

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 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/17/2024 3:00 pm
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PART I - COST REPORT STATUS	
Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report Date: 5/17/2024 Time: 3:00 pm 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.
Contractor use only	4. <input checked="" type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: _____
	6. Contractor No. _____ 7. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: _____ 10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code <u>4</u> 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by EXCELCARE AT WAYNE (315103) 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	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 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	337,588	0	0	1.00
2.00 NURSING FACILITY	0			0	2.00
3.00 ICF/IID	0			0	3.00
4.00 SNF - BASED HHA I	0	0	0	0	4.00
5.00 SNF - BASED RHC I	0		0	0	5.00
6.00 SNF - BASED FQHC I	0		0	0	6.00
7.00 SNF - BASED CMHC I	0		0	0	7.00
100.00 TOTAL	0	337,588	0	0	100.00

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

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider No. : 315103	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/17/2024 3:00 pm				
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)			
		1.00	2.00	3.00	V	XVIII	XIX	
					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	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00
				From:	To:			
				1.00	2.00			
14.00	Cost Reporting Period (mm/dd/yyyy)			01/01/2023	12/31/2023		14.00	
15.00	Type of Control (See Instructions)				4		15.00	
					Y/N			
					1.00			
Type of Freestanding Skilled Nursing Facility								
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N		16.00
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N		17.00
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.					Y		18.00
Miscellaneous Cost Reporting Information								
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N		19.00
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N		19.01
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.								
20.00	Straight Line					517,037		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					517,037		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		
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		29.00
30.00	Nursing Facility					N		30.00
31.00	ICF/IID					N		31.00
32.00	SNF-Based HHA					N		32.00
33.00	SNF-Based RHC					N		33.00
34.00	SNF-Based FQHC					N		34.00
35.00	SNF-Based CMHC					N		35.00
36.00	SNF-Based OLTC					N		36.00
				Y/N				
				1.00		2.00		
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)					Y		37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)					N		38.00
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.							39.00
			Premiums	Paid Losses	Self Insurance			
			1.00	2.00	3.00			
41.00	List malpractice premiums and paid losses:		0	0	0		41.00	

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider No. : 315103	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/17/2024 3:00 pm
				Y/N
				1.00
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.			N 42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?			N 43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.			44.00
	1.00	2.00	3.00	
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.				
45.00	Name:	Contractor's Name:	Contractor's Number:	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. : 315103	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/17/2024 3:00 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. : 315103

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/17/2024 3:00 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.	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 01/01/2023
 To 12/31/2023

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/17/2024 3:00 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. : 315103

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

Worksheet S-3
 Part I
 Date/Time Prepared:
 5/17/2024 3:00 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	120	43,800	0	3,571	29,976	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	43,800	0	3,571	29,976	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	4,739	38,286	0	83	90	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)	4,739	38,286	0	83	90	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	122	295	0.00	43.02	333.07	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)	122	295	0.00	43.02	333.07	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	129.78	0	114	49	119	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)	129.78	0	114	49	119	8.00
Component		Admissions	Full Time Equivalent				
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	282	76.40	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)	282	76.40	0.00		8.00	

Provider No. : 315103

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

Worksheet S-3
Part II
Date/Time Prepared:
5/17/2024 3:00 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)	3,803,911	0	3,803,911	158,938.00	23.93 1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00 2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00 3.00
4.00	Home office personnel	0	0	0	0.00	0.00 4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00 5.00
6.00	Revised wages (line 1 minus line 5)	3,803,911	0	3,803,911	158,938.00	23.93 6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00 7.00
8.00	HOME HEALTH AGENCY COST					
9.00	CMHC					
10.00	HOSPICE	0	0	0	0.00	0.00 10.00
11.00	Other excluded areas	0	0	0	0.00	0.00 11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00 12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	3,803,911	0	3,803,911	158,938.00	23.93 13.00
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	2,155,504	0	2,155,504	50,832.00	42.40 14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00 15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00 16.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	719,406	0	719,406		
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)	719,406	0	719,406		

Provider No. : 315103

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

Worksheet S-3
Part III
Date/Time Prepared:
5/17/2024 3:00 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	393,042	0	393,042	10,475.00	2.00
3.00	Plant Operation, Maintenance & Repairs	38,148	0	38,148	2,091.00	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	4.00
5.00	Housekeeping	327,952	0	327,952	20,411.00	5.00
6.00	Dietary	488,274	0	488,274	32,814.00	6.00
7.00	Nursing Administration	411,986	0	411,986	8,437.00	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	123,315	0	123,315	3,466.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	170,666	0	170,666	9,867.00	13.00
14.00	Total (sum lines 1 thru 13)	1,953,383	0	1,953,383	87,561.00	14.00

SNF WAGE RELATED COSTS	Provider No. : 315103	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/17/2024 3:00 pm
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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)		248,115	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		99,692	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		289,934	17.00
18.00	Medicare Taxes - Employers Portion Only		0	18.00
19.00	Unemployment Insurance		76,848	19.00
20.00	State or Federal Unemployment Taxes		4,817	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)		719,406	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 01/01/2023
To 12/31/2023

Worksheet S-3
Part V
Date/Time Prepared:
5/17/2024 3:00 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)	957,479	230,274	1,187,753	28,820.00	41.21	1.00
2.00	Licensed Practical Nurses (LPNs)	292,436	470,331	762,767	10,775.00	70.79	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	597,556	143,712	741,268	31,783.00	23.32	3.00
4.00	Total Nursing (sum of lines 1 through 3)	1,847,471	844,317	2,691,788	71,378.00	37.71	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)	184,992		184,992	2,890.00	64.01	14.00
15.00	Licensed Practical Nurses (LPNs)	230,027		230,027	4,694.00	49.00	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,010,806		1,010,806	32,607.00	31.00	16.00
17.00	Total Nursing (sum of lines 14 through 16)	1,425,825		1,425,825	40,191.00	35.48	17.00
18.00	Physical Therapists	320,263		320,263	5,173.00	61.91	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	328,639		328,639	4,458.00	73.72	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	80,778		80,778	1,009.00	80.06	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 01/01/2023
To 12/31/2023

Worksheet S-7

Date/Time Prepared:
5/17/2024 3:00 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. : 315103

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

Worksheet S-7

Date/Time Prepared:
5/17/2024 3:00 pm

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315103

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

Worksheet A
Date/Time Prepared:
5/17/2024 3:00 pm

Cost Center Description		Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	
		1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS							
1.00	00100		3,359,590	3,359,590	0	3,359,590	1.00
3.00	00300		914,916	914,916	0	914,916	3.00
4.00	00400	393,042	2,301,459	2,694,501	0	2,694,501	4.00
5.00	00500	38,148	379,682	417,830	0	417,830	5.00
6.00	00600		169,752	169,752	0	169,752	6.00
7.00	00700	327,952	40,083	368,035	0	368,035	7.00
8.00	00800	488,274	460,188	948,462	0	948,462	8.00
9.00	00900	411,986	25,080	437,066	0	437,066	9.00
10.00	01000		146,259	146,259	0	146,259	10.00
12.00	01200				0		12.00
13.00	01300	123,315		123,315	0	123,315	13.00
15.00	01500	170,666	24,854	195,520	0	195,520	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	1,847,472	1,543,060	3,390,532	0	3,390,532	30.00
31.00	03100				0		31.00
32.00	03200				0		32.00
33.00	03300				0		33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000		11,195	11,195	0	11,195	40.00
41.00	04100		846	846	0	846	41.00
42.00	04200		24,443	24,443	0	24,443	42.00
43.00	04300	3,056		3,056	0	3,056	43.00
44.00	04400		315,527	315,527	0	315,527	44.00
45.00	04500		332,271	332,271	0	332,271	45.00
46.00	04600		80,559	80,559	0	80,559	46.00
47.00	04700				0		47.00
48.00	04800				0		48.00
49.00	04900		175,946	175,946	0	175,946	49.00
51.00	05100				0		51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100		20,831	20,831	0	20,831	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000				0		80.00
81.00	08100				0		81.00
82.00	08200				0		82.00
83.00	08300				0		83.00
89.00		3,803,911	10,326,541	14,130,452	0	14,130,452	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000				0		90.00
91.00	09100				0		91.00
92.00	09200				0		92.00
93.00	09300				0		93.00
94.00	09400				0		94.00
100.00		3,803,911	10,326,541	14,130,452	0	14,130,452	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315103

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

Worksheet A
Date/Time Prepared:
5/17/2024 3:00 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	-233,324	3,126,266	1.00
3.00	00300	EMPLOYEE BENEFITS	0	914,916	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-1,004,187	1,690,314	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	417,830	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	169,752	6.00
7.00	00700	HOUSEKEEPING	0	368,035	7.00
8.00	00800	DIETARY	0	948,462	8.00
9.00	00900	NURSING ADMINISTRATION	0	437,066	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	146,259	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	123,315	13.00
15.00	01500	PATIENT ACTIVITIES	0	195,520	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	3,390,532	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	11,195	40.00
41.00	04100	LABORATORY	0	846	41.00
42.00	04200	INTRAVENOUS THERAPY	0	24,443	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	3,056	43.00
44.00	04400	PHYSICAL THERAPY	0	315,527	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	332,271	45.00
46.00	04600	SPEECH PATHOLOGY	0	80,559	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	175,946	49.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OTHER REIMBURSABLE COST CENTERS					
71.00	07100	AMBULANCE	0	20,831	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)	-1,237,511	12,892,941	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	-1,237,511	12,892,941	100.00

Provider No. : 315103

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

Worksheet A-6

Date/Time Prepared:
5/17/2024 3:00 pm

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

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

Provider No. : 315103

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

Worksheet A-6
Date/Time Prepared:
5/17/2024 3:00 pm

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

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

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No. : 315103

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

Worksheet A-7

Date/Time Prepared:
5/17/2024 3:00 pm

Description	Beginning Balances	Acquisitions			Disposals and Retirements	
		Purchases	Donation	Total		
		1.00	2.00	3.00		
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0	0	0	0	1.00
2.00 Land Improvements	0	0	0	0	0	2.00
3.00 Buildings and Fixtures	0	0	0	0	0	3.00
4.00 Building Improvements	82,609	776,676	0	776,676	0	4.00
5.00 Fixed Equipment	0	0	0	0	0	5.00
6.00 Movable Equipment	3,293	29,213	0	29,213	0	6.00
7.00 Subtotal (sum of lines 1-6)	85,902	805,889	0	805,889	0	7.00
8.00 Reconciling Items	0	0	0	0	0	8.00
9.00 Total (line 7 minus line 8)	85,902	805,889	0	805,889	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				
2.00 Land Improvements	0	0				
3.00 Buildings and Fixtures	0	0				
4.00 Building Improvements	859,285	0				
5.00 Fixed Equipment	0	0				
6.00 Movable Equipment	32,506	0				
7.00 Subtotal (sum of lines 1-6)	891,791	0				
8.00 Reconciling Items	0	0				
9.00 Total (line 7 minus line 8)	891,791	0				

ADJUSTMENTS TO EXPENSES

Provider No. : 315103

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

Worksheet A-8

Date/Time Prepared:
5/17/2024 3:00 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	-12,886		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	-220,438				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	-245,302		ADMINISTRATIVE & GENERAL	4.00	25.00
25.01 DONATION	A	-12,000		ADMINISTRATIVE & GENERAL	4.00	25.01
25.02 MARKETING	A	-47,275		ADMINISTRATIVE & GENERAL	4.00	25.02
25.03 MANAGEMENT FEES	A	-634,773		ADMINISTRATIVE & GENERAL	4.00	25.03
25.04 OTHER INCOME	B	-64,837		ADMINISTRATIVE & GENERAL	4.00	25.04
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-1,237,511				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. : 315103

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

Worksheet A-8-1
Parts 1-11
Date/Time Prepared:
5/17/2024 3:00 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	1.00	CAP REL COSTS - BLDGS & FIXTURES	INTEREST	2.00	
3.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	DEPRECIATION	3.00	
4.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	REAL ESTATE TAX	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	0	3,265,611	-3,265,611	1.00	
2.00	2,393,081	0	2,393,081	2.00	
3.00	469,116	0	469,116	3.00	
4.00	182,976	0	182,976	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.	3,045,173	3,265,611	-220,438	10.00

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

Provider No. : 315103

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

Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/17/2024 3:00 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	ELIYAHU FRANKEL	40.00	1.00
2.00	B	ZBL REGENCY	60.00	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		25.00	1.00
2.00	WAYNE SNF REATLY LLC	75.00	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. : 315103

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

Worksheet B
Part I
Date/Time Prepared:
5/17/2024 3:00 pm

Cost Center Description	Net Expenses for Cost Allocation (from Wkst Allocation 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	3,126,266	3,126,266			1.00
3.00 00300	EMPLOYEE BENEFITS	914,916	53,142	968,058		3.00
4.00 00400	ADMINISTRATIVE & GENERAL	1,690,314	82,913	100,025	1,873,252	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	417,830	109,193	9,708	536,731	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	169,752	95,229	0	264,981	6.00
7.00 00700	HOUSEKEEPING	368,035	78,161	83,461	529,657	7.00
8.00 00800	DIETARY	948,462	290,148	124,261	1,362,871	8.00
9.00 00900	NURSING ADMINISTRATION	437,066	0	104,846	541,912	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	146,259	0	0	146,259	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00 01300	SOCIAL SERVICE	123,315	0	31,382	154,697	13.00
15.00 01500	PATIENT ACTIVITIES	195,520	0	43,433	238,953	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	3,390,532	2,364,144	470,164	6,224,840	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	11,195	0	0	11,195	40.00
41.00 04100	LABORATORY	846	0	0	846	41.00
42.00 04200	INTRAVENOUS THERAPY	24,443	0	0	24,443	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	3,056	0	778	3,834	43.00
44.00 04400	PHYSICAL THERAPY	315,527	37,820	0	353,347	44.00
45.00 04500	OCCUPATIONAL THERAPY	332,271	0	0	332,271	45.00
46.00 04600	SPEECH PATHOLOGY	80,559	0	0	80,559	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	175,946	0	0	175,946	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	20,831	0	0	20,831	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)	12,892,941	3,110,750	968,058	12,877,425	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	15,516	0	15,516	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	12,892,941	3,126,266	968,058	12,892,941	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315103

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

Worksheet B
Part I
Date/Time Prepared:
5/17/2024 3:00 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	627,970				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	20,757	330,782			6.00
7.00	00700	HOUSEKEEPING	17,037	0	636,731		7.00
8.00	00800	DIETARY	63,243	0	68,232	1,726,022	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	634,032	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	515,307	330,782	555,956	1,726,022	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	8,244	0	8,894	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	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	0	0	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)	624,588	330,782	633,082	1,726,022	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	3,382	0	3,649	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	627,970	330,782	636,731	1,726,022	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315103

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

Worksheet B
Part I
Date/Time Prepared:
5/17/2024 3:00 pm

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	171,122				10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0			12.00
13.00 01300	SOCIAL SERVICE	0	0	180,994		13.00
15.00 01500	PATIENT ACTIVITIES	0	0	0	279,573	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	77,678	0	180,994	279,573	11,583,355 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	13,098 40.00
41.00 04100	LABORATORY	0	0	0	0	990 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	28,598 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	4,486 43.00
44.00 04400	PHYSICAL THERAPY	0	0	0	0	430,551 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	388,754 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	94,253 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	93,444	0	0	0	299,299 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	24,372 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)	171,122	0	180,994	279,573	12,867,756 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	25,185 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	171,122	0	180,994	279,573	12,892,941 100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315103

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

Worksheet B
Part I
Date/Time Prepared:
5/17/2024 3:00 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 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 11,583,355	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 13,098	40.00
41.00	04100	LABORATORY	0 990	41.00
42.00	04200	INTRAVENOUS THERAPY	0 28,598	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0 4,486	43.00
44.00	04400	PHYSICAL THERAPY	0 430,551	44.00
45.00	04500	OCCUPATIONAL THERAPY	0 388,754	45.00
46.00	04600	SPEECH PATHOLOGY	0 94,253	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	0 299,299	49.00
51.00	05100	SUPPORT SURFACES	0 0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0 24,372	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 12,867,756	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 25,185	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 12,892,941	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315103

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

Worksheet B
Part II
Date/Time Prepared:
5/17/2024 3:00 pm

Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	
		0	BLDG & FIXTURES				
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
3.00	00300	0	53,142	53,142	53,142		3.00
4.00	00400	0	82,913	82,913	5,491	88,404	4.00
5.00	00500	0	109,193	109,193	533	4,306	5.00
6.00	00600	0	95,229	95,229	0	2,126	6.00
7.00	00700	0	78,161	78,161	4,581	4,249	7.00
8.00	00800	0	290,148	290,148	6,821	10,933	8.00
9.00	00900	0	0	0	5,755	4,347	9.00
10.00	01000	0	0	0	0	1,173	10.00
12.00	01200	0	0	0	0	0	12.00
13.00	01300	0	0	0	1,723	1,241	13.00
15.00	01500	0	0	0	2,384	1,917	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	0	2,364,144	2,364,144	25,811	49,940	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	90	40.00
41.00	04100	0	0	0	0	7	41.00
42.00	04200	0	0	0	0	196	42.00
43.00	04300	0	0	0	43	31	43.00
44.00	04400	0	37,820	37,820	0	2,835	44.00
45.00	04500	0	0	0	0	2,665	45.00
46.00	04600	0	0	0	0	646	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	1,411	49.00
51.00	05100	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	0	0	0	0	167	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		0	3,110,750	3,110,750	53,142	88,280	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	15,516	15,516	0	124	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
98.00							98.00
99.00							99.00
100.00		0	3,126,266	3,126,266	53,142	88,404	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315103

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

Worksheet B
Part II
Date/Time Prepared:
5/17/2024 3:00 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	114,032				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	3,769	101,124			6.00
7.00	00700	HOUSEKEEPING	3,094	0	90,085		7.00
8.00	00800	DIETARY	11,484	0	9,653	329,039	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	10,102	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	93,574	101,124	78,658	329,039	10,102
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	0
41.00	04100	LABORATORY	0	0	0	0	0
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00	04400	PHYSICAL THERAPY	1,497	0	1,258	0	0
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	113,418	101,124	89,569	329,039	10,102
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	614	0	516	0	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
98.00		Cross Foot Adjustments	0	0	0	0	0
99.00		Negative Cost Centers	0	0	0	0	0
100.00		TOTAL	114,032	101,124	90,085	329,039	10,102

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315103

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

Worksheet B
Part II
Date/Time Prepared:
5/17/2024 3:00 pm

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	1,173				10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0			12.00
13.00 01300	SOCIAL SERVICE	0	0	2,964		13.00
15.00 01500	PATIENT ACTIVITIES	0	0	0	4,301	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	533	0	2,964	4,301	3,060,190
31.00 03100	NURSING FACILITY	0	0	0	0	0
32.00 03200	ICF/IID	0	0	0	0	0
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	0	0	0	0	90
41.00 04100	LABORATORY	0	0	0	0	7
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	196
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	74
44.00 04400	PHYSICAL THERAPY	0	0	0	0	43,410
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	2,665
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	646
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
49.00 04900	DRUGS CHARGED TO PATIENTS	640	0	0	0	2,051
51.00 05100	SUPPORT SURFACES	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	0	167
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	0
89.00	SUBTOTALS (sum of lines 1-84)	1,173	0	2,964	4,301	3,109,496
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	0	16,770
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00 09300	NONPAID WORKERS	0	0	0	0	0
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0
98.00	Cross Foot Adjustments	0	0	0	0	0
99.00	Negative Cost Centers	0	0	0	0	0
100.00	TOTAL	1,173	0	2,964	4,301	3,126,266

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315103

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

Worksheet B
Part II
Date/Time Prepared:
5/17/2024 3:00 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 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	3,060,190	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	90	40.00
41.00	04100	LABORATORY	7	41.00
42.00	04200	INTRAVENOUS THERAPY	196	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	74	43.00
44.00	04400	PHYSICAL THERAPY	43,410	44.00
45.00	04500	OCCUPATIONAL THERAPY	2,665	45.00
46.00	04600	SPEECH PATHOLOGY	646	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	2,051	49.00
51.00	05100	SUPPORT SURFACES	0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	167	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)	3,109,496	89.00
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	16,770	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	3,126,266	100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315103

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

Worksheet B-1

Date/Time Prepared:
5/17/2024 3:00 pm

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	3,803,911			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	855	393,042	-1,873,252	11,019,689	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	1,126	38,148	0	536,731	29,709
6.00 00600	LAUNDRY & LINEN SERVICE	982	0	0	264,981	982
7.00 00700	HOUSEKEEPING	806	327,952	0	529,657	806
8.00 00800	DIETARY	2,992	488,274	0	1,362,871	2,992
9.00 00900	NURSING ADMINISTRATION	0	411,986	0	541,912	0
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	146,259	0
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0
13.00 01300	SOCIAL SERVICE	0	123,315	0	154,697	0
15.00 01500	PATIENT ACTIVITIES	0	170,666	0	238,953	0
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	24,379	1,847,472	0	6,224,840	24,379
31.00 03100	NURSING FACILITY	0	0	0	0	0
32.00 03200	ICF/IID	0	0	0	0	0
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	0	0	0	11,195	0
41.00 04100	LABORATORY	0	0	0	846	0
42.00 04200	INTRAVENOUS THERAPY	0	0	0	24,443	0
43.00 04300	OXYGEN (INHALATION) THERAPY	0	3,056	0	3,834	0
44.00 04400	PHYSICAL THERAPY	390	0	0	353,347	390
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	332,271	0
46.00 04600	SPEECH PATHOLOGY	0	0	0	80,559	0
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	175,946	0
51.00 05100	SUPPORT SURFACES	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	20,831	0
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	0
89.00	SUBTOTALS (sum of lines 1-84)	32,078	3,803,911	-1,873,252	11,004,173	29,549
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00 09100	BARBER AND BEAUTY SHOP	160	0	0	15,516	160
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00 09300	NONPAID WORKERS	0	0	0	0	0
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0
98.00	Cross Foot Adjustments					98.00
99.00	Negative Cost Centers					99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	3,126,266	968,058		1,873,252	627,970
103.00	Unit cost multiplier (Wkst. B, Part I)	96.974564	0.254490		0.169991	21.137366
104.00	Cost to be allocated (per Wkst. B, Part II)		53,142		88,404	114,032
105.00	Unit cost multiplier (Wkst. B, Part II)		0.013970		0.008022	3.838298

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315103

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

Worksheet B-1

Date/Time Prepared:
5/17/2024 3:00 pm

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	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	38,286				6.00	
7.00	00700	HOUSEKEEPING	0	27,921			7.00	
8.00	00800	DIETARY	0	2,992	114,858		8.00	
9.00	00900	NURSING ADMINISTRATION	0	0	0	111,569	9.00	
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00	
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	322,205	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	38,286	24,379	114,858	111,569	146,259	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	390	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	175,946	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)	38,286	27,761	114,858	111,569	322,205	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	160	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)	330,782	636,731	1,726,022	634,032	171,122	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	8.639764	22.804735	15.027443	5.682869	0.531097	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	101,124	90,085	329,039	10,102	1,173	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	2.641279	3.226425	2.864746	0.090545	0.003641	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315103

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

Worksheet B-1

Date/Time Prepared:
5/17/2024 3:00 pm

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	38,286			12.00
13.00 01300 SOCIAL SERVICE	0	38,286		13.00
15.00 01500 PATIENT ACTIVITIES	0	0	38,286	15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00 03000 SKILLED NURSING FACILITY	38,286	38,286	38,286	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)	38,286	38,286	38,286	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)	0	180,994	279,573	102.00
103.00 Unit cost multiplier (Wkst. B, Part I)	0.000000	4.727420	7.302225	103.00
104.00 Cost to be allocated (per Wkst. B, Part II)	0	2,964	4,301	104.00
105.00 Unit cost multiplier (Wkst. B, Part II)	0.000000	0.077417	0.112339	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315103

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

Worksheet C
Date/Time Prepared:
5/17/2024 3:00 pm

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	13,098	0	0.000000	40.00
41.00	04100	LABORATORY	990	0	0.000000	41.00
42.00	04200	INTRAVENOUS THERAPY	28,598	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	4,486	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	430,551	457,194	0.941725	44.00
45.00	04500	OCCUPATIONAL THERAPY	388,754	443,809	0.875949	45.00
46.00	04600	SPEECH PATHOLOGY	94,253	159,009	0.592753	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	299,299	23,584	12.690765	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS						
71.00	07100	AMBULANCE	24,372	0	0.000000	71.00
100.00		Total	1,284,401	1,083,596		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315103	Period: From 01/01/2023 To 12/31/2023	Worksheet D Part I Date/Time Prepared: 5/17/2024 3:00 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	
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	0.941725	144,739	0	136,304	0 44.00
45.00	04500 OCCUPATIONAL THERAPY	0.875949	128,644	0	112,686	0 45.00
46.00	04600 SPEECH PATHOLOGY	0.592753	66,155	0	39,214	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	12.690765	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)		339,538	0	288,204	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. : 315103	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/17/2024 3:00 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)				12,690,765	1.00
2.00		Program vaccine charges (From your records, or the PS&R)				10,502	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)				133,278	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	13,098	0	0.000000	0	0 40.00
41.00	04100	LABORATORY	990	0	0.000000	0	0 41.00
42.00	04200	INTRAVENOUS THERAPY	28,598	0	0.000000	0	0 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	4,486	0	0.000000	0	0 43.00
44.00	04400	PHYSICAL THERAPY	430,551	0	0.000000	136,304	0 44.00
45.00	04500	OCCUPATIONAL THERAPY	388,754	0	0.000000	112,686	0 45.00
46.00	04600	SPEECH PATHOLOGY	94,253	0	0.000000	39,214	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	299,299	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)	1,260,029	0		288,204	0 100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315103	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/17/2024 3:00 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		38,286	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		3,571	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		11,583,355	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		12,999,704	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.891048	7.00
8.00	Enter private room charges from your records		0	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)		0.00	9.00
10.00	Enter semi-private room charges from your records		0	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)		0.00	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)		0.00	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)		0.00	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)		0	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)		11,583,355	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		302.55	16.00
17.00	Program routine service cost (Line 3 times line 16)		1,080,406	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)		1,080,406	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)		3,060,190	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		79.93	21.00
22.00	Program capital related cost (Line 3 times line 21)		285,430	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		794,976	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)		794,976	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		38,286	1.00
2.00	Program inpatient days (see instructions)		3,571	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)		0.093272	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 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/17/2024 3:00 pm
		Title XVIIII	Skilled Nursing Facility	PPS

		1.00	
PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT			
1.00	Inpatient PPS amount (See Instructions)	3,118,117	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	3,118,117	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinurance	0	5.00
6.00	Allowable bad debts (From your records)	410,200	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	529,965	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	14,200	8.00
9.00	Recovery of bad debts - for statistical records only	344,477	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	0	11.00
12.00	Interim payments (See instructions)	3,052,394	12.00
13.00	Tentative adjustment	2,653,758	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	6,890	14.75
14.99	Sequestration amount (see instructions)	54,158	14.99
15.00	Balance due provider/program (see Instructions)	337,588	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)	133,278	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	133,278	19.00
20.00	Medicare Part B ancillary charges (See instructions)	10,502	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	10,502	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)	10,502	25.00
26.00	Interim payments (See instructions)	10,292	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)	210	28.99
29.00	Balance due provider/program (see instructions)	0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Provider No. : 315103

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

Worksheet E-1

Date/Time Prepared:
5/17/2024 3:00 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		2,653,758		10,292	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		2,653,758		10,292	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		337,588		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		2,991,346		10,292	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 01/01/2023
To 12/31/2023

Worksheet G

Date/Time Prepared:
5/17/2024 3:00 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	299,986	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	2,478,333	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	-210,000	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	7,969	0	0	0	8.00
9.00	Other current assets	-3,273	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)	2,573,015	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	859,285	0	0	0	15.00
16.00	Less Accumulated depreciation	-47,095	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	32,506	0	0	0	23.00
24.00	Less: Accumulated depreciation	-3,909	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)	840,787	0	0	0	28.00
OTHER ASSETS						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	-78,580	0	0	0	30.00
31.00	Due from owners/officers	-3,458,204	0	0	0	31.00
32.00	Other assets	2,828,376	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	-708,408	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	2,705,394	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	1,313,678	0	0	0	35.00
36.00	Salaries, wages, and fees payable	323,611	0	0	0	36.00
37.00	Payroll taxes payable	508,318	0	0	0	37.00
38.00	Notes & loans payable (Short term)	-701,246	0	0	0	38.00
39.00	Deferred income	634,397	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)	2,078,758	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	-74,881	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)	-74,881	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	2,003,877	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	701,517	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)	701,517	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	2,705,394	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315103

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

Worksheet G-1

Date/Time Prepared:
5/17/2024 3:00 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		4,412,784		0	1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		-942,686			2.00
3.00	Total (sum of line 1 and line 2)		3,470,098		0	3.00
4.00	Additions (credit adjustments)					4.00
5.00	ROUNDING	1		0		5.00
6.00		0		0		6.00
7.00		0		0		7.00
8.00		0		0		8.00
9.00		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		1		0	10.00
11.00	Subtotal (line 3 plus line 10)		3,470,099		0	11.00
12.00	Deductions (debit adjustments)					12.00
13.00		0		0		13.00
14.00		0		0		14.00
15.00	OTHER DEDUCTIONS	2,768,582		0		15.00
16.00		0		0		16.00
17.00		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		2,768,582		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		701,517		0	19.00
		Endowment Fund		Plant Fund		
		6.00	7.00	8.00		
1.00	Fund balances at beginning of period	0		0		1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)					2.00
3.00	Total (sum of line 1 and line 2)	0		0		3.00
4.00	Additions (credit adjustments)					4.00
5.00	ROUNDING		0			5.00
6.00			0			6.00
7.00			0			7.00
8.00			0			8.00
9.00			0			9.00
10.00	Total additions (sum of line 5 - 9)	0		0		10.00
11.00	Subtotal (line 3 plus line 10)	0		0		11.00
12.00	Deductions (debit adjustments)					12.00
13.00			0			13.00
14.00			0			14.00
15.00	OTHER DEDUCTIONS		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 01/01/2023
To 12/31/2023

Worksheet G-2
Parts I-III
Date/Time Prepared:
5/17/2024 3:00 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	12,999,704		12,999,704	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	64,837		64,837	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	13,064,541		13,064,541	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	1,083,596	0	1,083,596	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)	14,148,137	0	14,148,137	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			14,130,452	1.00
2.00	Add (Specify)		0		2.00
3.00			0		3.00
4.00			0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00	Total Additions (Sum of lines 2 - 7)			0	8.00
9.00	Deduct (Specify)		0		9.00
10.00			0		10.00
11.00			0		11.00
12.00			0		12.00
13.00			0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)			0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)			14,130,452	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315103

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

Worksheet G-3

Date/Time Prepared:
5/17/2024 3:00 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	14,148,137	1.00
2.00	Less: contractual allowances and discounts on patients accounts	958,575	2.00
3.00	Net patient revenues (Line 1 minus line 2)	13,189,562	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	14,130,452	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-940,890	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	12,886	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	-14,682	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	-1,796	25.00
26.00	Total (Line 5 plus line 25)	-942,686	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)	-942,686	31.00



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

**GARDENS AT WAYNE POST ACUTE &
NURSING CENTER LLC
DBA EXCEL CARE AT WAYNE**

Financial Statements

Year Ended December 31, 2023

Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne

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' Equity	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 9
AUDITOR'S LETTER	10
SUPPLEMENTARY SCHEDULES:	
Revenue	11
Operating Expenses	12 - 13



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members,
Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne:

Opinion

We have audited the accompanying financial statements of Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne, which comprise the balance sheet as of December 31, 2023, and the related statement of income, members' equity, 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 Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne 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 Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne 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 Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne'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 Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne'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 Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne'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

July 17, 2024

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Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne
Balance Sheet
December 31, 2023

Assets

Cash	\$	215,125	
Accounts Receivable (Net)		2,268,332	
Prepaid Expenses		7,969	
Loans Receivable		109,091	
Loans Receivable - Related Parties		1,891,197	
Other Current Assets		-	
Patients' Trust Fund		78,580	
Total Current Assets		78,580	\$ 4,570,294
Leasehold Improvements		859,285	
Furniture & Equipment		32,506	
		891,791	
Less: Accum. Depreciation & Amortization		51,004	
Total Fixed Assets		51,004	840,787
Right-of-Use Asset		26,084,643	
Goodwill (Net)		2,828,376	
Total Other Assets		2,828,376	28,913,019
Total Assets			\$ 34,324,100

Liabilities and Equity

Accounts Payable		1,190,737	
Lease Liabilities		3,077,746	
Accrued Payroll		323,611	
Accrued Expenses & Taxes		286,607	
Due to Prior Owner		80,183	
Due to Realty		4,576,673	
Exchanges		547,807	
Due To Third Party Payors		493,201	
Patients' Security Deposits		78,580	
Total Current Liabilities		78,580	\$ 10,655,145
Lease Liabilities		23,006,897	
Total Long Term Liabilities		23,006,897	23,006,897
Members' Equity			662,058
Total Liabilities & Members' Equity			\$ 34,324,100

Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne

Statement of Operations

For the year ended December 31, 2023

Total Revenue From Patients \$ 12,879,423

Operating Expenses:

Payroll \$ 3,800,855

Employee Benefits 914,916

Professional Care 2,665,720

Dietary & Housekeeping 721,018

Plant & Maintenance 3,684,022

General & Administrative 2,138,077

Total Operating Expenses 13,924,608

Loss From Operations (1,045,185)

Other Income 63,041

Net Loss **\$ (982,144)**

Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne
Statement of Members' Equity
For the year ended December 31, 2023

Members' Equity:

Balance as of Beginning of Period	\$ 1,807,407
Net Loss for the Period	(982,144)
Members' Distributions	<u>(163,205)</u>
Total Members' Equity - End of Period	\$ <u>662,058</u>

Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne
Statement of Cash Flows
For the year ended December 31, 2023

Cash Flows From Operating Activities:

Net Loss		\$ (982,144)
Adjustments to reconcile Net Loss to Net Cash Provided by Operating Activities:		
Depreciation & Amortization		47,921
Bad Debt Provision		140,000
(Increase) Decrease In:		
Accounts Receivable	\$ 308,717	
Prepaid Expenses	(7,969)	
Increase (Decrease) In:		
Accounts Payable	(235,404)	
Accrued Payroll & Withholding Taxes	5,234	
Accrued Expenses & Taxes	28,125	
Due to Realty	1,862,205	
Due to Third Party Payors	280,613	
Patients' Security Deposits	(23,247)	
Exchanges	416,486	
Due to Prior Owner	502,479	
Total Adjustments	3,137,239	3,137,239
Net Cash Provided By Operating Activities		2,343,016
Cash Flows From Investing Activities:		
Capital Expenditures	(805,889)	
Other Assets	137,240	
Net Cash Used In Investing Activities	(668,649)	(668,649)
Cash Flows From Financing Activities		
Decrease In Short-Term Debt	(1,098,069)	
Loans Payable - Related Parties	(979,613)	
Distributions	(163,205)	
Net Cash Used In Financing Activities	(2,240,887)	(2,240,887)
Net Change In Cash		(566,520)
Cash - Beginning of Period		781,645
Cash - End of Period		\$ 215,125
Supplemental Disclosures:		
Interest Paid		\$ 116,458

**Gardens at Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne
Notes To Financial Statements**

1) **Organization:**

Gardens at Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne (“the Facility”), a limited liability company, is licensed by the New Jersey State Department of Health to run and operate a 120 bed skilled nursing facility located in Wayne, New Jersey. The Facility began operations in January 2022.

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

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

Method of Accounting -

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

Cash -

For purposes of the statement of cash flows, 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 are stated at cost. Depreciation and amortization for assets are computed using the straight-line method over the estimated useful lives of the assets.

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 finalized.

Use of Estimates -

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

**Gardens at Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne
Notes To Financial Statements**

Summary of Significant Accounting Policies (cont.)

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 -

The Facility is treated as a partnership for income tax purposes, and as such the members are taxed separately on their distributive share of the Facility's income whether or not that income is actually distributed.

Advertising –

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense for the year ended December 31, 2023 was \$57,356.

3) **Accounts Receivable:**

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

Medicaid Patients	\$ 1,230,035
Medicare Patients	525,152
Private Patients (Net of Security Deposit)	<u>723,145</u>
	2,478,332
Less: Allowance for Bad Debt	<u>210,000</u>
Total	\$ <u>2,268,332</u>

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

4) **Nursing Home User Fee:**

In 2023, all New Jersey facilities were assessed a provider assessment tax of \$14.67 per patient day. Concurrently with the tax assessment, the State prospectively calculated a revenue add-on to the Medicaid rate.

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. The period ended December 31, 2022 remains subject to examination by applicable taxing authorities.

**Gardens at Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne
Notes To Financial Statements**

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

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

The Facility occupies premises pursuant to a 10 year with Wayne SNF Realty, LLC (a related party through common ownership) that will expire in 2031, with three renewal terms of five years. The lease, as amended in April 2023, calls for minimum monthly lease payments of \$290,000 plus any expenses relating to the property.

The Facility recognizes lease expense for operating leases on a straight-line basis over the lease term. The lease expense for 2023 was \$3,265,611.

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 1.63%. The Facility does not have any variable lease payments, 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 \$26,084,643 of which \$3,077,746 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	\$3,480,000
2025	\$3,480,000
2026	\$3,480,000
2027	\$3,480,000
2028	\$3,480,000

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.

8) Contingencies:

The Facility shares a line of credit from Capital Finance with Grande Center for Post Acute & Nursing dba Excel Care at Dover, a related party. The Facility is jointly and severally liable for the entire line of credit. The balance of the line of credit as of December 31, 2023 was \$1,404,997 which is all reflected on Grande Center for Post Acute & Nursing dba Excel Care at Dover.

7) Subsequent Events:

The Facility has evaluated subsequent events through July 17, 2024, the date which the financial statements were available to be issued. No significant subsequent events have been identified by management.



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

To the Members,
Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne:

Our report on our audit of the basic financial statements of Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne 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 11 through 13 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

July 17, 2024

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Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne

Supplementary Schedules

For the year ended December 31, 2023

Revenue From Patients:

Private \$ 2,312,267

Medicaid 7,523,737

Medicare 3,288,721

Bad Debt Expense (105,302)

Provision for Bad Debts (140,000)

Total Revenue From Patients \$ 12,879,423

Other Income (Expense):

Prior Period Expense (14,682)

Interest 12,886

Other 64,837

Total Other Income (Expense) 63,041

Total Revenue \$ 12,942,464

Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne
Supplementary Schedules
For the year ended December 31, 2023

Payroll:

Administrative & Office	\$ 393,042	
Nursing	2,259,458	
Social Services	123,315	
Recreation	170,666	
Dietary	488,274	
Housekeeping	327,952	
Maintenance	<u>38,148</u>	
Total Payroll		\$ <u>3,800,855</u>

Employee Benefits:

Payroll Taxes	371,598	
Workmen's Compensation	99,692	
Union	195,380	
Employee Benefits	<u>248,246</u>	
Total Employee Benefits		\$ <u>914,916</u>

Professional Care:

Prescription Drugs	175,946	
Medical Supplies	160,003	
Contracted Nursing Service	1,427,775	
Fees & Expenses	884,245	
Transportation	<u>17,751</u>	
Total Professional Care		\$ <u>2,665,720</u>

Gardens At Wayne Post Acute & Nursing Center LLC DBA Excel Care At Wayne
Supplementary Schedules
For the year ended December 31, 2023

Dietary & Housekeeping:

Food	\$ 358,062
Other Dietary Expenses	125,877
Laundry	54,077
Housekeeping	40,334
Contracted Laundry Services	<u>142,668</u>

Total Dietary & Housekeeping **\$ 721,018**

Plant & Maintenance:

Rent	3,265,611
Light, Heat & Power	125,642
Maintenance	154,995
Contracted Maintenance Services	3,011
Security	15,108
Water & Sewer Charges	71,734
Depreciation & Amortization	<u>47,921</u>

Total Plant & Maintenance **\$ 3,684,022**

General & Administrative:

Office	105,647
Contracted Office Services	94,719
Contracted Admin. Services	96,540
Management Fees	634,773
Computer Services	125,483
Telephone	8,684
Professional Fees	99,920
Insurance	275,486
Interest	116,458
Nursing Home User Fee	473,445
Advertising	57,356
Miscellaneous	<u>49,566</u>

Total General & Administrative **\$ 2,138,077**