

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: 315288	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/30/2024 12:47 pm
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PART I - COST REPORT STATUS	
Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.
Contractor use only	4. <input checked="" type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: _____
	6. Contractor No. _____ 7. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: _____ 10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code <u>4</u> 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by BARTLEY NURSING AND REHAB (315288) 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	1,063,168	946	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	1,063,168	946	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. : 315288	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/30/2024 12:47 pm				
1.00		2.00		3.00				
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:								
1.00	Street: 175 BARTLEY ROAD	PO Box:				1.00		
2.00	City: JACKSON	State: NJ	Zip Code: 08527			2.00		
3.00	County: OCEAN	CBSA Code: 35154	Urban/Rural: U			3.00		
3.01		CBSA Code:				3.01		
		Component Name	Provider CCN	Date Certified	Payment System (P, 0, or N)			
		1.00	2.00	3.00	V	XVIII	XIX	
SNF and SNF-Based Component Identification:								
4.00	SNF	BARTLEY NURSING AND REHAB	315288	03/01/1990	N	P	N	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00
				From:	To:			
				1.00	2.00			
14.00	Cost Reporting Period (mm/dd/yyyy)			01/01/2023	12/31/2023		14.00	
15.00	Type of Control (See Instructions)			6			15.00	
				Y/N				
				1.00				
Type of Freestanding Skilled Nursing Facility								
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					Y		16.00
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N		17.00
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.					Y		18.00
Miscellaneous Cost Reporting Information								
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N		19.00
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N		19.01
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.								
20.00	Straight Line					562,638		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					562,638		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		29.00
30.00	Nursing Facility					N		30.00
31.00	ICF/IID					N		31.00
32.00	SNF-Based HHA					N		32.00
33.00	SNF-Based RHC					N		33.00
34.00	SNF-Based FQHC					N		34.00
35.00	SNF-Based CMHC					N		35.00
36.00	SNF-Based OLTC					N		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. : 315288	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/30/2024 12:47 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. : 315288	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/30/2024 12:47 pm	
		Y/N	Date		
		1.00	2.00		
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy) Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N			1.00
		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00
		Y/N	Type	Date	
		1.00	2.00	3.00	
Financial Data and Reports					
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	C		4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00
		Y/N	Legal Oper.		
		1.00	2.00		
Approved Educational Activities					
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N		6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N			7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N			8.00
		Y/N			
		1.00			
Bad Debts					
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.			Y	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.			N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.			N	11.00
Bed Complement					
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.			N	12.00
		Part A		Part B	
		Description	Y/N	Date	Y/N
		0	1.00	2.00	3.00
PS&R Data					
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	Y	02/02/2024	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. : 315288

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

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/30/2024 12:47 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. : 315288

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

Worksheet S-2
 Part II
 Date/Time Prepared:
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		Part B	
		Date	
		4.00	
PS&R Data			
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	02/01/2024	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.		14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.		15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.		16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:		17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.		18.00
		3.00	
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. : 315288

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

Worksheet S-3
 Part I
 Date/Time Prepared:
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Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
				1.00	2.00	3.00	
1.00	SKILLED NURSING FACILITY	234	85,410	0	16,984	41,111	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)	234	85,410	0	16,984	41,111	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	10,883	68,978	0	338	104	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)	10,883	68,978	0	338	104	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	290	732	0.00	50.25	395.30	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)	290	732	0.00	50.25	395.30	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	94.23	0	381	58	316	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)	94.23	0	381	58	316	8.00
Component		Admissions	Full Time Equivalent				
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	755	161.50	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)	755	161.50	0.00		8.00	

Provider No. : 315288

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

Worksheet S-3
Part II
Date/Time Prepared:
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	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART II - DIRECT SALARIES						
SALARIES						
1.00	Total salaries (See Instructions)	9,310,849	0	9,310,849	335,821.00	27.73 1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00 2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00 3.00
4.00	Home office personnel	0	0	0	0.00	0.00 4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00 5.00
6.00	Revised wages (line 1 minus line 5)	9,310,849	0	9,310,849	335,821.00	27.73 6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00 7.00
8.00	HOME HEALTH AGENCY COST					
9.00	CMHC					
10.00	HOSPICE	0	0	0	0.00	0.00 10.00
11.00	Other excluded areas	0	0	0	0.00	0.00 11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00 12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	9,310,849	0	9,310,849	335,821.00	27.73 13.00
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	4,623,801	0	4,623,801	88,721.00	52.12 14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00 15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00 16.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	1,511,045	0	1,511,045		
18.00	Wage-related costs other (See Part IV)	0	0	0		
19.00	Wage related costs (excluded units)	0	0	0		
20.00	Physician Part A - WRC	0	0	0		
21.00	Physician Part B - WRC	0	0	0		
22.00	Total Adjusted Wage Related cost (see instructions)	1,511,045	0	1,511,045		

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

Worksheet S-3
Part III
Date/Time Prepared:
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	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0.00	0.00	1.00
2.00	Administrative & General	658,189	0	658,189	15,661.00	2.00
3.00	Plant Operation, Maintenance & Repairs	194,108	0	194,108	8,144.00	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	4.00
5.00	Housekeeping	508,674	0	508,674	37,770.00	5.00
6.00	Dietary	906,796	0	906,796	46,224.00	6.00
7.00	Nursing Administration	1,050,520	0	1,050,520	35,705.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	10.00
11.00	Social Service	160,525	0	160,525	2,419.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	373,807	0	373,807	21,385.00	13.00
14.00	Total (sum lines 1 thru 13)	3,852,619	0	3,852,619	167,308.00	14.00

SNF WAGE RELATED COSTS		Provider No. : 315288	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/30/2024 12:47 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		8,520	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)		214,119	8.00
9.00	Prescription Drug Plan		0	9.00
10.00	Dental, Hearing and Vision Plan		0	10.00
11.00	Life Insurance (If employee is owner or beneficiary)		0	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)		0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)		0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)		0	14.00
15.00	Workers' Compensation Insurance		337,397	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		695,540	17.00
18.00	Medicare Taxes - Employers Portion Only		0	18.00
19.00	Unemployment Insurance		243,908	19.00
20.00	State or Federal Unemployment Taxes		11,561	20.00
OTHER				
21.00	Executive Deferred Compensation		0	21.00
22.00	Day Care Cost and Allowances		0	22.00
23.00	Tuition Reimbursement		0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)		1,511,045	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. : 315288

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

Worksheet S-3
Part V
Date/Time Prepared:
5/30/2024 12:47 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)	981,882	160,341	1,142,223	21,851.00	52.27	1.00
2.00	Licensed Practical Nurses (LPNs)	1,761,643	287,676	2,049,319	35,965.00	56.98	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	2,714,706	443,311	3,158,017	110,698.00	28.53	3.00
4.00	Total Nursing (sum of lines 1 through 3)	5,458,231	891,328	6,349,559	168,514.00	37.68	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)	284,654		284,654	3,116.00	91.35	14.00
15.00	Licensed Practical Nurses (LPNs)	937,594		937,594	14,998.00	62.51	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	2,035,115		2,035,115	53,448.00	38.08	16.00
17.00	Total Nursing (sum of lines 14 through 16)	3,257,363		3,257,363	71,562.00	45.52	17.00
18.00	Physical Therapists	428,843		428,843	4,131.00	103.81	18.00
19.00	Physical Therapy Assistants	96,513		96,513	1,116.00	86.48	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	628,674		628,674	8,009.00	78.50	21.00
22.00	Occupational Therapy Assistants	103,809		103,809	1,521.00	68.25	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	108,599		108,599	2,383.00	45.57	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. : 315288

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

Worksheet S-7
Date/Time Prepared:
5/30/2024 12:47 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. : 315288

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

Worksheet S-7

Date/Time Prepared:
5/30/2024 12:47 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. : 315288

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

Worksheet A
Date/Time Prepared:
5/30/2024 12:47 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		6,275,528	6,275,528	0	6,275,528	1.00
3.00	00300	EMPLOYEE BENEFITS	0	1,520,202	1,520,202	0	1,520,202	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	658,189	4,028,265	4,686,454	0	4,686,454	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	194,108	779,082	973,190	0	973,190	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	31,812	31,812	0	31,812	6.00
7.00	00700	HOUSEKEEPING	508,674	89,215	597,889	0	597,889	7.00
8.00	00800	DIETARY	906,796	666,912	1,573,708	0	1,573,708	8.00
9.00	00900	NURSING ADMINISTRATION	1,050,520	1,500	1,052,020	0	1,052,020	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	355,588	355,588	0	355,588	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	160,525	0	160,525	0	160,525	13.00
15.00	01500	PATIENT ACTIVITIES	373,807	27,688	401,495	0	401,495	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	5,458,230	3,480,863	8,939,093	0	8,939,093	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	55,935	55,935	0	55,935	40.00
41.00	04100	LABORATORY	0	112,810	112,810	0	112,810	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	94,952	94,952	0	94,952	43.00
44.00	04400	PHYSICAL THERAPY	0	525,356	525,356	0	525,356	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	732,483	732,483	0	732,483	45.00
46.00	04600	SPEECH PATHOLOGY	0	108,599	108,599	0	108,599	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	443,293	443,293	0	443,293	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	90,524	90,524	0	90,524	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	9,310,849	19,420,607	28,731,456	0	28,731,456	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
100.00		TOTAL	9,310,849	19,420,607	28,731,456	0	28,731,456	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315288

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

Worksheet A
Date/Time Prepared:
5/30/2024 12:47 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	-3,164,320	3,111,208	1.00
3.00	00300	EMPLOYEE BENEFITS	0	1,520,202	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-1,304,840	3,381,614	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	973,190	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	31,812	6.00
7.00	00700	HOUSEKEEPING	0	597,889	7.00
8.00	00800	DIETARY	0	1,573,708	8.00
9.00	00900	NURSING ADMINISTRATION	0	1,052,020	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	355,588	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	160,525	13.00
15.00	01500	PATIENT ACTIVITIES	0	401,495	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	-1,200	8,937,893	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	55,935	40.00
41.00	04100	LABORATORY	0	112,810	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	94,952	43.00
44.00	04400	PHYSICAL THERAPY	0	525,356	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	732,483	45.00
46.00	04600	SPEECH PATHOLOGY	0	108,599	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	443,293	49.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OTHER REIMBURSABLE COST CENTERS					
71.00	07100	AMBULANCE	0	90,524	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)	-4,470,360	24,261,096	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	-4,470,360	24,261,096	100.00

Provider No. : 315288

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

Worksheet A-6

Date/Time Prepared:
5/30/2024 12:47 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.

Provider No. : 315288

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

Worksheet A-6

Date/Time Prepared:
5/30/2024 12:47 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. : 315288

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

Worksheet A-7

Date/Time Prepared:
5/30/2024 12:47 pm

Description	Beginning Balances	Acquisitions			Disposals and Retirements	
		Purchases	Donation	Total		
	1.00	2.00	3.00	4.00	5.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0	0	0	0	1.00
2.00 Land Improvements	0	0	0	0	0	2.00
3.00 Buildings and Fixtures	0	0	0	0	0	3.00
4.00 Building Improvements	44,261	185,681	0	185,681	0	4.00
5.00 Fixed Equipment	0	0	0	0	0	5.00
6.00 Movable Equipment	74,671	823,111	0	823,111	0	6.00
7.00 Subtotal (sum of lines 1-6)	118,932	1,008,792	0	1,008,792	0	7.00
8.00 Reconciling Items	0	0	0	0	0	8.00
9.00 Total (line 7 minus line 8)	118,932	1,008,792	0	1,008,792	0	9.00
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
Description	Ending Balance	Fully Depreciated Assets				
	6.00	7.00				
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0				
2.00 Land Improvements	0	0				
3.00 Buildings and Fixtures	0	0				
4.00 Building Improvements	229,942	0				
5.00 Fixed Equipment	0	0				
6.00 Movable Equipment	897,782	0				
7.00 Subtotal (sum of lines 1-6)	1,127,724	0				
8.00 Reconciling Items	0	0				
9.00 Total (line 7 minus line 8)	1,127,724	0				

Provider No. : 315288	Period: From 01/01/2023 To 12/31/2023	Worksheet A-8 Date/Time Prepared: 5/30/2024 12:47 pm
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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	-6,201	CAP REL COSTS - BLDGS & FIXTURES		1.00	1.00
2.00 Trade, quantity, and time discounts (chapter 8)		0			0.00	2.00
3.00 Refunds and rebates of expenses (chapter 8)		0			0.00	3.00
4.00 Rental of provider space by suppliers (chapter 8)		0			0.00	4.00
5.00 Telephone services (pay stations excluded) (chapter 21)		0			0.00	5.00
6.00 Television and radio service (chapter 21)		0			0.00	6.00
7.00 Parking lot (chapter 21)		0			0.00	7.00
8.00 Remuneration applicable to provider-based physician adjustment	A-8-2	0				8.00
9.00 Home office cost (chapter 21)		0			0.00	9.00
10.00 Sale of scrap, waste, etc. (chapter 23)		0			0.00	10.00
11.00 Nonallowable costs related to certain Capital expenditures (chapter 24)		0			0.00	11.00
12.00 Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-3,158,119				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 PSYCH EVAL	A	-1,200	SKILLED NURSING FACILITY		30.00	25.00
25.01 MARKETING	A	-215,277	ADMINISTRATIVE & GENERAL		4.00	25.01
25.02 DRAWINGS - PTE	A	-10,000	ADMINISTRATIVE & GENERAL		4.00	25.02
25.03 BAD DEBT DISALLOWED	A	-649,317	ADMINISTRATIVE & GENERAL		4.00	25.03
25.04 NJ FRANCHISE TAX EXPENSE	A	-430,246	ADMINISTRATIVE & GENERAL		4.00	25.04
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-4,470,360				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. : 315288

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

Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/30/2024 12:47 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 FEE	1.00	
2.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	2.00	
3.00	0.00			3.00	
4.00	0.00			4.00	
5.00	0.00			5.00	
6.00	0.00			6.00	
7.00	0.00			7.00	
8.00	0.00			8.00	
9.00	0.00			9.00	
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.			10.00	
		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
		4.00	5.00	6.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00	1,109,430	1,109,430	0	1.00	
2.00	2,921,881	6,080,000	-3,158,119	2.00	
3.00	0	0	0	3.00	
4.00	0	0	0	4.00	
5.00	0	0	0	5.00	
6.00	0	0	0	6.00	
7.00	0	0	0	7.00	
8.00	0	0	0	8.00	
9.00	0	0	0	9.00	
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.			10.00	
	4,031,311	7,189,430	-3,158,119		

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

Provider No. : 315288

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

Worksheet A-8-1
Parts I-III
Date/Time Prepared:
5/30/2024 12:47 pm

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

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

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

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

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

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

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

1.00	PCA MANAGEMENT LLC	0.00	MANAGEMENT	1.00
2.00	PCA MANAGEMENT LLC	0.00	MANAGEMENT	2.00
3.00		0.00		3.00
4.00	BARTLEY HOLDING CO	0.00	RENT	4.00
5.00		0.00		5.00
6.00		0.00		6.00
7.00		0.00		7.00
8.00		0.00		8.00
9.00		0.00		9.00
10.00		0.00		10.00
100.00	G. Other (financial or non-financial) specify:	0.00		100.00

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

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

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315288

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 12:47 pm

Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 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	3,111,208	3,111,208			1.00
3.00 00300	EMPLOYEE BENEFITS	1,520,202	0	1,520,202		3.00
4.00 00400	ADMINISTRATIVE & GENERAL	3,381,614	167,489	107,464	3,656,567	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	973,190	96,556	31,692	1,101,438	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	31,812	75,776	0	107,588	6.00
7.00 00700	HOUSEKEEPING	597,889	10,520	83,052	691,461	7.00
8.00 00800	DIETARY	1,573,708	394,923	148,054	2,116,685	8.00
9.00 00900	NURSING ADMINISTRATION	1,052,020	48,591	171,521	1,272,132	9.00
10.00 01000	CENTRAL SERVICE & SUPPLY	355,588	0	0	355,588	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	6,875	0	6,875	12.00
13.00 01300	SOCIAL SERVICE	160,525	11,093	26,209	197,827	13.00
15.00 01500	PATIENT ACTIVITIES	401,495	223,475	61,032	686,002	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	8,937,893	1,934,148	891,178	11,763,219	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	55,935	0	0	55,935	40.00
41.00 04100	LABORATORY	112,810	0	0	112,810	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	94,952	9,374	0	104,326	43.00
44.00 04400	PHYSICAL THERAPY	525,356	48,851	0	574,207	44.00
45.00 04500	OCCUPATIONAL THERAPY	732,483	46,820	0	779,303	45.00
46.00 04600	SPEECH PATHOLOGY	108,599	11,822	0	120,421	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	4,323	0	4,323	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	443,293	20,572	0	463,865	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	90,524	0	0	90,524	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)	24,261,096	3,111,208	1,520,202	24,261,096	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	24,261,096	3,111,208	1,520,202	24,261,096	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315288

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 12:47 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	1,296,904				5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	34,517	161,198			6.00	
7.00	00700	HOUSEKEEPING	4,792	0	818,962		7.00	
8.00	00800	DIETARY	179,890	0	117,147	2,789,357	8.00	
9.00	00900	NURSING ADMINISTRATION	22,133	0	14,414	0	1,534,437	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	3,131	0	2,039	0	0	12.00
13.00	01300	SOCIAL SERVICE	5,053	0	3,291	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	101,795	0	66,290	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	881,019	161,198	573,730	2,789,357	1,534,437	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	4,270	0	2,781	0	0	43.00
44.00	04400	PHYSICAL THERAPY	22,252	0	14,491	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	21,327	0	13,888	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	5,385	0	3,507	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	1,969	0	1,282	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	9,371	0	6,102	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)	1,296,904	161,198	818,962	2,789,357	1,534,437	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	1,296,904	161,198	818,962	2,789,357	1,534,437	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315288

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 12:47 pm

Cost Center Description	CENTRAL SERVICE & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
	10.00	12.00	13.00	15.00		
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00 00300	EMPLOYEE BENEFITS					3.00
4.00 00400	ADMINISTRATIVE & GENERAL					4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00 00600	LAUNDRY & LINEN SERVICE					6.00
7.00 00700	HOUSEKEEPING					7.00
8.00 00800	DIETARY					8.00
9.00 00900	NURSING ADMINISTRATION					9.00
10.00 01000	CENTRAL SERVICE & SUPPLY	418,692				10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	13,265			12.00
13.00 01300	SOCIAL SERVICE	0	0	241,278		13.00
15.00 01500	PATIENT ACTIVITIES	0	0	0	975,828	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	418,692	13,265	241,278	975,828	21,439,577 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	65,861 40.00
41.00 04100	LABORATORY	0	0	0	0	132,830 41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	129,891 43.00
44.00 04400	PHYSICAL THERAPY	0	0	0	0	712,851 44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	0	0	952,816 45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	0	150,683 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	8,341 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	561,657 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	106,589 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)	418,692	13,265	241,278	975,828	24,261,096 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	418,692	13,265	241,278	975,828	24,261,096 100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315288

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

Worksheet B
Part I
Date/Time Prepared:
5/30/2024 12:47 pm

Cost Center Description		Post Stepdown Adjustments	Total	
		17.00	18.00	
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	00300	EMPLOYEE BENEFITS		3.00
4.00	00400	ADMINISTRATIVE & GENERAL		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	00600	LAUNDRY & LINEN SERVICE		6.00
7.00	00700	HOUSEKEEPING		7.00
8.00	00800	DIETARY		8.00
9.00	00900	NURSING ADMINISTRATION		9.00
10.00	01000	CENTRAL SERVICE & SUPPLY		10.00
12.00	01200	MEDICAL RECORDS & LIBRARY		12.00
13.00	01300	SOCIAL SERVICE		13.00
15.00	01500	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	0 21,439,577	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 65,861	40.00
41.00	04100	LABORATORY	0 132,830	41.00
42.00	04200	INTRAVENOUS THERAPY	0 0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0 129,891	43.00
44.00	04400	PHYSICAL THERAPY	0 712,851	44.00
45.00	04500	OCCUPATIONAL THERAPY	0 952,816	45.00
46.00	04600	SPEECH PATHOLOGY	0 150,683	46.00
47.00	04700	ELECTROCARDIOLOGY	0 0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0 8,341	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0 561,657	49.00
51.00	05100	SUPPORT SURFACES	0 0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0 106,589	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 24,261,096	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 24,261,096	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315288

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

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 12:47 pm

Cost Center Description	Directly Assigned New Capital Related Costs	CAPI TAL RELATED COSTS	Subtotal	EMPLOYEE BENEFITS	ADMINI 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	ADMINI STRATI VE & GENERAL	0	167,489	167,489	0	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	0	96,556	96,556	0	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	0	75,776	75,776	0	6.00
7.00 00700	HOUSEKEEPING	0	10,520	10,520	0	7.00
8.00 00800	DI ETARY	0	394,923	394,923	0	8.00
9.00 00900	NURSI NG ADMINI STRATI ON	0	48,591	48,591	0	9.00
10.00 01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	10.00
12.00 01200	MEDI CAL RECORDS & LIBRARY	0	6,875	6,875	0	12.00
13.00 01300	SOCI AL SERVI CE	0	11,093	11,093	0	13.00
15.00 01500	PATI ENT ACTI VI TI ES	0	223,475	223,475	0	15.00
INPATI ENT ROUTI NE SERVI CE COST CENTERS						
30.00 03000	SKI LLED NURSI NG FACI LI TY	0	1,934,148	1,934,148	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	OTHE R 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	9,374	9,374	0	43.00
44.00 04400	PHYSI CAL THERAPY	0	48,851	48,851	0	44.00
45.00 04500	OCCUPATI ONAL THERAPY	0	46,820	46,820	0	45.00
46.00 04600	SPEECH PATHOLOGY	0	11,822	11,822	0	46.00
47.00 04700	ELECTROCARDI OLOGY	0	0	0	0	47.00
48.00 04800	MEDI CAL SUPPLI ES CHARGED TO PATI ENTS	0	4,323	4,323	0	48.00
49.00 04900	DRUGS CHARGED TO PATI ENTS	0	20,572	20,572	0	49.00
51.00 05100	SUPPOR T SURFACES	0	0	0	0	51.00
OTHE R 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	3,111,208	3,111,208	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		0	0	0	99.00
100.00	TOTAL	0	3,111,208	3,111,208	0	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315288

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

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 12:47 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	105,510				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	2,808	79,459			6.00
7.00	00700	HOUSEKEEPING	390	0	16,531		7.00
8.00	00800	DIETARY	14,635	0	2,365	429,130	8.00
9.00	00900	NURSING ADMINISTRATION	1,801	0	291	0	61,024
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	0	0
12.00	01200	MEDICAL RECORDS & LIBRARY	255	0	41	0	0
13.00	01300	SOCIAL SERVICE	411	0	66	0	0
15.00	01500	PATIENT ACTIVITIES	8,282	0	1,338	0	0
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	71,676	79,459	11,581	429,130	61,024
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	347	0	56	0	0
44.00	04400	PHYSICAL THERAPY	1,810	0	293	0	0
45.00	04500	OCCUPATIONAL THERAPY	1,735	0	280	0	0
46.00	04600	SPEECH PATHOLOGY	438	0	71	0	0
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	160	0	26	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	762	0	123	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)	105,510	79,459	16,531	429,130	61,024
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	105,510	79,459	16,531	429,130	61,024

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315288

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

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 12:47 pm

Cost Center Description	CENTRAL SERVICE & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal		
	10.00	12.00	13.00	15.00			16.00
GENERAL SERVICE COST CENTERS							
1.00 00100 CAP REL COSTS - BLDGS & FIXTURES						1.00	
3.00 00300 EMPLOYEE BENEFITS						3.00	
4.00 00400 ADMINISTRATIVE & GENERAL						4.00	
5.00 00500 PLANT OPERATION, MAINT. & REPAIRS						5.00	
6.00 00600 LAUNDRY & LINEN SERVICE						6.00	
7.00 00700 HOUSEKEEPING						7.00	
8.00 00800 DIETARY						8.00	
9.00 00900 NURSING ADMINISTRATION						9.00	
10.00 01000 CENTRAL SERVICE & SUPPLY	2,891					10.00	
12.00 01200 MEDICAL RECORDS & LIBRARY	0	7,227				12.00	
13.00 01300 SOCIAL SERVICE	0	0	13,178			13.00	
15.00 01500 PATIENT ACTIVITIES	0	0	0	238,672		15.00	
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00 03000 SKILLED NURSING FACILITY	2,891	7,227	13,178	238,672	2,944,601	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	455	40.00	
41.00 04100 LABORATORY	0	0	0	0	917	41.00	
42.00 04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00	
43.00 04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	10,625	43.00	
44.00 04400 PHYSICAL THERAPY	0	0	0	0	55,622	44.00	
45.00 04500 OCCUPATIONAL THERAPY	0	0	0	0	55,170	45.00	
46.00 04600 SPEECH PATHOLOGY	0	0	0	0	13,310	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	4,544	48.00	
49.00 04900 DRUGS CHARGED TO PATIENTS	0	0	0	0	25,228	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	736	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)					3,111,208	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	98.00
99.00	Negative Cost Centers					0	99.00
100.00	TOTAL					3,111,208	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315288

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

Worksheet B
Part II
Date/Time Prepared:
5/30/2024 12:47 pm

Cost Center Description		Post Step-Down Adjustments	Total	
		17.00	18.00	
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	00300	EMPLOYEE BENEFITS		3.00
4.00	00400	ADMINISTRATIVE & GENERAL		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	00600	LAUNDRY & LINEN SERVICE		6.00
7.00	00700	HOUSEKEEPING		7.00
8.00	00800	DIETARY		8.00
9.00	00900	NURSING ADMINISTRATION		9.00
10.00	01000	CENTRAL SERVICE & SUPPLY		10.00
12.00	01200	MEDICAL RECORDS & LIBRARY		12.00
13.00	01300	SOCIAL SERVICE		13.00
15.00	01500	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	2,944,601	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	455	40.00
41.00	04100	LABORATORY	917	41.00
42.00	04200	INTRAVENOUS THERAPY	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	10,625	43.00
44.00	04400	PHYSICAL THERAPY	55,622	44.00
45.00	04500	OCCUPATIONAL THERAPY	55,170	45.00
46.00	04600	SPEECH PATHOLOGY	13,310	46.00
47.00	04700	ELECTROCARDIOLOGY	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	4,544	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	25,228	49.00
51.00	05100	SUPPORT SURFACES	0	51.00
OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	736	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)	3,111,208	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	3,111,208	100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315288

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

Worksheet B-1

Date/Time Prepared:
5/30/2024 12:47 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	59,739				1.00
3.00 00300	EMPLOYEE BENEFITS	0	9,310,849			3.00
4.00 00400	ADMINISTRATIVE & GENERAL	3,216	658,189	-3,656,567	20,604,529	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	1,854	194,108	0	1,101,438	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	1,455	0	0	107,588	6.00
7.00 00700	HOUSEKEEPING	202	508,674	0	691,461	7.00
8.00 00800	DIETARY	7,583	906,796	0	2,116,685	8.00
9.00 00900	NURSING ADMINISTRATION	933	1,050,520	0	1,272,132	9.00
10.00 01000	CENTRAL SERVICE & SUPPLY	0	0	0	355,588	10.00
12.00 01200	MEDICAL RECORDS & LIBRARY	132	0	0	6,875	12.00
13.00 01300	SOCIAL SERVICE	213	160,525	0	197,827	13.00
15.00 01500	PATIENT ACTIVITIES	4,291	373,807	0	686,002	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	37,138	5,458,230	0	11,763,219	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	55,935	40.00
41.00 04100	LABORATORY	0	0	0	112,810	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	180	0	0	104,326	43.00
44.00 04400	PHYSICAL THERAPY	938	0	0	574,207	44.00
45.00 04500	OCCUPATIONAL THERAPY	899	0	0	779,303	45.00
46.00 04600	SPEECH PATHOLOGY	227	0	0	120,421	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	83	0	0	4,323	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	395	0	0	463,865	49.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00 07100	AMBULANCE	0	0	0	90,524	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)	59,739	9,310,849	-3,656,567	20,604,529	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)	3,111,208	1,520,202		3,656,567	1,296,904
103.00	Unit cost multiplier (Wkst. B, Part I)	52.080015	0.163272		0.177464	23.722841
104.00	Cost to be allocated (per Wkst. B, Part II)		0		167,489	105,510
105.00	Unit cost multiplier (Wkst. B, Part II)		0.000000		0.008129	1.929979

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315288

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

Worksheet B-1

Date/Time Prepared:
5/30/2024 12:47 pm

Cost Center Description		LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURSING)	CENTRAL SERVICE & SUPPLY (COSTED REQUIS.)	
		6.00	7.00	8.00	9.00	10.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	68,978				6.00
7.00	00700	HOUSEKEEPING	0	53,012			7.00
8.00	00800	DIETARY	0	7,583	206,934		8.00
9.00	00900	NURSING ADMINISTRATION	0	933	0	240,075	9.00
10.00	01000	CENTRAL SERVICE & SUPPLY	0	0	0	355,588	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	132	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	213	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	0	4,291	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	68,978	37,138	206,934	240,075	355,588
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	180	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	938	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	899	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	227	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	83	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	395	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	71.00
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)	68,978	53,012	206,934	240,075	355,588
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)	161,198	818,962	2,789,357	1,534,437	418,692
103.00		Unit cost multiplier (Wkst. B, Part I)	2.336948	15.448615	13.479452	6.391490	1.177464
104.00		Cost to be allocated (per Wkst. B, Part II)	79,459	16,531	429,130	61,024	2,891
105.00		Unit cost multiplier (Wkst. B, Part II)	1.151947	0.311835	2.073753	0.254187	0.008130

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315288

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

Worksheet B-1
Date/Time Prepared:
5/30/2024 12:47 pm

Cost Center Description	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	OTHER GENERAL SERVICE PATIENT ACTIVITIES (PATIENT CENSUS)	
	12.00	13.00	15.00	
GENERAL SERVICE COST CENTERS				
1.00 00100 CAP REL COSTS - BLDGS & FIXTURES				1.00
3.00 00300 EMPLOYEE BENEFITS				3.00
4.00 00400 ADMINISTRATIVE & GENERAL				4.00
5.00 00500 PLANT OPERATION, MAINT. & REPAIRS				5.00
6.00 00600 LAUNDRY & LINEN SERVICE				6.00
7.00 00700 HOUSEKEEPING				7.00
8.00 00800 DIETARY				8.00
9.00 00900 NURSING ADMINISTRATION				9.00
10.00 01000 CENTRAL SERVICE & SUPPLY				10.00
12.00 01200 MEDICAL RECORDS & LIBRARY	68,978			12.00
13.00 01300 SOCIAL SERVICE	0	68,978		13.00
15.00 01500 PATIENT ACTIVITIES	0	0	68,978	15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00 03000 SKILLED NURSING FACILITY	68,978	68,978	68,978	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)	68,978	68,978	68,978	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)	13,265	241,278	975,828	102.00
103.00 Unit cost multiplier (Wkst. B, Part I)	0.192308	3.497898	14.146945	103.00
104.00 Cost to be allocated (per Wkst. B, Part II)	7,227	13,178	238,672	104.00
105.00 Unit cost multiplier (Wkst. B, Part II)	0.104773	0.191046	3.460118	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS		Provider No. : 315288	Period: From 01/01/2023 To 12/31/2023	Worksheet C Date/Time Prepared: 5/30/2024 12:47 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	65,861	0	0.000000 40.00
41.00	04100	LABORATORY	132,830	112,810	1.177467 41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	129,891	0	0.000000 43.00
44.00	04400	PHYSICAL THERAPY	712,851	562,266	1.267818 44.00
45.00	04500	OCCUPATIONAL THERAPY	952,816	1,026,811	0.927937 45.00
46.00	04600	SPEECH PATHOLOGY	150,683	370,174	0.407060 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	8,341	0	0.000000 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	561,657	443,293	1.267011 49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000 51.00
OUTPATIENT SERVICE COST CENTERS					
71.00	07100	AMBULANCE	106,589	0	0.000000 71.00
100.00		Total	2,821,519	2,515,354	100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315288	Period: From 01/01/2023 To 12/31/2023	Worksheet D Part I Date/Time Prepared: 5/30/2024 12:47 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	1.177467	548	0	645	41.00
42.00	04200 INTRAVENOUS THERAPY	0.000000	0	0	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	43.00
44.00	04400 PHYSICAL THERAPY	1.267818	352,504	0	446,911	44.00
45.00	04500 OCCUPATIONAL THERAPY	0.927937	580,633	0	538,791	45.00
46.00	04600 SPEECH PATHOLOGY	0.407060	238,174	0	96,951	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	1.267011	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)		1,171,859	0	1,083,298	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. : 315288	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/30/2024 12:47 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)				1.267011	1.00
2.00		Program vaccine charges (From your records, or the PS&R)				4,594	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)				5,821	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	65,861	0	0.000000	0	0 40.00
41.00	04100	LABORATORY	132,830	0	0.000000	645	0 41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	0	0 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	129,891	0	0.000000	0	0 43.00
44.00	04400	PHYSICAL THERAPY	712,851	0	0.000000	446,911	0 44.00
45.00	04500	OCCUPATIONAL THERAPY	952,816	0	0.000000	538,791	0 45.00
46.00	04600	SPEECH PATHOLOGY	150,683	0	0.000000	96,951	0 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	8,341	0	0.000000	0	0 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	561,657	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)	2,714,930	0		1,083,298	0 100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315288	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/30/2024 12:47 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		68,978	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		16,984	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		21,439,577	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		28,686,956	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.747363	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)		21,439,577	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		310.82	16.00
17.00	Program routine service cost (Line 3 times line 16)		5,278,967	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)		5,278,967	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)		2,944,601	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		42.69	21.00
22.00	Program capital related cost (Line 3 times line 21)		725,047	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		4,553,920	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)		4,553,920	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		68,978	1.00
2.00	Program inpatient days (see instructions)		16,984	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)		0.246223	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. : 315288	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/30/2024 12: 47 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)		12,978,368	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)		12,978,368	3.00
4.00	Primary payor amounts		10,220	4.00
5.00	Coinurance		2,309,400	5.00
6.00	Allowable bad debts (From your records)		1,785,587	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		200,048	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		1,160,632	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)		11,819,380	11.00
12.00	Interim payments (See instructions)		10,519,824	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)		23,213	14.75
14.99	Sequestration amount (see instructions)		213,175	14.99
15.00	Balance due provider/program (see Instructions)		1,063,168	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)		5,821	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		5,821	19.00
20.00	Medicare Part B ancillary charges (See instructions)		4,594	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		4,594	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)		4,594	25.00
26.00	Interim payments (See instructions)		3,556	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)		946	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. : 315288		Period: From 01/01/2023 To 12/31/2023		Worksheet E-1 Date/Time Prepared: 5/30/2024 12:47 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		10,519,824		3,556	1.00	
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00	
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00	
Program to Provider							
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01	
3.02			0		0	3.02	
3.03			0		0	3.03	
3.04			0		0	3.04	
3.05			0		0	3.05	
Provider to Program							
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50	
3.51			0		0	3.51	
3.52			0		0	3.52	
3.53			0		0	3.53	
3.54			0		0	3.54	
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99	
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		10,519,824		3,556	4.00	
TO BE COMPLETED BY CONTRACTOR							
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00	
Program to Provider							
5.01	TENTATIVE TO PROVIDER		0		0	5.01	
5.02			0		0	5.02	
5.03			0		0	5.03	
Provider to Program							
5.50	TENTATIVE TO PROGRAM		0		0	5.50	
5.51			0		0	5.51	
5.52			0		0	5.52	
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99	
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00	
6.01	PROGRAM TO PROVIDER		1,063,168		946	6.01	
6.02	PROVIDER TO PROGRAM		0		0	6.02	
7.00	Total Medicare program liability (see instructions)		11,582,992		4,502	7.00	
				Contractor Name		Contractor Number	
				1.00		2.00	
8.00	Name of Contractor					8.00	

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

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

Provider No. : 315288

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

Worksheet G

Date/Time Prepared:
5/30/2024 12:47 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	66,846	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	7,607,379	0	0	0	4.00
5.00	Other receivables	21,400	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	0	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	129,690	0	0	0	8.00
9.00	Other current assets	151,396	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)	7,976,711	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	229,942	0	0	0	17.00
18.00	Less: Accumulated Amortization	0	0	0	0	18.00
19.00	Fixed equipment	0	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	897,782	0	0	0	23.00
24.00	Less: Accumulated depreciation	-115,808	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)	1,011,916	0	0	0	28.00
OTHER ASSETS						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	35,883	0	0	0	30.00
31.00	Due from owners/officers	902,098	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)	937,981	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	9,926,608	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	1,120,989	0	0	0	35.00
36.00	Salaries, wages, and fees payable	678,046	0	0	0	36.00
37.00	Payroll taxes payable	64,797	0	0	0	37.00
38.00	Notes & loans payable (Short term)	1,026,599	0	0	0	38.00
39.00	Deferred income	1,179,861	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	4,129,315	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	8,199,607	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)	8,199,607	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	1,727,001	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)	1,727,001	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	9,926,608	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315288

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

Worksheet G-1

Date/Time Prepared:
5/30/2024 12:47 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		2,918,183		0	1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		-16,182			2.00
3.00	Total (sum of line 1 and line 2)		2,902,001		0	3.00
4.00	Additions (credit adjustments)					4.00
5.00		0		0		5.00
6.00		0		0		6.00
7.00		0		0		7.00
8.00		0		0		8.00
9.00		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		0		0	10.00
11.00	Subtotal (line 3 plus line 10)		2,902,001		0	11.00
12.00	Deductions (debit adjustments)					12.00
13.00		0		0		13.00
14.00	DIVIDENDS	1,175,000		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)		1,175,000		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		1,727,001		0	19.00
		Endowment Fund		Plant Fund		
		6.00	7.00	8.00		
1.00	Fund balances at beginning of period	0		0		1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)					2.00
3.00	Total (sum of line 1 and line 2)	0		0		3.00
4.00	Additions (credit adjustments)					4.00
5.00			0			5.00
6.00			0			6.00
7.00			0			7.00
8.00			0			8.00
9.00			0			9.00
10.00	Total additions (sum of line 5 - 9)	0		0		10.00
11.00	Subtotal (line 3 plus line 10)	0		0		11.00
12.00	Deductions (debit adjustments)					12.00
13.00			0			13.00
14.00	DIVIDENDS		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. : 315288

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

Worksheet G-2
Parts I-III
Date/Time Prepared:
5/30/2024 12:47 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	28,686,956		28,686,956	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)	28,686,956		28,686,956	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	2,515,354	0	2,515,354	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	52,728	0	52,728	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	31,255,038	0	31,255,038	14.00
Cost Center Description					
			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			28,731,456	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)			28,731,456	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315288

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

Worksheet G-3

Date/Time Prepared:
5/30/2024 12:47 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	31,255,038	1.00
2.00	Less: contractual allowances and discounts on patients accounts	2,545,429	2.00
3.00	Net patient revenues (Line 1 minus line 2)	28,709,609	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	28,731,456	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-21,847	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	6,201	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	NON PATIENT REVENUE	-536	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	5,665	25.00
26.00	Total (Line 5 plus line 25)	-16,182	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)	-16,182	31.00

**BARTLEY OPERATOR LLC
D/B/A BARTLEY NURSING & REHAB
(a limited liability company)**

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

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INDEPENDENT AUDITORS' REPORT

To the Members of
Bartley Operator LLC
d/b/a Bartley Nursing & Rehab

Opinion

We have audited the accompanying financial statements of Bartley Operator d/b/a Bartley Nursing & Rehab LLC (a limited liability company), which comprise the balance sheet as of December 31, 2023, and the related statements of earnings and members' 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 Bartley Operator d/b/a Bartley Nursing & Rehab LLC as of December 31, 2023, and the results of its operations and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about of Bartley Operator d/b/a Bartley Nursing & Rehab LLC'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 Bartley Operator d/b/a Bartley Nursing & Rehab LLC'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 of Bartley Operator d/b/a Bartley Nursing & Rehab LLC'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

BARTLEY OPERATOR LLC
D/B/A BARTLEY NURSING & REHAB
(a limited liability company)
BALANCE SHEET
AT DECEMBER 31, 2023

ASSETS

Current assets

Cash (note 2)	\$ 79,102
Cash - restricted (patient funds) (note 2)	139,042
Accounts receivable - less allowance of \$481,800	7,607,544
Due from related entities (note 7)	918,806
Due from landlord	215,983
Due from prior owner (note 13)	64,793
Prepaid expenses and other	116,102
Other current asset	<u>21,400</u>
Total current assets	9,162,772

Property and equipment - net (note 3)	1,011,916
Right-of-use asset (note 6)	14,290,398
Security deposits	<u>35,883</u>

TOTAL ASSETS	\$ <u>24,500,969</u>
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LIABILITIES AND MEMBERS' EQUITY

Current liabilities

Accounts payable	\$ 1,120,889
Accrued expenses	678,046
Accrued and withheld taxes	64,797
Due to related entities (note 7)	645,975
Patients' funds payable	68,419
Other current liabilities	1,642,431
Operating lease obligation (note 6)	1,558,852
Finance lease payable (note 6)	<u>2,555</u>
Total current liabilities	5,781,964

Line of credit (note 5)	997,677
Loan payable - member (note 8)	750,000
Operating lease obligation (note 6)	12,731,546
Finance lease payable - net (note 6)	<u>12,781</u>
Total liabilities	<u>20,273,968</u>

Members' equity	<u>4,227,001</u>
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TOTAL LIABILITIES AND MEMBERS' EQUITY	\$ <u>24,500,969</u>
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BARTLEY OPERATOR LLC
D/B/A BARTLEY NURSING & REHAB
(a limited liability company)
STATEMENTS OF EARNINGS AND MEMBERS' EQUITY
YEAR ENDED DECEMBER 31, 2023

Revenues		\$ 28,059,752
Operating expenses		<u>26,684,309</u>
Earnings from operations		1,375,443
Non-operating revenue (expenses)		
Interest income		6,201
Interest expense		<u>(62,826)</u>
NET EARNINGS		1,318,818
Members' equity - December 31, 2022		<u>2,918,183</u>
		4,237,001
Net members' equity distributed		<u>(10,000)</u>
MEMBERS' EQUITY AT DECEMBER 31, 2023		<u><u>\$ 4,227,001</u></u>

**BARTLEY OPERATOR LLC
D/B/A BARTLEY NURSING & REHAB
(a limited liability company)
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2023**

Cash flows from operating activities	
Net earnings	\$ 1,318,818
Adjustments to reconcile net earnings to net cash provided by operating activities:	
Depreciation	105,390
(Increase) decrease in assets	
Accounts receivable	(1,672,549)
Prepaid expenses	104,547
Other current assets	100
Increase in liabilities	
Accounts payable	112,447
Accrued expenses and withheld taxes	4,649
Other current liabilities	1,080,072
Patients' funds payable	8,632
Net cash provided by operating activities	<u>1,062,106</u>
 Cash flows from investing activities	
Purchase of property and equipment	(993,059)
Net receipts from security deposits	255
Net cash used in investing activities	<u>(992,804)</u>
 Cash flows from financing activities	
Cash overdraft	(727,302)
Due from landlord	60,648
Proceeds from line of credit	420,495
Net receipts from related entities	300,157
Net receipts from prior owner	37,845
Payments on finance lease	(397)
Members' equity distributed	(10,000)
Net cash provided by financing activities	<u>81,446</u>
 Net increase in cash, restricted cash, and cash equivalents	150,748
 Cash, restricted cash, and cash equivalents - December 31, 2022	<u>67,396</u>
 CASH, RESTRICTED CASH, AND CASH EQUIVALENTS - DECEMBER 31, 2023	 <u><u>\$ 218,144</u></u>

See independent auditors' report and notes to the financial statements.

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

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

Organization and business – Bartley Operator LLC d/b/a Bartley Nursing & Rehab (the “Company”), was formed on October 6, 2021, without a finite life. 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 and a building in Jackson, New Jersey from a related party. Effective January 1, 2022, the Company was licensed to operate a skilled nursing facility consisting of 234 beds.

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

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

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

Trade accounts receivable – Trade accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. The Company increased the allowance by \$289,400 in 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 the Company 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.

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

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

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

Income taxes – The Company is a single-member LLC for federal and state income tax purposes and does not incur income taxes. Instead, its 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 expenses. 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 were included in distributions.

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

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

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

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

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

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

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 that 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.

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

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

Subsequent events – The Company has reviewed subsequent events and transactions for potential recognition and disclosure in the financial statements through November 19, 2024, the date the consolidated financial statements were available to be issued, no subsequent events were identified.

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

NOTE 2 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS

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

Operating cash	\$	79,102
Restricted cash		<u>139,042</u>
Total cash, restricted cash, and cash equivalents	\$	<u>218,144</u>

NOTE 3 – PROPERTY AND EQUIPMENT

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

	Life (Years)		
Leasehold improvements	15	\$	229,942
Furniture and equipment	5		<u>897,782</u>
			1,127,724
Less: accumulated depreciation			<u>115,808</u>
		\$	<u>1,011,916</u>

Capitalized leases included in furniture and equipment was \$15,733 at December 31, 2023. Accumulated depreciation related to these leases was \$578 at December 31, 2023.

Depreciation expense was \$105,390 for 2023. Depreciation expense related to finance leases was \$578 for 2023.

NOTE 4 – REVENUES

Approximately 4% of the revenue for 2023 was derived from billings to the New Jersey Department of Health for stays by Medicaid patients. Approximately 35% of the revenue for 2023 was derived from New Jersey Managed Care Patients.

Approximately 45% of the revenue for 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.

NOTE 5 – LINE OF CREDIT

On December 29, 2021, The Company entered into a loan agreement for a Revolving Credit Loan, which allows the Company to borrow a maximum of \$1,000,000 until December 29, 2023. In 2023, the loan was extended until December 31, 2026, at which point all unpaid interest and principal become due. The loan contains certain financial covenants and restricts the amount to be borrowed to a calculation of the borrowing base. Interest-only accrues monthly by the Base Rate and Base Rate Margin. The Base Rate is defined as the higher of (i) federal funds rate plus 0.5% (ii) Prime lending rate, with a minimum rate of 0.75%. The Base Rate Margin is defined as 4.07%. The loan is collateralized by all personal property and fixtures of the Company and is personally guaranteed by members of the Parent. Interest expense was \$59,801 for 2023. At December 31, 2023, the balance on the line was \$997,677.

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

NOTE 6 – LEASES

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

In 2021, the Company entered into a ten-year lease agreement with a related entity. The lease agreement expires in December 2031. The lease provides for a monthly base rent equal to 110% cost of the debt service and replacement reserve payments of the lessor on the mortgage loan.

In addition, the Company has entered into a lease agreement to lease equipment, which has been classified as a finance-type lease. The lease matures in August 2028.

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

Operating lease cost	\$ 2,067,036
Short term lease cost	29,892
Variable lease cost	<u>1,512,964</u>
Total	\$ <u>3,609,892</u>

OPERATING LEASE

Operating lease ROU assets	\$ <u>14,290,398</u>
Operating lease current liabilities	\$ 1,558,852
Operating lease long-term liabilities	12,731,546
Total operating lease liabilities	\$ <u>14,290,398</u>

FINANCE LEASE

Property, plant, and equipment, net	\$ <u>20,536</u>
Other current liabilities	2,555
Other noncurrent liabilities	\$ <u>12,781</u>
Total finance lease liabilities	\$ <u>15,336</u>

WEIGHTED-AVERAGE REMAINING LEASE TERM

Operating lease	8 years
Finance lease	4.67 years

WEIGHTED-AVERAGE DISCOUNT RATE

Operating lease	3.79%
Finance lease	13%

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NOTES TO FINANCIAL STATEMENTS
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NOTE 6 –LEASES (CONTINUED)

Undiscounted maturities of lease liabilities were as follows:

For the Years Ended December 31	Operating Lease	Finance Lease
2024	\$ 2,067,036	\$ 4,401
2025	2,067,036	4,401
2026	2,067,036	4,401
2027	2,067,036	4,401
2028	2,067,036	2,932
Thereafter	<u>6,201,108</u>	<u>-</u>
Total undiscounted maturities of lease liabilities	16,536,288	20,536
Less: discount on lease liabilities	<u>(2,245,890)</u>	<u>(5,200)</u>
TOTAL LEASE LIABILITIES	\$ <u>14,290,398</u>	\$ <u>15,336</u>

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

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

Operating cash flows for operating lease	\$ 3,580,000
Operating cash flow for finance lease	336
Financing cash flows for finance lease	397

NOTE 7 – RELATED-PARTY TRANSACTIONS

Amounts due from related entities controlled by one of the Company’s members were \$918,806 at December 31, 2023. Amounts due to related entities controlled by one of the Company’s members were \$600,000 at December 31, 2023. The loans are deemed to be non-interest-bearing, unsecured and there is no formal plan for repayment of these demand loans. All related-party transactions are conducted in the normal course of business.

Included in management fee expense was \$743,707 purchased from related companies in 2023. The balance due to the management companies and included in due to related entities at December 31, 2023, was \$45,975.

The Company leases its facility from a related entity (note 6).

NOTE 8 – DUE TO MEMBER

Due to a member of the Parents amounted to \$750,000, at December 31, 2023. The balance is non-interest-bearing and there is no formal repayment plan.

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NOTES TO FINANCIAL STATEMENTS
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NOTE 9 – CONCENTRATION OF CREDIT RISK

In 2023, the Company opened an IMMA account. The account automatically withdraws cash from the operating account above the \$250,000 limit insured by the Federal Deposit Insurance Corporation (“FDIC”) and lends short-term either to other accounts not controlled by the Company or to different lending institutions. The funds are always available to the Company as needed. As a result, the Company did not have any uninsured operating cash balances at December 31, 2023. The account is non-interest bearing and the Company has not recorded any gain due to this agreement. At December 31, 2023, the Company had uninsured non-operating cash balances in one banking institution with uninsured amounts of approximately \$127,000.

At December 31, 2023, the Company had approximately 9% of its receivables due from the New Jersey Department of Health for Medicaid patients, and 32% of its receivables due from Managed Care organizations for Medicaid-approved patients, and 35% of its receivables due from the Federal government for Medicare recipients.

At December 31, 2023, approximately 50% of the accounts payable balance was payable to three vendors.

NOTE 10 – ADVERTISING

Advertising expense was \$221,372 for 2023. There were no direct-response advertising costs either capitalized or expensed.

NOTE 11 – ECONOMIC DEPENDENCY

In 2023, the Company purchased a substantial portion of its services from two vendors. Purchases from these companies were approximately \$2,800,000. The balance due to these vendors and included in accounts payable at December 31, 2023, was approximately \$287,000.

NOTE 12 – DUE FROM PRIOR OWNER

The Company received credits that were due from the prior owner, which have been offset by payments received that were due to the prior owner. The net balance due from the prior owner at December 31, 2023, was \$64,793. The Company expects to resolve payments of the amounts due in the near future.

NOTE 13 – SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

Cash paid during the year for:

Interest	\$ 62,826
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Non-cash financing activities:

Property purchased by finance leases	\$ 15,733
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 14 – CONTINGENCIES

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

The Company, along with other affiliated companies, provides health coverage to its employees through a self-funded health care 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.

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

The Company is jointly and severally liable for the portion of the mortgage owed by its related co-borrower. At December 31, 2023, the balance of the mortgage owed by the related co-borrower was \$12,000,000. At December 31, 2023, the Company was in compliance with its financial covenants.

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

The Company has a credit card, which is a secondary card of a related entity, the balance is paid by the related entity and the Company reimburses the related entity monthly. There is no preset spending limit.

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 15 – RISKS AND UNCERTAINTIES

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

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REVENUES
YEAR ENDED DECEMBER 31, 2023

Current year - SNF

Medicaid	\$ 1,250,939
Medicaid managed care	9,771,398
Private	2,138,774
Medicare - Part A	12,921,331
Medicare - Part A bad debts	(649,318)
Optum	88,000
HMO	2,016,259
Hospice	<u>195,550</u>
	<u>27,732,933</u>

Miscellaneous

Other	(536)
Therapy	<u>327,355</u>
	<u>326,819</u>

TOTAL REVENUES **\$ 28,059,752**