

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).

OMB NO. 0938-0463

Expires: 12/31/2021

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

Provider CCN: 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet S
Parts I, II & III
Date/Time Prepared:
5/22/2023 7:24 pm

PART I - COST REPORT STATUS

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

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by OAKS HEALTH CARE CTR AT CRANES MILL (315457) for the cost reporting period beginning 01/01/2022 and ending 12/31/2022 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

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

Cost Center Description		Title XVIII		Title XIX	
		Title V	Part A	Part B	
		1.00	2.00	3.00	4.00
PART III - SETTLEMENT SUMMARY					
1.00	SKILLED NURSING FACILITY	0	2,024	0	1.00
2.00	NURSING FACILITY	0			2.00
3.00	ICF/IID				3.00
4.00	SNF - BASED HHA I	0	0	0	4.00
5.00	SNF - BASED RHC I	0		0	5.00
6.00	SNF - BASED FQHC I	0		0	6.00
7.00	SNF - BASED CMHC I	0		0	7.00
100.00	TOTAL	0	2,024	0	100.00

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

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

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider No. : 315457		Period: From 01/01/2022 To 12/31/2022		Worksheet S-2 Part I Date/Time Prepared: 5/22/2023 7:24 pm		
1.00		2.00		3.00				
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:								
1.00	Street: 459 PASSAIC AVENUE	PO Box:						1.00
2.00	City: WEST CALDWELL STREET	State: NJ	Zip Code: 07006					2.00
3.00	County: ESSEX	CBSA Code: 35084	Urban/Rural: U					3.00
3.01		CBSA Code:						3.01
		Component Name	Provider CCN	Date Certified	Payment System (P, 0, or N)			
					V	XVIII	XIX	
		1.00	2.00	3.00	4.00	5.00	6.00	
SNF and SNF-Based Component Identification:								
4.00	SNF	OAKS HEALTH CARE CTR AT CRANES MILL	315457	06/30/1999	N	P	N	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00
				From:	To:			
				1.00	2.00			
14.00	Cost Reporting Period (mm/dd/yyyy)			01/01/2022	12/31/2022		14.00	
15.00	Type of Control (See Instructions)			1			15.00	
				Y/N				
				1.00				
Type of Freestanding Skilled Nursing Facility								
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N		16.00
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?					N		17.00
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.					Y		18.00
Miscellaneous Cost Reporting Information								
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N		19.00
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.					N		19.01
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.								
20.00	Straight Line					4,522,922		20.00
21.00	Declining Balance					0		21.00
22.00	Sum of the Year's Digits					0		22.00
23.00	Sum of line 20 through 22					4,522,922		23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.					0		24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)					N		25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)					N		26.00
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)					N		27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)					N		28.00
				Part A	Part B	Other		
				1.00	2.00	3.00		
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.								
29.00	Skilled Nursing Facility					N	N	29.00
30.00	Nursing Facility						N	30.00
31.00	ICF/IID							31.00
32.00	SNF-Based HHA					N	N	32.00
33.00	SNF-Based RHC							33.00
34.00	SNF-Based FQHC							34.00
35.00	SNF-Based CMHC						N	35.00
36.00	SNF-Based OLTC							36.00
				Y/N				
				1.00	2.00			
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)					N		37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)					N		38.00
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.					1		39.00
				Premiums	Paid Losses	Self Insurance		
				1.00	2.00	3.00		
41.00	List malpractice premiums and paid losses:			0	0	0	41.00	

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider No. : 315457	Period: From 01/01/2022 To 12/31/2022	Worksheet S-2 Part I Date/Time Prepared: 5/22/2023 7:24 pm
				Y/N
				1.00
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.			N 42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?			Y 43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.			HB2342 44.00
1.00		2.00		3.00
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.				
45.00	Name: LUTHERAN SOCIAL MINISTRIES OF NEW JE	Contractor's Name: NOVITAS	Contractor's Number: 12001 45.00	
46.00	Street: 3 MANHATTAN DRIVE	PO Box:	46.00	
47.00	City: BURLINGTON	State: NJ	Zip Code: 08016	47.00

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

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet S-2
Part II
Date/Time Prepared:
5/22/2023 7:24 pm

		Y/N	Date	
		1.00	2.00	
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)				
Completed by All Skilled Nursing Facilities				
Provider Organization and Operation				
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N		1.00
		Y/N	Date	V/I
		1.00	2.00	3.00
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N		2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y		3.00
		Y/N	Type	Date
		1.00	2.00	3.00
Financial Data and Reports				
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	A	04/26/2023
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	Y		5.00
		Y/N	Legal Oper.	
		1.00	2.00	
Approved Educational Activities				
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N	6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N		7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N		8.00
			Y/N	
			1.00	
Bad Debts				
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N	11.00
Bed Complement				
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N	12.00
		Part A		Part B
Description		Y/N	Date	Y/N
0		1.00	2.00	3.00
PS&R Data				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	Y	03/24/2023	Y
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N

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

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet S-2
Part II
Date/Time Prepared:
5/22/2023 7:24 pm

		1.00	2.00	
Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	DEANDRA	FALLON	19.00
20.00	Enter the employer/company name of the cost report preparer.	BAKER TILLY US, LLP		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	570-262-9624	DEANDRA.FALLON@BAKERTILLY.COM	21.00

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

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet S-2
Part II
Date/Time Prepared:
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		Part B		
		Date		
		4.00		
PS&R Data				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	03/24/2023		13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.			14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.			15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.			16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:			17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.			18.00
			3.00	
Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	SR. MANAGER		19.00
20.00	Enter the employer/company name of the cost report preparer.			20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.			21.00

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

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet S-3
Part I
Date/Time Prepared:
5/22/2023 7:24 pm

Component		Number of Beds	Bed Days Avai lable	Inpatient Days/Vi si ts			
				Title V	Title XVIII	Title XIX	
		1.00	2.00	3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	56	20,440	0	2,657	0	1.00
2.00	NURSING FACILITY						2.00
3.00	ICF/IID						3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care						5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE						7.00
8.00	Total (Sum of lines 1-7)	56	20,440	0	2,657	0	8.00
Component		Inpatient Days/Vi si ts		Discharges			
		Other	Total	Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	9,059	11,716	0	96	0	1.00
2.00	NURSING FACILITY						2.00
3.00	ICF/IID						3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care						5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE						7.00
8.00	Total (Sum of lines 1-7)	9,059	11,716	0	96	0	8.00
Component		Discharges		Average Length of Stay			
		Other	Total	Title V	Title XVIII	Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	190	286	0.00	27.68	0.00	1.00
2.00	NURSING FACILITY						2.00
3.00	ICF/IID						3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care						5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE						7.00
8.00	Total (Sum of lines 1-7)	190	286	0.00	27.68	0.00	8.00
Component		Average Length of Stay		Admissions			
		Total	Title V	Title XVIII	Title XIX	Other	
		16.00	17.00	18.00	19.00	20.00	
1.00	SKILLED NURSING FACILITY	40.97	0	149	0	156	1.00
2.00	NURSING FACILITY						2.00
3.00	ICF/IID						3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care						5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE						7.00
8.00	Total (Sum of lines 1-7)	40.97	0	149	0	156	8.00
Component		Admissions		Full Time Equivalent			
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	305	89.63	0.00			1.00
2.00	NURSING FACILITY						2.00
3.00	ICF/IID						3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care						5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE						7.00
8.00	Total (Sum of lines 1-7)	305	89.63	0.00			8.00

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet S-3
Part II
Date/Time Prepared:
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	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART II - DIRECT SALARIES						
SALARIES						
1.00	Total salaries (See Instructions)	5,388,701	0	5,388,701	186,431.15	28.90
2.00	Physician salaries-Part A	0	0	0	0.00	0.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00
4.00	Home office personnel	0	0	0	0.00	0.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00
6.00	Revised wages (line 1 minus line 5)	5,388,701	0	5,388,701	186,431.15	28.90
7.00	Other Long Term Care					
8.00	HOME HEALTH AGENCY COST					
9.00	CMHC					
10.00	HOSPICE					
11.00	Other excluded areas	939,859	0	939,859	38,246.60	24.57
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	939,859	0	939,859	38,246.60	24.57
13.00	Total Adjusted Salaries (line 6 minus line 12)	4,448,842	0	4,448,842	148,184.55	30.02
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	356,600	0	356,600	5,475.34	65.13
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00
16.00	Home office salaries & wage related costs	1,369,041	0	1,369,041	16,273.15	84.13
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	1,321,113	0	1,321,113		
18.00	Wage-related costs other (See Part IV)	50,786	0	50,786		
19.00	Wage related costs (excluded units)	239,277	0	239,277		
20.00	Physician Part A - WRC	0	0	0		
21.00	Physician Part B - WRC	0	0	0		
22.00	Total Adjusted Wage Related cost (see instructions)	1,132,622	0	1,132,622		

SNF WAGE INDEX INFORMATION

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet S-3
Part III
Date/Time Prepared:
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	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART III - OVERHEAD COST - DIRECT SALARIES						
1.00 Employee Benefits	77,856	0	77,856	1,855.44	41.96	1.00
2.00 Administrative & General	1,281,244	0	1,281,244	42,577.54	30.09	2.00
3.00 Plant Operation, Maintenance & Repairs	554,951	0	554,951	20,065.43	27.66	3.00
4.00 Laundry & Linen Service	0	0	0	0.00	0.00	4.00
5.00 Housekeeping	0	0	0	0.00	0.00	5.00
6.00 Dietary	0	0	0	0.00	0.00	6.00
7.00 Nursing Administration	266,117	0	266,117	6,493.17	40.98	7.00
8.00 Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00 Pharmacy	0	0	0	0.00	0.00	9.00
10.00 Medical Records & Medical Records Library	0	0	0	0.00	0.00	10.00
11.00 Social Service	70,712	0	70,712	2,099.68	33.68	11.00
12.00 Nursing and Allied Health Ed. Act.						12.00
13.00 Other General Service	276,407	0	276,407	13,348.25	20.71	13.00
14.00 Total (sum lines 1 thru 13)	2,527,287	0	2,527,287	86,439.51	29.24	14.00

SNF WAGE RELATED COSTS		Provider No. : 315457	Period: From 01/01/2022 To 12/31/2022	Worksheet S-3 Part IV Date/Time Prepared: 5/22/2023 7:24 pm
			Amount Reported	
			1.00	
PART IV - WAGE RELATED COSTS				
Part A - Core List				
RETIREMENT COST				
1.00	401K Employer Contributions		0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution		0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	153,238		3.00
4.00	Prior Year Pension Service Cost	0		4.00
PLAN ADMINISTRATIVE COSTS (Paid to External Organization)				
5.00	401K/TSA Plan Administration fees		0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan		0	6.00
7.00	Employee Managed Care Program Administration Fees		0	7.00
HEALTH AND INSURANCE COST				
8.00	Health Insurance (Purchased or Self Funded)	481,331		8.00
9.00	Prescription Drug Plan	0		9.00
10.00	Dental, Hearing and Vision Plan	0		10.00
11.00	Life Insurance (If employee is owner or beneficiary)	10,030		11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0		12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	3,669		13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0		14.00
15.00	Workers' Compensation Insurance	186,522		15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0		16.00
TAXES				
17.00	FICA-Employers Portion Only	378,357		17.00
18.00	Medicare Taxes - Employers Portion Only	0		18.00
19.00	Unemployment Insurance	7,737		19.00
20.00	State or Federal Unemployment Taxes	840		20.00
OTHER				
21.00	Executive Deferred Compensation	0		21.00
22.00	Day Care Cost and Allowances	0		22.00
23.00	Tuition Reimbursement	99,389		23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	1,321,113		24.00
			Amount Reported	
			1.00	
Part B - Other than Core Related Cost				
25.00	OTHER WAGE RELATED COSTS (SPECIFY)		0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet S-3
Part V
Date/Time Prepared:
5/22/2023 7:24 pm

Occupational Category		Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	247,667	60,719	308,386	5,444.35	56.64	1.00
2.00	Licensed Practical Nurses (LPNs)	349,824	85,764	435,588	9,268.75	47.00	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	770,974	189,015	959,989	37,115.91	25.86	3.00
4.00	Total Nursing (sum of lines 1 through 3)	1,368,465	335,498	1,703,963	51,829.01	32.88	4.00
5.00	Physical Therapists	219,954	53,925	273,879	4,250.42	64.44	5.00
6.00	Physical Therapy Assistants	69,675	17,082	86,757	1,980.99	43.79	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	103,717	25,428	129,145	2,222.38	58.11	8.00
9.00	Occupational Therapy Assistants	61,587	15,098	76,685	1,817.72	42.19	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	98,157	24,065	122,222	1,995.13	61.26	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
Contract Labor							
Nursing Occupations							
14.00	Registered Nurses (RNs)	224,252		224,252	3,015.13	74.38	14.00
15.00	Licensed Practical Nurses (LPNs)	107,532		107,532	1,886.12	57.01	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	24,816		24,816	574.09	43.23	16.00
17.00	Total Nursing (sum of lines 14 through 16)	356,600		356,600	5,475.34	65.13	17.00
18.00	Physical Therapists	0		0	0.00	0.00	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	0		0	0.00	0.00	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	0		0	0.00	0.00	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet S-7

Date/Time Prepared:
5/22/2023 7:24 pm

		Group	Days	
		1.00	2.00	
1.00		RUX		1.00
2.00		RUL		2.00
3.00		RVX		3.00
4.00		RVL		4.00
5.00		RHX		5.00
6.00		RHL		6.00
7.00		RMX		7.00
8.00		RML		8.00
9.00		RLX		9.00
10.00		RUC		10.00
11.00		RUB		11.00
12.00		RUA		12.00
13.00		RVC		13.00
14.00		RVB		14.00
15.00		RVA		15.00
16.00		RHC		16.00
17.00		RHB		17.00
18.00		RHA		18.00
19.00		RMC		19.00
20.00		RMB		20.00
21.00		RMA		21.00
22.00		RLB		22.00
23.00		RLA		23.00
24.00		ES3		24.00
25.00		ES2		25.00
26.00		ES1		26.00
27.00		HE2		27.00
28.00		HE1		28.00
29.00		HD2		29.00
30.00		HD1		30.00
31.00		HC2		31.00
32.00		HC1		32.00
33.00		HB2		33.00
34.00		HB1		34.00
35.00		LE2		35.00
36.00		LE1		36.00
37.00		LD2		37.00
38.00		LD1		38.00
39.00		LC2		39.00
40.00		LC1		40.00
41.00		LB2		41.00
42.00		LB1		42.00
43.00		CE2		43.00
44.00		CE1		44.00
45.00		CD2		45.00
46.00		CD1		46.00
47.00		CC2		47.00
48.00		CC1		48.00
49.00		CB2		49.00
50.00		CB1		50.00
51.00		CA2		51.00
52.00		CA1		52.00
53.00		SE3		53.00
54.00		SE2		54.00
55.00		SE1		55.00
56.00		SSC		56.00
57.00		SSB		57.00
58.00		SSA		58.00
59.00		IB2		59.00
60.00		IB1		60.00
61.00		IA2		61.00
62.00		IA1		62.00
63.00		BB2		63.00
64.00		BB1		64.00
65.00		BA2		65.00
66.00		BA1		66.00
67.00		PE2		67.00
68.00		PE1		68.00
69.00		PD2		69.00
70.00		PD1		70.00
71.00		PC2		71.00
72.00		PC1		72.00
73.00		PB2		73.00
74.00		PB1		74.00
75.00		PA2		75.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet S-7

Date/Time Prepared:
5/22/2023 7:24 pm

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet A

Date/Time Prepared:
5/22/2023 7:24 pm

Cost Center Description			Salaries	Other	Total (col. 1 + col. 2)	Reclassification Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +/- col. 4)	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		8,375,503	8,375,503	0	8,375,503	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		0	0	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	77,856	1,334,248	1,412,104	0	1,412,104	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	1,281,244	3,968,905	5,250,149	0	5,250,149	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	554,951	3,622,052	4,177,003	0	4,177,003	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	0	0	0	0	6.00
7.00	00700	HOUSEKEEPING	0	850,572	850,572	0	850,572	7.00
8.00	00800	DIETARY	0	3,551,828	3,551,828	0	3,551,828	8.00
9.00	00900	NURSING ADMINISTRATION	266,117	36,257	302,374	0	302,374	9.00
13.00	01300	SOCIAL SERVICE	70,712	0	70,712	0	70,712	13.00
15.00	01500	RECREATIONAL THERAPY 13	276,407	182,630	459,037	0	459,037	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	1,368,465	443,639	1,812,104	0	1,812,104	30.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	27,258	27,258	0	27,258	40.00
41.00	04100	LABORATORY	0	31,838	31,838	0	31,838	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	3,959	3,959	0	3,959	43.00
44.00	04400	PHYSICAL THERAPY	553,090	97,557	650,647	-309,932	340,715	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	194,461	194,461	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	115,471	115,471	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	50,810	50,810	0	50,810	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	151,488	151,488	0	151,488	49.00
SPECIAL PURPOSE COST CENTERS								
81.00	08100	INTEREST EXPENSE		0	0	0	0	81.00
89.00		SUBTOTALS (sum of lines 1-84)	4,448,842	22,728,544	27,177,386	0	27,177,386	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	14,902	14,902	0	14,902	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	56,081	56,081	0	56,081	91.00
95.00	09500	ILU/ALU	939,859	114,948	1,054,807	0	1,054,807	95.00
100.00		TOTAL	5,388,701	22,914,475	28,303,176	0	28,303,176	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet A

Date/Time Prepared:
5/22/2023 7:24 pm

Cost Center Description			Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			6.00	7.00	
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	-1,784,457	6,591,046	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	-10,602	1,401,502	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-819,982	4,430,167	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	-350	4,176,653	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	0	6.00
7.00	00700	HOUSEKEEPING	0	850,572	7.00
8.00	00800	DIETARY	-96,153	3,455,675	8.00
9.00	00900	NURSING ADMINISTRATION	0	302,374	9.00
13.00	01300	SOCIAL SERVICE	0	70,712	13.00
15.00	01500	RECREATIONAL THERAPY 13	-41,072	417,965	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	1,812,104	30.00
ANCILLARY SERVICE COST CENTERS					
40.00	04000	RADIOLOGY	0	27,258	40.00
41.00	04100	LABORATORY	0	31,838	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	3,959	43.00
44.00	04400	PHYSICAL THERAPY	0	340,715	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	194,461	45.00
46.00	04600	SPEECH PATHOLOGY	0	115,471	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	50,810	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	151,488	49.00
SPECIAL PURPOSE COST CENTERS					
81.00	08100	INTEREST EXPENSE	0	0	81.00
89.00		SUBTOTALS (sum of lines 1-84)	-2,752,616	24,424,770	89.00
NONREIMBURSABLE COST CENTERS					
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	14,902	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	56,081	91.00
95.00	09500	ILU/ALU	0	1,054,807	95.00
100.00		TOTAL	-2,752,616	25,550,560	100.00

RECLASSIFICATIONS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet A-6

Date/Time Prepared:
5/22/2023 7:24 pm

		Increases				
		Cost Center	Line #	Salary	Non Salary	
		2.00	3.00	4.00	5.00	
	(1) B - THERAPY RECLASS					
1.00		PHYSICAL THERAPY	44.00	289,629	51,086	1.00
2.00		OCCUPATIONAL THERAPY	45.00	165,304	29,157	2.00
3.00		SPEECH PATHOLOGY	46.00	98,157	17,314	3.00
	TOTALS					
100.00		Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)		553,090	97,557	100.00

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

RECLASSIFICATIONS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet A-6

Date/Time Prepared:
5/22/2023 7:24 pm

		Decreases				
		Cost Center	Line #	Salary	Non Salary	
		6.00	7.00	8.00	9.00	
	(1) B - THERAPY RECLASS					
1.00		PHYSICAL THERAPY	44.00	553,090	97,557	1.00
2.00			0.00	0	0	2.00
3.00			0.00	0	0	3.00
	TOTALS					
100.00				553,090	97,557	100.00

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

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet A-7

Date/Time Prepared:
5/22/2023 7:24 pm

Description		Beginning Balances	Acquisitions			Disposals and Retirements	
			Purchases	Donation	Total		
		1.00	2.00	3.00	4.00	5.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	8,643,130	0	0	0	0	1.00
2.00	Land Improvements	5,276,484	2,445	0	2,445	0	2.00
3.00	Buildings and Fixtures	62,051,874	14,467	0	14,467	0	3.00
4.00	Building Improvements	40,601,802	3,736,749	0	3,736,749	0	4.00
5.00	Fixed Equipment	2,642,631	78,554	0	78,554	0	5.00
6.00	Movable Equipment	7,372,653	487,690	0	487,690	0	6.00
7.00	Subtotal (sum of lines 1-6)	126,588,574	4,319,905	0	4,319,905	0	7.00
8.00	Reconciling Items	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	126,588,574	4,319,905	0	4,319,905	0	9.00
Description		Ending Balance	Fully Depreciated Assets				
		6.00	7.00				
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	8,643,130	0				1.00
2.00	Land Improvements	5,278,929	0				2.00
3.00	Buildings and Fixtures	62,066,341	0				3.00
4.00	Building Improvements	44,338,551	0				4.00
5.00	Fixed Equipment	2,721,185	0				5.00
6.00	Movable Equipment	7,860,343	0				6.00
7.00	Subtotal (sum of lines 1-6)	130,908,479	0				7.00
8.00	Reconciling Items	0	0				8.00
9.00	Total (line 7 minus line 8)	130,908,479	0				9.00

ADJUSTMENTS TO EXPENSES

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet A-8

Date/Time Prepared:
5/22/2023 7:24 pm

Description (1)		(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		
				Cost Center	Line No.	
1.00			2.00	3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)	B	-1,784,457	CAP REL COSTS - BLDGS & FIXTURES	1.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)	B	-1,024	ADMINISTRATIVE & GENERAL	4.00	5.00
6.00	Television and radio service (chapter 21)	B	-350	PLANT OPERATION, MAINT. & REPAIRS	5.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0			8.00
9.00	Home office cost (chapter 21)		0		0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-342,461			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals	B	-96,153	DIETARY	8.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	*** Cost Center Deleted ***	82.00	22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0	CAP REL COSTS - MOVABLE EQUIPMENT	2.00	24.00
25.00	MISC INCOME	B	-14,651	ADMINISTRATIVE & GENERAL	4.00	25.00
26.00	GUEST SUITE	B	0	ADMINISTRATIVE & GENERAL	4.00	26.00
27.00	MISC INCOME	B	-41,072	RECREATIONAL THERAPY	15.00	27.00
28.00	MISC INCOME	B	0	PLANT OPERATION, MAINT. & REPAIRS	5.00	28.00
29.00	MISC INCOME	B	0	PHYSICAL THERAPY	44.00	29.00
29.01	MISC INCOME	B	0	MEDICAL SUPPLIES CHARGED TO PATIENTS	48.00	29.01
30.00	MARKETING SALARIES	A	-43,245	ADMINISTRATIVE & GENERAL	4.00	30.00
30.01	MARKETING BENEFITS	A	-10,602	EMPLOYEE BENEFITS	3.00	30.01
31.00	NON-ALLOWABLE SUBLEAD	A	-418,601	ADMINISTRATIVE & GENERAL	4.00	31.00
31.02	MOVE IN INCENTIVES	A	0	ADMINISTRATIVE & GENERAL	4.00	31.02
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-2,752,616			100.00

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1.

(2) Basis for adjustment (see instructions).

A. Costs - if cost, including applicable overhead, can be determined.

B. Amount Received - if cost cannot be determined.

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

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet A-8-1
Parts I-III
Date/Time Prepared:
5/22/2023 7:24 pm

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT FEES	1.00
2.00		0.00			2.00
3.00		0.00			3.00
4.00		0.00			4.00
5.00		0.00			5.00
6.00		0.00			6.00
7.00		0.00			7.00
8.00		0.00			8.00
9.00		0.00			9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.				10.00
		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
		4.00	5.00	6.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		2,076,606	2,419,067	-342,461	1.00
2.00		0	0	0	2.00
3.00		0	0	0	3.00
4.00		0	0	0	4.00
5.00		0	0	0	5.00
6.00		0	0	0	6.00
7.00		0	0	0	7.00
8.00		0	0	0	8.00
9.00		0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.	2,076,606	2,419,067	-342,461	10.00

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

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet A-8-1
Parts I-III
Date/Time Prepared:
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Symbol (1)	Name	Percentage of Ownership
1.00	2.00	3.00

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

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

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

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

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

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

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

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

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

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

1.00	LUTHERAN SOCIAL MINISTRIES OF NEW J	0.00	MANAGEMENT SERVICES	1.00
2.00	LUTHERAN SOCIAL MINISTRIES OF NEW J	0.00	MANAGEMENT SERVICES	2.00
3.00		0.00		3.00
4.00		0.00		4.00
5.00		0.00		5.00
6.00		0.00		6.00
7.00		0.00		7.00
8.00		0.00		8.00
9.00		0.00		9.00
10.00		0.00		10.00
100.00	G. Other (financial or non-financial) specify:	0.00		100.00

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

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

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet B
Part I
Date/Time Prepared:
5/22/2023 7:24 pm

Cost Center Description		Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	Subtotal	
			BLDGS & FIXTURES	MOVABLE EQUIPMENT			
		0	1.00	2.00	3.00	3A	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	6,591,046	6,591,046			1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0	0			2.00
3.00	00300	EMPLOYEE BENEFITS	1,401,502	0	1,401,502		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	4,430,167	113,519	329,383	4,873,069	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	4,176,653	5,000	147,651	4,329,304	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	414	0	414	6.00
7.00	00700	HOUSEKEEPING	850,572	26,431	0	877,003	7.00
8.00	00800	DIETARY	3,455,675	0	0	3,455,675	8.00
9.00	00900	NURSING ADMINISTRATION	302,374	0	70,803	373,177	9.00
13.00	01300	SOCIAL SERVICE	70,712	0	18,814	89,526	13.00
15.00	01500	RECREATIONAL THERAPY 13	417,965	17,293	73,541	508,799	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	1,812,104	321,469	0	2,133,573	30.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	27,258	0	0	27,258	40.00
41.00	04100	LABORATORY	31,838	0	0	31,838	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	3,959	0	0	3,959	43.00
44.00	04400	PHYSICAL THERAPY	340,715	12,862	77,059	430,636	44.00
45.00	04500	OCCUPATIONAL THERAPY	194,461	12,569	43,981	251,011	45.00
46.00	04600	SPEECH PATHOLOGY	115,471	0	26,116	141,587	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	50,810	0	0	50,810	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	151,488	1,241	0	152,729	49.00
SPECIAL PURPOSE COST CENTERS							
81.00	08100	INTEREST EXPENSE					81.00
89.00		SUBTOTALS (sum of lines 1-84)	24,424,770	510,798	1,151,442	25,086,990	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	14,902	0	0	14,902	90.00
91.00	09100	BARBER AND BEAUTY SHOP	56,081	61,225	0	117,306	91.00
95.00	09500	ILU/ALU	1,054,807	6,019,023	250,060	7,323,890	95.00
98.00		Cross Foot Adjustments	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	25,550,560	6,591,046	1,401,502	33,543,108	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet B
Part I
Date/Time Prepared:
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Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
		4.00	5.00	6.00	7.00	8.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL	4,873,069				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	1,020,287	5,349,591			5.00
6.00	00600	LAUNDRY & LINEN SERVICE	98	342	854		6.00
7.00	00700	HOUSEKEEPING	206,683	21,846	0	1,105,532	7.00
8.00	00800	DIETARY	814,399	0	5	0	8.00
9.00	00900	NURSING ADMINISTRATION	87,947	0	0	0	9.00
13.00	01300	SOCIAL SERVICE	21,099	0	0	0	13.00
15.00	01500	RECREATIONAL THERAPY 13	119,909	14,293	0	2,966	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	588,625	265,697	620	55,137	30.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	6,424	0	0	0	40.00
41.00	04100	LABORATORY	7,503	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	933	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	101,488	10,631	0	2,206	44.00
45.00	04500	OCCUPATIONAL THERAPY	59,156	10,388	0	2,156	45.00
46.00	04600	SPEECH PATHOLOGY	33,368	0	0	0	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	11,974	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	35,994	1,026	0	213	49.00
SPECIAL PURPOSE COST CENTERS							
81.00	08100	INTEREST EXPENSE					81.00
89.00		SUBTOTALS (sum of lines 1-84)	3,115,887	324,223	625	62,678	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	3,512	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	27,646	50,603	0	10,501	91.00
95.00	09500	ILU/ALU	1,726,024	4,974,765	229	1,032,353	95.00
98.00		Cross Foot Adjustments	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	4,873,069	5,349,591	854	1,105,532	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet B
Part I
Date/Time Prepared:
5/22/2023 7:24 pm

Cost Center Description			NURSING ADMINISTRATIVE	SOCIAL SERVICE	OTHER GENERAL SERVICE RECREATIONAL THERAPY 13	Subtotal	Post Stepdown Adjustments	
			9.00	13.00	15.00	16.00	17.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION	461,124					9.00
13.00	01300	SOCIAL SERVICE	0	110,625				13.00
15.00	01500	RECREATIONAL THERAPY 13	0	0	645,967			15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	461,124	110,625	286,914	5,144,008	0	30.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	33,682	0	40.00
41.00	04100	LABORATORY	0	0	0	39,341	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	4,892	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	544,961	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	322,711	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	174,955	0	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	62,784	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	189,962	0	49.00
SPECIAL PURPOSE COST CENTERS								
81.00	08100	INTEREST EXPENSE						81.00
89.00		SUBTOTALS (sum of lines 1-84)	461,124	110,625	286,914	6,517,296	0	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	18,414	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	206,056	0	91.00
95.00	09500	ILU/ALU	0	0	359,053	18,808,794	0	95.00
98.00		Cross Foot Adjustments	0		0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	461,124	110,625	645,967	25,550,560	0	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet B
Part I
Date/Time Prepared:
5/22/2023 7:24 pm

Cost Center Description		Total	
		18.00	
GENERAL SERVICE COST CENTERS			
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	2.00
3.00	00300	EMPLOYEE BENEFITS	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	6.00
7.00	00700	HOUSEKEEPING	7.00
8.00	00800	DIETARY	8.00
9.00	00900	NURSING ADMINISTRATION	9.00
13.00	01300	SOCIAL SERVICE	13.00
15.00	01500	RECREATIONAL THERAPY 13	15.00
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	03000	SKILLED NURSING FACILITY	30.00
ANCILLARY SERVICE COST CENTERS			
40.00	04000	RADIOLOGY	40.00
41.00	04100	LABORATORY	41.00
42.00	04200	INTRAVENOUS THERAPY	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	43.00
44.00	04400	PHYSICAL THERAPY	44.00
45.00	04500	OCCUPATIONAL THERAPY	45.00
46.00	04600	SPEECH PATHOLOGY	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	49.00
SPECIAL PURPOSE COST CENTERS			
81.00	08100	INTEREST EXPENSE	81.00
89.00		SUBTOTALS (sum of lines 1-84)	89.00
NONREIMBURSABLE COST CENTERS			
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	90.00
91.00	09100	BARBER AND BEAUTY SHOP	91.00
95.00	09500	ILU/ALU	95.00
98.00		Cross Foot Adjustments	98.00
99.00		Negative Cost Centers	99.00
100.00		TOTAL	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet B
Part II
Date/Time Prepared:
5/22/2023 7:24 pm

Cost Center Description		Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS	
			BLDGS & FIXTURES	MOVABLE EQUIPMENT			
		0	1.00	2.00	2A	3.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS	0	0	0	0	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	113,519	0	113,519	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	5,000	0	5,000	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	414	0	414	6.00
7.00	00700	HOUSEKEEPING	0	26,431	0	26,431	7.00
8.00	00800	DIETARY	0	0	0	0	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	9.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	13.00
15.00	01500	RECREATIONAL THERAPY	13	17,293	0	17,293	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	0	321,469	0	321,469	30.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	12,862	0	12,862	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	12,569	0	12,569	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	1,241	0	1,241	49.00
SPECIAL PURPOSE COST CENTERS							
81.00	08100	INTEREST EXPENSE	0	0	0	0	81.00
89.00		SUBTOTALS (sum of lines 1-84)	0	510,798	0	510,798	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	61,225	0	61,225	91.00
95.00	09500	ILU/ALU	0	6,019,023	0	6,019,023	95.00
98.00		Cross Foot Adjustments		0	0	0	98.00
99.00		Negative Cost Centers		0	0	0	99.00
100.00		TOTAL	0	6,591,046	0	6,591,046	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet B
Part II
Date/Time Prepared:
5/22/2023 7:24 pm

Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
		4.00	5.00	6.00	7.00	8.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL	113,519				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	23,768	28,768			5.00
6.00	00600	LAUNDRY & LINEN SERVICE	2	2	418		6.00
7.00	00700	HOUSEKEEPING	4,815	117	0	31,363	7.00
8.00	00800	DIETARY	18,972	0	2	0	8.00
9.00	00900	NURSING ADMINISTRATION	2,049	0	0	0	9.00
13.00	01300	SOCIAL SERVICE	491	0	0	0	13.00
15.00	01500	RECREATIONAL THERAPY	2,793	77	0	84	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	13,712	1,429	304	1,564	30.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	150	0	0	0	40.00
41.00	04100	LABORATORY	175	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	22	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	2,364	57	0	63	44.00
45.00	04500	OCCUPATIONAL THERAPY	1,378	56	0	61	45.00
46.00	04600	SPEECH PATHOLOGY	777	0	0	0	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	279	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	838	6	0	6	49.00
SPECIAL PURPOSE COST CENTERS							
81.00	08100	INTEREST EXPENSE					81.00
89.00		SUBTOTALS (sum of lines 1-84)	72,585	1,744	306	1,778	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	82	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	644	272	0	298	91.00
95.00	09500	ILU/ALU	40,208	26,752	112	29,287	95.00
98.00		Cross Foot Adjustments			0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	113,519	28,768	418	31,363	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet B
Part II
Date/Time Prepared:
5/22/2023 7:24 pm

Cost Center Description			NURSING ADMINISTRATIVE	SOCIAL SERVICE	OTHER GENERAL SERVICE RECREATIONAL THERAPY 13	Subtotal	Post Step-Down Adjustments	
			9.00	13.00	15.00	16.00	17.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION	2,049					9.00
13.00	01300	SOCIAL SERVICE	0	491				13.00
15.00	01500	RECREATIONAL THERAPY 13	0	0	20,247			15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	2,049	491	8,993	353,911	0	30.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	150	0	40.00
41.00	04100	LABORATORY	0	0	0	175	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	22	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	15,346	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	14,064	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	777	0	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	279	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	2,091	0	49.00
SPECIAL PURPOSE COST CENTERS								
81.00	08100	INTEREST EXPENSE						81.00
89.00		SUBTOTALS (sum of lines 1-84)	2,049	491	8,993	386,815	0	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	82	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	62,439	0	91.00
95.00	09500	ILU/ALU	0	0	11,254	6,141,710	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	2,049	491	20,247	6,591,046	0	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet B
Part II
Date/Time Prepared:
5/22/2023 7:24 pm

Cost Center Description		Total	
		18.00	
GENERAL SERVICE COST CENTERS			
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	2.00
3.00	00300	EMPLOYEE BENEFITS	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	6.00
7.00	00700	HOUSEKEEPING	7.00
8.00	00800	DIETARY	8.00
9.00	00900	NURSING ADMINISTRATION	9.00
13.00	01300	SOCIAL SERVICE	13.00
15.00	01500	RECREATIONAL THERAPY 13	15.00
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	03000	SKILLED NURSING FACILITY	30.00
ANCILLARY SERVICE COST CENTERS			
40.00	04000	RADIOLOGY	40.00
41.00	04100	LABORATORY	41.00
42.00	04200	INTRAVENOUS THERAPY	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	43.00
44.00	04400	PHYSICAL THERAPY	44.00
45.00	04500	OCCUPATIONAL THERAPY	45.00
46.00	04600	SPEECH PATHOLOGY	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	49.00
SPECIAL PURPOSE COST CENTERS			
81.00	08100	INTEREST EXPENSE	81.00
89.00		SUBTOTALS (sum of lines 1-84)	89.00
NONREIMBURSABLE COST CENTERS			
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	90.00
91.00	09100	BARBER AND BEAUTY SHOP	91.00
95.00	09500	ILU/ALU	95.00
98.00		Cross Foot Adjustments	98.00
99.00		Negative Cost Centers	99.00
100.00		TOTAL	100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet B-1

Date/Time Prepared:
5/22/2023 7:24 pm

Cost Center Description		CAPITAL RELATED COSTS		EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	
		BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)				
		1.00	2.00	3.00	4A	4.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	382,276				1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		0			2.00
3.00	00300	EMPLOYEE BENEFITS	0	5,267,600			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	6,584	1,237,999	-4,873,069	20,677,491	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	290	554,951	0	4,329,304	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	24	0	0	414	6.00
7.00	00700	HOUSEKEEPING	1,533	0	0	877,003	7.00
8.00	00800	DIETARY	0	0	0	3,455,675	8.00
9.00	00900	NURSING ADMINISTRATION	0	266,117	0	373,177	9.00
13.00	01300	SOCIAL SERVICE	0	70,712	0	89,526	13.00
15.00	01500	RECREATIONAL THERAPY 13	1,003	276,407	0	508,799	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	18,645	0	1,368,465	0	30.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	27,258	40.00
41.00	04100	LABORATORY	0	0	0	31,838	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	3,959	43.00
44.00	04400	PHYSICAL THERAPY	746	289,629	0	430,636	44.00
45.00	04500	OCCUPATIONAL THERAPY	729	165,304	0	251,011	45.00
46.00	04600	SPEECH PATHOLOGY	0	98,157	0	141,587	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	50,810	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	72	0	0	152,729	49.00
SPECIAL PURPOSE COST CENTERS							
81.00	08100	INTEREST EXPENSE					81.00
89.00		SUBTOTALS (sum of lines 1-84)	29,626	0	4,327,741	-4,873,069	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	14,902	90.00
91.00	09100	BARBER AND BEAUTY SHOP	3,551	0	0	117,306	91.00
95.00	09500	ILU/ALU	349,099	0	939,859	7,323,890	95.00
98.00		Cross Foot Adjustments					98.00
99.00		Negative Cost Centers					99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	6,591,046	0	1,401,502	4,873,069	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	17.241590	0.000000	0.266061	0.235670	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)			0	113,519	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)			0.000000	0.005490	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet B-1

Date/Time Prepared:
5/22/2023 7:24 pm

Cost Center Description			PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (TIME SPENT)	
			5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	375,402					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	24	479,930				6.00
7.00	00700	HOUSEKEEPING	1,533	0	373,845			7.00
8.00	00800	DIETARY	0	2,860	0	169,042		8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	6,494	9.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	0	13.00
15.00	01500	RECREATIONAL THERAPY 13	1,003	0	1,003	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	18,645	348,390	18,645	34,742	6,494	30.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	746	0	746	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	729	0	729	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	72	0	72	0	0	49.00
SPECIAL PURPOSE COST CENTERS								
81.00	08100	INTEREST EXPENSE						81.00
89.00		SUBTOTALS (sum of lines 1-84)	22,752	351,250	21,195	34,742	6,494	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	3,551	0	3,551	0	0	91.00
95.00	09500	ILU/ALU	349,099	128,680	349,099	134,300	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	5,349,591	854	1,105,532	4,270,079	461,124	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	14.250300	0.001779	2.957193	25.260462	71.007699	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	28,768	418	31,363	18,974	2,049	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.076633	0.000871	0.083893	0.112244	0.315522	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet B-1

Date/Time Prepared:
5/22/2023 7:24 pm

Cost Center Description			SOCIAL SERVICE (TIME SPENT)	OTHER GENERAL SERVICE RECREATIONAL THERAPY 13 (HOURS OF SERVICE)	
			13.00	15.00	
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES			1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT			2.00
3.00	00300	EMPLOYEE BENEFITS			3.00
4.00	00400	ADMINISTRATIVE & GENERAL			4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS			5.00
6.00	00600	LAUNDRY & LINEN SERVICE			6.00
7.00	00700	HOUSEKEEPING			7.00
8.00	00800	DIETARY			8.00
9.00	00900	NURSING ADMINISTRATION			9.00
13.00	01300	SOCIAL SERVICE	2,060		13.00
15.00	01500	RECREATIONAL THERAPY 13	0	13,745	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	2,060	6,105	30.00
ANCILLARY SERVICE COST CENTERS					
40.00	04000	RADIOLOGY	0	0	40.00
41.00	04100	LABORATORY	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	49.00
SPECIAL PURPOSE COST CENTERS					
81.00	08100	INTEREST EXPENSE			81.00
89.00		SUBTOTALS (sum of lines 1-84)	2,060	6,105	89.00
NONREIMBURSABLE COST CENTERS					
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	91.00
95.00	09500	ILU/ALU	0	7,640	95.00
98.00		Cross Foot Adjustments			98.00
99.00		Negative Cost Centers			99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	110,625	645,967	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	53.701456	46.996508	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	491	20,247	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.238350	1.473045	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet C

Date/Time Prepared:
5/22/2023 7:24 pm

Cost Center Description			Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
			1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	33,682	36,367	0.926169	40.00
41.00	04100	LABORATORY	39,341	28,418	1.384369	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	4,892	3,959	1.235666	43.00
44.00	04400	PHYSICAL THERAPY	544,961	814,384	0.669170	44.00
45.00	04500	OCCUPATIONAL THERAPY	322,711	871,405	0.370334	45.00
46.00	04600	SPEECH PATHOLOGY	174,955	130,052	1.345270	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	62,784	52,867	1.187584	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	189,962	532,126	0.356987	49.00
100.00		Total	1,373,288	2,469,578		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet D
Part I
Date/Time Prepared:
5/22/2023 7:24 pm

Title XVIII (1)

Skilled Nursing
Facility

PPS

			Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
				Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
			1.00	2.00	3.00	4.00	5.00	
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST								
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0.926169	36,367	0	33,682	0	40.00
41.00	04100	LABORATORY	1.384369	28,418	0	39,341	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	1.235666	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0.669170	177,184	0	118,566	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0.370334	434,282	0	160,829	0	45.00
46.00	04600	SPEECH PATHOLOGY	1.345270	74,570	0	100,317	0	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	1.187584	33,746	0	40,076	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0.356987	253,610	0	90,535	0	49.00
100.00		Total (Sum of lines 40 - 71)		1,038,177	0	583,346	0	100.00

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

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

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet D
Parts II-III
Date/Time Prepared:
5/22/2023 7:24 pm

Title XVIII

Skilled Nursing
Facility

PPS

Cost Center Description								
						1.00		
	PART II - APPORTIONMENT OF VACCINE COST							
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)				0.356987	1.00	
2.00		Program vaccine charges (From your records, or the PS&R)				0	2.00	
3.00		Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)				0	3.00	
Cost Center Description		Total Cost (From Wkst. B, Part I, Col. 18)	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)		
		1.00	2.00	3.00	4.00	5.00		
PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH								
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	33,682	0	0.000000	33,682	0	40.00
41.00	04100	LABORATORY	39,341	0	0.000000	39,341	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	4,892	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	544,961	0	0.000000	118,566	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	322,711	0	0.000000	160,829	0	45.00
46.00	04600	SPEECH PATHOLOGY	174,955	0	0.000000	100,317	0	46.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	62,784	0	0.000000	40,076	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	189,962	0	0.000000	90,535	0	49.00
100.00		Total (Sum of lines 40 - 52)	1,373,288	0		583,346	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS		Provider No. : 315457	Period: From 01/01/2022 To 12/31/2022	Worksheet D-1 Parts I-II Date/Time Prepared: 5/22/2023 7:24 pm
		Title XVIII	Skilled Nursing Facility	PPS
			1.00	
PART I CALCULATION OF INPATIENT ROUTINE COSTS				
INPATIENT DAYS				
1.00	Inpatient days including private room days		11,716	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		2,657	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		5,144,008	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		5,535,683	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.929245	7.00
8.00	Enter private room charges from your records		0	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)		0.00	9.00
10.00	Enter semi-private room charges from your records		5,535,683	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)		472.49	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)		0.00	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)		0.00	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)		0	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)		5,144,008	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		439.06	16.00
17.00	Program routine service cost (Line 3 times line 16)		1,166,582	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)		0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)		1,166,582	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)		353,911	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		30.21	21.00
22.00	Program capital related cost (Line 3 times line 21)		80,268	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		1,086,314	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)		0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)		1,086,314	25.00
26.00	Enter the per diem limitation (1)			26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)			27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)			28.00
(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX				
			1.00	
PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH				
1.00	Total SNF inpatient days		11,716	1.00
2.00	Program inpatient days (see instructions)		2,657	2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)		0	3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)		0.226784	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)		0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII		Provider No. : 315457	Period: From 01/01/2022 To 12/31/2022	Worksheet E Part I Date/Time Prepared: 5/22/2023 7:24 pm
		Title XVIII	Skilled Nursing Facility	PPS
				1.00
PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT				
1.00	Inpatient PPS amount (See Instructions)		1,861,489	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)		0	2.00
3.00	Subtotal (Sum of lines 1 and 2)		1,861,489	3.00
4.00	Primary payor amounts		0	4.00
5.00	Coinurance		183,025	5.00
6.00	Allowable bad debts (From your records)		3,154	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		2,050	8.00
9.00	Recovery of bad debts - for statistical records only		0	9.00
10.00	Utilization review		0	10.00
11.00	Subtotal (See instructions)		1,680,514	11.00
12.00	Interim payments (See instructions)		1,648,568	12.00
13.00	Tentative adjustment		0	13.00
14.00	OTHER adjustment (See instructions)		0	14.00
14.50	Demonstration payment adjustment amount before sequestration		0	14.50
14.55	Demonstration payment adjustment amount after sequestration		5,266	14.55
14.75	Sequestration for non-claims based amounts (see instructions)		26	14.75
14.99	Sequestration amount (see instructions)		24,630	14.99
15.00	Balance due provider/program (see Instructions)		2,024	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)		0	16.00
PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY				
17.00	Ancillary services Part B		0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)		0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		0	19.00
20.00	Medicare Part B ancillary charges (See instructions)		0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		0	21.00
22.00	Primary payor amounts		0	22.00
23.00	Coinurance and deductibles		0	23.00
24.00	Allowable bad debts (From your records)		0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)		0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)		0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)		0	25.00
26.00	Interim payments (See instructions)		0	26.00
27.00	Tentative adjustment		0	27.00
28.00	Other Adjustments (See instructions) Specify		0	28.00
28.50	Demonstration payment adjustment amount before sequestration		0	28.50
28.55	Demonstration payment adjustment amount after sequestration		0	28.55
28.99	Sequestration amount (see instructions)		0	28.99
29.00	Balance due provider/program (see instructions)		0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2		0	30.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet E-1

Date/Time Prepared:
5/22/2023 7:24 pm

Title XVIII

Skilled Nursing
Facility

PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider				0	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		1,648,568		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		1,648,568		0	4.00
TO BE COMPLETED BY CONTRACTOR						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		2,024		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		1,650,592		0	7.00
			Contractor Name		Contractor Number	
			1.00		2.00	
8.00	Name of Contractor					8.00

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

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

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet G

Date/Time Prepared:
5/22/2023 7:24 pm

	General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	1.00	2.00	3.00	4.00	
Assets					
CURRENT ASSETS					
1.00 Cash on hand and in banks	2,888,477	0	0	0	1.00
2.00 Temporary investments	366,440	0	0	0	2.00
3.00 Notes receivable	0	0	0	0	3.00
4.00 Accounts receivable	1,041,167	0	0	0	4.00
5.00 Other receivables	90,600	0	0	0	5.00
6.00 Less: allowances for uncollectible notes and accounts receivable	0	0	0	0	6.00
7.00 Inventory	0	0	0	0	7.00
8.00 Prepaid expenses	857,582	0	0	0	8.00
9.00 Other current assets	0	0	0	0	9.00
10.00 Due from other funds	0	0	0	0	10.00
11.00 TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	5,244,266	0	0	0	11.00
FIXED ASSETS					
12.00 Land	8,643,130	0	0	0	12.00
13.00 Land improvements	5,278,929	0	0	0	13.00
14.00 Less: Accumulated depreciation	-4,032,313	0	0	0	14.00
15.00 Buildings	106,404,892	0	0	0	15.00
16.00 Less: Accumulated depreciation	-49,135,436	0	0	0	16.00
17.00 Leasehold improvements	0	0	0	0	17.00
18.00 Less: Accumulated Amortization	0	0	0	0	18.00
19.00 Fixed equipment	2,721,185	0	0	0	19.00
20.00 Less: Accumulated depreciation	-1,935,037	0	0	0	20.00
21.00 Automobiles and trucks	226,247	0	0	0	21.00
22.00 Less: Accumulated depreciation	-150,490	0	0	0	22.00
23.00 Major movable equipment	7,634,096	0	0	0	23.00
24.00 Less: Accumulated depreciation	-5,856,344	0	0	0	24.00
25.00 Minor equipment - Depreciable	0	0	0	0	25.00
26.00 Minor equipment nondepreciable	0	0	0	0	26.00
27.00 Other fixed assets	812,411	0	0	0	27.00
28.00 TOTAL FIXED ASSETS (Sum of lines 12 - 27)	70,611,270	0	0	0	28.00
OTHER ASSETS					
29.00 Investments	0	0	0	0	29.00
30.00 Deposits on leases	0	0	0	0	30.00
31.00 Due from owners/officers	0	0	0	0	31.00
32.00 Other assets	29,886,456	0	0	0	32.00
33.00 TOTAL OTHER ASSETS (Sum of lines 29 - 32)	29,886,456	0	0	0	33.00
34.00 TOTAL ASSETS (Sum of lines 11, 28, and 33)	105,741,992	0	0	0	34.00
Liabilities and Fund Balances					
CURRENT LIABILITIES					
35.00 Accounts payable	848,111	0	0	0	35.00
36.00 Salaries, wages, and fees payable	1,800,617	0	0	0	36.00
37.00 Payroll taxes payable	16,278	0	0	0	37.00
38.00 Notes & loans payable (Short term)	505,000	0	0	0	38.00
39.00 Deferred income	0	0	0	0	39.00
40.00 Accelerated payments	0	0	0	0	40.00
41.00 Due to other funds	1,516,177	0	0	0	41.00
42.00 Other current liabilities	0	0	0	0	42.00
43.00 TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	4,686,183	0	0	0	43.00
LONG TERM LIABILITIES					
44.00 Mortgage payable	40,080,425	0	0	0	44.00
45.00 Notes payable	65,115,145	0	0	0	45.00
46.00 Unsecured loans	0	0	0	0	46.00
47.00 Loans from owners:	0	0	0	0	47.00
48.00 Other long term liabilities	0	0	0	0	48.00
49.00 OTHER (SPECIFY)	0	0	0	0	49.00
50.00 TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	105,195,570	0	0	0	50.00
51.00 TOTAL LIABILITIES (Sum of lines 43 and 50)	109,881,753	0	0	0	51.00
CAPITAL ACCOUNTS					
52.00 General fund balance	-4,139,761				52.00
53.00 Specific purpose fund		0			53.00
54.00 Donor created - endowment fund balance - restricted			0		54.00
55.00 Donor created - endowment fund balance - unrestricted			0		55.00
56.00 Governing body created - endowment fund balance			0		56.00
57.00 Plant fund balance - invested in plant				0	57.00
58.00 Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00 TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-4,139,761	0	0	0	59.00
60.00 TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	105,741,992	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet G-1

Date/Time Prepared:
5/22/2023 7:24 pm

		General Fund		Special Purpose Fund		Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period		4,722,928		0		1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-8,863,867				2.00
3.00	Total (sum of line 1 and line 2)		-4,140,939		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00	REVERSALE OF TOPSIDE ADJ	1,168		0		0	5.00
6.00	ROUNDING	10		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		1,178		0		10.00
11.00	Subtotal (line 3 plus line 10)		-4,139,761		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00		0		0		0	13.00
14.00		0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		0		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-4,139,761		0		19.00
		Endowment Fund	Plant Fund				
		6.00	7.00	8.00			
1.00	Fund balances at beginning of period	0		0			1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)						2.00
3.00	Total (sum of line 1 and line 2)	0		0			3.00
4.00	Additions (credit adjustments)						4.00
5.00	REVERSALE OF TOPSIDE ADJ		0				5.00
6.00	ROUNDING		0				6.00
7.00			0				7.00
8.00			0				8.00
9.00			0				9.00
10.00	Total additions (sum of line 5 - 9)	0		0			10.00
11.00	Subtotal (line 3 plus line 10)	0		0			11.00
12.00	Deductions (debit adjustments)						12.00
13.00			0				13.00
14.00			0				14.00
15.00			0				15.00
16.00			0				16.00
17.00			0				17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0			18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0			19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022Worksheet G-2
Parts I-II
Date/Time Prepared:
5/22/2023 7:24 pm

Cost Center Description		Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
PART I - PATIENT REVENUES					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	5,535,683		5,535,683	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	5,535,683		5,535,683	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	2,460,030	0	2,460,030	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
12.00	HOSPICE	0	0	0	12.00
13.00	ILU/ALU REVENUE	18,529,544	0	18,529,544	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	26,525,257	0	26,525,257	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			28,303,176	1.00
2.00	Add (Specify)		0		2.00
3.00			0		3.00
4.00			0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00	Total Additions (Sum of lines 2 - 7)			0	8.00
9.00	Deduct (Specify)		0		9.00
10.00			0		10.00
11.00			0		11.00
12.00			0		12.00
13.00			0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)			0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)			28,303,176	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315457

Period:
From 01/01/2022
To 12/31/2022

Worksheet G-3

Date/Time Prepared:
5/22/2023 7:24 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	26,525,257	1.00
2.00	Less: contractual allowances and discounts on patients accounts	2,080,115	2.00
3.00	Net patient revenues (Line 1 minus line 2)	24,445,142	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	28,303,176	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-3,858,034	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	2,778	6.00
7.00	Income from investments	0	7.00
8.00	Revenues from communications (Telephone and Internet service)	1,024	8.00
9.00	Revenue from television and radio service	350	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	96,153	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	MISC REVENUE	55,723	24.00
24.01	HOUSEKEEPING INCOME	4,854	24.01
24.02	GARAGE REVENUE	4,250	24.02
24.03	BARBER INCOME	52,988	24.03
24.04	NET ASSETS RELEASED FROM RESTRICTION	193,062	24.04
24.05	MAINTENANCE INCOME	8,943	24.05
24.50	COVID-19 PHE Funding	238,938	24.50
25.00	Total other income (Sum of lines 6 - 24)	659,063	25.00
26.00	Total (Line 5 plus line 25)	-3,198,971	26.00
27.00	LOSS ON INVESTMENTS	5,664,896	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	5,664,896	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-8,863,867	31.00