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: 315205	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/24/2024 11:14 am

PART I - COST REPORT STATUS

Provider use only

1. [X] Electronically prepared cost report — Date: 5/24/2024 Time: 11:14 am
2. [ ] Manually prepared cost report
3. [0] If this is an amended report enter the number of times the provider resubmitted this cost report
3.01 [ ] No Medicare Utilization. Enter "Y" for yes or leave blank for no.

Contractor use only

4. [1] 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. [N] First Cost Report for this Provider CCN
8. [N] Last Cost Report for this Provider CCN
9. NPR Date: _____
10. [0] If line 4, column 1 is "4": Enter number of times reopened
11. Contractor Vendor Code _____4
12. [F] 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 COOPER CENTER FOR REHAB AND HEALTH (315205) 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		2		
1	Joe Blachorsky		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 electronica			4

	Cost Center Description	Title V	Title XVIII Part A	Title XVIII Part B	Title XIX	
		1.00	2.00	3.00	4.00	
	PART III - SETTLEMENT SUMMARY					
1.00	SKILLED NURSING FACILITY	0	170,520	0	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
100.00	TOTAL	0	170,520	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 INDENTIFICATION DATA | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part I | Date/Time Prepared: 5/24/2024 11:14 am

	1.00	2.00	3.00	
	Skilled Nursing Facility and Skilled Nursing Facility Complex Address:			
1.00	Street: 2 COOPER PLAZA	PO Box:		1.00
2.00	City: CAMDEN	State: NJ	Zip Code: 08103	2.00
3.00	County: CAMDEN	CBSA Code: 15804	Urban/Rural: U	3.00
3.01		CBSA Code:		3.01

		Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)			
					V	XVIII	XIX	
		1.00	2.00	3.00	4.00	5.00	6.00	
	SNF and SNF-Based Component Identification:							
4.00	SNF	COOPER CENTER FOR REHAB AND HEALTH	315205	05/01/2003	N	P	O	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?	Y	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	137,517	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	137,517	23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.	0	24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)	N	25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)	N	26.00
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)	N	27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)	N	28.00

		Part A	Part B	Other	
		1.00	2.00	3.00	
	If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.				
29.00	Skilled Nursing Facility	N	N		29.00
30.00	Nursing Facility			N	30.00
31.00	ICF/IID				31.00
32.00	SNF-Based HHA	N	N		32.00
33.00	SNF-Based RHC				33.00
34.00	SNF-Based FQHC				34.00
35.00	SNF-Based CMHC		N		35.00
36.00	SNF-Based OLTC				36.00

		Y/N		
		1.00	2.00	
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)	Y		37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)	Y		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.	1		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 INDENTIFICATION DATA	Provider No.: 315205	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/24/2024 11:14 am

		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:	45.00
46.00	Street:	PO Box:		46.00
47.00	City:	State:	Zip Code:	47.00

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

Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part II | Date/Time Prepared: 5/24/2024 11:14 am

		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 Facilites			
	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	10/31/2024	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.)		N	02/01/2024	N	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.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part II | Date/Time Prepared: 5/24/2024 11:14 am

		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.	CHARLES	REED	19.00
20.00	Enter the employer/company name of the cost report preparer.	EXECUCARE ASSOCIATES		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	(609)738-3200	CRWASSC@NETSCAPE.NET	21.00

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

Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part II Date/Time Prepared: 5/24/2024 11:14 am

		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.		VICE-PRESIDENT		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.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part I | Date/Time Prepared: 5/24/2024 11:14 am

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits Title V	Inpatient Days/Visits Title XVIII	Inpatient Days/Visits Title XIX	
		1.00	2.00	3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	120	43,800	0	3,367	33,563	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)	120	43,800	0	3,367	33,563	8.00

	Component	Inpatient Days/Visits Other	Inpatient Days/Visits Total	Discharges Title V	Discharges Title XVIII	Discharges Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	4,137	41,067	0	62	187	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)	4,137	41,067	0	62	187	8.00

	Component	Discharges Other	Discharges Total	Average Length of Stay Title V	Average Length of Stay Title XVIII	Average Length of Stay Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	155	404	0.00	54.31	179.48	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)	155	404	0.00	54.31	179.48	8.00

	Component	Average Length of Stay Total	Admissions Title V	Admissions Title XVIII	Admissions Title XIX	Admissions Other	
		16.00	17.00	18.00	19.00	20.00	
1.00	SKILLED NURSING FACILITY	101.65	0	87	101	215	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)	101.65	0	87	101	215	8.00

	Component	Admissions Total	Full Time Equivalent Employees on Payroll	Full Time Equivalent Nonpaid Workers		
		21.00	22.00	23.00		
1.00	SKILLED NURSING FACILITY	403	102.65	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)	403	102.65	0.00		8.00

SNF WAGE INDEX INFORMATION | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part II Date/Time Prepared: 5/24/2024 11:14 am

		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)	5,970,701	0	5,970,701	213,508.00	27.96	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	5,970,701	0	5,970,701	213,508.00	27.96	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00	8.00
9.00	CMHC	0	0	0	0.00	0.00	9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	5,970,701	0	5,970,701	213,508.00	27.96	13.00
	OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	1,134,300	0	1,134,300	19,427.00	58.39	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)	1,015,345	0	1,015,345			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	1,015,345	0	1,015,345			22.00

SNF WAGE INDEX INFORMATION | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part III Date/Time Prepared: 5/24/2024 11:14 am

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	674,803	0	674,803	14,545.00	46.39	2.00
3.00	Plant Operation, Maintenance & Repairs	123,726	0	123,726	4,322.00	28.63	3.00
4.00	Laundry & Linen Service	49,682	0	49,682	3,423.00	14.51	4.00
5.00	Housekeeping	247,595	0	247,595	14,666.00	16.88	5.00
6.00	Dietary	451,126	0	451,126	24,129.00	18.70	6.00
7.00	Nursing Administration	399,837	0	399,837	8,498.00	47.05	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	14,799	0	14,799	943.00	15.69	10.00
11.00	Social Service	151,355	0	151,355	3,899.00	38.82	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	119,790	0	119,790	7,924.00	15.12	13.00
14.00	Total (sum lines 1 thru 13)	2,232,713	0	2,232,713	82,349.00	27.11	14.00

SNF WAGE RELATED COSTS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part IV Date/Time Prepared: 5/24/2024 11:14 am

		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)	238,151	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	8,601	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	0	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	172,141	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	453,867	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	142,585	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)	1,015,345	24.00

		Amount Reported	
		1.00	
	Part B - Other than Core Related Cost		
25.00	OTHER WAGE RELATED COST	0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part V | Date/Time Prepared: 5/24/2024 11:14 am

	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)	373,302	61,201	434,503	6,474.00	67.12	1.00
2.00	Licensed Practical Nurses (LPNs)	1,041,911	170,815	1,212,726	25,180.00	48.16	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,885,481	309,113	2,194,594	89,562.00	24.50	3.00
4.00	Total Nursing (sum of lines 1 through 3)	3,300,694	541,129	3,841,823	121,216.00	31.69	4.00
5.00	Physical Therapists	198,311	32,512	230,823	4,396.00	52.51	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	142,335	23,335	165,670	3,662.00	45.24	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	96,648	15,845	112,493	1,885.00	59.68	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)	38,848		38,848	310.00	125.32	14.00
15.00	Licensed Practical Nurses (LPNs)	724,439		724,439	9,535.00	75.98	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	371,013		371,013	9,582.00	38.72	16.00
17.00	Total Nursing (sum of lines 14 through 16)	1,134,300		1,134,300	19,427.00	58.39	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.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-7 | Date/Time Prepared: 5/24/2024 11:14 am

		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.: 315205	Period: From 01/01/2023 To 12/31/2023	Worksheet S-7 Date/Time Prepared: 5/24/2024 11:14 am

		Group	Days	
		1.00	2.00	
76.00		PA1		76.00
99.00		AAA		99.00
100.00	TOTAL			100.00

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A | Date/Time Prepared: 5/24/2024 11:14 am

		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	CAP REL COSTS - BLDGS & FIXTURES		1,800,000	1,800,000	35,602	1,835,602	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		140,390	140,390	-35,602	104,788	2.00
3.00	00300	EMPLOYEE BENEFITS	0	978,861	978,861	0	978,861	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	674,803	2,602,324	3,277,127	0	3,277,127	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	123,726	690,221	813,947	0	813,947	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	49,682	0	49,682	0	49,682	6.00
7.00	00700	HOUSEKEEPING	247,595	44,763	292,358	0	292,358	7.00
8.00	00800	DIETARY	451,126	343,006	794,132	0	794,132	8.00
9.00	00900	NURSING ADMINISTRATION	399,837	59,822	459,659	0	459,659	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	183,582	183,582	0	183,582	10.00
11.00	01100	PHARMACY	0	66,818	66,818	0	66,818	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	14,799	0	14,799	0	14,799	12.00
13.00	01300	SOCIAL SERVICE	151,355	1,100	152,455	0	152,455	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	119,790	23,948	143,738	0	143,738	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	3,300,694	1,174,820	4,475,514	0	4,475,514	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	1,518	1,518	0	1,518	40.00
41.00	04100	LABORATORY	0	15,613	15,613	0	15,613	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	198,311	43,500	241,811	0	241,811	44.00
45.00	04500	OCCUPATIONAL THERAPY	142,335	0	142,335	0	142,335	45.00
46.00	04600	SPEECH PATHOLOGY	96,648	0	96,648	0	96,648	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	100,879	100,879	0	100,879	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						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	6,429	6,429	0	6,429	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	5,970,701	8,277,594	14,248,295	0	14,248,295	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
100.00		TOTAL	5,970,701	8,277,594	14,248,295	0	14,248,295	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A | Date/Time Prepared: 5/24/2024 11:14 am

		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	-855,065	980,537		1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0	104,788		2.00
3.00	00300	EMPLOYEE BENEFITS	0	978,861		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-554,553	2,722,574		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	813,947		5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	49,682		6.00
7.00	00700	HOUSEKEEPING	0	292,358		7.00
8.00	00800	DIETARY	0	794,132		8.00
9.00	00900	NURSING ADMINISTRATION	0	459,659		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	183,582		10.00
11.00	01100	PHARMACY	0	66,818		11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	14,799		12.00
13.00	01300	SOCIAL SERVICE	0	152,455		13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0		14.00
15.00	01500	ACTIVITIES	0	143,738		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	-6,520	4,468,994		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	1,518		40.00
41.00	04100	LABORATORY	0	15,613		41.00
42.00	04200	INTRAVENOUS THERAPY	0	0		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0		43.00
44.00	04400	PHYSICAL THERAPY	0	241,811		44.00
45.00	04500	OCCUPATIONAL THERAPY	0	142,335		45.00
46.00	04600	SPEECH PATHOLOGY	0	96,648		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	100,879		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	FQHC				62.00
		OTHER REIMBURSABLE COST CENTERS				
70.00	07000	HOME HEALTH AGENCY COST	0	0		70.00
71.00	07100	AMBULANCE	0	6,429		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)	-1,416,138	12,832,157		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	-1,416,138	12,832,157		100.00

RECLASSIFICATIONS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-6 | Date/Time Prepared: 5/24/2024 11:14 am

		Increases				
		Cost Center	Line #	Salary	Non Salary	
		2.00	3.00	4.00	5.00	
	(1) B - RECLASS LHI DEPRE					
1.00		CAP REL COSTS - BLDGS & FIXTURES	1.00	0	35,602	1.00
	TOTALS					
100.00		Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)		0	35,602	100.00

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

RECLASSIFICATIONS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-6 | Date/Time Prepared: 5/24/2024 11:14 am

		Decreases				
		Cost Center	Line #	Salary	Non Salary	
		6.00	7.00	8.00	9.00	
	(1) B - RECLASS LHI DEPRE					
1.00		CAP REL COSTS - MOVABLE EQUIPMENT	2.00	0	35,602	1.00
	TOTALS					
100.00				0	35,602	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.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-7 | Date/Time Prepared: 5/24/2024 11:14 am

	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	396,881	274,300	0	274,300	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	5.00
6.00	Movable Equipment	1,956,512	182,009	0	182,009	0	6.00
7.00	Subtotal (sum of lines 1-6)	2,353,393	456,309	0	456,309	0	7.00
8.00	Reconciling Items	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	2,353,393	456,309	0	456,309	0	9.00

	Description	Ending Balance	Fully Depreciated Assets	
		6.00	7.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES			
1.00	Land	0	0	1.00
2.00	Land Improvements	0	0	2.00
3.00	Buildings and Fixtures	0	0	3.00
4.00	Building Improvements	671,181	0	4.00
5.00	Fixed Equipment	0	0	5.00
6.00	Movable Equipment	2,138,521	0	6.00
7.00	Subtotal (sum of lines 1-6)	2,809,702	0	7.00
8.00	Reconciling Items	0	0	8.00
9.00	Total (line 7 minus line 8)	2,809,702	0	9.00

ADJUSTMENTS TO EXPENSES | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-8 | Date/Time Prepared: 5/24/2024 11:14 am

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted: Cost Center	Line No.	
		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)	B	-4,635	ADMINISTRATIVE & GENERAL	4.00	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	-861,585			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0	CAP REL COSTS - MOVABLE EQUIPMENT	2.00	24.00
25.00	MARKETING / PROMOTIONAL ADVERTISING	A	-871	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	PENALTIES	A	-245,928	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	RESIDENT PD CLAIMS (CB)	A	-187	ADMINISTRATIVE & GENERAL	4.00	25.02
25.03	BAD DEBT EXPENSE	A	-171,877	ADMINISTRATIVE & GENERAL	4.00	25.03
25.04	BAD DEBT 12% MCD PART A B	A	-131,055	ADMINISTRATIVE & GENERAL	4.00	25.04
25.05			0		0.00	25.05
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-1,416,138			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.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-8-1 Parts I-II | Date/Time Prepared: 5/24/2024 11:14 am

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

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
1.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	1.00
2.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	PROPERTY TAXES	2.00
3.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	PROPERTY INSURANCE	3.00
4.00		4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT FEE	4.00
5.00		30.00	SKILLED NURSING FACILITY	RELATED NURSING	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

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

		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)		
		4.00	5.00	6.00		
1.00		680,115	1,800,000	-1,119,885		1.00
2.00		239,439	0	239,439		2.00
3.00		25,381	0	25,381		3.00
4.00		625,400	625,400	0		4.00
5.00		645,522	652,042	-6,520		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.	2,215,857	3,077,442	-861,585		10.00

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	Provider No.: 315205	Period: From 01/01/2023 To 12/31/2023	Worksheet A-8-1 Parts I-II Date/Time Prepared: 5/24/2024 11:14 am

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.

		Symbol (1)	Name	Percentage of Ownership		
		1.00	2.00	3.00		
1.00		A	JONATHAN ROSENBERG	24.99		1.00
2.00		A	ESTHER ROSENBERG	24.99		2.00
3.00		A	MOSHE ROSENBERG	50.02		3.00
4.00		A	JONATHAN ROSENBERG	24.99		4.00
5.00		A	ESTHER ROSENBERG	24.99		5.00
6.00		F	MINDY ROSENBERG	0.00		6.00
7.00		A	MOSHE ROSENBERG	50.02		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.

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.

		Related Organization(s) and/or Home Office				
		Name	Percentage of Ownership	Type of Business		
		4.00	5.00	6.00		
1.00		COOPER REALTY LLC	24.99	REALTY		1.00
2.00		COOPER REALTY LLC	24.99	REALTY		2.00
3.00		COOPER REALTY LLC	50.02	REALTY		3.00
4.00		JER ROSE MANAGEMENT	50.00	MANAGEMENT		4.00
5.00		JER ROSE MANAGEMENT	50.00	MANAGEMENT		5.00
6.00		PEACE OF MIND STAFFING	100.00	STAFFING		6.00
7.00		MAR MANAGEMENT	100.00	MANAGEMENT		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.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I Date/Time Prepared: 5/24/2024 11:14 am

		Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS BLDGS & FIXTURES	CAPITAL RELATED COSTS MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	
			0	1.00	2.00	3.00	3A	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	980,537	980,537				1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	104,788		104,788			2.00
3.00	00300	EMPLOYEE BENEFITS	978,861	84,192	8,997	1,072,050		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	2,722,574	106,056	11,334	121,162	2,961,126	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	813,947	49,542	5,294	22,215	890,998	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	49,682	13,480	1,441	8,921	73,524	6.00
7.00	00700	HOUSEKEEPING	292,358	71,337	7,624	44,456	415,775	7.00
8.00	00800	DIETARY	794,132	59,942	6,406	81,001	941,481	8.00
9.00	00900	NURSING ADMINISTRATION	459,659	16,051	1,715	71,792	549,217	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	183,582	2,918	312	0	186,812	10.00
11.00	01100	PHARMACY	66,818	0	0	0	66,818	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	14,799	5,559	594	2,657	23,609	12.00
13.00	01300	SOCIAL SERVICE	152,455	50,770	5,426	27,176	235,827	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	143,738	0	0	21,509	165,247	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	4,468,994	296,257	31,660	592,644	5,389,555	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	1,518	0	0	0	1,518	40.00
41.00	04100	LABORATORY	15,613	0	0	0	15,613	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	241,811	98,459	10,522	35,607	386,399	44.00
45.00	04500	OCCUPATIONAL THERAPY	142,335	114,301	12,215	25,557	294,408	45.00
46.00	04600	SPEECH PATHOLOGY	96,648	11,673	1,248	17,353	126,922	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	100,879	0	0	0	100,879	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						62.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	6,429	0	0	0	6,429	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)	12,832,157	980,537	104,788	1,072,050	12,832,157	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
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	12,832,157	980,537	104,788	1,072,050	12,832,157	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I | Date/Time Prepared: 5/24/2024 11:14 am

		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	2,961,126					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	267,282	1,158,280				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	22,056	21,078	116,658			6.00
7.00	00700	HOUSEKEEPING	124,725	111,547	0	652,047		7.00
8.00	00800	DIETARY	282,426	93,729	0	0	1,317,636	8.00
9.00	00900	NURSING ADMINISTRATION	164,755	25,098	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	56,040	4,563	0	0	0	10.00
11.00	01100	PHARMACY	20,044	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	7,082	8,692	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	70,744	79,387	0	0	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	49,571	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	1,616,768	463,247	116,658	652,047	1,317,636	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	455	0	0	0	0	40.00
41.00	04100	LABORATORY	4,684	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	115,912	153,957	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	88,317	178,729	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	38,074	18,253	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	30,262	0	0	0	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	FQHC						62.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	1,929	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)	2,961,126	1,158,280	116,658	652,047	1,317,636	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
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	2,961,126	1,158,280	116,658	652,047	1,317,636	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I Date/Time Prepared: 5/24/2024 11:14 am

		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	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	739,070					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	247,415				10.00
11.00	01100	PHARMACY	0	0	86,862			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	39,383		12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	385,958	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	739,070	247,415	86,862	39,383	385,958	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	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	FQHC						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	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)	739,070	247,415	86,862	39,383	385,958	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0				98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	739,070	247,415	86,862	39,383	385,958	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I | Date/Time Prepared: 5/24/2024 11:14 am

		Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE ACTIVITIES	Subtotal	Post Stepdown 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	ACTIVITIES	0	214,818				15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	214,818	11,269,417	0	11,269,417	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	1,973	0	1,973	40.00
41.00	04100	LABORATORY	0	0	20,297	0	20,297	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	656,268	0	656,268	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	561,454	0	561,454	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	183,249	0	183,249	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	131,141	0	131,141	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						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	8,358	0	8,358	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	214,818	12,832,157	0	12,832,157	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
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	214,818	12,832,157	0	12,832,157	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II | Date/Time Prepared: 5/24/2024 11:14 am

		Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS BLDGS & FIXTURES	CAPITAL RELATED COSTS MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	
			0	1.00	2.00	2A	3.00	
		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	84,192	8,997	93,189	93,189	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	106,056	11,334	117,390	10,532	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	49,542	5,294	54,836	1,931	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	13,480	1,441	14,921	775	6.00
7.00	00700	HOUSEKEEPING	0	71,337	7,624	78,961	3,864	7.00
8.00	00800	DIETARY	0	59,942	6,406	66,348	7,041	8.00
9.00	00900	NURSING ADMINISTRATION	0	16,051	1,715	17,766	6,241	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	2,918	312	3,230	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	5,559	594	6,153	231	12.00
13.00	01300	SOCIAL SERVICE	0	50,770	5,426	56,196	2,362	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	0	0	0	0	1,870	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	296,257	31,660	327,917	51,517	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	98,459	10,522	108,981	3,095	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	114,301	12,215	126,516	2,222	45.00
46.00	04600	SPEECH PATHOLOGY	0	11,673	1,248	12,921	1,508	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	0	0	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	FQHC						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	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)	0	980,537	104,788	1,085,325	93,189	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments				0		98.00
99.00		Negative Cost Centers		0	0	0	0	99.00
100.00		TOTAL	0	980,537	104,788	1,085,325	93,189	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II | Date/Time Prepared: 5/24/2024 11:14 am

		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	127,922					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	11,546	68,313				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	953	1,243	17,892			6.00
7.00	00700	HOUSEKEEPING	5,388	6,579	0	94,792		7.00
8.00	00800	DIETARY	12,201	5,528	0	0	91,118	8.00
9.00	00900	NURSING ADMINISTRATION	7,117	1,480	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	2,421	269	0	0	0	10.00
11.00	01100	PHARMACY	866	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	306	513	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	3,056	4,682	0	0	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	2,141	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	69,848	27,321	17,892	94,792	91,118	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	20	0	0	0	0	40.00
41.00	04100	LABORATORY	202	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	5,007	9,080	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	3,815	10,541	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	1,645	1,077	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	1,307	0	0	0	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	FQHC						62.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	83	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)	127,922	68,313	17,892	94,792	91,118	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments			0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	127,922	68,313	17,892	94,792	91,118	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II Date/Time Prepared: 5/24/2024 11:14 am

		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	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	32,604					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	5,920				10.00
11.00	01100	PHARMACY	0	0	866			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	7,203		12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	66,296	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	32,604	5,920	866	7,203	66,296	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	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	FQHC						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	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)	32,604	5,920	866	7,203	66,296	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0			98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	32,604	5,920	866	7,203	66,296	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II | Date/Time Prepared: 5/24/2024 11:14 am

		Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE 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	ACTIVITIES	0	4,011				15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	4,011	797,305	0	797,305	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	20	0	20	40.00
41.00	04100	LABORATORY	0	0	202	0	202	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	126,163	0	126,163	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	143,094	0	143,094	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	17,151	0	17,151	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	1,307	0	1,307	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						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	83	0	83	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	4,011	1,085,325	0	1,085,325	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
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	4,011	1,085,325	0	1,085,325	100.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B-1 | Date/Time Prepared: 5/24/2024 11:14 am

		Cost Center Description	CAPITAL RELATED COSTS BLDGS & FIXTURES (SQUARE FEET)	CAPITAL RELATED COSTS MOVABLE EQUIPMENT (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	
			1.00	2.00	3.00	4A	4.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	42,335					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		42,335				2.00
3.00	00300	EMPLOYEE BENEFITS	3,635	3,635	5,970,701			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	4,579	4,579	674,803	-2,961,126	9,871,031	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	2,139	2,139	123,726	0	890,998	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	582	582	49,682	0	73,524	6.00
7.00	00700	HOUSEKEEPING	3,080	3,080	247,595	0	415,775	7.00
8.00	00800	DIETARY	2,588	2,588	451,126	0	941,481	8.00
9.00	00900	NURSING ADMINISTRATION	693	693	399,837	0	549,217	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	126	126	0	0	186,812	10.00
11.00	01100	PHARMACY	0	0	0	0	66,818	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	240	240	14,799	0	23,609	12.00
13.00	01300	SOCIAL SERVICE	2,192	2,192	151,355	0	235,827	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	0	0	119,790	0	165,247	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	12,791	12,791	3,300,694	0	5,389,555	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	1,518	40.00
41.00	04100	LABORATORY	0	0	0	0	15,613	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	4,251	4,251	198,311	0	386,399	44.00
45.00	04500	OCCUPATIONAL THERAPY	4,935	4,935	142,335	0	294,408	45.00
46.00	04600	SPEECH PATHOLOGY	504	504	96,648	0	126,922	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	0	0	100,879	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						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	6,429	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)	42,335	42,335	5,970,701	-2,961,126	9,871,031	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
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)	980,537	104,788	1,072,050		2,961,126	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	23.161379	2.475210	0.179552		0.299981	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)			93,189		127,922	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)			0.015608		0.012959	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B-1 | Date/Time Prepared: 5/24/2024 11:14 am

		Cost Center Description	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	HOUSEKEEPING (PATIENT DAYS)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (NURSING SALARIES)	
			5.00	6.00	7.00	8.00	9.00	
		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	31,982					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	582	41,078				6.00
7.00	00700	HOUSEKEEPING	3,080	0	41,078			7.00
8.00	00800	DIETARY	2,588	0	0	123,234		8.00
9.00	00900	NURSING ADMINISTRATION	693	0	0	0	3,300,694	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	126	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	240	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	2,192	0	0	0	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	12,791	41,078	41,078	123,234	3,300,694	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	4,251	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	4,935	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	504	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	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	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	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)	31,982	41,078	41,078	123,234	3,300,694	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	1,158,280	116,658	652,047	1,317,636	739,070	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	36.216622	2.839914	15.873387	10.692147	0.223914	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	68,313	17,892	94,792	91,118	32,604	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	2.135983	0.435562	2.307610	0.739390	0.009878	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B-1 | Date/Time Prepared: 5/24/2024 11:14 am

		Cost Center Description	CENTRAL SERVICES & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS & LIBRARY (PATIENT DAYS)	SOCIAL SERVICE (PATIENT DAYS)	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	41,078					10.00
11.00	01100	PHARMACY	0	41,078				11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	41,078			12.00
13.00	01300	SOCIAL SERVICE	0	0	0	41,078		13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	41,078	41,078	41,078	41,078	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	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	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	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)	41,078	41,078	41,078	41,078	0	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
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)	247,415	86,862	39,383	385,958	0	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	6.023054	2.114563	0.958737	9.395735	0.000000	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	5,920	866	7,203	66,296	0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.144116	0.021082	0.175349	1.613905	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B-1 | Date/Time Prepared: 5/24/2024 11:14 am

		Cost Center Description	OTHER GENERAL SERVICE ACTIVITIES (PATIENT DAYS) 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	ACTIVITIES	41,078	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS		
30.00	03000	SKILLED NURSING FACILITY	41,078	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	FQHC		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)	41,078	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)	214,818	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	5.229515	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	4,011	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.097644	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet C | Date/Time Prepared: 5/24/2024 11:14 am

		Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2	
			1.00	2.00	3.00	
		ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	1,973	1,518	1.299736	40.00
41.00	04100	LABORATORY	20,297	15,613	1.300006	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	656,268	354,277	1.852415	44.00
45.00	04500	OCCUPATIONAL THERAPY	561,454	390,776	1.436767	45.00
46.00	04600	SPEECH PATHOLOGY	183,249	294,653	0.621915	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	131,141	100,879	1.299983	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	8,358	6,429	1.300047	71.00
100.00		Total	1,562,740	1,164,145		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet D Part I Date/Time Prepared: 5/24/2024 11:14 am

Title XVIII (1) | Skilled Nursing Facility | PPS

			Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges Part A	Health Care Program Charges Part B	Health Care Program Cost Part A (col. 1 x col. 2)	Health Care Program Cost Part B (col. 1 x col. 3)	
			1.00	2.00	3.00	4.00	5.00	
	PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
	ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	1.299736	0	0	0	0	40.00
41.00	04100	LABORATORY	1.300006	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	1.852415	122,552	0	227,017	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	1.436767	124,562	0	178,967	0	45.00
46.00	04600	SPEECH PATHOLOGY	0.621915	85,654	0	53,270	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	1.299983	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0.000000	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)	1.300047		0		0	71.00
100.00		Total (Sum of lines 40 - 71)		332,768	0	459,254	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.: 315205	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/24/2024 11:14 am
	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)	1.299983	1.00
2.00		Program vaccine charges (From your records, or the PS&R)	0	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)	0	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	1,973	0	0.000000	0	0	40.00
41.00	04100	LABORATORY	20,297	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	0	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	656,268	0	0.000000	227,017	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	561,454	0	0.000000	178,967	0	45.00
46.00	04600	SPEECH PATHOLOGY	183,249	0	0.000000	53,270	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	131,141	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)	1,554,382	0		459,254	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No.: 315205	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/24/2024 11:14 am
	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	41,067	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	3,367	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	11,269,417	5.00
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6.00	General inpatient routine service charges	12,474,279	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.903412	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)	11,269,417	15.00
	PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	274.42	16.00
17.00	Program routine service cost (Line 3 times line 16)	923,972	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)	923,972	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)	797,305	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	19.41	21.00
22.00	Program capital related cost (Line 3 times line 21)	65,353	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	858,619	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)	858,619	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	41,067	1.00
2.00	Program inpatient days (see instructions)	3,367	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)	0.081988	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No.: 315205	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/24/2024 11:14 am
	Title XIX	Skilled Nursing Facility	Cost

		1.00	
	PART I CALCULATION OF INPATIENT ROUTINE COSTS		
	INPATIENT DAYS		
1.00	Inpatient days including private room days	41,067	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	33,563	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	11,269,417	5.00
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6.00	General inpatient routine service charges	12,474,279	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.903412	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	12,474,279	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	303.75	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)	11,269,417	15.00
	PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	274.42	16.00
17.00	Program routine service cost (Line 3 times line 16)	9,210,358	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)	9,210,358	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)	797,305	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	19.41	21.00
22.00	Program capital related cost (Line 3 times line 21)	651,458	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	8,558,900	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)	8,558,900	25.00
26.00	Enter the per diem limitation (1)	0.00	26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	0	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)	9,210,358	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	41,067	1.00
2.00	Program inpatient days (see instructions)	33,563	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)	0.817274	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.: 315205	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/24/2024 11:14 am
	Title XVIII	Skilled Nursing Facility	PPS

		1.00	
	PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT		
1.00	Inpatient PPS amount (See Instructions)	2,198,583	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)	2,198,583	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	488,600	5.00
6.00	Allowable bad debts (From your records)	528,509	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	83,489	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	343,531	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	2,053,514	11.00
12.00	Interim payments (See instructions)	1,841,923	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)	6,871	14.75
14.99	Sequestration amount (see instructions)	34,200	14.99
15.00	Balance due provider/program (see Instructions)	170,520	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)	0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	0	19.00
20.00	Medicare Part B ancillary charges (See instructions)	0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	0	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	0	25.00
26.00	Interim payments (See instructions)	0	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)	0	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

CALCULATION OF REIMBURSEMENT SETTLEMENT TITLE V and TITLE XIX ONLY	Provider No.: 315205	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part II Date/Time Prepared: 5/24/2024 11:14 am
	Title XIX	Skilled Nursing Facility	Cost

		1.00	
	COMPUTATION OF NET COST OF COVERED SERVICES		
1.00	Inpatient ancillary services (see Instructions)	0	1.00
2.00	Nursing & Allied Health Cost (From Worksheet D-1, Pt. II, line 5)	0	2.00
3.00	Outpatient services	0	3.00
4.00	Inpatient routine services (see instructions)	9,210,358	4.00
5.00	Utilization review--physicians' compensation (from provider records)	0	5.00
6.00	Cost of covered services (Sum of lines 1 - 5)	9,210,358	6.00
7.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	7.00
8.00	SUBTOTAL (Line 6 minus line 7)	9,210,358	8.00
9.00	Primary payor amounts	0	9.00
10.00	Total Reasonable Cost (Line 8 minus line 9)	9,210,358	10.00
	REASONABLE CHARGES		
11.00	Inpatient ancillary service charges	0	11.00
12.00	Outpatient service charges	0	12.00
13.00	Inpatient routine service charges	0	13.00
14.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	14.00
15.00	Total reasonable charges	0	15.00
	CUSTOMARY CHARGES		
16.00	Aggregate amount actually collected from patients liable for payment for services on a charge basis	0	16.00
17.00	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)	0	17.00
18.00	Ratio of line 16 to line 17 (not to exceed 1.000000)	0.000000	18.00
19.00	Total customary charges (see instructions)	0	19.00
	COMPUTATION OF REIMBURSEMENT SETTLEMENT		
20.00	Cost of covered services (see Instructions)	0	20.00
21.00	Deductibles	0	21.00
22.00	Subtotal (Line 20 minus line 21)	0	22.00
23.00	Coinsurance	0	23.00
24.00	Subtotal (Line 22 minus line 23)	0	24.00
25.00	Allowable bad debts (from your records)	0	25.00
26.00	Subtotal (sum of lines 24 and 25)	0	26.00
27.00	Unrefunded charges to beneficiaries for excess costs erroneously collected based on correction of cost limit	0	27.00
28.00	Recovery of excess depreciation resulting from provider termination or a decrease in program utilization	0	28.00
29.00	Other Adjustments (see instructions) Specify	0	29.00
30.00	Amounts applicable to prior cost reporting periods resulting from disposition of depreciable assets (if minus, enter amount in parentheses)	0	30.00
31.00	Subtotal (Line 26 plus or minus lines 29, and 30, minus lines 27 and 28)	0	31.00
32.00	Interim payments	0	32.00
33.00	Balance due provider/program (Line 31 minus line 32) (indicate overpayments in parentheses) (see Instructions)	0	33.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED	Provider No.: 315205	Period: From 01/01/2023 To 12/31/2023	Worksheet E-1 Date/Time Prepared: 5/24/2024 11:14 am
	Title XVIII	Skilled Nursing Facility	PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		1,675,783		0	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		166,140		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		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
	Provider to Program					
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		1,841,923		0	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		170,520		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		2,012,443		0	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.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet G | Date/Time Prepared: 5/24/2024 11:14 am

		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	-136,279	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	2,240,738	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	-371,200	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	313,151	0	0	0	8.00
9.00	Other current assets	-637,402	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	1,409,008	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	671,181	0	0	0	17.00
18.00	Less: Accumulated Amortization	-218,654	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	2,138,521	0	0	0	23.00
24.00	Less: Accumulated depreciation	-1,781,229	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)	809,819	0	0	0	28.00
	OTHER ASSETS					
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	275,835	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	275,835	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	2,494,662	0	0	0	34.00
	Liabilities and Fund Balances					
	CURRENT LIABILITIES					
35.00	Accounts payable	0	0	0	0	35.00
36.00	Salaries, wages, and fees payable	241,277	0	0	0	36.00
37.00	Payroll taxes payable	16,657	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	0	0	0	0	39.00
40.00	Accelerated payments	0				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	3,173,580	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	3,431,514	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)	3,431,514	0	0	0	51.00
	CAPITAL ACCOUNTS					
52.00	General fund balance	-936,852				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-936,852	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	2,494,662	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES | Provider No.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet G-1 | Date/Time Prepared: 5/24/2024 11:14 am

		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		-350,903		0		1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-1,352,297				2.00
3.00	Total (sum of line 1 and line 2)		-1,703,200		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00	CAPITAL	766,348		0		0	5.00
6.00		0		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		766,348		0		10.00
11.00	Subtotal (line 3 plus line 10)		-936,852		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00		0		0		0	13.00
14.00		0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		0		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-936,852		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	CAPITAL		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			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.: 315205 | Period: From 01/01/2023 To 12/31/2023 | Worksheet G-2 Parts I-II | Date/Time Prepared: 5/24/2024 11:14 am

	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	12,474,279		12,474,279	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)	12,474,279		12,474,279	5.00
	All Other Care Services				
6.00	ANCILLARY SERVICES	1,164,145	0	1,164,145	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)	13,638,424	0	13,638,424	14.00

	Cost Center Description				
			1.00	2.00	
	PART II - OPERATING EXPENSES				
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			14,248,295	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)			14,248,295	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES	Provider No.: 315205	Period: From 01/01/2023 To 12/31/2023	Worksheet G-3 Date/Time Prepared: 5/24/2024 11:14 am

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	13,638,424	1.00
2.00	Less: contractual allowances and discounts on patients accounts	950,036	2.00
3.00	Net patient revenues (Line 1 minus line 2)	12,688,388	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	14,248,295	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-1,559,907	5.00
	Other income:		
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	4,635	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	FORGIVENESS OF DEBT	203,036	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	207,671	25.00
26.00	Total (Line 5 plus line 25)	-1,352,236	26.00
27.00	EMPLOYEE/GUEST MEALS	61	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	61	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-1,352,297	31.00

COOPER OPERATING LLC
(a limited liability company)

FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

TABLE OF CONTENTS

Brand Sonnenschine LLP
Certified Public Accountants & Advisors

INDEPENDENT AUDITORS' REPORT

To the Members of
Cooper Operating LLC

Opinion

We have audited the accompanying financial statements of Cooper Operating LLC (a limited liability company), which comprise the balance sheet as of December 31, 2023, and the related statements of operations and members' deficiency, 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 Cooper 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 Cooper 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 Cooper 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 Cooper 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 Cooper 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.

November 26, 2024

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

ASSETS		
Current assets		
Cash and cash equivalents (note 2)	$	324,846
Cash - restricted (patient funds) (note 2)		154,679
Accounts receivable - less allowance of $371,200		1,882,845
Due from landlord (note 5)		150,000
Prepaid expenses and other		338,200
Total current assets		2,850,570
Property and equipment - net (note 3)		790,342
Right-of-use asset (note 4)		34,113,770
TOTAL ASSETS	$	37,754,682
LIABILITIES AND MEMBERS' DEFICIENCY		
Current liabilities		
Accounts payable	$	2,492,057
Accrued expenses		361,178
Accrued and withheld taxes		16,657
Operating lease obligation (note 4)		856,594
Finance lease payable - net (note 4)		13,214
Due to private and third-party payors		1,205,463
Patients' funds payable		129,420
Total current liabilities		5,074,583
Due to members (note 8)		679,660
Finance lease payable - net (note 4)		47,392
Operating lease obligation (note 4)		33,257,176
Total liabilities		39,058,811
Members' deficiency		(1,304,129)
TOTAL LIABILITIES AND MEMBERS' DEFICIENCY	$	37,754,682

See accompanying notes to the financial statements.

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

Revenues	$ 12,719,211
Operating expenses	14,441,941
Loss from operations	(1,722,730)
Non-operating revenue (expenses)	
Interest income	4,635
Interest expense	(1,481)
NET LOSS	(1,719,576)
Members' deficiency - December 31, 2022	(470,086)
	(2,189,662)
Net members' equity contributed	885,533
MEMBERS' DEFICIENCY - DECEMBER 31, 2023	$ (1,304,129)

See accompanying notes to the financial statements.

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

Cash flows from operating activities		
Net loss	$	(1,719,576)
Adjustments to reconcile net loss to net cash used in operating activities		
Depreciation		137,517
(Increase) in assets		
Accounts receivable		(623,398)
Prepaid expenses and other		(18,435)
Due from landlord		(150,000)
Increase (decrease) in liabilities		
Accounts payable		916,801
Accrued expenses and withheld taxes		(42,256)
Due to prior owner		(83,036)
Due to private and third-party payors		313,828
Patients' funds payable		(3,324)
Net cash used in operating activities		(1,271,879)
Cash flows from investing activities		
Purchase of property and equipment		(255,886)
Net cash used in investing activities		(255,886)
Cash flows from financing activities		
Net payments from members		679,660
Payments on finance leases		(12,928)
Members' equity contributed		885,533
Net cash provided by financing activities		1,552,265
Net increase in cash, restricted cash, and cash equivalents		24,500
Cash, restricted cash, and cash equivalents - December 31, 2022		455,025
CASH, RESTRICTED CASH, AND CASH EQUIVALENTS - DECEMBER 31, 2023	$	479,525

See accompanying notes to the financial statements.

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

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

Organization and Business – Cooper Operating LLC (the "Company") was formed in the State of New Jersey on September 12, 2013, without finite life. The members of the Company are generally protected from liability for acts and obligations of the Company. The operating agreement provides, 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, building, and the rights to its license in Camden, New Jersey from a related landlord. Effective December 2, 2023, the Company was licensed to operate a long-term care facility consisting of 120 Long-Term Care beds in Camden, New Jersey, under the name Majestic Center for Rehabilitation and Sub-Acute Care.

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 $38,000 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.

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.

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

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 did not record any New Jersey BAIT taxes during 2023.

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.

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.

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

Leases – In 2023, 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 26, 2024, the date the financial statements were available to be issued. No subsequent events have been identified.

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	$	324,846
Restricted cash – patient funds		154,679
Total cash, restricted cash, and cash equivalents	$	479,525

NOTE 3 – PROPERTY AND EQUIPMENT

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

	Life (Years)		
Leasehold improvements	15	$	671,181
Furniture and equipment	5		2,119,044
			2,790,225
Less: accumulated depreciation			1,999,883
		$	790,342

Finance leases included in furniture and equipment were $80,946 at December 31, 2023. Accumulated depreciation related to these leases was $24,284 at December 31, 2023.

Depreciation expense was $137,517 for the year, which includes depreciation on finance leases of $16,189.

NOTE 4 – LEASES

The Company has operating and finance leases for the nursing facility and equipment. 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 incremental borrowing rate. The Company used its incremental borrowing rate of 3.79% to calculate the present value of its operating lease liability. The incremental 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.

The Company occupies its premises under an operating lease from a related landlord that is set to expire on December 31, 2050. The lease provides for an annual base rent of $1,800,000 plus all real estate taxes and operating expenses.

In addition, the Company has entered into a lease agreement to lease equipment, which has been classified as a finance-type lease. The lease matures in June 2028.

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	$	1,800,000
Short-term cost		2,873
Total	$	1,802,873

NOTE 4 –LEASES (CONTINUED)

OPERATING LEASE		
Operating lease ROU assets	$	34,113,770
Operating lease current liabilities	$	856,594
Operating lease long-term liabilities		33,257,176
Total operating lease liabilities	$	34,113,770
FINANCE LEASE		
Property, plant, and equipment, net	$	80,946
Other current liabilities	$	13,214
Other noncurrent liabilities		47,392
Total finance lease liabilities	$	60,606
WEIGHTED-AVERAGE REMAINING LEASE TERM		
Operating lease		27 years
Finance lease		4.5 years
WEIGHTED-AVERAGE DISCOUNT RATE		
Operating lease		2.81%
Finance lease		2.19%

Undiscounted maturities of lease liabilities were as follows:

For the Years Ended December 31		**Operating lease**		**Finance lease**
2024	$	1,800,000	$	14,409
2025		1,800,000		14,409
2026		1,800,000		14,409
2027		1,800,000		14,409
2028		1,800,000		6,004
Thereafter		39,600,000		-
Total undiscounted lease liabilities		48,600,000		63,640
Less: discount on lease liabilities		14,486,230		3,034
TOTAL LEASE LIABILITIES	$	34,113,770	$	60,606

The following table presents supplemental 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	$	1,800,000
Operating cash flow for finance lease		1,505
Financing cash flows for finance lease		12,928
ROU asset in exchange for new operating lease obligations		34,946,656

NOTE 5 – RELATED-PARTY TRANSACTIONS

The Company leases its facility from a related entity (note 4). The amount due from the related landlord was $150,000, at December 31, 2023.

In 2023, the Company paid management fees of $625,400 to related companies. At December 31, 2023, the Company had prepaid management fees of $139,600, which were included in prepaid expenses and other.

NOTE 6 – REVENUES

Approximately 4% of the revenues in 2023 were derived from billings to the New Jersey Department of Health for stays by Medicaid patients. Approximately 65% of revenues in 2023 were derived from billings to Managed Care Organizations ("MCOs") that were approved by the New Jersey Department of Health.

Approximately 19% 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 MCO's that are paying for all new Medicaid admissions. Subsequent rates are negotiated between the Company and each MCO.

NOTE 7 – 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 two banking institutions with uninsured amounts of approximately $18,000.

At December 31, 2023, the Company had approximately 25% of its receivables due from the New Jersey Department of Health for Medicaid patients, and 36% of its receivables due from MCO's for Medicaid-approved patients, and 14% of its receivables due from the Federal government for Medicare recipients.

NOTE 8 – DUE TO MEMBERS

The Company owes its members for funds advanced to the Company. The balance due to the members at December 31, 2023, was $679,660. The balance is non-interest-bearing and there is no formal repayment plan.

NOTE 9 – ADVERTISING

Advertising expense was $5,407 for the year. There were no direct-response advertising costs either capitalized or expensed.

NOTE 10 – SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash paid during the year for interest	**$**	2,097

NOTE 11 – ECONOMIC DEPENDENCY

In 2023, the Company purchased a substantial portion of its services from one vendor. Purchases from this vendor totaled approximately $652,000. There was no balance due to this vendor at December 31, 2023.

NOTE 12 – 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 a corporate credit card, which can be used for corporate purchases. The credit card has an unlimited spending limit and there was no balance due 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 April 2022, 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 $15,206,700. 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.

NOTE 13 – RISKS AND UNCERTAINTIES

During 2023, inflationary pressures have caused the cost of services and supplies to increase drastically. In response to this, the Federal Reserve Board has increased the federal funds rate from approximately 0.02% in March 2022 to 5.34% by December 2023. This increase has caused the cost of borrowing to jump significantly in a short period of time. If these increased rates continue for the long-term, it could impact the Company's ability to finance its operations in the future.

Brand Sonnenschine LLP
Certified Public Accountants & Advisors

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Members of
Cooper Operating LLC

We have audited the financial statements of Cooper Operating LLC as of December 31, 2023, and for the year then ended, and our report thereon dated November 26, 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 26, 2024

COOPER OPERATING LLC
(a limited liability company)
SUPPLEMENTARY INFORMATION
REVENUES
AT DECEMBER 31, 2023

		Per Patient Day
Current year		
Medicaid	$ 565,088	$ 267.43
Managed Medicaid	8,214,822	264.80
Private	243,109	377.50
Medicare - Part A	2,291,049	645.73
Medicare - Part A bad debts	(172,213)	(48.54)
Hospice	67,706	157.09
Insurance	1,052,674	317.36
Total current year	12,262,235	$ 298.53
Miscellaneous		
Miscellaneous revenue	203,036	
Therapy	253,940	
	456,976	
TOTAL REVENUES	$ 12,719,211	

COOPER 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	$ 373,302	$ 9.09
- LPN	1,041,911	25.37
- CNA	1,885,481	45.90
Employee benefits	574,491	13.99
Contracted nursing	1,169,320	28.47
	5,044,505	122.82
Routine patient care costs - not directly reported		
Medical supplies	169,287	4.12
Oxygen	14,295	0.35
OTC drugs	56,007	1.36
	239,589	5.83
TOTAL DIRECT PATIENT CARE COST	**5,284,094**	**128.65**
ANCILLARY PATIENT CARE COSTS		
Radiology and laboratory	17,131	0.42
Salaries - Therapy services	437,294	10.65
Employee benefits	76,654	1.87
Prescription drugs (not OTC)	111,690	2.72
Ambulance	6,429	0.16
Other - patient ancillary costs	43,500	1.06
TOTAL ANCILLARY PATIENT CARE COSTS	**692,698**	**16.88**

COOPER 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	$ 271,800	$ 6.62
- Nursing supervisors	59,625	1.45
- Staffing Coordinator	68,412	1.67
Employee benefits	58,096	1.41
	457,933	11.15
Patient support services		
Food (including supplements)	257,844	6.28
Salaries - Dietary	451,126	10.98
Employee benefits	79,079	1.93
Dietician	47,750	1.16
Dietary supplies and services	37,493	0.91
Salaries - Housekeeping and laundry	297,277	7.24
Employee benefits	52,110	1.27
Housekeeping and laundry supplies and services	44,763	1.09
Salaries - Social services	151,355	3.68
Employee benefits	26,531	0.65
Contracted social services	1,100	0.03
Salaries - Recreation	119,790	2.92
Employee benefits	20,998	0.51
Recreation supplies and services	16,742	0.41
Medical director	32,500	0.79
Pharmacy consultant	32,822	0.80
Fire drill	402	0.01
Garbage disposal	76,032	1.85
Landscaping/snow removal	2,910	0.07
Exterminating	4,728	0.12
Other - patient support services	7,206	0.18
	1,760,558	42.88
TOTAL INDIRECT PATIENT CARE COSTS	**2,218,491**	**54.03**

COOPER 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	$ 123,726	$ 3.01
Employee benefits	21,534	0.52
Maintenance supplies and services	281,526	6.85
Contracted security	118,030	2.87
Gas	30,326	0.74
Electric	119,210	2.90
Water and sewer	50,734	1.24
Cable	6,323	0.15
Telephone	6,633	0.16
	758,042	18.44
Administrative & operating costs		
Salaries - Administrator	185,932	4.53
Employee benefits	26,553	0.65
Contracted administrator	87,144	2.12
Salaries - Assistant administrator	159,852	3.89
Employee benefits	22,829	0.56
Salaries - Office	343,818	8.37
Employee benefits	49,103	1.20
Contracted office	31,650	0.77
Data processing	31,086	0.76
Management fees	625,400	15.23
Fiscal services	222,000	5.40
Office supplies and expenses	101,074	2.46
Insurance	296,293	7.21
Accounting	43,134	1.05
Legal	41,896	1.02
Advertising	5,407	0.13
Travel	43,307	1.05
Miscellaneous	28,895	0.70
License, dues, and seminars	14,365	0.35
	2,359,738	57.45
TOTAL ADMINISTRATIVE AND OPERATING COSTS	**3,117,780**	**75.89**

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

			Per Patient Day
CAPITAL COSTS			
Rent	$	1,800,000	$ 43.82
Depreciation		137,517	3.35
Equipment lease		2,873	0.07
TOTAL CAPITAL COSTS		1,940,390	47.24
NON-ALLOWABLE COSTS			
Medicaid assessment tax		494,848	12.05
Bad debt expense		171,877	4.18
Non-allowable miscellaneous		521,763	12.70
TOTAL NON-ALLOWABLE COSTS		1,188,488	28.93
TOTAL OPERATING EXPENSES	$	14,441,941	$ 351.62

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

			Per Patient Day
SALARIES			
RN	$	373,302	$ 9.09
LPN		1,041,911	25.37
CNA		1,885,481	45.90
DON and ADON		271,800	6.62
Nursing supervisors		59,625	1.45
Therapy		437,294	10.65
Staffing Coordinator		68,412	1.67
Dietary		451,126	10.98
Housekeeping and laundry		297,277	7.24
Social services		151,355	3.68
Recreation		119,790	2.92
Maintenance		123,726	3.01
Administrator		185,932	4.53
Assistant administrator		159,852	3.89
Office		343,818	8.37
TOTAL SALARIES	**$**	**5,970,701**	$ **145.36**
EMPLOYEE BENEFITS			
Payroll taxes	**$**	596,452	
Workers' compensation		172,141	
Employee benefits		239,385	
TOTAL EMPLOYEE BENEFITS	**$**	**1,007,978**	
TOTAL EMPLOYEE BENEFITS AS A PERCENT OF SALARIES		**16.88%**	

COOPER OPERATING LLC
(a limited liability company)
SUPPLEMENTARY INFORMATION
PATIENT DAYS
AT DECEMBER 31, 2023

		Percent of Total
Skilled nursing facility		
Medicaid	2,113	5.13%
Managed Medicaid	31,023	75.53%
Private	644	1.57%
Medicare	3,548	8.64%
Hospice	431	1.05%
Insurance	3,317	8.08%
TOTAL PATIENT DAYS	41,076	100.00%
Percent occupancy	93.78%	