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: 315355	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/17/2024 2:55 pm

PART I - COST REPORT STATUS

Provider use only

1. [X] Electronically prepared cost report — Date: 5/17/2024 Time: 2:55 pm
2. [ ] Manually prepared cost report
3. [0] If this is an amended report enter the number of times the provider resubmitted this cost report
3.01 [ ] No Medicare Utilization. Enter "Y" for yes or leave blank for no.

Contractor use only

4. [1] Cost Report Status
(1) As Submitted
(2) Settled without audit
(3) Settled with audit
(4) Reopened
(5) Amended

5. Date Received: _____

6. Contractor No. _____
7. [N] First Cost Report for this Provider CCN
8. [N] Last Cost Report for this Provider CCN
9. NPR Date: _____
10. [0] If line 4, column 1 is "4": Enter number of times reopened
11. Contractor Vendor Code _____4
12. [F] Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by EXCELCARE AT DOVER (315355) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1		2		
1	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 electronica			4

	Cost Center Description	Title V	Title XVIII Part A	Title XVIII Part B	Title XIX	
		1.00	2.00	3.00	4.00	
	PART III - SETTLEMENT SUMMARY					
1.00	SKILLED NURSING FACILITY	0	220,437	0	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
100.00	TOTAL	0	220,437	0	0	100.00

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

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

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

Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part I | Date/Time Prepared: 5/17/2024 2:55 pm

	1.00	2.00	3.00	
	Skilled Nursing Facility and Skilled Nursing Facility Complex Address:			
1.00	Street: 65 NORTH SUSSEX STREET	PO Box:		1.00
2.00	City: DOVER	State: NJ	Zip Code: 07801	2.00
3.00	County: MORRIS	CBSA Code: 35084	Urban/Rural: U	3.00
3.01		CBSA Code:		3.01

		Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)			
					V	XVIII	XIX	
		1.00	2.00	3.00	4.00	5.00	6.00	
	SNF and SNF-Based Component Identification:							
4.00	SNF	EXCELCARE AT DOVER	315355	10/01/1996	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	1,082,518	20.00
21.00	Declining Balance	0	21.00
22.00	Sum of the Year's Digits	0	22.00
23.00	Sum of line 20 through 22	1,082,518	23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.	0	24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)	N	25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)	N	26.00
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)	N	27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)	N	28.00

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

		Y/N		
		1.00	2.00	
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)	Y		37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)	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 INDENTIFICATION DATA	Provider No.: 315355	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/17/2024 2:55 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.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part II Date/Time Prepared: 5/17/2024 2:55 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 Facilites			
	Provider Organization and Operation			
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N		1.00

		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00

		Y/N	Type	Date	
		1.00	2.00	3.00	
	Financial Data and Reports				
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	C		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.: 315355	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/17/2024 2:55 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	PARTILOVA	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.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part II | Date/Time Prepared: 5/17/2024 2:55 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.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part I | Date/Time Prepared: 5/17/2024 2:55 pm

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits: Title V	Inpatient Days/Visits: Title XVIII	Inpatient Days/Visits: Title XIX	
		1.00	2.00	3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	155	56,575	0	6,415	31,558	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)	155	56,575	0	6,415	31,558	8.00

	Component	Inpatient Days/Visits: Other	Inpatient Days/Visits: Total	Discharges: Title V	Discharges: Title XVIII	Discharges: Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	10,084	48,057	0	153	71	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)	10,084	48,057	0	153	71	8.00

	Component	Discharges: Other	Discharges: Total	Average Length of Stay: Title V	Average Length of Stay: Title XVIII	Average Length of Stay: Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	236	460	0.00	41.93	444.48	1.00
2.00	NURSING FACILITY	0	0	0.00		0.00	2.00
3.00	ICF/IID	0	0			0.00	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	236	460	0.00	41.93	444.48	8.00

	Component	Average Length of Stay: Total	Admissions: Title V	Admissions: Title XVIII	Admissions: Title XIX	Admissions: Other	
		16.00	17.00	18.00	19.00	20.00	
1.00	SKILLED NURSING FACILITY	104.47	0	197	49	229	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)	104.47	0	197	49	229	8.00

	Component	Admissions: Total	Full Time Equivalent: Employees on Payroll	Full Time Equivalent: Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	475	115.20	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)	475	115.20	0.00			8.00

SNF WAGE INDEX INFORMATION | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part II Date/Time Prepared: 5/17/2024 2:55 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)	6,101,832	0	6,101,832	239,550.00	25.47	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)	6,101,832	0	6,101,832	239,550.00	25.47	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST						8.00
9.00	CMHC						9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	6,101,832	0	6,101,832	239,550.00	25.47	13.00
	OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	2,381,819	0	2,381,819	42,963.00	55.44	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)	863,443	0	863,443			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	863,443	0	863,443			22.00

SNF WAGE INDEX INFORMATION | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part III Date/Time Prepared: 5/17/2024 2:55 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	0.00	0.00	1.00
2.00	Administrative & General	324,280	0	324,280	11,254.00	28.81	2.00
3.00	Plant Operation, Maintenance & Repairs	119,874	0	119,874	3,753.00	31.94	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	0.00	4.00
5.00	Housekeeping	375,479	0	375,479	26,712.00	14.06	5.00
6.00	Dietary	579,774	0	579,774	33,937.00	17.08	6.00
7.00	Nursing Administration	602,257	0	602,257	10,756.00	55.99	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	0.00	10.00
11.00	Social Service	104,360	0	104,360	2,860.00	36.49	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	229,702	0	229,702	11,427.00	20.10	13.00
14.00	Total (sum lines 1 thru 13)	2,335,726	0	2,335,726	100,699.00	23.20	14.00

SNF WAGE RELATED COSTS | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part IV Date/Time Prepared: 5/17/2024 2:55 pm

		Amount Reported	
		1.00	
	PART IV - WAGE RELATED COSTS		
	Part A - Core List		
	RETIREMENT COST		
1.00	401K Employer Contributions	0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	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)	106,099	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	160,793	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	451,101	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	137,677	19.00
20.00	State or Federal Unemployment Taxes	7,773	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)	863,443	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.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part V | Date/Time Prepared: 5/17/2024 2:55 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)	774,190	109,548	883,738	19,369.00	45.63	1.00
2.00	Licensed Practical Nurses (LPNs)	954,094	135,004	1,089,098	23,197.00	46.95	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	2,032,987	287,668	2,320,655	96,286.00	24.10	3.00
4.00	Total Nursing (sum of lines 1 through 3)	3,761,271	532,220	4,293,491	138,852.00	30.92	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)	372,186		372,186	5,815.00	64.00	14.00
15.00	Licensed Practical Nurses (LPNs)	431,796		431,796	8,812.00	49.00	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	299,349		299,349	9,656.00	31.00	16.00
17.00	Total Nursing (sum of lines 14 through 16)	1,103,331		1,103,331	24,283.00	45.44	17.00
18.00	Physical Therapists	525,371		525,371	7,188.00	73.09	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	602,793		602,793	9,442.00	63.84	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	150,325		150,325	2,049.00	73.37	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.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-7 | Date/Time Prepared: 5/17/2024 2:55 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.: 315355	Period: From 01/01/2023 To 12/31/2023	Worksheet S-7 Date/Time Prepared: 5/17/2024 2:55 pm

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

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A | Date/Time Prepared: 5/17/2024 2:55 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	CAP REL COSTS - BLDGS & FIXTURES		4,264,496	4,264,496	0	4,264,496	1.00
3.00	00300	EMPLOYEE BENEFITS	0	863,443	863,443	0	863,443	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	324,280	2,861,839	3,186,119	0	3,186,119	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	119,874	405,559	525,433	0	525,433	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	175,632	175,632	0	175,632	6.00
7.00	00700	HOUSEKEEPING	375,479	59,343	434,822	0	434,822	7.00
8.00	00800	DIETARY	579,774	690,960	1,270,734	0	1,270,734	8.00
9.00	00900	NURSING ADMINISTRATION	602,257	22,000	624,257	0	624,257	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	275,489	275,489	0	275,489	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	104,360	0	104,360	0	104,360	13.00
15.00	01500	PATIENT ACTIVITIES	229,702	37,791	267,493	0	267,493	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	3,761,271	1,161,120	4,922,391	0	4,922,391	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	15,360	15,360	0	15,360	40.00
41.00	04100	LABORATORY	0	49,494	49,494	0	49,494	41.00
42.00	04200	INTRAVENOUS THERAPY	0	38,681	38,681	0	38,681	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	4,835	0	4,835	0	4,835	43.00
44.00	04400	PHYSICAL THERAPY	0	525,371	525,371	0	525,371	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	602,788	602,788	0	602,788	45.00
46.00	04600	SPEECH PATHOLOGY	0	150,988	150,988	0	150,988	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	236,426	236,426	0	236,426	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
		OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	0	33,776	33,776	0	33,776	71.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	6,101,832	12,470,556	18,572,388	0	18,572,388	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
100.00		TOTAL	6,101,832	12,470,556	18,572,388	0	18,572,388	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A | Date/Time Prepared: 5/17/2024 2:55 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	-4,146,726	117,770		1.00
3.00	00300	EMPLOYEE BENEFITS	0	863,443		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	2,232,606	5,418,725		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	525,433		5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	175,632		6.00
7.00	00700	HOUSEKEEPING	0	434,822		7.00
8.00	00800	DIETARY	0	1,270,734		8.00
9.00	00900	NURSING ADMINISTRATION	0	624,257		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	275,489		10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0		12.00
13.00	01300	SOCIAL SERVICE	0	104,360		13.00
15.00	01500	PATIENT ACTIVITIES	0	267,493		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	-1,000	4,921,391		30.00
31.00	03100	NURSING FACILITY	0	0		31.00
32.00	03200	ICF/IID	0	0		32.00
33.00	03300	OTHER LONG TERM CARE	0	0		33.00
		ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	0	15,360		40.00
41.00	04100	LABORATORY	0	49,494		41.00
42.00	04200	INTRAVENOUS THERAPY	0	38,681		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	4,835		43.00
44.00	04400	PHYSICAL THERAPY	0	525,371		44.00
45.00	04500	OCCUPATIONAL THERAPY	1,048,485	1,651,273		45.00
46.00	04600	SPEECH PATHOLOGY	0	150,988		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	236,426		49.00
51.00	05100	SUPPORT SURFACES	0	0		51.00
		OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0	33,776		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)	-866,635	17,705,753		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	-866,635	17,705,753		100.00

RECLASSIFICATIONS | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-6 | Date/Time Prepared: 5/17/2024 2:55 pm

			Increases			
			Cost Center	Line #	Salary	Non Salary	
			2.00	3.00	4.00	5.00	
	TOTALS						
100.00		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.

RECLASSIFICATIONS | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-6 | Date/Time Prepared: 5/17/2024 2:55 pm

		Decreases				
		Cost Center	Line #	Salary	Non Salary	
		6.00	7.00	8.00	9.00	
	TOTALS					
100.00				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.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-7 | Date/Time Prepared: 5/17/2024 2:55 pm

	Description	Beginning Balances	Acquisitions			Disposals and Retirements	
			Purchases	Donation	Total		
		1.00	2.00	3.00	4.00	5.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	0	3.00
4.00	Building Improvements	132,748	591,245	0	591,245	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	5.00
6.00	Movable Equipment	10,082	34,591	0	34,591	0	6.00
7.00	Subtotal (sum of lines 1-6)	142,830	625,836	0	625,836	0	7.00
8.00	Reconciling Items	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	142,830	625,836	0	625,836	0	9.00

	Description	Ending Balance	Fully Depreciated Assets	
		6.00	7.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES			
1.00	Land	0	0	1.00
2.00	Land Improvements	0	0	2.00
3.00	Buildings and Fixtures	0	0	3.00
4.00	Building Improvements	723,993	0	4.00
5.00	Fixed Equipment	0	0	5.00
6.00	Movable Equipment	44,673	0	6.00
7.00	Subtotal (sum of lines 1-6)	768,666	0	7.00
8.00	Reconciling Items	0	0	8.00
9.00	Total (line 7 minus line 8)	768,666	0	9.00

ADJUSTMENTS TO EXPENSES | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-8 | Date/Time Prepared: 5/17/2024 2:55 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	-3,024	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	262,084			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0	*** Cost Center Deleted ***	2.00	24.00
25.00	MISC INCOME	B	-155,203	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	MANAGEMENT FEE	A	-793,925	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	PSYCH FEES	A	-1,000	SKILLED NURSING FACILITY	30.00	25.02
25.04	BAD DEBT EXPENSE	A	-109,062	ADMINISTRATIVE & GENERAL	4.00	25.04
25.05	DONATION	A	-12,000	ADMINISTRATIVE & GENERAL	4.00	25.05
25.06	MARKETING	A	-54,505	ADMINISTRATIVE & GENERAL	4.00	25.06
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-866,635			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.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-8-1 Parts I-II | Date/Time Prepared: 5/17/2024 2:55 pm

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
	PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:				
1.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	1.00
2.00		4.00	ADMINISTRATIVE & GENERAL	REAL ESTATE TAXES	2.00
3.00		4.00	ADMINISTRATIVE & GENERAL	INTEREST	3.00
4.00		45.00	OCCUPATIONAL THERAPY	DEPRECIATION	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	4,143,702	-4,143,702		1.00
2.00		185,471	0	185,471		2.00
3.00		3,171,830	0	3,171,830		3.00
4.00		1,048,485	0	1,048,485		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.	4,405,786	4,143,702	262,084		10.00

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	Provider No.: 315355	Period: From 01/01/2023 To 12/31/2023	Worksheet A-8-1 Parts I-II Date/Time Prepared: 5/17/2024 2:55 pm

		Symbol (1)	Name	Percentage of Ownership		
		1.00	2.00	3.00		
	PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:					
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

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) 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:				
1.00			25.00	REALTY	1.00
2.00		DOVER SNF PROPCO	75.00	REALTY	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

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) 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.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I Date/Time Prepared: 5/17/2024 2:55 pm

		Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS BLDGS & FIXTURES	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	
			0	1.00	3.00	3A	4.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	117,770	117,770				1.00
3.00	00300	EMPLOYEE BENEFITS	863,443	0	863,443			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	5,418,725	18,086	45,888	5,482,699	5,482,699	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	525,433	4,090	16,963	546,486	245,128	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	175,632	3,892	0	179,524	80,526	6.00
7.00	00700	HOUSEKEEPING	434,822	2,715	53,133	490,670	220,092	7.00
8.00	00800	DIETARY	1,270,734	21,541	82,041	1,374,316	616,455	8.00
9.00	00900	NURSING ADMINISTRATION	624,257	1,145	85,223	710,625	318,754	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	275,489	0	0	275,489	123,572	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	104,360	380	14,768	119,508	53,606	13.00
15.00	01500	PATIENT ACTIVITIES	267,493	1,427	32,504	301,424	135,205	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	4,921,391	63,976	532,239	5,517,606	2,474,943	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	15,360	0	0	15,360	6,890	40.00
41.00	04100	LABORATORY	49,494	0	0	49,494	22,201	41.00
42.00	04200	INTRAVENOUS THERAPY	38,681	0	0	38,681	17,351	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	4,835	0	684	5,519	2,476	43.00
44.00	04400	PHYSICAL THERAPY	525,371	0	0	525,371	235,657	44.00
45.00	04500	OCCUPATIONAL THERAPY	1,651,273	0	0	1,651,273	740,685	45.00
46.00	04600	SPEECH PATHOLOGY	150,988	0	0	150,988	67,726	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	236,426	0	0	236,426	106,050	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
		OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	33,776	0	0	33,776	15,150	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)	17,705,753	117,252	863,443	17,705,235	5,482,467	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	518	0	518	232	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	17,705,753	117,770	863,443	17,705,753	5,482,699	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I | Date/Time Prepared: 5/17/2024 2:55 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	791,614					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	32,227	292,277				6.00
7.00	00700	HOUSEKEEPING	22,485	0	733,247			7.00
8.00	00800	DIETARY	178,378	0	177,493	2,346,642		8.00
9.00	00900	NURSING ADMINISTRATION	9,480	0	9,433	0	1,048,292	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	3,144	0	3,128	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	11,814	0	11,755	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	529,799	292,277	527,172	2,346,642	1,048,292	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
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)	787,327	292,277	728,981	2,346,642	1,048,292	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	4,287	0	4,266	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	791,614	292,277	733,247	2,346,642	1,048,292	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I | Date/Time Prepared: 5/17/2024 2:55 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	16.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	399,061					10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0				12.00
13.00	01300	SOCIAL SERVICE	0	0	179,386			13.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	460,198		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	214,756	0	179,386	460,198	13,591,071	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	22,250	40.00
41.00	04100	LABORATORY	0	0	0	0	71,695	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	56,032	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	7,995	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	761,028	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	2,391,958	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	218,714	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	184,305	0	0	0	526,781	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	48,926	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)	399,061	0	179,386	460,198	17,696,450	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	9,303	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0			0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	399,061	0	179,386	460,198	17,705,753	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I Date/Time Prepared: 5/17/2024 2:55 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	13,591,071		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	22,250		40.00
41.00	04100	LABORATORY	0	71,695		41.00
42.00	04200	INTRAVENOUS THERAPY	0	56,032		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	7,995		43.00
44.00	04400	PHYSICAL THERAPY	0	761,028		44.00
45.00	04500	OCCUPATIONAL THERAPY	0	2,391,958		45.00
46.00	04600	SPEECH PATHOLOGY	0	218,714		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	526,781		49.00
51.00	05100	SUPPORT SURFACES	0	0		51.00
		OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0	48,926		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	17,696,450		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	9,303		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	17,705,753		100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II | Date/Time Prepared: 5/17/2024 2:55 pm

		Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS BLDGS & FIXTURES	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	
			0	1.00	2A	3.00	4.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300	EMPLOYEE BENEFITS	0	0	0	0		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	18,086	18,086	0	18,086	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	4,090	4,090	0	809	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	3,892	3,892	0	266	6.00
7.00	00700	HOUSEKEEPING	0	2,715	2,715	0	726	7.00
8.00	00800	DIETARY	0	21,541	21,541	0	2,034	8.00
9.00	00900	NURSING ADMINISTRATION	0	1,145	1,145	0	1,052	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	408	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	380	380	0	177	13.00
15.00	01500	PATIENT ACTIVITIES	0	1,427	1,427	0	446	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	63,976	63,976	0	8,161	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	23	40.00
41.00	04100	LABORATORY	0	0	0	0	73	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	57	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	8	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	778	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	2,444	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	223	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	350	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	50	71.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0	117,252	117,252	0	18,085	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	518	518	0	1	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments			0			98.00
99.00		Negative Cost Centers		0	0	0	0	99.00
100.00		TOTAL	0	117,770	117,770	0	18,086	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II | Date/Time Prepared: 5/17/2024 2:55 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	4,899					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	199	4,357				6.00
7.00	00700	HOUSEKEEPING	139	0	3,580			7.00
8.00	00800	DIETARY	1,104	0	867	25,546		8.00
9.00	00900	NURSING ADMINISTRATION	59	0	46	0	2,302	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	19	0	15	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	73	0	57	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	3,279	4,357	2,574	25,546	2,302	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
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)	4,872	4,357	3,559	25,546	2,302	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	27	0	21	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments		0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	4,899	4,357	3,580	25,546	2,302	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II | Date/Time Prepared: 5/17/2024 2:55 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	16.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	408					10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0				12.00
13.00	01300	SOCIAL SERVICE	0	0	591			13.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	2,003		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	220	0	591	2,003	113,009	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	23	40.00
41.00	04100	LABORATORY	0	0	0	0	73	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	57	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	8	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	778	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	2,444	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	223	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	188	0	0	0	538	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	50	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)	408	0	591	2,003	117,203	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	567	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0			0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	408	0	591	2,003	117,770	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II Date/Time Prepared: 5/17/2024 2:55 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	0	113,009		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	23		40.00
41.00	04100	LABORATORY	0	73		41.00
42.00	04200	INTRAVENOUS THERAPY	0	57		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	8		43.00
44.00	04400	PHYSICAL THERAPY	0	778		44.00
45.00	04500	OCCUPATIONAL THERAPY	0	2,444		45.00
46.00	04600	SPEECH PATHOLOGY	0	223		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	538		49.00
51.00	05100	SUPPORT SURFACES	0	0		51.00
		OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0	50		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	117,203		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	567		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	117,770		100.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B-1 | Date/Time Prepared: 5/17/2024 2:55 pm

		Cost Center Description	CAPITAL RELATED COSTS BLDGS & FIXTURES (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	
			1.00	3.00	4A	4.00	5.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	40,945					1.00
3.00	00300	EMPLOYEE BENEFITS	0	6,101,832				3.00
4.00	00400	ADMINISTRATIVE & GENERAL	6,288	324,280	-5,482,699	12,223,054		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	1,422	119,874	0	546,486	33,235	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	1,353	0	0	179,524	1,353	6.00
7.00	00700	HOUSEKEEPING	944	375,479	0	490,670	944	7.00
8.00	00800	DIETARY	7,489	579,774	0	1,374,316	7,489	8.00
9.00	00900	NURSING ADMINISTRATION	398	602,257	0	710,625	398	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	275,489	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	132	104,360	0	119,508	132	13.00
15.00	01500	PATIENT ACTIVITIES	496	229,702	0	301,424	496	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	22,243	3,761,271	0	5,517,606	22,243	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	15,360	0	40.00
41.00	04100	LABORATORY	0	0	0	49,494	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	38,681	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	4,835	0	5,519	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	525,371	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	1,651,273	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	150,988	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	236,426	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
		OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	0	0	0	33,776	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)	40,765	6,101,832	-5,482,699	12,222,536	33,055	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	180	0	0	518	180	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)	117,770	863,443		5,482,699	791,614	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	2.876297	0.141506		0.448554	23.818685	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)		0		18,086	4,899	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)		0.000000		0.001480	0.147405	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B-1 | Date/Time Prepared: 5/17/2024 2:55 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	48,057					6.00
7.00	00700	HOUSEKEEPING	0	30,938				7.00
8.00	00800	DIETARY	0	7,489	144,171			8.00
9.00	00900	NURSING ADMINISTRATION	0	398	0	163,135		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	511,915	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	132	0	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	0	496	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	48,057	22,243	144,171	163,135	275,489	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	236,426	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
		OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	48,057	30,758	144,171	163,135	511,915	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	180	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)	292,277	733,247	2,346,642	1,048,292	399,061	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	6.081882	23.700530	16.276796	6.425917	0.779545	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	4,357	3,580	25,546	2,302	408	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.090663	0.115715	0.177192	0.014111	0.000797	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B-1 | Date/Time Prepared: 5/17/2024 2:55 pm

		Cost Center Description	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	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	48,057				12.00
13.00	01300	SOCIAL SERVICE	0	48,057			13.00
15.00	01500	PATIENT ACTIVITIES	0	0	48,057		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	48,057	48,057	48,057		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)	48,057	48,057	48,057		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	179,386	460,198		102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	0.000000	3.732776	9.576087		103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	0	591	2,003		104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.000000	0.012298	0.041680		105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet C | Date/Time Prepared: 5/17/2024 2:55 pm

		Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2	
			1.00	2.00	3.00	
		ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	22,250	0	0.000000	40.00
41.00	04100	LABORATORY	71,695	0	0.000000	41.00
42.00	04200	INTRAVENOUS THERAPY	56,032	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	7,995	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	761,028	771,568	0.986340	44.00
45.00	04500	OCCUPATIONAL THERAPY	2,391,958	866,191	2.761467	45.00
46.00	04600	SPEECH PATHOLOGY	218,714	323,705	0.675658	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	526,781	22,735	23.170486	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
		OUTPATIENT SERVICE COST CENTERS				
71.00	07100	AMBULANCE	48,926	0	0.000000	71.00
100.00		Total	4,105,379	1,984,199		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	Provider No.: 315355	Period: From 01/01/2023 To 12/31/2023	Worksheet D Part I Date/Time Prepared: 5/17/2024 2:55 pm
	Title XVIII (1)	Skilled Nursing Facility	PPS

			Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
				Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
			1.00	2.00	3.00	4.00	5.00	
	PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
	ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0.000000	0	0	0	0	40.00
41.00	04100	LABORATORY	0.000000	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0.986340	267,672	0	264,016	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	2.761467	289,792	0	800,251	0	45.00
46.00	04600	SPEECH PATHOLOGY	0.675658	121,812	0	82,303	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	23.170486	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)		679,276	0	1,146,570	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.: 315355	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/17/2024 2:55 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)	23.170486	1.00
2.00		Program vaccine charges (From your records, or the PS&R)	4,667	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)	108,137	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	22,250	0	0.000000	0	0	40.00
41.00	04100	LABORATORY	71,695	0	0.000000	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	56,032	0	0.000000	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	7,995	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	761,028	0	0.000000	264,016	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	2,391,958	0	0.000000	800,251	0	45.00
46.00	04600	SPEECH PATHOLOGY	218,714	0	0.000000	82,303	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	526,781	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)	4,056,453	0		1,146,570	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No.: 315355	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/17/2024 2:55 pm
	Title XVIII	Skilled Nursing Facility	PPS

		1.00	
	PART I CALCULATION OF INPATIENT ROUTINE COSTS		
	INPATIENT DAYS		
1.00	Inpatient days including private room days	48,057	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	6,415	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	13,591,071	5.00
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6.00	General inpatient routine service charges	16,857,981	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.806210	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)	13,591,071	15.00
	PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	282.81	16.00
17.00	Program routine service cost (Line 3 times line 16)	1,814,226	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)	1,814,226	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)	113,009	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	2.35	21.00
22.00	Program capital related cost (Line 3 times line 21)	15,075	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	1,799,151	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	1,799,151	25.00
26.00	Enter the per diem limitation (1)		26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)		27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)		28.00

(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX

		1.00	
	PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH		
1.00	Total SNF inpatient days	48,057	1.00
2.00	Program inpatient days (see instructions)	6,415	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)	0.133487	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII	Provider No.: 315355	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/17/2024 2:55 pm
	Title XVIII	Skilled Nursing Facility	PPS

		1.00	
	PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT		
1.00	Inpatient PPS amount (See Instructions)	4,574,760	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	4,574,760	3.00
4.00	Primary payor amounts	20,075	4.00
5.00	Coinsurance	771,400	5.00
6.00	Allowable bad debts (From your records)	505,036	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	328,273	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	4,111,558	11.00
12.00	Interim payments (See instructions)	3,808,890	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	6,565	14.75
14.99	Sequestration amount (see instructions)	75,666	14.99
15.00	Balance due provider/program (see Instructions)	220,437	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00
	PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY		
17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	108,137	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	108,137	19.00
20.00	Medicare Part B ancillary charges (See instructions)	4,667	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	4,667	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	4,667	25.00
26.00	Interim payments (See instructions)	4,574	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)	93	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.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet E-1 | Date/Time Prepared: 5/17/2024 2:55 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		3,766,156		4,574	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
	Program to Provider					
3.01	ADJUSTMENTS TO PROVIDER	06/16/2023	42,734		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)		42,734		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		3,808,890		4,574	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		220,437		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		4,029,327		4,574	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.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet G | Date/Time Prepared: 5/17/2024 2:55 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	380,359	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	4,129,432	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	-138,787	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	9,933	0	0	0	8.00
9.00	Other current assets	71,616	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	4,452,553	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	723,994	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	0	0	0	0	17.00
18.00	Less: Accumulated Amortization	-32,983	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	44,672	0	0	0	23.00
24.00	Less: Accumulated depreciation	-6,484	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)	729,199	0	0	0	28.00
	OTHER ASSETS					
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	-65,036	0	0	0	30.00
31.00	Due from owners/officers	-6,332,232	0	0	0	31.00
32.00	Other assets	5,800,492	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	-596,776	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	4,584,976	0	0	0	34.00
	Liabilities and Fund Balances					
	CURRENT LIABILITIES					
35.00	Accounts payable	1,935,163	0	0	0	35.00
36.00	Salaries, wages, and fees payable	503,389	0	0	0	36.00
37.00	Payroll taxes payable	545,115	0	0	0	37.00
38.00	Notes & loans payable (Short term)	2,176,244	0	0	0	38.00
39.00	Deferred income	453,954	0	0	0	39.00
40.00	Accelerated payments	0				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	0	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	5,613,865	0	0	0	43.00
	LONG TERM LIABILITIES					
44.00	Mortgage payable	-10,000	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:	-140,909	0	0	0	47.00
48.00	Other long term liabilities	825	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	-150,084	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	5,463,781	0	0	0	51.00
	CAPITAL ACCOUNTS					
52.00	General fund balance	-878,805				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-878,805	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	4,584,976	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES | Provider No.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet G-1 | Date/Time Prepared: 5/17/2024 2:55 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		5,891,885		0		1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-1,050,052				2.00
3.00	Total (sum of line 1 and line 2)		4,841,833		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00	ADDITIONS	0		0		0	5.00
6.00		0		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		0		0		10.00
11.00	Subtotal (line 3 plus line 10)		4,841,833		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00		0		0		0	13.00
14.00		0		0		0	14.00
15.00	OTHER DEDUCTIONS	5,720,638		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		5,720,638		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-878,805		0		19.00

		Endowment Fund	Plant Fund		
		6.00	7.00	8.00	
1.00	Fund balances at beginning of period	0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)				2.00
3.00	Total (sum of line 1 and line 2)	0		0	3.00
4.00	Additions (credit adjustments)				4.00
5.00	ADDITIONS		0		5.00
6.00			0		6.00
7.00			0		7.00
8.00			0		8.00
9.00			0		9.00
10.00	Total additions (sum of line 5 - 9)	0		0	10.00
11.00	Subtotal (line 3 plus line 10)	0		0	11.00
12.00	Deductions (debit adjustments)				12.00
13.00			0		13.00
14.00			0		14.00
15.00	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.: 315355 | Period: From 01/01/2023 To 12/31/2023 | Worksheet G-2 Parts I-II Date/Time Prepared: 5/17/2024 2:55 pm

	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
	PART I - PATIENT REVENUES				
	General Inpatient Routine Care Services				
1.00	SKILLED NURSING FACILITY	16,857,981		16,857,981	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	16,857,981		16,857,981	5.00
	All Other Care Services				
6.00	ANCILLARY SERVICES	1,984,199	0	1,984,199	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	18,842,180	0	18,842,180	14.00

	Cost Center Description		1.00	2.00	
	PART II - OPERATING EXPENSES				
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			18,572,388	1.00
2.00	Add (Specify)		0		2.00
3.00			0		3.00
4.00			0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00	Total Additions (Sum of lines 2 - 7)			0	8.00
9.00	Deduct (Specify)		0		9.00
10.00			0		10.00
11.00			0		11.00
12.00			0		12.00
13.00			0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)			0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)			18,572,388	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES	Provider No.: 315355	Period: From 01/01/2023 To 12/31/2023	Worksheet G-3 Date/Time Prepared: 5/17/2024 2:55 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	18,842,180	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,478,071	2.00
3.00	Net patient revenues (Line 1 minus line 2)	17,364,109	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	18,572,388	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-1,208,279	5.00
	Other income:		
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	3,024	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	NON PATIENT REVENUE	155,203	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	158,227	25.00
26.00	Total (Line 5 plus line 25)	-1,050,052	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-1,050,052	31.00

MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

GRANDE CENTER FOR POST ACUTE & NURSING LLC
D/B/A EXCEL CARE AT DOVER

Financial Statements

Year Ended December 31, 2023

Grande Center For Post Acute & Nursing LLC
D/B/A Excel Care At Dover

Year Ended December 31, 2023

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MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members,
Grande Center For Post Acute & Nursing LLC
D/B/A Excel Care At Dover:

Opinion

We have audited the accompanying financial statements of Grande Center For Post Acute & Nursing LLC D/B/A Excel Care At Dover, which comprise the balance sheet as of December 31, 2023, and the related statement of income, members' deficit, and cash flow for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Grande Center For Post Acute & Nursing LLC D/B/A Excel Care At Dover 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 Grande Center For Post Acute & Nursing LLC D/B/A Excel Care At Dover 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 Grande Center For Post Acute & Nursing LLC D/B/A Excel Care At Dover'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

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 Grande Center For Post Acute & Nursing LLC D/B/A Excel Care At Dover'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 Grande Center For Post Acute & Nursing LLC D/B/A Excel Care At Dover'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 29, 2024

Grande Center For Post Acute & Nursing LLC
D/B/A Excel Care At Dover
Balance Sheet
December 31, 2023

Assets		
Cash	$ 396,948	
Accounts Receivable (Net)	3,609,926	
Prepaid Expenses	9,933	
Due From Prior Owner	75,424	
Loans Receivable - Related Parties	412,579	
Patients' Trust Fund	55,030	
Total Current Assets		$ 4,559,840
Leasehold Improvements	723,994	
Furniture & Equipment	44,672	
	768,666	
Less: Accum. Depreciation & Amortization	39,467	
Total Fixed Assets		729,199
Right-of-Use Asset	38,614,643	
Security Deposits	3,045	
Goodwill (Net)	5,800,492	
Total Other Assets		44,418,180
Total Assets		**$ 49,707,219**
Liabilities and Equity		
Line Of Credit	1,404,997	
Accounts Payable	1,666,839	
Lease Liabilities	3,899,629	
Accrued Payroll	503,389	
Accrued Expenses & Taxes	328,413	
Due To Realty	1,943,626	
Exchanges	18,342	
Due To Third Party Payors	982,015	
Patients' Security Deposits	55,030	
Total Current Liabilities		$ 10,802,280
Lease Liabilities	34,715,014	
Loans Payable - Members	5,686,665	
Total Long Term Liabilities		40,401,679
Members' Deficit		(1,496,740)
Total Liabilities & Members' Deficit		**$ 49,707,219**

Grande Center For Post Acute & Nursing LLC
D/B/A Excel Care At Dover
Statement of Operations
For the year ended December 31, 2023

Total Revenue From Patients		$ 17,034,591
Operating Expenses:		
Payroll	$ 6,096,997	
Employee Benefits	863,443	
Professional Care	3,068,009	
Dietary & Housekeeping	972,932	
Plant & Maintenance	4,609,297	
General & Administrative	2,903,495	
Total Operating Expenses		18,514,173
Loss From Operations		(1,479,582)
Other Income		154,977
Net Loss		**$ (1,324,605)**

Grande Center For Post Acute & Nursing LLC
D/B/A Excel Care At Dover
Statement of Members' Deficit
For the year ended December 31, 2023

Members' Deficit:

Balance as of Beginning of Period	$	329,319
Net Loss for the Period		(1,324,605)
Members' Distributions		(501,454)
Total Members' Deficit - End of Period	**$**	**(1,496,740)**

Grande Center For Post Acute & Nursing LLC
D/B/A Excel Care At Dover
Statement of Cash Flows
For the year ended December 31, 2023

Cash Flows From Operating Activities:		
Net Loss		$ (1,324,605)
Adjustments to reconcile Net Loss to Net Cash Provided by Operating Activities:		
Depreciation & Amortization		34,033
Bad Debt Provision		155,334
(Increase) Decrease In:		
Accounts Receivable	$ (252,563)	
Increase (Decrease) In:		
Accounts Payable	45,850	
Accrued Payroll & Withholding Taxes	195,947	
Accrued Expenses & Taxes	13,156	
Due To Realty	1,943,626	
Due to Third Party Payors	454,613	
Patients' Security Deposits	11,293	
Exchanges	(2,606)	
Due to Prior Owner	554,918	
Total Adjustments		2,964,234
Net Cash Provided By Operating Activities		1,828,996
Cash Flows From Investing Activities:		
Capital Expenditures	(625,836)	
Net Cash Used In Investing Activities		(625,836)
Cash Flows From Financing Activities		
Decrease In Short-Term Debt	(1,211,833)	
Loans Payable - Members	140,910	
Loans Payable - Related Parties	432,157	
Distributions	(501,454)	
Net Cash Used In Financing Activities		(1,140,220)
Net Change In Cash		62,940
Cash - Beginning of Period		334,008
Cash - End of Period		**$ 396,948**
Supplemental Disclosures:		
Interest Paid		$ 148,835

Grande Center For Post Acute & Nursing LLC
D/B/A Excel Care At Dover
Notes To Financial Statements

1) **Organization**:

Grande Center For Post Acute & Nursing LLC D/B/A Excel Care At Dover ("The Facility"), a limited liability company, is licensed by the New Jersey State Department of Health to run and operate a 155 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.

2) **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 $47,073.

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	$ 1,901,197
Medicare Patients	848,919
Private Patients (Net of Security Deposit)	1,150,810
	3,900,926
Less: Allowance for Bad Debt	291,000
Total	$ 3,609,926

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.

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 Dover SNF Realty, LLC (a related party through common ownership) that will expire in 2033, with three renewal terms of five years. The lease calls for minimum monthly lease payments of $375,000 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 $4,146,952.

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 $38,614,643 of which $3,899,629 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	$4,500,000
2025	$4,500,000
2026	$4,500,000
2027	$4,500,000
2028	$4,500,000

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.

7) **Line Of Credit:**

The Facility shares a line of credit (subject to accounts receivable limitations) from Capital Finance LLC with Gardens at Wayne Post Acute & Nursing Center LLC DBA Excel Care at Wayne, 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 all of which is reflected on the Facility’s balance sheet.

8) **Subsequent Events:**

The Facility has evaluated subsequent events through July 29, 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,
Grande Center For Post Acute & Nursing LLC
D/B/A Excel Care At Dover:

Our report on our audit of the basic financial statements of Grande Center For Post Acute & Nursing LLC D/B/A Excel Care At Dover 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 29, 2024

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Grande Center For Post Acute & Nursing LLC
D/B/A Excel Care At Dover
Supplementary Schedules
For the year ended December 31, 2023

Revenue From Patients:		
Private	$ 4,314,518	
Medicaid	7,870,543	
Medicare	5,113,926	
Bad Debt Expense	(109,062)	
Provision for Bad Debts	(155,334)	
Total Revenue From Patients		$ 17,034,591
Other Income (Expense):		
Prior Period Expense	(3,250)	
Interest	3,024	
SUI Refunds	146,703	
Other	8,500	
Total Other Income (Expense)		154,977
Total Revenue		**$ 17,189,568**

Grande Center For Post Acute & Nursing LLC
D/B/A Excel Care At Dover
Supplementary Schedules
For the year ended December 31, 2023

Payroll:

Administrative & Office	$ 324,280	
Nursing	4,363,528	
Social Services	104,360	
Recreation	229,702	
Dietary	579,774	
Housekeeping	375,479	
Maintenance	119,874	
Total Payroll		**$ 6,096,997**

Employee Benefits:

Payroll Taxes	596,551	
Workmen's Compensation	160,793	
Employee Benefits	106,099	
Total Employee Benefits		**$ 863,443**

Professional Care:

Prescription Drugs	236,426	
Medical Supplies	287,850	
Contracted Nursing Service	1,103,331	
Fees & Expenses	1,425,596	
Transportation	14,806	
Total Professional Care		**$ 3,068,009**

Grande Center For Post Acute & Nursing LLC
D/B/A Excel Care At Dover
Supplementary Schedules
For the year ended December 31, 2023

Dietary & Housekeeping:

Food	$ 433,519	
Other Dietary Expenses	162,511	
Laundry	85,910	
Housekeeping	59,692	
Contracted Dietary Services	96,000	
Contracted Laundry Services	135,300	
Total Dietary & Housekeeping		**$ 972,932**

Plant & Maintenance:

Rent	4,146,952	
Equipment Rentals	17,035	
Light, Heat & Power	153,350	
Maintenance	153,099	
Contracted Maintenance Services	12,795	
Security	8,939	
Water & Sewer Charges	83,094	
Depreciation & Amortization	34,033	
Total Plant & Maintenance		**$ 4,609,297**

General & Administrative:

Office	109,394	
Contracted Office Services	139,839	
Contracted Admin. Services	286,084	
Management Fees	826,927	
Computer Services	159,755	
Telephone	13,157	
Professional Fees	165,028	
Insurance	370,419	
Interest	148,835	
Nursing Home User Fee	559,983	
Advertising	47,073	
Miscellaneous	77,001	
Total General & Administrative		**$ 2,903,495**