

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: 315111	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/28/2024 3:15 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: 5/28/2024	Time: 3:15 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 PREFERRED CARE AT HAMILTON (315111) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
1	1 Yosef Lewin	2 Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	Yosef Lewin		2
3	Signatory Title	CFO		3
4	Date	(Dated when report is electronic)		4

Cost Center Description	Title V 1.00	Title XVIII		Title XIX 4.00	
		Part A 2.00	Part B 3.00		
PART III - SETTLEMENT SUMMARY					
1.00 SKILLED NURSING FACILITY	0	250,590	449	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	250,590	449	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. : 315111	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/28/2024 3:15 pm				
1.00		2.00		3.00				
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:								
1.00	Street: 1501 STATE HIGHWAY 33	PO Box:				1.00		
2.00	City: TRENTON	State: NJ	Zip Code: 08690			2.00		
3.00	County: MERCER	CBSA Code: 45940	Urban/Rural: U			3.00		
3.01		CBSA Code:				3.01		
		Component Name	Provider CCN	Date Certified	Payment System (P, 0, or N)			
		1.00	2.00	3.00	V	XVIII	XIX	
					4.00	5.00	6.00	
SNF and SNF-Based Component Identification:								
4.00	SNF	PREFERRED CARE AT HAMILTON	315111	11/01/1988	N	P	N	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00
				From:	To:			
14.00	Cost Reporting Period (mm/dd/yyyy)			1.00	2.00			
15.00	Type of Control (See Instructions)			01/01/2023	12/31/2023		14.00	
				5			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					520,501	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					520,501	23.00	
24.00	If depreciation is funded, enter the balance as of the end of the period.					0	24.00	
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)					N	25.00	
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)					N	26.00	
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)					N	27.00	
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)					N	28.00	
				Part A	Part B	Other		
				1.00	2.00	3.00		
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.								
29.00	Skilled Nursing Facility				N	N	N	29.00
30.00	Nursing Facility							30.00
31.00	ICF/IID							31.00
32.00	SNF-Based HHA				N	N		32.00
33.00	SNF-Based RHC							33.00
34.00	SNF-Based FQHC							34.00
35.00	SNF-Based CMHC					N		35.00
36.00	SNF-Based OLTC							36.00
				Y/N				
				1.00	2.00			
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)			Y			37.00	
38.00	Are you legally-required to carry malpractice insurance? (Y/N)			N			38.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.						39.00	
			Premiums	Paid Losses	Self Insurance			
			1.00	2.00	3.00			
41.00	List malpractice premiums and paid losses:			0	0	0	41.00	

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA	Provider No. : 315111	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/28/2024 3:15 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. : 315111	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/28/2024 3:15 pm	
		Y/N	Date		
		1.00	2.00		
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N			1.00
		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00
		Y/N	Type	Date	
		1.00	2.00	3.00	
Financial Data and Reports					
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	R		4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00
		Y/N	Legal Oper.		
		1.00	2.00		
Approved Educational Activities					
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N		6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N			7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N			8.00
		Y/N			
		1.00			
Bad Debts					
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.			Y	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.			N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.			N	11.00
Bed Complement					
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.			N	12.00
		Part A		Part B	
		Description	Y/N	Date	Y/N
		0	1.00	2.00	3.00
PS&R Data					
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	Y	02/27/2024	Y	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N	14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N	15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N	16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N	17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N	18.00

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

Provider No. : 315111

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/28/2024 3:15 pm

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

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

Provider No. : 315111

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/28/2024 3:15 pm

		Part B		
		Date		
		4.00		
PS&R Data				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	02/27/2024		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. : 315111

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

Worksheet S-3
 Part I
 Date/Time Prepared:
 5/28/2024 3:15 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	128	46,720	0	7,711	26,531	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)	128	46,720	0	7,711	26,531	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	5,487	39,729	0	135	92	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)	5,487	39,729	0	135	92	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	153	380	0.00	57.12	288.38	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)	153	380	0.00	57.12	288.38	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	104.55	0	167	51	151	1.00
2.00	NURSING FACILITY	0.00	0		0	0	2.00
3.00	ICF/IID	0.00			0	0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0.00				0	5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	104.55	0	167	51	151	8.00
Component		Admissions	Full Time Equivalent				
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	369	94.80	0.00		1.00	
2.00	NURSING FACILITY	0	0.00	0.00		2.00	
3.00	ICF/IID	0	0.00	0.00		3.00	
4.00	HOME HEALTH AGENCY COST					4.00	
5.00	Other Long Term Care	0	0.00	0.00		5.00	
6.00	SNF-Based CMHC					6.00	
7.00	HOSPICE	0	0.00	0.00		7.00	
8.00	Total (Sum of lines 1-7)	369	94.80	0.00		8.00	

Provider No. : 315111

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

Worksheet S-3
Part II
Date/Time Prepared:
5/28/2024 3:15 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)	5,253,229	0	5,253,229	196,919.00	26.68
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)	5,253,229	0	5,253,229	196,919.00	26.68
7.00	Other Long Term Care	0	0	0	0.00	0.00
8.00	HOME HEALTH AGENCY COST					
9.00	CMHC					
10.00	HOSPICE	0	0	0	0.00	0.00
11.00	Other excluded areas	0	0	0	0.00	0.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	5,253,229	0	5,253,229	196,919.00	26.68
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	1,576,409	0	1,576,409	34,069.00	46.27
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)	2,247,227	0	2,247,227		
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)	2,247,227	0	2,247,227		

Provider No. : 315111

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

Worksheet S-3
Part III
Date/Time Prepared:
5/28/2024 3:15 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	540,105	0	8,850.00	61.03	2.00
3.00	Plant Operation, Maintenance & Repairs	54,034	0	2,730.00	19.79	3.00
4.00	Laundry & Linen Service	65,235	0	4,130.00	15.80	4.00
5.00	Housekeeping	360,339	0	20,207.00	17.83	5.00
6.00	Dietary	493,251	0	28,250.00	17.46	6.00
7.00	Nursing Administration	554,444	0	16,634.00	33.33	7.00
8.00	Central Services and Supply	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	22,108	0	1,039.00	21.28	10.00
11.00	Social Service	88,428	0	2,012.00	43.95	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	153,872	0	8,539.00	18.02	13.00
14.00	Total (sum lines 1 thru 13)	2,331,816	0	92,391.00	25.24	14.00

SNF WAGE RELATED COSTS		Provider No. : 315111	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/28/2024 3:15 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		786	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)		197,573	8.00
9.00	Prescription Drug Plan		0	9.00
10.00	Dental, Hearing and Vision Plan		110,115	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		179,224	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		471,387	17.00
18.00	Medicare Taxes - Employers Portion Only		0	18.00
19.00	Unemployment Insurance		1,253,030	19.00
20.00	State or Federal Unemployment Taxes		35,112	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)		2,247,227	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. : 315111

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

Worksheet S-3
Part V
Date/Time Prepared:
5/28/2024 3:15 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)	359,345	46,032	405,377	7,172.00	56.52	1.00
2.00	Licensed Practical Nurses (LPNs)	1,323,979	169,602	1,493,581	34,992.00	42.68	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,238,090	158,599	1,396,689	62,364.00	22.40	3.00
4.00	Total Nursing (sum of lines 1 through 3)	2,921,414	374,233	3,295,647	104,528.00	31.53	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
Contract Labor							
Nursing Occupations							
14.00	Registered Nurses (RNs)	496		496	8.00	62.00	14.00
15.00	Licensed Practical Nurses (LPNs)	179,241		179,241	2,921.00	61.36	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	654,071		654,071	17,508.00	37.36	16.00
17.00	Total Nursing (sum of lines 14 through 16)	833,808		833,808	20,437.00	40.80	17.00
18.00	Physical Therapists	141,390		141,390	2,168.00	65.22	18.00
19.00	Physical Therapy Assistants	128,904		128,904	2,372.00	54.34	19.00
20.00	Physical Therapy Aides	46,707		46,707	1,719.00	27.17	20.00
21.00	Occupational Therapists	131,513		131,513	2,184.00	60.22	21.00
22.00	Occupational Therapy Assistants	188,620		188,620	3,759.00	50.18	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	105,467		105,467	1,431.00	73.70	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. : 315111

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

Worksheet S-7

Date/Time Prepared:
5/28/2024 3:15 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. : 315111

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

Worksheet S-7

Date/Time Prepared:
5/28/2024 3:15 pm

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			Provider No. : 315111	Period: From 01/01/2023 To 12/31/2023	Worksheet A Date/Time Prepared: 5/28/2024 3:15 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		3,637,802	0	3,637,802
3.00 00300	EMPLOYEE BENEFITS	0	673,106	0	673,106
4.00 00400	ADMINISTRATIVE & GENERAL	540,105	3,037,943	0	3,578,048
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	54,034	425,164	0	479,198
6.00 00600	LAUNDRY & LINEN SERVICE	65,235	128,033	0	193,268
7.00 00700	HOUSEKEEPING	360,339	53,687	0	414,026
8.00 00800	DIETARY	493,251	461,894	0	955,145
9.00 00900	NURSING ADMINISTRATION	554,444	131,440	0	685,884
10.00 01000	CENTRAL SERVICES & SUPPLY	0	202,126	0	202,126
12.00 01200	MEDICAL RECORDS & LIBRARY	22,108	0	0	22,108
13.00 01300	SOCIAL SERVICE	88,428	0	0	88,428
15.00 01500	PATIENT ACTIVITIES	153,872	31,556	0	185,428
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00 03000	SKILLED NURSING FACILITY	2,921,413	922,676	0	3,844,089
31.00 03100	NURSING FACILITY	0	0	0	0
32.00 03200	ICF/IID	0	0	0	0
33.00 03300	OTHER LONG TERM CARE	0	0	0	0
ANCILLARY SERVICE COST CENTERS					
40.00 04000	RADIOLOGY	0	23,561	0	23,561
41.00 04100	LABORATORY	0	81,062	0	81,062
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0
43.00 04300	OXYGEN (INHALATION) THERAPY	0	1,028	0	1,028
44.00 04400	PHYSICAL THERAPY	0	354,457	0	354,457
45.00 04500	OCCUPATIONAL THERAPY	0	412,785	0	412,785
46.00 04600	SPEECH PATHOLOGY	0	105,467	0	105,467
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0
49.00 04900	DRUGS CHARGED TO PATIENTS	0	315,776	0	315,776
51.00 05100	SUPPORT SURFACES	0	0	0	0
OTHER REIMBURSABLE COST CENTERS					
71.00 07100	AMBULANCE	0	101,804	0	101,804
SPECIAL PURPOSE COST CENTERS					
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0
81.00 08100	INTEREST EXPENSE		0	0	0
82.00 08200	UTILIZATION REVIEW - SNF	0	0	0	0
83.00 08300	HOSPICE	0	0	0	0
89.00	SUBTOTALS (sum of lines 1-84)	5,253,229	11,101,367	0	16,354,596
NONREIMBURSABLE COST CENTERS					
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	0
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0
93.00 09300	NONPAID WORKERS	0	0	0	0
94.00 09400	PATIENTS LAUNDRY	0	0	0	0
100.00	TOTAL	5,253,229	11,101,367	0	16,354,596

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315111

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

Worksheet A
Date/Time Prepared:
5/28/2024 3:15 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	-1,496,535	2,141,267	1.00
3.00	00300	EMPLOYEE BENEFITS	0	673,106	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-847,381	2,730,667	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	479,198	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	193,268	6.00
7.00	00700	HOUSEKEEPING	0	414,026	7.00
8.00	00800	DIETARY	0	955,145	8.00
9.00	00900	NURSING ADMINISTRATION	0	685,884	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	202,126	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	22,108	12.00
13.00	01300	SOCIAL SERVICE	0	88,428	13.00
15.00	01500	PATIENT ACTIVITIES	0	185,428	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	-1,200	3,842,889	30.00
31.00	03100	NURSING FACILITY	0	0	31.00
32.00	03200	ICF/IID	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	33.00
ANCILLARY SERVICE COST CENTERS					
40.00	04000	RADIOLOGY	0	23,561	40.00
41.00	04100	LABORATORY	0	81,062	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	1,028	43.00
44.00	04400	PHYSICAL THERAPY	0	354,457	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	412,785	45.00
46.00	04600	SPEECH PATHOLOGY	0	105,467	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	315,776	49.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OTHER REIMBURSABLE COST CENTERS					
71.00	07100	AMBULANCE	0	101,804	71.00
SPECIAL PURPOSE COST CENTERS					
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	80.00
81.00	08100	INTEREST EXPENSE	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	82.00
83.00	08300	HOSPICE	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	-2,345,116	14,009,480	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	-2,345,116	14,009,480	100.00

Provider No. : 315111

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

Worksheet A-6
Date/Time Prepared:
5/28/2024 3:15 pm

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

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

RECLASSIFICATIONS

Provider No. : 315111

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

Worksheet A-6

Date/Time Prepared:
5/28/2024 3:15 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. : 315111

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

Worksheet A-7

Date/Time Prepared:
5/28/2024 3:15 pm

Description	Beginning Balances	Acquisitions			Disposals and Retirements	
		Purchases	Donation	Total		
		1.00	2.00	3.00		
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	3.00
4.00	Building Improvements	2,389,522	230,266	0	230,266	4.00
5.00	Fixed Equipment	0	0	0	0	5.00
6.00	Movable Equipment	391,276	0	0	0	6.00
7.00	Subtotal (sum of lines 1-6)	2,780,798	230,266	0	230,266	7.00
8.00	Reconciling Items	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	2,780,798	230,266	0	230,266	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	2,619,788	0			4.00
5.00	Fixed Equipment	0	0			5.00
6.00	Movable Equipment	391,276	0			6.00
7.00	Subtotal (sum of lines 1-6)	3,011,064	0			7.00
8.00	Reconciling Items	0	0			8.00
9.00	Total (line 7 minus line 8)	3,011,064	0			9.00

ADJUSTMENTS TO EXPENSES

Provider No. : 315111

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

Worksheet A-8

Date/Time Prepared:
5/28/2024 3:15 pm

Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		Line No.	
			Cost Center			
			1.00	2.00		
1.00 Investment income on restricted funds (chapter 2)	B	-62,197	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	-1,434,338				12.00
13.00 Laundry and linen service		0			0.00	13.00
14.00 Revenue - Employee meals		0			0.00	14.00
15.00 Cost of meals - Guests		0			0.00	15.00
16.00 Sale of medical supplies to other than patients		0			0.00	16.00
17.00 Sale of drugs to other than patients		0			0.00	17.00
18.00 Sale of medical records and abstracts		0			0.00	18.00
19.00 Vending machines		0			0.00	19.00
20.00 Income from imposition of interest, finance or penalty charges (chapter 21)		0			0.00	20.00
21.00 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			0.00	21.00
22.00 Utilization review--physicians' compensation (chapter 21)			UTILIZATION REVIEW - SNF		82.00	22.00
23.00 Depreciation--buildings and fixtures			OCAP REL COSTS - BLDGS & FIXTURES		1.00	23.00
24.00 Depreciation--movable equipment			0*** Cost Center Deleted ***		2.00	24.00
25.00 GAIN/LOSS ON INVESTMENT	B	-67,497	ADMINISTRATIVE & GENERAL		4.00	25.00
25.01 MARKETING	A	-110,169	ADMINISTRATIVE & GENERAL		4.00	25.01
25.02 PATIENT REIMBURSEMENT	A	-88	ADMINISTRATIVE & GENERAL		4.00	25.02
25.04 PSYCHIATRIC EVAL/NON-REIM	A	-1,200	SKILLED NURSING FACILITY		30.00	25.04
25.05 BAD DEBTS	A	-654,271	ADMINISTRATIVE & GENERAL		4.00	25.05
25.06 NJ PTE BAIT TAX EXPENSE	A	-15,356	ADMINISTRATIVE & GENERAL		4.00	25.06
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-2,345,116				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. : 315111

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

Worksheet A-8-1
Parts I-III
Date/Time Prepared:
5/28/2024 3:15 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	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	2.00
3.00	9.00	NURSING ADMINISTRATION	CLINICALCONSULTING	3.00
4.00	4.00	ADMINISTRATIVE & GENERAL	ADMIN ASSISTANCE	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	777,282	777,282	0	1.00
2.00	1,739,662	3,174,000	-1,434,338	2.00
3.00	131,440	131,440	0	3.00
4.00	116,560	116,560	0	4.00
5.00	0	0	0	5.00
6.00	0	0	0	6.00
7.00	0	0	0	7.00
8.00	0	0	0	8.00
9.00	0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.			10.00
	2,764,944	4,199,282	-1,434,338	

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	Provider No. : 315111	Period: From 01/01/2023 To 12/31/2023	Worksheet A-8-1 Parts I-III Date/Time Prepared: 5/28/2024 3:15 pm
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Symbol (1)	Name	Percentage of Ownership
1.00	2.00	3.00

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

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

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

1.00	A	0.00	1.00
2.00	A	0.00	2.00
3.00	A	0.00	3.00
4.00	A	0.00	4.00
5.00	A	0.00	5.00
6.00	A	0.00	6.00
7.00	A	0.00	7.00
8.00	A	0.00	8.00
9.00	A	0.00	9.00
10.00		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	PCH MANAGEMENT LLC	20.00	MANAGEMENT COMPANY	1.00
2.00	PCH MANAGMNT LLC	35.00	MANAGEMENT COMPANY	2.00
3.00	PCH MANAGEMENT LLC	45.00	MANAGEMENT COMPANY	3.00
4.00	PREFERRED CARE AT HAMILTON REALTY	23.00	REALTY	4.00
5.00	PREFERRED CARE AT HAMILTON REALTY	36.00	REALTY	5.00
6.00	PREFERRED CARE AT HAMILTON REALTY	38.00	REALTY	6.00
7.00	PREFERRED CARE AT HAMILTON REALTY	1.00	REALTY	7.00
8.00	PREFERRED CARE AT HAMILTON REALTY	2.00	REALTY	8.00
9.00	PC CONSULTING	0.00	CLINICAL AND ADMIN ASSI STANCE	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. : 315111

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

Worksheet B
Part I
Date/Time Prepared:
5/28/2024 3:15 pm

Cost Center Description	Net Expenses for Cost Allocation (from Wkst Allocation 7)	CAPI TAL RELATED COSTS	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	
		BLDGS & FIXTURES				
	0	1.00	3.00	3A	4.00	
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	2,141,267	2,141,267			1.00
3.00 00300	EMPLOYEE BENEFITS	673,106	0	673,106		3.00
4.00 00400	ADMINISTRATIVE & GENERAL	2,730,667	59,976	69,205	2,859,848	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	479,198	115,434	6,923	601,555	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	193,268	40,033	8,359	241,660	6.00
7.00 00700	HOUSEKEEPING	414,026	14,441	46,171	474,638	7.00
8.00 00800	DIETARY	955,145	187,051	63,201	1,205,397	8.00
9.00 00900	NURSING ADMINISTRATION	685,884	18,420	71,042	775,346	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	202,126	0	0	202,126	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	22,108	0	2,833	24,941	12.00
13.00 01300	SOCIAL SERVICE	88,428	3,930	11,330	103,688	13.00
15.00 01500	PATIENT ACTIVITIES	185,428	60,860	19,716	266,004	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	3,842,889	1,562,235	374,326	5,779,450	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	23,561	0	0	23,561	40.00
41.00 04100	LABORATORY	81,062	0	0	81,062	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	1,028	0	0	1,028	43.00
44.00 04400	PHYSICAL THERAPY	354,457	49,759	0	404,216	44.00
45.00 04500	OCCUPATIONAL THERAPY	412,785	16,750	0	429,535	45.00
46.00 04600	SPEECH PATHOLOGY	105,467	5,403	0	110,870	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	315,776	6,975	0	322,751	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	101,804	0	0	101,804	71.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	14,009,480	2,141,267	673,106	14,009,480	89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	0	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	99.00
100.00	TOTAL	14,009,480	2,141,267	673,106	14,009,480	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315111

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

Worksheet B
Part I
Date/Time Prepared:
5/28/2024 3:15 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	755,852				5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	15,392	319,037			6.00	
7.00	00700	HOUSEKEEPING	5,553	0	601,934		7.00	
8.00	00800	DIETARY	71,919	0	58,906	1,645,403	8.00	
9.00	00900	NURSING ADMINISTRATION	7,082	0	5,801	0	987,103	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	1,511	0	1,238	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	23,400	0	19,166	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	600,663	319,037	491,979	1,645,403	987,103	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	19,132	0	15,670	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	6,440	0	5,275	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	2,078	0	1,702	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	2,682	0	2,197	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	755,852	319,037	601,934	1,645,403	987,103	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
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	755,852	319,037	601,934	1,645,403	987,103	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315111

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

Worksheet B
Part I
Date/Time Prepared:
5/28/2024 3:15 pm

Cost Center Description	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
	10.00	12.00	13.00	15.00		
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	253,971				10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	31,338			12.00
13.00 01300	SOCIAL SERVICE	0	0	133,033		13.00
15.00 01500	PATIENT ACTIVITIES	0	0	0	376,799	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	99,119	31,338	133,033	376,799	11,946,337 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	29,604 40.00
41.00 04100	LABORATORY	0	0	0	0	101,854 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	1,292 43.00
44.00 04400	PHYSICAL THERAPY	0	0	0	0	542,698 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	551,424 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	143,088 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	154,852	0	0	0	565,267 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	127,916 71.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	0 83.00
89.00	SUBTOTALS (sum of lines 1-84)	253,971	31,338	133,033	376,799	14,009,480 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
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	253,971	31,338	133,033	376,799	14,009,480 100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315111

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

Worksheet B
Part I
Date/Time Prepared:
5/28/2024 3:15 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 11,946,337	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 29,604	40.00
41.00	04100	LABORATORY	0 101,854	41.00
42.00	04200	INTRAVENOUS THERAPY	0 0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0 1,292	43.00
44.00	04400	PHYSICAL THERAPY	0 542,698	44.00
45.00	04500	OCCUPATIONAL THERAPY	0 551,424	45.00
46.00	04600	SPEECH PATHOLOGY	0 143,088	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	0 565,267	49.00
51.00	05100	SUPPORT SURFACES	0 0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0 127,916	71.00
SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW - SNF		82.00
83.00	08300	HOSPICE	0 0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0 14,009,480	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	0 0	98.00
99.00		Negative Cost Centers	0 0	99.00
100.00		TOTAL	0 14,009,480	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315111

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

Worksheet B
Part II
Date/Time Prepared:
5/28/2024 3:15 pm

Cost Center Description	Directly Assigned New Capital Related Costs	CAPI TAL RELATED COSTS	Subtotal	EMPLOYEE BENEFITS	ADM NI STRATI VE & 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	0	0		3.00
4.00 00400	ADM NI STRATI VE & GENERAL	0	59,976	59,976	0	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	0	115,434	115,434	0	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	0	40,033	40,033	0	6.00
7.00 00700	HOUSEKEEPING	0	14,441	14,441	0	7.00
8.00 00800	DI ETARY	0	187,051	187,051	0	8.00
9.00 00900	NURSI NG ADM NI STRATI ON	0	18,420	18,420	0	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00
12.00 01200	MEDI CAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00 01300	SOCI AL SERVI CE	0	3,930	3,930	0	13.00
15.00 01500	PATI ENT ACTI VI TI ES	0	60,860	60,860	0	15.00
INPAT IENT ROUT INE SERVI CE COST CENTERS						
30.00 03000	SKI LLED NURSI NG FACI LI TY	0	1,562,235	1,562,235	0	30.00
31.00 03100	NURSI NG FACI LI TY	0	0	0	0	31.00
32.00 03200	ICF/I ID	0	0	0	0	32.00
33.00 03300	OT HER LONG TERM CARE	0	0	0	0	33.00
ANCI LLARY SERVI CE COST CENTERS						
40.00 04000	RADI OLOGY	0	0	0	0	40.00
41.00 04100	LABORATORY	0	0	0	0	41.00
42.00 04200	INTRA VENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (I NHALATI ON) THERAPY	0	0	0	0	43.00
44.00 04400	PHYSI CAL THERAPY	0	49,759	49,759	0	44.00
45.00 04500	OCCUPATI ONAL THERAPY	0	16,750	16,750	0	45.00
46.00 04600	SPEECH PATHOLOGY	0	5,403	5,403	0	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDI CAL SUPPLI ES CHARGED TO PATI ENTS	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATI ENTS	0	6,975	6,975	0	49.00
51.00 05100	SUPPOR T SURFACES	0	0	0	0	51.00
OT HER REI MBURSA BLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	0	71.00
SPECI AL PURPO SE COST CENTERS						
80.00 08000	MALPRACTI CE PREMI UMS & PAI D LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTI LI ZATI ON REVI EW - SNF					82.00
83.00 08300	HOSPI CE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	2,141,267	2,141,267	0	89.00
NONREI MBURSA BLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	0	91.00
92.00 09200	PHYSI CI ANS PRI VATE OFFI CES	0	0	0	0	92.00
93.00 09300	NONPAI D WORKERS	0	0	0	0	93.00
94.00 09400	PATI ENTS 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	2,141,267	2,141,267	0	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315111

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

Worksheet B
Part II
Date/Time Prepared:
5/28/2024 3:15 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	118,670				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	2,417	43,750			6.00
7.00	00700	HOUSEKEEPING	872	0	17,866		7.00
8.00	00800	DIETARY	11,291	0	1,748	206,574	8.00
9.00	00900	NURSING ADMINISTRATION	1,112	0	172	0	23,875
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0
13.00	01300	SOCIAL SERVICE	237	0	37	0	0
15.00	01500	PATIENT ACTIVITIES	3,674	0	569	0	0
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	94,305	43,750	14,602	206,574	23,875
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	3,004	0	465	0	0
45.00	04500	OCCUPATIONAL THERAPY	1,011	0	157	0	0
46.00	04600	SPEECH PATHOLOGY	326	0	51	0	0
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	421	0	65	0	0
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	118,670	43,750	17,866	206,574	23,875
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
98.00		Cross Foot Adjustments	0	0	0	0	0
99.00		Negative Cost Centers	0	0	0	0	0
100.00		TOTAL	118,670	43,750	17,866	206,574	23,875

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315111

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

Worksheet B
Part II
Date/Time Prepared:
5/28/2024 3:15 pm

Cost Center Description	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
	10.00	12.00	13.00	15.00		
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00 00300	EMPLOYEE BENEFITS					3.00
4.00 00400	ADMINISTRATIVE & GENERAL					4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00 00600	LAUNDRY & LINEN SERVICE					6.00
7.00 00700	HOUSEKEEPING					7.00
8.00 00800	DIETARY					8.00
9.00 00900	NURSING ADMINISTRATION					9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	1,087				10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	134			12.00
13.00 01300	SOCIAL SERVICE	0	0	4,762		13.00
15.00 01500	PATIENT ACTIVITIES	0	0	0	66,534	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	424	134	4,762	66,534	2,048,284 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	127 40.00
41.00 04100	LABORATORY	0	0	0	0	436 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	6 43.00
44.00 04400	PHYSICAL THERAPY	0	0	0	0	55,402 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	20,228 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	6,376 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	663	0	0	0	9,860 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	548 71.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	0 83.00
89.00	SUBTOTALS (sum of lines 1-84)	1,087	134	4,762	66,534	2,141,267 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
98.00	Cross Foot Adjustments	0	0	0	0	0 98.00
99.00	Negative Cost Centers	0	0	0	0	0 99.00
100.00	TOTAL	1,087	134	4,762	66,534	2,141,267 100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315111

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

Worksheet B
Part II
Date/Time Prepared:
5/28/2024 3:15 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	2,048,284	30.00
31.00	03100	NURSING FACILITY	0	31.00
32.00	03200	ICF/IID	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	33.00
ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	127	40.00
41.00	04100	LABORATORY	436	41.00
42.00	04200	INTRAVENOUS THERAPY	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	6	43.00
44.00	04400	PHYSICAL THERAPY	55,402	44.00
45.00	04500	OCCUPATIONAL THERAPY	20,228	45.00
46.00	04600	SPEECH PATHOLOGY	6,376	46.00
47.00	04700	ELECTROCARDIOLOGY	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	9,860	49.00
51.00	05100	SUPPORT SURFACES	0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	548	71.00
SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW - SNF		82.00
83.00	08300	HOSPICE	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	2,141,267	89.00
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	09300	NONPAID WORKERS	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	94.00
98.00		Cross Foot Adjustments	0	98.00
99.00		Negative Cost Centers	0	99.00
100.00		TOTAL	2,141,267	100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315111

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

Worksheet B-1
Date/Time Prepared:
5/28/2024 3:15 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	43,592				1.00
3.00 00300	EMPLOYEE BENEFITS	0	5,253,229			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	1,221	540,105	-2,859,848	11,149,632	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	2,350	54,034	0	601,555	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	815	65,235	0	241,660	6.00
7.00 00700	HOUSEKEEPING	294	360,339	0	474,638	7.00
8.00 00800	DIETARY	3,808	493,251	0	1,205,397	8.00
9.00 00900	NURSING ADMINISTRATION	375	554,444	0	775,346	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	202,126	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	22,108	0	24,941	12.00
13.00 01300	SOCIAL SERVICE	80	88,428	0	103,688	13.00
15.00 01500	PATIENT ACTIVITIES	1,239	153,872	0	266,004	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	31,804	2,921,413	0	5,779,450	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	23,561	40.00
41.00 04100	LABORATORY	0	0	0	81,062	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	1,028	43.00
44.00 04400	PHYSICAL THERAPY	1,013	0	0	404,216	44.00
45.00 04500	OCCUPATIONAL THERAPY	341	0	0	429,535	45.00
46.00 04600	SPEECH PATHOLOGY	110	0	0	110,870	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	142	0	0	322,751	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	101,804	71.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW - SNF					82.00
83.00 08300	HOSPICE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	43,592	5,253,229	-2,859,848	11,149,632	89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	0	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
102.00	Cost to be allocated (per Wkst. B, Part I)	2,141,267	673,106		2,859,848	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	49.120641	0.128132		0.256497	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)		0		59,976	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)		0.000000		0.005379	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315111

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

Worksheet B-1

Date/Time Prepared:
5/28/2024 3:15 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	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	39,729				6.00	
7.00	00700	HOUSEKEEPING	0	38,912			7.00	
8.00	00800	DIETARY	0	3,808	119,187		8.00	
9.00	00900	NURSING ADMINISTRATION	0	375	0	124,966	9.00	
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	517,902	10.00	
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00	
13.00	01300	SOCIAL SERVICE	0	80	0	0	13.00	
15.00	01500	PATIENT ACTIVITIES	0	1,239	0	0	15.00	
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	39,729	31,804	119,187	124,966	202,126	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	1,013	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	341	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	110	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	142	0	0	315,776	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	39,729	38,912	119,187	124,966	517,902	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
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)	319,037	601,934	1,645,403	987,103	253,971	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	8.030330	15.469110	13.805222	7.898973	0.490384	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	43,750	17,866	206,574	23,875	1,087	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	1.101211	0.459139	1.733192	0.191052	0.002099	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315111

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

Worksheet B-1

Date/Time Prepared:
5/28/2024 3:15 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	39,729			12.00
13.00 01300 SOCIAL SERVICE	0	39,729		13.00
15.00 01500 PATIENT ACTIVITIES	0	0	39,729	15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00 03000 SKILLED NURSING FACILITY	39,729	39,729	39,729	30.00
31.00 03100 NURSING FACILITY	0	0	0	31.00
32.00 03200 ICF/IID	0	0	0	32.00
33.00 03300 OTHER LONG TERM CARE	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS				
40.00 04000 RADIOLOGY	0	0	0	40.00
41.00 04100 LABORATORY	0	0	0	41.00
42.00 04200 INTRAVENOUS THERAPY	0	0	0	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	0	0	0	43.00
44.00 04400 PHYSICAL THERAPY	0	0	0	44.00
45.00 04500 OCCUPATIONAL THERAPY	0	0	0	45.00
46.00 04600 SPEECH PATHOLOGY	0	0	0	46.00
47.00 04700 ELECTROCARDIOLOGY	0	0	0	47.00
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	48.00
49.00 04900 DRUGS CHARGED TO PATIENTS	0	0	0	49.00
51.00 05100 SUPPORT SURFACES	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00 07100 AMBULANCE	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS				
80.00 08000 MALPRACTICE PREMIUMS & PAID LOSSES				80.00
81.00 08100 INTEREST EXPENSE				81.00
82.00 08200 UTILIZATION REVIEW - SNF				82.00
83.00 08300 HOSPICE	0	0	0	83.00
89.00 SUBTOTALS (sum of lines 1-84)	39,729	39,729	39,729	89.00
NONREIMBURSABLE COST CENTERS				
90.00 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	90.00
91.00 09100 BARBER AND BEAUTY SHOP	0	0	0	91.00
92.00 09200 PHYSICIANS PRIVATE OFFICES	0	0	0	92.00
93.00 09300 NONPAID WORKERS	0	0	0	93.00
94.00 09400 PATIENTS LAUNDRY	0	0	0	94.00
98.00 Cross Foot Adjustments				98.00
99.00 Negative Cost Centers				99.00
102.00 Cost to be allocated (per Wkst. B, Part I)	31,338	133,033	376,799	102.00
103.00 Unit cost multiplier (Wkst. B, Part I)	0.788794	3.348511	9.484231	103.00
104.00 Cost to be allocated (per Wkst. B, Part II)	134	4,762	66,534	104.00
105.00 Unit cost multiplier (Wkst. B, Part II)	0.003373	0.119862	1.674696	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS		Provider No. : 315111	Period: From 01/01/2023 To 12/31/2023	Worksheet C Date/Time Prepared: 5/28/2024 3:15 pm	
Cost Center Description		Total (from Wkst. B, Pt 1, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS					
40.00	04000	RADIOLOGY	29,604	0	0.000000 40.00
41.00	04100	LABORATORY	101,854	81,062	1.256495 41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	1,292	0	0.000000 43.00
44.00	04400	PHYSICAL THERAPY	542,698	589,688	0.920314 44.00
45.00	04500	OCCUPATIONAL THERAPY	551,424	682,140	0.808374 45.00
46.00	04600	SPEECH PATHOLOGY	143,088	263,102	0.543850 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	565,267	315,776	1.790089 49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000 51.00
OUTPATIENT SERVICE COST CENTERS					
71.00	07100	AMBULANCE	127,916	0	0.000000 71.00
100.00		Total	2,063,143	1,931,768	100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315111	Period: From 01/01/2023 To 12/31/2023	Worksheet D Part I Date/Time Prepared: 5/28/2024 3:15 pm		
		Title XVIII (1)	Skilled Nursing Facility	PPS		
		Health Care Program Charges		Health Care Program Cost		
		Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
Ratio of Cost to Charges (Fr. Wkst. C Column 3)						
1.00		2.00	3.00	4.00	5.00	
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST						
ANCILLARY SERVICE COST CENTERS						
40.00	04000 RADIOLOGY	0.000000	0	0	0	40.00
41.00	04100 LABORATORY	1.256495	848	0	1,066	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	0.920314	284,364	0	261,704	44.00
45.00	04500 OCCUPATIONAL THERAPY	0.808374	293,326	0	237,117	45.00
46.00	04600 SPEECH PATHOLOGY	0.543850	129,091	0	70,206	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	1.790089	0	0	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		71.00
100.00	Total (Sum of lines 40 - 71)		707,629	0	570,093	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. : 315111	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/28/2024 3:15 pm				
		Title XVIII	Skilled Nursing Facility	PPS				
Cost Center Description					1.00			
PART II - APPORTIONMENT OF VACCINE COST								
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)		1.79089	1.00			
2.00		Program vaccine charges (From your records, or the PS&R)		4,577	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)		8,193	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	29,604	0	0.000000	0	0	40.00
41.00	04100	LABORATORY	101,854	0	0.000000	1,066	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	1,292	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	542,698	0	0.000000	261,704	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	551,424	0	0.000000	237,117	0	45.00
46.00	04600	SPEECH PATHOLOGY	143,088	0	0.000000	70,206	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	565,267	0	0.000000	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
100.00		Total (Sum of lines 40 - 52)	1,935,227	0		570,093	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315111	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-III Date/Time Prepared: 5/28/2024 3:15 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		39,729	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		7,711	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		11,946,337	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		15,242,625	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.783745	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)		11,946,337	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		300.70	16.00
17.00	Program routine service cost (Line 3 times line 16)		2,318,698	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)		0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)		2,318,698	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)		2,048,284	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		51.56	21.00
22.00	Program capital related cost (Line 3 times line 21)		397,579	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		1,921,119	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)		0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)		1,921,119	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		39,729	1.00
2.00	Program inpatient days (see instructions)		7,711	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)		0.194090	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. : 315111	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/28/2024 3:15 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)		5,785,167	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)		5,785,167	3.00
4.00	Primary payor amounts		3,308	4.00
5.00	Coinurance		1,092,200	5.00
6.00	Allowable bad debts (From your records)		1,063,996	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		141,324	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		691,597	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)		5,381,256	11.00
12.00	Interim payments (See instructions)		5,023,041	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)		13,832	14.75
14.99	Sequestration amount (see instructions)		93,793	14.99
15.00	Balance due provider/program (see Instructions)		250,590	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)		8,193	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		8,193	19.00
20.00	Medicare Part B ancillary charges (See instructions)		4,577	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		4,577	21.00
22.00	Primary payor amounts		0	22.00
23.00	Coinurance and deductibles		0	23.00
24.00	Allowable bad debts (From your records)		0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)		0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)		0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)		4,577	25.00
26.00	Interim payments (See instructions)		4,036	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)		92	28.99
29.00	Balance due provider/program (see instructions)		449	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. : 315111	Period: From 01/01/2023 To 12/31/2023	Worksheet E-1 Date/Time Prepared: 5/28/2024 3:15 pm	
		Title XVIII	Skilled Nursing Facility	PPS	
		Inpatient Part A		Part B	
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount
		1.00	2.00	3.00	4.00
1.00	Total interim payments paid to provider				
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		4,952,316		4,036
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
Program to Provider					
3.01	ADJUSTMENTS TO PROVIDER	06/20/2023	70,725		0
3.02			0		0
3.03			0		0
3.04			0		0
3.05			0		0
Provider to Program					
3.50	ADJUSTMENTS TO PROGRAM		0		0
3.51			0		0
3.52			0		0
3.53			0		0
3.54			0		0
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		70,725		0
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		5,023,041		4,036
TO BE COMPLETED BY CONTRACTOR					
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)				
Program to Provider					
5.01	TENTATIVE TO PROVIDER		0		0
5.02			0		0
5.03			0		0
Provider to Program					
5.50	TENTATIVE TO PROGRAM		0		0
5.51			0		0
5.52			0		0
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0
6.00	Determined net settlement amount (balance due) based on the cost report. (1)				
6.01	PROGRAM TO PROVIDER		250,590		449
6.02	PROVIDER TO PROGRAM		0		0
7.00	Total Medicare program liability (see instructions)		5,273,631		4,485
			Contractor Name		Contractor Number
			1.00	2.00	
8.00	Name of Contractor				

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

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

Provider No. : 315111

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

Worksheet G

Date/Time Prepared:
5/28/2024 3:15 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	787,039	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	3,371,839	0	0	0	4.00
5.00	Other receivables	414,399	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-390,000	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	331,353	0	0	0	8.00
9.00	Other current assets	171,525	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)	4,686,155	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	2,619,788	0	0	0	17.00
18.00	Less: Accumulated Amortization	-572,967	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	391,276	0	0	0	23.00
24.00	Less: Accumulated depreciation	0	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	2,438,097	0	0	0	28.00
OTHER ASSETS						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	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)	0	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	7,124,252	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	460,488	0	0	0	35.00
36.00	Salaries, wages, and fees payable	318,494	0	0	0	36.00
37.00	Payroll taxes payable	27,064	0	0	0	37.00
38.00	Notes & loans payable (Short term)	57,571	0	0	0	38.00
39.00	Deferred income	1,219,051	0	0	0	39.00
40.00	Accelerated payments	0	0	0	0	40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	3,447,278	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	5,529,946	0	0	0	43.00
LONG TERM LIABILITIES						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	0	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	0	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	5,529,946	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	1,594,306	0	0	0	52.00
53.00	Specific purpose fund	0	0	0	0	53.00
54.00	Donor created - endowment fund balance - restricted	0	0	0	0	54.00
55.00	Donor created - endowment fund balance - unrestricted	0	0	0	0	55.00
56.00	Governing body created - endowment fund balance	0	0	0	0	56.00
57.00	Plant fund balance - invested in plant	0	0	0	0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion	0	0	0	0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	1,594,306	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	7,124,252	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315111

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

Worksheet G-1

Date/Time Prepared:
5/28/2024 3:15 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		2,163,301		0	1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		-605,996			2.00
3.00	Total (sum of line 1 and line 2)		1,557,305		0	3.00
4.00	Additions (credit adjustments)					4.00
5.00	ROUNDING	1		0		5.00
6.00	ADDITIONS	37,000		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)		37,001		0	10.00
11.00	Subtotal (line 3 plus line 10)		1,594,306		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)		1,594,306		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	ADDITIONS		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. : 315111

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

Worksheet G-2
Parts I-III
Date/Time Prepared:
5/28/2024 3:15 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	15,242,625		15,242,625	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)	15,242,625		15,242,625	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	1,931,767	0	1,931,767	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	37,763	0	37,763	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	17,212,155	0	17,212,155	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			16,354,596	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)			16,354,596	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315111

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

Worksheet G-3

Date/Time Prepared:
5/28/2024 3:15 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	17,212,155	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,502,731	2.00
3.00	Net patient revenues (Line 1 minus line 2)	15,709,424	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	16,354,596	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-645,172	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	129,693	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	PRIOR YEAR	771	24.00
24.01	NON PATIENT REVENUE	-91,288	24.01
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	39,176	25.00
26.00	Total (Line 5 plus line 25)	-605,996	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)	-605,996	31.00

**HAMILTON OPERATOR LLC
D/B/A PREFERRED CARE AT HAMILTON
(a limited liability company)
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023**

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1
BALANCE SHEET	3
STATEMENTS OF OPERATIONS AND MEMBER'S EQUITY	4
STATEMENT OF CASH FLOWS	5
NOTES TO FINANCIAL STATEMENTS	6

INDEPENDENT AUDITORS' REPORT

To the Member of
Hamilton Operator LLC
d/b/a Preferred Care at Hamilton

Opinion

We have audited the accompanying financial statements of Hamilton Operator LLC d/b/a Preferred Care at Hamilton (a limited liability company), which comprise the balance sheet as of December 31, 2023, and the related statements of operations and member's equity and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hamilton Operator LLC d/b/a Preferred Care at Hamilton as of December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

November 19, 2024

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

ASSETS

Current assets

Cash and cash equivalents (note 2)	\$ 10,734
Cash - restricted (patient funds) (note 2)	173,868
Investments (note 3)	1,627,885
Accounts receivable - less allowance of \$323,300	3,538,215
Due from prior owner (note 13)	16,440
Prepaid expenses and other	313,647
Total current assets	<u>5,680,789</u>

Property and equipment - net (note 4)	2,461,127
Right-of-use asset (note 5)	<u>6,829,988</u>

TOTAL ASSETS	<u>\$ 14,971,904</u>
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LIABILITIES AND MEMBER'S EQUITY

Current liabilities

Line of credit (note 8)	\$ 552,375
Accounts payable	475,439
Accrued expenses	318,495
Accrued and withheld taxes	27,064
Due to related entities (note 10)	23,511
Finance leases payable - net (note 5)	13,282
Due to landlord (note 10)	3,619,188
Operating lease obligation (note 5)	1,098,724
Patients' funds payable	151,403
Other current liabilities	913,028
Total current liabilities	<u>7,192,509</u>

Due to member (note 7)	386,056
Finance leases payable - net (note 5)	6,664
Operating lease obligation (note 5)	5,731,264
Total liabilities	<u>13,316,493</u>

Member's equity	<u>1,655,411</u>
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TOTAL LIABILITIES AND MEMBER'S EQUITY	<u>\$ 14,971,904</u>
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HAMILTON OPERATOR LLC
D/B/A PREFERRED CARE AT HAMILTON
(a limited liability company)
STATEMENTS OF OPERATIONS AND MEMBER'S EQUITY
YEAR ENDED DECEMBER 31, 2023

Revenues		\$ 15,207,149
Operating expenses		<u>15,865,252</u>
Loss from operations		(658,103)
Non-operating revenue (expenses)		
Interest income		62,217
Interest expense		(6,481)
Dividend income (note 3)		67,459
Unrealized gain on investment (note 3)		<u>17</u>
NET LOSS		(534,891)
Member's equity - beginning of year		<u>2,163,302</u>
		1,628,411
Net member's equity contributed		<u>27,000</u>
MEMBER'S EQUITY - END OF YEAR		<u><u>\$ 1,655,411</u></u>

See accompanying notes to the financial statements.

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

Cash flows from operating activities	
Net loss	\$ (534,891)
Adjustments to reconcile net loss to net cash provided by operating activities:	
Depreciation	245,953
Unrealized gain on investment	(17)
(Increase) decrease in assets	
Accounts receivable	1,582,864
Prepaid expenses	(91,603)
Increase (decrease) in liabilities	
Accounts payable	(837,832)
Accrued expenses and withheld taxes	(29,434)
Other current liabilities	60,933
Patients' funds payable	(44,315)
Net cash provided by operating activities	<u>351,658</u>
Cash flows from investing activities	
Purchase of investments	(1,627,868)
Proceeds of property and equipment	43,669
Net cash used in investing activities	<u>(1,584,199)</u>
Cash flows from financing activities	
Proceeds from line of credit	555,317
Repayments to line of credit	(2,942)
Net payments to related entities	(4,919)
Due from prior owner	18,498
Due to landlord	283,671
Finance lease payments	(12,264)
Member's equity contributed	37,000
Member's equity distributed	(10,000)
Net cash provided by financing activities	<u>864,361</u>
Net decrease in cash, restricted cash, and cash equivalents	(368,180)
Cash, restricted cash, and cash equivalents - beginning of year	<u>552,782</u>
CASH, RESTRICTED CASH, AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 184,602</u></u>

See accompanying notes to the financial statements.

HAMILTON OPERATOR LLC
D/B/A PREFERRED CARE AT HAMILTON
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
AT DECEMBER 31, 2023

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

Organization and business – Hamilton Operator LLC d/b/a Preferred Care at Hamilton (the "Company"), was formed in the State of New Jersey on February 1, 2019, without finite life. The members of the Company are generally protected from liability for acts and obligations of the Company. The operating agreement provides, among other things, for the Company to continue at the will of the General Members, unless sooner terminated as provided in the agreement. The Company leases land, building, and right to its license in Hamilton, New Jersey from a related landlord. Effective September 1, 2019, the Company was licensed to operate a long-term care facility consisting of 126 Long-Term Care beds in Hamilton, New Jersey.

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

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

Restricted deposits – escrowed – The Company has adopted Financial Accounting Standards Board ("FASB") standard "ASU-2016-18, Statement of Cash Flows (Topic 230): Restricted Cash." This standard requires that restricted cash and restricted cash equivalents be included in beginning and ending cash and cash equivalents on the statement of cash flows.

Trade accounts receivable – Trade accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. There was a \$142,300 increase in allowance from 2022 to 2023.

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

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

Revenue recognized from healthcare services are adjusted for estimates of variable consideration to arrive at the transaction price. The Company determines the transaction price based on contractually agreed-upon amounts or rates, adjusted for estimates of variable consideration. The Company uses the expected value method in determining the variable component that should be used to arrive at the transaction price,

HAMILTON OPERATOR LLC
D/B/A PREFERRED CARE AT HAMILTON
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
AT DECEMBER 31, 2023

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

using contractual agreements and historical reimbursement experience within each payor type. The amount of variable consideration, which is included in the transaction price may be constrained and is included in the net revenue only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in a future period. If actual amounts of consideration ultimately received differ from estimates, the Company adjusts these estimates, which would affect net service revenue in the period such variances become known.

Income taxes – The Company is a single-member LLC and, therefore, does not incur Federal or State income taxes. Instead, their earnings and losses are included in the Partnership returns of the members (“Parents”). The policy of the Company is to record interest expense and penalties relating to income taxes in operating expense. During 2023, there were no interest expense or penalties related to income taxes.

In 2020, the State of New Jersey passed Business Alternative Income Tax Act (“BAIT”). This law allowed LLCs to pay tax due on partnership earnings instead of on the individual owner’s return. The tax rates are graduated and range from 5.675% to 10.9% of earnings. The Company recorded \$10,000 of BAIT taxes during 2023, which was included in distributions.

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

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

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

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

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

HAMILTON OPERATOR LLC
D/B/A PREFERRED CARE AT HAMILTON
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
AT DECEMBER 31, 2023

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

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

Subsequent events – The Company has reviewed subsequent events and transactions for potential recognition and disclosure in the consolidated financial statements through November 19, 2024, the date the consolidated financial statements were available to be issued. See note 18 for a subsequent event identified.

NOTE 2 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS

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

Operating cash	\$	10,734
Restricted cash		<u>173,868</u>
Total cash, restricted cash, and cash equivalents	\$	<u>184,602</u>

The Company is required to maintain restricted patient funds accounts for its residents. At December 31, 2023, the balance in this account was \$173,868.

NOTE 3 – INVESTMENTS

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

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

HAMILTON OPERATOR LLC
D/B/A PREFERRED CARE AT HAMILTON
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
AT DECEMBER 31, 2023

NOTE 3 – INVESTMENTS (CONTINUED)

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

Recurring Measurements

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

	Level 1	Total
Investments reported on the fair value hierarchy		
Mutual funds		
Money Market	\$ <u>1,627,885</u>	\$ <u>1,627,885</u>
Total investment reported on the fair value hierarchy	\$ <u>1,627,885</u>	<u>1,627,885</u>
Total investments		\$ <u>1,627,885</u>

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

Investments

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

In 2023, the Company had dividend income of \$67,459 and an unrealized capital gain of \$17, which was recorded on the statement of operations and member’s equity.

HAMILTON OPERATOR LLC
D/B/A PREFERRED CARE AT HAMILTON
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
AT DECEMBER 31, 2023

NOTE 4 – PROPERTY AND EQUIPMENT

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

	Life (Years)		
Leasehold improvements	15	\$	2,643,613
Furniture and equipment	5		<u>391,276</u>
			3,034,889
Less: accumulated depreciation			<u>573,762</u>
		\$	<u>2,461,127</u>

Finance leases included in furniture and equipment and were \$59,472.

Depreciation expense for 2023 was \$245,953, which includes depreciation on finance leases of \$11,895. Accumulated depreciation on finance leases at December 31, 2023, was \$39,725.

NOTE 5 – LEASES

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

The Company occupies its premises under an operating lease that is set to expire on September 1, 2029. The lease provides for a monthly fixed Base Rent equal to debt service payments payable by lessor to mortgage lender, plus Additional Rent as determined by the parties to the agreement.

In addition, the Company has entered into lease agreements to lease equipment, which have been classified as a finance-type leases. The leases mature at various dates through February 2027.

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

Operating lease cost	\$	1,340,642
Short-term cost		26,871
Variable lease cost		<u>1,998,029</u>
Total	\$	3,365,542

HAMILTON OPERATOR LLC
D/B/A PREFERRED CARE AT HAMILTON
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
AT DECEMBER 31, 2023

NOTE 5 – LEASES (CONTINUED)

OPERATING LEASE

Operating lease ROU assets	\$	<u>6,829,988</u>
Operating lease current liabilities	\$	1,098,724
Operating lease long-term liabilities		<u>5,731,264</u>
Total operating lease liabilities	\$	<u>6,829,988</u>

FINANCE LEASE

Property, plant, and equipment, net	\$	59,472
Other current liabilities	\$	13,282
Other noncurrent liabilities		<u>6,664</u>
Total finance lease liabilities	\$	<u>19,946</u>

WEIGHTED-AVERAGE REMAINING LEASE TERM

Operating lease	5.67 years
Finance lease	1.48 years

WEIGHTED-AVERAGE DISCOUNT RATE

Operating lease	3.89%
Finance lease	14%

Undiscounted maturities of lease liabilities were as follows:

For the Years Ended December 31	Operating lease	Finance lease
2024	\$ 1,340,642	\$ 14,383
2025	1,340,642	4,629
2026	1,340,642	2,103
2027	1,340,642	351
2028	1,340,642	-
Thereafter	<u>893,763</u>	<u>-</u>
Total undiscounted lease liabilities	7,596,973	21,466
Less: discount on lease liabilities	<u>766,985</u>	<u>1,520</u>
TOTAL LEASE LIABILITIES	\$ <u>6,829,988</u>	\$ <u>19,946</u>

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

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

Operating cash flows for operating leases	\$ 3,174,000
Operating cash flow for finance lease	2,119
Financing cash flows for finance lease	12,264
ROU asset in exchange for new operating lease obligations	7,886,859

HAMILTON OPERATOR LLC
D/B/A PREFERRED CARE AT HAMILTON
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
AT DECEMBER 31, 2023

NOTE 6 – REVENUES

Approximately 3% of the revenues in 2023 was derived from billings to the New Jersey Department of Health for stays by Medicaid patients. Approximately 42% of the revenues in 2023 was derived from New Jersey Managed Care patients.

Approximately 41% of the revenues in 2023 was derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided, which are covered by Medicare Part B.

Effective July 2014, the New Jersey Department of Human Services changed its reimbursement methodology to a Managed Care Organization (“MCO”) system. The Company entered into contracts with state-approved MCOs that will be paying for all new Medicaid admissions. All subsequent rates are negotiated between the Company and each MCO.

As a result of audits or appeals, adjustments to interim rates received in prior years increased revenues by \$105,286 for 2023.

NOTE 7 – DUE TO MEMBER

In 2019, the single member of the Company advanced the Company \$386,056, which is the total balance owed by the Company at December 31, 2023. The balance is non-interest-bearing and there is no formal repayment plan.

NOTE 8 – LINE OF CREDIT

The Company is a borrower on a revolving line of credit entered into on September 1, 2019, in the amount of \$750,000. The interest on this line is equal to the LIBOR Rate plus 4.75%, and any unpaid interest is due on the first day of each consecutive month beginning September 1, 2019, until maturity. Interest expense on the line of credit was \$33 for 2023. The loan is collateralized by all personal property and fixtures of the Company and is personally guaranteed by some of the members of the Parents.

The line of credit is set to mature on September 1, 2024. The interest rate in effect at December 31, 2023, was 10.1%. The Company had a balance due on the line of credit of \$552,375 at December 31, 2023. See note 18 for subsequent event identified.

NOTE 9 – CONCENTRATION OF CREDIT RISK

In 2023, the Company opened an IMMA account. The account automatically withdraws cash above the \$250,000 limit insured by the Federal Deposit Insurance Corporation (“FDIC”) and lends short-term either to other accounts not controlled by the Company or to different lending institutions. The funds are always available to the Company as needed. As a result, the Company did not have any uninsured operating cash balances at December 31, 2023. The account is non-interest-bearing and the Company has not recorded any gain due to this agreement. Other uninsured cash balances totaled approximately \$79,000 at December 31, 2023.

HAMILTON OPERATOR LLC
D/B/A PREFERRED CARE AT HAMILTON
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
AT DECEMBER 31, 2023

NOTE 9 – CONCENTRATION OF CREDIT RISK (CONTINUED)

At December 31, 2023, the Company had approximately 3% of its receivables due from the New Jersey Department of Health, approximately 35% of its receivables due from the New Jersey Managed Care Company, and 32% of its receivables due from the Federal government for Medicare recipients.

At December 31, 2023, approximately 54% of the accounts payable balance was payable to three vendors.

NOTE 10 – RELATED-PARTY TRANSACTIONS

Related-party loans from affiliated entities that are controlled by the Company's members and included in due to related party were \$13,651 at December 31, 2023. The loans were deemed to be non-interest-bearing and are expected to be repaid in the near future.

In 2023, the Company paid management fees of \$430,282 to related companies for the year. The amount due to a related management company and included in due to related entities was \$9,860, at December 31, 2023.

The Company leases its facility from a related entity (note 5). The amount due to the related landlord was \$3,619,188 at December 31, 2023.

NOTE 11 – ECONOMIC DEPENDENCY

In 2023, the Company purchased a substantial portion of its services from two vendors. Purchases from these vendors totaled approximately \$1,023,000. The balance due to these vendors and included in accounts payable at December 31, 2023, was approximately \$69,000.

NOTE 12 – ADVERTISING

Advertising expense was \$161,671 for 2023. There were no direct-response advertising costs either capitalized or expensed.

NOTE 13 – DUE FROM PRIOR OWNER

The Company had either received payments due to the previous owner or has had recoupments, which the previous owner was required to reimburse. The balance owed from the prior owner was \$16,440 at December 31, 2023.

NOTE 14 – SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash paid during the year for interest: \$ 6,481

HAMILTON OPERATOR LLC
D/B/A PREFERRED CARE AT HAMILTON
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
AT DECEMBER 31, 2023

NOTE 15 – OTHER LOANS AND GRANT REVENUE

To help ease the financial burden created by the COVID-19 pandemic, the Company received funding from both Federal and State government agencies as described below.

The Company received \$883,475 of Provider Relief Fund payments from Health and Human Services (“HHS”) during 2020. These payments were received in the form of grants and Quality Incentive Payments (“QIP”). The grants are earned and recorded as grant revenue to the extent the Company has unreimbursed coronavirus-related expenses or showed a loss in revenue in 2020 compared to revenues earned prior to the onset of COVID-19 (the “Pandemic”). At the date of the consolidated financial statements, management does not anticipate having to return the Provider Relief Fund payments, which it has recognized as revenue. The rules for forgiveness may change, and there is a possibility that these funds may be taken back in the future. QIP payments are paid based on providers meeting certain eligibility requirements and are earned upon receipt. During 2020, the Company recognized \$603,475 of grant and QIP revenue, and recorded \$280,000 of deferred grant revenue at December 31, 2020, for unearned HHS payments. During 2021, the Company recognized the \$280,000 deferred from 2020 and recorded an additional \$157,944 of grant and QIP revenue. In 2022, the Company recorded an additional \$232,964 of grant and QIP revenue.

Due to an erroneous calculation in the calculation of PRF funds, the Company returned \$94,058 in 2023.

Under the provisions of the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”), small employers are eligible for a refundable Employee Retention Tax Credit (“ERTC”) if they experience a significant reduction in revenues or a complete or partial suspension of operations as defined by the CARES Act. The credit is equal to 70% of qualified wages paid to an employee, capped at \$10,000 per quarter, during the first 3 quarters of 2021 (and 50% of qualified wages paid to an employee, capped at \$10,000, in 2020). The Company met these criteria during the three quarters of 2021 and included \$1,568,064 in revenues in 2021. A total amount of \$1,042,250 is included in Federal credits receivable on the consolidated balance sheet at December 31, 2022. The remaining amounts were received by the Company during 2023. In addition, the Company received an additional \$291 of interest with the receipt of the employee retention credits. At December 31, 2023, there was no balance due in the Federal credit receivable account. Both the methodology used to determine eligibility for the credit and the calculation of the amount of the credit are subject to audit.

NOTE 16 – CONTINGENCIES

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

The Company is involved in various lawsuits and subject to certain contingencies in the normal course of business. Management is vigorously defending claims that are ascertained.

The Company uses a credit card of a related entity and reimburses the related entity monthly. There is no preset spending limit, purchasing power adjusts with the use of the card, payment history, credit record, and other financial resources.

HAMILTON OPERATOR LLC
D/B/A PREFERRED CARE AT HAMILTON
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
AT DECEMBER 31, 2023

NOTE 16 – CONTINGENCIES (CONTINUED)

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

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

NOTE 17 – RISKS AND UNCERTAINTIES

During 2022, and for the first quarter of 2023, inflationary pressures have caused the cost of services and supplies to increase drastically. In response to this, the Federal Reserve Board has increased the federal funds rate from approximately 0.02% in March 2022 to 5.08% by June 2023. This increase has caused the cost of borrowing to jump significantly in a short period of time. If these increased rates continue for the long-term, it could impact the Company's ability to finance its operations in the future.

NOTE 18 – SUBSEQUENT EVENT

On August 30, 2024, the Company amended the loan agreement for a Revolving Credit Loan, extending the expiry date to September 1, 2027.

HAMILTON OPERATOR LLC
D/B/A PREFERRED CARE AT HAMILTON
(a limited liability company)
REVENUES
YEAR ENDED DECEMBER 31, 2023

Current year - SNF

Medicaid	\$ 403,953
Medicaid - Managed Care	6,401,998
Private	962,707
Medicare - Part A	5,808,777
Bad debt expense - Part A	(351,160)
HMO	1,471,193
Optum	47,360
Hospice	16,826
	<u>14,761,654</u>

Medicare stimulus, grants, and other relief	<u>(94,058)</u>
	<u>(94,058)</u>

Prior years

Medicaid	(8,304)
Medicaid - Managed Care	2,694
Private	93,671
Medicare	(22,322)
HMO	39,547
	<u>105,286</u>

Miscellaneous

Other	2,770
Therapy	431,497
	<u>434,267</u>

TOTAL REVENUES	<u><u>\$ 15,207,149</u></u>
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