

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: 315077

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

Worksheet S
Parts I, II & III
Date/Time Prepared:
5/29/2024 4:43 pm

PART I - COST REPORT STATUS

Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report	Date:	Time:
	2. <input type="checkbox"/> Manually prepared cost report		
	3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report		
	3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.		
Contractor use only	4. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Contractor No. _____	
	5. Date Received: _____	7. <input type="checkbox"/> First Cost Report for this Provider CCN	
		8. <input type="checkbox"/> Last Cost Report for this Provider CCN	
		9. NPR Date: _____	
		10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened	
		11. Contractor Vendor Code <u>4</u>	
		12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.	

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by THE EVERGREENS (315077) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
1	1	2	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			2
3	Signatory Title	VICE PRESIDENT AND CONTROLLER		3
4	Date			4

Cost Center Description		Title V		Title XVIII		Title XIX		
		1.00		Part A	Part B	4.00		
PART III - SETTLEMENT SUMMARY				2.00	3.00			
1.00	SKILLED NURSING FACILITY	0		0	0	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		0	0	0		100.00

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete and review the information collection is estimated 202 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving the form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA				Provider No. : 315077		Period: From 01/01/2023 To 12/31/2023		Worksheet S-2 Part I Date/Time Prepared: 5/29/2024 4:43 pm	
1.00		2.00		3.00					
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:									
1.00	Street: 309 BRIDGEBORO ROAD			PO Box:		Date		Payment System (P, 0, or N)	
2.00	City: MOORESTOWN			State: NJ		Zip Code: 08057			
3.00	County: BURLINGTON			CBSA Code: 15804		Urban/Rural: U			
3.01				CBSA Code:					
				Component Name		Provider CCN		Date Certified	
				1.00		2.00		3.00	
SNF and SNF-Based Component Identification:									
4.00	SNF			THE EVERGREENS		315077		01/01/1968	
5.00	Nursing Facility			THE EVERGREENS		315077		01/01/1968	
6.00	ICF/IID								
7.00	SNF-Based HHA								
8.00	SNF-Based RHC								
9.00	SNF-Based FQHC								
10.00	SNF-Based CMHC								
11.00	SNF-Based OLTC								
12.00	SNF-Based HOSPICE								
13.00	SNF-Based CORF								
						From:		To:	
						1.00		2.00	
14.00	Cost Reporting Period (mm/dd/yyyy)					01/01/2023		12/31/2023	
15.00	Type of Control (See Instructions)					1			
								Y/N	
								1.00	
Type of Freestanding Skilled Nursing Facility									
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.							Y	
Miscellaneous Cost Reporting Information									
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.									
20.00	Straight Line							3,077,380	
21.00	Declining Balance							0	
22.00	Sum of the Year's Digits							0	
23.00	Sum of line 20 through 22							3,077,380	
24.00	If depreciation is funded, enter the balance as of the end of the period.							0	
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)							Y	
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)							N	
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)							N	
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)							N	
								Part A	
								Part B	
								Other	
								1.00	
								2.00	
								3.00	
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.									
29.00	Skilled Nursing Facility							N	
30.00	Nursing Facility							N	
31.00	ICF/IID							N	
32.00	SNF-Based HHA							N	
33.00	SNF-Based RHC							N	
34.00	SNF-Based FQHC							N	
35.00	SNF-Based CMHC							N	
36.00	SNF-Based OLTC							N	
						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)					N			
38.00	Are you legally-required to carry malpractice insurance? (Y/N)					Y			
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.					1			
						Premiums		Paid Losses	
						1.00		2.00	
						Self Insurance			
41.00	List malpractice premiums and paid losses:					84,342		0	

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

Provider No. : 315077

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

Worksheet S-2
Part I
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			Y/N	
			1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.		N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?		Y	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.		H02016	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: ACTS RETIREMENT-LIFE COMMUNITIES, IN	Contractor's Name: NOVITAS SOLUTIONS, INC.	Contractor's Number: 12001	45.00
46.00	Street: 420 DELAWARE DRIVE	PO Box:		46.00
47.00	City: FORT WASHINGTON	State: PA	Zip Code: 19034	47.00

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

Provider No. : 315077

Period:
From 01/01/2023
To 12/31/2023Worksheet S-2
Part II
Date/Time Prepared:
5/29/2024 4:43 pm

		Y/N	Date	
		1.00	2.00	
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)				
Completed by All Skilled Nursing Facilities				
Provider Organization and Operation				
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N		1.00
		Y/N	Date	V/I
		1.00	2.00	3.00
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N		2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y		3.00
		Y/N	Type	Date
		1.00	2.00	3.00
Financial Data and Reports				
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	A	04/29/2024
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.		N	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
		0	1.00	2.00
			3.00	
PS&R Data				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	Y	02/23/2024	N
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N

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

Provider No. : 315077

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

Worksheet S-2
Part II
Date/Time Prepared:
5/29/2024 4:43 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.	DEANDRA	FALLON	19.00
20.00	Enter the employer/company name of the cost report preparer	BAKER TILLY US, LLP		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	570.820.0301	DEANDRA.FALLON@BAKERTILLY.COM	21.00

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

Provider No. : 315077

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

Worksheet S-2
Part II
Date/Time Prepared:
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		Part B	
		Date	
		4.00	
PS&R Data			
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)		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.	DIRECTOR	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. : 315077

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part I
Date/Time Prepared:
5/29/2024 4:43 pm

Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
		1.00	2.00	3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	17	6,205	0	1,266	0	1.00
2.00	NURSING FACILITY	17	6,205	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST			0	0	0	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)	34	12,410	0	1,266	0	8.00
Component		Inpatient Days/Visits		Discharges			
		Other	Total	Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	3,338	4,604	0	41	0	1.00
2.00	NURSING FACILITY	4,667	4,667	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST	0	0				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)	8,005	9,271	0	41	0	8.00
Component		Discharges		Average Length of Stay			
		Other	Total	Title V	Title XVIII	Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	15	56	0.00	30.88	0.00	1.00
2.00	NURSING FACILITY	16	16	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)	31	72	0.00	30.88	0.00	8.00
Component		Average Length of Stay		Admissions			
		Total	Title V	Title XVIII	Title XIX	Other	
		16.00	17.00	18.00	19.00	20.00	
1.00	SKILLED NURSING FACILITY	82.21	0	37	0	16	1.00
2.00	NURSING FACILITY	291.69	0		0	17	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)	128.76	0	37	0	33	8.00
Component		Admissions		Full Time Equivalent			
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	53	10.79	0.00			1.00
2.00	NURSING FACILITY	17	10.94	0.00			2.00
3.00	ICF/IID	0	0.00	0.00			3.00
4.00	HOME HEALTH AGENCY COST		0.00	0.00			4.00
5.00	Other Long Term Care	0	0.00	0.00			5.00
6.00	SNF-Based CMHC		0.00	0.00			6.00
7.00	HOSPICE	0	0.00	0.00			7.00
8.00	Total (Sum of lines 1-7)	70	21.73	0.00			8.00

SNF WAGE INDEX INFORMATION

Provider No. : 315077

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part II
Date/Time Prepared:
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	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART II - DIRECT SALARIES						
SALARIES						
1.00	Total salaries (See Instructions)	7,891,744	0	7,891,744	299,336.00	26.36 1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00 2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00 3.00
4.00	Home office personnel	0	0	0	0.00	0.00 4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00 5.00
6.00	Revised wages (line 1 minus line 5)	7,891,744	0	7,891,744	299,336.00	26.36 6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00 7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00 8.00
9.00	CMHC	0	0	0	0.00	0.00 9.00
10.00	HOSPICE	0	0	0	0.00	0.00 10.00
11.00	Other excluded areas	1,727,528	-118,575	1,608,953	51,822.00	31.05 11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	1,727,528	-118,575	1,608,953	51,822.00	31.05 12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	6,164,216	118,575	6,282,791	247,514.00	25.38 13.00
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	252,203	0	252,203	6,991.00	36.08 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	1,631,677	0	1,631,677	18,437.00	88.50 16.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	1,839,152	0	1,839,152		
18.00	Wage-related costs other (See Part IV)	17,768	0	17,768		
19.00	Wage related costs (excluded units)	378,585	0	378,585		
20.00	Physician Part A - WRC	0	0	0		
21.00	Physician Part B - WRC	0	0	0		
22.00	Total Adjusted Wage Related cost (see instructions)	1,478,335	0	1,478,335		

SNF WAGE INDEX INFORMATION

Provider No. : 315077

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part III
Date/Time Prepared:
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	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0	0.00	1.00
2.00	Administrative & General	280,811	-30,371	250,440	9,849.00	2.00
3.00	Plant Operation, Maintenance & Repairs	990,558	-2,508	988,050	43,146.00	3.00
4.00	Laundry & Linen Service	0	40,184	40,184	2,171.00	4.00
5.00	Housekeeping	775,463	-40,184	735,279	39,500.00	5.00
6.00	Dietary	1,523,589	-3,517	1,520,072	76,143.00	6.00
7.00	Nursing Administration	0	282,376	282,376	6,556.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	10.00
11.00	Social Service	0	56,513	56,513	2,091.00	11.00
12.00	Nursing and Allied Health Ed. Act.					12.00
13.00	Other General Service	0	185,264	185,264	7,100.00	13.00
14.00	Total (sum lines 1 thru 13)	3,570,421	487,757	4,058,178	186,556.00	14.00

SNF WAGE RELATED COSTS		Provider No. : 315077	Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prepared: 5/29/2024 4:43 pm
			Amount Reported	
			1.00	
PART IV - WAGE RELATED COSTS				
Part A - Core List				
RETIREMENT COST				
1.00	401K Employer Contributions		180,452	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)		793,719	8.00
9.00	Prescription Drug Plan		0	9.00
10.00	Dental, Hearing and Vision Plan		2,437	10.00
11.00	Life Insurance (If employee is owner or beneficiary)		6,000	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)		3,000	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)		0	14.00
15.00	Workers' Compensation Insurance		165,267	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		589,336	17.00
18.00	Medicare Taxes - Employers Portion Only		0	18.00
19.00	Unemployment Insurance		96,541	19.00
20.00	State or Federal Unemployment Taxes		0	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		2,400	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)		1,839,152	24.00
			Amount Reported	
			1.00	
Part B - Other than Core Related Cost				
25.00	OTHER WAGE RELATED COST		17,768	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No. : 315077

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part V
Date/Time Prepared:
5/29/2024 4:43 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)	554,827	130,551	685,378	11,792.00	58.12	1.00
2.00	Licensed Practical Nurses (LPNs)	361,484	85,057	446,541	10,226.00	43.67	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	631,358	148,559	779,917	23,193.00	33.63	3.00
4.00	Total Nursing (sum of lines 1 through 3)	1,547,669	364,167	1,911,836	45,211.00	42.29	4.00
5.00	Physical Therapists	406,675	95,691	502,366	8,977.00	55.96	5.00
6.00	Physical Therapy Assistants	20,023	4,711	24,734	1,115.00	22.18	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	178,859	42,086	220,945	4,004.00	55.18	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	71,387	16,797	88,184	1,650.00	53.44	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)	9,172		9,172	132.00	69.48	14.00
15.00	Licensed Practical Nurses (LPNs)	63,638		63,638	1,205.00	52.81	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	179,393		179,393	5,653.00	31.73	16.00
17.00	Total Nursing (sum of lines 14 through 16)	252,203		252,203	6,990.00	36.08	17.00
18.00	Physical Therapists	0		0	0.00	0.00	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	0		0	0.00	0.00	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	0		0	0.00	0.00	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315077

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

Worksheet S-7

Date/Time Prepared:
5/29/2024 4:43 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. : 315077

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

Worksheet S-7

Date/Time Prepared:
5/29/2024 4:43 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. : 315077

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

Worksheet A

Date/Time Prepared:
5/29/2024 4:43 pm

Cost Center Description			Salaries	Other	Total (col. 1 + col. 2)	Recl assifi cati ons Increase/Decre ase (Fr Wkst A-6)	Recl assifi ed Trial Balance (col. 3 +- col. 4)	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		4,119,645	4,119,645	0	4,119,645	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		0	0	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	0	1,857,416	1,857,416	0	1,857,416	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	280,811	573,208	854,019	-30,371	823,648	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	990,558	1,621,579	2,612,137	-2,508	2,609,629	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	24,565	24,565	40,184	64,749	6.00
7.00	00700	HOUSEKEEPING	775,463	77,558	853,021	-40,184	812,837	7.00
8.00	00800	DIETARY	1,523,589	834,454	2,358,043	-3,517	2,354,526	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	282,376	282,376	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	61,752	61,752	0	61,752	10.00
11.00	01100	PHARMACY	0	6,611	6,611	0	6,611	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	18,095	18,095	0	18,095	12.00
13.00	01300	SOCIAL SERVICE	0	0	0	56,513	56,513	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	108,660	108,660	15.00
15.01	01501	CHAPLAIN	0	0	0	76,604	76,604	15.01
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	1,916,851	418,830	2,335,681	-1,359,113	976,568	30.00
31.00	03100	NURSING FACILITY	0	0	0	989,931	989,931	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	827	827	0	827	40.00
41.00	04100	LABORATORY	0	4,279	4,279	0	4,279	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	676,944	14,397	691,341	-296,276	395,065	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	213,806	213,806	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	82,470	82,470	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	58,342	58,342	0	58,342	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	47,974	47,974	0	47,974	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		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)	6,164,216	9,739,532	15,903,748	118,575	16,022,323	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	57,251	57,251	0	57,251	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
95.00	09500	NON-REIMBURSABLE	1,727,528	390,726	2,118,254	-118,575	1,999,679	95.00
95.01	09501	CARSON FARM	0	0	0	0	0	95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	0	0	0	0	0	95.02
100.00		TOTAL	7,891,744	10,187,509	18,079,253	0	18,079,253	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315077

Period:
From 01/01/2023
To 12/31/2023Worksheet A
Date/Time Prepared:
5/29/2024 4:43 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	1,903,823	6,023,468	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	-420,008	1,437,408	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	2,341,456	3,165,104	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	-71,492	2,538,137	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	-45,240	19,509	6.00
7.00	00700	HOUSEKEEPING	0	812,837	7.00
8.00	00800	DIETARY	-45,447	2,309,079	8.00
9.00	00900	NURSING ADMINISTRATION	0	282,376	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	61,752	10.00
11.00	01100	PHARMACY	0	6,611	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	18,095	12.00
13.00	01300	SOCIAL SERVICE	0	56,513	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	108,660	15.00
15.01	01501	CHAPLAIN	0	76,604	15.01
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	976,568	30.00
31.00	03100	NURSING FACILITY	0	989,931	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	827	40.00
41.00	04100	LABORATORY	0	4,279	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	395,065	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	213,806	45.00
46.00	04600	SPEECH PATHOLOGY	0	82,470	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	58,342	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	47,974	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OUTPATIENT SERVICE COST CENTERS					
60.00	06000	CLINIC	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	61.00
62.00	06200	FOHC			62.00
OTHER REIMBURSABLE COST CENTERS					
70.00	07000	HOME HEALTH AGENCY COST	0	0	70.00
71.00	07100	AMBULANCE	0	0	71.00
73.00	07300	CMHC	0	0	73.00
SPECIAL PURPOSE COST CENTERS					
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	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)	3,663,092	19,685,415	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	57,251	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
95.00	09500	NON-REIMBURSABLE	0	1,999,679	95.00
95.01	09501	CARSON FARM	0	0	95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	0	0	95.02
100.00		TOTAL	3,663,092	21,742,345	100.00

RECLASSIFICATIONS

Provider No. : 315077

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

Worksheet A-6

Date/Time Prepared:
5/29/2024 4:43 pm

		Increases				
		Cost Center	Line #	Salary	Non Salary	
		2.00	3.00	4.00	5.00	
(1) A - RECLASS SALARIES						
1.00		LAUNDRY & LINEN SERVICE	6.00	40,184	0	1.00
2.00		NURSING ADMINISTRATION	9.00	282,376	0	2.00
3.00		SOCIAL SERVICE	13.00	56,513	0	3.00
4.00		PATIENT ACTIVITIES	15.00	108,660	0	4.00
5.00		CHAPLAIN	15.01	76,604	0	5.00
6.00		OCCUPATIONAL THERAPY	45.00	178,859	0	6.00
7.00		SPEECH PATHOLOGY	46.00	71,387	0	7.00
(1) B - REHAB SERVICES DIRECTOR						
8.00		OCCUPATIONAL THERAPY	45.00	34,947	0	8.00
9.00		SPEECH PATHOLOGY	46.00	11,083	0	9.00
(1) C - NON-CERTIFIED COST						
10.00		NURSING FACILITY	31.00	779,093	210,838	10.00
TOTALS						
100.00		Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)		1,639,706	210,838	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. : 315077

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

Worksheet A-6

Date/Time Prepared:
5/29/2024 4:43 pm

		Decreases				
		Cost Center	Line #	Salary	Non Salary	
		6.00	7.00	8.00	9.00	
	(1) A - RECLASS SALARIES					
1.00		ADMINISTRATIVE & GENERAL	4.00	30,371	0	1.00
2.00		PLANT OPERATION, MAINT. & REPAIRS	5.00	2,508	0	2.00
3.00		HOUSEKEEPING	7.00	40,184	0	3.00
4.00		DIETARY	8.00	3,517	0	4.00
5.00		SKILLED NURSING FACILITY	30.00	369,182	0	5.00
6.00		PHYSICAL THERAPY	44.00	250,246	0	6.00
7.00		NON-REIMBURSABLE	95.00	118,575	0	7.00
	(1) B - REHAB SERVICES DIRECTOR					
8.00		PHYSICAL THERAPY	44.00	46,030	0	8.00
9.00			0.00	0	0	9.00
	(1) C - NON-CERTIFIED COST					
10.00		SKILLED NURSING FACILITY	30.00	779,093	210,838	10.00
	TOTALS					
100.00				1,639,706	210,838	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. : 315077

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

Worksheet A-7

Date/Time Prepared:
5/29/2024 4:43 pm

Description		Beginning Balances	Acquisitions			Disposals and Retirements		
			Purchases	Donation	Total			
			1.00	2.00	3.00			4.00
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES								
1.00	Land	2,920,000	0	0	0	0	1.00	
2.00	Land Improvements	1,286,204	59,924	0	59,924	0	2.00	
3.00	Buildings and Fixtures	56,092,070	2,557,679	0	2,557,679	0	3.00	
4.00	Building Improvements	0	0	0	0	0	4.00	
5.00	Fixed Equipment	0	0	0	0	0	5.00	
6.00	Movable Equipment	4,529,033	731,877	0	731,877	27,086	6.00	
7.00	Subtotal (sum of lines 1-6)	64,827,307	3,349,480	0	3,349,480	27,086	7.00	
8.00	Reconciling Items	0	0	0	0	0	8.00	
9.00	Total (line 7 minus line 8)	64,827,307	3,349,480	0	3,349,480	27,086	9.00	
Description		Ending Balance	Fully Depreciated Assets					
		6.00	7.00					
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES								
1.00	Land	2,920,000	0					1.00
2.00	Land Improvements	1,346,128	0					2.00
3.00	Buildings and Fixtures	58,649,749	0					3.00
4.00	Building Improvements	0	0					4.00
5.00	Fixed Equipment	0	0					5.00
6.00	Movable Equipment	5,233,824	0					6.00
7.00	Subtotal (sum of lines 1-6)	68,149,701	0					7.00
8.00	Reconciling Items	0	0					8.00
9.00	Total (line 7 minus line 8)	68,149,701	0					9.00

ADJUSTMENTS TO EXPENSES

Provider No. : 315077

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

Worksheet A-8

Date/Time Prepared:
5/29/2024 4:43 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	0	CAP REL COSTS - BLDGS & FI XTURES	1.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)	B	0	ADMI NI STRATI VE & GENERAL	4.00	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)	B	-36,118	CAP REL COSTS - BLDGS & FI XTURES	1.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)	B	-1,000	ADMI NI STRATI VE & GENERAL	4.00	5.00
6.00	Television and radio service (chapter 21)	A	-71,492	PLANT OPERATION, MAINT. & REPAI RS	5.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based physi ci an 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 resul ting from transactions with related organizations (chapter 10)	A-8-1	3,901,987			12.00
13.00	Laundry and linen service	B	-45,240	LAUNDRY & LINEN SERVI CE	6.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests	B	-45,447	DI ETARY	8.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vendi ng machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penal ty 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--physi ci ans' compensation (chapter 21)			OUTI LI ZATION REVIEW - SNF	82.00	22.00
23.00	Depre ci ation--buildings and fi xtures		0	CAP REL COSTS - BLDGS & FI XTURES	1.00	23.00
24.00	Depre ci ation--movable equipment		0	CAP REL COSTS - MOVABLE EQUI PMENT	2.00	24.00
25.00	MI SCELLANEOUS I NCOME	B	-3,641	ADMI NI STRATI VE & GENERAL	4.00	25.00
25.03	CONTRI BUTED ASSETS RELEASED	A	-34,647	ADMI NI STRATI VE & GENERAL	4.00	25.03
25.04	CONTRI BUTIONS	A	-1,310	ADMI NI STRATI VE & GENERAL	4.00	25.04
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		3,663,092			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. : 315077

Period:
From 01/01/2023
To 12/31/2023Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/29/2024 4:43 pm

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		4.00	ADMINISTRATIVE & GENERAL	HOME OFFICE COSTS	1.00
2.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	CAPITAL COSTS	2.00
3.00		3.00	EMPLOYEE BENEFITS	W/C AND HEALTH INSURANCE	3.00
4.00		0.00			4.00
5.00		0.00			5.00
6.00		0.00			6.00
7.00		0.00			7.00
8.00		0.00			8.00
9.00		0.00			9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.				10.00
		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
		4.00	5.00	6.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		2,382,054	0	2,382,054	1.00
2.00		1,939,941	0	1,939,941	2.00
3.00		471,208	891,216	-420,008	3.00
4.00		0	0	0	4.00
5.00		0	0	0	5.00
6.00		0	0	0	6.00
7.00		0	0	0	7.00
8.00		0	0	0	8.00
9.00		0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.	4,793,203	891,216	3,901,987	10.00

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

Provider No.: 315077

Period:
From 01/01/2023
To 12/31/2023Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/29/2024 4:43 pm

	Symbol (1)	Name	Percentage of Ownership	
	1.00	2.00	3.00	

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

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

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

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

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

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

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

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

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

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

1.00	ACTS RETIREMENT-LIFE COMMUNITIES	100.00	HOME OFFICE	1.00
2.00	ACTS RETIREMENT-LIFE COMMUNITIES	100.00	HOME OFFICE	2.00
3.00	ACTS RETIREMENT-LIFE COMMUNITIES	100.00	HOME OFFICE	3.00
4.00		0.00		4.00
5.00		0.00		5.00
6.00		0.00		6.00
7.00		0.00		7.00
8.00		0.00		8.00
9.00		0.00		9.00
10.00		0.00		10.00
100.00	G. Other (financial or non-financial) specify:	0.00		100.00

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

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

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315077

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/29/2024 4:43 pm

Cost Center Description			CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	Subtotal	
			Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT		
			0	1.00	2.00	3.00	3A
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	6,023,468	6,023,468			1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0		0		2.00
3.00	00300	EMPLOYEE BENEFITS	1,437,408	0	0	1,437,408	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	3,165,104	0	0	45,615	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	2,538,137	0	0	179,964	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	19,509	9,426	0	7,319	6.00
7.00	00700	HOUSEKEEPING	812,837	0	0	133,924	7.00
8.00	00800	DIETARY	2,309,079	0	0	276,867	8.00
9.00	00900	NURSING ADMINISTRATION	282,376	0	0	51,432	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	61,752	0	0	0	10.00
11.00	01100	PHARMACY	6,611	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	18,095	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	56,513	0	0	10,293	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	108,660	0	0	19,791	15.00
15.01	01501	CHAPLAIN	76,604	0	0	13,953	15.01
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	976,568	223,232	0	139,989	30.00
31.00	03100	NURSING FACILITY	989,931	223,212	0	141,905	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	827	0	0	0	40.00
41.00	04100	LABORATORY	4,279	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	395,065	7,385	0	69,335	44.00
45.00	04500	OCCUPATIONAL THERAPY	213,806	7,405	0	38,943	45.00
46.00	04600	SPEECH PATHOLOGY	82,470	0	0	15,021	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	58,342	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	47,974	875	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FOHC	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	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	82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	19,685,415	471,535	0	1,144,351	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	57,251	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00	09500	NON-REIMBURSABLE	1,999,679	5,551,933	0	293,057	95.00
95.01	09501	CARSON FARM	0	0	0	0	95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	0	0	0	0	95.02
98.00		Cross Foot Adjustments	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	21,742,345	6,023,468	0	1,437,408	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315077

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/29/2024 4:43 pm

Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
		4.00	5.00	6.00	7.00	8.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL	3,210,719				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	470,927	3,189,028			5.00
6.00	00600	LAUNDRY & LINEN SERVICE	6,281	4,991	47,526		6.00
7.00	00700	HOUSEKEEPING	164,032	0	2,139	1,112,932	7.00
8.00	00800	DIETARY	448,031	0	6,003	0	8.00
9.00	00900	NURSING ADMINISTRATION	57,834	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	10,699	0	0	0	10.00
11.00	01100	PHARMACY	1,145	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	3,135	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	11,575	0	0	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	22,255	0	0	0	15.00
15.01	01501	CHAPLAIN	15,690	0	0	0	15.01
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	232,126	118,190	19,349	41,312	30.00
31.00	03100	NURSING FACILITY	234,770	118,180	19,613	41,308	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	143	0	0	0	40.00
41.00	04100	LABORATORY	741	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	81,740	3,910	0	1,367	44.00
45.00	04500	OCCUPATIONAL THERAPY	45,073	3,920	0	1,370	45.00
46.00	04600	SPEECH PATHOLOGY	16,891	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	10,108	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	8,463	463	0	162	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FOHC					62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	1,841,659	249,654	47,104	85,519	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	9,919	0	422	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00	09500	NON-REIMBURSABLE	1,359,141	2,939,374	0	1,027,413	95.00
95.01	09501	CARSON FARM	0	0	0	0	95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	0	0	0	0	95.02
98.00		Cross Foot Adjustments	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	3,210,719	3,189,028	47,526	1,112,932	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315077

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/29/2024 4:43 pm

Cost Center Description			NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
			9.00	10.00	11.00	12.00	13.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
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	391,642					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	72,451				10.00
11.00	01100	PHARMACY	0	0	7,756			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	21,230		12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	78,381	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	0	0	15.00
15.01	01501	CHAPLAIN	0	0	0	0	0	15.01
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	194,491	35,979	3,852	10,543	38,924	30.00
31.00	03100	NURSING FACILITY	197,151	36,472	3,904	10,687	39,457	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	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC						62.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	391,642	72,451	7,756	21,230	78,381	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
95.00	09500	NON-REIMBURSABLE	0	0	0	0	0	95.00
95.01	09501	CARSON FARM	0	0	0	0	0	95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	0	0	0	0	0	95.02
98.00		Cross Foot Adjustments	0	0				98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	391,642	72,451	7,756	21,230	78,381	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315077

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Cost Center Description			OTHER GENERAL SERVICE		Subtotal	Post Stepdown Adj ustments		
			NURSING AND ALLIED HEALTH EDUCATION	PATIENT ACTI VI TI ES				CHAPLAIN
				14. 00				15. 00
	GENERAL SERVICE COST CENTERS							
1. 00	00100	CAP REL COSTS - BLDGS & FIXTURES					1. 00	
2. 00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2. 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	
11. 00	01100	PHARMACY					11. 00	
12. 00	01200	MEDICAL RECORDS & LIBRARY					12. 00	
13. 00	01300	SOCIAL SERVICE					13. 00	
14. 00	01400	NURSING AND ALLIED HEALTH EDUCATION	0				14. 00	
15. 00	01500	PATIENT ACTIVITIES	0	150,706			15. 00	
15. 01	01501	CHAPLAIN	0	0	106,247		15. 01	
	INPATIENT ROUTINE SERVICE COST CENTERS							
30. 00	03000	SKILLED NURSING FACILITY	0	74,841	5,501	2,450,261	0 30. 00	
31. 00	03100	NURSING FACILITY	0	75,865	5,577	2,478,011	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	970	0 40. 00	
41. 00	04100	LABORATORY	0	0	0	5,020	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	0	0	558,802	0 44. 00	
45. 00	04500	OCCUPATIONAL THERAPY	0	0	0	310,517	0 45. 00	
46. 00	04600	SPEECH PATHOLOGY	0	0	0	114,382	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	68,450	0 48. 00	
49. 00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	57,937	0 49. 00	
50. 00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50. 00	
51. 00	05100	SUPPORT SURFACES	0	0	0	0	0 51. 00	
	OUTPATIENT SERVICE COST CENTERS							
60. 00	06000	CLINIC	0	0	0	0	0 60. 00	
61. 00	06100	RURAL HEALTH CLINIC	0	0	0	0	0 61. 00	
62. 00	06200	FQHC					62. 00	
	OTHER REIMBURSABLE COST CENTERS							
70. 00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0 70. 00	
71. 00	07100	AMBULANCE	0	0	0	0	0 71. 00	
73. 00	07300	CMHC	0	0	0	0	0 73. 00	
	SPECIAL PURPOSE COST CENTERS							
80. 00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80. 00	
81. 00	08100	INTEREST EXPENSE					81. 00	
82. 00	08200	UTILIZATION REVIEW - SNF					82. 00	
83. 00	08300	HOSPICE	0	0	0	0	0 83. 00	
89. 00		SUBTOTALS (sum of lines 1-84)	0	150,706	11,078	6,044,350	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	67,592	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	
95. 00	09500	NON-REIMBURSABLE	0	0	95,169	15,630,403	0 95. 00	
95. 01	09501	CARSON FARM	0	0	0	0	0 95. 01	
95. 02	09502	NON-REIMBURSABLE MEALS AND OTHER	0	0	0	0	0 95. 02	
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	0	150,706	106,247	21,742,345	0 100. 00	

COST ALLOCATION - GENERAL SERVICE COSTS

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Cost Center Description		Total	
		18.00	
GENERAL SERVICE COST CENTERS			
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	2.00
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
11.00	01100	PHARMACY	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	12.00
13.00	01300	SOCIAL SERVICE	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	14.00
15.00	01500	PATIENT ACTIVITIES	15.00
15.01	01501	CHAPLAIN	15.01
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	03000	SKILLED NURSING FACILITY	30.00
31.00	03100	NURSING FACILITY	31.00
32.00	03200	ICF/IID	32.00
33.00	03300	OTHER LONG TERM CARE	33.00
ANCILLARY SERVICE COST CENTERS			
40.00	04000	RADIOLOGY	40.00
41.00	04100	LABORATORY	41.00
42.00	04200	INTRAVENOUS THERAPY	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	43.00
44.00	04400	PHYSICAL THERAPY	44.00
45.00	04500	OCCUPATIONAL THERAPY	45.00
46.00	04600	SPEECH PATHOLOGY	46.00
47.00	04700	ELECTROCARDIOLOGY	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	50.00
51.00	05100	SUPPORT SURFACES	51.00
OUTPATIENT SERVICE COST CENTERS			
60.00	06000	CLINIC	60.00
61.00	06100	RURAL HEALTH CLINIC	61.00
62.00	06200	FQHC	62.00
OTHER REIMBURSABLE COST CENTERS			
70.00	07000	HOME HEALTH AGENCY COST	70.00
71.00	07100	AMBULANCE	71.00
73.00	07300	CMHC	73.00
SPECIAL PURPOSE COST CENTERS			
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	80.00
81.00	08100	INTEREST EXPENSE	81.00
82.00	08200	UTILIZATION REVIEW - SNF	82.00
83.00	08300	HOSPICE	83.00
89.00		SUBTOTALS (sum of lines 1-84)	89.00
NONREIMBURSABLE COST CENTERS			
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	90.00
91.00	09100	BARBER AND BEAUTY SHOP	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	92.00
93.00	09300	NONPAID WORKERS	93.00
94.00	09400	PATIENTS LAUNDRY	94.00
95.00	09500	NON-REIMBURSABLE	95.00
95.01	09501	CARSON FARM	95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	95.02
98.00		Cross Foot Adjustments	98.00
99.00		Negative Cost Centers	99.00
100.00		TOTAL	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315077

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Cost Center Description			CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS	
			Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT		
			0	1.00	2.00	2A	3.00
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS	0	0	0	0	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	0	0	0	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	0	0	0	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	9,426	0	9,426	6.00
7.00	00700	HOUSEKEEPING	0	0	0	0	7.00
8.00	00800	DIETARY	0	0	0	0	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	0	15.00
15.01	01501	CHAPLAIN	0	0	0	0	15.01
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	0	223,232	0	223,232	30.00
31.00	03100	NURSING FACILITY	0	223,212	0	223,212	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	7,385	0	7,385	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	7,405	0	7,405	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	875	0	875	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FOHC					62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0	471,535	0	471,535	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00	09500	NON-REIMBURSABLE	0	5,551,933	0	5,551,933	95.00
95.01	09501	CARSON FARM	0	0	0	0	95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	0	0	0	0	95.02
98.00		Cross Foot Adjustments				0	98.00
99.00		Negative Cost Centers		0	0	0	99.00
100.00		TOTAL	0	6,023,468	0	6,023,468	100.00

ALLOCATION OF CAPITAL RELATED COSTS

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Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
		4.00	5.00	6.00	7.00	8.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	0			5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	0	9,426		6.00
7.00	00700	HOUSEKEEPING	0	0	424	424	7.00
8.00	00800	DIETARY	0	0	1,191	0	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	0	15.00
15.01	01501	CHAPLAIN	0	0	0	0	15.01
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	0	0	3,838	16	30.00
31.00	03100	NURSING FACILITY	0	0	3,889	16	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	1	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	1	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FOHC					62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	9,342	34	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	84	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00	09500	NON-REIMBURSABLE	0	0	0	390	95.00
95.01	09501	CARSON FARM	0	0	0	0	95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	0	0	0	0	95.02
98.00		Cross Foot Adjustments			0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	0	0	9,426	424	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315077

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Cost Center Description		NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		9.00	10.00	11.00	12.00	13.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
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	0				9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0			10.00
11.00	01100	PHARMACY	0	0	0		11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	0	15.00
15.01	01501	CHAPLAIN	0	0	0	0	15.01
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	0	0	0	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FOHC					62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	0	0	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00	09500	NON-REIMBURSABLE	0	0	0	0	95.00
95.01	09501	CARSON FARM	0	0	0	0	95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	0	0	0	0	95.02
98.00		Cross Foot Adjustments	0	0	0		98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	0	0	0	0	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315077

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
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Cost Center Description			OTHER GENERAL SERVICE		Subtotal	Post Step-Down Adjustments	
			NURSING AND ALLIED HEALTH EDUCATION	PATIENT ACTIVITIES	CHAPLAIN		
			14.00	15.00	15.01	16.00	17.00
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
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
11.00	01100	PHARMACY					11.00
12.00	01200	MEDICAL RECORDS & LIBRARY					12.00
13.00	01300	SOCIAL SERVICE					13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0				14.00
15.00	01500	PATIENT ACTIVITIES	0	0			15.00
15.01	01501	CHAPLAIN	0	0	0		15.01
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	0	0	0	227,217	0 30.00
31.00	03100	NURSING FACILITY	0	0	0	227,250	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	0	0	7,386	0 44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	7,406	0 45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	875	0 49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0 51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	0 60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0 61.00
62.00	06200	FQHC					62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0 70.00
71.00	07100	AMBULANCE	0	0	0	0	0 71.00
73.00	07300	CMHC	0	0	0	0	0 73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	0 83.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	0	470,134	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	84	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
95.00	09500	NON-REIMBURSABLE	0	0	0	5,553,250	0 95.00
95.01	09501	CARSON FARM	0	0	0	0	0 95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	0	0	0	0	0 95.02
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	0	0	0	6,023,468	0 100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315077

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
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Cost Center Description		Total	
		18.00	
GENERAL SERVICE COST CENTERS			
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	2.00
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
11.00	01100	PHARMACY	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	12.00
13.00	01300	SOCIAL SERVICE	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	14.00
15.00	01500	PATIENT ACTIVITIES	15.00
15.01	01501	CHAPLAIN	15.01
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	03000	SKILLED NURSING FACILITY	30.00
31.00	03100	NURSING FACILITY	31.00
32.00	03200	ICF/IID	32.00
33.00	03300	OTHER LONG TERM CARE	33.00
ANCILLARY SERVICE COST CENTERS			
40.00	04000	RADIOLOGY	40.00
41.00	04100	LABORATORY	41.00
42.00	04200	INTRAVENOUS THERAPY	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	43.00
44.00	04400	PHYSICAL THERAPY	44.00
45.00	04500	OCCUPATIONAL THERAPY	45.00
46.00	04600	SPEECH PATHOLOGY	46.00
47.00	04700	ELECTROCARDIOLOGY	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	50.00
51.00	05100	SUPPORT SURFACES	51.00
OUTPATIENT SERVICE COST CENTERS			
60.00	06000	CLINIC	60.00
61.00	06100	RURAL HEALTH CLINIC	61.00
62.00	06200	FQHC	62.00
OTHER REIMBURSABLE COST CENTERS			
70.00	07000	HOME HEALTH AGENCY COST	70.00
71.00	07100	AMBULANCE	71.00
73.00	07300	CMHC	73.00
SPECIAL PURPOSE COST CENTERS			
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	80.00
81.00	08100	INTEREST EXPENSE	81.00
82.00	08200	UTILIZATION REVIEW - SNF	82.00
83.00	08300	HOSPICE	83.00
89.00		SUBTOTALS (sum of lines 1-84)	89.00
NONREIMBURSABLE COST CENTERS			
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	90.00
91.00	09100	BARBER AND BEAUTY SHOP	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	92.00
93.00	09300	NONPAID WORKERS	93.00
94.00	09400	PATIENTS LAUNDRY	94.00
95.00	09500	NON-REIMBURSABLE	95.00
95.01	09501	CARSON FARM	95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	95.02
98.00		Cross Foot Adjustments	98.00
99.00		Negative Cost Centers	99.00
100.00		TOTAL	100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315077

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

Worksheet B-1

Date/Time Prepared:
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Cost Center Description			CAPITAL RELATED COSTS		EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	
			BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)				
			1.00	2.00				
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	309,927					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		0				2.00
3.00	00300	EMPLOYEE BENEFITS	0	0	7,891,744			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	0	250,440	-3,210,719	18,531,626	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	0	988,050	0	2,718,101	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	485	0	40,184	0	36,254	6.00
7.00	00700	HOUSEKEEPING	0	0	735,279	0	946,761	7.00
8.00	00800	DIETARY	0	0	1,520,072	0	2,585,946	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	282,376	0	333,808	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	61,752	10.00
11.00	01100	PHARMACY	0	0	0	0	6,611	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	18,095	12.00
13.00	01300	SOCIAL SERVICE	0	0	56,513	0	66,806	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	0	108,660	0	128,451	15.00
15.01	01501	CHAPLAIN	0	0	76,604	0	90,557	15.01
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	11,486	0	768,576	0	1,339,789	30.00
31.00	03100	NURSING FACILITY	11,485	0	779,093	0	1,355,048	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	827	40.00
41.00	04100	LABORATORY	0	0	0	0	4,279	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	380	0	380,668	0	471,785	44.00
45.00	04500	OCCUPATIONAL THERAPY	381	0	213,806	0	260,154	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	82,470	0	97,491	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	58,342	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	45	0	0	0	48,849	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FOHC						62.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	24,262	0	6,282,791	-3,210,719	10,629,706	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	57,251	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
95.00	09500	NON-REIMBURSABLE	285,665	0	1,608,953	0	7,844,669	95.00
95.01	09501	CARSON FARM	0	0	0	0	0	95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	0	0	0	0	0	95.02
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	6,023,468	0	1,437,408		3,210,719	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	19.435119	0.000000	0.182141		0.173256	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)			0		0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)			0.000000		0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315077

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

Worksheet B-1

Date/Time Prepared:
5/29/2024 4:43 pm

Cost Center Description			PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NRS G HRS)	
			5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	309,917					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	485	351,420				6.00
7.00	00700	HOUSEKEEPING	0	15,820	309,432			7.00
8.00	00800	DIETARY	0	44,385	0	126,480		8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	45,211	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	0	0	15.00
15.01	01501	CHAPLAIN	0	0	0	0	0	15.01
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	11,486	143,068	11,486	13,953	22,452	30.00
31.00	03100	NURSING FACILITY	11,485	145,027	11,485	14,145	22,759	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	380	0	380	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	381	0	381	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	45	0	45	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC	0	0	0	0	0	62.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
73.00	07300	CMHC	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	24,262	348,300	23,777	28,098	45,211	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	3,120	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
95.00	09500	NON-REIMBURSABLE	285,655	0	285,655	98,382	0	95.00
95.01	09501	CARSON FARM	0	0	0	0	0	95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	0	0	0	0	0	95.02
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	3,189,028	47,526	1,112,932	3,039,980	391,642	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	10.289942	0.135240	3.596693	24.035262	8.662538	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	0	9,426	424	1,191	0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.000000	0.026823	0.001370	0.009417	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315077

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

Worksheet B-1

Date/Time Prepared:
5/29/2024 4:43 pm

Cost Center Description		CENTRAL SERVICES & SUPPLY (COSTED REQ UI S)	PHARMACY (COSTED REQ UI S)	MEDICAL RECORDS & LIBRARY (PATIENT DA YS)	SOCIAL SERVICE (PATIENT DA YS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	
		10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
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	61,752				10.00
11.00	01100	PHARMACY	0	6,611			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	9,271		12.00
13.00	01300	SOCIAL SERVICE	0	0	0	9,271	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	0	15.00
15.01	01501	CHAPLAIN	0	0	0	0	15.01
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	30,666	3,283	4,604	4,604	0 30.00
31.00	03100	NURSING FACILITY	31,086	3,328	4,667	4,667	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	0	0	0	0 44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	0 45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0 49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0 51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0		0	0	0 60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0 61.00
62.00	06200	FQHC					62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0 70.00
71.00	07100	AMBULANCE	0	0	0	0	0 71.00
73.00	07300	CMHC	0	0	0	0	0 73.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	0 83.00
89.00		SUBTOTALS (sum of lines 1-84)	61,752	6,611	9,271	9,271	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
95.00	09500	NON-REIMBURSABLE	0	0	0	0	0 95.00
95.01	09501	CARSON FARM	0	0	0	0	0 95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	0	0	0	0	0 95.02
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)	72,451	7,756	21,230	78,381	0 102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	1.173258	1.173196	2.289936	8.454428	0.000000 103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	0	0	0	0	0 104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.000000	0.000000	0.000000	0.000000	0.000000 105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315077

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

Worksheet B-1

Date/Time Prepared:
5/29/2024 4:43 pm

Cost Center Description			OTHER GENERAL SERVICE		
			PATIENT ACTI VI TI ES (PATI ENT DA YS)	CHAPLAIN (RESI DENT D AYS)	
			15.00	15.01	
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES			1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT			2.00
3.00	00300	EMPLOYEE BENEFITS			3.00
4.00	00400	ADMINI STRATI VE & 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 ADMINI STRATI ON			9.00
10.00	01000	CENTRAL SERVICES & SUPPLY			10.00
11.00	01100	PHARMACY			11.00
12.00	01200	MEDI CAL RECORDS & LI BRARY			12.00
13.00	01300	SOCI AL SERVICE			13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION			14.00
15.00	01500	PATIENT ACTIVITIES	9,271		15.00
15.01	01501	CHAPLAIN	0	88,915	15.01
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKI LLED NURSING FACI LITY	4,604	4,604	30.00
31.00	03100	NURSING FACI LITY	4,667	4,667	31.00
32.00	03200	ICF/IID	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	33.00
ANCI LLARY SERVICE COST CENTERS					
40.00	04000	RADI OLOGY	0	0	40.00
41.00	04100	LABORATORY	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	43.00
44.00	04400	PHYSI CAL THERAPY	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OUTPATIENT SERVICE COST CENTERS					
60.00	06000	CLINIC	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	61.00
62.00	06200	FOHC			62.00
OTHER REIMBURSABLE COST CENTERS					
70.00	07000	HOME HEALTH AGENCY COST	0	0	70.00
71.00	07100	AMBULANCE	0	0	71.00
73.00	07300	CMHC	0	0	73.00
SPECIAL PURPOSE COST CENTERS					
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES			80.00
81.00	08100	INTEREST EXPENSE			81.00
82.00	08200	UTI LI ZATI ON REVIEW - SNF			82.00
83.00	08300	HOSPICE	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	9,271	9,271	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
95.00	09500	NON-REIMBURSABLE	0	79,644	95.00
95.01	09501	CARSON FARM	0	0	95.01
95.02	09502	NON-REIMBURSABLE MEALS AND OTHER	0	0	95.02
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)	150,706	106,247	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	16.255636	1.194928	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	0	0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.000000	0.000000	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315077

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

Worksheet C

Date/Time Prepared:
5/29/2024 4:43 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	970	827	1.172914	40.00
41.00	04100	LABORATORY	5,020	4,279	1.173171	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	558,802	618,353	0.903694	44.00
45.00	04500	OCCUPATIONAL THERAPY	310,517	354,151	0.876793	45.00
46.00	04600	SPEECH PATHOLOGY	114,382	112,310	1.018449	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	68,450	58,342	1.173254	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	57,937	40,400	1.434084	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0.000000	60.00
61.00	06100	RURAL HEALTH CLINIC				61.00
62.00	06200	FQHC				62.00
71.00	07100	AMBULANCE	0	0	0.000000	71.00
100.00		Total	1,116,078	1,188,662		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS				Provider No. : 315077		Period: From 01/01/2023 To 12/31/2023		Worksheet D Part I Date/Time Prepared: 5/29/2024 4:43 pm	
				Title XVIII (1)		Skilled Nursing Facility		PPS	
				Health Care Program Charges		Health Care Program Cost			
				Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)		
				1.00	2.00	3.00	4.00	5.00	
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST									
ANCILLARY SERVICE COST CENTERS									
40.00	04000	RADIOLOGY	1.172914	0	0	0	0	0	40.00
41.00	04100	LABORATORY	1.173171	288	0	338	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0.000000	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0.903694	111,450	0	100,717	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0.876793	119,513	0	104,788	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	1.018449	18,152	0	18,487	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	1.173254	8,043	0	9,436	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	1.434084	26,621	0	38,177	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0.000000	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS									
60.00	06000	CLINIC	0.000000	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC							61.00
62.00	06200	FQHC							62.00
71.00	07100	AMBULANCE (2)	0.000000		0		0	0	71.00
100.00		Total (Sum of lines 40 - 71)		284,067	0	271,943	0	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. : 315077	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/29/2024 4:43 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)					1.434084 1.00
2.00		Program vaccine charges (From your records, or the PS&R)					0 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)					0 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	970	0	0.000000	0	0 40.00
41.00	04100	LABORATORY	5,020	0	0.000000	338	0 41.00
42.00	04200	INTRAVENOUS THERAPY	0	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	558,802	0	0.000000	100,717	0 44.00
45.00	04500	OCCUPATIONAL THERAPY	310,517	0	0.000000	104,788	0 45.00
46.00	04600	SPEECH PATHOLOGY	114,382	0	0.000000	18,487	0 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	68,450	0	0.000000	9,436	0 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	57,937	0	0.000000	38,177	0 49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0 50.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0 51.00
100.00		Total (Sum of lines 40 - 52)	1,116,078	0		271,943	0 100.00

COMPUTATION OF INPATIENT ROUTINE COSTS		Provider No. : 315077	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/29/2024 4:43 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		4,604	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		1,266	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		2,450,261	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		2,453,279	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.998770	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		2,453,279	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)		532.86	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)		2,450,261	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		532.20	16.00
17.00	Program routine service cost (Line 3 times line 16)		673,765	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)		673,765	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)		227,217	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		49.35	21.00
22.00	Program capital related cost (Line 3 times line 21)		62,477	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		611,288	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)		611,288	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		4,604	1.00
2.00	Program inpatient days (see instructions)		1,266	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)		0.274978	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)		0	5.00

COMPUTATION OF INPATIENT ROUTINE COSTS		Provider No.: 315077	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-III Date/Time Prepared: 5/29/2024 4:43 pm
		Title XIX	Nursing Facility	
				1.00
PART I CALCULATION OF INPATIENT ROUTINE COSTS				
INPATIENT DAYS				
1.00	Inpatient days including private room days		4,667	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		0	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		2,478,011	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		2,486,849	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.996446	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		2,486,849	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)		532.86	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)		2,478,011	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		530.96	16.00
17.00	Program routine service cost (Line 3 times line 16)		0	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)		0	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)		227,250	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		48.69	21.00
22.00	Program capital related cost (Line 3 times line 21)		0	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		0	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)		0	25.00
26.00	Enter the per diem limitation (1)		0.00	26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)		0	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)		0	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		0	1.00
2.00	Program inpatient days (see instructions)		0	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)		0.000000	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. : 315077	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/29/2024 4:43 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)		768,183	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)		768,183	3.00
4.00	Primary payor amounts		0	4.00
5.00	Coinurance		141,400	5.00
6.00	Allowable bad debts (From your records)		0	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		0	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)		626,783	11.00
12.00	Interim payments (See instructions)		614,248	12.00
13.00	Tentative adjustment		0	13.00
14.00	P PAYMENTS		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)		0	14.75
14.99	Sequestration amount (see instructions)		12,535	14.99
15.00	Balance due provider/program (see Instructions)		0	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)		0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		0	19.00
20.00	Medicare Part B ancillary charges (See instructions)		0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		0	21.00
22.00	Primary payor amounts		0	22.00
23.00	Coinurance and deductibles		0	23.00
24.00	Allowable bad debts (From your records)		0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)		0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)		0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)		0	25.00
26.00	Interim payments (See instructions)		0	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)		0	28.99
29.00	Balance due provider/program (see instructions)		0	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. : 315077

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

Worksheet E-1

Date/Time Prepared:
5/29/2024 4:43 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		614,248		0	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		614,248		0	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		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		614,248		0	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. : 315077		Period: From 01/01/2023 To 12/31/2023		Worksheet G Date/Time Prepared: 5/29/2024 4:43 pm	
		General Fund	Speci fic 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	-4,670	0	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	0	3.00
4.00	Accounts receivable	1,154,307	0	0	0	0	4.00
5.00	Other receivables	0	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-99,315	0	0	0	0	6.00
7.00	Inventory	26,830	0	0	0	0	7.00
8.00	Prepaid expenses	24,335	0	0	0	0	8.00
9.00	Other current assets	0	0	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	1,101,487	0	0	0	0	11.00
FIXED ASSETS							
12.00	Land	2,920,000	0	0	0	0	12.00
13.00	Land improvements	1,346,128	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	-712,561	0	0	0	0	14.00
15.00	Buildings	58,649,749	0	0	0	0	15.00
16.00	Less: Accumulated depreciation	-12,789,776	0	0	0	0	16.00
17.00	Leasehold improvements	0	0	0	0	0	17.00
18.00	Less: Accumulated Amortization	0	0	0	0	0	18.00
19.00	Fixed equipment	0	0	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	0	20.00
21.00	Automobiles and trucks	323,244	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	-114,148	0	0	0	0	22.00
23.00	Major movable equipment	4,910,580	0	0	0	0	23.00
24.00	Less: Accumulated depreciation	-1,862,101	0	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	0	26.00
27.00	Other fixed assets	13,046,612	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	65,717,727	0	0	0	0	28.00
OTHER ASSETS							
29.00	Investments	-1,772,359	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	0	31.00
32.00	Other assets	5,178,559	0	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	3,406,200	0	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	70,225,414	0	0	0	0	34.00
Liabilities and Fund Balances							
CURRENT LIABILITIES							
35.00	Accounts payable	-343,441	0	0	0	0	35.00
36.00	Salaries, wages, and fees payable	144,737	0	0	0	0	36.00
37.00	Payroll taxes payable	17,041	0	0	0	0	37.00
38.00	Notes & loans payable (Short term)	70,000	0	0	0	0	38.00
39.00	Deferred income	0	0	0	0	0	39.00
40.00	Accelerated payments	0	0	0	0	0	40.00
41.00	Due to other funds	0	0	0	0	0	41.00
42.00	Other current liabilities	-40,520,208	0	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	-40,631,871	0	0	0	0	43.00
LONG TERM LIABILITIES							
44.00	Mortgage payable	0	0	0	0	0	44.00
45.00	Notes payable	46,732,018	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	0	47.00
48.00	Other long term liabilities	33,994,645	0	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	80,726,663	0	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	40,094,792	0	0	0	0	51.00
CAPITAL ACCOUNTS							
52.00	General fund balance	30,130,622	0	0	0	0	52.00
53.00	Speci fic 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	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)	30,130,622	0	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	70,225,414	0	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315077

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

Worksheet G-1

Date/Time Prepared:
5/29/2024 4:43 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		24,854,048		0		1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		5,548,686				2.00
3.00	Total (sum of line 1 and line 2)		30,402,734		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00	CONTRIBUTIONS	36,814		0		0	5.00
6.00	INVESTMENT INCOME	47,815		0		0	6.00
7.00	TRANSFERS	0		0		0	7.00
8.00	VALUATION ADJUSTMENT	112,466		0		0	8.00
9.00	UNRESTRICTED TRANSFERS	0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		197,095		0		10.00
11.00	Subtotal (line 3 plus line 10)		30,599,829		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00	NET ASSETS RELEASED FROM RESTRICTIO	416,876		0		0	13.00
14.00	FUNDRAISING ADMIN FEE	1,775		0		0	14.00
15.00	TRANSFERS/RECLASS	50,556		0		0	15.00
16.00	VALUATION ADJUSTMENT	0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		469,207		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		30,130,622		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	CONTRIBUTIONS		0				5.00
6.00	INVESTMENT INCOME		0				6.00
7.00	TRANSFERS		0				7.00
8.00	VALUATION ADJUSTMENT		0				8.00
9.00	UNRESTRICTED TRANSFERS		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	NET ASSETS RELEASED FROM RESTRICTIO		0				13.00
14.00	FUNDRAISING ADMIN FEE		0				14.00
15.00	TRANSFERS/RECLASS		0				15.00
16.00	VALUATION ADJUSTMENT		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. : 315077

Period:
From 01/01/2023
To 12/31/2023Worksheet G-2
Parts I-II
Date/Time Prepared:
5/29/2024 4:43 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	2,453,279		2,453,279	1.00
2.00	NURSING FACILITY	2,486,849		2,486,849	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	4,940,128		4,940,128	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	1,133,084	0	1,133,084	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	OTHER PATIENT REVENUES	47,811	0	47,811	13.00
13.02	RESIDENTIAL INCOME	19,934,935	0	19,934,935	13.02
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	26,055,958	0	26,055,958	14.00
Cost Center Description					
			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			18,079,253	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)			18,079,253	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315077

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

Worksheet G-3

Date/Time Prepared:
5/29/2024 4:43 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	26,055,958	1.00
2.00	Less: contractual allowances and discounts on patients accounts	3,893,779	2.00
3.00	Net patient revenues (Line 1 minus line 2)	22,162,179	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	18,079,253	4.00
5.00	Net income from service to patients (Line 3 minus 4)	4,082,926	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	26,924	6.00
7.00	Income from investments	788	7.00
8.00	Revenues from communications (Telephone and Internet service)	1,000	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	45,240	13.00
14.00	Revenue from meals sold to employees and guests	186,730	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	36,118	22.00
23.00	Governmental appropriations	0	23.00
24.00	Other miscellaneous revenue (speci fy)	0	24.00
24.01	NET ASSETS RELEASED	416,876	24.01
24.02	BARBER AND BEAUTY	70,746	24.02
24.03	GAIN ON ASSET DISPOSAL	-7,231	24.03
24.05	PROCESSING FEE INCOME	519,133	24.05
24.06	GRANT INCOME	17,000	24.06
24.07	FEE FOR SERVICE INCOME	3,707	24.07
24.08	MISCELLANEOUS INCOME	3,641	24.08
24.11	PHYSICIAN BILLING	145,088	24.11
24.12	TRANSPORTATION	0	24.12
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	1,465,760	25.00
26.00	Total (Line 5 plus line 25)	5,548,686	26.00
27.00	Other expenses (speci fy)	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)	5,548,686	31.00