

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: 315397	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/28/2024 3:18 pm
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PART I - COST REPORT STATUS	
Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report <span style="float: right;">Date: 5/28/2024 Time: 3:18 pm</span> 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.
Contractor use only	4. <input checked="" type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: _____ 6. Contractor No. _____ 7. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: _____ 10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code <u>4</u> 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by PREFERRED CARE AT WALL ( 315397 ) 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	Yosef Lewin	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		Yosef Lewin	2
3	Signatory Title		CFO	3
4	Date		(Dated when report is electronic)	4

Cost Center Description	Title XVIII			Title XIX	
	Title V	Part A	Part B		
	1.00	2.00	3.00	4.00	
<b>PART III - SETTLEMENT SUMMARY</b>					
1.00 SKILLED NURSING FACILITY	0	29,351	146	0	1.00
2.00 NURSING FACILITY	0			0	2.00
3.00 ICF/IID	0			0	3.00
4.00 SNF - BASED HHA I	0	0	0	0	4.00
5.00 SNF - BASED RHC I	0		0	0	5.00
6.00 SNF - BASED FQHC I	0		0	0	6.00
7.00 SNF - BASED CMHC I	0		0	0	7.00
100.00 TOTAL	0	29,351	146	0	100.00

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

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider No. : 315397	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/28/2024 3:18 pm				
1.00		2.00		3.00				
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:								
1.00	Street: 2350 HOSPITAL ROAD	PO Box:				1.00		
2.00	City: ALLENWOOD	State: NJ	Zip Code: 08720			2.00		
3.00	County: MONMOUTH	CBSA Code: 35154	Urban/Rural: U			3.00		
3.01		CBSA Code:				3.01		
		Component Name	Provider CCN	Date Certified	Payment System (P, 0, or N)			
		1.00	2.00	3.00	V	XVIII	XIX	
SNF and SNF-Based Component Identification:								
4.00	SNF	PREFERRED CARE AT WALL	315397	12/01/1997	N	P	N	
5.00	Nursing Facility							
6.00	ICF/IID							
7.00	SNF-Based HHA							
8.00	SNF-Based RHC							
9.00	SNF-Based FOHC							
10.00	SNF-Based CMHC							
11.00	SNF-Based OLTC							
12.00	SNF-Based HOSPICE							
13.00	SNF-Based CORF							
				From:	To:			
				1.00	2.00			
14.00	Cost Reporting Period (mm/dd/yyyy)			01/01/2023	12/31/2023		14.00	
15.00	Type of Control (See Instructions)				6LLC		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		
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N		
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.					Y		
Miscellaneous Cost Reporting Information								
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N		
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N		
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.								
20.00	Straight Line					482,420		
21.00	Declining Balance					0		
22.00	Sum of the Year's Digits					0		
23.00	Sum of line 20 through 22					482,420		
24.00	If depreciation is funded, enter the balance as of the end of the period.					0		
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)					N		
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)					N		
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)					N		
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)					N		
				Part A	Part B	Other		
				1.00	2.00	3.00		
29.00	If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.					N	N	N
30.00	Skilled Nursing Facility							
31.00	Nursing Facility							
32.00	ICF/IID					N	N	
33.00	SNF-Based HHA							
34.00	SNF-Based RHC							
35.00	SNF-Based FOHC						N	
36.00	SNF-Based CMHC							
36.00	SNF-Based OLTC							
				Y/N				
				1.00		2.00		
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)					Y		
38.00	Are you legally-required to carry malpractice insurance? (Y/N)					N		
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.							
			Premiums	Paid Losses	Self Insurance			
			1.00	2.00	3.00			
41.00	List malpractice premiums and paid losses:		0	0	0		41.00	

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider No. : 315397	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/28/2024 3:18 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. : 315397	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/28/2024 3:18 pm	
		Y/N	Date		
		1.00	2.00		
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N			1.00
		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00
		Y/N	Type	Date	
		1.00	2.00	3.00	
Financial Data and Reports					
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	R		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. : 315397

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

Worksheet S-2  
 Part II  
 Date/Time Prepared:  
 5/28/2024 3:18 pm

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

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

Provider No. : 315397

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

Worksheet S-2  
 Part II  
 Date/Time Prepared:  
 5/28/2024 3:18 pm

		Part B		
		Date		
		4.00		
<b>PS&amp;R Data</b>				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	02/01/2024		13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.			14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.			15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.			16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:			17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.			18.00
			3.00	
<b>Cost Report Preparer Contact Information</b>				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	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. : 315397

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

Worksheet S-3  
 Part I  
 Date/Time Prepared:  
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Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
				1.00	2.00	3.00	
1.00	SKILLED NURSING FACILITY	135	49,275	0	9,027	26,147	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)	135	49,275	0	9,027	26,147	8.00
Component		Inpatient Days/Visits		Discharges			
		Other	Total	Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	9,793	44,967	0	142	53	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)	9,793	44,967	0	142	53	8.00
Component		Discharges		Average Length of Stay			
		Other	Total	Title V	Title XVIII	Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	182	377	0.00	63.57	493.34	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)	182	377	0.00	63.57	493.34	8.00
Component		Average Length of Stay	Admissions				
		Total	Title V	Title XVIII	Title XIX		Other
		16.00	17.00	18.00	19.00		20.00
1.00	SKILLED NURSING FACILITY	119.28	0	211	20	142	1.00
2.00	NURSING FACILITY	0.00	0		0	0	2.00
3.00	ICF/IID	0.00			0	0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0.00				0	5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	119.28	0	211	20	142	8.00
Component		Admissions	Full Time Equivalent				
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	373	78.20	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)	373	78.20	0.00		8.00	

Provider No. : 315397

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

Worksheet S-3  
Part II  
Date/Time Prepared:  
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	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
<b>PART II - DIRECT SALARIES</b>						
<b>SALARIES</b>						
1.00	Total salaries (See Instructions)	4,860,384	0	4,860,384	162,884.00	29.84 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)	4,860,384	0	4,860,384	162,884.00	29.84 6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00 7.00
8.00	HOME HEALTH AGENCY COST					
9.00	CMHC					
10.00	HOSPICE	0	0	0	0.00	0.00 10.00
11.00	Other excluded areas	0	0	0	0.00	0.00 11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00 12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	4,860,384	0	4,860,384	162,884.00	29.84 13.00
<b>OTHER WAGES &amp; RELATED COSTS</b>						
14.00	Contract Labor: Patient Related & Mgmt	3,688,454	0	3,688,454	81,614.00	45.19 14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00 15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00 16.00
<b>WAGE-RELATED COSTS</b>						
17.00	Wage-related costs core (See Part IV)	1,887,630	0	1,887,630		
18.00	Wage-related costs other (See Part IV)	0	0	0		
19.00	Wage related costs (excluded units)	0	0	0		
20.00	Physician Part A - WRC	0	0	0		
21.00	Physician Part B - WRC	0	0	0		
22.00	Total Adjusted Wage Related cost (see instructions)	1,887,630	0	1,887,630		



Provider No. : 315397

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

Worksheet S-3  
Part III  
Date/Time Prepared:  
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	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
<b>PART III - OVERHEAD COST - DIRECT SALARIES</b>						
1.00	Employee Benefits	0	0	0.00	0.00	1.00
2.00	Administrative & General	545,971	0	545,971	11,876.00	2.00
3.00	Plant Operation, Maintenance & Repairs	98,928	0	98,928	3,836.00	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	4.00
5.00	Housekeeping	366,308	0	366,308	21,239.00	5.00
6.00	Dietary	501,327	0	501,327	25,034.00	6.00
7.00	Nursing Administration	493,990	0	493,990	19,733.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	9.00
10.00	Medical Records & Medical Records Library	35,316	0	35,316	1,846.00	10.00
11.00	Social Service	102,438	0	102,438	2,106.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	226,919	0	226,919	13,049.00	13.00
14.00	Total (sum lines 1 thru 13)	2,371,197	0	2,371,197	98,719.00	14.00

SNF WAGE RELATED COSTS	Provider No. : 315397	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/28/2024 3:18 pm
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		Amount Reported	
		1.00	
<b>PART IV - WAGE RELATED COSTS</b>			
<b>Part A - Core List</b>			
<b>RETIREMENT COST</b>			
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	17,207	3.00
4.00	Prior Year Pension Service Cost	0	4.00
<b>PLAN ADMINISTRATIVE COSTS (Paid to External Organization)</b>			
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
<b>HEALTH AND INSURANCE COST</b>			
8.00	Health Insurance (Purchased or Self Funded)	378,746	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	142,789	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	168,523	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
<b>TAXES</b>			
17.00	FICA-Employers Portion Only	360,302	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	762,137	19.00
20.00	State or Federal Unemployment Taxes	57,926	20.00
<b>OTHER</b>			
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)	1,887,630	24.00
		Amount Reported	
		1.00	
<b>Part B - Other than Core Related Cost</b>			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No. : 315397

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

Worksheet S-3  
Part V  
Date/Time Prepared:  
5/28/2024 3:18 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	
<b>Direct Salaries</b>							
<b>Nursing Occupations</b>							
1.00	Registered Nurses (RNs)	489,260	76,912	566,172	6,010.00	94.20	1.00
2.00	Licensed Practical Nurses (LPNs)	1,235,813	194,270	1,430,083	24,929.00	57.37	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	764,114	120,119	884,233	33,225.00	26.61	3.00
4.00	Total Nursing (sum of lines 1 through 3)	2,489,187	391,301	2,880,488	64,164.00	44.89	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
<b>Contract Labor</b>							
<b>Nursing Occupations</b>							
14.00	Registered Nurses (RNs)	0		0	0.00	0.00	14.00
15.00	Licensed Practical Nurses (LPNs)	371,912		371,912	5,841.00	63.67	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	2,425,935		2,425,935	61,511.00	39.44	16.00
17.00	Total Nursing (sum of lines 14 through 16)	2,797,847		2,797,847	67,352.00	41.54	17.00
18.00	Physical Therapists	356,147		356,147	5,709.00	62.38	18.00
19.00	Physical Therapy Assistants	86,833		86,833	1,670.00	52.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	225,324		225,324	3,164.00	71.21	21.00
22.00	Occupational Therapy Assistants	144,663		144,663	2,438.00	59.34	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	77,640		77,640	1,281.00	60.61	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. : 315397

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

Worksheet S-7

Date/Time Prepared:  
5/28/2024 3:18 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. : 315397

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

Worksheet S-7

Date/Time Prepared:  
5/28/2024 3:18 pm

		Group	Days	
76.00		1.00	2.00	
99.00		PA1		76.00
100.00	TOTAL	AAA		99.00
				100.00
		Expenses	Percentage	Y/N
		1.00	2.00	3.00
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. : 315397

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

Worksheet A  
Date/Time Prepared:  
5/28/2024 3:18 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	
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		5,755,919	5,755,919	0	5,755,919 1.00
3.00	00300	EMPLOYEE BENEFITS	0	764,131	764,131	0	764,131 3.00
4.00	00400	ADMINISTRATIVE & GENERAL	545,971	2,752,054	3,298,025	0	3,298,025 4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	98,928	663,070	761,998	0	761,998 5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	38,525	38,525	0	38,525 6.00
7.00	00700	HOUSEKEEPING	366,308	4,395	370,703	0	370,703 7.00
8.00	00800	DIETARY	501,327	448,393	949,720	0	949,720 8.00
9.00	00900	NURSING ADMINISTRATION	493,990	125,906	619,896	0	619,896 9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	209,603	209,603	0	209,603 10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	35,316	0	35,316	0	35,316 12.00
13.00	01300	SOCIAL SERVICE	102,438	0	102,438	0	102,438 13.00
15.00	01500	PATIENT ACTIVITIES	226,919	36,424	263,343	0	263,343 15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	03000	SKILLED NURSING FACILITY	2,489,187	2,931,773	5,420,960	0	5,420,960 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
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	04000	RADIOLOGY	0	20,567	20,567	0	20,567 40.00
41.00	04100	LABORATORY	0	49,076	49,076	0	49,076 41.00
42.00	04200	INTRAVENOUS THERAPY	0	1,645	1,645	0	1,645 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0 43.00
44.00	04400	PHYSICAL THERAPY	0	442,980	442,980	0	442,980 44.00
45.00	04500	OCCUPATIONAL THERAPY	0	389,987	389,987	0	389,987 45.00
46.00	04600	SPEECH PATHOLOGY	0	77,640	77,640	0	77,640 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	316,090	316,090	0	316,090 49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0 51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>							
71.00	07100	AMBULANCE	0	87,416	87,416	0	87,416 71.00
<b>SPECIAL PURPOSE COST CENTERS</b>							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	0	0	0 80.00
81.00	08100	INTEREST EXPENSE	0	0	0	0	0 81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0 82.00
83.00	08300	HOSPICE	0	0	0	0	0 83.00
89.00		SUBTOTALS (sum of lines 1-84)	4,860,384	15,115,594	19,975,978	0	19,975,978 89.00
<b>NONREIMBURSABLE COST CENTERS</b>							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0 90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0 91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0 92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0 93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0 94.00
100.00		TOTAL	4,860,384	15,115,594	19,975,978	0	19,975,978 100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315397

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

Worksheet A  
Date/Time Prepared:  
5/28/2024 3:18 pm

Cost Center Description		Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)		
		6.00	7.00		
<b>GENERAL SERVICE COST CENTERS</b>					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	-3,832,887	1,923,032	1.00
3.00	00300	EMPLOYEE BENEFITS	0	764,131	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-384,265	2,913,760	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	761,998	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	38,525	6.00
7.00	00700	HOUSEKEEPING	0	370,703	7.00
8.00	00800	DIETARY	0	949,720	8.00
9.00	00900	NURSING ADMINISTRATION	0	619,896	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	209,603	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	35,316	12.00
13.00	01300	SOCIAL SERVICE	0	102,438	13.00
15.00	01500	PATIENT ACTIVITIES	0	263,343	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>					
30.00	03000	SKILLED NURSING FACILITY	0	5,420,960	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
<b>ANCILLARY SERVICE COST CENTERS</b>					
40.00	04000	RADIOLOGY	0	20,567	40.00
41.00	04100	LABORATORY	0	49,076	41.00
42.00	04200	INTRAVENOUS THERAPY	0	1,645	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	442,980	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	389,987	45.00
46.00	04600	SPEECH PATHOLOGY	0	77,640	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	316,090	49.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>					
71.00	07100	AMBULANCE	0	87,416	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>					
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)	-4,217,152	15,758,826	89.00
<b>NONREIMBURSABLE COST CENTERS</b>					
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	-4,217,152	15,758,826	100.00

Provider No. : 315397	Period: From 01/01/2023 To 12/31/2023	Worksheet A-6 Date/Time Prepared: 5/28/2024 3:18 pm
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		Increases					
		Cost Center	Line #	Salary	Non Salary		
		2.00	3.00	4.00	5.00		
100.00	TOTALS	Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)				0	0 100.00

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



RECLASSIFICATIONS

Provider No. : 315397

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

Worksheet A-6

Date/Time Prepared:  
5/28/2024 3:18 pm

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

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

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No. : 315397

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

Worksheet A-7

Date/Time Prepared:  
5/28/2024 3:18 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	768,456	0	211,107	211,107	0	4.00
5.00 Fixed Equipment	0	0	0	0	0	5.00
6.00 Movable Equipment	335,107	0	0	0	0	6.00
7.00 Subtotal (sum of lines 1-6)	1,103,563	0	211,107	211,107	0	7.00
8.00 Reconciling Items	0	0	0	0	0	8.00
9.00 Total (line 7 minus line 8)	1,103,563	0	211,107	211,107	0	9.00
Description	Ending Balance	Fully Depreciated Assets				
	6.00	7.00				
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0				
2.00 Land Improvements	0	0				
3.00 Buildings and Fixtures	0	0				
4.00 Building Improvements	979,563	0				
5.00 Fixed Equipment	0	0				
6.00 Movable Equipment	335,107	0				
7.00 Subtotal (sum of lines 1-6)	1,314,670	0				
8.00 Reconciling Items	0	0				
9.00 Total (line 7 minus line 8)	1,314,670	0				

ADJUSTMENTS TO EXPENSES

Provider No. : 315397

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

Worksheet A-8

Date/Time Prepared:  
5/28/2024 3:18 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
1.00 Investment income on restricted funds (chapter 2)	B	-126,445	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	-3,706,442			12.00
13.00 Laundry and linen service		0			0.00 13.00
14.00 Revenue - Employee meals		0			0.00 14.00
15.00 Cost of meals - Guests		0			0.00 15.00
16.00 Sale of medical supplies to other than patients		0			0.00 16.00
17.00 Sale of drugs to other than patients		0			0.00 17.00
18.00 Sale of medical records and abstracts		0			0.00 18.00
19.00 Vending machines		0			0.00 19.00
20.00 Income from imposition of interest, finance or penalty charges (chapter 21)		0			0.00 20.00
21.00 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			0.00 21.00
22.00 Utilization review--physicians' compensation (chapter 21)			UTILIZATION REVIEW - SNF		82.00 22.00
23.00 Depreciation--buildings and fixtures			CAP REL COSTS - BLDGS & FIXTURES		1.00 23.00
24.00 Depreciation--movable equipment			*** Cost Center Deleted ***		2.00 24.00
25.00 Other adjustment (specify)		0			0.00 25.00
25.01 MARKETING	A	-100,039	ADMINISTRATIVE & GENERAL		4.00 25.01
25.02 BAD DEBT	A	-225,430	ADMINISTRATIVE & GENERAL		4.00 25.02
25.03 RECRUITING	A	-58,796	ADMINISTRATIVE & GENERAL		4.00 25.03
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-4,217,152			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. : 315397

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

Worksheet A-8-1  
Parts I-II  
Date/Time Prepared:  
5/28/2024 3:18 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	4.00	ADMINISTRATIVE & GENERAL		MANAGEMENT FEES	1.00
2.00	1.00	CAP REL COSTS - BLDGS & FIXTURES		RENT	2.00
3.00	4.00	ADMINISTRATIVE & GENERAL		CONTRACTED OFFICE & NURSING ASSISTANT	3.00
4.00	0.00				4.00
5.00	0.00				5.00
6.00	0.00				6.00
7.00	0.00				7.00
8.00	0.00				8.00
9.00	0.00				9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.				10.00
		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
		4.00	5.00	6.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		1,240,883	1,240,883	0	1.00
2.00		1,948,558	5,655,000	-3,706,442	2.00
3.00		248,000	248,000	0	3.00
4.00		0	0	0	4.00
5.00		0	0	0	5.00
6.00		0	0	0	6.00
7.00		0	0	0	7.00
8.00		0	0	0	8.00
9.00		0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.				10.00
		3,437,441	7,143,883	-3,706,442	

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	Provider No. : 315397	Period: From 01/01/2023 To 12/31/2023	Worksheet A-8-1 Parts I-III Date/Time Prepared: 5/28/2024 3:18 pm
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Symbol (1)	Name	Percentage of Ownership
1.00	2.00	3.00

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

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

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

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

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

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

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

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

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

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

1.00	PCW MANAGEMENT	37.50	MANAGEMENT	1.00
2.00	PCW MANAGEMENT	31.25	MANAGEMENT	2.00
3.00	PCW MANAGEMENT	31.25	MANAGEMENT	3.00
4.00	MONMOUTH NJ PROPERTY LLC	20.00	REALTY	4.00
5.00	MONMOUTH NJ PROPERTY LLC	24.18	REALTY	5.00
6.00	MONMOUTH NJ PROPERTY LLC	33.50	REALTY	6.00
7.00	MONMOUTH NJ PROPERTY LLC	13.32	REALTY	7.00
8.00	MONMOUTH NJ PROPERTY LLC	3.00	REALTY	8.00
9.00	MONMOUTH NJ PROPERTY LLC	6.00	REALTY	9.00
10.00	PC CONSULTING	0.00	CONTRACTED OFFICE AND NURSING	10.00
100.00	G. Other (financial or non-financial) specify:	0.00		100.00

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

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

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315397

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/28/2024 3:18 pm

Cost Center Description	Net Expenses for Cost Allocation (from Wkst Allocation 7)	CAPI TAL RELATED COSTS	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	
		BLDGS & FIXTURES				
	0	1.00	3.00	3A	4.00	
<b>GENERAL SERVICE COST CENTERS</b>						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	1,923,032	1,923,032			1.00
3.00 00300	EMPLOYEE BENEFITS	764,131	0	764,131		3.00
4.00 00400	ADMINISTRATIVE & GENERAL	2,913,760	160,193	85,835	3,159,788	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	761,998	36,419	15,553	813,970	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	38,525	65,284	0	103,809	6.00
7.00 00700	HOUSEKEEPING	370,703	45,830	57,589	474,122	7.00
8.00 00800	DIETARY	949,720	212,690	78,817	1,241,227	8.00
9.00 00900	NURSING ADMINISTRATION	619,896	15,445	77,663	713,004	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	209,603	0	0	209,603	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	35,316	13,757	5,552	54,625	12.00
13.00 01300	SOCIAL SERVICE	102,438	11,732	16,105	130,275	13.00
15.00 01500	PATIENT ACTIVITIES	263,343	45,450	35,675	344,468	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	5,420,960	1,256,223	391,342	7,068,525	30.00
31.00 03100	NURSING FACILITY	0	0	0	0	31.00
32.00 03200	ICF/IID	0	0	0	0	32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>						
40.00 04000	RADIOLOGY	20,567	0	0	20,567	40.00
41.00 04100	LABORATORY	49,076	0	0	49,076	41.00
42.00 04200	INTRAVENOUS THERAPY	1,645	0	0	1,645	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00 04400	PHYSICAL THERAPY	442,980	18,610	0	461,590	44.00
45.00 04500	OCCUPATIONAL THERAPY	389,987	33,170	0	423,157	45.00
46.00 04600	SPEECH PATHOLOGY	77,640	0	0	77,640	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	316,090	0	0	316,090	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>						
71.00 07100	AMBULANCE	87,416	0	0	87,416	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	15,758,826	1,914,803	764,131	15,750,597	89.00
<b>NONREIMBURSABLE COST CENTERS</b>						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	8,229	0	8,229	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	99.00
100.00	TOTAL	15,758,826	1,923,032	764,131	15,758,826	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315397

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/28/2024 3:18 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	
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	1,018,110				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	38,500	168,344			6.00
7.00	00700	HOUSEKEEPING	27,027	0	620,057		7.00
8.00	00800	DIETARY	125,428	0	81,644	1,759,594	8.00
9.00	00900	NURSING ADMINISTRATION	9,108	0	5,929	0	906,860
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0
12.00	01200	MEDICAL RECORDS & LIBRARY	8,113	0	5,281	0	0
13.00	01300	SOCIAL SERVICE	6,918	0	4,503	0	0
15.00	01500	PATIENT ACTIVITIES	26,803	0	17,447	0	0
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	03000	SKILLED NURSING FACILITY	740,824	168,344	482,217	1,759,594	906,860
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	04000	RADIOLOGY	0	0	0	0	0
41.00	04100	LABORATORY	0	0	0	0	0
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00	04400	PHYSICAL THERAPY	10,975	0	7,144	0	0
45.00	04500	OCCUPATIONAL THERAPY	19,561	0	12,733	0	0
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
<b>OTHER REIMBURSABLE COST CENTERS</b>							
71.00	07100	AMBULANCE	0	0	0	0	0
<b>SPECIAL PURPOSE COST CENTERS</b>							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	1,013,257	168,344	616,898	1,759,594	906,860
<b>NONREIMBURSABLE COST CENTERS</b>							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	4,853	0	3,159	0	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
98.00		Cross Foot Adjustments	0	0	0	0	0
99.00		Negative Cost Centers	0	0	0	0	0
100.00		TOTAL	1,018,110	168,344	620,057	1,759,594	906,860

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315397

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/28/2024 3:18 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		
<b>GENERAL SERVICE COST CENTERS</b>						
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	262,171				10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	81,719			12.00
13.00 01300	SOCIAL SERVICE	0	0	174,368		13.00
15.00 01500	PATIENT ACTIVITIES	0	0	0	475,109	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	104,532	81,719	174,368	475,109	13,734,848 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
<b>ANCILLARY SERVICE COST CENTERS</b>						
40.00 04000	RADIOLOGY	0	0	0	0	25,725 40.00
41.00 04100	LABORATORY	0	0	0	0	61,384 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	2,058 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0 43.00
44.00 04400	PHYSICAL THERAPY	0	0	0	0	595,474 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	561,577 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	97,112 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	157,639	0	0	0	553,003 49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	0 51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>						
71.00 07100	AMBULANCE	0	0	0	0	109,340 71.00
<b>SPECIAL PURPOSE COST CENTERS</b>						
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)	262,171	81,719	174,368	475,109	15,740,521 89.00
<b>NONREIMBURSABLE COST CENTERS</b>						
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	18,305 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	262,171	81,719	174,368	475,109	15,758,826 100.00



COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315397

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/28/2024 3:18 pm

Cost Center Description		Post Stepdown Adjustments	Total	
		17.00	18.00	
<b>GENERAL SERVICE COST CENTERS</b>				
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
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30.00	03000	SKILLED NURSING FACILITY	13,734,848	30.00
31.00	03100	NURSING FACILITY	0	31.00
32.00	03200	ICF/IID	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>				
40.00	04000	RADIOLOGY	25,725	40.00
41.00	04100	LABORATORY	61,384	41.00
42.00	04200	INTRAVENOUS THERAPY	2,058	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	43.00
44.00	04400	PHYSICAL THERAPY	595,474	44.00
45.00	04500	OCCUPATIONAL THERAPY	561,577	45.00
46.00	04600	SPEECH PATHOLOGY	97,112	46.00
47.00	04700	ELECTROCARDIOLOGY	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	553,003	49.00
51.00	05100	SUPPORT SURFACES	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>				
71.00	07100	AMBULANCE	109,340	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW - SNF		82.00
83.00	08300	HOSPICE	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	15,740,521	89.00
<b>NONREIMBURSABLE COST CENTERS</b>				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	18,305	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	09300	NONPAID WORKERS	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	94.00
98.00		Cross Foot Adjustments	0	98.00
99.00		Negative Cost Centers	0	99.00
100.00		TOTAL	15,758,826	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315397

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/28/2024 3:18 pm

Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	
		0	BLDGS & FIXTURES				
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	00100						1.00
3.00	00300	0	0	0	0		3.00
4.00	00400	0	160,193	160,193	0	160,193	4.00
5.00	00500	0	36,419	36,419	0	10,350	5.00
6.00	00600	0	65,284	65,284	0	1,320	6.00
7.00	00700	0	45,830	45,830	0	6,028	7.00
8.00	00800	0	212,690	212,690	0	15,782	8.00
9.00	00900	0	15,445	15,445	0	9,066	9.00
10.00	01000	0	0	0	0	2,665	10.00
12.00	01200	0	13,757	13,757	0	695	12.00
13.00	01300	0	11,732	11,732	0	1,656	13.00
15.00	01500	0	45,450	45,450	0	4,380	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	03000	0	1,256,223	1,256,223	0	89,873	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	04000	0	0	0	0	262	40.00
41.00	04100	0	0	0	0	624	41.00
42.00	04200	0	0	0	0	21	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	18,610	18,610	0	5,869	44.00
45.00	04500	0	33,170	33,170	0	5,380	45.00
46.00	04600	0	0	0	0	987	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	0	0	0	0	4,019	49.00
51.00	05100	0	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>							
71.00	07100	0	0	0	0	1,111	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
89.00		0	1,914,803	1,914,803	0	160,088	89.00
<b>NONREIMBURSABLE COST CENTERS</b>							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	8,229	8,229	0	105	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
98.00							98.00
99.00							99.00
100.00		0	1,923,032	1,923,032	0	160,193	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315397

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/28/2024 3:18 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	
<b>GENERAL SERVICE COST CENTERS</b>							
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	46,769				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	1,769	68,373			6.00
7.00	00700	HOUSEKEEPING	1,242	0	53,100		7.00
8.00	00800	DIETARY	5,762	0	6,992	241,226	8.00
9.00	00900	NURSING ADMINISTRATION	418	0	508	0	25,437
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	373	0	452	0	12.00
13.00	01300	SOCIAL SERVICE	318	0	386	0	13.00
15.00	01500	PATIENT ACTIVITIES	1,231	0	1,494	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	03000	SKILLED NURSING FACILITY	34,030	68,373	41,295	241,226	25,437
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	504	0	612	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	899	0	1,090	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>							
71.00	07100	AMBULANCE	0	0	0	0	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	46,546	68,373	52,829	241,226	25,437
<b>NONREIMBURSABLE COST CENTERS</b>							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	223	0	271	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	46,769	68,373	53,100	241,226	25,437

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315397

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/28/2024 3:18 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		
<b>GENERAL SERVICE COST CENTERS</b>						
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	2,665				10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	15,277			12.00
13.00 01300	SOCIAL SERVICE	0	0	14,092		13.00
15.00 01500	PATIENT ACTIVITIES	0	0	0	52,555	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	1,062	15,277	14,092	52,555	1,839,443 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
<b>ANCILLARY SERVICE COST CENTERS</b>						
40.00 04000	RADIOLOGY	0	0	0	0	262 40.00
41.00 04100	LABORATORY	0	0	0	0	624 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	21 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0 43.00
44.00 04400	PHYSICAL THERAPY	0	0	0	0	25,595 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	40,539 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	987 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	1,603	0	0	0	5,622 49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	0 51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>						
71.00 07100	AMBULANCE	0	0	0	0	1,111 71.00
<b>SPECIAL PURPOSE COST CENTERS</b>						
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)	2,665	15,277	14,092	52,555	1,914,204 89.00
<b>NONREIMBURSABLE COST CENTERS</b>						
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	8,828 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	2,665	15,277	14,092	52,555	1,923,032 100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315397

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/28/2024 3:18 pm

Cost Center Description		Post Step-Down Adjustments	Total	
		17.00	18.00	
<b>GENERAL SERVICE COST CENTERS</b>				
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
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30.00	03000	SKILLED NURSING FACILITY	0	1,839,443
31.00	03100	NURSING FACILITY	0	0
32.00	03200	ICF/IID	0	0
33.00	03300	OTHER LONG TERM CARE	0	0
<b>ANCILLARY SERVICE COST CENTERS</b>				
40.00	04000	RADIOLOGY	0	262
41.00	04100	LABORATORY	0	624
42.00	04200	INTRAVENOUS THERAPY	0	21
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0
44.00	04400	PHYSICAL THERAPY	0	25,595
45.00	04500	OCCUPATIONAL THERAPY	0	40,539
46.00	04600	SPEECH PATHOLOGY	0	987
47.00	04700	ELECTROCARDIOLOGY	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	0	5,622
51.00	05100	SUPPORT SURFACES	0	0
<b>OTHER REIMBURSABLE COST CENTERS</b>				
71.00	07100	AMBULANCE	0	1,111
<b>SPECIAL PURPOSE COST CENTERS</b>				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW - SNF		82.00
83.00	08300	HOSPICE	0	0
89.00		SUBTOTALS (sum of lines 1-84)	0	1,914,204
<b>NONREIMBURSABLE COST CENTERS</b>				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	8,828
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0
93.00	09300	NONPAID WORKERS	0	0
94.00	09400	PATIENTS LAUNDRY	0	0
98.00		Cross Foot Adjustments	0	0
99.00		Negative Cost Centers	0	0
100.00		TOTAL	0	1,923,032

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315397

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

Worksheet B-1  
Date/Time Prepared:  
5/28/2024 3:18 pm

Cost Center Description	CAPITAL RELATED COSTS	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	
	BLDGS & FIXTURES (SQUARE FEET)					
	1.00	3.00	4A	4.00	5.00	
<b>GENERAL SERVICE COST CENTERS</b>						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	45,569				1.00
3.00 00300	EMPLOYEE BENEFITS	0	4,860,384			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	3,796	545,971	-3,159,788	12,599,038	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	863	98,928	0	813,970	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	1,547	0	0	103,809	6.00
7.00 00700	HOUSEKEEPING	1,086	366,308	0	474,122	7.00
8.00 00800	DIETARY	5,040	501,327	0	1,241,227	8.00
9.00 00900	NURSING ADMINISTRATION	366	493,990	0	713,004	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	209,603	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	326	35,316	0	54,625	12.00
13.00 01300	SOCIAL SERVICE	278	102,438	0	130,275	13.00
15.00 01500	PATIENT ACTIVITIES	1,077	226,919	0	344,468	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00 03000	SKILLED NURSING FACILITY	29,768	2,489,187	0	7,068,525	30.00
31.00 03100	NURSING FACILITY	0	0	0	0	31.00
32.00 03200	ICF/IID	0	0	0	0	32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>						
40.00 04000	RADIOLOGY	0	0	0	20,567	40.00
41.00 04100	LABORATORY	0	0	0	49,076	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	1,645	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00 04400	PHYSICAL THERAPY	441	0	0	461,590	44.00
45.00 04500	OCCUPATIONAL THERAPY	786	0	0	423,157	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	77,640	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	316,090	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>						
71.00 07100	AMBULANCE	0	0	0	87,416	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	45,374	4,860,384	-3,159,788	12,590,809	89.00
<b>NONREIMBURSABLE COST CENTERS</b>						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	195	0	0	8,229	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00	Cross Foot Adjustments					98.00
99.00	Negative Cost Centers					99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	1,923,032	764,131		3,159,788	1,018,110
103.00	Unit cost multiplier (Wkst. B, Part I)	42.200443	0.157216		0.250796	24.886580
104.00	Cost to be allocated (per Wkst. B, Part II)		0		160,193	46,769
105.00	Unit cost multiplier (Wkst. B, Part II)		0.000000		0.012715	1.143217

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315397

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

Worksheet B-1

Date/Time Prepared:  
5/28/2024 3:18 pm

Cost Center Description		LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	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	
<b>GENERAL SERVICE COST CENTERS</b>							
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	44,967				6.00
7.00	00700	HOUSEKEEPING	0	38,277			7.00
8.00	00800	DIETARY	0	5,040	134,901		8.00
9.00	00900	NURSING ADMINISTRATION	0	366	0	131,517	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	525,693	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	326	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	278	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	0	1,077	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	03000	SKILLED NURSING FACILITY	44,967	29,768	134,901	131,517	209,603
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	04000	RADIOLOGY	0	0	0	0	0
41.00	04100	LABORATORY	0	0	0	0	0
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00	04400	PHYSICAL THERAPY	0	441	0	0	0
45.00	04500	OCCUPATIONAL THERAPY	0	786	0	0	0
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
<b>OTHER REIMBURSABLE COST CENTERS</b>							
71.00	07100	AMBULANCE	0	0	0	0	0
<b>SPECIAL PURPOSE COST CENTERS</b>							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	44,967	38,082	134,901	131,517	525,693
<b>NONREIMBURSABLE COST CENTERS</b>							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	195	0	0	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
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)	168,344	620,057	1,759,594	906,860	262,171
103.00		Unit cost multiplier (Wkst. B, Part I)	3.743723	16.199206	13.043595	6.895382	0.498715
104.00		Cost to be allocated (per Wkst. B, Part II)	68,373	53,100	241,226	25,437	2,665
105.00		Unit cost multiplier (Wkst. B, Part II)	1.520515	1.387256	1.788171	0.193412	0.005069

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315397

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

Worksheet B-1  
Date/Time Prepared:  
5/28/2024 3:18 pm

Cost Center Description	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	OTHER GENERAL SERVICE PATIENT ACTIVITIES (PATIENT CENSUS)	
	12.00	13.00	15.00	
<b>GENERAL SERVICE COST CENTERS</b>				
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	44,967		12.00
13.00 01300	SOCIAL SERVICE	0	44,967	13.00
15.00 01500	PATIENT ACTIVITIES	0	0	15.00
			44,967	
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
30.00 03000	SKILLED NURSING FACILITY	44,967	44,967	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
<b>ANCILLARY SERVICE COST CENTERS</b>				
40.00 04000	RADIOLOGY	0	0	40.00
41.00 04100	LABORATORY	0	0	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	43.00
44.00 04400	PHYSICAL THERAPY	0	0	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	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	0	49.00
51.00 05100	SUPPORT SURFACES	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>				
71.00 07100	AMBULANCE	0	0	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>				
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)	44,967	44,967	89.00
<b>NONREIMBURSABLE COST CENTERS</b>				
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
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)	81,719	174,368	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	1.817310	3.877688	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	15,277	14,092	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	0.339738	0.313385	105.00



RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS		Provider No. : 315397	Period: From 01/01/2023 To 12/31/2023	Worksheet C Date/Time Prepared: 5/28/2024 3:18 pm		
Cost Center Description		Total (from Wkst. B, Pt 1, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)		
		1.00	2.00	3.00		
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	25,725	0	0.000000	40.00
41.00	04100	LABORATORY	61,384	184	333.608696	41.00
42.00	04200	INTRAVENOUS THERAPY	2,058	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	595,474	827,323	0.719760	44.00
45.00	04500	OCCUPATIONAL THERAPY	561,577	705,922	0.795523	45.00
46.00	04600	SPEECH PATHOLOGY	97,112	227,467	0.426928	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	553,003	316,090	1.749511	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS						
71.00	07100	AMBULANCE	109,340	0	0.000000	71.00
100.00		Total	2,005,673	2,076,986		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315397	Period: From 01/01/2023 To 12/31/2023	Worksheet D Part I Date/Time Prepared: 5/28/2024 3:18 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
<b>PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST</b>								
<b>ANCILLARY SERVICE COST CENTERS</b>								
40.00	04000	RADIOLOGY	0.000000	0	0	0	0	40.00
41.00	04100	LABORATORY	333.608696	184	0	61,384	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	0.719760	334,599	0	240,831	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0.795523	339,965	0	270,450	0	45.00
46.00	04600	SPEECH PATHOLOGY	0.426928	101,927	0	43,515	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	1.749511	0	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>								
71.00	07100	AMBULANCE (2)	0.000000		0		0	71.00
100.00		Total (Sum of lines 40 - 71)		776,675	0	616,180	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. : 315397	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/28/2024 3:18 pm
		Title XVIII	Skilled Nursing Facility	PPS

Cost Center Description			1.00	
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PART II - APPORTIONMENT OF VACCINE COST				
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.749511	1.00
2.00		Program vaccine charges (From your records, or the PS&R)	743	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)	1,300	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	25,725	0	0.000000	0	0	40.00
41.00	04100	LABORATORY	61,384	0	0.000000	61,384	0	41.00
42.00	04200	INTRAVENOUS THERAPY	2,058	0	0.000000	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	595,474	0	0.000000	240,831	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	561,577	0	0.000000	270,450	0	45.00
46.00	04600	SPEECH PATHOLOGY	97,112	0	0.000000	43,515	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	553,003	0	0.000000	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
100.00		Total (Sum of lines 40 - 52)	1,896,333	0		616,180	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315397	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/28/2024 3:18 pm
	Title XVIII	Skilled Nursing Facility	PPS

	1.00	
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PART I CALCULATION OF INPATIENT ROUTINE COSTS			
INPATIENT DAYS			
1.00	Inpatient days including private room days	44,967	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	9,027	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	13,734,848	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	General inpatient routine service charges	18,635,197	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.737038	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)	13,734,848	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	305.44	16.00
17.00	Program routine service cost (Line 3 times line 16)	2,757,207	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)	2,757,207	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	1,839,443	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	40.91	21.00
22.00	Program capital related cost (Line 3 times line 21)	369,295	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	2,387,912	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)	2,387,912	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	
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PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH			
1.00	Total SNF inpatient days	44,967	1.00
2.00	Program inpatient days (see instructions)	9,027	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)	0.200747	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIIII		Provider No. : 315397	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/28/2024 3:18 pm
		Title XVIIII	Skilled Nursing Facility	PPS

			1.00	
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PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT				
1.00	Inpatient PPS amount (See Instructions)		6,874,246	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)		6,874,246	3.00
4.00	Primary payor amounts		8,840	4.00
5.00	Coinurance		1,230,600	5.00
6.00	Allowable bad debts (From your records)		842,121	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		175,854	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		547,379	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)		6,182,185	11.00
12.00	Interim payments (See instructions)		6,029,190	12.00
13.00	Tentative adjustment		0	13.00
14.00	OTHER adjustment (See instructions)		0	14.00
14.50	Demonstration payment adjustment amount before sequestration		0	14.50
14.55	Demonstration payment adjustment amount after sequestration		0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)		10,948	14.75
14.99	Sequestration amount (see instructions)		112,696	14.99
15.00	Balance due provider/program (see Instructions)		29,351	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)		0	16.00
PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIIII ONLY				
17.00	Ancillary services Part B		0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)		1,300	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		1,300	19.00
20.00	Medicare Part B ancillary charges (See instructions)		743	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		743	21.00
22.00	Primary payor amounts		0	22.00
23.00	Coinurance and deductibles		0	23.00
24.00	Allowable bad debts (From your records)		0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)		0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)		0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)		743	25.00
26.00	Interim payments (See instructions)		582	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)		15	28.99
29.00	Balance due provider/program (see instructions)		146	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. : 315397	Period: From 01/01/2023 To 12/31/2023	Worksheet E-1 Date/Time Prepared: 5/28/2024 3:18 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				
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		6,029,190		582
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)				
Program to Provider					
3.01	ADJUSTMENTS TO PROVIDER		0		0
3.02			0		0
3.03			0		0
3.04			0		0
3.05			0		0
Provider to Program					
3.50	ADJUSTMENTS TO PROGRAM		0		0
3.51			0		0
3.52			0		0
3.53			0		0
3.54			0		0
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0
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)		6,029,190		582
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)				
Program to Provider					
5.01	TENTATIVE TO PROVIDER		0		0
5.02			0		0
5.03			0		0
Provider to Program					
5.50	TENTATIVE TO PROGRAM		0		0
5.51			0		0
5.52			0		0
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0
6.00	Determined net settlement amount (balance due) based on the cost report. (1)				
6.01	PROGRAM TO PROVIDER		29,351		146
6.02	PROVIDER TO PROGRAM		0		0
7.00	Total Medicare program liability (see instructions)		6,058,541		728
			Contractor Name		Contractor Number
			1.00		2.00
8.00	Name of Contractor				

(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. : 315397

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

Worksheet G

Date/Time Prepared:  
5/28/2024 3:18 pm

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
<b>Assets</b>						
<b>CURRENT ASSETS</b>						
1.00	Cash on hand and in banks	1,717,161	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	4,808,349	0	0	0	4.00
5.00	Other receivables	1,970,100	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-243,600	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	230,789	0	0	0	8.00
9.00	Other current assets	112,357	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	<b>TOTAL CURRENT ASSETS (Sum of lines 1 - 10)</b>	<b>8,595,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11.00</b>
<b>FIXED ASSETS</b>						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	0	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	979,562	0	0	0	17.00
18.00	Less: Accumulated Amortization	-343,951	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	335,107	0	0	0	23.00
24.00	Less: Accumulated depreciation	0	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	2,108,978	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	<b>TOTAL FIXED ASSETS (Sum of lines 12 - 27)</b>	<b>3,079,696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28.00</b>
<b>OTHER ASSETS</b>						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	29,556	0	0	0	30.00
31.00	Due from owners/officers	578,534	0	0	0	31.00
32.00	Other assets	0	0	0	0	32.00
33.00	<b>TOTAL OTHER ASSETS (Sum of lines 29 - 32)</b>	<b>608,090</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33.00</b>
34.00	<b>TOTAL ASSETS (Sum of lines 11, 28, and 33)</b>	<b>12,282,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34.00</b>
<b>Liabilities and Fund Balances</b>						
<b>CURRENT LIABILITIES</b>						
35.00	Accounts payable	2,731,867	0	0	0	35.00
36.00	Salaries, wages, and fees payable	405,603	0	0	0	36.00
37.00	Payroll taxes payable	8,919	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	4,431,931	0	0	0	39.00
40.00	Accelerated payments	0	0	0	0	40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	3,663,715	0	0	0	42.00
43.00	<b>TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)</b>	<b>11,242,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43.00</b>
<b>LONG TERM LIABILITIES</b>						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	0	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	<b>TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50.00</b>
51.00	<b>TOTAL LIABILITIES (Sum of lines 43 and 50)</b>	<b>11,242,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51.00</b>
<b>CAPITAL ACCOUNTS</b>						
52.00	General fund balance	1,040,907	0	0	0	52.00
53.00	Specific purpose fund	0	0	0	0	53.00
54.00	Donor created - endowment fund balance - restricted	0	0	0	0	54.00
55.00	Donor created - endowment fund balance - unrestricted	0	0	0	0	55.00
56.00	Governing body created - endowment fund balance	0	0	0	0	56.00
57.00	Plant fund balance - invested in plant	0	0	0	0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion	0	0	0	0	58.00
59.00	<b>TOTAL FUND BALANCES (Sum of lines 52 thru 58)</b>	<b>1,040,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59.00</b>
60.00	<b>TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)</b>	<b>12,282,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60.00</b>

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315397

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

Worksheet G-1

Date/Time Prepared:  
5/28/2024 3:18 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		991,372			0	1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		49,535				2.00
3.00	Total (sum of line 1 and line 2)		1,040,907			0	3.00
4.00	Additions (credit adjustments)						4.00
5.00		0		0		0	5.00
6.00		0		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		0			0	10.00
11.00	Subtotal (line 3 plus line 10)		1,040,907			0	11.00
12.00	Deductions (debit adjustments)						12.00
13.00		0		0		0	13.00
14.00		0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		0			0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		1,040,907			0	19.00
		Endowment Fund		Plant Fund			
		6.00	7.00	8.00			
1.00	Fund balances at beginning of period	0		0			1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)						2.00
3.00	Total (sum of line 1 and line 2)	0		0			3.00
4.00	Additions (credit adjustments)						4.00
5.00			0				5.00
6.00			0				6.00
7.00			0				7.00
8.00			0				8.00
9.00			0				9.00
10.00	Total additions (sum of line 5 - 9)	0		0			10.00
11.00	Subtotal (line 3 plus line 10)	0		0			11.00
12.00	Deductions (debit adjustments)						12.00
13.00			0				13.00
14.00			0				14.00
15.00			0				15.00
16.00			0				16.00
17.00			0				17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0			18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0			19.00



STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315397

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

Worksheet G-2  
Parts I-III  
Date/Time Prepared:  
5/28/2024 3:18 pm

Cost Center Description		Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
<b>PART I - PATIENT REVENUES</b>					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	18,635,197		18,635,197	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)	18,635,197		18,635,197	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	2,076,986	0	2,076,986	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	ROUTINE CHARGES / BED HOLD\	8,722	0	8,722	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	20,720,905	0	20,720,905	14.00
Cost Center Description					
			1.00	2.00	
<b>PART II - OPERATING EXPENSES</b>					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			19,975,978	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)			19,975,978	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315397

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

Worksheet G-3

Date/Time Prepared:  
5/28/2024 3:18 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	20,720,905	1.00
2.00	Less: contractual allowances and discounts on patients accounts	2,685,878	2.00
3.00	Net patient revenues (Line 1 minus line 2)	18,035,027	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	19,975,978	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-1,940,951	5.00
<b>Other income:</b>			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	126,445	7.00
8.00	Revenues from communications ( Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	PRIOR YEAR	837,486	24.00
24.01	NON PATIENT REVENUE	1,370	24.01
24.50	COVID-19 PHE Funding	1,025,185	24.50
25.00	Total other income (Sum of lines 6 - 24)	1,990,486	25.00
26.00	Total (Line 5 plus line 25)	49,535	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)	49,535	31.00

**PREFERRED CARE HOLDINGS LLC  
D/B/A PREFERRED CARE AT WALL  
(a limited liability company)**

**FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023**

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## INDEPENDENT AUDITORS' REPORT

To the Members of  
Preferred Care Holdings LLC  
d/b/a Preferred Care at Wall

### **Opinion**

We have audited the accompanying financial statements of Preferred Care Holdings LLC d/b/a Preferred Care at Wall (a limited liability company), which comprise the balance sheet as of December 31, 2023, and the related statements of operations and members' deficiency, and cash flows 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 Preferred Care Holdings LLC d/b/a Preferred Care at Wall 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 audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Preferred Care Holdings LLC d/b/a Preferred Care at Wall and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 these 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 Preferred Care Holdings LLC d/b/a Preferred Care at Wall's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **Auditors' 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 auditors' 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 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.

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 Preferred Care Holdings LLC d/b/a Preferred Care at Wall'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 Preferred Care Holdings LLC d/b/a Preferred Care at Wall'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.

November 25, 2024

**PREFERRED CARE HOLDINGS LLC  
D/B/A PREFERRED CARE AT WALL  
(a limited liability company)  
BALANCE SHEET  
AT DECEMBER 31, 2023**

**ASSETS**

**Current assets**

Cash and cash equivalents (note 2)	\$ 143,948
Cash - restricted (patient funds) (note 2)	102,826
Investments (note 3)	1,582,745
Accounts receivable - less allowance of \$774,600	4,442,233
Due from prior owner (note 11)	9,864
Prepaid expenses and other	243,530
<b>Total current assets</b>	<u>6,525,146</u>

Due from related entities (note 8)	402,093
Property and equipment - net (note 4)	2,632,148
Right-of-use asset (note 7)	14,459,467
Security deposits	<u>29,556</u>

<b>TOTAL ASSETS</b>	<u><u>\$ 24,048,410</u></u>
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**LIABILITIES AND MEMBERS' DEFICIENCY**

**Current liabilities**

Cash overdraft	\$ 1,344,149
Accounts payable	981,244
Accrued expenses	406,331
Accrued and withheld taxes	38,113
Due to landlord - related (note 8)	3,162,849
Patients' funds and deposits payable	100,546
Operating lease obligation (note 7)	970,256
Other current liabilities	3,991,266
<b>Total current liabilities</b>	<u>10,994,754</u>

Operating lease obligation (note 7)	<u>13,489,211</u>
<b>Total liabilities</b>	24,483,965

Members' deficiency	<u>(435,555)</u>
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<b>TOTAL LIABILITIES AND MEMBERS' DEFICIENCY</b>	<u><u>\$ 24,048,410</u></u>
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**PREFERRED CARE HOLDINGS LLC**  
**D/B/A PREFERRED CARE AT WALL**  
**(a limited liability company)**  
**STATEMENTS OF OPERATIONS AND MEMBERS' EQUITY (DEFICIENCY)**  
**YEAR ENDED DECEMBER 31, 2023**

Revenues	\$	18,757,832
Operating expenses		<u>20,311,205</u>
Loss from operations		(1,553,373)
<b>Non-operating revenue (expense)</b>		
Interest income (note 12)		68,701
Unrealized loss on investment (note 3)		(6,940)
Dividend income (note 3)		<u>64,685</u>
<b>NET LOSS</b>		(1,426,927)
Members' equity - December 31, 2022		<u>991,372</u>
<b>MEMBERS' DEFICIENCY - DECEMBER 31, 2023</b>	<b>\$</b>	<b><u><u>(435,555)</u></u></b>



**PREFERRED CARE HOLDINGS LLC  
D/B/A PREFERRED CARE AT WALL  
(a limited liability company)  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2023**

<b>Cash flows from operating activities</b>	
Net loss	\$ (1,426,927)
Adjustments to reconcile net loss to net cash used in operating activities	
Depreciation	329,800
Unrealized loss on investment	6,940
<b>(Increase) decrease in assets</b>	
Accounts receivable	(539,626)
Federal credits receivable	1,025,184
Prepaid expenses	76,345
<b>Increase (decrease) in liabilities</b>	
Accounts payable	(679,411)
Accrued expenses and withheld taxes	52,648
Other current liabilities	241,961
Patients' funds and deposits payable	(16,758)
<b>Net cash used in operating activities</b>	<u>(929,844)</u>
<b>Cash flows from investing activities</b>	
Net purchase of investments	(1,589,685)
Purchase of equipment	(720,170)
<b>Net cash used in investing activities</b>	<u>(2,309,855)</u>
<b>Cash flows from financing activities</b>	
Cash overdraft	1,344,149
Net payments to landlord	1,303,411
Payments to related entities	186,536
<b>Net cash provided by financing activities</b>	<u>2,834,096</u>
<b>Net decrease in cash, restricted cash, and cash equivalents</b>	(405,603)
Cash, restricted cash, and cash equivalents - December 31, 2022	<u>652,377</u>
<b>CASH, RESTRICTED CASH, AND CASH EQUIVALENTS - DECEMBER 31, 2023</b>	<u><u>\$ 246,774</u></u>

See accompanying notes to the financial statements.

**PREFERRED CARE HOLDINGS LLC**  
**D/B/A PREFERRED CARE AT WALL**  
**(a limited liability company)**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization and business** – Preferred Care Holdings LLC (the “Company”) was formed in the State of New Jersey on October 19, 2015. The Company commenced operations of a 135-bed nursing facility in Allenwood, New Jersey on October 19, 2015. The members of the Company are generally protected from liability for acts and obligations of the Company. The operating agreements provide, among other things, for the Company to continue at the will of the General Members, unless sooner terminated as provided in the agreement. The Company leases land and a building in Allenwood, New Jersey, and rights to its license from a related party.

**Basis of accounting** – The books and records of the Company are maintained on the accrual basis in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

**Cash equivalents** – Cash equivalents represent short-term investments with original maturity dates of three months or less.

**Restricted cash – patient funds** – The Company adopted Financial Accounting Standards Board (“FASB”) standard “ASU-2016-18, Statement of Cash Flows (Topic 230): Restricted Cash.” This standard requires that cash, restricted cash, and equivalents be included in beginning and ending cash, restricted cash, and equivalents on the statement of cash flows. The Company is required to maintain patient funds in a separate restricted account. The amount at all times must be equal to or exceed the aggregate of all outstanding obligations to the patients.

**Trade accounts receivable** – Trade accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. In 2023, the allowance increased by \$164,300.

**Property and equipment** – Property and equipment are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Expenditures for maintenance and repairs are charged to operations as incurred. Significant renovations and replacements, which improve and extend the life of the asset are capitalized.

**Revenues** – Revenue is derived primarily from providing healthcare services to patients. Revenues are recognized when services are provided to the patients at the amount that reflects the consideration to which the Company expects to be entitled from patients and third-party payors, including Medicaid, Medicare, and insurers (private and Medicare replacement plans), in exchange for providing patient care. The healthcare services in transitional and skilled, home health and hospice patient contracts include routine services in exchange for a contractual agreed-upon amount or rate. Routine services are treated as a single-performance obligation satisfied over time as services are rendered. As such, patient care services represent a bundle of services that are not capable of being distinct. Additionally, there may be ancillary services, which are not included in the daily rates for routine services, but instead are treated as separate performance obligations satisfied at a point in time, if and when those services are rendered.

**PREFERRED CARE HOLDINGS LLC**  
**D/B/A PREFERRED CARE AT WALL**  
**(a limited liability company)**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Revenue recognized from healthcare services are adjusted for estimates of variable consideration to arrive at the transaction price. The company determines the transaction price based on contractually agreed-upon amounts or rates, adjusted for estimates of variable consideration. The Company uses the expected value method in determining the variable component that should be used to arrive at the transaction price, using contractual agreements and historical reimbursement experience within each payor type. The amount of variable consideration, which is included in the transaction price may be constrained and is included in the net revenue only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in a future period. If actual amounts of consideration ultimately received differ from estimates, the Company adjusts these estimates, which would affect net service revenue in the period such variances become known.

**Income taxes** – The Company is treated as a partnership for federal and state income tax purposes and does not incur income taxes. Instead, their earnings and losses are included in the personal returns of the members and taxed depending on their personal tax situations. The policy of the Company is to record interest expense and penalties relating to income taxes in operating expense.

In 2020, the State of New Jersey passed the Business Alternative Income Tax Act (“BAIT”). This law allowed LLCs to pay tax due on partnership earnings instead of on the individual owners’ returns. The tax rates are graduated and range from 5.675% to 10.9% of earnings. The Company did not record any distributions during the year for BAIT payments on behalf of owners.

**Estimates** – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Advertising** – Advertising costs, except for costs associated with direct-response advertising, are charged to earnings when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received.

**Leases** – The Company adopted ASC-842 Leases. With this adoption, the Company determined which contracts conveyed the Company a right to control identified property, plant, or equipment for a period of time in exchange for consideration were deemed leases. The Company classified these contracts as Right-of-Use (“ROU”) assets. ROU assets and lease liabilities are recognized based on the present value of lease payments over the lease term with lease expense recognized on a straight-line basis.

Lease agreements may contain rent escalation clauses, rent holidays, or certain landlord incentives, including tenant improvement allowances. ROU assets include amounts for scheduled rent increases and may be reduced by lease incentive amounts. Using the transition approach, the Company elected to use the following practical expedients and, therefore, did not reassess any of the following: (1) whether any expired or existing contracts are or contain leases, (2) the lease classification of expired or existing operating leases and recorded them as operating leases and all existing leases that were classified as capital leases as financing leases, and (3) initial direct costs for any existing leases.

**PREFERRED CARE HOLDINGS LLC**  
**D/B/A PREFERRED CARE AT WALL**  
**(a limited liability company)**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

With implementation, the Company also elected the following practical expedients of (1) using the Company’s implicit borrowing rate (if available at the time of the lease origination); or (2) using a risk-free discount rate (US Treasury Rate) for the lease-derived ROU assets. ROU assets were treated separately from non-lease components of all asset classes. For leases utilizing the risk-free rate expedient, the Company elected to use a period comparable with that of the lease term, as an accounting policy election for all leases. The Company also made an accounting policy election to not record ROU assets or lease liabilities for leases with an initial term of 12 months or less and will recognize payments for such leases in its Statements of Earnings (Loss) on a straight-line basis over the lease term. There were no residual value guarantees in any of the leases. The Company used hindsight in determining the lease term

**Government grants** – The Company adopted ASU-2021-10, Government Assistance (Topic 832: Disclosures by Business Entities about Government Assistance). The Company’s accounting policy for government grants is to follow International Accounting Standards No. 20 – “Accounting for Government Grants and Disclosure of Government Assistance.”

**Guaranteed payments to members** – Guaranteed payments to members that are intended as compensation for services rendered are accounted for as expenses of the Company rather than as allocations of the Company’s net earnings. Guaranteed payments that are intended as payments of interest on capital accounts are not accounted for as expenses of the Company, but rather as part of the allocation of net earnings.

**Subsequent events** – The Company has reviewed subsequent events and transactions for potential recognition and disclosure in the financial statements through November 25, 2024, the date the financial statements were available to be issued. No subsequent events have been identified.

**NOTE 2 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS**

The balance in cash, restricted cash, and cash equivalents consists of the following:

Operating cash	\$	143,948
Restricted cash		<u>102,826</u>
Total cash, restricted cash, and cash equivalents	\$	<u>246,774</u>

**NOTE 3 – INVESTMENTS**

In 2023, the Company opened an investment fund, managed by an unrelated broker. The Fund is a money market and a money market mutual fund that invests primarily in low-risk liquid debt securities and earns both monthly dividends and capital gains due to its activity. The investments are recorded at fair market value.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. The hierarchy comprises three levels of inputs that may be used to measure fair value:

**PREFERRED CARE HOLDINGS LLC**  
**D/B/A PREFERRED CARE AT WALL**  
**(a limited liability company)**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 3 – INVESTMENTS (CONTINUED)**

- Level 1** Quoted prices in active markets for identical assets or liabilities.
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3** Unobservable inputs supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

**Recurring Measurements**

The following table presents the fair value measurements of assets recognized in the accompanying balance sheet measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2023:

	<b>Level 1</b>	<b>Total</b>
Investments reported on the fair value hierarchy		
Mutual funds		
Money Market	\$ <u>1,582,745</u>	\$ <u>1,582,745</u>
Total investment reported on the fair value hierarchy	\$ <u>1,582,745</u>	\$ 1,582,745
Total investments		\$ <u>1,582,745</u>

The following is a description of the valuation methodology and inputs used for assets and liabilities measured at fair value on a recurring basis and recognized in the accompanying balance sheet, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended December 31, 2023.

**Investments**

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

In 2023, the Company had a dividend income of \$64,685 and an unrealized capital loss of \$6,940, which was recorded on the Statements of operations and members' equity.

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**NOTE 4 – PROPERTY AND EQUIPMENT**

Property and equipment are summarized as follows:

	Life (Years)		
Furniture and equipment	5	\$	908,987
Leasehold improvements	15		<u>2,396,913</u>
		\$	3,305,900
Less: accumulated depreciation			<u>673,752</u>
		\$	<u>2,632,148</u>

Depreciation expense was \$329,800 for 2023. Included in leasehold improvements on the facility, is \$73,675 of construction in progress. Estimated cost of the project is \$357,000, which will be depreciated when put in service.

**NOTE 5 – REVENUES**

Approximately 4% of the revenues in 2023 was derived from billings to the New Jersey Department of Health for stays by Medicaid patients. Approximately 33% of the revenues for 2023 were derived from New Jersey Managed Care Patients.

Approximately 42% of the revenues in 2023 was derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided, which are covered by Medicare Part B.

As a result of audits or appeals, adjustments to interim rates received in prior years increased the Company's revenues by \$4,484 for 2023.

Effective July 2014, the New Jersey Department of Human Services changed its reimbursement methodology to an MCO system. The Company entered into contracts with state-approved MCOs that are paying for all new Medicaid admissions. Subsequent rates are negotiated between the Company and each MCO.

**NOTE 6 – CONCENTRATION OF CREDIT RISK**

The Company maintains its cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000, per entity. At December 31, 2023, the Company had no uninsured bank balances.

At December 31, 2023, the Company had approximately 13% of its receivables due from the New Jersey Department of Health, approximately 23%, of its receivables due from the New Jersey Managed Care companies, and 35%, of its receivables due from the Federal government for Medicare recipients.

At December 31, 2023, approximately 26% of the accounts payable was payable to two vendors.

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**NOTE 7 – LEASES**

The Company occupies its premises from a related landlord under an operating lease that is set to expire on December 31, 2025, with two renewal options of five years each. The lease provides for an annual base rent of \$1,800,000 in 2023 with yearly increases of \$60,000. The lease also provides for additional rent as agreed upon by the parties to the agreement. The Company recorded rent expense of \$6,015,000 for the year, which includes additional rent of \$3,855,000.

ROU assets represent the Company's right to use an underlying asset for the lease term if greater than twelve months. Lease obligations represent the Company's liability to make lease payments arising from the lease. Operating lease ROU assets and related obligations are recognized at the commencement date based on the present value of lease payments over the lease term, discounted using an appropriate risk-free rate of 3.79%. The risk-free rate is based on the information available at the commencement date in determining the present value of lease payments. The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The following table is a summary of components of lease expense and year-end ROU assets and lease liabilities relating to operating leases for the year.

Operating lease cost	\$	2,160,000
Short-term cost		33,817
Variable lease cost		<u>3,855,000</u>
Total	\$	<u>6,048,817</u>
Operating lease ROU assets	\$	<u>14,459,467</u>
Other current liabilities	\$	970,256
Operating lease liabilities		<u>13,489,211</u>
Total operating lease liabilities	\$	<u>14,459,467</u>
Weighted-average remaining lease term		12 years
Weighted-average discount rate		3.79%

Future lease liability maturities at December 31, 2023, are as follows:

2024	\$	1,496,803
2025		1,496,803
2026		1,496,803
2027		1,496,803
2028		1,496,803
Thereafter		<u>10,477,621</u>
Total undiscounted lease liabilities		17,961,636
Less: discount on lease liabilities		<u>3,502,169</u>
Total lease liabilities	\$	<u>14,459,467</u>

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**NOTE 7 – LEASES (CONTINUED)**

The following table presents supplemental cash flow information for the year ended December 31, 2023.

Operating cash flows for operating leases	\$ 5,714,112
ROU asset in exchange for new operating lease obligation	\$ 15,393,694

**NOTE 8 – RELATED PARTY TRANSACTIONS**

Related-party loans due from affiliated entities that are controlled by the Company's members were \$150,824 at December 31, 2023. The loans are deemed to be non-interest-bearing. There is no formal plan for repayment of these demand loans.

In 2023, the Company paid management fees of \$943,373 to a related entity for the year. The amount due from the related management company at December 31, 2023, was \$251,269.

The Company leases its facility from a related entity (note 6). At December 31, 2023, the amount due to the related landlord was \$3,162,849.

**NOTE 9 – ECONOMIC DEPENDENCY**

In 2023, the Company purchased a substantial portion of its services from one vendor. Purchases from this vendor were approximately \$1,500,000. There was no balance due to this vendors at December 31, 2023.

**NOTE 10 – ADVERTISING**

Advertising expense was \$100,639 for the year. There were no direct response advertising costs either capitalized or expensed.

**NOTE 11 – DUE FROM PRIOR OWNER**

The Company received credits that were due from the prior owner, which have been offset by payments received that were due to the prior owner. The net balance due from the prior owner at December 31, 2023, was \$9,864. The Company expects to resolve payments of the amounts due in the near future.

**NOTE 12 – EMPLOYEE RETENTION TAX CREDIT**

Under the provisions of the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act"), small employers are eligible for a refundable Employee Retention Tax Credit ("ERTC") if they experience a significant reduction in revenues or a complete or partial suspension of operations as defined by the CARES Act. The credit is equal to 70% of qualified wages paid to an employee, capped at \$10,000 per quarter, during the first 3 quarters of 2021 (and 50% of qualified wages paid to an employee, capped at \$10,000, in 2020). The Company met these criteria during the three quarters of 2021 and included \$1,025,185 in revenues on the statement of earnings in 2021. A total amount of \$1,025,185 was included in Federal credits receivable on the balance sheet at December 31, 2022 and 2021. In 2023, \$1,025,185 was received as a refund of employment taxes remitted to the government. In addition, the Company received an additional \$64,804 of interest with the receipt of the employee retention credits. At December



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**NOTE 12 – EMPLOYEE RETENTION TAX CREDIT (CONTINUED)**

31, 2023, there was no balance due in the Federal credit receivable account. Both the methodology used to determine eligibility for the credit and the calculation of the amount of the credit are subject to audit. Laws and regulations concerning the ERC are complex and subject to varying interpretation. These credits may be subject to retroactive audit and review. There can be no assurance that regulatory authorities will not challenge the Company's claim to the ERC, and it is not possible to determine the impact this would have on the Company.

**NOTE 13 – CONTINGENCIES**

Revenues are based on current billings. Certain adjustments may be made in subsequent periods as a result of audits or appeals, the final results of which are not determinable as of the date of the financial statements. Such adjustments, if any, will be reflected in the period in which ascertained.

The Company uses a corporate credit card for company purchases, with a flexible spending limit. There is no preset spending limit, purchasing power adjusts with use of the card, payment history, credit record, and other financial resources. The card also has secondary authorized users used by affiliated companies and paid monthly by the Company. The balance due by the Company on the credit card at December 31, 2023, was \$164,456.

At times, the Company may be involved in various lawsuits and subject to certain contingencies in the ordinary course of business. Management vigorously defends any claims that are asserted.

The Company, along with other affiliated companies, provides health coverage to its employees through a self-funded healthcare arrangement, and assumes a direct risk for payment of the claims for benefits. The Company also purchased a stop-loss insurance plan, which based on the current population of employees would limit the total maximum insurance expense for the Company and its affiliates to approximately \$4,835,000 and caps the employer liability on any individual claimant to \$100,000. The maximum aggregate coverage for an individual claim is \$1,000,000 at which point the Company and its affiliates would be responsible for the remainder of the claim. There is no limit to the coverage of the Company and its affiliates in total. The Company is contingently liable for the premiums and the claims of the affiliates.

The New Jersey Department of Health is currently in the process of revising the methodology used to calculate the Medicaid reimbursement rate paid to the Company. The effect of these revisions on future operations cannot be determined at this time.

**NOTE 14 – RISKS AND UNCERTAINTIES**

During 2023, inflationary pressures have caused the cost of services and supplies to increase drastically. In response to this, the Federal Reserve Board has increased the federal funds rate from approximately 0.02% in March 2022 to 5.34% by December 2023. This increase has caused the cost of borrowing to jump significantly in a short period of time. If these increased rates continue for the long-term, it could impact the Company's ability to finance its operations in the future.

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REVENUES  
YEAR ENDED DECEMBER 31, 2023**

**Current year**

Medicaid	\$ 810,080
Medicaid - Managed Care	6,115,270
Private	2,859,558
Medicare - Part A	7,660,657
Medicare - Part A bad debts	(282,837)
HMO	1,075,677
Hospice	109,486
	<u>18,347,891</u>

**Prior years**

Medicare	4,484
	<u>4,484</u>

**Miscellaneous**

Other	1,370
Therapy	404,087
	<u>405,457</u>

**TOTAL REVENUES**

\$ 18,757,832