

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: 315506	Period: From 01/01/2024 To 03/31/2024	Worksheet S Parts I, II & III Date/Time Prepared: 10/8/2024 3:42 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.	Date: 10/8/2024 Time: 3:42 pm
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 MC WASHINGTON TWP (315506) for the cost reporting period beginning 01/01/2024 and ending 03/31/2024 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	2			
1	Henny Grunfeld		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	Henny Grunfeld			2
3	Signatory Title	FINANCE SUPERVISOR			3
4	Date	(Dated when report is electronica			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	2,853	851	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	2,853	851	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.: 315506	Period: From 01/01/2024 To 03/31/2024	Worksheet S-2 Part I Date/Time Prepared: 10/8/2024 3:42 pm
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	1.00	2.00	3.00	
	Skilled Nursing Facility and Skilled Nursing Facility Complex Address:			
1.00	Street: 378 FRIES MILL ROAD	PO Box:		1.00
2.00	City: SEWELL	State: NJ	Zip Code: 08080	2.00
3.00	County: GLOUCESTER	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)			
				V	XVIII	XIX	
	1.00	2.00	3.00	4.00	5.00	6.00	

SNF and SNF-Based Component Identification:								
4.00	SNF	MC WASHINGTON TWP	315506	06/30/2010	N	P	N	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00

	From:	To:	
	1.00	2.00	
14.00	Cost Reporting Period (mm/dd/yyyy)	01/01/2024	03/31/2024
15.00	Type of Control (See Instructions)	2	
		Y/N	
		1.00	

Type of Freestanding Skilled Nursing Facility			
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?		N
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?		N
18.00	Are there any costs included in worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete worksheet A-8-1.		Y

Miscellaneous Cost Reporting Information			
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.		N
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.		N

Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.			
20.00	Straight Line		5,310
21.00	Declining Balance		0
22.00	Sum of the Year's Digits		0
23.00	Sum of line 20 through 22		5,310
24.00	If depreciation is funded, enter the balance as of the end of the period.		0
25.00	were there any disposal of capital assets during the cost reporting period? (Y/N)		N
26.00	was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)		N
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)		N
28.00	was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)		N

	Part A	Part B	Other
	1.00	2.00	3.00
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
30.00	Nursing Facility		N
31.00	ICF/IID		
32.00	SNF-Based HHA	N	
33.00	SNF-Based RHC		
34.00	SNF-Based FQHC		
35.00	SNF-Based CMHC		N
36.00	SNF-Based OLTC		

	Y/N	
	1.00	2.00
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)	Y
38.00	Are you legally-required to carry malpractice insurance? (Y/N)	N
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.	

	Premiums	Paid Losses	Self Insurance
	1.00	2.00	3.00
41.00	List malpractice premiums and paid losses:	0	0

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA	Provider No.: 315506	Period: From 01/01/2024 To 03/31/2024	Worksheet S-2 Part I Date/Time Prepared: 10/8/2024 3:42 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.: 315506	Period: From 01/01/2024 To 03/31/2024	Worksheet S-2 Part II Date/Time Prepared: 10/8/2024 3:42 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
			Y/N	Date	Y/N
			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	10/07/2024	Y
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
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
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
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
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.		N		N

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE	Provider No.: 315506	Period: From 01/01/2024 To 03/31/2024	Worksheet S-2 Part II Date/Time Prepared: 10/8/2024 3:42 pm
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				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.	CHRIS		GUILBAULT				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		CHRIS.GUILBAULT@HCRNJ.NET				21.00

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

Provider No.: 315506

Period:
 From 01/01/2024
 To 03/31/2024

Worksheet S-2
 Part II
 Date/Time Prepared:
 10/8/2024 3:42 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.)	10/07/2024	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.: 315506

Period:
 From 01/01/2024
 To 03/31/2024

Worksheet S-3
 Part I
 Date/Time Prepared:
 10/8/2024 3:42 pm

Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title v	Title XVIII	Title XIX	
				1.00	2.00	3.00	
1.00	SKILLED NURSING FACILITY	120	10,920	0	2,265	5,167	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	120	10,920	0	2,265	5,167	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	2,715	10,147	0	60	24	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)	2,715	10,147	0	60	24	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	138	222	0.00	37.75	215.29	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)	138	222	0.00	37.75	215.29	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	45.71	0	81	27	121	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)	45.71	0	81	27	121	8.00
Component		Admissions	Full Time Equivalent				
		Total	Employees on Payroll	Nonpaid workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	229	116.90	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		0.00	0.00	6.00		
7.00	HOSPICE	0	0.00	0.00	7.00		
8.00	Total (Sum of lines 1-7)	229	116.90	0.00	8.00		

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet S-3
Part II
Date/Time Prepared:
10/8/2024 3:42 pm

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART II - DIRECT SALARIES						
SALARIES						
1.00	Total salaries (See Instructions)	1,821,586	0	1,821,586	60,609.00	30.05
2.00	Physician salaries-Part A	0	0	0	0.00	0.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00
4.00	Home office personnel	0	0	0	0.00	0.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00
6.00	Revised wages (line 1 minus line 5)	1,821,586	0	1,821,586	60,609.00	30.05
7.00	Other Long Term Care	0	0	0	0.00	0.00
8.00	HOME HEALTH AGENCY COST					
9.00	CMHC	0	0	0	0.00	0.00
10.00	HOSPICE	0	0	0	0.00	0.00
11.00	Other excluded areas	0	0	0	0.00	0.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	1,821,586	0	1,821,586	60,609.00	30.05
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	0	0	0	0.00	0.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	311,203	0	311,203		
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)	311,203	0	311,203		

SNF WAGE INDEX INFORMATION

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet S-3
Part III
Date/Time Prepared:
10/8/2024 3:42 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	144,755	0	144,755	3,257.00	2.00
3.00	Plant Operation, Maintenance & Repairs	13,285	0	13,285	352.00	3.00
4.00	Laundry & Linen Service	20,529	0	20,529	1,184.00	4.00
5.00	Housekeeping	76,126	0	76,126	4,385.00	5.00
6.00	Dietary	144,192	0	144,192	7,165.00	6.00
7.00	Nursing Administration	220,286	0	220,286	4,657.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	10.00
11.00	Social Service	27,013	0	27,013	754.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	30,844	0	30,844	1,705.00	13.00
14.00	Total (sum lines 1 thru 13)	677,030	0	677,030	23,459.00	14.00

SNF WAGE RELATED COSTS

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet S-3
Part IV
Date/Time Prepared:
10/8/2024 3:42 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	5,405	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)	38,138	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	4,351	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	43,771	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	144,476	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	70,269	19.00
20.00	State or Federal Unemployment Taxes	4,793	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)	311,203	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.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet S-3
Part V
Date/Time Prepared:
10/8/2024 3:42 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)	139,207	24,069	163,276	3,623.00	45.07	1.00
2.00	Licensed Practical Nurses (LPNs)	360,004	62,245	422,249	9,887.00	42.71	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	462,705	80,002	542,707	19,078.00	28.45	3.00
4.00	Total Nursing (sum of lines 1 through 3)	961,916	166,316	1,128,232	32,588.00	34.62	4.00
5.00	Physical Therapists	65,876	11,390	77,266	1,723.00	44.84	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	91,566	15,832	107,398	2,313.00	46.43	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	25,198	4,357	29,555	526.00	56.19	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)	0		0	0.00	0.00	14.00
15.00	Licensed Practical Nurses (LPNs)	0		0	0.00	0.00	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	0		0	0.00	0.00	16.00
17.00	Total Nursing (sum of lines 14 through 16)	0		0	0.00	0.00	17.00
18.00	Physical Therapists	0		0	0.00	0.00	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	0		0	0.00	0.00	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	0		0	0.00	0.00	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.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet S-7

Date/Time Prepared:
10/8/2024 3:42 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.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet S-7

Date/Time Prepared:
10/8/2024 3:42 pm

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES Provider No.: 315506 Period: From 01/01/2024 To 03/31/2024 Worksheet A
 Date/Time Prepared: 10/8/2024 3:42 pm

Cost Center Description		Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)		
		1.00	2.00	3.00	4.00	5.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		632,625	632,625	0	632,625	1.00
3.00	00300	EMPLOYEE BENEFITS	0	314,917	314,917	0	314,917	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	144,755	561,490	706,245	0	706,245	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	13,285	120,578	133,863	0	133,863	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	20,529	6,649	27,178	0	27,178	6.00
7.00	00700	HOUSEKEEPING	76,126	7,283	83,409	0	83,409	7.00
8.00	00800	DIETARY	144,192	96,529	240,721	0	240,721	8.00
9.00	00900	NURSING ADMINISTRATION	220,286	23,611	243,897	0	243,897	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	17,380	17,380	0	17,380	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	27,013	9,470	36,483	0	36,483	13.00
15.00	01500	PATIENT ACTIVITIES	30,844	7,261	38,105	0	38,105	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	961,916	56,830	1,018,746	0	1,018,746	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	10,115	10,115	0	10,115	40.00
41.00	04100	LABORATORY	0	12,882	12,882	0	12,882	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	3,230	3,230	0	3,230	43.00
44.00	04400	PHYSICAL THERAPY	65,876	28,518	94,394	0	94,394	44.00
45.00	04500	OCCUPATIONAL THERAPY	91,566	0	91,566	0	91,566	45.00
46.00	04600	SPEECH PATHOLOGY	25,198	0	25,198	0	25,198	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	5,158	5,158	0	5,158	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	122,214	122,214	0	122,214	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	33,408	33,408	0	33,408	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
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)	1,821,586	2,070,148	3,891,734	0	3,891,734	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
100.00		TOTAL	1,821,586	2,070,148	3,891,734	0	3,891,734	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet A
Date/Time Prepared:
10/8/2024 3:42 pm

Cost Center Description		Adjustments to Expenses (Fr wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)		
		6.00	7.00		
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	0	632,625	1.00
3.00	00300	EMPLOYEE BENEFITS	0	314,917	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-163,228	543,017	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	133,863	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	27,178	6.00
7.00	00700	HOUSEKEEPING	0	83,409	7.00
8.00	00800	DIETARY	0	240,721	8.00
9.00	00900	NURSING ADMINISTRATION	0	243,897	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	17,380	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	36,483	13.00
15.00	01500	PATIENT ACTIVITIES	0	38,105	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	1,018,746	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	10,115	40.00
41.00	04100	LABORATORY	0	12,882	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	3,230	43.00
44.00	04400	PHYSICAL THERAPY	0	94,394	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	91,566	45.00
46.00	04600	SPEECH PATHOLOGY	0	25,198	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	5,158	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	122,214	49.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OTHER REIMBURSABLE COST CENTERS					
71.00	07100	AMBULANCE	0	33,408	71.00
73.00	07300	CMHC	0	0	73.00
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)	-163,228	3,728,506	89.00
NONREIMBURSABLE COST CENTERS					
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	94.00
100.00		TOTAL	-163,228	3,728,506	100.00

Provider No. : 315506	Period: From 01/01/2024 To 03/31/2024	Worksheet A-6 Date/Time Prepared: 10/8/2024 3:42 pm
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		Increases					
		Cost Center	Line #	Salary	Non Salary		
		2.00	3.00	4.00	5.00		
100.00	TOTALS	Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)				0	0 100.00

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

RECLASSIFICATIONS

Provider No. : 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet A-6

Date/Time Prepared:
10/8/2024 3:42 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.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet A-7
Date/Time Prepared:
10/8/2024 3:42 pm

Description	Beginning Balances	Acquisitions			Disposals and Retirements		
		Purchases	Donation	Total			
	1.00	2.00	3.00	4.00	5.00		
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES							
1.00 Land	0	0	0	0	0	1.00	
2.00 Land Improvements	0	0	0	0	0	2.00	
3.00 Buildings and Fixtures	0	0	0	0	0	3.00	
4.00 Building Improvements	52,075	24,361	0	24,361	0	4.00	
5.00 Fixed Equipment	0	0	0	0	0	5.00	
6.00 Movable Equipment	58,385	28,573	0	28,573	0	6.00	
7.00 Subtotal (sum of lines 1-6)	110,460	52,934	0	52,934	0	7.00	
8.00 Reconciling Items	0	0	0	0	0	8.00	
9.00 Total (line 7 minus line 8)	110,460	52,934	0	52,934	0	9.00	
Description	Ending Balance	Fully Depreciated Assets					
	6.00	7.00					
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES							
1.00 Land	0	0					1.00
2.00 Land Improvements	0	0					2.00
3.00 Buildings and Fixtures	0	0					3.00
4.00 Building Improvements	76,436	0					4.00
5.00 Fixed Equipment	0	0					5.00
6.00 Movable Equipment	86,958	0					6.00
7.00 Subtotal (sum of lines 1-6)	163,394	0					7.00
8.00 Reconciling Items	0	0					8.00
9.00 Total (line 7 minus line 8)	163,394	0					9.00

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	-226	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	-85,924				12.00
13.00 Laundry and linen service		0			0.00	13.00
14.00 Revenue - Employee meals		0			0.00	14.00
15.00 Cost of meals - Guests		0			0.00	15.00
16.00 Sale of medical supplies to other than patients		0			0.00	16.00
17.00 Sale of drugs to other than patients		0			0.00	17.00
18.00 Sale of medical records and abstracts	B	-34	ADMINISTRATIVE & GENERAL		4.00	18.00
19.00 Vending machines		0			0.00	19.00
20.00 Income from imposition of interest, finance or penalty charges (chapter 21)		0			0.00	20.00
21.00 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			0.00	21.00
22.00 Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF		82.00	22.00
23.00 Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES		1.00	23.00
24.00 Depreciation--movable equipment		0	*** Cost Center Deleted ***		2.00	24.00
25.00 Other adjustment (specify)		0			0.00	25.00
25.01 BAD DEBTS	A	-63,800	ADMINISTRATIVE & GENERAL		4.00	25.01
25.02 MISC - CHARITY	A	-300	ADMINISTRATIVE & GENERAL		4.00	25.02
25.03 FINES & PENALTIES	A	-5	ADMINISTRATIVE & GENERAL		4.00	25.03
25.04 MARKETING	A	-12,829	ADMINISTRATIVE & GENERAL		4.00	25.04
25.05 RESIDENT REIMBURSEMENT	A	-110	ADMINISTRATIVE & GENERAL		4.00	25.05
100.00 Total (sum of lines 1 through 99) (Transfer to worksheet A, col. 6, line 100)		-163,228				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.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet A-8-1
Parts I-II
Date/Time Prepared:
10/8/2024 3:42 pm

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT	1.00
2.00		0.00			2.00
3.00		0.00			3.00
4.00		0.00			4.00
5.00		0.00			5.00
6.00		0.00			6.00
7.00		0.00			7.00
8.00		0.00			8.00
9.00		0.00			9.00
10.00	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		130,102	216,026	-85,924	1.00
2.00		0	0	0	2.00
3.00		0	0	0	3.00
4.00		0	0	0	4.00
5.00		0	0	0	5.00
6.00		0	0	0	6.00
7.00		0	0	0	7.00
8.00		0	0	0	8.00
9.00		0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to worksheet A-8, column 3, line 12.	130,102	216,026	-85,924	10.00

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	Provider No.: 315506	Period: From 01/01/2024 To 03/31/2024	Worksheet A-8-1 Parts I-II Date/Time Prepared: 10/8/2024 3:42 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	B	ATLAS MANAGEMENT	0.00	1.00
2.00			0.00	2.00
3.00			0.00	3.00
4.00			0.00	4.00
5.00			0.00	5.00
6.00			0.00	6.00
7.00			0.00	7.00
8.00			0.00	8.00
9.00			0.00	9.00
10.00			0.00	10.00
100.00	G. Other (financial or non-financial) specify:		0.00	100.00

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

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

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

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

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

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

1.00	ATLAS HEALTHCARE LLC	100.00	MANAGEMENT	1.00
2.00		0.00		2.00
3.00		0.00		3.00
4.00		0.00		4.00
5.00		0.00		5.00
6.00		0.00		6.00
7.00		0.00		7.00
8.00		0.00		8.00
9.00		0.00		9.00
10.00		0.00		10.00
100.00	G. Other (financial or non-financial) specify:	0.00		100.00

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

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

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet B
Part I
Date/Time Prepared:
10/8/2024 3:42 pm

Cost Center Description	Net Expenses for Cost Allocation (from wkst A col. 7)	CAPITAL 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	632,625	632,625			1.00
3.00 00300	EMPLOYEE BENEFITS	314,917	11,712	326,629		3.00
4.00 00400	ADMINISTRATIVE & GENERAL	543,017	22,415	25,956	591,388	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	133,863	18,827	2,382	155,072	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	27,178	19,682	3,681	50,541	6.00
7.00 00700	HOUSEKEEPING	83,409	4,657	13,650	101,716	7.00
8.00 00800	DIETARY	240,721	83,783	25,855	350,359	8.00
9.00 00900	NURSING ADMINISTRATION	243,897	20,354	39,499	303,750	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	17,380	3,481	0	20,861	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	3,512	0	3,512	12.00
13.00 01300	SOCIAL SERVICE	36,483	2,061	4,844	43,388	13.00
15.00 01500	PATIENT ACTIVITIES	38,105	3,207	5,531	46,843	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	1,018,746	392,103	172,482	1,583,331	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	10,115	0	0	10,115	40.00
41.00 04100	LABORATORY	12,882	0	0	12,882	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	3,230	0	0	3,230	43.00
44.00 04400	PHYSICAL THERAPY	94,394	19,636	11,812	125,842	44.00
45.00 04500	OCCUPATIONAL THERAPY	91,566	19,636	16,419	127,621	45.00
46.00 04600	SPEECH PATHOLOGY	25,198	1,054	4,518	30,770	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	5,158	3,176	0	8,334	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	122,214	0	0	122,214	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	33,408	0	0	33,408	71.00
73.00 07300	CMHC	0	0	0	0	73.00
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)	3,728,506	629,296	326,629	3,725,177	89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	3,329	0	3,329	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	3,728,506	632,625	326,629	3,728,506	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet B
Part I
Date/Time Prepared:
10/8/2024 3:42 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	184,305				5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	6,258	66,327			6.00	
7.00	00700	HOUSEKEEPING	1,481	0	122,372		7.00	
8.00	00800	DIETARY	26,639	0	18,462	461,507	8.00	
9.00	00900	NURSING ADMINISTRATION	6,472	0	4,485	0	371,968	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	1,107	0	767	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	1,117	0	774	0	0	12.00
13.00	01300	SOCIAL SERVICE	655	0	454	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	1,020	0	707	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	124,667	66,327	86,403	461,507	371,968	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	6,243	0	4,327	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	6,243	0	4,327	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	335	0	232	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	1,010	0	700	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
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)	183,247	66,327	121,638	461,507	371,968	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	1,058	0	734	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	184,305	66,327	122,372	461,507	371,968	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet B
Part I
Date/Time Prepared:
10/8/2024 3:42 pm

Cost Center Description	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE		Subtotal	
				PATIENT ACTIVITIES			
	10.00	12.00	13.00	15.00		16.00	
GENERAL SERVICE COST CENTERS							
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00 00300	EMPLOYEE BENEFITS						3.00
4.00 00400	ADMINISTRATIVE & GENERAL						4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00 00600	LAUNDRY & LINEN SERVICE						6.00
7.00 00700	HOUSEKEEPING						7.00
8.00 00800	DIETARY						8.00
9.00 00900	NURSING ADMINISTRATION						9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	26,668					10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	6,065				12.00
13.00 01300	SOCIAL SERVICE	0	0	52,676			13.00
15.00 01500	PATIENT ACTIVITIES	0	0	0	57,401		15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00 03000	SKILLED NURSING FACILITY	20,565	6,065	52,676	57,401	3,129,387	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	12,022	40.00
41.00 04100	LABORATORY	0	0	0	0	15,310	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	3,839	43.00
44.00 04400	PHYSICAL THERAPY	0	0	0	0	160,135	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	162,249	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	37,138	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	6,103	0	0	0	17,718	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	145,253	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00 07100	AMBULANCE	0	0	0	0	39,706	71.00
73.00 07300	CMHC	0	0	0	0	0	73.00
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)	26,668	6,065	52,676	57,401	3,722,757	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	5,749	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	99.00
100.00	TOTAL	26,668	6,065	52,676	57,401	3,728,506	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet B
Part I
Date/Time Prepared:
10/8/2024 3:42 pm

Cost Center Description		Post Stepdown Adjustments	Total	
		17.00	18.00	
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	00300	EMPLOYEE BENEFITS		3.00
4.00	00400	ADMINISTRATIVE & GENERAL		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	00600	LAUNDRY & LINEN SERVICE		6.00
7.00	00700	HOUSEKEEPING		7.00
8.00	00800	DIETARY		8.00
9.00	00900	NURSING ADMINISTRATION		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY		10.00
12.00	01200	MEDICAL RECORDS & LIBRARY		12.00
13.00	01300	SOCIAL SERVICE		13.00
15.00	01500	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	0	3,129,387
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	12,022
41.00	04100	LABORATORY	0	15,310
42.00	04200	INTRAVENOUS THERAPY	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	3,839
44.00	04400	PHYSICAL THERAPY	0	160,135
45.00	04500	OCCUPATIONAL THERAPY	0	162,249
46.00	04600	SPEECH PATHOLOGY	0	37,138
47.00	04700	ELECTROCARDIOLOGY	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	17,718
49.00	04900	DRUGS CHARGED TO PATIENTS	0	145,253
51.00	05100	SUPPORT SURFACES	0	0
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0	39,706
73.00	07300	CMHC	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
89.00		SUBTOTALS (sum of lines 1-84)	0	3,722,757
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	5,749
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	3,728,506

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet B
Part II
Date/Time Prepared:
10/8/2024 3:42 pm

Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	
		BLDGS & FIXTURES				
	0	1.00	2A	3.00	4.00	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00 00300	EMPLOYEE BENEFITS	0	11,712	11,712	11,712	3.00
4.00 00400	ADMINISTRATIVE & GENERAL	0	22,415	22,415	931	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	0	18,827	18,827	85	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	0	19,682	19,682	132	6.00
7.00 00700	HOUSEKEEPING	0	4,657	4,657	489	7.00
8.00 00800	DIETARY	0	83,783	83,783	927	8.00
9.00 00900	NURSING ADMINISTRATION	0	20,354	20,354	1,416	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	3,481	3,481	0	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	3,512	3,512	0	12.00
13.00 01300	SOCIAL SERVICE	0	2,061	2,061	174	13.00
15.00 01500	PATIENT ACTIVITIES	0	3,207	3,207	198	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	0	392,103	392,103	6,185	30.00
31.00 03100	NURSING FACILITY	0	0	0	0	31.00
32.00 03200	ICF/IID	0	0	0	0	32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	0	0	0	0	40.00
41.00 04100	LABORATORY	0	0	0	0	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00 04400	PHYSICAL THERAPY	0	19,636	19,636	424	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	19,636	19,636	589	45.00
46.00 04600	SPEECH PATHOLOGY	0	1,054	1,054	162	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	3,176	3,176	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	0	71.00
73.00 07300	CMHC	0	0	0	0	73.00
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)	0	629,296	629,296	11,712	89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	3,329	3,329	0	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00	Cross Foot Adjustments					98.00
99.00	Negative Cost Centers					99.00
100.00	TOTAL	0	632,625	632,625	11,712	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet B
Part II
Date/Time Prepared:
10/8/2024 3:42 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	20,066				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	681	20,871			6.00
7.00	00700	HOUSEKEEPING	161	0	6,064		7.00
8.00	00800	DIETARY	2,900	0	915	91,132	8.00
9.00	00900	NURSING ADMINISTRATION	705	0	222	0	24,958
10.00	01000	CENTRAL SERVICES & SUPPLY	121	0	38	0	0
12.00	01200	MEDICAL RECORDS & LIBRARY	122	0	38	0	0
13.00	01300	SOCIAL SERVICE	71	0	23	0	0
15.00	01500	PATIENT ACTIVITIES	111	0	35	0	0
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	13,573	20,871	4,282	91,132	24,958
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	680	0	214	0	0
45.00	04500	OCCUPATIONAL THERAPY	680	0	214	0	0
46.00	04600	SPEECH PATHOLOGY	36	0	12	0	0
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	110	0	35	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
73.00	07300	CMHC	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)	19,951	20,871	6,028	91,132	24,958
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	115	0	36	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	20,066	20,871	6,064	91,132	24,958

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet B
Part II
Date/Time Prepared:
10/8/2024 3:42 pm

Cost Center Description	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE	Subtotal	
				PATIENT ACTIVITIES		
	10.00	12.00	13.00	15.00	16.00	
GENERAL SERVICE COST CENTERS						
1.00 00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00 00300 EMPLOYEE BENEFITS						3.00
4.00 00400 ADMINISTRATIVE & GENERAL						4.00
5.00 00500 PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00 00600 LAUNDRY & LINEN SERVICE						6.00
7.00 00700 HOUSEKEEPING						7.00
8.00 00800 DIETARY						8.00
9.00 00900 NURSING ADMINISTRATION						9.00
10.00 01000 CENTRAL SERVICES & SUPPLY	3,795					10.00
12.00 01200 MEDICAL RECORDS & LIBRARY	0	3,698				12.00
13.00 01300 SOCIAL SERVICE	0	0	2,652			13.00
15.00 01500 PATIENT ACTIVITIES	0	0	0	3,900		15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000 SKILLED NURSING FACILITY	2,926	3,698	2,652	3,900	578,061	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	75	40.00
41.00 04100 LABORATORY	0	0	0	0	96	41.00
42.00 04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	24	43.00
44.00 04400 PHYSICAL THERAPY	0	0	0	0	21,891	44.00
45.00 04500 OCCUPATIONAL THERAPY	0	0	0	0	22,069	45.00
46.00 04600 SPEECH PATHOLOGY	0	0	0	0	1,493	46.00
47.00 04700 ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	869	0	0	0	4,252	48.00
49.00 04900 DRUGS CHARGED TO PATIENTS	0	0	0	0	910	49.00
51.00 05100 SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100 AMBULANCE	0	0	0	0	249	71.00
73.00 07300 CMHC	0	0	0	0	0	73.00
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)	3,795	3,698	2,652	3,900	629,120	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	3,505	91.00
92.00 09200 PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00 09300 NONPAID WORKERS	0	0	0	0	0	93.00
94.00 09400 PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00 Cross Foot Adjustments	0	0	0	0	0	98.00
99.00 Negative Cost Centers	0	0	0	0	0	99.00
100.00 TOTAL	3,795	3,698	2,652	3,900	632,625	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet B
Part II
Date/Time Prepared:
10/8/2024 3:42 pm

Cost Center Description		Post Step-Down Adjustments	Total	
		17.00	18.00	
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	00300	EMPLOYEE BENEFITS		3.00
4.00	00400	ADMINISTRATIVE & GENERAL		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	00600	LAUNDRY & LINEN SERVICE		6.00
7.00	00700	HOUSEKEEPING		7.00
8.00	00800	DIETARY		8.00
9.00	00900	NURSING ADMINISTRATION		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY		10.00
12.00	01200	MEDICAL RECORDS & LIBRARY		12.00
13.00	01300	SOCIAL SERVICE		13.00
15.00	01500	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	0	578,061
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	75
41.00	04100	LABORATORY	0	96
42.00	04200	INTRAVENOUS THERAPY	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	24
44.00	04400	PHYSICAL THERAPY	0	21,891
45.00	04500	OCCUPATIONAL THERAPY	0	22,069
46.00	04600	SPEECH PATHOLOGY	0	1,493
47.00	04700	ELECTROCARDIOLOGY	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	4,252
49.00	04900	DRUGS CHARGED TO PATIENTS	0	910
51.00	05100	SUPPORT SURFACES	0	0
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0	249
73.00	07300	CMHC	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
89.00		SUBTOTALS (sum of lines 1-84)	0	629,120
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	3,505
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	632,625

COST ALLOCATION - STATISTICAL BASIS

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet B-1
Date/Time Prepared:
10/8/2024 3:42 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	41,431				1.00
3.00 00300	EMPLOYEE BENEFITS	767	1,821,586			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	1,468	144,755	-591,388	3,137,118	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	1,233	13,285	0	155,072	37,963
6.00 00600	LAUNDRY & LINEN SERVICE	1,289	20,529	0	50,541	1,289
7.00 00700	HOUSEKEEPING	305	76,126	0	101,716	305
8.00 00800	DIETARY	5,487	144,192	0	350,359	5,487
9.00 00900	NURSING ADMINISTRATION	1,333	220,286	0	303,750	1,333
10.00 01000	CENTRAL SERVICES & SUPPLY	228	0	0	20,861	228
12.00 01200	MEDICAL RECORDS & LIBRARY	230	0	0	3,512	230
13.00 01300	SOCIAL SERVICE	135	27,013	0	43,388	135
15.00 01500	PATIENT ACTIVITIES	210	30,844	0	46,843	210
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	25,679	961,916	0	1,583,331	25,679
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	10,115	0
41.00 04100	LABORATORY	0	0	0	12,882	0
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	3,230	0
44.00 04400	PHYSICAL THERAPY	1,286	65,876	0	125,842	1,286
45.00 04500	OCCUPATIONAL THERAPY	1,286	91,566	0	127,621	1,286
46.00 04600	SPEECH PATHOLOGY	69	25,198	0	30,770	69
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	208	0	0	8,334	208
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	122,214	0
51.00 05100	SUPPORT SURFACES	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	33,408	0
73.00 07300	CMHC	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)	41,213	1,821,586	-591,388	3,133,789	37,745
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00 09100	BARBER AND BEAUTY SHOP	218	0	0	3,329	218
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)	632,625	326,629		591,388	184,305
103.00	Unit cost multiplier (wkst. B, Part I)	15.269364	0.179310		0.188513	4.854859
104.00	Cost to be allocated (per wkst. B, Part II)		11,712		23,346	20,066
105.00	Unit cost multiplier (wkst. B, Part II)		0.006430		0.007442	0.528567

COST ALLOCATION - STATISTICAL BASIS

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet B-1

Date/Time Prepared:
10/8/2024 3:42 pm

Cost Center Description		LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	
		6.00	7.00	8.00	9.00	10.00	
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	10,147					6.00
7.00	00700	0	36,369				7.00
8.00	00800	0	5,487	30,441			8.00
9.00	00900	0	1,333	0	32,588		9.00
10.00	01000	0	228	0	0	22,538	10.00
12.00	01200	0	230	0	0	0	12.00
13.00	01300	0	135	0	0	0	13.00
15.00	01500	0	210	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	10,147	25,679	30,441	32,588	17,380	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	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	1,286	0	0	0	44.00
45.00	04500	0	1,286	0	0	0	45.00
46.00	04600	0	69	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	208	0	0	5,158	48.00
49.00	04900	0	0	0	0	0	49.00
51.00	05100	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	0	0	0	0	0	71.00
73.00	07300	0	0	0	0	0	73.00
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		10,147	36,151	30,441	32,588	22,538	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	218	0	0	0	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
98.00							98.00
99.00							99.00
102.00		66,327	122,372	461,507	371,968	26,668	102.00
103.00		6.536612	3.364734	15.160704	11.414263	1.183246	103.00
104.00		20,871	6,064	91,132	24,958	3,795	104.00
105.00		2.056864	0.166735	2.993726	0.765865	0.168382	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet B-1
Date/Time Prepared:
10/8/2024 3:42 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 SERVICES & SUPPLY			10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	10,147		12.00
13.00 01300	SOCIAL SERVICE	0	10,147	13.00
15.00 01500	PATIENT ACTIVITIES	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00 03000	SKILLED NURSING FACILITY	10,147	10,147	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	0	40.00
41.00 04100	LABORATORY	0	0	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	43.00
44.00 04400	PHYSICAL THERAPY	0	0	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	49.00
51.00 05100	SUPPORT SURFACES	0	0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00 07100	AMBULANCE	0	0	71.00
73.00 07300	CMHC	0	0	73.00
SPECIAL PURPOSE COST CENTERS				
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES			80.00
81.00 08100	INTEREST EXPENSE			81.00
82.00 08200	UTILIZATION REVIEW - SNF			82.00
83.00 08300	HOSPICE	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	10,147	10,147	89.00
NONREIMBURSABLE COST CENTERS				
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	94.00
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)	6,065	52,676	102.00
103.00	Unit cost multiplier (wkst. B, Part I)	0.597714	5.191288	103.00
104.00	Cost to be allocated (per wkst. B, Part II)	3,698	2,652	104.00
105.00	Unit cost multiplier (wkst. B, Part II)	0.364443	0.261358	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet C
Date/Time Prepared:
10/8/2024 3:42 pm

Cost Center Description			Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
			1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	12,022	0	0.000000	40.00
41.00	04100	LABORATORY	15,310	8,090	1.892460	41.00
42.00	04200	INTRAVENOUS THERAPY	0	440	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	3,839	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	160,135	145,685	1.099187	44.00
45.00	04500	OCCUPATIONAL THERAPY	162,249	194,151	0.835685	45.00
46.00	04600	SPEECH PATHOLOGY	37,138	75,201	0.493850	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	17,718	0	0.000000	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	145,253	81,771	1.776339	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS						
71.00	07100	AMBULANCE	39,706	0	0.000000	71.00
100.00		Total	593,370	505,338		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315506	Period: From 01/01/2024 To 03/31/2024	Worksheet D Part I Date/Time Prepared: 10/8/2024 3:42 pm	
		Title XVIII (1)	Skilled Nursing Facility	PPS	
	Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost	
		Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)
		1.00	2.00	3.00	4.00
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST					
ANCILLARY SERVICE COST CENTERS					
40.00	04000 RADIOLOGY	0.000000	0	0	0 40.00
41.00	04100 LABORATORY	1.892460	7,849	0	14,854 0 41.00
42.00	04200 INTRAVENOUS THERAPY	0.000000	0	0	0 42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0.000000	0	0	0 43.00
44.00	04400 PHYSICAL THERAPY	1.099187	67,614	0	74,320 0 44.00
45.00	04500 OCCUPATIONAL THERAPY	0.835685	99,072	0	82,793 0 45.00
46.00	04600 SPEECH PATHOLOGY	0.493850	43,543	0	21,504 0 46.00
47.00	04700 ELECTROCARDIOLOGY	0.000000	0	0	0 47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0 48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	1.776339	74,727	0	132,740 0 49.00
51.00	05100 SUPPORT SURFACES	0.000000	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)		292,805	0	326,211 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.: 315506	Period: From 01/01/2024 To 03/31/2024	Worksheet D Parts II-III Date/Time Prepared: 10/8/2024 3:42 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)		1.776339	1.00
2.00		Program vaccine charges (From your records, or the PS&R)		2,483	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)		4,411	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	12,022	0	0.000000	0	0	40.00
41.00	04100	LABORATORY	15,310	0	0.000000	14,854	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	3,839	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	160,135	0	0.000000	74,320	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	162,249	0	0.000000	82,793	0	45.00
46.00	04600	SPEECH PATHOLOGY	37,138	0	0.000000	21,504	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	17,718	0	0.000000	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	145,253	0	0.000000	132,740	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
100.00		Total (Sum of lines 40 - 52)	553,664	0		326,211	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No.: 315506	Period: From 01/01/2024 To 03/31/2024	Worksheet D-1 Parts I-II Date/Time Prepared: 10/8/2024 3:42 pm
	Title XVIII	Skilled Nursing Facility	PPS

			1.00	
PART I CALCULATION OF INPATIENT ROUTINE COSTS				
INPATIENT DAYS				
1.00	Inpatient days including private room days		10,147	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		2,265	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		3,129,387	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		4,265,619	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.733630	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)		3,129,387	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		308.41	16.00
17.00	Program routine service cost (Line 3 times line 16)		698,549	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)		698,549	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)		578,061	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		56.97	21.00
22.00	Program capital related cost (Line 3 times line 21)		129,037	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		569,512	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)		569,512	25.00
26.00	Enter the per diem limitation (1)			26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)			27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to worksheet E, Part II, line 4) (See instructions)			28.00

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

			1.00	
PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH				
1.00	Total SNF inpatient days		10,147	1.00
2.00	Program inpatient days (see instructions)		2,265	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)		0.223219	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.: 315506	Period: From 01/01/2024 To 03/31/2024	Worksheet E Part I Date/Time Prepared: 10/8/2024 3:42 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)		1,624,411	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)		0	2.00
3.00	Subtotal (Sum of lines 1 and 2)		1,624,411	3.00
4.00	Primary payor amounts		4,515	4.00
5.00	Coinsurance		300,492	5.00
6.00	Allowable bad debts (From your records)		55,633	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		29,833	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		36,161	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)		1,355,565	11.00
12.00	Interim payments (See instructions)		1,325,601	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)		723	14.75
14.99	Sequestration amount (see instructions)		26,388	14.99
15.00	Balance due provider/program (see Instructions)		2,853	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)		4,411	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		4,411	19.00
20.00	Medicare Part B ancillary charges (See instructions)		2,483	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		2,483	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)		2,483	25.00
26.00	Interim payments (See instructions)		1,582	26.00
27.00	Tentative adjustment		0	27.00
28.00	Other Adjustments (See instructions) Specify		0	28.00
28.50	Demonstration payment adjustment amount before sequestration		0	28.50
28.55	Demonstration payment adjustment amount after sequestration		0	28.55
28.99	Sequestration amount (see instructions)		50	28.99
29.00	Balance due provider/program (see instructions)		851	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.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet E-1

Date/Time Prepared:
10/8/2024 3:42 pm

Title XVIII

Skilled Nursing
Facility

PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider					1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		1,325,601		1,582	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)		0		0	3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to wkst. E, Part I line 12 for Part A, and line 26 for Part B)		1,325,601		1,582	4.00
TO BE COMPLETED BY CONTRACTOR						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		2,853		851	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		1,328,454		2,433	7.00
			Contractor Name		Contractor Number	
			1.00		2.00	
8.00	Name of Contractor					8.00

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

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

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet G

Date/Time Prepared:
10/8/2024 3:42 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	822,284	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	3,452,329	0	0	0	4.00
5.00	Other receivables	60,254	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-75,650	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	85,983	0	0	0	8.00
9.00	Other current assets	120,490	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	4,465,690	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	76,436	0	0	0	17.00
18.00	Less: Accumulated Amortization	-4,456	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	86,958	0	0	0	23.00
24.00	Less: Accumulated depreciation	-11,937	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)	147,001	0	0	0	28.00
OTHER ASSETS						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	90,110	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	0	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	90,110	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	4,702,801	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	779,415	0	0	0	35.00
36.00	Salaries, wages, and fees payable	468,914	0	0	0	36.00
37.00	Payroll taxes payable	34,132	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	90,480	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	2,075,880	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	3,448,821	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)	3,448,821	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	1,253,980				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	1,253,980	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	4,702,801	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet G-1

Date/Time Prepared:
10/8/2024 3:42 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		870,724		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		383,255			2.00
3.00	Total (sum of line 1 and line 2)		1,253,979		0	3.00
4.00	Additions (credit adjustments)					4.00
5.00	ROUNDING	1		0		5.00
6.00		0		0		6.00
7.00		0		0		7.00
8.00		0		0		8.00
9.00		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		1		0	10.00
11.00	Subtotal (line 3 plus line 10)		1,253,980		0	11.00
12.00	Deductions (debit adjustments)					12.00
13.00		0		0		13.00
14.00		0		0		14.00
15.00		0		0		15.00
16.00		0		0		16.00
17.00		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		1,253,980		0	19.00
		Endowment Fund		Plant Fund		
		6.00	7.00	8.00		
1.00	Fund balances at beginning of period	0		0		1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)					2.00
3.00	Total (sum of line 1 and line 2)	0		0		3.00
4.00	Additions (credit adjustments)					4.00
5.00	ROUNDING		0			5.00
6.00			0			6.00
7.00			0			7.00
8.00			0			8.00
9.00			0			9.00
10.00	Total additions (sum of line 5 - 9)	0		0		10.00
11.00	Subtotal (line 3 plus line 10)	0		0		11.00
12.00	Deductions (debit adjustments)					12.00
13.00			0			13.00
14.00			0			14.00
15.00			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.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet G-2
Parts I-II
Date/Time Prepared:
10/8/2024 3:42 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	4,265,619		4,265,619	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)	4,265,619		4,265,619	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	505,338	0	505,338	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	25,568	0	25,568	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to worksheet G-3, Line 1)	4,796,525	0	4,796,525	14.00
Cost Center Description					
			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per worksheet A, Col. 3, Line 100)			3,891,734	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)			3,891,734	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No.: 315506

Period:
From 01/01/2024
To 03/31/2024

Worksheet G-3

Date/Time Prepared:
10/8/2024 3:42 pm

		1.00	
1.00	Total patient revenues (From wkst. G-2, Part I, col. 3, line 14)	4,796,525	1.00
2.00	Less: contractual allowances and discounts on patients accounts	521,907	2.00
3.00	Net patient revenues (Line 1 minus line 2)	4,274,618	3.00
4.00	Less: total operating expenses (From worksheet G-2, Part II, line 15)	3,891,734	4.00
5.00	Net income from service to patients (Line 3 minus 4)	382,884	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	226	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	34	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	MISC	111	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	371	25.00
26.00	Total (Line 5 plus line 25)	383,255	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)	383,255	31.00

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
MC WASHINGTON TWP Provider CCN: 315506	Period: From: 04/01/2024 To: 12/31/2024 Run Date Time: 3/25/2025 3:04 pm MCRIF32 Version: 10.23.179.0



**SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
 COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY**

**Worksheet S
 Parts I, II & III**

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.	Date:	Time:
Contractor use only:	4. <input 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. If line 4, column 1 is "4": Enter number of times reopened <u>0</u>	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 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 MC WASHINGTON TWP, 315506 {Provider Name(s) and CCN(s)} for the cost reporting period beginning 04/01/2024 and ending 12/31/2024 and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1	2		
1	<i>Henny Grunfeld</i>	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: HENNY GRUNFELD			2
3	Signatory Title: FINANCE SUPERVISOR			3
4	Signature Date: _____ (Dated when report is electronically signed.)			4

PART III - SETTLEMENT SUMMARY

	Cost Center Description	Title V	Title XVIII		Title XIX	
			Part A	Part B		
		1.00		3.00	4.00	
1.00	SKILLED NURSING FACILITY	0	172,639	4,074	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
100.00	TOTAL	0	172,639	4,074	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 this information collection is estimated 202 hours per response, including the time to review instructions, search existing data 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 this 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.

MC WASHINGTON TWP	Period: From: 04/01/2024 To: 12/31/2024	Run Date Time: 3/25/2025 3:04 pm MCRIF32 Version: 10.23.179.0	
Provider CCN: 315506			

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

Worksheet S-2
Part I
PPS

Skilled Nursing Facility and Skilled Nursing Facility Complex Address:								
1.00	Street:	378 FRIES MILL ROAD	P.O. Box:				1.00	
2.00	City:	SEWELL	State:	NJ	ZIP Code:	08080	2.00	
3.00	County:	GLOUCESTER	CBSA Code:	15804	Urban / Rural:	U	3.00	
3.01	CBSA on/after October 1 of the Cost Reporting Period (if applicable)							3.01

SNF and SNF-Based Component Identification:								
Component	Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)				
				V	XVIII	XIX		
	1.00	2.00	3.00	4.00	5.00	6.00		
4.00	SNF	MC WASHINGTON TWP	315506	06/30/2010	N	P	N	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00
			From:	To:				
			1.00	2.00				
14.00	Cost Reporting Period (mm/dd/yyyy)		04/01/2024	12/31/2024				14.00
15.00	Type of Control (See Instructions)		2 - Voluntary Nonprofit, Other					15.00
							Y/N	
							1.00	

Type of Freestanding Skilled Nursing Facility				
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?		N	16.00
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?		N	17.00
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.		Y	18.00

Miscellaneous Cost Reporting Information				
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.		N	19.00
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.		N	19.01

Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.				
20.00	Straight Line		23,776	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		23,776	23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.		0	24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)		N	25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)		N	26.00
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)		N	27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)		N	28.00
		Part A	Part B	Other
		1.00	2.00	3.00

If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.					
29.00	Skilled Nursing Facility		N	N	29.00
30.00	Nursing Facility			N	30.00
31.00	ICF/IID				31.00
32.00	SNF-Based HHA		N	N	32.00
33.00	SNF-Based RHC				33.00
34.00	SNF-Based FQHC				34.00
35.00	SNF-Based CMHC			N	35.00
36.00	SNF-Based OLTC				36.00
			Y/N		
			1.00	2.00	
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)		Y		37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)		N		38.00

MC WASHINGTON TWP	Period: From: 04/01/2024 To: 12/31/2024	Run Date Time: 3/25/2025 3:04 pm MCRIF32 Version: 10.23.179.0	
Provider CCN: 315506			

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

Worksheet S-2
Part I
PPS

		Y/N		
		1.00	2.00	
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
			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
			Provider CCN	
			1.00	
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
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 Name:	Contractor Number:	45.00
46.00	Street:	P.O. Box:		46.00
47.00	City:	State:	ZIP Code:	47.00

MC WASHINGTON TWP	Period: From: 04/01/2024 To: 12/31/2024	Run Date Time: 3/25/2025 3:04 pm MCRIF32 Version: 10.23.179.0	2540-10	
Provider CCN: 315506				

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

Worksheet S-2
Part II
PPS

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

		Y/N	Date	
		1.00	2.00	
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)	Y	04/01/2024	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
		Description	Part A	Part B
			Y/N	Date
		0	1.00	2.00
			3.00	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.)	Y	02/24/2025	Y	02/24/2025	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
		1.00	2.00	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.	CHRIS	GUILBAULT	PREPARER	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	CHRIS.GUILBAULT@HCRNJ.NET		21.00

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Provider CCN: 315506			

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

Worksheet S-3
Part I
PPS

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits					Discharges					
				Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SKILLED NURSING FACILITY	120	33,000	0	7,096	9,862	1,800	18,758	0	168	75	109	352	1.00
2.00	NURSING FACILITY	0	0	0	0	0	0	0	0	0	0	0	0	2.00
3.00	ICF/IID	0	0	0	0	0	0	0	0	0	0	0	0	3.00
4.00	HOME HEALTH AGENCY COST													4.00
5.00	Other Long Term Care	0	0				0	0				0	0	5.00
6.00	SNF-Based CMHC													6.00
7.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	120	33,000	0	7,096	9,862	1,800	18,758	0	168	75	109	352	8.00

	Component	Average Length of Stay				Admissions					Full Time Equivalent		
		Title V	Title XVIII	Title XIX	Total	Title V	Title XVIII	Title XIX	Other	Total	Employees on Payroll	Nonpaid Workers	
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	
1.00	SKILLED NURSING FACILITY	0.00	42.24	131.49	53.29	0	134	78	140	352	119.80	0.00	1.00
2.00	NURSING FACILITY	0.00		0.00	0.00	0		0	0	0	0.00	0.00	2.00
3.00	ICF/IID			0.00	0.00			0	0	0	0.00	0.00	3.00
4.00	HOME HEALTH AGENCY COST												4.00
5.00	Other Long Term Care				0.00				0	0	0.00	0.00	5.00
6.00	SNF-Based CMHC										0.00	0.00	6.00
7.00	HOSPICE	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	0.00	42.24	131.49	53.29	0	134	78	140	352	119.80	0.00	8.00

MC WASHINGTON TWP	Period: From: 04/01/2024 To: 12/31/2024	Run Date Time: 3/25/2025 3:04 pm MCRIF32 Version: 10.23.179.0	
Provider CCN: 315506			

SNF WAGE INDEX INFORMATION

**Worksheet S-3
Part II
PPS**

PART II - DIRECT SALARIES							
		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	
SALARIES							
1.00	Total salaries (See Instructions)	5,978,761	0	5,978,761	187,667.00	31.86	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)	5,978,761	0	5,978,761	187,667.00	31.86	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST						8.00
9.00	CMHC	0	0	0	0.00	0.00	9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	5,978,761	0	5,978,761	187,667.00	31.86	13.00
OTHER WAGES & RELATED COSTS							
14.00	Contract Labor: Patient Related & Mgmt	0	0	0	0.00	0.00	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)	1,040,582	0	1,040,582			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	1,040,582	0	1,040,582			22.00

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SNF WAGE INDEX INFORMATION

Worksheet S-3
Part III
PPS

PART III - OVERHEAD COST - DIRECT SALARIES

		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	
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	435,447	0	435,447	9,763.00	44.60	2.00
3.00	Plant Operation, Maintenance & Repairs	73,122	0	73,122	2,289.00	31.94	3.00
4.00	Laundry & Linen Service	67,549	0	67,549	3,761.00	17.96	4.00
5.00	Housekeeping	240,074	0	240,074	12,931.00	18.57	5.00
6.00	Dietary	449,901	0	449,901	22,411.00	20.08	6.00
7.00	Nursing Administration	676,168	0	676,168	15,343.00	44.07	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	0.00	10.00
11.00	Social Service	98,373	0	98,373	2,902.00	33.90	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	117,275	0	117,275	5,959.00	19.68	13.00
14.00	Total (sum lines 1 thru 13)	2,157,909	0	2,157,909	75,359.00	28.64	14.00

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SNF WAGE RELATED COSTS

Worksheet S-3
Part IV
PPS

PART IV - WAGE RELATED COSTS			Amount Reported
			1.00
Part A - Core List			
RETIREMENT COST			
1.00	401K Employer Contributions		10,942 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)		321,376 8.00
9.00	Prescription Drug Plan		0 9.00
10.00	Dental, Hearing and Vision Plan		2,224 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		113,485 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		448,852 17.00
18.00	Medicare Taxes - Employers Portion Only		0 18.00
19.00	Unemployment Insurance		138,742 19.00
20.00	State or Federal Unemployment Taxes		4,961 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)		1,040,582 24.00
			Amount Reported
			1.00
Part B - Other than Core Related Cost			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)		0 25.00

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SNF REPORTING OF DIRECT CARE EXPENDITURES

Worksheet S-3
Part V
PPS

	OCCUPATIONAL CATEGORY	Amount Reported 1.00	Fringe Benefits 2.00	Adjusted Salaries (col. 1 + col. 2) 3.00	Paid Hours Related to Salary in col. 3 4.00	Average Hourly Wage (col. 3 ÷ col. 4) 5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	546,718	95,154	641,872	10,976.00	58.48	1.00
2.00	Licensed Practical Nurses (LPNs)	1,145,977	199,453	1,345,430	28,847.00	46.64	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,456,975	253,581	1,710,556	58,024.00	29.48	3.00
4.00	Total Nursing (sum of lines 1 through 3)	3,149,670	548,188	3,697,858	97,847.00	37.79	4.00
5.00	Physical Therapists	272,183	47,372	319,555	5,062.00	63.13	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	311,169	54,158	365,327	7,679.00	47.57	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	87,830	15,286	103,116	1,722.00	59.88	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)	0		0	0.00	0.00	14.00
15.00	Licensed Practical Nurses (LPNs)	0		0	0.00	0.00	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	0		0	0.00	0.00	16.00
17.00	Total Nursing (sum of lines 14 through 16)	0		0	0.00	0.00	17.00
18.00	Physical Therapists	0		0	0.00	0.00	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	0		0	0.00	0.00	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	0		0	0.00	0.00	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

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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

	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

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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

	Group	Days	
	1.00	2.00	
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
76.00	PA1		76.00
99.00	AAA		99.00
100.00			100.00
		Expenses	Percentage
		1.00	2.00
			Y/N
			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

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

PPS

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1,906,500	1,906,500	0	1,906,500	-4,333	1,902,167	1.00
3.00	00300	EMPLOYEE BENEFITS	0	1,075,731	1,075,731	0	1,075,731	0	1,075,731	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	435,447	1,747,093	2,182,540	0	2,182,540	-397,349	1,785,191	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	73,122	332,465	405,587	0	405,587	0	405,587	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	67,549	13,650	81,199	0	81,199	0	81,199	6.00
7.00	00700	HOUSEKEEPING	240,074	25,978	266,052	0	266,052	0	266,052	7.00
8.00	00800	DIETARY	449,901	287,176	737,077	0	737,077	-64	737,013	8.00
9.00	00900	NURSING ADMINISTRATION	676,168	40,156	716,324	0	716,324	0	716,324	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	98,373	1,350	99,723	0	99,723	0	99,723	13.00
15.00	01500	PATIENT ACTIVITIES	117,275	21,383	138,658	0	138,658	0	138,658	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	03000	SKILLED NURSING FACILITY	3,149,670	217,193	3,366,863	0	3,366,863	0	3,366,863	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	04000	RADIOLOGY	0	27,447	27,447	0	27,447	0	27,447	40.00
41.00	04100	LABORATORY	0	38,819	38,819	0	38,819	0	38,819	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	7,688	7,688	0	7,688	0	7,688	43.00
44.00	04400	PHYSICAL THERAPY	272,183	68,485	340,668	0	340,668	0	340,668	44.00
45.00	04500	OCCUPATIONAL THERAPY	311,169	900	312,069	0	312,069	0	312,069	45.00
46.00	04600	SPEECH PATHOLOGY	87,830	0	87,830	0	87,830	0	87,830	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	11,325	11,325	0	11,325	0	11,325	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	355,603	355,603	0	355,603	0	355,603	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	07100	AMBULANCE	0	65,475	65,475	0	65,475	0	65,475	71.00
73.00	07300	CMHC	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	5,978,761	6,244,417	12,223,178	0	12,223,178	-401,746	11,821,432	89.00
NONREIMBURSABLE COST CENTERS										
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	0	0	94.00
100.00		TOTAL	5,978,761	6,244,417	12,223,178	0	12,223,178	-401,746	11,821,432	100.00

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RECLASSIFICATIONS

Worksheet A-6

PPS

	Increases				Decreases				
	Cost Center	Line #	Salary	Non Salary	Cost Center	Line #	Salary	Non Salary	
	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	
100.00	TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))						0	0	100.00

- (1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
- (2) Transfer the amounts in columns 4, 5, 8 and 9 to Worksheet A, column 4, lines as appropriate.

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RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PPS

		Acquisitions							
		Beginning Balances	Purchases	Donation	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
1.00	Land	0	0	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	0	0	0	3.00
4.00	Building Improvements	76,436	42,275	0	42,275	0	118,711	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	0	0	5.00
6.00	Movable Equipment	86,958	35,849	0	35,849	0	122,807	0	6.00
7.00	Subtotal (sum of lines 1-6)	163,394	78,124	0	78,124	0	241,518	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	163,394	78,124	0	78,124	0	241,518	0	9.00

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ADJUSTMENTS TO EXPENSES

Worksheet A-8

PPS

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted			
				1.00	2.00	3.00	4.00
						Cost Center	Line No.
1.00	Investment income on restricted funds (chapter 2)	B	-4,333	CAP REL COSTS - BLDGS & FIXTURES	1.00 1.00		
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00 2.00		
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00 3.00		
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00 4.00		
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00 5.00		
6.00	Television and radio service (chapter 21)		0		0.00 6.00		
7.00	Parking lot (chapter 21)		0		0.00 7.00		
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0		8.00		
9.00	Home office cost (chapter 21)		0		0.00 9.00		
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00 10.00		
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00 11.00		
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-94,649		12.00		
13.00	Laundry and linen service		0		0.00 13.00		
14.00	Revenue - Employee meals	B	-64	DIETARY	8.00 14.00		
15.00	Cost of meals - Guests		0		0.00 15.00		
16.00	Sale of medical supplies to other than patients		0		0.00 16.00		
17.00	Sale of drugs to other than patients		0		0.00 17.00		
18.00	Sale of medical records and abstracts	B	-154	ADMINISTRATIVE & GENERAL	4.00 18.00		
19.00	Vending machines		0		0.00 19.00		
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00 20.00		
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00 21.00		
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00 22.00		
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00 23.00		
24.00	Depreciation--movable equipment		0	*** Cost Center Deleted ***	2.00 24.00		
25.00	Other adjustment (specify)		0		0.00 25.00		
25.01	BAD DEBTS	A	-188,700	ADMINISTRATIVE & GENERAL	4.00 25.01		
25.02	MISC - CHARITY	A	-143	ADMINISTRATIVE & GENERAL	4.00 25.02		
25.03	FINES & PENALTIES	A	-33,632	ADMINISTRATIVE & GENERAL	4.00 25.03		
25.04	MARKETING	A	-31,801	ADMINISTRATIVE & GENERAL	4.00 25.04		
25.05	RESIDENT REIMBURSEMENT	A	-467	ADMINISTRATIVE & GENERAL	4.00 25.05		
25.06	PRIOR PERIOD INSURANCE	A	-47,803	ADMINISTRATIVE & GENERAL	4.00 25.06		
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-401,746		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.

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

Worksheet A-8-1
Parts I & II
PPS

PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:

Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
1.00	4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT	532,242	626,891	-94,649
2.00	0.00			0	0	0
3.00	0.00			0	0	0
4.00	0.00			0	0	0
5.00	0.00			0	0	0
6.00	0.00			0	0	0
7.00	0.00			0	0	0
8.00	0.00			0	0	0
9.00	0.00			0	0	0
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 10 to Worksheet A-8, column 3, line 12.			532,242	626,891	-94,649

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 II 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 requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

Symbol (1)	Name	Percentage of Ownership	Related Organization(s) and/or Home Office		
			Name	Percentage of Ownership	Type of Business
1.00	2.00	3.00	4.00	5.00	6.00
B	ATLAS MANAGEMENT	0.00	ATLAS HEALTHCARE LLC	100.00	MANAGEMENT
		0.00		0.00	
		0.00		0.00	
		0.00		0.00	
		0.00		0.00	
		0.00		0.00	
		0.00		0.00	
		0.00		0.00	
		0.00		0.00	
		0.00		0.00	

(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 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.
- G. Other (financial or non-financial) specify:

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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	
		0	1.00	3.00	3A	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL. COSTS - BLDGS & FIXTURES	1,902,167	1,902,167							1.00
3.00	EMPLOYEE BENEFITS	1,075,731	35,214	1,110,945						3.00
4.00	ADMINISTRATIVE & GENERAL	1,785,191	67,398	80,913	1,933,502	1,933,502				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	405,587	56,609	13,587	475,783	93,036	568,819			5.00
6.00	LAUNDRY & LINEN SERVICE	81,199	59,180	12,552	152,931	29,904	19,314	202,149		6.00
7.00	HOUSEKEEPING	266,052	14,003	44,609	324,664	63,485	4,570	0	392,719	7.00
8.00	DIETARY	737,013	251,917	83,598	1,072,528	209,724	82,215	0	59,250	8.00
9.00	NURSING ADMINISTRATION	716,324	61,200	125,642	903,166	176,607	19,973	0	14,394	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	10,468	0	10,468	2,047	3,416	0	2,462	10.00
12.00	MEDICAL RECORDS & LIBRARY	0	10,560	0	10,560	2,065	3,446	0	2,484	12.00
13.00	SOCIAL SERVICE	99,723	6,198	18,279	124,200	24,286	2,023	0	1,458	13.00
15.00	PATIENT ACTIVITIES	138,658	9,641	21,791	170,090	33,260	3,147	0	2,268	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	3,366,863	1,178,968	585,258	5,131,089	1,003,341	384,760	202,149	277,286	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	27,447	0	0	27,447	5,367	0	0	0	40.00
41.00	LABORATORY	38,819	0	0	38,819	7,591	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	7,688	0	0	7,688	1,503	0	0	0	43.00
44.00	PHYSICAL THERAPY	340,668	59,042	50,576	450,286	88,050	19,269	0	13,886	44.00
45.00	OCCUPATIONAL THERAPY	312,069	59,042	57,820	428,931	83,874	19,269	0	13,886	45.00
46.00	SPEECH PATHOLOGY	87,830	3,168	16,320	107,318	20,985	1,034	0	745	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	11,325	9,550	0	20,875	4,082	3,117	0	2,246	48.00
49.00	DRUGS CHARGED TO PATIENTS	355,603	0	0	355,603	69,535	0	0	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	65,475	0	0	65,475	12,803	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	11,821,432	1,892,158	1,110,945	11,811,423	1,931,545	565,553	202,149	390,365	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	10,009	0	10,009	1,957	3,266	0	2,354	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	11,821,432	1,902,167	1,110,945	11,821,432	1,933,502	568,819	202,149	392,719	100.00

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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	PATIENT ACTIVITIES	Subtotal	Post Stepdown Adjustments	
		8.00	9.00	10.00	12.00	13.00	15.00	16.00	17.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	1,423,717								8.00
9.00	NURSING ADMINISTRATION	0	1,114,140							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	18,393						10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	18,555					12.00
13.00	SOCIAL SERVICE	0	0	0	0	151,967				13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	208,765			15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	1,423,717	1,114,140	0	18,555	151,967	208,765	9,915,769	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	32,814	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	46,410	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	9,191	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	571,491	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	545,960	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	130,082	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	18,393	0	0	0	48,713	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	425,138	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	0	0	0	78,278	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	1,423,717	1,114,140	18,393	18,555	151,967	208,765	11,803,846	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	17,586	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	1,423,717	1,114,140	18,393	18,555	151,967	208,765	11,821,432	0	100.00

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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	Total	
		18.00	
GENERAL SERVICE COST CENTERS			
1.00	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	EMPLOYEE BENEFITS		3.00
4.00	ADMINISTRATIVE & GENERAL		4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	LAUNDRY & LINEN SERVICE		6.00
7.00	HOUSEKEEPING		7.00
8.00	DIETARY		8.00
9.00	NURSING ADMINISTRATION		9.00
10.00	CENTRAL SERVICES & SUPPLY		10.00
12.00	MEDICAL RECORDS & LIBRARY		12.00
13.00	SOCIAL SERVICE		13.00
15.00	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	SKILLED NURSING FACILITY	9,915,769	30.00
31.00	NURSING FACILITY	0	31.00
32.00	ICF/IID	0	32.00
33.00	OTHER LONG TERM CARE	0	33.00
ANCILLARY SERVICE COST CENTERS			
40.00	RADIOLOGY	32,814	40.00
41.00	LABORATORY	46,410	41.00
42.00	INTRAVENOUS THERAPY	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	9,191	43.00
44.00	PHYSICAL THERAPY	571,491	44.00
45.00	OCCUPATIONAL THERAPY	545,960	45.00
46.00	SPEECH PATHOLOGY	130,082	46.00
47.00	ELECTROCARDIOLOGY	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	48,713	48.00
49.00	DRUGS CHARGED TO PATIENTS	425,138	49.00
51.00	SUPPORT SURFACES	0	51.00
OTHER REIMBURSABLE COST CENTERS			
71.00	AMBULANCE	78,278	71.00
73.00	CMHC	0	73.00
SPECIAL PURPOSE COST CENTERS			
80.00	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	INTEREST EXPENSE		81.00
82.00	UTILIZATION REVIEW - SNF		82.00
83.00	HOSPICE	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	11,803,846	89.00
NONREIMBURSABLE COST CENTERS			
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEN	0	90.00
91.00	BARBER AND BEAUTY SHOP	17,586	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	NONPAID WORKERS	0	93.00
94.00	PATIENTS LAUNDRY	0	94.00
98.00	Cross Foot Adjustments	0	98.00
99.00	Negative Cost Centers	0	99.00
100.00	TOTAL	11,821,432	100.00

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	
		0	1.00	2A	3.00	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS	0	35,214	35,214	35,214					3.00
4.00	ADMINISTRATIVE & GENERAL	0	67,398	67,398	2,565	69,963				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	56,609	56,609	431	3,367	60,407			5.00
6.00	LAUNDRY & LINEN SERVICE	0	59,180	59,180	398	1,082	2,051	62,711		6.00
7.00	HOUSEKEEPING	0	14,003	14,003	1,414	2,297	485	0	18,199	7.00
8.00	DIETARY	0	251,917	251,917	2,650	7,589	8,731	0	2,746	8.00
9.00	NURSING ADMINISTRATION	0	61,200	61,200	3,983	6,391	2,121	0	667	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	10,468	10,468	0	74	363	0	114	10.00
12.00	MEDICAL RECORDS & LIBRARY	0	10,560	10,560	0	75	366	0	115	12.00
13.00	SOCIAL SERVICE	0	6,198	6,198	579	879	215	0	68	13.00
15.00	PATIENT ACTIVITIES	0	9,641	9,641	691	1,204	334	0	105	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	0	1,178,968	1,178,968	18,550	36,304	40,861	62,711	12,848	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	194	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	275	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	54	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	59,042	59,042	1,603	3,186	2,046	0	644	44.00
45.00	OCCUPATIONAL THERAPY	0	59,042	59,042	1,833	3,035	2,046	0	644	45.00
46.00	SPEECH PATHOLOGY	0	3,168	3,168	517	759	110	0	35	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	9,550	9,550	0	148	331	0	104	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	2,516	0	0	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	0	463	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	1,892,158	1,892,158	35,214	69,892	60,060	62,711	18,090	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	10,009	10,009	0	71	347	0	109	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	1,902,167	1,902,167	35,214	69,963	60,407	62,711	18,199	100.00

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	PATIENT ACTIVITIES	Subtotal	Post Step-Down Adjustments	
		8.00	9.00	10.00	12.00	13.00	15.00	16.00	17.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	273,633								8.00
9.00	NURSING ADMINISTRATION	0	74,362							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	11,019						10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	11,116					12.00
13.00	SOCIAL SERVICE	0	0	0	0	7,939				13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	11,975			15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	273,633	74,362	0	11,116	7,939	11,975	1,729,267	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	194	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	275	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	54	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	66,521	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	66,600	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	4,589	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	11,019	0	0	0	21,152	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	2,516	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	0	0	0	463	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	273,633	74,362	11,019	11,116	7,939	11,975	1,891,631	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	10,536	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	273,633	74,362	11,019	11,116	7,939	11,975	1,902,167	0	100.00

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	Total	
		18.00	
GENERAL SERVICE COST CENTERS			
1.00	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	EMPLOYEE BENEFITS		3.00
4.00	ADMINISTRATIVE & GENERAL		4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	LAUNDRY & LINEN SERVICE		6.00
7.00	HOUSEKEEPING		7.00
8.00	DIETARY		8.00
9.00	NURSING ADMINISTRATION		9.00
10.00	CENTRAL SERVICES & SUPPLY		10.00
12.00	MEDICAL RECORDS & LIBRARY		12.00
13.00	SOCIAL SERVICE		13.00
15.00	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	SKILLED NURSING FACILITY	1,729,267	30.00
31.00	NURSING FACILITY	0	31.00
32.00	ICF/IID	0	32.00
33.00	OTHER LONG TERM CARE	0	33.00
ANCILLARY SERVICE COST CENTERS			
40.00	RADIOLOGY	194	40.00
41.00	LABORATORY	275	41.00
42.00	INTRAVENOUS THERAPY	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	54	43.00
44.00	PHYSICAL THERAPY	66,521	44.00
45.00	OCCUPATIONAL THERAPY	66,600	45.00
46.00	SPEECH PATHOLOGY	4,589	46.00
47.00	ELECTROCARDIOLOGY	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	21,152	48.00
49.00	DRUGS CHARGED TO PATIENTS	2,516	49.00
51.00	SUPPORT SURFACES	0	51.00
OTHER REIMBURSABLE COST CENTERS			
71.00	AMBULANCE	463	71.00
73.00	CMHC	0	73.00
SPECIAL PURPOSE COST CENTERS			
80.00	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	INTEREST EXPENSE		81.00
82.00	UTILIZATION REVIEW - SNF		82.00
83.00	HOSPICE	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	1,891,631	89.00
NONREIMBURSABLE COST CENTERS			
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEN	0	90.00
91.00	BARBER AND BEAUTY SHOP	10,536	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	NONPAID WORKERS	0	93.00
94.00	PATIENTS LAUNDRY	0	94.00
98.00	Cross Foot Adjustments	0	98.00
99.00	Negative Cost Centers	0	99.00
100.00	TOTAL	1,902,167	100.00

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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQ. FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQ. FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQ. FEET)	DIETARY (MEALS SERVED)	
		1.00	3.00	4A	4.00	5.00	6.00	7.00	8.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES	41,431								1.00
3.00	EMPLOYEE BENEFITS	767	5,978,761							3.00
4.00	ADMINISTRATIVE & GENERAL	1,468	435,447	-1,933,502	9,887,930					4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	1,233	73,122	0	475,783	37,963				5.00
6.00	LAUNDRY & LINEN SERVICE	1,289	67,549	0	152,931	1,289	18,758			6.00
7.00	HOUSEKEEPING	305	240,074	0	324,664	305	0	36,369		7.00
8.00	DIETARY	5,487	449,901	0	1,072,528	5,487	0	5,487	56,274	8.00
9.00	NURSING ADMINISTRATION	1,333	676,168	0	903,166	1,333	0	1,333	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	228	0	0	10,468	228	0	228	0	10.00
12.00	MEDICAL RECORDS & LIBRARY	230	0	0	10,560	230	0	230	0	12.00
13.00	SOCIAL SERVICE	135	98,373	0	124,200	135	0	135	0	13.00
15.00	PATIENT ACTIVITIES	210	117,275	0	170,090	210	0	210	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	25,679	3,149,670	0	5,131,089	25,679	18,758	25,679	56,274	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	27,447	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	38,819	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	7,688	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	1,286	272,183	0	450,286	1,286	0	1,286	0	44.00
45.00	OCCUPATIONAL THERAPY	1,286	311,169	0	428,931	1,286	0	1,286	0	45.00
46.00	SPEECH PATHOLOGY	69	87,830	0	107,318	69	0	69	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	208	0	0	20,875	208	0	208	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	355,603	0	0	0	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	65,475	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	41,213	5,978,761	-1,933,502	9,877,921	37,745	18,758	36,151	56,274	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	218	0	0	10,009	218	0	218	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	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)	1,902,167	1,110,945		1,933,502	568,819	202,149	392,719	1,423,717	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	45.911684	0.185815		0.195542	14.983510	10.776682	10.798180	25.299730	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)		35,214		69,963	60,407	62,711	18,199	273,633	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)		0.005890		0.007076	1.591207	3.343160	0.500399	4.862512	105.00

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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	NURSING ADMINISTRATION (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	PATIENT ACTIVITIES (PATIENT CENSUS)	
		9.00	10.00	12.00	13.00	15.00	
GENERAL SERVICE COST CENTERS							
1.00	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	EMPLOYEE BENEFITS						3.00
4.00	ADMINISTRATIVE & GENERAL						4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	LAUNDRY & LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION	97,846					9.00
10.00	CENTRAL SERVICES & SUPPLY	0	11,325				10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	18,758			12.00
13.00	SOCIAL SERVICE	0	0	0	18,758		13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	18,758	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	SKILLED NURSING FACILITY	97,846	0	18,758	18,758	18,758	30.00
31.00	NURSING FACILITY	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	RADIOLOGY	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	11,325	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	AMBULANCE	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	INTEREST EXPENSE						81.00
82.00	UTILIZATION REVIEW - SNF						82.00
83.00	HOSPICE	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	97,846	11,325	18,758	18,758	18,758	89.00
NONREIMBURSABLE COST CENTERS							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	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)	1,114,140	18,393	18,555	151,967	208,765	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	11.386669	1.624106	0.989178	8.101450	11.129385	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	74,362	11,019	11,116	7,939	11,975	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	0.759990	0.972980	0.592600	0.423233	0.638394	105.00

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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

PPS

	Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS					
40.00	RADIOLOGY	32,814	0	0.000000	40.00
41.00	LABORATORY	46,410	25,100	1.849004	41.00
42.00	INTRAVENOUS THERAPY	0	115	0.000000	42.00
43.00	OXYGEN (INHALATION) THERAPY	9,191	0	0.000000	43.00
44.00	PHYSICAL THERAPY	571,491	449,285	1.272001	44.00
45.00	OCCUPATIONAL THERAPY	545,960	646,217	0.844856	45.00
46.00	SPEECH PATHOLOGY	130,082	289,406	0.449479	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	48,713	0	0.000000	48.00
49.00	DRUGS CHARGED TO PATIENTS	425,138	259,888	1.635851	49.00
51.00	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS					
71.00	AMBULANCE	78,278	0	0.000000	71.00
100.00	Total	1,888,077	1,670,011		100.00

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APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Worksheet D
Part I
PPS

Title XVIII Skilled Nursing Facility

PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
			Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
		1.00	2.00	3.00	4.00	5.00	
ANCILLARY SERVICE COST CENTERS							
40.00	RADIOLOGY	0.000000	0	0	0	0	40.00
41.00	LABORATORY	1.849004	24,761	0	45,783	0	41.00
42.00	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	1.272001	225,003	0	286,204	0	44.00
45.00	OCCUPATIONAL THERAPY	0.844856	350,987	0	296,533	0	45.00
46.00	SPEECH PATHOLOGY	0.449479	163,345	0	73,420	0	46.00
47.00	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	1.635851	233,621	0	382,169	0	49.00
51.00	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
71.00	AMBULANCE (2)	0.000000		0		0	71.00
100.00	Total (Sum of lines 40 - 71)		997,717	0	1,084,109	0	100.00

(1) For titles 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.

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APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Worksheet D
Parts II-III
PPS

Title XVIII Skilled Nursing Facility

PART II - APPORTIONMENT OF VACCINE COST		
		1.00
1.00	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.635851
2.00	Program vaccine charges (From your records, or the PS&R)	11,877
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	19,429

PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH						
	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

ANCILLARY SERVICE COST CENTERS						
40.00	RADIOLOGY	32,814	0	0.000000	0	0 40.00
41.00	LABORATORY	46,410	0	0.000000	45,783	0 41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	0	0 42.00
43.00	OXYGEN (INHALATION) THERAPY	9,191	0	0.000000	0	0 43.00
44.00	PHYSICAL THERAPY	571,491	0	0.000000	286,204	0 44.00
45.00	OCCUPATIONAL THERAPY	545,960	0	0.000000	296,533	0 45.00
46.00	SPEECH PATHOLOGY	130,082	0	0.000000	73,420	0 46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0 47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	48,713	0	0.000000	0	0 48.00
49.00	DRUGS CHARGED TO PATIENTS	425,138	0	0.000000	382,169	0 49.00
51.00	SUPPORT SURFACES	0	0	0.000000	0	0 51.00
100.00	Total (Sum of lines 40 - 52)	1,809,799	0		1,084,109	0 100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1
Part I
PPS

Title XVIII Skilled Nursing Facility

PART I CALCULATION OF INPATIENT ROUTINE COSTS			1.00	
INPATIENT DAYS				
1.00	Inpatient days including private room days		18,758	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		7,096	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		9,915,769	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		12,593,531	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.787370	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)		9,915,769	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		528.62	16.00
17.00	Program routine service cost (Line 3 times line 16)		3,751,088	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)		3,751,088	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)		1,729,267	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		92.19	21.00
22.00	Program capital related cost (Line 3 times line 21)		654,180	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		3,096,908	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)		3,096,908	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
PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH				
			1.00	
1.00	Total SNF inpatient days		18,758	1.00
2.00	Program inpatient days (see instructions)		7,096	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)		0.378292	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)		0	5.00

MC WASHINGTON TWP	Period: From: 04/01/2024 To: 12/31/2024	Run Date Time: 3/25/2025 3:04 pm MCRIF32 Version: 10.23.179.0	
Provider CCN: 315506			

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII

Worksheet E

Title XVIII Skilled Nursing Facility

Part I
PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT

		1.00	
1.00	Inpatient PPS amount (See Instructions)	5,283,935	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)	5,283,935	3.00
4.00	Primary payor amounts	18,732	4.00
5.00	Coinsurance	1,027,956	5.00
6.00	Allowable bad debts (From your records)	586,161	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	204,816	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	381,005	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	4,618,252	11.00
12.00	Interim payments (See instructions)	4,353,248	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)	7,620	14.75
14.99	Sequestration amount (see instructions)	84,745	14.99
15.00	Balance due provider/program (see Instructions)	172,639	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)	19,429	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	19,429	19.00
20.00	Medicare Part B ancillary charges (See instructions)	11,877	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	11,877	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)	11,877	25.00
26.00	Interim payments (See instructions)	7,565	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)	238	28.99
29.00	Balance due provider/program (see instructions)	4,074	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

MC WASHINGTON TWP	Period: From: 04/01/2024 To: 12/31/2024	Run Date Time: 3/25/2025 3:04 pm MCRIF32 Version: 10.23.179.0	
Provider CCN: 315506			

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Worksheet E-1

Title XVIII Skilled Nursing Facility PPS

	DESCRIPTION	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		4,313,673		7,565	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER	06/10/2024	39,575		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		39,575		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		4,353,248		7,565	4.00
TO BE COMPLETED BY CONTRACTOR						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		172,639		4,074	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		4,525,887		11,639	7.00
Contractor Name		Contractor Number				
1.00		2.00				
8.00						8.00

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

MC WASHINGTON TWP	Period: From: 04/01/2024 To: 12/31/2024	Run Date Time: 3/25/2025 3:04 pm MCRIF32 Version: 10.23.179.0	
Provider CCN: 315506			

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

Worksheet G

PPS

	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	697,129	0	0	1.00
2.00	Temporary investments	0	0	0	2.00
3.00	Notes receivable	0	0	0	3.00
4.00	Accounts receivable	4,551,049	0	0	4.00
5.00	Other receivables	194,233	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-58,530	0	0	6.00
7.00	Inventory	0	0	0	7.00
8.00	Prepaid expenses	64,856	0	0	8.00
9.00	Other current assets	375,910	0	0	9.00
10.00	Due from other funds	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	5,824,647	0	0	11.00
FIXED ASSETS					
12.00	Land	0	0	0	12.00
13.00	Land improvements	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	14.00
15.00	Buildings	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	16.00
17.00	Leasehold improvements	118,712	0	0	17.00
18.00	Less: Accumulated Amortization	-12,124	0	0	18.00
19.00	Fixed equipment	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	22.00
23.00	Major movable equipment	122,807	0	0	23.00
24.00	Less: Accumulated depreciation	-28,044	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	26.00
27.00	Other fixed assets	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	201,351	0	0	28.00
OTHER ASSETS					
29.00	Investments	0	0	0	29.00
30.00	Deposits on leases	123,055	0	0	30.00
31.00	Due from owners/officers	0	0	0	31.00
32.00	Other assets	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	123,055	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	6,149,053	0	0	34.00
Liabilities and Fund Balances					
CURRENT LIABILITIES					
35.00	Accounts payable	720,733	0	0	35.00
36.00	Salaries, wages, and fees payable	397,724	0	0	36.00
37.00	Payroll taxes payable	25,637	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	38.00
39.00	Deferred income	262,892	0	0	39.00
40.00	Accelerated payments	0			40.00
41.00	Due to other funds	0	0	0	41.00
42.00	Other current liabilities	3,127,933	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	4,534,919	0	0	43.00
LONG TERM LIABILITIES					
44.00	Mortgage payable	0	0	0	44.00
45.00	Notes payable	0	0	0	45.00
46.00	Unsecured loans	0	0	0	46.00
47.00	Loans from owners:	0	0	0	47.00
48.00	Other long term liabilities	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	0	0	0	50.00

MC WASHINGTON TWP	Period: From: 04/01/2024 To: 12/31/2024	Run Date Time: 3/25/2025 3:04 pm MCRIF32 Version: 10.23.179.0	
Provider CCN: 315506			

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

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	4,534,919	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	1,614,134				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	1,614,134	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	6,149,053	0	0	0	60.00

() = contra amount

MC WASHINGTON TWP	Period:	Run Date Time:	3/25/2025 3:04 pm
Provider CCN: 315506	From: 04/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	10.23.179.0



STATEMENT OF CHANGES IN FUND BALANCES

Worksheet G-1

PPS

	General Fund		Special Purpose Fund		Endowment Fund		Plant Fund		
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	Fund balances at beginning of period	1,253,980		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)	360,154							2.00
3.00	Total (sum of line 1 and line 2)	1,614,134		0		0		0	3.00
4.00	Additions (credit adjustments)								4.00
5.00		0	0		0		0		5.00
6.00		0	0		0		0		6.00
7.00		0	0		0		0		7.00
8.00		0	0		0		0		8.00
9.00		0	0		0		0		9.00
10.00	Total additions (sum of line 5 - 9)	0		0		0		0	10.00
11.00	Subtotal (line 3 plus line 10)	1,614,134		0		0		0	11.00
12.00	Deductions (debit adjustments)								12.00
13.00		0	0		0		0		13.00
14.00		0	0		0		0		14.00
15.00		0	0		0		0		15.00
16.00		0	0		0		0		16.00
17.00		0	0		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	1,614,134		0		0		0	19.00

MC WASHINGTON TWP	Period:	Run Date Time:	3/25/2025 3:04 pm
Provider CCN: 315506	From: 04/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	10.23.179.0



STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2
Part I
PPS

PART I - PATIENT REVENUES					
	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	12,593,531		12,593,531	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)	12,593,531		12,593,531	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	1,670,010	0	1,670,010	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	6,849	0	6,849	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	14,270,390	0	14,270,390	14.00
PART II - OPERATING EXPENSES					
			1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			12,223,178	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)			12,223,178	15.00

MC WASHINGTON TWP	Period:	Run Date Time:	3/25/2025 3:04 pm	
Provider CCN: 315506	From: 04/01/2024	MCRIF32	2540-10	
	To: 12/31/2024	Version:	10.23.179.0	

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-3

PPS

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	14,270,390	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,691,953	2.00
3.00	Net patient revenues (Line 1 minus line 2)	12,578,437	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	12,223,178	4.00
5.00	Net income from service to patients (Line 3 minus 4)	355,259	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	4,333	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	64	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	154	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	344	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	4,895	25.00
26.00	Total (Line 5 plus line 25)	360,154	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)	360,154	31.00

**GARDENVIEW OPCO LLC,
MATAWAN SNF OPERATIONS LLC,
WOODBURY SNF OPERATIONS LLC,
SEWELL SNF OPERATIONS LLC,
WEST DEPTFORD SNF OPERATIONS LLC,
CRANFORD SNF LLC, RIVERS EDGE SNF LLC,
CINNAMINSON NURSING LLC,
CRANBURY SNF OPERATIONS LLC,
MAYWOOD SNF OPERATIONS LLC,
HAZEL STREET OPERATIONS, LLC,
MYSTIC MEADOWS SNF LLC,
AND WAYNE SNF OPCO LLC**

COMBINED FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION

DECEMBER 31, 2024



Combined Financial Statements and Supplementary Information

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC, RIVERS EDGE SNF LLC,
CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC,
MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC**

DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Members of
Gardenview Opco LLC, Matawan SNF Operations LLC,
Woodbury SNF Operations LLC, Sewell SNF Operations LLC,
West Deptford SNF Operations LLC, Cranford SNF LLC,
Rivers Edge SNF LLC, Cinnaminson Nursing LLC,
Cranbury SNF Operations LLC, Maywood SNF Operations LLC,
Hazel Street Operations, LLC, Mystic Meadows SNF LLC,
and Wayne SNF Opco LLC

Opinion

We have audited the accompanying combined financial statements of Gardenview Opco LLC, Matawan SNF Operations LLC, Woodbury SNF Operations LLC, Sewell SNF Operations LLC, West Deptford SNF Operations LLC, Cranford SNF LLC, Rivers Edge SNF LLC, Cinnaminson Nursing LLC, Cranbury SNF Operations LLC, Maywood SNF Operations LLC, Hazel Street Operations, LLC, Mystic Meadows SNF LLC, and Wayne SNF Opco LLC (New Jersey limited liability companies and collectively, the "Company" or "Companies"), which comprise the combined balance sheet as of December 31, 2024, and the related combined statements of income, changes in members' equity, and cash flows for the year then ended, and the related notes to the combined financial statements.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the Companies as of December 31, 2024, and the results of their operations and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Combined Financial Statements section of our report. We are required to be independent of the Companies 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 Combined Financial Statements

Management is responsible for the preparation and fair presentation of these combined 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 combined financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Companies' ability to continue as a going concern within one year after the date that the combined financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Combined Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the combined 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 combined 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 combined 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 the Companies' 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 combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Companies' 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.

Pease Bell CPAs, LLC

Cleveland, Ohio
June 19, 2025

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 ST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC, RIVERS EDGE SNF L
 CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
 MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC,
 MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC**

COMBINED BALANCE SHEET

DECEMBER 31, 2024

ASSETS

CURRENT ASSETS

Cash	\$ 18,157,698
Resident trust funds	487,246
Resident accounts receivable, net of allowance for credit losses of \$8,086,350	42,952,471
Investment portfolio	4,183,256
Other receivables	5,553,445
Prepaid expenses and other current assets	3,973,526

TOTAL CURRENT ASSETS 75,307,642

PROPERTY AND EQUIPMENT, NET 9,218,560

OTHER ASSETS

Deposits	780,393
Escrow deposits	1,212,116
Advances receivable - affiliates	16,643,200
Advances receivable - members	360,941
Operating lease right-of-use assets, net	237,512,161

TOTAL OTHER ASSETS 256,508,811

\$ 341,035,013

See notes to combined financial statements.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 EAST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC, RIVERS EDGE SNF LI
 CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
 MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC,
 MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC**

COMBINED BALANCE SHEET

DECEMBER 31, 2024

LIABILITIES AND MEMBERS' EQUITY

CURRENT LIABILITIES

Lines of credit	\$ 13,014,451
Current maturities of operating lease liabilities	21,234,047
Resident trust funds liability	487,246
Accounts payable	9,613,050
Accrued payroll and related costs	6,251,963
Accrued expenses	1,534,192
Accounts payable - related parties	1,387,406
Current maturities of note payable - Paycheck Protection Program	42,498

TOTAL CURRENT LIABILITIES 53,564,853

LONG-TERM LIABILITIES

Operating lease liabilities, net of current maturities	224,066,446
Advances payable - affiliates	18,408,111
Advances payable - members	6,770,365
Security deposit liability	142,656

TOTAL LONG-TERM LIABILITIES 249,387,578

TOTAL LIABILITIES 302,952,431

MEMBERS' EQUITY

38,082,582

\$ 341,035,013

See notes to combined financial statements.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC, RIVERS EDGE SNF LLC,
 CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
 MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC,
 MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC**

COMBINED STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 2024

REVENUES

Net resident service revenues	\$	249,274,746
Other revenue		642,183
Lease revenue		200,840

TOTAL REVENUES 250,117,769

OPERATING EXPENSES

Nursing		93,530,706
Lease expense - facilities		37,928,696
General and administrative		31,121,520
Ancillary services		20,714,186
Dietary		15,794,391
Management fee		12,723,253
Housekeeping and laundry		7,547,310
Bed tax assessment		6,609,878
Provision for expected credit losses		3,858,303
Facility maintenance		3,831,495
Activities		3,044,896
Social services		1,718,382
Depreciation and amortization		1,143,905

TOTAL OPERATING EXPENSES 239,566,921

INCOME FROM OPERATIONS 10,550,848

OTHER INCOME (EXPENSE)

Interest expense, net		(1,094,798)
Other expense		(125,035)
Dividends on investments		39,482
Realized and unrealized gains on investment portfolio		950,566

TOTAL OTHER INCOME (EXPENSE) (229,785)

NET INCOME \$ 10,321,063

See notes to combined financial statements.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC, RIVERS EDGE
CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC,
MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC**

COMBINED STATEMENT OF CHANGES IN MEMBERS' EQUITY

YEAR ENDED DECEMBER 31, 2024

BALANCE - DECEMBER 31, 2023	\$	33,267,919
Net income		10,321,063
Distributions		<u>(5,506,400)</u>
BALANCE - DECEMBER 31, 2024	\$	<u><u>38,082,582</u></u>

See notes to combined financial statements.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC, RIVERS EDGE SNF LLC,
 CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
 MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC,
 MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC**

COMBINED STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Net income	\$ 10,321,063
Adjustments to reconcile net income to net cash and restricted cash provided by operating activities:	
Depreciation and amortization	1,143,905
Realized and unrealized gains on investment portfolio	(950,566)
Provision for expected credit losses	3,858,303
Changes in operating assets and liabilities:	
Resident accounts receivable	(8,947,348)
Other receivables	800,124
Prepaid expenses and other current assets	284,750
Deposits	(151,655)
Operating lease right-of-use assets and liabilities, net	2,161,814
Resident trust funds liability	98,470
Accounts payable	799,344
Accounts payable - related parties	525,720
Accrued expenses	(899,245)
Accrued payroll and related costs	(363,258)
Security deposits liability	(136,300)
	<hr/>
NET CASH AND RESTRICTED CASH PROVIDED BY OPERATING ACTIVITIES	8,545,121
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of property and equipment	(3,019,266)
Purchases of portfolio investments	(1,185,936)
Proceeds from sale of portfolio investments	1,190,549
Advances to affiliates	(116,959)
	<hr/>
NET CASH AND RESTRICTED CASH USED IN INVESTING ACTIVITIES	(3,131,612)
CASH FLOWS FROM FINANCING ACTIVITIES	
Net repayments on lines of credit	(550,260)
Net repayments of note payable	(93,005)
Advances from affiliates	187,775
Advances from members	7,508,741
Member distributions	(5,506,400)
	<hr/>
NET CASH AND RESTRICTED CASH PROVIDED BY FINANCING ACTIVITIES	1,546,851
NET INCREASE IN CASH AND RESTRICTED CASH	6,960,360
CASH AND RESTRICTED CASH AT BEGINNING OF YEAR	12,896,700
	<hr/>
CASH AND RESTRICTED CASH AT END OF YEAR	\$ 19,857,060
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See notes to combined financial statements.

GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS LLC, WOODBURY SNF OPERATIONS LLC, SEWELL SNF OPERATIONS LLC, WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC, RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND WAYNE SNF OPCO LLC

NOTES TO COMBINED FINANCIAL STATEMENTS

DECEMBER 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of entities: Gardenview Opco LLC, Matawan SNF Operations LLC, Woodbury SNF Operations LLC, Sewell SNF Operations LLC, West Deptford SNF Operations LLC, Cranford SNF LLC, Rivers Edge SNF LLC, Cinnaminson Nursing LLC, Cranbury SNF Operations LLC, Maywood SNF Operations LLC, Hazel Street Operations, LLC, Mystic Meadows SNF LLC and Wayne SNF Opco LLC (collectively, the “Company” or the “Companies”) are registered to do business in the state of New Jersey. The Companies operate thirteen skilled nursing facilities (the “Facilities”) located in the state of New Jersey with a combined capacity of 1,951 beds (including 54 ventilator beds) as detailed below.

<u>Legal Name of Entity</u>	<u>DBA Name of Entity</u>	<u>Facility Location</u>	<u>Licensed Beds</u>
Gardenview Opco LLC	Cedar Grove Respiratory and Nursing Center	Williamstown, NJ	180
Matawan SNF Operations LLC	Meadowbrook Respiratory and Nursing Center	Matawan, NJ	130
Woodbury SNF Operations LLC	Atlas Post Acute at Woodbury Country Club	Woodbury, NJ	124
Sewell SNF Operations LLC	Atlas Rehabilitation and Healthcare at Washington Township	Sewell, NJ	120
West Deptford SNF Operations LLC	Atlas Rehabilitation and Healthcare at West Deptford	West Deptford, NJ	156
Cranford SNF LLC	Birchwood Rehabilitation and Healthcare Center	Cranford, NJ	200
Rivers Edge SNF LLC	Waterfront Rehabilitation and Healthcare Center	Raritan, NJ	138
Cinnaminson Nursing LLC	Wynwood Rehabilitation and Healthcare Center	Cinnaminson, NJ	114

Cranbury SNF Operations LLC	The Elms Rehab and Healthcare Center of Cranbury	Cranbury, NJ	120
Maywood SNF Operations LLC	Atlas Rehabilitation and Healthcare at Maywood	Maywood, NJ	120
Hazel Street Operations LLC	Atlas Healthcare at Daughters of Miriam	Clifton, NJ	210
Mystic Meadows SNF LLC	Mystic Meadows Rehabilitation and Nursing Center	Little Egg Harbor Twp, NJ	130
Wayne SNF Opco LLC	Atrium Post Acute Care of Wayne	Wayne, NJ	209

Transfer of operations: On various dates during the years 2019 through 2023, the Companies assumed the Facilities' operating licenses, Medicare and Medicaid provider numbers and agreements, and certain other Facility contracts from unrelated former operators of the Facilities. No value was assigned to these intangible assets. The Companies, at their sole discretion, hired the existing employees and commenced operations as of the date of transfer. Also, subsequent to the transfer of operations, certain accounts receivable of the Companies were collected by the former operators and certain receivables of the former operators were collected by the Companies. The net amount due to the Companies from the former operators is \$2,796,663 at December 31, 2024 and is reported within other receivables in the accompanying combined balance sheet.

Effective January 1, 2025, the operations associated with the Wayne SNF Opco LLC Facility were transferred to a new unrelated operator. As a result, Wayne SNF Opco LLC ceased operations on January 1, 2025. The net amount due from the Company to the new operator (primarily related to payroll in 2024 paid by the new operator) is \$441,580 at December 31, 2024 and is reported within accounts payable in the accompanying combined balance sheet.

Basis of presentation: The accompanying combined financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Principles of combination: The accompanying combined financial statements include the accounts of the Companies, which are affiliated through common ownership. All significant transactions between the Companies have been eliminated in the combination.

Limited liability companies: As limited liability companies, no member, director, manager, agent, or employee of the Companies are personally liable for the debts, obligations, or liabilities of the Companies whether arising in contract, tort, or otherwise, or for the acts or omissions of any other member, director, manager, agent, or employee of the Companies, unless the individual has signed a specific personal guarantee.

Variable interest entities: The Company follows Financial Accounting Standards Board (“FASB”) Accounting Standards Update (“ASU”) No. 2018-17 “*Targeted Improvements to Related Party Guidance for Variable Interest Entities*”, which allows a private company to elect, under certain circumstances, not to consolidate certain variable interest entities. Accordingly, the Company does not consolidate its affiliated lessors and its management companies, which are commonly-controlled entities that own/lease several of the skilled nursing facilities land and buildings to the Company (see Note 6) and manage the operations of the Facilities (see Note 7), respectively. Additionally, the Company does not consolidate Sewell SNF Realty LLC and West Deptford SNF Realty LLC, which are commonly-controlled entities that have entered into a purchase option agreement to purchase the respective facilities’ real estate from unrelated property owners (see Note 6).

Cranford SNF LLC, Rivers Edge SNF LLC, and Mystic Meadows SNF LLC lease their facilities from unrelated lessors (see Note 6).

Concentrations of credit risk: Financial instruments that potentially subject the Company to credit risk consist of cash deposits and accounts receivable. Cash deposits are maintained with high-quality financial institutions and the composition and maturities of temporary cash and investments, if any, are regularly monitored by management. The Company controls credit risk associated with accounts receivable through its monitoring procedures and by establishing an allowance for credit losses when considered necessary.

The Company’s operations are located in New Jersey and are economically dependent on the residents living in that geographic area. See Note 10 regarding concentrations in resident service revenues and resident accounts receivable.

Cash and cash equivalents: The Company considers all highly-liquid investments with an initial maturity of three months or less to be cash equivalents. As of December 31, 2024, there were no cash equivalents held. Cash, which consists of checking and savings accounts at various financial institutions, may exceed the federal insurance limit from time to time; however, management does not believe that the Company is exposed to any substantial risk.

Resident funds held in trust: Resident trust funds consist of funds held in trust for residents’ personal needs. These funds are maintained in cash accounts separate from the Companies’ operating cash accounts and a corresponding liability is recorded in current liabilities in the accompanying combined balance sheet. These restricted cash accounts are included in cash and restricted cash in the accompanying combined statement of cash flows.

Escrow deposits: The Companies’ escrow deposits consist of capital expenditure, real estate tax and insurance reserves which are held and maintained by the unaffiliated lessors (see Note 6) on behalf of the Companies. These reserves are maintained at an amount considered by the Company to be adequate and in compliance with the lease agreements. Use of the reserves is restricted as defined in the lease agreements. These restricted cash reserves are included in cash and restricted cash in the accompanying combined statement of cash flows.

Resident accounts receivable: Resident accounts receivable represents amounts due from payors for amounts billed for resident services provided. The Company provides an allowance for credit losses that is estimated utilizing current accounts receivable aging reports, historical collections data and other factors. In addition, the Company monitors collections and payments from payors and maintains an allowance based upon applying an expected credit loss rate to receivables based on the historical loss rate from similar payors adjusted for current conditions, including any specific payor collection issues identified, and forecasts of economic conditions. Management monitors these factors and determines the estimated provision for credit losses. Historical credit losses have generally resulted from uncollectible private balances, some uncollectible coinsurance and deductibles, and other factors. Receivables that are deemed to be uncollectible are written-off. The allowance for credit losses is assessed by management, with changes in estimated losses being recorded in the combined statement of income in the period identified. It is reasonably possible that the Company's estimate of the allowance for credit losses will change in the near term. At December 31, 2024, the allowance for credit losses totaled \$8,086,350, which management believes is adequate.

Management believes that the historical loss information it has compiled is a reasonable basis on which to determine the expected credit losses for receivables because the composition of receivables as of December 31, 2024 is consistent with that used in developing the historical credit-loss percentages (i.e., the similar risk characteristics of its payors and its credit policies has not changed significantly over time). Changes to the historical loss rate have not been material to the combined financial statements. Management developed its estimate based on its analysis of historical losses and assessment of future expected losses.

The following table provides a reconciliation of the changes in the allowance for credit losses for 2024:

Allowance for credit losses – beginning of year	\$ 5,310,680
Additional provision for expected credit losses	3,858,303
Write-offs of receivables	<u>(1,082,633)</u>
Allowance for credit losses – end of year	<u>\$ 8,086,350</u>

Net resident service revenues: Net resident service revenues and the corresponding accounts receivable, are reported on an accrual basis as services are performed at their estimated net realizable amounts from residents, third-party payors, and others for services rendered.

The Company records revenues for inpatient services and the related receivables in the accounting records at the Company's established billing rates in the period the related services are rendered. The provision for contractual adjustments, which represents the difference between the established billing rates and predetermined reimbursement rates, is deducted from gross revenues to determine net revenues. These predetermined reimbursement rates may be based on a provider's actual costs subject to program ceilings and other limitations or on established rates based on acuity and services provided as determined by the federal and state-funded programs. Services provided to Medicare beneficiaries are based on clinical, diagnostic, and other factors. Services provided to Medicaid beneficiaries are paid at determined rates per day. The Company is exposed to the risk of changes in Medicare and Medicaid reimbursement rates.

Amounts earned under federal and state programs with respect to nursing home patients are subject to review by the third-party payors which may result in retroactive adjustments. In the opinion of management, adequate provision has been made for any adjustments that may result from such reviews. Retroactive adjustments, if any, are recorded when objectively determinable, generally within three years of the close of a reimbursement year depending upon the timing of appeals and third-party settlement reviews or audits, and final settlements are reported in operations in the year of settlement.

The Company records revenues for rehabilitation services and other ancillary services and the related receivables at the time services or products are provided or delivered to the customer. Upon delivery of services or products, the Company has no additional performance obligation to the customer.

The Company follows Accounting Standards Codification ("ASC") 606 for all contracts. The amount of revenue recognized reflects the consideration to which the Company expects to be entitled to receive in exchange for these services. ASC 606 requires companies to exercise judgment and recognize revenue in accordance with the standard's core principle by applying the following five steps:

Step 1: Identify the contract with a customer.

Step 2: Identify the performance obligations in the contract.

Step 3: Determine the transaction price.

Step 4: Allocate the transaction price to the performance obligations in the contract.

Step 5: Recognize revenue when (or as) the entity satisfies a performance obligation.

Performance obligations are promises made in a contract to transfer a distinct good or service to the customer. A contract's transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. The Company has concluded that its contracts with patients and residents represent a bundle of distinct services that are substantially the same, with the same pattern of transfer to the customer. Accordingly, the promise to provide quality care is accounted for as a single performance obligation with revenue recognized at a point-in-time as services are provided.

The Company performs analyses using the application of the portfolio approach as a practical expedient to group patient contracts with similar characteristics, such that revenue for a given portfolio would not be materially different than if it were evaluated on a contract-by-contract basis. These analyses incorporated consideration of reimbursements at varying rates from Medicaid, Medicare, Managed Care, Hospice, Veterans Affairs, and Private Pay for services provided. It was determined that the contracts are not materially different within the following groups: Medicaid, Medicare, Managed Care, Hospice, Veterans Affairs, and Private Pay.

In order to determine the transaction price, the Company estimates the amount of variable consideration at the beginning of the contract using the expected value method. The estimates consider (i) payor type, (ii) historical payment trends, (iii) the maturity of the portfolio, and (iv) geographic payment trends throughout a class of similar payors. The Company typically enters into agreements with third-party payors that provide for payments at amounts different from the established billing charges. These arrangement terms provide for subsequent settlement and cash flows that may occur well after the service is provided. The Company adjusts the estimates of variable consideration such that it is probable that a significant reversal of previously recognized revenue will not occur throughout the life of the contract. Changes in the Company's expectation of the amount it will receive from the patient or third-party payors will be recorded in revenue unless there is a specific event that suggests the patient or third-party payor no longer has the ability and intent to pay the amount due and, therefore, the changes in its estimate of variable consideration better represent an impairment, or credit loss. These estimates are re-assessed each reporting period, and any amounts allocated to a satisfied performance obligation are recognized as revenue or a reduction of revenue in the period in which the transaction price changes. The Company satisfies its performance obligation by providing quality of care services to its patients and residents on a daily basis until termination of the contract. The performance obligation is recognized on a daily basis, for which the services are provided. For these contracts, the Company has the right to consideration from the customer in an amount that directly corresponds with the value to the customer of the Company's performance to date. Therefore, the Company recognizes revenue based on the amount billable to the customer in accordance with the practical expedient in ASC 606-10-55-18. Additionally, because the Company applied ASC 606 using certain practical expedients, the Company elected not to disclose the aggregate amount of the transaction price for unsatisfied, or partially unsatisfied, performance obligations for all contracts with an original expected length of one year or less.

Disaggregation of Revenues and Accounts Receivable

The Company disaggregates revenue from contracts with customers by payor type. The Company notes that disaggregation of revenue into these categories achieves the disclosure objectives to depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors. The payment terms and conditions within the Company's revenue-generating contracts vary by contract type and payor source. Payments are generally received within 30 to 90 days after billing.

Property and equipment: Property and equipment owned by the Company is stated at cost. Maintenance and repairs are expensed, while expenditures for renewals which prolong the lives of the assets are capitalized. For financial reporting purposes, depreciation and amortization of property and equipment is provided for by using the straight-line method based on the estimated service lives of the assets as follows:

Leasehold improvements	10 years
Furniture, fixtures, and equipment	5-15 years

The cost of assets sold or retired and the related amounts of accumulated depreciation and amortization are removed from the accounts in the year of disposal. Any resulting profit or loss is reflected in current operations.

As described in Note 6, the Companies lease the nursing home Facilities, and most of the furniture and equipment needed to operate the Facilities, from various lessors, some of which are related to the Companies through common ownership and some of which are unrelated.

Construction-in-process is stated at cost, which includes the cost of construction and other direct costs attributable to the construction. No provision for depreciation is made on construction-in-progress until such time as the relevant assets are completed and placed into service.

Leasehold improvements associated with facilities leased from unrelated lessors are amortized using the straight-line method over the shorter of the remaining lease term, including renewal options that we are reasonably certain to exercise, or the estimated useful life of the improvement. Leasehold improvements associated with facilities leased from related lessors are amortized using the straight-line method over the useful life of the improvements as determined by the common control group, regardless of the lease term.

Impairment of long-lived assets: The Company assesses the impairment of long-lived assets whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. The Company assesses the fair value of the assets based on the undiscounted future cash flow that the assets are expected to generate and recognizes an impairment loss when estimated undiscounted future cash flow expected to result from the use of the asset plus net proceeds expected from disposition of the asset, if any, are less than the carrying amount of the asset. When the Company identifies an impairment, it reduces the carrying amount of the asset to its estimated fair value based on a discounted cash flow approach or, when available and appropriate, to comparable market values. Based on the Company's evaluation there is no impairment of these assets at December 31, 2024.

Investment portfolio: The Company's investment portfolio includes publicly traded equity securities and investments in mutual funds being held to provide the Company an additional source of funds, as necessary, in the future and to collateralize one of the Company's revolving lines of credit (see Note 4). The investment portfolio is classified as a current asset.

The securities in the investment portfolio described above are reported at their fair values (as determined by quoted market prices) as of the combined balance sheet date with changes in the fair values of the securities included in other income. Gains and losses resulting from the sale or disposal of securities are determined using the specific identification method and are included in earnings.

The Company's cash included in the investment portfolio totaled \$23,965 at December 31, 2024 and is held in deposit accounts with the investment's broker. These amounts are included in cash in the combined balance sheet. The deposit account balances do not exceed federal bank depository insurance limits.

Compensated absences: Employees of the Company are entitled to paid vacation days depending on job classification, length of service, and hours worked. At December 31, 2024 the total amount accrued for compensated absences was \$1,739,099 and is included in accrued payroll and related costs in the accompanying combined balance sheet.

Security deposit liability: The former operator of the Hazel Street Operations, LLC's Facility collected refundable security deposits from residents upon occupancy. Hazel Street Operations, LLC assumed this liability when operations transferred in 2022. Hazel Street Operations, LLC has discontinued the practice of collecting security deposits from residents upon occupancy and refunds previously collected security deposits when a resident leaves the Facility.

Advertising costs: The Company expenses advertising costs as incurred. Advertising costs for 2024 totaled approximately \$677,987 and are included in general and administrative expenses in the combined statement of income.

Income taxes: The Company is taxed under provisions of the Internal Revenue Code which provide for the Company's net income or loss to be included in the individual tax returns of the members for federal tax purposes. Accordingly, no provision for federal taxes has been recorded in the accompanying combined financial statements. Local income taxes are accrued at statutory rates, as applicable.

The Company pays income taxes at the entity level on taxable income in the state of New Jersey per the state’s Pass-Through Entity Tax (“PTET”) regulations. PTET election removes certain state and local income tax deduction limitations related to the members personal federal income taxes. The Company has determined these payments are made exclusively on behalf of the members and therefore the Company includes the payments within member distributions. Accordingly, no provision for state taxes has been recorded in the accompanying combined financial statements. PTET payments included in member distributions totaled approximately \$1,243,000 in 2024.

Member distributions: In accordance with the Companies’ operating agreements, the Companies generally make distributions to fund the members’ respective income tax liabilities resulting from the taxable income from the Companies. Other discretionary distributions may also be made.

Recording of insured claims: When applicable, the Company records anticipated insurance claims liabilities and related insurance recoveries for medical malpractice claims and similar contingent liabilities in the accompanying combined balance sheet on a gross basis. Any estimated insurance recovery provided under the existing policy is reflected as a receivable on the same basis as the liability, subject to the need for a valuation allowance for uncollectible accounts. No such receivables or liabilities have been recorded as of December 31, 2024.

Use of estimates: The preparation of combined financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. The most significant estimates relate to variable consideration for net resident service revenue recognition, assessing the expected credit losses of resident accounts receivable, legal and professional liabilities and receivables for related insurance recoveries, depreciation, asset valuations and useful lives. These estimates may be adjusted as more current information becomes available, and any adjustments could be material.

Combined statement of cash flows: Interest paid during 2024 totaled \$1,193,911.

The following table provides a reconciliation of cash and restricted cash reported within the combined balance sheet that sum to the total of the same such amounts shown on the combined statement of cash flows.

Cash	\$ 18,157,698
Restricted cash – resident trust funds	487,246
Escrow deposits	<u>1,212,116</u>
 Total cash and restricted cash shown in statement of cash flows	 <u>\$ 19,857,060</u>

Fair value measurements: Inputs used to derive the fair value of assets and liabilities are analyzed and assigned a Level 1, 2 or 3 priority in accordance with accounting principles generally accepted in the United States of America, with Level 1 being the highest and Level 3 being the lowest in the hierarchy. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs are observable in active markets. Level 3 inputs are based on valuations derived from valuation techniques in which one or more significant inputs are unobservable.

Leases: The Company determines whether an agreement contains a lease at inception based on the Company's right to obtain substantially all of the economic benefits from the use of the identified asset and its right to direct the use of the identified asset. Operating leases are included in operating lease right-of-use ("ROU") assets, current maturities of operating lease liabilities, and long-term operating lease liabilities in the accompanying combined balance sheet. Finance leases, when applicable, are included in property and equipment, current maturities of finance lease liability, and long-term finance lease liability in the accompanying combined balance sheet.

ROU assets represent the Company's right to use an underlying asset for the lease term and operating lease liabilities represent its obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at the commencement date based on the present value of lease payments over the lease term. Lease payments are discounted using the rate implicit in the lease or, if not readily available, the Company's incremental borrowing rate based on information available at lease commencement. The incremental borrowing rate for a lease is the rate of interest the Company would have to pay on a collateralized basis to borrow an amount equal to the lease payments for the asset under similar terms. The operating lease ROU assets are increased by any prepaid payments and initial direct costs and reduced by any lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Company will exercise such options. Variable lease payments that depend on an index or a rate are included in the determination of ROU assets and lease liabilities using the index or rate at the lease commencement date. Variable lease payments that do not depend on an index or rate or resulting from changes in an index or rate subsequent to the lease commencement date, are recorded as lease expense in the period in which the obligation for the payment is incurred. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term and is included in operating expenses in the accompanying combined statement of income. For finance leases, the lessee recognizes interest expense and amortization of the ROU asset. The Company's leases do not contain any residual value guarantees or material restrictive covenants.

The Company elected the short-term lease practical expedient, which allows the Company to not record an operating lease ROU asset and operating lease liability for any lease with a term of twelve months or less at lease commencement, and also elected the single component practical expedient for all asset classes, which allows the Company to include both lease and non-lease components associated with a lease as a single lease component when determining the value of the operating lease ROU asset and operating lease liability.

Change in accounting principle: In March 2023, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2023-01, *Leases (Topic 842): Common Control Arrangements*. The ASU is effective for fiscal years beginning after December 15, 2023, although early adoption is permitted. The Company did not early adopt the ASU.

This ASU modifies the guidance for related party arrangements between entities under common control ("common control arrangements"), introducing a practical expedient for private companies. The expedient allows these entities to use the written terms and conditions of a common control arrangement to determine whether a lease exists and, if so, to classify and account for that lease without evaluating the legal enforceability of the terms and conditions required under ASC Topic 842. This practical expedient may be adopted on a prospective basis for all new or modified arrangements from the adoption date or retrospectively to the beginning of the period in which the entity first applied ASC 842.

In addition to the practical expedient, the ASU amends the guidance in ASC 842 related to accounting for leasehold improvements under common control arrangements. The ASU requires that leasehold improvements be amortized by the lessee over the useful life of the leasehold improvements as determined by the common control group, regardless of the lease term, provided the lessee controls the use of the underlying leased asset. If the lessee no longer controls the use of the underlying asset, the ASU requires that the leasehold improvements be accounted for as a transfer of equity between the lessee and the lessor. This amendment may be adopted on a prospective basis for all new and existing leasehold improvements as of the adoption date, or retrospectively to the beginning of the period in which the entity first applied ASC 842.

The Company adopted both provisions of this ASU effective January 1, 2024, applying them retrospectively to January 1, 2022, the date the Company first applied ASC 842. There was no cumulative effect on members' equity as a result of the adoption. The adoption of the ASU did not result in a change to the Company's lease accounting policy or leasehold improvement amortization policy. See Note 6 for further disclosures regarding the Company's lease arrangements.

Subsequent events: In preparing these combined financial statements, management has evaluated events and transactions for potential recognition or disclosure through June 19, 2025, the date the combined financial statements were available to be issued.

NOTE 2 – PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2024 consists of the following:

Leasehold improvements	\$ 7,301,205
Furniture, fixtures, and equipment	<u>3,144,502</u>
	10,445,707
Less - accumulated depreciation and amortization	<u>2,689,192</u>
	7,756,515
Construction-in-process	<u>1,462,045</u>
	<u>\$ 9,218,560</u>

Depreciation and amortization expense totaled \$1,143,905 in 2024.

Construction-in-process consists of costs incurred for various Facilities improvements by the Company. These projects have not yet been completed and placed into service as of December 31, 2024. No provision for depreciation is recorded on construction-in-process until such time as the relevant assets are completed and placed in service.

NOTE 3 – INVESTMENT PORTFOLIO

The Company’s investment portfolio at December 31, 2024 is summarized as follows:

	<u>Shares</u>	<u>Carrying Value</u>
Mutual fund securities	3,707	\$ 1,162,549
Equity securities	22,878	3,019,958
Options	7	749
		<u>\$ 4,183,256</u>

The Company’s investment portfolio appreciated in value as follows in 2024:

Net gain recognized during the year on securities	\$ 950,567
Less: realized gain recognized during year on securities sold	<u>81,928</u>
Unrealized gain recognized during year on securities still held	<u>\$ 868,639</u>

Unrealized gains on investments totaled \$868,639 for 2024, which are included along with \$81,928 of realized gains for a net change in fair value of investments of \$950,567 in the accompanying combined statement of income. Dividend income from investments totaled \$39,482 for 2024. These amounts are presented in other income (expense) in the accompanying combined statement of income.

The cost basis of the securities held in the investment portfolio totaled \$2,695,930 at December 31, 2024. The securities collateralize one of the revolving lines of credit (see Note 4). The underlying investments are valued at quoted market values. Therefore, they have been classified as Level 1 investments.

Mutual funds securities have an average yield of 1.05% and equity securities an average yield of 0.75%.

NOTE 4 – REVOLVING LINES OF CREDIT

Gardenview Opco LLC has a \$2,000,000 revolving line of credit agreement with a financial institution under which Gardenview Opco LLC may borrow, subject to certain borrowing base limitations. The line of credit is secured by the investment portfolio (see Note 3) and is guaranteed by the members and certain affiliated entities of Gardenview Opco LLC. The interest rate at December 31, 2024 was 5.38%. The line of credit remains active if the collateral investment portfolio is in excess of the outstanding balance. The outstanding balance on the line of credit at December 31, 2024 totaled \$1,731,741.

In addition, Gardenview Opco, LLC, Matawan SNF Operations LLC, and Woodbury SNF Operations LLC have a \$7,000,000 revolving line of credit agreement with a financial institution under which Gardenview Opco, LLC, Matawan SNF Operations LLC, and Woodbury SNF Operations LLC may borrow, subject to certain borrowing base limitations. Until January 28, 2025, the maximum availability under the line was \$7,000,000 at which time it was reduced to \$4,500,000 through an amendment of the agreement and the establishment of an additional \$2,500,000 line of credit as described in Note 12. Borrowings under the line incur interest at the one-month Secured Overnight Financing Rate (“SOFR”) (4.55% at December 31, 2024) plus an applicable base rate margin of 3.25%. The rate at December 31, 2024 was 7.80%. The line of credit is scheduled to mature December 22, 2025. The outstanding balance on the line of credit at December 31, 2024 totaled \$6,261,351. The line of credit is secured by the assets of Gardenview Opco, LLC, Matawan SNF Operations LLC, and Woodbury SNF Operations LLC and is guaranteed by their members. The agreement contains certain restrictions and financial covenants. As of December 31, 2024, Gardenview Opco, LLC, Matawan SNF Operations LLC, and Woodbury SNF Operations LLC were not in compliance with certain financial covenants. However, on January 28, 2025, this line of credit agreement was amended (see Note 12).

Sewell SNF Operations LLC and West Deptford SNF Operations LLC have a \$4,500,000 revolving line of credit agreement with a financial institution under which they may borrow, subject to certain borrowing base limitations. The line of credit matures in August 2025. Borrowings under the line bear interest at the one-month Secured Overnight Financing Rate (4.34% at December 31, 2024) plus an applicable base rate margin of 3.00%. The interest rate at December 31, 2024 was 7.34%. The outstanding balance on the line of credit at December 31, 2024 is \$3,520,609. The line of credit is secured by the assets of Sewell SNF Operations LLC and West Deptford SNF Operations LLC and is guaranteed by their member. The loan agreement contains certain restrictions with which Sewell SNF Operations LLC and West Deptford SNF Operations LLC were in compliance at December 31, 2024.

Cranford SNF LLC and Rivers Edge SNF LLC have available a \$4,500,000 bank demand revolving line of credit under which they may borrow, subject to certain borrowing base limitations. The line of credit matures in May 2027. Borrowings under the line bear interest at the greater of the Prime Rate (7.50% at December 31, 2024) plus 2.0%; or 5.50%. The interest rate at December 31, 2024 is 9.50%. There is no outstanding balance on the line of credit at December 31, 2024. Borrowings are collateralized by substantially all assets of Cranford SNF LLC and Rivers Edge SNF LLC and are guaranteed by their members. The line of credit agreement contains certain restrictions and financial covenants with which Cranford SNF LLC and Rivers Edge SNF LLC were in compliance at December 31, 2024.

Cinnaminson Nursing LLC has a \$2,000,000 revolving line of credit agreement with a financial institution under which it may borrow, subject to certain borrowing base limitations. The line of credit matures in July 2026. Borrowings under the line bear interest at the one-month Secured Overnight Financing Rate (4.56% at December 31, 2024), subject to a minimum rate of 1.25%, plus an applicable base rate margin of 4.25%. The interest rate at December 31, 2024 was 8.81%. The outstanding balance on the line of credit at December 31, 2024 is \$750. Cinnaminson Nursing LLC is assessed a monthly unused line fee equal to the borrowing commitment less the average outstanding daily balance during the previous month multiplied by .03%. In addition, the Cinnaminson Nursing LLC is charged a collateral management fee equal to the average outstanding daily balance during the previous month multiplied by .04%. The line of credit is secured by the assets of Cinnaminson Nursing LLC and is guaranteed by its member. The agreement contains certain restrictions and financial covenants with which Cinnaminson Nursing LLC was in compliance at December 31, 2024.

Cranbury SNF Operations LLC entered into a line of credit agreement in September 2022. The line of credit has a total availability of \$1,500,000 under which it may borrow, subject to certain borrowing limitations. Borrowings under the line bear interest, payable monthly at the Prime Rate (7.50% at December 31, 2024) plus an applicable margin of 0.50% per annum with a minimum of 3.75%. The interest rate at December 31, 2024 was 8.0%. There was no outstanding balance on the line of credit at December 31, 2024. Borrowings are collateralized by substantially all assets of Cranbury SNF Operations LLC and are guaranteed by certain individual members of Cranbury SNF Operations LLC's sole member holding company. The agreement contains certain restrictions and financial covenants. As of December 31, 2024, Cranbury SNF Operations LLC is in compliance with the financial covenants.

Maywood SNF Operations LLC has a \$1,500,000 revolving line of credit agreement with a financial institution under which it may borrow, subject to certain borrowing base limitations. The line of credit matures in December 2026. The maturity date may be extended for an additional two years. Borrowings under the line bear interest at the one-month Secured Overnight Financing Rate (4.34% at December 31, 2024), plus an applicable base rate margin of 3.00%. The interest rate at December 31, 2024 was 7.34%. Maywood SNF Operations LLC was not drawn on the line of credit at December 31, 2024. The line of credit is secured by the assets of Maywood SNF Operations LLC and is guaranteed by its the members. The agreement contains certain restrictions and financial covenants with which Maywood SNF Operations LLC was in compliance at December 31, 2024.

Hazel Street Operations, LLC had an agreement for a \$2,500,000 line of credit which was scheduled to mature in November 2024. Borrowings under the line bore interest at the greater of the Prime Rate plus 1.75% or 5.50%. In September 2024, Hazel Street Operations, LLC fully repaid the line of credit and entered into a new line of credit agreement with another financial institution with a total availability of \$1,500,000. The line of credit matures on September 6, 2025. Borrowings under the line bear interest at the greater of the adjusted one-month Secured Overnight Financing Rate or 0.25% (4.60% at December 31, 2024) plus 3.25%. The rate in effect at December 31, 2024 was 7.85%. The outstanding balance on the line of credit is \$1,500,000 at December 31, 2024. The loan agreement contains certain restrictions and financial covenants with which Hazel Street Operations, LLC was in compliance at December 31, 2024.

NOTE 5 – NOTES PAYABLE

Note payable – Paycheck Protection Program: During 2020, Cinnaminson Nursing LLC received loan proceeds in the amount of \$865,330 under the Small Business Administration's Paycheck Protection Program (the "Program") pursuant to the CARES Act, which was signed into law on March 27, 2020. Under the Program, all or a portion of the loan and accrued interest may be forgiven in accordance with the Program requirements. There are no payments of interest or principal amortization due on the loan until a final determination is made that any portion of the loan will not be forgiven. Any amounts not forgiven under the Program will be payable in equal installments of principal plus any interest owed.

During 2021, the Company applied for and received partial forgiveness of the loan. During 2022, the Company began making principal and interest payments on the unforgiven portion of the loan, which totaled \$246,442. The loan matures in April 2025 and bears interest at 1% annually. The balance of the loan is \$42,498 at December 31, 2024. Interest expense in 2024 was \$826. Principal payments in 2025 are \$42,498.

Gardenview Mortgage note payable: Gardenview Opco LLC, Matawan SNF Operations LLC, and Woodbury SNF Operations LLC together with their affiliated lessors, Meadow Heights Realty, LLC, 38 Freneau Avenue Realty LLC, and 467 Cooper Street Realty Urban Renewal, LLC entered into a mortgage note payable in September 2022 in the amount of \$117,955,265, in connection with the acquisition of the assets of 38 Freneau Avenue Realty LLC and 467 Cooper Street Realty Urban Renewal, LLC and the refinancing of Meadow Heights Realty, LLC's existing notes payable. The loan is carried on the financial statements of the lessors and, as of December 31, 2024, had an outstanding balance of \$116,860,518. As of December 31, 2024, the Companies do not have an outstanding balance on the mortgage loan payable. However, as co-borrowers, the Companies are contingently liable as guarantors with respect to the mortgage indebtedness of the lessors. Should the lessors be in default on their debt payments, the Companies may be obligated to perform under the guarantee by primarily making the required payments, including late fees and penalties.

Fifty percent of the mortgage note payable (\$58,977,633) is subject to an interest rate swap agreement (the "swap portion"). Interest only payments at the swap interest rate of 7.22% are due monthly on the swap portion through March 2024. Beginning in April 2024, principal and interest payments at the swap rate are due monthly through September 2026. Beginning in October 2026, principal and interest payments based on a 25-year amortization schedule are due monthly through March 2029, at which time all unpaid principal and interest of the swap portion are due.

The portion of the mortgage note payable not subject to the interest rate swap agreement totaled \$58,977,633 (the "non-swap portion"). Interest only payments are based on the one-month SOFR rate (4.55% at December 31, 2024) plus an applicable base rate margin of 3.25% which are due monthly on the non-swap portion through March 2024. Beginning in April 2024, principal and interest payments based on a 25-year amortization schedule are due monthly through March 2029, at which time all unpaid principal and interest on the non-swap portion are due. The interest rate at December 31, 2024 on the non-swap portion was 7.80%.

Future principal payments required on the mortgage note payable at December 31, 2024 are \$1,830,240 in 2025, \$1,944,262 in 2026, \$2,091,473 in 2027, \$2,226,198 in 2028, and \$108,768,345 in 2029. The affiliated lessors have a one-year extension option on the note.

The mortgage note payable is secured by all assets of Gardenview Opco LLC, Matawan SNF Operations LLC, Woodbury SNF Operations LLC, and the affiliated lessors, and is guaranteed by the Company's members. The Company anticipates that the affiliated lessors will extend the note's maturity. The mortgage note payable contains certain restrictions and financial covenants. As of December 31, 2024, the Company was not in compliance with certain financial covenants. However, on January 28, 2025, the Company amended and restated its mortgage note payable (see Note 12).

Cranbury SNF Operations LLC mortgage note payable: Cranbury SNF Operations LLC and its affiliated lessor entered into a mortgage loan in September 2022 to refinance the mortgage note used to finance the lessor's purchase of the Facility in 2021. The total mortgage note commitment is \$30,160,000. The loan is carried on the financial statements of the lessor and, as of December 31, 2024, had an outstanding balance of \$29,145,781. As of December 31, 2024, Cranbury SNF Operations LLC does not have an outstanding balance on the mortgage loan payable. However, as a co-borrower, Cranbury SNF Operations LLC is contingently liable as a guarantor with respect to the mortgage indebtedness of the lessor. Should the lessor be in default on its debt payments, Cranbury SNF Operations LLC may be obligated to perform under the guarantee by primarily making the required payments, including late fees and penalties. The mortgage note matures in September 2025 and contains an option for two 1-year renewals. The mortgage note payable bears interest at the Secured Overnight Financing Rate ("SOFR"), as defined in the mortgage loan payable agreement, plus a margin of 3.25%. The interest rate at December 31, 2024 is 7.80%. The note agreement requires monthly interest payments for the first year and monthly principal plus interest payments (based on a 25-year amortization schedule) through the note's maturity date at which time the remaining interest and principal balance are due. Borrowings are collateralized by substantially all the assets of Cranbury SNF Operations LLC and its affiliated lessor and are guaranteed by certain members of the Company. The mortgage note agreement contains certain restrictions and financial covenants. As of December 31, 2024, Cranbury SNF Operations LLC is in compliance with these restrictions and financial covenants.

Maywood SNF Operations LLC mortgage note payable: Maywood SNF Operations LLC and its affiliated lessor, Maywood SNF Realty LLC, entered into a mortgage loan in December 2023 to refinance the mortgage note used to finance the lessor's purchase of the Facility in 2020. The total mortgage note commitment is \$41,000,000. The loan is carried on the financial statements of the lessor and, as of December 31, 2024, had an outstanding balance of \$41,000,000. As of December 31, 2024, Maywood SNF Operations LLC does not have an outstanding balance on the mortgage loan payable. However, as a co-borrower, Maywood SNF Operations LLC is contingently liable as a guarantor with respect to the mortgage indebtedness of the lessor. Should the lessor be in default on its debt payments, Maywood SNF Operations LLC may be obligated to perform under the guarantee by primarily making the required payments, including late fees and penalties. The mortgage note matures in December 2026 and contains an option for two 1-year renewals.

A portion of the mortgage note payable (\$36,000,000) is subject to SOFR interest rate swap agreements (the "swap portion"). Interest only payments at the swap interest rate of 7.18% on \$18,000,000 and 7.28% on the other \$18,000,000 are due monthly through maturity. The non-swap portion of the mortgage note payable bears interest at the Secured Overnight Financing Rate ("SOFR"), as defined in the mortgage loan payable agreement, plus a margin of 3.10%. The interest rate at December 31, 2024 is 7.47%. The note agreement requires monthly interest only payments through the note's maturity date at which time the remaining interest and principal balance are due. Borrowings are collateralized by substantially all the assets of Maywood SNF Operations LLC and Maywood SNF Realty LLC and are guaranteed by certain members of the Company. The mortgage note agreement contains certain restrictions and financial covenants. As of December 31, 2024, Maywood SNF Operations LLC is in compliance with these restrictions and financial covenants.

Hazel Street Operations LLC mortgage note payable: Hazel Street Operations LLC and its affiliated lessor entered into a mortgage loan in September 2024 to refinance the mortgage note used to finance the lessor's purchase of the Facility in 2022. The total mortgage note commitment is \$39,000,000. The loan is carried on the financial statements of the lessor and, as of December 31, 2024, had an outstanding balance of \$39,000,000. As of December 31, 2024, Hazel Street Operations LLC does not have an outstanding balance on the mortgage loan payable. However, as a co-borrower, Hazel Street Operations LLC is contingently liable as a guarantor with respect to the mortgage indebtedness of the lessor. Should the lessor be in default on its debt payments, Hazel Street Operations LLC may be obligated to perform under the guarantee by primarily making the required payments, including late fees and penalties. The mortgage note matures in September 2027 and contains an option for one 1-year renewal. The mortgage note payable bears interest at the greater of the adjusted one-month Secured Overnight Financing Rate or 0.25% (4.60% at December 31, 2024) plus 3.25%. The rate in effect at December 31, 2024 was 7.85%. The note agreement requires monthly interest payments for the first year and monthly principal plus interest payments (based on a 25-year amortization schedule) through the note's maturity date at which time the remaining interest and principal balance are due. Borrowings are collateralized by substantially all the assets of Hazel Street Operations LLC and the affiliated lessor and are guaranteed by the members of the Company. The mortgage note agreement contains certain restrictions and financial covenants. As of December 31, 2024, Hazel Street Operations LLC is in compliance with these restrictions and financial covenants.

NOTE 6 – OPERATING LEASES

Gardenview Opco LLC, Matawan SNF Operations LLC and Woodbury SNF Operations LLC: Gardenview Opco LLC, Matawan SNF Operations LLC and Woodbury SNF Operations LLC lease the Facilities from Meadow Heights Realty, LLC, 38 Freneau Avenue Realty LLC, and 467 Cooper Street Realty Urban Renewal, LLC, related entities, under ten-year lease agreements. The leases are accounted for as operating leases and expire in August 2032. The leases require total combined annual payments of \$12,400,000 in year one, which increase 1.5% annually throughout the term of the leases. Prepaid lease expense totaled \$748,670 at December 31, 2024 and is included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2024:

Operating lease expense	\$ 13,271,375
Variable lease expense	<u>-</u>
Total operating lease expense	<u>\$ 13,271,375</u>

The leases are on a triple-net basis; therefore, Gardenview Opco LLC, Matawan SNF Operations LLC and Woodbury SNF Operations LLC are responsible for the payment of property taxes, insurance, maintenance, and various other use and occupancy costs.

Future minimum lease payments under the noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2024 are as follows:

Year ending December 31,	Amount
2025	\$ 12,822,695
2026	13,015,036
2027	13,210,261
2028	13,408,415
2029	13,609,542
Thereafter	<u>38,468,102</u>
Total minimum lease payments	104,534,051
Less: imputed interest	<u>21,797,904</u>
Present value of minimum lease payments	<u>\$ 82,736,147</u>

The following table presents other supplemental lease information at December 31, 2024:

Cash paid for amounts included in the measurement of lease liabilities	\$ 12,633,197
Weighted average remaining lease term (years)	7.75
Weighted average discount rate	6.25%

Sewell SNF Operations LLC and West Deptford SNF Operations LLC: Sewell SNF Operations LLC and West Deptford SNF Operations LLC lease the Facilities, and substantially all the furniture and equipment needed to operate the Facilities, via a master leasing arrangement with an unrelated lessor. The lease is accounted for as an operating lease with a twenty-year lease term and expires in 2043. The combined monthly base lease payments were \$416,243 in 2024. The base lease payments vary according to a lease payment schedule for the first five years of the lease and then increase 3% annually beginning in lease year six until the lease expires. Prepaid lease expense is \$516,653 at December 31, 2024 and is included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2024:

Operating lease expense	\$ 5,917,901
Variable lease expense	<u>10,867</u>
Total operating lease expense	<u>\$ 5,928,768</u>

The lease is on a triple net basis; therefore, Sewell SNF Operations LLC and West Deptford SNF Operations LLC are responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Sewell SNF Operations LLC and West Deptford SNF Operations LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2024 are as follows:

Year ending December 31,	Amount
2025	\$ 5,118,039
2026	4,781,680
2027	4,880,712
2028	5,027,133
2029	5,177,947
Thereafter	<u>83,929,339</u>
Total minimum lease payments	108,914,850
Less: imputed interest	<u>51,365,728</u>
Present value of minimum lease payments	<u>\$ 57,549,122</u>

The following table presents other supplemental lease information at December 31, 2024:

Cash paid for amounts included in the measurement of lease liabilities	\$ 4,984,043
Weighted average remaining lease term (years)	18.08
Weighted average discount rate	7.31%

In 2023, Sewell SNF Realty LLC and West Deptford SNF Realty LLC (the Propcos”) entered into a purchase option agreement to purchase the Facilities from the lessor for \$53,130,000. The option is available during year four of the lease agreement (January 25, 2026 through January 24, 2027). The Propcos were required to deposit \$5,255,258 with the title company. In September 2023, in connection with another lease agreement between the lessor and other related parties, the required deposit was decreased by \$3,000,000. During 2023, Sewell SNF Operations LLC and West Deptford SNF Operations LLC remitted \$2,255,258 on behalf of the Propcos related to this deposit and recorded such amount as advances receivable from the Propcos, which is included in advances receivable – affiliates on the accompanying combined balance sheet.

As described in Note 1, the Company does not consolidate the financial statements of the Propcos. The Company’s exposure to loss represents the potential loss of assets by the Company relating to the Propcos. As of December 31, 2024, the advances to the Propcos represent the Company’s maximum exposure to loss related to the Propcos. Management of the Company expects the risk of loss to be remote.

The lease requires Sewell SNF Operations LLC and West Deptford SNF Operations LLC to deposit \$350 (which will be increased by 3% every year) per licensed bed in a capital reserve escrow with the lessor or expend out of its own resources on Facility improvements during each lease year. The escrow totaled \$129,431 at December 31, 2024. The Company was in compliance with this requirement.

The lease agreement contains certain restrictions and financial reporting requirements. As of December 31, 2024, Sewell SNF Operations LLC and West Deptford SNF Operations LLC were in compliance with the restrictions and financial reporting requirements.

Cranford SNF LLC and Rivers Edge SNF LLC: Cranford SNF LLC and Rivers Edge SNF LLC lease the skilled nursing facilities, and substantially all the furniture and equipment needed to operate the facilities, via a master leasing arrangement with an unrelated lessor. The individual Facility leases are accounted for as operating leases with an initial twenty-year lease term and collectively expire in 2041. The combined monthly base lease payments ranged from \$309,067 to \$313,704 in 2024. The base lease payments increase 1.5% on the commencement date anniversary until the lease expires. Prepaid lease payments totaled \$120,641 at December 31, 2024 which is included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2024:

Operating lease expense	\$ 4,162,258
Variable lease expense	<u>33,333</u>
Total operating lease expense	<u>\$ 4,195,591</u>

The lease is on a triple net basis; therefore, Cranford SNF LLC and Rivers Edge SNF LLC are responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Cranford SNF LLC and Rivers Edge SNF LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2024 are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2025	\$ 3,802,088
2026	3,859,116
2027	3,917,004
2028	3,975,756
2029	4,035,396
Thereafter	<u>50,183,416</u>
Total minimum lease payments	69,772,776
Less: imputed interest	<u>25,218,788</u>
Present value of minimum lease payments	<u>\$ 44,553,988</u>

The following table presents other supplemental lease information at December 31, 2024:

Cash paid for amounts included in the measurement of lease liabilities	\$ 3,745,900
Weighted average remaining lease term (years)	16.33
Weighted average discount rate	5.75%

The lease agreement contains certain restrictions, financial reporting requirements and financial ratio covenants. As of December 31, 2024, Cranford SNF LLC and Rivers Edge SNF LLC were in compliance with the financial covenants.

As part of the transfer of operations agreement, Cranford SNF LLC has assumed an agreement to lease a portion of its Facility to an unrelated third party. The agreement expires in August 2027 and requires annual lease payments of \$200,840 and certain additional charges for maintenance and janitorial services. Lease revenue totaled \$200,840 in 2024.

Cinnaminson Nursing LLC: Cinnaminson Nursing LLC leases the Facility from Spectrum Propco Realty LLC, a related entity. The lease is accounted for as an operating lease and expires in June 2030. The lease contains three ten-year renewal options. The monthly lease payment was \$200,000 through October 2024 and \$165,000 from November 2024 and through the expiration date. Prepaid lease payments totaled \$179,789 at December 31, 2024 and are included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2024:

Operating lease expense	\$ 2,330,000
Variable lease expense	<u>-</u>
Total operating lease expense	<u>\$ 2,330,000</u>

The lease is on a triple net basis; therefore, Cinnaminson Nursing LLC is responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Cinnaminson Nursing LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2024 are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2025	\$ 1,980,000
2026	1,980,000
2027	1,980,000
2028	1,980,000
2029	1,980,000
Thereafter	<u>990,000</u>
Total minimum lease payments	10,890,000
Less: imputed interest	<u>1,468,272</u>
Present value of minimum lease payments	<u>\$ 9,421,728</u>

The following table presents other supplemental lease information at December 31, 2024:

Cash paid for amounts included in the measurement of lease liabilities	\$ 2,330,000
Weighted average remaining lease term (years)	5.5
Weighted average discount rate	5.50%

Cranbury SNF Operations LLC: Cranbury SNF Operations LLC leases the Facility from Cranbury SNF Realty LLC, a related entity. The lease is accounted for as an operating lease and expires in August 2031 with four 5-year renewal options. These renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Annual lease payment increases are 2.5% through the expiration date. Prepaid lease payments totaled \$247,034 at December 31, 2024 which is included in prepaid expenses and other current assets in the accompanying combined balance sheet. The lease is on a triple-net basis; therefore, Cranbury SNF Operations LLC is responsible for the payment of property taxes, insurance, maintenance, and various other use and occupancy costs.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2024:

Operating lease expense	\$ 2,688,812
Variable lease expense	<u>219,288</u>
Total operating lease expense	<u>\$ 2,908,100</u>

Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2024 are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2025	\$ 2,606,076
2026	2,671,232
2027	2,738,012
2028	2,806,460
2029	2,876,620
Thereafter	<u>4,946,724</u>
Total minimum lease payments	18,645,124
Less: imputed interest	<u>2,614,283</u>
Present value of minimum lease payments	<u>\$ 16,030,841</u>

The following table presents other supplemental lease information at December 31, 2024:

Cash paid for amounts included in the measurement of lease liabilities	\$ 2,542,512
Weighted average remaining lease term (years)	6.67
Weighted average discount rate	4.59%

Maywood SNF Operations LLC: Maywood SNF Operations LLC leases the Facility from Maywood SNF Realty LLC, a related entity. The lease is accounted for as an operating lease and expires in December 2030. The lease contains three ten-year renewal options. The monthly lease payment was \$240,000 through November 2023 at which point the lease was amended to increase the monthly lease payment to \$300,000 through the expiration date. Maywood SNF Operations LLC is subject to additional lease payments under certain circumstances defined in the agreement. Prepaid lease payments totaled \$325,161 at December 31, 2024 and are included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2024:

Operating lease expense	\$ 3,600,000
Variable lease expense	<u>5,242</u>
Total operating lease expense	<u>\$ 3,605,242</u>

The lease is on a triple net basis; therefore, Maywood SNF Operations LLC is responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Maywood SNF Operations LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2024 are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2025	\$ 3,600,000
2026	3,600,000
2027	3,600,000
2028	3,600,000
2029	3,600,000
Thereafter	<u>3,600,000</u>
Total minimum lease payments	21,600,000
Less: imputed interest	<u>3,153,612</u>
Present value of minimum lease payments	<u>\$ 18,446,388</u>

The following table presents other supplemental lease information at December 31, 2024:

Cash paid for amounts included in the measurement of lease liabilities	\$ 3,600,000
Weighted average remaining lease term (years)	6.00
Weighted average discount rate	5.50%

Hazel Street Operations LLC: Hazel Street Operations LLC leases the Facility from 155 Hazel Street LLC, a related entity. The lease is accounted for as an operating lease and expires in June 2027. The monthly lease payment is \$300,000 for the first year of the lease and increases by 3% from the previous year on each lease commencement anniversary date. Prepaid lease payments totaled \$318,270 at December 31, 2024 and are included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2024:

Operating lease expense	\$ 3,766,711
Variable lease expense	<u>-</u>
Total operating lease expense	<u>\$ 3,766,711</u>

The lease is on a triple net basis; therefore, Hazel Street Operations LLC is responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Hazel Street Operations LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2024 are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2025	\$ 3,879,074
2026	3,995,449
2027	<u>1,935,877</u>
Total minimum lease payments	9,810,400
Less: imputed interest	<u>731,523</u>
Present value of minimum lease payments	<u>\$ 9,078,877</u>

The following table presents other supplemental lease information at December 31, 2024:

Cash paid for amounts included in the measurement of lease liabilities	\$ 3,766,092
Weighted average remaining lease term (years)	2.5
Weighted average discount rate	6.50%

Mystic Meadows SNF LLC: Mystic Meadows SNF LLC leases the Facility from an unrelated lessor. The lease is accounted for as an operating lease and expires in April 2029. The monthly lease payment is \$150,000 for the first year of the lease and increases by 1.5% from the previous year on each lease commencement anniversary date. Prepaid lease payments totaled \$189,278 at December 31, 2024 and are included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2024:

Operating lease expense	\$ 1,906,242
Variable lease expense	<u>16,667</u>
Total operating lease expense	<u>\$ 1,922,909</u>

The lease is on a triple net basis; therefore, Mystic Meadows SNF LLC is responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Mystic Meadows SNF LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2024 are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2025	\$ 1,901,043
2026	1,929,559
2027	1,958,502
2028	1,987,880
2029	<u>665,908</u>
Total minimum lease payments	8,442,892
Less: imputed interest	<u>959,490</u>
Present value of minimum lease payments	<u>\$ 7,483,402</u>

The following table presents other supplemental lease information at December 31, 2024:

Cash paid for amounts included in the measurement of lease liabilities	\$ 1,872,949
Weighted average remaining lease term (years)	4.33
Weighted average discount rate	5.75%

The Company does not have any material leases that have been signed but have yet to commence as of December 31, 2024.

NOTE 7 – RELATED PARTY TRANSACTIONS

Advances receivable - affiliates: The Company has made advances to various entities affiliated with the Company through common ownership in order to accommodate certain cash flow needs of the affiliated entities. The advances are non-interest bearing and totaled \$16,643,200 as of December 31, 2024. These amounts are classified as advances receivable - affiliates in the accompanying combined balance sheet. Management does not expect to fully collect the balance within twelve months of the balance sheet date; therefore, these amounts advanced to affiliates have been classified as a long-term asset in the accompanying combined balance sheet.

Advances payable - affiliates: The Company has received cash advances from various entities affiliated with the Company through common ownership in order to accommodate certain cash flow needs of the Company. The advances are non-interest bearing and totaled \$18,408,111 as of December 31, 2024. Management does not expect to fully repay the balance within twelve months of the balance sheet date; therefore, these advances from affiliates have been classified as a non-current liability in the accompanying combined balance sheet.

Advances receivable - members: The Company has made cash advances to certain members of the Company. The advances are non-interest bearing and totaled \$360,941 as of December 31, 2024. Management does not expect to fully collect the balance within twelve months of the balance sheet date; therefore, these advances to members have been classified as a non-current asset in the accompanying combined balance sheet.

Advances payable - members: The Company has received cash from certain members of the Company in order to accommodate certain cash flow needs of the Company. The advances are non-interest bearing and totaled \$6,770,365 as of December 31, 2024. Management does not expect to fully repay the balance within twelve months of the balance sheet date; therefore, these advances from members have been classified as a non-current liability in the accompanying combined balance sheet.

Management fees: The Companies have agreements to purchase management services from entities related to the Companies through common ownership. Under the terms of the agreements, the Companies are generally required to pay 5% of revenues in exchange for the management services and to reimburse the management companies for the actual cost of managerial services. Management fees incurred and reimbursed costs under these agreements totaled \$12,723,253 in 2024. Management fees payable totaled \$1,387,406 at December 31, 2024 and are presented as accounts payable – related parties in the accompanying combined balance sheet.

As described in Note 1, the Companies do not consolidate the financial statements of the management companies. The Companies' exposure to loss represents the potential loss of assets by the Companies relating to the non-consolidated management companies. As of December 31, 2024, the Companies' maximum exposure to loss related to the management companies is not significant.

Facility leases: As described in Note 6, some of the Companies lease their facilities from entities related through common ownership. As described in Note 1, the Companies do not consolidate the financial statements of these related lessors. The Companies' exposure to loss represents the potential loss of assets by the Companies relating to the non-consolidated lessors. As of December 31, 2024, the Companies' maximum exposure to loss related to those lessors is not significant.

NOTE 8 – COMMITMENTS AND CONTINGENCIES

Legal actions and claims: The Company, at times, may be party to various legal actions and claims arising in the ordinary course of its business. The Company's management believes that the ultimate disposition of these matters will not have a material adverse effect on the Company's combined financial position or results of operations.

Professional liability insurance: The Companies have general and professional liability insurance policies ("GL/PL"), with coverage on a claims-made basis. The GL/PL coverage, on a per facility basis, has a limit of \$1,000,000 per occurrence and a \$3,000,000 annual aggregate. These policies are renewed annually.

There is currently no pending medical malpractice litigation against the Company, nor is management aware of any medical malpractice claims, either asserted or unasserted, that would exceed the policy limits. Based on a review of historical claims experience, management has determined that no liability is necessary at December 31, 2024. As such, the Company has not recorded anticipated insurance claims liabilities and related insurance recoveries for medical malpractice claims and similar contingent liabilities as of year-end. The cost of this insurance policy represents the Company's costs for premiums and any claims for the year, which is charged to operations as a current expense.

Self-insured health care plan: The Company self-insures its employer provided health care insurance. The Company has entered into an agreement with an unrelated third-party broker to administer its self-insured plan. Claims in excess of certain limits are covered by a stop-loss policy. Monthly premiums paid by the Company per employee, as determined by the broker, are based on historical data and are expected to partially cover all claims both incurred and reported during a typical year and claims incurred but not yet reported, in addition to all costs associated with administering the Plan. The Company records an estimated accrual, when appropriate, if the Company has determined that claims incurred will exceed the amount of premiums paid or reflects a prepaid health insurance premium asset when premiums paid are determined to exceed the total estimate of claims for the year. The administrator of the plan then adjusts the subsequent year per employee premium taking into account any estimated over or underpayment into the insurance claims fund. At December 31, 2024, the Company recorded an accrued liability of \$754,272 to account for claims incurred but not reported as of December 31, 2024. The related liability is included in accrued payroll and related costs in the accompanying combined balance sheet.

Collective bargaining agreements: At December 31, 2024, a significant portion of the Company's Facilities labor force is covered by collective bargaining agreements.

NOTE 9 – EMPLOYEE BENEFIT PLAN

The Company sponsors a 401(k) profit-sharing plan covering substantially all employees of the Company. Participants may elect to defer a portion of their annual compensation by contributing to the 401(k) plan, subject to plan provisions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. In accordance with the plan agreement, the Company may make discretionary matching contributions. Employer contribution expense totaled \$32,998 in 2024 and is reported within general and administrative expense in the accompanying combined statement of income.

NOTE 10 – CONCENTRATIONS

Medicare and Medicaid: Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. All of the Company's 1,951 beds are designated for care of patients in New Jersey's Medicaid program.

The following table summarizes net resident service revenues with customers by payor source for 2024:

Medicare	\$ 94,603,289	38.0%
Medicaid	106,684,832	42.8%
Managed Medicare	22,060,597	8.8%
Private Pay	18,386,584	7.4%
Other	7,539,444	3.0%
	<hr/>	<hr/>
Total	\$ 249,274,746	100.0%

The Company grants credit, without collateral, to its patients, most of whom are local residents and insured under third-party payor agreements. Receivables from residents and third-party payors at December 31, 2024 are summarized in the following table:

Medicare	\$ 10,758,325	25.0%
Medicaid	14,629,471	34.0%
Managed Medicare	8,142,179	19.0%
Private Pay	15,884,131	37.0%
Other	<u>1,624,715</u>	<u>3.8%</u>
	51,038,821	118.8%
Less: allowance for credit losses	<u>8,086,350</u>	<u>18.8%</u>
Total	<u>\$ 42,952,471</u>	<u>100.0%</u>

The Company's future profitable operation is largely dependent on the laws and regulations governing the Medicare and Medicaid programs. The Company does not expect any changes in the near term in the laws and regulations governing the Medicare and Medicaid programs that could unfavorably impact the Company's results of operations. The Company believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegation of potential wrongdoing. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs.

Medicare Reimbursement

For Medicare reimbursement, the Patient Driven Payment Model (PDPM) is used under the Skilled Nursing Facility (SNF) Prospective Payment System (PPS) for classifying SNF residents in a covered Medicare Part A stay. Under PDPM, payments are derived primarily from resident characteristics. The model separately identifies and adjusts five different case-mix components for the varied needs and characteristics of a resident's care and then combines these with a non-case-mix component to determine the full SNF PPS Per Diem rate for that resident. Every patient gets classified into one case-mix group in each of the five components. Based on that case-mix group and their associated case-mix index, each component then contributes to the total Per Diem payment.

New Jersey Medicaid Reimbursement

The Medicaid reimbursement system for nursing facilities in the State of New Jersey (the "State") is a managed care reimbursement model. Under this model, the State provides funding to managed care organizations ("MCOs") to coordinate all healthcare services, including long-term care services, for Medicaid beneficiaries. In turn, the MCOs will reimburse nursing facilities for services rendered to Medicaid beneficiaries admitted to nursing facilities. The reimbursement received by the nursing facilities is negotiated between the MCOs and the nursing facilities.

The Centers for Medicare and Medicaid Services (“CMS”) approved a State Plan implementing a provider assessment (the “Assessment”) charged to the state’s nursing homes. The Assessment requires all nonexempt New Jersey nursing homes to pay a fee to the Department of Health and Social Services (“DHSS”) based upon all non-Medicare days. Assessment fees were applied to each non-Medicare census day at a rate of \$14.67 per day. Assessment fees are paid on a quarterly basis. Assessment fees totaled \$6,609,878 in 2024 and are included in operating expenses in the accompanying combined statement of income. Assessment fees payable totaled \$1,687,637 at December 31, 2024 and are included in accounts payable in the accompanying combined balance sheet.

NOTE 11 – MEMBERS’ EQUITY

The Companies have one class of membership units, for which the respective rights, preferences, and privileges are defined in the operating agreements, except for Hazel Street Operations, LLC.

Under the terms of Hazel Street Operations, LLC’s Operating Agreement, distributions are allocated to the Members in the following priorities:

- First, to Group A Members, pro rata, in an amount equal to the accrued but unpaid Preferred Return (which is defined in the Operating Agreement as an amount equal to a 12% per annum, non-compounded, cumulative return on the Class A Members’ Class A unreturned capital contribution balance); then
- Second, to Group A and B members, pro rata, in accordance with their respective membership interests.

Hazel Street Operations, LLC did not pay any distributions in 2024.

Profits and losses are allocated pro rata to Group A and Group B members after consideration of certain special allocation provisions.

NOTE 12 – SUBSEQUENT EVENTS

On January 28, 2025, the affiliated lessors of the Gardenvue Opco LLC, Matawan SNF Operations LLC and Woodbury SNF Operations LLC facilities, Meadow Heights Realty, LLC, 38 Freneau Avenue Realty LLC, and 467 Cooper Street Realty Urban Renewal, LLC, refinanced a portion of their conventional mortgage with a HUD-insured mortgage. In connection therewith, the mortgage note payable was amended and restated to remove 467 Cooper Street Realty Urban Renewal, LLC and Woodbury SNF Operations LLC as borrowers. As a result, the note payable balance decreased to \$73,368,650. The other terms of the mortgage note payable agreement remained unchanged.

Also on January 28, 2025, Gardenvue Opco LLC, Matawan SNF Operations LLC and Woodbury SNF Operations LLC amended their \$7,000,000 revolving line of credit to exclude Woodbury SNF Operations LLC as a borrower and the line of credit was decreased to \$4,500,000. Woodbury SNF Operations LLC also entered into a \$2,500,000 revolving line of credit agreement under which it may borrow, subject to certain borrowing base limitations. The Woodbury SNF Operations LLC line of credit incurs interest at SOFR plus 3.25% and matures on January 28, 2026.

NOTE 13 – UNION SETTLEMENT

The union associated with the workforce of Rivers Edge SNF LLC and Cranford SNF LLC filed a claim in July 2020 against the former operators demanding certain vacation pay it believes is owed to employees covered by the collective bargaining agreement. As a result of subsequent litigation, the former operator has agreed to remit payment for unpaid vacation wages through September 2020. A calculation of the amount owed was not completed as of April 30, 2021, the date operations transferred. As part of the operations transfer agreement, (i) Rivers Edge SNF LLC and Cranford SNF LLC agreed to remit payment for the claims amount (once calculated) and (ii) the former operator paid Rivers Edge SNF LLC and Cranford SNF LLC \$900,000. If the total claim plus legal fees is less than \$900,000, Rivers Edge SNF LLC and Cranford SNF LLC will reimburse the net amount to the former operator. If the total claim plus legal fees is more than the \$900,000, Rivers Edge SNF LLC and Cranford SNF LLC will incur the additional expense. Rivers Edge SNF LLC and Cranford SNF LLC paid approximately \$38,000 of claims during 2024. Rivers Edge SNF LLC and Cranford SNF LLC and its legal counsel estimate the \$317,038 of remaining potential claims liability reported within accrued expenses in the accompanying combined balance sheet at December 21, 2024 is an accurate estimate of anticipated remaining claims plus legal fees. As such, no reduction of liability or additional liability has been recorded in 2024.



INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Members of
Gardenview Opco LLC, Matawan SNF Operations LLC,
Woodbury SNF Operations LLC, Sewell SNF Operations LLC,
West Deptford SNF Operations LLC, Cranford SNF LLC,
Rivers Edge SNF LLC, Cinnaminson Nursing LLC,
Cranbury SNF Operations LLC, Maywood SNF Operations LLC,
Hazel Street Operations, LLC, Mystic Meadows SNF LLC,
and Wayne SNF Opco LLC

We have audited the combined financial statements of Gardenview Opco LLC, Matawan SNF Operations LLC, Woodbury SNF Operations LLC, Sewell SNF Operations LLC, West Deptford SNF Operations LLC, Cranford SNF LLC, Rivers Edge SNF LLC, Cinnaminson Nursing LLC, Cranbury SNF Operations LLC, Maywood SNF Operations LLC, Hazel Street Operations, LLC, Mystic Meadows SNF LLC, and Wayne SNF Opco LLC (collectively, the "Company" or the "Companies") as of and for the year ended December 31, 2024, and our report thereon dated June 19, 2025, which expressed an unmodified opinion on those combined financial statements, appears on pages 1 and 2. Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The supplementary information included in the accompanying combining schedules on pages 38 through 48 is presented for purposes of additional analysis and is not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

Pease Bell CPAs, LLC

Cleveland, Ohio
June 19, 2025

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC, RIVERS EDGE SNF LLC,
 CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
 MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC,
 MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC**

COMBINING BALANCE SHEET

DECEMBER 31, 2024

ASSETS

		Sewell SNF Operations LLC
CURRENT ASSETS		
Cash	\$ 697,129	
Resident trust funds	7,987	
Resident accounts receivable, net	3,615,319	
Investment portfolio	-	
Other receivables	513,681	
Prepaid expenses and other current assets	333,601	
TOTAL CURRENT ASSETS		5,167,717
PROPERTY AND EQUIPMENT, NET		201,351
OTHER ASSETS		
Deposits	254,610	
Escrow deposits	82,550	
Advances receivable - affiliates	1,195,815	
Advances receivable - members	-	
Operating lease right-of-use assets, net	23,929,348	
TOTAL OTHER ASSETS		25,462,323
		\$ 30,831,391

See independent auditor's report on supplementary information.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC, RIVERS EDGE SNF LLC,
CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC,
MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC**

COMBINING BALANCE SHEET

DECEMBER 31, 2024

ASSETS

CURRENT ASSETS

- Cash
- Resident trust funds
- Resident accounts receivable, net
- Investment portfolio
- Other receivables
- Prepaid expenses and other current assets

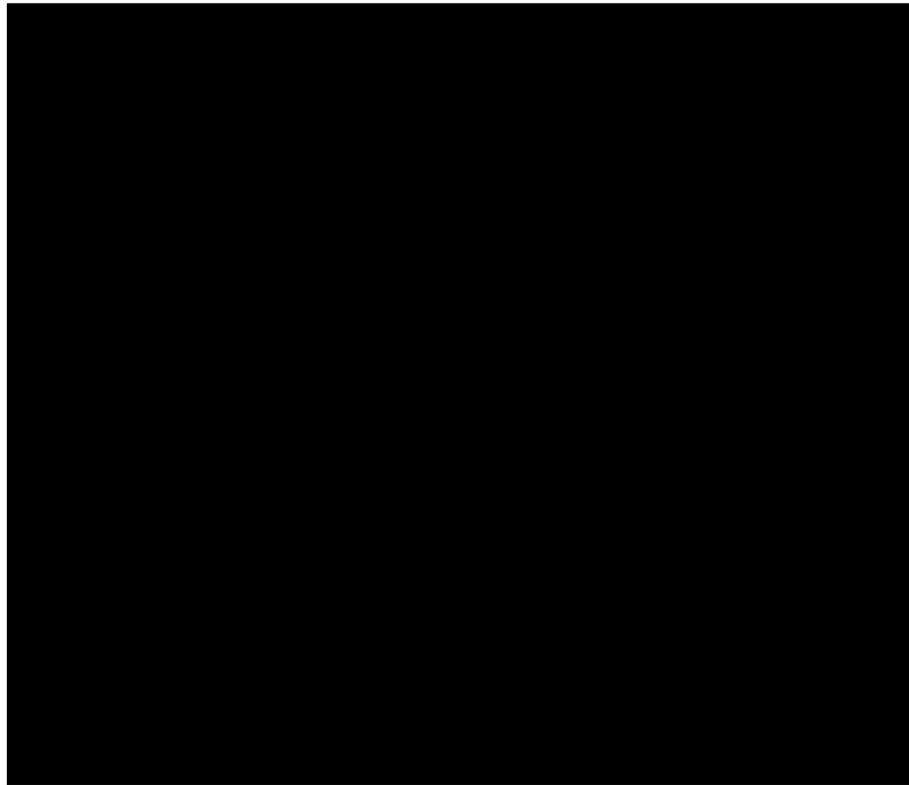
TOTAL CURRENT ASSETS

PROPERTY AND EQUIPMENT, NET

OTHER ASSETS

- Deposits
- Escrow deposits
- Advances receivable - affiliates
- Advances receivable - members
- Operating lease right-of-use assets, net

TOTAL OTHER ASSETS



See independent auditor's report on supplementary information.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC, RIVERS EDGE SNF LLC,
 CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
 MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC,
 MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC**

COMBINING BALANCE SHEET

DECEMBER 31, 2024

ASSETS

	Eliminations	Total
CURRENT ASSETS		
Cash	\$ -	\$ 18,157,698
Resident trust funds	-	487,246
Resident accounts receivable, net	-	42,952,471
Investment portfolio	-	4,183,256
Other receivables	-	5,553,445
Prepaid expenses and other current assets	-	3,973,526
	-	3,973,526
TOTAL CURRENT ASSETS	-	75,307,642
PROPERTY AND EQUIPMENT, NET	-	9,218,560
OTHER ASSETS		
Deposits	-	780,393
Escrow deposits	-	1,212,116
Advances receivable - affiliates	(9,575,249)	16,643,200
Advances receivable - members	-	360,941
Operating lease right-of-use assets, net	-	237,512,161
	(9,575,249)	237,512,161
TOTAL OTHER ASSETS	(9,575,249)	256,508,811
	\$ (9,575,249)	\$ 341,035,013

See independent auditor's report on supplementary information.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC, RIVERS EDGE SNF LLC,
 CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
 MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC,
 MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC**

COMBINING BALANCE SHEET

DECEMBER 31, 2024

LIABILITIES AND MEMBERS' EQUITY (DEFICIT)

		<u>Sewell SNF Operations LLC</u>
CURRENT LIABILITIES		
Lines of credit		\$ -
Current maturities of operating lease liabilities		418,909
Resident trust funds liability		7,987
Accounts payable		404,393
Accrued payroll and related costs		444,862
Accrued expenses		39,050
Accounts payable - related parties		144,922
Current maturities of note payable - Paycheck Protection Program		-
		<hr/>
TOTAL CURRENT LIABILITIES		1,460,123
LONG-TERM LIABILITIES		
Operating lease liabilities, net of current maturities		24,327,213
Advances payable - affiliates		1,764,997
Advances payable - members		3,037,564
Security deposit liability		-
		<hr/>
TOTAL LONG-TERM LIABILITIES		29,129,774
		<hr/>
TOTAL LIABILITIES		30,589,897
		<hr/>
MEMBERS' EQUITY (DEFICIT)		241,494
		<hr/>
		<u>\$ 30,831,391</u>

See independent auditor's report on supplementary information.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC, RIVERS EDGE SNF LLC,
CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC,
MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC**

COMBINING BALANCE SHEET

DECEMBER 31, 2024

LIABILITIES AND MEMBERS' EQUITY (DEFICIT)

CURRENT LIABILITIES

Lines of credit
Current maturities of operating lease liabilities
Resident trust funds liability
Accounts payable
Accrued payroll and related costs
Accrued expenses
Accounts payable - related parties
Current maturities of note payable - Paycheck
Protection Program

TOTAL CURRENT LIABILITIES

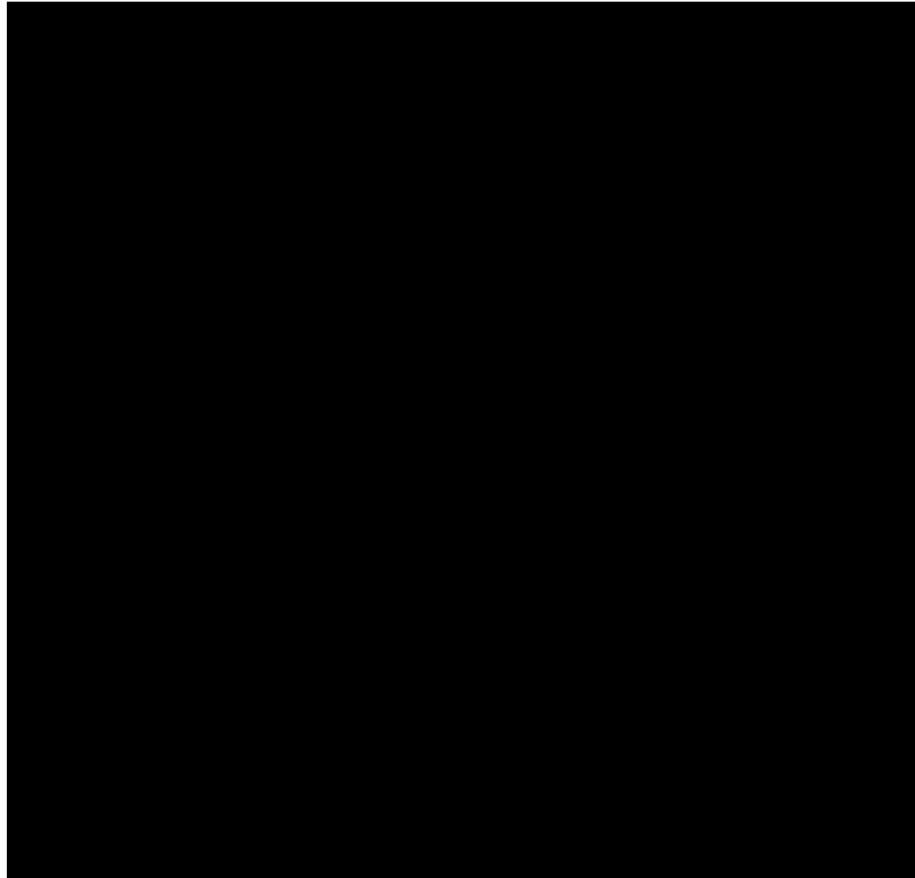
LONG-TERM LIABILITIES

Operating lease liabilities, net of current maturities
Advances payable - affiliates
Advances payable - members
Security deposit liability

TOTAL LONG-TERM LIABILITIES

TOTAL LIABILITIES

MEMBERS' EQUITY (DEFICIT)



See independent auditor's report on supplementary information.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC, RIVERS EDGE SNF LLC,
 CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
 MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC,
 MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC**

COMBINING BALANCE SHEET

DECEMBER 31, 2024

LIABILITIES AND MEMBERS' EQUITY (DEFICIT)

	Eliminations	Total
CURRENT LIABILITIES		
Lines of credit	\$ -	\$ 13,014,451
Current maturities of operating lease liabilities	-	21,234,047
Resident trust funds liability	-	487,246
Accounts payable	-	9,613,050
Accrued payroll and related costs	-	6,251,963
Accrued expenses	-	1,534,192
Accounts payable - related parties	-	1,387,406
Current maturities of note payable - Paycheck Protection Program	-	42,498
TOTAL CURRENT LIABILITIES	-	53,564,853
LONG-TERM LIABILITIES		
Operating lease liabilities, net of current maturities	-	224,066,446
Advances payable - affiliates	(9,575,249)	18,408,111
Advances payable - members	-	6,770,365
Security deposit liability	-	142,656
TOTAL LONG-TERM LIABILITIES	(9,575,249)	249,387,578
TOTAL LIABILITIES	(9,575,249)	302,952,431
MEMBERS' EQUITY (DEFICIT)	-	38,082,582
	\$ (9,575,249)	\$ 341,035,013

See independent auditor's report on supplementary information.

GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
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 CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
 MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC,
 MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC

COMBINING STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 2024

		Sewell SNF Operations LLC
REVENUES		
Net resident service revenues		\$ 16,499,558
Other revenue		29,016
Lease revenue		-
	TOTAL REVENUES	16,528,574
OPERATING EXPENSES		
Nursing		6,397,676
Lease expense - facilities		2,573,259
General and administrative		2,024,104
Ancillary services		1,744,473
Dietary		1,082,142
Management fee		842,916
Housekeeping and laundry		533,681
Bed tax assessment		343,454
Provision for expected credit losses		276,623
Facility maintenance		216,807
Activities		191,139
Social services		158,426
Depreciation and amortization		29,085
	TOTAL OPERATING EXPENSES	16,413,785
	INCOME FROM OPERATIONS	114,789
OTHER INCOME (EXPENSE)		
Interest expense, net		(115,017)
Other expense		(25,259)
Dividends on investments		-
Realized and unrealized gains on investment portfolio		-
	TOTAL OTHER INCOME (EXPENSE)	(140,276)
	NET INCOME (LOSS)	\$ (25,487)

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GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
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CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC,
MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC

COMBINING STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 2024

REVENUES

Net resident service revenues
Other revenue
Lease revenue

TOTAL REVENUES

OPERATING EXPENSES

Nursing
Lease expense - facilities
General and administrative
Ancillary services
Dietary
Management fee
Housekeeping and laundry
Bed tax assessment
Provision for expected credit losses
Facility maintenance
Activities
Social services
Depreciation and amortization

TOTAL OPERATING EXPENSES

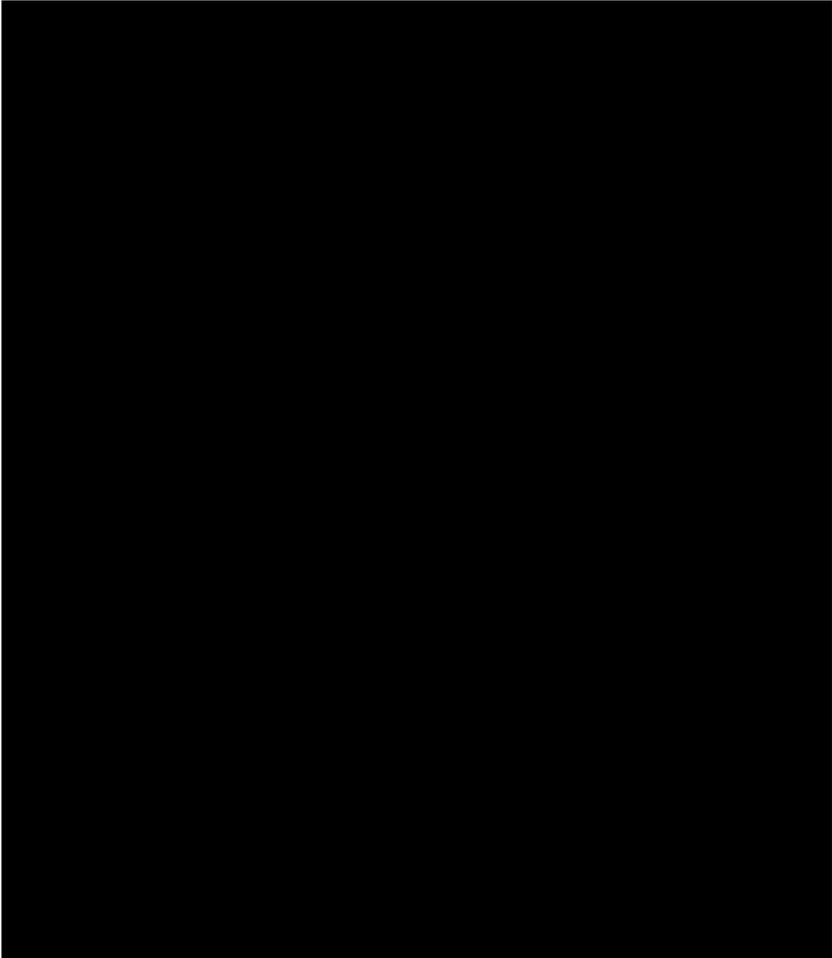
INCOME FROM OPERATIONS

OTHER INCOME (EXPENSE)

Interest expense, net
Other expense
Dividends on investments
Realized and unrealized gains on
investment portfolio

TOTAL OTHER INCOME (EXPENSE)

NET INCOME (LOSS)



See independent auditor's report on supplementary information.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
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 CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
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 MYSTIC MEADOWS SNF LLC, and WAYNE SNF OPCO LLC**

COMBINING STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 2024

	Eliminations	Total
REVENUES		
Net resident service revenues	\$ -	\$ 249,274,746
Other revenue	-	642,183
Lease revenue	-	200,840
	-	200,840
TOTAL REVENUES	-	250,117,769
OPERATING EXPENSES		
Nursing	-	93,530,706
Lease expense - facilities	-	37,928,696
General and administrative	-	31,121,520
Ancillary services	-	20,714,186
Dietary	-	15,794,391
Management fee	-	12,723,253
Housekeeping and laundry	-	7,547,310
Bed tax assessment	-	6,609,878
Provision for expected credit losses	-	3,858,303
Facility maintenance	-	3,831,495
Activities	-	3,044,896
Social services	-	1,718,382
Depreciation and amortization	-	1,143,905
	-	1,143,905
TOTAL OPERATING EXPENSES	-	239,566,921
INCOME FROM OPERATIONS		10,550,848
OTHER INCOME (EXPENSE)		
Interest expense, net		(1,094,798)
Other expense	-	(125,035)
Dividends on investments	-	39,482
Realized and unrealized gains on investment portfolio	-	950,566
	-	950,566
TOTAL OTHER INCOME (EXPENSE)	-	(229,785)
NET INCOME (LOSS)	\$ -	\$ 10,321,063

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 CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
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COMBINING STATISTICAL INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2024

RESIDENT DAYS	Sewell SNF Operations LLC
Medicaid	19,007
Medicare	9,588
HMO	7,628
Private	2,165
Hospice	868
Veterans	-
TOTAL RESIDENT DAYS	<u>39,256</u>
TOTAL AVAILABLE DAYS	<u>43,920</u>
OCCUPANCY	<u>89%</u>

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 CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC,
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COMBINING STATISTICAL INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2024

		<u>Combined</u>
RESIDENT DAYS		
Medicaid		372,206
Medicare		112,702
HMO		48,992
Private		45,995
Hospice		14,845
Veterans		8,437
		<hr/>
TOTAL RESIDENT DAYS		<u>603,177</u>
TOTAL AVAILABLE DAYS		<u>714,066</u>
OCCUPANCY		<u>84%</u>

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