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: 315449	Period: From 01/01/2022 To 12/31/2022	Worksheet S Parts I, II & III Date/Time Prepared: 5/30/2023 5:40 pm

PART I - COST REPORT STATUS

Provider use only

1. [X] Electronically prepared cost report — Date: 5/30/2023 Time: 5:40 pm
2. [ ] Manually prepared cost report
3. [0] If this is an amended report enter the number of times the provider resubmitted this cost report
3.01 [ ] No Medicare Utilization. Enter "Y" for yes or leave blank for no.

Contractor use only

4. [1] 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. [N] First Cost Report for this Provider CCN
8. [N] Last Cost Report for this Provider CCN
9. NPR Date: _____
10. [0] If line 4, column 1 is "4": Enter number of times reopened
11. Contractor Vendor Code _____4
12. [F] 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 ALARIS HEALTH AT WEST ORANGE (315449) for the cost reporting period beginning 01/01/2022 and ending 12/31/2022 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1		2		
1	Sam Stern		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	Sam Stern			2
3	Signatory Title	CFO			3
4	Date	(Dated when report is electronica			4

	Cost Center Description	Title V	Title XVIII Part A	Title XVIII Part B	Title XIX	
		1.00	2.00	3.00	4.00	
	PART III - SETTLEMENT SUMMARY					
1.00	SKILLED NURSING FACILITY	0	-2,461	3,655	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
100.00	TOTAL	0	-2,461	3,655	0	100.00

The above amounts represent "due to" or "due from" the applicable program for the element of the above complex indicated.

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

Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-2 Part I | Date/Time Prepared: 5/30/2023 5:40 pm

	1.00	2.00	3.00	
	Skilled Nursing Facility and Skilled Nursing Facility Complex Address:			
1.00	Street: 5 BROOK END DRIVE	PO Box:		1.00
2.00	City: WEST ORANGE	State: NJ	Zip Code: 07052	2.00
3.00	County: ESSEX	CBSA Code: 35084	Urban/Rural: U	3.00
3.01		CBSA Code:		3.01

		Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)			
					V	XVIII	XIX	
		1.00	2.00	3.00	4.00	5.00	6.00	
	SNF and SNF-Based Component Identification:							
4.00	SNF	ALARIS HEALTH AT WEST ORANGE	315449	09/02/1998	N	P	N	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00

		From:	To:	
		1.00	2.00	
14.00	Cost Reporting Period (mm/dd/yyyy)	01/01/2022	12/31/2022	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?	N	16.00
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	N	17.00
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.	Y	18.00
	Miscellaneous Cost Reporting Information		
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.	N	19.00
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.	N	19.01
	Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.		
20.00	Straight Line	351,980	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	351,980	23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.	0	24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)	N	25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)	N	26.00
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)	N	27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)	N	28.00

		Part A	Part B	Other	
		1.00	2.00	3.00	
	If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.				
29.00	Skilled Nursing Facility	N	N		29.00
30.00	Nursing Facility			N	30.00
31.00	ICF/IID				31.00
32.00	SNF-Based HHA	N	N		32.00
33.00	SNF-Based RHC				33.00
34.00	SNF-Based FQHC				34.00
35.00	SNF-Based CMHC		N		35.00
36.00	SNF-Based OLTC				36.00

		Y/N		
		1.00	2.00	
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)	Y		37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)	N		38.00
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 INDENTIFICATION DATA	Provider No.: 315449	Period: From 01/01/2022 To 12/31/2022	Worksheet S-2 Part I Date/Time Prepared: 5/30/2023 5:40 pm

		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:	45.00
46.00	Street:	PO Box:		46.00
47.00	City:	State:	Zip Code:	47.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-2 Part II Date/Time Prepared: 5/30/2023 5:40 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 Facilites			
	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	03/17/2023	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.: 315449	Period: From 01/01/2022 To 12/31/2022	Worksheet S-2 Part II Date/Time Prepared: 5/30/2023 5:40 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.	CHRIS	GUILBAULT	19.00
20.00	Enter the employer/company name of the cost report preparer.	HEALTH CARE RESOURCES		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	609-987-1440	CHRIS.GUILBAULT@HCRNJ.NET	21.00

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

Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-2 Part II | Date/Time Prepared: 5/30/2023 5:40 pm

		Part B Date 4.00			
	PS&R Data				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	03/17/2023			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.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part I | Date/Time Prepared: 5/30/2023 5:40 pm

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits Title V	Inpatient Days/Visits Title XVIII	Inpatient Days/Visits Title XIX	
		1.00	2.00	3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	120	43,800	0	4,864	25,874	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	120	43,800	0	4,864	25,874	8.00

	Component	Inpatient Days/Visits Other	Inpatient Days/Visits Total	Discharges Title V	Discharges Title XVIII	Discharges Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	7,331	38,069	0	124	142	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)	7,331	38,069	0	124	142	8.00

	Component	Discharges Other	Discharges Total	Average Length of Stay Title V	Average Length of Stay Title XVIII	Average Length of Stay Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	212	478	0.00	39.23	182.21	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)	212	478	0.00	39.23	182.21	8.00

	Component	Average Length of Stay Total	Admissions Title V	Admissions Title XVIII	Admissions Title XIX	Admissions Other	
		16.00	17.00	18.00	19.00	20.00	
1.00	SKILLED NURSING FACILITY	79.64	0	172	83	227	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)	79.64	0	172	83	227	8.00

	Component	Admissions Total	Full Time Equivalent Employees on Payroll	Full Time Equivalent Nonpaid Workers		
		21.00	22.00	23.00		
1.00	SKILLED NURSING FACILITY	482	31.80	0.00		1.00
2.00	NURSING FACILITY	0	0.00	0.00		2.00
3.00	ICF/IID	0	0.00	0.00		3.00
4.00	HOME HEALTH AGENCY COST					4.00
5.00	Other Long Term Care	0	0.00	0.00		5.00
6.00	SNF-Based CMHC					6.00
7.00	HOSPICE	0	0.00	0.00		7.00
8.00	Total (Sum of lines 1-7)	482	31.80	0.00		8.00

SNF WAGE INDEX INFORMATION | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part II Date/Time Prepared: 5/30/2023 5:40 pm

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	PART II - DIRECT SALARIES						
	SALARIES						
1.00	Total salaries (See Instructions)	1,275,975	0	1,275,975	66,066.00	19.31	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)	1,275,975	0	1,275,975	66,066.00	19.31	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST						8.00
9.00	CMHC						9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	1,275,975	0	1,275,975	66,066.00	19.31	13.00
	OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	5,570,195	0	5,570,195	170,821.00	32.61	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)	247,504	0	247,504			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	247,504	0	247,504			22.00

SNF WAGE INDEX INFORMATION | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part III Date/Time Prepared: 5/30/2023 5:40 pm

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	316,189	0	316,189	10,034.00	31.51	2.00
3.00	Plant Operation, Maintenance & Repairs	0	0	0	0.00	0.00	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	0.00	4.00
5.00	Housekeeping	355,041	0	355,041	24,027.00	14.78	5.00
6.00	Dietary	495,986	0	495,986	29,701.00	16.70	6.00
7.00	Nursing Administration	0	0	0	0.00	0.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	0.00	10.00
11.00	Social Service	108,759	0	108,759	2,303.00	47.22	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	0	0	0	0.00	0.00	13.00
14.00	Total (sum lines 1 thru 13)	1,275,975	0	1,275,975	66,065.00	19.31	14.00

SNF WAGE RELATED COSTS | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part IV Date/Time Prepared: 5/30/2023 5:40 pm

		Amount Reported	
		1.00	
	PART IV - WAGE RELATED COSTS		
	Part A - Core List		
	RETIREMENT COST		
1.00	401K Employer Contributions	0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)		
5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
	HEALTH AND INSURANCE COST		
8.00	Health Insurance (Purchased or Self Funded)	99,592	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	1,438	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	32,573	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	96,370	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	0	19.00
20.00	State or Federal Unemployment Taxes	17,531	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)	247,504	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.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part V | Date/Time Prepared: 5/30/2023 5:40 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)	0	0	0	0.00	0.00	1.00
2.00	Licensed Practical Nurses (LPNs)	0	0	0	0.00	0.00	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	0	0	0	0.00	0.00	3.00
4.00	Total Nursing (sum of lines 1 through 3)	0	0	0	0.00	0.00	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)	1,793,723		1,793,723	43,259.00	41.46	14.00
15.00	Licensed Practical Nurses (LPNs)	547,992		547,992	17,706.00	30.95	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	2,407,047		2,407,047	94,112.00	25.58	16.00
17.00	Total Nursing (sum of lines 14 through 16)	4,748,762		4,748,762	155,077.00	30.62	17.00
18.00	Physical Therapists	358,008		358,008	6,494.00	55.13	18.00
19.00	Physical Therapy Assistants	88,310		88,310	2,253.00	39.20	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	193,665		193,665	3,427.00	56.51	21.00
22.00	Occupational Therapy Assistants	93,611		93,611	2,369.00	39.51	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	87,839		87,839	1,202.00	73.08	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.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-7 | Date/Time Prepared: 5/30/2023 5:40 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.: 315449	Period: From 01/01/2022 To 12/31/2022	Worksheet S-7 Date/Time Prepared: 5/30/2023 5:40 pm

		Group	Days	
		1.00	2.00	
76.00		PA1		76.00
99.00		AAA		99.00
100.00	TOTAL			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.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A | Date/Time Prepared: 5/30/2023 5:40 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		2,982,578	2,982,578	0	2,982,578	1.00
3.00	00300	EMPLOYEE BENEFITS	0	256,049	256,049	0	256,049	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	316,189	1,844,556	2,160,745	0	2,160,745	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	537,662	537,662	0	537,662	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	262,599	262,599	0	262,599	6.00
7.00	00700	HOUSEKEEPING	355,041	91,240	446,281	0	446,281	7.00
8.00	00800	DIETARY	495,986	556,899	1,052,885	0	1,052,885	8.00
9.00	00900	NURSING ADMINISTRATION	0	345,600	345,600	0	345,600	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	108,759	0	108,759	0	108,759	13.00
15.00	01500	PATIENT ACTIVITIES	0	277,654	277,654	0	277,654	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	5,221,350	5,221,350	0	5,221,350	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	7,801	7,801	0	7,801	40.00
41.00	04100	LABORATORY	0	16,161	16,161	0	16,161	41.00
42.00	04200	INTRAVENOUS THERAPY	0	23,892	23,892	0	23,892	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	977,664	977,664	0	977,664	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	31,091	31,091	0	31,091	45.00
46.00	04600	SPEECH PATHOLOGY	0	24,959	24,959	0	24,959	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 PATIENT	0	234,605	234,605	0	234,605	49.00
51.00	05100	SUPPORT SURFACES	0	42,736	42,736	0	42,736	51.00
		OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	0	50,892	50,892	0	50,892	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)	1,275,975	13,785,988	15,061,963	0	15,061,963	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
100.00		TOTAL	1,275,975	13,785,988	15,061,963	0	15,061,963	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A | Date/Time Prepared: 5/30/2023 5:40 pm

		Cost Center Description	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)		
			6.00	7.00		
		GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	-1,763,993	1,218,585		1.00
3.00	00300	EMPLOYEE BENEFITS	0	256,049		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-294,330	1,866,415		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	537,662		5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	262,599		6.00
7.00	00700	HOUSEKEEPING	0	446,281		7.00
8.00	00800	DIETARY	0	1,052,885		8.00
9.00	00900	NURSING ADMINISTRATION	0	345,600		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0		10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0		12.00
13.00	01300	SOCIAL SERVICE	0	108,759		13.00
15.00	01500	PATIENT ACTIVITIES	0	277,654		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	42,467	5,263,817		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	7,801		40.00
41.00	04100	LABORATORY	0	16,161		41.00
42.00	04200	INTRAVENOUS THERAPY	0	23,892		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0		43.00
44.00	04400	PHYSICAL THERAPY	-531,346	446,318		44.00
45.00	04500	OCCUPATIONAL THERAPY	256,185	287,276		45.00
46.00	04600	SPEECH PATHOLOGY	62,880	87,839		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 PATIENT	0	234,605		49.00
51.00	05100	SUPPORT SURFACES	0	42,736		51.00
		OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0	50,892		71.00
		SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0		80.00
81.00	08100	INTEREST EXPENSE	0	0		81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0		82.00
83.00	08300	HOSPICE	0	0		83.00
89.00		SUBTOTALS (sum of lines 1-84)	-2,228,137	12,833,826		89.00
		NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0		91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0		92.00
93.00	09300	NONPAID WORKERS	0	0		93.00
94.00	09400	PATIENTS LAUNDRY	0	0		94.00
100.00		TOTAL	-2,228,137	12,833,826		100.00

RECLASSIFICATIONS | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-6 | Date/Time Prepared: 5/30/2023 5:40 pm

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

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

RECLASSIFICATIONS | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-6 | Date/Time Prepared: 5/30/2023 5:40 pm

		Decreases				
		Cost Center	Line #	Salary	Non Salary	
		6.00	7.00	8.00	9.00	
	TOTALS					
100.00				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.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-7 | Date/Time Prepared: 5/30/2023 5:40 pm

	Description	Beginning Balances	Acquisitions: Purchases	Acquisitions: Donation	Acquisitions: Total	Disposals and Retirements	
		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	813,803	78,051	0	78,051	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	5.00
6.00	Movable Equipment	1,957,005	3,956	0	3,956	44,624	6.00
7.00	Subtotal (sum of lines 1-6)	2,770,808	82,007	0	82,007	44,624	7.00
8.00	Reconciling Items	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	2,770,808	82,007	0	82,007	44,624	9.00

	Description	Ending Balance	Fully Depreciated Assets	
		6.00	7.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES			
1.00	Land	0	0	1.00
2.00	Land Improvements	0	0	2.00
3.00	Buildings and Fixtures	0	0	3.00
4.00	Building Improvements	891,854	0	4.00
5.00	Fixed Equipment	0	0	5.00
6.00	Movable Equipment	1,916,337	0	6.00
7.00	Subtotal (sum of lines 1-6)	2,808,191	0	7.00
8.00	Reconciling Items	0	0	8.00
9.00	Total (line 7 minus line 8)	2,808,191	0	9.00

ADJUSTMENTS TO EXPENSES | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-8 | Date/Time Prepared: 5/30/2023 5:40 pm

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted: Cost Center	Line No.	
		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)	B	-10,969	CAP REL COSTS - BLDGS & FIXTURES	1.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00	5.00
6.00	Television and radio service (chapter 21)		0		0.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0			8.00
9.00	Home office cost (chapter 21)		0		0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-1,818,943			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)		0	UTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0	*** Cost Center Deleted ***	2.00	24.00
25.00	Other adjustment (specify)		0		0.00	25.00
25.01	OFFICE EXPENSE	A	-6,853	ADMINISTRATIVE & GENERAL	4.00	25.01
25.03	CONTRIBUTIONS	A	-1,500	ADMINISTRATIVE & GENERAL	4.00	25.03
25.04	PENALTIES	A	-21,772	ADMINISTRATIVE & GENERAL	4.00	25.04
25.06	BAD DEBTS	A	-368,100	ADMINISTRATIVE & GENERAL	4.00	25.06
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-2,228,137			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.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-8-1 Parts I-II | Date/Time Prepared: 5/30/2023 5:40 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		1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	1.00
2.00		4.00	ADMINISTRATIVE & GENERAL	RENT	2.00
3.00		44.00	PHYSICAL THERAPY	PT	3.00
4.00		45.00	OCCUPATIONAL THERAPY	OT	4.00
5.00		46.00	SPEECH PATHOLOGY	ST	5.00
6.00		30.00	SKILLED NURSING FACILITY	TRANSPORTERS	6.00
7.00		4.00	ADMINISTRATIVE & GENERAL	OFFICE	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		565,524	2,318,548	-1,753,024		1.00
2.00		2,622	0	2,622		2.00
3.00		446,318	977,664	-531,346		3.00
4.00		287,276	31,091	256,185		4.00
5.00		87,839	24,959	62,880		5.00
6.00		42,467	0	42,467		6.00
7.00		101,273	0	101,273		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.	1,533,319	3,352,262	-1,818,943		10.00

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	Provider No.: 315449	Period: From 01/01/2022 To 12/31/2022	Worksheet A-8-1 Parts I-II Date/Time Prepared: 5/30/2023 5:40 pm

		Symbol (1)	Name	Percentage of Ownership		
		1.00	2.00	3.00		
	PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:					
1.00		A	AVERY EISENREICH	99.00		1.00
2.00		A	RIVKA JACOBOWITZ	1.00		2.00
3.00		A	AVERY EISENREICH	99.00		3.00
4.00		A	RIVKA JACOBOWITZ	1.00		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

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) 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:				
1.00		ST CLOUD REALTY	99.00	REALTY	1.00
2.00		ST CLOUD REALTY	1.00	REALTY	2.00
3.00		ADVANTAGE REHAB	99.00	REHAB	3.00
4.00		ADVANTAGE REHAB	1.00	REHAB	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

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) 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.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part I | Date/Time Prepared: 5/30/2023 5:40 pm

		Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS BLDGS & FIXTURES	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	
			0	1.00	3.00	3A	4.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	1,218,585	1,218,585				1.00
3.00	00300	EMPLOYEE BENEFITS	256,049	0	256,049			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	1,866,415	79,825	63,449	2,009,689	2,009,689	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	537,662	145,450	0	683,112	126,831	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	262,599	30,104	0	292,703	54,345	6.00
7.00	00700	HOUSEKEEPING	446,281	31,497	71,246	549,024	101,936	7.00
8.00	00800	DIETARY	1,052,885	156,555	99,529	1,308,969	243,032	8.00
9.00	00900	NURSING ADMINISTRATION	345,600	6,384	0	351,984	65,352	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	3,676	0	3,676	683	12.00
13.00	01300	SOCIAL SERVICE	108,759	8,667	21,825	139,251	25,854	13.00
15.00	01500	PATIENT ACTIVITIES	277,654	40,938	0	318,592	59,152	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	5,263,817	662,865	0	5,926,682	1,100,394	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	7,801	0	0	7,801	1,448	40.00
41.00	04100	LABORATORY	16,161	0	0	16,161	3,001	41.00
42.00	04200	INTRAVENOUS THERAPY	23,892	0	0	23,892	4,436	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	446,318	28,130	0	474,448	88,089	44.00
45.00	04500	OCCUPATIONAL THERAPY	287,276	22,791	0	310,067	57,569	45.00
46.00	04600	SPEECH PATHOLOGY	87,839	1,703	0	89,542	16,625	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 PATIENT	234,605	0	0	234,605	43,558	49.00
51.00	05100	SUPPORT SURFACES	42,736	0	0	42,736	7,935	51.00
		OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	50,892	0	0	50,892	9,449	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)	12,833,826	1,218,585	256,049	12,833,826	2,009,689	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	12,833,826	1,218,585	256,049	12,833,826	2,009,689	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part I | Date/Time Prepared: 5/30/2023 5:40 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	809,943					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	24,547	371,595				6.00
7.00	00700	HOUSEKEEPING	25,682	0	676,642			7.00
8.00	00800	DIETARY	127,655	0	113,696	1,793,352		8.00
9.00	00900	NURSING ADMINISTRATION	5,206	0	4,637	0	427,179	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	2,997	0	2,670	0	0	12.00
13.00	01300	SOCIAL SERVICE	7,067	0	6,295	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	33,381	0	29,731	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	540,500	371,595	481,397	1,793,352	427,179	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	22,937	0	20,429	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	18,583	0	16,551	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	1,388	0	1,236	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENT	0	0	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
		OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
		SPECIAL PURPOSE COST CENTERS						
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)	809,943	371,595	676,642	1,793,352	427,179	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	809,943	371,595	676,642	1,793,352	427,179	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part I | Date/Time Prepared: 5/30/2023 5:40 pm

		Cost Center Description	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
			10.00	12.00	13.00	15.00	16.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0					10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	10,026				12.00
13.00	01300	SOCIAL SERVICE	0	0	178,467			13.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	440,856		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	10,026	178,467	440,856	11,270,448	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	9,249	40.00
41.00	04100	LABORATORY	0	0	0	0	19,162	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	28,328	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	605,903	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	402,770	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	108,791	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 PATIENT	0	0	0	0	278,163	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	50,671	51.00
		OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	0	0	0	0	60,341	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)	0	10,026	178,467	440,856	12,833,826	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	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	10,026	178,467	440,856	12,833,826	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part I Date/Time Prepared: 5/30/2023 5:40 pm

		Cost Center Description	Post Stepdown Adjustments	Total		
			17.00	18.00		
		GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES				1.00
3.00	00300	EMPLOYEE BENEFITS				3.00
4.00	00400	ADMINISTRATIVE & GENERAL				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS				5.00
6.00	00600	LAUNDRY & LINEN SERVICE				6.00
7.00	00700	HOUSEKEEPING				7.00
8.00	00800	DIETARY				8.00
9.00	00900	NURSING ADMINISTRATION				9.00
10.00	01000	CENTRAL SERVICES & SUPPLY				10.00
12.00	01200	MEDICAL RECORDS & LIBRARY				12.00
13.00	01300	SOCIAL SERVICE				13.00
15.00	01500	PATIENT ACTIVITIES				15.00
		INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	0	11,270,448		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	9,249		40.00
41.00	04100	LABORATORY	0	19,162		41.00
42.00	04200	INTRAVENOUS THERAPY	0	28,328		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0		43.00
44.00	04400	PHYSICAL THERAPY	0	605,903		44.00
45.00	04500	OCCUPATIONAL THERAPY	0	402,770		45.00
46.00	04600	SPEECH PATHOLOGY	0	108,791		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 PATIENT	0	278,163		49.00
51.00	05100	SUPPORT SURFACES	0	50,671		51.00
		OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0	60,341		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	12,833,826		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	12,833,826		100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part II | Date/Time Prepared: 5/30/2023 5:40 pm

		Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS BLDGS & FIXTURES	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	
			0	1.00	2A	3.00	4.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300	EMPLOYEE BENEFITS	0	0	0	0		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	79,825	79,825	0	79,825	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	145,450	145,450	0	5,038	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	30,104	30,104	0	2,159	6.00
7.00	00700	HOUSEKEEPING	0	31,497	31,497	0	4,049	7.00
8.00	00800	DIETARY	0	156,555	156,555	0	9,654	8.00
9.00	00900	NURSING ADMINISTRATION	0	6,384	6,384	0	2,596	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	3,676	3,676	0	27	12.00
13.00	01300	SOCIAL SERVICE	0	8,667	8,667	0	1,027	13.00
15.00	01500	PATIENT ACTIVITIES	0	40,938	40,938	0	2,350	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	662,865	662,865	0	43,706	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	58	40.00
41.00	04100	LABORATORY	0	0	0	0	119	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	176	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	28,130	28,130	0	3,499	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	22,791	22,791	0	2,287	45.00
46.00	04600	SPEECH PATHOLOGY	0	1,703	1,703	0	660	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 PATIENT	0	0	0	0	1,730	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	315	51.00
		OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	0	0	0	0	375	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)	0	1,218,585	1,218,585	0	79,825	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	0	0	0	99.00
100.00		TOTAL	0	1,218,585	1,218,585	0	79,825	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part II | Date/Time Prepared: 5/30/2023 5:40 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	150,488					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	4,561	36,824				6.00
7.00	00700	HOUSEKEEPING	4,772	0	40,318			7.00
8.00	00800	DIETARY	23,718	0	6,775	196,702		8.00
9.00	00900	NURSING ADMINISTRATION	967	0	276	0	10,223	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	557	0	159	0	0	12.00
13.00	01300	SOCIAL SERVICE	1,313	0	375	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	6,202	0	1,772	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	100,425	36,824	28,684	196,702	10,223	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	4,262	0	1,217	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	3,453	0	986	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	258	0	74	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENT	0	0	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
		OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
		SPECIAL PURPOSE COST CENTERS						
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)	150,488	36,824	40,318	196,702	10,223	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	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	150,488	36,824	40,318	196,702	10,223	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part II | Date/Time Prepared: 5/30/2023 5:40 pm

		Cost Center Description	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
			10.00	12.00	13.00	15.00	16.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0					10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	4,419				12.00
13.00	01300	SOCIAL SERVICE	0	0	11,382			13.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	51,262		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	4,419	11,382	51,262	1,146,492	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	58	40.00
41.00	04100	LABORATORY	0	0	0	0	119	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	176	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	37,108	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	29,517	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	2,695	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 PATIENT	0	0	0	0	1,730	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	315	51.00
		OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	0	0	0	0	375	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)	0	4,419	11,382	51,262	1,218,585	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	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	4,419	11,382	51,262	1,218,585	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part II | Date/Time Prepared: 5/30/2023 5:40 pm

		Cost Center Description	Post Step-Down Adjustments	Total		
			17.00	18.00		
		GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES				1.00
3.00	00300	EMPLOYEE BENEFITS				3.00
4.00	00400	ADMINISTRATIVE & GENERAL				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS				5.00
6.00	00600	LAUNDRY & LINEN SERVICE				6.00
7.00	00700	HOUSEKEEPING				7.00
8.00	00800	DIETARY				8.00
9.00	00900	NURSING ADMINISTRATION				9.00
10.00	01000	CENTRAL SERVICES & SUPPLY				10.00
12.00	01200	MEDICAL RECORDS & LIBRARY				12.00
13.00	01300	SOCIAL SERVICE				13.00
15.00	01500	PATIENT ACTIVITIES				15.00
		INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	0	1,146,492		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	58		40.00
41.00	04100	LABORATORY	0	119		41.00
42.00	04200	INTRAVENOUS THERAPY	0	176		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0		43.00
44.00	04400	PHYSICAL THERAPY	0	37,108		44.00
45.00	04500	OCCUPATIONAL THERAPY	0	29,517		45.00
46.00	04600	SPEECH PATHOLOGY	0	2,695		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 PATIENT	0	1,730		49.00
51.00	05100	SUPPORT SURFACES	0	315		51.00
		OTHER REIMBURSABLE COST CENTERS				
71.00	07100	AMBULANCE	0	375		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	1,218,585		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	1,218,585		100.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B-1 | Date/Time Prepared: 5/30/2023 5:40 pm

		Cost Center Description	CAPITAL RELATED COSTS BLDGS & FIXTURES (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	
			1.00	3.00	4A	4.00	5.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	31,493					1.00
3.00	00300	EMPLOYEE BENEFITS	0	1,275,975				3.00
4.00	00400	ADMINISTRATIVE & GENERAL	2,063	316,189	-2,009,689	10,824,137		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	3,759	0	0	683,112	25,671	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	778	0	0	292,703	778	6.00
7.00	00700	HOUSEKEEPING	814	355,041	0	549,024	814	7.00
8.00	00800	DIETARY	4,046	495,986	0	1,308,969	4,046	8.00
9.00	00900	NURSING ADMINISTRATION	165	0	0	351,984	165	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	95	0	0	3,676	95	12.00
13.00	01300	SOCIAL SERVICE	224	108,759	0	139,251	224	13.00
15.00	01500	PATIENT ACTIVITIES	1,058	0	0	318,592	1,058	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	17,131	0	0	5,926,682	17,131	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	7,801	0	40.00
41.00	04100	LABORATORY	0	0	0	16,161	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	23,892	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	727	0	0	474,448	727	44.00
45.00	04500	OCCUPATIONAL THERAPY	589	0	0	310,067	589	45.00
46.00	04600	SPEECH PATHOLOGY	44	0	0	89,542	44	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 PATIENT	0	0	0	234,605	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	42,736	0	51.00
		OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	0	0	0	50,892	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)	31,493	1,275,975	-2,009,689	10,824,137	25,671	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	1,218,585	256,049		2,009,689	809,943	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	38.693837	0.200669		0.185667	31.550894	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)		0		79,825	150,488	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)		0.000000		0.007375	5.862179	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B-1 | Date/Time Prepared: 5/30/2023 5:40 pm

		Cost Center Description	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURS HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	
			6.00	7.00	8.00	9.00	10.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE	38,069					6.00
7.00	00700	HOUSEKEEPING	0	24,079				7.00
8.00	00800	DIETARY	0	4,046	114,207			8.00
9.00	00900	NURSING ADMINISTRATION	0	165	0	155,077		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	95	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	224	0	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	0	1,058	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	38,069	17,131	114,207	155,077	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	727	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	589	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	44	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENT	0	0	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
		OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
		SPECIAL PURPOSE COST CENTERS						
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)	38,069	24,079	114,207	155,077	0	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	371,595	676,642	1,793,352	427,179	0	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	9.761092	28.100918	15.702645	2.754625	0.000000	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	36,824	40,318	196,702	10,223	0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.967296	1.674405	1.722329	0.065922	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B-1 | Date/Time Prepared: 5/30/2023 5:40 pm

		Cost Center Description	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	OTHER GENERAL SERVICE PATIENT ACTIVITIES (PATIENT DAYS)		
			12.00	13.00	15.00		
		GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	00600	LAUNDRY & LINEN SERVICE					6.00
7.00	00700	HOUSEKEEPING					7.00
8.00	00800	DIETARY					8.00
9.00	00900	NURSING ADMINISTRATION					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY					10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	38,069				12.00
13.00	01300	SOCIAL SERVICE	0	38,069			13.00
15.00	01500	PATIENT ACTIVITIES	0	0	38,069		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	38,069	38,069	38,069		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 PATIENT	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)	38,069	38,069	38,069		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)	10,026	178,467	440,856		102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	0.263364	4.687988	11.580446		103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	4,419	11,382	51,262		104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.116079	0.298983	1.346555		105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet C | Date/Time Prepared: 5/30/2023 5:40 pm

		Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2	
			1.00	2.00	3.00	
		ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	9,249	0	0.000000	40.00
41.00	04100	LABORATORY	19,162	0	0.000000	41.00
42.00	04200	INTRAVENOUS THERAPY	28,328	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	605,903	644,295	0.940412	44.00
45.00	04500	OCCUPATIONAL THERAPY	402,770	566,194	0.711364	45.00
46.00	04600	SPEECH PATHOLOGY	108,791	202,057	0.538417	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	04900	DRUGS CHARGED TO PATIENT	278,163	234,605	1.185665	49.00
51.00	05100	SUPPORT SURFACES	50,671	0	0.000000	51.00
		OUTPATIENT SERVICE COST CENTERS				
71.00	07100	AMBULANCE	60,341	0	0.000000	71.00
100.00		Total	1,563,378	1,647,151		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	Provider No.: 315449	Period: From 01/01/2022 To 12/31/2022	Worksheet D Part I Date/Time Prepared: 5/30/2023 5:40 pm
	Title XVIII (1)	Skilled Nursing Facility	PPS

			Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
				Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
			1.00	2.00	3.00	4.00	5.00	
	PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
	ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0.000000	0	0	0	0	40.00
41.00	04100	LABORATORY	0.000000	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0.940412	286,039	0	268,995	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0.711364	254,688	0	181,176	0	45.00
46.00	04600	SPEECH PATHOLOGY	0.538417	87,212	0	46,956	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENT	1.185665	0	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
	OUTPATIENT SERVICE COST CENTERS							
71.00	07100	AMBULANCE (2)	0.000000		0		0	71.00
100.00		Total (Sum of lines 40 - 71)		627,939	0	497,127	0	100.00

(1) For title V and XIX use columns 1, 2, and 4 only.

(2) Line 71 columns 2 and 4 are for titles V and XIX. No amounts should be entered here for title XVIII.

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	Provider No.: 315449	Period: From 01/01/2022 To 12/31/2022	Worksheet D Parts II-III Date/Time Prepared: 5/30/2023 5:40 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)	1.185665	1.00
2.00		Program vaccine charges (From your records, or the PS&R)	18,936	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)	22,452	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	9,249	0	0.000000	0	0	40.00
41.00	04100	LABORATORY	19,162	0	0.000000	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	28,328	0	0.000000	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	605,903	0	0.000000	268,995	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	402,770	0	0.000000	181,176	0	45.00
46.00	04600	SPEECH PATHOLOGY	108,791	0	0.000000	46,956	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENT	278,163	0	0.000000	0	0	49.00
51.00	05100	SUPPORT SURFACES	50,671	0	0.000000	0	0	51.00
100.00		Total (Sum of lines 40 - 52)	1,503,037	0		497,127	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No.: 315449	Period: From 01/01/2022 To 12/31/2022	Worksheet D-1 Parts I-II Date/Time Prepared: 5/30/2023 5:40 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	38,069	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	4,864	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	11,270,448	5.00
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6.00	General inpatient routine service charges	13,276,225	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.848920	7.00
8.00	Enter private room charges from your records	0	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00	9.00
10.00	Enter semi-private room charges from your records	0	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	11,270,448	15.00
	PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	296.05	16.00
17.00	Program routine service cost (Line 3 times line 16)	1,439,987	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)	1,439,987	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	1,146,492	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	30.12	21.00
22.00	Program capital related cost (Line 3 times line 21)	146,504	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	1,293,483	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	1,293,483	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	38,069	1.00
2.00	Program inpatient days (see instructions)	4,864	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)	0.127768	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.: 315449	Period: From 01/01/2022 To 12/31/2022	Worksheet E Part I Date/Time Prepared: 5/30/2023 5:40 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)	3,280,209	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)	3,280,209	3.00
4.00	Primary payor amounts	40,032	4.00
5.00	Coinsurance	548,101	5.00
6.00	Allowable bad debts (From your records)	600,548	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	78,240	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	390,356	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)	3,082,432	11.00
12.00	Interim payments (See instructions)	3,045,855	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	4,919	14.75
14.99	Sequestration amount (see instructions)	34,119	14.99
15.00	Balance due provider/program (see Instructions)	-2,461	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)	22,452	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	22,452	19.00
20.00	Medicare Part B ancillary charges (See instructions)	18,936	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	18,936	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	18,936	25.00
26.00	Interim payments (See instructions)	15,043	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Demonstration payment adjustment amount before sequestration	0	28.50
28.55	Demonstration payment adjustment amount after sequestration	0	28.55
28.99	Sequestration amount (see instructions)	238	28.99
29.00	Balance due provider/program (see instructions)	3,655	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.: 315449	Period: From 01/01/2022 To 12/31/2022	Worksheet E-1 Date/Time Prepared: 5/30/2023 5:40 pm
	Title XVIII	Skilled Nursing Facility	PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		2,973,804		15,043	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	09/22/2022	72,051		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)		72,051		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)		3,045,855		15,043	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		0		3,655	6.01
6.02	PROVIDER TO PROGRAM		2,461		0	6.02
7.00	Total Medicare program liability (see instructions)		3,043,394		18,698	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.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet G | Date/Time Prepared: 5/30/2023 5:40 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	333,212	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	2,500,446	0	0	0	4.00
5.00	Other receivables	380,957	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-388,400	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	156,889	0	0	0	8.00
9.00	Other current assets	244,964	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)	3,228,068	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	891,854	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	1,916,337	0	0	0	23.00
24.00	Less: Accumulated depreciation	-2,477,608	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)	330,583	0	0	0	28.00
	OTHER ASSETS					
29.00	Investments	1,078,073	0	0	0	29.00
30.00	Deposits on leases	609,500	0	0	0	30.00
31.00	Due from owners/officers	133,580	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)	1,821,153	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	5,379,804	0	0	0	34.00
	Liabilities and Fund Balances					
	CURRENT LIABILITIES					
35.00	Accounts payable	5,753,588	0	0	0	35.00
36.00	Salaries, wages, and fees payable	172,665	0	0	0	36.00
37.00	Payroll taxes payable	347	0	0	0	37.00
38.00	Notes & loans payable (Short term)	368,766	0	0	0	38.00
39.00	Deferred income	1,669,771	0	0	0	39.00
40.00	Accelerated payments	0				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	-46,592	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	7,918,545	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)	7,918,545	0	0	0	51.00
	CAPITAL ACCOUNTS					
52.00	General fund balance	-2,538,741				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-2,538,741	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	5,379,804	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet G-1 | Date/Time Prepared: 5/30/2023 5:40 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		-730,115		0		1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-1,536,947				2.00
3.00	Total (sum of line 1 and line 2)		-2,267,062		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00	CAPITAL CONTRIBUTIONS	300,000		0		0	5.00
6.00	ROUNDING	1		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		300,001		0		10.00
11.00	Subtotal (line 3 plus line 10)		-1,967,061		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00	DIVIDENDS	571,680		0		0	13.00
14.00		0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		571,680		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-2,538,741		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	CAPITAL CONTRIBUTIONS		0		5.00
6.00	ROUNDING		0		6.00
7.00			0		7.00
8.00			0		8.00
9.00			0		9.00
10.00	Total additions (sum of line 5 - 9)	0		0	10.00
11.00	Subtotal (line 3 plus line 10)	0		0	11.00
12.00	Deductions (debit adjustments)				12.00
13.00	DIVIDENDS		0		13.00
14.00			0		14.00
15.00			0		15.00
16.00			0		16.00
17.00			0		17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0	19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 315449 | Period: From 01/01/2022 To 12/31/2022 | Worksheet G-2 Parts I-II | Date/Time Prepared: 5/30/2023 5:40 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	13,276,225		13,276,225	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)	13,276,225		13,276,225	5.00
	All Other Care Services				
6.00	ANCILLARY SERVICES	1,647,151	0	1,647,151	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	8,401	0	8,401	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	14,931,777	0	14,931,777	14.00

	Cost Center Description			
		1.00	2.00	
	PART II - OPERATING EXPENSES			
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)		15,061,963	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)		15,061,963	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES	Provider No.: 315449	Period: From 01/01/2022 To 12/31/2022	Worksheet G-3 Date/Time Prepared: 5/30/2023 5:40 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	14,931,777	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,436,613	2.00
3.00	Net patient revenues (Line 1 minus line 2)	13,495,164	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	15,061,963	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-1,566,799	5.00
	Other income:		
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	10,969	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	PRIOR YEAR	10,383	24.00
24.50	COVID-19 PHE Funding	8,500	24.50
25.00	Total other income (Sum of lines 6 - 24)	29,852	25.00
26.00	Total (Line 5 plus line 25)	-1,536,947	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)	-1,536,947	31.00

ST CLOUD OPERATIONS LLC
D/B/A ALARIS HEALTH AT WEST ORANGE
(a limited liability company)
BALANCE SHEET
AT DECEMBER 31, 2022

ASSETS		
Current assets		
Cash and cash equivalents	$	453,107
Cash - restricted (patient funds)		125,070
Accounts receivable - net		2,112,045
Escrow deposits		609,500
Due from related entity		508,580
Prepaid expenses and other		156,889
Total current assets		3,965,191
Property and equipment - net		330,583
Escrow deposits		1,078,073
TOTAL ASSETS	$	5,373,847
LIABILITIES AND MEMBERS' DEFICIENCY		
Current liabilities		
Accounts payable	$	5,819,644
Accrued expenses		163,586
Accrued and withheld taxes		9,426
Patients' funds payable		120,148
Deposits payable		897,937
Due to landlord		-
Due to related entity		34,793
Due to third party payers		867,054
Total current liabilities		7,912,588
Members' deficiency		(2,538,741)
TOTAL LIABILITIES AND MEMBERS' DEFICIENCY	$	5,373,847

ST CLOUD OPERATIONS LLC
D/B/A ALARIS HEALTH AT WEST ORANGE
(a limited liability company)
STATEMENTS OF OPERATIONS AND MEMBERS' DEFICIENCY
YEAR ENDED DECEMBER 31, 2022

Revenues	$	13,307,267
Operating expenses		14,863,682
Loss from operations		(1,556,415)
Non-operating revenue		
Interest income		10,969
Settlement of debt		-
Stimulus funds		8,500
NET LOSS		(1,536,946)
Members' deficiency - beginning of year		(730,115)
		(2,267,061)
Net members' equity contributed (distributed)		(271,680)
MEMBERS' DEFICIENCY - END OF YEAR	$	(2,538,741)

ST CLOUD OPERATIONS LLC
D/B/A ALARIS HEALTH AT WEST ORANGE
(a limited liability company)
STATEMENTS OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2022

Cash flows from operating activities		
Net loss	$	(1,536,946)
Adjustments to reconcile net loss		
to net cash used in operating activities		
Depreciation		84,759
(Increase) decrease in assets		
Accounts receivable		(498,276)
Prepaid expenses and other		296,470
Increase (decrease) in liabilities		
Accounts payable		398,299
Accrued expenses and withheld taxes		1,638
Due to third party payers		302,434
Due from related party		29,262
Due to landlord		-
Patients' funds and deposits payable		131,278
Net cash used in operating activities		(791,082)
Cash flows from investing activities		
Purchase of equipment		(37,383)
Net cash used in investing activities		(37,383)
Cash flows from financing activities		
Members' equity contributed		300,000
Members' equity distributed		(571,680)
Loans from related entities		-
Medicare advance - loan repayment		(751,805)
Net cash used in financing activities		(1,023,485)
Net decrease in cash, restricted cash and cash equivalents		(1,851,950)
Cash, restricted cash and cash equivalents - beginning of year		4,117,700
CASH, RESTRICTED CASH		
AND CASH EQUIVALENTS - END OF YEAR	$	2,265,750

ST CLOUD OPERATIONS LLC
D/B/A ALARIS HEALTH AT WEST ORANGE
(a limited liability company)
SUPPLEMENTARY INFORMATION
REVENUES
YEAR ENDED DECEMBER 31, 2022

		Per Patient Day
Current year		
Medicaid	$ 536,584	$ 261.75
Medicaid - Managed Care	6,260,937	263.39
Private	351,188	422.10
Medicare - Part A	3,956,669	637.45
Medicare - Part A bad debts	(198,281)	(31.94)
HMO	1,733,152	440.45
Hospice	403,961	307.43
	13,044,210	$ 342.29
Prior years		
Private	41,731	
Medicaid	(22,265)	
Hospice	(1,785)	
Medicare	(56,998)	
HMO	49,701	
	10,384	
Ancillary revenue	252,673	
Other revenue	-	
TOTAL REVENUES	$ 13,307,267	