

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: 315517	Period: From 01/01/2023 To 01/07/2024	Worksheet S Parts I, II & III Date/Time Prepared: 5/30/2024 12:51 pm
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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 TOTAL REHAB AT MOORESTOWN (315517) for the cost reporting period beginning 01/01/2023 and ending 01/07/2024 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	1 Yosef Lewin	2 Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	Yosef Lewin		2
3	Signatory Title	CFO		3
4	Date	(Dated when report is electronic)		4

Cost Center Description	Title 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	158,880	617	0	1.00
2.00 NURSING FACILITY	0			0	2.00
3.00 ICF/IID	0			0	3.00
4.00 SNF - BASED HHA I	0	0	0	0	4.00
5.00 SNF - BASED RHC I	0		0	0	5.00
6.00 SNF - BASED FQHC I	0		0	0	6.00
7.00 SNF - BASED CMHC I	0		0	0	7.00
100.00 TOTAL	0	158,880	617	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. : 315517	Period: From 01/01/2023 To 01/07/2024	Worksheet S-2 Part I Date/Time Prepared: 5/30/2024 12:51 pm				
1.00		2.00		3.00				
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:								
1.00	Street: 200 MARTER AVENUE	PO Box:				1.00		
2.00	City: MOORESTOWN	State: NJ	Zip Code: 15804			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, O, or N)			
		1.00	2.00	3.00	V	XVIII	XIX	
					4.00	5.00	6.00	
SNF and SNF-Based Component Identification:								
4.00	SNF	TOTAL REHAB AT MOORESTOWN	315517	11/10/2014	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:			
14.00	Cost Reporting Period (mm/dd/yyyy)			1.00	2.00			
15.00	Type of Control (See Instructions)			01/01/2023	01/07/2024		14.00	
					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?					Y	16.00	
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N	17.00	
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.					Y	18.00	
Miscellaneous Cost Reporting Information								
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N	19.00	
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N	19.01	
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.								
20.00	Straight Line					1,438	20.00	
21.00	Declining Balance					0	21.00	
22.00	Sum of the Year's Digits					0	22.00	
23.00	Sum of line 20 through 22					1,438	23.00	
24.00	If depreciation is funded, enter the balance as of the end of the period.					0	24.00	
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)					N	25.00	
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)					N	26.00	
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)					N	27.00	
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)					N	28.00	
				Part A	Part B	Other		
				1.00	2.00	3.00		
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.								
29.00	Skilled Nursing Facility				N	N	N	29.00
30.00	Nursing Facility							30.00
31.00	ICF/IID							31.00
32.00	SNF-Based HHA				N	N		32.00
33.00	SNF-Based RHC							33.00
34.00	SNF-Based FQHC							34.00
35.00	SNF-Based CMHC					N		35.00
36.00	SNF-Based OLTC							36.00
				Y/N				
				1.00	2.00			
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)			Y			37.00	
38.00	Are you legally-required to carry malpractice insurance? (Y/N)			N			38.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.						39.00	
			Premiums	Paid Losses	Self Insurance			
			1.00	2.00	3.00			
41.00	List malpractice premiums and paid losses:			0	0	0	41.00	

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA	Provider No. : 315517	Period: From 01/01/2023 To 01/07/2024	Worksheet S-2 Part I Date/Time Prepared: 5/30/2024 12:51 pm
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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. : 315517	Period: From 01/01/2023 To 01/07/2024	Worksheet S-2 Part II Date/Time Prepared: 5/30/2024 12:51 pm	
		Y/N	Date		
		1.00	2.00		
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N			1.00
		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00
		Y/N	Type	Date	
		1.00	2.00	3.00	
Financial Data and Reports					
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	C		4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00
		Y/N	Legal Oper.		
		1.00	2.00		
Approved Educational Activities					
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N		6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N			7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N			8.00
		Y/N			
		1.00			
Bad Debts					
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.			Y	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.			N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.			N	11.00
Bed Complement					
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.			N	12.00
		Part A		Part B	
		Description	Y/N	Date	Y/N
		0	1.00	2.00	3.00
PS&R Data					
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	Y	04/19/2024	Y	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N	14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N	15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N	16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N	17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N	18.00

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

Provider No. : 315517

Period:
 From 01/01/2023
 To 01/07/2024

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/30/2024 12:51 pm

		1.00	2.00	
Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	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. : 315517

Period:
 From 01/01/2023
 To 01/07/2024

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/30/2024 12:51 pm

		Part B	
		Date	
		4.00	
PS&R Data			
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	04/19/2024	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.		14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.		15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.		16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:		17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.		18.00
		3.00	
Cost Report Preparer Contact Information			
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	PREPARER	19.00
20.00	Enter the employer/company name of the cost report preparer.		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.		21.00

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

Provider No. : 315517

Period:
 From 01/01/2023
 To 01/07/2024

Worksheet S-3
 Part I
 Date/Time Prepared:
 5/30/2024 12:51 pm

Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
				1.00	2.00	3.00	
1.00	SKILLED NURSING FACILITY	124	46,128	0	23,047	0	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	124	46,128	0	23,047	0	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	14,031	37,078	0	764	0	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	14,031	37,078	0	764	0	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	779	1,543	0.00	30.17	0.00	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	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	779	1,543	0.00	30.17	0.00	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	24.03	0	805	0	765	1.00
2.00	NURSING FACILITY	0.00	0		0	0	2.00
3.00	ICF/IID	0.00			0	0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0.00				0	5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	24.03	0	805	0	765	8.00
Component		Admissions		Full Time Equivalent			
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	1,570	123.60	0.00		1.00	
2.00	NURSING FACILITY	0	0.00	0.00		2.00	
3.00	ICF/IID	0	0.00	0.00		3.00	
4.00	HOME HEALTH AGENCY COST					4.00	
5.00	Other Long Term Care	0	0.00	0.00		5.00	
6.00	SNF-Based CMHC					6.00	
7.00	HOSPICE	0	0.00	0.00		7.00	
8.00	Total (Sum of lines 1-7)	1,570	123.60	0.00		8.00	

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

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)	7,896,971	0	7,896,971	263,012.00	30.03 1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00 2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00 3.00
4.00	Home office personnel	0	0	0	0.00	0.00 4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00 5.00
6.00	Revised wages (line 1 minus line 5)	7,896,971	0	7,896,971	263,012.00	30.03 6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00 7.00
8.00	HOME HEALTH AGENCY COST					
9.00	CMHC					
10.00	HOSPICE	0	0	0	0.00	0.00 10.00
11.00	Other excluded areas	0	0	0	0.00	0.00 11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00 12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	7,896,971	0	7,896,971	263,012.00	30.03 13.00
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	3,886,596	0	3,886,596	71,520.00	54.34 14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00 15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00 16.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	1,214,257	0	1,214,257		
18.00	Wage-related costs other (See Part IV)	0	0	0		
19.00	Wage related costs (excluded units)	0	0	0		
20.00	Physician Part A - WRC	0	0	0		
21.00	Physician Part B - WRC	0	0	0		
22.00	Total Adjusted Wage Related cost (see instructions)	1,214,257	0	1,214,257		

SNF WAGE INDEX INFORMATION

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet S-3
Part III
Date/Time Prepared:
5/30/2024 12:51 pm

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0.00	0.00	1.00
2.00	Administrative & General	731,606	0	731,606	12,816.00	2.00
3.00	Plant Operation, Maintenance & Repairs	37,657	0	37,657	1,210.00	3.00
4.00	Laundry & Linen Service	29,430	0	29,430	2,013.00	4.00
5.00	Housekeeping	454,350	0	454,350	18,917.00	5.00
6.00	Dietary	0	0	0.00	0.00	6.00
7.00	Nursing Administration	1,086,229	0	1,086,229	25,088.00	7.00
8.00	Central Services and Supply	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	38,972	0	38,972	1,779.00	10.00
11.00	Social Service	175,128	0	175,128	4,087.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	182,035	0	182,035	6,989.00	13.00
14.00	Total (sum lines 1 thru 13)	2,735,407	0	2,735,407	72,899.00	14.00

SNF WAGE RELATED COSTS		Provider No. : 315517	Period: From 01/01/2023 To 01/07/2024	Worksheet S-3 Part IV Date/Time Prepared: 5/30/2024 12:51 pm
				Amount Reported
				1.00
PART IV - WAGE RELATED COSTS				
Part A - Core List				
RETIREMENT COST				
1.00	401K Employer Contributions		0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution		0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost		0	3.00
4.00	Prior Year Pension Service Cost		0	4.00
PLAN ADMINISTRATIVE COSTS (Paid to External Organization)				
5.00	401K/TSA Plan Administration Fees		0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan		0	6.00
7.00	Employee Managed Care Program Administration Fees		0	7.00
HEALTH AND INSURANCE COST				
8.00	Health Insurance (Purchased or Self Funded)		31,904	8.00
9.00	Prescription Drug Plan		0	9.00
10.00	Dental, Hearing and Vision Plan		419	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		420,423	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		537,004	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		224,507	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)		1,214,257	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. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet S-3
Part V
Date/Time Prepared:
5/30/2024 12:51 pm

Occupational Category		Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	806,865	125,790	932,655	16,488.00	56.57	1.00
2.00	Licensed Practical Nurses (LPNs)	2,409,898	375,703	2,785,601	87,725.00	31.75	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,643,970	256,295	1,900,265	83,770.00	22.68	3.00
4.00	Total Nursing (sum of lines 1 through 3)	4,860,733	757,788	5,618,521	187,983.00	29.89	4.00
5.00	Physical Therapists	60,247	0	60,247	467.00	129.01	5.00
6.00	Physical Therapy Assistants	37,512	0	37,512	438.00	85.64	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	66,528	0	66,528	547.00	121.62	8.00
9.00	Occupational Therapy Assistants	41,001	0	41,001	495.00	82.83	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	22,274	3,473	25,747	185.00	139.17	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)	151,344		151,344	2,105.00	71.90	14.00
15.00	Licensed Practical Nurses (LPNs)	763,707		763,707	13,280.00	57.51	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	817,179		817,179	19,352.00	42.23	16.00
17.00	Total Nursing (sum of lines 14 through 16)	1,732,230		1,732,230	34,737.00	49.87	17.00
18.00	Physical Therapists	570,635		570,635	8,574.00	66.55	18.00
19.00	Physical Therapy Assistants	246,978		246,978	4,453.00	55.46	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	690,049		690,049	11,107.00	62.13	21.00
22.00	Occupational Therapy Assistants	461,964		461,964	8,551.00	54.02	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	184,740		184,740	4,097.00	45.09	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. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet S-7

Date/Time Prepared:
5/30/2024 12:51 pm

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

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet S-7

Date/Time Prepared:
5/30/2024 12:51 pm

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			Provider No. : 315517		Period: From 01/01/2023 To 01/07/2024		Worksheet A	
Date/Time Prepared: 5/30/2024 12:51 pm								
Cost Center	Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassification Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)		
		1.00	2.00	3.00	4.00	5.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		4,151,595	4,151,595	0	4,151,595	1.00
3.00	00300	EMPLOYEE BENEFITS	0	1,231,353	1,231,353	0	1,231,353	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	731,606	3,327,390	4,058,996	0	4,058,996	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	37,657	474,116	511,773	0	511,773	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	29,430	42,524	71,954	0	71,954	6.00
7.00	00700	HOUSEKEEPING	454,350	46,538	500,888	0	500,888	7.00
8.00	00800	DIETARY	0	1,119,324	1,119,324	0	1,119,324	8.00
9.00	00900	NURSING ADMINISTRATION	1,086,229	150,172	1,236,401	0	1,236,401	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	330,382	330,382	0	330,382	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	38,972	0	38,972	0	38,972	12.00
13.00	01300	SOCIAL SERVICE	175,128	0	175,128	0	175,128	13.00
15.00	01500	PATIENT ACTIVITIES	182,035	34,895	216,930	0	216,930	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	4,934,001	1,824,893	6,758,894	0	6,758,894	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	5,223	5,223	0	5,223	40.00
41.00	04100	LABORATORY	0	323,738	323,738	0	323,738	41.00
42.00	04200	INTRAVENOUS THERAPY	0	168,915	168,915	0	168,915	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	7,981	7,981	0	7,981	43.00
44.00	04400	PHYSICAL THERAPY	107,617	817,613	925,230	0	925,230	44.00
45.00	04500	OCCUPATIONAL THERAPY	102,324	1,152,013	1,254,337	0	1,254,337	45.00
46.00	04600	SPEECH PATHOLOGY	17,622	184,740	202,362	0	202,362	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	5,990	5,990	0	5,990	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	815,071	815,071	0	815,071	49.00
51.00	05100	SUPPORT SURFACES	0	4,970	4,970	0	4,970	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	199,003	199,003	0	199,003	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	7,896,971	16,418,439	24,315,410	0	24,315,410	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	668	668	0	668	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
100.00		TOTAL	7,896,971	16,419,107	24,316,078	0	24,316,078	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES		Provider No. : 315517	Period: From 01/01/2023 To 01/07/2024	Worksheet A Date/Time Prepared: 5/30/2024 12:51 pm
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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	0	4,151,595	1.00
3.00	00300	EMPLOYEE BENEFITS	0	1,231,353	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-929,187	3,129,809	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	511,773	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	71,954	6.00
7.00	00700	HOUSEKEEPING	0	500,888	7.00
8.00	00800	DIETARY	-688	1,118,636	8.00
9.00	00900	NURSING ADMINISTRATION	0	1,236,401	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	330,382	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	38,972	12.00
13.00	01300	SOCIAL SERVICE	0	175,128	13.00
15.00	01500	PATIENT ACTIVITIES	0	216,930	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	6,758,894	30.00
31.00	03100	NURSING FACILITY	0	0	31.00
32.00	03200	ICF/IID	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	33.00
ANCILLARY SERVICE COST CENTERS					
40.00	04000	RADIOLOGY	0	5,223	40.00
41.00	04100	LABORATORY	0	323,738	41.00
42.00	04200	INTRAVENOUS THERAPY	0	168,915	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	7,981	43.00
44.00	04400	PHYSICAL THERAPY	0	925,230	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	1,254,337	45.00
46.00	04600	SPEECH PATHOLOGY	0	202,362	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	5,990	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	815,071	49.00
51.00	05100	SUPPORT SURFACES	0	4,970	51.00
OTHER REIMBURSABLE COST CENTERS					
71.00	07100	AMBULANCE	0	199,003	71.00
SPECIAL PURPOSE COST CENTERS					
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	80.00
81.00	08100	INTEREST EXPENSE	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	82.00
83.00	08300	HOSPICE	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	-929,875	23,385,535	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	668	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	94.00
100.00		TOTAL	-929,875	23,386,203	100.00

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet A-6

Date/Time Prepared:
5/30/2024 12:51 pm

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

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

RECLASSIFICATIONS

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet A-6
Date/Time Prepared:
5/30/2024 12:51 pm

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

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

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet A-7

Date/Time Prepared:
5/30/2024 12:51 pm

Description	Beginning Balances	Acquisitions			Disposals and Retirements	
		Purchases	Donation	Total		
		1.00	2.00	3.00		
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	3.00
4.00	Building Improvements	0	21,285	0	21,285	4.00
5.00	Fixed Equipment	0	0	0	0	5.00
6.00	Movable Equipment	0	5,231	0	5,231	6.00
7.00	Subtotal (sum of lines 1-6)	0	26,516	0	26,516	7.00
8.00	Reconciling Items	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	0	26,516	0	26,516	9.00
Description		Ending Balance	Fully Depreciated Assets			
		6.00	7.00			
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	0	0			1.00
2.00	Land Improvements	0	0			2.00
3.00	Buildings and Fixtures	0	0			3.00
4.00	Building Improvements	21,285	0			4.00
5.00	Fixed Equipment	0	0			5.00
6.00	Movable Equipment	5,231	0			6.00
7.00	Subtotal (sum of lines 1-6)	26,516	0			7.00
8.00	Reconciling Items	0	0			8.00
9.00	Total (line 7 minus line 8)	26,516	0			9.00

ADJUSTMENTS TO EXPENSES

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet A-8

Date/Time Prepared:
5/30/2024 12:51 pm

Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted			
			Cost Center		Line No.	
			1.00	2.00	3.00	4.00
1.00 Investment income on restricted funds (chapter 2)	B	-289,635	ADMINISTRATIVE & GENERAL		4.00	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	-37,187				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	B	-688	DIETARY		8.00	15.00
16.00 Sale of medical supplies to other than patients		0			0.00	16.00
17.00 Sale of drugs to other than patients		0			0.00	17.00
18.00 Sale of medical records and abstracts		0			0.00	18.00
19.00 Vending machines		0			0.00	19.00
20.00 Income from imposition of interest, finance or penalty charges (chapter 21)		0			0.00	20.00
21.00 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			0.00	21.00
22.00 Utilization review--physicians' compensation (chapter 21)			UTILIZATION REVIEW - SNF		82.00	22.00
23.00 Depreciation--buildings and fixtures			OCAP REL COSTS - BLDGS & FIXTURES		1.00	23.00
24.00 Depreciation--movable equipment			0*** Cost Center Deleted ***		2.00	24.00
25.00 NON DEDUCTIBLE ASSOC DUES	A	-91	ADMINISTRATIVE & GENERAL		4.00	25.00
25.01 IC ALLOCATED EXPENSE	A	-2,253	ADMINISTRATIVE & GENERAL		4.00	25.01
25.02 MARKETING	A	-103,832	ADMINISTRATIVE & GENERAL		4.00	25.02
25.03 CONTRIBUTIONS	A	-1,800	ADMINISTRATIVE & GENERAL		4.00	25.03
25.04 PATIENT REIMBURSEMENT	A	-7,462	ADMINISTRATIVE & GENERAL		4.00	25.04
25.05 BAD DEBTS	A	-486,927	ADMINISTRATIVE & GENERAL		4.00	25.05
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-929,875				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. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet A-8-1
Parts I-III
Date/Time Prepared:
5/30/2024 12:51 pm

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		9.00	NURSING ADMINISTRATION	NURSING ASSISTANCE	1.00
2.00		4.00	ADMINISTRATIVE & GENERAL	BACK OFFICE ASSISTANCE	2.00
3.00		4.00	ADMINISTRATIVE & GENERAL	HOME OFFICE	3.00
4.00		4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT	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		157,940	157,940	0	1.00
2.00		140,060	140,060	0	2.00
3.00		12,835	50,022	-37,187	3.00
4.00		3,817,939	3,817,939	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.	4,128,774	4,165,961	-37,187	10.00

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	Provider No. : 315517	Period: From 01/01/2023 To 01/07/2024	Worksheet A-8-1 Parts I-III Date/Time Prepared: 5/30/2024 12:51 pm
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Symbol (1)	Name	Percentage of Ownership
1.00	2.00	3.00

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

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

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

1.00	A	0.00	1.00
2.00	A	0.00	2.00
3.00	A	0.00	3.00
4.00	A	0.00	4.00
5.00		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	PCA MANAGEMENT LLC	0.00	MANAGEMENT	1.00
2.00	PCA MANAGEMENT LLC	0.00	MANAGEMENT	2.00
3.00	PC CONSULTING	0.00	CLINICAL CONSULTING	3.00
4.00	MOORESTOWN MANAGEMENT LLC	100.00	MANAGEMENT	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. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 12: 51 pm

Cost Center Description	Net Expenses for Cost Allocation (from Wkst Allocation 7)	CAPI TAL RELATED COSTS	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	
		BLDGS & FIXTURES				
	0	1.00	3.00	3A	4.00	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	4,151,595	4,151,595			1.00
3.00 00300	EMPLOYEE BENEFITS	1,231,353	38,251	1,269,604		3.00
4.00 00400	ADMINISTRATIVE & GENERAL	3,129,809	250,680	117,621	3,498,110	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	511,773	74,521	6,054	592,348	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	71,954	89,070	4,731	165,755	6.00
7.00 00700	HOUSEKEEPING	500,888	56,284	73,046	630,218	7.00
8.00 00800	DIETARY	1,118,636	302,729	0	1,421,365	8.00
9.00 00900	NURSING ADMINISTRATION	1,236,401	32,787	174,634	1,443,822	9.00
10.00 01000	CENTRAL SERVICE & SUPPLY	330,382	16,393	0	346,775	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	38,972	49,316	6,266	94,554	12.00
13.00 01300	SOCIAL SERVICE	175,128	0	28,156	203,284	13.00
15.00 01500	PATIENT ACTIVITIES	216,930	140,026	29,266	386,222	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	6,758,894	2,669,507	793,244	10,221,645	30.00
31.00 03100	NURSING FACILITY	0	0	0	0	31.00
32.00 03200	ICF/IID	0	0	0	0	32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	5,223	0	0	5,223	40.00
41.00 04100	LABORATORY	323,738	0	0	323,738	41.00
42.00 04200	INTRAVENOUS THERAPY	168,915	0	0	168,915	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	7,981	0	0	7,981	43.00
44.00 04400	PHYSICAL THERAPY	925,230	349,382	17,302	1,291,914	44.00
45.00 04500	OCCUPATIONAL THERAPY	1,254,337	0	16,451	1,270,788	45.00
46.00 04600	SPEECH PATHOLOGY	202,362	0	2,833	205,195	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	5,990	13,661	0	19,651	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	815,071	0	0	815,071	49.00
51.00 05100	SUPPORT SURFACES	4,970	0	0	4,970	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	199,003	0	0	199,003	71.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	23,385,535	4,082,607	1,269,604	23,316,547	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	668	68,988	0	69,656	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	99.00
100.00	TOTAL	23,386,203	4,151,595	1,269,604	23,386,203	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 12:51 pm

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	
		5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	696,536				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	16,378	211,288			6.00
7.00	00700	HOUSEKEEPING	10,349	0	751,416		7.00
8.00	00800	DIETARY	55,664	0	62,445	1,789,478	8.00
9.00	00900	NURSING ADMINISTRATION	6,029	0	6,763	0	1,710,568
10.00	01000	CENTRAL SERVICE & SUPPLY	3,014	0	3,382	0	0
12.00	01200	MEDICAL RECORDS & LIBRARY	9,068	0	10,173	0	0
13.00	01300	SOCIAL SERVICE	0	0	0	0	0
15.00	01500	PATIENT ACTIVITIES	25,747	0	28,884	0	0
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	490,848	211,288	550,651	1,789,478	1,710,568
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	0
41.00	04100	LABORATORY	0	0	0	0	0
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00	04400	PHYSICAL THERAPY	64,242	0	72,069	0	0
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	2,512	0	2,818	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	683,851	211,288	737,185	1,789,478	1,710,568
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	12,685	0	14,231	0	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
98.00		Cross Foot Adjustments	0	0	0	0	0
99.00		Negative Cost Centers	0	0	0	0	0
100.00		TOTAL	696,536	211,288	751,416	1,789,478	1,710,568

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 12:51 pm

Cost Center Description	CENTRAL SERVICE & 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						1.00
3.00 00300						3.00
4.00 00400						4.00
5.00 00500						5.00
6.00 00600						6.00
7.00 00700						7.00
8.00 00800						8.00
9.00 00900						9.00
10.00 01000	414,165					10.00
12.00 01200	0	130,426				12.00
13.00 01300	0	0	239,040			13.00
15.00 01500	0	0	0	508,786		15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	118,836	130,426	239,040	508,786	17,769,443	30.00
31.00 03100	0	0	0	0	0	31.00
32.00 03200	0	0	0	0	0	32.00
33.00 03300	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	0	0	0	0	6,142	40.00
41.00 04100	0	0	0	0	380,680	41.00
42.00 04200	0	0	0	0	198,625	42.00
43.00 04300	0	0	0	0	9,385	43.00
44.00 04400	0	0	0	0	1,655,460	44.00
45.00 04500	0	0	0	0	1,494,307	45.00
46.00 04600	0	0	0	0	241,287	46.00
47.00 04700	0	0	0	0	0	47.00
48.00 04800	2,155	0	0	0	30,592	48.00
49.00 04900	293,174	0	0	0	1,251,608	49.00
51.00 05100	0	0	0	0	5,844	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	0	0	0	0	234,006	71.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000						80.00
81.00 08100						81.00
82.00 08200						82.00
83.00 08300	0	0	0	0	0	83.00
89.00	414,165	130,426	239,040	508,786	23,277,379	89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	0	0	0	0	0	90.00
91.00 09100	0	0	0	0	108,824	91.00
92.00 09200	0	0	0	0	0	92.00
93.00 09300	0	0	0	0	0	93.00
94.00 09400	0	0	0	0	0	94.00
98.00	0	0	0	0	0	98.00
99.00	0	0	0	0	0	99.00
100.00	414,165	130,426	239,040	508,786	23,386,203	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 12:51 pm

Cost Center Description		Post Stepdown Adjustments	Total	
		17.00	18.00	
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	00300	EMPLOYEE BENEFITS		3.00
4.00	00400	ADMINISTRATIVE & GENERAL		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	00600	LAUNDRY & LINEN SERVICE		6.00
7.00	00700	HOUSEKEEPING		7.00
8.00	00800	DIETARY		8.00
9.00	00900	NURSING ADMINISTRATION		9.00
10.00	01000	CENTRAL SERVICE & 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	17,769,443	30.00
31.00	03100	NURSING FACILITY	0	31.00
32.00	03200	ICF/IID	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	33.00
ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	6,142	40.00
41.00	04100	LABORATORY	380,680	41.00
42.00	04200	INTRAVENOUS THERAPY	198,625	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	9,385	43.00
44.00	04400	PHYSICAL THERAPY	1,655,460	44.00
45.00	04500	OCCUPATIONAL THERAPY	1,494,307	45.00
46.00	04600	SPEECH PATHOLOGY	241,287	46.00
47.00	04700	ELECTROCARDIOLOGY	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	30,592	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	1,251,608	49.00
51.00	05100	SUPPORT SURFACES	5,844	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	234,006	71.00
SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW - SNF		82.00
83.00	08300	HOSPICE	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	23,277,379	89.00
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	108,824	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	09300	NONPAID WORKERS	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	94.00
98.00		Cross Foot Adjustments	0	98.00
99.00		Negative Cost Centers	0	99.00
100.00		TOTAL	23,386,203	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 12: 51 pm

Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	
		0	BLDGS & FIXTURES				
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
3.00	00300	0	38,251	38,251	38,251		3.00
4.00	00400	0	250,680	250,680	3,544	254,224	4.00
5.00	00500	0	74,521	74,521	182	7,572	5.00
6.00	00600	0	89,070	89,070	143	2,119	6.00
7.00	00700	0	56,284	56,284	2,201	8,056	7.00
8.00	00800	0	302,729	302,729	0	18,169	8.00
9.00	00900	0	32,787	32,787	5,262	18,456	9.00
10.00	01000	0	16,393	16,393	0	4,433	10.00
12.00	01200	0	49,316	49,316	189	1,209	12.00
13.00	01300	0	0	0	848	2,599	13.00
15.00	01500	0	140,026	140,026	882	4,937	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	0	2,669,507	2,669,507	23,898	130,658	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	0	0	0	67	40.00
41.00	04100	0	0	0	0	4,138	41.00
42.00	04200	0	0	0	0	2,159	42.00
43.00	04300	0	0	0	0	102	43.00
44.00	04400	0	349,382	349,382	521	16,515	44.00
45.00	04500	0	0	0	496	16,244	45.00
46.00	04600	0	0	0	85	2,623	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	13,661	13,661	0	251	48.00
49.00	04900	0	0	0	0	10,419	49.00
51.00	05100	0	0	0	0	64	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	0	0	0	0	2,544	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
89.00		0	4,082,607	4,082,607	38,251	253,334	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	68,988	68,988	0	890	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
98.00							98.00
99.00							99.00
100.00		0	4,151,595	4,151,595	38,251	254,224	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 12:51 pm

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	
		5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	82,275				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	1,935	93,267			6.00
7.00	00700	HOUSEKEEPING	1,222	0	67,763		7.00
8.00	00800	DIETARY	6,575	0	5,631	333,104	8.00
9.00	00900	NURSING ADMINISTRATION	712	0	610	0	57,827
10.00	01000	CENTRAL SERVICE & SUPPLY	356	0	305	0	0
12.00	01200	MEDICAL RECORDS & LIBRARY	1,071	0	917	0	0
13.00	01300	SOCIAL SERVICE	0	0	0	0	0
15.00	01500	PATIENT ACTIVITIES	3,041	0	2,605	0	0
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	57,980	93,267	49,659	333,104	57,827
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	0
41.00	04100	LABORATORY	0	0	0	0	0
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00	04400	PHYSICAL THERAPY	7,588	0	6,499	0	0
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	297	0	254	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	80,777	93,267	66,480	333,104	57,827
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	1,498	0	1,283	0	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
98.00		Cross Foot Adjustments	0	0	0	0	0
99.00		Negative Cost Centers	0	0	0	0	0
100.00		TOTAL	82,275	93,267	67,763	333,104	57,827

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 12:51 pm

Cost Center Description	CENTRAL SERVICE & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal		
	10.00	12.00	13.00	15.00			16.00
GENERAL SERVICE COST CENTERS							
1.00 00100 CAP REL COSTS - BLDGS & FIXTURES						1.00	
3.00 00300 EMPLOYEE BENEFITS						3.00	
4.00 00400 ADMINISTRATIVE & GENERAL						4.00	
5.00 00500 PLANT OPERATION, MAINT. & REPAIRS						5.00	
6.00 00600 LAUNDRY & LINEN SERVICE						6.00	
7.00 00700 HOUSEKEEPING						7.00	
8.00 00800 DIETARY						8.00	
9.00 00900 NURSING ADMINISTRATION						9.00	
10.00 01000 CENTRAL SERVICE & SUPPLY	21,487					10.00	
12.00 01200 MEDICAL RECORDS & LIBRARY	0	52,702				12.00	
13.00 01300 SOCIAL SERVICE	0	0	3,447			13.00	
15.00 01500 PATIENT ACTIVITIES	0	0	0	151,491		15.00	
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00 03000 SKILLED NURSING FACILITY	6,165	52,702	3,447	151,491	3,629,705	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	0	0	0	0	0	33.00	
ANCILLARY SERVICE COST CENTERS							
40.00 04000 RADIOLOGY	0	0	0	0	67	40.00	
41.00 04100 LABORATORY	0	0	0	0	4,138	41.00	
42.00 04200 INTRAVENOUS THERAPY	0	0	0	0	2,159	42.00	
43.00 04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	102	43.00	
44.00 04400 PHYSICAL THERAPY	0	0	0	0	380,505	44.00	
45.00 04500 OCCUPATIONAL THERAPY	0	0	0	0	16,740	45.00	
46.00 04600 SPEECH PATHOLOGY	0	0	0	0	2,708	46.00	
47.00 04700 ELECTROCARDIOLOGY	0	0	0	0	0	47.00	
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	112	0	0	0	14,575	48.00	
49.00 04900 DRUGS CHARGED TO PATIENTS	15,210	0	0	0	25,629	49.00	
51.00 05100 SUPPORT SURFACES	0	0	0	0	64	51.00	
OTHER REIMBURSABLE COST CENTERS							
71.00 07100 AMBULANCE	0	0	0	0	2,544	71.00	
SPECIAL PURPOSE COST CENTERS							
80.00 08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00	
81.00 08100 INTEREST EXPENSE						81.00	
82.00 08200 UTILIZATION REVIEW - SNF						82.00	
83.00 08300 HOSPICE	0	0	0	0	0	83.00	
89.00	SUBTOTALS (sum of lines 1-84)	21,487	52,702	3,447	151,491	4,078,936	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	72,659	91.00	
92.00 09200 PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00	
93.00 09300 NONPAID WORKERS	0	0	0	0	0	93.00	
94.00 09400 PATIENTS LAUNDRY	0	0	0	0	0	94.00	
98.00	Cross Foot Adjustments	0	0	0	0	98.00	
99.00	Negative Cost Centers	0	0	0	0	99.00	
100.00	TOTAL	21,487	52,702	3,447	151,491	4,151,595	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 12:51 pm

Cost Center Description		Post Step-Down Adjustments	Total	
		17.00	18.00	
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	00300	EMPLOYEE BENEFITS		3.00
4.00	00400	ADMINISTRATIVE & GENERAL		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	00600	LAUNDRY & LINEN SERVICE		6.00
7.00	00700	HOUSEKEEPING		7.00
8.00	00800	DIETARY		8.00
9.00	00900	NURSING ADMINISTRATION		9.00
10.00	01000	CENTRAL SERVICE & 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	3,629,705
31.00	03100	NURSING FACILITY	0	0
32.00	03200	ICF/IID	0	0
33.00	03300	OTHER LONG TERM CARE	0	0
ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	0	67
41.00	04100	LABORATORY	0	4,138
42.00	04200	INTRAVENOUS THERAPY	0	2,159
43.00	04300	OXYGEN (INHALATION) THERAPY	0	102
44.00	04400	PHYSICAL THERAPY	0	380,505
45.00	04500	OCCUPATIONAL THERAPY	0	16,740
46.00	04600	SPEECH PATHOLOGY	0	2,708
47.00	04700	ELECTROCARDIOLOGY	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	14,575
49.00	04900	DRUGS CHARGED TO PATIENTS	0	25,629
51.00	05100	SUPPORT SURFACES	0	64
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0	2,544
SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW - SNF		82.00
83.00	08300	HOSPICE	0	0
89.00		SUBTOTALS (sum of lines 1-84)	0	4,078,936
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	72,659
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0
93.00	09300	NONPAID WORKERS	0	0
94.00	09400	PATIENTS LAUNDRY	0	0
98.00		Cross Foot Adjustments	0	0
99.00		Negative Cost Centers	0	0
100.00		TOTAL	0	4,151,595

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet B-1

Date/Time Prepared:
5/30/2024 12:51 pm

Cost Center Description	CAPITAL RELATED COSTS	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	
	BLDGS & FIXTURES (SQUARE FEET)					
	1.00	3.00	4A	4.00	5.00	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	60,780				1.00
3.00 00300	EMPLOYEE BENEFITS	560	7,896,971			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	3,670	731,606	-3,498,110	19,888,093	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	1,091	37,657	0	592,348	55,459 5.00
6.00 00600	LAUNDRY & LINEN SERVICE	1,304	29,430	0	165,755	1,304 6.00
7.00 00700	HOUSEKEEPING	824	454,350	0	630,218	824 7.00
8.00 00800	DIETARY	4,432	0	0	1,421,365	4,432 8.00
9.00 00900	NURSING ADMINISTRATION	480	1,086,229	0	1,443,822	480 9.00
10.00 01000	CENTRAL SERVICE & SUPPLY	240	0	0	346,775	240 10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	722	38,972	0	94,554	722 12.00
13.00 01300	SOCIAL SERVICE	0	175,128	0	203,284	0 13.00
15.00 01500	PATIENT ACTIVITIES	2,050	182,035	0	386,222	2,050 15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	39,082	4,934,001	0	10,221,645	39,082 30.00
31.00 03100	NURSING FACILITY	0	0	0	0	0 31.00
32.00 03200	ICF/IID	0	0	0	0	0 32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	0 33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	0	0	0	5,223	0 40.00
41.00 04100	LABORATORY	0	0	0	323,738	0 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	168,915	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	7,981	0 43.00
44.00 04400	PHYSICAL THERAPY	5,115	107,617	0	1,291,914	5,115 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	102,324	0	1,270,788	0 45.00
46.00 04600	SPEECH PATHOLOGY	0	17,622	0	205,195	0 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	200	0	0	19,651	200 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	815,071	0 49.00
51.00 05100	SUPPORT SURFACES	0	0	0	4,970	0 51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	199,003	0 71.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	0 83.00
89.00	SUBTOTALS (sum of lines 1-84)	59,770	7,896,971	-3,498,110	19,818,437	54,449 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	1,010	0	0	69,656	1,010 91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0 92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	0 93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0 94.00
98.00	Cross Foot Adjustments					98.00
99.00	Negative Cost Centers					99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	4,151,595	1,269,604		3,498,110	696,536 102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	68.305281	0.160771		0.175890	12.559476 103.00
104.00	Cost to be allocated (per Wkst. B, Part II)		38,251		254,224	82,275 104.00
105.00	Unit cost multiplier (Wkst. B, Part II)		0.004844		0.012783	1.483528 105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet B-1

Date/Time Prepared:
5/30/2024 12:51 pm

Cost Center Description		LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURSING)	CENTRAL SERVICE & SUPPLY (COSTED REQUIS.)	
		6.00	7.00	8.00	9.00	10.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	37,078				6.00
7.00	00700	HOUSEKEEPING	0	53,331			7.00
8.00	00800	DIETARY	0	4,432	111,234		8.00
9.00	00900	NURSING ADMINISTRATION	0	480	0	187,983	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	240	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	722	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	0	2,050	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	37,078	39,082	111,234	187,983	330,382
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	0
41.00	04100	LABORATORY	0	0	0	0	0
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00	04400	PHYSICAL THERAPY	0	5,115	0	0	0
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	200	0	0	5,990
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	815,071
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	37,078	52,321	111,234	187,983	1,151,443
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	1,010	0	0	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
98.00		Cross Foot Adjustments					98.00
99.00		Negative Cost Centers					99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	211,288	751,416	1,789,478	1,710,568	414,165
103.00		Unit cost multiplier (Wkst. B, Part I)	5.698473	14.089666	16.087509	9.099589	0.359692
104.00		Cost to be allocated (per Wkst. B, Part II)	93,267	67,763	333,104	57,827	21,487
105.00		Unit cost multiplier (Wkst. B, Part II)	2.515427	1.270612	2.994624	0.307618	0.018661

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet B-1

Date/Time Prepared:
5/30/2024 12:51 pm

Cost Center Description	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	OTHER GENERAL SERVICE PATIENT ACTIVITIES (PATIENT CENSUS)	
	12.00	13.00	15.00	
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 SERVICE & SUPPLY				10.00
12.00 01200 MEDICAL RECORDS & LIBRARY	37,078			12.00
13.00 01300 SOCIAL SERVICE	0	37,078		13.00
15.00 01500 PATIENT ACTIVITIES	0	0	37,078	15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00 03000 SKILLED NURSING FACILITY	37,078	37,078	37,078	30.00
31.00 03100 NURSING FACILITY	0	0	0	31.00
32.00 03200 ICF/IID	0	0	0	32.00
33.00 03300 OTHER LONG TERM CARE	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS				
40.00 04000 RADIOLOGY	0	0	0	40.00
41.00 04100 LABORATORY	0	0	0	41.00
42.00 04200 INTRAVENOUS THERAPY	0	0	0	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	0	0	0	43.00
44.00 04400 PHYSICAL THERAPY	0	0	0	44.00
45.00 04500 OCCUPATIONAL THERAPY	0	0	0	45.00
46.00 04600 SPEECH PATHOLOGY	0	0	0	46.00
47.00 04700 ELECTROCARDIOLOGY	0	0	0	47.00
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	48.00
49.00 04900 DRUGS CHARGED TO PATIENTS	0	0	0	49.00
51.00 05100 SUPPORT SURFACES	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00 07100 AMBULANCE	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS				
80.00 08000 MALPRACTICE PREMIUMS & PAID LOSSES				80.00
81.00 08100 INTEREST EXPENSE				81.00
82.00 08200 UTILIZATION REVIEW - SNF				82.00
83.00 08300 HOSPICE	0	0	0	83.00
89.00 SUBTOTALS (sum of lines 1-84)	37,078	37,078	37,078	89.00
NONREIMBURSABLE COST CENTERS				
90.00 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	90.00
91.00 09100 BARBER AND BEAUTY SHOP	0	0	0	91.00
92.00 09200 PHYSICIANS PRIVATE OFFICES	0	0	0	92.00
93.00 09300 NONPAID WORKERS	0	0	0	93.00
94.00 09400 PATIENTS LAUNDRY	0	0	0	94.00
98.00 Cross Foot Adjustments				98.00
99.00 Negative Cost Centers				99.00
102.00 Cost to be allocated (per Wkst. B, Part I)	130,426	239,040	508,786	102.00
103.00 Unit cost multiplier (Wkst. B, Part I)	3.517612	6.446950	13.722045	103.00
104.00 Cost to be allocated (per Wkst. B, Part II)	52,702	3,447	151,491	104.00
105.00 Unit cost multiplier (Wkst. B, Part II)	1.421382	0.092966	4.085738	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS		Provider No. : 315517	Period: From 01/01/2023 To 01/07/2024	Worksheet C Date/Time Prepared: 5/30/2024 12:51 pm	
Cost Center Description		Total (from Wkst. B, Pt 1, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS					
40.00	04000	RADIOLOGY	6,142	5,746	1.068918 40.00
41.00	04100	LABORATORY	380,680	323,738	1.175889 41.00
42.00	04200	INTRAVENOUS THERAPY	198,625	168,915	1.175887 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	9,385	0	0.000000 43.00
44.00	04400	PHYSICAL THERAPY	1,655,460	1,525,248	1.085371 44.00
45.00	04500	OCCUPATIONAL THERAPY	1,494,307	1,957,075	0.763541 45.00
46.00	04600	SPEECH PATHOLOGY	241,287	642,921	0.375298 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	30,592	5,990	5.107179 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	1,251,608	815,071	1.535582 49.00
51.00	05100	SUPPORT SURFACES	5,844	4,970	1.175855 51.00
OUTPATIENT SERVICE COST CENTERS					
71.00	07100	AMBULANCE	234,006	0	0.000000 71.00
100.00		Total	5,507,936	5,449,674	100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315517	Period: From 01/01/2023 To 01/07/2024	Worksheet D Part I Date/Time Prepared: 5/30/2024 12:51 pm			
		Title XVIII (1)	Skilled Nursing Facility	PPS			
		Health Care Program Charges		Health Care Program Cost			
		Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)		
Ratio of Cost to Charges (Fr. Wkst. C Column 3)							
1.00		2.00	3.00	4.00	5.00		
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
ANCILLARY SERVICE COST CENTERS							
40.00	04000 RADIOLOGY	1.068918	1,649	0	1,763	0	40.00
41.00	04100 LABORATORY	1.175889	1,055	0	1,241	0	41.00
42.00	04200 INTRAVENOUS THERAPY	1.175887	3,943	0	4,637	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	04400 PHYSICAL THERAPY	1.085371	823,639	0	893,954	0	44.00
45.00	04500 OCCUPATIONAL THERAPY	0.763541	1,104,894	0	843,632	0	45.00
46.00	04600 SPEECH PATHOLOGY	0.375298	372,381	0	139,754	0	46.00
47.00	04700 ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	5.107179	0	0	0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	1.535582	19,652	0	30,177	0	49.00
51.00	05100 SUPPORT SURFACES	1.175855	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)		2,327,213	0	1,915,158	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. : 315517	Period: From 01/01/2023 To 01/07/2024	Worksheet D Parts II-III Date/Time Prepared: 5/30/2024 12:51 pm
		Title XVIII	Skilled Nursing Facility	PPS

Cost Center Description				1.00	
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PART II - APPORTIONMENT OF VACCINE COST					
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)		1.535582	1.00
2.00		Program vaccine charges (From your records, or the PS&R)		1,800	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)		2,764	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	6,142	0	0.000000	1,763	0 40.00
41.00	04100	LABORATORY	380,680	0	0.000000	1,241	0 41.00
42.00	04200	INTRAVENOUS THERAPY	198,625	0	0.000000	4,637	0 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	9,385	0	0.000000	0	0 43.00
44.00	04400	PHYSICAL THERAPY	1,655,460	0	0.000000	893,954	0 44.00
45.00	04500	OCCUPATIONAL THERAPY	1,494,307	0	0.000000	843,632	0 45.00
46.00	04600	SPEECH PATHOLOGY	241,287	0	0.000000	139,754	0 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	30,592	0	0.000000	0	0 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	1,251,608	0	0.000000	30,177	0 49.00
51.00	05100	SUPPORT SURFACES	5,844	0	0.000000	0	0 51.00
100.00		Total (Sum of lines 40 - 52)	5,273,930	0		1,915,158	0 100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315517	Period: From 01/01/2023 To 01/07/2024	Worksheet D-1 Parts I-II Date/Time Prepared: 5/30/2024 12:51 pm
	Title XVIII	Skilled Nursing Facility	PPS

	1.00	
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PART I CALCULATION OF INPATIENT ROUTINE COSTS			
INPATIENT DAYS			
1.00	Inpatient days including private room days	37,078	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	23,047	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	17,769,443	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	General inpatient routine service charges	24,053,822	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.738737	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)	17,769,443	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	479.24	16.00
17.00	Program routine service cost (Line 3 times line 16)	11,045,044	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)	11,045,044	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	3,629,705	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	97.89	21.00
22.00	Program capital related cost (Line 3 times line 21)	2,256,071	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	8,788,973	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)	8,788,973	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	37,078	1.00
2.00	Program inpatient days (see instructions)	23,047	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)	0.621582	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII		Provider No. : 315517	Period: From 01/01/2023 To 01/07/2024	Worksheet E Part I Date/Time Prepared: 5/30/2024 12: 51 pm
		Title XVIII	Skilled Nursing Facility	PPS

			1.00	
PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT				
1.00	Inpatient PPS amount (See Instructions)		17,099,716	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)		17,099,716	3.00
4.00	Primary payor amounts		197,308	4.00
5.00	Coinsurance		2,553,200	5.00
6.00	Allowable bad debts (From your records)		379,000	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		246,350	8.00
9.00	Recovery of bad debts - for statistical records only		0	9.00
10.00	Utilization review		0	10.00
11.00	Subtotal (See instructions)		14,595,558	11.00
12.00	Interim payments (See instructions)		14,144,767	12.00
13.00	Tentative adjustment		0	13.00
14.00	OTHER adjustment (See instructions)		0	14.00
14.50	Demonstration payment adjustment amount before sequestration		0	14.50
14.55	Demonstration payment adjustment amount after sequestration		0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)		4,927	14.75
14.99	Sequestration amount (see instructions)		286,984	14.99
15.00	Balance due provider/program (see Instructions)		158,880	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)		0	16.00
PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY				
17.00	Ancillary services Part B		0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)		2,764	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		2,764	19.00
20.00	Medicare Part B ancillary charges (See instructions)		1,800	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		1,800	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)		1,800	25.00
26.00	Interim payments (See instructions)		1,147	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)		36	28.99
29.00	Balance due provider/program (see instructions)		617	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. : 315517	Period: From 01/01/2023 To 01/07/2024	Worksheet E-1 Date/Time Prepared: 5/30/2024 12:51 pm	
		Title XVIII	Skilled Nursing Facility	PPS	
		Inpatient Part A		Part B	
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount
		1.00	2.00	3.00	4.00
1.00	Total interim payments paid to provider				
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		14,226,518		1,147
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)				
Program to Provider					
3.01	ADJUSTMENTS TO PROVIDER		0		0
3.02			0		0
3.03			0		0
3.04			0		0
3.05			0		0
Provider to Program					
3.50	ADJUSTMENTS TO PROGRAM	06/20/2023	81,751		0
3.51			0		0
3.52			0		0
3.53			0		0
3.54			0		0
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		-81,751		0
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		14,144,767		1,147
TO BE COMPLETED BY CONTRACTOR					
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)				
Program to Provider					
5.01	TENTATIVE TO PROVIDER		0		0
5.02			0		0
5.03			0		0
Provider to Program					
5.50	TENTATIVE TO PROGRAM		0		0
5.51			0		0
5.52			0		0
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0
6.00	Determined net settlement amount (balance due) based on the cost report. (1)				
6.01	PROGRAM TO PROVIDER		158,880		617
6.02	PROVIDER TO PROGRAM		0		0
7.00	Total Medicare program liability (see instructions)		14,303,647		1,764
			Contractor Name		Contractor Number
			1.00	2.00	
8.00	Name of Contractor				

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

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

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet G

Date/Time Prepared:
5/30/2024 12:51 pm

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
Assets						
CURRENT ASSETS						
1.00	Cash on hand and in banks	619,736	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	5,327,970	0	0	0	4.00
5.00	Other receivables	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-151,600	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	101,775	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)	5,897,881	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	21,285	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	5,231	0	0	0	23.00
24.00	Less: Accumulated depreciation	-1,438	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	25,078	0	0	0	28.00
OTHER ASSETS						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	1,000	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	40,600	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	41,600	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	5,964,559	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	1,430,957	0	0	0	35.00
36.00	Salaries, wages, and fees payable	656,936	0	0	0	36.00
37.00	Payroll taxes payable	0	0	0	0	37.00
38.00	Notes & loans payable (Short term)	1,486,514	0	0	0	38.00
39.00	Deferred income	60,023	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	2,311,625	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	5,946,055	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)	5,946,055	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	18,504	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)	18,504	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	5,964,559	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet G-1

Date/Time Prepared:
5/30/2024 12:51 pm

		General Fund		Special Purpose Fund		Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period		0		0		1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		-128,638				2.00
3.00	Total (sum of line 1 and line 2)		-128,638		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00	ADDITIONS	147,141		0		0	5.00
6.00	ROUNDING	1		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)		147,142		0		10.00
11.00	Subtotal (line 3 plus line 10)		18,504		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)		18,504		0		19.00
		Endowment Fund		Plant Fund			
		6.00	7.00	8.00			
1.00	Fund balances at beginning of period	0		0			1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)						2.00
3.00	Total (sum of line 1 and line 2)	0		0			3.00
4.00	Additions (credit adjustments)						4.00
5.00	ADDITIONS		0				5.00
6.00	ROUNDING		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. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet G-2
Parts I-III
Date/Time Prepared:
5/30/2024 12:51 pm

Cost Center Description		Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
PART I - PATIENT REVENUES					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	24,053,822		24,053,822	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	24,053,822		24,053,822	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	5,438,714	0	5,438,714	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	2,306	0	2,306	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	29,494,842	0	29,494,842	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			24,316,078	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)			24,316,078	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315517

Period:
From 01/01/2023
To 01/07/2024

Worksheet G-3

Date/Time Prepared:
5/30/2024 12:51 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	29,494,842	1.00
2.00	Less: contractual allowances and discounts on patients accounts	5,598,503	2.00
3.00	Net patient revenues (Line 1 minus line 2)	23,896,339	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	24,316,078	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-419,739	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	289,635	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	688	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	NON PATIENT REVENUE	-193	24.00
24.01	BARBER BEAUTY	971	24.01
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	291,101	25.00
26.00	Total (Line 5 plus line 25)	-128,638	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)	-128,638	31.00

**MOORESTOWN OPERATOR LLC
D/B/A TOTAL REHAB MOORESTOWN
(a limited liability company)**

**FINANCIAL STATEMENTS
FROM JANUARY 25, 2023 (COMMENCED OPERATIONS) THROUGH DECEMBER 31, 2023**

TABLE OF CONTENTS

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INDEPENDENT AUDITORS' REPORT

To the Member of
Moorestown Operator LLC
d/b/a Total Rehab Moorestown

Opinion

We have audited the accompanying financial statements of Moorestown Operator LLC d/b/a Total Rehab Moorestown (a limited liability company), which comprise the balance sheet as of December 31, 2023, and the related statements of operations and member's deficiency, and cash flows from January 25, 2023 (commenced operations) through December 31, 2023, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Moorestown Operator LLC d/b/a Total Rehab Moorestown as of December 31, , and the results of its operations and its cash flows from January 25, 2023 (commenced operations) through December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Moorestown Operator LLC d/b/a Total Rehab Moorestown and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Moorestown Operator LLC d/b/a Total Rehab Moorestown's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the

aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Moorestown Operator LLC d/b/a Total Rehab Moorestown's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Moorestown Operator LLC d/b/a Total Rehab Moorestown's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

November 20, 2024

**MOORESTOWN OPERATOR LLC
D/B/A TOTAL REHAB MOORESTOWN
(a limited liability company)
BALANCE SHEET
AT DECEMBER 31, 2023**

ASSETS

Current assets

Cash and cash equivalents (note 2)	\$ 619,735
Accounts receivable - less allowance of \$155,200	5,114,539
Prepaid expenses and other	460,461
Total current assets	<u>6,194,735</u>

Property and equipment - net (note 3)	75,131
Right-of-use asset (note 8)	27,133,297
Security deposits	1,000

TOTAL ASSETS	<u>\$ 33,404,163</u>
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LIABILITIES AND MEMBER'S DEFICIENCY

Current liabilities

Line of credit - net of deferred financing costs of \$41,452 (note 6)	\$ 1,455,986
Accounts payable	615,013
Accrued expenses	551,565
Accrued and withheld taxes	32,812
Due to prior owner (note 13)	61,626
Finance leases payable - net (note 8)	9,039
Operating lease obligation (note 8)	2,338,041
Other current liabilities	115,358
Total current liabilities	<u>5,179,440</u>

Loan payable - member (note 5)	1,000,000
Due to landlord (note 9)	1,350,787
Due to related entities (note 9)	1,142,466
Finance leases payable - net (note 8)	40,158
Operating lease obligation (note 8)	25,168,814
Total liabilities	<u>33,881,665</u>

Member's deficiency	<u>(477,502)</u>
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TOTAL LIABILITIES AND MEMBER'S DEFICIENCY	<u>\$ 33,404,163</u>
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MOORESTOWN OPERATOR LLC
D/B/A TOTAL REHAB MOORESTOWN
(a limited liability company)
STATEMENTS OF OPERATIONS AND MEMBER'S DEFICIENCY
FROM JANUARY 25, 2023 (COMMENCED OPERATIONS) THROUGH DECEMBER 31, 2023

Revenues	\$ 22,405,086
Operating expenses	<u>22,779,150</u>
Loss from operations	(374,064)
Non-operating revenue (expenses)	
Interest income	323
Interest expense	<u>(103,761)</u>
NET LOSS AND MEMBER'S DEFICIENCY AT DECEMBER 31, 2023	\$ <u><u>(477,502)</u></u>

**MOORESTOWN OPERATOR LLC
D/B/A TOTAL REHAB MOORESTOWN
(a limited liability companies)
STATEMENT OF CASH FLOWS
FROM JANUARY 25, 2023 (COMMENCED OPERATIONS) THROUGH DECEMBER 31, 2023**

Cash flows from operating activities	
Net loss	\$ (477,502)
Adjustments to reconcile net loss to net cash used in operating activities:	
Depreciation	6,770
Amortization of deferred debt issuance costs included in interest expense	11,843
Increase in assets	
Accounts receivable	(5,114,539)
Prepaid expenses	(460,461)
Increase in liabilities	
Accounts payable	615,013
Accrued expenses and withheld taxes	584,377
Net payments from prior owner	61,626
Operating lease obligation net of right-of-use asset	373,558
Other current liabilities	115,358
Net cash used in operating activities	<u>(4,283,957)</u>
Cash flows from investing activities	
Purchase of property and equipment	(26,516)
Increase in security deposits	(1,000)
Net cash used in investing activities	<u>(27,516)</u>
Cash flows from financing activities	
Proceeds from line of credit	2,298,250
Repayments to line of credit	(800,812)
Financing fees	(53,295)
Net payments from related entities	1,142,466
Due to landlord	1,350,787
Proceeds from member note	1,000,000
Payments on finance leases	(6,188)
Net cash provided by financing activities	<u>4,931,208</u>
INCREASE IN CASH, RESTRICTED CASH, AND CASH EQUIVALENTS AND BALANCE AT DECEMBER 31, 2023	<u>\$ 619,735</u>

MOORESTOWN OPERATOR LLC
D/B/A TOTAL REHAB MOORESTOWN
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Organization and business – Moorestown Operator LLC d/b/a Total Rehab Moorestown (the “Company”), was formed in the State of Delaware on December 13, 2022, without a finite life. The member of the Company is generally protected from liability for acts and obligations of the Company. The operating agreement provides, among other things, for the Company to continue at the will of the General Member, unless sooner terminated as provided in the agreement. The Company sub-sub-leases land and a building in Moorestown, New Jersey, as well as rights to its license from a related entity. Effective January 25, 2023, the Company entered into an Administrative Service Agreement to operate a skilled nursing facility consisting of 124 beds (note 10).

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

Trade accounts receivable – Trade accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. The Company recorded an initial allowance of \$155,200.

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

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

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

MOORESTOWN OPERATOR LLC
D/B/A TOTAL REHAB MOORESTOWN
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Income taxes – The Company is a single-member LLC and, therefore, does not incur Federal or State income taxes. Instead, its earnings and losses are included in the Partnership returns of the single member (“Parent”). The policy of the Company is to record interest expense and penalties relating to income taxes in operating expense.

In 2020, the State of New Jersey passed Business Alternative Income Tax Act (“BAIT”). This law allowed LLCs to pay tax due on partnership earnings instead of on the individual owner’s return. The tax rates are graduated and range from 5.675% to 10.9% of earnings. The Company did not record any BAIT taxes during 2023.

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

Deferred financing costs – The Company has adopted FASB standard “ASU-2015-03 Interest-Imputation of Interest.” This standard requires that debt issuance costs relating to financing debt be shown as an offset to the note payable instead of as a deferred charge categorized as an intangible asset. The guidance also requires that the resulting amortization of the deferred financing costs be shown as interest expense instead of amortization expense.

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

Adoption of recent accounting pronouncements – The Company adopted FASB standard “ASU-2014-09, Revenue from Contracts with Customers (Topic 606), which was subsequently clarified by further guidance and codified in the Accounting Standards Codification as ASC 606. Under the new standard, revenue is recognized at the time a good or service is transferred to a customer for the amount of consideration received. In accordance with the new guidance, certain co-insurances, and other amounts that are considered implicit price concessions are factored into the calculation of net revenues. Subsequent material changes in those implicit price concessions, that are the result of an adverse change in a patient’s ability to pay, are recorded as bad debt expense. The Company implemented the adoption of the standard using a modified-retrospective application.

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

MOORESTOWN OPERATOR LLC
D/B/A TOTAL REHAB MOORESTOWN
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

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

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

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

Subsequent events – The Company has reviewed subsequent events and transactions for potential recognition and disclosure in the financial statements through November 20, 2024, the date the financial statements were available to be issued. See note 20 for subsequent events identified.

NOTE 2 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS

The balance in cash, restricted cash, and cash equivalents at December 31, 2023, consists of the following:

Operating cash	\$	<u>619,735</u>
Total cash, restricted cash, and cash equivalents	\$	<u>619,735</u>

**MOORESTOWN OPERATOR LLC
D/B/A TOTAL REHAB MOORESTOWN
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2023, are summarized as follows:

	Life (Years)		
Leasehold improvements	15	\$	21,285
Furniture and equipment	5		<u>60,616</u>
			81,901
Less: accumulated depreciation			<u>6,770</u>
		\$	<u>75,131</u>

Included in furniture and equipment are finance leases totaling \$55,385.

Depreciation expense was \$6,770 for the period, which includes depreciation on finance leases of \$5,538.

Accumulated depreciation on finance leases at December 31, 2023, was \$5,538.

NOTE 4 – REVENUES

Approximately 71% of the revenues for the period were derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided which are covered by Medicare Part B.

Approximately 26% of the revenues for the period were derived from billings to Health Management Organizations (“HMOs”)

NOTE 5 – LOAN PAYABLE - MEMBER

In 2023, a member of the Parent, advanced the Company \$1,000,000 which was the full balance at December 31, 2023. The loans are non-interest-bearing and have no formal repayment plan.

NOTE 6 – LINE OF CREDIT

On April 18, 2023, the Company entered into a loan agreement for a Revolving Credit Loan, which allows the Company to borrow a maximum of \$1,500,000 until April 18, 2026, at which point all unpaid interest and principal become due. The loan contains certain financial covenants and restricts the amount to be borrowed to a calculation of the borrowing base. Interest-only accrues monthly by the Base Rate and Base Rate Margin. The Base Rate is defined as the higher of (i) federal funds rate plus 0.5% (ii) Prime lending rate, with a minimum rate of 0.5%. The Base Rate Margin is defined as 3.5%. The loan is collateralized by all personal property and fixtures of the Company and is personally guaranteed by the members of the Parent. Interest expense for the period was \$88,418. At December 31, 2023, the balance on the line was \$1,455,986. The interest rate in effect at December 31, 2023, was 8.85%.

**MOORESTOWN OPERATOR LLC
D/B/A TOTAL REHAB MOORESTOWN
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 6 – LINE OF CREDIT (CONTINUED)

Annual scheduled principal maturities at December 31, 2023, are as follows:

2026	\$	1,497,438
Less: unamortized deferred financing costs		<u>41,452</u>
	\$	<u>1,455,986</u>

NOTE 7 – CONCENTRATION OF CREDIT RISK

In 2023, the Company opened an IMMA account. The account automatically withdraws cash from the operating account, amounts above the \$250,000 limit insured by the Federal Deposit Insurance Corporation (“FDIC”) and lends short-term either to other accounts not controlled by the Company or to different lending institutions. The funds are always available to the Company as needed. As a result, the Company did not have any uninsured operating cash balances at December 31, 2023. The account is non-interest bearing and the Company has not recorded any gain due to this agreement.

At December 31, 2023, the Company had approximately 37% of its receivables due from the Federal government for Medicare recipients.

At December 31, 2023, approximately 81% of the accounts payable balance was payable to four vendors.

NOTE 8 – LEASES

The Company has operating leases for the nursing facility and equipment. ROU assets represent the Company’s right to use an underlying asset for the lease term if greater than twelve months. Lease obligations represent the Company’s liability to make lease payments arising from the lease. Operating ROU assets and related obligations are recognized at the commencement date based on the present value of lease payments over the lease term discounted using an appropriate risk-free borrowing rate. The Company used its risk-free borrowing rate of 3.74% to calculate the present value of its operating lease liability. The risk-free borrowing rate is based on the information available at the commencement date in determining the present value of lease payments. The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

In 2023, the Company entered into a ten-year sub-sub-lease agreement with a related entity. The lease agreement expires in January 2033. The lease agreement has one ten year renewal option. The lease amounts escalate by 3% each year. An additional \$150,000 is required to be paid during 2024 and an additional \$300,000 is required to be paid during 2025. All real estate taxes and other property costs are the responsibility of the Company.

In addition, the Company has entered into various lease agreements to lease equipment, which have been classified as a finance-type lease. These leases mature at various dates through October 2028.

The following table is a summary of components of lease expense and year-end ROU assets and leases liabilities relating to operating and finance leases for the year ended December 31, 2023.

MOORESTOWN OPERATOR LLC
D/B/A TOTAL REHAB MOORESTOWN
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 8 – LEASES (CONTINUED)

Operating lease cost	\$ 3,208,558
Variable lease cost	1,596,699
Short-term lease cost	<u>23,370</u>
Total	\$ <u>4,828,627</u>

OPERATING LEASES

Operating lease ROU assets	\$ <u>27,133,297</u>
Operating lease current liabilities	\$ 2,338,041
Operating lease long-term liabilities	<u>25,168,814</u>
Total operating lease liabilities	\$ <u>27,506,855</u>

FINANCING LEASES

Property, plant, and equipment, net	\$ <u>55,385</u>
Other current liabilities	\$ 9,039
Other noncurrent liabilities	<u>40,158</u>
Total finance lease liabilities	\$ <u>49,197</u>

WEIGHTED-AVERAGE REMAINING LEASE TERM

Operating leases	9.07 years
Finance leases	4.31 years

WEIGHTED-AVERAGE DISCOUNT RATE

Operating leases	3.46 %
Finance leases	13%

Undiscounted maturities of lease liabilities were as follows:

For the Years Ended December 31	Operating Lease	Finance Lease
2024	\$ 3,246,063	\$ 15,021
2025	3,488,945	15,021
2026	3,284,613	15,021
2027	3,383,152	15,021
2028	3,484,646	4,425
Thereafter	<u>15,280,031</u>	<u>-</u>
Total undiscounted maturities of lease liabilities	32,167,450	64,509
Less: discount on lease liabilities	<u>(4,660,595)</u>	<u>(15,312)</u>
TOTAL LEASE LIABILITIES	\$ <u>27,506,855</u>	\$ <u>49,197</u>

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NOTE 8 – LEASES (CONTINUED)

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

2023 cash paid for amounts included in
the measurement of lease liabilities:

Operating cash flows for operating leases	\$ 3,086,100
Operating cash flows for finance leases	5,130
Financing cash flows for finance leases	6,188
ROU asset in exchange for new operating lease obligation	\$ 29,444,970

NOTE 9 – RELATED-PARTY TRANSACTIONS

The Company recorded \$1,146,167 of management fees to a related entity for the period. The balance due to the management entity and included in due to related entities at December 31, 2023, was \$1,142,466. The loan is deemed to be non-interest-bearing, unsecured, and there is no formal repayment plan for these demand loans.

The amount due to the related landlord (see note 8) at December 31, 2023, was \$1,350,787. The loan is non-interest-bearing and has no formal repayment plan.

NOTE 10 – ADMINISTRATIVE SERVICES AGREEMENT

The Company entered into an Operating Transfer Agreement on January 25, 2023, with the prior operator of the 124-bed facility, which was expected to close in 2024. Until closing, the Company is operating under the Administrative Services agreement for the Company to manage the business until such time as the above transaction can close and transfer of operations to the Company has been completed. The Company and the seller have an understanding that the administrative fee due to the Company for management of the facility is equal to the net profit or loss of the operation of the facility during the term of the agreement.

NOTE 11 – ECONOMIC DEPENDENCY

In 2023, the Company purchased a substantial portion of its services from two vendors. Purchases from these vendors totaled approximately \$3,191,000. The balance due to these vendors and included in accounts payable at December 31, 2023, was approximately \$291,000.

NOTE 12 – ADVERTISING

Advertising expense for the period was \$143,031. There were no direct response advertising costs either capitalized or expensed.

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NOTE 13 – DUE TO PRIOR OWNER

The Company had either received payments due to the prior owner or has had recoupments, which the prior owner was required to reimburse. The balance due to the prior owner at December 31, 2023, was \$61,626.

NOTE 14 – SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash paid during the year for interest	\$ 92,349
Non-cash financing activities: Property purchased by finance leases	\$ 55,385

NOTE 15 – CONTINGENCIES

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

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

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

The Company uses a credit card of a related entity and reimburses the related entity monthly. There is no preset spending limit, purchasing power adjusts with the use of the card, payment history, credit record, and other financial resources. At December 31, 2023, the balance due on the credit card was \$13,866 and included in accounts payable.

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

NOTE 16 – RISKS AND UNCERTAINTIES

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

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NOTE 17 – SUBSEQUENT EVENT

On January 8, 2024, the Company was approved for a Change in Ownership (“CHOW”) from the State and acquired the license to operate the skilled nursing facility from the previous operator.

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REVENUES

FROM JANUARY 25, 2023 (COMMENCED OPERATIONS) THROUGH DECEMBER 31, 2023

Current year

Private	\$ 550,680
Medicare - Part A	16,216,766
Medicare - Part A bad debts	(373,900)
HMO	5,901,827
Hospice	<u>1,554</u>
	<u>22,296,927</u>

Miscellaneous

Therapy	<u>108,159</u>
	<u>108,159</u>

TOTAL REVENUES **\$ 22,405,086**