

<b>SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY</b>	<b>PROVIDER CCN:</b>	<b>PERIOD:</b>	<b>WORKSHEET S PARTS I II &amp; III</b>
	31-5266	FROM: 01/01/2023 TO: 12/31/2023	

**PART I - COST REPORT STATUS**

<b>Provider use only</b>	1. <input checked="" type="checkbox"/> Electronically prepared cost report	<b>Date:</b> 05/15/2024	<b>Time:</b> 01:51:35 PM
	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.		0
	3.0.1 <input type="checkbox"/> No Medicare Utilization Enter "Y" for yes or leave blank for no		0
<b>Contractor use only:</b>	4. <input type="checkbox"/> Cost Report Status	6. Contractor No. _____	
	<input type="checkbox"/> As Submitted:	7. <input type="checkbox"/> First Cost Report for this Provider CCN	
	<input type="checkbox"/> Settled without audit	8. <input type="checkbox"/> Last Cost Report for this Provider CCN	
	<input type="checkbox"/> Settled with audit	9. <input type="checkbox"/> NPR Date: _____	
	<input type="checkbox"/> Reopened	10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened	
	<input type="checkbox"/> Amended	11. Contractor Vendor Code _____	
	5. Date Received	12. Medicare Utilization Enter "F" for full, "L" for low, or "N" for no utilization _____	

**PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY**

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above 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 PARK CRESCENT HLTHCR AND REHAB CTR #31-5266 for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, it is a true, correct and complete statement 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.

ECR ENCRYPTION:

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DO NOT SIGN UNTIL ENCRYPTION APPEARS HERE

SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
1		2		
1	<i>Avi Maierovits</i>	Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification to be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	Avi Maierovits		2
3	Signatory Title	Controller		3
4	Signature date	05/15/2024		4

**PART III - SETTLEMENT SUMMARY**

	TITLE V	TITLE XVIII		TITLE XIX	
		A	B		
	1	2	3	4	
1	SKILLED NURSING FACILITY	274,337	0		1
2	NURSING FACILITY			0	2
3	ICF / IID				3
4	SNF - BASED HHA	0	0		4
5	SNF - BASED RHC		0		5
6	SNF - BASED FQHC				6
7	SNF - BASED CMHC		0		7
100	TOTAL	274,337	0	0	100

The above amounts represent "due to" or "due from" the applicable Program for the element of the above complex indicated. (Indicate Overpayments in Brackets.)

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete this information collection is estimated 202 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.

Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

<b>SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA</b>	<b>PROVIDER CCN:</b> 31-5266	<b>PERIOD:</b> FROM: 01/01/2023 TO: 12/31/2023	<b>WORKSHEET S-2 PART I</b>
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**Skilled Nursing Facility and Skilled Nursing Facility Complex Address:**

1	Street:	480 PARKWAY DRVE	P.O. Box:					1
2	City:	EAST ORANGE	State:	NJ	Zip Code:	07017		2
3	County:	ESSEX	CBSA Code:	35084	Urban / Rural:	U		3

**SNF and SNF-Based Component Identification:**

Component	Component Name	Provider CCN:	Date Certified	Payment System				
				(P, O, or N)				
				V	XVIII	XIX		
0	1	2	3	4	5	6		
4	SNF	PARK CRESCENT HLTHCR AN	31-5266	01/19/1967	N	P	N	4
5	Nursing Facility					//////////		5
6	ICF / IID				//////////	//////////		6
7	SNF-Based HHA							7
8	SNF-Based RHC							8
9	SNF-Based FQHC							9
10	SNF-Based CMHC							10
11	SNF-Based OLTC		//////////	//////////	//////////	//////////	//////////	11
12	SNF-Based HOSPICE				//////////	//////////	//////////	12
13	OTHER (specify)				//////////	//////////	//////////	13
14	Cost Reporting Period (mm/dd/yyyy)			FROM: 01/01/2023	TO: 12/31/2023			14
15	Type of Control	5						15

**Type of Freestanding Skilled Nursing Facility**

16	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	Y / N	16
17	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	N	17
18	Are there any costs included in Worksheet A which resulted from transactions with related organizations as defined in CMS Pub. 15-I, chapter 10? If yes, complete Worksheet A-8-1.	Y	18

**Miscellaneous Cost Reporting information**

19	Is this a low Medicare utilization cost report, enter "Y" for yes, or "N" for no.	N	19
19.01	If the response to line 19 is "Y", does this cost report meet your contractor's criteria for filing a low utilization cost report? (Y/N)		19.01

**Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20-22.**

20	Straight Line	235,627	//////////	20
21	Declining Balance		//////////	21
22	Sum of the Year's Digits		//////////	22
23	Sum of line 20 through 22	235,627	//////////	23
24	If depreciation is funded, enter the balance as of the end of the period.			24
25	Were there any disposal of capital assets during the cost reporting period? (Y/N)		Y	25
26	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)		N	26
27	Did you cease to participate in the Medicare program at end of the period to which this cost report applies		N	27
28	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports		N	28

<b>SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA</b>	<b>PROVIDER CCN:</b> 31-5266	<b>PERIOD</b> <b>FROM: 01/01/2023</b> <b>TO: 12/31/2023</b>	<b>WORKSHEET S-2</b> <b>PART I (Cont.)</b>
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If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of costs or charges enter "Y" for each component and type of service that qualifies for the exemption.

		Part A	Part B	Other	
29	Skilled Nursing Facility	N	N	////////////////////	29
30	Nursing Facility	////////////////////	////////////////////		30
31	I C F / I I D	////////////////////	////////////////////		31
32	SNF-Based HHA			////////////////////	32
33	SNF-Based RHC	////////////////////		////////////////////	33
34	SNF-Based FQHC	////////////////////		////////////////////	34
35	SNF-Based CMHC	////////////////////	N	////////////////////	35
36	SNF-Based OLTC	////////////////////	////////////////////	////////////////////	36
				Y / N	
37	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.			N	37
38	Are you legally-required to carry malpractice insurance?			Y	38
39	Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made" enter 1. If policy is "occurrence", enter 2.			1	39
	////////////////////	Premiums	Paid Losses	Self insurance	
41	List malpractice premiums and paid losses:	21,057			41
	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center?			Y / N	
42	Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.			N	42
43	Are there home office costs as defined in CMS Pub. 15-1, chapter 10?			N	43
44	If line 43 = "Y", and there are costs for the home office, enter the applicable home office chain number in column 1.				44
	If this facility is part of a chain organization, enter the name and address of the home office on the lines below				
45	Name:	Contractor name	Contractor Number		45
46	Street:	PO Box			46
47	City:	State:	Zip Code:		47

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE	PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET S-2 Part II
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General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No  
For all the dates responses the format will be (mm/dd/yyyy)

Completed by All Skilled Nursing Facilities

Provider Organization and Operation		1 Y/N	2 Date		
1	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
2	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
3	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

Financial Data and Reports		1 Y/N	2 Type	3 Date	
4	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	C		4
5	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

Approved Educational Activities			1 Y/N	2 Legal Oper.	
6	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
7	Were costs claimed for Allied Health Programs? (Y/N) see instructions.		N	////	7
8	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

Bad Debts			1 Y/N	2 Legal Oper.	
9	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.			Y	9
10	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
11	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.			N	11

Bed Complement			1 Y/N	2 Legal Oper.	
12	Have total beds available changed from prior cost reporting period? If "Y", see instructions.			N	12

PS&R Data		1 Y/N	2 Date	3 Y/N	4 Date	
		Part A	Part A	Part B	Part B	
13	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	05/01/2024	Y	#####	13
14	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N		14
15	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N	////	N	////	15
16	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R information? If "Y", see Instructions.	N	////	N	////	16
17	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments: _____	N	////	N	////	17
18	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N	////	N	////	18

COST REPORT PREPARER CONTACT INFORMATION

19	First name	Abi	Last name	Goldenberg	Title	Owner	19
20	Employer	Taz Reporting LLC					20
21	Phone number	7183386900	Email address	agoldenberg@mfandco.com			21

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

PROVIDER CCN:  
31-5266

PERIOD:  
FROM: 01/01/2023  
TO: 12/31/2023

WORKSHEET S-3  
PART I

Component		Number of Beds	Bed Days Available	Inpatient Days / Visits					Total
				Title V	Title XVIII	Title XIX	Other		
				3	4	5	6	7	
1	Skilled Nursing Facility	190	69,350	////	////	6,819	45,773	9,014	61,606
2	Nursing Facility			////	////				0
3	ICF/IID			////	////				0
4	Home Health Agency			////	////				0
5	Other Long Term Care			////	////				0
6	SNF-Based CMHC			////	////				////
7	Hospice			////	////				0
8	TOTAL (Sum Lines 1-7)	190	69,350	////	////	6,819	45,773	9,014	61,606

Component		Discharges					Average Length of Stay			
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Total
		8	9	10	11	12	13	14	15	16
1	Skilled Nursing Facility	////	119	134	142	395	////	57.30	341.59	155.96
2	Nursing Facility	////	////			0	////	////	0.00	0.00
3	ICF/IID	////	////			0	////	////	0.00	0.00
4	Home Health Agency	////	////	////	////	////	////	////	////	////
5	Other Long Term Care	////	////	////		0	////	////	////	0.00
6	SNF-Based CMHC	////	////	////	////	////	////	////	////	////
7	Hospice	////				0	////	0.00	0.00	0.00
8	TOTAL (Sum Lines 1-7)	////	119	134	142	395	////	57.30	341.59	155.96

Component		Admissions					Full Time Equivalent		
		Title V	Title XVIII	Title XIX	Other	Total		Employees on Payroll	Nonpaid Workers
		17	18	19	20	21		22	23
1	Skilled Nursing Facility	////	110	82	206	398		148.97	
2	Nursing Facility	////	////			0			
3	ICF/IID	////	////			0			
4	Home Health Agency	////	////	////	////	////			
5	Other Long Term Care	////	////	////		0			
6	SNF-Based CMHC	////	////	////	////	////			
7	Hospice	////				0			
8	TOTAL (Sum Lines 1-7)	////	110	82	206	398		148.97	0.00

SNF WAGE INDEX INFORMATION

PROVIDER CCN: 31-5266  
 PERIOD: FROM: 01/01/2023  
 TO: 12/31/2023

WORKSHEET S-3  
 PARTS II & III

PART II DIRECT SALARIES		Amount Reported	Reclass. of Salaries from Wkst A-6	Adjusted Salaries	Paid Hrs Related to col.3	Average Hrly Wage	
		1	2	3	4	5	
1	Total salary (See Instructions)	8,407,094	0	8,407,094	309,855.50	27.13	1
2	Physician salaries-Part A			0		0.00	2
3	Physician salaries-Part B			0		0.00	3
4	Home office personnel			0		0.00	4
5	Sum of lines 2 thru 4	0	0	0	0.00	0.00	5
6	Revised wages (line 1 minus line 5)	8,407,094	0	8,407,094	309,855.50	27.13	6
7	Other Long Term Care	0	0	0		0.00	7
8	HHA	0	0	0		0.00	8
9	CMHC	0	0	0		0.00	9
10	Hospice	0	0	0		0.00	10
11	Other excluded areas	0	0	0		0.00	11
12	Subtotal Excluded salary (Sum of lines 7-11)	0	0	0	0.00	0.00	12
13	Total Adjusted Salaries (line 6 minus line 12)	8,407,094	0	8,407,094	309,855.50	27.13	13
OTHER WAGES AND RELATED COSTS							
14	Contract Labor: Patient Related & Mgmt	1,423,648		1,423,648	74,998.35	18.98	14
15	Contract Labor: Physician services-Part A			0		0.00	15
16	Home office salaries & wage related costs			0		0.00	16
WAGE RELATED COSTS							
17	Wage related costs core. (See Part IV)	1,973,529		1,973,529			17
18	Wage related costs other (See Part IV)	0		0			18
19	Wage related costs (excluded units)			0			19
20	Physicians Part A - WRC			0			20
21	Physicians Part B - WRC			0			21
22	Total Adj. Wage Related costs (see instruction)	1,973,529	0	1,973,529			22

PART III - OVERHEAD COST - DIRECT SALARIES							
		Amount Reported	Reclass. of Salaries from Wkst. A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1	2	3	4	5	
1	Employee Benefits	0	0	0		0.00	1
2	Administrative & General	728,438	0	728,438	23,212.50	31.38	2
3	Plant Operation, Maintenance & Repairs	122,307	0	122,307	6,264.50	19.52	3
4	Laundry & Linen Service	0	0	0		0.00	4
5	Housekeeping	0	0	0		0.00	5
6	Dietary	843,554	0	843,554	44,577.00	18.92	6
7	Nursing Administration	242,189	0	242,189	4,114.00	58.87	7
8	Central Services and Supply	0	0	0		0.00	8
9	Pharmacy	0	0	0		0.00	9
10	Medical Records & Medical Records Library	0	0	0		0.00	10
11	Social Service	142,553	0	142,553	4,286.00	33.26	11
12	Nursing and Allied Health Education Activities						12
13	Other General Service Cost	310,105	0	310,105	18,899.00	16.41	13
14	Total (sum lines 1 thru 13)	2,389,146	0	2,389,146	101,353.00	23.57	14

**MED-CALC SYSTEMS**

In Lieu of CMS Form 2540-10

<b>SNF WAGE RELATED COSTS</b>	<b>PROVIDER CCN:</b> 31-5266	<b>PERIOD:</b> FROM: 01/01/2023 TO: 12/31/2023	<b>WORKSHEET</b> <b>S-3</b> <b>PART IV</b>
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**PART IV - Wage Related Cost**

**Part A - Core List**

		Amount Reported	
<b>RETIREMENT COST</b>			
1	401K Employer Contributions	18,700	1
2	Tax Sheltered Annuity (TSA) Employer Contribution		2
3	Qualified and Non-Qualified Pension Plan Cost		3
4	Prior Year Pension Service Cost		4
<b>PLAN ADMINISTRATIVE COSTS (Paid to External Organization):</b>			
5	401K/TSA Plan Administration fees		5
6	Legal/Accounting/Management Fees-Pension Plan		6
7	Employee Managed Care Program Administration Fees		7
<b>HEALTH AND INSURANCE COST</b>			
8	Health Insurance (Purchased or Self Funded)	1,056,416	8
9	Prescription Drug Plan		9
10	Dental, Hearing and Vision Plan		10
11	Life Insurance (If employee is owner or beneficiary)		11
12	Accidental Insurance (If employee is owner or beneficiary)		12
13	Disability Insurance (If employee is owner or beneficiary)		13
14	Long-Term Care Insurance (If employee is owner or beneficiary)		14
15	Workers' Compensation Insurance	132,934	15
16	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106 Non cumulative portion)		16
<b>TAXES</b>			
17	FICA-Employers Portion Only	637,955	17
18	Medicare Taxes - Employers Portion Only		18
19	Unemployment Insurance		19
20	State or Federal Unemployment Taxes	100,534	20
<b>OTHER</b>			
21	Executive Deferred Compensation		21
22	Day Care Cost and Allowances		22
23	Tuition Reimbursement	26,990	23
24	Total Wage Related cost (Sum of lines 1 -23)	1,973,529	24

**Part B Other than Core Related Cost**

		Amount Reported	
25			25

SNF REPORTING OF DIRECT CARE EXPENDITURES		PROVIDER CCN:		PERIOD:		WORKSHEET	
		31-5266		FROM: 01/01/2023 TO: 12/31/2023		S-3 PART V	
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	2	3	4	5	
	<b>Direct Salaries</b>	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////
	<b>Nursing Occupations</b>	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////
1	Registered Nurses (RNs)	1,341,467	314,904	1,656,371	26,530.75	62.43	1
2	Licensed Practical Nurses (LPNs)	2,187,524	513,512	2,701,036	56,228.25	48.04	2
3	Certified Nursing Assistants/Nursing Assistants/Aides	2,488,957	584,272	3,073,229	125,743.50	24.44	3
4	Total Nursing (sum of lines 1 through 3)	6,017,948	1,412,688	7,430,636	208,502.50	35.64	4
5	Physical Therapists			-		0.00	5
6	Physical Therapy Assistants			-		0.00	6
7	Physical Therapy Aides			-		0.00	7
8	Occupational Therapists			-		0.00	8
9	Occupational Therapy Assistants			-		0.00	9
10	Occupational Therapy Aides			-		0.00	10
11	Speech Therapists			-		0.00	11
12	Respiratory Therapists			-		0.00	12
13	Other Medical Staff			-		0.00	13
	<b>Contract Labor</b>	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	/
	<b>Nursing Occupations</b>	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	/
14	Registered Nurses (RNs)	15,680	////////////////////////////////////	15,680	250.35	62.63	14
15	Licensed Practical Nurses (LPNs)	28,860	////////////////////////////////////	28,860	497.38	58.02	15
16	Certified Nursing Assistants/Nursing Assistants/Aides	385,403	////////////////////////////////////	385,403	57,791.89	6.67	16
17	Total Nursing (sum of lines 14 through 16)	429,943	////////////////////////////////////	429,943	58,539.62	7.34	17
18	Physical Therapists	401,092	////////////////////////////////////	401,092	8,622.34	46.52	18
19	Physical Therapy Assistants		////////////////////////////////////	-		0.00	19
20	Physical Therapy Aides		////////////////////////////////////	-		0.00	20
21	Occupational Therapists	452,982	////////////////////////////////////	452,982	6,193.38	73.14	21
22	Occupational Therapy Assistants		////////////////////////////////////	-		0.00	22
23	Occupational Therapy Aides		////////////////////////////////////	-		0.00	23
24	Speech Therapists	139,630	////////////////////////////////////	139,630	1,643.01	84.98	24
25	Respiratory Therapists		////////////////////////////////////	-		0.00	25
26	Other Medical Staff		////////////////////////////////////	-		0.00	26



RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			PROVIDER CCN: 31-5266			PERIOD: FROM: 01/01/2023 TO: 12/31/2023		WORKSHEET A	
COST CENTER (Omit Cents)			SALARIES	OTHER	TOTAL (Col 1 + Col 2)	RECLASSIFICATIONS Increase/Decrease (Fr Wkst A-6)	RECLASSIFIED TRIAL BALANCE (Col 3 +/- Col 4)	ADJUSTMENTS TO EXPENSES Increase/Decrease (Fr Wkst A-8)	NET EXPENSES FOR COST ALLOCATION (Col 5 +/- Col 6)
A	B	C	1	2	3	4	5	6	7
GENERAL SERVICE COST CENTERS									
1	0100	Capital-Related Costs - Building & Fixture		2,910,991	2,910,991	0	2,910,991	(1,588,653)	1,322,338
2	0200	Capital-Related Costs - Movable Equipment		0	0	0	0	0	0
3	0300	Employee Benefits	0	1,973,529	1,973,529	0	1,973,529	0	1,973,529
4	0400	Administrative and General	728,438	2,882,560	3,610,998	0	3,610,998	269,910	3,880,908
5	0500	Plant Operation, Maintenance and Repairs	122,307	450,890	573,197	0	573,197	0	573,197
6	0600	Laundry and Linen Service	0	57,086	57,086	0	57,086	0	57,086
7	0700	Housekeeping	0	820,709	820,709	0	820,709	0	820,709
8	0800	Dietary	843,554	697,193	1,540,747	0	1,540,747	0	1,540,747
9	0900	Nursing Administration	242,189	836	243,025	0	243,025	0	243,025
10	1000	Central Services and Supply	0	455,658	455,658	0	455,658	0	455,658
11	1100	Pharmacy	0	0	0	0	0	0	0
12	1200	Medical Records and Library	0	0	0	0	0	0	0
13	1300	Social Service	142,553	223	142,776	0	142,776	0	142,776
14	1400	Nursing and Allied Health Education Activities	0	0	0	0	0	0	0
15	1500	Other General Service Cost	310,105	36,984	347,089	0	347,089	0	347,089
INPATIENT ROUTINE SERVICE COST CENTERS									
30	3000	Skilled Nursing Facility	6,017,948	560,251	6,578,199	0	6,578,199	(4,562)	6,573,637
31	3100	Nursing Facility	0	0	0	0	0	0	0
32	3200	ICF/IID	0	0	0	0	0	0	0
33	3300	Other Long Term Care	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS									
40	4000	Radiology	0	12,119	12,119	0	12,119	0	12,119
41	4100	Laboratory	0	29,753	29,753	0	29,753	0	29,753
42	4200	Intravenous Therapy	0	14,380	14,380	0	14,380	0	14,380
43	4300	Oxygen (Inhalation) Therapy	0	15,970	15,970	0	15,970	0	15,970
44	4400	Physical Therapy	0	993,704	993,704	(592,612)	401,092	0	401,092
45	4500	Occupational Therapy	0	0	0	452,982	452,982	0	452,982
46	4600	Speech Pathology	0	0	0	139,630	139,630	0	139,630
47	4700	Electrocardiology	0	0	0	0	0	0	0
48	4800	Medical Supplies Charged to Patients	0	0	0	0	0	0	0
49	4900	Drugs Charged to Patients	0	288,487	288,487	0	288,487	0	288,487
50	5000	Dental Care - Title XIX only	0	0	0	0	0	0	0
51	5100	Support Surfaces	0	0	0	0	0	0	0
52	5200	Other Ancillary Service Cost Center	0	0	0	0	0	0	0

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			PROVIDER CCN: 31-5266			PERIOD: FROM: 01/01/2023 TO: 12/31/2023		WORKSHEET A	
COST CENTER (Omit Cents)			SALARIES	OTHER	TOTAL (Col 1 + Col 2)	RECLASSIFICATIONS Increase/Decrease (Fr Wkst A-6)	RECLASSIFIED TRIAL BALANCE (Col 3 +/- Col 4)	ADJUSTMENTS TO EXPENSES Increase/Decrease (Fr Wkst A-8)	NET EXPENSES FOR COST ALLOCATION (Col 5 +/- Col 6)
A	B	C	1	2	3	4	5	6	7
52.01	5201	Other Ancillary Service Cost Center II	0	0	0	0	0	0	0
52.02	5202	Other Ancillary Service Cost Center III	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS			////	////	////	////	////	////	////
60	6000	Clinic	0	0	0	0	0	0	0
61	6100	Rural Health Clinic	0	0	0	0	0	0	0
62	6200	FQHC	0	0	0	0	0	0	0
63	6300	Other Outpatient Service Cost	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS			////	////	////	////	////	////	////
70	7000	Home Health Agency Cost	0	0	0	0	0	0	0
71	7100	Ambulance	0	0	0	0	0	0	0
72	7200	Outpatient Rehabilitation	0	0	0	0	0	0	0
73	7300	CMHC	0	0	0	0	0	0	0
74	7400	Other Reimbursable Cost	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS			////	////	////	////	////	////	////
80	8000	Malpractice Premiums & Paid Losses	////	0	0	0	0	0	-0-
81	8100	Interest Expense	////	0	0	0	0	0	-0-
82	8200	Utilization Review -- SNF	0	0	0	0	0	0	-0-
83	8300	Hospice	0	0	0	0	0	0	0
84	8400	Other Special Purpose Cost I	0	0	0	0	0	0	0
84.01	8401	Other Special Purpose Cost II	0	0	0	0	0	0	0
89		SUBTOTALS (sum of lines 1 through 84)	8,407,094	12,201,323	20,608,417	0	20,608,417	(1,323,305)	19,285,112
NON REIMBURSABLE COST CENTERS			////	////	////	////	////	////	////
90	9000	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0
91	9100	Barber and Beauty Shop	0	26	26	0	26	0	26
92	9200	Physicians' Private Offices	0	21,450	21,450	0	21,450	0	21,450
93	9300	Nonpaid Workers	0	0	0	0	0	0	0
94	9400	Patients Laundry	0	0	0	0	0	0	0
95	9500	Other Nonreimbursable Cost	0	0	0	0	0	0	0
100		TOTAL	8,407,094	12,222,799	20,629,893	0	20,629,893	(1,323,305)	19,306,588

RECLASSIFICATIONS	PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET A-6
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EXPLANATION OF RECLASSIFICATION ENTRY	CODE (1)	INCREASE				DECREASE			
		COST CENTER	LINE NO.	SALARY	NON-SALARY	COST CENTER	LINE NO.	SALARY	NON-SALARY
		2	3	4	5	6	7	8	9
1 RECLASS OT	A	Occupational Therapy	45		452,982	Physical Therapy	44		452,982
2 RECLASS ST	B	Speech Pathology	46		139,630	Physical Therapy	44		139,630
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72									
### TOTAL RECLASSIFICATIONS				0	592,612			0	592,612

(1) A LETTER (A, B, etc.) MUST BE ENTERED ON EACH LINE TO IDENTIFY EACH RECLASSIFICATION ENTRY.  
 (2) TRANSFER TO WORKSHEET A, COLUMN 4, LINE AS APPROPRIATE.

	PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET A-7
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ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

ASSET BALANCES

Description	Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets
		Purchases	Donation	Total			
		1	2	3			
1 Land				0		0	
2 Land Improvements				0		0	
3 Buildings and Fixtures				0		0	
4 Building Improvements	2,493,956	4,170		4,170	29,366	2,468,760	
5 Fixed Equipment				0		0	
6 Movable Equipment	463,236	19,342		19,342	392,846	89,732	
7 Subtotal (sum of lines 1-6)	<b>2,957,192</b>	<b>23,512</b>	<b>0</b>	<b>23,512</b>	<b>422,212</b>	<b>2,558,492</b>	0
8 Reconciling Items				0		0	
9 Total (line 7 minus line 8)	2,957,192	23,512	0	23,512	422,212	2,558,492	0

ADJUSTMENTS TO EXPENSES	PROVIDER CCN 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023
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WORKSHEET A-8

(1) DESCRIPTION	(2) BASIS* FOR ADJ	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		
		AMOUNT	COST CENTER	LINE #
1 Investment income on restricted funds (Chapter 2)	B	(15,199)	Administrative and General	4
2 Trade, quantity and time discounts on purchases (Chapter 8)				
3 Refunds and rebates of expenses (Chapter 8)				
4 Rental of provider space by suppliers (Chapter 8)				
5 Telephone services (pay stations excluded) (Chapter 21)				
6 Television and radio service (Chapter 21)				
7 Parking lot (Chapter 21)				
8 Remuneration applicable to provider-	////	////	////	////
based physician adjustment	A-8-2	0	////	////
9 Home office costs (Chapter 21)				
10 Sale of scrap, waste, etc. (Chapter 23)				
11 Nonallowable costs related to certain	////	////	////	////
Capital expenditures (Chapter 24)				
12 Adjustment resulting from transactions	////	////	////	////
with related organizations (Chapter 10)	A-8-1	(1,136,967)	////	////
13 Laundry and Linen service				
14 Revenue - Employee meals				
15 Cost of meals - Guests				
16 Sale of medical supplies to other than patients				
17 Sale of drugs to other than patients				
18 Sale of medical records and abstracts	B	(88)	Administrative and General	4
19 Vending machines				
20 Income from imposition of interest,	////	////	////	////
finance or penalty charges (Chapter 21)				
21 Interest expense on Medicare overpayments	////	////	////	////
and borrowings to repay Medicare overpayments				
22 Utilization review--physicians' compensation (chapter 21)			Utilization Review -- SNF	82
23 Depreciation--buildings and fixtures			Capital-Related Costs - Building & Fixture	1
24 Depreciation--movable equipment			Capital-Related Costs - Moveable Equipment	2
25 Don, Misc, ProAds, Pens	A	(171,051)	Administrative and General	4
25.01				
25.02				
25.03				
25.04				
A-8 ADDITIONAL ADJUSTMENTS (FROM BELOW)		0	////	////
100 TOTAL	////	(1,323,305)	////	////

ADJUSTMENTS TO EXPENSES	PROVIDER CCN 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023
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WORKSHEET A-8

(1) DESCRIPTION	(2) BASIS* FOR ADJ	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		
		AMOUNT	COST CENTER	LINE #

**ADDITIONAL ADJUSTMENTS**

25.05				
25.06				
25.07				
25.08				
25.09				
25.10				
25.11				
25.12				
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25.21				
25.22				
25.23				
25.24				
25.25				

SUBTOTAL OF ADDITIONAL ADJUSTMENTS 0

- (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 CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	<b>WORKSHEET A-8-1</b>
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**PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:**

	Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A., col. 5	Adjustments (Col 4 minus Col 5)
	1	2	3	4	5	6
1	3	Employee Benefits	Self Insurance	1,079,201	1,079,201	0
2	10	Central Services and Supply	Med Supplies	329,616	329,616	0
3	43	Oxygen (Inhalation) Therapy	Oxygen	8,590	8,590	0
4	10	Central Services and Supply	OTC Drugs	29,867	29,867	0
5	8	Dietary	Dietary	695,845	695,845	0
6	5	Plant Operation, Maintenance an	Maintenance	43,268	43,268	0
7	6	Laundry and Linen Service	Diapers	58,519	58,519	0
8	4	Administrative and General	Office Supplies	13,779	13,779	0
9	4	Administrative and General	Office Support	1,021,998	1,223,950	(201,952)
9.01	1	Capital-Related Costs - Building	Rent		2,595,000	(2,595,000)
9.02	30	Skilled Nursing Facility	Nursing	58,539	63,101	(4,562)
9.03	1	Capital-Related Costs - Building	Mortgage Interest	315,545		315,545
9.04	1	Capital-Related Costs - Building	Depreciation	529,361		529,361
9.05	1	Capital-Related Costs - Building	Property Taxes	161,441		161,441
9.06	4	Administrative and General	Insurance	658,200		658,200
9.07						0
9.08						0
9.09						0
9.10						0
<b>10 TOTAL</b>				<b>5,003,769</b>	<b>6,140,736</b>	<b>(1,136,967)</b>

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

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

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

	Description	(1) Symbol	Name	Percentage of Ownership	Related Organization(s)		
					Name	Percentage of Ownership	Type of Business
1		A	M Feigenbaum	34.00	Dynamic Health	50.00	Office Support
2		A	C Feigenbaum	4.00	Dynamic Health	50.00	Office Support
3		A	M Feigenbaum	34.00	Ocean Dietary	50.00	Purchasing
4		A	C Feigenbaum	4.00	Ocean Dietary	50.00	Purchasing
5		A	M Feigenbaum	34.00	Ocean Healthcr	100.00	Self Insurance
6							
7							
8							
9							
10							
10.01							
10.02							
10.03							
10.04							
10.05							

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

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

PROVIDER-BASED PHYSICIAN ADJUSTMENTS			PROVIDER CCN: 31-5266			PERIOD: FROM: 01/01/2023 TO: 12/31/2023		WORKSHEET A-8-2	
	Wkst A Line No.	Cost Center / Physician Identifier	Total Remuneration	Professional Component	Provider Component	R C E Amount	Physician / Provider Component Hrs	Unadjusted R C E Limit	5 Percent of Unadjusted R C E Limit
	1	2	3	4	5	6	7	8	9
1								0	0
2								0	0
3								0	0
4								0	0
5								0	0
6								0	0
7								0	0
8								0	0
9								0	0
10								0	0
11								0	0
100	<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	////////////////////	<b>0</b>	<b>0</b>	<b>0</b>

	Wkst A Line No.	Cost Center / Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of Col 12	Physician Cost of Malpractice Insurance	Provider Component Share of Column 14	Adjusted R C E Limit	R C E Disallowance	Adjustment
	10	11	12	13	14	15	16	17	18
1				0		0	0	0	0
2				0		0	0	0	0
3				0		0	0	0	0
4				0		0	0	0	0
5				0		0	0	0	0
6				0		0	0	0	0
7				0		0	0	0	0
8				0		0	0	0	0
9				0		0	0	0	0
10				0		0	0	0	0
11				0		0	0	0	0
100	<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



COST ALLOCATION GENERAL SERVICE COSTS		PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET B PART I							
COST CENTER	NET EXPENSES FOR COST ALLOCATION	CAP.REL. BLDGS & FIXTURES	CAP.REL. MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	SUBTOTAL	OTHER ADMIN & GENERAL	PLANT OP. MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	
	0	1	2	3	3a	4.00	5	6	7	8	
<b>GENERAL SERVICE COST CENTERS</b>											
1	Capital-Related Costs - Building & Fixture	1,322,338	1,322,338								
2	Capital-Related Costs - Movable Equipment	0	////////////////////	0							
3	Employee Benefits	1,973,529	0	0	1,973,529						
4	Administrative and General	3,880,908	94,412	0	170,998	4,146,318	4,146,318				
5	Plant Operation, Maintenance and Repairs	573,197	41,682	0	28,711	643,590	176,021	819,611			
6	Laundry and Linen Service	57,086	47,598	0	0	104,684	28,631	32,887	166,202		
7	Housekeeping	820,709	16,181	0	0	836,890	228,889	11,180	0	1,076,959	
8	Dietary	1,540,747	128,908	0	198,021	1,867,676	510,808	89,067	0	123,682	2,591,233
9	Nursing Administration	243,025	0	0	56,853	299,878	82,016	0	0	0	0
10	Central Services and Supply	455,658	27,608	0	0	483,266	132,173	19,075	0	26,489	0
11	Pharmacy	0	5,943	0	0	5,943	1,625	4,106	0	5,702	0
12	Medical Records and Library	0	0	0	0	0	0	0	0	0	0
13	Social Service	142,776	5,025	0	33,464	181,265	49,576	3,472	0	4,821	0
14	Nursing and Allied Health Education Activities	0	0	0	0	0	0	0	0	0	0
15	Other General Service Cost	347,089	109,486	0	72,796	529,371	144,782	75,647	0	105,047	0
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>											
30	Skilled Nursing Facility	6,573,637	731,769	0	1,412,686	8,718,092	2,384,388	505,601	166,202	702,102	2,591,233
31	Nursing Facility	0	0	0	0	0	0	0	0	0	0
32	ICF/IID	0	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0	0
<b>ANCILLARY SERVICE COST CENTERS</b>											
40	Radiology	12,119	0	0	0	12,119	3,315	0	0	0	0
41	Laboratory	29,753	0	0	0	29,753	8,137	0	0	0	0
42	Intravenous Therapy	14,380	0	0	0	14,380	3,933	0	0	0	0
43	Oxygen (Inhalation) Therapy	15,970	0	0	0	15,970	4,368	0	0	0	0
44	Physical Therapy	401,092	54,783	0	0	455,875	124,681	37,851	0	52,562	0
45	Occupational Therapy	452,982	14,938	0	0	467,920	127,976	10,321	0	14,333	0
46	Speech Pathology	139,630	4,565	0	0	144,195	39,437	3,154	0	4,380	0
47	Electrocardiology	0	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	288,487	0	0	0	288,487	78,901	0	0	0	0
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0	0

COST ALLOCATION GENERAL SERVICE COSTS		PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET B PART I							
COST CENTER	NET EXPENSES FOR COST ALLOCATION	CAP.REL. BLDGS & FIXTURES	CAP.REL. MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	SUBTOTAL	OTHER ADMIN & GENERAL	PLANT OP. MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE- KEEPING	DIETARY	
	0	1	2	3	3a	4.00	5	6	7	8	
52.01	Other Ancillary Service Cost Center II	0	0	0	0	0	0	0	0	0	
52.02	Other Ancillary Service Cost Center III	0	0	0	0	0	0	0	0	0	
OUTPATIENT SERVICE COST CENTERS											
60	Clinic	0	0	0	0	0	0	0	0	0	
61	Rural Health Clinic	0	0	0	0	0	0	0	0	0	
62	FQHC	0	0	0	0	0	0	0	0	0	
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0	
OTHER REIMBURSABLE COST CENTERS											
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0	
71	Ambulance	0	0	0	0	0	0	0	0	0	
72	Outpatient Rehabilitation	0	0	0	0	0	0	0	0	0	
73	CMHC	0	0	0	0	0	0	0	0	0	
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0	
SPECIAL PURPOSE COST CENTERS											
83	Hospice	0	0	0	0	0	0	0	0	0	
84	Other Special Purpose Cost I	0	0	0	0	0	0	0	0	0	
84.01	Other Special Purpose Cost II	0	0	0	0	0	0	0	0	0	
89	SUBTOTALS (sum of lines 1 through 84)	19,285,112	1,282,898	0	1,973,529	19,245,672	4,129,657	792,361	166,202	1,039,118	2,591,233
NON REIMBURSABLE COST CENTERS											
90	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	
91	Barber and Beauty Shop	26	39,440	0	0	39,466	10,794	27,250	0	37,841	0
92	Physicians' Private Offices	21,450	0	0	0	21,450	5,867	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0	0	0
95	Other Nonreimbursable Cost	0	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
99	Negative Cost Center		0	0	0	0	0	0	0	0	0
100	TOTAL	19,306,588	1,322,338	0	1,973,529	19,306,588	4,146,318	819,611	166,202	1,076,959	2,591,233

COST ALLOCATION GENERAL SERVICE COSTS		PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023		WORKSHEET B PART I (cont.)						
COST CENTER		NURSING ADMIN.	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING & ALLIED HEALTH	OTHER GEN. SERVICE	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
		9	10	11	12	13	14	15	16	17	18
<b>GENERAL SERVICE COST CENTERS</b>											
1	Capital-Related Costs - Building & Fixture										
2	Capital-Related Costs - Movable Equipment										
3	Employee Benefits										
4	Administrative and General										
5	Plant Operation, Maintenance and Repairs										
6	Laundry and Linen Service										
7	Housekeeping										
8	Dietary										
9	Nursing Administration	381,894									
10	Central Services and Supply	0	661,003								
11	Pharmacy	0	0	17,376							
12	Medical Records and Library	0	0	0	0						
13	Social Service	0	0	0	0	239,134					
14	Nursing and Allied Health Education Activities	0	0	0	0	0	0				
15	Other General Service Cost	0	0	0	0	0	0	854,847			
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>											
30	Skilled Nursing Facility	381,894	661,003	17,376	0	239,134	0	854,847	17,221,872	0	17,221,872
31	Nursing Facility	0	0	0	0	0	0	0	0	0	0
32	ICF/IID	0	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0	0
<b>ANCILLARY SERVICE COST CENTERS</b>											
40	Radiology	0	0	0	0	0	0	0	15,434	0	15,434
41	Laboratory	0	0	0	0	0	0	0	37,890	0	37,890
42	Intravenous Therapy	0	0	0	0	0	0	0	18,313	0	18,313
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	20,338	0	20,338
44	Physical Therapy	0	0	0	0	0	0	0	670,969	0	670,969
45	Occupational Therapy	0	0	0	0	0	0	0	620,550	0	620,550
46	Speech Pathology	0	0	0	0	0	0	0	191,166	0	191,166
47	Electrocardiology	0	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	0	0	0	367,388	0	367,388
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0	0

COST ALLOCATION GENERAL SERVICE COSTS		PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023			WORKSHEET B PART I (cont.)					
COST CENTER		NURSING ADMIN.	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING & ALLIED HEALTH	OTHER GEN. SERVICE	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
		9	10	11	12	13	14	15	16	17	18
52.01	Other Ancillary Service Cost Center II	0	0	0	0	0	0	0	0	0	0
52.02	Other Ancillary Service Cost Center III	0	0	0	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS											
60	Clinic	0	0	0	0	0	0	0	0	0	0
61	Rural Health Clinic	0	0	0	0	0	0	0	0	0	0
62	FQHC	0	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									0		
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0	0
72	Outpatient Rehabilitation	0	0	0	0	0	0	0	0	0	0
73	CMHC	0	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS											
83	Hospice	0	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost I	0	0	0	0	0	0	0	0	0	0
84.01	Other Special Purpose Cost II	0	0	0	0	0	0	0	0	0	0
89	SUBTOTALS (sum of lines 1 through 84)	381,894	661,003	17,376	0	239,134	0	854,847	19,163,920	0	19,163,920
NON REIMBURSABLE COST CENTERS											
90	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	115,351	0	115,351
92	Physicians' Private Offices	0	0	0	0	0	0	0	27,317	0	27,317
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0	0	0
95	Other Nonreimbursable Cost	0	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
99	Negative Cost Center	0	0	0	0	0	0	0	0	0	0
100	TOTAL	381,894	661,003	17,376	0	239,134	0	854,847	19,306,588	0	19,306,588

ALLOCATION OF CAPITAL-RELATED COSTS		PERIOD: FROM: 01/01/2023 TO: 12/31/2023		PROVIDER CCN: 31-5266	WORKSHEET B PART II						
COST CENTER	DIRECTLY ASSIGNED	CAP.REL. BLDGS & FIXTURES	CAP.REL. MOVABLE EQUIPMENT	SUBTOTAL	EMPLOYEE BENEFITS	ADMIN & GENERAL	PLANT OP. MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	NURSING ADMIN.
	0	1	2	2a	3	4	5	6	7	8	9
<b>GENERAL SERVICE COST CENTERS</b>											
1	Capital-Related Costs - Building & Fixture	////	////	////	////						
2	Capital-Related Costs - Movable Equipment	////	////	////	////						
3	Employee Benefits		0	0	0						
4	Administrative and General		94,412	0	94,412	0	94,412				
5	Plant Operation, Maintenance and Repairs		41,682	0	41,682	0	4,008	45,690			
6	Laundry and Linen Service		47,598	0	47,598	0	652	1,833	50,083		
7	Housekeeping		16,181	0	16,181	0	5,212	623	0	22,016	
8	Dietary		128,908	0	128,908	0	11,632	4,965	0	2,528	148,033
9	Nursing Administration		0	0	0	0	1,868	0	0	0	1,868
10	Central Services and Supply		27,608	0	27,608	0	3,010	1,063	0	541	0
11	Pharmacy		5,943	0	5,943	0	37	229	0	117	0
12	Medical Records and Library		0	0	0	0	0	0	0	0	0
13	Social Service		5,025	0	5,025	0	1,129	194	0	99	0
14	Nursing and Allied Health Education Activities		0	0	0	0	0	0	0	0	0
15	Other General Service Cost		109,486	0	109,486	0	3,297	4,217	0	2,147	0
<b>INPATIENT ROUTINE SERVICE COST CENTER</b>											
30	Skilled Nursing Facility		731,769	0	731,769	0	54,290	28,186	50,083	14,352	148,033
31	Nursing Facility		0	0	0	0	0	0	0	0	0
32	ICF/IID		0	0	0	0	0	0	0	0	0
33	Other Long Term Care		0	0	0	0	0	0	0	0	0
<b>ANCILLARY SERVICE COST CENTERS</b>											
40	Radiology		0	0	0	0	75	0	0	0	0
41	Laboratory		0	0	0	0	185	0	0	0	0
42	Intravenous Therapy		0	0	0	0	90	0	0	0	0
43	Oxygen (Inhalation) Therapy		0	0	0	0	99	0	0	0	0
44	Physical Therapy		54,783	0	54,783	0	2,839	2,110	0	1,075	0
45	Occupational Therapy		14,938	0	14,938	0	2,914	575	0	293	0
46	Speech Pathology		4,565	0	4,565	0	898	176	0	90	0
47	Electrocardiology		0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients		0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients		0	0	0	0	1,797	0	0	0	0
50	Dental Care - Title XIX only		0	0	0	0	0	0	0	0	0
51	Support Surfaces		0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center		0	0	0	0	0	0	0	0	0
52.01	Other Ancillary Service Cost Center II		0	0	0	0	0	0	0	0	0

ALLOCATION OF CAPITAL-RELATED COSTS		PERIOD: FROM: 01/01/2023 TO: 12/31/2023		PROVIDER CCN: 31-5266		WORKSHEET B PART II					
COST CENTER	DIRECTLY ASSIGNED	CAP.REL. BLDGS & FIXTURES	CAP.REL. MOVABLE EQUIPMENT	SUBTOTAL	EMPLOYEE BENEFITS	ADMIN & GENERAL	PLANT OP. MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	NURSING ADMIN.
	0	1	2	2a	3	4	5	6	7	8	9
52.02 Other Ancillary Service Cost Center III		0	0	0	0	0	0	0	0	0	0
<b>OUTPATIENT SERVICE COST CENTERS</b>											
60 Clinic		0	0	0	0	0	0	0	0	0	0
61 Rural Health Clinic		0	0	0	0	0	0	0	0	0	0
62 FQHC		0	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost		0	0	0	0	0	0	0	0	0	0
<b>OTHER REIMBURSABLE COST CENTERS</b>											
70 Home Health Agency Cost		0	0	0	0	0	0	0	0	0	0
71 Ambulance		0	0	0	0	0	0	0	0	0	0
72 Outpatient Rehabilitation		0	0	0	0	0	0	0	0	0	0
73 CMHC		0	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost		0	0	0	0	0	0	0	0	0	0
<b>SPECIAL PURPOSE COST CENTERS</b>											
83 Hospice		0	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost I		0	0	0	0	0	0	0	0	0	0
84.01 Other Special Purpose Cost II		0	0	0	0	0	0	0	0	0	0
89 SUBTOTALS (sum of lines 1 through 84)	0	1,282,898	0	1,282,898	0	94,032	44,171	50,083	21,242	148,033	1,868
<b>NON REIMBURSABLE COST CENTERS</b>											
90 Gift, Flower, Coffee Shop & Canteen		0	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop		39,440	0	39,440	0	246	1,519	0	774	0	0
92 Physicians' Private Offices		0	0	0	0	134	0	0	0	0	0
93 Nonpaid Workers		0	0	0	0	0	0	0	0	0	0
94 Patients Laundry		0	0	0	0	0	0	0	0	0	0
95 Other Nonreimbursable Cost		0	0	0	0	0	0	0	0	0	0
98 Cross Foot Adjustments		////	////	////	////	////	////	////	////	////	////
99 Negative Cost Center		0	0	0	0	0	0	0	0	0	0
100 TOTAL	0	1,322,338	0	1,322,338	0	94,412	45,690	50,083	22,016	148,033	1,868

ALLOCATION OF CAPITAL-RELATED COSTS		PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET B PART II (cont.)
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COST CENTER	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING & ALLIED HEALTH	OTHER GEN. SERVICE	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
	10	11	12	13	14	15	16	17	18

GENERAL SERVICE COST CENTERS										
1	Capital-Related Costs - Building & Fixture									
2	Capital-Related Costs - Movable Equipment									
3	Employee Benefits									
4	Administrative and General									
5	Plant Operation, Maintenance and Repairs									
6	Laundry and Linen Service									
7	Housekeeping									
8	Dietary									
9	Nursing Administration									
10	Central Services and Supply	32,222								
11	Pharmacy	0	6,326							
12	Medical Records and Library	0	0	0						
13	Social Service	0	0	0	6,447					
14	Nursing and Allied Health Education Activities	0	0	0	0	0				
15	Other General Service Cost	0	0	0	0	0	119,147			
INPATIENT ROUTINE SERVICE COST CENTER										
30	Skilled Nursing Facility	32,222	6,326	0	6,447	0	119,147	1,192,723	0	1,192,723
31	Nursing Facility	0	0	0	0	0	0	0	0	0
32	ICF/IID	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS										
40	Radiology	0	0	0	0	0	0	75	0	75
41	Laboratory	0	0	0	0	0	0	185	0	185
42	Intravenous Therapy	0	0	0	0	0	0	90	0	90
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	99	0	99
44	Physical Therapy	0	0	0	0	0	0	60,807	0	60,807
45	Occupational Therapy	0	0	0	0	0	0	18,720	0	18,720
46	Speech Pathology	0	0	0	0	0	0	5,729	0	5,729
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	0	0	1,797	0	1,797
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
52.01	Other Ancillary Service Cost Center II	0	0	0	0	0	0	0	0	0

ALLOCATION OF CAPITAL-RELATED COSTS		PROVIDER CCN: 31-5266		PERIOD: FROM: 01/01/2023 TO: 12/31/2023			WORKSHEET B PART II (cont.)		
COST CENTER	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING & ALLIED HEALTH	OTHER GEN. SERVICE	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
	10	11	12	13	14	15	16	17	18
52.02 Other Ancillary Service Cost Center III	0	0	0	0	0	0	0	0	0
<b>OUTPATIENT SERVICE COST CENTERS</b>									
60 Clinic	0	0	0	0	0	0	0	0	0
61 Rural Health Clinic	0	0	0	0	0	0	0	0	0
62 FQHC	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
<b>OTHER REIMBURSABLE COST CENTERS</b>									
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
72 Outpatient Rehabilitation	0	0	0	0	0	0	0	0	0
73 CMHC	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
<b>SPECIAL PURPOSE COST CENTERS</b>									
83 Hospice	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost I	0	0	0	0	0	0	0	0	0
84.01 Other Special Purpose Cost II	0	0	0	0	0	0	0	0	0
89 SUBTOTALS (sum of lines 1 through 84)	32,222	6,326	0	6,447	0	119,147	1,280,225	0	1,280,225
<b>NON REIMBURSABLE COST CENTERS</b>									
90 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0	41,979	0	41,979
92 Physicians' Private Offices	0	0	0	0	0	0	134	0	134
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Other Nonreimbursable Cost	0	0	0	0	0	0	0	0	0
98 Cross Foot Adjustments	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	32,222	6,326	0	6,447	0	119,147	1,322,338	0	1,322,338



COST ALLOCATION STATISTICAL BASIS	PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET B-1								
COST CENTER	CAP.REL. BLDG/FIX (SQUARE FEET)	CAP.REL. MOV.EQUIP (SQUARE FEET)	EMPLOYEE BENEFITS GROSS SALARIES	RECONCILIATION *	ADMIN & GENERAL (ACCUM COST)	PLANT OP. MAINT/REP. (SQUARE FEET)	LNDRY/LIN SERVICE (PATIENT DAYS)	HOUSE-KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN. (PATIENT DAYS)	
	0	1	2	3	4.00a	4.00	5	6	7	8	9

GENERAL SERVICE COST CENTERS											
1	Capital-Related Costs - Building & Fixture	48,951									
2	Capital-Related Costs - Movable Equipment		0								
3	Employee Benefits		0	8,407,094							
4	Administrative and General	3,495	0	728,438	(4,146,318)	15,160,270					
5	Plant Operation, Maintenance and Repairs	1,543	0	122,307		643,590	43,913				
6	Laundry and Linen Service	1,762	0	0		104,684	1,762	61,606			
7	Housekeeping	599	0	0		836,890	599		41,552		
8	Dietary	4,772	0	843,554		1,867,676	4,772		4,772	184,818	
9	Nursing Administration		0	242,189		299,878	0		0		61,606
10	Central Services and Supply	1,022	0	0		483,266	1,022		1,022		
11	Pharmacy	220	0	0		5,943	220		220		
12	Medical Records and Library		0	0		0	0		0		
13	Social Service	186	0	142,553		181,265	186		186		
14	Nursing and Allied Health Education Activities		0	0		0	0		0		
15	Other General Service Cost	4,053	0	310,105		529,371	4,053		4,053		
INPATIENT ROUTINE SERVICE COST CENTERS											
30	Skilled Nursing Facility	27,089	0	6,017,948		8,718,092	27,089	61,606	27,089	184,818	61,606
31	Nursing Facility		0	0		0	0	0	0	0	0
32	ICF/IID		0	0		0	0	0	0	0	0
33	Other Long Term Care		0	0		0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS											
40	Radiology		0	0		12,119	0		0		
41	Laboratory		0	0		29,753	0		0		
42	Intravenous Therapy		0	0		14,380	0		0		
43	Oxygen (Inhalation) Therapy		0	0		15,970	0		0		
44	Physical Therapy	2,028	0	0		455,875	2,028		2,028		
45	Occupational Therapy	553	0	0		467,920	553		553		
46	Speech Pathology	169	0	0		144,195	169		169		
47	Electrocardiology		0	0		0	0		0		
48	Medical Supplies Charged to Patients		0	0		0	0		0		
49	Drugs Charged to Patients		0	0		288,487	0		0		
50	Dental Care - Title XIX only		0	0		0	0		0		
51	Support Surfaces		0	0		0	0		0		
52	Other Ancillary Service Cost Center		0	0		0	0		0		
52.01	Other Ancillary Service Cost Center II		0	0		0	0		0		
52.02	Other Ancillary Service Cost Center III		0	0		0	0		0		
OUTPATIENT SERVICE COST CENTERS											

COST ALLOCATION STATISTICAL BASIS		PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET B-1								
COST CENTER		CAP.REL. BLDG/FIX (SQUARE FEET)	CAP.REL. MOV.EQUIP (SQUARE FEET)	EMPLOYEE BENEFITS GROSS SALARIES	RECONCILIATION *	ADMIN & GENERAL (ACCUM COST)	PLANT OP. MAINT/REP. (SQUARE FEET)	LNDRY/LIN SERVICE (PATIENT DAYS)	HOUSE-KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN. (PATIENT DAYS)	
		0	1	2	3	4.00a	4.00	5	6	7	8	9
60	Clinic	////		0	0		0	0		0	////	
61	Rural Health Clinic	////					0					
62	FQHC	////					0					
63	Other Outpatient Service Cost	////		0	0		0	0		0		
OTHER REIMBURSABLE COST CENTERS												
70	Home Health Agency Cost	////		0	0		0	0	0	0	0	0
71	Ambulance	////		0	0		0	0		0		
72	Outpatient Rehabilitation	////		0	0		0	0		0		
73	CMHC	////		0	0		0	0		0		
74	Other Reimbursable Cost	////		0	0		0	0		0		
SPECIAL PURPOSE COST CENTERS												
83	Hospice	////		0	0		0	0		0		
84	Other Special Purpose Cost I	////		0	0		0	0		0		
84.01	Other Special Purpose Cost II	////		0	0		0	0		0		
89	SUBTOTALS (sum of lines 1 through 84)	////	47,491	0	8,407,094	(4,146,318)	15,099,354	42,453	61,606	40,092	184,818	61,606
NON REIMBURSABLE COST CENTERS												
90	Gift, Flower, Coffee Shop & Canteen	////		0	0		0	0		0		
91	Barber and Beauty Shop	////	1,460	0	0		39,466	1,460		1,460		
92	Physicians' Private Offices	////		0	0		21,450	0		0		
93	Nonpaid Workers	////		0	0		0	0		0		
94	Patients Laundry	////		0	0		0	0		0		
95	Other Nonreimbursable Cost	////		0	0		0	0		0		
98	Cross Foot Adjustment	////										
99	Negative Cost Center	////										
102	Cost to Be Allocated (Per Worksheet B, Part I)	////	1,322,338	0	1,973,529		4,146,318	819,611	166,202	1,076,959	2,591,233	381,894
103	Unit Cost Multiplier (Worksheet B, Part I)	////	27.013503	0.000000	0.234746		0.273499	18.664427	2.697822	25.918343	14.020458	6.198974
104	Cost to Be Allocated (Per Worksheet B, Part II)	////			0		94,412	45,690	50,083	22,016	148,033	1,868
105	Unit Cost Multiplier (Worksheet B, Part II)	////			0.000000		0.006228	1.040466	0.812957	0.529842	0.800966	0.030322

\* may zero out accum.cost stat at col.4 instead of using reconcil.

COST ALLOCATION STATISTICAL BASIS			PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET B-1 (cont.)				
COST CENTER	CENTRAL SVC & SUPP (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL REC & LIB (TIME SPENT)	SOCIAL SERVICE (PATIENT DAYS)	NURSING & ALLIED HEALTH (ASSIGNED TIME)	OTHER GEN. SERVICE (PATIENT DAYS)	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
	10	11	12	13	14	15	16	17	18

GENERAL SERVICE COST CENTERS									
1	Capital-Related Costs - Building & Fixture								
2	Capital-Related Costs - Movable Equipment								
3	Employee Benefits								
4	Administrative and General								
5	Plant Operation, Maintenance and Repairs								
6	Laundry and Linen Service								
7	Housekeeping								
8	Dietary								
9	Nursing Administration								
10	Central Services and Supply	61,606							
11	Pharmacy		61,606						
12	Medical Records and Library			0					
13	Social Service				61,606				
14	Nursing and Allied Health Education Activities					0			
15	Other General Service Cost						61,606		
INPATIENT ROUTINE SERVICE COST CENTERS									
30	Skilled Nursing Facility	61,606	61,606	0	61,606		61,606		
31	Nursing Facility	0	0	0	0		0		
32	ICF/IID	0	0	0	0		0		
33	Other Long Term Care	0	0	0	0		0		
ANCILLARY SERVICE COST CENTERS									
40	Radiology								
41	Laboratory								
42	Intravenous Therapy								
43	Oxygen (Inhalation) Therapy								
44	Physical Therapy								
45	Occupational Therapy								
46	Speech Pathology								
47	Electrocardiology								
48	Medical Supplies Charged to Patients								
49	Drugs Charged to Patients								
50	Dental Care - Title XIX only								
51	Support Surfaces								
52	Other Ancillary Service Cost Center								
52.01	Other Ancillary Service Cost Center II								
52.02	Other Ancillary Service Cost Center III								
OUTPATIENT SERVICE COST CENTERS									

COST ALLOCATION STATISTICAL BASIS		PROVIDER CCN: 31-5266		PERIOD: FROM: 01/01/2023 TO: 12/31/2023		WORKSHEET B-1 (cont.)			
COST CENTER	CENTRAL SVC & SUPP (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL REC & LIB (TIME SPENT)	SOCIAL SERVICE (PATIENT DAYS)	NURSING & ALLIED HEALTH (ASSIGNED TIME)	OTHER GEN. SERVICE (PATIENT DAYS)	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
	10	11	12	13	14	15	16	17	18
60	Clinic						////	////	////
61	Rural Health Clinic						////	////	////
62	FQHC						////	////	////
63	Other Outpatient Service Cost						////	////	////
OTHER REIMBURSABLE COST CENTERS		////	////	////	////	////	////	////	////
70	Home Health Agency Cost	0	0	0	0	0	////	////	////
71	Ambulance						////	////	////
72	Outpatient Rehabilitation						////	////	////
73	CMHC						////	////	////
74	Other Reimbursable Cost						////	////	////
SPECIAL PURPOSE COST CENTERS		////	////	////	////	////	////	////	////
83	Hospice						////	////	////
84	Other Special Purpose Cost I						////	////	////
84.01	Other Special Purpose Cost II						////	////	////
89	SUBTOTALS (sum of lines 1 through 84)	61,606	61,606	0	61,606	0	61,606	////	////
NON REIMBURSABLE COST CENTERS		////	////	////	////	////	////	////	////
90	Gift, Flower, Coffee Shop & Canteen						////	////	////
91	Barber and Beauty Shop						////	////	////
92	Physicians' Private Offices						////	////	////
93	Nonpaid Workers						////	////	////
94	Patients Laundry						////	////	////
95	Other Nonreimbursable Cost						////	////	////
98	Cross Foot Adjustment	////	////	////	////	////	////	////	////
99	Negative Cost Center	////	////	////	////	////	////	////	////
102	Cost to Be Allocated (Per Worksheet B, Part I)	661,003	17,376	0	239,134	0	854,847	////	////
103	Unit Cost Multiplier (Worksheet B, Part I)	10.729523	0.282050	0.000000	3.881667	0.000000	13.876035	////	////
104	Cost to Be Allocated (Per Worksheet B, Part II)	32,222	6,326	0	6,447	0	119,147	////	////
105	Unit Cost Multiplier (Worksheet B, Part II)	0.523033	0.102685	0.000000	0.104649	0.000000	1.934016	////	////

POST STEP DOWN ADJUSTMENTS	PROVIDER CCN: 31-5266	PERIOD: <b>FROM: 01/01/2023</b> <b>TO: 12/31/2023</b>	<b>WORKSHEET</b> <b>B-2</b>
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WORKSHEET B			
DESCRIPTION	PART NO.	LINE NO.	AMOUNT
-1-	(1 or 2)	-2-	-3-

1				
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0

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS	PROVIDER CCN:	PERIOD :	WORKSHEET C
	31-5266	FROM: 01/01/2023 TO: 12/31/2023	

Cost Center	TOTAL (From Wkst B, Pt. I, Col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)
	1	2	3

ANCILLARY SERVICE COST CENTERS:

40	Radiology	15,434	12,119	1.273537
41	Laboratory	37,890	29,753	1.273485
42	Intravenous Therapy	18,313	14,380	1.273505
43	Oxygen ( Inhalation ) Therapy	20,338	15,970	1.273513
44	Physical Therapy	670,969	790,587	0.848697
45	Occupational Therapy	620,550	892,866	0.695009
46	Speech Pathology	191,166	275,223	0.694586
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged	0	0	0.000000
49	Drugs Charged to Patients	367,388	340,159	1.080048
50	Dental Care - Title XIX only	0	0	0.000000
51	Support Surfaces	0	0	0.000000
52	Other Ancillary Service Cost Center	0	0	0.000000
52.01	Other Ancillary Service Cost Center II	0	0	0.000000
52.02	Other Ancillary Service Cost Center II	0	0	0.000000

OUTPATIENT SERVICE COST CENTERS

60	Clinic	0	0	0.000000
61	Rural Health Clinic	000000000000000000	000000000000000000	000000000000000000
62	FQHC	000000000000000000	000000000000000000	000000000000000000
63	Other Outpatient Service Cost	0	0	0.000000
71	Ambulance	0	0	0.000000
100	TOTAL	1,942,048	2,371,057	////////////////////

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-10				
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COST		PROVIDER CCN 31-5266	PERIOD : FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET D		
Check <input type="checkbox"/> Title V (1)      Check One: <input checked="" type="checkbox"/> SNF <input type="checkbox"/> NF <input type="checkbox"/> ICF/IID <input type="checkbox"/> Other One: <input checked="" type="checkbox"/> Title XVIII <input type="checkbox"/> PPS - Must also complete Part II <input type="checkbox"/> Title XIX (1)						
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST		RATIO OF COST TO CHARGES  (WS C, col 3)	HEALTH CARE PROGRAM CHARGES		HEALTH CARE PROGRAM COST	
			PART A	PART B	PART A	PART B
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS:						
40	Radiology	1.273537	375		478	0
41	Laboratory	1.273485	5,744		7,315	0
42	Intravenous Therapy	1.273505	10,660		13,576	0
43	Oxygen ( Inhalation ) Therapy	1.273513	0		0	0
44	Physical Therapy	0.848697	259,577		220,302	0
45	Occupational Therapy	0.695009	305,008		211,983	0
46	Speech Pathology	0.694586	116,827		81,146	0
47	Electrocardiology	0.000000	0		0	0
48	Medical Supplies Charged	0.000000	0		0	0
49	Drugs Charged to Patients	1.080048	331,489		358,024	0
50	Dental Care - Title XIX only	0.000000	////////////////////	////////////////////	0	////////////////////
51	Support Surfaces	0.000000	0		0	0
52	Other Ancillary Service Cost Center	0.000000	0		0	0
52.01	Other Ancillary Service Cost Center II	0.000000	0		0	0
52.02	Other Ancillary Service Cost Center III	0.000000	0		0	0
OUTPATIENT SERVICE COST CENTERS						
60	Clinic	0.000000	0		0	0
61	Rural Health Clinic	0.000000			0	0
62	FQHC	0.000000			0	0
63	Other Outpatient Service Cost	0.000000	0		0	0
71	Ambulance	0.000000	////////////////////	////////////////////		
	(2)					
100	Total (Sum of lines 40 - 71)		1,029,680	0	892,824	0
( 1 ) For titles V and XIX use columns 1, 2 and 4 only. ( 2 ) Line 71 columns 2 and 4 are for titles V and XIX. No amounts should be entered here for title XVIII.						

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-10	
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COST		PROVIDER CCN 31-5266	PERIOD : FROM: 01/01/2023 TO: 12/31/2023
Check <input type="checkbox"/> Title V (1)      Check One: <input checked="" type="checkbox"/> SNF <input type="checkbox"/> NF <input type="checkbox"/> ICF/IID <input type="checkbox"/> Other One: <input checked="" type="checkbox"/> Title XVIII <input type="checkbox"/> PPS - Must also complete Part II <input type="checkbox"/> Title XIX (1)			
PART II - APPORTIONMENT OF VACCINE COST			
1	Drugs charged to patients - ratio of cost to charges ( From Worksheet C, column 3, line 49)	1.080048	
2	Program vaccine charges ( From your records, or the P S & R.) --->	0	
3	Program costs ( Line 1 X line 2 ) ( Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	0	

PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH						
		Total Cost (From Worksheet B, Part I, Col 18)	Nursing & Allied Health (From Wkst. B, Part I, Column 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 & Allie health Costs f Pass Through (Col. 3 X Col. .
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS						
40	Radiology	15,434	0	0.000000	478	0
41	Laboratory	37,890	0	0.000000	7,315	0
42	Intravenous Therapy	18,313	0	0.000000	13,576	0
43	Oxygen ( Inhalation ) Therapy	20,338	0	0.000000	0	0
44	Physical Therapy	670,969	0	0.000000	220,302	0
45	Occupational Therapy	620,550	0	0.000000	211,983	0
46	Speech Pathology	191,166	0	0.000000	81,146	0
47	Electro cardiology	0	0	0.000000	0	0
48	Medical Supplies	0	0	0.000000	0	0
49	Drugs Charged to Patients	367,388	0	0.000000	358,024	0
50	Dental Care - Title XIX only	0	0	0.000000	0	0
51	Support Surfaces	0	0	0.000000	0	0
52	Other Ancillary Service Cost Center	0	0	0.000000	0	0
52.01	Other Ancillary Service Cost Center II	0	0	0.000000	0	0
52.02	Other Ancillary Service Cost Center III	0	0	0.000000	0	0
100	Total ( Sum of lines 40 - 52)	1,942,048	0	////////////////////////////////////	892,824	0



MED-CALC SYSTEMS		In Lieu of CMS Form 2540-10	
APPORIONMENT OF ANCILLARY AND OUTPATIENT COST	PROVIDER CCN 31-5266	PERIOD : FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET D

PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST  
 Check  Title V (1) Check One:  SNF  NF  ICF/IID  Other  
 One:  Title XVIII  Title XIX (1)  
 PPS - Must also complete Part II

PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST		RATIO OF COST TO CHARGES	HEALTH CARE PROGRAM INPATIENT CHARGES		HEALTH CARE PROGRAM INPATIENT COST	
			PART A	PART B	PART A	PART B
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS:		////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
40	Radiology	1.273537		////////////////////////////////////	0	////////////////////////////////////
41	Laboratory	1.273485		////////////////////////////////////	0	////////////////////////////////////
42	Intravenous Therapy	1.273505		////////////////////////////////////	0	////////////////////////////////////
43	Oxygen ( Inhalation ) Therapy	1.273513		////////////////////////////////////	0	////////////////////////////////////
44	Physical Therapy	0.848697		////////////////////////////////////	0	////////////////////////////////////
45	Occupational Therapy	0.695009		////////////////////////////////////	0	////////////////////////////////////
46	Speech Pathology	0.694586		////////////////////////////////////	0	////////////////////////////////////
47	Electro cardiology	0.000000		////////////////////////////////////	0	////////////////////////////////////
48	Medical Supplies Charged	0.000000		////////////////////////////////////	0	////////////////////////////////////
49	Drugs Charged to Patients	1.080048		////////////////////////////////////	0	////////////////////////////////////
50	Dental Care - Title XIX only	0.000000		////////////////////////////////////	0	////////////////////////////////////
51	Support Surfaces	0.000000		////////////////////////////////////	0	////////////////////////////////////
52	Other Ancillary Service Cost Center	0.000000		////////////////////////////////////	0	////////////////////////////////////
52.01	Other Ancillary Service Cost Center II	0.000000		////////////////////////////////////	0	////////////////////////////////////
52.02	Other Ancillary Service Cost Center III	0.000000		////////////////////////////////////	0	////////////////////////////////////
OUTPATIENT SERVICE COST CENTERS		////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
60	Clinic	0.000000		////////////////////////////////////	0	////////////////////////////////////
61	Rural Health Clinic	0.000000		////////////////////////////////////	0	////////////////////////////////////
62	FQHC	0.000000		////////////////////////////////////	0	////////////////////////////////////
63	Other Outpatient Service Cost	0.000000		////////////////////////////////////	0	////////////////////////////////////
71	Ambulance	0.000000		////////////////////////////////////	0	////////////////////////////////////
				////////////////////////////////////		////////////////////////////////////
100	Total (Sum of lines 40 - 71)		0	////////////////////////////////////	0	////////////////////////////////////

(1) For titles V and XIX use columns 1, 2 and 4 only.  
 (2) Line 71 columns 2 and 4 are for titles V and XIX. No amounts should be entered here for title XVIII.

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-10	
COMPUTATION OF INPATIENT ROUTINE COSTS	PROVIDER CCN :	PERIOD :	WORKSHEET D-1 PARTS I & II
	31-5266	FROM: 01/01/2023 TO: 12/31/2023	
Check One:	<input type="checkbox"/> Title V <input checked="" type="checkbox"/> Title XVI <input type="checkbox"/> Title XIX		
Check One:	<input checked="" type="checkbox"/> SNF <input type="checkbox"/> NF <input type="checkbox"/> ICF/IID		

PART I CALCULATION OF INPATIENT ROUTINE COSTS

INPATIENT DAYS

1	Inpatient days including private room days	61,606
2	Private room days	
3	Inpatient days including private room days applicable to the Program	6,819
4	Medically necessary private room days applicable to the Program	
5	Total general inpatient routine service cost	17,221,872

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

6	General inpatient routine service charges	21,055,983
7	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.817909
8	Enter private room charges from your records	
9	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00
10	Enter semi-private room charges from your records	
11	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00
12	Average per diem private room charge differential (Line 9 minus line 11)	0.00
13	Average per diem private room cost differential ( Line 7 times line 12 )	0.00
14	Private room cost differential adjustment (Line 2 times line 13)	0
15	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	17,221,872

PROGRAM INPATIENT ROUTINE SERVICE COSTS

16	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	279.55
17	Program routine service cost (Line 3 times line 16)	1,906,251
18	Medically necessary private room cost applicable to program (line 4 times line 13)	0
19	Total program general inpatient routine service cost (Line 17 plus line 18)	1,906,251
20	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/MR)	1,192,723
21	Per diem capital related costs (Line 20 divided by line 1)	19.36
22	Program capital related cost (Line 3 times line 21)	132,016
23	Inpatient routine service cost (Line 19 minus line 22)	1,774,235
24	Aggregate charges to beneficiaries for excess costs (From provider records)	
25	Total program routine service costs for comparison to the cost limitation ( Line 23 minus line 24 )	1,774,235
26	Enter the per diem limitation (1)	N/A
27	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	N/A
28	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)	
	(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX	

PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH

1	Total inpatient days	61,606
2	Program inpatient days. (see instructions)	6,819
3	Total Nursing & Allied Health costs. ( see instructions)	0
4	Nursing & Allied Health ratio. (Line 2 divided by line 1)	0.110687
5	Program Nursing & Allied Health costs for pass-through. (Line 3 times line 4)	0

COMPUTATION OF INPATIENT ROUTINE COSTS Check One:	PROVIDER CCN :	PERIOD :	WORKSHEET D-1 PARTS I & II
	31-5266	FROM: 01/01/2023 TO: 12/31/2023	
	<input type="checkbox"/> Title XVIII	<input checked="" type="checkbox"/> Title XIX	
Check One: <input checked="" type="checkbox"/> NF	<input type="checkbox"/> ICF/IID		

PART I CALCULATION OF INPATIENT ROUTINE COSTS

INPATIENT DAYS

1	Inpatient days including private room days	0
2	Private room days	
3	Inpatient days including private room days applicable to the Program	0
4	Medically necessary private room days applicable to the Program	
5	Total general inpatient routine service cost	0

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

6	General inpatient routine service charges	
7	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.000000
8	Enter private room charges from your records	
9	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00
10	Enter semi-private room charges from your records	
11	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days, line 2)	0.00
12	Average per diem private room charge differential (Line 9 minus line 11)	0.00
13	Average per diem private room cost differential ( Line 7 times line 12 )	0.00
14	Private room cost differential adjustment (Line 2 times line 13)	0
15	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	0

PROGRAM INPATIENT ROUTINE SERVICE COSTS

16	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	0.00
17	Program routine service cost (Line 3 times line 16)	0
18	Medically necessary private room cost applicable to program (line 4 times line 13)	0
19	Total program general inpatient routine service cost (Line 17 plus line 18)	0
20	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/MR)	0
21	Per diem capital related costs (Line 20 divided by line 1)	0.00
22	Program capital related cost (Line 3 times line 21)	0
23	Inpatient routine service cost (Line 19 minus line 22)	0
24	Aggregate charges to beneficiaries for excess costs (From provider records)	
25	Total program routine service costs for comparison to the cost limitation ( Line 23 minus line 24 )	0
26	Enter the per diem limitation (1)	
27	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	0
28	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27)	0
	(Transfer to Worksheet E, Part II, line 4) (See instructions)	
	(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX	

PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH

1	Total inpatient days	
2	Program inpatient days. (see instructions)	
3	Total Nursing & Allied Health costs. ( see instructions)	
4	Nursing & Allied Health ratio. (Line 2 divided by line 1)	
5	Program Nursing & Allied Health costs for pass-through. (Line 3 times line 4)	

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII	PROVIDER CCN : 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	<b>WORKSHEET E PART I</b>
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PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT

1	Inpatient PPS amount (See Instructions)	4,862,110
2	Nursing and Allied Health Education Activities (pass through payments)	0
3	Subtotal ( Sum of lines 1 and 2)	4,862,110
4	Primary payor amounts	( 0 )
5	Coinsurance	( 982,230 )
6	Allowable bad debts (from your records)	902,946
7	Allowable Bad debts for dual eligible beneficiaries (see instructions)	148,452
8	Adjusted reimbursable bad debts. (See instructions)	586,915
9	Recovery of bad debts - for statistical records only	
10	Utilization review	0
11	Subtotal (See instructions)	4,466,795
12	Interim payments (See instructions)	4,103,122
13	Tentative adjustment	
14	Other Adjustments (See Instructions)	
14.50	Demonstration payment adjustment amount before sequestration	0
14.55	Demonstration payment adjustment amount after sequestration	0
14.75	Sequestration for non-claims based amounts (see instructions)	11,738
14.99	Sequestration amount (see instructions)	77,598
15	Balance due provider/program (Line 11 minus line 12, 13 and 14.99, plus or minus line 14)	<b>274,337</b>
	(Indicate overpayment in parentheses) (See Instructions)	
16	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	

PART B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT - LESSER OF COST OR CHARGES, TITLE XVIII ONLY

17	Ancillary services Part B	0
18	Vaccine cost (From Wkst D, Part II, line 3)	0
19	Total reasonable costs (Sum of lines 17 and 18)	0
20	Medicare Part B ancillary charges (See instructions)	0
21	Cost of covered services (Lesser of line 19 or line 20)	0
22	Primary payor amounts	( 0 )
23	Coinsurance and deductibles	( 0 )
24	Allowable bad debts (from your records)	
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	
24.02	Reimbursable bad debts (see instructions)	0
25	Subtotal (Sum of lines 21 and 24.02, minus lines 22 and 23)	0
26	Interim payments (See instructions)	0
27	Tentative adjustment	
28	Other Adjustments (See Instructions)	
28.50	Demonstration payment adjustment amount before sequestration	0
28.55	Demonstration payment adjustment amount after sequestration	0
28.99	Sequestration amount (see instructions)	0
29	Balance due provider/program (Line 25 minus line 26, 27 and 28.99 plus or minus line 28)	<b>0</b>
	(Indicate overpayments in parentheses) (See Instructions)	
30	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED	PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	<b>WORKSHEET E-1</b>
---	--------------------------	---	----------------------

Description	Inpatient Part A		Part B		
	mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
	1	2	3	4	
1 Total interim payments paid to provider	////////////////////////////////////	3,802,283	////////////////////////////////////	0	
2 Interim payments payable on individual bills, either submitted or to be submitted to the intermediary/contractor for services rendered in the cost reporting period. If none, enter zero.	////////////////////////////////////	284,206	////////////////////////////////////		
3 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)	Program to Provider	.01	05/17/23	16,633	
		.02			
		.03			
		.04			
		.05			
	Provider to Program	.50			
		.51			
		.52			
		.53			
		.54			
SUBTOTAL (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		.99	////////////////////////////////////	16,633	////////////////////////////////////
4 TOTAL INTERIM PAYMENTS (Sum of lines 1, 2 & 3.99) Transfer to Wkst E, Part I line 12 for Part A, and line 26 for Part B.)		////////////////////////////////////	////////////////////////////////////	4,103,122	////////////////////////////////////
		////////////////////////////////////	////////////////////////////////////		

**TO BE COMPLETED BY CONTRACTOR**

5 List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE," or enter a zero.(1)	Program to Provider	.01			
		.02			
		.03			
	Provider to Program	.50			
		.51			
		.52			
SUBTOTAL (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		.99	////////////////////////////////////		////////////////////////////////////
6 Determine net settlement amount (balance due) based on the cost report. (1)	Program to provider	.01			
	Provider to program	.50			
7 TOTAL MEDICARE PROGRAM LIABILITY (See Instructions)			////////////////////////////////////		////////////////////////////////////
8 Name of Contractor	Contractor Number				

(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.

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE V and TITLE XIX ONLY	PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	<b>WORKSHEET E</b> <b>PART II</b> <b>TITLE XIX</b>
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Check one:  Title V  Title XIX

Check one:  SNF  NF  ICF/IID

COMPUTATION OF NET COST OF COVERED PART A - INPATIENT SERVICES

1	Inpatient ancillary services (see Instructions)	0
2	Nursing & Allied Health Cost (From Worksheet D-1, Pt. II, line 5)	0
3	Outpatient services	0
4	Inpatient routine services (see instructions)	0
5	Utilization review--physicians' compensation (from provider records)	
6	Cost of covered services (Sum of lines 1 - 5)	0
7	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	
8	SUBTOTAL (Line 6 minus line 7)	0
9	Primary payor amounts	
10	Total Reasonable Cost (Line 8 minus line 9)	0

REASONABLE CHARGES

11	Inpatient ancillary service charges	0
12	Outpatient service charges	0
13	Inpatient routine service charges	
14	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	
15	Total reasonable charges	0

CUSTOMARY CHARGES:

16	Aggregate amount actually collected from patients liable for payment for services on a charge basis	
17	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)	
18	Ratio of line 16 to line 17 (not to exceed 1.000000)	1.000000
19	Total customary charges (see instructions)	0

COMPUTATION OF REIMBURSEMENT SETTLEMENT:

20	Cost of covered services (see Instructions)	0
21	Deductibles	
22	Subtotal (Line 20 minus line 21)	0
23	Coinsurance	
24	Subtotal (Line 22 minus line 23)	0
25	Allowable bad debts (from your records)	
26	Subtotal (sum of lines 24 and 25)	0
27	Unrefunded charges to beneficiaries for excess costs erroneously collected based on correction of cost limit	
28	Recovery of excess depreciation resulting from provider termination or a decrease in program utilization	
29		
30	Amounts applicable to prior cost reporting periods resulting from disposition of depreciable assets (if minus, enter amount in parentheses)	
31	Subtotal (Line 26 plus or minus lines 29, and 30, minus lines 27 and 28)	0
32	Interim payments	
33	Balance due provider/program (Line 31 minus line 32) (indicate overpayments in parentheses) (see Instructions)	0

BALANCE SHEET	PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	<b>WORKSHEET G</b>
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	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1	2	3	4

ASSETS

CURRENT ASSETS				
1	Cash on hand and in banks	662,106		
2	Temporary investments	0		
3	Notes receivable	0		
4	Accounts receivable	4,655,914		
5	Other receivables	0		
6	Less: allowances for uncollectible notes and A/R	0		
7	Inventory	0		
8	Prepaid expenses	92,780		
9	Other current assets	0		
10	Due from other funds	0		
11	<b>TOTAL CURRENT ASSETS</b>	<b>5,410,800</b>	<b>0</b>	<b>0</b>
	(Sum of lines 1 - 10)			

FIXED ASSETS				
12	Land	0		
13	Land improvements	0		
14	Less: Accumulated depreciation	0		
15	Buildings	0		
16	Less Accumulated depreciation	0		
17	Leasehold improvements	2,468,760		
18	Less: Accumulated Amortization	0		
19	Fixed equipment	0		
20	Less: Accumulated depreciation	0		
21	Automobiles and trucks	0		
22	Less: Accumulated depreciation	0		
23	Major movable equipment	89,732		
24	Less: Accumulated depreciation	(1,687,889)		
25	Minor equipment - Depreciable	0		
26	Minor equipment nondepreciable	0		
27	Other fixed assets	0		
28	<b>TOTAL FIXED ASSETS</b>	<b>870,603</b>	<b>0</b>	<b>0</b>
	(Sum of lines 12 - 27)			

OTHER ASSETS				
29	Investments	0		
30	Deposits on leases	0		
31	Due from owners/officers	0		
32	Other assets	963,827		
33	<b>TOTAL OTHER ASSETS</b>	<b>963,827</b>	<b>0</b>	<b>0</b>
	(Sum of lines 29 - 32)			
34	<b>TOTAL ASSETS</b>	<b>7,245,230</b>	<b>0</b>	<b>0</b>
	(Sum of lines 11, 28 and 33)			

BALANCE SHEET	PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET G (cont'd)
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LIABILITIES & FUND BALANCES	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1	2	3	4

CURRENT LIABILITIES

35	Accounts payable	1,620,627			
36	Salaries, wages & fees payable	288,146			
37	Payroll taxes payable	143,885			
38	Notes & loans payable (Short term)	34,036			
39	Deferred income	0			
40	Accelerated payments	0	////////////////////	////////////////////	////////////////////
41	Due to other funds	0			
42	Other current liabilities	0			
43	<b>TOTAL CURRENT LIABILITIES</b>	<b>2,086,694</b>	<b>0</b>	<b>0</b>	<b>0</b>
	(Sum of lines 35 - 42)				

LONG TERM LIABILITIES

44	Mortgage payable	0			
45	Notes payable	1,050,583			
46	Unsecured loans	1,387,954			
47	Loans from owners:	0			
48	Other long term liabilities	0			
49	Other (Specify)	0			
50	<b>TOTAL LONG TERM LIABILITIES</b>	<b>2,438,537</b>	<b>0</b>	<b>0</b>	<b>0</b>
	(Sum of lines 44 - 49)				
51	<b>TOTAL LIABILITIES</b>	<b>4,525,231</b>	<b>0</b>	<b>0</b>	<b>0</b>
	(Sum of lines 43 and 50)				

CAPITAL ACCOUNTS

52	General fund balance	2,719,999	////////////////////	////////////////////	////////////////////
53	Specific purpose fund	////////////////////	0	////////////////////	////////////////////
54	Donor created - EFB restricted	////////////////////	////////////////////	0	////////////////////
55	Donor created - EFB unrestricted	////////////////////	////////////////////	0	////////////////////
56	Governing body created - EFB	////////////////////	////////////////////	0	////////////////////
57	PFB - invested in plant	////////////////////	////////////////////	////////////////////	0
58	PFB - reserve for plant improvement	////////////////////	////////////////////	////////////////////	0
59	<b>TOTAL FUND BALANCES</b>	<b>2,719,999</b>	<b>0</b>	<b>0</b>	<b>0</b>
	(Sum of lines 52 thru 58)				
60	<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>7,245,230</b>	<b>0</b>	<b>0</b>	<b>0</b>
	(Sum of lines 51 and 59)				



STATEMENT OF CHANGES IN FUND BALANCES	PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET G-1
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		General Fund		Specific Purpose Fund		Endowment Fund		Plant Fund	
		1	2	3	4	5	6	7	8
1	Fund balances at beginning of period	////	2,739,388	////		////		////	
2	Net income (loss) (From Wkst. G-3, line 31)	////	(18,889)	////		////		////	
3	Total (Sum of line 1 and line 2)	////	2,720,499	////	0	////	0	////	0
4	Additions (Credit adjustments)	////	////	////	////	////	////	////	////
5		////	////	////	////	////	////	////	////
6		////	////	////	////	////	////	////	////
7		////	////	////	////	////	////	////	////
8		////	////	////	////	////	////	////	////
9		////	////	////	////	////	////	////	////
10	Total additions (Sum of lines 5 - 9)	////	0	////	0	////	0	////	0
11	Subtotal (Line 3 plus line 10)	////	2,720,499	////	0	////	0	////	0
12	Deductions (Debit adjustments)	////	////	////	////	////	////	////	////
13	Members Drawings	500	////	////	////	////	////	////	////
14		////	////	////	////	////	////	////	////
15		////	////	////	////	////	////	////	////
16		////	////	////	////	////	////	////	////
17		////	////	////	////	////	////	////	////
18	Total deductions (Sum of lines 13 - 17)	////	500	////	0	////	0	////	0
19	Fund balance at end of period per	////	////	////	////	////	////	////	////
	balance sheet (Line 11 - line 18)	////	2,719,999	////	0	////	0	////	0

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES	PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET G-2 PARTS I/II
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PART I - PATIENT REVENUES

REVENUE CENTER		INPATIENT	OUTPATIENT	TOTAL
		1	2	3
GENERAL INPATIENT ROUTINE CARE SERVICES		////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
1	Skilled Nursing Facility	21,055,983	////////////////////////////////////	21,055,983
2	Nursing facility	0	////////////////////////////////////	0
3	ICF-IID	0	////////////////////////////////////	0
4	Other long term care	0	////////////////////////////////////	0
5	Total general inpatient care services	21,055,983	////////////////////////////////////	21,055,983
	(Sum of lines 1 - 4)			

ALL OTHER CARE SERVICES				
6	Ancillary services	2,425,763	0	2,425,763
7	Clinic	////////////////////////////////////	0	0
8	Home Health Agency	////////////////////////////////////	0	0
9	Ambulance	////////////////////////////////////	0	0
10	RHC/FQHC	////////////////////////////////////	0	0
11	CMHC	////////////////////////////////////	0	0
12	Hospice	0	0	0
13	Other Svc Revenues	0	0	0
14	Total Patient Revenues (Sum of lines 5 - 13)	23,481,746	0	23,481,746
	(Transfer column 3 to Worksheet G-3, Line 1)			

PART II - OPERATING EXPENSES

1	Operating Expenses ( Per Worksheet A, Col. 3, Line 100 )	////////////////////////////////////	20,629,893
2			////////////////////////////////////
3			////////////////////////////////////
4			////////////////////////////////////
5			////////////////////////////////////
6			////////////////////////////////////
7			////////////////////////////////////
8	Total Additions ( Sum of lines 2 - 7 )	////////////////////////////////////	0
9			////////////////////////////////////
10			////////////////////////////////////
11			////////////////////////////////////
12			////////////////////////////////////
13			////////////////////////////////////
14	Total Deductions ( Sum of lines 9 - 13 )	////////////////////////////////////	0
15	Total Operating Expenses ( Sum of lines 1 and 8, minus line 14 )	////////////////////////////////////	20,629,893

STATEMENT OF REVENUES & EXPENSES	PROVIDER CCN 31-5266	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET G-3
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1	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	23,481,746
2	Less: contractual allowances and discounts on patients accounts (	2,890,083 )
3	Net patient revenues (Line 1 minus line 2)	20,591,663
4	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	20,629,893
5	Net income from service to patients (Line 3 minus 4)	(38,230)
////////	OTHER INCOME:	////////
6	Contributions, donations, bequests, etc	0
7	Income from investments	15,199
8	Revenues from communications (Telephone and Internet service)	0
9	Revenue from television and radio service	0
10	Purchase discounts	0
11	Rebates and refunds of expenses	0
12	Parking lot receipts	0
13	Revenue from laundry and linen service	0
14	Revenue from meals sold to employees and guests	0
15	Revenue from rental of living quarters	0
16	Revenue from sale of medical and surgical supplies to other than patients	0
17	Revenue from sale of drugs to other than patients	0
18	Revenue from sale of medical records and abstracts	88
19	Tuition (fees, sale of textbooks, uniforms, etc.)	0
20	Revenue from gifts, flower, coffee shops, canteen	5
21	Rental of vending machines	0
22	Rental of skilled nursing space	0
23	Governmental appropriations	0
24	Prior Year Income	4,049
24.50	COVID-19 PHE Funding	0
25	Total other income (Sum of lines 6 - 24)	19,341
26	Total (Line 5 plus line 25)	(18,889)
27		0
28		0
29		0
30	Total other expenses (Sum of lines 27 - 29)	0
31	Net income (or loss) for the period (Line 26 minus line 30)	(18,889)



MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Members,  
Parkway Manor Health Center LLC:

### **Opinion**

We have audited the accompanying financial statements of Parkway Manor Health Center LLC, which comprise the balance sheet as of December 31, 2023, and the related statement of income, members' equity, and cash flow for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Parkway Manor Health Center LLC as of December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Parkway Manor Health Center LLC and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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



MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

*Independent Auditors' Report Continued*

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

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

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

*Martin Friedman CPA, PC*

MARTIN FRIEDMAN, C.P.A. P.C.  
Certified Public Accountants

Brooklyn, NY

April 11, 2024

**Parkway Manor Health Center LLC**  
**Balance Sheet**  
**December 31, 2023**

**Assets**

Cash	\$	662,108	
Accounts Receivable (Net)		4,655,914	
Prepaid Expenses		92,780	
Total Current Assets		5,410,802	\$ 5,410,802
Leasehold Improvements		2,468,760	
Furniture & Equipment		89,732	
		2,558,492	
Less: Accum. Depreciation & Amortization		1,687,889	
Total Fixed Assets		870,603	870,603
Right-of-Use Asset		124,281,240	
Security Deposits		12,160	
Goodwill (Net)		950,000	
Intangible Assets (Net)		1,667	
Total Other Assets		125,245,067	125,245,067
<b>Total Assets</b>			<b>\$ 131,526,472</b>

**Liabilities and Equity**

Notes & Loans Payable		34,036	
Accounts Payable		1,620,627	
Lease Liabilities		7,171,773	
Withholding Taxes Payable		9,023	
Accrued Payroll		288,146	
Accrued Expenses & Taxes		134,862	
Exchanges		1,387,954	
Total Current Liabilities		10,646,421	\$ 10,646,421
Notes & Loans Payable		1,050,583	
Lease Liabilities		117,109,467	
Total Long Term Liabilities		118,160,050	118,160,050
Members' Equity			2,720,001
<b>Total Liabilities &amp; Members' Equity</b>			<b>\$ 131,526,472</b>

**Parkway Manor Health Center LLC**  
**Statement of Operations**  
**For the year ended December 31, 2023**

Total Revenue From Patients		\$ 20,591,662
Operating Expenses:		
Payroll	\$ 8,407,094	
Employee Benefits	1,973,528	
Professional Care	2,509,584	
Dietary & Housekeeping	1,574,987	
Plant & Maintenance	3,361,881	
General & Administrative	<u>2,802,816</u>	
Total Operating Expenses		<u>20,629,890</u>
Loss From Operations		(38,228)
Other Income		<u>19,341</u>
<b>Net Loss</b>		<b><u>\$ (18,887)</u></b>

**Parkway Manor Health Center LLC**  
**Statement of Members' Equity**  
**For the year ended December 31, 2023**

Members' Equity:

Balance as of Beginning of Period	\$ 2,739,388
Net Loss for the Period	(18,887)
Members' Distributions	<u>(500)</u>
<b>Total Members' Equity - End of Period</b>	<b><u>\$ 2,720,001</u></b>



**Parkway Manor Health Center LLC**  
**Statement of Cash Flows**  
**For the year ended December 31, 2023**

Cash Flows From Operating Activities:

Net Loss		\$ (18,887)
Adjustments to reconcile Net Loss to Net Cash Provided by Operating Activities:		
Depreciation & Amortization		235,627
(Increase) Decrease In:		
Accounts Receivable	\$ (821,118)	
Prepaid Expenses	(8,682)	
Increase (Decrease) In:		
Accounts Payable	400,924	
Accrued Payroll & Withholding Taxes	17,578	
Accrued Expenses & Taxes	2,579	
Exchanges	356,339	
Total Adjustments	(52,380)	(52,380)
Net Cash Provided By Operating Activities		164,360
Cash Flows From Investing Activities:		
Capital Expenditures	(23,512)	
Net Cash Used In Investing Activities		(23,512)
Cash Flows From Financing Activities		
Increase In Short Term Debt	1,589	
Decrease In Long-Term Debt	(34,036)	
Distributions	(500)	
Net Cash Used In Financing Activities	(32,947)	(32,947)
Net Change In Cash		107,901
Cash - Beginning of Period		554,207
<b>Cash - End of Period</b>		<b>\$ 662,108</b>
Supplemental Disclosures:		
Interest Paid		\$ 55,358



MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT  
ON ADDITIONAL INFORMATION

To the Members,  
Parkway Manor Health Center LLC:

Our report on our audit of the basic financial statements of Parkway Manor Health Center LLC for 2023 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 12 through 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Martin Friedman CPA, PC*

MARTIN FRIEDMAN C.P.A. P.C.  
Certified Public Accountants

Brooklyn, NY

April 11, 2024

**Parkway Manor Health Center LLC**  
**Supplementary Schedules**  
**For the year ended December 31, 2023**

Revenue From Patients:

Private	\$ 3,390,245
Medicaid	12,314,378
Medicaid Prior Period Income (Recovery)	(4,210)
Medicare	<u>4,891,249</u>

Total Revenue From Patients \$ 20,591,662

Other Income:

Interest	15,199
Barber & Beauty Shops	5
Other	<u>4,137</u>

Total Other Income 19,341

**Total Revenue** **\$ 20,611,003**