

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: 315508

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

Worksheet S  
Parts I, II & III  
Date/Time Prepared:  
5/24/2024 11:15 am

**PART I - COST REPORT STATUS**

Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.	Date: 5/24/2024	Time: 11:15 am
Contractor use only	4. <input checked="" type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: _____	6. Contractor No. _____ 7. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: _____ 10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code <u>4</u> 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.	

**PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR**

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

**CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY**

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by PELICAN POINTE POST-ACUTE NURSING ( 315508 ) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

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

Cost Center Description		Title V		Title XVIII		Title XIX	
		1.00	2.00	Part A	Part B		
PART III - SETTLEMENT SUMMARY							
1.00	SKILLED NURSING FACILITY	0	342,250		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
7.10	SNF - BASED CORF I	0			0		7.10
100.00	TOTAL	0	342,250		0	0	100.00

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

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

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA				Provider No. : 315508		Period: From 01/01/2023 To 12/31/2023		Worksheet S-2 Part I Date/Time Prepared: 5/24/2024 11:15 am		
1.00		2.00		3.00						
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:										
1.00	Street: 3809 BAYSHORE ROAD		PO Box:						1.00	
2.00	City: NORTH CAPE MAY		State: NJ		Zip Code: 08204				2.00	
3.00	County: ATLANTIC		CBSA Code: 12100		Urban/Rural: U				3.00	
3.01			CBSA Code:						3.01	
			Component Name		Provider CCN	Date Certi fied	Payment System (P, 0, 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		PELICAN POINTE POST-ACUTE NURSING		315508	05/03/2011	N	P	0	
5.00	Nursing Facility									
6.00	ICF/IID									
7.00	SNF-Based HHA									
8.00	SNF-Based RHC									
9.00	SNF-Based FQHC									
10.00	SNF-Based CMHC									
11.00	SNF-Based OLTC									
12.00	SNF-Based HOSPICE									
13.00	SNF-Based CORF									
						From:	To:			
						1.00	2.00			
14.00	Cost Reporting Period (mm/dd/yyyy)					01/01/2023	12/31/2023		14.00	
15.00	Type of Control (See Instructions)					4		15.00		
						Y/N				
						1.00				
Type of Freestanding Skilled Nursing Facility										
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	16.00	
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	17.00	
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.							Y	18.00	
Miscellaneous Cost Reporting Information										
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.00	
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.01	
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.										
20.00	Straight Line							0	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							0	23.00	
24.00	If depreciation is funded, enter the balance as of the end of the period.							0	24.00	
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)							N	25.00	
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)							N	26.00	
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)							N	27.00	
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)							N	28.00	
						Part A	Part B	Other		
						1.00	2.00	3.00		
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.										
29.00	Skilled Nursing Facility							N	N	N
30.00	Nursing Facility									
31.00	ICF/IID									
32.00	SNF-Based HHA							N	N	
33.00	SNF-Based RHC									
34.00	SNF-Based FQHC									
35.00	SNF-Based CMHC								N	
36.00	SNF-Based OLTC									
						Y/N				
						1.00	2.00			
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)					Y			37.00	
38.00	Are you legally-required to carry malpractice insurance? (Y/N)					N			38.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.					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		

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider No. : 315508	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/24/2024 11:15 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.			42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?			43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.			44.00
1.00		2.00		3.00
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.				
45.00	Name:	Contractor's Name:	Contractor's Number:	
46.00	Street:	PO Box:	46.00	
47.00	City:	State:	Zip Code:	47.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		Provider No. : 315508	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/24/2024 11:15 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 Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N			1.00
			Y/N	Date	V/I
			1.00	2.00	3.00
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00
			Y/N	Type	Date
			1.00	2.00	3.00
Financial Data and Reports					
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	C	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.)	Y	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. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet S-2  
Part II  
Date/Time Prepared:  
5/24/2024 11:15 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. : 315508

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

Worksheet S-2  
Part II  
Date/Time Prepared:  
5/24/2024 11:15 am

		Part B		
		Date		
		4.00		
<b>PS&amp;R Data</b>				
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	
<b>Cost Report Preparer Contact Information</b>				
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. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet S-3  
Part I  
Date/Time Prepared:  
5/24/2024 11:15 am

Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
		1.00	2.00	3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	120	43,800	0	4,114	23,829	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
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	120	43,800	0	4,114	23,829	8.00
Component		Inpatient Days/Visits		Discharges			
		Other	Total	Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	7,896	35,839	0	89	115	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
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	7,896	35,839	0	89	115	8.00
Component		Discharges		Average Length of Stay			
		Other	Total	Title V	Title XVIII	Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	96	300	0.00	46.22	207.21	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
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	96	300	0.00	46.22	207.21	8.00
Component		Average Length of Stay		Admissions			
		Total	Title V	Title XVIII	Title XIX	Other	
		16.00	17.00	18.00	19.00	20.00	
1.00	SKILLED NURSING FACILITY	119.46	0	128	91	93	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
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	119.46	0	128	91	93	8.00
Component		Admissions		Full Time Equivalent			
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	312	83.73	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
6.10	SNF-Based CORF		0.00	0.00			6.10
7.00	HOSPICE	0	0.00	0.00			7.00
8.00	Total (Sum of lines 1-7)	312	83.73	0.00			8.00

## SNF WAGE INDEX INFORMATION

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet S-3  
Part II  
Date/Time Prepared:  
5/24/2024 11:15 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	
<b>PART II - DIRECT SALARIES</b>						
<b>SALARIES</b>						
1.00	Total salaries (See Instructions)	5,136,506	0	5,136,506	174,164.00	29.49 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)	5,136,506	0	5,136,506	174,164.00	29.49 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
9.10	CORF					
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)	5,136,506	0	5,136,506	174,164.00	29.49 13.00
<b>OTHER WAGES &amp; RELATED COSTS</b>						
14.00	Contract Labor: Patient Related & Mgmt	1,072,504	0	1,072,504	29,366.00	36.52 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
<b>WAGE-RELATED COSTS</b>						
17.00	Wage-related costs core (See Part IV)	971,407	0	971,407		
18.00	Wage-related costs other (See Part IV)	0	0	0		
19.00	Wage related costs (excluded units)	0	0	0		
20.00	Physician Part A - WRC	0	0	0		
21.00	Physician Part B - WRC	0	0	0		
22.00	Total Adjusted Wage Related cost (see instructions)	971,407	0	971,407		



## SNF WAGE INDEX INFORMATION

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet S-3  
Part III  
Date/Time Prepared:  
5/24/2024 11:15 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	1.00
2.00	Administrative & General	436,417	0	436,417	11,985.00	2.00
3.00	Plant Operation, Maintenance & Repairs	132,795	0	132,795	4,226.00	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	4.00
5.00	Housekeeping	316,512	0	316,512	17,135.00	5.00
6.00	Dietary	530,648	0	530,648	25,378.00	6.00
7.00	Nursing Administration	268,453	0	268,453	8,627.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	10.00
11.00	Social Service	84,487	0	84,487	2,008.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	158,111	0	158,111	8,353.00	13.00
14.00	Total (sum lines 1 thru 13)	1,927,423	0	1,927,423	77,712.00	14.00

## SNF WAGE RELATED COSTS

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet S-3  
Part IV  
Date/Time Prepared:  
5/24/2024 11:15 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)	119,491	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	-40	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	317,911	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	528,205	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	5,840	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)	971,407	24.00
		Amount Reported	
		1.00	
Part B - Other than Core Related Cost			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

## SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet S-3  
Part V  
Date/Time Prepared:  
5/24/2024 11:15 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	
<b>Direct Salaries</b>							
<b>Nursing Occupations</b>							
1.00	Registered Nurses (RNs)	575,216	129,739	704,955	13,104.00	53.80	1.00
2.00	Licensed Practical Nurses (LPNs)	1,006,990	227,125	1,234,115	27,958.00	44.14	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	970,580	218,913	1,189,493	44,496.00	26.73	3.00
4.00	Total Nursing (sum of lines 1 through 3)	2,552,786	575,777	3,128,563	85,558.00	36.57	4.00
5.00	Physical Therapists	227,997	51,424	279,421	4,995.00	55.94	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	178,256	40,205	218,461	4,686.00	46.62	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	57,728	13,020	70,748	1,213.00	58.32	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
<b>Contract Labor</b>							
<b>Nursing Occupations</b>							
14.00	Registered Nurses (RNs)	5,596		5,596	72.00	77.72	14.00
15.00	Licensed Practical Nurses (LPNs)	141,628		141,628	2,161.00	65.54	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	925,280		925,280	27,133.00	34.10	16.00
17.00	Total Nursing (sum of lines 14 through 16)	1,072,504		1,072,504	29,366.00	36.52	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. : 315508

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

Worksheet S-7

Date/Time Prepared:  
5/24/2024 11:15 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. : 315508

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

Worksheet S-7

Date/Time Prepared:  
5/24/2024 11:15 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
<p>A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)</p>				
101.00	Staffing			101.00
102.00	Recruitment			102.00
103.00	Retention of employees			103.00
104.00	Training			104.00
105.00	OTHER (SPECIFY)			105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)			106.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES				Provider No. : 315508	Period: From 01/01/2023 To 12/31/2023	Worksheet A Date/Time Prepared: 5/24/2024 11:15 am	
Cost Center Description			Salaries	Other	Total (col. 1 + col. 2)	Reclassification Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +/- col. 4)
			1.00	2.00	3.00	4.00	5.00
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		2,457,519	2,457,519	0	2,457,519
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		2,053	2,053	0	2,053
3.00	00300	EMPLOYEE BENEFITS	0	1,158,532	1,158,532	0	1,158,532
4.00	00400	ADMINISTRATIVE & GENERAL	436,417	1,566,674	2,003,091	0	2,003,091
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	132,795	484,665	617,460	0	617,460
6.00	00600	LAUNDRY & LINEN SERVICE	0	661	661	0	661
7.00	00700	HOUSEKEEPING	316,512	48,780	365,292	0	365,292
8.00	00800	DIETARY	530,648	259,752	790,400	0	790,400
9.00	00900	NURSING ADMINISTRATION	268,453	54,402	322,855	0	322,855
10.00	01000	CENTRAL SERVICES & SUPPLY	0	174,707	174,707	0	174,707
11.00	01100	PHARMACY	0	51,612	51,612	0	51,612
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0
13.00	01300	SOCIAL SERVICE	84,487	1,958	86,445	0	86,445
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0
15.00	01500	ACTIVITIES	158,111	12,782	170,893	0	170,893
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	2,745,102	1,072,504	3,817,606	0	3,817,606
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	15,547	15,547	0	15,547
41.00	04100	LABORATORY	0	2,045	2,045	0	2,045
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00	04400	PHYSICAL THERAPY	227,997	10,956	238,953	0	238,953
45.00	04500	OCCUPATIONAL THERAPY	178,256	-31,005	147,251	0	147,251
46.00	04600	SPEECH PATHOLOGY	57,728	-21,522	36,206	0	36,206
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	0	163,825	163,825	0	163,825
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	0
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0
62.00	06200	FOHC	0	0	0	0	0
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0
71.00	07100	AMBULANCE	0	48,494	48,494	0	48,494
72.00	07200	CORF	0	0	0	0	0
73.00	07300	CMHC	0	0	0	0	0
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	0	0	0
81.00	08100	INTEREST EXPENSE	0	0	0	0	0
82.00	08200	UTILIZATION REVIEW	0	0	0	0	0
83.00	08300	HOSPICE	0	0	0	0	0
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	5,136,506	7,534,941	12,671,447	0	12,671,447
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0
100.00		TOTAL	5,136,506	7,534,941	12,671,447	0	12,671,447

## RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet A  
Date/Time Prepared:  
5/24/2024 11:15 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	-442,601	2,014,918	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0	2,053	2.00
3.00	00300	EMPLOYEE BENEFITS	0	1,158,532	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	124,679	2,127,770	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	617,460	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	661	6.00
7.00	00700	HOUSEKEEPING	0	365,292	7.00
8.00	00800	DIETARY	0	790,400	8.00
9.00	00900	NURSING ADMINISTRATION	0	322,855	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	174,707	10.00
11.00	01100	PHARMACY	0	51,612	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	86,445	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	14.00
15.00	01500	ACTIVITIES	0	170,893	15.00
	INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	-1,089	3,816,517	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	15,547	40.00
41.00	04100	LABORATORY	0	2,045	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	238,953	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	147,251	45.00
46.00	04600	SPEECH PATHOLOGY	0	36,206	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	163,825	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	52.00
	OUTPATIENT SERVICE COST CENTERS				
60.00	06000	CLINIC	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	61.00
62.00	06200	FOHC	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	63.00
	OTHER REIMBURSABLE COST CENTERS				
70.00	07000	HOME HEALTH AGENCY COST	0	0	70.00
71.00	07100	AMBULANCE	0	48,494	71.00
72.00	07200	CORF	0	0	72.00
73.00	07300	CMHC	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	74.00
	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	0	0	82.00
83.00	08300	HOSPICE	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	-319,011	12,352,436	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
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	95.00
100.00		TOTAL	-319,011	12,352,436	100.00

## RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No. : 315508

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

Worksheet A-7

Date/Time Prepared:  
5/24/2024 11:15 am

Description		Beginning Balances	Acquisitions			Disposals and Retirements	
			Purchases	Donation	Total		
			1.00	2.00	3.00		
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	0	3.00
4.00	Building Improvements	0	0	0	0	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	5.00
6.00	Movable Equipment	18,246	0	0	0	18,246	6.00
7.00	Subtotal (sum of lines 1-6)	18,246	0	0	0	18,246	7.00
8.00	Reconciling Items	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	18,246	0	0	0	18,246	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	0	0				4.00
5.00	Fixed Equipment	0	0				5.00
6.00	Movable Equipment	0	0				6.00
7.00	Subtotal (sum of lines 1-6)	0	0				7.00
8.00	Reconciling Items	0	0				8.00
9.00	Total (line 7 minus line 8)	0	0				9.00



## ADJUSTMENTS TO EXPENSES

Provider No. : 315508

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

Worksheet A-8

Date/Time Prepared:  
5/24/2024 11:15 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	-2,847	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	-255,863			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)			UTILIZATION REVIEW	82.00	22.00
23.00	Depreciation--buildings and fixtures			OCAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment			OCAP REL COSTS - MOVABLE EQUIPMENT	2.00	24.00
25.00	ADVERTISING	A	-12	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	MARKETING / PROMOTIONAL ADVERTISING	A	-3,724	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	MISC EXPS	A	-391	ADMINISTRATIVE & GENERAL	4.00	25.02
25.03	RESIDENT PD CLAIMS (CB)	A	-293	ADMINISTRATIVE & GENERAL	4.00	25.03
25.04	STATE CORPORATE TAX	A	-1,582	ADMINISTRATIVE & GENERAL	4.00	25.04
25.05	MR WX TIMELY FILING	A	-210	ADMINISTRATIVE & GENERAL	4.00	25.05
25.06	HMO WX	A	-199	ADMINISTRATIVE & GENERAL	4.00	25.06
25.07	HMO PAY UP ACCT	A	1,209	ADMINISTRATIVE & GENERAL	4.00	25.07
25.08	MISC INCOME	B	-55,099	ADMINISTRATIVE & GENERAL	4.00	25.08
25.09			0		0.00	25.09
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-319,011			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. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet A-8-1  
Parts I-II  
Date/Time Prepared:  
5/24/2024 11:15 am

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	REAL ESTATE TAXES	1.00
2.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	2.00
3.00		4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT FEE	3.00
4.00		4.00	ADMINISTRATIVE & GENERAL	REALTY ADMIN	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
		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
		4.00	5.00	6.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		89,955	28,689	61,266	1.00
2.00		1,896,133	2,400,000	-503,867	2.00
3.00		613,304	613,304	0	3.00
4.00		187,827	0	187,827	4.00
5.00		107,811	108,900	-1,089	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.	2,895,030	3,150,893	-255,863	10.00

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

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet A-8-1  
Parts I-II  
Date/Time Prepared:  
5/24/2024 11:15 am

	Symbol (1)	Name	Percentage of Ownership	
	1.00	2.00		
			3.00	

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

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

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

1.00		F	JONATHAN ROSENBERG	0.00	1.00
2.00		F	MOSHE ROSENBERG	0.00	2.00
3.00		F	ZVI ROSENBERG	0.00	3.00
4.00		F	AVRAHAM ROSENBERG	0.00	4.00
5.00		F	RACHEL SAHAR	0.00	5.00
6.00		F	JONATHAN ROSENBERG	0.00	6.00
7.00		F	ESTHER ROSENBERG	0.00	7.00
8.00		F	MINDY ROSENBERG	0.00	8.00
9.00				0.00	9.00
10.00				0.00	10.00
100.00	G. Other (financial or non-financial) specify:			0.00	100.00

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

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

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

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

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

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

1.00		3809 BAYSHORE RD LLC	20.00	REALTY	1.00
2.00		3809 BAYSHORE RD LLC	20.00	REALTY	2.00
3.00		3809 BAYSHORE RD LLC	20.00	REALTY	3.00
4.00		3809 BAYSHORE RD LLC	20.00	REALTY	4.00
5.00		3809 BAYSHORE RD LLC	20.00	REALTY	5.00
6.00		JER ROSE MANAGEMENT	50.00	MANAGEMENT	6.00
7.00		JER ROSE MANAGEMENT	50.00	MANAGEMENT	7.00
8.00		PEACE OF MIND STAFFING	100.00	STAFFING	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. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet B  
Part I  
Date/Time Prepared:  
5/24/2024 11:15 am

Cost Center Description			CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	Subtotal	
			BLDGS & FIXTURES	MOVABLE EQUIPMENT			
Net Expenses for Cost Allocation (from Wkst A col. 7)							
0			1.00	2.00	3.00	3A	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	2,014,918	2,014,918			1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	2,053	2,053			2.00
3.00	00300	EMPLOYEE BENEFITS	1,158,532	63,157	64	1,221,753	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	2,127,770	45,985	47	103,805	2,277,607
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	617,460	68,618	70	31,586	717,734
6.00	00600	LAUNDRY & LINEN SERVICE	661	78,821	80	0	79,562
7.00	00700	HOUSEKEEPING	365,292	12,358	13	75,285	452,948
8.00	00800	DIETARY	790,400	115,824	118	126,218	1,032,560
9.00	00900	NURSING ADMINISTRATION	322,855	35,926	37	63,853	422,671
10.00	01000	CENTRAL SERVICES & SUPPLY	174,707	0	0	0	174,707
11.00	01100	PHARMACY	51,612	0	0	0	51,612
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0
13.00	01300	SOCIAL SERVICE	86,445	21,340	22	20,096	127,903
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0
15.00	01500	ACTIVITIES	170,893	50,511	51	37,608	259,063
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	3,816,517	1,392,184	1,418	652,941	5,863,060
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	15,547	0	0	0	15,547
41.00	04100	LABORATORY	2,045	0	0	0	2,045
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00	04400	PHYSICAL THERAPY	238,953	13,508	14	54,231	306,706
45.00	04500	OCCUPATIONAL THERAPY	147,251	13,508	14	42,399	203,172
46.00	04600	SPEECH PATHOLOGY	36,206	13,508	14	13,731	63,459
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	79,395	81	0	79,476
49.00	04900	DRUGS CHARGED TO PATIENTS	163,825	10,275	10	0	174,110
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	0
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0
62.00	06200	FOHC	0	0	0	0	0
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0
71.00	07100	AMBULANCE	48,494	0	0	0	48,494
72.00	07200	CORF	0	0	0	0	0
73.00	07300	CMHC	0	0	0	0	0
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	0	0	0
81.00	08100	INTEREST EXPENSE	0	0	0	0	0
82.00	08200	UTILIZATION REVIEW	0	0	0	0	0
83.00	08300	HOSPICE	0	0	0	0	0
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	12,352,436	2,014,918	2,053	1,221,753	12,352,436
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0
98.00		Cross Foot Adjustments	0	0	0	0	0
99.00		Negative Cost Centers	0	0	0	0	0
100.00		TOTAL	12,352,436	2,014,918	2,053	1,221,753	12,352,436

## COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet B  
Part I  
Date/Time Prepared:  
5/24/2024 11:15 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	2,277,607				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	162,257	879,991			5.00
6.00	00600	LAUNDRY & LINEN SERVICE	17,987	37,755	135,304		6.00
7.00	00700	HOUSEKEEPING	102,398	5,920	0	561,266	7.00
8.00	00800	DIETARY	233,430	55,479	0	37,233	1,358,702
9.00	00900	NURSING ADMINISTRATION	95,553	17,208	0	11,549	0
10.00	01000	CENTRAL SERVICES & SUPPLY	39,496	0	0	0	0
11.00	01100	PHARMACY	11,668	0	0	0	0
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0
13.00	01300	SOCIAL SERVICE	28,915	10,222	0	6,860	0
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0
15.00	01500	ACTIVITIES	58,566	24,195	0	16,237	0
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	1,325,455	666,850	135,304	447,535	1,358,702
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	3,515	0	0	0	0
41.00	04100	LABORATORY	462	0	0	0	0
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00	04400	PHYSICAL THERAPY	69,337	6,470	0	4,342	0
45.00	04500	OCCUPATIONAL THERAPY	45,931	6,470	0	4,342	0
46.00	04600	SPEECH PATHOLOGY	14,346	6,470	0	4,342	0
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	17,967	38,030	0	25,523	0
49.00	04900	DRUGS CHARGED TO PATIENTS	39,361	4,922	0	3,303	0
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	0
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0
62.00	06200	FOHC	0	0	0	0	0
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0
71.00	07100	AMBULANCE	10,963	0	0	0	0
72.00	07200	CORF	0	0	0	0	0
73.00	07300	CMHC	0	0	0	0	0
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW					82.00
83.00	08300	HOSPICE	0	0	0	0	0
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	2,277,607	879,991	135,304	561,266	1,358,702
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0
98.00		Cross Foot Adjustments	0	0	0	0	0
99.00		Negative Cost Centers	0	0	0	0	0
100.00		TOTAL	2,277,607	879,991	135,304	561,266	1,358,702

## COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet B  
Part I  
Date/Time Prepared:  
5/24/2024 11:15 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	546,981					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	214,203				10.00
11.00	01100	PHARMACY	0	0	63,280			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0		12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	173,900	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	546,981	214,203	63,280	0	173,900	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
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC	0	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
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
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
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						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	546,981	214,203	63,280	0	173,900	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
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0				98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	546,981	214,203	63,280	0	173,900	100.00

## COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet B  
Part I  
Date/Time Prepared:  
5/24/2024 11:15 am

Cost Center Description			NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE	Subtotal	Post Stepdown Adjustments	Total	
				ACTIVITIES				
				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						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	358,061				15.00
	INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	0	358,061	11,153,331	0	11,153,331	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	19,062	0	19,062	40.00
41.00	04100	LABORATORY	0	0	2,507	0	2,507	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	386,855	0	386,855	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	259,915	0	259,915	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	88,617	0	88,617	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	160,996	0	160,996	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	221,696	0	221,696	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
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
	OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
	OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	59,457	0	59,457	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
	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						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	358,061	12,352,436	0	12,352,436	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
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
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	358,061	12,352,436	0	12,352,436	100.00

## ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet B  
Part II  
Date/Time Prepared:  
5/24/2024 11:15 am

Cost Center Description			CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS	
			Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT		
			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	63,157	64	63,221	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	45,985	47	46,032	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	68,618	70	68,688	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	78,821	80	78,901	6.00
7.00	00700	HOUSEKEEPING	0	12,358	13	12,371	7.00
8.00	00800	DIETARY	0	115,824	118	115,942	8.00
9.00	00900	NURSING ADMINISTRATION	0	35,926	37	35,963	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	21,340	22	21,362	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	ACTIVITIES	0	50,511	51	50,562	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	0	1,392,184	1,418	1,393,602	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	13,508	14	13,522	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	13,508	14	13,522	45.00
46.00	04600	SPEECH PATHOLOGY	0	13,508	14	13,522	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	79,395	81	79,476	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	10,275	10	10,285	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FOHC	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	74.00
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					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	2,014,918	2,053	2,016,971	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	95.00
98.00		Cross Foot Adjustments				0	98.00
99.00		Negative Cost Centers		0	0	0	99.00
100.00		TOTAL	0	2,014,918	2,053	2,016,971	100.00



## ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet B  
Part II  
Date/Time Prepared:  
5/24/2024 11:15 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	51,403				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	3,662	73,984			5.00
6.00	00600	LAUNDRY & LINEN SERVICE	406	3,174	82,481		6.00
7.00	00700	HOUSEKEEPING	2,311	498	0	19,076	7.00
8.00	00800	DIETARY	5,268	4,664	0	1,265	8.00
9.00	00900	NURSING ADMINISTRATION	2,156	1,447	0	393	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	891	0	0	0	10.00
11.00	01100	PHARMACY	263	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	653	859	0	233	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	ACTIVITIES	1,322	2,034	0	552	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	29,916	56,065	82,481	15,210	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	79	0	0	0	40.00
41.00	04100	LABORATORY	10	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	1,565	544	0	148	44.00
45.00	04500	OCCUPATIONAL THERAPY	1,037	544	0	148	45.00
46.00	04600	SPEECH PATHOLOGY	324	544	0	148	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	405	3,197	0	867	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	888	414	0	112	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FOHC	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	247	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	74.00
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					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	51,403	73,984	82,481	19,076	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	95.00
98.00		Cross Foot Adjustments			0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	51,403	73,984	82,481	19,076	100.00

## ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet B  
Part II  
Date/Time Prepared:  
5/24/2024 11:15 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	43,263					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	891				10.00
11.00	01100	PHARMACY	0	0	263			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0		12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	24,147	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	43,263	891	263	0	24,147	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
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC	0	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
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
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
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						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	43,263	891	263	0	24,147	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
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
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	43,263	891	263	0	24,147	100.00

## ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet B  
Part II  
Date/Time Prepared:  
5/24/2024 11:15 am

Cost Center Description			NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE	Subtotal	Post Step-Down Adjustments	Total	
				ACTIVITIES				
				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						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	56,416				15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	0	56,416	1,869,712	0	1,869,712	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	79	0	79	40.00
41.00	04100	LABORATORY	0	0	10	0	10	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	18,585	0	18,585	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	17,445	0	17,445	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	15,249	0	15,249	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	83,945	0	83,945	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	11,699	0	11,699	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
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	247	0	247	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
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						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	56,416	2,016,971	0	2,016,971	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
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
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	56,416	2,016,971	0	2,016,971	100.00

## COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315508

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

Worksheet B-1

Date/Time Prepared:  
5/24/2024 11:15 am

Cost Center Description			CAPITAL RELATED COSTS		EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM. COST)	
			BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)				
			1.00	2.00				
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	28,043					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		28,043				2.00
3.00	00300	EMPLOYEE BENEFITS	879	879	5,136,506			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	640	640	436,417	-2,277,607	10,074,829	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	955	955	132,795	0	717,734	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	1,097	1,097	0	0	79,562	6.00
7.00	00700	HOUSEKEEPING	172	172	316,512	0	452,948	7.00
8.00	00800	DIETARY	1,612	1,612	530,648	0	1,032,560	8.00
9.00	00900	NURSING ADMINISTRATION	500	500	268,453	0	422,671	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	174,707	10.00
11.00	01100	PHARMACY	0	0	0	0	51,612	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	297	297	84,487	0	127,903	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	703	703	158,111	0	259,063	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	19,376	19,376	2,745,102	0	5,863,060	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	15,547	40.00
41.00	04100	LABORATORY	0	0	0	0	2,045	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	188	188	227,997	0	306,706	44.00
45.00	04500	OCCUPATIONAL THERAPY	188	188	178,256	0	203,172	45.00
46.00	04600	SPEECH PATHOLOGY	188	188	57,728	0	63,459	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	1,105	1,105	0	0	79,476	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	143	143	0	0	174,110	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
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
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	48,494	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
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						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	28,043	28,043	5,136,506	-2,277,607	10,074,829	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
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
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)	2,014,918	2,053	1,221,753		2,277,607	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	71.851015	0.073209	0.237857		0.226069	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)			63,221		51,403	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)			0.012308		0.005102	105.00

## COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315508

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

Worksheet B-1

Date/Time Prepared:

5/24/2024 11:15 am

Cost Center Description			PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (PATIENT DAYS)	
			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	25,569					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	1,097	35,839				6.00
7.00	00700	HOUSEKEEPING	172	0	24,300			7.00
8.00	00800	DIETARY	1,612	0	1,612	107,517		8.00
9.00	00900	NURSING ADMINISTRATION	500	0	500	0	35,839	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	297	0	297	0	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	703	0	703	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	19,376	35,839	19,376	107,517	35,839	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	188	0	188	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	188	0	188	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	188	0	188	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	1,105	0	1,105	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	143	0	143	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
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC	0	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
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
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
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						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	25,569	35,839	24,300	107,517	35,839	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
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
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)	879,991	135,304	561,266	1,358,702	546,981	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	34.416324	3.775329	23.097366	12.637090	15.262172	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	73,984	82,481	19,076	133,670	43,263	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	2.893504	2.301431	0.785021	1.243245	1.207149	105.00

## COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315508

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

Worksheet B-1

Date/Time Prepared:  
5/24/2024 11:15 am

Cost Center Description			CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (GROSS CHARGES)	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	174,707					10.00
11.00	01100	PHARMACY	0	51,612				11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0			12.00
13.00	01300	SOCIAL SERVICE	0	0	0	35,839		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	174,707	51,612	0	35,839	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
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC	0	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
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
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
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						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	174,707	51,612	0	35,839	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
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
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)	214,203	63,280	0	173,900	0	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	1.226070	1.226071	0.000000	4.852256	0.000000	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	891	263	0	24,147	0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.005100	0.005096	0.000000	0.673763	0.000000	105.00

## COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315508

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

Worksheet B-1

Date/Time Prepared:  
5/24/2024 11:15 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	35,839		15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	35,839		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
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0		52.00
OUTPATIENT SERVICE COST CENTERS					
60.00	06000	CLINIC	0		60.00
61.00	06100	RURAL HEALTH CLINIC	0		61.00
62.00	06200	FOHC			62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0		63.00
OTHER REIMBURSABLE COST CENTERS					
70.00	07000	HOME HEALTH AGENCY COST	0		70.00
71.00	07100	AMBULANCE	0		71.00
72.00	07200	CORF	0		72.00
73.00	07300	CMHC	0		73.00
74.00	07400	OTHER REIMBURSABLE COST	0		74.00
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			82.00
83.00	08300	HOSPICE	0		83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0		84.00
89.00		SUBTOTALS (sum of lines 1-84)	35,839		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
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0		95.00
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)	358,061		102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	9.990820		103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	56,416		104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	1.574151		105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315508

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

Worksheet C

Date/Time Prepared:  
5/24/2024 11:15 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	19,062	15,547	1.226089	40.00
41.00	04100	LABORATORY	2,507	2,045	1.225917	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	386,855	296,388	1.305232	44.00
45.00	04500	OCCUPATIONAL THERAPY	259,915	444,936	0.584163	45.00
46.00	04600	SPEECH PATHOLOGY	88,617	186,375	0.475477	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	160,996	2,132	75.514071	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	221,696	147,479	1.503238	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
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0.000000	52.00
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	FOHC				62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0.000000	63.00
71.00	07100	AMBULANCE	59,457	46,362	1.282451	71.00
100.00		Total	1,199,105	1,141,264		100.00



## APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet D  
Part I  
Date/Time Prepared:  
5/24/2024 11:15 am

Title XVIII (1)

Skilled Nursing  
Facility

PPS

			Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
				Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
			1.00	2.00	3.00	4.00	5.00	
	PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
	ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	1.226089	0	0	0	0	40.00
41.00	04100	LABORATORY	1.225917	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	1.305232	153,131	0	199,871	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0.584163	192,987	0	112,736	0	45.00
46.00	04600	SPEECH PATHOLOGY	0.475477	92,970	0	44,205	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	75.514071	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	1.503238	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0.000000	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0.000000	0	0	0	0	52.00
	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
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0.000000	0	0	0	0	63.00
71.00	07100	AMBULANCE (2)	1.282451		0			71.00
100.00		Total (Sum of lines 40 - 71)		439,088	0	356,812	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. : 315508	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/24/2024 11:15 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)				1.503238	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	19,062	0	0.000000	0	0 40.00
41.00	04100	LABORATORY	2,507	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	386,855	0	0.000000	199,871	0 44.00
45.00	04500	OCCUPATIONAL THERAPY	259,915	0	0.000000	112,736	0 45.00
46.00	04600	SPEECH PATHOLOGY	88,617	0	0.000000	44,205	0 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	160,996	0	0.000000	0	0 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	221,696	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
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0.000000	0	0 52.00
100.00		Total (Sum of lines 40 - 52)	1,139,648	0		356,812	0 100.00

COMPUTATION OF INPATIENT ROUTINE COSTS		Provider No. : 315508	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/24/2024 11:15 am
		Title XVIII	Skilled Nursing Facility	PPS
			1.00	
<b>PART I CALCULATION OF INPATIENT ROUTINE COSTS</b>				
<b>INPATIENT DAYS</b>				
1.00	Inpatient days including private room days		35,839	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		4,114	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		11,153,331	5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>				
6.00	General inpatient routine service charges		11,977,621	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.931181	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)		11,153,331	15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		311.21	16.00
17.00	Program routine service cost (Line 3 times line 16)		1,280,318	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)		0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)		1,280,318	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)		1,869,712	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		52.17	21.00
22.00	Program capital related cost (Line 3 times line 21)		214,627	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		1,065,691	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)		0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)		1,065,691	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	
<b>PART II CALCULATION OF INPATIENT NURSING &amp; ALLIED HEALTH COSTS FOR PPS PASS-THROUGH</b>				
1.00	Total SNF inpatient days		35,839	1.00
2.00	Program inpatient days (see instructions)		4,114	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)		0.114791	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. : 315508	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/24/2024 11:15 am
		Title XIX	Skilled Nursing Facility	Cost
			1.00	
<b>PART I CALCULATION OF INPATIENT ROUTINE COSTS</b>				
<b>INPATIENT DAYS</b>				
1.00	Inpatient days including private room days		35,839	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		23,829	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		11,153,331	5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>				
6.00	General inpatient routine service charges		11,977,621	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.931181	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)		11,153,331	15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		311.21	16.00
17.00	Program routine service cost (Line 3 times line 16)		7,415,823	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)		7,415,823	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)		1,869,712	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		52.17	21.00
22.00	Program capital related cost (Line 3 times line 21)		1,243,159	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		6,172,664	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)		6,172,664	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)		7,415,823	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	
<b>PART II CALCULATION OF INPATIENT NURSING &amp; ALLIED HEALTH COSTS FOR PPS PASS-THROUGH</b>				
1.00	Total SNF inpatient days		35,839	1.00
2.00	Program inpatient days (see instructions)		23,829	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)		0.664890	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. : 315508	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/24/2024 11:15 am
		Title XVIII	Skilled Nursing Facility	PPS
				1.00
<b>PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT</b>				
1.00	Inpatient PPS amount (See Instructions)		2,647,755	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)		2,647,755	3.00
4.00	Primary payor amounts		0	4.00
5.00	Coinurance		499,000	5.00
6.00	Allowable bad debts (From your records)		537,284	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		12,197	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		349,235	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)		2,497,990	11.00
12.00	Interim payments (See instructions)		2,105,780	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)		6,985	14.75
14.99	Sequestration amount (see instructions)		42,975	14.99
15.00	Balance due provider/program (see Instructions)		342,250	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)		0	16.00
<b>PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY</b>				
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	Coinurance and deductibles		0	23.00
24.00	Allowable bad debts (From your records)		0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)		0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)		0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)		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. : 315508	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part II Date/Time Prepared: 5/24/2024 11:15 am
		Title XIX	Skilled Nursing Facility	Cost
			1.00	
<b>COMPUTATION OF NET COST OF COVERED SERVICES</b>				
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)		7,415,823	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)		7,415,823	6.00
7.00	Differential in charges between semi private accommodations and less than semi private accommodations		0	7.00
8.00	SUBTOTAL (Line 6 minus line 7)		7,415,823	8.00
9.00	Primary payor amounts		0	9.00
10.00	Total Reasonable Cost (Line 8 minus line 9)		7,415,823	10.00
<b>REASONABLE CHARGES</b>				
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 semi private accommodations and less than semi private accommodations		0	14.00
15.00	Total reasonable charges		0	15.00
<b>CUSTOMARY CHARGES</b>				
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
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>				
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. : 315508

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

Worksheet E-1

Date/Time Prepared:  
5/24/2024 11:15 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		2,105,780		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		0		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER		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)		2,105,780		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		342,250		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		2,448,030		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. : 315508

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

Worksheet G

Date/Time Prepared:  
5/24/2024 11:15 am

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
<b>Assets</b>						
<b>CURRENT ASSETS</b>						
1.00	Cash on hand and in banks	859,838	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	3,642,311	0	0	0	4.00
5.00	Other receivables	463,208	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	0	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	276,913	0	0	0	8.00
9.00	Other current assets	-251,931	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)	4,990,339	0	0	0	11.00
<b>FIXED ASSETS</b>						
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	0	0	0	0	17.00
18.00	Less: Accumulated Amortization	0	0	0	0	18.00
19.00	Fixed equipment	0	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	0	0	0	0	23.00
24.00	Less: Accumulated depreciation	0	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)	0	0	0	0	28.00
<b>OTHER ASSETS</b>						
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	0	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	0	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	4,990,339	0	0	0	34.00
<b>Liabilities and Fund Balances</b>						
<b>CURRENT LIABILITIES</b>						
35.00	Accounts payable	0	0	0	0	35.00
36.00	Salaries, wages, and fees payable	271,351	0	0	0	36.00
37.00	Payroll taxes payable	-5,825	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	0	0	0	40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	5,215,371	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	5,480,897	0	0	0	43.00
<b>LONG TERM LIABILITIES</b>						
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)	5,480,897	0	0	0	51.00
<b>CAPITAL ACCOUNTS</b>						
52.00	General fund balance	-490,558	0	0	0	52.00
53.00	Specific purpose fund	0	0	0	0	53.00
54.00	Donor created - endowment fund balance - restricted	0	0	0	0	54.00
55.00	Donor created - endowment fund balance - unrestricted	0	0	0	0	55.00
56.00	Governing body created - endowment fund balance	0	0	0	0	56.00
57.00	Plant fund balance - invested in plant	0	0	0	0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion	0	0	0	0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-490,558	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	4,990,339	0	0	0	60.00



## STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315508

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

Worksheet G-1

Date/Time Prepared:  
5/24/2024 11:15 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		-85,189		0		1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		-405,365				2.00
3.00	Total (sum of line 1 and line 2)		-490,554		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00		0		0		0	5.00
6.00		0		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		0		0		10.00
11.00	Subtotal (line 3 plus line 10)		-490,554		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00	ROUNDING	4		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)		4		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-490,558		0		19.00
		Endowment Fund		Plant Fund			
		6.00	7.00	8.00			
1.00	Fund balances at beginning of period	0		0			1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)						2.00
3.00	Total (sum of line 1 and line 2)	0		0			3.00
4.00	Additions (credit adjustments)						4.00
5.00			0				5.00
6.00			0				6.00
7.00			0				7.00
8.00			0				8.00
9.00			0				9.00
10.00	Total additions (sum of line 5 - 9)	0		0			10.00
11.00	Subtotal (line 3 plus line 10)	0		0			11.00
12.00	Deductions (debit adjustments)						12.00
13.00	ROUNDING		0				13.00
14.00			0				14.00
15.00			0				15.00
16.00			0				16.00
17.00			0				17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0			18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0			19.00

## STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315508

Period:  
From 01/01/2023  
To 12/31/2023Worksheet G-2  
Parts I-II  
Date/Time Prepared:  
5/24/2024 11:15 am

Cost Center Description		Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
<b>PART I - PATIENT REVENUES</b>					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	11,977,621		11,977,621	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	11,977,621		11,977,621	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	1,141,264	0	1,141,264	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
11.10	CORF		0	0	11.10
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)	13,118,885	0	13,118,885	14.00
Cost Center Description					
		1.00	2.00		
<b>PART II - OPERATING EXPENSES</b>					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			12,671,447	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)			12,671,447	15.00

## STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315508

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

Worksheet G-3

Date/Time Prepared:  
5/24/2024 11:15 am

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	13,118,885	1.00
2.00	Less: contractual allowances and discounts on patients accounts	910,749	2.00
3.00	Net patient revenues (Line 1 minus line 2)	12,208,136	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	12,671,447	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-463,311	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	2,847	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	MISC INCOME	55,099	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	57,946	25.00
26.00	Total (Line 5 plus line 25)	-405,365	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-405,365	31.00



MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

# **NORTH CAPE POST ACUTE NURSING AND REHABILITATION INC**

***Financial Statements***

***Year Ended December 31, 2023***

**North Cape Post Acute Nursing and Rehabilitation Inc**

**Year Ended December 31, 2023**

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MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Shareholders,  
North Cape Post Acute Nursing and Rehabilitation Inc:

### Opinion

We have audited the accompanying financial statements of North Cape Post Acute Nursing and Rehabilitation Inc, which comprise the balance sheet as of December 31, 2023, and the related statement of income, retained earnings, and cash flow for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North Cape Post Acute Nursing and Rehabilitation Inc as of December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Cape Post Acute Nursing and Rehabilitation Inc and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about North Cape Post Acute Nursing and Rehabilitation Inc's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditor's Responsibilities for the Audit of the Financial Statements

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



MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

*Independent Auditors' Report Continued*

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of North Cape Post Acute Nursing and Rehabilitation Inc'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 North Cape Post Acute Nursing and Rehabilitation Inc's ability to continue as a going concern for a reasonable period of time.

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

*Martin Friedman CPA, PC*

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

Brooklyn, NY

December 13, 2024

**North Cape Post Acute Nursing and Rehabilitation Inc**  
**Balance Sheet**  
**December 31, 2023**

**Assets**

Cash	\$	792,231	
Accounts Receivable (Net)		3,996,810	
Prepaid Expenses		182,822	
Loans Receivable		<u>101,574</u>	
Total Current Assets	\$		5,073,437

Right-of-Use Asset		19,591,441	
Patients' Trust Fund		<u>20,209</u>	
Total Other Assets			<u>19,611,650</u>

<b>Total Assets</b>	<b>\$</b>	<b><u>24,685,087</u></b>
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**Liabilities and Equity**

Accounts Payable		677,211	
Lease Liability		695,730	
Accrued Payroll		271,351	
Accrued Expenses & Taxes		3,455,373	
Due to Prior Owner		253,689	
Exchanges		819,543	
Patients' Security Deposits		<u>64,008</u>	
Total Current Liabilities	\$		6,236,905

Lease Liability		18,895,711	
Due To Third Party Payors		31,426	
Patients' Trust Fund Payable		<u>20,209</u>	
Total Long Term Liabilities			<u>18,947,346</u>

Retained Earnings		<u>(499,164)</u>	
Total Shareholders' Deficit			<u>(499,164)</u>

<b>Total Liabilities &amp; Shareholders' Deficit</b>	<b>\$</b>	<b><u>24,685,087</u></b>
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**North Cape Post Acute Nursing and Rehabilitation Inc**  
**Statement of Operations**  
**For the year ended December 31, 2023**

Total Revenue From Patients		\$ 12,207,936
Operating Expenses:		
Payroll	\$ 5,095,999	
Employee Benefits	1,161,981	
Professional Care	1,561,799	
Dietary & Housekeeping	347,018	
Plant & Maintenance	2,915,798	
General & Administrative	<u>1,595,679</u>	
Total Operating Expenses		<u>12,678,274</u>
Loss From Operations		(470,338)
Other Income		<u>57,946</u>
Loss Before Taxes		(412,392)
Less: Pass-Through Entity Taxes		<u>1,582</u>
<b>Net Loss</b>		<b>\$ <u>(413,974)</u></b>

**North Cape Post Acute Nursing and Rehabilitation Inc**  
**Statement of Retained Earnings**  
**For the year ended December 31, 2023**

Retained Earnings:

Balance as of Beginning of Period	\$ (85,190)
Net Loss for the Period	<u>(413,974)</u>
<b>Total Retained Earnings - End of Period</b>	<b>\$ <u>(499,164)</u></b>

**North Cape Post Acute Nursing and Rehabilitation Inc**  
**Statement of Cash Flows**  
**For the year ended December 31, 2023**

Cash Flows From Operating Activities:

Net Loss		\$ (413,974)
Adjustments to reconcile Net Loss to		
Net Cash Provided by Operating Activities:		
(Increase) Decrease In:		
Accounts Receivable	\$ (450,050)	
Prepaid Expenses	56,029	
Loans Receivable	(7,483)	
Increase (Decrease) In:		
Accounts Payable	265,925	
Accrued Payroll & Withholding Taxes	87,628	
Accrued Expenses & Taxes	662,138	
Due to Third Party Payors	(273,719)	
Patients' Security Deposits	30,898	
Exchanges	358,995	
Due to Prior Owner	308,686	
Total Adjustments		<u>1,039,047</u>
Net Cash Provided By Operating Activities		<u>625,073</u>
Cash Flows From Investing Activities:		
Capital Expenditures	18,246	
Other Assets	5,062	
Net Cash Provided By Investing Activities		<u>23,308</u>
Cash Flows From Financing Activities		
Decrease In Long-Term Debt	(24)	
Other Liabilities	(2,234)	
Loans Payable - Related Parties	(94,091)	
Net Cash Used In Financing Activities		<u>(96,349)</u>
Net Change In Cash		552,032
Cash - Beginning of Period		<u>240,199</u>
<b>Cash - End of Period</b>		<b>\$ <u>792,231</u></b>

Supplemental Disclosures:

Income Taxes Paid	\$ 1,582
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**North Cape Post Acute Nursing & Rehabilitation Inc**  
**Notes to the Financial Statements**

**1) Organization:**

North Cape Post Acute Nursing & Rehabilitation Inc, an "S" Corporation, is licensed by the New Jersey State Department of Health to run and operate a 120 bed skilled nursing located in North Cape May, New Jersey. The facility began operations July 1, 2021.

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

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

**Method of Accounting -**

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

**Cash -**

For purposes of the statement of cash flows, cash includes time deposits, certificates of deposits, and all highly liquid debt instruments with original maturities of six months or less. The Facility maintains cash at financial institutions which periodically exceeds federally insured amounts during the year.

**Fixed Assets -**

Fixed assets are stated at cost. Depreciation and amortization for assets are computed using the straight-line method over the estimated useful lives of the assets.

Leasehold Improvements	10 years
Furniture & Equipment	5 years

**Use of Estimates -**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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 are expensed as incurred and included in general and administrative expenses. Advertising expense for the year was \$7,333.

**Income Taxes -**

The Facility has elected to be taxed under the provisions of the Internal Revenue Code as a tax-option corporation (an "S" corporation). Accordingly, any resulting tax liabilities or tax benefits resulting from operations are those of the individual shareholders. New Jersey State Corporation taxes are calculated based on income as defined by New Jersey State statute.

**North Cape Post Acute Nursing & Rehabilitation Inc**  
**Notes to the Financial Statements**

**3) Accounts Receivable:**

The Facility grants credit, without collateral, to its patients, the majority of whom are insured under the third-party payor agreements. The amount of receivables from patients and third-party payors at December 31, 2023 was as follows:

Medicaid Patients	\$ 1,838,848
Medicare Patients	306,671
HMO Patients	814,948
Private Patients and Other	1,186,343
Less: Allowance For Bad Debt	(150,000)
<b>Total</b>	<b>\$ 3,996,810</b>

Management periodically reviews accounts receivable and all receivables deemed uncollectible are charged to income when that determination is made. Management considers accounts receivable as stated to be collectible.

**4) Uncertainty in Income Taxes:**

Management has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ended December 31, 2021 and subsequent remain subject to examination by applicable taxing authorities.

**5) Compensated Absences:**

The Facility recognizes a liability for compensated absences when the employees have earned the right to the leave through their service, the leave is expected to be used in the future, and the amount can be reasonably estimated. Compensated absences include accrued vacation, sick leave and personal time off. The liability is calculated based on the employee's current pay rate and number of remaining unused days. As of December 31, 2023, the liability for compensated absences amounted to \$144,513, which is included in the total accrued payroll liability of \$271,351.

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

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

The Facility occupies premises pursuant to a 25 year lease from 3809 Bayshore Rd LLC expiring in June 2046. The lease provides for monthly rental payments equal to the lessor's principal and interest payments plus 90% of the net earnings of the lessee. Rent expense for the year ended December 31, 2023 was \$2,400,000.

**North Cape Post Acute Nursing & Rehabilitation Inc**  
**Notes to the Financial Statements**

**6) Right-of-Use Asset and Lease Liability (cont.):**

The Facility determines the present value of the remaining lease payments using the US Treasury risk-free rate at the time of adoption of the Standard, which was 2.01%.

The Facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2023. As of December 31, 2023, the Facility's operating lease liability and corresponding asset was \$19,591,441 of which \$695,730 of the liability was considered short term.

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

2024	\$ 1,083,132
2025	1,083,132
2026	1,083,132
2027	1,083,132
2028	1,083,132
Thereafter	19,496,376

The future minimum lease payments include only the remaining non-cancelable lease payments under the operating leases with a term of more than 12 months as of December 31, 2023.

**7) Patient Care Revenue Recognition:**

Resident services revenue is recognized at the amount the Facility expects to receive in exchange for providing care to residents. This revenue includes amounts due from residents, third-party payors (such as health insurers and government programs), and incorporates variable considerations for potential retroactive adjustments resulting from audits and reviews. Typically, the Facility bills residents and third-party payors a few days after services are provided or when the resident no longer requires care. Revenue is recognized as performance obligations are fulfilled.

Resident services revenue is recognized at the amount the Facility expects to receive in exchange for providing care to residents. This revenue includes amounts due from residents, third-party payors (such as health insurers and government programs), and incorporates variable considerations for potential retroactive adjustments resulting from audits and reviews. Typically, the Facility bills residents and third-party payors a few days after services are provided or when the resident no longer requires care. Revenue is recognized as performance obligations are fulfilled.

Performance obligations are identified based on the nature of the services provided. For obligations satisfied over time, revenue is recognized based on the Percentage of Completion method actual charges incurred relative to the total expected charges. This approach is believed to accurately reflect the transfer of services throughout the performance obligation period, particularly for residents receiving post-acute care services in our Facility.

**North Cape Post Acute Nursing & Rehabilitation Inc**  
**Notes to the Financial Statements**

**8) Patient Care Revenue Recognition (cont.):**

Revenue for performance obligations fulfilled at a specific point in time is generally recognized when goods are provided to residents in a retail setting (e.g., personal care services and additional meals not included in the resident contract) and when no further goods or services are required.

The transaction price is determined based on standard charges for services rendered, adjusted for contractual allowances given to third-party payors, discounts for uninsured residents per the Facility's charity care policy, and implicit price concessions for uninsured residents. Estimates for contractual adjustments and discounts are based on contractual agreements, Facility policies, and historical data.

Agreements with major third-party payors typically stipulate payments at amounts lower than established charges. A summary of the payment arrangements with key payors includes:

- Medicare: Certain in-resident post-acute care services are reimbursed at predetermined rates per service, influenced by clinical and diagnostic factors. Other services are reimbursed based on cost-reimbursement methodologies, with physician services paid according to established fee schedules. Medicare revenue primarily consists of fixed regional rates adjusted for patient acuity, subject to audit verification.
- Medicaid: Under the current statewide pricing methodology, Medicaid revenue is based on the rate in effect as of July 1, 2014. The State has made statewide adjustments in some years, but the rates are not subject to audit.

New Jersey implemented a managed care Medicaid formula in January 2014, requiring Medicaid patients to enroll in managed long-term care plans. The state's executive budget mandates that managed care companies pay rates no less than the current Medicaid methodology, with New Jersey Department of Health calculating these rates annually.

- Other: Payment agreements with various commercial insurance carriers, health maintenance organizations, and preferred provider organizations typically provide for payment based on predetermined rates per service, discounts from standard charges, and daily rates.

Compliance with government regulations, particularly concerning Medicare and Medicaid, is complex and can be subject to interpretation. Facilities may receive requests for information and notices of alleged noncompliance, leading to potential settlement agreements. Future regulatory reviews may result in fines, penalties, or exclusion from programs. The Facility believes they are currently in compliance with all applicable laws and regulations.

Settlements for retroactive adjustments due to audits or investigations are considered variable considerations and are included in the transaction price estimation for resident services. These settlements are estimated based on agreements with payors, relevant correspondence, and historical settlement activities. Adjustments are made in subsequent periods as new information becomes available or when cases are settled.

**North Cape Post Acute Nursing & Rehabilitation Inc**  
**Notes to the Financial Statements**

**9) Patient Care Revenue Recognition (cont.):**

Residents covered by third-party payors are generally responsible for deductibles and coinsurance, which can vary. The Facility also serves uninsured residents and offers discounts as required by policy or law. Estimates of transaction prices for these residents are based on historical data and market conditions. Initial transaction price estimates are calculated by reducing standard charges by contractual adjustments, discounts, and implicit price concessions.

Changes to transaction price estimates are recorded as adjustments to resident service revenue in the period of change. Adverse changes in residents' ability to pay are recorded as bad debt expense.

Revenue from resident's deductibles and coinsurance are included in the preceding categories based on the primary payor.

Revenues are recorded based on current billings of the estimated net realizable amounts from patients, third-party payers and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Certain adjustments may be made in subsequent periods as a result of audits or appeals. Such adjustments, if any, will be reflected in revenues in the period in which they are received.

**8) Nursing Home User Fee:**

All New Jersey facilities were assessed a provider assessment tax of \$14.67 for each private and Medicaid patient day. The nursing home user fee for the year ended December 31, 2023 was \$414,750. Concurrently with the tax assessment, the State prospectively calculated a revenue add-on to the Medicaid rate.

**9) Subsequent Events:**

The Facility has evaluated subsequent events through December 13, 2024, the date which the financial statements were available to be issued. No significant subsequent events have been identified by management.





MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT  
ON ADDITIONAL INFORMATION

To the Shareholders,  
North Cape Post Acute Nursing and Rehabilitation Inc:

Our report on our audit of the basic financial statements of North Cape Post Acute Nursing and Rehabilitation Inc for 2023 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 13 through 15 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Martin Friedman CPA, PC*

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

Brooklyn, NY

December 13, 2024

**North Cape Post Acute Nursing and Rehabilitation Inc**  
**Supplementary Schedules**  
**For the year ended December 31, 2023**

Revenue From Patients:

Private	\$	2,473,007	
Medicaid		6,919,866	
Medicare		<u>2,815,063</u>	
Total Revenue From Patients	\$		12,207,936

Other Income:

Interest		2,847	
Other		<u>55,099</u>	
Total Other Income			<u>57,946</u>

<b>Total Revenue</b>	<b>\$</b>	<b><u>12,265,882</u></b>
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**North Cape Post Acute Nursing and Rehabilitation Inc**  
**Supplementary Schedules**  
**For the year ended December 31, 2023**

**Payroll:**

Administrative & Office	\$ 401,674	
Nursing	3,013,555	
Therapies	463,981	
Social Services	119,230	
Recreation	158,111	
Dietary	492,823	
Housekeeping	316,512	
Maintenance	<u>130,113</u>	
<b>Total Payroll</b>		<b>\$ <u>5,095,999</u></b>

**Employee Benefits:**

Payroll Taxes	534,044	
Workmen's Compensation	372,841	
Employee Benefits	<u>255,096</u>	
<b>Total Employee Benefits</b>		<b>\$ <u>1,161,981</u></b>

**Professional Care:**

Prescription Drugs	139,470	
Medical Supplies	267,721	
Contracted Nursing Service	1,072,504	
Fees & Expenses	<u>82,104</u>	
<b>Total Professional Care</b>		<b>\$ <u>1,561,799</u></b>

**North Cape Post Acute Nursing and Rehabilitation Inc**  
**Supplementary Schedules**  
**For the year ended December 31, 2023**

Dietary & Housekeeping:

Food	\$ 142,536
Other Dietary Expenses	117,216
Housekeeping and Laundry	49,441
Contracted Dietary Services	<u>37,825</u>

<b>Total Dietary &amp; Housekeeping</b>	<b>\$</b>	<b><u>347,018</u></b>
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Plant & Maintenance:

Rent	2,400,000
Equipment Rentals	2,053
Real Estate Tax	28,689
Light, Heat & Power	197,406
Maintenance	231,601
Contracted Maintenance Services	2,682
Security	6,131
Water & Sewer Charges	<u>47,236</u>

<b>Total Plant &amp; Maintenance</b>	<b>\$</b>	<b><u>2,915,798</u></b>
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General & Administrative:

Office	61,676
Contracted Office Services	89,075
Management Fees	613,304
Computer Services	37,611
Telephone	6,401
Auto & Travel	2,260
Professional Fees	72,681
Insurance	162,805
Nursing Home User Fee	414,750
Advertising	7,333
Credit Losses	108,712
Miscellaneous	<u>19,071</u>

<b>Total General &amp; Administrative</b>	<b>\$</b>	<b><u>1,595,679</u></b>
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