.00 | | | 0 | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | | | | 4.00 |
| 5.00 | Other Long Term Care | 0.00 | | | | 0 | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 7.00 | HOSPICE | 0.00 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 364.19 | 0 | 105 | 85 | 57 | 8.00 |
| Component | | Admissions | Full Time Equivalent | | | | |
| | | Total | Employees on Payroll | Nonpaid Workers | | | |
| | | 21.00 | 22.00 | 23.00 | | | |
| 1.00 | SKILLED NURSING FACILITY | 247 | 221.20 | 0.00 | | 1.00 | |
| 2.00 | NURSING FACILITY | 0 | 0.00 | 0.00 | | 2.00 | |
| 3.00 | ICF/IID | 0 | 0.00 | 0.00 | | 3.00 | |
| 4.00 | HOME HEALTH AGENCY COST | | 0.00 | 0.00 | | 4.00 | |
| 5.00 | Other Long Term Care | 0 | 0.00 | 0.00 | | 5.00 | |
| 6.00 | SNF-Based CMHC | | 0.00 | 0.00 | | 6.00 | |
| 7.00 | HOSPICE | 0 | 0.00 | 0.00 | | 7.00 | |
| 8.00 | Total (Sum of lines 1-7) | 247 | 221.20 | 0.00 | | 8.00 | |

Provider No. : 315009

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

Worksheet S-3
Part II
Date/Time Prepared:
5/29/2024 4:28 pm

| | Amount Reported | Reclass. of Salaries from Worksheet A-6 | Adjusted Salaries (col. 1 ± col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|--|--|---|-------------------------------------|--|---------------------------------------|-------------|
| | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| PART II - DIRECT SALARIES | | | | | | |
| SALARIES | | | | | | |
| 1.00 | Total salaries (See Instructions) | 14,648,226 | 0 | 14,648,226 | 460,436.00 | 31.81 1.00 |
| 2.00 | Physician salaries-Part A | 0 | 0 | 0 | 0.00 | 0.00 2.00 |
| 3.00 | Physician salaries-Part B | 0 | 0 | 0 | 0.00 | 0.00 3.00 |
| 4.00 | Home office personnel | 0 | 0 | 0 | 0.00 | 0.00 4.00 |
| 5.00 | Sum of lines 2 through 4 | 0 | 0 | 0 | 0.00 | 0.00 5.00 |
| 6.00 | Revised wages (line 1 minus line 5) | 14,648,226 | 0 | 14,648,226 | 460,436.00 | 31.81 6.00 |
| 7.00 | Other Long Term Care | 0 | 0 | 0 | 0.00 | 0.00 7.00 |
| 8.00 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0.00 | 0.00 8.00 |
| 9.00 | CMHC | 0 | 0 | 0 | 0.00 | 0.00 9.00 |
| 10.00 | HOSPICE | 0 | 0 | 0 | 0.00 | 0.00 10.00 |
| 11.00 | Other excluded areas | 0 | 0 | 0 | 0.00 | 0.00 11.00 |
| 12.00 | Subtotal Excluded salary (Sum of lines 7 through 11) | 0 | 0 | 0 | 0.00 | 0.00 12.00 |
| 13.00 | Total Adjusted Salaries (line 6 minus line 12) | 14,648,226 | 0 | 14,648,226 | 460,436.00 | 31.81 13.00 |
| OTHER WAGES & RELATED COSTS | | | | | | |
| 14.00 | Contract Labor: Patient Related & Mgmt | 2,593,404 | 0 | 2,593,404 | 85,878.00 | 30.20 14.00 |
| 15.00 | Contract Labor: Physician services-Part A | 0 | 0 | 0 | 0.00 | 0.00 15.00 |
| 16.00 | Home office salaries & wage related costs | 0 | 0 | 0 | 0.00 | 0.00 16.00 |
| WAGE-RELATED COSTS | | | | | | |
| 17.00 | Wage-related costs core (See Part IV) | 2,405,146 | 0 | 2,405,146 | | |
| 18.00 | Wage-related costs other (See Part IV) | 0 | 0 | 0 | | |
| 19.00 | Wage related costs (excluded units) | 0 | 0 | 0 | | |
| 20.00 | Physician Part A - WRC | 0 | 0 | 0 | | |
| 21.00 | Physician Part B - WRC | 0 | 0 | 0 | | |
| 22.00 | Total Adjusted Wage Related cost (see instructions) | 2,405,146 | 0 | 2,405,146 | | |

SNF WAGE INDEX INFORMATION

Provider No. : 315009

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

Worksheet S-3
Part III
Date/Time Prepared:
5/29/2024 4:28 pm

| | Amount Reported | Reclass. of Salaries from Worksheet A-6 | Adjusted Salaries (col. 1 ± col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|-------------------------------------|--|---------------------------------------|-------|
| | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| PART III - OVERHEAD COST - DIRECT SALARIES | | | | | | |
| 1.00 | Employee Benefits | 0 | 0 | 0.00 | 0.00 | 1.00 |
| 2.00 | Administrative & General | 954,580 | 0 | 954,580 | 26,864.00 | 2.00 |
| 3.00 | Plant Operation, Maintenance & Repairs | 258,372 | 0 | 258,372 | 9,990.00 | 3.00 |
| 4.00 | Laundry & Linen Service | 131,896 | 0 | 131,896 | 8,752.00 | 4.00 |
| 5.00 | Housekeeping | 563,192 | 0 | 563,192 | 34,788.00 | 5.00 |
| 6.00 | Dietary | 959,813 | 0 | 959,813 | 44,777.00 | 6.00 |
| 7.00 | Nursing Administration | 782,437 | 0 | 782,437 | 11,434.00 | 7.00 |
| 8.00 | Central Services and Supply | 0 | 0 | 0 | 0.00 | 8.00 |
| 9.00 | Pharmacy | 0 | 0 | 0 | 0.00 | 9.00 |
| 10.00 | Medical Records & Medical Records Library | 122,865 | 0 | 122,865 | 1,333.00 | 10.00 |
| 11.00 | Social Service | 831,545 | 0 | 831,545 | 11,914.00 | 11.00 |
| 12.00 | Nursing and Allied Health Ed. Act. | | | | | 12.00 |
| 13.00 | Other General Service | 194,795 | 0 | 194,795 | 10,754.00 | 13.00 |
| 14.00 | Total (sum lines 1 thru 13) | 4,799,495 | 0 | 4,799,495 | 160,606.00 | 14.00 |

| | | | |
|------------------------|-----------------------|---|--|
| SNF WAGE RELATED COSTS | Provider No. : 315009 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part IV Date/Time Prepared: 5/29/2024 4:28 pm |
|------------------------|-----------------------|---|--|

| | | | Amount Reported | |
|--|---|--|--------------------|-------|
| | | | 1.00 | |
| PART IV - WAGE RELATED COSTS | | | | |
| Part A - Core List | | | | |
| RETIREMENT COST | | | | |
| 1.00 | 401K Employer Contributions | | 0 | 1.00 |
| 2.00 | Tax Sheltered Annuity (TSA) Employer Contribution | | 0 | 2.00 |
| 3.00 | Qualified and Non-Qualified Pension Plan Cost | | 0 | 3.00 |
| 4.00 | Prior Year Pension Service Cost | | 0 | 4.00 |
| PLAN ADMINISTRATIVE COSTS (Paid to External Organization) | | | | |
| 5.00 | 401K/TSA Plan Administration Fees | | 0 | 5.00 |
| 6.00 | Legal /Accounting/Management Fees-Pension Plan | | 0 | 6.00 |
| 7.00 | Employee Managed Care Program Administration Fees | | 0 | 7.00 |
| HEALTH AND INSURANCE COST | | | | |
| 8.00 | Health Insurance (Purchased or Self Funded) | | 557,905 | 8.00 |
| 9.00 | Prescription Drug Plan | | -92 | 9.00 |
| 10.00 | Dental, Hearing and Vision Plan | | 0 | 10.00 |
| 11.00 | Life Insurance (If employee is owner or beneficiary) | | 22,937 | 11.00 |
| 12.00 | Accident Insurance (If employee is owner or beneficiary) | | 0 | 12.00 |
| 13.00 | Disability Insurance (If employee is owner or beneficiary) | | 0 | 13.00 |
| 14.00 | Long-Term Care Insurance (If employee is owner or beneficiary) | | 0 | 14.00 |
| 15.00 | Workers' Compensation Insurance | | 550,973 | 15.00 |
| 16.00 | Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion) | | 0 | 16.00 |
| TAXES | | | | |
| 17.00 | FICA-Employers Portion Only | | 1,110,172 | 17.00 |
| 18.00 | Medicare Taxes - Employers Portion Only | | 0 | 18.00 |
| 19.00 | Unemployment Insurance | | 0 | 19.00 |
| 20.00 | State or Federal Unemployment Taxes | | 163,251 | 20.00 |
| OTHER | | | | |
| 21.00 | Executive Deferred Compensation | | 0 | 21.00 |
| 22.00 | Day Care Cost and Allowances | | 0 | 22.00 |
| 23.00 | Tuition Reimbursement | | 0 | 23.00 |
| 24.00 | Total Wage Related cost (Sum of lines 1 - 23) | | 2,405,146 | 24.00 |
| | | | Amount Reported | |
| | | | 1.00 | |
| Part B - Other than Core Related Cost | | | | |
| 25.00 | OTHER WAGE RELATED COSTS (SPECIFY) | | 0 | 25.00 |

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No. : 315009

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

Worksheet S-3
Part V
Date/Time Prepared:
5/29/2024 4:28 pm

| Occupational Category | | Amount Reported | Fringe Benefits | Adjusted Salaries (col. 1 + col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|----------------------------|--|-----------------|-----------------|-------------------------------------|--|---------------------------------------|-------|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| Direct Salaries | | | | | | | |
| Nursing Occupations | | | | | | | |
| 1.00 | Registered Nurses (RNs) | 1,441,071 | 245,703 | 1,686,774 | 22,626.00 | 74.55 | 1.00 |
| 2.00 | Licensed Practical Nurses (LPNs) | 3,326,209 | 567,119 | 3,893,328 | 72,274.00 | 53.87 | 2.00 |
| 3.00 | Certified Nursing Assistant/Nursing Assistants/Aides | 4,259,162 | 726,187 | 4,985,349 | 186,623.00 | 26.71 | 3.00 |
| 4.00 | Total Nursing (sum of lines 1 through 3) | 9,026,442 | 1,539,009 | 10,565,451 | 281,523.00 | 37.53 | 4.00 |
| 5.00 | Physical Therapists | 349,888 | 59,656 | 409,544 | 7,109.00 | 57.61 | 5.00 |
| 6.00 | Physical Therapy Assistants | 0 | 0 | 0 | 0.00 | 0.00 | 6.00 |
| 7.00 | Physical Therapy Aides | 0 | 0 | 0 | 0.00 | 0.00 | 7.00 |
| 8.00 | Occupational Therapists | 379,985 | 64,787 | 444,772 | 9,113.00 | 48.81 | 8.00 |
| 9.00 | Occupational Therapy Assistants | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 10.00 | Occupational Therapy Aides | 0 | 0 | 0 | 0.00 | 0.00 | 10.00 |
| 11.00 | Speech Therapists | 92,416 | 15,757 | 108,173 | 2,086.00 | 51.86 | 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) | 198,017 | | 198,017 | 3,447.00 | 57.45 | 14.00 |
| 15.00 | Licensed Practical Nurses (LPNs) | 819,571 | | 819,571 | 22,628.00 | 36.22 | 15.00 |
| 16.00 | Certified Nursing Assistant/Nursing Assistants/Aides | 1,575,816 | | 1,575,816 | 59,803.00 | 26.35 | 16.00 |
| 17.00 | Total Nursing (sum of lines 14 through 16) | 2,593,404 | | 2,593,404 | 85,878.00 | 30.20 | 17.00 |
| 18.00 | Physical Therapists | 0 | | 0 | 0.00 | 0.00 | 18.00 |
| 19.00 | Physical Therapy Assistants | 0 | | 0 | 0.00 | 0.00 | 19.00 |
| 20.00 | Physical Therapy Aides | 0 | | 0 | 0.00 | 0.00 | 20.00 |
| 21.00 | Occupational Therapists | 0 | | 0 | 0.00 | 0.00 | 21.00 |
| 22.00 | Occupational Therapy Assistants | 0 | | 0 | 0.00 | 0.00 | 22.00 |
| 23.00 | Occupational Therapy Aides | 0 | | 0 | 0.00 | 0.00 | 23.00 |
| 24.00 | Speech Therapists | 0 | | 0 | 0.00 | 0.00 | 24.00 |
| 25.00 | Respiratory Therapists | 0 | | 0 | 0.00 | 0.00 | 25.00 |
| 26.00 | Other Medical Staff | 0 | | 0 | 0.00 | 0.00 | 26.00 |

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315009

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

Worksheet S-7
Date/Time Prepared:
5/29/2024 4:28 pm

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

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315009

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

Worksheet S-7

Date/Time Prepared:
5/29/2024 4:28 pm

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315009

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

Worksheet A
Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | | Salaries | Other | Total (col. 1 + col. 2) | Reclassifications Increase/Decrease (Fr Wkst A-6) | Reclassified Trial Balance (col. 3 +- col. 4) | | |
|---|-------------------------------|-----------|------------|-------------------------|---|---|------------|--------|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | | |
| GENERAL SERVICE COST CENTERS | | | | | | | | |
| 1.00 | 00100 | | 3,907,954 | 3,907,954 | 0 | 3,907,954 | 1.00 | |
| 2.00 | 00200 | | 0 | 0 | 0 | 0 | 2.00 | |
| 3.00 | 00300 | 0 | 2,498,229 | 2,498,229 | 0 | 2,498,229 | 3.00 | |
| 4.00 | 00400 | 954,580 | 6,332,234 | 7,286,814 | 0 | 7,286,814 | 4.00 | |
| 5.00 | 00500 | 258,372 | 1,552,899 | 1,811,271 | 0 | 1,811,271 | 5.00 | |
| 6.00 | 00600 | 131,896 | 0 | 131,896 | 0 | 131,896 | 6.00 | |
| 7.00 | 00700 | 563,192 | 178,812 | 742,004 | 0 | 742,004 | 7.00 | |
| 8.00 | 00800 | 959,813 | 1,052,675 | 2,012,488 | 0 | 2,012,488 | 8.00 | |
| 9.00 | 00900 | 782,437 | 0 | 782,437 | 0 | 782,437 | 9.00 | |
| 10.00 | 01000 | 0 | 564,119 | 564,119 | 0 | 564,119 | 10.00 | |
| 11.00 | 01100 | 0 | 0 | 0 | 0 | 0 | 11.00 | |
| 12.00 | 01200 | 122,865 | 0 | 122,865 | 0 | 122,865 | 12.00 | |
| 13.00 | 01300 | 831,545 | 0 | 831,545 | 0 | 831,545 | 13.00 | |
| 14.00 | 01400 | 0 | 0 | 0 | 0 | 0 | 14.00 | |
| 15.00 | 01500 | 194,795 | 33,104 | 227,899 | 0 | 227,899 | 15.00 | |
| INPATIENT ROUTINE SERVICE COST CENTERS | | | | | | | | |
| 30.00 | 03000 | 9,026,442 | 2,695,423 | 11,721,865 | 0 | 11,721,865 | 30.00 | |
| 31.00 | 03100 | 0 | 0 | 0 | 0 | 0 | 31.00 | |
| 32.00 | 03200 | 0 | 0 | 0 | 0 | 0 | 32.00 | |
| 33.00 | 03300 | 0 | 0 | 0 | 0 | 0 | 33.00 | |
| ANCILLARY SERVICE COST CENTERS | | | | | | | | |
| 40.00 | 04000 | 0 | 6,154 | 6,154 | 0 | 6,154 | 40.00 | |
| 41.00 | 04100 | 0 | 53,378 | 53,378 | 0 | 53,378 | 41.00 | |
| 42.00 | 04200 | 0 | 0 | 0 | 0 | 0 | 42.00 | |
| 43.00 | 04300 | 0 | 3,305 | 3,305 | 0 | 3,305 | 43.00 | |
| 44.00 | 04400 | 349,888 | 44,123 | 394,011 | 0 | 394,011 | 44.00 | |
| 45.00 | 04500 | 379,985 | 0 | 379,985 | 0 | 379,985 | 45.00 | |
| 46.00 | 04600 | 92,416 | 1,400 | 93,816 | 0 | 93,816 | 46.00 | |
| 47.00 | 04700 | 0 | 0 | 0 | 0 | 0 | 47.00 | |
| 48.00 | 04800 | 0 | 0 | 0 | 0 | 0 | 48.00 | |
| 49.00 | 04900 | 0 | 138,822 | 138,822 | 0 | 138,822 | 49.00 | |
| 50.00 | 05000 | 0 | 0 | 0 | 0 | 0 | 50.00 | |
| 51.00 | 05100 | 0 | 0 | 0 | 0 | 0 | 51.00 | |
| OUTPATIENT SERVICE COST CENTERS | | | | | | | | |
| 60.00 | 06000 | 0 | 0 | 0 | 0 | 0 | 60.00 | |
| 61.00 | 06100 | 0 | 0 | 0 | 0 | 0 | 61.00 | |
| 62.00 | 06200 | 0 | 0 | 0 | 0 | 0 | 62.00 | |
| OTHER REIMBURSABLE COST CENTERS | | | | | | | | |
| 70.00 | 07000 | 0 | 0 | 0 | 0 | 0 | 70.00 | |
| 71.00 | 07100 | 0 | 12,865 | 12,865 | 0 | 12,865 | 71.00 | |
| 73.00 | 07300 | 0 | 0 | 0 | 0 | 0 | 73.00 | |
| SPECIAL PURPOSE COST CENTERS | | | | | | | | |
| 80.00 | 08000 | 0 | 0 | 0 | 0 | 0 | 80.00 | |
| 81.00 | 08100 | 0 | 0 | 0 | 0 | 0 | 81.00 | |
| 82.00 | 08200 | 0 | 0 | 0 | 0 | 0 | 82.00 | |
| 83.00 | 08300 | 0 | 0 | 0 | 0 | 0 | 83.00 | |
| 89.00 | SUBTOTALS (sum of lines 1-84) | | 14,648,226 | 19,075,496 | 33,723,722 | 0 | 33,723,722 | 89.00 |
| NONREIMBURSABLE COST CENTERS | | | | | | | | |
| 90.00 | 09000 | 0 | 0 | 0 | 0 | 0 | 90.00 | |
| 91.00 | 09100 | 0 | 0 | 0 | 0 | 0 | 91.00 | |
| 92.00 | 09200 | 0 | 0 | 0 | 0 | 0 | 92.00 | |
| 93.00 | 09300 | 0 | 0 | 0 | 0 | 0 | 93.00 | |
| 94.00 | 09400 | 0 | 0 | 0 | 0 | 0 | 94.00 | |
| 100.00 | TOTAL | | 14,648,226 | 19,075,496 | 33,723,722 | 0 | 33,723,722 | 100.00 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315009

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

Worksheet A
Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | | Adjustments to Expenses (Fr Wkst A-8) | Net Expenses For Allocation (col. 5 +- col. 6) | | |
|---|-------|---------------------------------------|--|------------|--------|
| | | 6.00 | 7.00 | | |
| GENERAL SERVICE COST CENTERS | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | -3,374,244 | 533,710 | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVABLE EQUIPMENT | 0 | 0 | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | 2,498,229 | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | -2,397,201 | 4,889,613 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | -87,290 | 1,723,981 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 131,896 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 0 | 742,004 | 7.00 |
| 8.00 | 00800 | DIETARY | 0 | 2,012,488 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 0 | 782,437 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 564,119 | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 0 | 122,865 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 831,545 | 13.00 |
| 14.00 | 01400 | NURSING AND ALLIED HEALTH EDUCATION | 0 | 0 | 14.00 |
| 15.00 | 01500 | PATIENT ACTIVITIES | 0 | 227,899 | 15.00 |
| INPATIENT ROUTINE SERVICE COST CENTERS | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | -136,104 | 11,585,761 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 33.00 |
| ANCILLARY SERVICE COST CENTERS | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 6,154 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 53,378 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 3,305 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 394,011 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 379,985 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 93,816 | 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 | 138,822 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 51.00 |
| OUTPATIENT SERVICE COST CENTERS | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 61.00 |
| 62.00 | 06200 | FOHC | 0 | 0 | 62.00 |
| OTHER REIMBURSABLE COST CENTERS | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 12,865 | 71.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 73.00 |
| SPECIAL PURPOSE COST CENTERS | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | 0 | 0 | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | 0 | 0 | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | 0 | 0 | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 83.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | -5,994,839 | 27,728,883 | 89.00 |
| NONREIMBURSABLE COST CENTERS | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER AND BEAUTY SHOP | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS PRIVATE OFFICES | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS LAUNDRY | 0 | 0 | 94.00 |
| 100.00 | | TOTAL | -5,994,839 | 27,728,883 | 100.00 |

| | | |
|-----------------------|---|---|
| Provider No. : 315009 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-6 Date/Time Prepared: 5/29/2024 4:28 pm |
|-----------------------|---|---|

| | | Increases | | | | | |
|--------|--------|--|--------|--------|------------|---|----------|
| | | Cost Center | Line # | Salary | Non Salary | | |
| | | 2.00 | 3.00 | 4.00 | 5.00 | | |
| 100.00 | TOTALS | Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9) | | | | 0 | 0 100.00 |

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

| | | |
|-----------------------|---|---|
| Provider No. : 315009 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-6 Date/Time Prepared: 5/29/2024 4:28 pm |
|-----------------------|---|---|

| | | Decreases | | | |
|--------|--------|-------------|--------|--------|------------|
| | | Cost Center | Line # | Salary | Non Salary |
| | | 6.00 | 7.00 | 8.00 | 9.00 |
| 100.00 | TOTALS | | | 0 | 0 |
| | | | | | 100.00 |

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

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No. : 315009

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

Worksheet A-7

Date/Time Prepared:
5/29/2024 4:28 pm

| Description | Beginning Balances | Acquisitions | | | Disposals and Retirements | |
|--|--------------------|--------------------------|----------|---------|---------------------------|------|
| | | Purchases | Donation | Total | | |
| | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES | | | | | | |
| 1.00 Land | 0 | 0 | 0 | 0 | 0 | 1.00 |
| 2.00 Land Improvements | 0 | 0 | 0 | 0 | 0 | 2.00 |
| 3.00 Buildings and Fixtures | 0 | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 Building Improvements | 2,960,642 | 525,000 | 0 | 525,000 | 0 | 4.00 |
| 5.00 Fixed Equipment | 0 | 0 | 0 | 0 | 0 | 5.00 |
| 6.00 Movable Equipment | 1,807,465 | 225,368 | 0 | 225,368 | 0 | 6.00 |
| 7.00 Subtotal (sum of lines 1-6) | 4,768,107 | 750,368 | 0 | 750,368 | 0 | 7.00 |
| 8.00 Reconciling Items | 0 | 0 | 0 | 0 | 0 | 8.00 |
| 9.00 Total (line 7 minus line 8) | 4,768,107 | 750,368 | 0 | 750,368 | 0 | 9.00 |
| ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES | | | | | | |
| Description | Ending Balance | Fully Depreciated Assets | | | | |
| | 6.00 | 7.00 | | | | |
| ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES | | | | | | |
| 1.00 Land | 0 | 0 | | | | |
| 2.00 Land Improvements | 0 | 0 | | | | |
| 3.00 Buildings and Fixtures | 0 | 0 | | | | |
| 4.00 Building Improvements | 3,485,642 | 0 | | | | |
| 5.00 Fixed Equipment | 0 | 0 | | | | |
| 6.00 Movable Equipment | 2,032,833 | 0 | | | | |
| 7.00 Subtotal (sum of lines 1-6) | 5,518,475 | 0 | | | | |
| 8.00 Reconciling Items | 0 | 0 | | | | |
| 9.00 Total (line 7 minus line 8) | 5,518,475 | 0 | | | | |

ADJUSTMENTS TO EXPENSES

Provider No. : 315009

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

Worksheet A-8

Date/Time Prepared:
5/29/2024 4:28 pm

| Description (1) | (2) Basis For Adjustment | Amount | Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted | | |
|---|--------------------------|------------|---|------|-------------|
| | | | Cost Center | | Line No. |
| | | | 1.00 | 2.00 | 3.00 |
| 1.00 Investment income on restricted funds (chapter 2) | B | -9,880 | CAP REL COSTS - BLDGS & FIXTURES | | 1.00 1.00 |
| 2.00 Trade, quantity, and time discounts (chapter 8) | | 0 | | | 0.00 2.00 |
| 3.00 Refunds and rebates of expenses (chapter 8) | | 0 | | | 0.00 3.00 |
| 4.00 Rental of provider space by suppliers (chapter 8) | | 0 | | | 0.00 4.00 |
| 5.00 Telephone services (pay stations excluded) (chapter 21) | | 0 | | | 0.00 5.00 |
| 6.00 Television and radio service (chapter 21) | | 0 | | | 0.00 6.00 |
| 7.00 Parking lot (chapter 21) | | 0 | | | 0.00 7.00 |
| 8.00 Remuneration applicable to provider-based physician adjustment | A-8-2 | 0 | | | 8.00 |
| 9.00 Home office cost (chapter 21) | | 0 | | | 0.00 9.00 |
| 10.00 Sale of scrap, waste, etc. (chapter 23) | | 0 | | | 0.00 10.00 |
| 11.00 Nonallowable costs related to certain Capital expenditures (chapter 24) | | 0 | | | 0.00 11.00 |
| 12.00 Adjustment resulting from transactions with related organizations (chapter 10) | A-8-1 | -1,759,841 | | | 12.00 |
| 13.00 Laundry and linen service | | 0 | | | 0.00 13.00 |
| 14.00 Revenue - Employee meals | | 0 | | | 0.00 14.00 |
| 15.00 Cost of meals - Guests | | 0 | | | 0.00 15.00 |
| 16.00 Sale of medical supplies to other than patients | | 0 | | | 0.00 16.00 |
| 17.00 Sale of drugs to other than patients | | 0 | | | 0.00 17.00 |
| 18.00 Sale of medical records and abstracts | | 0 | | | 0.00 18.00 |
| 19.00 Vending machines | | 0 | | | 0.00 19.00 |
| 20.00 Income from imposition of interest, finance or penalty charges (chapter 21) | | 0 | | | 0.00 20.00 |
| 21.00 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments | | 0 | | | 0.00 21.00 |
| 22.00 Utilization review--physicians' compensation (chapter 21) | | | UTILIZATION REVIEW - SNF | | 82.00 22.00 |
| 23.00 Depreciation--buildings and fixtures | | | OCAP REL COSTS - BLDGS & FIXTURES | | 1.00 23.00 |
| 24.00 Depreciation--movable equipment | | | OCAP REL COSTS - MOVABLE EQUIPMENT | | 2.00 24.00 |
| 25.00 | | 0 | | | 0.00 25.00 |
| 25.01 RUNNELLS BH | B | -10,259 | PLANT OPERATION, MAINT. & REPAIRS | | 5.00 25.01 |
| 25.02 RUNNELLS BH | B | -77,031 | PLANT OPERATION, MAINT. & REPAIRS | | 5.00 25.02 |
| 25.03 RUNNELLS BH | B | -96,454 | SKILLED NURSING FACILITY | | 30.00 25.03 |
| 25.04 RUNNELLS BH | B | -1,643,069 | CAP REL COSTS - BLDGS & FIXTURES | | 1.00 25.04 |
| 25.06 AMORTIZATION LEASEHOLD | A | -344,000 | ADMINISTRATIVE & GENERAL | | 4.00 25.06 |
| 25.07 OFFICE - UNVACCINATED | A | -70,093 | ADMINISTRATIVE & GENERAL | | 4.00 25.07 |
| 25.08 BAD DEBTS | A | -486,800 | ADMINISTRATIVE & GENERAL | | 4.00 25.08 |
| 25.09 HMO WX | A | -512 | ADMINISTRATIVE & GENERAL | | 4.00 25.09 |
| 25.11 MANAGEMENT FEE | A | -1,496,900 | ADMINISTRATIVE & GENERAL | | 4.00 25.11 |
| 100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100) | | -5,994,839 | | | 100.00 |

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

(2) Basis for adjustment (see instructions).

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

B. Amount Received - if cost cannot be determined.

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

Provider No. : 315009

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

Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/29/2024 4:28 pm

| | Line No. | Cost Center | Expense Items | |
|--|---|------------------------------------|-----------------------------------|-------|
| | 1.00 | 2.00 | 3.00 | |
| PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS: | | | | |
| 1.00 | 1.00 | CAP REL COSTS - BLDGS & FIXTURES | RENT | 1.00 |
| 2.00 | 4.00 | ADMINISTRATIVE & GENERAL | REALTY ADMIN COSTS | 2.00 |
| 3.00 | 30.00 | SKILLED NURSING FACILITY | CONTRACTED NURSING | 3.00 |
| 4.00 | 0.00 | | | 4.00 |
| 5.00 | 0.00 | | | 5.00 |
| 6.00 | 0.00 | | | 6.00 |
| 7.00 | 0.00 | | | 7.00 |
| 8.00 | 0.00 | | | 8.00 |
| 9.00 | 0.00 | | | 9.00 |
| 10.00 | TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12. | | | 10.00 |
| | Amount Allowable In Cost | Amount Included in Wkst. A, col. 5 | Adjustments (col. 4 minus col. 5) | |
| | 4.00 | 5.00 | 6.00 | |
| PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS: | | | | |
| 1.00 | 1,728,705 | 3,450,000 | -1,721,295 | 1.00 |
| 2.00 | 1,104 | 0 | 1,104 | 2.00 |
| 3.00 | 639,612 | 679,262 | -39,650 | 3.00 |
| 4.00 | 0 | 0 | 0 | 4.00 |
| 5.00 | 0 | 0 | 0 | 5.00 |
| 6.00 | 0 | 0 | 0 | 6.00 |
| 7.00 | 0 | 0 | 0 | 7.00 |
| 8.00 | 0 | 0 | 0 | 8.00 |
| 9.00 | 0 | 0 | 0 | 9.00 |
| 10.00 | TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12. | | | 10.00 |
| | 2,369,421 | 4,129,262 | -1,759,841 | |

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

Provider No. : 315009

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

Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/29/2024 4:28 pm

| Symbol (1) | Name | Percentage of Ownership |
|------------|------|-------------------------|
| 1.00 | 2.00 | 3.00 |

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

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

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

| | | | | | |
|--------|--|---|------------------------|--------|--------|
| 1.00 | | B | RUNNELLS VENTURES, LLC | 100.00 | 1.00 |
| 2.00 | | B | RUNNELLS VENTURES, LLC | 100.00 | 2.00 |
| 3.00 | | B | RUNNELLS VENTURE, LLC | 100.00 | 3.00 |
| 4.00 | | | | 0.00 | 4.00 |
| 5.00 | | | | 0.00 | 5.00 |
| 6.00 | | | | 0.00 | 6.00 |
| 7.00 | | | | 0.00 | 7.00 |
| 8.00 | | | | 0.00 | 8.00 |
| 9.00 | | | | 0.00 | 9.00 |
| 10.00 | | | | 0.00 | 10.00 |
| 100.00 | G. Other (financial or non-financial) specify: | | | 0.00 | 100.00 |

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

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

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

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

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

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

| | | | | | | |
|--------|--|--|-------------------------|--------|------------------|--------|
| 1.00 | | | RUNNELLS OPERATING, LLC | 100.00 | NURSING FACILITY | 1.00 |
| 2.00 | | | RUNNELLS REALTY, LLC | 100.00 | LANDLORD | 2.00 |
| 3.00 | | | PEACE OF MIND STAFFING | 100.00 | STAFFING AGENCY | 3.00 |
| 4.00 | | | | 0.00 | | 4.00 |
| 5.00 | | | | 0.00 | | 5.00 |
| 6.00 | | | | 0.00 | | 6.00 |
| 7.00 | | | | 0.00 | | 7.00 |
| 8.00 | | | | 0.00 | | 8.00 |
| 9.00 | | | | 0.00 | | 9.00 |
| 10.00 | | | | 0.00 | | 10.00 |
| 100.00 | G. Other (financial or non-financial) specify: | | | 0.00 | | 100.00 |

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

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

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315009

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

Worksheet B
Part I
Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | Net Expenses for Cost Allocation (from Wkst A col. 7) | CAPITAL RELATED COSTS | | EMPLOYEE BENEFITS | Subtotal | |
|---|---|-----------------------|-------------------|-------------------|-----------|-------------------|
| | | BLDGS & FIXTURES | MOVABLE EQUIPMENT | | | |
| | | 0 | 1.00 | | | |
| GENERAL SERVICE COST CENTERS | | | | | | |
| 1.00 00100 | CAP REL COSTS - BLDGS & FIXTURES | 533,710 | 533,710 | | | 1.00 |
| 2.00 00200 | CAP REL COSTS - MOVABLE EQUIPMENT | 0 | | 0 | | 2.00 |
| 3.00 00300 | EMPLOYEE BENEFITS | 2,498,229 | 16,620 | 0 | 2,514,849 | 3.00 |
| 4.00 00400 | ADMINISTRATIVE & GENERAL | 4,889,613 | 78,380 | 0 | 163,885 | 5,131,878 4.00 |
| 5.00 00500 | PLANT OPERATION, MAINT. & REPAIRS | 1,723,981 | 22,523 | 0 | 44,358 | 1,790,862 5.00 |
| 6.00 00600 | LAUNDRY & LINEN SERVICE | 131,896 | 11,215 | 0 | 22,644 | 165,755 6.00 |
| 7.00 00700 | HOUSEKEEPING | 742,004 | 5,920 | 0 | 96,690 | 844,614 7.00 |
| 8.00 00800 | DIETARY | 2,012,488 | 50,904 | 0 | 164,784 | 2,228,176 8.00 |
| 9.00 00900 | NURSING ADMINISTRATION | 782,437 | 12,076 | 0 | 134,331 | 928,844 9.00 |
| 10.00 01000 | CENTRAL SERVICES & SUPPLY | 564,119 | 0 | 0 | 0 | 564,119 10.00 |
| 11.00 01100 | PHARMACY | 0 | 0 | 0 | 0 | 0 11.00 |
| 12.00 01200 | MEDICAL RECORDS & LIBRARY | 122,865 | 0 | 0 | 21,094 | 143,959 12.00 |
| 13.00 01300 | SOCIAL SERVICE | 831,545 | 4,925 | 0 | 142,762 | 979,232 13.00 |
| 14.00 01400 | NURSING AND ALLIED HEALTH EDUCATION | 0 | 0 | 0 | 0 | 0 14.00 |
| 15.00 01500 | PATIENT ACTIVITIES | 227,899 | 34,908 | 0 | 33,443 | 296,250 15.00 |
| INPATIENT ROUTINE SERVICE COST CENTERS | | | | | | |
| 30.00 03000 | SKILLED NURSING FACILITY | 11,585,761 | 269,374 | 0 | 1,549,685 | 13,404,820 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 | 6,154 | 1,132 | 0 | 0 | 7,286 40.00 |
| 41.00 04100 | LABORATORY | 53,378 | 350 | 0 | 0 | 53,728 41.00 |
| 42.00 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 42.00 |
| 43.00 04300 | OXYGEN (INHALATION) THERAPY | 3,305 | 765 | 0 | 0 | 4,070 43.00 |
| 44.00 04400 | PHYSICAL THERAPY | 394,011 | 11,589 | 0 | 60,070 | 465,670 44.00 |
| 45.00 04500 | OCCUPATIONAL THERAPY | 379,985 | 5,645 | 0 | 65,237 | 450,867 45.00 |
| 46.00 04600 | SPEECH PATHOLOGY | 93,816 | 765 | 0 | 15,866 | 110,447 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 | 138,822 | 3,443 | 0 | 0 | 142,265 49.00 |
| 50.00 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 50.00 |
| 51.00 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 51.00 |
| OUTPATIENT SERVICE COST CENTERS | | | | | | |
| 60.00 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 60.00 |
| 61.00 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 61.00 |
| 62.00 06200 | FQHC | 0 | 0 | 0 | 0 | 0 62.00 |
| OTHER REIMBURSABLE COST CENTERS | | | | | | |
| 70.00 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 70.00 |
| 71.00 07100 | AMBULANCE | 12,865 | 0 | 0 | 0 | 12,865 71.00 |
| 73.00 07300 | CMHC | 0 | 0 | 0 | 0 | 0 73.00 |
| SPECIAL PURPOSE COST CENTERS | | | | | | |
| 80.00 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | 80.00 |
| 81.00 08100 | INTEREST EXPENSE | | | | | 81.00 |
| 82.00 08200 | UTILIZATION REVIEW - SNF | | | | | 82.00 |
| 83.00 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 83.00 |
| 89.00 | SUBTOTALS (sum of lines 1-84) | 27,728,883 | 530,534 | 0 | 2,514,849 | 27,725,707 89.00 |
| NONREIMBURSABLE COST CENTERS | | | | | | |
| 90.00 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 3,176 | 0 | 0 | 3,176 90.00 |
| 91.00 09100 | BARBER AND BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 91.00 |
| 92.00 09200 | PHYSICIANS PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 92.00 |
| 93.00 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 93.00 |
| 94.00 09400 | PATIENTS LAUNDRY | 0 | 0 | 0 | 0 | 0 94.00 |
| 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 | 27,728,883 | 533,710 | 0 | 2,514,849 | 27,728,883 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315009

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

Worksheet B
Part I
Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY | | |
|---|-------|--------------------------------------|-----------------------------------|-------------------------|--------------|-----------|-----------|--------|
| | | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | | |
| GENERAL SERVICE COST CENTERS | | | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | 1.00 | |
| 2.00 | 00200 | CAP REL COSTS - MOVABLE EQUIPMENT | | | | | 2.00 | |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | 3.00 | |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 5,131,878 | | | | 4.00 | |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 406,712 | 2,197,574 | | | 5.00 | |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 37,644 | 59,219 | 262,618 | | 6.00 | |
| 7.00 | 00700 | HOUSEKEEPING | 191,815 | 31,258 | 0 | 1,067,687 | 7.00 | |
| 8.00 | 00800 | DIETARY | 506,028 | 268,786 | 0 | 136,197 | 3,139,187 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 210,944 | 63,765 | 0 | 32,310 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 128,114 | 0 | 0 | 0 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 0 | 0 | 0 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 32,694 | 0 | 0 | 0 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 222,388 | 26,006 | 0 | 13,177 | 0 | 13.00 |
| 14.00 | 01400 | NURSING AND ALLIED HEALTH EDUCATION | 0 | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 | 01500 | PATIENT ACTIVITIES | 67,280 | 184,322 | 0 | 93,398 | 0 | 15.00 |
| INPATIENT ROUTINE SERVICE COST CENTERS | | | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 3,044,293 | 1,422,365 | 262,618 | 720,728 | 3,139,187 | 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 | 1,655 | 5,976 | 0 | 3,028 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 12,202 | 1,847 | 0 | 936 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 924 | 4,038 | 0 | 2,046 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 105,756 | 61,193 | 0 | 31,007 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 102,394 | 29,809 | 0 | 15,104 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 25,083 | 4,038 | 0 | 2,046 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 32,309 | 18,182 | 0 | 9,213 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| OUTPATIENT SERVICE COST CENTERS | | | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FOHC | 0 | 0 | 0 | 0 | 0 | 62.00 |
| OTHER REIMBURSABLE COST CENTERS | | | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 2,922 | 0 | 0 | 0 | 0 | 71.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| SPECIAL PURPOSE COST CENTERS | | | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 5,131,157 | 2,180,804 | 262,618 | 1,059,190 | 3,139,187 | 89.00 |
| NONREIMBURSABLE COST CENTERS | | | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 721 | 16,770 | 0 | 8,497 | 0 | 90.00 |
| 91.00 | 09100 | BARBER AND BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 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 | 5,131,878 | 2,197,574 | 262,618 | 1,067,687 | 3,139,187 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315009

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

Worksheet B
Part I
Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | |
|---|-------|---------------------------|---------------------------------|----------|---------------------------------|----------------|--------|
| | | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | |
| GENERAL SERVICE COST CENTERS | | | | | | | |
| 1.00 | 00100 | | | | | | 1.00 |
| 2.00 | 00200 | | | | | | 2.00 |
| 3.00 | 00300 | | | | | | 3.00 |
| 4.00 | 00400 | | | | | | 4.00 |
| 5.00 | 00500 | | | | | | 5.00 |
| 6.00 | 00600 | | | | | | 6.00 |
| 7.00 | 00700 | | | | | | 7.00 |
| 8.00 | 00800 | | | | | | 8.00 |
| 9.00 | 00900 | 1,235,863 | | | | | 9.00 |
| 10.00 | 01000 | 0 | 692,233 | | | | 10.00 |
| 11.00 | 01100 | 0 | 0 | 0 | | | 11.00 |
| 12.00 | 01200 | 0 | 0 | 0 | 176,653 | | 12.00 |
| 13.00 | 01300 | 0 | 0 | 0 | 0 | 1,240,803 | 13.00 |
| 14.00 | 01400 | 0 | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 | 01500 | 0 | 0 | 0 | 0 | 0 | 15.00 |
| INPATIENT ROUTINE SERVICE COST CENTERS | | | | | | | |
| 30.00 | 03000 | 1,235,863 | 555,526 | 0 | 176,653 | 1,240,803 | 30.00 |
| 31.00 | 03100 | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | 0 | 0 | 0 | 0 | 0 | 33.00 |
| ANCILLARY SERVICE COST CENTERS | | | | | | | |
| 40.00 | 04000 | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | 0 | 0 | 0 | 0 | 0 | 44.00 |
| 45.00 | 04500 | 0 | 0 | 0 | 0 | 0 | 45.00 |
| 46.00 | 04600 | 0 | 0 | 0 | 0 | 0 | 46.00 |
| 47.00 | 04700 | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | 0 | 136,707 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | 0 | 0 | 0 | 0 | 0 | 51.00 |
| OUTPATIENT SERVICE COST CENTERS | | | | | | | |
| 60.00 | 06000 | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | 0 | 0 | 0 | 0 | 0 | 62.00 |
| OTHER REIMBURSABLE COST CENTERS | | | | | | | |
| 70.00 | 07000 | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 73.00 | 07300 | 0 | 0 | 0 | 0 | 0 | 73.00 |
| SPECIAL PURPOSE COST CENTERS | | | | | | | |
| 80.00 | 08000 | | | | | | 80.00 |
| 81.00 | 08100 | | | | | | 81.00 |
| 82.00 | 08200 | | | | | | 82.00 |
| 83.00 | 08300 | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 89.00 | | 1,235,863 | 692,233 | 0 | 176,653 | 1,240,803 | 89.00 |
| NONREIMBURSABLE COST CENTERS | | | | | | | |
| 90.00 | 09000 | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 98.00 | | 0 | 0 | 0 | 0 | 0 | 98.00 |
| 99.00 | | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | TOTAL | 1,235,863 | 692,233 | 0 | 176,653 | 1,240,803 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315009

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

Worksheet B
Part I
Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | NURSING AND ALLIED HEALTH EDUCATION | OTHER GENERAL SERVICE | Subtotal | Post Stepdown Adjustments | Total | |
|---|--------------------------------------|-----------------------|----------|---------------------------|-------|------------|
| | | PATIENT ACTIVITIES | | | | |
| | 14.00 | 15.00 | 16.00 | 17.00 | 18.00 | |
| GENERAL SERVICE COST CENTERS | | | | | | |
| 1.00 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | 1.00 |
| 2.00 00200 | CAP REL COSTS - MOVABLE EQUIPMENT | | | | | 2.00 |
| 3.00 00300 | EMPLOYEE BENEFITS | | | | | 3.00 |
| 4.00 00400 | ADMINISTRATIVE & GENERAL | | | | | 4.00 |
| 5.00 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | 5.00 |
| 6.00 00600 | LAUNDRY & LINEN SERVICE | | | | | 6.00 |
| 7.00 00700 | HOUSEKEEPING | | | | | 7.00 |
| 8.00 00800 | DIETARY | | | | | 8.00 |
| 9.00 00900 | NURSING ADMINISTRATION | | | | | 9.00 |
| 10.00 01000 | CENTRAL SERVICES & SUPPLY | | | | | 10.00 |
| 11.00 01100 | PHARMACY | | | | | 11.00 |
| 12.00 01200 | MEDICAL RECORDS & LIBRARY | | | | | 12.00 |
| 13.00 01300 | SOCIAL SERVICE | | | | | 13.00 |
| 14.00 01400 | NURSING AND ALLIED HEALTH EDUCATION | 0 | | | | 14.00 |
| 15.00 01500 | PATIENT ACTIVITIES | 0 | 641,250 | | | 15.00 |
| INPATIENT ROUTINE SERVICE COST CENTERS | | | | | | |
| 30.00 03000 | SKILLED NURSING FACILITY | 0 | 641,250 | 25,844,106 | 0 | 25,844,106 |
| 31.00 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 03200 | ICF/IID | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 33.00 |
| ANCILLARY SERVICE COST CENTERS | | | | | | |
| 40.00 04000 | RADIOLOGY | 0 | 0 | 17,945 | 0 | 17,945 |
| 41.00 04100 | LABORATORY | 0 | 0 | 68,713 | 0 | 68,713 |
| 42.00 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 11,078 | 0 | 11,078 |
| 44.00 04400 | PHYSICAL THERAPY | 0 | 0 | 663,626 | 0 | 663,626 |
| 45.00 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 598,174 | 0 | 598,174 |
| 46.00 04600 | SPEECH PATHOLOGY | 0 | 0 | 141,614 | 0 | 141,614 |
| 47.00 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 338,676 | 0 | 338,676 |
| 50.00 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 51.00 |
| OUTPATIENT SERVICE COST CENTERS | | | | | | |
| 60.00 06000 | CLINIC | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 06200 | FOHC | | | | | 62.00 |
| OTHER REIMBURSABLE COST CENTERS | | | | | | |
| 70.00 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 07100 | AMBULANCE | 0 | 0 | 15,787 | 0 | 15,787 |
| 73.00 07300 | CMHC | 0 | 0 | 0 | 0 | 73.00 |
| SPECIAL PURPOSE COST CENTERS | | | | | | |
| 80.00 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | 80.00 |
| 81.00 08100 | INTEREST EXPENSE | | | | | 81.00 |
| 82.00 08200 | UTILIZATION REVIEW - SNF | | | | | 82.00 |
| 83.00 08300 | HOSPICE | 0 | 0 | 0 | 0 | 83.00 |
| 89.00 | SUBTOTALS (sum of lines 1-84) | 0 | 641,250 | 27,699,719 | 0 | 27,699,719 |
| NONREIMBURSABLE COST CENTERS | | | | | | |
| 90.00 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 29,164 | 0 | 29,164 |
| 91.00 09100 | BARBER AND BEAUTY SHOP | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 09200 | PHYSICIANS PRIVATE OFFICES | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 09400 | PATIENTS LAUNDRY | 0 | 0 | 0 | 0 | 94.00 |
| 98.00 | Cross Foot Adjustments | 0 | 0 | 0 | 0 | 98.00 |
| 99.00 | Negative Cost Centers | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | TOTAL | 0 | 641,250 | 27,728,883 | 0 | 27,728,883 |

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315009

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

Worksheet B
Part II
Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | Directly Assigned New Capital Related Costs | CAPITAL RELATED COSTS | | Subtotal | EMPLOYEE BENEFITS | |
|---|---|-----------------------|-------------------|----------|-------------------|--------|
| | | BLDGS & FIXTURES | MOVABLE EQUIPMENT | | | |
| | | 0 | 2.00 | | | |
| GENERAL SERVICE COST CENTERS | | | | | | |
| 1.00 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | 1.00 |
| 2.00 00200 | CAP REL COSTS - MOVABLE EQUIPMENT | | | | | 2.00 |
| 3.00 00300 | EMPLOYEE BENEFITS | 0 | 16,620 | 0 | 16,620 | 3.00 |
| 4.00 00400 | ADMINISTRATIVE & GENERAL | 0 | 78,380 | 0 | 78,380 | 4.00 |
| 5.00 00500 | PLANT OPERATION, MAINT. & REPAIRS | 0 | 22,523 | 0 | 22,523 | 5.00 |
| 6.00 00600 | LAUNDRY & LINEN SERVICE | 0 | 11,215 | 0 | 11,215 | 6.00 |
| 7.00 00700 | HOUSEKEEPING | 0 | 5,920 | 0 | 5,920 | 7.00 |
| 8.00 00800 | DIETARY | 0 | 50,904 | 0 | 50,904 | 8.00 |
| 9.00 00900 | NURSING ADMINISTRATION | 0 | 12,076 | 0 | 12,076 | 9.00 |
| 10.00 01000 | CENTRAL SERVICES & SUPPLY | 0 | 0 | 0 | 0 | 10.00 |
| 11.00 01100 | PHARMACY | 0 | 0 | 0 | 0 | 11.00 |
| 12.00 01200 | MEDICAL RECORDS & LIBRARY | 0 | 0 | 0 | 0 | 12.00 |
| 13.00 01300 | SOCIAL SERVICE | 0 | 4,925 | 0 | 4,925 | 13.00 |
| 14.00 01400 | NURSING AND ALLIED HEALTH EDUCATION | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 01500 | PATIENT ACTIVITIES | 0 | 34,908 | 0 | 34,908 | 15.00 |
| INPATIENT ROUTINE SERVICE COST CENTERS | | | | | | |
| 30.00 03000 | SKILLED NURSING FACILITY | 0 | 269,374 | 0 | 269,374 | 30.00 |
| 31.00 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 03200 | ICF/IID | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 33.00 |
| ANCILLARY SERVICE COST CENTERS | | | | | | |
| 40.00 04000 | RADIOLOGY | 0 | 1,132 | 0 | 1,132 | 40.00 |
| 41.00 04100 | LABORATORY | 0 | 350 | 0 | 350 | 41.00 |
| 42.00 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 04300 | OXYGEN (INHALATION) THERAPY | 0 | 765 | 0 | 765 | 43.00 |
| 44.00 04400 | PHYSICAL THERAPY | 0 | 11,589 | 0 | 11,589 | 44.00 |
| 45.00 04500 | OCCUPATIONAL THERAPY | 0 | 5,645 | 0 | 5,645 | 45.00 |
| 46.00 04600 | SPEECH PATHOLOGY | 0 | 765 | 0 | 765 | 46.00 |
| 47.00 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 04900 | DRUGS CHARGED TO PATIENTS | 0 | 3,443 | 0 | 3,443 | 49.00 |
| 50.00 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 51.00 |
| OUTPATIENT SERVICE COST CENTERS | | | | | | |
| 60.00 06000 | CLINIC | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 06200 | FOHC | 0 | 0 | 0 | 0 | 62.00 |
| OTHER REIMBURSABLE COST CENTERS | | | | | | |
| 70.00 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 71.00 |
| 73.00 07300 | CMHC | 0 | 0 | 0 | 0 | 73.00 |
| SPECIAL PURPOSE COST CENTERS | | | | | | |
| 80.00 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | 80.00 |
| 81.00 08100 | INTEREST EXPENSE | | | | | 81.00 |
| 82.00 08200 | UTILIZATION REVIEW - SNF | | | | | 82.00 |
| 83.00 08300 | HOSPICE | 0 | 0 | 0 | 0 | 83.00 |
| 89.00 | SUBTOTALS (sum of lines 1-84) | 0 | 530,534 | 0 | 530,534 | 89.00 |
| NONREIMBURSABLE COST CENTERS | | | | | | |
| 90.00 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 3,176 | 0 | 3,176 | 90.00 |
| 91.00 09100 | BARBER AND BEAUTY SHOP | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 09200 | PHYSICIANS PRIVATE OFFICES | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 09400 | PATIENTS LAUNDRY | 0 | 0 | 0 | 0 | 94.00 |
| 98.00 | Cross Foot Adjustments | | | | 0 | 98.00 |
| 99.00 | Negative Cost Centers | | 0 | 0 | 0 | 99.00 |
| 100.00 | TOTAL | 0 | 533,710 | 0 | 533,710 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315009

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

Worksheet B
Part II
Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY | |
|---|-------|--------------------------|-----------------------------------|-------------------------|--------------|---------|--------|
| | | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | |
| GENERAL SERVICE COST CENTERS | | | | | | | |
| 1.00 | 00100 | | | | | | 1.00 |
| 2.00 | 00200 | | | | | | 2.00 |
| 3.00 | 00300 | | | | | | 3.00 |
| 4.00 | 00400 | 79,463 | | | | | 4.00 |
| 5.00 | 00500 | 6,298 | 29,114 | | | | 5.00 |
| 6.00 | 00600 | 583 | 785 | 12,733 | | | 6.00 |
| 7.00 | 00700 | 2,971 | 414 | 0 | 9,944 | | 7.00 |
| 8.00 | 00800 | 7,836 | 3,561 | 0 | 1,268 | 64,658 | 8.00 |
| 9.00 | 00900 | 3,267 | 845 | 0 | 301 | 0 | 9.00 |
| 10.00 | 01000 | 1,984 | 0 | 0 | 0 | 0 | 10.00 |
| 11.00 | 01100 | 0 | 0 | 0 | 0 | 0 | 11.00 |
| 12.00 | 01200 | 506 | 0 | 0 | 0 | 0 | 12.00 |
| 13.00 | 01300 | 3,444 | 345 | 0 | 123 | 0 | 13.00 |
| 14.00 | 01400 | 0 | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 | 01500 | 1,042 | 2,442 | 0 | 870 | 0 | 15.00 |
| INPATIENT ROUTINE SERVICE COST CENTERS | | | | | | | |
| 30.00 | 03000 | 47,135 | 18,842 | 12,733 | 6,712 | 64,658 | 30.00 |
| 31.00 | 03100 | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | 0 | 0 | 0 | 0 | 0 | 33.00 |
| ANCILLARY SERVICE COST CENTERS | | | | | | | |
| 40.00 | 04000 | 26 | 79 | 0 | 28 | 0 | 40.00 |
| 41.00 | 04100 | 189 | 24 | 0 | 9 | 0 | 41.00 |
| 42.00 | 04200 | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | 14 | 54 | 0 | 19 | 0 | 43.00 |
| 44.00 | 04400 | 1,638 | 811 | 0 | 289 | 0 | 44.00 |
| 45.00 | 04500 | 1,586 | 395 | 0 | 141 | 0 | 45.00 |
| 46.00 | 04600 | 388 | 54 | 0 | 19 | 0 | 46.00 |
| 47.00 | 04700 | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | 500 | 241 | 0 | 86 | 0 | 49.00 |
| 50.00 | 05000 | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | 0 | 0 | 0 | 0 | 0 | 51.00 |
| OUTPATIENT SERVICE COST CENTERS | | | | | | | |
| 60.00 | 06000 | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | 0 | 0 | 0 | 0 | 0 | 62.00 |
| OTHER REIMBURSABLE COST CENTERS | | | | | | | |
| 70.00 | 07000 | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | 45 | 0 | 0 | 0 | 0 | 71.00 |
| 73.00 | 07300 | 0 | 0 | 0 | 0 | 0 | 73.00 |
| SPECIAL PURPOSE COST CENTERS | | | | | | | |
| 80.00 | 08000 | | | | | | 80.00 |
| 81.00 | 08100 | | | | | | 81.00 |
| 82.00 | 08200 | | | | | | 82.00 |
| 83.00 | 08300 | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 89.00 | | 79,452 | 28,892 | 12,733 | 9,865 | 64,658 | 89.00 |
| NONREIMBURSABLE COST CENTERS | | | | | | | |
| 90.00 | 09000 | 11 | 222 | 0 | 79 | 0 | 90.00 |
| 91.00 | 09100 | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 98.00 | | | | | | | 98.00 |
| 99.00 | | | | | | | 99.00 |
| 100.00 | | 79,463 | 29,114 | 12,733 | 9,944 | 64,658 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315009

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

Worksheet B
Part II
Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | |
|---|-------|---------------------------|---------------------------------|----------|---------------------------------|----------------|--------|
| | | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | |
| GENERAL SERVICE COST CENTERS | | | | | | | |
| 1.00 | 00100 | | | | | | 1.00 |
| 2.00 | 00200 | | | | | | 2.00 |
| 3.00 | 00300 | | | | | | 3.00 |
| 4.00 | 00400 | | | | | | 4.00 |
| 5.00 | 00500 | | | | | | 5.00 |
| 6.00 | 00600 | | | | | | 6.00 |
| 7.00 | 00700 | | | | | | 7.00 |
| 8.00 | 00800 | | | | | | 8.00 |
| 9.00 | 00900 | 17,377 | | | | | 9.00 |
| 10.00 | 01000 | 0 | 1,984 | | | | 10.00 |
| 11.00 | 01100 | 0 | 0 | 0 | | | 11.00 |
| 12.00 | 01200 | 0 | 0 | 0 | 645 | | 12.00 |
| 13.00 | 01300 | 0 | 0 | 0 | 0 | 9,781 | 13.00 |
| 14.00 | 01400 | 0 | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 | 01500 | 0 | 0 | 0 | 0 | 0 | 15.00 |
| INPATIENT ROUTINE SERVICE COST CENTERS | | | | | | | |
| 30.00 | 03000 | 17,377 | 1,592 | 0 | 645 | 9,781 | 30.00 |
| 31.00 | 03100 | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | 0 | 0 | 0 | 0 | 0 | 33.00 |
| ANCILLARY SERVICE COST CENTERS | | | | | | | |
| 40.00 | 04000 | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | 0 | 0 | 0 | 0 | 0 | 44.00 |
| 45.00 | 04500 | 0 | 0 | 0 | 0 | 0 | 45.00 |
| 46.00 | 04600 | 0 | 0 | 0 | 0 | 0 | 46.00 |
| 47.00 | 04700 | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | 0 | 392 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | 0 | 0 | 0 | 0 | 0 | 51.00 |
| OUTPATIENT SERVICE COST CENTERS | | | | | | | |
| 60.00 | 06000 | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | 0 | 0 | 0 | 0 | 0 | 62.00 |
| OTHER REIMBURSABLE COST CENTERS | | | | | | | |
| 70.00 | 07000 | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 73.00 | 07300 | 0 | 0 | 0 | 0 | 0 | 73.00 |
| SPECIAL PURPOSE COST CENTERS | | | | | | | |
| 80.00 | 08000 | | | | | | 80.00 |
| 81.00 | 08100 | | | | | | 81.00 |
| 82.00 | 08200 | | | | | | 82.00 |
| 83.00 | 08300 | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 89.00 | | 17,377 | 1,984 | 0 | 645 | 9,781 | 89.00 |
| NONREIMBURSABLE COST CENTERS | | | | | | | |
| 90.00 | 09000 | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 98.00 | | 0 | 0 | 0 | 0 | 0 | 98.00 |
| 99.00 | | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | TOTAL | 17,377 | 1,984 | 0 | 645 | 9,781 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315009

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

Worksheet B
Part II
Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | NURSING AND ALLIED HEALTH EDUCATION | OTHER GENERAL SERVICE PATIENT ACTIVITIES | Subtotal | Post Step-Down Adjustments | Total | |
|---|--------------------------------------|--|----------|----------------------------|-------|----------------|
| | | 14.00 15.00 16.00 17.00 18.00 | | | | |
| GENERAL SERVICE COST CENTERS | | | | | | |
| 1.00 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | 1.00 |
| 2.00 00200 | CAP REL COSTS - MOVABLE EQUIPMENT | | | | | 2.00 |
| 3.00 00300 | EMPLOYEE BENEFITS | | | | | 3.00 |
| 4.00 00400 | ADMINISTRATIVE & GENERAL | | | | | 4.00 |
| 5.00 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | 5.00 |
| 6.00 00600 | LAUNDRY & LINEN SERVICE | | | | | 6.00 |
| 7.00 00700 | HOUSEKEEPING | | | | | 7.00 |
| 8.00 00800 | DIETARY | | | | | 8.00 |
| 9.00 00900 | NURSING ADMINISTRATION | | | | | 9.00 |
| 10.00 01000 | CENTRAL SERVICES & SUPPLY | | | | | 10.00 |
| 11.00 01100 | PHARMACY | | | | | 11.00 |
| 12.00 01200 | MEDICAL RECORDS & LIBRARY | | | | | 12.00 |
| 13.00 01300 | SOCIAL SERVICE | | | | | 13.00 |
| 14.00 01400 | NURSING AND ALLIED HEALTH EDUCATION | 0 | | | | 14.00 |
| 15.00 01500 | PATIENT ACTIVITIES | 0 | 39,483 | | | 15.00 |
| INPATIENT ROUTINE SERVICE COST CENTERS | | | | | | |
| 30.00 03000 | SKILLED NURSING FACILITY | 0 | 39,483 | 498,573 | 0 | 498,573 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 | 1,265 | 0 | 1,265 40.00 |
| 41.00 04100 | LABORATORY | 0 | 0 | 572 | 0 | 572 41.00 |
| 42.00 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 42.00 |
| 43.00 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 852 | 0 | 852 43.00 |
| 44.00 04400 | PHYSICAL THERAPY | 0 | 0 | 14,724 | 0 | 14,724 44.00 |
| 45.00 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 8,198 | 0 | 8,198 45.00 |
| 46.00 04600 | SPEECH PATHOLOGY | 0 | 0 | 1,331 | 0 | 1,331 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 | 0 | 4,662 | 0 | 4,662 49.00 |
| 50.00 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 50.00 |
| 51.00 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 51.00 |
| OUTPATIENT SERVICE COST CENTERS | | | | | | |
| 60.00 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 60.00 |
| 61.00 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 61.00 |
| 62.00 06200 | FOHC | | | | | 62.00 |
| OTHER REIMBURSABLE COST CENTERS | | | | | | |
| 70.00 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 70.00 |
| 71.00 07100 | AMBULANCE | 0 | 0 | 45 | 0 | 45 71.00 |
| 73.00 07300 | CMHC | 0 | 0 | 0 | 0 | 0 73.00 |
| SPECIAL PURPOSE COST CENTERS | | | | | | |
| 80.00 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | 80.00 |
| 81.00 08100 | INTEREST EXPENSE | | | | | 81.00 |
| 82.00 08200 | UTILIZATION REVIEW - SNF | | | | | 82.00 |
| 83.00 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 83.00 |
| 89.00 | SUBTOTALS (sum of lines 1-84) | 0 | 39,483 | 530,222 | 0 | 530,222 89.00 |
| NONREIMBURSABLE COST CENTERS | | | | | | |
| 90.00 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 3,488 | 0 | 3,488 90.00 |
| 91.00 09100 | BARBER AND BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 91.00 |
| 92.00 09200 | PHYSICIANS PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 92.00 |
| 93.00 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 93.00 |
| 94.00 09400 | PATIENTS LAUNDRY | 0 | 0 | 0 | 0 | 0 94.00 |
| 98.00 | Cross Foot Adjustments | 0 | 0 | 0 | 0 | 0 98.00 |
| 99.00 | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 99.00 |
| 100.00 | TOTAL | 0 | 39,483 | 533,710 | 0 | 533,710 100.00 |

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315009

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

Worksheet B-1
Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | CAPITAL RELATED COSTS | | | EMPLOYEE BENEFITS (GROSS SALARIES) | Reconciliation | ADMINISTRATIVE & GENERAL (ACCUM COST) | |
|---|---|---------------------------------|----------|------------------------------------|----------------|---------------------------------------|--------|
| | BLDGS & FIXTURES (SQUARE FEET) | MOVABLE EQUIPMENT (SQUARE FEET) | | | | | |
| | 1.00 | 2.00 | 3.00 | | | | |
| GENERAL SERVICE COST CENTERS | | | | | | | |
| 1.00 00100 | CAP REL COSTS - BLDGS & FIXTURES | 155,613 | | | | | 1.00 |
| 2.00 00200 | CAP REL COSTS - MOVABLE EQUIPMENT | | 0 | | | | 2.00 |
| 3.00 00300 | EMPLOYEE BENEFITS | 4,846 | 0 | 14,648,226 | | | 3.00 |
| 4.00 00400 | ADMINISTRATIVE & GENERAL | 22,853 | 0 | 954,580 | -5,131,878 | 22,597,005 | 4.00 |
| 5.00 00500 | PLANT OPERATION, MAINT. & REPAIRS | 6,567 | 0 | 258,372 | 0 | 1,790,862 | 5.00 |
| 6.00 00600 | LAUNDRY & LINEN SERVICE | 3,270 | 0 | 131,896 | 0 | 165,755 | 6.00 |
| 7.00 00700 | HOUSEKEEPING | 1,726 | 0 | 563,192 | 0 | 844,614 | 7.00 |
| 8.00 00800 | DIETARY | 14,842 | 0 | 959,813 | 0 | 2,228,176 | 8.00 |
| 9.00 00900 | NURSING ADMINISTRATION | 3,521 | 0 | 782,437 | 0 | 928,844 | 9.00 |
| 10.00 01000 | CENTRAL SERVICES & SUPPLY | 0 | 0 | 0 | 0 | 564,119 | 10.00 |
| 11.00 01100 | PHARMACY | 0 | 0 | 0 | 0 | 0 | 11.00 |
| 12.00 01200 | MEDICAL RECORDS & LIBRARY | 0 | 0 | 122,865 | 0 | 143,959 | 12.00 |
| 13.00 01300 | SOCIAL SERVICE | 1,436 | 0 | 831,545 | 0 | 979,232 | 13.00 |
| 14.00 01400 | NURSING AND ALLIED HEALTH EDUCATION | 0 | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 01500 | PATIENT ACTIVITIES | 10,178 | 0 | 194,795 | 0 | 296,250 | 15.00 |
| INPATIENT ROUTINE SERVICE COST CENTERS | | | | | | | |
| 30.00 03000 | SKILLED NURSING FACILITY | 78,541 | 0 | 9,026,442 | 0 | 13,404,820 | 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 | 330 | 0 | 0 | 0 | 7,286 | 40.00 |
| 41.00 04100 | LABORATORY | 102 | 0 | 0 | 0 | 53,728 | 41.00 |
| 42.00 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 04300 | OXYGEN (INHALATION) THERAPY | 223 | 0 | 0 | 0 | 4,070 | 43.00 |
| 44.00 04400 | PHYSICAL THERAPY | 3,379 | 0 | 349,888 | 0 | 465,670 | 44.00 |
| 45.00 04500 | OCCUPATIONAL THERAPY | 1,646 | 0 | 379,985 | 0 | 450,867 | 45.00 |
| 46.00 04600 | SPEECH PATHOLOGY | 223 | 0 | 92,416 | 0 | 110,447 | 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 | 1,004 | 0 | 0 | 0 | 142,265 | 49.00 |
| 50.00 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| OUTPATIENT SERVICE COST CENTERS | | | | | | | |
| 60.00 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 06200 | FOHC | 0 | 0 | 0 | 0 | 0 | 62.00 |
| OTHER REIMBURSABLE COST CENTERS | | | | | | | |
| 70.00 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 12,865 | 71.00 |
| 73.00 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| SPECIAL PURPOSE COST CENTERS | | | | | | | |
| 80.00 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 89.00 | SUBTOTALS (sum of lines 1-84) | 154,687 | 0 | 14,648,226 | -5,131,878 | 22,593,829 | 89.00 |
| NONREIMBURSABLE COST CENTERS | | | | | | | |
| 90.00 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 926 | 0 | 0 | 0 | 3,176 | 90.00 |
| 91.00 09100 | BARBER AND BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 09200 | PHYSICIANS PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 09400 | PATIENTS LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 98.00 | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | Cost to be allocated (per Wkst. B, Part I) | 533,710 | 0 | 2,514,849 | | 5,131,878 | 102.00 |
| 103.00 | Unit cost multiplier (Wkst. B, Part I) | 3.429726 | 0.000000 | 0.171683 | | 0.227104 | 103.00 |
| 104.00 | Cost to be allocated (per Wkst. B, Part II) | | | 16,620 | | 79,463 | 104.00 |
| 105.00 | Unit cost multiplier (Wkst. B, Part II) | | | 0.001135 | | 0.003517 | 105.00 |

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315009

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

Worksheet B-1

Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | | PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET) | LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY) | HOUSEKEEPING (SQUARE FEET) | DIETARY (MEALS SERVED) | NURSING ADMINISTRATION (DIRECT NURSING) | |
|---|-------|---|--|-------------------------------|---------------------------|--|--------|
| | | 5.00 | 6.00 | 7.00 | 8.00 | 9.00 | |
| GENERAL SERVICE COST CENTERS | | | | | | | |
| 1.00 | 00100 | | | | | | 1.00 |
| 2.00 | 00200 | | | | | | 2.00 |
| 3.00 | 00300 | | | | | | 3.00 |
| 4.00 | 00400 | | | | | | 4.00 |
| 5.00 | 00500 | 121,347 | | | | | 5.00 |
| 6.00 | 00600 | 3,270 | 98,696 | | | | 6.00 |
| 7.00 | 00700 | 1,726 | 0 | 116,351 | | | 7.00 |
| 8.00 | 00800 | 14,842 | 0 | 14,842 | 296,088 | | 8.00 |
| 9.00 | 00900 | 3,521 | 0 | 3,521 | 0 | 367,400 | 9.00 |
| 10.00 | 01000 | 0 | 0 | 0 | 0 | 0 | 10.00 |
| 11.00 | 01100 | 0 | 0 | 0 | 0 | 0 | 11.00 |
| 12.00 | 01200 | 0 | 0 | 0 | 0 | 0 | 12.00 |
| 13.00 | 01300 | 1,436 | 0 | 1,436 | 0 | 0 | 13.00 |
| 14.00 | 01400 | 0 | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 | 01500 | 10,178 | 0 | 10,178 | 0 | 0 | 15.00 |
| INPATIENT ROUTINE SERVICE COST CENTERS | | | | | | | |
| 30.00 | 03000 | 78,541 | 98,696 | 78,541 | 296,088 | 367,400 | 30.00 |
| 31.00 | 03100 | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | 0 | 0 | 0 | 0 | 0 | 33.00 |
| ANCILLARY SERVICE COST CENTERS | | | | | | | |
| 40.00 | 04000 | 330 | 0 | 330 | 0 | 0 | 40.00 |
| 41.00 | 04100 | 102 | 0 | 102 | 0 | 0 | 41.00 |
| 42.00 | 04200 | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | 223 | 0 | 223 | 0 | 0 | 43.00 |
| 44.00 | 04400 | 3,379 | 0 | 3,379 | 0 | 0 | 44.00 |
| 45.00 | 04500 | 1,646 | 0 | 1,646 | 0 | 0 | 45.00 |
| 46.00 | 04600 | 223 | 0 | 223 | 0 | 0 | 46.00 |
| 47.00 | 04700 | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | 1,004 | 0 | 1,004 | 0 | 0 | 49.00 |
| 50.00 | 05000 | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | 0 | 0 | 0 | 0 | 0 | 51.00 |
| OUTPATIENT SERVICE COST CENTERS | | | | | | | |
| 60.00 | 06000 | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | 0 | 0 | 0 | 0 | 0 | 62.00 |
| OTHER REIMBURSABLE COST CENTERS | | | | | | | |
| 70.00 | 07000 | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 73.00 | 07300 | 0 | 0 | 0 | 0 | 0 | 73.00 |
| SPECIAL PURPOSE COST CENTERS | | | | | | | |
| 80.00 | 08000 | | | | | | 80.00 |
| 81.00 | 08100 | | | | | | 81.00 |
| 82.00 | 08200 | | | | | | 82.00 |
| 83.00 | 08300 | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 89.00 | | 120,421 | 98,696 | 115,425 | 296,088 | 367,400 | 89.00 |
| NONREIMBURSABLE COST CENTERS | | | | | | | |
| 90.00 | 09000 | 926 | 0 | 926 | 0 | 0 | 90.00 |
| 91.00 | 09100 | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 98.00 | | | | | | | 98.00 |
| 99.00 | | | | | | | 99.00 |
| 102.00 | | 2,197,574 | 262,618 | 1,067,687 | 3,139,187 | 1,235,863 | 102.00 |
| 103.00 | | 18.109834 | 2.660878 | 9.176432 | 10.602209 | 3.363808 | 103.00 |
| 104.00 | | 29,114 | 12,733 | 9,944 | 64,658 | 17,377 | 104.00 |
| 105.00 | | 0.239924 | 0.129012 | 0.085466 | 0.218374 | 0.047297 | 105.00 |

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315009

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

Worksheet B-1

Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | | CENTRAL SERVICES & SUPPLY (COSTED REQUIS.) | PHARMACY (COSTED REQUIS.) | MEDICAL RECORDS & LIBRARY (TIME SPENT) | SOCIAL SERVICE (TIME SPENT) | NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME) | |
|---|-------|---|---------------------------|--|-----------------------------|---|----------|
| | | 10.00 | 11.00 | 12.00 | 13.00 | 14.00 | |
| GENERAL SERVICE COST CENTERS | | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVABLE EQUIPMENT | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 702,941 | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 0 | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 0 | 0 | 98,696 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 0 | 0 | 98,696 | 13.00 |
| 14.00 | 01400 | NURSING AND ALLIED HEALTH EDUCATION | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 | 01500 | PATIENT ACTIVITIES | 0 | 0 | 0 | 0 | 15.00 |
| INPATIENT ROUTINE SERVICE COST CENTERS | | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 564,119 | 0 | 98,696 | 98,696 | 0 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 |
| ANCILLARY SERVICE COST CENTERS | | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 0 | 0 | 0 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 0 | 0 | 0 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 0 | 0 | 0 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 138,822 | 0 | 0 | 0 | 0 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 |
| OUTPATIENT SERVICE COST CENTERS | | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 |
| 62.00 | 06200 | FOHC | 0 | 0 | 0 | 0 | 0 |
| OTHER REIMBURSABLE COST CENTERS | | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 |
| SPECIAL PURPOSE COST CENTERS | | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 702,941 | 0 | 98,696 | 98,696 | 0 |
| NONREIMBURSABLE COST CENTERS | | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 |
| 91.00 | 09100 | BARBER AND BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 |
| 92.00 | 09200 | PHYSICIANS PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 |
| 94.00 | 09400 | PATIENTS LAUNDRY | 0 | 0 | 0 | 0 | 0 |
| 98.00 | | Cross Foot Adjustments | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 692,233 | 0 | 176,653 | 1,240,803 | 0 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 0.984767 | 0.000000 | 1.789870 | 12.571968 | 0.000000 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | 1,984 | 0 | 645 | 9,781 | 0 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | 0.002822 | 0.000000 | 0.006535 | 0.099102 | 0.000000 |

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315009

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

Worksheet B-1
Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | | OTHER GENERAL SERVICE PATIENT ACTIVITIES (PATIENT CENSUS) | |
|---|---|---|--------|
| | | 15.00 | |
| GENERAL SERVICE COST CENTERS | | | |
| 1.00 | 00100 CAP REL COSTS - BLDGS & FIXTURES | | 1.00 |
| 2.00 | 00200 CAP REL COSTS - MOVABLE EQUIPMENT | | 2.00 |
| 3.00 | 00300 EMPLOYEE BENEFITS | | 3.00 |
| 4.00 | 00400 ADMINISTRATIVE & GENERAL | | 4.00 |
| 5.00 | 00500 PLANT OPERATION, MAINT. & REPAIRS | | 5.00 |
| 6.00 | 00600 LAUNDRY & LINEN SERVICE | | 6.00 |
| 7.00 | 00700 HOUSEKEEPING | | 7.00 |
| 8.00 | 00800 DIETARY | | 8.00 |
| 9.00 | 00900 NURSING ADMINISTRATION | | 9.00 |
| 10.00 | 01000 CENTRAL SERVICES & SUPPLY | | 10.00 |
| 11.00 | 01100 PHARMACY | | 11.00 |
| 12.00 | 01200 MEDICAL RECORDS & LIBRARY | | 12.00 |
| 13.00 | 01300 SOCIAL SERVICE | | 13.00 |
| 14.00 | 01400 NURSING AND ALLIED HEALTH EDUCATION | | 14.00 |
| 15.00 | 01500 PATIENT ACTIVITIES | 98,696 | 15.00 |
| INPATIENT ROUTINE SERVICE COST CENTERS | | | |
| 30.00 | 03000 SKILLED NURSING FACILITY | 98,696 | 30.00 |
| 31.00 | 03100 NURSING FACILITY | 0 | 31.00 |
| 32.00 | 03200 ICF/IID | 0 | 32.00 |
| 33.00 | 03300 OTHER LONG TERM CARE | 0 | 33.00 |
| ANCILLARY SERVICE COST CENTERS | | | |
| 40.00 | 04000 RADIOLOGY | 0 | 40.00 |
| 41.00 | 04100 LABORATORY | 0 | 41.00 |
| 42.00 | 04200 INTRAVENOUS THERAPY | 0 | 42.00 |
| 43.00 | 04300 OXYGEN (INHALATION) THERAPY | 0 | 43.00 |
| 44.00 | 04400 PHYSICAL THERAPY | 0 | 44.00 |
| 45.00 | 04500 OCCUPATIONAL THERAPY | 0 | 45.00 |
| 46.00 | 04600 SPEECH PATHOLOGY | 0 | 46.00 |
| 47.00 | 04700 ELECTROCARDIOLOGY | 0 | 47.00 |
| 48.00 | 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 48.00 |
| 49.00 | 04900 DRUGS CHARGED TO PATIENTS | 0 | 49.00 |
| 50.00 | 05000 DENTAL CARE - TITLE XIX ONLY | 0 | 50.00 |
| 51.00 | 05100 SUPPORT SURFACES | 0 | 51.00 |
| OUTPATIENT SERVICE COST CENTERS | | | |
| 60.00 | 06000 CLINIC | 0 | 60.00 |
| 61.00 | 06100 RURAL HEALTH CLINIC | 0 | 61.00 |
| 62.00 | 06200 FOHC | 0 | 62.00 |
| OTHER REIMBURSABLE COST CENTERS | | | |
| 70.00 | 07000 HOME HEALTH AGENCY COST | 0 | 70.00 |
| 71.00 | 07100 AMBULANCE | 0 | 71.00 |
| 73.00 | 07300 CMHC | 0 | 73.00 |
| SPECIAL PURPOSE COST CENTERS | | | |
| 80.00 | 08000 MALPRACTICE PREMIUMS & PAID LOSSES | | 80.00 |
| 81.00 | 08100 INTEREST EXPENSE | | 81.00 |
| 82.00 | 08200 UTILIZATION REVIEW - SNF | | 82.00 |
| 83.00 | 08300 HOSPICE | 0 | 83.00 |
| 89.00 | SUBTOTALS (sum of lines 1-84) | 98,696 | 89.00 |
| NONREIMBURSABLE COST CENTERS | | | |
| 90.00 | 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 90.00 |
| 91.00 | 09100 BARBER AND BEAUTY SHOP | 0 | 91.00 |
| 92.00 | 09200 PHYSICIANS PRIVATE OFFICES | 0 | 92.00 |
| 93.00 | 09300 NONPAID WORKERS | 0 | 93.00 |
| 94.00 | 09400 PATIENTS LAUNDRY | 0 | 94.00 |
| 98.00 | Cross Foot Adjustments | | 98.00 |
| 99.00 | Negative Cost Centers | | 99.00 |
| 102.00 | Cost to be allocated (per Wkst. B, Part I) | 641,250 | 102.00 |
| 103.00 | Unit cost multiplier (Wkst. B, Part I) | 6.497224 | 103.00 |
| 104.00 | Cost to be allocated (per Wkst. B, Part II) | 39,483 | 104.00 |
| 105.00 | Unit cost multiplier (Wkst. B, Part II) | 0.400047 | 105.00 |

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315009

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

Worksheet C
Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | | | Total (from | Total Charges | Ratio (col. 1 | |
|--|-------|--------------------------------------|----------------------------|---------------|----------------------|--------|
| | | | Wkst. B, Pt 1, col. 18) | | divided by col. 2 | |
| | | | 1.00 | 2.00 | 3.00 | |
| ANCILLARY SERVICE COST CENTERS | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 17,945 | 0 | 0.000000 | 40.00 |
| 41.00 | 04100 | LABORATORY | 68,713 | 0 | 0.000000 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0.000000 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 11,078 | 0 | 0.000000 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 663,626 | 561,555 | 1.181765 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 598,174 | 735,851 | 0.812901 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 141,614 | 301,190 | 0.470182 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0.000000 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0.000000 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 338,676 | 138,960 | 2.437219 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0.000000 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0.000000 | 51.00 |
| OUTPATIENT SERVICE COST CENTERS | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0.000000 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | | | | 61.00 |
| 62.00 | 06200 | FQHC | | | | 62.00 |
| 71.00 | 07100 | AMBULANCE | 15,787 | 0 | 0.000000 | 71.00 |
| 100.00 | | Total | 1,855,613 | 1,737,556 | | 100.00 |

| APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS | | Provider No. : 315009 | | Period: From 01/01/2023 To 12/31/2023 | | Worksheet D Part I Date/Time Prepared: 5/29/2024 4:28 pm | |
|--|-------|---|----------|---|---|---|----------|
| | | Title XVIII (1) | | Skilled Nursing Facility | | PPS | |
| | | Health Care Program Charges | | Health Care Program Cost | | | |
| | | Ratio of Cost to Charges (Fr. Wkst. C Column 3) | | Part A | | Part B | |
| | | 1.00 | | 2.00 | | 3.00 | |
| | | | | Part A (col. 1 x col. 2) | | Part B (col. 1 x col. 3) | |
| | | | | 4.00 | | 5.00 | |
| PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST | | | | | | | |
| ANCILLARY SERVICE COST CENTERS | | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0.000000 | 0 | 0 | 0 | 0 40.00 |
| 41.00 | 04100 | LABORATORY | 0.000000 | 0 | 0 | 0 | 0 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0.000000 | 0 | 0 | 0 | 0 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0.000000 | 0 | 0 | 0 | 0 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1.181765 | 190,888 | 0 | 225,585 | 0 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0.812901 | 187,451 | 0 | 152,379 | 0 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0.470182 | 123,215 | 0 | 57,933 | 0 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0.000000 | 0 | 0 | 0 | 0 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0.000000 | 0 | 0 | 0 | 0 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 2.437219 | 0 | 0 | 0 | 0 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0.000000 | 0 | 0 | 0 | 0 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0.000000 | 0 | 0 | 0 | 0 51.00 |
| OUTPATIENT SERVICE COST CENTERS | | | | | | | |
| 60.00 | 06000 | CLINIC | 0.000000 | 0 | 0 | 0 | 0 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | | | | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | 62.00 |
| 71.00 | 07100 | AMBULANCE (2) | 0.000000 | | 0 | | 0 71.00 |
| 100.00 | | Total (Sum of lines 40 - 71) | | 501,554 | 0 | 435,897 | 0 100.00 |

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

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

| | | | | |
|---|--|-----------------------|---|---|
| APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS | | Provider No. : 315009 | Period: From 01/01/2023 To 12/31/2023 | Worksheet D Parts II-III Date/Time Prepared: 5/29/2024 4:28 pm |
| | | Title XVIII | Skilled Nursing Facility | PPS |

| Cost Center Description | | | | 1.00 |
|-------------------------|--|--|--|------|
|-------------------------|--|--|--|------|

| | | | | | |
|---|--|--|--|----------|------|
| PART II - APPORTIONMENT OF VACCINE COST | | | | | |
| 1.00 | | Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49) | | 2.437219 | 1.00 |
| 2.00 | | Program vaccine charges (From your records, or the PS&R) | | 150 | 2.00 |
| 3.00 | | Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18) | | 366 | 3.00 |

| Cost Center Description | | Total Cost (From Wkst. B, Part I, Col. 18) | Nursing & Allied Health (From Wkst. B, Part I, Col. 14) | Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1) | Program Part A Cost (From Wkst. D Part I, Col. 4) | Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4) |
|-------------------------|--|---|---|--|--|--|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 |

| | | | | | | | | |
|--|-------|--------------------------------------|-----------|---|----------|---------|---|--------|
| PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH | | | | | | | | |
| ANCILLARY SERVICE COST CENTERS | | | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 17,945 | 0 | 0.000000 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 68,713 | 0 | 0.000000 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0.000000 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 11,078 | 0 | 0.000000 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 663,626 | 0 | 0.000000 | 225,585 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 598,174 | 0 | 0.000000 | 152,379 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 141,614 | 0 | 0.000000 | 57,933 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0.000000 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0.000000 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 338,676 | 0 | 0.000000 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0.000000 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0.000000 | 0 | 0 | 51.00 |
| 100.00 | | Total (Sum of lines 40 - 52) | 1,839,826 | 0 | | 435,897 | 0 | 100.00 |

| | | | |
|--|-----------------------|---|---|
| COMPUTATION OF INPATIENT ROUTINE COSTS | Provider No. : 315009 | Period: From 01/01/2023 To 12/31/2023 | Worksheet D-1 Parts I-II Date/Time Prepared: 5/29/2024 4:28 pm |
| | Title XVIII | Skilled Nursing Facility | PPS |

| | | | | |
|--|--|--|------------|-------|
| | | | 1.00 | |
| PART I CALCULATION OF INPATIENT ROUTINE COSTS | | | | |
| INPATIENT DAYS | | | | |
| 1.00 | Inpatient days including private room days | | 98,696 | 1.00 |
| 2.00 | Private room days | | 0 | 2.00 |
| 3.00 | Inpatient days including private room days applicable to the Program | | 5,082 | 3.00 |
| 4.00 | Medically necessary private room days applicable to the Program | | 0 | 4.00 |
| 5.00 | Total general inpatient routine service cost | | 25,844,106 | 5.00 |
| PRIVATE ROOM DIFFERENTIAL ADJUSTMENT | | | | |
| 6.00 | General inpatient routine service charges | | 29,583,253 | 6.00 |
| 7.00 | General inpatient routine service cost/charge ratio (Line 5 divided by line 6) | | 0.873606 | 7.00 |
| 8.00 | Enter private room charges from your records | | 0 | 8.00 |
| 9.00 | Average private room per diem charge (Private room charges line 8 divided by private room days, line 2) | | 0.00 | 9.00 |
| 10.00 | Enter semi-private room charges from your records | | 0 | 10.00 |
| 11.00 | Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days) | | 0.00 | 11.00 |
| 12.00 | Average per diem private room charge differential (Line 9 minus line 11) | | 0.00 | 12.00 |
| 13.00 | Average per diem private room cost differential (Line 7 times line 12) | | 0.00 | 13.00 |
| 14.00 | Private room cost differential adjustment (Line 2 times line 13) | | 0 | 14.00 |
| 15.00 | General inpatient routine service cost net of private room cost differential (Line 5 minus line 14) | | 25,844,106 | 15.00 |
| PROGRAM INPATIENT ROUTINE SERVICE COSTS | | | | |
| 16.00 | Adjusted general inpatient service cost per diem (Line 15 divided by line 1) | | 261.86 | 16.00 |
| 17.00 | Program routine service cost (Line 3 times line 16) | | 1,330,773 | 17.00 |
| 18.00 | Medically necessary private room cost applicable to program (line 4 times line 13) | | 0 | 18.00 |
| 19.00 | Total program general inpatient routine service cost (Line 17 plus line 18) | | 1,330,773 | 19.00 |
| 20.00 | Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID) | | 498,573 | 20.00 |
| 21.00 | Per diem capital related costs (Line 20 divided by line 1) | | 5.05 | 21.00 |
| 22.00 | Program capital related cost (Line 3 times line 21) | | 25,664 | 22.00 |
| 23.00 | Inpatient routine service cost (Line 19 minus line 22) | | 1,305,109 | 23.00 |
| 24.00 | Aggregate charges to beneficiaries for excess costs (From provider records) | | 0 | 24.00 |
| 25.00 | Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24) | | 1,305,109 | 25.00 |
| 26.00 | Enter the per diem limitation (1) | | | 26.00 |
| 27.00 | Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1) | | | 27.00 |
| 28.00 | Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions) | | | 28.00 |

(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX

| | | | | |
|--|--|--|----------|------|
| | | | 1.00 | |
| PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH | | | | |
| 1.00 | Total SNF inpatient days | | 98,696 | 1.00 |
| 2.00 | Program inpatient days (see instructions) | | 5,082 | 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) | | 0.051491 | 4.00 |
| 5.00 | Program nursing & allied health costs for pass-through. (line 3 times line 4) | | 0 | 5.00 |

| | | | | |
|---|--|-----------------------|---|---|
| CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII | | Provider No. : 315009 | Period: From 01/01/2023 To 12/31/2023 | Worksheet E Part I Date/Time Prepared: 5/29/2024 4:28 pm |
| | | Title XVIII | Skilled Nursing Facility | PPS |

| | | | | |
|---|--|--|-----------|-------|
| | | | 1.00 | |
| PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT | | | | |
| 1.00 | Inpatient PPS amount (See Instructions) | | 3,477,778 | 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) | | 3,477,778 | 3.00 |
| 4.00 | Primary payor amounts | | 7,178 | 4.00 |
| 5.00 | Coinurance | | 677,800 | 5.00 |
| 6.00 | Allowable bad debts (From your records) | | 955,338 | 6.00 |
| 7.00 | Allowable Bad debts for dual eligible beneficiaries (See instructions) | | 65,641 | 7.00 |
| 8.00 | Adjusted reimbursable bad debts. (See instructions) | | 620,970 | 8.00 |
| 9.00 | Recovery of bad debts - for statistical records only | | 0 | 9.00 |
| 10.00 | Utilization review | | 0 | 10.00 |
| 11.00 | Subtotal (See instructions) | | 3,413,770 | 11.00 |
| 12.00 | Interim payments (See instructions) | | 3,044,305 | 12.00 |
| 13.00 | Tentative adjustment | | 0 | 13.00 |
| 14.00 | OTHER adjustment (See instructions) | | 0 | 14.00 |
| 14.50 | Demonstration payment adjustment amount before sequestration | | 0 | 14.50 |
| 14.55 | Demonstration payment adjustment amount after sequestration | | 0 | 14.55 |
| 14.75 | Sequestration for non-claims based amounts (see instructions) | | 12,419 | 14.75 |
| 14.99 | Sequestration amount (see instructions) | | 55,856 | 14.99 |
| 15.00 | Balance due provider/program (see Instructions) | | 301,190 | 15.00 |
| 16.00 | Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2) | | 0 | 16.00 |
| PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY | | | | |
| 17.00 | Ancillary services Part B | | 0 | 17.00 |
| 18.00 | Vaccine cost (From Wkst D, Part II, line 3) | | 366 | 18.00 |
| 19.00 | Total reasonable costs (Sum of lines 17 and 18) | | 366 | 19.00 |
| 20.00 | Medicare Part B ancillary charges (See instructions) | | 150 | 20.00 |
| 21.00 | Cost of covered services (Lesser of line 19 or line 20) | | 150 | 21.00 |
| 22.00 | Primary payor amounts | | 0 | 22.00 |
| 23.00 | Coinurance and deductibles | | 0 | 23.00 |
| 24.00 | Allowable bad debts (From your records) | | 0 | 24.00 |
| 24.01 | Allowable Bad debts for dual eligible beneficiaries (see instructions) | | 0 | 24.01 |
| 24.02 | Adjusted reimbursable bad debts (see instructions) | | 0 | 24.02 |
| 25.00 | Subtotal (Sum of lines 21 and 24, minus lines 22 and 23) | | 150 | 25.00 |
| 26.00 | Interim payments (See instructions) | | 147 | 26.00 |
| 27.00 | Tentative adjustment | | 0 | 27.00 |
| 28.00 | Other Adjustments (See instructions) Specify | | 0 | 28.00 |
| 28.50 | Demonstration payment adjustment amount before sequestration | | 0 | 28.50 |
| 28.55 | Demonstration payment adjustment amount after sequestration | | 0 | 28.55 |
| 28.99 | Sequestration amount (see instructions) | | 3 | 28.99 |
| 29.00 | Balance due provider/program (see instructions) | | 0 | 29.00 |
| 30.00 | Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2 | | 0 | 30.00 |

| ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED | | Provider No. : 315009 | Period: From 01/01/2023 To 12/31/2023 | Worksheet E-1 Date/Time Prepared: 5/29/2024 4:28 pm | | |
|---|--|-----------------------|---|---|--------|------|
| | | Title XVIII | Skilled Nursing Facility | PPS | | |
| | | Inpatient Part A | | Part B | | |
| | | mm/dd/yyyy | Amount | mm/dd/yyyy | Amount | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 1.00 | Total interim payments paid to provider | | | | 147 | 1.00 |
| 2.00 | Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero | | 3,024,631 | | 0 | 2.00 |
| 3.00 | List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1) | | | | | 3.00 |
| Program to Provider | | | | | | |
| 3.01 | ADJUSTMENTS TO PROVIDER | 07/19/2023 | 19,674 | | 0 | 3.01 |
| 3.02 | | | 0 | | 0 | 3.02 |
| 3.03 | | | 0 | | 0 | 3.03 |
| 3.04 | | | 0 | | 0 | 3.04 |
| 3.05 | | | 0 | | 0 | 3.05 |
| Provider to Program | | | | | | |
| 3.50 | ADJUSTMENTS TO PROGRAM | | 0 | | 0 | 3.50 |
| 3.51 | | | 0 | | 0 | 3.51 |
| 3.52 | | | 0 | | 0 | 3.52 |
| 3.53 | | | 0 | | 0 | 3.53 |
| 3.54 | | | 0 | | 0 | 3.54 |
| 3.99 | Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98) | | 19,674 | | 0 | 3.99 |
| 4.00 | Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B) | | 3,044,305 | | 147 | 4.00 |
| TO BE COMPLETED BY CONTRACTOR | | | | | | |
| 5.00 | List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1) | | | | | 5.00 |
| Program to Provider | | | | | | |
| 5.01 | TENTATIVE TO PROVIDER | | 0 | | 0 | 5.01 |
| 5.02 | | | 0 | | 0 | 5.02 |
| 5.03 | | | 0 | | 0 | 5.03 |
| Provider to Program | | | | | | |
| 5.50 | TENTATIVE TO PROGRAM | | 0 | | 0 | 5.50 |
| 5.51 | | | 0 | | 0 | 5.51 |
| 5.52 | | | 0 | | 0 | 5.52 |
| 5.99 | Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98) | | 0 | | 0 | 5.99 |
| 6.00 | Determined net settlement amount (balance due) based on the cost report. (1) | | | | | 6.00 |
| 6.01 | PROGRAM TO PROVIDER | | 301,190 | | 0 | 6.01 |
| 6.02 | PROVIDER TO PROGRAM | | 0 | | 0 | 6.02 |
| 7.00 | Total Medicare program liability (see instructions) | | 3,345,495 | | 147 | 7.00 |
| | | Contractor Name | | Contractor Number | | |
| | | 1.00 | | 2.00 | | |
| 8.00 | Name of Contractor | | | | | 8.00 |

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

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

Provider No. : 315009

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

Worksheet G

Date/Time Prepared:
5/29/2024 4:28 pm

| | | General Fund | Specific Purpose Fund | Endowment Fund | Plant Fund | |
|--------------------------------------|--|-------------------|-----------------------|----------------|------------|--------------|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| Assets | | | | | | |
| CURRENT ASSETS | | | | | | |
| 1.00 | Cash on hand and in banks | 316,182 | 0 | 0 | 0 | 1.00 |
| 2.00 | Temporary investments | 0 | 0 | 0 | 0 | 2.00 |
| 3.00 | Notes receivable | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | Accounts receivable | 16,993,111 | 0 | 0 | 0 | 4.00 |
| 5.00 | Other receivables | 0 | 0 | 0 | 0 | 5.00 |
| 6.00 | Less: allowances for uncollectible notes and accounts receivable | -11,681,127 | 0 | 0 | 0 | 6.00 |
| 7.00 | Inventory | 3,440,000 | 0 | 0 | 0 | 7.00 |
| 8.00 | Prepaid expenses | 806,181 | 0 | 0 | 0 | 8.00 |
| 9.00 | Other current assets | 288,716 | 0 | 0 | 0 | 9.00 |
| 10.00 | Due from other funds | 0 | 0 | 0 | 0 | 10.00 |
| 11.00 | TOTAL CURRENT ASSETS (Sum of lines 1 - 10) | 10,163,063 | 0 | 0 | 0 | 11.00 |
| FIXED ASSETS | | | | | | |
| 12.00 | Land | 0 | 0 | 0 | 0 | 12.00 |
| 13.00 | Land improvements | 0 | 0 | 0 | 0 | 13.00 |
| 14.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 | Buildings | 0 | 0 | 0 | 0 | 15.00 |
| 16.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 16.00 |
| 17.00 | Leasehold improvements | 3,485,642 | 0 | 0 | 0 | 17.00 |
| 18.00 | Less: Accumulated Amortization | -3,110,333 | 0 | 0 | 0 | 18.00 |
| 19.00 | Fixed equipment | 0 | 0 | 0 | 0 | 19.00 |
| 20.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 20.00 |
| 21.00 | Automobiles and trucks | 0 | 0 | 0 | 0 | 21.00 |
| 22.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 22.00 |
| 23.00 | Major movable equipment | 2,032,833 | 0 | 0 | 0 | 23.00 |
| 24.00 | Less: Accumulated depreciation | -2,311,867 | 0 | 0 | 0 | 24.00 |
| 25.00 | Minor equipment - Depreciable | 0 | 0 | 0 | 0 | 25.00 |
| 26.00 | Minor equipment nondepreciable | 0 | 0 | 0 | 0 | 26.00 |
| 27.00 | Other fixed assets | 0 | 0 | 0 | 0 | 27.00 |
| 28.00 | TOTAL FIXED ASSETS (Sum of lines 12 - 27) | 96,275 | 0 | 0 | 0 | 28.00 |
| OTHER ASSETS | | | | | | |
| 29.00 | Investments | 0 | 0 | 0 | 0 | 29.00 |
| 30.00 | Deposits on leases | 0 | 0 | 0 | 0 | 30.00 |
| 31.00 | Due from owners/officers | 1,415,476 | 0 | 0 | 0 | 31.00 |
| 32.00 | Other assets | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | TOTAL OTHER ASSETS (Sum of lines 29 - 32) | 1,415,476 | 0 | 0 | 0 | 33.00 |
| 34.00 | TOTAL ASSETS (Sum of lines 11, 28, and 33) | 11,674,814 | 0 | 0 | 0 | 34.00 |
| Liabilities and Fund Balances | | | | | | |
| CURRENT LIABILITIES | | | | | | |
| 35.00 | Accounts payable | 4,748,805 | 0 | 0 | 0 | 35.00 |
| 36.00 | Salaries, wages, and fees payable | 785,352 | 0 | 0 | 0 | 36.00 |
| 37.00 | Payroll taxes payable | 87,887 | 0 | 0 | 0 | 37.00 |
| 38.00 | Notes & loans payable (Short term) | 1,300,000 | 0 | 0 | 0 | 38.00 |
| 39.00 | Deferred income | 2,447,118 | 0 | 0 | 0 | 39.00 |
| 40.00 | Accelerated payments | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | Due to other funds | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | Other current liabilities | 54,345 | 0 | 0 | 0 | 42.00 |
| 43.00 | TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42) | 9,423,507 | 0 | 0 | 0 | 43.00 |
| LONG TERM LIABILITIES | | | | | | |
| 44.00 | Mortgage payable | 0 | 0 | 0 | 0 | 44.00 |
| 45.00 | Notes payable | 0 | 0 | 0 | 0 | 45.00 |
| 46.00 | Unsecured loans | 0 | 0 | 0 | 0 | 46.00 |
| 47.00 | Loans from owners: | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | Other long term liabilities | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | OTHER (SPECIFY) | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49) | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | TOTAL LIABILITIES (Sum of lines 43 and 50) | 9,423,507 | 0 | 0 | 0 | 51.00 |
| CAPITAL ACCOUNTS | | | | | | |
| 52.00 | General fund balance | 2,251,307 | 0 | 0 | 0 | 52.00 |
| 53.00 | Specific purpose fund | 0 | 0 | 0 | 0 | 53.00 |
| 54.00 | Donor created - endowment fund balance - restricted | 0 | 0 | 0 | 0 | 54.00 |
| 55.00 | Donor created - endowment fund balance - unrestricted | 0 | 0 | 0 | 0 | 55.00 |
| 56.00 | Governing body created - endowment fund balance | 0 | 0 | 0 | 0 | 56.00 |
| 57.00 | Plant fund balance - invested in plant | 0 | 0 | 0 | 0 | 57.00 |
| 58.00 | Plant fund balance - reserve for plant improvement, replacement, and expansion | 0 | 0 | 0 | 0 | 58.00 |
| 59.00 | TOTAL FUND BALANCES (Sum of lines 52 thru 58) | 2,251,307 | 0 | 0 | 0 | 59.00 |
| 60.00 | TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59) | 11,674,814 | 0 | 0 | 0 | 60.00 |

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315009

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

Worksheet G-1

Date/Time Prepared:
5/29/2024 4:28 pm

| | | General Fund | | Special Purpose Fund | | Endowment Fund |
|-------|---|----------------|------------|----------------------|------|----------------|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 |
| 1.00 | Fund balances at beginning of period | | 6,424,946 | | 0 | 1.00 |
| 2.00 | Net income (loss) (From Wkst. G-3, line 31) | | -1,507,640 | | | 2.00 |
| 3.00 | Total (sum of line 1 and line 2) | | 4,917,306 | | 0 | 3.00 |
| 4.00 | Additions (credit adjustments) | | | | | 4.00 |
| 5.00 | ROUNDING | 1 | | 0 | | 5.00 |
| 6.00 | | 0 | | 0 | | 6.00 |
| 7.00 | | 0 | | 0 | | 7.00 |
| 8.00 | | 0 | | 0 | | 8.00 |
| 9.00 | | 0 | | 0 | | 9.00 |
| 10.00 | Total additions (sum of line 5 - 9) | | 1 | | 0 | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10) | | 4,917,307 | | 0 | 11.00 |
| 12.00 | Deductions (debit adjustments) | | | | | 12.00 |
| 13.00 | RETURN OF CAPITAL | 2,666,000 | | 0 | | 13.00 |
| 14.00 | | 0 | | 0 | | 14.00 |
| 15.00 | | 0 | | 0 | | 15.00 |
| 16.00 | | 0 | | 0 | | 16.00 |
| 17.00 | | 0 | | 0 | | 17.00 |
| 18.00 | Total deductions (sum of lines 13 - 17) | | 2,666,000 | | 0 | 18.00 |
| 19.00 | Fund balance at end of period per balance sheet (Line 11 - line 18) | | 2,251,307 | | 0 | 19.00 |
| | | Endowment Fund | | Plant Fund | | |
| | | 6.00 | 7.00 | 8.00 | | |
| 1.00 | Fund balances at beginning of period | 0 | | 0 | | 1.00 |
| 2.00 | Net income (loss) (From Wkst. G-3, line 31) | | | | | 2.00 |
| 3.00 | Total (sum of line 1 and line 2) | 0 | | 0 | | 3.00 |
| 4.00 | Additions (credit adjustments) | | | | | 4.00 |
| 5.00 | ROUNDING | | 0 | | | 5.00 |
| 6.00 | | | 0 | | | 6.00 |
| 7.00 | | | 0 | | | 7.00 |
| 8.00 | | | 0 | | | 8.00 |
| 9.00 | | | 0 | | | 9.00 |
| 10.00 | Total additions (sum of line 5 - 9) | 0 | | 0 | | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10) | 0 | | 0 | | 11.00 |
| 12.00 | Deductions (debit adjustments) | | | | | 12.00 |
| 13.00 | RETURN OF CAPITAL | | 0 | | | 13.00 |
| 14.00 | | | 0 | | | 14.00 |
| 15.00 | | | 0 | | | 15.00 |
| 16.00 | | | 0 | | | 16.00 |
| 17.00 | | | 0 | | | 17.00 |
| 18.00 | Total deductions (sum of lines 13 - 17) | 0 | | 0 | | 18.00 |
| 19.00 | Fund balance at end of period per balance sheet (Line 11 - line 18) | 0 | | 0 | | 19.00 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315009

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

Worksheet G-2
Parts I-III
Date/Time Prepared:
5/29/2024 4:28 pm

| Cost Center Description | | Inpatient | Outpatient | Total | |
|---|---|------------|------------|------------|-------|
| | | 1.00 | 2.00 | 3.00 | |
| PART I - PATIENT REVENUES | | | | | |
| General Inpatient Routine Care Services | | | | | |
| 1.00 | SKILLED NURSING FACILITY | 29,583,253 | | 29,583,253 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | | 0 | 3.00 |
| 4.00 | OTHER LONG TERM CARE | 0 | | 0 | 4.00 |
| 5.00 | Total general inpatient care services (Sum of lines 1 - 4) | 29,583,253 | | 29,583,253 | 5.00 |
| All Other Care Services | | | | | |
| 6.00 | ANCILLARY SERVICES | 1,737,556 | 0 | 1,737,556 | 6.00 |
| 7.00 | CLINIC | | 0 | 0 | 7.00 |
| 8.00 | HOME HEALTH AGENCY COST | | 0 | 0 | 8.00 |
| 9.00 | AMBULANCE | | 0 | 0 | 9.00 |
| 10.00 | RURAL HEALTH CLINIC | | 0 | 0 | 10.00 |
| 10.10 | FQHC | | 0 | 0 | 10.10 |
| 11.00 | CMHC | | 0 | 0 | 11.00 |
| 12.00 | HOSPICE | 0 | 0 | 0 | 12.00 |
| 13.00 | OTHER (SPECIFY) | 0 | 0 | 0 | 13.00 |
| 14.00 | Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1) | 31,320,809 | 0 | 31,320,809 | 14.00 |
| Cost Center Description | | | 1.00 | 2.00 | |
| PART II - OPERATING EXPENSES | | | | | |
| 1.00 | Operating Expenses (Per Worksheet A, Col. 3, Line 100) | | | 33,723,722 | 1.00 |
| 2.00 | Add (Specify) | | 0 | | 2.00 |
| 3.00 | | | 0 | | 3.00 |
| 4.00 | | | 0 | | 4.00 |
| 5.00 | | | 0 | | 5.00 |
| 6.00 | | | 0 | | 6.00 |
| 7.00 | | | 0 | | 7.00 |
| 8.00 | Total Additions (Sum of lines 2 - 7) | | | 0 | 8.00 |
| 9.00 | Deduct (Specify) | | 0 | | 9.00 |
| 10.00 | | | 0 | | 10.00 |
| 11.00 | | | 0 | | 11.00 |
| 12.00 | | | 0 | | 12.00 |
| 13.00 | | | 0 | | 13.00 |
| 14.00 | Total Deductions (Sum of lines 9 - 13) | | | 0 | 14.00 |
| 15.00 | Total Operating Expenses (Sum of lines 1 and 8, minus line 14) | | | 33,723,722 | 15.00 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315009

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

Worksheet G-3

Date/Time Prepared:
5/29/2024 4:28 pm

| | | 1.00 | |
|----------------------|---|------------|-------|
| 1.00 | Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14) | 31,320,809 | 1.00 |
| 2.00 | Less: contractual allowances and discounts on patients accounts | 1,120,192 | 2.00 |
| 3.00 | Net patient revenues (Line 1 minus line 2) | 30,200,617 | 3.00 |
| 4.00 | Less: total operating expenses (From Worksheet G-2, Part II, line 15) | 33,723,722 | 4.00 |
| 5.00 | Net income from service to patients (Line 3 minus 4) | -3,523,105 | 5.00 |
| Other income: | | | |
| 6.00 | Contributions, donations, bequests, etc | 0 | 6.00 |
| 7.00 | Income from investments | 9,880 | 7.00 |
| 8.00 | Revenues from communications (Telephone and Internet service) | 0 | 8.00 |
| 9.00 | Revenue from television and radio service | 0 | 9.00 |
| 10.00 | Purchase discounts | 0 | 10.00 |
| 11.00 | Rebates and refunds of expenses | 0 | 11.00 |
| 12.00 | Parking lot receipts | 0 | 12.00 |
| 13.00 | Revenue from laundry and linen service | 0 | 13.00 |
| 14.00 | Revenue from meals sold to employees and guests | 0 | 14.00 |
| 15.00 | Revenue from rental of living quarters | 0 | 15.00 |
| 16.00 | Revenue from sale of medical and surgical supplies to other than patients | 0 | 16.00 |
| 17.00 | Revenue from sale of drugs to other than patients | 0 | 17.00 |
| 18.00 | Revenue from sale of medical records and abstracts | 0 | 18.00 |
| 19.00 | Tuition (fees, sale of textbooks, uniforms, etc.) | 0 | 19.00 |
| 20.00 | Revenue from gifts, flower, coffee shops, canteen | 0 | 20.00 |
| 21.00 | Rental of vending machines | 0 | 21.00 |
| 22.00 | Rental of skilled nursing space | 0 | 22.00 |
| 23.00 | Governmental appropriations | 0 | 23.00 |
| 24.00 | NON PATIENT REVENUE | 2,005,585 | 24.00 |
| 24.50 | COVID-19 PHE Funding | 0 | 24.50 |
| 25.00 | Total other income (Sum of lines 6 - 24) | 2,015,465 | 25.00 |
| 26.00 | Total (Line 5 plus line 25) | -1,507,640 | 26.00 |
| 27.00 | Other expenses (specify) | 0 | 27.00 |
| 28.00 | | 0 | 28.00 |
| 29.00 | | 0 | 29.00 |
| 30.00 | Total other expenses (Sum of lines 27 - 29) | 0 | 30.00 |
| 31.00 | Net income (or loss) for the period (Line 26 minus line 30) | -1,507,640 | 31.00 |

RUNNELLS OPERATING LLC
(a limited liability company)

FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

TABLE OF CONTENTS

| | |
|---|----|
| INDEPENDENT AUDITORS' REPORT | 1 |
| BALANCE SHEET | 3 |
| STATEMENTS OF OPERATIONS AND MEMBERS' EQUITY | 4 |
| STATEMENT OF CASH FLOWS | 5 |
| NOTES TO FINANCIAL STATEMENTS | 6 |
| INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION | 14 |
| SUPPLEMENTARY INFORMATION: | |
| REVENUES | 15 |
| OPERATING EXPENSES | 16 |
| SCHEDULE OF PAYROLL AND BENEFITS | 20 |
| PATIENT DAYS | 21 |

INDEPENDENT AUDITORS' REPORT

To the Members of
Runnells Operating LLC

Opinion

We have audited the accompanying financial statements of Runnells Operating LLC (a limited liability company), which comprise the balance sheet as of December 31, 2023, and the related statements of operations and members' equity, and cash flows 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 Runnells Operating LLC 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 audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Runnells Operating LLC and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 these 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 Runnells Operating LLC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' 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 auditors' 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 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.

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 Runnells Operating LLC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Runnells Operating LLC's ability to continue as a going concern for a reasonable period of time.

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

David Sannaschini LLP

November 27, 2024

RUNNELLS OPERATING LLC
(a limited liability company)
BALANCE SHEET
AT DECEMBER 31, 2023

ASSETS

Current assets

| | |
|---|------------------|
| Cash and cash equivalents (note 2) | \$ 252,392 |
| Cash - restricted (patient funds) (note 2) | 343,633 |
| Accounts receivable - less allowance of \$1,028,000 | 4,784,457 |
| Prepaid expenses and other | <u>1,124,320</u> |
| Total current assets | 6,504,802 |

| | |
|---------------------------------------|------------------|
| Property and equipment - net (note 3) | 3,206,608 |
| Goodwill - net (note 4) | 329,667 |
| Security deposits | 3,500 |
| Right-of-use asset (note 5) | 12,099,142 |
| Due from related entities (note 6) | <u>1,548,001</u> |

| | |
|---------------------|------------------------------------|
| TOTAL ASSETS | \$ <u><u>23,691,720</u></u> |
|---------------------|------------------------------------|

LIABILITIES AND MEMBERS' EQUITY

Current liabilities

| | |
|---------------------------------------|------------------|
| Accounts payable | \$ 4,069,071 |
| Accrued expenses | 1,001,213 |
| Accrued and withheld taxes | 87,887 |
| Patients' funds payable | 241,166 |
| Operating lease obligation (note 5) | 548,354 |
| Due to private and third-party payors | <u>2,560,529</u> |
| Total current liabilities | 8,508,220 |

| | |
|-------------------------------------|-------------------|
| Security deposits payable | 8,100 |
| Loan payable - members (note 7) | 1,300,000 |
| Operating lease obligation (note 5) | <u>11,550,788</u> |
| Total liabilities | 21,367,108 |

| | |
|------------------------|-------------------------|
| Members' equity | <u>2,324,612</u> |
|------------------------|-------------------------|

| | |
|--|------------------------------------|
| TOTAL LIABILITIES AND MEMBERS' EQUITY | \$ <u><u>23,691,720</u></u> |
|--|------------------------------------|

RUNNELLS OPERATING LLC
(a limited liability company)
STATEMENTS OF OPERATIONS AND MEMBERS' EQUITY
YEAR ENDED DECEMBER 31, 2023

| | |
|--|----------------------------|
| Revenues | \$ 29,860,746 |
| Operating expenses | <u>31,304,960</u> |
| Loss from operations | (1,444,214) |
| Non-operating revenue | |
| Interest income | <u>9,880</u> |
| NET LOSS | (1,434,334) |
| Members' equity - December 31, 2022 | <u>6,424,946</u> |
| | 4,990,612 |
| Net members' equity distributed | <u>(2,666,000)</u> |
| MEMBERS' EQUITY - DECEMBER 31, 2023 | <u><u>\$ 2,324,612</u></u> |

See accompanying notes to the financial statements.

RUNNELLS OPERATING LLC
(a limited liability company)
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2023

| | |
|---|--------------------|
| Cash flows from operating activities | |
| Net loss | \$ (1,434,334) |
| Adjustments to reconcile net loss to net cash provided by operating activities: | |
| Depreciation and amortization | 770,181 |
| Decrease in assets | |
| Accounts receivable | 1,046,231 |
| Prepaid expenses and other | 122,861 |
| Due from related parties | 1,348,383 |
| Increase in liabilities | |
| Accounts payable | 215,280 |
| Accrued expenses and withheld taxes | 16,747 |
| Due to private and third-party payors | 159,552 |
| Patients' funds payable | 575 |
| Net cash provided by operating activities | <u>2,245,476</u> |
| Cash flows from investing activities: | |
| Purchase of property and equipment | <u>(750,368)</u> |
| Net cash used in investing activities | <u>(750,368)</u> |
| Cash flows from financing activities: | |
| Proceeds from member loan | 1,300,000 |
| Members' equity distributed | <u>(2,666,000)</u> |
| Net cash used in financing activities | <u>(1,366,000)</u> |
| Net increase in cash, restricted cash, and cash equivalents | 129,108 |
| Cash, restricted cash, and cash equivalents - December 31, 2022 | <u>466,917</u> |
| CASH, RESTRICTED CASH, AND CASH EQUIVALENTS - DECEMBER 31, 2023 | <u>\$ 596,025</u> |

See accompanying notes to the financial statements.

RUNNELLS OPERATING LLC
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and business – Runnells Operating LLC (the “Company”) was formed in the State of New Jersey, on June 3, 2014. The Company commenced operations of a 300-bed nursing facility in Berkeley Heights, New Jersey on June 3, 2014. The members of the Company are generally protected from liability for acts and obligations of the Company. The operating agreements provide, among other things, for the Company to continue at the will of the General Members, unless sooner terminated as provided in the agreement. The Company leases land, a building, and rights to its license in Berkeley Heights, New Jersey, from a related entity.

Basis of accounting – The books and records of the Company are maintained on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Cash equivalents – Cash equivalents represent short-term investments with original maturity dates of three months or less.

Restricted cash – patient funds – The Company adopted Financial Accounting Standards Board (“FASB”) standard “ASU-2016-18, Statement of Cash Flows (Topic 230): Restricted Cash.” This standard requires that cash, restricted cash, and cash equivalents be included in beginning and ending cash, restricted cash and cash equivalents on the statement of cash flows. The Company is required to maintain patient funds in a separate restricted account. The amount at all times must be equal to or exceed the aggregate of all outstanding obligations to the patients.

Trade accounts receivable – Trade accounts receivable are stated at the amount management expects to collect from outstanding balances. 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 trade accounts receivable. The Company decreased the allowance for bad debt by approximately \$10,501,000 in 2023.

Property and equipment – Property and equipment are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Expenditures for maintenance and repairs are charged to operations as incurred. Significant renovations and replacements, which improve and extend the life of the asset are capitalized.

Goodwill – The Company has adopted ASU 2014-02 Intangibles-Goodwill and Other (Topic 350): Accounting for Goodwill. With this adoption, the Company began amortizing goodwill on a straight-line basis over a weighted average ten-year period. The Company tests goodwill for impairment if a triggering event occurs, instead of using its prior method of performing an annual test for impairment. If a triggering event occurs, the Company will test for impairment by comparing the fair market value of the Company at the entity level vs. the recorded value of its goodwill for determining if the Company had experienced an impairment loss.

RUNNELLS OPERATING LLC
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues – Revenue is derived primarily from providing healthcare services to patients. Revenues are recognized when services are provided to the patients at the amount that reflects the consideration to which the Company expects to be entitled from patients and third-party payors, including Medicaid, Medicare and insurers (private and Medicare replacement plans), in exchange for providing patient care. The healthcare services in transitional and skilled, home health and hospice patient contracts include routine services in exchange for a contractual agreed-upon amount or rate. Routine services are treated as a single-performance obligation satisfied over time as services are rendered. As such, patient care services represent a bundle of services that are not capable of being distinct. Additionally, there may be ancillary services which are not included in the daily rates for routine services, but instead are treated as separate performance obligations satisfied at a point in time, if and when those services are rendered.

Revenue recognized from healthcare services are adjusted for estimates of variable consideration to arrive at the transaction price. The Company determines the transaction price based on contractually agreed-upon amounts or rates, adjusted for estimates of variable consideration. The Company uses the expected value method in determining the variable component that should be used to arrive at the transaction price, using contractual agreements and historical reimbursement experience within each payor type. The amount of variable consideration which is included in the transaction price may be constrained and is included in the net revenue only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in a future period. If actual amounts of consideration ultimately received differ from estimates, the Company adjusts these estimates, which would affect net service revenue in the period such variances become known.

Income taxes – The Company is treated as a partnership for federal income tax purposes and does not incur income taxes. Instead, their earnings and losses are included in the personal returns of the members and taxed depending on their personal tax situations. The policy of the Company is to record interest expense and penalties relating to income taxes in operating expense.

In 2020, the State of New Jersey passed the Business Alternative Income Tax Act (“BAIT”). This law allowed LLCs to pay tax due on partnership earnings instead of on the individual owners return. The tax rates are graduated and range from 5.675% to 10.9% of earnings. The Company recorded \$466,000 of NJ BAIT taxes during 2023, which were included in distributions.

Government Grants – In 2022, the Company adopted ASU-2021-10, Government Assistance (Topic 832: Disclosures by Business Entities about Government Assistance). The Company’s accounting policy for government grants is to follow International Accounting Standards No. 20 – “Accounting for Government Grants and Disclosure of Government Assistance.”

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

Advertising – Advertising costs, except for costs associated with direct-response advertising, are charged to earnings when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received.

RUNNELLS OPERATING LLC
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Guaranteed Payments to Members – Guaranteed payments to members that are intended as compensation for services rendered are accounted for as expenses of the Company rather than as allocations of the Company’s net earnings. Guaranteed payments that are intended as payments of interest on capital accounts are not accounted for as expenses of the Company, but rather, as part of the allocation of net earnings.

Leases – The Company adopted ASC-842 Leases. With this adoption, the Company determined which contracts conveyed the Company a right to control identified property, plant, or equipment for a period of time in exchange for consideration were deemed leases. The Company classified these contracts as Right-of-Use (“ROU”) assets. ROU assets and lease liabilities are recognized based on the present value of lease payments over the lease term with lease expense recognized on a straight-line basis.

Lease agreements may contain rent escalation clauses, rent holidays, or certain landlord incentives, including tenant improvement allowances. ROU assets include amounts for scheduled rent increases and may be reduced by lease incentive amounts. Using the transition approach, the Company elected to use the following practical expedients and, therefore, did not reassess any of the following: (1) whether any expired or existing contracts are or contain leases, (2) the lease classification of expired or existing operating leases and recorded them as operating leases and all existing leases that were classified as capital leases as financing leases, and (3) initial direct costs for any existing leases.

With implementation, the Company also elected the following practical expedients of (1) using the Company’s implicit borrowing rate (if available at the time of the lease origination); or (2) using a risk-free discount rate (US Treasury Rate) for the lease-derived ROU assets. ROU assets were treated separately from non-lease components of all asset classes. For leases utilizing the risk-free rate expedient, the Company elected to use a period comparable with that of the lease term, as an accounting policy election for all leases. The Company also made an accounting policy election to not record ROU assets or lease liabilities for leases with an initial term of 12 months or less and will recognize payments for such leases in its Statements of Earnings (Loss) on a straight-line basis over the lease term. There were no residual value guarantees in any of the leases. The Company used hindsight in determining the lease term.

Deferred financing costs – The Company has adopted FASB standard “ASU-2015-03 Interest-Imputation of Interest.” This standard requires that debt issuance costs relating to financing debt be shown as an offset to the note payable instead of as a deferred charge categorized as an intangible asset. The guidance also requires that the resulting amortization of the deferred financing costs be shown as interest expense instead of amortization expense.

Subsequent events – The Company has reviewed subsequent events and transactions for potential recognition and disclosure in the financial statements through November 27, 2024, the date the financial statements were available to be issued. No subsequent events have been identified.

RUNNELLS OPERATING LLC
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS

The balance in cash, restricted cash, and cash equivalents at December 31, 2023, consists of the following:

| | | |
|---|----|----------------|
| Operating cash | \$ | 252,392 |
| Restricted cash – patient funds | | <u>343,633</u> |
| Total cash, restricted cash, and cash equivalents | \$ | <u>596,025</u> |

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2023, are summarized as follows:

| | Life (Years) | | |
|--------------------------------|-----------------|----|------------------|
| Leasehold improvements | 15 | \$ | 3,485,642 |
| Furniture and equipment | 5 | | <u>2,032,833</u> |
| | | | 5,518,475 |
| Less: accumulated depreciation | | | <u>2,311,867</u> |
| | | \$ | <u>3,206,608</u> |

Depreciation expense was \$426,181 for the year.

Included in leasehold improvements at December 31, 2023, is \$400,000 of construction in progress related to a renovation project. The cost to complete the project is approximately \$400,000. The assets are booked as phases are completed. Depreciation will commence upon completion of the project.

NOTE 4 – GOODWILL

The changes in the carrying value of goodwill during the year are as follows:

| | | |
|-------------------------------------|----|------------------|
| Historical cost to acquire goodwill | \$ | 3,440,000 |
| Less: accumulated amortization | | <u>3,110,333</u> |
| Carrying value – end of year | \$ | <u>329,667</u> |

Amortization expense was \$344,000 for the year.

The Company did not experience any triggering events during the year that required the Company to test the value of its goodwill for impairment.

RUNNELLS OPERATING LLC
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 5 – LEASE

The Company has an operating lease for the nursing facility. ROU assets represent the Company’s right to use an underlying asset for the lease term if greater than twelve months. Lease obligations represent the Company’s liability to make lease payments arising from the lease. Operating ROU assets and related obligations are recognized at the commencement date based on the present value of lease payments over the lease term discounted using an appropriate risk-free borrowing rate. The Company used its risk-free borrowing rate of 4.06% to calculate the present value of its operating lease liability. The risk-free borrowing rate is based on the information available at the commencement date in determining the present value of lease payments. The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Beginning in 2014, the Company occupies its premises under an operating lease from a related entity that is set to expire on December 15, 2039, unless sooner terminated or extended as agreed to by the parties. The lease provides for a monthly base rent equal to 105% of the cost of the debt service and replacement reserve payments of the lessor on the mortgage loan.

The following table is a summary of components of lease expense and year-end ROU assets and leases liabilities relating to operating and finance leases for the year ended December 31, 2023.

| | |
|-----------------------|---------------------|
| Operating lease cost | \$ 1,025,979 |
| Short-term lease cost | 6,033 |
| Variable lease cost | <u>2,424,021</u> |
| Total | \$ <u>3,456,033</u> |

OPERATING LEASES

| | |
|---------------------------------------|----------------------|
| Operating lease ROU assets | \$ <u>12,099,142</u> |
| Operating lease current liabilities | \$ 548,354 |
| Operating lease long-term liabilities | <u>11,550,788</u> |
| Total operating lease liabilities | \$ <u>12,099,142</u> |

WEIGHTED-AVERAGE REMAINING LEASE TERM

| | |
|------------------|----------|
| Operating leases | 16 years |
|------------------|----------|

WEIGHTED-AVERAGE DISCOUNT RATE

| | |
|------------------|--------|
| Operating leases | 4.06 % |
|------------------|--------|

RUNNELLS OPERATING LLC
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 5 – LEASE (CONTINUED)

Undiscounted maturities of lease liabilities were as follows:

| For the Years Ended December 31 | Operating Lease |
|--|-----------------------------|
| 2024 | \$ 1,025,979 |
| 2025 | 1,025,979 |
| 2026 | 1,025,979 |
| 2027 | 1,025,979 |
| 2028 | 1,025,979 |
| Thereafter | <u>11,285,765</u> |
| Total undiscounted maturities of lease liabilities | 16,415,660 |
| Less: discount on lease liabilities | <u>(4,316,518)</u> |
| TOTAL LEASE LIABILITIES | \$ <u>12,099,142</u> |

The following table presents supplemental cash flow information for the year ended December 31, 2023:

2023 cash paid for amounts included in
the measurement of lease liabilities:

| | |
|---|--------------|
| Operating cash flows for operating leases | \$ 3,824,085 |
|---|--------------|

NOTE 6 – RELATED-PARTY TRANSACTIONS

Amounts due from related entities controlled by one of the Company’s members was \$577,057 at December 31, 2023. The loans are deemed to be non-interest-bearing, unsecured, and there is no formal repayment plan for these demand loans.

The Company recorded \$1,113,731 of management fees to related companies in 2023. There was no balance owed to the management companies at December 31, 2023.

During the year, the Company received reimbursement from a related entity for shared services. Total shared services for the year was \$2,188,802. At December 31, 2023, the Company was due \$970,944 from the related entity.

NOTE 7 – LOAN PAYABLE - MEMBERS

In 2023, members of the Company advanced the Company \$1,300,000 which was the full balance at December 31, 2023. The loans are non-interest-bearing and have no formal repayment plan.

RUNNELLS OPERATING LLC
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 8 – REVENUES

Approximately 3% of the revenues in 2023 were derived from billings to the New Jersey Department of Health for stays by Medicaid patients. Approximately 78% of revenues in 2023 were derived from billings to Managed Care Organizations (“MCOs”) that were approved by the New Jersey Department of Health.

Approximately 14% of the revenues in 2023 were derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided which are covered by Medicare Part B, respectively.

Effective July 2014, the New Jersey Department of Human Services changed its reimbursement methodology to an MCO system. The Company entered into contracts with state-approved MCOs that are paying for all new Medicaid admissions. Subsequent rates are negotiated between the Company and each MCO.

NOTE 9 – CONCENTRATION OF CREDIT RISK

The Company maintains its cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (“FDIC”) up to \$250,000. At December 31, 2023, the Company had uninsured cash balances in one banking institution with uninsured amounts of approximately \$1,086,000.

At December 31, 2023, the Company had approximately 15% of its receivables due from the New Jersey Department of Health for Medicaid patients, and 52% of its receivables due from MCO’s for Medicaid approved patients, and 5% of its receivables due from the Federal government for Medicare recipients.

At December 31, 2023, approximately 24% of the accounts payable balance was payable to one vendor.

NOTE 10 – ADVERTISING

Advertising expense was \$34,668 for the year. There were no direct-response advertising costs either capitalized or expensed.

NOTE 11 – SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

| | | |
|--|----|--------------|
| Cash paid during the year for interest | \$ | <u>9,880</u> |
|--|----|--------------|

NOTE 12 – ECONOMIC DEPENDENCY

In 2023, the Company did not purchase a substantial portion of its services from any one vendor.

RUNNELLS OPERATING LLC
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 13 – CONTINGENCIES

Revenues are based on current billings. Certain adjustments may be made in subsequent periods as a result of audits or appeals, the final results of which are not determinable as of the date of the financial statements. Such adjustments, if any, will be reflected in revenues in the period in which they are ascertained.

At times, the Company may be involved in various lawsuits and subject to certain contingencies in the normal course of business. Management vigorously defends any claims that may be asserted.

The Company has two corporate credit cards which they can use for corporate purchases. The first credit card has an unlimited spending limit and a balance of \$16,708 included in accounts payable at December 31, 2023. The second credit card has an unlimited spending limit and no balance due included in accounts payable at December 31, 2023.

The New Jersey Department of Health is currently in the process of revising the methodology used to calculate the Medicaid reimbursement rate paid to the Company. The effect of these revisions on future operations cannot be determined at this time.

In February 2021, the Company's landlord refinanced its mortgage with a Federal Housing Administration Section 232 mortgage note under the U.S. Department of Housing and Urban Development ("HUD"), in the principal amount of \$23,773,100. As per the terms of the lease, the Company was required to enter into a sub-lessee nursing home regulatory agreement with HUD under which it granted a first lien security interest in all of the assets of the Company.

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Members of
Runnells Operating LLC

We have audited the financial statements of Runnells Operating LLC (a limited liability company) as of and for the year ended December 31, 2023 and our report thereon dated November 27, 2024, which expressed an unmodified opinion on those financial statements, appears on page one. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information contained in the statements of revenues, operating expenses, payroll and benefits, and patient days is presented for purposes of additional analysis of the financial statements, rather than to present the financial position, results of operations, and cash flows of the individual companies, and it is not a required part of the 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Brand Sonnenschine LLP

November 27, 2024

RUNNELLS OPERATING LLC
(a limited liability company)
SUPPLEMENTARY INFORMATION
REVENUES
YEAR ENDED DECEMBER 31, 2023

| | | Per Patient Day |
|-----------------------------|--------------------------|--------------------------------|
| Current year | | |
| Medicaid - NJ | \$ 988,988 | \$ 271.48 |
| Medicaid - Managed care | 23,404,551 | 274.15 |
| Private | 965,906 | 384.36 |
| Medicare - Part A | 3,484,419 | 673.45 |
| Medicare - Part A bad debts | (339,870) | (65.69) |
| Hospice | 374,304 | 290.38 |
| Insurance | <u>278,721</u> | 358.71 |
| Total current year | <u>29,157,019</u> | <u>\$ 295.21</u> |
| Miscellaneous | | |
| Therapy | <u>703,727</u> | |
| TOTAL REVENUES | <u>\$ 29,860,746</u> | |

RUNNELLS OPERATING LLC
(a limited liability company)
SUPPLEMENTARY INFORMATION
OPERATING EXPENSES
YEAR ENDED DECEMBER 31, 2023

| | | Per Patient Day |
|---|--------------------------|--------------------------------|
| DIRECT PATIENT CARE COST | | |
| Direct routine patient care costs | | |
| Salaries - RN | \$ 1,441,071 | \$ 14.59 |
| - LPN | 3,326,209 | 33.68 |
| - CNA | 4,426,732 | 44.82 |
| Employee benefits | 1,569,083 | 15.89 |
| Contracted nursing | 2,636,905 | 26.70 |
| | <u>13,400,000</u> | <u>135.68</u> |
| | | |
| Routine patient care costs - not directly reported | | |
| Medical supplies | 479,157 | 4.85 |
| COVID-19 expenses | 6,315 | 0.06 |
| Oxygen | 3,512 | 0.04 |
| OTC drugs | 83,184 | 0.84 |
| | <u>572,168</u> | <u>5.79</u> |
| | | |
| TOTAL DIRECT PATIENT CARE COST | <u>13,972,168</u> | <u>141.47</u> |
| | | |
| ANCILLARY PATIENT CARE COSTS | | |
| Radiology and laboratory | 42,432 | 0.43 |
| Salaries -Therapy services | 822,289 | 8.33 |
| Employee benefits | 135,979 | 1.38 |
| Contracted Therapy | 4,705 | 0.05 |
| Prescription drugs (not OTC) | 147,872 | 1.50 |
| Ambulance | 1,038 | 0.01 |
| Other - patient ancillary costs | 623 | 0.01 |
| TOTAL ANCILLARY PATIENT CARE COSTS | <u>1,154,938</u> | <u>11.71</u> |

RUNNELLS OPERATING LLC
(a limited liability company)
SUPPLEMENTARY INFORMATION
OPERATING EXPENSES
YEAR ENDED DECEMBER 31, 2023

| | | Per Patient Day |
|--|----------------------|--------------------------------|
| INDIRECT PATIENT CARE COSTS | | |
| Nursing administration | | |
| Salaries - DON and ADON | \$ 709,966 | \$ 7.19 |
| - Staffing Coordinator | 72,472 | 0.73 |
| Employee benefits | 109,244 | 1.11 |
| | 891,682 | 9.03 |
| Patient support services | | |
| Food (including supplements) | 746,549 | 7.56 |
| Salaries - Dietary | 959,813 | 9.72 |
| Employee benefits | 147,689 | 1.50 |
| Dietician | 168,332 | 1.70 |
| Dietary supplies and services | 137,794 | 1.40 |
| Salaries - Housekeeping and laundry | 695,088 | 7.04 |
| Employee benefits | 106,955 | 1.08 |
| Housekeeping and laundry supplies and services | 178,812 | 1.81 |
| Salaries - Social services | 831,545 | 8.42 |
| Employee benefits | 127,952 | 1.30 |
| Salaries - Recreation | 194,795 | 1.97 |
| Employee benefits | 29,974 | 0.30 |
| Contracted recreation | 1,039 | 0.01 |
| Recreation supplies and services | 32,065 | 0.32 |
| Medical director | 51,000 | 0.52 |
| Pharmacy consultant | 51,019 | 0.52 |
| Fire drill | 10,939 | 0.11 |
| Garbage disposal | 75,580 | 0.77 |
| Landscaping/snow removal | 76,104 | 0.77 |
| Exterminating | 5,024 | 0.05 |
| Other - patient support services | 11,828 | 0.12 |
| | 4,639,896 | 46.99 |
| TOTAL INDIRECT PATIENT CARE COSTS | 5,531,578 | 56.02 |

RUNNELLS OPERATING LLC
(a limited liability company)
SUPPLEMENTARY INFORMATION
OPERATING EXPENSES
YEAR ENDED DECEMBER 31, 2023

| ADMINISTRATIVE AND OPERATING COSTS | Per Patient Day | |
|---|--------------------------------|-------------------------|
| Property operating costs | | |
| Salaries - Maintenance | \$ 258,372 | \$ 2.62 |
| Employee benefits | 42,815 | 0.43 |
| Maintenance supplies and services | 698,594 | 7.07 |
| Contracted security | 106,211 | 1.08 |
| Gas | 62,675 | 0.63 |
| Electric | 400,598 | 4.06 |
| Water and sewer | 94,334 | 0.96 |
| Cable | 22,841 | 0.23 |
| Telephone | 20,390 | 0.21 |
| Real estate tax | 25,739 | 0.26 |
| | <u>1,732,569</u> | <u>17.55</u> |
| Administrative & operating costs | | |
| Salaries - Administrator | 407,678 | 4.13 |
| Employee benefits | 56,207 | 0.57 |
| Contracted administrator | 71,563 | 0.72 |
| Salaries - Assistant administrator | 159,056 | 1.61 |
| Employee benefits | 21,929 | 0.22 |
| Salaries - Office | 303,141 | 3.07 |
| Salaries - Quality Assurance | 40,000 | 0.40 |
| Employee benefits | 48,422 | 0.49 |
| Contracted office | 431,449 | 4.37 |
| Data processing | 96,026 | 0.97 |
| Management fees | 1,113,731 | 11.28 |
| Office supplies and expenses | 148,397 | 1.50 |
| Insurance | 1,477,535 | 14.96 |
| Accounting | 57,486 | 0.58 |
| Legal | 37,493 | 0.38 |
| Advertising | 34,668 | 0.35 |
| Travel | 195,750 | 1.98 |
| Consulting | 9,150 | 0.09 |
| Miscellaneous | 15,079 | 0.15 |
| License, dues, and seminars | 19,079 | 0.19 |
| | <u>4,743,839</u> | <u>48.01</u> |
| TOTAL ADMINISTRATIVE AND OPERATING COSTS | <u>6,476,408</u> | <u>65.56</u> |

RUNNELLS OPERATING LLC
(a limited liability company)
SUPPLEMENTARY INFORMATION
OPERATING EXPENSES
YEAR ENDED DECEMBER 31, 2023

| | | Per Patient Day |
|----------------------------------|----------------------|--------------------------------|
| CAPITAL COSTS | | |
| Rent | \$ 3,520,093 | \$ 35.64 |
| Depreciation and amortization | 770,181 | 7.80 |
| Equipment lease | 6,033 | 0.06 |
| TOTAL CAPITAL COSTS | <u>4,296,307</u> | <u>43.50</u> |
| NON-ALLOWABLE COSTS | | |
| Medicaid assessment tax | 1,317,982 | 13.34 |
| Bad debt expense | 744,381 | 7.54 |
| Allocated expenses | <u>(2,188,802)</u> | <u>(22.16)</u> |
| TOTAL NON-ALLOWABLE COSTS | <u>(126,439)</u> | <u>(1.28)</u> |
| TOTAL OPERATING EXPENSES | <u>\$ 31,304,960</u> | <u>\$ 316.98</u> |

RUNNELLS OPERATING LLC
(a limited liability company)
SUPPLEMENTARY INFORMATION
SCHEDULE OF PAYROLL AND BENEFITS
YEAR ENDED DECEMBER 31, 2023

| | | Per Patient Day |
|---|-----------------------------|--------------------------------|
| SALARIES | | |
| RN | \$ 1,441,071 | \$ 14.59 |
| LPN | 3,326,209 | 33.68 |
| CNA | 4,426,732 | 44.82 |
| DON and ADON | 709,966 | 7.19 |
| Therapy | 822,289 | 8.33 |
| Dietary | 959,813 | 9.72 |
| Housekeeping and laundry | 695,088 | 7.04 |
| Social services | 831,545 | 8.42 |
| Recreation | 194,795 | 1.97 |
| Maintenance | 258,372 | 2.62 |
| Administrator | 407,678 | 4.13 |
| Assistant administrator | 159,056 | 1.61 |
| Office | 303,141 | 3.07 |
| Quality Assurance | 40,000 | 0.41 |
| TOTAL SALARIES | \$ <u>14,575,755</u> | \$ <u>147.58</u> |
| EMPLOYEE BENEFITS | | |
| Payroll taxes | \$ 1,273,423 | |
| Workers' compensation | 447,115 | |
| Employee benefits | 675,711 | |
| TOTAL EMPLOYEE BENEFITS | \$ <u>2,396,249</u> | |
| TOTAL EMPLOYEE BENEFITS AS A PERCENT OF SALARIES | <u>16.44%</u> | |

RUNNELLS OPERATING LLC
(a limited liability company)
SUPPLEMENTARY INFORMATION
PATIENT DAYS
YEAR ENDED DECEMBER 31, 2023

| | | Percent of Total |
|---------------------------------|---------------|---------------------------------|
| Skilled nursing facility | | |
| Medicaid - NJ | 3,643 | 3.68% |
| Medicaid - Managed care | 85,372 | 86.44% |
| Private | 2,513 | 2.54% |
| Medicare | 5,174 | 5.24% |
| Hospice | 1,289 | 1.31% |
| Insurance | 777 | 0.79% |
| TOTAL PATIENT DAYS | 98,768 | 100.00% |
| | | |
| Percent occupancy | 90.20% | |