

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: 315448	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/23/2024 11:25 am
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PART I - COST REPORT STATUS	
Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.
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 RIVERVIEW ESTATES (315448) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1	2		
1			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			2
3	Signatory Title			3
4	Date			4

Cost Center Description	Title V 1.00	Title XVIII		Title XIX 4.00	
		Part A 2.00	Part B 3.00		
PART III - SETTLEMENT SUMMARY					
1.00 SKILLED NURSING FACILITY	0	78,418	0	0	1.00
2.00 NURSING FACILITY	0			0	2.00
3.00 ICF/IID				0	3.00
4.00 SNF - BASED HHA I	0	0	0	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	78,418	0	0	100.00

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

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider No. : 315448	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/23/2024 11:25 am					
1.00		2.00		3.00					
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:									
1.00	Street: 303 BANK AVENUE	PO Box:				1.00			
2.00	City: RIVERTON	State: NJ	Zip Code: 08077			2.00			
3.00	County: BURLINGTON	CBSA Code: 15804	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	RIVERVIEW ESTATES	315448	03/02/1998	N	P	N	4.00	
5.00	Nursing Facility							5.00	
6.00	ICF/IID							6.00	
7.00	SNF-Based HHA							7.00	
8.00	SNF-Based RHC							8.00	
9.00	SNF-Based FQHC							9.00	
10.00	SNF-Based CMHC							10.00	
11.00	SNF-Based OLTC							11.00	
12.00	SNF-Based HOSPICE							12.00	
13.00	SNF-Based CORF							13.00	
				From:	To:				
				1.00	2.00				
14.00	Cost Reporting Period (mm/dd/yyyy)			01/01/2023	12/31/2023		14.00		
15.00	Type of Control (See Instructions)				2		15.00		
					Y/N				
					1.00				
Type of Freestanding Skilled Nursing Facility									
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N		16.00	
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N		17.00	
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.					Y		18.00	
Miscellaneous Cost Reporting Information									
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N		19.00	
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N		19.01	
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.									
20.00	Straight Line					0		20.00	
21.00	Declining Balance					0		21.00	
22.00	Sum of the Year's Digits					0		22.00	
23.00	Sum of line 20 through 22					0		23.00	
24.00	If depreciation is funded, enter the balance as of the end of the period.					0		24.00	
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)					N		25.00	
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)					N		26.00	
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)					N		27.00	
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)					N		28.00	
				Part A	Part B	Other			
				1.00	2.00	3.00			
29.00	If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.					N	N	N	29.00
30.00	Skilled Nursing Facility								30.00
31.00	Nursing Facility								31.00
32.00	ICF/IID					N	N		32.00
33.00	SNF-Based HHA								33.00
34.00	SNF-Based RHC								34.00
35.00	SNF-Based FQHC						N		35.00
36.00	SNF-Based CMHC								36.00
36.00	SNF-Based OLTC								36.00
				Y/N					
				1.00		2.00			
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)					Y		37.00	
38.00	Are you legally-required to carry malpractice insurance? (Y/N)					N		38.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.							39.00	
			Premiums	Paid Losses	Self Insurance				
			1.00	2.00	3.00				
41.00	List malpractice premiums and paid losses:		0	0	0		41.00		

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA	Provider No. : 315448	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/23/2024 11:25 am
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		Y/N	
		1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?	N	43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.		44.00
	1.00	2.00	3.00
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.			
45.00	Name:	Contractor's Name:	Contractor's Number:
46.00	Street:	PO Box:	
47.00	City:	State:	Zip Code:

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		Provider No. : 315448	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/23/2024 11:25 am	
		Y/N	Date		
		1.00	2.00		
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N			1.00
		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00
		Y/N	Type	Date	
		1.00	2.00	3.00	
Financial Data and Reports					
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	C		4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00
		Y/N	Legal Oper.		
		1.00	2.00		
Approved Educational Activities					
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N		6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N			7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N			8.00
		Y/N			
		1.00			
Bad Debts					
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.			Y	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.			N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.			N	11.00
Bed Complement					
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.			N	12.00
		Part A		Part B	
		Description	Y/N	Date	Y/N
		0	1.00	2.00	3.00
PS&R Data					
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	N		N	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.	Y		Y	18.00

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

Provider No. : 315448

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/23/2024 11:25 am

				1.00	2.00	
Cost Report Preparer Contact Information						
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	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. : 315448

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

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

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

Provider No. : 315448

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	60	21,900	0	2,699	9,982	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	62	22,630				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)	122	44,530	0	2,699	9,982	8.00
Component		Inpatient Days/Visits		Discharges			
		Other	Total	Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	4,739	17,420	0	71	1	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	12,853	12,853				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)	17,592	30,273	0	71	1	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	76	148	0.00	38.01	9,982.00	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	24	24				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)	100	172	0.00	38.01	9,982.00	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	117.70	0	53	2	41	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	535.54				23	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)	176.01	0	53	2	64	8.00
Component		Admissions	Full Time Equivalent				
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	96	40.80	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	23	21.50	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)	119	62.30	0.00			8.00

Provider No. : 315448

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	
PART II - DIRECT SALARIES						
SALARIES						
1.00	Total salaries (See Instructions)	3,146,986	0	3,146,986	129,319.00	24.34
2.00	Physician salaries-Part A	0	0	0	0.00	0.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00
4.00	Home office personnel	0	0	0	0.00	0.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00
6.00	Revised wages (line 1 minus line 5)	3,146,986	0	3,146,986	129,319.00	24.34
7.00	Other Long Term Care	279,916	0	279,916	12,398.00	22.58
8.00	HOME HEALTH AGENCY COST					
9.00	CMHC					
10.00	HOSPICE	0	0	0	0.00	0.00
11.00	Other excluded areas	0	0	0	0.00	0.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	279,916	0	279,916	12,398.00	22.58
13.00	Total Adjusted Salaries (line 6 minus line 12)	2,867,070	0	2,867,070	116,921.00	24.52
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	1,290,328	0	1,290,328	23,406.00	55.13
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	470,537	0	470,537		
18.00	Wage-related costs other (See Part IV)	0	0	0		
19.00	Wage related costs (excluded units)	46,242	0	46,242		
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)	424,295	0	424,295		

Provider No. : 315448

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	
PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0.00	0.00	1.00
2.00	Administrative & General	308,032	0	308,032	16,048.00	2.00
3.00	Plant Operation, Maintenance & Repairs	208,726	0	208,726	5,110.00	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	4.00
5.00	Housekeeping	266,570	0	266,570	16,921.00	5.00
6.00	Dietary	375,404	0	375,404	20,988.00	6.00
7.00	Nursing Administration	393,224	0	393,224	7,014.00	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	20,572	0	20,572	1,015.00	10.00
11.00	Social Service	68,827	0	68,827	2,080.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	122,230	0	122,230	6,617.00	13.00
14.00	Total (sum lines 1 thru 13)	1,763,585	0	1,763,585	75,793.00	14.00

SNF WAGE RELATED COSTS	Provider No. : 315448	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/23/2024 11:25 am
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			Amount Reported	
			1.00	
PART IV - WAGE RELATED COSTS				
Part A - Core List				
RETIREMENT COST				
1.00	401K Employer Contributions		0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution		0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost		0	3.00
4.00	Prior Year Pension Service Cost		0	4.00
PLAN ADMINISTRATIVE COSTS (Paid to External Organization)				
5.00	401K/TSA Plan Administration fees		0	5.00
6.00	Legal /Accounting/Management Fees-Pension Plan		0	6.00
7.00	Employee Managed Care Program Administration Fees		0	7.00
HEALTH AND INSURANCE COST				
8.00	Health Insurance (Purchased or Self Funded)		103,032	8.00
9.00	Prescription Drug Plan		0	9.00
10.00	Dental, Hearing and Vision Plan		0	10.00
11.00	Life Insurance (If employee is owner or beneficiary)		0	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)		0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)		0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)		0	14.00
15.00	Workers' Compensation Insurance		45,062	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)		0	16.00
TAXES				
17.00	FICA-Employers Portion Only		322,443	17.00
18.00	Medicare Taxes - Employers Portion Only		0	18.00
19.00	Unemployment Insurance		0	19.00
20.00	State or Federal Unemployment Taxes		0	20.00
OTHER				
21.00	Executive Deferred Compensation		0	21.00
22.00	Day Care Cost and Allowances		0	22.00
23.00	Tuition Reimbursement		0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)		470,537	24.00
			Amount Reported	
			1.00	
Part B - Other than Core Related Cost				
25.00	OTHER WAGE RELATED COSTS (SPECIFY)		0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No. : 315448

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

Worksheet S-3
Part V
Date/Time Prepared:
5/23/2024 11:25 am

Occupational Category		Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	115,980	24,865	140,845	3,240.00	43.47	1.00
2.00	Licensed Practical Nurses (LPNs)	513,410	110,069	623,479	15,244.00	40.90	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	468,177	100,372	568,549	22,645.00	25.11	3.00
4.00	Total Nursing (sum of lines 1 through 3)	1,097,567	235,306	1,332,873	41,129.00	32.41	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
Contract Labor							
Nursing Occupations							
14.00	Registered Nurses (RNs)	14,739		14,739	650.00	22.68	14.00
15.00	Licensed Practical Nurses (LPNs)	291,772		291,772	4,984.00	58.54	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	430,925		430,925	12,367.00	34.84	16.00
17.00	Total Nursing (sum of lines 14 through 16)	737,436		737,436	18,001.00	40.97	17.00
18.00	Physical Therapists	122,581		122,581	1,399.00	87.62	18.00
19.00	Physical Therapy Assistants	6,126		6,126	84.00	72.93	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	123,605		123,605	895.00	138.11	21.00
22.00	Occupational Therapy Assistants	157,483		157,483	1,368.00	115.12	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	143,097		143,097	1,659.00	86.25	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. : 315448

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

Worksheet S-7
Date/Time Prepared:
5/23/2024 11:25 am

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

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315448

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

Worksheet S-7

Date/Time Prepared:
5/23/2024 11:25 am

		Group	Days	
76.00		1.00	2.00	
99.00		PA1		76.00
100.00	TOTAL	AAA		99.00
				100.00
		Expenses	Percentage	Y/N
		1.00	2.00	3.00
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. : 315448

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

Worksheet A
Date/Time Prepared:
5/23/2024 11:25 am

Cost Center Description		Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)		
		1.00	2.00	3.00	4.00	5.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1,146,790	1,146,790	0	1,146,790	1.00
3.00	00300	EMPLOYEE BENEFITS	0	519,997	519,997	0	519,997	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	308,032	1,451,214	1,759,246	0	1,759,246	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	208,726	400,993	609,719	0	609,719	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	7,561	7,561	0	7,561	6.00
7.00	00700	HOUSEKEEPING	266,570	14,391	280,961	0	280,961	7.00
8.00	00800	DIETARY	375,404	276,975	652,379	0	652,379	8.00
9.00	00900	NURSING ADMINISTRATION	393,224	3,427	396,651	0	396,651	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	101,738	101,738	0	101,738	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	20,572	0	20,572	0	20,572	12.00
13.00	01300	SOCIAL SERVICE	68,827	0	68,827	0	68,827	13.00
15.00	01500	PATIENT ACTIVITIES	122,230	25,553	147,783	0	147,783	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	1,103,485	771,405	1,874,890	0	1,874,890	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	279,916	0	279,916	0	279,916	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	2,050	2,050	0	2,050	40.00
41.00	04100	LABORATORY	0	6,154	6,154	0	6,154	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	1,470	1,470	0	1,470	43.00
44.00	04400	PHYSICAL THERAPY	0	130,130	130,130	0	130,130	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	281,088	281,088	0	281,088	45.00
46.00	04600	SPEECH PATHOLOGY	0	143,097	143,097	0	143,097	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	51,916	51,916	0	51,916	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	10,786	10,786	0	10,786	71.00
SPECIAL PURPOSE COST CENTERS								
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)	3,146,986	5,346,735	8,493,721	0	8,493,721	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	1,213	1,213	0	1,213	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
95.00	09500	HOMELESS SHELTER	0	0	0	0	0	95.00
100.00		TOTAL	3,146,986	5,347,948	8,494,934	0	8,494,934	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315448

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

Worksheet A
Date/Time Prepared:
5/23/2024 11:25 am

Cost Center Description		Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)		
		6.00	7.00		
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	30,120	1,176,910	1.00
3.00	00300	EMPLOYEE BENEFITS	0	519,997	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-604,862	1,154,384	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	609,719	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	7,561	6.00
7.00	00700	HOUSEKEEPING	0	280,961	7.00
8.00	00800	DIETARY	-371	652,008	8.00
9.00	00900	NURSING ADMINISTRATION	0	396,651	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	101,738	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	20,572	12.00
13.00	01300	SOCIAL SERVICE	0	68,827	13.00
15.00	01500	PATIENT ACTIVITIES	0	147,783	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	1,874,890	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	279,916	33.00
ANCILLARY SERVICE COST CENTERS					
40.00	04000	RADIOLOGY	0	2,050	40.00
41.00	04100	LABORATORY	0	6,154	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	1,470	43.00
44.00	04400	PHYSICAL THERAPY	0	130,130	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	281,088	45.00
46.00	04600	SPEECH PATHOLOGY	0	143,097	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	51,916	49.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OTHER REIMBURSABLE COST CENTERS					
71.00	07100	AMBULANCE	0	10,786	71.00
SPECIAL PURPOSE COST CENTERS					
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)	-575,113	7,918,608	89.00
NONREIMBURSABLE COST CENTERS					
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	1,213	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
95.00	09500	HOMELESS SHELTER	0	0	95.00
100.00		TOTAL	-575,113	7,919,821	100.00

Provider No. : 315448	Period: From 01/01/2023 To 12/31/2023	Worksheet A-6 Date/Time Prepared: 5/23/2024 11:25 am
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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.

Provider No. : 315448	Period: From 01/01/2023 To 12/31/2023	Worksheet A-6 Date/Time Prepared: 5/23/2024 11:25 am
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		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. : 315448

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

Worksheet A-7

Date/Time Prepared:
5/23/2024 11:25 am

Description	Beginning Balances	Acquisitions			Disposals and Retirements	
		Purchases	Donation	Total		
		1.00	2.00	3.00		
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0	0	0	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	52,182	15,260	0	15,260	0	4.00
5.00 Fixed Equipment	0	0	0	0	0	5.00
6.00 Movable Equipment	1,645	30,513	0	30,513	0	6.00
7.00 Subtotal (sum of lines 1-6)	53,827	45,773	0	45,773	0	7.00
8.00 Reconciling Items	0	0	0	0	0	8.00
9.00 Total (line 7 minus line 8)	53,827	45,773	0	45,773	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	67,442	0				
5.00 Fixed Equipment	0	0				
6.00 Movable Equipment	32,158	0				
7.00 Subtotal (sum of lines 1-6)	99,600	0				
8.00 Reconciling Items	0	0				
9.00 Total (line 7 minus line 8)	99,600	0				

ADJUSTMENTS TO EXPENSES

Provider No. : 315448

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

Worksheet A-8
Date/Time Prepared:
5/23/2024 11:25 am

Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		Line No.	
			Cost Center			
			1.00	2.00		
1.00 Investment income on restricted funds (chapter 2)	B	-1,340	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	53,916				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	B	-24	ADMINISTRATIVE & GENERAL		4.00	18.00
19.00 Vending machines	B	-371	DIETARY		8.00	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		0	*** Cost Center Deleted ***		2.00	24.00
25.00 Other adjustment (specify)		0			0.00	25.00
25.01 MISC REVENUE	B	-218	ADMINISTRATIVE & GENERAL		4.00	25.01
25.03 STATE TAX	A	-4,152	ADMINISTRATIVE & GENERAL		4.00	25.03
25.04 RESIDENT MISSING ITEMS	A	-186	ADMINISTRATIVE & GENERAL		4.00	25.04
25.05 BAD DEBT	A	-135,373	ADMINISTRATIVE & GENERAL		4.00	25.05
25.06 FINES & PENALTIES	A	-16,220	ADMINISTRATIVE & GENERAL		4.00	25.06
25.07 MARKETING	A	-19,701	ADMINISTRATIVE & GENERAL		4.00	25.07
25.08 DISCOUNTS	B	-200	ADMINISTRATIVE & GENERAL		4.00	25.08
25.09 MANAGEMENT FEE	A	-451,244	ADMINISTRATIVE & GENERAL		4.00	25.09
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-575,113				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. : 315448

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

Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/23/2024 11:25 am

	Line No.	Cost Center		Expense Items		
	1.00	2.00		3.00		
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:						
1.00	1.00	CAP REL COSTS - BLDGS & FIXTURES		RENT	1.00	
2.00	4.00	ADMINISTRATIVE & GENERAL		ADMINISTRATIVE COSTS OF LESSOR	2.00	
3.00	0.00				3.00	
4.00	0.00				4.00	
5.00	0.00				5.00	
6.00	0.00				6.00	
7.00	0.00				7.00	
8.00	0.00				8.00	
9.00	0.00				9.00	
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.				10.00	
		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)		
		4.00	5.00	6.00		
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:						
1.00		685,308	653,848	31,460	1.00	
2.00		22,456	0	22,456	2.00	
3.00		0	0	0	3.00	
4.00		0	0	0	4.00	
5.00		0	0	0	5.00	
6.00		0	0	0	6.00	
7.00		0	0	0	7.00	
8.00		0	0	0	8.00	
9.00		0	0	0	9.00	
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.				10.00	

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

Provider No. : 315448

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

Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/23/2024 11:25 am

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	B KURLAND	99.00	1.00
2.00	A	N KURLAND	1.00	2.00
3.00			0.00	3.00
4.00			0.00	4.00
5.00			0.00	5.00
6.00			0.00	6.00
7.00			0.00	7.00
8.00			0.00	8.00
9.00			0.00	9.00
10.00			0.00	10.00
100.00	G. Other (financial or non-financial) specify:		0.00	100.00

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

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

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

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

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

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

1.00	RIVERSIDE PROPCO	99.00	REALTY	1.00
2.00	RIVERSIDE PROPCO	1.00	REALTY	2.00
3.00		0.00		3.00
4.00		0.00		4.00
5.00		0.00		5.00
6.00		0.00		6.00
7.00		0.00		7.00
8.00		0.00		8.00
9.00		0.00		9.00
10.00		0.00		10.00
100.00	G. Other (financial or non-financial) specify:		0.00	100.00

(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. : 315448

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

Worksheet B
Part I
Date/Time Prepared:
5/23/2024 11:25 am

Cost Center Description	Net Expenses for Cost Allocation (from Wkst Allocation 7)	CAPI TAL RELATED COSTS	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	
		BLDGS & FIXTURES				
	0	1.00	3.00	3A	4.00	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	1,176,910	1,176,910			1.00
3.00 00300	EMPLOYEE BENEFITS	519,997	0	519,997		3.00
4.00 00400	ADMINISTRATIVE & GENERAL	1,154,384	125,789	50,898	1,331,071	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	609,719	106,532	34,489	750,740	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	7,561	31,882	0	39,443	6.00
7.00 00700	HOUSEKEEPING	280,961	24,915	44,047	349,923	7.00
8.00 00800	DIETARY	652,008	212,332	62,031	926,371	8.00
9.00 00900	NURSING ADMINISTRATION	396,651	0	64,975	461,626	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	101,738	0	0	101,738	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	20,572	0	3,399	23,971	12.00
13.00 01300	SOCIAL SERVICE	68,827	0	11,373	80,200	13.00
15.00 01500	PATIENT ACTIVITIES	147,783	63,763	20,197	231,743	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	1,874,890	270,452	182,336	2,327,678	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	279,916	341,245	46,252	667,413	33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	2,050	0	0	2,050	40.00
41.00 04100	LABORATORY	6,154	0	0	6,154	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	1,470	0	0	1,470	43.00
44.00 04400	PHYSICAL THERAPY	130,130	0	0	130,130	44.00
45.00 04500	OCCUPATIONAL THERAPY	281,088	0	0	281,088	45.00
46.00 04600	SPEECH PATHOLOGY	143,097	0	0	143,097	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	51,916	0	0	51,916	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	10,786	0	0	10,786	71.00
SPECIAL PURPOSE COST CENTERS						
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)	7,918,608	1,176,910	519,997	7,918,608	89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	1,213	0	0	1,213	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
95.00 09500	HOMELESS SHELTER	0	0	0	0	95.00
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	7,919,821	1,176,910	519,997	7,919,821	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315448

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

Worksheet B
Part I
Date/Time Prepared:
5/23/2024 11:25 am

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION		
		5.00	6.00	7.00	8.00	9.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00	
3.00	00300	EMPLOYEE BENEFITS					3.00	
4.00	00400	ADMINISTRATIVE & GENERAL					4.00	
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	902,406				5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	30,458	77,869			6.00	
7.00	00700	HOUSEKEEPING	23,803	0	444,418		7.00	
8.00	00800	DIETARY	202,849	0	106,291	1,422,658	8.00	
9.00	00900	NURSING ADMINISTRATION	0	0	0	554,885	9.00	
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00	
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00	
13.00	01300	SOCIAL SERVICE	0	0	0	0	13.00	
15.00	01500	PATIENT ACTIVITIES	60,916	0	31,919	0	15.00	
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	258,374	54,775	135,385	818,640	458,705	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	326,006	23,094	170,823	604,018	96,180	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS								
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)	902,406	77,869	444,418	1,422,658	554,885	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00	09500	HOMELESS SHELTER	0	0	0	0	0	95.00
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	902,406	77,869	444,418	1,422,658	554,885	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315448

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

Worksheet B
Part I
Date/Time Prepared:
5/23/2024 11:25 am

Cost Center Description	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
	10.00	12.00	13.00	15.00		
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00 00300	EMPLOYEE BENEFITS					3.00
4.00 00400	ADMINISTRATIVE & GENERAL					4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00 00600	LAUNDRY & LINEN SERVICE					6.00
7.00 00700	HOUSEKEEPING					7.00
8.00 00800	DIETARY					8.00
9.00 00900	NURSING ADMINISTRATION					9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	122,291				10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	28,814			12.00
13.00 01300	SOCIAL SERVICE	0	0	96,402		13.00
15.00 01500	PATIENT ACTIVITIES	0	0	0	371,395	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	80,972	16,833	56,319	216,973	4,894,896 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	11,981	40,083	154,422	2,228,852 33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	0	0	0	0	2,464 40.00
41.00 04100	LABORATORY	0	0	0	0	7,397 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	1,767 43.00
44.00 04400	PHYSICAL THERAPY	0	0	0	0	156,419 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	337,874 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	172,006 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	41,319	0	0	0	103,723 49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	0 51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	0	12,965 71.00
SPECIAL PURPOSE COST CENTERS						
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)	122,291	28,814	96,402	371,395	7,918,363 89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0 90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	0	1,458 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
95.00 09500	HOMELESS SHELTER	0	0	0	0	0 95.00
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	122,291	28,814	96,402	371,395	7,919,821 100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315448

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

Worksheet B
Part I
Date/Time Prepared:
5/23/2024 11:25 am

Cost Center Description		Post Stepdown Adjustments	Total	
		17.00	18.00	
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	00300	EMPLOYEE BENEFITS		3.00
4.00	00400	ADMINISTRATIVE & GENERAL		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	00600	LAUNDRY & LINEN SERVICE		6.00
7.00	00700	HOUSEKEEPING		7.00
8.00	00800	DIETARY		8.00
9.00	00900	NURSING ADMINISTRATION		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY		10.00
12.00	01200	MEDICAL RECORDS & LIBRARY		12.00
13.00	01300	SOCIAL SERVICE		13.00
15.00	01500	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	0	4,894,896
31.00	03100	NURSING FACILITY	0	0
32.00	03200	ICF/IID	0	0
33.00	03300	OTHER LONG TERM CARE	0	2,228,852
ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	0	2,464
41.00	04100	LABORATORY	0	7,397
42.00	04200	INTRAVENOUS THERAPY	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	1,767
44.00	04400	PHYSICAL THERAPY	0	156,419
45.00	04500	OCCUPATIONAL THERAPY	0	337,874
46.00	04600	SPEECH PATHOLOGY	0	172,006
47.00	04700	ELECTROCARDIOLOGY	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	0	103,723
51.00	05100	SUPPORT SURFACES	0	0
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0	12,965
SPECIAL PURPOSE COST CENTERS				
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	7,918,363
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	1,458
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0
93.00	09300	NONPAID WORKERS	0	0
94.00	09400	PATIENTS LAUNDRY	0	0
95.00	09500	HOMELESS SHELTER	0	0
98.00		Cross Foot Adjustments	0	0
99.00		Negative Cost Centers	0	0
100.00		TOTAL	0	7,919,821

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315448

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

Worksheet B
Part II
Date/Time Prepared:
5/23/2024 11:25 am

Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	
		0	BLDGS & FIXTURES				
	0	1.00		2A	3.00	4.00	
GENERAL SERVICE COST CENTERS							
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00 00300	EMPLOYEE BENEFITS	0	0	0	0		3.00
4.00 00400	ADMINISTRATIVE & GENERAL	0	125,789	125,789	0	125,789	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	0	106,532	106,532	0	14,332	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	0	31,882	31,882	0	753	6.00
7.00 00700	HOUSEKEEPING	0	24,915	24,915	0	6,680	7.00
8.00 00800	DIETARY	0	212,332	212,332	0	17,685	8.00
9.00 00900	NURSING ADMINISTRATION	0	0	0	0	8,813	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	1,942	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	458	12.00
13.00 01300	SOCIAL SERVICE	0	0	0	0	1,531	13.00
15.00 01500	PATIENT ACTIVITIES	0	63,763	63,763	0	4,424	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00 03000	SKILLED NURSING FACILITY	0	270,452	270,452	0	44,443	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	341,245	341,245	0	12,742	33.00
ANCILLARY SERVICE COST CENTERS							
40.00 04000	RADIOLOGY	0	0	0	0	39	40.00
41.00 04100	LABORATORY	0	0	0	0	117	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	28	43.00
44.00 04400	PHYSICAL THERAPY	0	0	0	0	2,484	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	5,366	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	2,732	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	991	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00 07100	AMBULANCE	0	0	0	0	206	71.00
SPECIAL PURPOSE COST CENTERS							
81.00 08100	INTEREST EXPENSE						81.00
82.00 08200	UTILIZATION REVIEW - SNF						82.00
83.00 08300	HOSPICE	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	1,176,910	1,176,910	0	125,766	89.00
NONREIMBURSABLE COST CENTERS							
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	0	23	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
95.00 09500	HOMELESS SHELTER	0	0	0	0	0	95.00
98.00	Cross Foot Adjustments						98.00
99.00	Negative Cost Centers		0	0	0	0	99.00
100.00	TOTAL	0	1,176,910	1,176,910	0	125,789	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315448

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

Worksheet B
Part II
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Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION		
		5.00	6.00	7.00	8.00	9.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00	
3.00	00300	EMPLOYEE BENEFITS					3.00	
4.00	00400	ADMINISTRATIVE & GENERAL					4.00	
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	120,864				5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	4,079	36,714			6.00	
7.00	00700	HOUSEKEEPING	3,188	0	34,783		7.00	
8.00	00800	DIETARY	27,169	0	8,319	265,505	8.00	
9.00	00900	NURSING ADMINISTRATION	0	0	0	8,813	9.00	
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00	
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00	
13.00	01300	SOCIAL SERVICE	0	0	0	0	13.00	
15.00	01500	PATIENT ACTIVITIES	8,159	0	2,498	0	15.00	
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	34,605	25,826	10,596	152,780	7,285	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	43,664	10,888	13,370	112,725	1,528	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS								
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)	120,864	36,714	34,783	265,505	8,813	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00	09500	HOMELESS SHELTER	0	0	0	0	0	95.00
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	120,864	36,714	34,783	265,505	8,813	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315448

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

Worksheet B
Part II
Date/Time Prepared:
5/23/2024 11:25 am

Cost Center Description	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
	10.00	12.00	13.00	15.00		
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00 00300	EMPLOYEE BENEFITS					3.00
4.00 00400	ADMINISTRATIVE & GENERAL					4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00 00600	LAUNDRY & LINEN SERVICE					6.00
7.00 00700	HOUSEKEEPING					7.00
8.00 00800	DIETARY					8.00
9.00 00900	NURSING ADMINISTRATION					9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	1,942				10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	458			12.00
13.00 01300	SOCIAL SERVICE	0	0	1,531		13.00
15.00 01500	PATIENT ACTIVITIES	0	0	0	78,844	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	1,286	268	894	46,062	594,497 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	190	637	32,782	569,771 33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	0	0	0	0	39 40.00
41.00 04100	LABORATORY	0	0	0	0	117 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	28 43.00
44.00 04400	PHYSICAL THERAPY	0	0	0	0	2,484 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	5,366 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	2,732 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	656	0	0	0	1,647 49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	0 51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	0	206 71.00
SPECIAL PURPOSE COST CENTERS						
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)	1,942	458	1,531	78,844	1,176,887 89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0 90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	0	23 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
95.00 09500	HOMELESS SHELTER	0	0	0	0	0 95.00
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	1,942	458	1,531	78,844	1,176,910 100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315448

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

Worksheet B
Part II
Date/Time Prepared:
5/23/2024 11:25 am

Cost Center Description		Post Step-Down Adjustments	Total	
		17.00	18.00	
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	00300	EMPLOYEE BENEFITS		3.00
4.00	00400	ADMINISTRATIVE & GENERAL		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	00600	LAUNDRY & LINEN SERVICE		6.00
7.00	00700	HOUSEKEEPING		7.00
8.00	00800	DIETARY		8.00
9.00	00900	NURSING ADMINISTRATION		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY		10.00
12.00	01200	MEDICAL RECORDS & LIBRARY		12.00
13.00	01300	SOCIAL SERVICE		13.00
15.00	01500	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	594,497	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	569,771	33.00
ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	39	40.00
41.00	04100	LABORATORY	117	41.00
42.00	04200	INTRAVENOUS THERAPY	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	28	43.00
44.00	04400	PHYSICAL THERAPY	2,484	44.00
45.00	04500	OCCUPATIONAL THERAPY	5,366	45.00
46.00	04600	SPEECH PATHOLOGY	2,732	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	1,647	49.00
51.00	05100	SUPPORT SURFACES	0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	206	71.00
SPECIAL PURPOSE COST CENTERS				
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)	1,176,887	89.00
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	23	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
95.00	09500	HOMELESS SHELTER	0	95.00
98.00		Cross Foot Adjustments	0	98.00
99.00		Negative Cost Centers	0	99.00
100.00		TOTAL	1,176,910	100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315448

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

Worksheet B-1
Date/Time Prepared:
5/23/2024 11:25 am

Cost Center Description	CAPITAL RELATED COSTS	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	
	BLDGS & FIXTURES (SQUARE FEET)					
	1.00	3.00	4A	4.00	5.00	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	73,830				1.00
3.00 00300	EMPLOYEE BENEFITS	0	3,146,986			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	7,891	308,032	-1,331,071	6,588,750	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	6,683	208,726	0	750,740	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	2,000	0	0	39,443	6.00
7.00 00700	HOUSEKEEPING	1,563	266,570	0	349,923	7.00
8.00 00800	DIETARY	13,320	375,404	0	926,371	8.00
9.00 00900	NURSING ADMINISTRATION	0	393,224	0	461,626	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	101,738	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	20,572	0	23,971	12.00
13.00 01300	SOCIAL SERVICE	0	68,827	0	80,200	13.00
15.00 01500	PATIENT ACTIVITIES	4,000	122,230	0	231,743	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	16,966	1,103,485	0	2,327,678	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	21,407	279,916	0	667,413	33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	0	0	0	2,050	40.00
41.00 04100	LABORATORY	0	0	0	6,154	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	1,470	43.00
44.00 04400	PHYSICAL THERAPY	0	0	0	130,130	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	281,088	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	143,097	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	51,916	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	10,786	71.00
SPECIAL PURPOSE COST CENTERS						
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)	73,830	3,146,986	-1,331,071	6,587,537	89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	1,213	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
95.00 09500	HOMELESS SHELTER	0	0	0	0	95.00
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)	1,176,910	519,997		1,331,071	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	15.940810	0.165237		0.202022	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)		0		125,789	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)		0.000000		0.019091	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315448

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

Worksheet B-1

Date/Time Prepared:
5/23/2024 11:25 am

Cost Center Description		LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	
		6.00	7.00	8.00	9.00	10.00	
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
3.00	00300						3.00
4.00	00400						4.00
5.00	00500						5.00
6.00	00600	173,352					6.00
7.00	00700	0	55,693				7.00
8.00	00800	0	13,320	90,819			8.00
9.00	00900	0	0	0	71,527		9.00
10.00	01000	0	0	0	0	153,654	10.00
12.00	01200	0	0	0	0	0	12.00
13.00	01300	0	0	0	0	0	13.00
15.00	01500	0	4,000	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	121,940	16,966	52,260	59,129	101,738	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	51,412	21,407	38,559	12,398	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	0	0	0	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	0	0	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	0	0	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	0	0	0	0	51,916	49.00
51.00	05100	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	0	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS							
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
89.00		173,352	55,693	90,819	71,527	153,654	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	0	0	0	0	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
95.00	09500	0	0	0	0	0	95.00
98.00							98.00
99.00							99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	77,869	444,418	1,422,658	554,885	122,291	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	0.449196	7.979782	15.664762	7.757700	0.795886	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	36,714	34,783	265,505	8,813	1,942	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	0.211789	0.624549	2.923452	0.123212	0.012639	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315448

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

Worksheet B-1

Date/Time Prepared:
5/23/2024 11:25 am

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	
GENERAL SERVICE COST CENTERS				
1.00 00100 CAP REL COSTS - BLDGS & FIXTURES				1.00
3.00 00300 EMPLOYEE BENEFITS				3.00
4.00 00400 ADMINISTRATIVE & GENERAL				4.00
5.00 00500 PLANT OPERATION, MAINT. & REPAIRS				5.00
6.00 00600 LAUNDRY & LINEN SERVICE				6.00
7.00 00700 HOUSEKEEPING				7.00
8.00 00800 DIETARY				8.00
9.00 00900 NURSING ADMINISTRATION				9.00
10.00 01000 CENTRAL SERVICES & SUPPLY				10.00
12.00 01200 MEDICAL RECORDS & LIBRARY	29,818			12.00
13.00 01300 SOCIAL SERVICE	0	29,818		13.00
15.00 01500 PATIENT ACTIVITIES	0	0	29,818	15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00 03000 SKILLED NURSING FACILITY	17,420	17,420	17,420	30.00
31.00 03100 NURSING FACILITY	0	0	0	31.00
32.00 03200 ICF/IID	0	0	0	32.00
33.00 03300 OTHER LONG TERM CARE	12,398	12,398	12,398	33.00
ANCILLARY SERVICE COST CENTERS				
40.00 04000 RADIOLOGY	0	0	0	40.00
41.00 04100 LABORATORY	0	0	0	41.00
42.00 04200 INTRAVENOUS THERAPY	0	0	0	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	0	0	0	43.00
44.00 04400 PHYSICAL THERAPY	0	0	0	44.00
45.00 04500 OCCUPATIONAL THERAPY	0	0	0	45.00
46.00 04600 SPEECH PATHOLOGY	0	0	0	46.00
47.00 04700 ELECTROCARDIOLOGY	0	0	0	47.00
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	48.00
49.00 04900 DRUGS CHARGED TO PATIENTS	0	0	0	49.00
51.00 05100 SUPPORT SURFACES	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00 07100 AMBULANCE	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS				
81.00 08100 INTEREST EXPENSE				81.00
82.00 08200 UTILIZATION REVIEW - SNF				82.00
83.00 08300 HOSPICE	0	0	0	83.00
89.00 SUBTOTALS (sum of lines 1-84)	29,818	29,818	29,818	89.00
NONREIMBURSABLE COST CENTERS				
90.00 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	90.00
91.00 09100 BARBER AND BEAUTY SHOP	0	0	0	91.00
92.00 09200 PHYSICIANS PRIVATE OFFICES	0	0	0	92.00
93.00 09300 NONPAID WORKERS	0	0	0	93.00
94.00 09400 PATIENTS LAUNDRY	0	0	0	94.00
95.00 09500 HOMELESS SHELTER	0	0	0	95.00
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)	28,814	96,402	371,395	102.00
103.00 Unit cost multiplier (Wkst. B, Part I)	0.966329	3.233014	12.455396	103.00
104.00 Cost to be allocated (per Wkst. B, Part II)	458	1,531	78,844	104.00
105.00 Unit cost multiplier (Wkst. B, Part II)	0.015360	0.051345	2.644175	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315448

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

Worksheet C

Date/Time Prepared:
5/23/2024 11:25 am

Cost Center Description			Total (from	Total Charges	Ratio (col. 1	
			Wkst. B, Pt 1, col. 18)		divided by col. 2	
			1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	2,464	0	0.000000	40.00
41.00	04100	LABORATORY	7,397	0	0.000000	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	1,767	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	156,419	174,087	0.898511	44.00
45.00	04500	OCCUPATIONAL THERAPY	337,874	294,938	1.145576	45.00
46.00	04600	SPEECH PATHOLOGY	172,006	251,468	0.684008	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	103,723	51,916	1.997900	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS						
71.00	07100	AMBULANCE	12,965	0	0.000000	71.00
100.00		Total	794,615	772,409		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315448	Period: From 01/01/2023 To 12/31/2023	Worksheet D Part I Date/Time Prepared: 5/23/2024 11:25 am
		Title XVIII (1)	Skilled Nursing Facility	PPS

	Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
		Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
		1.00	2.00	3.00	4.00	
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST						
ANCILLARY SERVICE COST CENTERS						
40.00	04000 RADIOLOGY	0.000000	0	0	0	0 40.00
41.00	04100 LABORATORY	0.000000	0	0	0	0 41.00
42.00	04200 INTRAVENOUS THERAPY	0.000000	0	0	0	0 42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0 43.00
44.00	04400 PHYSICAL THERAPY	0.898511	92,900	0	83,472	0 44.00
45.00	04500 OCCUPATIONAL THERAPY	1.145576	110,489	0	126,574	0 45.00
46.00	04600 SPEECH PATHOLOGY	0.684008	123,130	0	84,222	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	1.997900	0	0	0	0 49.00
51.00	05100 SUPPORT SURFACES	0.000000	0	0	0	0 51.00
OUTPATIENT SERVICE COST CENTERS						
71.00	07100 AMBULANCE (2)	0.000000		0		0 71.00
100.00	Total (Sum of lines 40 - 71)		326,519	0	294,268	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. : 315448	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/23/2024 11:25 am
		Title XVIII	Skilled Nursing Facility	PPS

Cost Center Description						1.00	
PART II - APPORTIONMENT OF VACCINE COST							
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)				1.997900	1.00
2.00		Program vaccine charges (From your records, or the PS&R)				0	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)				0	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	2,464	0	0.000000	0	0 40.00
41.00	04100	LABORATORY	7,397	0	0.000000	0	0 41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	0	0 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	1,767	0	0.000000	0	0 43.00
44.00	04400	PHYSICAL THERAPY	156,419	0	0.000000	83,472	0 44.00
45.00	04500	OCCUPATIONAL THERAPY	337,874	0	0.000000	126,574	0 45.00
46.00	04600	SPEECH PATHOLOGY	172,006	0	0.000000	84,222	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	103,723	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)	781,650	0		294,268	0 100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315448	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/23/2024 11:25 am
	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	17,420	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	2,699	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	4,894,896	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	General inpatient routine service charges	6,291,389	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.778031	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)	4,894,896	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	280.99	16.00
17.00	Program routine service cost (Line 3 times line 16)	758,392	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)	758,392	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)	594,497	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	34.13	21.00
22.00	Program capital related cost (Line 3 times line 21)	92,117	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	666,275	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)	666,275	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	17,420	1.00
2.00	Program inpatient days (see instructions)	2,699	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)	0.154937	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. : 315448	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/23/2024 11:25 am
		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)		1,849,379	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)		1,849,379	3.00
4.00	Primary payor amounts		0	4.00
5.00	Coinsurance		0	5.00
6.00	Allowable bad debts (From your records)		369,876	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		123,104	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		117,266	8.00
9.00	Recovery of bad debts - for statistical records only		80,018	9.00
10.00	Utilization review		0	10.00
11.00	Subtotal (See instructions)		0	11.00
12.00	Interim payments (See instructions)		1,559,521	12.00
13.00	Tentative adjustment		1,449,913	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)		1,600	14.75
14.99	Sequestration amount (see instructions)		29,590	14.99
15.00	Balance due provider/program (see Instructions)		78,418	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)		0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		0	19.00
20.00	Medicare Part B ancillary charges (See instructions)		0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		0	21.00
22.00	Primary payor amounts		0	22.00
23.00	Coinsurance and deductibles		0	23.00
24.00	Allowable bad debts (From your records)		0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)		0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)		0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)		0	25.00
26.00	Interim payments (See instructions)		0	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)		0	28.99
29.00	Balance due provider/program (see instructions)		0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2		0	30.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Provider No. : 315448

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

Worksheet E-1

Date/Time Prepared:
5/23/2024 11:25 am

Title XVIII

Skilled Nursing
Facility

PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider				0	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		1,449,913		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		1,449,913		0	4.00
TO BE COMPLETED BY CONTRACTOR						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		78,418		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		1,528,331		0	7.00
		Contractor Name		Contractor Number		
		1.00		2.00		
8.00	Name of Contractor					8.00

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)

Provider No. : 315448

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

Worksheet G

Date/Time Prepared:
5/23/2024 11:25 am

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
Assets						
CURRENT ASSETS						
1.00	Cash on hand and in banks	446,863	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	1,006,093	0	0	0	4.00
5.00	Other receivables	556,834	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-196,109	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	70,873	0	0	0	8.00
9.00	Other current assets	0	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	1,884,554	0	0	0	11.00
FIXED ASSETS						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	0	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	67,442	0	0	0	17.00
18.00	Less: Accumulated Amortization	0	0	0	0	18.00
19.00	Fixed equipment	0	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	32,158	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	0	0	0	0	26.00
27.00	Other fixed assets	789	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	100,389	0	0	0	28.00
OTHER ASSETS						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	153,868	0	0	0	31.00
32.00	Other assets	1,154,811	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	1,308,679	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	3,293,622	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	861,168	0	0	0	35.00
36.00	Salaries, wages, and fees payable	388,064	0	0	0	36.00
37.00	Payroll taxes payable	0	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	288,231	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	964,382	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	2,501,845	0	0	0	43.00
LONG TERM LIABILITIES						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	0	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	0	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	2,501,845	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	791,777	0	0	0	52.00
53.00	Specific purpose fund	0	0	0	0	53.00
54.00	Donor created - endowment fund balance - restricted	0	0	0	0	54.00
55.00	Donor created - endowment fund balance - unrestricted	0	0	0	0	55.00
56.00	Governing body created - endowment fund balance	0	0	0	0	56.00
57.00	Plant fund balance - invested in plant	0	0	0	0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion	0	0	0	0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	791,777	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	3,293,622	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315448

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

Worksheet G-1

Date/Time Prepared:
5/23/2024 11:25 am

		General Fund		Special Purpose Fund		Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period		261,832			0	1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		529,945				2.00
3.00	Total (sum of line 1 and line 2)		791,777			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)		791,777			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)		791,777			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. : 315448

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

Worksheet G-2
Parts I-III
Date/Time Prepared:
5/23/2024 11:25 am

Cost Center Description		Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
PART I - PATIENT REVENUES					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	6,291,389		6,291,389	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	2,479,692		2,479,692	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	8,771,081		8,771,081	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	772,409	0	772,409	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	13,577	0	13,577	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	9,557,067	0	9,557,067	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			8,494,934	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)			8,494,934	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315448

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

Worksheet G-3

Date/Time Prepared:
5/23/2024 11:25 am

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	9,557,067	1.00
2.00	Less: contractual allowances and discounts on patients accounts	538,391	2.00
3.00	Net patient revenues (Line 1 minus line 2)	9,018,676	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	8,494,934	4.00
5.00	Net income from service to patients (Line 3 minus 4)	523,742	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	4,050	6.00
7.00	Income from investments	1,340	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	200	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	24	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	371	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	NON PATIENT REVENUE	218	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	6,203	25.00
26.00	Total (Line 5 plus line 25)	529,945	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)	529,945	31.00

**RIVERVIEW ESTATES REHABILITATION AND SENIOR LIVING CENTER
LIMITED LIABILITY COMPANY
(a limited liability company)
BALANCE SHEET
AT DECEMBER 31, 2023**

ASSETS

Current assets

Cash and cash equivalents (note 2)	\$ 646,211
Cash - restricted (patient funds) (note 2)	30,028
Accounts receivable - less allowance for doubtful accounts of \$351,900	671,156
Due from prior owner (note 11)	409,339
Due from related entities (note 8)	15,408
Prepaid expenses	220,418
Total current assets	<u>1,992,560</u>

Property and equipment - net (note 3)	1,189,088
Security deposit	8,000
Right-of-use asset - operating lease (note 5)	<u>5,823,578</u>

TOTAL ASSETS	<u><u>\$ 9,013,226</u></u>
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LIABILITIES AND MEMBERS' EQUITY

Current liabilities

Accounts payable	\$ 874,563
Accrued expenses and withheld taxes	251,565
Due to private and third-party payors (note 13)	333,902
Patients' funds payable	30,028
Due to related entities (note 8)	315,750
Due to landlord (note 8)	910,758
Operating lease payable (note 5)	35,321
Total current liabilities	<u>2,751,887</u>

Operating lease payable (note 5)	<u>5,788,257</u>
Total liabilities	8,540,144

Members' equity	<u>473,082</u>
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TOTAL LIABILITIES AND MEMBERS' EQUITY	<u><u>\$ 9,013,226</u></u>
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**RIVERVIEW ESTATES REHABILITATION AND SENIOR LIVING CENTER
LIMITED LIABILITY COMPANY
(a limited liability company)
STATEMENTS OF EARNINGS AND MEMBERS' EQUITY
YEAR ENDED DECEMBER 31, 2023**

Revenues	\$	9,004,571
Operating expenses		<u>8,732,593</u>
Earnings from operations		271,978
 Non-operating revenue (expense)		
Interest income		1,340
Interest expense		<u>(3,761)</u>
NET EARNINGS		269,557
Members' equity - December 31, 2022		<u>203,525</u>
MEMBERS' EQUITY - DECEMBER 31, 2023	\$	<u><u>473,082</u></u>

**RIVERVIEW ESTATES REHABILITATION AND SENIOR LIVING CENTER
LIMITED LIABILITY COMPANY
(a limited liability company)
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2023**

Cash flows from operating activities	
Net earnings	\$ 269,557
Adjustments to reconcile net earnings to net cash provided by operating activities:	
Depreciation	2,443
Decrease in assets	
Accounts receivable	696,041
Prepaid expenses	4,578
Increase (decrease) in liabilities	
Accounts payable	242,032
Accrued expenses	(97,230)
Due to private and third-party payors	166,211
Due to landlord	318,334
Net cash provided by operating activities	<u>1,601,966</u>
Cash flows from investing activities	
Purchase of property and equipment	(1,137,129)
Increase in security deposits	(8,000)
Due to related entities	(121,592)
Net cash used in investing activities	<u>(1,266,721)</u>
Cash flows from financing activities	
Due to related parties	(3,873)
Due from prior owner	102,581
Net cash provided by financing activities	<u>98,708</u>
Net increase in cash, restricted cash, and cash equivalents	433,953
Cash, restricted cash, and cash equivalents - December 31, 2022	<u>242,286</u>
CASH, RESTRICTED CASH, AND CASH EQUIVALENTS - DECEMBER 31, 2023	<u><u>\$ 676,239</u></u>

See accompanying notes to the financial statements.

**RIVERVIEW ESTATES REHABILITATION AND SENIOR LIVING CENTER
LIMITED LIABILITY COMPANY
(a limited liability company)
SUPPLEMENTARY INFORMATION
REVENUES
YEAR ENDED DECEMBER 31, 2023**

		Per Patient Day
Current year - SNF		
Medicaid	\$ 116,237	\$ 258.30
Medicaid - Managed Care	2,314,919	255.82
Private	1,686,483	371.55
Medicare	1,854,046	683.39
Medicare Part A bad debts	(44,764)	(16.50)
Hospice	174,027	258.20
HMO	<u>122,306</u>	683.27
Total current year - SNF	<u>6,223,254</u>	<u>\$ 353.51</u>
Ancillary - SNF	<u>298,743</u>	
Prior years - SNF		
Medicaid	(49,041)	
Medicare	(7,331)	
Private	54,557	
Insurance	<u>(166)</u>	
Total prior years - SNF	<u>(1,981)</u>	
Current year - ALF		
Medicaid	22,897	\$ 186.15
Medicaid - Managed Care	997,694	122.73
Private	<u>957,688</u>	185.85
Total current year - ALF	<u>1,978,279</u>	<u>\$ 147.58</u>
Ancillary - ALF	<u>322,441</u>	
Prior years - ALF		
Medicaid	7,797	
Medicaid - Managed Care	173,755	
Private	<u>(2,580)</u>	
Total prior years - ALF	<u>178,972</u>	
Other income		
Miscellaneous	<u>4,863</u>	
TOTAL REVENUES	<u>\$ 9,004,571</u>	