

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g). FORM APPROVED OMB NO. 0938-0463 Expires: 12/31/2021

|   |                      |   |   |
|---|----------------------|---|---|
| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE<br>COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY | Provider CCN: 315054 | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet S<br>Parts I, II & III<br>Date/Time Prepared:<br>5/24/2024 10:18 am |
|---|----------------------|---|---|

| PART I - COST REPORT STATUS |  |
|-----------------------------|--|
| Provider use only           | 1. <input checked="" type="checkbox"/> Electronically prepared cost report<br>2. <input type="checkbox"/> Manually prepared cost report<br>3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report<br>3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.   |
| Contractor use only         | 4. <input checked="" type="checkbox"/> Cost Report Status<br>(1) As Submitted<br>(2) Settled without audit<br>(3) Settled with audit<br>(4) Reopened<br>(5) Amended<br>5. Date Received: _____<br>6. Contractor No. _____<br>7. <input type="checkbox"/> First Cost Report for this Provider CCN<br>8. <input type="checkbox"/> Last Cost Report for this Provider CCN<br>9. NPR Date: _____<br>10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened<br>11. Contractor Vendor Code <u>4</u><br>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 OUR LADYS RESIDENCE ( 315054 ) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

|   | SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR | CHECKBOX                          | ELECTRONIC SIGNATURE STATEMENT  |   |
|---|---|-----------------------------------|---|---|
| 1 | <b>Natalie Battista</b>                               | Y                                 | I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature. | 1 |
| 2 | Signatory Printed Name                                | Natalie Battista                  |   | 2 |
| 3 | Signatory Title                                       | ADMINISTRATOR                     |   | 3 |
| 4 | Date  | (Dated when report is electronic) |   | 4 |

| Cost Center Description              | Title V<br>1.00 | Title XVIII    |                | Title XIX<br>4.00 |        |
|--------------------------------------|-----------------|----------------|----------------|-------------------|--------|
|                                      |                 | Part A<br>2.00 | Part B<br>3.00 |                   |        |
| <b>PART III - SETTLEMENT SUMMARY</b> |                 |                |                |                   |        |
| 1.00 SKILLED NURSING FACILITY        | 0               | 217,673        | 446            | 0                 | 1.00   |
| 2.00 NURSING FACILITY                | 0               |                |                | 0                 | 2.00   |
| 3.00 ICF/IID                         | 0               |                |                | 0                 | 3.00   |
| 4.00 SNF - BASED HHA I               | 0               | 0              | 0              | 0                 | 4.00   |
| 5.00 SNF - BASED RHC I               | 0               |                | 0              | 0                 | 5.00   |
| 6.00 SNF - BASED FQHC I              | 0               |                | 0              | 0                 | 6.00   |
| 7.00 SNF - BASED CMHC I              | 0               |                | 0              | 0                 | 7.00   |
| 100.00 TOTAL                         | 0               | 217,673        | 446            | 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<br>COMPLEX IDENTIFICATION DATA                |  | Provider No. : 315054 | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet S-2<br>Part I<br>Date/Time Prepared:<br>5/24/2024 10:18 am |                             |           |  |
|---|--|-----------------------|---|--|-----------------------------|-----------|--|
| 1.00  |  | 2.00                  |   | 3.00   |                             |           |  |
| Skilled Nursing Facility and Skilled Nursing Facility Complex Address:  |  |                       |   |  |                             |           |  |
| 1.00  | Street: 1100 CLEMATIS AVENUE   | PO Box:               | 1.00  |  |                             |           |  |
| 2.00  | City: PLEASANTVILLE  | State: NJ             | Zip Code: 08232                             | 2.00   |                             |           |  |
| 3.00  | County: ATLANTIC   | CBSA Code: 12100      | Urban/Rural: U                              | 3.00   |                             |           |  |
| 3.01  |  | CBSA Code:            |   | 3.01   |                             |           |  |
|   |  | Component Name        | Provider CCN                                | Date Certified   | Payment System (P, O, or N) |           |  |
|   |  |                       |   |  | V                           | XVIII     |  |
|   |  |                       |   |  | XIX                         |           |  |
|   |  | 1.00                  | 2.00  | 3.00   | 4.00                        | 5.00 6.00 |  |
| SNF and SNF-Based Component Identification:   |  |                       |   |  |                             |           |  |
| 4.00  | SNF  | OUR LADYS RESIDENCE   | 315054                                      | 01/01/1967   | N                           | P N       |  |
| 5.00  | Nursing Facility   |                       |   |  |                             |           |  |
| 6.00  | ICF/IID  |                       |   |  |                             |           |  |
| 7.00  | SNF-Based HHA  |                       |   |  |                             |           |  |
| 8.00  | SNF-Based RHC  |                       |   |  |                             |           |  |
| 9.00  | SNF-Based FOHC   |                       |   |  |                             |           |  |
| 10.00   | SNF-Based CMHC   |                       |   |  |                             |           |  |
| 11.00   | SNF-Based OLTC   |                       |   |  |                             |           |  |
| 12.00   | SNF-Based HOSPICE  |                       |   |  |                             |           |  |
| 13.00   | SNF-Based CORF   |                       |   |  |                             |           |  |
|   |  |                       |   | From:  | To:                         |           |  |
|   |  |                       |   | 1.00   | 2.00                        |           |  |
| 14.00   | Cost Reporting Period (mm/dd/yyyy)   |                       |   | 01/01/2023   | 12/31/2023                  |           |  |
| 15.00   | Type of Control (See Instructions)   |                       |   | 6LLC   |                             |           |  |
|   |  |                       |   | Y/N  |                             |           |  |
|   |  |                       |   | 1.00   |                             |           |  |
| Type of Freestanding Skilled Nursing Facility   |  |                       |   |  |                             |           |  |
| 16.00   | Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?  |                       |   |  |                             | N         |  |
| 17.00   | Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?  |                       |   |  |                             | N         |  |
| 18.00   | Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.  |                       |   |  |                             | Y         |  |
| Miscellaneous Cost Reporting Information  |  |                       |   |  |                             |           |  |
| 19.00   | If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.  |                       |   |  |                             | N         |  |
| 19.01   | If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.   |                       |   |  |                             | N         |  |
| Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22. |  |                       |   |  |                             |           |  |
| 20.00   | Straight Line  |                       |   |  |                             | 119,548   |  |
| 21.00   | Declining Balance  |                       |   |  |                             | 0         |  |
| 22.00   | Sum of the Year's Digits   |                       |   |  |                             | 0         |  |
| 23.00   | Sum of line 20 through 22  |                       |   |  |                             | 119,548   |  |
| 24.00   | If depreciation is funded, enter the balance as of the end of the period.  |                       |   |  |                             | 0         |  |
| 25.00   | Were there any disposal of capital assets during the cost reporting period? (Y/N)  |                       |   |  |                             | N         |  |
| 26.00   | Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)  |                       |   |  |                             | N         |  |
| 27.00   | Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)   |                       |   |  |                             | N         |  |
| 28.00   | Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)   |                       |   |  |                             | N         |  |
|   |  |                       |   | Part A   | Part B                      | Other     |  |
|   |  |                       |   | 1.00   | 2.00                        | 3.00      |  |
| 29.00   | If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption. |                       |   |  |                             |           |  |
| 29.00   | Skilled Nursing Facility   |                       |   |  |                             | N         |  |
| 30.00   | Nursing Facility   |                       |   |  |                             | N         |  |
| 31.00   | ICF/IID  |                       |   |  |                             | N         |  |
| 32.00   | SNF-Based HHA  |                       |   |  |                             | N         |  |
| 33.00   | SNF-Based RHC  |                       |   |  |                             | N         |  |
| 34.00   | SNF-Based FOHC   |                       |   |  |                             | N         |  |
| 35.00   | SNF-Based CMHC   |                       |   |  |                             | N         |  |
| 36.00   | SNF-Based OLTC   |                       |   |  |                             | N         |  |
|   |  |                       |   | Y/N  |                             |           |  |
|   |  |                       |   | 1.00 2.00  |                             |           |  |
| 37.00   | Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)   |                       |   |  |                             | N         |  |
| 38.00   | Are you legally-required to carry malpractice insurance? (Y/N)   |                       |   |  |                             | N         |  |
| 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.   |                       |   |  |                             |           |  |
|   |  |                       | Premiums                                    | Paid Losses  | Self Insurance              |           |  |
|   |  |                       | 1.00  | 2.00   | 3.00                        |           |  |
| 41.00   | List malpractice premiums and paid losses:   |                       | 0   | 0  | 0                           |           |  |

|   |   |                       |   |  |
|---|---|-----------------------|---|--|
| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE<br>COMPLEX IDENTIFICATION DATA                    |   | Provider No. : 315054 | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet S-2<br>Part I<br>Date/Time Prepared:<br>5/24/2024 10:18 am |
|   |   |                       |   | 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<br>42.00   |
| 43.00   | Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?  |                       |   | N<br>43.00   |
| 44.00   | If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.   |                       |   | 44.00  |
|   | 1.00  | 2.00                  | 3.00  |  |
| If this facility is part of a chain organization, enter the name and address of the home office on the lines below. |   |                       |   |  |
| 45.00   | Name:   | Contractor's Name:    | Contractor's Number:                        | 45.00  |
| 46.00   | Street:   | PO Box:               |   | 46.00  |
| 47.00   | City:   | State:                | Zip Code:                                   | 47.00  |

| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE<br>COMPLEX REIMBURSEMENT QUESTIONNAIRE   |  | Provider No. : 315054 | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet S-2<br>Part II<br>Date/Time Prepared:<br>5/24/2024 10:18 am |       |
|--|--|-----------------------|---|---|-------|
|  |  | Y/N                   | Date  |   |       |
|  |  | 1.00                  | 2.00  |   |       |
| General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy) |  |                       |   |   |       |
| Completed by All Skilled Nursing Facilities  |  |                       |   |   |       |
| Provider Organization and Operation  |  |                       |   |   |       |
| 1.00   | Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)   | N                     |   |   | 1.00  |
|  |  | Y/N                   | Date  | V/I   |       |
|  |  | 1.00                  | 2.00  | 3.00  |       |
| 2.00   | Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.  | N                     |   |   | 2.00  |
| 3.00   | Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions) | Y                     |   |   | 3.00  |
|  |  | Y/N                   | Type  | Date  |       |
|  |  | 1.00                  | 2.00  | 3.00  |       |
| Financial Data and Reports   |  |                       |   |   |       |
| 4.00   | Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.   | Y                     | C   |   | 4.00  |
| 5.00   | Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.   | N                     |   |   | 5.00  |
|  |  | Y/N                   | Legal Oper.                                 |   |       |
|  |  | 1.00                  | 2.00  |   |       |
| Approved Educational Activities  |  |                       |   |   |       |
| 6.00   | Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)  | N                     | N   |   | 6.00  |
| 7.00   | Were costs claimed for Allied Health Programs? (Y/N) see instructions.   | N                     |   |   | 7.00  |
| 8.00   | Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.  | N                     |   |   | 8.00  |
|  |  | Y/N                   |   |   |       |
|  |  | 1.00                  |   |   |       |
| Bad Debts  |  |                       |   |   |       |
| 9.00   | Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.   |                       |   | Y   | 9.00  |
| 10.00  | If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.   |                       |   | N   | 10.00 |
| 11.00  | If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.   |                       |   | N   | 11.00 |
| Bed Complement   |  |                       |   |   |       |
| 12.00  | Have total beds available changed from prior cost reporting period? If "Y", see instructions.  |                       |   | N   | 12.00 |
|  |  | Part A                |   | Part B  |       |
|  |  | Description           | Y/N   | Date  | Y/N   |
|  |  | 0                     | 1.00  | 2.00  | 3.00  |
| PS&R Data  |  |                       |   |   |       |
| 13.00  | Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)   | Y                     | 03/26/2024                                  | Y   | 13.00 |
| 14.00  | Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.   | N                     |   | N   | 14.00 |
| 15.00  | If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.  | N                     |   | N   | 15.00 |
| 16.00  | If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.   | N                     |   | N   | 16.00 |
| 17.00  | If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:  | N                     |   | N   | 17.00 |
| 18.00  | Was the cost report prepared only using the provider's records? If "Y" see Instructions.   | N                     |   | N   | 18.00 |

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

Provider No. : 315054

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

Worksheet S-2  
 Part II  
 Date/Time Prepared:  
 5/24/2024 10:18 am

|   |   | 1.00                  | 2.00                       |       |
|---|---|-----------------------|----------------------------|-------|
| <b>Cost Report Preparer Contact Information</b> |   |                       |                            |       |
| 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. | SLAVKA                | PARTI LOVA                 | 19.00 |
| 20.00   | Enter the employer/company name of the cost report preparer.  | HEALTH CARE RESOURCES |                            | 20.00 |
| 21.00   | Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.                    | 609-987-1440          | SLAVKA.PARTILOVA@HCRNJ.NET | 21.00 |

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

Provider No. : 315054

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

Worksheet S-2  
 Part II  
 Date/Time Prepared:  
 5/24/2024 10:18 am

|   |  | Part B     |       |
|---|--|------------|-------|
|   |  | Date       |       |
|   |  | 4.00       |       |
| <b>PS&amp;R Data</b>                            |  |            |       |
| 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.)                             | 03/26/2024 | 13.00 |
| 14.00   | Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4. |            | 14.00 |
| 15.00   | If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.                          |            | 15.00 |
| 16.00   | If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.   |            | 16.00 |
| 17.00   | If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:  |            | 17.00 |
| 18.00   | Was the cost report prepared only using the provider's records? If "Y" see Instructions.   |            | 18.00 |
|   |  | 3.00       |       |
| <b>Cost Report Preparer Contact Information</b> |  |            |       |
| 19.00   | Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.  | PREPARER   | 19.00 |
| 20.00   | Enter the employer/company name of the cost report preparer.   |            | 20.00 |
| 21.00   | Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.   |            | 21.00 |

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

Provider No. : 315054

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

Worksheet S-3  
 Part I  
 Date/Time Prepared:  
 5/24/2024 10:18 am

| Component |                          | Number of Beds         | Bed Days Available   | Inpatient Days/Visits  |             |           |       |
|-----------|--------------------------|------------------------|----------------------|------------------------|-------------|-----------|-------|
|           |                          |                        |                      | Title V                | Title XVIII | Title XIX |       |
|           |                          |                        |                      | 1.00                   | 2.00        | 3.00      |       |
| 1.00      | SKILLED NURSING FACILITY | 214                    | 78,110               | 0                      | 7,718       | 35,677    | 1.00  |
| 2.00      | NURSING FACILITY         | 0                      | 0                    | 0                      | 0           | 0         | 2.00  |
| 3.00      | ICF/IID                  | 0                      | 0                    | 0                      | 0           | 0         | 3.00  |
| 4.00      | HOME HEALTH AGENCY COST  | 0                      | 0                    | 0                      | 0           | 0         | 4.00  |
| 5.00      | Other Long Term Care     | 0                      | 0                    | 0                      | 0           | 0         | 5.00  |
| 6.00      | SNF-Based CMHC           | 0                      | 0                    | 0                      | 0           | 0         | 6.00  |
| 7.00      | HOSPICE                  | 0                      | 0                    | 0                      | 0           | 0         | 7.00  |
| 8.00      | Total (Sum of lines 1-7) | 214                    | 78,110               | 0                      | 7,718       | 35,677    | 8.00  |
| Component |                          | Inpatient Days/Visits  |                      | Discharges             |             |           |       |
|           |                          | Other                  | Total                | Title V                | Title XVIII | Title XIX |       |
|           |                          | 6.00                   | 7.00                 | 8.00                   | 9.00        | 10.00     |       |
| 1.00      | SKILLED NURSING FACILITY | 14,019                 | 57,414               | 0                      | 125         | 140       | 1.00  |
| 2.00      | NURSING FACILITY         | 0                      | 0                    | 0                      | 0           | 0         | 2.00  |
| 3.00      | ICF/IID                  | 0                      | 0                    | 0                      | 0           | 0         | 3.00  |
| 4.00      | HOME HEALTH AGENCY COST  | 0                      | 0                    | 0                      | 0           | 0         | 4.00  |
| 5.00      | Other Long Term Care     | 0                      | 0                    | 0                      | 0           | 0         | 5.00  |
| 6.00      | SNF-Based CMHC           | 0                      | 0                    | 0                      | 0           | 0         | 6.00  |
| 7.00      | HOSPICE                  | 0                      | 0                    | 0                      | 0           | 0         | 7.00  |
| 8.00      | Total (Sum of lines 1-7) | 14,019                 | 57,414               | 0                      | 125         | 140       | 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 | 347                    | 612                  | 0.00                   | 61.74       | 254.84    | 1.00  |
| 2.00      | NURSING FACILITY         | 0                      | 0                    | 0.00                   | 0.00        | 0.00      | 2.00  |
| 3.00      | ICF/IID                  | 0                      | 0                    | 0.00                   | 0.00        | 0.00      | 3.00  |
| 4.00      | HOME HEALTH AGENCY COST  | 0                      | 0                    | 0.00                   | 0.00        | 0.00      | 4.00  |
| 5.00      | Other Long Term Care     | 0                      | 0                    | 0.00                   | 0.00        | 0.00      | 5.00  |
| 6.00      | SNF-Based CMHC           | 0                      | 0                    | 0.00                   | 0.00        | 0.00      | 6.00  |
| 7.00      | HOSPICE                  | 0                      | 0                    | 0.00                   | 0.00        | 0.00      | 7.00  |
| 8.00      | Total (Sum of lines 1-7) | 347                    | 612                  | 0.00                   | 61.74       | 254.84    | 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 | 93.81                  | 0                    | 193                    | 64          | 364       | 1.00  |
| 2.00      | NURSING FACILITY         | 0.00                   | 0                    | 0                      | 0           | 0         | 2.00  |
| 3.00      | ICF/IID                  | 0.00                   | 0                    | 0                      | 0           | 0         | 3.00  |
| 4.00      | HOME HEALTH AGENCY COST  | 0.00                   | 0                    | 0                      | 0           | 0         | 4.00  |
| 5.00      | Other Long Term Care     | 0.00                   | 0                    | 0                      | 0           | 0         | 5.00  |
| 6.00      | SNF-Based CMHC           | 0.00                   | 0                    | 0                      | 0           | 0         | 6.00  |
| 7.00      | HOSPICE                  | 0.00                   | 0                    | 0                      | 0           | 0         | 7.00  |
| 8.00      | Total (Sum of lines 1-7) | 93.81                  | 0                    | 193                    | 64          | 364       | 8.00  |
| Component |                          | Admissions             | Full Time Equivalent |                        |             |           |       |
|           |                          | Total                  | Employees on Payroll | Nonpaid Workers        |             |           |       |
|           |                          | 21.00                  | 22.00                | 23.00                  |             |           |       |
| 1.00      | SKILLED NURSING FACILITY | 621                    | 159.00               | 0.00                   | 1.00        |           |       |
| 2.00      | NURSING FACILITY         | 0                      | 0.00                 | 0.00                   | 2.00        |           |       |
| 3.00      | ICF/IID                  | 0                      | 0.00                 | 0.00                   | 3.00        |           |       |
| 4.00      | HOME HEALTH AGENCY COST  | 0                      | 0.00                 | 0.00                   | 4.00        |           |       |
| 5.00      | Other Long Term Care     | 0                      | 0.00                 | 0.00                   | 5.00        |           |       |
| 6.00      | SNF-Based CMHC           | 0                      | 0.00                 | 0.00                   | 6.00        |           |       |
| 7.00      | HOSPICE                  | 0                      | 0.00                 | 0.00                   | 7.00        |           |       |
| 8.00      | Total (Sum of lines 1-7) | 621                    | 159.00               | 0.00                   | 8.00        |           |       |

Provider No. : 315054

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

Worksheet S-3  
Part II  
Date/Time Prepared:  
5/24/2024 10:18 am

|  | 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                                  |             |
| <b>PART II - DIRECT SALARIES</b>       |  |   |                                     |  |                                       |             |
| <b>SALARIES</b>                        |  |   |                                     |  |                                       |             |
| 1.00                                   | Total salaries (See Instructions)                    | 9,339,746                               | 0                                   | 9,339,746                              | 330,539.00                            | 28.26 1.00  |
| 2.00                                   | Physician salaries-Part A                            | 0                                       | 0                                   | 0                                      | 0.00                                  | 0.00 2.00   |
| 3.00                                   | Physician salaries-Part B                            | 0                                       | 0                                   | 0                                      | 0.00                                  | 0.00 3.00   |
| 4.00                                   | Home office personnel                                | 0                                       | 0                                   | 0                                      | 0.00                                  | 0.00 4.00   |
| 5.00                                   | Sum of lines 2 through 4                             | 0                                       | 0                                   | 0                                      | 0.00                                  | 0.00 5.00   |
| 6.00                                   | Revised wages (line 1 minus line 5)                  | 9,339,746                               | 0                                   | 9,339,746                              | 330,539.00                            | 28.26 6.00  |
| 7.00                                   | Other Long Term Care                                 | 0                                       | 0                                   | 0                                      | 0.00                                  | 0.00 7.00   |
| 8.00                                   | HOME HEALTH AGENCY COST                              | 0                                       | 0                                   | 0                                      | 0.00                                  | 0.00 8.00   |
| 9.00                                   | CMHC   | 0                                       | 0                                   | 0                                      | 0.00                                  | 0.00 9.00   |
| 10.00                                  | HOSPICE  | 0                                       | 0                                   | 0                                      | 0.00                                  | 0.00 10.00  |
| 11.00                                  | Other excluded areas                                 | 0                                       | 0                                   | 0                                      | 0.00                                  | 0.00 11.00  |
| 12.00                                  | Subtotal Excluded salary (Sum of lines 7 through 11) | 0                                       | 0                                   | 0                                      | 0.00                                  | 0.00 12.00  |
| 13.00                                  | Total Adjusted Salaries (line 6 minus line 12)       | 9,339,746                               | 0                                   | 9,339,746                              | 330,539.00                            | 28.26 13.00 |
| <b>OTHER WAGES &amp; RELATED COSTS</b> |  |   |                                     |  |                                       |             |
| 14.00                                  | Contract Labor: Patient Related & Mgmt               | 121,763                                 | 0                                   | 121,763                                | 3,441.00                              | 35.39 14.00 |
| 15.00                                  | Contract Labor: Physician services-Part A            | 0                                       | 0                                   | 0                                      | 0.00                                  | 0.00 15.00  |
| 16.00                                  | Home office salaries & wage related costs            | 0                                       | 0                                   | 0                                      | 0.00                                  | 0.00 16.00  |
| <b>WAGE-RELATED COSTS</b>              |  |   |                                     |  |                                       |             |
| 17.00                                  | Wage-related costs core (See Part IV)                | 1,398,430                               | 0                                   | 1,398,430                              |                                       |             |
| 18.00                                  | Wage-related costs other (See Part IV)               | 0                                       | 0                                   | 0                                      |                                       |             |
| 19.00                                  | Wage related costs (excluded units)                  | 0                                       | 0                                   | 0                                      |                                       |             |
| 20.00                                  | Physician Part A - WRC                               | 0                                       | 0                                   | 0                                      |                                       |             |
| 21.00                                  | Physician Part B - WRC                               | 0                                       | 0                                   | 0                                      |                                       |             |
| 22.00                                  | Total Adjusted Wage Related cost (see instructions)  | 1,398,430                               | 0                                   | 1,398,430                              |                                       |             |



Provider No. : 315054

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

Worksheet S-3  
Part III  
Date/Time Prepared:  
5/24/2024 10:18 am

|   | 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                                  |       |
| <b>PART III - OVERHEAD COST - DIRECT SALARIES</b> |   |   |                                     |  |                                       |       |
| 1.00  | Employee Benefits                         | 0                                       | 0                                   | 0.00                                   | 0.00                                  | 1.00  |
| 2.00  | Administrative & General                  | 574,614                                 | 0                                   | 574,614                                | 15,320.00                             | 2.00  |
| 3.00  | Plant Operation, Maintenance & Repairs    | 247,088                                 | 0                                   | 247,088                                | 12,673.00                             | 3.00  |
| 4.00  | Laundry & Linen Service                   | 85,402                                  | 0                                   | 85,402                                 | 4,908.00                              | 4.00  |
| 5.00  | Housekeeping                              | 477,320                                 | 0                                   | 477,320                                | 27,432.00                             | 5.00  |
| 6.00  | Dietary                                   | 645,603                                 | 0                                   | 645,603                                | 33,269.00                             | 6.00  |
| 7.00  | Nursing Administration                    | 473,768                                 | 0                                   | 473,768                                | 14,241.00                             | 7.00  |
| 8.00  | Central Services and Supply               | 0                                       | 0                                   | 0                                      | 0.00                                  | 8.00  |
| 9.00  | Pharmacy                                  | 0                                       | 0                                   | 0                                      | 0.00                                  | 9.00  |
| 10.00   | Medical Records & Medical Records Library | 143,408                                 | 0                                   | 143,408                                | 7,972.00                              | 10.00 |
| 11.00   | Social Service                            | 128,765                                 | 0                                   | 128,765                                | 3,752.00                              | 11.00 |
| 12.00   | Nursing and Allied Health Ed. Act.        |   |                                     |  |                                       | 12.00 |
| 13.00   | Other General Service                     | 215,611                                 | 0                                   | 215,611                                | 13,020.00                             | 13.00 |
| 14.00   | Total (sum lines 1 thru 13)               | 2,991,579                               | 0                                   | 2,991,579                              | 132,587.00                            | 14.00 |

|                        |                       |   |   |
|------------------------|-----------------------|---|---|
| SNF WAGE RELATED COSTS | Provider No. : 315054 | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet S-3<br>Part IV<br>Date/Time Prepared:<br>5/24/2024 10:18 am |
|------------------------|-----------------------|---|---|

|  |   | Amount Reported |       |
|--|---|-----------------|-------|
|  |   | 1.00            |       |
| <b>PART IV - WAGE RELATED COSTS</b>                              |   |                 |       |
| <b>Part A - Core List</b>  |   |                 |       |
| <b>RETIREMENT COST</b>   |   |                 |       |
| 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   | 30              | 3.00  |
| 4.00   | Prior Year Pension Service Cost   | 0               | 4.00  |
| <b>PLAN ADMINISTRATIVE COSTS (Paid to External Organization)</b> |   |                 |       |
| 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  |
| <b>HEALTH AND INSURANCE COST</b>                                 |   |                 |       |
| 8.00   | Health Insurance (Purchased or Self Funded)   | 0               | 8.00  |
| 9.00   | Prescription Drug Plan  | 0               | 9.00  |
| 10.00  | Dental, Hearing and Vision Plan   | 0               | 10.00 |
| 11.00  | Life Insurance (If employee is owner or beneficiary)  | 0               | 11.00 |
| 12.00  | Accident Insurance (If employee is owner or beneficiary)  | 0               | 12.00 |
| 13.00  | Disability Insurance (If employee is owner or beneficiary)  | 1,456           | 13.00 |
| 14.00  | Long-Term Care Insurance (If employee is owner or beneficiary)  | 0               | 14.00 |
| 15.00  | Workers' Compensation Insurance   | 309,947         | 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 |
| <b>TAXES</b>   |   |                 |       |
| 17.00  | FICA-Employers Portion Only   | 887,512         | 17.00 |
| 18.00  | Medicare Taxes - Employers Portion Only   | 0               | 18.00 |
| 19.00  | Unemployment Insurance  | 193,824         | 19.00 |
| 20.00  | State or Federal Unemployment Taxes   | 10,291          | 20.00 |
| <b>OTHER</b>   |   |                 |       |
| 21.00  | Executive Deferred Compensation   | 0               | 21.00 |
| 22.00  | Day Care Cost and Allowances  | 0               | 22.00 |
| 23.00  | Tuition Reimbursement   | 0               | 23.00 |
| 24.00  | Total Wage Related cost (Sum of lines 1 - 23)   | 1,403,060       | 24.00 |
|  |   | Amount Reported |       |
|  |   | 1.00            |       |
| <b>Part B - Other than Core Related Cost</b>                     |   |                 |       |
| 25.00  | OTHER WAGE RELATED COSTS (SPECIFY)  | 0               | 25.00 |

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No. : 315054

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

Worksheet S-3  
Part V  
Date/Time Prepared:  
5/24/2024 10:18 am

| 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                                  |       |
| <b>Direct Salaries</b>     |  |                 |                 |                                     |  |                                       |       |
| <b>Nursing Occupations</b> |  |                 |                 |                                     |  |                                       |       |
| 1.00                       | Registered Nurses (RNs)                              | 1,245,525       | 292,076         | 1,537,601                           | 20,107.00                              | 76.47                                 | 1.00  |
| 2.00                       | Licensed Practical Nurses (LPNs)                     | 1,959,538       | 459,512         | 2,419,050                           | 53,017.00                              | 45.63                                 | 2.00  |
| 3.00                       | Certified Nursing Assistant/Nursing Assistants/Aides | 2,183,482       | 512,027         | 2,695,509                           | 103,188.00                             | 26.12                                 | 3.00  |
| 4.00                       | Total Nursing (sum of lines 1 through 3)             | 5,388,545       | 1,263,615       | 6,652,160                           | 176,312.00                             | 37.73                                 | 4.00  |
| 5.00                       | Physical Therapists                                  | 436,882         | 102,449         | 539,331                             | 9,237.00                               | 58.39                                 | 5.00  |
| 6.00                       | Physical Therapy Assistants                          | 157,082         | 36,836          | 193,918                             | 4,277.00                               | 45.34                                 | 6.00  |
| 7.00                       | Physical Therapy Aides                               | 0               | 0               | 0                                   | 0.00                                   | 0.00                                  | 7.00  |
| 8.00                       | Occupational Therapists                              | 288,903         | 67,748          | 356,651                             | 6,372.00                               | 55.97                                 | 8.00  |
| 9.00                       | Occupational Therapy Assistants                      | 0               | 0               | 0                                   | 0.00                                   | 0.00                                  | 9.00  |
| 10.00                      | Occupational Therapy Aides                           | 0               | 0               | 0                                   | 0.00                                   | 0.00                                  | 10.00 |
| 11.00                      | Speech Therapists                                    | 77,903          | 18,268          | 96,171                              | 1,756.00                               | 54.77                                 | 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 |
| <b>Contract Labor</b>      |  |                 |                 |                                     |  |                                       |       |
| <b>Nursing Occupations</b> |  |                 |                 |                                     |  |                                       |       |
| 14.00                      | Registered Nurses (RNs)                              | 50,213          |                 | 50,213                              | 947.00                                 | 53.02                                 | 14.00 |
| 15.00                      | Licensed Practical Nurses (LPNs)                     | 28,235          |                 | 28,235                              | 689.00                                 | 40.98                                 | 15.00 |
| 16.00                      | Certified Nursing Assistant/Nursing Assistants/Aides | 43,315          |                 | 43,315                              | 1,805.00                               | 24.00                                 | 16.00 |
| 17.00                      | Total Nursing (sum of lines 14 through 16)           | 121,763         |                 | 121,763                             | 3,441.00                               | 35.39                                 | 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. : 315054

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

Worksheet S-7

Date/Time Prepared:  
5/24/2024 10:18 am

|       |  | 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. : 315054

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

Worksheet S-7

Date/Time Prepared:  
5/24/2024 10:18 am

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

| RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES |             | Provider No. : 315054 |            | Period: From 01/01/2023 To 12/31/2023 |   | Worksheet A                                   |        |
|--|-------------|-----------------------|------------|---------------------------------------|---|---|--------|
| Date/Time Prepared: 5/24/2024 10:18 am                       |             |                       |            |                                       |   |   |        |
| Cost Center  | Description | Salaries              | Other      | Total (col. 1 + col. 2)               | Reclassifications Increase/Decrease (Fr Wkst A-6) | Reclassified Trial Balance (col. 3 +- col. 4) |        |
|  |             | 1.00                  | 2.00       | 3.00                                  | 4.00  | 5.00  |        |
| <b>GENERAL SERVICE COST CENTERS</b>                          |             |                       |            |                                       |   |   |        |
| 1.00   | 00100       |                       | 3,620,049  | 3,620,049                             | 0   | 3,620,049                                     | 1.00   |
| 2.00   | 00200       |                       | 0          | 0                                     | 0   | 0   | 2.00   |
| 3.00   | 00300       | 0                     | 2,190,326  | 2,190,326                             | 0   | 2,190,326                                     | 3.00   |
| 4.00   | 00400       | 574,614               | 1,971,144  | 2,545,758                             | 0   | 2,545,758                                     | 4.00   |
| 5.00   | 00500       | 247,088               | 617,371    | 864,459                               | 0   | 864,459                                       | 5.00   |
| 6.00   | 00600       | 85,402                | 44,687     | 130,089                               | 0   | 130,089                                       | 6.00   |
| 7.00   | 00700       | 477,320               | 64,864     | 542,184                               | 0   | 542,184                                       | 7.00   |
| 8.00   | 00800       | 645,603               | 705,689    | 1,351,292                             | 0   | 1,351,292                                     | 8.00   |
| 9.00   | 00900       | 473,768               | 0          | 473,768                               | 0   | 473,768                                       | 9.00   |
| 10.00  | 01000       | 0                     | 425,890    | 425,890                               | 0   | 425,890                                       | 10.00  |
| 11.00  | 01100       | 0                     | 0          | 0                                     | 0   | 0   | 11.00  |
| 12.00  | 01200       | 143,408               | 0          | 143,408                               | 0   | 143,408                                       | 12.00  |
| 13.00  | 01300       | 128,765               | 0          | 128,765                               | 0   | 128,765                                       | 13.00  |
| 14.00  | 01400       | 0                     | 0          | 0                                     | 0   | 0   | 14.00  |
| 15.00  | 01500       | 215,611               | 74,707     | 290,318                               | 0   | 290,318                                       | 15.00  |
| <b>INPATIENT ROUTINE SERVICE COST CENTERS</b>                |             |                       |            |                                       |   |   |        |
| 30.00  | 03000       | 5,388,546             | 274,732    | 5,663,278                             | 0   | 5,663,278                                     | 30.00  |
| 31.00  | 03100       | 0                     | 0          | 0                                     | 0   | 0   | 31.00  |
| 32.00  | 03200       | 0                     | 0          | 0                                     | 0   | 0   | 32.00  |
| 33.00  | 03300       | 0                     | 0          | 0                                     | 0   | 0   | 33.00  |
| <b>ANCILLARY SERVICE COST CENTERS</b>                        |             |                       |            |                                       |   |   |        |
| 40.00  | 04000       | 0                     | 14,457     | 14,457                                | 0   | 14,457  | 40.00  |
| 41.00  | 04100       | 0                     | 15,576     | 15,576                                | 0   | 15,576  | 41.00  |
| 42.00  | 04200       | 0                     | 0          | 0                                     | 0   | 0   | 42.00  |
| 43.00  | 04300       | 0                     | 0          | 0                                     | 0   | 0   | 43.00  |
| 44.00  | 04400       | 593,965               | 106,650    | 700,615                               | 0   | 700,615                                       | 44.00  |
| 45.00  | 04500       | 287,753               | 0          | 287,753                               | 0   | 287,753                                       | 45.00  |
| 46.00  | 04600       | 77,903                | 0          | 77,903                                | 0   | 77,903  | 46.00  |
| 47.00  | 04700       | 0                     | 0          | 0                                     | 0   | 0   | 47.00  |
| 48.00  | 04800       | 0                     | 0          | 0                                     | 0   | 0   | 48.00  |
| 49.00  | 04900       | 0                     | 376,078    | 376,078                               | 0   | 376,078                                       | 49.00  |
| 50.00  | 05000       | 0                     | 0          | 0                                     | 0   | 0   | 50.00  |
| 51.00  | 05100       | 0                     | 0          | 0                                     | 0   | 0   | 51.00  |
| <b>OUTPATIENT SERVICE COST CENTERS</b>                       |             |                       |            |                                       |   |   |        |
| 60.00  | 06000       | 0                     | 0          | 0                                     | 0   | 0   | 60.00  |
| 61.00  | 06100       | 0                     | 0          | 0                                     | 0   | 0   | 61.00  |
| 62.00  | 06200       | 0                     | 0          | 0                                     | 0   | 0   | 62.00  |
| <b>OTHER REIMBURSABLE COST CENTERS</b>                       |             |                       |            |                                       |   |   |        |
| 70.00  | 07000       | 0                     | 0          | 0                                     | 0   | 0   | 70.00  |
| 71.00  | 07100       | 0                     | 0          | 0                                     | 0   | 0   | 71.00  |
| 73.00  | 07300       | 0                     | 0          | 0                                     | 0   | 0   | 73.00  |
| <b>SPECIAL PURPOSE COST CENTERS</b>                          |             |                       |            |                                       |   |   |        |
| 80.00  | 08000       | 0                     | 0          | 0                                     | 0   | 0   | 80.00  |
| 81.00  | 08100       | 0                     | 0          | 0                                     | 0   | 0   | 81.00  |
| 82.00  | 08200       | 0                     | 0          | 0                                     | 0   | 0   | 82.00  |
| 83.00  | 08300       | 0                     | 0          | 0                                     | 0   | 0   | 83.00  |
| 89.00  |             | 9,339,746             | 10,502,220 | 19,841,966                            | 0   | 19,841,966                                    | 89.00  |
| <b>NONREIMBURSABLE COST CENTERS</b>                          |             |                       |            |                                       |   |   |        |
| 90.00  | 09000       | 0                     | 0          | 0                                     | 0   | 0   | 90.00  |
| 91.00  | 09100       | 0                     | 60         | 60                                    | 0   | 60  | 91.00  |
| 92.00  | 09200       | 0                     | 0          | 0                                     | 0   | 0   | 92.00  |
| 93.00  | 09300       | 0                     | 0          | 0                                     | 0   | 0   | 93.00  |
| 94.00  | 09400       | 0                     | 0          | 0                                     | 0   | 0   | 94.00  |
| 95.00  | 09500       | 0                     | 0          | 0                                     | 0   | 0   | 95.00  |
| 95.01  | 09501       | 0                     | 0          | 0                                     | 0   | 0   | 95.01  |
| 100.00   |             | 9,339,746             | 10,502,280 | 19,842,026                            | 0   | 19,842,026                                    | 100.00 |

|  |  |                       |   |  |
|--|--|-----------------------|---|--|
| RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES |  | Provider No. : 315054 | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet A<br>Date/Time Prepared:<br>5/24/2024 10:18 am |
|--|--|-----------------------|---|--|

| Cost Center Description                       |       | Adjustments to Expenses (Fr Wkst A-8) | Net Expenses For Allocation (col. 5 + - col. 6) |            |        |
|---|-------|---------------------------------------|---|------------|--------|
|   |       | 6.00                                  | 7.00  |            |        |
| <b>GENERAL SERVICE COST CENTERS</b>           |       |                                       |   |            |        |
| 1.00  | 00100 | CAP REL COSTS - BLDGS & FIXTURES      | -3,077,674                                      | 542,375    | 1.00   |
| 2.00  | 00200 | CAP REL COSTS - MOVABLE EQUIPMENT     | 0   | 0          | 2.00   |
| 3.00  | 00300 | EMPLOYEE BENEFITS                     | 0   | 2,190,326  | 3.00   |
| 4.00  | 00400 | ADMINISTRATIVE & GENERAL              | -368,221  | 2,177,537  | 4.00   |
| 5.00  | 00500 | PLANT OPERATION, MAINT. & REPAIRS     | 0   | 864,459    | 5.00   |
| 6.00  | 00600 | LAUNDRY & LINEN SERVICE               | 0   | 130,089    | 6.00   |
| 7.00  | 00700 | HOUSEKEEPING                          | 0   | 542,184    | 7.00   |
| 8.00  | 00800 | DIETARY                               | 0   | 1,351,292  | 8.00   |
| 9.00  | 00900 | NURSING ADMINISTRATION                | 0   | 473,768    | 9.00   |
| 10.00   | 01000 | CENTRAL SERVICES & SUPPLY             | 0   | 425,890    | 10.00  |
| 11.00   | 01100 | PHARMACY                              | 0   | 0          | 11.00  |
| 12.00   | 01200 | MEDICAL RECORDS & LIBRARY             | 0   | 143,408    | 12.00  |
| 13.00   | 01300 | SOCIAL SERVICE                        | 0   | 128,765    | 13.00  |
| 14.00   | 01400 | NURSING AND ALLIED HEALTH EDUCATION   | 0   | 0          | 14.00  |
| 15.00   | 01500 | PATIENT ACTIVITIES                    | 0   | 290,318    | 15.00  |
| <b>INPATIENT ROUTINE SERVICE COST CENTERS</b> |       |                                       |   |            |        |
| 30.00   | 03000 | SKILLED NURSING FACILITY              | 0   | 5,663,278  | 30.00  |
| 31.00   | 03100 | NURSING FACILITY                      | 0   | 0          | 31.00  |
| 32.00   | 03200 | ICF/IID                               | 0   | 0          | 32.00  |
| 33.00   | 03300 | OTHER LONG TERM CARE                  | 0   | 0          | 33.00  |
| <b>ANCILLARY SERVICE COST CENTERS</b>         |       |                                       |   |            |        |
| 40.00   | 04000 | RADIOLOGY                             | 0   | 14,457     | 40.00  |
| 41.00   | 04100 | LABORATORY                            | 0   | 15,576     | 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   | 700,615    | 44.00  |
| 45.00   | 04500 | OCCUPATIONAL THERAPY                  | 0   | 287,753    | 45.00  |
| 46.00   | 04600 | SPEECH PATHOLOGY                      | 0   | 77,903     | 46.00  |
| 47.00   | 04700 | ELECTROCARDIOLOGY                     | 0   | 0          | 47.00  |
| 48.00   | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS  | 0   | 0          | 48.00  |
| 49.00   | 04900 | DRUGS CHARGED TO PATIENTS             | 0   | 376,078    | 49.00  |
| 50.00   | 05000 | DENTAL CARE - TITLE XIX ONLY          | 0   | 0          | 50.00  |
| 51.00   | 05100 | SUPPORT SURFACES                      | 0   | 0          | 51.00  |
| <b>OUTPATIENT SERVICE COST CENTERS</b>        |       |                                       |   |            |        |
| 60.00   | 06000 | CLINIC                                | 0   | 0          | 60.00  |
| 61.00   | 06100 | RURAL HEALTH CLINIC                   | 0   | 0          | 61.00  |
| 62.00   | 06200 | FOHC                                  | 0   | 0          | 62.00  |
| <b>OTHER REIMBURSABLE COST CENTERS</b>        |       |                                       |   |            |        |
| 70.00   | 07000 | HOME HEALTH AGENCY COST               | 0   | 0          | 70.00  |
| 71.00   | 07100 | AMBULANCE                             | 0   | 0          | 71.00  |
| 73.00   | 07300 | CMHC                                  | 0   | 0          | 73.00  |
| <b>SPECIAL PURPOSE COST CENTERS</b>           |       |                                       |   |            |        |
| 80.00   | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES    | 0   | 0          | 80.00  |
| 81.00   | 08100 | INTEREST EXPENSE                      | 0   | 0          | 81.00  |
| 82.00   | 08200 | UTILIZATION REVIEW - SNF              | 0   | 0          | 82.00  |
| 83.00   | 08300 | HOSPICE                               | 0   | 0          | 83.00  |
| 89.00   |       | SUBTOTALS (sum of lines 1-84)         | -3,445,895                                      | 16,396,071 | 89.00  |
| <b>NONREIMBURSABLE COST CENTERS</b>           |       |                                       |   |            |        |
| 90.00   | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN  | 0   | 0          | 90.00  |
| 91.00   | 09100 | BARBER AND BEAUTY SHOP                | 0   | 60         | 91.00  |
| 92.00   | 09200 | PHYSICIANS PRIVATE OFFICES            | 0   | 0          | 92.00  |
| 93.00   | 09300 | NONPAID WORKERS                       | 0   | 0          | 93.00  |
| 94.00   | 09400 | PATIENTS LAUNDRY                      | 0   | 0          | 94.00  |
| 95.00   | 09500 | OTHER NONREIMBURSABLE COST CENTERS    | 0   | 0          | 95.00  |
| 95.01   | 09501 | VILLA PCU SUPPLY                      | 0   | 0          | 95.01  |
| 100.00  |       | TOTAL                                 | -3,445,895                                      | 16,396,131 | 100.00 |

|                       |   |  |
|-----------------------|---|--|
| Provider No. : 315054 | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet A-6<br>Date/Time Prepared:<br>5/24/2024 10:18 am |
|-----------------------|---|--|

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

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



RECLASSIFICATIONS

Provider No. : 315054

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

Worksheet A-6

Date/Time Prepared:  
5/24/2024 10:18 am

|        |        | Decreases   |        |        |            |        |
|--------|--------|-------------|--------|--------|------------|--------|
|        |        | Cost Center | Line # | Salary | Non Salary |        |
|        |        | 6.00        | 7.00   | 8.00   | 9.00       |        |
| 100.00 | TOTALS |             |        | 0      | 0          | 100.00 |

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

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No. : 315054

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

Worksheet A-7

Date/Time Prepared:  
5/24/2024 10:18 am

| Description  | Beginning Balances | Acquisitions             |          |         | Disposals and Retirements |      |
|--|--------------------|--------------------------|----------|---------|---------------------------|------|
|  |                    | Purchases                | Donation | Total   |                           |      |
|  | 1.00               | 2.00                     | 3.00     | 4.00    | 5.00                      |      |
| <b>ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES</b> |                    |                          |          |         |                           |      |
| 1.00 Land  | 0                  | 0                        | 0        | 0       | 0                         | 1.00 |
| 2.00 Land Improvements                               | 0                  | 0                        | 0        | 0       | 0                         | 2.00 |
| 3.00 Buildings and Fixtures                          | 0                  | 0                        | 0        | 0       | 0                         | 3.00 |
| 4.00 Building Improvements                           | 963,895            | 207,822                  | 0        | 207,822 | 0                         | 4.00 |
| 5.00 Fixed Equipment                                 | 0                  | 0                        | 0        | 0       | 0                         | 5.00 |
| 6.00 Movable Equipment                               | 732,799            | 38,950                   | 0        | 38,950  | 0                         | 6.00 |
| 7.00 Subtotal (sum of lines 1-6)                     | 1,696,694          | 246,772                  | 0        | 246,772 | 0                         | 7.00 |
| 8.00 Reconciling Items                               | 0                  | 0                        | 0        | 0       | 0                         | 8.00 |
| 9.00 Total (line 7 minus line 8)                     | 1,696,694          | 246,772                  | 0        | 246,772 | 0                         | 9.00 |
| <b>ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES</b> |                    |                          |          |         |                           |      |
| Description  | Ending Balance     | Fully Depreciated Assets |          |         |                           |      |
|  | 6.00               | 7.00                     |          |         |                           |      |
| <b>ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES</b> |                    |                          |          |         |                           |      |
| 1.00 Land  | 0                  | 0                        |          |         |                           |      |
| 2.00 Land Improvements                               | 0                  | 0                        |          |         |                           |      |
| 3.00 Buildings and Fixtures                          | 0                  | 0                        |          |         |                           |      |
| 4.00 Building Improvements                           | 1,171,717          | 0                        |          |         |                           |      |
| 5.00 Fixed Equipment                                 | 0                  | 0                        |          |         |                           |      |
| 6.00 Movable Equipment                               | 771,749            | 0                        |          |         |                           |      |
| 7.00 Subtotal (sum of lines 1-6)                     | 1,943,466          | 0                        |          |         |                           |      |
| 8.00 Reconciling Items                               | 0                  | 0                        |          |         |                           |      |
| 9.00 Total (line 7 minus line 8)                     | 1,943,466          | 0                        |          |         |                           |      |

ADJUSTMENTS TO EXPENSES

Provider No. : 315054

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

Worksheet A-8

Date/Time Prepared:  
5/24/2024 10:18 am

| Description (1)   | (2) Basis For Adjustment | Amount     | Expense Classification on Worksheet A<br>To/From Which the Amount is to be Adjusted |      | Line No. |        |
|---|--------------------------|------------|---|------|----------|--------|
|   |                          |            | Cost Center   |      |          |        |
|   |                          |            | 1.00  | 2.00 |          |        |
| 1.00 Investment income on restricted funds (chapter 2)  | B                        | -135,142   | 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                        | -2,080     | ADMINISTRATIVE & GENERAL  |      | 4.00     | 5.00   |
| 6.00 Television and radio service (chapter 21)  |                          | 0          |   |      | 0.00     | 6.00   |
| 7.00 Parking lot (chapter 21)   |                          | 0          |   |      | 0.00     | 7.00   |
| 8.00 Remuneration applicable to provider-based physician adjustment                           | A-8-2                    | 0          |   |      |          | 8.00   |
| 9.00 Home office cost (chapter 21)  |                          | 0          |   |      | 0.00     | 9.00   |
| 10.00 Sale of scrap, waste, etc. (chapter 23)   |                          | 0          |   |      | 0.00     | 10.00  |
| 11.00 Nonallowable costs related to certain Capital expenditures (chapter 24)                 |                          | 0          |   |      | 0.00     | 11.00  |
| 12.00 Adjustment resulting from transactions with related organizations (chapter 10)          | A-8-1                    | -2,851,998 |   |      |          | 12.00  |
| 13.00 Laundry and linen service   |                          | 0          |   |      | 0.00     | 13.00  |
| 14.00 Revenue - Employee meals  |                          | 0          |   |      | 0.00     | 14.00  |
| 15.00 Cost of meals - Guests  |                          | 0          |   |      | 0.00     | 15.00  |
| 16.00 Sale of medical supplies to other than patients   |                          | 0          |   |      | 0.00     | 16.00  |
| 17.00 Sale of drugs to other than patients  |                          | 0          |   |      | 0.00     | 17.00  |
| 18.00 Sale of medical records and abstracts   |                          | 0          |   |      | 0.00     | 18.00  |
| 19.00 Vending machines  |                          | 0          |   |      | 0.00     | 19.00  |
| 20.00 Income from imposition of interest, finance or penalty charges (chapter 21)             |                          | 0          |   |      | 0.00     | 20.00  |
| 21.00 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments |                          | 0          |   |      | 0.00     | 21.00  |
| 22.00 Utilization review--physicians' compensation (chapter 21)                               |                          |            | UTILIZATION REVIEW - SNF  |      | 82.00    | 22.00  |
| 23.00 Depreciation--buildings and fixtures  |                          |            | OCAP REL COSTS - BLDGS & FIXTURES   |      | 1.00     | 23.00  |
| 24.00 Depreciation--movable equipment   |                          |            | OCAP REL COSTS - MOVABLE EQUIPMENT  |      | 2.00     | 24.00  |
| 25.00 PENALTIES   | A                        | -1,160     | ADMINISTRATIVE & GENERAL  |      | 4.00     | 25.00  |
| 25.02 MISC INCOME   | B                        | -10,382    | ADMINISTRATIVE & GENERAL  |      | 4.00     | 25.02  |
| 25.05 MARKETING   | A                        | -32,069    | ADMINISTRATIVE & GENERAL  |      | 4.00     | 25.05  |
| 25.06 BAD DEBTS   | A                        | -412,603   | ADMINISTRATIVE & GENERAL  |      | 4.00     | 25.06  |
| 25.07 CLOTHING/SHOES  | A                        | -461       | ADMINISTRATIVE & GENERAL  |      | 4.00     | 25.07  |
| 100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)          |                          | -3,445,895 |   |      |          | 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. : 315054

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

Worksheet A-8-1  
Parts I-III  
Date/Time Prepared:  
5/24/2024 10:18 am

|  | Line No.  | Cost Center                      |                                    | Expense Items                     |       |
|--|---|----------------------------------|------------------------------------|-----------------------------------|-------|
|  | 1.00  | 2.00                             |                                    | 3.00                              |       |
| PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS: |   |                                  |                                    |                                   |       |
| 1.00   | 1.00  | CAP REL COSTS - BLDGS & FIXTURES |                                    | RENT                              | 1.00  |
| 2.00   | 1.00  | CAP REL COSTS - BLDGS & FIXTURES |                                    | DEPRECIATION                      | 2.00  |
| 3.00   | 1.00  | CAP REL COSTS - BLDGS & FIXTURES |                                    | INTEREST EXPENSE                  | 3.00  |
| 4.00   | 1.00  | CAP REL COSTS - BLDGS & FIXTURES |                                    | REAL ESTATE TAXES                 | 4.00  |
| 5.00   | 1.00  | CAP REL COSTS - BLDGS & FIXTURES |                                    | PROPERTY INSURANCE                | 5.00  |
| 6.00   | 4.00  | ADMINISTRATIVE & GENERAL         |                                    | GENERAL INSURANCE                 | 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   |   | 0                                | 3,500,000                          | -3,500,000                        | 1.00  |
| 2.00   |   | 1,800                            | 0                                  | 1,800                             | 2.00  |
| 3.00   |   | 323,554                          | 0                                  | 323,554                           | 3.00  |
| 4.00   |   | 195,278                          | 0                                  | 195,278                           | 4.00  |
| 5.00   |   | 36,836                           | 0                                  | 36,836                            | 5.00  |
| 6.00   |   | 90,534                           | 0                                  | 90,534                            | 6.00  |
| 7.00   |   | 0                                | 0                                  | 0                                 | 7.00  |
| 8.00   |   | 0                                | 0                                  | 0                                 | 8.00  |
| 9.00   |   | 0                                | 0                                  | 0                                 | 9.00  |
| 10.00  | TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12. |                                  |                                    |                                   | 10.00 |
|  |   | 648,002                          | 3,500,000                          | -2,851,998                        |       |

|   |                       |   |   |
|---|-----------------------|---|---|
| STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS | Provider No. : 315054 | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet A-8-1<br>Parts I-III<br>Date/Time Prepared:<br>5/24/2024 10:18 am |
|---|-----------------------|---|---|

| 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 | PLEASANTVILLE VENTURES LLC  | 0.00 | 1.00   |
| 2.00   |  | B | PLEASANTVILLE VENTURES, LLC | 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   |  | OUR LADYS RESIDENCE            | 0.00 | NURSING FACILITY | 1.00   |
| 2.00   |  | 1100 PLEASANTVILLE REALTY, LLC | 0.00 | REALTY           | 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. : 315054

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/24/2024 10:18 am

| Cost Center Description                       | Net Expenses for Cost Allocation (from Wkst A col. 7) | CAPITAL RELATED COSTS |                   | EMPLOYEE BENEFITS | Subtotal  |                   |
|---|---|-----------------------|-------------------|-------------------|-----------|-------------------|
|   |   | BLDGS & FIXTURES      | MOVABLE EQUIPMENT |                   |           |                   |
|   |   | 1.00                  | 2.00              |                   |           |                   |
| <b>GENERAL SERVICE COST CENTERS</b>           |   |                       |                   |                   |           |                   |
| 1.00 00100                                    | CAP REL COSTS - BLDGS & FIXTURES                      | 542,375               | 542,375           |                   |           | 1.00              |
| 2.00 00200                                    | CAP REL COSTS - MOVABLE EQUIPMENT                     | 0                     |                   | 0                 |           | 2.00              |
| 3.00 00300                                    | EMPLOYEE BENEFITS                                     | 2,190,326             | 0                 | 0                 | 2,190,326 | 3.00              |
| 4.00 00400                                    | ADMINISTRATIVE & GENERAL                              | 2,177,537             | 9,947             | 0                 | 134,757   | 2,322,241 4.00    |
| 5.00 00500                                    | PLANT OPERATION, MAINT. & REPAIRS                     | 864,459               | 40,663            | 0                 | 57,946    | 963,068 5.00      |
| 6.00 00600                                    | LAUNDRY & LINEN SERVICE                               | 130,089               | 10,643            | 0                 | 20,028    | 160,760 6.00      |
| 7.00 00700                                    | HOUSEKEEPING  | 542,184               | 809               | 0                 | 111,940   | 654,933 7.00      |
| 8.00 00800                                    | DIETARY   | 1,351,292             | 22,816            | 0                 | 151,405   | 1,525,513 8.00    |
| 9.00 00900                                    | NURSING ADMINISTRATION                                | 473,768               | 0                 | 0                 | 111,107   | 584,875 9.00      |
| 10.00 01000                                   | CENTRAL SERVICES & SUPPLY                             | 425,890               | 0                 | 0                 | 0         | 425,890 10.00     |
| 11.00 01100                                   | PHARMACY  | 0                     | 0                 | 0                 | 0         | 0 11.00           |
| 12.00 01200                                   | MEDICAL RECORDS & LIBRARY                             | 143,408               | 0                 | 0                 | 33,632    | 177,040 12.00     |
| 13.00 01300                                   | SOCIAL SERVICE  | 128,765               | 0                 | 0                 | 30,198    | 158,963 13.00     |
| 14.00 01400                                   | NURSING AND ALLIED HEALTH EDUCATION                   | 0                     | 0                 | 0                 | 0         | 0 14.00           |
| 15.00 01500                                   | PATIENT ACTIVITIES                                    | 290,318               | 0                 | 0                 | 50,564    | 340,882 15.00     |
| <b>INPATIENT ROUTINE SERVICE COST CENTERS</b> |   |                       |                   |                   |           |                   |
| 30.00 03000                                   | SKILLED NURSING FACILITY                              | 5,663,278             | 457,497           | 0                 | 1,263,701 | 7,384,476 30.00   |
| 31.00 03100                                   | NURSING FACILITY                                      | 0                     | 0                 | 0                 | 0         | 0 31.00           |
| 32.00 03200                                   | ICF/IID   | 0                     | 0                 | 0                 | 0         | 0 32.00           |
| 33.00 03300                                   | OTHER LONG TERM CARE                                  | 0                     | 0                 | 0                 | 0         | 0 33.00           |
| <b>ANCILLARY SERVICE COST CENTERS</b>         |   |                       |                   |                   |           |                   |
| 40.00 04000                                   | RADIOLOGY   | 14,457                | 0                 | 0                 | 0         | 14,457 40.00      |
| 41.00 04100                                   | LABORATORY  | 15,576                | 0                 | 0                 | 0         | 15,576 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                                      | 700,615               | 0                 | 0                 | 139,295   | 839,910 44.00     |
| 45.00 04500                                   | OCCUPATIONAL THERAPY                                  | 287,753               | 0                 | 0                 | 67,483    | 355,236 45.00     |
| 46.00 04600                                   | SPEECH PATHOLOGY                                      | 77,903                | 0                 | 0                 | 18,270    | 96,173 46.00      |
| 47.00 04700                                   | ELECTROCARDIOLOGY                                     | 0                     | 0                 | 0                 | 0         | 0 47.00           |
| 48.00 04800                                   | MEDICAL SUPPLIES CHARGED TO PATIENTS                  | 0                     | 0                 | 0                 | 0         | 0 48.00           |
| 49.00 04900                                   | DRUGS CHARGED TO PATIENTS                             | 376,078               | 0                 | 0                 | 0         | 376,078 49.00     |
| 50.00 05000                                   | DENTAL CARE - TITLE XIX ONLY                          | 0                     | 0                 | 0                 | 0         | 0 50.00           |
| 51.00 05100                                   | SUPPORT SURFACES                                      | 0                     | 0                 | 0                 | 0         | 0 51.00           |
| <b>OUTPATIENT SERVICE COST CENTERS</b>        |   |                       |                   |                   |           |                   |
| 60.00 06000                                   | CLINIC  | 0                     | 0                 | 0                 | 0         | 0 60.00           |
| 61.00 06100                                   | RURAL HEALTH CLINIC                                   | 0                     | 0                 | 0                 | 0         | 0 61.00           |
| 62.00 06200                                   | FQHC  | 0                     | 0                 | 0                 | 0         | 0 62.00           |
| <b>OTHER REIMBURSABLE COST CENTERS</b>        |   |                       |                   |                   |           |                   |
| 70.00 07000                                   | HOME HEALTH AGENCY COST                               | 0                     | 0                 | 0                 | 0         | 0 70.00           |
| 71.00 07100                                   | AMBULANCE   | 0                     | 0                 | 0                 | 0         | 0 71.00           |
| 73.00 07300                                   | CMHC  | 0                     | 0                 | 0                 | 0         | 0 73.00           |
| <b>SPECIAL PURPOSE COST CENTERS</b>           |   |                       |                   |                   |           |                   |
| 80.00 08000                                   | MALPRACTICE PREMIUMS & PAID LOSSES                    |                       |                   |                   |           | 80.00             |
| 81.00 08100                                   | INTEREST EXPENSE                                      |                       |                   |                   |           | 81.00             |
| 82.00 08200                                   | UTILIZATION REVIEW - SNF                              |                       |                   |                   |           | 82.00             |
| 83.00 08300                                   | HOSPICE   | 0                     | 0                 | 0                 | 0         | 0 83.00           |
| 89.00   | SUBTOTALS (sum of lines 1-84)                         | 16,396,071            | 542,375           | 0                 | 2,190,326 | 16,396,071 89.00  |
| <b>NONREIMBURSABLE COST CENTERS</b>           |   |                       |                   |                   |           |                   |
| 90.00 09000                                   | GIFT, FLOWER, COFFEE SHOPS & CANTEEN                  | 0                     | 0                 | 0                 | 0         | 0 90.00           |
| 91.00 09100                                   | BARBER AND BEAUTY SHOP                                | 60                    | 0                 | 0                 | 0         | 60 91.00          |
| 92.00 09200                                   | PHYSICIANS PRIVATE OFFICES                            | 0                     | 0                 | 0                 | 0         | 0 92.00           |
| 93.00 09300                                   | NONPAID WORKERS                                       | 0                     | 0                 | 0                 | 0         | 0 93.00           |
| 94.00 09400                                   | PATIENTS LAUNDRY                                      | 0                     | 0                 | 0                 | 0         | 0 94.00           |
| 95.00 09500                                   | OTHER NONREIMBURSABLE COST CENTERS                    | 0                     | 0                 | 0                 | 0         | 0 95.00           |
| 95.01 09501                                   | VILLA PCU SUPPLY                                      | 0                     | 0                 | 0                 | 0         | 0 95.01           |
| 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   | 16,396,131            | 542,375           | 0                 | 2,190,326 | 16,396,131 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315054

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/24/2024 10:18 am

| Cost Center Description                       |       | ADMINISTRATIVE & GENERAL             | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY |           |        |
|---|-------|--------------------------------------|-----------------------------------|-------------------------|--------------|---------|-----------|--------|
|   |       | 4.00                                 | 5.00                              | 6.00                    | 7.00         | 8.00    |           |        |
| <b>GENERAL SERVICE COST CENTERS</b>           |       |                                      |                                   |                         |              |         |           |        |
| 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             | 2,322,241                         |                         |              |         | 4.00      |        |
| 5.00  | 00500 | PLANT OPERATION, MAINT. & REPAIRS    | 158,909                           | 1,121,977               |              |         | 5.00      |        |
| 6.00  | 00600 | LAUNDRY & LINEN SERVICE              | 26,526                            | 24,283                  | 211,569      |         | 6.00      |        |
| 7.00  | 00700 | HOUSEKEEPING                         | 108,066                           | 1,847                   | 0            | 764,846 | 7.00      |        |
| 8.00  | 00800 | DIETARY                              | 251,714                           | 52,056                  | 0            | 36,332  | 1,865,615 | 8.00   |
| 9.00  | 00900 | NURSING ADMINISTRATION               | 96,506                            | 0                       | 0            | 0       | 0         | 9.00   |
| 10.00   | 01000 | CENTRAL SERVICES & SUPPLY            | 70,273                            | 0                       | 0            | 0       | 0         | 10.00  |
| 11.00   | 01100 | PHARMACY                             | 0                                 | 0                       | 0            | 0       | 0         | 11.00  |
| 12.00   | 01200 | MEDICAL RECORDS & LIBRARY            | 29,212                            | 0                       | 0            | 0       | 0         | 12.00  |
| 13.00   | 01300 | SOCIAL SERVICE                       | 26,229                            | 0                       | 0            | 0       | 0         | 13.00  |
| 14.00   | 01400 | NURSING AND ALLIED HEALTH EDUCATION  | 0                                 | 0                       | 0            | 0       | 0         | 14.00  |
| 15.00   | 01500 | PATIENT ACTIVITIES                   | 56,247                            | 0                       | 0            | 0       | 0         | 15.00  |
| <b>INPATIENT ROUTINE SERVICE COST CENTERS</b> |       |                                      |                                   |                         |              |         |           |        |
| 30.00   | 03000 | SKILLED NURSING FACILITY             | 1,218,468                         | 1,043,791               | 211,569      | 728,514 | 1,865,615 | 30.00  |
| 31.00   | 03100 | NURSING FACILITY                     | 0                                 | 0                       | 0            | 0       | 0         | 31.00  |
| 32.00   | 03200 | ICF/IID                              | 0                                 | 0                       | 0            | 0       | 0         | 32.00  |
| 33.00   | 03300 | OTHER LONG TERM CARE                 | 0                                 | 0                       | 0            | 0       | 0         | 33.00  |
| <b>ANCILLARY SERVICE COST CENTERS</b>         |       |                                      |                                   |                         |              |         |           |        |
| 40.00   | 04000 | RADIOLOGY                            | 2,385                             | 0                       | 0            | 0       | 0         | 40.00  |
| 41.00   | 04100 | LABORATORY                           | 2,570                             | 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                     | 138,588                           | 0                       | 0            | 0       | 0         | 44.00  |
| 45.00   | 04500 | OCCUPATIONAL THERAPY                 | 58,615                            | 0                       | 0            | 0       | 0         | 45.00  |
| 46.00   | 04600 | SPEECH PATHOLOGY                     | 15,869                            | 0                       | 0            | 0       | 0         | 46.00  |
| 47.00   | 04700 | ELECTROCARDIOLOGY                    | 0                                 | 0                       | 0            | 0       | 0         | 47.00  |
| 48.00   | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0                                 | 0                       | 0            | 0       | 0         | 48.00  |
| 49.00   | 04900 | DRUGS CHARGED TO PATIENTS            | 62,054                            | 0                       | 0            | 0       | 0         | 49.00  |
| 50.00   | 05000 | DENTAL CARE - TITLE XIX ONLY         | 0                                 | 0                       | 0            | 0       | 0         | 50.00  |
| 51.00   | 05100 | SUPPORT SURFACES                     | 0                                 | 0                       | 0            | 0       | 0         | 51.00  |
| <b>OUTPATIENT SERVICE COST CENTERS</b>        |       |                                      |                                   |                         |              |         |           |        |
| 60.00   | 06000 | CLINIC                               | 0                                 | 0                       | 0            | 0       | 0         | 60.00  |
| 61.00   | 06100 | RURAL HEALTH CLINIC                  | 0                                 | 0                       | 0            | 0       | 0         | 61.00  |
| 62.00   | 06200 | FOHC                                 | 0                                 | 0                       | 0            | 0       | 0         | 62.00  |
| <b>OTHER REIMBURSABLE COST CENTERS</b>        |       |                                      |                                   |                         |              |         |           |        |
| 70.00   | 07000 | HOME HEALTH AGENCY COST              | 0                                 | 0                       | 0            | 0       | 0         | 70.00  |
| 71.00   | 07100 | AMBULANCE                            | 0                                 | 0                       | 0            | 0       | 0         | 71.00  |
| 73.00   | 07300 | CMHC                                 | 0                                 | 0                       | 0            | 0       | 0         | 73.00  |
| <b>SPECIAL PURPOSE COST CENTERS</b>           |       |                                      |                                   |                         |              |         |           |        |
| 80.00   | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES   |                                   |                         |              |         |           | 80.00  |
| 81.00   | 08100 | INTEREST EXPENSE                     |                                   |                         |              |         |           | 81.00  |
| 82.00   | 08200 | UTILIZATION REVIEW - SNF             |                                   |                         |              |         |           | 82.00  |
| 83.00   | 08300 | HOSPICE                              | 0                                 | 0                       | 0            | 0       | 0         | 83.00  |
| 89.00   |       | SUBTOTALS (sum of lines 1-84)        | 2,322,231                         | 1,121,977               | 211,569      | 764,846 | 1,865,615 | 89.00  |
| <b>NONREIMBURSABLE COST CENTERS</b>           |       |                                      |                                   |                         |              |         |           |        |
| 90.00   | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0                                 | 0                       | 0            | 0       | 0         | 90.00  |
| 91.00   | 09100 | BARBER AND BEAUTY SHOP               | 10                                | 0                       | 0            | 0       | 0         | 91.00  |
| 92.00   | 09200 | PHYSICIANS PRIVATE OFFICES           | 0                                 | 0                       | 0            | 0       | 0         | 92.00  |
| 93.00   | 09300 | NONPAID WORKERS                      | 0                                 | 0                       | 0            | 0       | 0         | 93.00  |
| 94.00   | 09400 | PATIENTS LAUNDRY                     | 0                                 | 0                       | 0            | 0       | 0         | 94.00  |
| 95.00   | 09500 | OTHER NONREIMBURSABLE COST CENTERS   | 0                                 | 0                       | 0            | 0       | 0         | 95.00  |
| 95.01   | 09501 | VILLA PCU SUPPLY                     | 0                                 | 0                       | 0            | 0       | 0         | 95.01  |
| 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                                | 2,322,241                         | 1,121,977               | 211,569      | 764,846 | 1,865,615 | 100.00 |

|   |  |                       |   |  |
|---|--|-----------------------|---|--|
| COST ALLOCATION - GENERAL SERVICE COSTS |  | Provider No. : 315054 | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet B<br>Part I<br>Date/Time Prepared:<br>5/24/2024 10:18 am |
|---|--|-----------------------|---|--|

| Cost Center Description                       |       | NURSING<br>ADMINISTRATION | CENTRAL<br>SERVICES &<br>SUPPLY | PHARMACY | MEDICAL<br>RECORDS &<br>LIBRARY | SOCIAL SERVICE |        |
|---|-------|---------------------------|---------------------------------|----------|---------------------------------|----------------|--------|
|   |       | 9.00                      | 10.00                           | 11.00    | 12.00                           | 13.00          |        |
| <b>GENERAL SERVICE COST CENTERS</b>           |       |                           |                                 |          |                                 |                |        |
| 1.00  | 00100 |                           |                                 |          |                                 |                | 1.00   |
| 2.00  | 00200 |                           |                                 |          |                                 |                | 2.00   |
| 3.00  | 00300 |                           |                                 |          |                                 |                | 3.00   |
| 4.00  | 00400 |                           |                                 |          |                                 |                | 4.00   |
| 5.00  | 00500 |                           |                                 |          |                                 |                | 5.00   |
| 6.00  | 00600 |                           |                                 |          |                                 |                | 6.00   |
| 7.00  | 00700 |                           |                                 |          |                                 |                | 7.00   |
| 8.00  | 00800 |                           |                                 |          |                                 |                | 8.00   |
| 9.00  | 00900 | 681,381                   |                                 |          |                                 |                | 9.00   |
| 10.00   | 01000 |                           | 496,163                         |          |                                 |                | 10.00  |
| 11.00   | 01100 |                           |                                 |          |                                 |                | 11.00  |
| 12.00   | 01200 |                           |                                 |          | 206,252                         |                | 12.00  |
| 13.00   | 01300 |                           |                                 |          |                                 | 185,192        | 13.00  |
| 14.00   | 01400 |                           |                                 |          |                                 |                | 14.00  |
| 15.00   | 01500 |                           |                                 |          |                                 |                | 15.00  |
| <b>INPATIENT ROUTINE SERVICE COST CENTERS</b> |       |                           |                                 |          |                                 |                |        |
| 30.00   | 03000 | 681,381                   | 263,490                         | 0        | 206,252                         | 185,192        | 30.00  |
| 31.00   | 03100 |                           |                                 |          |                                 |                | 31.00  |
| 32.00   | 03200 |                           |                                 |          |                                 |                | 32.00  |
| 33.00   | 03300 |                           |                                 |          |                                 |                | 33.00  |
| <b>ANCILLARY SERVICE COST CENTERS</b>         |       |                           |                                 |          |                                 |                |        |
| 40.00   | 04000 |                           |                                 |          |                                 |                | 40.00  |
| 41.00   | 04100 |                           |                                 |          |                                 |                | 41.00  |
| 42.00   | 04200 |                           |                                 |          |                                 |                | 42.00  |
| 43.00   | 04300 |                           |                                 |          |                                 |                | 43.00  |
| 44.00   | 04400 |                           |                                 |          |                                 |                | 44.00  |
| 45.00   | 04500 |                           |                                 |          |                                 |                | 45.00  |
| 46.00   | 04600 |                           |                                 |          |                                 |                | 46.00  |
| 47.00   | 04700 |                           |                                 |          |                                 |                | 47.00  |
| 48.00   | 04800 |                           |                                 |          |                                 |                | 48.00  |
| 49.00   | 04900 |                           | 232,673                         |          |                                 |                | 49.00  |
| 50.00   | 05000 |                           |                                 |          |                                 |                | 50.00  |
| 51.00   | 05100 |                           |                                 |          |                                 |                | 51.00  |
| <b>OUTPATIENT SERVICE COST CENTERS</b>        |       |                           |                                 |          |                                 |                |        |
| 60.00   | 06000 |                           |                                 |          |                                 |                | 60.00  |
| 61.00   | 06100 |                           |                                 |          |                                 |                | 61.00  |
| 62.00   | 06200 |                           |                                 |          |                                 |                | 62.00  |
| <b>OTHER REIMBURSABLE COST CENTERS</b>        |       |                           |                                 |          |                                 |                |        |
| 70.00   | 07000 |                           |                                 |          |                                 |                | 70.00  |
| 71.00   | 07100 |                           |                                 |          |                                 |                | 71.00  |
| 73.00   | 07300 |                           |                                 |          |                                 |                | 73.00  |
| <b>SPECIAL PURPOSE COST CENTERS</b>           |       |                           |                                 |          |                                 |                |        |
| 80.00   | 08000 |                           |                                 |          |                                 |                | 80.00  |
| 81.00   | 08100 |                           |                                 |          |                                 |                | 81.00  |
| 82.00   | 08200 |                           |                                 |          |                                 |                | 82.00  |
| 83.00   | 08300 |                           |                                 |          |                                 |                | 83.00  |
| 89.00   |       | 681,381                   | 496,163                         | 0        | 206,252                         | 185,192        | 89.00  |
| <b>NONREIMBURSABLE COST CENTERS</b>           |       |                           |                                 |          |                                 |                |        |
| 90.00   | 09000 |                           |                                 |          |                                 |                | 90.00  |
| 91.00   | 09100 |                           |                                 |          |                                 |                | 91.00  |
| 92.00   | 09200 |                           |                                 |          |                                 |                | 92.00  |
| 93.00   | 09300 |                           |                                 |          |                                 |                | 93.00  |
| 94.00   | 09400 |                           |                                 |          |                                 |                | 94.00  |
| 95.00   | 09500 |                           |                                 |          |                                 |                | 95.00  |
| 95.01   | 09501 |                           |                                 |          |                                 |                | 95.01  |
| 98.00   |       |                           |                                 |          |                                 |                | 98.00  |
| 99.00   |       |                           |                                 |          |                                 |                | 99.00  |
| 100.00  |       | 681,381                   | 496,163                         | 0        | 206,252                         | 185,192        | 100.00 |



COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315054

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

Worksheet B  
Part I  
Date/Time Prepared:  
5/24/2024 10:18 am

| Cost Center Description                       | NURSING AND ALLIED HEALTH EDUCATION  | OTHER GENERAL SERVICE PATIENT ACTIVITIES | Subtotal | Post Stepdown Adjustments | Total |                   |
|---|--------------------------------------|--|----------|---------------------------|-------|-------------------|
|   |                                      | 14.00 15.00 16.00 17.00 18.00            |          |                           |       |                   |
| <b>GENERAL SERVICE COST CENTERS</b>           |                                      |  |          |                           |       |                   |
| 1.00 00100                                    | CAP REL COSTS - BLDGS & FIXTURES     |  |          |                           |       | 1.00              |
| 2.00 00200                                    | CAP REL COSTS - MOVABLE EQUIPMENT    |  |          |                           |       | 2.00              |
| 3.00 00300                                    | EMPLOYEE BENEFITS                    |  |          |                           |       | 3.00              |
| 4.00 00400                                    | ADMINISTRATIVE & GENERAL             |  |          |                           |       | 4.00              |
| 5.00 00500                                    | PLANT OPERATION, MAINT. & REPAIRS    |  |          |                           |       | 5.00              |
| 6.00 00600                                    | LAUNDRY & LINEN SERVICE              |  |          |                           |       | 6.00              |
| 7.00 00700                                    | HOUSEKEEPING                         |  |          |                           |       | 7.00              |
| 8.00 00800                                    | DIETARY                              |  |          |                           |       | 8.00              |
| 9.00 00900                                    | NURSING ADMINISTRATION               |  |          |                           |       | 9.00              |
| 10.00 01000                                   | CENTRAL SERVICES & SUPPLY            |  |          |                           |       | 10.00             |
| 11.00 01100                                   | PHARMACY                             |  |          |                           |       | 11.00             |
| 12.00 01200                                   | MEDICAL RECORDS & LIBRARY            |  |          |                           |       | 12.00             |
| 13.00 01300                                   | SOCIAL SERVICE                       |  |          |                           |       | 13.00             |
| 14.00 01400                                   | NURSING AND ALLIED HEALTH EDUCATION  | 0  |          |                           |       | 14.00             |
| 15.00 01500                                   | PATIENT ACTIVITIES                   | 0  | 397,129  |                           |       | 15.00             |
| <b>INPATIENT ROUTINE SERVICE COST CENTERS</b> |                                      |  |          |                           |       |                   |
| 30.00 03000                                   | SKILLED NURSING FACILITY             | 0  | 397,129  | 14,185,877                | 0     | 14,185,877 30.00  |
| 31.00 03100                                   | NURSING FACILITY                     | 0  | 0        | 0                         | 0     | 0 31.00           |
| 32.00 03200                                   | ICF/IID                              | 0  | 0        | 0                         | 0     | 0 32.00           |
| 33.00 03300                                   | OTHER LONG TERM CARE                 | 0  | 0        | 0                         | 0     | 0 33.00           |
| <b>ANCILLARY SERVICE COST CENTERS</b>         |                                      |  |          |                           |       |                   |
| 40.00 04000                                   | RADIOLOGY                            | 0  | 0        | 16,842                    | 0     | 16,842 40.00      |
| 41.00 04100                                   | LABORATORY                           | 0  | 0        | 18,146                    | 0     | 18,146 41.00      |
| 42.00 04200                                   | INTRAVENOUS THERAPY                  | 0  | 0        | 0                         | 0     | 0 42.00           |
| 43.00 04300                                   | OXYGEN (INHALATION) THERAPY          | 0  | 0        | 0                         | 0     | 0 43.00           |
| 44.00 04400                                   | PHYSICAL THERAPY                     | 0  | 0        | 978,498                   | 0     | 978,498 44.00     |
| 45.00 04500                                   | OCCUPATIONAL THERAPY                 | 0  | 0        | 413,851                   | 0     | 413,851 45.00     |
| 46.00 04600                                   | SPEECH PATHOLOGY                     | 0  | 0        | 112,042                   | 0     | 112,042 46.00     |
| 47.00 04700                                   | ELECTROCARDIOLOGY                    | 0  | 0        | 0                         | 0     | 0 47.00           |
| 48.00 04800                                   | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0  | 0        | 0                         | 0     | 0 48.00           |
| 49.00 04900                                   | DRUGS CHARGED TO PATIENTS            | 0  | 0        | 670,805                   | 0     | 670,805 49.00     |
| 50.00 05000                                   | DENTAL CARE - TITLE XIX ONLY         | 0  | 0        | 0                         | 0     | 0 50.00           |
| 51.00 05100                                   | SUPPORT SURFACES                     | 0  | 0        | 0                         | 0     | 0 51.00           |
| <b>OUTPATIENT SERVICE COST CENTERS</b>        |                                      |  |          |                           |       |                   |
| 60.00 06000                                   | CLINIC                               | 0  | 0        | 0                         | 0     | 0 60.00           |
| 61.00 06100                                   | RURAL HEALTH CLINIC                  | 0  | 0        | 0                         | 0     | 0 61.00           |
| 62.00 06200                                   | FOHC                                 |  |          |                           |       | 62.00             |
| <b>OTHER REIMBURSABLE COST CENTERS</b>        |                                      |  |          |                           |       |                   |
| 70.00 07000                                   | HOME HEALTH AGENCY COST              | 0  | 0        | 0                         | 0     | 0 70.00           |
| 71.00 07100                                   | AMBULANCE                            | 0  | 0        | 0                         | 0     | 0 71.00           |
| 73.00 07300                                   | CMHC                                 | 0  | 0        | 0                         | 0     | 0 73.00           |
| <b>SPECIAL PURPOSE COST CENTERS</b>           |                                      |  |          |                           |       |                   |
| 80.00 08000                                   | MALPRACTICE PREMIUMS & PAID LOSSES   |  |          |                           |       | 80.00             |
| 81.00 08100                                   | INTEREST EXPENSE                     |  |          |                           |       | 81.00             |
| 82.00 08200                                   | UTILIZATION REVIEW - SNF             |  |          |                           |       | 82.00             |
| 83.00 08300                                   | HOSPICE                              | 0  | 0        | 0                         | 0     | 0 83.00           |
| 89.00   | SUBTOTALS (sum of lines 1-84)        | 0  | 397,129  | 16,396,061                | 0     | 16,396,061 89.00  |
| <b>NONREIMBURSABLE COST CENTERS</b>           |                                      |  |          |                           |       |                   |
| 90.00 09000                                   | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0  | 0        | 0                         | 0     | 0 90.00           |
| 91.00 09100                                   | BARBER AND BEAUTY SHOP               | 0  | 0        | 70                        | 0     | 70 91.00          |
| 92.00 09200                                   | PHYSICIANS PRIVATE OFFICES           | 0  | 0        | 0                         | 0     | 0 92.00           |
| 93.00 09300                                   | NONPAID WORKERS                      | 0  | 0        | 0                         | 0     | 0 93.00           |
| 94.00 09400                                   | PATIENTS LAUNDRY                     | 0  | 0        | 0                         | 0     | 0 94.00           |
| 95.00 09500                                   | OTHER NONREIMBURSABLE COST CENTERS   | 0  | 0        | 0                         | 0     | 0 95.00           |
| 95.01 09501                                   | VILLA PCU SUPPLY                     | 0  | 0        | 0                         | 0     | 0 95.01           |
| 98.00   | Cross Foot Adjustments               | 0  | 0        | 0                         | 0     | 0 98.00           |
| 99.00   | Negative Cost Centers                | 0  | 0        | 0                         | 0     | 0 99.00           |
| 100.00  | TOTAL                                | 0  | 397,129  | 16,396,131                | 0     | 16,396,131 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315054

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/24/2024 10:18 am

| Cost Center Description                       | Directly Assigned New Capital Related Costs | CAPITAL RELATED COSTS |                   | Subtotal | EMPLOYEE BENEFITS |        |
|---|---|-----------------------|-------------------|----------|-------------------|--------|
|   |   | BLDGS & FIXTURES      | MOVABLE EQUIPMENT |          |                   |        |
|   |   | 0                     | 2.00              |          |                   |        |
| <b>GENERAL SERVICE COST CENTERS</b>           |   |                       |                   |          |                   |        |
| 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                     | 9,947             | 0        | 9,947             | 4.00   |
| 5.00 00500                                    | PLANT OPERATION, MAINT. & REPAIRS           | 0                     | 40,663            | 0        | 40,663            | 5.00   |
| 6.00 00600                                    | LAUNDRY & LINEN SERVICE                     | 0                     | 10,643            | 0        | 10,643            | 6.00   |
| 7.00 00700                                    | HOUSEKEEPING                                | 0                     | 809               | 0        | 809               | 7.00   |
| 8.00 00800                                    | DIETARY                                     | 0                     | 22,816            | 0        | 22,816            | 8.00   |
| 9.00 00900                                    | NURSING ADMINISTRATION                      | 0                     | 0                 | 0        | 0                 | 9.00   |
| 10.00 01000                                   | CENTRAL SERVICES & SUPPLY                   | 0                     | 0                 | 0        | 0                 | 10.00  |
| 11.00 01100                                   | PHARMACY                                    | 0                     | 0                 | 0        | 0                 | 11.00  |
| 12.00 01200                                   | MEDICAL RECORDS & LIBRARY                   | 0                     | 0                 | 0        | 0                 | 12.00  |
| 13.00 01300                                   | SOCIAL SERVICE                              | 0                     | 0                 | 0        | 0                 | 13.00  |
| 14.00 01400                                   | NURSING AND ALLIED HEALTH EDUCATION         | 0                     | 0                 | 0        | 0                 | 14.00  |
| 15.00 01500                                   | PATIENT ACTIVITIES                          | 0                     | 0                 | 0        | 0                 | 15.00  |
| <b>INPATIENT ROUTINE SERVICE COST CENTERS</b> |   |                       |                   |          |                   |        |
| 30.00 03000                                   | SKILLED NURSING FACILITY                    | 0                     | 457,497           | 0        | 457,497           | 30.00  |
| 31.00 03100                                   | NURSING FACILITY                            | 0                     | 0                 | 0        | 0                 | 31.00  |
| 32.00 03200                                   | ICF/IID                                     | 0                     | 0                 | 0        | 0                 | 32.00  |
| 33.00 03300                                   | OTHER LONG TERM CARE                        | 0                     | 0                 | 0        | 0                 | 33.00  |
| <b>ANCILLARY SERVICE COST CENTERS</b>         |   |                       |                   |          |                   |        |
| 40.00 04000                                   | RADIOLOGY                                   | 0                     | 0                 | 0        | 0                 | 40.00  |
| 41.00 04100                                   | LABORATORY                                  | 0                     | 0                 | 0        | 0                 | 41.00  |
| 42.00 04200                                   | INTRAVENOUS THERAPY                         | 0                     | 0                 | 0        | 0                 | 42.00  |
| 43.00 04300                                   | OXYGEN (INHALATION) THERAPY                 | 0                     | 0                 | 0        | 0                 | 43.00  |
| 44.00 04400                                   | PHYSICAL THERAPY                            | 0                     | 0                 | 0        | 0                 | 44.00  |
| 45.00 04500                                   | OCCUPATIONAL THERAPY                        | 0                     | 0                 | 0        | 0                 | 45.00  |
| 46.00 04600                                   | SPEECH PATHOLOGY                            | 0                     | 0                 | 0        | 0                 | 46.00  |
| 47.00 04700                                   | ELECTROCARDIOLOGY                           | 0                     | 0                 | 0        | 0                 | 47.00  |
| 48.00 04800                                   | MEDICAL SUPPLIES CHARGED TO PATIENTS        | 0                     | 0                 | 0        | 0                 | 48.00  |
| 49.00 04900                                   | DRUGS CHARGED TO PATIENTS                   | 0                     | 0                 | 0        | 0                 | 49.00  |
| 50.00 05000                                   | DENTAL CARE - TITLE XIX ONLY                | 0                     | 0                 | 0        | 0                 | 50.00  |
| 51.00 05100                                   | SUPPORT SURFACES                            | 0                     | 0                 | 0        | 0                 | 51.00  |
| <b>OUTPATIENT SERVICE COST CENTERS</b>        |   |                       |                   |          |                   |        |
| 60.00 06000                                   | CLINIC                                      | 0                     | 0                 | 0        | 0                 | 60.00  |
| 61.00 06100                                   | RURAL HEALTH CLINIC                         | 0                     | 0                 | 0        | 0                 | 61.00  |
| 62.00 06200                                   | FOHC  | 0                     | 0                 | 0        | 0                 | 62.00  |
| <b>OTHER REIMBURSABLE COST CENTERS</b>        |   |                       |                   |          |                   |        |
| 70.00 07000                                   | HOME HEALTH AGENCY COST                     | 0                     | 0                 | 0        | 0                 | 70.00  |
| 71.00 07100                                   | AMBULANCE                                   | 0                     | 0                 | 0        | 0                 | 71.00  |
| 73.00 07300                                   | CMHC  | 0                     | 0                 | 0        | 0                 | 73.00  |
| <b>SPECIAL PURPOSE COST CENTERS</b>           |   |                       |                   |          |                   |        |
| 80.00 08000                                   | MALPRACTICE PREMIUMS & PAID LOSSES          |                       |                   |          |                   | 80.00  |
| 81.00 08100                                   | INTEREST EXPENSE                            |                       |                   |          |                   | 81.00  |
| 82.00 08200                                   | UTILIZATION REVIEW - SNF                    |                       |                   |          |                   | 82.00  |
| 83.00 08300                                   | HOSPICE                                     | 0                     | 0                 | 0        | 0                 | 83.00  |
| 89.00   | SUBTOTALS (sum of lines 1-84)               | 0                     | 542,375           | 0        | 542,375           | 89.00  |
| <b>NONREIMBURSABLE COST CENTERS</b>           |   |                       |                   |          |                   |        |
| 90.00 09000                                   | GIFT, FLOWER, COFFEE SHOPS & CANTEEN        | 0                     | 0                 | 0        | 0                 | 90.00  |
| 91.00 09100                                   | BARBER AND BEAUTY SHOP                      | 0                     | 0                 | 0        | 0                 | 91.00  |
| 92.00 09200                                   | PHYSICIANS PRIVATE OFFICES                  | 0                     | 0                 | 0        | 0                 | 92.00  |
| 93.00 09300                                   | NONPAID WORKERS                             | 0                     | 0                 | 0        | 0                 | 93.00  |
| 94.00 09400                                   | PATIENTS LAUNDRY                            | 0                     | 0                 | 0        | 0                 | 94.00  |
| 95.00 09500                                   | OTHER NONREIMBURSABLE COST CENTERS          | 0                     | 0                 | 0        | 0                 | 95.00  |
| 95.01 09501                                   | VILLA PCU SUPPLY                            | 0                     | 0                 | 0        | 0                 | 95.01  |
| 98.00   | Cross Foot Adjustments                      |                       |                   |          | 0                 | 98.00  |
| 99.00   | Negative Cost Centers                       |                       | 0                 | 0        | 0                 | 99.00  |
| 100.00  | TOTAL                                       | 0                     | 542,375           | 0        | 542,375           | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315054

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/24/2024 10:18 am

| Cost Center Description                       |       | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY |        |
|---|-------|--------------------------|-----------------------------------|-------------------------|--------------|---------|--------|
|   |       | 4.00                     | 5.00                              | 6.00                    | 7.00         | 8.00    |        |
| <b>GENERAL SERVICE COST CENTERS</b>           |       |                          |                                   |                         |              |         |        |
| 1.00  | 00100 |                          |                                   |                         |              |         | 1.00   |
| 2.00  | 00200 |                          |                                   |                         |              |         | 2.00   |
| 3.00  | 00300 |                          |                                   |                         |              |         | 3.00   |
| 4.00  | 00400 | 9,947                    |                                   |                         |              |         | 4.00   |
| 5.00  | 00500 | 681                      | 41,344                            |                         |              |         | 5.00   |
| 6.00  | 00600 | 114                      | 895                               | 11,652                  |              |         | 6.00   |
| 7.00  | 00700 | 463                      | 68                                | 0                       | 1,340        |         | 7.00   |
| 8.00  | 00800 | 1,079                    | 1,918                             | 0                       | 64           | 25,877  | 8.00   |
| 9.00  | 00900 | 414                      | 0                                 | 0                       | 0            | 0       | 9.00   |
| 10.00   | 01000 | 301                      | 0                                 | 0                       | 0            | 0       | 10.00  |
| 11.00   | 01100 | 0                        | 0                                 | 0                       | 0            | 0       | 11.00  |
| 12.00   | 01200 | 125                      | 0                                 | 0                       | 0            | 0       | 12.00  |
| 13.00   | 01300 | 112                      | 0                                 | 0                       | 0            | 0       | 13.00  |
| 14.00   | 01400 | 0                        | 0                                 | 0                       | 0            | 0       | 14.00  |
| 15.00   | 01500 | 241                      | 0                                 | 0                       | 0            | 0       | 15.00  |
| <b>INPATIENT ROUTINE SERVICE COST CENTERS</b> |       |                          |                                   |                         |              |         |        |
| 30.00   | 03000 | 5,217                    | 38,463                            | 11,652                  | 1,276        | 25,877  | 30.00  |
| 31.00   | 03100 | 0                        | 0                                 | 0                       | 0            | 0       | 31.00  |
| 32.00   | 03200 | 0                        | 0                                 | 0                       | 0            | 0       | 32.00  |
| 33.00   | 03300 | 0                        | 0                                 | 0                       | 0            | 0       | 33.00  |
| <b>ANCILLARY SERVICE COST CENTERS</b>         |       |                          |                                   |                         |              |         |        |
| 40.00   | 04000 | 10                       | 0                                 | 0                       | 0            | 0       | 40.00  |
| 41.00   | 04100 | 11                       | 0                                 | 0                       | 0            | 0       | 41.00  |
| 42.00   | 04200 | 0                        | 0                                 | 0                       | 0            | 0       | 42.00  |
| 43.00   | 04300 | 0                        | 0                                 | 0                       | 0            | 0       | 43.00  |
| 44.00   | 04400 | 594                      | 0                                 | 0                       | 0            | 0       | 44.00  |
| 45.00   | 04500 | 251                      | 0                                 | 0                       | 0            | 0       | 45.00  |
| 46.00   | 04600 | 68                       | 0                                 | 0                       | 0            | 0       | 46.00  |
| 47.00   | 04700 | 0                        | 0                                 | 0                       | 0            | 0       | 47.00  |
| 48.00   | 04800 | 0                        | 0                                 | 0                       | 0            | 0       | 48.00  |
| 49.00   | 04900 | 266                      | 0                                 | 0                       | 0            | 0       | 49.00  |
| 50.00   | 05000 | 0                        | 0                                 | 0                       | 0            | 0       | 50.00  |
| 51.00   | 05100 | 0                        | 0                                 | 0                       | 0            | 0       | 51.00  |
| <b>OUTPATIENT SERVICE COST CENTERS</b>        |       |                          |                                   |                         |              |         |        |
| 60.00   | 06000 | 0                        | 0                                 | 0                       | 0            | 0       | 60.00  |
| 61.00   | 06100 | 0                        | 0                                 | 0                       | 0            | 0       | 61.00  |
| 62.00   | 06200 | 0                        | 0                                 | 0                       | 0            | 0       | 62.00  |
| <b>OTHER REIMBURSABLE COST CENTERS</b>        |       |                          |                                   |                         |              |         |        |
| 70.00   | 07000 | 0                        | 0                                 | 0                       | 0            | 0       | 70.00  |
| 71.00   | 07100 | 0                        | 0                                 | 0                       | 0            | 0       | 71.00  |
| 73.00   | 07300 | 0                        | 0                                 | 0                       | 0            | 0       | 73.00  |
| <b>SPECIAL PURPOSE COST CENTERS</b>           |       |                          |                                   |                         |              |         |        |
| 80.00   | 08000 | 0                        | 0                                 | 0                       | 0            | 0       | 80.00  |
| 81.00   | 08100 | 0                        | 0                                 | 0                       | 0            | 0       | 81.00  |
| 82.00   | 08200 | 0                        | 0                                 | 0                       | 0            | 0       | 82.00  |
| 83.00   | 08300 | 0                        | 0                                 | 0                       | 0            | 0       | 83.00  |
| 89.00   |       | 9,947                    | 41,344                            | 11,652                  | 1,340        | 25,877  | 89.00  |
| <b>NONREIMBURSABLE COST CENTERS</b>           |       |                          |                                   |                         |              |         |        |
| 90.00   | 09000 | 0                        | 0                                 | 0                       | 0            | 0       | 90.00  |
| 91.00   | 09100 | 0                        | 0                                 | 0                       | 0            | 0       | 91.00  |
| 92.00   | 09200 | 0                        | 0                                 | 0                       | 0            | 0       | 92.00  |
| 93.00   | 09300 | 0                        | 0                                 | 0                       | 0            | 0       | 93.00  |
| 94.00   | 09400 | 0                        | 0                                 | 0                       | 0            | 0       | 94.00  |
| 95.00   | 09500 | 0                        | 0                                 | 0                       | 0            | 0       | 95.00  |
| 95.01   | 09501 | 0                        | 0                                 | 0                       | 0            | 0       | 95.01  |
| 98.00   |       | 0                        | 0                                 | 0                       | 0            | 0       | 98.00  |
| 99.00   |       | 0                        | 0                                 | 0                       | 0            | 0       | 99.00  |
| 100.00  |       | 9,947                    | 41,344                            | 11,652                  | 1,340        | 25,877  | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315054

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/24/2024 10:18 am

| Cost Center Description                       |       | NURSING<br>ADMINISTRATION | CENTRAL<br>SERVICES &<br>SUPPLY | PHARMACY | MEDICAL<br>RECORDS &<br>LIBRARY | SOCIAL SERVICE |        |
|---|-------|---------------------------|---------------------------------|----------|---------------------------------|----------------|--------|
|   |       | 9.00                      | 10.00                           | 11.00    | 12.00                           | 13.00          |        |
| <b>GENERAL SERVICE COST CENTERS</b>           |       |                           |                                 |          |                                 |                |        |
| 1.00  | 00100 |                           |                                 |          |                                 |                | 1.00   |
| 2.00  | 00200 |                           |                                 |          |                                 |                | 2.00   |
| 3.00  | 00300 |                           |                                 |          |                                 |                | 3.00   |
| 4.00  | 00400 |                           |                                 |          |                                 |                | 4.00   |
| 5.00  | 00500 |                           |                                 |          |                                 |                | 5.00   |
| 6.00  | 00600 |                           |                                 |          |                                 |                | 6.00   |
| 7.00  | 00700 |                           |                                 |          |                                 |                | 7.00   |
| 8.00  | 00800 |                           |                                 |          |                                 |                | 8.00   |
| 9.00  | 00900 | 414                       |                                 |          |                                 |                | 9.00   |
| 10.00   | 01000 | 0                         | 301                             |          |                                 |                | 10.00  |
| 11.00   | 01100 | 0                         | 0                               | 0        |                                 |                | 11.00  |
| 12.00   | 01200 | 0                         | 0                               | 0        | 125                             |                | 12.00  |
| 13.00   | 01300 | 0                         | 0                               | 0        | 0                               | 112            | 13.00  |
| 14.00   | 01400 | 0                         | 0                               | 0        | 0                               | 0              | 14.00  |
| 15.00   | 01500 | 0                         | 0                               | 0        | 0                               | 0              | 15.00  |
| <b>INPATIENT ROUTINE SERVICE COST CENTERS</b> |       |                           |                                 |          |                                 |                |        |
| 30.00   | 03000 | 414                       | 160                             | 0        | 125                             | 112            | 30.00  |
| 31.00   | 03100 | 0                         | 0                               | 0        | 0                               | 0              | 31.00  |
| 32.00   | 03200 | 0                         | 0                               | 0        | 0                               | 0              | 32.00  |
| 33.00   | 03300 | 0                         | 0                               | 0        | 0                               | 0              | 33.00  |
| <b>ANCILLARY SERVICE COST CENTERS</b>         |       |                           |                                 |          |                                 |                |        |
| 40.00   | 04000 | 0                         | 0                               | 0        | 0                               | 0              | 40.00  |
| 41.00   | 04100 | 0                         | 0                               | 0        | 0                               | 0              | 41.00  |
| 42.00   | 04200 | 0                         | 0                               | 0        | 0                               | 0              | 42.00  |
| 43.00   | 04300 | 0                         | 0                               | 0        | 0                               | 0              | 43.00  |
| 44.00   | 04400 | 0                         | 0                               | 0        | 0                               | 0              | 44.00  |
| 45.00   | 04500 | 0                         | 0                               | 0        | 0                               | 0              | 45.00  |
| 46.00   | 04600 | 0                         | 0                               | 0        | 0                               | 0              | 46.00  |
| 47.00   | 04700 | 0                         | 0                               | 0        | 0                               | 0              | 47.00  |
| 48.00   | 04800 | 0                         | 0                               | 0        | 0                               | 0              | 48.00  |
| 49.00   | 04900 | 0                         | 141                             | 0        | 0                               | 0              | 49.00  |
| 50.00   | 05000 | 0                         | 0                               | 0        | 0                               | 0              | 50.00  |
| 51.00   | 05100 | 0                         | 0                               | 0        | 0                               | 0              | 51.00  |
| <b>OUTPATIENT SERVICE COST CENTERS</b>        |       |                           |                                 |          |                                 |                |        |
| 60.00   | 06000 | 0                         | 0                               | 0        | 0                               | 0              | 60.00  |
| 61.00   | 06100 | 0                         | 0                               | 0        | 0                               | 0              | 61.00  |
| 62.00   | 06200 | 0                         | 0                               | 0        | 0                               | 0              | 62.00  |
| <b>OTHER REIMBURSABLE COST CENTERS</b>        |       |                           |                                 |          |                                 |                |        |
| 70.00   | 07000 | 0                         | 0                               | 0        | 0                               | 0              | 70.00  |
| 71.00   | 07100 | 0                         | 0                               | 0        | 0                               | 0              | 71.00  |
| 73.00   | 07300 | 0                         | 0                               | 0        | 0                               | 0              | 73.00  |
| <b>SPECIAL PURPOSE COST CENTERS</b>           |       |                           |                                 |          |                                 |                |        |
| 80.00   | 08000 |                           |                                 |          |                                 |                | 80.00  |
| 81.00   | 08100 |                           |                                 |          |                                 |                | 81.00  |
| 82.00   | 08200 |                           |                                 |          |                                 |                | 82.00  |
| 83.00   | 08300 | 0                         | 0                               | 0        | 0                               | 0              | 83.00  |
| 89.00   |       | 414                       | 301                             | 0        | 125                             | 112            | 89.00  |
| <b>NONREIMBURSABLE COST CENTERS</b>           |       |                           |                                 |          |                                 |                |        |
| 90.00   | 09000 | 0                         | 0                               | 0        | 0                               | 0              | 90.00  |
| 91.00   | 09100 | 0                         | 0                               | 0        | 0                               | 0              | 91.00  |
| 92.00   | 09200 | 0                         | 0                               | 0        | 0                               | 0              | 92.00  |
| 93.00   | 09300 | 0                         | 0                               | 0        | 0                               | 0              | 93.00  |
| 94.00   | 09400 | 0                         | 0                               | 0        | 0                               | 0              | 94.00  |
| 95.00   | 09500 | 0                         | 0                               | 0        | 0                               | 0              | 95.00  |
| 95.01   | 09501 | 0                         | 0                               | 0        | 0                               | 0              | 95.01  |
| 98.00   |       | 0                         | 0                               | 0        | 0                               | 0              | 98.00  |
| 99.00   |       | 0                         | 0                               | 0        | 0                               | 0              | 99.00  |
| 100.00  | TOTAL | 414                       | 301                             | 0        | 125                             | 112            | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315054

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

Worksheet B  
Part II  
Date/Time Prepared:  
5/24/2024 10:18 am

| Cost Center Description                       | NURSING AND ALLIED HEALTH EDUCATION  | OTHER GENERAL SERVICE PATIENT ACTIVITIES | Subtotal | Post Step-Down Adjustments | Total |                |
|---|--------------------------------------|--|----------|----------------------------|-------|----------------|
|   |                                      | 14.00 15.00 16.00 17.00 18.00            |          |                            |       |                |
| <b>GENERAL SERVICE COST CENTERS</b>           |                                      |  |          |                            |       |                |
| 1.00 00100                                    | CAP REL COSTS - BLDGS & FIXTURES     |  |          |                            |       | 1.00           |
| 2.00 00200                                    | CAP REL COSTS - MOVABLE EQUIPMENT    |  |          |                            |       | 2.00           |
| 3.00 00300                                    | EMPLOYEE BENEFITS                    |  |          |                            |       | 3.00           |
| 4.00 00400                                    | ADMINISTRATIVE & GENERAL             |  |          |                            |       | 4.00           |
| 5.00 00500                                    | PLANT OPERATION, MAINT. & REPAIRS    |  |          |                            |       | 5.00           |
| 6.00 00600                                    | LAUNDRY & LINEN SERVICE              |  |          |                            |       | 6.00           |
| 7.00 00700                                    | HOUSEKEEPING                         |  |          |                            |       | 7.00           |
| 8.00 00800                                    | DIETARY                              |  |          |                            |       | 8.00           |
| 9.00 00900                                    | NURSING ADMINISTRATION               |  |          |                            |       | 9.00           |
| 10.00 01000                                   | CENTRAL SERVICES & SUPPLY            |  |          |                            |       | 10.00          |
| 11.00 01100                                   | PHARMACY                             |  |          |                            |       | 11.00          |
| 12.00 01200                                   | MEDICAL RECORDS & LIBRARY            |  |          |                            |       | 12.00          |
| 13.00 01300                                   | SOCIAL SERVICE                       |  |          |                            |       | 13.00          |
| 14.00 01400                                   | NURSING AND ALLIED HEALTH EDUCATION  | 0  |          |                            |       | 14.00          |
| 15.00 01500                                   | PATIENT ACTIVITIES                   | 0  | 241      |                            |       | 15.00          |
| <b>INPATIENT ROUTINE SERVICE COST CENTERS</b> |                                      |  |          |                            |       |                |
| 30.00 03000                                   | SKILLED NURSING FACILITY             | 0  | 241      | 541,034                    | 0     | 541,034 30.00  |
| 31.00 03100                                   | NURSING FACILITY                     | 0  | 0        | 0                          | 0     | 0 31.00        |
| 32.00 03200                                   | ICF/IID                              | 0  | 0        | 0                          | 0     | 0 32.00        |
| 33.00 03300                                   | OTHER LONG TERM CARE                 | 0  | 0        | 0                          | 0     | 0 33.00        |
| <b>ANCILLARY SERVICE COST CENTERS</b>         |                                      |  |          |                            |       |                |
| 40.00 04000                                   | RADIOLOGY                            | 0  | 0        | 10                         | 0     | 10 40.00       |
| 41.00 04100                                   | LABORATORY                           | 0  | 0        | 11                         | 0     | 11 41.00       |
| 42.00 04200                                   | INTRAVENOUS THERAPY                  | 0  | 0        | 0                          | 0     | 0 42.00        |
| 43.00 04300                                   | OXYGEN (INHALATION) THERAPY          | 0  | 0        | 0                          | 0     | 0 43.00        |
| 44.00 04400                                   | PHYSICAL THERAPY                     | 0  | 0        | 594                        | 0     | 594 44.00      |
| 45.00 04500                                   | OCCUPATIONAL THERAPY                 | 0  | 0        | 251                        | 0     | 251 45.00      |
| 46.00 04600                                   | SPEECH PATHOLOGY                     | 0  | 0        | 68                         | 0     | 68 46.00       |
| 47.00 04700                                   | ELECTROCARDIOLOGY                    | 0  | 0        | 0                          | 0     | 0 47.00        |
| 48.00 04800                                   | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0  | 0        | 0                          | 0     | 0 48.00        |
| 49.00 04900                                   | DRUGS CHARGED TO PATIENTS            | 0  | 0        | 407                        | 0     | 407 49.00      |
| 50.00 05000                                   | DENTAL CARE - TITLE XIX ONLY         | 0  | 0        | 0                          | 0     | 0 50.00        |
| 51.00 05100                                   | SUPPORT SURFACES                     | 0  | 0        | 0                          | 0     | 0 51.00        |
| <b>OUTPATIENT SERVICE COST CENTERS</b>        |                                      |  |          |                            |       |                |
| 60.00 06000                                   | CLINIC                               | 0  | 0        | 0                          | 0     | 0 60.00        |
| 61.00 06100                                   | RURAL HEALTH CLINIC                  | 0  | 0        | 0                          | 0     | 0 61.00        |
| 62.00 06200                                   | FOHC                                 |  |          |                            |       | 62.00          |
| <b>OTHER REIMBURSABLE COST CENTERS</b>        |                                      |  |          |                            |       |                |
| 70.00 07000                                   | HOME HEALTH AGENCY COST              | 0  | 0        | 0                          | 0     | 0 70.00        |
| 71.00 07100                                   | AMBULANCE                            | 0  | 0        | 0                          | 0     | 0 71.00        |
| 73.00 07300                                   | CMHC                                 | 0  | 0        | 0                          | 0     | 0 73.00        |
| <b>SPECIAL PURPOSE COST CENTERS</b>           |                                      |  |          |                            |       |                |
| 80.00 08000                                   | MALPRACTICE PREMIUMS & PAID LOSSES   |  |          |                            |       | 80.00          |
| 81.00 08100                                   | INTEREST EXPENSE                     |  |          |                            |       | 81.00          |
| 82.00 08200                                   | UTILIZATION REVIEW - SNF             |  |          |                            |       | 82.00          |
| 83.00 08300                                   | HOSPICE                              | 0  | 0        | 0                          | 0     | 0 83.00        |
| 89.00   | SUBTOTALS (sum of lines 1-84)        | 0  | 241      | 542,375                    | 0     | 542,375 89.00  |
| <b>NONREIMBURSABLE COST CENTERS</b>           |                                      |  |          |                            |       |                |
| 90.00 09000                                   | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0  | 0        | 0                          | 0     | 0 90.00        |
| 91.00 09100                                   | BARBER AND BEAUTY SHOP               | 0  | 0        | 0                          | 0     | 0 91.00        |
| 92.00 09200                                   | PHYSICIANS PRIVATE OFFICES           | 0  | 0        | 0                          | 0     | 0 92.00        |
| 93.00 09300                                   | NONPAID WORKERS                      | 0  | 0        | 0                          | 0     | 0 93.00        |
| 94.00 09400                                   | PATIENTS LAUNDRY                     | 0  | 0        | 0                          | 0     | 0 94.00        |
| 95.00 09500                                   | OTHER NONREIMBURSABLE COST CENTERS   | 0  | 0        | 0                          | 0     | 0 95.00        |
| 95.01 09501                                   | VILLA PCU SUPPLY                     | 0  | 0        | 0                          | 0     | 0 95.01        |
| 98.00   | Cross Foot Adjustments               | 0  | 0        | 0                          | 0     | 0 98.00        |
| 99.00   | Negative Cost Centers                | 0  | 0        | 0                          | 0     | 0 99.00        |
| 100.00  | TOTAL                                | 0  | 241      | 542,375                    | 0     | 542,375 100.00 |

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315054

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

Worksheet B-1  
Date/Time Prepared:  
5/24/2024 10:18 am

| 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     |                                    |                |                                       |        |
| <b>GENERAL SERVICE COST CENTERS</b>           |   |                                 |          |                                    |                |                                       |        |
| 1.00 00100                                    | CAP REL COSTS - BLDGS & FIXTURES            | 67,012                          |          |                                    |                |                                       | 1.00   |
| 2.00 00200                                    | CAP REL COSTS - MOVABLE EQUIPMENT           |                                 | 0        |                                    |                |                                       | 2.00   |
| 3.00 00300                                    | EMPLOYEE BENEFITS                           | 0                               | 0        | 9,339,746                          |                |                                       | 3.00   |
| 4.00 00400                                    | ADMINISTRATIVE & GENERAL                    | 1,229                           | 0        | 574,614                            | -2,322,241     | 14,073,890                            | 4.00   |
| 5.00 00500                                    | PLANT OPERATION, MAINT. & REPAIRS           | 5,024                           | 0        | 247,088                            | 0              | 963,068                               | 5.00   |
| 6.00 00600                                    | LAUNDRY & LINEN SERVICE                     | 1,315                           | 0        | 85,402                             | 0              | 160,760                               | 6.00   |
| 7.00 00700                                    | HOUSEKEEPING                                | 100                             | 0        | 477,320                            | 0              | 654,933                               | 7.00   |
| 8.00 00800                                    | DIETARY                                     | 2,819                           | 0        | 645,603                            | 0              | 1,525,513                             | 8.00   |
| 9.00 00900                                    | NURSING ADMINISTRATION                      | 0                               | 0        | 473,768                            | 0              | 584,875                               | 9.00   |
| 10.00 01000                                   | CENTRAL SERVICES & SUPPLY                   | 0                               | 0        | 0                                  | 0              | 425,890                               | 10.00  |
| 11.00 01100                                   | PHARMACY                                    | 0                               | 0        | 0                                  | 0              | 0                                     | 11.00  |
| 12.00 01200                                   | MEDICAL RECORDS & LIBRARY                   | 0                               | 0        | 143,408                            | 0              | 177,040                               | 12.00  |
| 13.00 01300                                   | SOCIAL SERVICE                              | 0                               | 0        | 128,765                            | 0              | 158,963                               | 13.00  |
| 14.00 01400                                   | NURSING AND ALLIED HEALTH EDUCATION         | 0                               | 0        | 0                                  | 0              | 0                                     | 14.00  |
| 15.00 01500                                   | PATIENT ACTIVITIES                          | 0                               | 0        | 215,611                            | 0              | 340,882                               | 15.00  |
| <b>INPATIENT ROUTINE SERVICE COST CENTERS</b> |   |                                 |          |                                    |                |                                       |        |
| 30.00 03000                                   | SKILLED NURSING FACILITY                    | 56,525                          | 0        | 5,388,546                          | 0              | 7,384,476                             | 30.00  |
| 31.00 03100                                   | NURSING FACILITY                            | 0                               | 0        | 0                                  | 0              | 0                                     | 31.00  |
| 32.00 03200                                   | ICF/IID                                     | 0                               | 0        | 0                                  | 0              | 0                                     | 32.00  |
| 33.00 03300                                   | OTHER LONG TERM CARE                        | 0                               | 0        | 0                                  | 0              | 0                                     | 33.00  |
| <b>ANCILLARY SERVICE COST CENTERS</b>         |   |                                 |          |                                    |                |                                       |        |
| 40.00 04000                                   | RADIOLOGY                                   | 0                               | 0        | 0                                  | 0              | 14,457                                | 40.00  |
| 41.00 04100                                   | LABORATORY                                  | 0                               | 0        | 0                                  | 0              | 15,576                                | 41.00  |
| 42.00 04200                                   | INTRAVENOUS THERAPY                         | 0                               | 0        | 0                                  | 0              | 0                                     | 42.00  |
| 43.00 04300                                   | OXYGEN (INHALATION) THERAPY                 | 0                               | 0        | 0                                  | 0              | 0                                     | 43.00  |
| 44.00 04400                                   | PHYSICAL THERAPY                            | 0                               | 0        | 593,965                            | 0              | 839,910                               | 44.00  |
| 45.00 04500                                   | OCCUPATIONAL THERAPY                        | 0                               | 0        | 287,753                            | 0              | 355,236                               | 45.00  |
| 46.00 04600                                   | SPEECH PATHOLOGY                            | 0                               | 0        | 77,903                             | 0              | 96,173                                | 46.00  |
| 47.00 04700                                   | ELECTROCARDIOLOGY                           | 0                               | 0        | 0                                  | 0              | 0                                     | 47.00  |
| 48.00 04800                                   | MEDICAL SUPPLIES CHARGED TO PATIENTS        | 0                               | 0        | 0                                  | 0              | 0                                     | 48.00  |
| 49.00 04900                                   | DRUGS CHARGED TO PATIENTS                   | 0                               | 0        | 0                                  | 0              | 376,078                               | 49.00  |
| 50.00 05000                                   | DENTAL CARE - TITLE XIX ONLY                | 0                               | 0        | 0                                  | 0              | 0                                     | 50.00  |
| 51.00 05100                                   | SUPPORT SURFACES                            | 0                               | 0        | 0                                  | 0              | 0                                     | 51.00  |
| <b>OUTPATIENT SERVICE COST CENTERS</b>        |   |                                 |          |                                    |                |                                       |        |
| 60.00 06000                                   | CLINIC                                      | 0                               | 0        | 0                                  | 0              | 0                                     | 60.00  |
| 61.00 06100                                   | RURAL HEALTH CLINIC                         | 0                               | 0        | 0                                  | 0              | 0                                     | 61.00  |
| 62.00 06200                                   | FOHC  | 0                               | 0        | 0                                  | 0              | 0                                     | 62.00  |
| <b>OTHER REIMBURSABLE COST CENTERS</b>        |   |                                 |          |                                    |                |                                       |        |
| 70.00 07000                                   | HOME HEALTH AGENCY COST                     | 0                               | 0        | 0                                  | 0              | 0                                     | 70.00  |
| 71.00 07100                                   | AMBULANCE                                   | 0                               | 0        | 0                                  | 0              | 0                                     | 71.00  |
| 73.00 07300                                   | CMHC  | 0                               | 0        | 0                                  | 0              | 0                                     | 73.00  |
| <b>SPECIAL PURPOSE COST CENTERS</b>           |   |                                 |          |                                    |                |                                       |        |
| 80.00 08000                                   | MALPRACTICE PREMIUMS & PAID LOSSES          |                                 |          |                                    |                |                                       | 80.00  |
| 81.00 08100                                   | INTEREST EXPENSE                            |                                 |          |                                    |                |                                       | 81.00  |
| 82.00 08200                                   | UTILIZATION REVIEW - SNF                    |                                 |          |                                    |                |                                       | 82.00  |
| 83.00 08300                                   | HOSPICE                                     | 0                               | 0        | 0                                  | 0              | 0                                     | 83.00  |
| 89.00   | SUBTOTALS (sum of lines 1-84)               | 67,012                          | 0        | 9,339,746                          | -2,322,241     | 14,073,830                            | 89.00  |
| <b>NONREIMBURSABLE COST CENTERS</b>           |   |                                 |          |                                    |                |                                       |        |
| 90.00 09000                                   | GIFT, FLOWER, COFFEE SHOPS & CANTEEN        | 0                               | 0        | 0                                  | 0              | 0                                     | 90.00  |
| 91.00 09100                                   | BARBER AND BEAUTY SHOP                      | 0                               | 0        | 0                                  | 0              | 60                                    | 91.00  |
| 92.00 09200                                   | PHYSICIANS PRIVATE OFFICES                  | 0                               | 0        | 0                                  | 0              | 0                                     | 92.00  |
| 93.00 09300                                   | NONPAID WORKERS                             | 0                               | 0        | 0                                  | 0              | 0                                     | 93.00  |
| 94.00 09400                                   | PATIENTS LAUNDRY                            | 0                               | 0        | 0                                  | 0              | 0                                     | 94.00  |
| 95.00 09500                                   | OTHER NONREIMBURSABLE COST CENTERS          | 0                               | 0        | 0                                  | 0              | 0                                     | 95.00  |
| 95.01 09501                                   | VILLA PCU SUPPLY                            | 0                               | 0        | 0                                  | 0              | 0                                     | 95.01  |
| 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)  | 542,375                         | 0        | 2,190,326                          |                | 2,322,241                             | 102.00 |
| 103.00  | Unit cost multiplier (Wkst. B, Part I)      | 8.093700                        | 0.000000 | 0.234517                           |                | 0.165003                              | 103.00 |
| 104.00  | Cost to be allocated (per Wkst. B, Part II) |                                 |          | 0                                  |                | 9,947                                 | 104.00 |
| 105.00  | Unit cost multiplier (Wkst. B, Part II)     |                                 |          | 0.000000                           |                | 0.000707                              | 105.00 |

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315054

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

Worksheet B-1

Date/Time Prepared:  
5/24/2024 10:18 am

| Cost Center Description                       |       | PLANT<br>OPERATION,<br>MAINT. &<br>REPAIRS<br>(SQUARE FEET) | LAUNDRY &<br>LINEN SERVICE<br>(PATIENT<br>CENSUS) | HOUSEKEEPING<br>(SQUARE FEET) | DIETARY<br>(MEALS SERVED) | NURSING<br>ADMINISTRATION<br><br>(DIRECT<br>NURSING) |        |
|---|-------|---|---|-------------------------------|---------------------------|--|--------|
|   |       | 5.00  | 6.00  | 7.00                          | 8.00                      | 9.00   |        |
| <b>GENERAL SERVICE COST CENTERS</b>           |       |   |   |                               |                           |  |        |
| 1.00  | 00100 |   |   |                               |                           |  | 1.00   |
| 2.00  | 00200 |   |   |                               |                           |  | 2.00   |
| 3.00  | 00300 |   |   |                               |                           |  | 3.00   |
| 4.00  | 00400 |   |   |                               |                           |  | 4.00   |
| 5.00  | 00500 |   |   |                               |                           |  | 5.00   |
| 6.00  | 00600 | 60,759  |   |                               |                           |  | 6.00   |
| 7.00  | 00700 | 1,315   | 57,414  |                               |                           |  | 7.00   |
| 8.00  | 00800 | 100   |   | 59,344                        |                           |  | 8.00   |
| 9.00  | 00900 | 2,819   |   | 2,819                         | 172,242                   |  | 9.00   |
| 10.00   | 01000 |   |   |                               |                           | 179,752  | 10.00  |
| 11.00   | 01100 |   |   |                               |                           |  | 11.00  |
| 12.00   | 01200 |   |   |                               |                           |  | 12.00  |
| 13.00   | 01300 |   |   |                               |                           |  | 13.00  |
| 14.00   | 01400 |   |   |                               |                           |  | 14.00  |
| 15.00   | 01500 |   |   |                               |                           |  | 15.00  |
| <b>INPATIENT ROUTINE SERVICE COST CENTERS</b> |       |   |   |                               |                           |  |        |
| 30.00   | 03000 | 56,525  | 57,414  | 56,525                        | 172,242                   | 179,752  | 30.00  |
| 31.00   | 03100 |   |   |                               |                           |  | 31.00  |
| 32.00   | 03200 |   |   |                               |                           |  | 32.00  |
| 33.00   | 03300 |   |   |                               |                           |  | 33.00  |
| <b>ANCILLARY SERVICE COST CENTERS</b>         |       |   |   |                               |                           |  |        |
| 40.00   | 04000 |   |   |                               |                           |  | 40.00  |
| 41.00   | 04100 |   |   |                               |                           |  | 41.00  |
| 42.00   | 04200 |   |   |                               |                           |  | 42.00  |
| 43.00   | 04300 |   |   |                               |                           |  | 43.00  |
| 44.00   | 04400 |   |   |                               |                           |  | 44.00  |
| 45.00   | 04500 |   |   |                               |                           |  | 45.00  |
| 46.00   | 04600 |   |   |                               |                           |  | 46.00  |
| 47.00   | 04700 |   |   |                               |                           |  | 47.00  |
| 48.00   | 04800 |   |   |                               |                           |  | 48.00  |
| 49.00   | 04900 |   |   |                               |                           |  | 49.00  |
| 50.00   | 05000 |   |   |                               |                           |  | 50.00  |
| 51.00   | 05100 |   |   |                               |                           |  | 51.00  |
| <b>OUTPATIENT SERVICE COST CENTERS</b>        |       |   |   |                               |                           |  |        |
| 60.00   | 06000 |   |   |                               |                           |  | 60.00  |
| 61.00   | 06100 |   |   |                               |                           |  | 61.00  |
| 62.00   | 06200 |   |   |                               |                           |  | 62.00  |
| <b>OTHER REIMBURSABLE COST CENTERS</b>        |       |   |   |                               |                           |  |        |
| 70.00   | 07000 |   |   |                               |                           |  | 70.00  |
| 71.00   | 07100 |   |   |                               |                           |  | 71.00  |
| 73.00   | 07300 |   |   |                               |                           |  | 73.00  |
| <b>SPECIAL PURPOSE COST CENTERS</b>           |       |   |   |                               |                           |  |        |
| 80.00   | 08000 |   |   |                               |                           |  | 80.00  |
| 81.00   | 08100 |   |   |                               |                           |  | 81.00  |
| 82.00   | 08200 |   |   |                               |                           |  | 82.00  |
| 83.00   | 08300 |   |   |                               |                           |  | 83.00  |
| 89.00   |       | 60,759  | 57,414  | 59,344                        | 172,242                   | 179,752  | 89.00  |
| <b>NONREIMBURSABLE COST CENTERS</b>           |       |   |   |                               |                           |  |        |
| 90.00   | 09000 |   |   |                               |                           |  | 90.00  |
| 91.00   | 09100 |   |   |                               |                           |  | 91.00  |
| 92.00   | 09200 |   |   |                               |                           |  | 92.00  |
| 93.00   | 09300 |   |   |                               |                           |  | 93.00  |
| 94.00   | 09400 |   |   |                               |                           |  | 94.00  |
| 95.00   | 09500 |   |   |                               |                           |  | 95.00  |
| 95.01   | 09501 |   |   |                               |                           |  | 95.01  |
| 98.00   |       |   |   |                               |                           |  | 98.00  |
| 99.00   |       |   |   |                               |                           |  | 99.00  |
| 102.00  |       | 1,121,977   | 211,569   | 764,846                       | 1,865,615                 | 681,381  | 102.00 |
| 103.00  |       | 18.466021   | 3.684972  | 12.888346                     | 10.831359                 | 3.790673   | 103.00 |
| 104.00  |       | 41,344  | 11,652  | 1,340                         | 25,877                    | 414  | 104.00 |
| 105.00  |       | 0.680459  | 0.202947  | 0.022580                      | 0.150236                  | 0.002303   | 105.00 |

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315054

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

Worksheet B-1

Date/Time Prepared:  
5/24/2024 10:18 am

| Cost Center Description                       |       | CENTRAL SERVICES & SUPPLY (COSTED REQUIS.) | PHARMACY (COSTED REQUIS.) | MEDICAL RECORDS & LIBRARY (PATIENT CENSUS) | SOCIAL SERVICE (PATIENT CENSUS) | NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME) |        |
|---|-------|--|---------------------------|--|---------------------------------|---|--------|
|   |       | 10.00                                      | 11.00                     | 12.00                                      | 13.00                           | 14.00   |        |
| <b>GENERAL SERVICE COST CENTERS</b>           |       |  |                           |  |                                 |   |        |
| 1.00  | 00100 |  |                           |  |                                 |   | 1.00   |
| 2.00  | 00200 |  |                           |  |                                 |   | 2.00   |
| 3.00  | 00300 |  |                           |  |                                 |   | 3.00   |
| 4.00  | 00400 |  |                           |  |                                 |   | 4.00   |
| 5.00  | 00500 |  |                           |  |                                 |   | 5.00   |
| 6.00  | 00600 |  |                           |  |                                 |   | 6.00   |
| 7.00  | 00700 |  |                           |  |                                 |   | 7.00   |
| 8.00  | 00800 |  |                           |  |                                 |   | 8.00   |
| 9.00  | 00900 |  |                           |  |                                 |   | 9.00   |
| 10.00   | 01000 | 801,968                                    |                           |  |                                 |   | 10.00  |
| 11.00   | 01100 | 0  | 0                         |  |                                 |   | 11.00  |
| 12.00   | 01200 | 0  | 0                         | 57,414                                     |                                 |   | 12.00  |
| 13.00   | 01300 | 0  | 0                         | 0  | 57,414                          |   | 13.00  |
| 14.00   | 01400 | 0  | 0                         | 0  | 0                               | 0   | 14.00  |
| 15.00   | 01500 | 0  | 0                         | 0  | 0                               | 0   | 15.00  |
| <b>INPATIENT ROUTINE SERVICE COST CENTERS</b> |       |  |                           |  |                                 |   |        |
| 30.00   | 03000 | 425,890                                    | 0                         | 57,414                                     | 57,414                          | 0   | 30.00  |
| 31.00   | 03100 | 0  | 0                         | 0  | 0                               | 0   | 31.00  |
| 32.00   | 03200 | 0  | 0                         | 0  | 0                               | 0   | 32.00  |
| 33.00   | 03300 | 0  | 0                         | 0  | 0                               | 0   | 33.00  |
| <b>ANCILLARY SERVICE COST CENTERS</b>         |       |  |                           |  |                                 |   |        |
| 40.00   | 04000 | 0  | 0                         | 0  | 0                               | 0   | 40.00  |
| 41.00   | 04100 | 0  | 0                         | 0  | 0                               | 0   | 41.00  |
| 42.00   | 04200 | 0  | 0                         | 0  | 0                               | 0   | 42.00  |
| 43.00   | 04300 | 0  | 0                         | 0  | 0                               | 0   | 43.00  |
| 44.00   | 04400 | 0  | 0                         | 0  | 0                               | 0   | 44.00  |
| 45.00   | 04500 | 0  | 0                         | 0  | 0                               | 0   | 45.00  |
| 46.00   | 04600 | 0  | 0                         | 0  | 0                               | 0   | 46.00  |
| 47.00   | 04700 | 0  | 0                         | 0  | 0                               | 0   | 47.00  |
| 48.00   | 04800 | 0  | 0                         | 0  | 0                               | 0   | 48.00  |
| 49.00   | 04900 | 376,078                                    | 0                         | 0  | 0                               | 0   | 49.00  |
| 50.00   | 05000 | 0  | 0                         | 0  | 0                               | 0   | 50.00  |
| 51.00   | 05100 | 0  | 0                         | 0  | 0                               | 0   | 51.00  |
| <b>OUTPATIENT SERVICE COST CENTERS</b>        |       |  |                           |  |                                 |   |        |
| 60.00   | 06000 | 0  | 0                         | 0  | 0                               | 0   | 60.00  |
| 61.00   | 06100 | 0  | 0                         | 0  | 0                               | 0   | 61.00  |
| 62.00   | 06200 | 0  | 0                         | 0  | 0                               | 0   | 62.00  |
| <b>OTHER REIMBURSABLE COST CENTERS</b>        |       |  |                           |  |                                 |   |        |
| 70.00   | 07000 | 0  | 0                         | 0  | 0                               | 0   | 70.00  |
| 71.00   | 07100 | 0  | 0                         | 0  | 0                               | 0   | 71.00  |
| 73.00   | 07300 | 0  | 0                         | 0  | 0                               | 0   | 73.00  |
| <b>SPECIAL PURPOSE COST CENTERS</b>           |       |  |                           |  |                                 |   |        |
| 80.00   | 08000 |  |                           |  |                                 |   | 80.00  |
| 81.00   | 08100 |  |                           |  |                                 |   | 81.00  |
| 82.00   | 08200 |  |                           |  |                                 |   | 82.00  |
| 83.00   | 08300 | 0  | 0                         | 0  | 0                               | 0   | 83.00  |
| 89.00   |       | 801,968                                    | 0                         | 57,414                                     | 57,414                          | 0   | 89.00  |
| <b>NONREIMBURSABLE COST CENTERS</b>           |       |  |                           |  |                                 |   |        |
| 90.00   | 09000 | 0  | 0                         | 0  | 0                               | 0   | 90.00  |
| 91.00   | 09100 | 0  | 0                         | 0  | 0                               | 0   | 91.00  |
| 92.00   | 09200 | 0  | 0                         | 0  | 0                               | 0   | 92.00  |
| 93.00   | 09300 | 0  | 0                         | 0  | 0                               | 0   | 93.00  |
| 94.00   | 09400 | 0  | 0                         | 0  | 0                               | 0   | 94.00  |
| 95.00   | 09500 | 0  | 0                         | 0  | 0                               | 0   | 95.00  |
| 95.01   | 09501 | 0  | 0                         | 0  | 0                               | 0   | 95.01  |
| 98.00   |       |  |                           |  |                                 |   | 98.00  |
| 99.00   |       |  |                           |  |                                 |   | 99.00  |
| 102.00  |       | 496,163                                    | 0                         | 206,252                                    | 185,192                         | 0   | 102.00 |
| 103.00  |       | 0.618682                                   | 0.000000                  | 3.592364                                   | 3.225555                        | 0.000000  | 103.00 |
| 104.00  |       | 301  | 0                         | 125  | 112                             | 0   | 104.00 |
| 105.00  |       | 0.000375                                   | 0.000000                  | 0.002177                                   | 0.001951                        | 0.000000  | 105.00 |



COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315054

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

Worksheet B-1  
Date/Time Prepared:  
5/24/2024 10:18 am

| Cost Center Description                       |       | OTHER GENERAL SERVICE PATIENT ACTIVITIES (PATIENT CENSUS) |        |
|---|-------|---|--------|
|   |       | 15.00   |        |
| <b>GENERAL SERVICE COST CENTERS</b>           |       |   |        |
| 1.00  | 00100 | CAP REL COSTS - BLDGS & FIXTURES                          | 1.00   |
| 2.00  | 00200 | CAP REL COSTS - MOVABLE EQUIPMENT                         | 2.00   |
| 3.00  | 00300 | EMPLOYEE BENEFITS   | 3.00   |
| 4.00  | 00400 | ADMINISTRATIVE & GENERAL                                  | 4.00   |
| 5.00  | 00500 | PLANT OPERATION, MAINT. & REPAIRS                         | 5.00   |
| 6.00  | 00600 | LAUNDRY & LINEN SERVICE                                   | 6.00   |
| 7.00  | 00700 | HOUSEKEEPING  | 7.00   |
| 8.00  | 00800 | DIETARY   | 8.00   |
| 9.00  | 00900 | NURSING ADMINISTRATION                                    | 9.00   |
| 10.00   | 01000 | CENTRAL SERVICES & SUPPLY                                 | 10.00  |
| 11.00   | 01100 | PHARMACY  | 11.00  |
| 12.00   | 01200 | MEDICAL RECORDS & LIBRARY                                 | 12.00  |
| 13.00   | 01300 | SOCIAL SERVICE  | 13.00  |
| 14.00   | 01400 | NURSING AND ALLIED HEALTH EDUCATION                       | 14.00  |
| 15.00   | 01500 | PATIENT ACTIVITIES  | 15.00  |
|   |       | 57,414  |        |
| <b>INPATIENT ROUTINE SERVICE COST CENTERS</b> |       |   |        |
| 30.00   | 03000 | SKILLED NURSING FACILITY                                  | 30.00  |
| 31.00   | 03100 | NURSING FACILITY  | 31.00  |
| 32.00   | 03200 | ICF/IID   | 32.00  |
| 33.00   | 03300 | OTHER LONG TERM CARE                                      | 33.00  |
|   |       | 57,414  |        |
| <b>ANCILLARY SERVICE COST CENTERS</b>         |       |   |        |
| 40.00   | 04000 | RADIOLOGY   | 40.00  |
| 41.00   | 04100 | LABORATORY  | 41.00  |
| 42.00   | 04200 | INTRAVENOUS THERAPY                                       | 42.00  |
| 43.00   | 04300 | OXYGEN (INHALATION) THERAPY                               | 43.00  |
| 44.00   | 04400 | PHYSICAL THERAPY  | 44.00  |
| 45.00   | 04500 | OCCUPATIONAL THERAPY                                      | 45.00  |
| 46.00   | 04600 | SPEECH PATHOLOGY  | 46.00  |
| 47.00   | 04700 | ELECTROCARDIOLOGY   | 47.00  |
| 48.00   | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS                      | 48.00  |
| 49.00   | 04900 | DRUGS CHARGED TO PATIENTS                                 | 49.00  |
| 50.00   | 05000 | DENTAL CARE - TITLE XIX ONLY                              | 50.00  |
| 51.00   | 05100 | SUPPORT SURFACES  | 51.00  |
|   |       | 0   |        |
| <b>OUTPATIENT SERVICE COST CENTERS</b>        |       |   |        |
| 60.00   | 06000 | CLINIC  | 60.00  |
| 61.00   | 06100 | RURAL HEALTH CLINIC                                       | 61.00  |
| 62.00   | 06200 | FOHC  | 62.00  |
|   |       | 0   |        |
| <b>OTHER REIMBURSABLE COST CENTERS</b>        |       |   |        |
| 70.00   | 07000 | HOME HEALTH AGENCY COST                                   | 70.00  |
| 71.00   | 07100 | AMBULANCE   | 71.00  |
| 73.00   | 07300 | CMHC  | 73.00  |
|   |       | 0   |        |
| <b>SPECIAL PURPOSE COST CENTERS</b>           |       |   |        |
| 80.00   | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES                        | 80.00  |
| 81.00   | 08100 | INTEREST EXPENSE  | 81.00  |
| 82.00   | 08200 | UTILIZATION REVIEW - SNF                                  | 82.00  |
| 83.00   | 08300 | HOSPICE   | 83.00  |
| 89.00   |       | SUBTOTALS (sum of lines 1-84)                             | 89.00  |
|   |       | 57,414  |        |
| <b>NONREIMBURSABLE COST CENTERS</b>           |       |   |        |
| 90.00   | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN                      | 90.00  |
| 91.00   | 09100 | BARBER AND BEAUTY SHOP                                    | 91.00  |
| 92.00   | 09200 | PHYSICIANS PRIVATE OFFICES                                | 92.00  |
| 93.00   | 09300 | NONPAID WORKERS   | 93.00  |
| 94.00   | 09400 | PATIENTS LAUNDRY  | 94.00  |
| 95.00   | 09500 | OTHER NONREIMBURSABLE COST CENTERS                        | 95.00  |
| 95.01   | 09501 | VILLA PCU SUPPLY  | 95.01  |
| 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)                | 102.00 |
|   |       | 397,129   |        |
| 103.00  |       | Unit cost multiplier (Wkst. B, Part I)                    | 103.00 |
|   |       | 6.916937  |        |
| 104.00  |       | Cost to be allocated (per Wkst. B, Part II)               | 104.00 |
|   |       | 241   |        |
| 105.00  |       | Unit cost multiplier (Wkst. B, Part II)                   | 105.00 |
|   |       | 0.004198  |        |

| RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS |       | Provider No. : 315054                     | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet C<br>Date/Time Prepared:<br>5/24/2024 10:18 am |          |        |
|--|-------|---|---|--|----------|--------|
| Cost Center Description  |       | Total (from<br>Wkst. B, Pt 1,<br>col. 18) | Total Charges                               | Ratio (col. 1<br>divided by<br>col. 2)                   |          |        |
|  |       | 1.00                                      | 2.00  | 3.00   |          |        |
| <b>ANCILLARY SERVICE COST CENTERS</b>                              |       |   |   |  |          |        |
| 40.00  | 04000 | RADIOLOGY                                 | 16,842                                      | 32,724   | 0.514668 | 40.00  |
| 41.00  | 04100 | LABORATORY                                | 18,146                                      | 26,994   | 0.672223 | 41.00  |
| 42.00  | 04200 | INTRAVENOUS THERAPY                       | 0   | 0  | 0.000000 | 42.00  |
| 43.00  | 04300 | OXYGEN (INHALATION) THERAPY               | 0   | 0  | 0.000000 | 43.00  |
| 44.00  | 04400 | PHYSICAL THERAPY                          | 978,498                                     | 972,036  | 1.006648 | 44.00  |
| 45.00  | 04500 | OCCUPATIONAL THERAPY                      | 413,851                                     | 1,065,637  | 0.388360 | 45.00  |
| 46.00  | 04600 | SPEECH PATHOLOGY                          | 112,042                                     | 359,382  | 0.311763 | 46.00  |
| 47.00  | 04700 | ELECTROCARDIOLOGY                         | 0   | 127  | 0.000000 | 47.00  |
| 48.00  | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS      | 0   | 21,165   | 0.000000 | 48.00  |
| 49.00  | 04900 | DRUGS CHARGED TO PATIENTS                 | 670,805                                     | 316,333  | 2.120566 | 49.00  |
| 50.00  | 05000 | DENTAL CARE - TITLE XIX ONLY              | 0   | 0  | 0.000000 | 50.00  |
| 51.00  | 05100 | SUPPORT SURFACES                          | 0   | 0  | 0.000000 | 51.00  |
| <b>OUTPATIENT SERVICE COST CENTERS</b>                             |       |   |   |  |          |        |
| 60.00  | 06000 | CLINIC                                    | 0   | 0  | 0.000000 | 60.00  |
| 61.00  | 06100 | RURAL HEALTH CLINIC                       |   |  |          | 61.00  |
| 62.00  | 06200 | FQHC                                      |   |  |          | 62.00  |
| 71.00  | 07100 | AMBULANCE                                 | 0   | 0  | 0.000000 | 71.00  |
| 100.00   |       | Total                                     | 2,210,184                                   | 2,794,398  |          | 100.00 |

| APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS              |  | Provider No. : 315054       | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet D<br>Part I<br>Date/Time Prepared:<br>5/24/2024 10:18 am |                          |   |        |
|--|--|-----------------------------|---|--|--------------------------|---|--------|
|  |  | Title XVIII (1)             | Skilled Nursing Facility                    | PPS  |                          |   |        |
|  |  | Health Care Program Charges |   | Health Care Program Cost   |                          |   |        |
|  |  | Part A                      | Part B                                      | Part A (col. 1 x col. 2)   | Part B (col. 1 x col. 3) |   |        |
| Ratio of Cost to Charges (Fr. Wkst. C Column 3)              |  |                             |   |  |                          |   |        |
| 1.00   |  | 2.00                        | 3.00  | 4.00   | 5.00                     |   |        |
| <b>PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST</b> |  |                             |   |  |                          |   |        |
| <b>ANCILLARY SERVICE COST CENTERS</b>                        |  |                             |   |  |                          |   |        |
| 40.00  | 04000 RADIOLOGY                            | 0.514668                    | 24,822                                      | 0  | 12,775                   | 0 | 40.00  |
| 41.00  | 04100 LABORATORY                           | 0.672223                    | 26,994                                      | 0  | 18,146                   | 0 | 41.00  |
| 42.00  | 04200 INTRAVENOUS THERAPY                  | 0.000000                    | 0   | 0  | 0                        | 0 | 42.00  |
| 43.00  | 04300 OXYGEN (INHALATION) THERAPY          | 0.000000                    | 0   | 0  | 0                        | 0 | 43.00  |
| 44.00  | 04400 PHYSICAL THERAPY                     | 1.006648                    | 365,047                                     | 0  | 367,474                  | 0 | 44.00  |
| 45.00  | 04500 OCCUPATIONAL THERAPY                 | 0.388360                    | 416,600                                     | 0  | 161,791                  | 0 | 45.00  |
| 46.00  | 04600 SPEECH PATHOLOGY                     | 0.311763                    | 171,733                                     | 0  | 53,540                   | 0 | 46.00  |
| 47.00  | 04700 ELECTROCARDIOLOGY                    | 0.000000                    | 95  | 0  | 0                        | 0 | 47.00  |
| 48.00  | 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS | 0.000000                    | 21,165                                      | 0  | 0                        | 0 | 48.00  |
| 49.00  | 04900 DRUGS CHARGED TO PATIENTS            | 2.120566                    | 304,961                                     | 0  | 646,690                  | 0 | 49.00  |
| 50.00  | 05000 DENTAL CARE - TITLE XIX ONLY         | 0.000000                    | 0   | 0  | 0                        | 0 | 50.00  |
| 51.00  | 05100 SUPPORT SURFACES                     | 0.000000                    | 0   | 0  | 0                        | 0 | 51.00  |
| <b>OUTPATIENT SERVICE COST CENTERS</b>                       |  |                             |   |  |                          |   |        |
| 60.00  | 06000 CLINIC                               | 0.000000                    | 0   | 0  | 0                        | 0 | 60.00  |
| 61.00  | 06100 RURAL HEALTH CLINIC                  |                             |   |  |                          |   | 61.00  |
| 62.00  | 06200 FQHC                                 |                             |   |  |                          |   | 62.00  |
| 71.00  | 07100 AMBULANCE (2)                        | 0.000000                    |   | 0  |                          | 0 | 71.00  |
| 100.00   | Total (Sum of lines 40 - 71)               |                             | 1,331,417                                   | 0  | 1,260,416                | 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. : 315054 | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet D<br>Parts II-III<br>Date/Time Prepared:<br>5/24/2024 10:18 am |
|   |  | 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)                         |  | 2.120566 | 1.00 |
| 2.00                                    |  | Program vaccine charges (From your records, or the PS&R)   |  | 11,372   | 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) |  | 24,115   | 3.00 |

| Cost Center Description |  | Total Cost<br>(From Wkst. B,<br>Part I, Col.<br>18 | Nursing &<br>Allied Health<br>(From Wkst. B,<br>Part I, Col.<br>14) | Ratio of<br>Nursing &<br>Allied Health<br>Costs to Total<br>Costs - Part A<br>(Col. 2 / Col.<br>1) | Program Part A<br>Cost (From<br>Wkst. D Part<br>I, Col. 4) | Part A Nursing<br>& Allied<br>Health Costs<br>for Pass<br>Through (Col.<br>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                            | 16,842    | 0 | 0.000000 | 12,775    | 0 | 40.00  |
| 41.00  | 04100 | LABORATORY                           | 18,146    | 0 | 0.000000 | 18,146    | 0 | 41.00  |
| 42.00  | 04200 | INTRAVENOUS THERAPY                  | 0         | 0 | 0.000000 | 0         | 0 | 42.00  |
| 43.00  | 04300 | OXYGEN (INHALATION) THERAPY          | 0         | 0 | 0.000000 | 0         | 0 | 43.00  |
| 44.00  | 04400 | PHYSICAL THERAPY                     | 978,498   | 0 | 0.000000 | 367,474   | 0 | 44.00  |
| 45.00  | 04500 | OCCUPATIONAL THERAPY                 | 413,851   | 0 | 0.000000 | 161,791   | 0 | 45.00  |
| 46.00  | 04600 | SPEECH PATHOLOGY                     | 112,042   | 0 | 0.000000 | 53,540    | 0 | 46.00  |
| 47.00  | 04700 | ELECTROCARDIOLOGY                    | 0         | 0 | 0.000000 | 0         | 0 | 47.00  |
| 48.00  | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0         | 0 | 0.000000 | 0         | 0 | 48.00  |
| 49.00  | 04900 | DRUGS CHARGED TO PATIENTS            | 670,805   | 0 | 0.000000 | 646,690   | 0 | 49.00  |
| 50.00  | 05000 | DENTAL CARE - TITLE XIX ONLY         | 0         | 0 | 0.000000 | 0         | 0 | 50.00  |
| 51.00  | 05100 | SUPPORT SURFACES                     | 0         | 0 | 0.000000 | 0         | 0 | 51.00  |
| 100.00   |       | Total (Sum of lines 40 - 52)         | 2,210,184 | 0 |          | 1,260,416 | 0 | 100.00 |

|  |                       |   |  |
|--|-----------------------|---|--|
| COMPUTATION OF INPATIENT ROUTINE COSTS | Provider No. : 315054 | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet D-1<br>Parts I-II<br>Date/Time Prepared:<br>5/24/2024 10:18 am |
|  | Title XVIII           | Skilled Nursing Facility                    | PPS  |

|  |  |  |            |       |
|--|--|--|------------|-------|
|  |  |  | 1.00       |       |
| <b>PART I CALCULATION OF INPATIENT ROUTINE COSTS</b> |  |  |            |       |
| <b>INPATIENT DAYS</b>                                |  |  |            |       |
| 1.00   | Inpatient days including private room days   |  | 57,414     | 1.00  |
| 2.00   | Private room days  |  | 0          | 2.00  |
| 3.00   | Inpatient days including private room days applicable to the Program   |  | 7,718      | 3.00  |
| 4.00   | Medically necessary private room days applicable to the Program  |  | 0          | 4.00  |
| 5.00   | Total general inpatient routine service cost   |  | 14,185,877 | 5.00  |
| <b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>          |  |  |            |       |
| 6.00   | General inpatient routine service charges  |  | 18,346,830 | 6.00  |
| 7.00   | General inpatient routine service cost/charge ratio (Line 5 divided by line 6)   |  | 0.773206   | 7.00  |
| 8.00   | Enter private room charges from your records   |  | 0          | 8.00  |
| 9.00   | Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)  |  | 0.00       | 9.00  |
| 10.00  | Enter semi-private room charges from your records  |  | 0          | 10.00 |
| 11.00  | Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)   |  | 0.00       | 11.00 |
| 12.00  | Average per diem private room charge differential (Line 9 minus line 11)   |  | 0.00       | 12.00 |
| 13.00  | Average per diem private room cost differential (Line 7 times line 12)   |  | 0.00       | 13.00 |
| 14.00  | Private room cost differential adjustment (Line 2 times line 13)   |  | 0          | 14.00 |
| 15.00  | General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)  |  | 14,185,877 | 15.00 |
| <b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>       |  |  |            |       |
| 16.00  | Adjusted general inpatient service cost per diem (Line 15 divided by line 1)   |  | 247.08     | 16.00 |
| 17.00  | Program routine service cost (Line 3 times line 16)  |  | 1,906,963  | 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)  |  | 1,906,963  | 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) |  | 541,034    | 20.00 |
| 21.00  | Per diem capital related costs (Line 20 divided by line 1)   |  | 9.42       | 21.00 |
| 22.00  | Program capital related cost (Line 3 times line 21)  |  | 72,704     | 22.00 |
| 23.00  | Inpatient routine service cost (Line 19 minus line 22)   |  | 1,834,259  | 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)  |  | 1,834,259  | 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     |      |
| <b>PART II CALCULATION OF INPATIENT NURSING &amp; ALLIED HEALTH COSTS FOR PPS PASS-THROUGH</b> |  |  |          |      |
| 1.00   | Total SNF inpatient days   |  | 57,414   | 1.00 |
| 2.00   | Program inpatient days (see instructions)  |  | 7,718    | 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)                                    |  | 0.134427 | 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 XVIIII |  | Provider No. : 315054 | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet E<br>Part I<br>Date/Time Prepared:<br>5/24/2024 10:18 am |
|  |  | Title XVIIII          | Skilled Nursing Facility                    | PPS  |

|  |  |  |           |       |
|--|--|--|-----------|-------|
|  |  |  | 1.00      |       |
| <b>PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT</b>                                  |  |  |           |       |
| 1.00   | Inpatient PPS amount (See Instructions)  |  | 6,052,652 | 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)  |  | 6,052,652 | 3.00  |
| 4.00   | Primary payor amounts  |  | 1,128     | 4.00  |
| 5.00   | Coinurance   |  | 1,131,400 | 5.00  |
| 6.00   | Allowable bad debts (From your records)  |  | 845,014   | 6.00  |
| 7.00   | Allowable Bad debts for dual eligible beneficiaries (See instructions)                             |  | 615,247   | 7.00  |
| 8.00   | Adjusted reimbursable bad debts. (See instructions)  |  | 549,259   | 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)  |  | 5,469,383 | 11.00 |
| 12.00  | Interim payments (See instructions)  |  | 5,142,323 | 12.00 |
| 13.00  | Tentative adjustment   |  | 0         | 13.00 |
| 14.00  | OTHER adjustment (See instructions)  |  | 0         | 14.00 |
| 14.50  | Demonstration payment adjustment amount before sequestration                                       |  | 0         | 14.50 |
| 14.55  | Demonstration payment adjustment amount after sequestration  |  | 0         | 14.55 |
| 14.75  | Sequestration for non-claims based amounts (see instructions)                                      |  | 10,985    | 14.75 |
| 14.99  | Sequestration amount (see instructions)  |  | 98,402    | 14.99 |
| 15.00  | Balance due provider/program (see Instructions)  |  | 217,673   | 15.00 |
| 16.00  | Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2) |  | 0         | 16.00 |
| <b>PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIIII ONLY</b> |  |  |           |       |
| 17.00  | Ancillary services Part B  |  | 0         | 17.00 |
| 18.00  | Vaccine cost (From Wkst D, Part II, line 3)  |  | 24,115    | 18.00 |
| 19.00  | Total reasonable costs (Sum of lines 17 and 18)  |  | 24,115    | 19.00 |
| 20.00  | Medicare Part B ancillary charges (See instructions)   |  | 11,372    | 20.00 |
| 21.00  | Cost of covered services (Lesser of line 19 or line 20)  |  | 11,372    | 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)   |  | 11,372    | 25.00 |
| 26.00  | Interim payments (See instructions)  |  | 10,699    | 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)  |  | 227       | 28.99 |
| 29.00  | Balance due provider/program (see instructions)  |  | 446       | 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. : 315054 | Period:<br>From 01/01/2023<br>To 12/31/2023 | Worksheet E-1<br>Date/Time Prepared:<br>5/24/2024 10:18 am |                   |
|---|--|-----------------------|---|--|-------------------|
|   |  | Title XVIII           | Skilled Nursing Facility                    | PPS  |                   |
|   |  | Inpatient Part A      |   | Part B   |                   |
|   |  | mm/dd/yyyy            | Amount                                      | mm/dd/yyyy   | Amount            |
|   |  | 1.00                  | 2.00  | 3.00   | 4.00              |
| 1.00  | Total interim payments paid to provider  |                       |   |  |                   |
| 2.00  | 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  |                       | 5,161,266                                   |  | 10,699            |
| 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) |                       | 0   |  | 0                 |
| Program to Provider                                     |  |                       |   |  |                   |
| 3.01  | ADJUSTMENTS TO PROVIDER  |                       | 0   |  | 0                 |
| 3.02  |  |                       | 0   |  | 0                 |
| 3.03  |  |                       | 0   |  | 0                 |
| 3.04  |  |                       | 0   |  | 0                 |
| 3.05  |  |                       | 0   |  | 0                 |
| Provider to Program                                     |  |                       |   |  |                   |
| 3.50  | ADJUSTMENTS TO PROGRAM   | 05/17/2023            | 18,943                                      |  | 0                 |
| 3.51  |  |                       | 0   |  | 0                 |
| 3.52  |  |                       | 0   |  | 0                 |
| 3.53  |  |                       | 0   |  | 0                 |
| 3.54  |  |                       | 0   |  | 0                 |
| 3.99  | Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)   |                       | -18,943                                     |  | 0                 |
| 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)  |                       | 5,142,323                                   |  | 10,699            |
| 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)  |                       |   |  |                   |
| Program to Provider                                     |  |                       |   |  |                   |
| 5.01  | TENTATIVE TO PROVIDER  |                       | 0   |  | 0                 |
| 5.02  |  |                       | 0   |  | 0                 |
| 5.03  |  |                       | 0   |  | 0                 |
| Provider to Program                                     |  |                       |   |  |                   |
| 5.50  | TENTATIVE TO PROGRAM   |                       | 0   |  | 0                 |
| 5.51  |  |                       | 0   |  | 0                 |
| 5.52  |  |                       | 0   |  | 0                 |
| 5.99  | Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)   |                       | 0   |  | 0                 |
| 6.00  | Determined net settlement amount (balance due) based on the cost report. (1)   |                       |   |  |                   |
| 6.01  | PROGRAM TO PROVIDER  |                       | 217,673                                     |  | 446               |
| 6.02  | PROVIDER TO PROGRAM  |                       | 0   |  | 0                 |
| 7.00  | Total Medicare program liability (see instructions)  |                       | 5,359,996                                   |  | 11,145            |
|   |  |                       | Contractor Name                             |  | Contractor Number |
|   |  |                       | 1.00  | 2.00   |                   |
| 8.00  | Name of Contractor   |                       |   |  |                   |

(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. : 315054

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

Worksheet G

Date/Time Prepared:  
5/24/2024 10:18 am

|                                      |  | General Fund     | Specific Purpose Fund | Endowment Fund | Plant Fund |              |
|--------------------------------------|--|------------------|-----------------------|----------------|------------|--------------|
|                                      |  | 1.00             | 2.00                  | 3.00           | 4.00       |              |
| <b>Assets</b>                        |  |                  |                       |                |            |              |
| <b>CURRENT ASSETS</b>                |  |                  |                       |                |            |              |
| 1.00                                 | Cash on hand and in banks  | 1,925,531        | 0                     | 0              | 0          | 1.00         |
| 2.00                                 | Temporary investments  | 0                | 0                     | 0              | 0          | 2.00         |
| 3.00                                 | Notes receivable   | 0                | 0                     | 0              | 0          | 3.00         |
| 4.00                                 | Accounts receivable  | 5,165,517        | 0                     | 0              | 0          | 4.00         |
| 5.00                                 | Other receivables  | 0                | 0                     | 0              | 0          | 5.00         |
| 6.00                                 | Less: allowances for uncollectible notes and accounts receivable               | -1,137,891       | 0                     | 0              | 0          | 6.00         |
| 7.00                                 | Inventory  | 0                | 0                     | 0              | 0          | 7.00         |
| 8.00                                 | Prepaid expenses   | 438,678          | 0                     | 0              | 0          | 8.00         |
| 9.00                                 | Other current assets   | 162,291          | 0                     | 0              | 0          | 9.00         |
| 10.00                                | Due from other funds   | 0                | 0                     | 0              | 0          | 10.00        |
| 11.00                                | <b>TOTAL CURRENT ASSETS (Sum of lines 1 - 10)</b>                              | <b>6,554,126</b> | <b>0</b>              | <b>0</b>       | <b>0</b>   | <b>11.00</b> |
| <b>FIXED ASSETS</b>                  |  |                  |                       |                |            |              |
| 12.00                                | Land   | 0                | 0                     | 0              | 0          | 12.00        |
| 13.00                                | Land improvements  | 0                | 0                     | 0              | 0          | 13.00        |
| 14.00                                | Less: Accumulated depreciation   | 0                | 0                     | 0              | 0          | 14.00        |
| 15.00                                | Buildings  | 0                | 0                     | 0              | 0          | 15.00        |
| 16.00                                | Less Accumulated depreciation  | 0                | 0                     | 0              | 0          | 16.00        |
| 17.00                                | Leasehold improvements   | 1,171,717        | 0                     | 0              | 0          | 17.00        |
| 18.00                                | Less: Accumulated Amortization   | 0                | 0                     | 0              | 0          | 18.00        |
| 19.00                                | Fixed equipment  | 0                | 0                     | 0              | 0          | 19.00        |
| 20.00                                | Less: Accumulated depreciation   | 0                | 0                     | 0              | 0          | 20.00        |
| 21.00                                | Automobiles and trucks   | 0                | 0                     | 0              | 0          | 21.00        |
| 22.00                                | Less: Accumulated depreciation   | 0                | 0                     | 0              | 0          | 22.00        |
| 23.00                                | Major movable equipment  | 771,748          | 0                     | 0              | 0          | 23.00        |
| 24.00                                | Less: Accumulated depreciation   | -1,126,053       | 0                     | 0              | 0          | 24.00        |
| 25.00                                | Minor equipment - Depreciable  | 0                | 0                     | 0              | 0          | 25.00        |
| 26.00                                | Minor equipment nondepreciable   | 0                | 0                     | 0              | 0          | 26.00        |
| 27.00                                | Other fixed assets   | 0                | 0                     | 0              | 0          | 27.00        |
| 28.00                                | <b>TOTAL FIXED ASSETS (Sum of lines 12 - 27)</b>                               | <b>817,412</b>   | <b>0</b>              | <b>0</b>       | <b>0</b>   | <b>28.00</b> |
| <b>OTHER ASSETS</b>                  |  |                  |                       |                |            |              |
| 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   | 700,000          | 0                     | 0              | 0          | 31.00        |
| 32.00                                | Other assets   | 0                | 0                     | 0              | 0          | 32.00        |
| 33.00                                | <b>TOTAL OTHER ASSETS (Sum of lines 29 - 32)</b>                               | <b>700,000</b>   | <b>0</b>              | <b>0</b>       | <b>0</b>   | <b>33.00</b> |
| 34.00                                | <b>TOTAL ASSETS (Sum of lines 11, 28, and 33)</b>                              | <b>8,071,538</b> | <b>0</b>              | <b>0</b>       | <b>0</b>   | <b>34.00</b> |
| <b>Liabilities and Fund Balances</b> |  |                  |                       |                |            |              |
| <b>CURRENT LIABILITIES</b>           |  |                  |                       |                |            |              |
| 35.00                                | Accounts payable   | 3,567,624        | 0                     | 0              | 0          | 35.00        |
| 36.00                                | Salaries, wages, and fees payable  | 689,942          | 0                     | 0              | 0          | 36.00        |
| 37.00                                | Payroll taxes payable  | -6,874           | 0                     | 0              | 0          | 37.00        |
| 38.00                                | Notes & loans payable (Short term)   | 1,416,397        | 0                     | 0              | 0          | 38.00        |
| 39.00                                | Deferred income  | 70,167           | 0                     | 0              | 0          | 39.00        |
| 40.00                                | Accelerated payments   | 0                | 0                     | 0              | 0          | 40.00        |
| 41.00                                | Due to other funds   | 0                | 0                     | 0              | 0          | 41.00        |
| 42.00                                | Other current liabilities  | 1,692,249        | 0                     | 0              | 0          | 42.00        |
| 43.00                                | <b>TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)</b>                        | <b>7,429,505</b> | <b>0</b>              | <b>0</b>       | <b>0</b>   | <b>43.00</b> |
| <b>LONG TERM LIABILITIES</b>         |  |                  |                       |                |            |              |
| 44.00                                | Mortgage payable   | 0                | 0                     | 0              | 0          | 44.00        |
| 45.00                                | Notes payable  | 0                | 0                     | 0              | 0          | 45.00        |
| 46.00                                | Unsecured loans  | 0                | 0                     | 0              | 0          | 46.00        |
| 47.00                                | Loans from owners:   | 0                | 0                     | 0              | 0          | 47.00        |
| 48.00                                | Other long term liabilities  | 0                | 0                     | 0              | 0          | 48.00        |
| 49.00                                | OTHER (SPECIFY)  | 0                | 0                     | 0              | 0          | 49.00        |
| 50.00                                | <b>TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)</b>                      | <b>0</b>         | <b>0</b>              | <b>0</b>       | <b>0</b>   | <b>50.00</b> |
| 51.00                                | <b>TOTAL LIABILITIES (Sum of lines 43 and 50)</b>                              | <b>7,429,505</b> | <b>0</b>              | <b>0</b>       | <b>0</b>   | <b>51.00</b> |
| <b>CAPITAL ACCOUNTS</b>              |  |                  |                       |                |            |              |
| 52.00                                | General fund balance   | 642,033          | 0                     | 0              | 0          | 52.00        |
| 53.00                                | Specific purpose fund  | 0                | 0                     | 0              | 0          | 53.00        |
| 54.00                                | Donor created - endowment fund balance - restricted                            | 0                | 0                     | 0              | 0          | 54.00        |
| 55.00                                | Donor created - endowment fund balance - unrestricted                          | 0                | 0                     | 0              | 0          | 55.00        |
| 56.00                                | Governing body created - endowment fund balance                                | 0                | 0                     | 0              | 0          | 56.00        |
| 57.00                                | Plant fund balance - invested in plant   | 0                | 0                     | 0              | 0          | 57.00        |
| 58.00                                | Plant fund balance - reserve for plant improvement, replacement, and expansion | 0                | 0                     | 0              | 0          | 58.00        |
| 59.00                                | <b>TOTAL FUND BALANCES (Sum of lines 52 thru 58)</b>                           | <b>642,033</b>   | <b>0</b>              | <b>0</b>       | <b>0</b>   | <b>59.00</b> |
| 60.00                                | <b>TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)</b>            | <b>8,071,538</b> | <b>0</b>              | <b>0</b>       | <b>0</b>   | <b>60.00</b> |



STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315054

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

Worksheet G-1

Date/Time Prepared:  
5/24/2024 10:18 am

|       |   | 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                                |                | -1,189,020 |                      | 0    |                | 1.00  |
| 2.00  | Net income (loss) (From Wkst. G-3, line 31)                         |                | 594,559    |                      |      |                | 2.00  |
| 3.00  | Total (sum of line 1 and line 2)                                    |                | -594,461   |                      | 0    |                | 3.00  |
| 4.00  | Additions (credit adjustments)                                      |                |            |                      |      |                | 4.00  |
| 5.00  | ADDITIONS   | 1,236,494      |            | 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 | Total additions (sum of line 5 - 9)                                 |                | 1,236,494  |                      | 0    |                | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10)                                      |                | 642,033    |                      | 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) |                | 642,033    |                      | 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  | ADDITIONS   |                | 0          |                      |      |                | 5.00  |
| 6.00  |   |                | 0          |                      |      |                | 6.00  |
| 7.00  |   |                | 0          |                      |      |                | 7.00  |
| 8.00  |   |                | 0          |                      |      |                | 8.00  |
| 9.00  |   |                | 0          |                      |      |                | 9.00  |
| 10.00 | Total additions (sum of line 5 - 9)                                 | 0              |            | 0                    |      |                | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10)                                      | 0              |            | 0                    |      |                | 11.00 |
| 12.00 | Deductions (debit adjustments)                                      |                |            |                      |      |                | 12.00 |
| 13.00 |   |                | 0          |                      |      |                | 13.00 |
| 14.00 |   |                | 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. : 315054

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

Worksheet G-2  
Parts I-III  
Date/Time Prepared:  
5/24/2024 10:18 am

| Cost Center Description                 |   | Inpatient  | Outpatient | Total      |       |
|---|---|------------|------------|------------|-------|
|   |   | 1.00       | 2.00       | 3.00       |       |
| <b>PART I - PATIENT REVENUES</b>        |   |            |            |            |       |
| General Inpatient Routine Care Services |   |            |            |            |       |
| 1.00                                    | SKILLED NURSING FACILITY  | 18,346,830 |            | 18,346,830 | 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)                                | 18,346,830 |            | 18,346,830 | 5.00  |
| All Other Care Services                 |   |            |            |            |       |
| 6.00                                    | ANCILLARY SERVICES  | 2,794,397  | 0          | 2,794,397  | 6.00  |
| 7.00                                    | CLINIC  |            | 0          | 0          | 7.00  |
| 8.00                                    | HOME HEALTH AGENCY COST   |            | 0          | 0          | 8.00  |
| 9.00                                    | AMBULANCE   |            | 0          | 0          | 9.00  |
| 10.00                                   | RURAL HEALTH CLINIC   |            | 0          | 0          | 10.00 |
| 10.10                                   | FQHC  |            | 0          | 0          | 10.10 |
| 11.00                                   | CMHC  |            | 0          | 0          | 11.00 |
| 12.00                                   | HOSPICE   | 0          | 0          | 0          | 12.00 |
| 13.00                                   | ROUTINE CHARGES / BED HOLD  | 3,821,390  | 0          | 3,821,390  | 13.00 |
| 14.00                                   | Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1) | 24,962,617 | 0          | 24,962,617 | 14.00 |
| Cost Center Description                 |   |            | 1.00       | 2.00       |       |
| <b>PART II - OPERATING EXPENSES</b>     |   |            |            |            |       |
| 1.00                                    | Operating Expenses (Per Worksheet A, Col. 3, Line 100)                                    |            |            | 19,842,026 | 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)                            |            |            | 19,842,026 | 15.00 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315054

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

Worksheet G-3

Date/Time Prepared:  
5/24/2024 10:18 am

|                      |   | 1.00       |       |
|----------------------|---|------------|-------|
| 1.00                 | Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)          | 24,962,617 | 1.00  |
| 2.00                 | Less: contractual allowances and discounts on patients accounts           | 4,673,636  | 2.00  |
| 3.00                 | Net patient revenues (Line 1 minus line 2)                                | 20,288,981 | 3.00  |
| 4.00                 | Less: total operating expenses (From Worksheet G-2, Part II, line 15)     | 19,842,026 | 4.00  |
| 5.00                 | Net income from service to patients (Line 3 minus 4)                      | 446,955    | 5.00  |
| <b>Other income:</b> |   |            |       |
| 6.00                 | Contributions, donations, bequests, etc                                   | 0          | 6.00  |
| 7.00                 | Income from investments   | 135,142    | 7.00  |
| 8.00                 | Revenues from communications ( Telephone and Internet service)            | 1,485      | 8.00  |
| 9.00                 | Revenue from television and radio service                                 | 595        | 9.00  |
| 10.00                | Purchase discounts  | 0          | 10.00 |
| 11.00                | Rebates and refunds of expenses   | 0          | 11.00 |
| 12.00                | Parking lot receipts  | 0          | 12.00 |
| 13.00                | Revenue from laundry and linen service                                    | 0          | 13.00 |
| 14.00                | Revenue from meals sold to employees and guests                           | 0          | 14.00 |
| 15.00                | Revenue from rental of living quarters                                    | 0          | 15.00 |
| 16.00                | Revenue from sale of medical and surgical supplies to other than patients | 0          | 16.00 |
| 17.00                | Revenue from sale of drugs to other than patients                         | 0          | 17.00 |
| 18.00                | Revenue from sale of medical records and abstracts                        | 0          | 18.00 |
| 19.00                | Tuition (fees, sale of textbooks, uniforms, etc.)                         | 0          | 19.00 |
| 20.00                | Revenue from gifts, flower, coffee shops, canteen                         | 0          | 20.00 |
| 21.00                | Rental of vending machines  | 0          | 21.00 |
| 22.00                | Rental of skilled nursing space   | 0          | 22.00 |
| 23.00                | Governmental appropriations   | 0          | 23.00 |
| 24.00                | NON PATIENT REVENUE   | 10,382     | 24.00 |
| 24.50                | COVID-19 PHE Funding  | 0          | 24.50 |
| 25.00                | Total other income (Sum of lines 6 - 24)                                  | 147,604    | 25.00 |
| 26.00                | Total (Line 5 plus line 25)   | 594,559    | 26.00 |
| 27.00                | Other expenses (specify)  | 0          | 27.00 |
| 28.00                |   | 0          | 28.00 |
| 29.00                |   | 0          | 29.00 |
| 30.00                | Total other expenses (Sum of lines 27 - 29)                               | 0          | 30.00 |
| 31.00                | Net income (or loss) for the period (Line 26 minus line 30)               | 594,559    | 31.00 |

**PLEASANTVILLE OPERATING, LLC  
D/B/A OUR LADY'S CENTER FOR REHABILITATION & HEALTHCARE  
(a limited liability company)**

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

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## INDEPENDENT AUDITORS' REPORT

To the Member of  
Pleasantville Operating, LLC  
d/b/a Our Lady's Center for Rehabilitation & Healthcare

### Opinion

We have audited the accompanying financial statements of Pleasantville Operating, LLC d/b/a Our Lady's Center for Rehabilitation & Healthcare (a limited liability company), which comprise the balance sheet as of December 31, 2023, and the related statements of operations and member's equity, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pleasantville Operating, LLC d/b/a Our Lady's Center for Rehabilitation & Healthcare, as of December 31, 2023, and the results of its operations and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

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

### Responsibilities of Management for the Financial Statements

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

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

## **Auditors' Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Pleasantville Operating, 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 Pleasantville Operating, 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.

*Brend Sonnenschein LLP*

November 20, 2024

**PLEASANTVILLE OPERATING, LLC**  
**D/B/A OUR LADY'S CENTER FOR REHABILITATION & HEALTHCARE**  
**(a limited liability company)**  
**BALANCE SHEET**  
**AT DECEMBER 31, 2023**

**ASSETS**

**Current assets**

|   |                  |
|---|------------------|
| Cash and cash equivalents (note 2)                  | \$ 1,925,531     |
| Cash - restricted (patient funds) (note 2)          | 162,291          |
| Accounts receivable - net of allowance of \$661,000 | 3,018,061        |
| Federal tax credit receivable (note 13)             | 860,628          |
| Due from member (note 4)                            | 1,400,000        |
| Prepaid expenses and other                          | <u>573,162</u>   |
| <b>Total current assets</b>                         | <b>7,939,673</b> |

|   |                   |
|---|-------------------|
| Property and equipment - net (note 3)   | 817,412           |
| Right-of-use asset - operating (note 6) | <u>39,200,572</u> |

|                     |                             |
|---------------------|-----------------------------|
| <b>TOTAL ASSETS</b> | <b>\$ <u>47,957,657</u></b> |
|---------------------|-----------------------------|

**LIABILITIES AND MEMBER'S EQUITY**

**Current liabilities**

|                                       |                  |
|---------------------------------------|------------------|
| Accounts payable                      | \$ 3,014,574     |
| Accrued expenses                      | 655,505          |
| Accrued and withheld taxes            | 27,563           |
| Distributions payable (note 12)       | 1,595,000        |
| Due to landlord (note 4)              | 1,457,114        |
| Patients' funds payable               | 157,226          |
| Due to private and third-party payors | 72,446           |
| Operating lease obligation (note 6)   | <u>568,732</u>   |
| <b>Total current liabilities</b>      | <b>7,548,160</b> |

|                                     |                   |
|-------------------------------------|-------------------|
| Due to related entities (note 4)    | 54,637            |
| Operating lease obligation (note 6) | <u>40,154,309</u> |
| <b>Total liabilities</b>            | <b>47,757,106</b> |

|                        |                |
|------------------------|----------------|
| <b>Member's equity</b> | <u>200,551</u> |
|------------------------|----------------|

|  |                             |
|--|-----------------------------|
| <b>TOTAL LIABILITIES AND MEMBER'S EQUITY</b> | <b>\$ <u>47,957,657</u></b> |
|--|-----------------------------|



**PLEASANTVILLE OPERATING, LLC**  
**D/B/A OUR LADY’S CENTER FOR REHABILITATION & HEALTHCARE**  
**(a limited liability company)**  
**STATEMENTS OF OPERATIONS AND MEMBER'S EQUITY**  
**YEAR ENDED DECEMBER 31, 2023**

|  |  |                          |
|--|--|--------------------------|
| Revenues   |  | \$ 20,683,248            |
| Operating expenses                                 |  | <u>22,065,206</u>        |
| Loss from operations                               |  | (1,381,958)              |
| <b>Non-operating revenue (expenses)</b>            |  |                          |
| Interest income (note 13)                          |  | 135,142                  |
| Interest expense                                   |  | <u>(107)</u>             |
| <b>NET LOSS</b>                                    |  | (1,246,923)              |
| Member's equity- December 31, 2022                 |  | <u>1,379,792</u>         |
|  |  | 132,869                  |
| Net member's equity distributed - New Jersey taxes |  | (353,392)                |
| Net member's equity contributed                    |  | <u>421,074</u>           |
| <b>MEMBER'S EQUITY - DECEMBER 31, 2023</b>         |  | <u><u>\$ 200,551</u></u> |

See accompanying notes to the financial statements.

**PLEASANTVILLE OPERATING, LLC**  
**D/B/A OUR LADY'S CENTER FOR REHABILITATION & HEALTHCARE**  
**(a limited liability company)**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2023**

|  |                                |
|--|--------------------------------|
| <b>Cash flows from operating activities</b>  |                                |
| Net loss   | \$ (1,246,923)                 |
| Adjustments to reconcile net loss to net cash provided by operating activities:      |                                |
| Depreciation   | 117,748                        |
| Net increase in right-of-use asset and operating lease payable                       | 1,522,469                      |
| <b>(Increase) decrease in assets</b>   |                                |
| Accounts receivable  | 594,411                        |
| Prepaid expenses and other   | (8,442)                        |
| Federal tax credit receivable  | 1,788,259                      |
| <b>Increase (decrease) in liabilities</b>  |                                |
| Accounts payable   | (1,036,999)                    |
| Accrued expenses   | 168,940                        |
| Accrued and withheld taxes   | 3,280                          |
| Patients' funds payable  | 52,667                         |
| Due to private and third-party payors  | 33,385                         |
| <b>Net cash provided by operating activities</b>                                     | <u>1,988,795</u>               |
| <br><b>Cash flows from investing activities</b>                                      |                                |
| Purchase of property and equipment   | <u>(84,771)</u>                |
| <b>Net cash used in investing activities</b>   | <u>(84,771)</u>                |
| <br><b>Cash flows from financing activities</b>                                      |                                |
| Repayment of cash overdraft  | (57,709)                       |
| Due to landlord  | 1,457,114                      |
| Increase in due from member  | (1,400,000)                    |
| Member's equity distributed - New Jersey taxes                                       | (353,392)                      |
| Member's equity contributed  | 421,074                        |
| <b>Net cash provided financing activities</b>  | <u>67,087</u>                  |
| <br><b>Net increase in cash, restricted cash, and cash equivalents</b>               | 1,971,111                      |
| <br>Cash, restricted cash, and cash equivalents - December 31, 2022                  | <u>116,711</u>                 |
| <br><b>CASH, RESTRICTED CASH, AND CASH EQUIVALENTS</b><br><b>- DECEMBER 31, 2023</b> | <br><u><u>\$ 2,087,822</u></u> |

See accompanying notes to the financial statements.

**PLEASANTVILLE OPERATING, LLC**  
**D/B/A OUR LADY'S CENTER FOR REHABILITATION & HEALTHCARE**  
**(a limited liability company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

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

**Organization and business** – Pleasantville Operating, LLC (the “Company”) was formed on June 16, 2015, in the State of New Jersey without a finite life. The Company commenced operations of a 214-bed nursing facility in Pleasantville, New Jersey on December 14, 2015, which it operates under the name Our Lady’s Center for Rehabilitation & Healthcare. The member of the Company is generally protected from liability for acts and obligations of the Company. The Company leases land, building, and rights to its license in Pleasantville, New Jersey, from a related entity.

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

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

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

**Trade accounts receivable** – Trade accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. In 2023, allowance for doubtful accounts increased by \$134,000.

**Property and equipment** – Property and equipment are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Expenditures for maintenance and repairs are charged to operations as incurred. Significant renovations and replacements, which improve and extend the life of the asset are capitalized.

**Revenues** – Revenue is derived primarily from providing healthcare services to patients. Revenues are recognized when services are provided to the patients at the amount that reflects the consideration to which the Company expects to be entitled from patients and third-party payors, including Medicaid, Medicare and insurers (private and Medicare replacement plans), in exchange for providing patient care. The healthcare services in transitional and skilled, home health and hospice patient contracts include routine services in exchange for a contractual agreed-upon amount or rate. Routine services are treated as a single-performance obligation satisfied over time as services are rendered. As such, patient care services represent a bundle of services that are not capable of being distinct. Additionally, there may be ancillary services which are not included in the daily rates for routine services, but instead are treated as separate performance obligations satisfied at a point in time, if and when those services are rendered.

**PLEASANTVILLE OPERATING, LLC**  
**D/B/A OUR LADY'S CENTER FOR REHABILITATION & HEALTHCARE**  
**(a limited liability company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

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

Revenue recognized from healthcare services are adjusted for estimates of variable consideration to arrive at the transaction price. The Company determines the transaction price based on contractually agreed-upon amounts or rates, adjusted for estimates of variable consideration. The Company uses the expected value method in determining the variable component that should be used to arrive at the transaction price, using contractual agreements and historical reimbursement experience within each payor type. The amount of variable consideration which is included in the transaction price may be constrained and is included in the net revenue only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in a future period. If actual amounts of consideration ultimately received differ from estimates, the Company adjusts these estimates, which would affect net service revenue in the period such variances become known.

**Income taxes** – The Company is treated as a single member LLC for federal income tax purposes and does not incur income taxes. Instead, its earnings and losses are included in the personal return of the members of the parent company and taxed depending on their personal tax situations. The policy of the Company is to record interest expense and penalties relating to income taxes in operating expense.

In 2020, the State of New Jersey passed the Business Alternative Income Tax Act (“BAIT”). This law allowed LLCs to pay tax due on partnership earnings instead of on the individual owners return. The tax rates are graduated and range from 5.675% to 10.9% of earnings. The Company recorded \$248,392 of New Jersey BAIT taxes during 2023, which were included in distributions. In addition, the Company paid \$105,000 of New Jersey non-resident withholding tax in 2023, which were included in distributions.

**Government grants** – In 2022, the Company adopted ASU-2021-10, Government Assistance (Topic 832: Disclosures by Business Entities about Government Assistance). The Company’s accounting policy for government grants is to follow International Accounting Standards No. 20 – “Accounting for Government Grants and Disclosure of Government Assistance.”

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

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

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

**PLEASANTVILLE OPERATING, LLC**  
**D/B/A OUR LADY’S CENTER FOR REHABILITATION & HEALTHCARE**  
**(a limited liability company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

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

**Leases** – The Company adopted ASC-842 Leases. With adoption, the Company determined which contracts conveyed the Company a right to control identified property, plant, or equipment for a period of time in exchange for consideration were deemed leases. The Company classified these contracts as Right-of-Use (“ROU”) assets. ROU assets and lease liabilities are recognized based on the present value of lease payments over the lease term with lease expense recognized on a straight-line basis.

Lease agreements may contain rent escalation clauses, rent holidays, or certain landlord incentives, including tenant improvement allowances. ROU assets include amounts for scheduled rent increases and may be reduced by lease incentive amounts. Using the transition approach, the Company elected to use the following practical expedients and, therefore, did not reassess any of the following: (1) whether any expired or existing contracts are or contain leases, (2) the lease classification of expired or existing operating leases recorded as operating leases, and (3) initial direct costs for any existing leases. Furthermore, all existing capital leases have been recorded as finance leases.

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

**Variable interest entity** – The Company adopted Accounting Standards Update (ASU) 2018-17, Consolidation (Topic 810) - Applying Variable Interest Entities Guidance to Common Control Leasing Arrangements. Under this accounting policy, the Company elects not to evaluate for consolidation a real estate leasing company that is related to the Company through common ownership. Consequently, the financial statements do not reflect the effect, if any, of having consolidated the real estate leasing company.

**Subsequent events** – The Company has reviewed subsequent events and transactions for potential recognition and disclosure in the financial statements through November 20, 2024, the date the financial statements were available to be issued. No subsequent events have been identified.

**PLEASANTVILLE OPERATING, LLC**  
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**DECEMBER 31, 2023**

**NOTE 2 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS**

The balance in cash, restricted cash, and cash equivalents at December 31, 2023, consists of the following:

|   |                     |
|---|---------------------|
| Operating cash                                    | \$ 1,925,531        |
| Restricted cash – patient funds                   | <u>162,291</u>      |
| Total cash, restricted cash, and cash equivalents | \$ <u>2,087,822</u> |

**NOTE 3 – PROPERTY AND EQUIPMENT**

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

|                                |                 |                   |
|--------------------------------|-----------------|-------------------|
|                                | Life<br>(Years) |                   |
| Leasehold improvements         | 15              | \$ 1,171,717      |
| Property and equipment         | 5               | <u>771,748</u>    |
|                                |                 | 1,943,465         |
| Less: accumulated depreciation |                 | <u>1,126,053</u>  |
|                                |                 | \$ <u>817,412</u> |

Depreciation expense was \$117,748 for the year.

**NOTE 4 – RELATED-PARTY TRANSACTIONS**

Amounts due to related entities controlled by the Company’s member was \$54,637 at December 31, 2023. The loans are deemed to be non-interest-bearing, unsecured, and there is no formal repayment plan for these demand loans.

The Company leases its facility from a related entity (note 6). The balance due to the related landlord at December 31, 2023 was \$1,457,114.

In 2023, the Company paid liability insurance premiums in the amount of \$530,119 to an insurance company, which is related to the Company through common ownership. Determination of these insurance premiums are made by an unrelated third-party actuarial firm. At December 31, 2023, insurance premiums of \$412,468 were included in prepaid expenses, and there was no balance owed to the related company.

During the year, the Company expensed consulting fees to companies controlled by the member of the Company in the amount of approximately \$28,000. There was no balance owed to these entities at December 31, 2023.

At December 31, 2023, the Company was owed \$1,400,000 from its member for recoupments of distributions. The amount was received in 2024.

**PLEASANTVILLE OPERATING, LLC**  
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**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 5 – REVENUES**

Approximately 37% of revenues for the year were derived from billings to the New Jersey Department of Health for stays by Medicaid patients and to Managed Care Organizations (“MCO”) approved by the New Jersey Department of Health.

Approximately 32% of the revenues for the year were derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided which are covered by Medicare Part B, respectively.

Effective July 2014, the New Jersey Department of Human Services changed its reimbursement methodology to a MCO system. The Company entered into contracts with state-approved MCO’s that are paying for all new Medicaid admissions. Subsequent rates are negotiated between the Company and each MCO.

**NOTE 6 – LEASE**

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

The Company occupies the facility as a party to an operating lease with a related entity, which commenced in September 2015 and was to expire on December 31, 2045. Effective January 1, 2023, the lease was amended to expire September 30, 2048 and provide for an annual base rent of \$3,500,000, with 3% annual increases beginning on January 1, 2025. The lease arrangement has a remaining lease term of 24.75 years.

The following table is a summary of components of lease expense and year-end ROU assets and lease liabilities relating to operating leases for the year:

|                                       |                      |
|---------------------------------------|----------------------|
| Operating lease cost                  | \$ 5,022,469         |
| <b>OPERATING LEASES</b>               |                      |
| Operating lease ROU assets            | \$ <u>39,200,572</u> |
| Operating lease current liabilities   | \$ 568,732           |
| Operating lease long-term liabilities | <u>40,154,309</u>    |
| Total operating lease liabilities     | \$ <u>40,723,041</u> |

**PLEASANTVILLE OPERATING, LLC**  
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**DECEMBER 31, 2023**

**NOTE 6 – LEASE (CONTINUED)**

**WEIGHTED-AVERAGE REMAINING LEASE**

**TERM**

|                  |             |
|------------------|-------------|
| Operating leases | 24.75 years |
|------------------|-------------|

**WEIGHTED-AVERAGE DISCOUNT RATE**

|                  |     |
|------------------|-----|
| Operating leases | 10% |
|------------------|-----|

Undiscounted maturities of operating lease liabilities were as follows:

**For the Years Ended December 31**

|  |           |                          |
|--|-----------|--------------------------|
| 2024   | \$        | 3,500,004                |
| 2025   |           | 3,605,004                |
| 2026   |           | 3,713,160                |
| 2027   |           | 3,824,556                |
| 2028   |           | 3,939,288                |
| Thereafter   |           | <u>107,246,662</u>       |
| Total undiscounted maturities of lease liabilities |           | 125,828,674              |
| Less: discount on lease liabilities                |           | <u>(85,105,633)</u>      |
| <b>TOTAL LEASE LIABILITIES</b>                     | <b>\$</b> | <b><u>40,723,041</u></b> |

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

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

|   |    |            |
|---|----|------------|
| Operating cash flows for operating leases                 | \$ | 2,275,000  |
| ROU asset in exchange for new operating lease obligations | \$ | 40,208,218 |

**NOTE 7 – CONCENTRATION OF CREDIT RISK**

The Company maintains its cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (“FDIC”) up to \$250,000. At December 31, 2023, the Company had uninsured cash balances of approximately \$1,702,000.

At December 31, 2023, the Company had approximately 24% of its receivables due from the New Jersey Department of Health and MCOs approved by the New Jersey Department of Health, and 31% of its receivables due from the Federal government for Medicare recipients.

At December 31, 2023, approximately 22% of the accounts payable balance was payable to one vendor.



**PLEASANTVILLE OPERATING, LLC**  
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**DECEMBER 31, 2023**

**NOTE 8 – ADVERTISING**

Advertising expense was \$32,069 for the year. There were no direct-response advertising costs either capitalized or expensed.

**NOTE 9 – SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION**

|  |    |     |
|--|----|-----|
| Cash paid during the year for interest | \$ | 107 |
|--|----|-----|

**NOTE 10 – ECONOMIC DEPENDENCY**

During the year, the Company purchased a substantial portion of its services from two vendors. Purchases from these vendors totaled approximately \$2,022,000. The balance due to these vendors at December 31, 2023, and included in accounts payable, was approximately \$667,000.

**NOTE 11 – CONTRACTED SERVICES**

A significant portion of the facility services are contracted from outside services.

**NOTE 12 – DISTRIBUTIONS PAYABLE**

At December 31, 2023, distributions declared by the Company which were not yet paid to its member amounted to \$1,595,000.

**NOTE 13 – EMPLOYEE RETENTION TAX CREDIT**

Under the provisions of the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”), small employers were eligible for a refundable Employee Retention Tax Credit (“ERTC”) if they experienced a significant reduction in revenues or a complete or partial suspension of operations as defined by the CARES Act. The credit was equal to 70% of qualified wages paid to an employee, capped at \$10,000 per quarter, during the first 3 quarters of 2021, (and 50% of qualified wages paid to an employee, capped at \$10,000, in 2020). The Company met these criteria during the first, second, and third quarters of 2021 and included \$2,648,887 in revenues on the statement of earnings in 2021. In 2023, \$1,788,259 of this amount, was received as a refund, and \$860,628 was included in federal tax credit receivable at December 31, 2023. Interest received in 2023 for the refunds was \$131,743. Both the methodology used to determine eligibility for the credit and the calculation of the amount of the credit are subject to audit.

**PLEASANTVILLE OPERATING, LLC**  
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**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 14 – MULTIEMPLOYER HEALTH PLAN**

The Company makes contributions to a multiemployer benefit fund that provides health benefits to its union-represented employees. Contributions during the year to the benefit fund were \$942,699.

**NOTE 15 – EMPLOYEE BENEFIT PLAN**

The Company implemented a qualified Salary Reduction Profit-Sharing Plan (the “Plan”) for eligible employees under section 401(K) of the Internal Revenue Code. The Plan provides for voluntary employee contributions through salary reductions and voluntary employer contributions at the discretion of the Company. The Company made contributions to the Plan in the amount of \$303 during the year.

**NOTE 16 – CONTINGENCIES**

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

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

The Company has a corporate credit card which it can use for corporate purchases. The credit card has an unlimited spending limit. At December 31, 2023, the balance due on this card was \$11,958 and is included in accounts payable.

The New Jersey Department of Health is currently in the process of revising the methodology used to calculate the Medicaid reimbursement rate paid to the Company. The effect of these revisions on future operations cannot be determined at this time.

The Company’s landlord entered into a mortgage agreement with a Federal Housing Administration Section 232 mortgage note under the U.S. Department of Housing and Urban Development (“HUD”), in the principal amount of \$26,139,600. As per the terms of the agreement, the Company was required to enter into a sub-lessee nursing home regulatory agreement with HUD under which it granted a first lien security interest in all of the assets of the Company.

The Company, along with other affiliated companies, purchased general and professional liability insurance through a high-deductible master policy. The deductibles are insured through a separate, insurance policy, which is underwritten by a company that is controlled by some of the members of the parent company. Under the policies, claims between \$25,000 and \$1,000,000 are covered through insurance, and claims above \$1,000,000 are the responsibility of the insured. The Company is contingently liable for the unpaid claims of its affiliates.

## INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Member of  
Pleasantville Operating, LLC  
d/b/a Our Lady's Center for Rehabilitation & Healthcare

We have audited the financial statements of Pleasantville Operating, LLC d/b/a Our Lady's Center for Rehabilitation & Healthcare (a limited liability company) as of and for the year ended December 31, 2023, and our report thereon dated November 20, 2024, which expressed an unmodified opinion on those financial statements, appears on page one. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information contained in the statements of revenues, operating expenses, payroll and benefits, and patient days, is presented for purposes of additional analysis of the financial statements, rather than to present the financial position, results of operations, and cash flows of the individual companies, and it is not a required part of the 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 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 financial statements as a whole.

*Brand Sonnenschine LLP*

November 20, 2024

**PLEASANTVILLE OPERATING, LLC**  
**D/B/A OUR LADY’S CENTER FOR REHABILITATION & HEALTHCARE**  
**(a limited liability company)**  
**SUPPLEMENTARY INFORMATION**  
**REVENUES**  
**YEAR ENDED DECEMBER 31, 2023**

|                             |                          | <b>Per<br/>Patient<br/>Day</b> |
|-----------------------------|--------------------------|--------------------------------|
| <b>Current year</b>         |                          |                                |
| Medicaid                    | \$ 460,486               | \$ 258.26                      |
| Medicaid - managed care     | 7,338,451                | 262.97                         |
| Private                     | 633,927                  | 320.00                         |
| Medicare - Part A           | 5,975,505                | 772.23                         |
| Medicare - Part A bad debts | (302,858)                | (39.14)                        |
| Insurance                   | <u>5,587,120</u>         | 303.45                         |
| <b>Total current year</b>   | <u>19,692,631</u>        | <u>\$ 340.59</u>               |
| <br><b>Miscellaneous</b>    |                          |                                |
| Therapy                     | 978,155                  |                                |
| Other                       | <u>12,462</u>            |                                |
|                             | <u>990,617</u>           |                                |
| <br><b>TOTAL REVENUES</b>   | <br><u>\$ 20,683,248</u> |                                |

**PLEASANTVILLE OPERATING, LLC**  
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**SUPPLEMENTARY INFORMATION**  
**OPERATING EXPENSES**  
**YEAR ENDED DECEMBER 31, 2023**

|   |                         | <b>Per<br/>Patient<br/>Day</b> |
|---|-------------------------|--------------------------------|
| <b>DIRECT PATIENT CARE COST</b>                           |                         |                                |
| <b>Direct routine patient care costs</b>                  |                         |                                |
| Salaries - RN   | \$ 1,245,525            | \$ 21.54                       |
| - LPN   | 1,959,538               | 33.89                          |
| - CNA   | 2,183,482               | 37.76                          |
| Employee benefits   | 1,228,446               | 21.25                          |
| Contracted nursing  | 117,133                 | 2.03                           |
|   | <u>6,734,124</u>        | <u>116.47</u>                  |
| <br>  |                         |                                |
| <b>Routine patient care costs - not directly reported</b> |                         |                                |
| Medical supplies  | 368,650                 | 6.38                           |
| COVID-19 expenses   | 19,064                  | 0.33                           |
| Oxygen  | 16,779                  | 0.29                           |
| OTC drugs   | 21,446                  | 0.37                           |
|   | <u>425,939</u>          | <u>7.37</u>                    |
| <br>  |                         |                                |
| <b>TOTAL DIRECT PATIENT CARE COST</b>                     | <b><u>7,160,063</u></b> | <b><u>123.84</u></b>           |
| <br>  |                         |                                |
| <b>ANCILLARY PATIENT CARE COSTS</b>                       |                         |                                |
| Radiology and laboratory                                  | 30,033                  | 0.52                           |
| Salaries-Therapy services                                 | 959,620                 | 16.60                          |
| Employee benefits   | 218,768                 | 3.78                           |
| Contracted Therapy  | 106,650                 | 1.84                           |
| Prescription drugs (not OTC)                              | 376,078                 | 6.50                           |
| <b>TOTAL ANCILLARY</b>                                    | <b><u>3,691,149</u></b> | <b><u>29.24</u></b>            |
| <b>PATIENT CARE COSTS</b>                                 | <b><u>1,691,149</u></b> | <b><u>29.24</u></b>            |

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**SUPPLEMENTARY INFORMATION**  
**OPERATING EXPENSES**  
**YEAR ENDED DECEMBER 31, 2023**

|  |                         | <b>Per<br/>Patient<br/>Day</b> |
|--|-------------------------|--------------------------------|
| <b>INDIRECT PATIENT CARE COSTS</b>             |                         |                                |
| <b>Nursing administration</b>                  |                         |                                |
| Salaries - DON and ADON                        | \$ 237,109              | \$ 4.10                        |
| - Nursing supervisors                          | 217,175                 | 3.76                           |
| - MDS Coordinator                              | 162,891                 | 2.82                           |
| Employee benefits                              | 140,700                 | 2.43                           |
|  | <u>757,875</u>          | <u>13.11</u>                   |
| <b>Patient support services</b>                |                         |                                |
| Food (including supplements)                   | 500,928                 | 8.66                           |
| Dietary salaries                               | 645,604                 | 11.17                          |
| Employee benefits                              | 147,181                 | 2.55                           |
| Dietician                                      | 105,188                 | 1.82                           |
| Dietary supplies and services                  | 99,572                  | 1.72                           |
| Housekeeping and laundry salaries              | 562,722                 | 9.73                           |
| Employee benefits                              | 128,286                 | 2.22                           |
| Housekeeping and laundry supplies and services | 109,551                 | 1.89                           |
| Salaries - social services                     | 365,631                 | 6.32                           |
| Employee benefits                              | 83,354                  | 1.44                           |
| Salaries - recreation                          | 215,612                 | 3.73                           |
| Employee benefits                              | 49,154                  | 0.85                           |
| Recreation supplies and services               | 54,819                  | 0.95                           |
| Medical director                               | 114,500                 | 1.98                           |
| Pharmacy consultant                            | 38,470                  | 0.67                           |
| Garbage disposal                               | 30,406                  | 0.53                           |
| Landscaping/snow removal                       | 16,459                  | 0.28                           |
| Exterminating                                  | 18,077                  | 0.31                           |
| Other - patient support services               | 44,293                  | 0.77                           |
|  | <u>3,329,807</u>        | <u>57.59</u>                   |
| <b>TOTAL INDIRECT<br/>PATIENT CARE COSTS</b>   | <b><u>4,087,682</u></b> | <b><u>70.70</u></b>            |

**PLEASANTVILLE OPERATING, LLC**  
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**SUPPLEMENTARY INFORMATION**  
**OPERATING EXPENSES**  
**YEAR ENDED DECEMBER 31, 2023**

| <b>ADMINISTRATIVE AND<br/>OPERATING COSTS</b>           |                             | <b>Per<br/>Patient<br/>Day</b> |
|---|-----------------------------|--------------------------------|
| <b>Property operating costs</b>                         |                             |                                |
| Salaries - Maintenance                                  | \$ 164,796                  | \$ 2.85                        |
| Employee benefits                                       | 37,569                      | 0.65                           |
| Maintenance supplies and services                       | 107,605                     | 1.86                           |
| Salaries - Security                                     | 82,293                      | 1.42                           |
| Employee benefits                                       | 18,760                      | 0.32                           |
| Contracted security                                     | 108,779                     | 1.88                           |
| Gas   | 86,331                      | 1.49                           |
| Electric  | 121,195                     | 2.10                           |
| Water and sewer   | 128,470                     | 2.22                           |
| Cable   | 19,948                      | 0.35                           |
| Telephone   | 18,988                      | 0.33                           |
| Real estate tax   | 197,579                     | 3.42                           |
| Property insurance                                      | 36,836                      | 0.64                           |
|   | <u>1,129,149</u>            | <u>19.53</u>                   |
| <br><b>Administrative and operating costs</b>           |                             |                                |
| Administrator   | 120,330                     | 2.08                           |
| Employee benefits                                       | 24,408                      | 0.42                           |
| Salaries - Office                                       | 217,418                     | 3.76                           |
| Employee benefits                                       | 44,100                      | 0.76                           |
| Contracted office                                       | 2,318                       | 0.04                           |
| Data processing   | 140,738                     | 2.43                           |
| Fiscal services   | 174,108                     | 3.01                           |
| Office supplies and expenses                            | 40,856                      | 0.71                           |
| Insurance   | 641,093                     | 11.09                          |
| Accounting  | 44,700                      | 0.77                           |
| Legal   | 46,217                      | 0.80                           |
| Advertising   | 8,665                       | 0.15                           |
| Travel  | 29,000                      | 0.50                           |
| Consulting  | 99,548                      | 1.72                           |
| Miscellaneous   | 41,260                      | 0.71                           |
| License, dues, and seminars                             | 42,089                      | 0.73                           |
|   | <u>1,716,848</u>            | <u>29.68</u>                   |
| <br><b>TOTAL ADMINISTRATIVE<br/>AND OPERATING COSTS</b> | <br><u><b>2,845,997</b></u> | <br><u><b>49.21</b></u>        |

See independent auditors' report on supplementary information.

**PLEASANTVILLE OPERATING, LLC**  
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**SUPPLEMENTARY INFORMATION**  
**OPERATING EXPENSES**  
**YEAR ENDED DECEMBER 31, 2023**

|                                  |                      | <b>Per<br/>Patient<br/>Day</b> |
|----------------------------------|----------------------|--------------------------------|
| <b>CAPITAL COSTS</b>             |                      |                                |
| Rent (adjusted by ASC-842)       | \$ 5,022,469         | \$ 86.86                       |
| Depreciation                     | 117,748              | 2.04                           |
| <b>TOTAL CAPITAL COSTS</b>       | <u>5,140,217</u>     | <u>88.90</u>                   |
| <b>NON-ALLOWABLE COSTS</b>       |                      |                                |
| Medicaid assessment tax          | 684,664              | 11.84                          |
| Bad debt expense                 | 330,870              | 5.72                           |
| Marketing                        | 23,404               | 0.40                           |
| Non-allowable miscellaneous      | 101,160              | 1.75                           |
| <b>TOTAL NON-ALLOWABLE COSTS</b> | <u>1,140,098</u>     | <u>19.71</u>                   |
| <b>TOTAL OPERATING EXPENSES</b>  | <u>\$ 22,065,206</u> | <u>\$ 381.60</u>               |



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**SUPPLEMENTARY INFORMATION**  
**SCHEDULES OF PAYROLL AND BENEFITS**  
**YEAR ENDED DECEMBER 31, 2023**

|   |                            | <b>Per<br/>Patient<br/>Day</b> |
|---|----------------------------|--------------------------------|
| <b>SALARIES</b>   |                            |                                |
| RN  | \$ 1,245,525               | \$ 21.54                       |
| LPN   | 1,959,538                  | 33.89                          |
| CNA   | 2,183,482                  | 37.76                          |
| Nursing supervisors   | 454,284                    | 7.86                           |
| Therapy   | 959,620                    | 16.60                          |
| MDS Coordinator   | 162,891                    | 2.82                           |
| Dietary   | 645,604                    | 11.17                          |
| Housekeeping and laundry salaries                               | 562,722                    | 9.73                           |
| Social services   | 365,631                    | 6.32                           |
| Recreation  | 215,612                    | 3.73                           |
| Maintenance   | 164,796                    | 2.85                           |
| Security  | 82,293                     | 1.42                           |
| Administrator   | 120,330                    | 2.08                           |
| Office  | <u>217,418</u>             | <u>3.76</u>                    |
| <b>TOTAL SALARIES</b>   | <b>\$ <u>9,339,746</u></b> | <b>\$ <u>161.53</u></b>        |
| <br><b>EMPLOYEE BENEFITS</b>                                    |                            |                                |
| Payroll taxes   | \$ 899,913                 |                                |
| Workers' compensation   | 235,256                    |                                |
| Employee benefits   | <u>985,557</u>             |                                |
| <b>TOTAL EMPLOYEE BENEFITS</b>                                  | <b>\$ <u>2,120,726</u></b> |                                |
| <br><b>TOTAL EMPLOYEE BENEFITS AS A<br/>PERCENT OF SALARIES</b> |                            | <br><b><u>22.71%</u></b>       |

**PLEASANTVILLE OPERATING, LLC**  
**D/B/A OUR LADY’S CENTER FOR REHABILITATION & HEALTHCARE**  
**(a limited liability company)**  
**SUPPLEMENTARY INFORMATION**  
**PATIENT DAYS**  
**YEAR ENDED DECEMBER 31, 2023**

|                                 |                   | <b>Percent<br/>of<br/>Total</b> |
|---------------------------------|-------------------|---------------------------------|
| <b>Skilled nursing facility</b> |                   |                                 |
| Medicaid                        | 1,783             | 3.09%                           |
| Medicaid - managed care         | 27,906            | 48.26%                          |
| Private                         | 1,981             | 3.43%                           |
| Medicare                        | 7,738             | 13.38%                          |
| Insurance                       | 18,412            | 31.84%                          |
| <b>TOTAL PATIENT DAYS</b>       | <b>57,820</b>     | <b>100.00%</b>                  |
| <br><b>Percent occupancy</b>    | <br><b>74.02%</b> |                                 |