

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: 315103	Period: From 12/20/2021 To 12/31/2022	Worksheet S Parts I, II & III Date/Time Prepared: 5/23/2023 9:55 am
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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: 5/23/2023	Time: 9:55 am
Contractor use only	4. <input checked="" type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: _____	6. Contractor No. _____ 7. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: _____ 10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code <u>4</u> 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.	

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by EXCELCARE AT WAYNE (315103) for the cost reporting period beginning 12/20/2021 and ending 12/31/2022 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	Eli Frankel	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		Eli Frankel	2
3	Signatory Title		MEMBER	3
4	Date		(Dated when report is electronic)	4

Cost Center Description	Title V 1.00	Title XVIII		Title XIX 4.00	
		Part A 2.00	Part B 3.00		
PART III - SETTLEMENT SUMMARY					
1.00 SKILLED NURSING FACILITY	0	-2,537	-70	0	1.00
2.00 NURSING FACILITY	0			0	2.00
3.00 ICF/IID	0			0	3.00
4.00 SNF - BASED HHA I	0	0	0	0	4.00
5.00 SNF - BASED RHC I	0		0	0	5.00
6.00 SNF - BASED FQHC I	0		0	0	6.00
7.00 SNF - BASED CMHC I	0		0	0	7.00
100.00 TOTAL	0	-2,537	-70	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. : 315103	Period: From 12/20/2021 To 12/31/2022	Worksheet S-2 Part I Date/Time Prepared: 5/23/2023 9:55 am			
1.00		2.00		3.00			
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:							
1.00	Street: 296 HAMBURG TURNPIKE	PO Box:				1.00	
2.00	City: WAYNE	State: NJ	Zip Code: 07470			2.00	
3.00	County: PASSAIC	CBSA Code: 35614	Urban/Rural: U			3.00	
3.01		CBSA Code:				3.01	
		Component Name	Provider CCN	Date Certified	Payment System (P, 0, or N)		
					V	XVIII	XIX
		1.00	2.00	3.00	4.00	5.00	6.00
SNF and SNF-Based Component Identification:							
4.00	SNF	EXCELCARE AT WAYNE	315103	07/01/1969	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 FOHC						
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)			12/20/2021	12/31/2022		
15.00	Type of Control (See Instructions)				4		
					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	
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N	
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.					N	
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	
19.01	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	
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.							
20.00	Straight Line					3,083	
21.00	Declining Balance					0	
22.00	Sum of the Year's Digits					0	
23.00	Sum of line 20 through 22					3,083	
24.00	If depreciation is funded, enter the balance as of the end of the period.					0	
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)					N	
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)					N	
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	
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)					N	
				Part A	Part B	Other	
				1.00	2.00	3.00	
29.00	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	
30.00	Nursing Facility					N	
31.00	ICF/IID					N	
32.00	SNF-Based HHA					N	
33.00	SNF-Based RHC					N	
34.00	SNF-Based FOHC					N	
35.00	SNF-Based CMHC					N	
36.00	SNF-Based OLTC					N	
				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	
38.00	Are you legally-required to carry malpractice insurance? (Y/N)					N	
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.						
			Premiums	Paid Losses	Self Insurance		
			1.00	2.00	3.00		
41.00	List malpractice premiums and paid losses:					0	
			0	0	0		

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA	Provider No. : 315103	Period: From 12/20/2021 To 12/31/2022	Worksheet S-2 Part I Date/Time Prepared: 5/23/2023 9:55 am
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		Y/N	
		1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?	N	43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.		44.00
	1.00	2.00	3.00
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.			
45.00	Name:	Contractor's Name:	Contractor's Number:
46.00	Street:	PO Box:	
47.00	City:	State:	Zip Code:

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		Provider No. : 315103	Period: From 12/20/2021 To 12/31/2022	Worksheet S-2 Part II Date/Time Prepared: 5/23/2023 9:55 am	
		Y/N	Date		
		1.00	2.00		
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	Y	12/20/2021	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)	N			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	03/22/2023	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. : 315103

Period:
 From 12/20/2021
 To 12/31/2022

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/23/2023 9:55 am

		1.00	2.00	
Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	SLAVKA	PARTI LOVA	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	SLAVKA.PARTILOVA@HCRNJ.NET	21.00

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

Provider No. : 315103

Period:
 From 12/20/2021
 To 12/31/2022

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/23/2023 9:55 am

		Part B	
		Date	
		4.00	
PS&R Data			
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	03/22/2023	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. : 315103

Period:
 From 12/20/2021
 To 12/31/2022

Worksheet S-3
 Part I
 Date/Time Prepared:
 5/23/2023 9:55 am

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	120	45,240	0	5,987	25,781	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)	120	45,240	0	5,987	25,781	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	6,118	37,886	0	105	78	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)	6,118	37,886	0	105	78	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	149	332	0.00	57.02	330.53	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)	149	332	0.00	57.02	330.53	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	114.11	0	128	62	163	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)	114.11	0	128	62	163	8.00
Component		Admissions		Full Time Equivalent			
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	353	75.50	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)	353	75.50	0.00		8.00	

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet S-3
Part II
Date/Time Prepared:
5/23/2023 9:55 am

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART II - DIRECT SALARIES						
SALARIES						
1.00	Total salaries (See Instructions)	4,005,082	0	4,005,082	161,942.00	24.73
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)	4,005,082	0	4,005,082	161,942.00	24.73
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)	4,005,082	0	4,005,082	161,942.00	24.73
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	1,791,670	0	1,791,670	40,065.00	44.72
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)	630,636	0	630,636		
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)	630,636	0	630,636		

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet S-3
Part III
Date/Time Prepared:
5/23/2023 9:55 am

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0.00	0.00	1.00
2.00	Administrative & General	347,927	0	347,927	9,370.00	2.00
3.00	Plant Operation, Maintenance & Repairs	60,978	0	60,978	3,253.00	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	4.00
5.00	Housekeeping	269,683	0	269,683	16,812.00	5.00
6.00	Dietary	527,235	0	527,235	37,006.00	6.00
7.00	Nursing Administration	304,822	0	304,822	5,602.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	10.00
11.00	Social Service	172,393	0	172,393	3,912.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	192,883	0	192,883	11,096.00	13.00
14.00	Total (sum lines 1 thru 13)	1,875,921	0	1,875,921	87,051.00	14.00

SNF WAGE RELATED COSTS	Provider No. : 315103	Period: From 12/20/2021 To 12/31/2022	Worksheet S-3 Part IV Date/Time Prepared: 5/23/2023 9:55 am
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			Amount Reported	
			1.00	
PART IV - WAGE RELATED COSTS				
Part A - Core List				
RETIREMENT COST				
1.00	401K Employer Contributions		0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution		0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost		0	3.00
4.00	Prior Year Pension Service Cost		0	4.00
PLAN ADMINISTRATIVE COSTS (Paid to External Organization)				
5.00	401K/TSA Plan Administration Fees		0	5.00
6.00	Legal /Accounting/Management Fees-Pension Plan		0	6.00
7.00	Employee Managed Care Program Administration Fees		0	7.00
HEALTH AND INSURANCE COST				
8.00	Health Insurance (Purchased or Self Funded)		107,432	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)		0	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)		0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)		0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)		0	14.00
15.00	Workers' Compensation Insurance		123,416	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		299,946	17.00
18.00	Medicare Taxes - Employers Portion Only		0	18.00
19.00	Unemployment Insurance		94,940	19.00
20.00	State or Federal Unemployment Taxes		4,902	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)		630,636	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. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet S-3
Part V
Date/Time Prepared:
5/23/2023 9:55 am

Occupational Category		Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	1,113,135	175,273	1,288,408	27,754.00	46.42	1.00
2.00	Licensed Practical Nurses (LPNs)	272,791	42,953	315,744	8,444.00	37.39	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	743,236	117,029	860,265	38,692.00	22.23	3.00
4.00	Total Nursing (sum of lines 1 through 3)	2,129,162	335,255	2,464,417	74,890.00	32.91	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	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)	59,729		59,729	847.00	70.52	14.00
15.00	Licensed Practical Nurses (LPNs)	184,698		184,698	3,657.00	50.51	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	779,375		779,375	23,981.00	32.50	16.00
17.00	Total Nursing (sum of lines 14 through 16)	1,023,802		1,023,802	28,485.00	35.94	17.00
18.00	Physical Therapists	319,621		319,621	5,408.00	59.10	18.00
19.00	Physical Therapy Assistants	400,345		400,345	5,408.00	74.03	19.00
20.00	Physical Therapy Aides	47,903		47,903	763.00	62.78	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. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet S-7
Date/Time Prepared:
5/23/2023 9:55 am

		Group	Days	
		1. 00	2. 00	
1. 00		RUX		1. 00
2. 00		RUL		2. 00
3. 00		RVX		3. 00
4. 00		RVL		4. 00
5. 00		RHX		5. 00
6. 00		RHL		6. 00
7. 00		RMX		7. 00
8. 00		RML		8. 00
9. 00		RLX		9. 00
10. 00		RUC		10. 00
11. 00		RUB		11. 00
12. 00		RUA		12. 00
13. 00		RVC		13. 00
14. 00		RVB		14. 00
15. 00		RVA		15. 00
16. 00		RHC		16. 00
17. 00		RHB		17. 00
18. 00		RHA		18. 00
19. 00		RMC		19. 00
20. 00		RMB		20. 00
21. 00		RMA		21. 00
22. 00		RLB		22. 00
23. 00		RLA		23. 00
24. 00		ES3		24. 00
25. 00		ES2		25. 00
26. 00		ES1		26. 00
27. 00		HE2		27. 00
28. 00		HE1		28. 00
29. 00		HD2		29. 00
30. 00		HD1		30. 00
31. 00		HC2		31. 00
32. 00		HC1		32. 00
33. 00		HB2		33. 00
34. 00		HB1		34. 00
35. 00		LE2		35. 00
36. 00		LE1		36. 00
37. 00		LD2		37. 00
38. 00		LD1		38. 00
39. 00		LC2		39. 00
40. 00		LC1		40. 00
41. 00		LB2		41. 00
42. 00		LB1		42. 00
43. 00		CE2		43. 00
44. 00		CE1		44. 00
45. 00		CD2		45. 00
46. 00		CD1		46. 00
47. 00		CC2		47. 00
48. 00		CC1		48. 00
49. 00		CB2		49. 00
50. 00		CB1		50. 00
51. 00		CA2		51. 00
52. 00		CA1		52. 00
53. 00		SE3		53. 00
54. 00		SE2		54. 00
55. 00		SE1		55. 00
56. 00		SSC		56. 00
57. 00		SSB		57. 00
58. 00		SSA		58. 00
59. 00		IB2		59. 00
60. 00		IB1		60. 00
61. 00		IA2		61. 00
62. 00		IA1		62. 00
63. 00		BB2		63. 00
64. 00		BB1		64. 00
65. 00		BA2		65. 00
66. 00		BA1		66. 00
67. 00		PE2		67. 00
68. 00		PE1		68. 00
69. 00		PD2		69. 00
70. 00		PD1		70. 00
71. 00		PC2		71. 00
72. 00		PC1		72. 00
73. 00		PB2		73. 00
74. 00		PB1		74. 00
75. 00		PA2		75. 00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet S-7

Date/Time Prepared:
5/23/2023 9:55 am

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet A
Date/Time Prepared:
5/23/2023 9:55 am

Cost Center Description		Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)		
		1.00	2.00	3.00	4.00	5.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1,887,910	1,887,910	0	1,887,910	1.00
3.00	00300	EMPLOYEE BENEFITS	0	820,186	820,186	0	820,186	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	347,927	1,990,370	2,338,297	0	2,338,297	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	60,978	300,285	361,263	0	361,263	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	130,580	130,580	0	130,580	6.00
7.00	00700	HOUSEKEEPING	269,683	39,799	309,482	0	309,482	7.00
8.00	00800	DIETARY	527,235	374,630	901,865	0	901,865	8.00
9.00	00900	NURSING ADMINISTRATION	304,822	0	304,822	0	304,822	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	825	825	0	825	12.00
13.00	01300	SOCIAL SERVICE	172,393	0	172,393	0	172,393	13.00
15.00	01500	PATIENT ACTIVITIES	192,883	32,284	225,167	0	225,167	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	2,129,161	1,270,829	3,399,990	0	3,399,990	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	7,858	7,858	0	7,858	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	18,016	18,016	0	18,016	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	319,620	319,620	0	319,620	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	400,345	400,345	0	400,345	45.00
46.00	04600	SPEECH PATHOLOGY	0	47,903	47,903	0	47,903	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	184,321	184,321	0	184,321	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	11,395	11,395	0	11,395	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)	4,005,082	7,837,156	11,842,238	0	11,842,238	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	4,005,082	7,837,156	11,842,238	0	11,842,238	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet A
Date/Time Prepared:
5/23/2023 9:55 am

Cost Center Description		Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)		
		6.00	7.00		
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	-4,410	1,883,500	1.00
3.00	00300	EMPLOYEE BENEFITS	0	820,186	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-638,380	1,699,917	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	361,263	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	130,580	6.00
7.00	00700	HOUSEKEEPING	0	309,482	7.00
8.00	00800	DIETARY	0	901,865	8.00
9.00	00900	NURSING ADMINISTRATION	0	304,822	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	825	12.00
13.00	01300	SOCIAL SERVICE	0	172,393	13.00
15.00	01500	PATIENT ACTIVITIES	0	225,167	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	3,399,990	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	7,858	40.00
41.00	04100	LABORATORY	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	18,016	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	319,620	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	400,345	45.00
46.00	04600	SPEECH PATHOLOGY	0	47,903	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	184,321	49.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OTHER REIMBURSABLE COST CENTERS					
71.00	07100	AMBULANCE	0	11,395	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)	-642,790	11,199,448	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	-642,790	11,199,448	100.00

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet A-6

Date/Time Prepared:
5/23/2023 9:55 am

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

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

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet A-6

Date/Time Prepared:
5/23/2023 9:55 am

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

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

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet A-7

Date/Time Prepared:
5/23/2023 9:55 am

Description	Beginning Balances	Acquisitions			Disposals and Retirements	
		Purchases	Donation	Total		
		1.00	2.00	3.00		
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	3.00
4.00	Building Improvements	0	82,609	0	82,609	4.00
5.00	Fixed Equipment	0	0	0	0	5.00
6.00	Movable Equipment	0	3,296	0	3,296	6.00
7.00	Subtotal (sum of lines 1-6)	0	85,905	0	85,905	7.00
8.00	Reconciling Items	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	0	85,905	0	85,905	9.00
Description		Ending Balance	Fully Depreciated Assets			
		6.00	7.00			
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	0	0			1.00
2.00	Land Improvements	0	0			2.00
3.00	Buildings and Fixtures	0	0			3.00
4.00	Building Improvements	82,609	0			4.00
5.00	Fixed Equipment	0	0			5.00
6.00	Movable Equipment	3,296	0			6.00
7.00	Subtotal (sum of lines 1-6)	85,905	0			7.00
8.00	Reconciling Items	0	0			8.00
9.00	Total (line 7 minus line 8)	85,905	0			9.00

ADJUSTMENTS TO EXPENSES

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet A-8

Date/Time Prepared:
5/23/2023 9:55 am

Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted			
			3.00		4.00	
			Cost Center	Line No.		
1.00 Investment income on restricted funds (chapter 2)	B	-4,410	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	0			12.00	
13.00 Laundry and linen service		0		0.00	13.00	
14.00 Revenue - Employee meals		0		0.00	14.00	
15.00 Cost of meals - Guests		0		0.00	15.00	
16.00 Sale of medical supplies to other than patients		0		0.00	16.00	
17.00 Sale of drugs to other than patients		0		0.00	17.00	
18.00 Sale of medical records and abstracts		0		0.00	18.00	
19.00 Vending machines		0		0.00	19.00	
20.00 Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00	
21.00 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00	
22.00 Utilization review--physicians' compensation (chapter 21)			UTILIZATION REVIEW - SNF	82.00	22.00	
23.00 Depreciation--buildings and fixtures			OCAP REL COSTS - BLDGS & FIXTURES	1.00	23.00	
24.00 Depreciation--movable equipment			0*** Cost Center Deleted ***	2.00	24.00	
25.00 BAD DEBT EXPENSE	A	-70,000	ADMINISTRATIVE & GENERAL	4.00	25.00	
25.01 DONATION	A	-10,000	ADMINISTRATIVE & GENERAL	4.00	25.01	
25.02 MARKETING	A	-138,766	ADMINISTRATIVE & GENERAL	4.00	25.02	
25.03 MANAGEMENT FEES	A	-419,614	ADMINISTRATIVE & GENERAL	4.00	25.03	
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-642,790			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.

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet B
Part I
Date/Time Prepared:
5/23/2023 9:55 am

Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPI TAL RELATED COSTS	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	
		BLDGS & FIXTURES				
	0	1.00	3.00	3A	4.00	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	1,883,500	1,883,500			1.00
3.00 00300	EMPLOYEE BENEFITS	820,186	32,017	852,203		3.00
4.00 00400	ADMINISTRATIVE & GENERAL	1,699,917	49,953	74,032	1,823,902	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	361,263	65,786	12,975	440,024	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	130,580	57,373	0	187,953	6.00
7.00 00700	HOUSEKEEPING	309,482	47,090	57,383	413,955	7.00
8.00 00800	DIETARY	901,865	174,807	112,185	1,188,857	8.00
9.00 00900	NURSING ADMINISTRATION	304,822	0	64,860	369,682	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	825	0	0	825	12.00
13.00 01300	SOCIAL SERVICE	172,393	0	36,682	209,075	13.00
15.00 01500	PATIENT ACTIVITIES	225,167	0	41,042	266,209	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	3,399,990	1,424,340	453,044	5,277,374	30.00
31.00 03100	NURSING FACILITY	0	0	0	0	31.00
32.00 03200	ICF/IID	0	0	0	0	32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	7,858	0	0	7,858	40.00
41.00 04100	LABORATORY	0	0	0	0	41.00
42.00 04200	INTRAVENOUS THERAPY	18,016	0	0	18,016	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00 04400	PHYSICAL THERAPY	319,620	22,786	0	342,406	44.00
45.00 04500	OCCUPATIONAL THERAPY	400,345	0	0	400,345	45.00
46.00 04600	SPEECH PATHOLOGY	47,903	0	0	47,903	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	184,321	0	0	184,321	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	11,395	0	0	11,395	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)	11,199,448	1,874,152	852,203	11,190,100	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	9,348	0	9,348	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	11,199,448	1,883,500	852,203	11,199,448	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet B
Part I
Date/Time Prepared:
5/23/2023 9:55 am

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	525,625				5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	17,374	241,891			6.00	
7.00	00700	HOUSEKEEPING	14,260	0	508,745		7.00	
8.00	00800	DIETARY	52,936	0	54,517	1,527,588	8.00	
9.00	00900	NURSING ADMINISTRATION	0	0	0	441,599	9.00	
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00	
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00	
13.00	01300	SOCIAL SERVICE	0	0	0	0	13.00	
15.00	01500	PATIENT ACTIVITIES	0	0	0	0	15.00	
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	431,324	241,891	444,207	1,527,588	441,599	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	6,900	0	7,106	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
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)	522,794	241,891	505,830	1,527,588	441,599	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	2,831	0	2,915	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	525,625	241,891	508,745	1,527,588	441,599	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet B
Part I
Date/Time Prepared:
5/23/2023 9:55 am

Cost Center Description	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
	10.00	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 SERVICES & SUPPLY	0				10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	985			12.00
13.00 01300	SOCIAL SERVICE	0	0	249,748		13.00
15.00 01500	PATIENT ACTIVITIES	0	0	0	317,997	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	0	985	249,748	317,997	9,959,365 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	9,387 40.00
41.00 04100	LABORATORY	0	0	0	0	0 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	21,521 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0 43.00
44.00 04400	PHYSICAL THERAPY	0	0	0	0	423,023 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	478,227 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	57,222 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	220,178 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	13,612 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)	0	985	249,748	317,997	11,182,535 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	16,913 91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0 92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	0 93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0 94.00
98.00	Cross Foot Adjustments	0	0	0	0	0 98.00
99.00	Negative Cost Centers	0	0	0	0	0 99.00
100.00	TOTAL	0	985	249,748	317,997	11,199,448 100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet B
Part I
Date/Time Prepared:
5/23/2023 9:55 am

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 SERVICES & 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	9,959,365	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	9,387	40.00
41.00	04100	LABORATORY	0	41.00
42.00	04200	INTRAVENOUS THERAPY	21,521	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	43.00
44.00	04400	PHYSICAL THERAPY	423,023	44.00
45.00	04500	OCCUPATIONAL THERAPY	478,227	45.00
46.00	04600	SPEECH PATHOLOGY	57,222	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	220,178	49.00
51.00	05100	SUPPORT SURFACES	0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	13,612	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)	11,182,535	89.00
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	16,913	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	11,199,448	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet B
Part II
Date/Time Prepared:
5/23/2023 9:55 am

Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	
		0	BLDGS & FIXTURES				
	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	32,017	32,017	32,017		3.00
4.00 00400	ADMINISTRATIVE & GENERAL	0	49,953	49,953	2,781	52,734	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	0	65,786	65,786	487	2,475	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	0	57,373	57,373	0	1,057	6.00
7.00 00700	HOUSEKEEPING	0	47,090	47,090	2,156	2,328	7.00
8.00 00800	DIETARY	0	174,807	174,807	4,215	6,687	8.00
9.00 00900	NURSING ADMINISTRATION	0	0	0	2,437	2,079	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	5	12.00
13.00 01300	SOCIAL SERVICE	0	0	0	1,378	1,176	13.00
15.00 01500	PATIENT ACTIVITIES	0	0	0	1,542	1,497	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00 03000	SKILLED NURSING FACILITY	0	1,424,340	1,424,340	17,021	29,684	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	44	40.00
41.00 04100	LABORATORY	0	0	0	0	0	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	101	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00 04400	PHYSICAL THERAPY	0	22,786	22,786	0	1,926	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	2,252	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	269	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	1,037	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	64	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)	0	1,874,152	1,874,152	32,017	52,681	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	9,348	9,348	0	53	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		0	0	0	0	99.00
100.00	TOTAL	0	1,883,500	1,883,500	32,017	52,734	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet B
Part II
Date/Time Prepared:
5/23/2023 9:55 am

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	68,748				5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	2,272	60,702			6.00	
7.00	00700	HOUSEKEEPING	1,865	0	53,439		7.00	
8.00	00800	DIETARY	6,924	0	5,726	198,359	8.00	
9.00	00900	NURSING ADMINISTRATION	0	0	0	4,516	9.00	
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00	
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00	
13.00	01300	SOCIAL SERVICE	0	0	0	0	13.00	
15.00	01500	PATIENT ACTIVITIES	0	0	0	0	15.00	
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	56,415	60,702	46,661	198,359	4,516	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	902	0	746	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
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)	68,378	60,702	53,133	198,359	4,516	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	370	0	306	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	68,748	60,702	53,439	198,359	4,516	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet B
Part II
Date/Time Prepared:
5/23/2023 9:55 am

Cost Center Description	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
	10.00	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 SERVICES & SUPPLY	0				10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	5			12.00
13.00 01300	SOCIAL SERVICE	0	0	2,554		13.00
15.00 01500	PATIENT ACTIVITIES	0	0	0	3,039	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	0	5	2,554	3,039	1,843,296 30.00
31.00 03100	NURSING FACILITY	0	0	0	0	0 31.00
32.00 03200	ICF/IID	0	0	0	0	0 32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	0 33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	0	0	0	0	44 40.00
41.00 04100	LABORATORY	0	0	0	0	0 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	101 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0 43.00
44.00 04400	PHYSICAL THERAPY	0	0	0	0	26,360 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	2,252 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	269 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	1,037 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	64 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)	0	5	2,554	3,039	1,873,423 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	10,077 91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0 92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	0 93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0 94.00
98.00	Cross Foot Adjustments	0	0	0	0	0 98.00
99.00	Negative Cost Centers	0	0	0	0	0 99.00
100.00	TOTAL	0	5	2,554	3,039	1,883,500 100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet B
Part II
Date/Time Prepared:
5/23/2023 9:55 am

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 SERVICES & 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	1,843,296
31.00	03100	NURSING FACILITY	0	0
32.00	03200	ICF/IID	0	0
33.00	03300	OTHER LONG TERM CARE	0	0
ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	0	44
41.00	04100	LABORATORY	0	0
42.00	04200	INTRAVENOUS THERAPY	0	101
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0
44.00	04400	PHYSICAL THERAPY	0	26,360
45.00	04500	OCCUPATIONAL THERAPY	0	2,252
46.00	04600	SPEECH PATHOLOGY	0	269
47.00	04700	ELECTROCARDIOLOGY	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	0	1,037
51.00	05100	SUPPORT SURFACES	0	0
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0	64
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
89.00		SUBTOTALS (sum of lines 1-84)	0	1,873,423
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	10,077
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0
93.00	09300	NONPAID WORKERS	0	0
94.00	09400	PATIENTS LAUNDRY	0	0
98.00		Cross Foot Adjustments	0	0
99.00		Negative Cost Centers	0	0
100.00		TOTAL	0	1,883,500

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet B-1

Date/Time Prepared:
5/23/2023 9:55 am

Cost Center Description	CAPITAL RELATED COSTS	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	
	BLDGS & FIXTURES (SQUARE FEET)					
	1.00	3.00	4A	4.00	5.00	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	32,238				1.00
3.00 00300	EMPLOYEE BENEFITS	548	4,005,082			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	855	347,927	-1,823,902	9,375,546	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	1,126	60,978	0	440,024	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	982	0	0	187,953	6.00
7.00 00700	HOUSEKEEPING	806	269,683	0	413,955	7.00
8.00 00800	DIETARY	2,992	527,235	0	1,188,857	8.00
9.00 00900	NURSING ADMINISTRATION	0	304,822	0	369,682	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0	0	825	12.00
13.00 01300	SOCIAL SERVICE	0	172,393	0	209,075	13.00
15.00 01500	PATIENT ACTIVITIES	0	192,883	0	266,209	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	24,379	2,129,161	0	5,277,374	30.00
31.00 03100	NURSING FACILITY	0	0	0	0	31.00
32.00 03200	ICF/IID	0	0	0	0	32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	0	0	0	7,858	40.00
41.00 04100	LABORATORY	0	0	0	0	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	18,016	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00 04400	PHYSICAL THERAPY	390	0	0	342,406	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	400,345	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	47,903	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	0	0	184,321	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	11,395	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)	32,078	4,005,082	-1,823,902	9,366,198	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	160	0	0	9,348	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					98.00
99.00	Negative Cost Centers					99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	1,883,500	852,203		1,823,902	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	58.424840	0.212780		0.194538	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)		32,017		52,734	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)		0.007994		0.005625	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet B-1

Date/Time Prepared:
5/23/2023 9:55 am

Cost Center Description		LAUNDRY & LINEN SERVICE (PATIENT DAYS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	
		6.00	7.00	8.00	9.00	10.00	
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
3.00	00300						3.00
4.00	00400						4.00
5.00	00500						5.00
6.00	00600	37,886					6.00
7.00	00700	0	27,921				7.00
8.00	00800	0	2,992	113,658			8.00
9.00	00900	0	0	0	103,376		9.00
10.00	01000	0	0	0	0	298,070	10.00
12.00	01200	0	0	0	0	0	12.00
13.00	01300	0	0	0	0	0	13.00
15.00	01500	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	37,886	24,379	113,658	103,376	113,749	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	0	0	0	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	390	0	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	0	0	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	0	0	0	0	184,321	49.00
51.00	05100	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	0	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
89.00		37,886	27,761	113,658	103,376	298,070	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	160	0	0	0	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
98.00							98.00
99.00							99.00
102.00		241,891	508,745	1,527,588	441,599	0	102.00
103.00		6.384707	18.220873	13.440215	4.271775	0.000000	103.00
104.00		60,702	53,439	198,359	4,516	0	104.00
105.00		1.602228	1.913936	1.745227	0.043685	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet B-1
Date/Time Prepared:
5/23/2023 9:55 am

Cost Center Description	MEDICAL RECORDS & LIBRARY (PATIENT DAYS)	SOCIAL SERVICE (PATIENT DAYS)	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 SERVICES & SUPPLY				10.00
12.00 01200 MEDICAL RECORDS & LIBRARY	37,886			12.00
13.00 01300 SOCIAL SERVICE	0	37,886		13.00
15.00 01500 PATIENT ACTIVITIES	0	0	37,886	15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00 03000 SKILLED NURSING FACILITY	37,886	37,886	37,886	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	0	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)	37,886	37,886	37,886	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)	985	249,748	317,997	102.00
103.00 Unit cost multiplier (Wkst. B, Part I)	0.025999	6.592092	8.393523	103.00
104.00 Cost to be allocated (per Wkst. B, Part II)	5	2,554	3,039	104.00
105.00 Unit cost multiplier (Wkst. B, Part II)	0.000132	0.067413	0.080214	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS		Provider No. : 315103	Period: From 12/20/2021 To 12/31/2022	Worksheet C Date/Time Prepared: 5/23/2023 9:55 am	
Cost Center Description		Total (from Wkst. B, Pt 1, 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	9,387	0	0.000000 40.00
41.00	04100	LABORATORY	0	55,649	0.000000 41.00
42.00	04200	INTRAVENOUS THERAPY	21,521	0	0.000000 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000 43.00
44.00	04400	PHYSICAL THERAPY	423,023	417,971	1.012087 44.00
45.00	04500	OCCUPATIONAL THERAPY	478,227	545,012	0.877461 45.00
46.00	04600	SPEECH PATHOLOGY	57,222	105,914	0.540269 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	220,178	283,347	0.777061 49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000 51.00
OUTPATIENT SERVICE COST CENTERS					
71.00	07100	AMBULANCE	13,612	0	0.000000 71.00
100.00		Total	1,223,170	1,407,893	100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315103	Period: From 12/20/2021 To 12/31/2022	Worksheet D Part I Date/Time Prepared: 5/23/2023 9:55 am		
		Title XVIII (1)	Skilled Nursing Facility	PPS		
		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)	
Ratio of Cost to Charges (Fr. Wkst. C Column 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	40.00
41.00	04100 LABORATORY	0.000000	0	0	0	41.00
42.00	04200 INTRAVENOUS THERAPY	0.000000	0	0	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	43.00
44.00	04400 PHYSICAL THERAPY	1.012087	204,006	0	206,472	44.00
45.00	04500 OCCUPATIONAL THERAPY	0.877461	236,157	0	207,219	45.00
46.00	04600 SPEECH PATHOLOGY	0.540269	52,266	0	28,238	46.00
47.00	04700 ELECTROCARDIOLOGY	0.000000	0	0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0.777061	0	0	0	49.00
51.00	05100 SUPPORT SURFACES	0.000000	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS						
71.00	07100 AMBULANCE (2)	0.000000		0		71.00
100.00	Total (Sum of lines 40 - 71)		492,429	0	441,929	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. : 315103	Period: From 12/20/2021 To 12/31/2022	Worksheet D Parts II-III Date/Time Prepared: 5/23/2023 9:55 am
		Title XVIII	Skilled Nursing Facility	PPS

Cost Center Description				1.00
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PART II - APPORTIONMENT OF VACCINE COST				
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	0.777061	1.00
2.00		Program vaccine charges (From your records, or the PS&R)	300	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)	233	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	9,387	0	0.000000	0	0	40.00
41.00	04100	LABORATORY	0	0	0.000000	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	21,521	0	0.000000	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	423,023	0	0.000000	206,472	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	478,227	0	0.000000	207,219	0	45.00
46.00	04600	SPEECH PATHOLOGY	57,222	0	0.000000	28,238	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	220,178	0	0.000000	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
100.00		Total (Sum of lines 40 - 52)	1,209,558	0		441,929	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315103	Period: From 12/20/2021 To 12/31/2022	Worksheet D-1 Parts I-II Date/Time Prepared: 5/23/2023 9:55 am
	Title XVIII	Skilled Nursing Facility	PPS

			1.00	
PART I CALCULATION OF INPATIENT ROUTINE COSTS				
INPATIENT DAYS				
1.00	Inpatient days including private room days		37,886	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		5,987	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		9,959,365	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		13,456,932	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.740092	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)		9,959,365	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		262.88	16.00
17.00	Program routine service cost (Line 3 times line 16)		1,573,863	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)		1,573,863	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)		1,843,296	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		48.65	21.00
22.00	Program capital related cost (Line 3 times line 21)		291,268	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		1,282,595	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)		1,282,595	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		37,886	1.00
2.00	Program inpatient days (see instructions)		5,987	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)		0.158027	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 XVIIII		Provider No. : 315103	Period: From 12/20/2021 To 12/31/2022	Worksheet E Part I Date/Time Prepared: 5/23/2023 9:55 am
		Title XVIIII	Skilled Nursing Facility	PPS

			1.00	
PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT				
1.00	Inpatient PPS amount (See Instructions)		4,423,904	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)		4,423,904	3.00
4.00	Primary payor amounts		11,312	4.00
5.00	Coinurance		799,409	5.00
6.00	Allowable bad debts (From your records)		360,667	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		31,250	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		234,434	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)		3,847,617	11.00
12.00	Interim payments (See instructions)		3,805,809	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)		2,860	14.75
14.99	Sequestration amount (see instructions)		41,485	14.99
15.00	Balance due provider/program (see Instructions)		-2,537	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 XVIIII ONLY				
17.00	Ancillary services Part B		0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)		233	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		233	19.00
20.00	Medicare Part B ancillary charges (See instructions)		300	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		233	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)		233	25.00
26.00	Interim payments (See instructions)		300	26.00
27.00	Tentative adjustment		0	27.00
28.00	Other Adjustments (See instructions) Specify		0	28.00
28.50	Demonstration payment adjustment amount before sequestration		0	28.50
28.55	Demonstration payment adjustment amount after sequestration		0	28.55
28.99	Sequestration amount (see instructions)		3	28.99
29.00	Balance due provider/program (see instructions)		-70	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. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet E-1

Date/Time Prepared:
5/23/2023 9:55 am

Title XVIII

Skilled Nursing
Facility

PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider					1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		3,816,809		300	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	07/14/2022	11,000		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)		-11,000		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)		3,805,809		300	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		0	6.01
6.02	PROVIDER TO PROGRAM		2,537		70	6.02
7.00	Total Medicare program liability (see instructions)		3,803,272		230	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. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet G

Date/Time Prepared:
5/23/2023 9:55 am

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
Assets						
CURRENT ASSETS						
1.00	Cash on hand and in banks	938,190	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	2,787,048	0	0	0	4.00
5.00	Other receivables	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-70,000	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	0	0	0	0	8.00
9.00	Other current assets	62,285	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)	3,717,523	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	82,609	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	0	0	0	0	17.00
18.00	Less: Accumulated Amortization	0	0	0	0	18.00
19.00	Fixed equipment	0	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	3,293	0	0	0	23.00
24.00	Less: Accumulated depreciation	-3,083	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)	82,819	0	0	0	28.00
OTHER ASSETS						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	-101,827	0	0	0	30.00
31.00	Due from owners/officers	562,635	0	0	0	31.00
32.00	Other assets	2,935,447	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	3,396,255	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	7,196,597	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	1,672,752	0	0	0	35.00
36.00	Salaries, wages, and fees payable	318,377	0	0	0	36.00
37.00	Payroll taxes payable	224,460	0	0	0	37.00
38.00	Notes & loans payable (Short term)	326,822	0	0	0	38.00
39.00	Deferred income	240,662	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	0	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	2,783,073	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	740	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)	740	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	2,783,813	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	4,412,784	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)	4,412,784	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	7,196,597	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet G-1

Date/Time Prepared:
5/23/2023 9:55 am

		General Fund		Special Purpose Fund		Endowment Fund
		1.00	2.00	3.00	4.00	5.00
1.00	Fund balances at beginning of period		0		0	1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		1,806,907			2.00
3.00	Total (sum of line 1 and line 2)		1,806,907		0	3.00
4.00	Additions (credit adjustments)					4.00
5.00	ADDITIONS	2,605,877		0		5.00
6.00		0		0		6.00
7.00		0		0		7.00
8.00		0		0		8.00
9.00		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		2,605,877		0	10.00
11.00	Subtotal (line 3 plus line 10)		4,412,784		0	11.00
12.00	Deductions (debit adjustments)					12.00
13.00		0		0		13.00
14.00		0		0		14.00
15.00		0		0		15.00
16.00		0		0		16.00
17.00		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		4,412,784		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. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet G-2
Parts I-III
Date/Time Prepared:
5/23/2023 9:55 am

Cost Center Description		Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
PART I - PATIENT REVENUES					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	13,456,932		13,456,932	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)	13,456,932		13,456,932	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	1,407,893	0	1,407,893	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)	14,864,825	0	14,864,825	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			11,842,238	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)			11,842,238	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315103

Period:
From 12/20/2021
To 12/31/2022

Worksheet G-3

Date/Time Prepared:
5/23/2023 9:55 am

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	14,864,825	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,220,290	2.00
3.00	Net patient revenues (Line 1 minus line 2)	13,644,535	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	11,842,238	4.00
5.00	Net income from service to patients (Line 3 minus 4)	1,802,297	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	4,410	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	200	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	Other miscellaneous revenue (specify)	0	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	4,610	25.00
26.00	Total (Line 5 plus line 25)	1,806,907	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)	1,806,907	31.00

Gardens at Wayne Post Acute & Nursing Center DBA Excel Care at Wayne
BALANCE SHEET
December 31, 2022

ASSETS

CURRENT ASSETS:

Cash	\$ 781,645
Accounts Receivable (Net)	2,717,048
Loans Receivable	<u>109,091</u>

TOTAL CURRENT ASSETS \$ 3,607,784

FIXED ASSETS:

Leasehold Improvements	82,609
Furniture & Equipment	<u>3,293</u>
	85,902
Less: Accum. Depreciation & Amortization	<u>3,083</u>

TOTAL FIXED ASSETS 82,819

OTHER ASSETS:

Cash Long Term	156,545
Goodwill (Net)	2,828,376
Patients' Trust Fund	<u>62,285</u>

TOTAL OTHER ASSETS 3,047,206

TOTAL ASSETS \$ 6,737,809

Gardens at Wayne Post Acute & Nursing Center DBA Excel Care at Wayne
BALANCE SHEET
December 31, 2022

LIABILITIES & EQUITY

CURRENT LIABILITIES:

Notes & Loans Payable	326,822
Accounts Payable	1,426,141
Accrued Payroll	318,377
Accrued Expenses & Taxes	258,482
Due to Prior Owner	(422,296)
Other Payables	2,714,468
Exchanges	134,331
Due To Third Party Payors	212,589
Loans Payable - Related Parties	(140,339)
Patients' Security Deposits	<u>101,827</u>

TOTAL CURRENT LIABILITIES \$ 4,930,402

MEMBERS' EQUITY 1,807,407

TOTAL LIABILITIES & MEMBERS' EQUITY \$ 6,737,809

Gardens at Wayne Post Acute & Nursing Center DBA Excel Care at Wayne**STATEMENT OF OPERATIONS**

For the year ended December 31, 2022

TOTAL REVENUE FROM PATIENTS:		\$	13,574,735
OPERATING EXPENSES:			
Payroll	\$	4,005,083	
Employee Benefits		820,186	
Professional Care		2,262,561	
Dietary & Housekeeping		562,729	
Plant & Maintenance		2,142,597	
General & Administrative		<u>1,979,082</u>	
TOTAL OPERATING EXPENSES			<u>11,772,238</u>
INCOME FROM OPERATIONS			1,802,497
OTHER INCOME			<u>4,910</u>
NET INCOME		\$	<u><u>1,807,407</u></u>

Gardens at Wayne Post Acute & Nursing Center DBA Excel Care at Wayne
STATEMENT OF MEMBERS' EQUITY
For the year ended December 31, 2022

MEMBERS' EQUITY:

Balance as of Beginning of Period	\$ -
Net Income for the Period	<u>1,807,407</u>
TOTAL MEMBERS' EQUITY - END OF PERIOD	<u><u>1,807,407</u></u>

Gardens at Wayne Post Acute & Nursing Center DBA Excel Care at Wayne
STATEMENT OF CASH FLOWS
For the year ended December 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES:

NET INCOME:		\$ 1,807,407
Adjustments to reconcile Net Income to Net Cash Provided by Operating Activities:		
Depreciation & Amortization		3,083
Bad Debt Provision		70,000
 (INCREASE) DECREASE IN:		
Accounts Receivable	\$ (2,787,048)	
Loans Receivable	(109,091)	
 INCREASE (DECREASE) IN:		
Accounts Payable	1,426,141	
Accrued Payroll & Withholding Taxes	318,377	
Accrued Expenses & Taxes	258,482	
Other Payables	2,714,468	
Due to Third Party Payors	212,589	
Patients' Security Deposits	101,827	
Exchanges	134,331	
Due to Prior Owner	<u>(422,296)</u>	
TOTAL ADJUSTMENTS		<u>1,847,780</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES		 3,728,270
 CASH FLOWS FROM INVESTING ACTIVITIES:		
Capital Expenditures	(2,914,278)	
Other Assets	<u>(218,830)</u>	
NET CASH USED IN INVESTING ACTIVITIES		(3,133,108)
 CASH FLOWS FROM FINANCING ACTIVITIES		
Increase In Short Term Debt	326,822	
Loans Payable - Related Parties	<u>(140,339)</u>	
NET CASH PROVIDED BY FINANCING ACTIVITIES		<u>186,483</u>
 NET CHANGE IN CASH		 781,645
 CASH - BEGINNING OF PERIOD		 <u>-</u>
 CASH - END OF PERIOD	\$	 <u><u>781,645</u></u>