

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: 315310	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/21/2024 3:16 pm
---	----------------------	---	--

PART I - COST REPORT STATUS

Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.	Date: 5/21/2024 Time: 3:16 pm
Contractor use only	4. <input 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 _____ 4 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by OPTIMA CARE JERSEY CITY (315310) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

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

Cost Center Description		Title XVIII		Title XIX	
		Title V	Part A	Part B	
		1.00	2.00	3.00	4.00
PART III - SETTLEMENT SUMMARY					
1.00	SKILLED NURSING FACILITY	0	-19,258	27	0 1.00
2.00	NURSING FACILITY	0			0 2.00
3.00	ICF/IID				0 3.00
4.00	SNF - BASED HHA I	0	0	0	4.00
5.00	SNF - BASED RHC I	0		0	5.00
6.00	SNF - BASED FQHC I	0		0	6.00
7.00	SNF - BASED CMHC I	0		0	7.00
100.00	TOTAL	0	-19,258	27	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.: 315310		Period: From 01/01/2023 To 12/31/2023		Worksheet S-2 Part I Date/Time Prepared: 5/21/2024 3:16 pm		
1.00		2.00		3.00						
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:										
1.00	Street: 178-198 OGDEN AVENUE		PO Box:						1.00	
2.00	City: JERSEY CITY		State: NJ		Zip Code: 07307				2.00	
3.00	County: HUDSON		CBSA Code: 35614		Urban/Rural: U				3.00	
3.01			CBSA Code:						3.01	
			Component Name		Provider CCN	Date Certified	Payment System (P, O, or N)			
							V	XVIII	XIX	
			1.00		2.00	3.00	4.00	5.00	6.00	
SNF and SNF-Based Component Identification:										
4.00	SNF		OPTIMA CARE JERSEY CITY		315310	01/01/1992	N	P	N	
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)					6			15.00	
								Y/N		
								1.00		
Type of Freestanding Skilled Nursing Facility										
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	16.00	
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	17.00	
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.							Y	18.00	
Miscellaneous Cost Reporting Information										
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.00	
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.01	
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.										
20.00	Straight Line							1,802,596	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							1,802,596	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.									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.: 315310	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/21/2024 3:16 pm
				Y/N
				1.00
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.			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:	45.00
46.00	Street:	PO Box:		46.00
47.00	City:	State:	Zip Code:	47.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		Provider No.: 315310	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/21/2024 3:16 pm	
			Y/N	Date	
			1.00	2.00	
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N			1.00
		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00
		Y/N	Type	Date	
		1.00	2.00	3.00	
Financial Data and Reports					
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	C		4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00
		Y/N	Legal Oper.		
		1.00	2.00		
Approved Educational Activities					
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N		6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N			7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N			8.00
		Y/N			
		1.00			
Bad Debts					
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y		9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N		10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N		11.00
Bed Complement					
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N		12.00
		Part A		Part B	
Description		Y/N	Date	Y/N	
0		1.00	2.00	3.00	
PS&R Data					
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	Y	02/01/2024	Y	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N	14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N	15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N	16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N	17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N	18.00

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

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet S-2
Part II
Date/Time Prepared:
5/21/2024 3:16 pm

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

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

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet S-2
Part II
Date/Time Prepared:
5/21/2024 3:16 pm

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

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

Provider No.: 315310

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

Worksheet S-3
Part I
Date/Time Prepared:
5/21/2024 3:16 pm

Component		Number of Beds		Bed Days Available		Inpatient Days/Visits			
						Title V	Title XVIII	Title XIX	
						1.00	2.00	3.00	
1.00	SKILLED NURSING FACILITY	180	65,700	0	5,393	38,036	1.00		
2.00	NURSING FACILITY	0	0	0		0	2.00		
3.00	ICF/IID	0	0			0	3.00		
4.00	HOME HEALTH AGENCY COST						4.00		
5.00	Other Long Term Care	0	0				5.00		
6.00	SNF-Based CMHC						6.00		
7.00	HOSPICE	0	0	0	0	0	7.00		
8.00	Total (Sum of lines 1-7)	180	65,700	0	5,393	38,036	8.00		
Component		Inpatient Days/Visits		Discharges					
		Other	Total	Title V	Title XVIII	Title XIX			
		6.00	7.00	8.00	9.00	10.00			
1.00	SKILLED NURSING FACILITY	4,910	48,339	0	119	152	1.00		
2.00	NURSING FACILITY	0	0	0		0	2.00		
3.00	ICF/IID	0	0			0	3.00		
4.00	HOME HEALTH AGENCY COST						4.00		
5.00	Other Long Term Care	0	0				5.00		
6.00	SNF-Based CMHC						6.00		
7.00	HOSPICE	0	0	0	0	0	7.00		
8.00	Total (Sum of lines 1-7)	4,910	48,339	0	119	152	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	133	404	0.00	45.32	250.24	1.00		
2.00	NURSING FACILITY	0	0	0.00		0.00	2.00		
3.00	ICF/IID	0	0			0.00	3.00		
4.00	HOME HEALTH AGENCY COST						4.00		
5.00	Other Long Term Care	0	0				5.00		
6.00	SNF-Based CMHC						6.00		
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00		
8.00	Total (Sum of lines 1-7)	133	404	0.00	45.32	250.24	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	119.65	0	117	104	174	1.00		
2.00	NURSING FACILITY	0.00	0		0	0	2.00		
3.00	ICF/IID	0.00			0	0	3.00		
4.00	HOME HEALTH AGENCY COST						4.00		
5.00	Other Long Term Care	0.00				0	5.00		
6.00	SNF-Based CMHC						6.00		
7.00	HOSPICE	0.00	0	0	0	0	7.00		
8.00	Total (Sum of lines 1-7)	119.65	0	117	104	174	8.00		
Component		Admissions	Full Time Equivalent						
		Total	Employees on Payroll	Nonpaid Workers					
		21.00	22.00	23.00					
1.00	SKILLED NURSING FACILITY	395	54.50	0.00		1.00			
2.00	NURSING FACILITY	0	0.00	0.00		2.00			
3.00	ICF/IID	0	0.00	0.00		3.00			
4.00	HOME HEALTH AGENCY COST					4.00			
5.00	Other Long Term Care	0	0.00	0.00		5.00			
6.00	SNF-Based CMHC					6.00			
7.00	HOSPICE	0	0.00	0.00		7.00			
8.00	Total (Sum of lines 1-7)	395	54.50	0.00		8.00			

SNF WAGE INDEX INFORMATION

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part II
Date/Time Prepared:
5/21/2024 3:16 pm

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART II - DIRECT SALARIES						
SALARIES						
1.00	Total salaries (See Instructions)	2,469,540	0	2,469,540	113,191.00	21.82
2.00	Physician salaries-Part A	0	0	0	0.00	0.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00
4.00	Home office personnel	0	0	0	0.00	0.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00
6.00	Revised wages (line 1 minus line 5)	2,469,540	0	2,469,540	113,191.00	21.82
7.00	Other Long Term Care	0	0	0	0.00	0.00
8.00	HOME HEALTH AGENCY COST					
9.00	CMHC					
10.00	HOSPICE	0	0	0	0.00	0.00
11.00	Other excluded areas	0	0	0	0.00	0.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	2,469,540	0	2,469,540	113,191.00	21.82
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	6,041,322	0	6,041,322	180,631.00	33.45
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	491,737	0	491,737		
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)	491,737	0	491,737		

SNF WAGE INDEX INFORMATION

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part III
Date/Time Prepared:
5/21/2024 3:16 pm

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0.00	0.00	1.00
2.00	Administrative & General	310,333	0	310,333	13,164.00	2.00
3.00	Plant Operation, Maintenance & Repairs	172,658	0	172,658	5,370.00	3.00
4.00	Laundry & Linen Service	0	0	0.00	0.00	4.00
5.00	Housekeeping	600,834	0	600,834	38,423.00	5.00
6.00	Dietary	585,204	0	585,204	37,712.00	6.00
7.00	Nursing Administration	0	0	0.00	0.00	7.00
8.00	Central Services and Supply	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0.00	0.00	10.00
11.00	Social Service	145,116	0	145,116	4,480.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	0	0	0.00	0.00	13.00
14.00	Total (sum lines 1 thru 13)	1,814,145	0	1,814,145	99,149.00	14.00

SNF WAGE RELATED COSTS

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part IV
Date/Time Prepared:
5/21/2024 3:16 pm

		Amount Reported	
		1.00	
PART IV - WAGE RELATED COSTS			
Part A - Core List			
RETIREMENT COST			
1.00	401K Employer Contributions	0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	18,948	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)	150,673	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	0	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	1,492	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	51,300	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	185,241	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	84,083	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)	491,737	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.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part V
Date/Time Prepared:
5/21/2024 3:16 pm

Occupational Category		Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	0	0	0	0.00	0.00	1.00
2.00	Licensed Practical Nurses (LPNs)	0	0	0	0.00	0.00	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	0	0	0	0.00	0.00	3.00
4.00	Total Nursing (sum of lines 1 through 3)	0	0	0	0.00	0.00	4.00
5.00	Physical Therapists	290,580	57,825	348,405	4,906.00	71.02	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	78,821	15,685	94,506	2,683.00	35.22	7.00
8.00	Occupational Therapists	238,428	47,447	285,875	3,047.00	93.82	8.00
9.00	Occupational Therapy Assistants	105,284	20,952	126,236	2,888.00	43.71	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	36,468	7,257	43,725	519.00	84.25	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
Contract Labor							
Nursing Occupations							
14.00	Registered Nurses (RNs)	1,348,483		1,348,483	36,095.00	37.36	14.00
15.00	Licensed Practical Nurses (LPNs)	842,525		842,525	23,709.00	35.54	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	3,850,314		3,850,314	120,827.00	31.87	16.00
17.00	Total Nursing (sum of lines 14 through 16)	6,041,322		6,041,322	180,631.00	33.45	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.: 315310

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

Worksheet S-7

Date/Time Prepared:
5/21/2024 3:16 pm

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

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No.: 315310

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

Worksheet S-7

Date/Time Prepared:
5/21/2024 3:16 pm

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No.: 315310

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

Worksheet A

Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description			Salaries	Other	Total (col. 1 + col. 2)	Reclassification Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 + col. 4)	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		4,554,066	4,554,066	0	4,554,066	1.00
3.00	00300	EMPLOYEE BENEFITS	0	491,394	491,394	0	491,394	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	310,333	1,904,865	2,215,198	0	2,215,198	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	172,658	641,716	814,374	0	814,374	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	126,280	126,280	0	126,280	6.00
7.00	00700	HOUSEKEEPING	600,834	60,608	661,442	0	661,442	7.00
8.00	00800	DIETARY	585,204	511,540	1,096,744	0	1,096,744	8.00
9.00	00900	NURSING ADMINISTRATION	0	390,000	390,000	0	390,000	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	441,472	441,472	0	441,472	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	145,116	0	145,116	0	145,116	13.00
15.00	01500	PATIENT ACTIVITIES	0	420,026	420,026	0	420,026	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	0	6,098,322	6,098,322	0	6,098,322	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	7,529	7,529	0	7,529	40.00
41.00	04100	LABORATORY	0	17,631	17,631	0	17,631	41.00
42.00	04200	INTRAVENOUS THERAPY	0	28,020	28,020	0	28,020	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	369,402	420,897	790,299	-206,792	583,507	44.00
45.00	04500	OCCUPATIONAL THERAPY	249,525	29,845	279,370	180,107	459,477	45.00
46.00	04600	SPEECH PATHOLOGY	36,468	6,532	43,000	26,685	69,685	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	266,758	266,758	0	266,758	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	17,386	17,386	0	17,386	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	2,469,540	16,434,887	18,904,427	0	18,904,427	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
100.00		TOTAL	2,469,540	16,434,887	18,904,427	0	18,904,427	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet A
Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description			Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 + col. 6)	
			6.00	7.00	
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	2,239,929	6,793,995	1.00
3.00	00300	EMPLOYEE BENEFITS	0	491,394	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-982,275	1,232,923	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	814,374	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	126,280	6.00
7.00	00700	HOUSEKEEPING	0	661,442	7.00
8.00	00800	DIETARY	0	1,096,744	8.00
9.00	00900	NURSING ADMINISTRATION	0	390,000	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	441,472	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	145,116	13.00
15.00	01500	PATIENT ACTIVITIES	0	420,026	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	-3,000	6,095,322	30.00
31.00	03100	NURSING FACILITY	0	0	31.00
32.00	03200	ICF/IID	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	33.00
ANCILLARY SERVICE COST CENTERS					
40.00	04000	RADIOLOGY	0	7,529	40.00
41.00	04100	LABORATORY	0	17,631	41.00
42.00	04200	INTRAVENOUS THERAPY	0	28,020	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	583,507	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	459,477	45.00
46.00	04600	SPEECH PATHOLOGY	0	69,685	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	266,758	49.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OTHER REIMBURSABLE COST CENTERS					
71.00	07100	AMBULANCE	0	17,386	71.00
SPECIAL PURPOSE COST CENTERS					
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	80.00
81.00	08100	INTEREST EXPENSE	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	82.00
83.00	08300	HOSPICE	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)		1,254,654	20,159,081	89.00
NONREIMBURSABLE COST CENTERS					
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	94.00
100.00	TOTAL		1,254,654	20,159,081	100.00

RECLASSIFICATIONS

Provider No.: 315310

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

Worksheet A-6

Date/Time Prepared:
5/21/2024 3:16 pm

		Increases				
		Cost Center	Line #	Salary	Non Salary	
		2.00	3.00	4.00	5.00	
	(1) A - RECLASSIFICATIONS					
1.00		OCCUPATIONAL THERAPY	45.00	0	180,107	1.00
2.00		SPEECH PATHOLOGY	46.00	0	26,685	2.00
	TOTALS					
100.00		Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)		0	206,792	100.00

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

RECLASSIFICATIONS

Provider No.: 315310

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

Worksheet A-6

Date/Time Prepared:
5/21/2024 3:16 pm

		Decreases				
		Cost Center	Line #	Salary	Non Salary	
		6.00	7.00	8.00	9.00	
	(1) A - RECLASSIFICATIONS					
1.00		PHYSICAL THERAPY	44.00	0	180,107	1.00
2.00		PHYSICAL THERAPY	44.00	0	26,685	2.00
	TOTALS					
100.00				0	206,792	100.00

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

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No.: 315310

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

Worksheet A-7

Date/Time Prepared:
5/21/2024 3:16 pm

Description		Beginning Balances	Acquisitions			Disposals and Retirements	
			Purchases	Donation	Total		
		1.00	2.00	3.00	4.00	5.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	14,685	100,816	0	100,816	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	27,854	9,244	0	9,244	0	6.00
7.00	Subtotal (sum of lines 1-6)	42,539	110,060	0	110,060	0	7.00
8.00	Reconciling Items	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	42,539	110,060	0	110,060	0	9.00
Description		Ending Balance	Fully Depreciated Assets				
		6.00	7.00				
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	0	0				1.00
2.00	Land Improvements	0	0				2.00
3.00	Buildings and Fixtures	115,501	0				3.00
4.00	Building Improvements	0	0				4.00
5.00	Fixed Equipment	0	0				5.00
6.00	Movable Equipment	37,098	0				6.00
7.00	Subtotal (sum of lines 1-6)	152,599	0				7.00
8.00	Reconciling Items	0	0				8.00
9.00	Total (line 7 minus line 8)	152,599	0				9.00

ADJUSTMENTS TO EXPENSES

Provider No.: 315310

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

Worksheet A-8

Date/Time Prepared:
5/21/2024 3:16 pm

Description (1)		(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		
				Cost Center	Line No.	
		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)	B	-10,440	CAP REL COSTS - BLDGS & FIXTURES	1.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00	5.00
6.00	Television and radio service (chapter 21)		0		0.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0			8.00
9.00	Home office cost (chapter 21)		0		0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	2,261,077			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0	*** Cost Center Deleted ***	2.00	24.00
25.00	ADMINISTRATIVE COSTS	A	-835,611	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	PENALTIES	A	-15,733	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	BAD DEBTS	A	-141,639	ADMINISTRATIVE & GENERAL	4.00	25.02
25.05	PSYCH FEES	A	-3,000	SKILLED NURSING FACILITY	30.00	25.05
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		1,254,654			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.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/21/2024 3:16 pm

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	1.00
2.00		4.00	ADMINISTRATIVE & GENERAL	RENT	2.00
3.00		0.00			3.00
4.00		0.00			4.00
5.00		0.00			5.00
6.00		0.00			6.00
7.00		0.00			7.00
8.00		0.00			8.00
9.00		0.00			9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.				10.00
		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
		4.00	5.00	6.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		6,526,802	4,276,433	2,250,369	1.00
2.00		10,708	0	10,708	2.00
3.00		0	0	0	3.00
4.00		0	0	0	4.00
5.00		0	0	0	5.00
6.00		0	0	0	6.00
7.00		0	0	0	7.00
8.00		0	0	0	8.00
9.00		0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.	6,537,510	4,276,433	2,261,077	10.00

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

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/21/2024 3:16 pm

Symbol (1)	Name	Percentage of Ownership
1.00	2.00	3.00

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

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

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

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

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

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

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

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

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

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

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

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

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

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description			Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS BLDGS & FIXTURES	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	
			0	1.00	3.00	3A	4.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	6,793,995	6,793,995				1.00
3.00	00300	EMPLOYEE BENEFITS	491,394	0	491,394			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	1,232,923	883,837	61,751	2,178,511	2,178,511	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	814,374	232,975	34,356	1,081,705	131,058	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	126,280	143,190	0	269,470	32,649	6.00
7.00	00700	HOUSEKEEPING	661,442	80,774	119,556	861,772	104,411	7.00
8.00	00800	DIETARY	1,096,744	791,047	116,445	2,004,236	242,831	8.00
9.00	00900	NURSING ADMINISTRATION	390,000	265,184	0	655,184	79,381	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	441,472	0	0	441,472	53,488	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	13,351	0	13,351	1,618	12.00
13.00	01300	SOCIAL SERVICE	145,116	54,238	28,875	228,229	27,652	13.00
15.00	01500	PATIENT ACTIVITIES	420,026	225,298	0	645,324	78,187	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	6,095,322	3,906,340	0	10,001,662	1,211,796	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	7,529	0	0	7,529	912	40.00
41.00	04100	LABORATORY	17,631	0	0	17,631	2,136	41.00
42.00	04200	INTRAVENOUS THERAPY	28,020	0	0	28,020	3,395	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	583,507	48,564	73,504	705,575	85,487	44.00
45.00	04500	OCCUPATIONAL THERAPY	459,477	48,564	49,651	557,692	67,569	45.00
46.00	04600	SPEECH PATHOLOGY	69,685	48,564	7,256	125,505	15,206	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	266,758	27,036	0	293,794	35,596	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	17,386	0	0	17,386	2,106	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	20,159,081	6,768,962	491,394	20,134,048	2,175,478	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	25,033	0	25,033	3,033	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	20,159,081	6,793,995	491,394	20,159,081	2,178,511	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	
		5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	1,212,763				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	30,588	332,707			6.00
7.00	00700	HOUSEKEEPING	17,255	0	983,438		7.00
8.00	00800	DIETARY	168,984	0	142,658	2,558,709	8.00
9.00	00900	NURSING ADMINISTRATION	56,649	0	47,824	0	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	2,852	0	2,408	0	12.00
13.00	01300	SOCIAL SERVICE	11,586	0	9,781	0	13.00
15.00	01500	PATIENT ACTIVITIES	48,128	0	40,630	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	834,476	332,707	704,473	2,558,709	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	10,374	0	8,758	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	10,374	0	8,758	0	45.00
46.00	04600	SPEECH PATHOLOGY	10,374	0	8,758	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	5,775	0	4,876	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	1,207,415	332,707	978,924	2,558,709	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	5,348	0	4,514	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	1,212,763	332,707	983,438	2,558,709	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description			CENTRAL SERVICE & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
			10.00	12.00	13.00	15.00	16.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	494,960					10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	20,229				12.00
13.00	01300	SOCIAL SERVICE	0	0	277,248			13.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	812,269		15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	308,531	20,229	277,248	506,324	17,595,193	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	0	8,441	40.00
41.00	04100	LABORATORY	0	0	0	0	19,767	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	31,415	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	810,194	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	644,393	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	159,843	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	186,429	0	0	305,945	832,415	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	19,492	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	494,960	20,229	277,248	812,269	20,121,153	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	37,928	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0			0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	494,960	20,229	277,248	812,269	20,159,081	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description		Post Stepdown Adjustments	Total	
		17.00	18.00	
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	00300	EMPLOYEE BENEFITS		3.00
4.00	00400	ADMINISTRATIVE & GENERAL		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	00600	LAUNDRY & LINEN SERVICE		6.00
7.00	00700	HOUSEKEEPING		7.00
8.00	00800	DIETARY		8.00
9.00	00900	NURSING ADMINISTRATION		9.00
10.00	01000	CENTRAL SERVICE & SUPPLY		10.00
12.00	01200	MEDICAL RECORDS & LIBRARY		12.00
13.00	01300	SOCIAL SERVICE		13.00
15.00	01500	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	17,595,193	30.00
31.00	03100	NURSING FACILITY	0	31.00
32.00	03200	ICF/IID	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	33.00
ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	8,441	40.00
41.00	04100	LABORATORY	19,767	41.00
42.00	04200	INTRAVENOUS THERAPY	31,415	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	43.00
44.00	04400	PHYSICAL THERAPY	810,194	44.00
45.00	04500	OCCUPATIONAL THERAPY	644,393	45.00
46.00	04600	SPEECH PATHOLOGY	159,843	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	832,415	49.00
51.00	05100	SUPPORT SURFACES	0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	19,492	71.00
SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW - SNF		82.00
83.00	08300	HOSPICE	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	20,121,153	89.00
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	37,928	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	09300	NONPAID WORKERS	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	94.00
98.00		Cross Foot Adjustments	0	98.00
99.00		Negative Cost Centers	0	99.00
100.00		TOTAL	20,159,081	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description		Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS BLDGS & FIXTURES	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	
		0	1.00	2A	3.00	4.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS	0	0	0		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	883,837	883,837	0	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	232,975	232,975	0	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	143,190	143,190	0	6.00
7.00	00700	HOUSEKEEPING	0	80,774	80,774	0	7.00
8.00	00800	DIETARY	0	791,047	791,047	0	8.00
9.00	00900	NURSING ADMINISTRATION	0	265,184	265,184	0	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	13,351	13,351	0	12.00
13.00	01300	SOCIAL SERVICE	0	54,238	54,238	0	13.00
15.00	01500	PATIENT ACTIVITIES	0	225,298	225,298	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	0	3,906,340	3,906,340	0	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	48,564	48,564	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	48,564	48,564	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	48,564	48,564	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	27,036	27,036	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0	6,768,962	6,768,962	0	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	25,033	25,033	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00		Cross Foot Adjustments		0	0		98.00
99.00		Negative Cost Centers		0	0	0	99.00
100.00		TOTAL	0	6,793,995	6,793,995	0	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	
		5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	286,146				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	7,217	163,653			6.00
7.00	00700	HOUSEKEEPING	4,071	0	127,205		7.00
8.00	00800	DIETARY	39,871	0	18,452	947,888	8.00
9.00	00900	NURSING ADMINISTRATION	13,366	0	6,186	0	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	673	0	311	0	12.00
13.00	01300	SOCIAL SERVICE	2,734	0	1,265	0	13.00
15.00	01500	PATIENT ACTIVITIES	11,356	0	5,255	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	196,889	163,653	91,122	947,888	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	2,448	0	1,133	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	2,448	0	1,133	0	45.00
46.00	04600	SPEECH PATHOLOGY	2,448	0	1,133	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	1,363	0	631	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	284,884	163,653	126,621	947,888	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	1,262	0	584	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	286,146	163,653	127,205	947,888	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description		CENTRAL SERVICE & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
		10.00	12.00	13.00	15.00	16.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	00600	LAUNDRY & LINEN SERVICE					6.00
7.00	00700	HOUSEKEEPING					7.00
8.00	00800	DIETARY					8.00
9.00	00900	NURSING ADMINISTRATION					9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	21,701				10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	14,991			12.00
13.00	01300	SOCIAL SERVICE	0	0	69,456		13.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	273,630	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	13,527	14,991	69,456	170,566	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	370	40.00
41.00	04100	LABORATORY	0	0	0	867	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	1,377	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	86,828	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	79,558	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	58,314	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	8,174	0	0	103,064	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	855	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	21,701	14,991	69,456	273,630	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	28,109	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0		0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	21,701	14,991	69,456	273,630	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description		Post Step-Down Adjustments	Total	
		17.00	18.00	
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	00300	EMPLOYEE BENEFITS		3.00
4.00	00400	ADMINISTRATIVE & GENERAL		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	00600	LAUNDRY & LINEN SERVICE		6.00
7.00	00700	HOUSEKEEPING		7.00
8.00	00800	DIETARY		8.00
9.00	00900	NURSING ADMINISTRATION		9.00
10.00	01000	CENTRAL SERVICE & SUPPLY		10.00
12.00	01200	MEDICAL RECORDS & LIBRARY		12.00
13.00	01300	SOCIAL SERVICE		13.00
15.00	01500	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	0 6,383,008	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	0 370	40.00
41.00	04100	LABORATORY	0 867	41.00
42.00	04200	INTRAVENOUS THERAPY	0 1,377	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0 0	43.00
44.00	04400	PHYSICAL THERAPY	0 86,828	44.00
45.00	04500	OCCUPATIONAL THERAPY	0 79,558	45.00
46.00	04600	SPEECH PATHOLOGY	0 58,314	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	0 154,709	49.00
51.00	05100	SUPPORT SURFACES	0 0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0 855	71.00
SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW - SNF		82.00
83.00	08300	HOSPICE	0 0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0 6,765,886	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 28,109	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0 0	92.00
93.00	09300	NONPAID WORKERS	0 0	93.00
94.00	09400	PATIENTS LAUNDRY	0 0	94.00
98.00		Cross Foot Adjustments	0 0	98.00
99.00		Negative Cost Centers	0 0	99.00
100.00		TOTAL	0 6,793,995	100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No.: 315310

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

Worksheet B-1

Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description		CAPITAL RELATED COSTS BLDGS & FIXTURES (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	
		1.00	3.00	4A	4.00	5.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	40,710				1.00
3.00	00300	EMPLOYEE BENEFITS	0	2,469,540			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	5,296	310,333	-2,178,511	17,980,570	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	1,396	172,658	0	1,081,705	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	858	0	0	269,470	6.00
7.00	00700	HOUSEKEEPING	484	600,834	0	861,772	7.00
8.00	00800	DIETARY	4,740	585,204	0	2,004,236	8.00
9.00	00900	NURSING ADMINISTRATION	1,589	0	0	655,184	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	441,472	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	80	0	0	13,351	12.00
13.00	01300	SOCIAL SERVICE	325	145,116	0	228,229	13.00
15.00	01500	PATIENT ACTIVITIES	1,350	0	0	645,324	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	23,407	0	0	10,001,662	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	7,529	40.00
41.00	04100	LABORATORY	0	0	0	17,631	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	28,020	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	291	369,402	0	705,575	44.00
45.00	04500	OCCUPATIONAL THERAPY	291	249,525	0	557,692	45.00
46.00	04600	SPEECH PATHOLOGY	291	36,468	0	125,505	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	162	0	0	293,794	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	17,386	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	40,560	2,469,540	-2,178,511	17,955,537	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	150	0	0	25,033	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00		Gross Foot Adjustments					98.00
99.00		Negative Cost Centers					99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	6,793,995	491,394	2,178,511	1,212,763	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	166.887620	0.198982	0.121159	35.650626	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)		0	883,837	286,146	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)		0.000000	0.049155	8.411606	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No.: 315310

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

Worksheet B-1

Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description			LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURS HRS)	CENTRAL SERVICE & SUPPLY (COSTED REQUIS.)	
			6.00	7.00	8.00	9.00	10.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE	48,339					6.00
7.00	00700	HOUSEKEEPING	0	32,676				7.00
8.00	00800	DIETARY	0	4,740	145,017			8.00
9.00	00900	NURSING ADMINISTRATION	0	1,589	0	180,631		9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	708,230	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	80	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	325	0	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	0	1,350	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	48,339	23,407	145,017	180,631	441,472	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	291	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	291	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	291	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	162	0	0	266,758	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	48,339	32,526	145,017	180,631	708,230	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	150	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	332,707	983,438	2,558,709	839,038	494,960	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	6.882786	30.096646	17.644200	4.645039	0.698869	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	163,653	127,205	947,888	316,942	21,701	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	3.385527	3.892918	6.536392	1.754638	0.030641	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No.: 315310

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

Worksheet B-1

Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description			MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	OTHER GENERAL SERVICE PATIENT ACTIVITIES (PATIENT DAYS)	
			12.00	13.00	15.00	
GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES				1.00
3.00	00300	EMPLOYEE BENEFITS				3.00
4.00	00400	ADMINISTRATIVE & GENERAL				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS				5.00
6.00	00600	LAUNDRY & LINEN SERVICE				6.00
7.00	00700	HOUSEKEEPING				7.00
8.00	00800	DIETARY				8.00
9.00	00900	NURSING ADMINISTRATION				9.00
10.00	01000	CENTRAL SERVICE & SUPPLY				10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	48,339			12.00
13.00	01300	SOCIAL SERVICE	0	48,339		13.00
15.00	01500	PATIENT ACTIVITIES	0	0	708,230	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	48,339	48,339	441,472	30.00
31.00	03100	NURSING FACILITY	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	266,758	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES				80.00
81.00	08100	INTEREST EXPENSE				81.00
82.00	08200	UTILIZATION REVIEW - SNF				82.00
83.00	08300	HOSPICE	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	48,339	48,339	708,230	89.00
NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	94.00
98.00		Cross Foot Adjustments				98.00
99.00		Negative Cost Centers				99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	20,229	277,248	812,269	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	0.418482	5.735493	1.146900	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	14,991	69,456	273,630	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.310122	1.436852	0.386358	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No.: 315310

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

Worksheet C

Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description			Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
			1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	8,441	0	0.000000	40.00
41.00	04100	LABORATORY	19,767	0	0.000000	41.00
42.00	04200	INTRAVENOUS THERAPY	31,415	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	810,194	592,415	1.367612	44.00
45.00	04500	OCCUPATIONAL THERAPY	644,393	580,473	1.110117	45.00
46.00	04600	SPEECH PATHOLOGY	159,843	86,005	1.858531	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	832,415	266,511	3.123380	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS						
71.00	07100	AMBULANCE	19,492	0	0.000000	71.00
100.00		Total	2,525,960	1,525,404		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet D
Part I
Date/Time Prepared:
5/21/2024 3:16 pm

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	0.000000	0	0	0	0	40.00
41.00	04100	LABORATORY	0.000000	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	1.367612	297,621	0	407,030	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	1.110117	294,915	0	327,390	0	45.00
46.00	04600	SPEECH PATHOLOGY	1.858531	35,113	0	65,259	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	3.123380	0	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS								
71.00	07100	AMBULANCE (2)	0.000000		0		0	71.00
100.00		Total (Sum of lines 40 - 71)		627,649	0	799,679	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.: 315310		Period: From 01/01/2023 To 12/31/2023		Worksheet D Parts II-III Date/Time Prepared: 5/21/2024 3:16 pm	
				Title XVIII		Skilled Nursing Facility		PPS	
Cost Center Description								1.00	
PART II - APPORTIONMENT OF VACCINE COST									
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)						3.123380	1.00
2.00		Program vaccine charges (From your records, or the PS&R)						248	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)						775	3.00
Cost Center Description				Total Cost (From Wkst. B, Part I, Col. 18)	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)	
				1.00	2.00	3.00	4.00	5.00	
PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH									
ANCILLARY SERVICE COST CENTERS									
40.00	04000	RADIOLOGY	8,441	0	0.000000	0	0	0	40.00
41.00	04100	LABORATORY	19,767	0	0.000000	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	31,415	0	0.000000	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	810,194	0	0.000000	407,030	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	644,393	0	0.000000	327,390	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	159,843	0	0.000000	65,259	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	832,415	0	0.000000	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0	0	51.00
100.00		Total (Sum of lines 40 - 52)	2,506,468	0		799,679	0	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS		Provider No.: 315310	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/21/2024 3:16 pm
		Title XVIII	Skilled Nursing Facility	PPS
			1.00	
PART I CALCULATION OF INPATIENT ROUTINE COSTS				
INPATIENT DAYS				
1.00	Inpatient days including private room days		48,339	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		5,393	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		17,595,193	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		16,863,576	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		1.043384	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)		17,595,193	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		364.00	16.00
17.00	Program routine service cost (Line 3 times line 16)		1,963,052	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)		1,963,052	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)		6,383,008	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		132.05	21.00
22.00	Program capital related cost (Line 3 times line 21)		712,146	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		1,250,906	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)		1,250,906	25.00
26.00	Enter the per diem limitation (1)			26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)			27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)			28.00
(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX				
			1.00	
PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH				
1.00	Total SNF inpatient days		48,339	1.00
2.00	Program inpatient days (see instructions)		5,393	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)		0.111566	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.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet E
Part I
Date/Time Prepared:
5/21/2024 3:16 pm

Title XVIII

Skilled Nursing
Facility

PPS

1.00

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT

1.00	Inpatient PPS amount (See Instructions)	4,206,454	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)	4,206,454	3.00
4.00	Primary payor amounts	31,474	4.00
5.00	Coinurance	771,600	5.00
6.00	Allowable bad debts (From your records)	841,873	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	547,217	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	3,950,597	11.00
12.00	Interim payments (See instructions)	3,890,843	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)	10,944	14.75
14.99	Sequestration amount (see instructions)	68,068	14.99
15.00	Balance due provider/program (see Instructions)	-19,258	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00

PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY

17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	775	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	775	19.00
20.00	Medicare Part B ancillary charges (See instructions)	248	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	248	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)	248	25.00
26.00	Interim payments (See instructions)	216	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)	5	28.99
29.00	Balance due provider/program (see instructions)	27	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Provider No.: 315310

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

Worksheet E-1

Date/Time Prepared:
5/21/2024 3:16 pm

Title XVIII

Skilled Nursing
Facility

PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider					1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		4,013,875		216	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	07/25/2023	123,032		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)		-123,032		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		3,890,843		216	4.00
TO BE COMPLETED BY CONTRACTOR						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		27	6.01
6.02	PROVIDER TO PROGRAM		19,258		0	6.02
7.00	Total Medicare program liability (see instructions)		3,871,585		243	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.: 315310

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

Worksheet G

Date/Time Prepared:
5/21/2024 3:16 pm

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
Assets						
CURRENT ASSETS						
1.00	Cash on hand and in banks	369,415	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	5,591,468	0	0	0	4.00
5.00	Other receivables	759,466	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-160,000	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	216,061	0	0	0	8.00
9.00	Other current assets	82,114	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)	6,858,524	0	0	0	11.00
FIXED ASSETS						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	0	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	115,501	0	0	0	17.00
18.00	Less: Accumulated Amortization	-8,244	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	37,098	0	0	0	23.00
24.00	Less: Accumulated depreciation	-9,281	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)	135,074	0	0	0	28.00
OTHER ASSETS						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	2,400,000	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	2,400,000	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	9,393,598	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	3,038,932	0	0	0	35.00
36.00	Salaries, wages, and fees payable	948,437	0	0	0	36.00
37.00	Payroll taxes payable	905	0	0	0	37.00
38.00	Notes & loans payable (Short term)	1,978,609	0	0	0	38.00
39.00	Deferred income	884,298	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	3,268,919	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	10,120,100	0	0	0	43.00
LONG TERM LIABILITIES						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	0	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	0	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	10,120,100	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	-726,502	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)	-726,502	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	9,393,598	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No.: 315310

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

Worksheet G-1

Date/Time Prepared:
5/21/2024 3:16 pm

		General Fund		Special Purpose Fund		Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period		0		0		1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-1,726,502				2.00
3.00	Total (sum of line 1 and line 2)		-1,726,502		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00	ADDITIONS	1,000,000		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)		1,000,000		0		10.00
11.00	Subtotal (line 3 plus line 10)		-726,502		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00		0		0		0	13.00
14.00		0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		0		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-726,502		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	ADDITIONS		0				5.00
6.00			0				6.00
7.00			0				7.00
8.00			0				8.00
9.00			0				9.00
10.00	Total additions (sum of line 5 - 9)	0		0			10.00
11.00	Subtotal (line 3 plus line 10)	0		0			11.00
12.00	Deductions (debit adjustments)						12.00
13.00			0				13.00
14.00			0				14.00
15.00			0				15.00
16.00			0				16.00
17.00			0				17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0			18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0			19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No.: 315310

Period:
From 01/01/2023
To 12/31/2023Worksheet G-2
Parts I-II
Date/Time Prepared:
5/21/2024 3:16 pm

Cost Center Description		Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
PART I - PATIENT REVENUES					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	16,863,576		16,863,576	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	16,863,576		16,863,576	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	1,525,405	0	1,525,405	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	18,388,981	0	18,388,981	14.00
Cost Center Description					
			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			18,904,427	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)			18,904,427	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No.: 315310

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

Worksheet G-3

Date/Time Prepared:
5/21/2024 3:16 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	18,388,981	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,213,496	2.00
3.00	Net patient revenues (Line 1 minus line 2)	17,175,485	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	18,904,427	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-1,728,942	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	10,440	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	PRIOR YEAR	-8,000	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	2,440	25.00
26.00	Total (Line 5 plus line 25)	-1,726,502	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-1,726,502	31.00



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

**OPTIMA CARE JERSEY CITY, LLC
d/b/a OPTIMA CARE HARBORVIEW**

Financial Statements

Year Ended December 31, 2023

Optima Care Jersey City, LLC d/b/a Optima Care Harborview

Year Ended December 31, 2023

TABLE OF CONTENTS

	<u>Page No.</u>
INDEPENDENT AUDITOR'S REPORT	1 – 2
FINANCIAL STATEMENTS:	
Balance Sheet	3
Statement of Operations	4
Statement of Members' Deficit	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 10
AUDITOR'S LETTER	11
SUPPLEMENTARY SCHEDULES:	
Revenue	12
Operating Expenses	13 - 14



INDEPENDENT AUDITOR'S REPORT

To the Members,
Optima Care Jersey City, LLC d/b/a Optima Care Harborview:

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Optima Care Jersey City, LLC d/b/a Optima Care Harborview and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Martin Friedman CPA, PC

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

Brooklyn, NY

March 25, 2024

Optima Care Jersey City, LLC d/b/a Optima Care Harborview
Balance Sheet
December 31, 2023

Assets

Cash	\$	338,725	
Accounts Receivable (Net)		5,493,451	
Prepaid Expenses		216,061	
Loans Receivable - Related Parties		759,466	
Total Current Assets			\$ 6,807,703
Leasehold Improvements		115,501	
Furniture & Equipment		37,098	
		152,599	
Less: Accum. Depreciation & Amortization		17,524	
Total Fixed Assets			135,075
Right-of-Use Asset		29,593,553	
Goodwill (Net)		2,400,000	
Patients' Trust Fund		112,804	
Total Other Assets			32,106,357
Total Assets			\$ 39,049,135

Liabilities and Equity

Accounts Payable	3,037,527	
Lease Liabilities	3,491,765	
Accrued Payroll	274,920	
Rent payable RM Jersey City, LLC	673,793	
Due to Prior Owner	200,033	
Exchanges	2,034	
Due To Third Party Payors	833,338	
Loans Payable - Related Parties	1,468,886	
Patients' Security Deposits	13,950	
Total Current Liabilities		\$ 9,996,246
Lease Liabilities	26,101,788	
Loan Payable - RM Jersey City, LLC	1,600,000	
Loan Payable Member	1,978,609	
Patients' Trust Fund Payable	98,994	
Total Long Term Liabilities		29,779,391
Members' Deficit		(726,502)
Total Liabilities & Members' Deficit		\$ 39,049,135

Optima Care Jersey City, LLC d/b/a Optima Care Harborview
Statement of Operations
For the year ended December 31, 2023

Total Revenue From Patients	\$ 17,033,846
-----------------------------	---------------

Operating Expenses:

Payroll	\$ 2,469,540
---------	--------------

Employee Benefits	490,090
-------------------	---------

Professional Care	8,036,047
-------------------	-----------

Dietary & Housekeeping	806,800
------------------------	---------

Plant & Maintenance	4,998,185
---------------------	-----------

General & Administrative	<u>1,962,126</u>
--------------------------	------------------

Total Operating Expenses	<u>18,762,788</u>
--------------------------	-------------------

Loss From Operations	(1,728,942)
----------------------	-------------

Other Income	<u>2,440</u>
--------------	--------------

Net Loss	<u>\$ (1,726,502)</u>
-----------------	------------------------------

Optima Care Jersey City, LLC d/b/a Optima Care Harborview
Statement of Members' Deficit
For the year ended December 31, 2023

Members' Deficit:

Balance as of Beginning of Period	\$ -
Net Loss for the Period	(1,726,502)
Members' Contributions	<u>1,000,000</u>
Total Members' Deficit - End of Period	\$ <u>(726,502)</u>

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

Cash Flows From Operating Activities:

Net Loss		\$ (1,726,502)
Adjustments to reconcile Net Loss to		
Net Cash Provided by Operating Activities:		
Depreciation & Amortization		13,505
Bad Debt Provision		60,000
(Increase) Decrease In:		
Accounts Receivable	\$ (2,199,402)	
Prepaid Expenses	(211,534)	
Increase (Decrease) In:		
Accounts Payable	(320,094)	
Accrued Payroll & Withholding Taxes	110,921	
Accrued Expenses & Taxes	310,074	
Other Payables	766	
Due to Third Party Payors	43,356	
Patients' Security Deposits	13,950	
Exchanges	(760,555)	
Due to Prior Owner	(48,578)	
Total Adjustments		<u>(3,061,096)</u>
Net Cash Used In Operating Activities		<u>(4,714,093)</u>
Cash Flows From Investing Activities:		
Capital Expenditures	(100,060)	
Other Assets	6,131	
Net Cash Used In Investing Activities		<u>(93,929)</u>
Cash Flows From Financing Activities		
Other Liabilities	(18,675)	
Loans Payable - Related Parties	1,466,744	
Contributions	1,000,000	
Net Cash Provided By Financing Activities		<u>2,448,069</u>
Net Change In Cash		(2,359,953)
Cash - Beginning of Period		<u>2,698,678</u>
Cash - End of Period		\$ <u>338,725</u>

Optima Care Jersey City, LLC d/b/a Optima Care Harborview
Notes to the Financial Statements

1) Organization:

Optima Care Jersey City, LLC d/b/a Optima Care Harborview was organized on June 21, 2021 to operate a skilled nursing facility. Optima Care Jersey City, LLC d/b/a Optima Care Harborview began operating a skilled nursing facility on December 30, 2021, in accordance with the laws of the State of New Jersey, when it purchased the operating license of a 180-bed facility in Jersey City, New Jersey.

2) Summary of Significant Accounting Policies:

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

Method of Accounting -

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

Cash -

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

Fixed Assets -

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

Use of Estimates -

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Goodwill and Other Intangible Assets -

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

Optima Care Jersey City, LLC d/b/a Optima Care Harborview
Notes to the Financial Statements

Patient Care Revenue -

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

Accrued Payroll -

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

Income Taxes -

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

3) Accounts Receivable:

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

Medicare Patients	\$ 1,095,362
Medicaid Patients	3,380,243
Private & HMO	1,177,846
Less: Allowance for Doubtful Accounts	<u>(160,000)</u>
	<u>\$ 5,493,451</u>

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

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

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

Optima Care Jersey City, LLC d/b/a Optima Care Harborview leases the premises from RM Holdings Jersey City, LLC pursuant to a non-arms length lease. Terms of the lease are for ten years with the right to extend the lease for an additional period of ten years. The lease provides for minimum annual rentals of one hundred and five percent of amounts that are sufficient to cover debt service, mortgage escrows, and

Optima Care Jersey City, LLC d/b/a Optima Care Harborview
Notes to the Financial Statements

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

replacement reserves, plus, net income of the Facility. Lease expense for the period ended December 31, 2023 was \$4,276,433.

The Facility determines the present value of the remaining lease payments using the US Treasury risk-free rate at the time of adoption of the Standard, which was 1.370%. The Facility does not have any residual value guarantees, or material lease incentives.

The Facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2023. As of December 31, 2023, the Facility's operating lease liability and corresponding asset was \$29,593,553 of which \$3,491,765 of the liability was considered short term.

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

2024	\$ 3,948,130
2025	3,948,130
2026	3,948,130
2027	3,948,130
2028	3,948,130
For the Years Thereafter	11,844,392

The future minimum lease payments include only the remaining non-cancelable lease payments under the operating leases with a term of more than 12 months as of December 31, 2023. Loan payable to RM Holdings Jersey City, LLC was \$1,600,000 and rent payable to RM Holdings Jersey City, LLC was \$673,793 as of December 31, 2023.

b) EMM Healthcare Group, LLC receives management fees from Optima Care Jersey City, LLC d/b/a Optima Care Harborview for providing consulting services. EMM Healthcare Group, LLC Optima Care Jersey City, LLC d/b/a Optima Care Harborview share common ownership. For the period ended December 31, 2023 management fees were \$835,611.

c) Amounts payable to a member of the Facility on December 31, 2023 was \$1,978,609

d) Other amounts Receivable on December 31, 2023 from entities related through common ownership was \$759,466, while amounts payable was \$1,468,886.

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

5) Uncertainty in Income Taxes:

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

Optima Care Jersey City, LLC d/b/a Optima Care Harborview
Notes to the Financial Statements

6) Nursing Home User Fee:

In 2017, all New Jersey facilities were assessed a provider assessment tax of \$14.67 for each private and Medicaid patient day. The nursing home user fee for the year ended December 31, 2023 was \$572,966.

7) Subsequent Events:

The Facility has evaluated subsequent events through March 25, 2024, the date which the financial statements were available to be issued. There were no subsequent events that required adjustment to our disclosure in the financial statements except as described above.



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

To the Members,
Optima Care Jersey City, LLC d/b/a Optima Care Harborview:

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

Martin Friedman CPA, PC

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

Brooklyn, NY

March 25, 2024

Optima Care Jersey City, LLC d/b/a Optima Care Harborview
Supplementary Schedules
For the year ended December 31, 2023

Revenue From Patients:

Private	\$ 2,242,198	
Medicaid	10,262,114	
Medicare	4,671,173	
Bad Debts	<u>(141,639)</u>	
Total Revenue From Patients		\$ 17,033,846

Other Income (Expense):

Prior Period Expense	(8,000)	
Interest	<u>10,440</u>	
Total Other Income (Expense)		<u>2,440</u>
Total Revenue		\$ <u>17,036,286</u>

Optima Care Jersey City, LLC d/b/a Optima Care Harborview
Supplementary Schedules
For the year ended December 31, 2023

Payroll:

Administrative & Office	\$	310,333	
Therapies		655,395	
Social Services		145,116	
Dietary		585,204	
Housekeeping		600,834	
Maintenance		<u>172,658</u>	
Total Payroll	\$		<u>2,469,540</u>

Employee Benefits:

Payroll Taxes		269,323	
Workmen's Compensation		51,300	
Union		17,645	
Employee Benefits		<u>151,822</u>	
Total Employee Benefits	\$		<u>490,090</u>

Professional Care:

Prescription Drugs		312,792	
Medical Supplies		322,615	
Contracted Nursing Service		6,431,322	
Fees & Expenses		<u>969,318</u>	
Total Professional Care	\$		<u>8,036,047</u>

Optima Care Jersey City, LLC d/b/a Optima Care Harborview
Supplementary Schedules
For the year ended December 31, 2023

Dietary & Housekeeping:

Food	\$ 404,404
Other Dietary Expenses	107,136
Laundry	108,372
Housekeeping	60,608
Contracted Laundry Services	<u>126,280</u>

Total Dietary & Housekeeping	\$ <u>806,800</u>
---	--------------------------

Plant & Maintenance:

Rent	4,276,433
Equipment Rentals	63,970
Light, Heat & Power	192,159
Maintenance	200,964
Security	3,915
Water & Sewer Charges	247,239
Depreciation & Amortization	<u>13,505</u>

Total Plant & Maintenance	\$ <u>4,998,185</u>
--------------------------------------	----------------------------

General & Administrative:

Office	148,942
Administrative Consultant	64,791
Management Fees	835,611
Telephone	52,975
Auto & Travel	11,413
Professional Fees	38,832
Insurance	200,159
Nursing Home User Fee	572,966
Miscellaneous	<u>36,437</u>

Total General & Administrative	\$ <u>1,962,126</u>
---	----------------------------