

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).

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET S PARTS I II & III
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PART I - COST REPORT STATUS

Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report	Date: 05/08/2024	Time: 01:48:48 PM
	2. <input type="checkbox"/> Manually prepared cost report		
	3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report.		0
	3.0.1 <input type="checkbox"/> No Medicare Utilization Enter "Y" for yes or leave blank for no		0
Contractor use only:	4. <input type="checkbox"/> Cost Report Status [1] As Submitted: [2] Settled without audit [3] Settled with audit [4] Reopened [5] Amended	6. Contractor No. _____	
	5. Date Received _____	7. <input type="checkbox"/> First Cost Report for this Provider CCN	
		8. <input type="checkbox"/> Last Cost Report for this Provider CCN	
		9. <input type="checkbox"/> NPR Date: _____	
		10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened	
		11. Contractor Vendor Code _____	
		12. Medicare Utilization Enter "F" for full, "L" for low, or "N" for no utilization _____	

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

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by ROYAL SUITES HLHCARE AND REHAB #31-5503 for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, it is a true, correct and complete statement prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

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SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT
1		2	
1	<i>Avi Maierovits</i>	Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.
2	Signatory Printed Name: Avi Maierovits		
3	Signatory Title: Controller		
4	Signature date: 05/08/2024		

PART III - SETTLEMENT SUMMARY

	TITLE V	TITLE XVIII		TITLE XIX	
		A	B		
	1	2	3	4	
1 SKILLED NURSING FACILITY	//////////	(107,800)	16		1
2 NURSING FACILITY	//////////	//////////	//////////	0	2
3 I C F / IID	//////////	//////////	//////////		3
4 SNF - BASED HHA	//////////	0	0		4
5 SNF - BASED RHC	//////////	//////////	0		5
6 SNF - BASED FQHC	//////////	//////////			6
7 SNF - BASED CMHC	//////////	//////////	0		7
100 TOTAL		(107,800)	16	0	100

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

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

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

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA	PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET S-2 PART I
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Skilled Nursing Facility and Skilled Nursing Facility Complex Address:

1	Street:	547 WEST JIMMIE LEEDS ROAD	P.O. Box:					1
2	City:	GALLOWAY	State:	NJ	Zip Code:	08205		2
3	County:	ATLANTIC	CBSA Code:	12100	Urban / Rural:	U		3

SNF and SNF-Based Component Identification:

	Component	Component Name	Provider CCN:	Date Certified	Payment System			
					(P, O, or N)			
					V	XVIII	XIX	
0	1	2	3	4	5	6		
4	SNF	ROYAL SUITES HLTHCARE AND	31-5503	05/15/2007	N	P	N	4
5	Nursing Facility					//////////		5
6	ICF/IID				//////////	//////////		6
7	SNF-Based HHA							7
8	SNF-Based RHC							8
9	SNF-Based FQHC							9
10	SNF-Based CMHC							10
11	SNF-Based OLTC		//////////	//////////	//////////	//////////	//////////	11
12	SNF-Based HOSPICE				//////////	//////////	//////////	12
13	OTHER (specify)				//////////	//////////	//////////	13
14	Cost Reporting Period (mm/dd/yyyy)			FROM: 01/01/2023	TO: 12/31/2023			14
15	Type of Control	5						15

Type of Freestanding Skilled Nursing Facility

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

Miscellaneous Cost Reporting information

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

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

20	Straight Line	244,941	//////////	20
21	Declining Balance		//////////	21
22	Sum of the Year's Digits		//////////	22
23	Sum of line 20 through 22	244,941	//////////	23
24	If depreciation is funded, enter the balance as of the end of the period.			24
25	Were there any disposal of capital assets during the cost reporting period? (Y/N)	Y		25
26	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)	N		26
27	Did you cease to participate in the Medicare program at end of the period to which this cost report applies	N		27
28	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports	N		28

In Lieu of CMS Form 2540-10

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX	PROVIDER CCN:	PERIOD	WORKSHEET S-2
IDENTIFICATION DATA	31-5503	FROM: 01/01/2023 TO: 12/31/2023	PART I (Cont.)

If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of costs or charges enter "Y" for each component and type of service that qualifies for the exemption.

		Part A	Part B	Other	
29	Skilled Nursing Facility	N	N	////////////////////	29
30	Nursing Facility	////////////////////	////////////////////		30
31	ICF/IID	////////////////////	////////////////////		31
32	SNF-Based HHA			////////////////////	32
33	SNF-Based RHC	////////////////////		////////////////////	33
34	SNF-Based FQHC	////////////////////		////////////////////	34
35	SNF-Based CMHC	////////////////////	N	////////////////////	35
36	SNF-Based OLTC	////////////////////	////////////////////	////////////////////	36

				Y / N	
37	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients.			N	37
38	Are you legally-required to carry malpractice insurance?			Y	38
39	Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made" enter 1. If policy is "occurrence", enter 2.			1	39

		Premiums	Paid Losses	Self insurance	
41	List malpractice premiums and paid losses:	1,462			41
42	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.			Y / N	42
43	Are there home office costs as defined in CMS Pub. 15-1, chapter 10?			N	43
44	If line 43 = "Y", and there are costs for the home office, enter the applicable home office chain number in column 1.				44

If this facility is part of a chain organization, enter the name and address of the home office on the lines below					
45	Name:	Contractor name	Contractor Number		45
46	Street:	PO Box			46
47	City:	State:	Zip Code:		47

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE	PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET S-2 Part II
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General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No

For all the dates responses the format will be (mm/dd/yyyy)

Completed by All Skilled Nursing Facilities

Provider Organization and Operation		1 Y/N	2 Date		
1	Has the Provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N		////	1
2	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary	N			2
3	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y	////	////	3

Financial Data and Reports		1 Y/N	2 Type	3 Date	
4	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	C		4
5	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N	////	////	5

Approved Educational Activities		1 Y/N	2 Legal Oper.	
6	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)		N	N
7	Were costs claimed for Allied Health Programs? (Y/N) see instructions.		N	////
8	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.		N	////

Bad Debts		1 Y/N	2 Y/N	
9	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y	9
10	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N	10
11	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N	11

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

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

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

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

PROVIDER CCN:
31-5503

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

WORKSHEET S-3
PART I

Component	Number of Beds	Bed Days Available	Inpatient Days / Visits					Total
			Title V	Title XVIII	Title XIX	Other		
			3	4	5	6	7	
1 Skilled Nursing Facility	186	67,890	////	////	12,237	36,310	12,109	60,656
2 Nursing Facility			////	////				0
3 ICF/IID			////	////				0
4 Home Health Agency			////	////				0
5 Other Long Term Care			////	////				0
6 SNF-Based CMHC			////	////				0
7 Hospice			////	////				0
8 TOTAL (Sum Lines 1-7)	186	67,890	////	////	12,237	36,310	12,109	60,656

Component	Discharges					Average Length of Stay			
	Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Total
	8	9	10	11	12	13	14	15	16
1 Skilled Nursing Facility	////	342	114	265	721	////	35.78	318.51	84.13
2 Nursing Facility	////	////			0	////	////	0.00	0.00
3 ICF/IID	////	////			0	////	////	0.00	0.00
4 Home Health Agency	////	////	////	////	////	////	////	////	////
5 Other Long Term Care	////	////	////		0	////	////	////	0.00
6 SNF-Based CMHC	////	////	////	////	////	////	////	////	////
7 Hospice	////				0	////	0.00	0.00	0.00
8 TOTAL (Sum Lines 1-7)	////	342	114	265	721	////	35.78	318.51	84.13

Component	Admissions					Full Time Equivalent	
	Title V	Title XVIII	Title XIX	Other	Total	Employees on Payroll	Nonpaid Workers
	17	18	19	20	21	22	23
1 Skilled Nursing Facility	////	378	51	305	734	127.98	
2 Nursing Facility	////	////			0		
3 ICF/IID	////	////			0		
4 Home Health Agency	////	////	////	////	////		
5 Other Long Term Care	////	////	////		0		
6 SNF-Based CMHC	////	////	////	////	////		
7 Hospice	////				0		
8 TOTAL (Sum Lines 1-7)	////	378	51	305	734	127.98	0.00

SNF WAGE INDEX INFORMATION PROVIDER CCN: 31-5503 PERIOD: FROM: 01/01/2023 TO: 12/31/2023 WORKSHEET S-3 PARTS II & III

PART II DIRECT SALARIES		Amount Reported	Reclass. of Salaries from Wkst A-6	Adjusted Salaries	Paid Hrs Related to col.3	Average Hrly Wage	
		1	2	3	4	5	
1	Total salary (See Instructions)	7,138,755	0	7,138,755	266,201.44	26.82	1
2	Physician salaries-Part A			0		0.00	2
3	Physician salaries-Part B			0		0.00	3
4	Home office personnel			0		0.00	4
5	Sum of lines 2 thru 4	0	0	0	0.00	0.00	5
6	Revised wages (line 1 minus line 5)	7,138,755	0	7,138,755	266,201.44	26.82	6
7	Other Long Term Care	0	0	0		0.00	7
8	HHA	0	0	0		0.00	8
9	CMHC	0	0	0		0.00	9
10	Hospice	0	0	0		0.00	10
11	Other excluded areas	0	0	0		0.00	11
12	Subtotal Excluded salary (Sum of lines 7-11)	0	0	0	0.00	0.00	12
13	Total Adjusted Salaries (line 6 minus line 12)	7,138,755	0	7,138,755	266,201.44	26.82	13
OTHER WAGES AND RELATED COSTS		////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	
14	Contract Labor: Patient Related & Mgmt	2,608,091		2,608,091	59,777.90	43.63	14
15	Contract Labor: Physician services-Part A			0		0.00	15
16	Home office salaries & wage related costs			0		0.00	16
WAGE RELATED COSTS		////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	
17	Wage related costs core. (See Part IV)	1,523,788		1,523,788	////////////////////	////////////////////	17
18	Wage related costs other (See Part IV)	0		0	////////////////////	////////////////////	18
19	Wage related costs (excluded units)			0	////////////////////	////////////////////	19
20	Physicians Part A - WRC			0	////////////////////	////////////////////	20
21	Physicians Part B - WRC			0	////////////////////	////////////////////	21
22	Total Adj. Wage Related costs (see instructions)	1,523,788	0	1,523,788	////////////////////	////////////////////	22

PART III - OVERHEAD COST - DIRECT SALARIES							
		Amount Reported	Reclass. of Salaries from Wkst. A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1	2	3	4	5	
1	Employee Benefits	0	0	0		0.00	1
2	Administrative & General	724,016	0	724,016	21,615.09	33.50	2
3	Plant Operation, Maintenance & Repairs	154,231	0	154,231	5,864.66	26.30	3
4	Laundry & Linen Service	0	0	0		0.00	4
5	Housekeeping	179,567	0	179,567	9,712.75	18.49	5
6	Dietary	1,010,693	0	1,010,693	52,991.36	19.07	6
7	Nursing Administration	345,740	0	345,740	6,327.92	54.64	7
8	Central Services and Supply	0	0	0		0.00	8
9	Pharmacy	0	0	0		0.00	9
10	Medical Records & Medical Records Library	0	0	0		0.00	10
11	Social Service	173,663	0	173,663	4,240.00	40.96	11
12	Nursing and Allied Health Education Activities	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	12
13	Other General Service Cost	232,361	0	232,361	11,686.74	19.88	13
14	Total (sum lines 1 thru 13)	2,820,271	0	2,820,271	112,438.52	25.08	14

MED-CALC SYSTEMS

In Lieu of CMS Form 2540-10

SNF WAGE RELATED COSTS	PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET S-3 PART IV
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PART IV - Wage Related Cost

Part A - Core List

		Amount Reported	
RETIREMENT COST			
1	401K Employer Contributions	15,988	1
2	Tax Sheltered Annuity (TSA) Employer Contribution		2
3	Qualified and Non-Qualified Pension Plan Cost		3
4	Prior Year Pension Service Cost		4
PLAN ADMINISTRATIVE COSTS (Paid to External Organization):			
5	401K/TSA Plan Administration fees		5
6	Legal/Accounting/Management Fees-Pension Plan		6
7	Employee Managed Care Program Administration Fees		7
HEALTH AND INSURANCE COST			
8	Health Insurance (Purchased or Self Funded)	680,786	8
9	Prescription Drug Plan		9
10	Dental, Hearing and Vision Plan		10
11	Life Insurance (If employee is owner or beneficiary)		11
12	Accidental Insurance (If employee is owner or beneficiary)		12
13	Disability Insurance (If employee is owner or beneficiary)		13
14	Long-Term Care Insurance (If employee is owner or beneficiary)		14
15	Workers' Compensation Insurance	167,150	15
16	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106 Non cumulative portion)		16
TAXES			
17	FICA-Employers Portion Only	540,180	17
18	Medicare Taxes - Employers Portion Only		18
19	Unemployment Insurance	1,215	19
20	State or Federal Unemployment Taxes	104,434	20
OTHER			
21	Executive Deferred Compensation		21
22	Day Care Cost and Allowances		22
23	Tuition Reimbursement	14,035	23
24	Total Wage Related cost (Sum of lines 1 -23)	1,523,788	24

Part B Other than Core Related Cost

		Amount Reported	
25			25

SNF REPORTING OF DIRECT CARE EXPENDITURES		PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023		WORKSHEET S-3 PART V		
Occupational Category		Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1	2	3	4	5	
Direct Salaries		////	////	////	////	////	////
Nursing Occupations		////	////	////	////	////	////
1	Registered Nurses (RNs)	549,505	117,293	666,798	13,194.80	50.53	1
2	Licensed Practical Nurses (LPNs)	2,325,754	496,439	2,822,193	70,170.52	40.22	2
3	Certified Nursing Assistants/Nursing Assistants/Aides	1,443,225	308,060	1,751,285	70,397.60	24.88	3
4	Total Nursing (sum of lines 1 through 3)	4,318,484	921,792	5,240,276	153,762.92	34.08	4
5	Physical Therapists			-		0.00	5
6	Physical Therapy Assistants			-		0.00	6
7	Physical Therapy Aides			-		0.00	7
8	Occupational Therapists			-		0.00	8
9	Occupational Therapy Assistants			-		0.00	9
10	Occupational Therapy Aides			-		0.00	10
11	Speech Therapists			-		0.00	11
12	Respiratory Therapists			-		0.00	12
13	Other Medical Staff			-		0.00	13
Contract Labor		////	////	////	////	////	/
Nursing Occupations		////	////	////	////	////	/
14	Registered Nurses (RNs)	1,239	////	1,239	17.21	71.99	14
15	Licensed Practical Nurses (LPNs)	262,009	////	262,009	4,959.57	52.83	15
16	Certified Nursing Assistants/Nursing Assistants/Aides	1,017,293	////	1,017,293	30,990.83	32.83	16
17	Total Nursing (sum of lines 14 through 16)	1,280,541	////	1,280,541	35,967.61	35.60	17
18	Physical Therapists	496,063	////	496,063	10,275.65	48.28	18
19	Physical Therapy Assistants		////	-		0.00	19
20	Physical Therapy Aides		////	-		0.00	20
21	Occupational Therapists	517,800	////	517,800	9,916.58	52.22	21
22	Occupational Therapy Assistants		////	-		0.00	22
23	Occupational Therapy Aides		////	-		0.00	23
24	Speech Therapists	313,687	////	313,687	3,618.06	86.70	24
25	Respiratory Therapists		////	-		0.00	25
26	Other Medical Staff		////	-		0.00	26

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			PROVIDER CCN: 31-5503			PERIOD: FROM: 01/01/2023 TO: 12/31/2023		WORKSHEET A	
COST CENTER (Omit Cents)			SALARIES	OTHER	TOTAL (Col 1 + Col 2)	RECLASSI- FICATIONS Increase/Decrease (Fr Wkst A-6)	RECLASSIFIED TRIAL BALANCE (Col 3 +/- Col 4)	ADJUSTMENTS TO EXPENSES Increase/Decrease (Fr Wkst A-8)	NET EXPENSES FOR COST ALLOCATION (Col 5 +/- Col 6)
A	B	C	1	2	3	4	5	6	7
GENERAL SERVICE COST CENTERS									
1	0100	Capital-Related Costs - Building & Fixture		7,931,613	7,931,613	0	7,931,613	(6,426,437)	1,505,176
2	0200	Capital-Related Costs - Movable Equipment		0	0	0	0	0	0
3	0300	Employee Benefits	0	1,523,788	1,523,788	0	1,523,788	0	1,523,788
4	0400	Administrative and General	724,016	2,850,537	3,574,553	0	3,574,553	107,920	3,682,473
5	0500	Plant Operation, Maintenance and Repairs	154,231	521,784	676,015	0	676,015	0	676,015
6	0600	Laundry and Linen Service	0	54,333	54,333	0	54,333	0	54,333
7	0700	Housekeeping	179,567	560,087	739,654	0	739,654	0	739,654
8	0800	Dietary	1,010,693	669,480	1,680,173	0	1,680,173	0	1,680,173
9	0900	Nursing Administration	345,740	920	346,660	0	346,660	0	346,660
10	1000	Central Services and Supply	0	398,618	398,618	0	398,618	0	398,618
11	1100	Pharmacy	0	0	0	0	0	0	0
12	1200	Medical Records and Library	0	0	0	0	0	0	0
13	1300	Social Service	173,663	0	173,663	0	173,663	0	173,663
14	1400	Nursing and Allied Health Education Activities	0	0	0	0	0	0	0
15	1500	Other General Service Cost	232,361	53,815	286,176	0	286,176	0	286,176
INPATIENT ROUTINE SERVICE COST CENTERS									
30	3000	Skilled Nursing Facility	4,318,484	1,278,998	5,597,482	0	5,597,482	(16,335)	5,581,147
31	3100	Nursing Facility	0	0	0	0	0	0	0
32	3200	ICF/IID	0	0	0	0	0	0	0
33	3300	Other Long Term Care	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS									
40	4000	Radiology	0	127,555	127,555	0	127,555	0	127,555
41	4100	Laboratory	0	1,843	1,843	0	1,843	0	1,843
42	4200	Intravenous Therapy	0	47,605	47,605	0	47,605	0	47,605
43	4300	Oxygen (Inhalation) Therapy	0	8,794	8,794	0	8,794	0	8,794
44	4400	Physical Therapy	0	1,327,550	1,327,550	(831,487)	496,063	0	496,063
45	4500	Occupational Therapy	0	0	0	517,800	517,800	0	517,800
46	4600	Speech Pathology	0	0	0	313,687	313,687	0	313,687
47	4700	Electrocardiology	0	0	0	0	0	0	0
48	4800	Medical Supplies Charged to Patients	0	0	0	0	0	0	0
49	4900	Drugs Charged to Patients	0	399,775	399,775	0	399,775	0	399,775
50	5000	Dental Care - Title XIX only	0	0	0	0	0	0	0
51	5100	Support Surfaces	0	0	0	0	0	0	0
52	5200	Other Ancillary Service Cost Center	0	0	0	0	0	0	0

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES			PROVIDER CCN: 31-5503			PERIOD: FROM: 01/01/2023 TO: 12/31/2023		WORKSHEET A	
COST CENTER (Omit Cents)			SALARIES	OTHER	TOTAL (Col 1 + Col 2)	RECLASSI- FICATIONS Increase/Decrease (Fr Wkst A-6)	RECLASSIFIED TRIAL BALANCE (Col 3 +/- Col 4)	ADJUSTMENTS TO EXPENSES Increase/Decrease (Fr Wkst A-8)	NET EXPENSES FOR COST ALLOCATION (Col 5 +/- Col 6)
A	B	C	1	2	3	4	5	6	7
52.01	5201	Other Ancillary Service Cost Center II	0	0	0	0	0	0	0
52.02	5202	Other Ancillary Service Cost Center III	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS									
60	6000	Clinic	0	0	0	0	0	0	0
61	6100	Rural Health Clinic	0	0	0	0	0	0	0
62	6200	FQHC	0	0	0	0	0	0	0
63	6300	Other Outpatient Service Cost	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
70	7000	Home Health Agency Cost	0	0	0	0	0	0	0
71	7100	Ambulance	0	0	0	0	0	0	0
72	7200	Outpatient Rehabilitation	0	0	0	0	0	0	0
73	7300	CMHC	0	0	0	0	0	0	0
74	7400	Other Reimbursable Cost	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
80	8000	Malpractice Premiums & Paid Losses		0	0	0	0	0	-0-
81	8100	Interest Expense		0	0	0	0	0	-0-
82	8200	Utilization Review -- SNF	0	0	0	0	0	0	-0-
83	8300	Hospice	0	0	0	0	0	0	0
84	8400	Other Special Purpose Cost I	0	0	0	0	0	0	0
84.01	8401	Other Special Purpose Cost II	0	0	0	0	0	0	0
89		SUBTOTALS (sum of lines 1 through 84)	7,138,755	17,757,095	24,895,850	0	24,895,850	(6,334,852)	18,560,998
NON REIMBURSABLE COST CENTERS									
90	9000	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0
91	9100	Barber and Beauty Shop	0	202	202	0	202	0	202
92	9200	Physicians' Private Offices	0	8,800	8,800	0	8,800	0	8,800
93	9300	Nonpaid Workers	0	0	0	0	0	0	0
94	9400	Patients Laundry	0	0	0	0	0	0	0
95	9500	Other Nonreimbursable Cost	0	0	0	0	0	0	0
100		TOTAL	7,138,755	17,766,097	24,904,852	0	24,904,852	(6,334,852)	18,570,000

	EXPLANATION OF RECLASSIFICATION ENTRY	CODE (1) 1	INCREASE			DECREASE				
			COST CENTER 2	LINE NO. 3	SALARY 4	NON-SALARY 5	COST CENTER 6	LINE NO. 7	SALARY 8	NON-SALARY 9
1	RECLASS OT	A	Occupational Therapy	45		517,800	Physical Therapy	44		517,800
2	RECLASS ST	B	Speech Pathology	46		313,687	Physical Therapy	44		313,687
3										
4										
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71										
72										
100	TOTAL RECLASSIFICATIONS				0	831,487			0	831,487

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

	PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET A-7
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ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES
ASSET BALANCES

Description	Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets
		Purchases	Donation	Total			
		1	2	3			
1 Land				0		0	
2 Land Improvements				0		0	
3 Buildings and Fixtures				0		0	
4 Building Improvements	2,475,698	22,058		22,058	323,776	2,173,980	
5 Fixed Equipment				0		0	
6 Movable Equipment	220,348			0	70,340	150,008	
7 Subtotal (sum of lines 1-6)	2,696,046	22,058	0	22,058	394,116	2,323,988	0
8 Reconciling Items				0		0	
9 Total (line 7 minus line 8)	2,696,046	22,058	0	22,058	394,116	2,323,988	0

ADJUSTMENTS TO EXPENSES	PROVIDER CCN 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023
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(1) DESCRIPTION	(2) BASIS* FOR ADJ	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		
		AMOUNT	COST CENTER	LINE #
1 Investment income on restricted funds (Chapter 2)	B	(111,363)	Administrative and General	4
2 Trade, quantity and time discounts on purchases (Chapter 8)				
3 Refunds and rebates of expenses (Chapter 8)				
4 Rental of provider space by suppliers (Chapter 8)				
5 Telephone services (pay stations excluded) (Chapter 21)				
6 Television and radio service (Chapter 21)	B	(10)	Administrative and General	4
7 Parking lot (Chapter 21)				
8 Remuneration applicable to provider-based physician adjustment	////// A-8-2	////// 0	//////	//////
9 Home office costs (Chapter 21)				
10 Sale of scrap, waste, etc. (Chapter 23)				
11 Nonallowable costs related to certain Capital expenditures (Chapter 24)	//////	//////	//////	//////
12 Adjustment resulting from transactions with related organizations (Chapter 10)	////// A-8-1	////// (5,950,461)	//////	//////
13 Laundry and Linen service				
14 Revenue - Employee meals				
15 Cost of meals - Guests				
16 Sale of medical supplies to other than patients				
17 Sale of drugs to other than patients				
18 Sale of medical records and abstracts	B	(147)	Administrative and General	4
19 Vending machines				
20 Income from imposition of interest, finance or penalty charges (Chapter 21)	//////	//////	//////	//////
21 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments	//////	//////	//////	//////
22 Utilization review--physicians' compensation (chapter 21)			Utilization Review -- SNF	82
23 Depreciation--buildings and fixtures			Capital-Related Costs - Building & Fixture	1
24 Depreciation--movable equipment			Capital-Related Costs - Moveable Equipment	2
25 Don,Misc,ProAds,Pens	A	(272,871)	Administrative and General	4
25.01				
25.02				
25.03				
25.04				
A-8 ADDITIONAL ADJUSTMENTS (FROM BELOW)		//////	0	//////
100	TOTAL	//////	(6,334,852)	//////

ADJUSTMENTS TO EXPENSES	PROVIDER CCN 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023
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(1) DESCRIPTION	(2) BASIS* FOR ADJ	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		
		AMOUNT	COST CENTER	LINE #

ADDITIONAL ADJUSTMENTS

25.05				
25.06				
25.07				
25.08				
25.09				
25.10				
25.11				
25.12				
25.13				
25.14				
25.15				
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25.17				
25.18				
25.19				
25.20				
25.21				
25.22				
25.23				
25.24				
25.25				

SUBTOTAL OF ADDITIONAL ADJUSTMENTS

0

- (1) Description - all chapter references in this column pertain to CMS Pub. 15-1
- (2) Basis for adjustment (see instructions)
 - A. Costs - if cost, including applicable overhead, can be determined
 - B. Amount Received - if cost cannot be determined

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET A-8-1
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PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:

	Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A., col. 5	Adjustments (Col 4 minus Col 5)
	1	2	3	4	5	6
1	3	Employee Benefits	Self Insurance	745,695	745,695	0
2	10	Central Services and Supply	Med Supplies	281,842	281,842	0
3	43	Oxygen (Inhalation) Therapy	Oxygen	5,732	5,732	0
4	10	Central Services and Supply	OTC Drugs	38,915	38,915	0
5	8	Dietary	Dietary	670,116	670,116	0
6	5	Plant Operation, Maintenance and R	Maintenance	111,835	111,835	0
7	6	Laundry and Linen Service	Diapers	54,297	54,297	0
8	4	Administrative and General	Office Supplies	15,634	15,634	0
9	4	Administrative and General	Office Support	838,340	1,004,000	(165,660)
9.01	1	Capital-Related Costs - Building &	Rent		7,608,000	(7,608,000)
9.02	30	Skilled Nursing Facility	Nursing	209,596	225,931	(16,335)
9.03	1	Capital-Related Costs - Building &	Mortgage Interest	474,217		474,217
9.04	1	Capital-Related Costs - Building &	Depreication	369,757		369,757
9.05	1	Capital-Related Costs - Building &	Property Tax	337,589		337,589
9.06	4	Administrative and General	Insurance	657,971		657,971
9.07						0
9.08						0
9.09						0
9.10						0
10 TOTAL				4,811,536	10,761,997	(5,950,461)

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

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

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

	Descrip tion	(1) Symbol	Name	Percentage of Ownership	Related Organization(s)		
					Name	Percentage of Ownership	Type of Business
1	2	3	4	5	6		
1	A	M Feigenbaum	34.00	Dynamic Health	50.00	Office Support	
2	A	C Feigenbaum	4.00	Dynamic Health	50.00	Office Support	
3	A	M Feigenbaum	34.00	Ocean Dietary	50.00	Purchasing	
4	A	C Feigenbaum	4.00	Ocean Dietary	50.00	Purchasing	
5	A	M Feigenbaum	34.00	Ocean Healthcr	100.00	Self Insurance	
6	A	Royal Suites	100.00	300 E Jim. Leeds	100.00	Realty	
7	A	Hunterdon	100.00	Care Street	100.00	Nursing	
8							
9							
10							
10.01							
10.02							
10.03							
10.04							
10.05							

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

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

PROVIDER-BASED PHYSICIAN ADJUSTMENTS			PROVIDER CCN: 31-5503		PERIOD: FROM: 01/01/2023 TO: 12/31/2023		WORKSHEET A-8-2		
	Wkst A Line No.	Cost Center / Physician Identifier	Total Remuneration	Professional Component	Provider Component	R C E Amount	Physician / Provider Component Hrs	Unadjusted R C E Limit	5 Percent of Unadjusted R C E Limit
	1	2	3	4	5	6	7	8	9
1								0	0
2								0	0
3								0	0
4								0	0
5								0	0
6								0	0
7								0	0
8								0	0
9								0	0
10								0	0
11								0	0
100	TOTAL		0	0	0	////////////////////	0	0	0

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

COST ALLOCATION GENERAL SERVICE COSTS		PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023		WORKSHEET B PART I				
COST CENTER	NET EXPENSES FOR COST ALLOCATION	CAP.REL. BLDGS & FIXTURES	CAP.REL. MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	SUBTOTAL	OTHER ADMIN & GENERAL	PLANT OP. MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
	0	1	2	3	3a	4.00	5	6	
GENERAL SERVICE COST CENTERS									
1	Capital-Related Costs - Building & Fixture	1,505,176	1,505,176						
2	Capital-Related Costs - Movable Equipment	0	////////////////////	0					
3	Employee Benefits	1,523,788	21,985	0	1,545,773				
4	Administrative and General	3,682,473	37,610	0	156,773	3,876,856	3,876,856		
5	Plant Operation, Maintenance and Repairs	676,015	33,881	0	33,396	743,292	196,121	939,413	
6	Laundry and Linen Service	54,333	40,424	0	0	94,757	25,002	26,900	146,659
7	Housekeeping	739,654	18,302	0	38,882	796,838	210,250	12,179	0
8	Dietary	1,680,173	117,794	0	218,848	2,016,815	532,147	78,386	0
9	Nursing Administration	346,660	6,863	0	74,864	428,387	113,032	4,567	0
10	Central Services and Supply	398,618	13,040	0	0	411,658	108,618	8,677	0
11	Pharmacy	0	0	0	0	0	0	0	0
12	Medical Records and Library	0	5,010	0	0	5,010	1,322	3,334	0
13	Social Service	173,663	4,026	0	37,604	215,293	56,806	2,679	0
14	Nursing and Allied Health Education Activities	0	0	0	0	0	0	0	0
15	Other General Service Cost	286,176	46,852	0	50,314	383,342	101,147	31,178	0
INPATIENT ROUTINE SERVICE COST CENTERS									
30	Skilled Nursing Facility	5,581,147	1,081,995	0	935,092	7,598,234	2,004,829	720,011	146,659
31	Nursing Facility	0	0	0	0	0	0	0	0
32	ICF/IID	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS									
40	Radiology	127,555	0	0	0	127,555	33,656	0	0
41	Laboratory	1,843	0	0	0	1,843	486	0	0
42	Intravenous Therapy	47,605	0	0	0	47,605	12,561	0	0
43	Oxygen (Inhalation) Therapy	8,794	0	0	0	8,794	2,320	0	0
44	Physical Therapy	496,063	28,551	0	0	524,614	138,422	18,999	0
45	Occupational Therapy	517,800	28,551	0	0	546,351	144,157	18,999	0
46	Speech Pathology	313,687	4,781	0	0	318,468	84,029	3,182	0
47	Electrocardiology	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	399,775	0	0	0	399,775	105,483	0	0
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0

COST ALLOCATION GENERAL SERVICE COSTS		PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023		WORKSHEET B PART I				
COST CENTER	NET EXPENSES FOR COST ALLOCATION	CAP.REL. BLDGS & FIXTURES	CAP.REL. MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	SUBTOTAL	OTHER ADMIN & GENERAL	PLANT OP. MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
	0	1	2	3	3a	4.00	5	6	
52.01	Other Ancillary Service Cost Center II	0	0	0	0	0	0	0	
52.02	Other Ancillary Service Cost Center III	0	0	0	0	0	0	0	
OUTPATIENT SERVICE COST CENTERS									
60	Clinic	0	0	0	0	0	0	0	
61	Rural Health Clinic	0	0	0	0	0	0	0	
62	FQHC	0	0	0	0	0	0	0	
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	
OTHER REIMBURSABLE COST CENTERS									
70	Home Health Agency Cost	0	0	0	0	0	0	0	
71	Ambulance	0	0	0	0	0	0	0	
72	Outpatient Rehabilitation	0	0	0	0	0	0	0	
73	CMHC	0	0	0	0	0	0	0	
74	Other Reimbursable Cost	0	0	0	0	0	0	0	
SPECIAL PURPOSE COST CENTERS									
83	Hospice	0	0	0	0	0	0	0	
84	Other Special Purpose Cost I	0	0	0	0	0	0	0	
84.01	Other Special Purpose Cost II	0	0	0	0	0	0	0	
89	SUBTOTALS (sum of lines 1 through 84)	18,560,998	1,489,665	0	1,545,773	18,545,487	3,870,388	929,091	146,659
NON REIMBURSABLE COST CENTERS									
90	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	
91	Barber and Beauty Shop	202	15,511	0	0	15,713	4,146	10,322	0
92	Physicians' Private Offices	8,800	0	0	0	8,800	2,322	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	
94	Patients Laundry	0	0	0	0	0	0	0	
95	Other Nonreimbursable Cost	0	0	0	0	0	0	0	
98	Cross Foot Adjustments	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	
99	Negative Cost Center		0	0	0	0	0	0	
100	TOTAL	18,570,000	1,505,176	0	1,545,773	18,570,000	3,876,856	939,413	146,659

COST ALLOCATION GENERAL SERVICE COSTS				PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET B PART I (cont.)			
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COST CENTER		HOUSE-KEEPING	DIETARY	NURSING ADMIN.	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING & ALLIED HEALTH
		7	8	9	10	11	12	13	14
GENERAL SERVICE COST CENTERS									
1	Capital-Related Costs - Building & Fixture								
2	Capital-Related Costs - Movable Equipment								
3	Employee Benefits								
4	Administrative and General								
5	Plant Operation, Maintenance and Repairs								
6	Laundry and Linen Service								
7	Housekeeping	1,019,267							
8	Dietary	88,741	2,716,089						
9	Nursing Administration	5,170	0	551,156					
10	Central Services and Supply	9,824	0	0	538,777				
11	Pharmacy	0	0	0	0	0			
12	Medical Records and Library	3,774	0	0	0	0	13,440		
13	Social Service	3,033	0	0	0	0	0	277,811	
14	Nursing and Allied Health Education Activities	0	0	0	0	0	0	0	0
15	Other General Service Cost	35,296	0	0	0	0	0	0	0
INPATIENT ROUTINE SERVICE COST CENTERS									
30	Skilled Nursing Facility	815,124	2,716,089	551,156	538,777	0	13,440	277,811	0
31	Nursing Facility	0	0	0	0	0	0	0	0
32	ICF/IID	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS									
40	Radiology	0	0	0	0	0	0	0	0
41	Laboratory	0	0	0	0	0	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0
44	Physical Therapy	21,509	0	0	0	0	0	0	0
45	Occupational Therapy	21,509	0	0	0	0	0	0	0
46	Speech Pathology	3,602	0	0	0	0	0	0	0
47	Electrocardiology	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	0	0	0	0
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0

COST ALLOCATION GENERAL SERVICE COSTS		PROVIDER CCN: 31-5503		PERIOD: FROM: 01/01/2023 TO: 12/31/2023		WORKSHEET B PART I (cont.)			
COST CENTER		HOUSE-KEEPING	DIETARY	NURSING ADMIN.	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING & ALLIED HEALTH
		7	8	9	10	11	12	13	14
52.01	Other Ancillary Service Cost Center II	0	0	0	0	0	0	0	0
52.02	Other Ancillary Service Cost Center III	0	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS									
60	Clinic	0	0	0	0	0	0	0	0
61	Rural Health Clinic	0	0	0	0	0	0	0	0
62	FQHC	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
70	Home Health Agency Cost	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0
72	Outpatient Rehabilitation	0	0	0	0	0	0	0	0
73	CMHC	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
83	Hospice	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost I	0	0	0	0	0	0	0	0
84.01	Other Special Purpose Cost II	0	0	0	0	0	0	0	0
89	SUBTOTALS (sum of lines 1 through 84)	1,007,582	2,716,089	551,156	538,777	0	13,440	277,811	0
NON REIMBURSABLE COST CENTERS									
90	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	11,685	0	0	0	0	0	0	0
92	Physicians' Private Offices	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0
95	Other Nonreimbursable Cost	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
99	Negative Cost Center	0	0	0	0	0	0	0	0
100	TOTAL	1,019,267	2,716,089	551,156	538,777	0	13,440	277,811	0

ALLOCATION OF CAPITAL-RELATED COSTS		PERIOD: FROM: 01/01/2023 TO: 12/31/2023		PROVIDER CCN: 31-5503		WORKSHEET B PART II			
COST CENTER		DIRECTLY ASSIGNED	CAP.REL. BLDGS & FIXTURES	CAP.REL. MOVABLE EQUIPMENT	SUBTOTAL	EMPLOYEE BENEFITS	ADMIN & GENERAL	PLANT OP. MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
		0	1	2	2a	3	4	5	6
GENERAL SERVICE COST CENTERS									
1	Capital-Related Costs - Building & Fixture	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////				
2	Capital-Related Costs - Movable Equipment	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////				
3	Employee Benefits		21,985	0	21,985	21,985			
4	Administrative and General		37,610	0	37,610	2,230	39,840		
5	Plant Operation, Maintenance and Repairs		33,881	0	33,881	475	2,015	36,371	
6	Laundry and Linen Service		40,424	0	40,424	0	257	1,041	41,722
7	Housekeeping		18,302	0	18,302	553	2,160	472	0
8	Dietary		117,794	0	117,794	3,113	5,468	3,035	0
9	Nursing Administration		6,863	0	6,863	1,065	1,161	177	0
10	Central Services and Supply		13,040	0	13,040	0	1,116	336	0
11	Pharmacy		0	0	0	0	0	0	0
12	Medical Records and Library		5,010	0	5,010	0	14	129	0
13	Social Service		4,026	0	4,026	535	584	104	0
14	Nursing and Allied Health Education Activities		0	0	0	0	0	0	0
15	Other General Service Cost		46,852	0	46,852	716	1,039	1,207	0
INPATIENT ROUTINE SERVICE COST CENTERS									
30	Skilled Nursing Facility		1,081,995	0	1,081,995	13,298	20,605	27,875	41,722
31	Nursing Facility		0	0	0	0	0	0	0
32	ICF/IID		0	0	0	0	0	0	0
33	Other Long Term Care		0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS									
40	Radiology		0	0	0	0	346	0	0
41	Laboratory		0	0	0	0	5	0	0
42	Intravenous Therapy		0	0	0	0	129	0	0
43	Oxygen (Inhalation) Therapy		0	0	0	0	24	0	0
44	Physical Therapy		28,551	0	28,551	0	1,422	736	0
45	Occupational Therapy		28,551	0	28,551	0	1,481	736	0
46	Speech Pathology		4,781	0	4,781	0	863	123	0
47	Electrocardiology		0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients		0	0	0	0	0	0	0
49	Drugs Charged to Patients		0	0	0	0	1,084	0	0
50	Dental Care - Title XIX only		0	0	0	0	0	0	0
51	Support Surfaces		0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center		0	0	0	0	0	0	0
52.01	Other Ancillary Service Cost Center II		0	0	0	0	0	0	0

ALLOCATION OF CAPITAL-RELATED COSTS		PERIOD: FROM: 01/01/2023 TO: 12/31/2023		PROVIDER CCN: 31-5503	WORKSHEET B PART II				
COST CENTER	DIRECTLY ASSIGNED	CAP.REL. BLDGS & FIXTURES	CAP.REL. MOVABLE EQUIPMENT	SUBTOTAL	EMPLOYEE BENEFITS	ADMIN & GENERAL	PLANT OP. MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
	0	1	2	2a	3	4	5	6	
52.02	Other Ancillary Service Cost Center III	0	0	0	0	0	0	0	
OUTPATIENT SERVICE COST CENTERS									
60	Clinic	0	0	0	0	0	0	0	
61	Rural Health Clinic	0	0	0	0	0	0	0	
62	FQHC	0	0	0	0	0	0	0	
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	
OTHER REIMBURSABLE COST CENTERS									
70	Home Health Agency Cost	0	0	0	0	0	0	0	
71	Ambulance	0	0	0	0	0	0	0	
72	Outpatient Rehabilitation	0	0	0	0	0	0	0	
73	CMHC	0	0	0	0	0	0	0	
74	Other Reimbursable Cost	0	0	0	0	0	0	0	
SPECIAL PURPOSE COST CENTERS									
83	Hospice	0	0	0	0	0	0	0	
84	Other Special Purpose Cost I	0	0	0	0	0	0	0	
84.01	Other Special Purpose Cost II	0	0	0	0	0	0	0	
89	SUBTOTALS (sum of lines 1 through 84)	0	1,489,665	0	1,489,665	21,985	39,773	35,971	41,722
NON REIMBURSABLE COST CENTERS									
90	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	
91	Barber and Beauty Shop	15,511	0	15,511	0	43	400	0	
92	Physicians' Private Offices	0	0	0	0	24	0	0	
93	Nonpaid Workers	0	0	0	0	0	0	0	
94	Patients Laundry	0	0	0	0	0	0	0	
95	Other Nonreimbursable Cost	0	0	0	0	0	0	0	
98	Cross Foot Adjustments	////	////	////	////	////	////	////	
99	Negative Cost Center	0	0	0	0	0	0	0	
100	TOTAL	0	1,505,176	0	1,505,176	21,985	39,840	36,371	41,722

ALLOCATION OF CAPITAL-RELATED COSTS						PROVIDER CCN: 31-5503			
COST CENTER	HOUSE-KEEPING	DIETARY	NURSING ADMIN.	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING & ALLIED HEALTH	
	7	8	9	10	11	12	13	14	
GENERAL SERVICE COST CENTERS									
1	Capital-Related Costs - Building & Fixture								
2	Capital-Related Costs - Movable Equipment								
3	Employee Benefits								
4	Administrative and General								
5	Plant Operation, Maintenance and Repairs								
6	Laundry and Linen Service								
7	21,487								
8	1,871	131,281							
9	109	0	9,375						
10	207	0	0	14,699					
11	0	0	0	0	0				
12	80	0	0	0	0	5,233			
13	64	0	0	0	0	0	5,313		
14	0	0	0	0	0	0	0	0	0
15	744	0	0	0	0	0	0	0	0
INPATIENT ROUTINE SERVICE COST CENTERS									
30	17,184	131,281	9,375	14,699	0	5,233	5,313	0	0
31	0	0	0	0	0	0	0	0	0
32	0	0	0	0	0	0	0	0	0
33	0	0	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS									
40	0	0	0	0	0	0	0	0	0
41	0	0	0	0	0	0	0	0	0
42	0	0	0	0	0	0	0	0	0
43	0	0	0	0	0	0	0	0	0
44	453	0	0	0	0	0	0	0	0
45	453	0	0	0	0	0	0	0	0
46	76	0	0	0	0	0	0	0	0
47	0	0	0	0	0	0	0	0	0
48	0	0	0	0	0	0	0	0	0
49	0	0	0	0	0	0	0	0	0
50	0	0	0	0	0	0	0	0	0
51	0	0	0	0	0	0	0	0	0
52	0	0	0	0	0	0	0	0	0
52.01	0	0	0	0	0	0	0	0	0

ALLOCATION OF CAPITAL-RELATED COSTS						PROVIDER CCN: 31-5503				
COST CENTER		HOUSE-KEEPING	DIETARY	NURSING ADMIN.	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING & ALLIED HEALTH	
		7	8	9	10	11	12	13	14	
52.02	Other Ancillary Service Cost Center III	0	0	0	0	0	0	0	0	
OUTPATIENT SERVICE COST CENTERS										
60	Clinic	0	0	0	0	0	0	0	0	
61	Rural Health Clinic	0	0	0	0	0	0	0	0	
62	FQHC	0	0	0	0	0	0	0	0	
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	
OTHER REIMBURSABLE COST CENTERS										
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	
71	Ambulance	0	0	0	0	0	0	0	0	
72	Outpatient Rehabilitation	0	0	0	0	0	0	0	0	
73	CMHC	0	0	0	0	0	0	0	0	
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	
SPECIAL PURPOSE COST CENTERS										
83	Hospice	0	0	0	0	0	0	0	0	
84	Other Special Purpose Cost I	0	0	0	0	0	0	0	0	
84.01	Other Special Purpose Cost II	0	0	0	0	0	0	0	0	
89	SUBTOTALS (sum of lines 1 through 84)	21,241	131,281	9,375	14,699	0	5,233	5,313	0	
NON REIMBURSABLE COST CENTERS										
90	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	
91	Barber and Beauty Shop	246	0	0	0	0	0	0	0	
92	Physicians' Private Offices	0	0	0	0	0	0	0	0	
93	Nonpaid Workers	0	0	0	0	0	0	0	0	
94	Patients Laundry	0	0	0	0	0	0	0	0	
95	Other Nonreimbursable Cost	0	0	0	0	0	0	0	0	
98	Cross Foot Adjustments	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	
99	Negative Cost Center	0	0	0	0	0	0	0	0	
100	TOTAL	21,487	131,281	9,375	14,699	0	5,233	5,313	0	

COST ALLOCATION STATISTICAL BASIS		PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET B-1					
COST CENTER	CAP.REL. BLDG/FIX (SQUARE FEET)	CAP.REL. MOV.EQUIP (SQUARE FEET)	EMPLOYEE BENEFITS GROSS SALARIES	RECONCILIATION *	ADMIN & GENERAL (ACCUM COST)	PLANT OP. MAINT/REP. (SQUARE FEET)	LNDRY/LIN SERVICE (PATIENT DAYS)	HOUSE-KEEPING (SQUARE FEET)	
	0	1	2	3	4.00a	4.00	5	6	7

GENERAL SERVICE COST CENTERS									
1	Capital-Related Costs - Building & Fixture	65,794							
2	Capital-Related Costs - Movable Equipment		0						
3	Employee Benefits	961	0	7,138,755					
4	Administrative and General	1,644	0	724,016	(3,876,856)	14,693,144			
5	Plant Operation, Maintenance and Repairs	1,481	0	154,231		743,292	61,708		
6	Laundry and Linen Service	1,767	0	0		94,757	1,767	60,656	
7	Housekeeping	800	0	179,567		796,838	800		59,141
8	Dietary	5,149	0	1,010,693		2,016,815	5,149		5,149
9	Nursing Administration	300	0	345,740		428,387	300		300
10	Central Services and Supply	570	0	0		411,658	570		570
11	Pharmacy		0	0		0	0		0
12	Medical Records and Library	219	0	0		5,010	219		219
13	Social Service	176	0	173,663		215,293	176		176
14	Nursing and Allied Health Education Activities		0	0		0	0		0
15	Other General Service Cost	2,048	0	232,361		383,342	2,048		2,048
INPATIENT ROUTINE SERVICE COST CENTERS									
30	Skilled Nursing Facility	47,296	0	4,318,484		7,598,234	47,296	60,656	47,296
31	Nursing Facility		0	0		0	0	0	0
32	ICF/IID		0	0		0	0	0	0
33	Other Long Term Care		0	0		0	0	0	0
ANCILLARY SERVICE COST CENTERS									
40	Radiology		0	0		127,555	0		0
41	Laboratory		0	0		1,843	0		0
42	Intravenous Therapy		0	0		47,605	0		0
43	Oxygen (Inhalation) Therapy		0	0		8,794	0		0
44	Physical Therapy	1,248	0	0		524,614	1,248		1,248
45	Occupational Therapy	1,248	0	0		546,351	1,248		1,248
46	Speech Pathology	209	0	0		318,468	209		209
47	Electrocardiology		0	0		0	0		0
48	Medical Supplies Charged to Patients		0	0		0	0		0
49	Drugs Charged to Patients		0	0		399,775	0		0
50	Dental Care - Title XIX only		0	0		0	0		0
51	Support Surfaces		0	0		0	0		0
52	Other Ancillary Service Cost Center		0	0		0	0		0
52.01	Other Ancillary Service Cost Center II		0	0		0	0		0
52.02	Other Ancillary Service Cost Center III		0	0		0	0		0
OUTPATIENT SERVICE COST CENTERS									

COST ALLOCATION STATISTICAL BASIS		PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET B-1						
COST CENTER		CAP.REL. BLDG/FIX (SQUARE FEET)	CAP.REL. MOV.EQUIP (SQUARE FEET)	EMPLOYEE BENEFITS GROSS SALARIES	RECONCI- LIATION *	ADMIN & GENERAL (ACCUM COST)	PLANT OP. MAINT/REP. (SQUARE FEET)	LNDRY/LIN SERVICE (PATIENT DAYS)	HOUSE- KEEPING (SQUARE FEET)	
		0	1	2	3	4.00a	4.00	5	6	7
60	Clinic	////		0	0		0	0		0
61	Rural Health Clinic	////					0			
62	FQHC	////					0			
63	Other Outpatient Service Cost	////		0	0		0	0		0
OTHER REIMBURSABLE COST CENTERS		////	////	////	////	////	////	////	////	////
70	Home Health Agency Cost	////		0	0		0	0	0	0
71	Ambulance	////		0	0		0	0		0
72	Outpatient Rehabilitation	////		0	0		0	0		0
73	CMHC	////		0	0		0	0		0
74	Other Reimbursable Cost	////		0	0		0	0		0
SPECIAL PURPOSE COST CENTERS		////	////	////	////	////	////	////	////	////
83	Hospice	////		0	0		0	0		0
84	Other Special Purpose Cost I	////		0	0		0	0		0
84.01	Other Special Purpose Cost II	////		0	0		0	0		0
89	SUBTOTALS (sum of lines 1 through 84)	////	65,116	0	7,138,755	(3,876,856)	14,668,631	61,030	60,656	58,463
NON REIMBURSABLE COST CENTERS		////	////	////	////	////	////	////	////	////
90	Gift, Flower, Coffee Shop & Canteen	////		0	0		0	0		0
91	Barber and Beauty Shop	////	678	0	0		15,713	678		678
92	Physicians' Private Offices	////		0	0		8,800	0		0
93	Nonpaid Workers	////		0	0		0	0		0
94	Patients Laundry	////		0	0		0	0		0
95	Other Nonreimbursable Cost	////		0	0		0	0		0
98	Cross Foot Adjustment	////	////	////	////	////	////	////	////	////
99	Negative Cost Center	////	////	////	////	////	////	////	////	////
102	Cost to Be Allocated (Per Worksheet B, Part I)	////	1,505,176	0	1,545,773	////	3,876,856	939,413	146,659	1,019,267
103	Unit Cost Multiplier (Worksheet B, Part I)	////	22.877101	0.000000	0.216533	////	0.263855	15.223520	2.417881	17.234524
104	Cost to Be Allocated (Per Worksheet B, Part II)	////	////	////	21,985	////	39,840	36,371	41,722	21,487
105	Unit Cost Multiplier (Worksheet B, Part II)	////	////	////	0.003080	////	0.002711	0.589405	0.687846	0.363318

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

COST ALLOCATION STATISTICAL BASIS		PROVIDER CCN: 31-5503					PERIOD: FROM: 01/01/2023 TO: 12/31/2023		WORKSHEET B-1 (cont.)
COST CENTER	DIETARY (MEALS SERVED)	NURSING ADMIN. (PATIENT DAYS)	CENTRAL SVC & SUPP (PATIENT DAYS)	PHARMACY (COSTED REQUIS.)	MEDICAL REC & LIB (PATIENT DAYS)	SOCIAL SERVICE (PATIENT DAYS)	NURSING & ALLIED HEALTH (ASSIGNED TIME)	OTHER GEN. SERVICE (PATIENT DAYS)	
	8	9	10	11	12	13	14	15	
GENERAL SERVICE COST CENTERS									
1	Capital-Related Costs - Building & Fixture	////	////	////	////	////	////	////	
2	Capital-Related Costs - Movable Equipment	////	////	////	////	////	////	////	
3	Employee Benefits	////	////	////	////	////	////	////	
4	Administrative and General	////	////	////	////	////	////	////	
5	Plant Operation, Maintenance and Repairs	////	////	////	////	////	////	////	
6	Laundry and Linen Service	////	////	////	////	////	////	////	
7	Housekeeping	////	////	////	////	////	////	////	
8	Dietary	181,968	////	////	////	////	////	////	
9	Nursing Administration	////	60,656	////	////	////	////	////	
10	Central Services and Supply	////	////	60,656	////	////	////	////	
11	Pharmacy	////	////	////	0	////	////	////	
12	Medical Records and Library	////	////	////	////	60,656	////	////	
13	Social Service	////	////	////	////	////	60,656	////	
14	Nursing and Allied Health Education Activities	////	////	////	////	////	0	////	
15	Other General Service Cost	////	////	////	////	////	////	60,656	
INPATIENT ROUTINE SERVICE COST CENTERS									
30	Skilled Nursing Facility	181,968	60,656	60,656	0	60,656	60,656	60,656	
31	Nursing Facility	0	0	0	0	0	0	0	
32	ICF/IID	0	0	0	0	0	0	0	
33	Other Long Term Care	0	0	0	0	0	0	0	
ANCILLARY SERVICE COST CENTERS									
40	Radiology								
41	Laboratory								
42	Intravenous Therapy								
43	Oxygen (Inhalation) Therapy								
44	Physical Therapy								
45	Occupational Therapy								
46	Speech Pathology								
47	Electrocardiology								
48	Medical Supplies Charged to Patients								
49	Drugs Charged to Patients								
50	Dental Care - Title XIX only								
51	Support Surfaces								
52	Other Ancillary Service Cost Center								
52.01	Other Ancillary Service Cost Center II								
52.02	Other Ancillary Service Cost Center III								
OUTPATIENT SERVICE COST CENTERS									

COST ALLOCATION STATISTICAL BASIS		PROVIDER CCN: 31-5503			PERIOD: FROM: 01/01/2023 TO: 12/31/2023			WORKSHEET B-1 (cont.)	
COST CENTER	DIETARY (MEALS SERVED)	NURSING ADMIN. (PATIENT DAYS)	CENTRAL SVC & SUPP (PATIENT DAYS)	PHARMACY (COSTED REQUIS.)	MEDICAL REC & LIB (PATIENT DAYS)	SOCIAL SERVICE (PATIENT DAYS)	NURSING & ALLIED HEALTH (ASSIGNED TIME)	OTHER GEN. SERVICE (PATIENT DAYS)	
	8	9	10	11	12	13	14	15	
60	Clinic	////							
61	Rural Health Clinic								
62	FQHC								
63	Other Outpatient Service Cost								
OTHER REIMBURSABLE COST CENTERS		////	////	////	////	////	////	////	
70	Home Health Agency Cost	0	0	0	0	0	0	0	
71	Ambulance								
72	Outpatient Rehabilitation								
73	CMHC								
74	Other Reimbursable Cost								
SPECIAL PURPOSE COST CENTERS		////	////	////	////	////	////	////	
83	Hospice								
84	Other Special Purpose Cost I								
84.01	Other Special Purpose Cost II								
89	SUBTOTALS (sum of lines 1 through 84)	181,968	60,656	60,656	0	60,656	60,656	0	
NON REIMBURSABLE COST CENTERS		////	////	////	////	////	////	////	
90	Gift, Flower, Coffee Shop & Canteen								
91	Barber and Beauty Shop								
92	Physicians' Private Offices								
93	Nonpaid Workers								
94	Patients Laundry								
95	Other Nonreimbursable Cost								
98	Cross Foot Adjustment	////	////	////	////	////	////	////	
99	Negative Cost Center	////	////	////	////	////	////	////	
102	Cost to Be Allocated (Per Worksheet B, Part I)	2,716,089	551,156	538,777	0	13,440	277,811	0	
103	Unit Cost Multiplier (Worksheet B, Part I)	14.926190	9.086587	8.882501	0.000000	0.221577	4.580107	0.000000	
104	Cost to Be Allocated (Per Worksheet B, Part II)	131,281	9,375	14,699	0	5,233	5,313	0	
105	Unit Cost Multiplier (Worksheet B, Part II)	0.721451	0.154560	0.242334	0.000000	0.086273	0.087592	0.000000	

POST STEP DOWN ADJUSTMENTS	PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET B-2
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DESCRIPTION -1-	WORKSHEET B PART NO. LINE NO. (1 or 2) -2- -3-		AMOUNT -4-
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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS	PROVIDER CCN:	PERIOD :	WORKSHEET C
	31-5503	FROM: 01/01/2023 TO: 12/31/2023	

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

ANCILLARY SERVICE COST CENTERS:

40	Radiology	161,211	127,555	1.263855
41	Laboratory	2,329	69,778	0.033377
42	Intravenous Therapy	60,166	52,780	1.139939
43	Oxygen (Inhalation) Therapy	11,114	8,794	1.263816
44	Physical Therapy	703,544	1,060,442	0.663444
45	Occupational Therapy	731,016	1,106,908	0.660413
46	Speech Pathology	409,281	670,574	0.610344
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged	0	0	0.000000
49	Drugs Charged to Patients	505,258	936,996	0.539232
50	Dental Care - Title XIX only	0	0	0.000000
51	Support Surfaces	0	0	0.000000
52	Other Ancillary Service Cost Center	0	0	0.000000
52.01	Other Ancillary Service Cost Center II	0	0	0.000000
52.02	Other Ancillary Service Cost Center III	0	0	0.000000

OUTPATIENT SERVICE COST CENTERS

60	Clinic	0	0	0.000000
61	Rural Health Clinic	00000000000000000000	00000000000000000000	00000000000000000000
62	FQHC	00000000000000000000	00000000000000000000	00000000000000000000
63	Other Outpatient Service Cost	0	0	0.000000
71	Ambulance	0	0	0.000000
100	TOTAL	2,583,919	4,033,827	////////////////////////////////////

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-10				
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COST		PROVIDER CCN : 31-5503	PERIOD : FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET D		
Check <input type="checkbox"/> Title V (1) Check One: <input checked="" type="checkbox"/> SNF <input type="checkbox"/> NF <input type="checkbox"/> ICF/IID <input type="checkbox"/> Other One: <input checked="" type="checkbox"/> Title XVIII <input type="checkbox"/> PPS - Must also complete Part II <input type="checkbox"/> Title XIX (1)						
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST		RATIO OF COST TO CHARGES (WS C, col 3)	HEALTH CARE PROGRAM CHARGES		HEALTH CARE PROGRAM COST	
			PART A	PART B	PART A	PART B
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS:						
40	Radiology	1.263855	75		95	0
41	Laboratory	0.033377	68,165		2,275	0
42	Intravenous Therapy	1.139939	50,765		57,869	0
43	Oxygen (Inhalation) Therapy	1.263816	0		0	0
44	Physical Therapy	0.663444	600,048		398,098	0
45	Occupational Therapy	0.660413	618,810		408,670	0
46	Speech Pathology	0.610344	337,762		206,151	0
47	Electrocardiology	0.000000	0		0	0
48	Medical Supplies Charged	0.000000	0		0	0
49	Drugs Charged to Patients	0.539232	838,262		452,018	0
50	Dental Care - Title XIX only	0.000000	////////////////////////////////////	////////////////////////////////////	0	////////////////////////////////////
51	Support Surfaces	0.000000	0		0	0
52	Other Ancillary Service Cost Center	0.000000	0		0	0
52.01	Other Ancillary Service Cost Center II	0.000000	0		0	0
52.02	Other Ancillary Service Cost Center III	0.000000	0		0	0
OUTPATIENT SERVICE COST CENTERS						
60	Clinic	0.000000	0		0	0
61	Rural Health Clinic	0.000000			0	0
62	FQHC	0.000000			0	0
63	Other Outpatient Service Cost	0.000000	0		0	0
71	Ambulance	0.000000	////////////////////////////////////	////////////////////////////////////		
	(2)					
100	Total (Sum of lines 40 - 71)		2,513,887	0	1,525,176	0
(1) For titles V and XIX use columns 1, 2 and 4 only. (2) Line 71 columns 2 and 4 are for titles V and XIX. No amounts should be entered here for title XVIII.						

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-10	
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COST	PROVIDER CCN : 31-5503	PERIOD : FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET D

Check Title V (1) Check One: SNF NF ICF/IID Other
 One: Title XVIII PPS - Must also complete Part II
 Title XIX (1)

PART II - APPORTIONMENT OF VACCINE COST	
1	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49) 0.539232
2	Program vaccine charges (From your records, or the P S & R.) ---> 400
3	Program costs (Line 1 X line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18) 216

PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH

	Total Cost (From Worksheet B, Part I, Col 18)	Nursing & Allied Health (From Wkst. B, Part I, Column 14)	Ratio of Nursing & Allied Health Costs To Total Costs - Part A (Col. 2 / Col.. 1)	Program Part A Cost (From Wkst. D. Part I, Col. 4)	Part A Nursing & Allie health Costs fo Pass Through (Col. 3 X Col. 4	
	1	2	3	4	5	
ANCILLARY SERVICE COST CENTERS						
40	Radiology	161,211	0	0.000000	95	0
41	Laboratory	2,329	0	0.000000	2,275	0
42	Intravenous Therapy	60,166	0	0.000000	57,869	0
43	Oxygen (Inhalation) Therapy	11,114	0	0.000000	0	0
44	Physical Therapy	703,544	0	0.000000	398,098	0
45	Occupational Therapy	731,016	0	0.000000	408,670	0
46	Speech Pathology	409,281	0	0.000000	206,151	0
47	Electro cardiology	0	0	0.000000	0	0
48	Medical Supplies	0	0	0.000000	0	0
49	Drugs Charged to Patients	505,258	0	0.000000	452,018	0
50	Dental Care - Title XIX only	0	0	0.000000	0	0
51	Support Surfaces	0	0	0.000000	0	0
52	Other Ancillary Service Cost Center	0	0	0.000000	0	0
52.01	Other Ancillary Service Cost Center II	0	0	0.000000	0	0
52.02	Other Ancillary Service Cost Center III	0	0	0.000000	0	0
100	Total (Sum of lines 40 - 52)	2,583,919	0	////////////////////////////////////	1,525,176	0

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-10			
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COST		PROVIDER CCN :	PERIOD :	WORKSHEET D	
		31-5503	FROM: 01/01/2023		
			TO: 12/31/2023		
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST					
Check <input type="checkbox"/> Title V (1)		Check One: <input type="checkbox"/> SNF <input checked="" type="checkbox"/> NF <input type="checkbox"/> ICF/IID <input type="checkbox"/> Other			
One: <input type="checkbox"/> Title XVIII		<input type="checkbox"/> PPS - Must also complete Part II			
<input checked="" type="checkbox"/> Title XIX (1)					
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST		HEALTH CARE PROGRAM INPATIENT CHARGES		HEALTH CARE PROGRAM INPATIENT COST	
		RATIO OF COST TO CHARGES			
		PART A PART B		PART A PART B	
		1 2 3		4 5	
ANCILLARY SERVICE COST CENTERS:		////////////////////////////////////			
40	Radiology	1.263855		0	////////////////////////////////////
41	Laboratory	0.033377		0	////////////////////////////////////
42	Intravenous Therapy	1.139939		0	////////////////////////////////////
43	Oxygen (Inhalation) Therapy	1.263816		0	////////////////////////////////////
44	Physical Therapy	0.663444		0	////////////////////////////////////
45	Occupational Therapy	0.660413		0	////////////////////////////////////
46	Speech Pathology	0.610344		0	////////////////////////////////////
47	Electro cardiology	0.000000		0	////////////////////////////////////
48	Medical Supplies Charged	0.000000		0	////////////////////////////////////
49	Drugs Charged to Patients	0.539232		0	////////////////////////////////////
50	Dental Care - Title XIX only	0.000000		0	////////////////////////////////////
51	Support Surfaces	0.000000		0	////////////////////////////////////
52	Other Ancillary Service Cost Center	0.000000		0	////////////////////////////////////
52.01	Other Ancillary Service Cost Center II	0.000000		0	////////////////////////////////////
52.02	Other Ancillary Service Cost Center III	0.000000		0	////////////////////////////////////
OUTPATIENT SERVICE COST CENTERS		////////////////////////////////////			
60	Clinic	0.000000		0	////////////////////////////////////
61	Rural Health Clinic	0.000000		0	////////////////////////////////////
62	FQHC	0.000000		0	////////////////////////////////////
63	Other Outpatient Service Cost	0.000000		0	////////////////////////////////////
71	Ambulance	0.000000		0	////////////////////////////////////
					////////////////////////////////////
100	Total (Sum of lines 40 - 71)		0	0	////////////////////////////////////

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

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

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-10	
COMPUTATION OF INPATIENT ROUTINE COSTS	PROVIDER CCN : 31-5503	PERIOD : FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET D-1 PARTS I & II
Check One:	<input type="checkbox"/> Title V	<input checked="" type="checkbox"/> Title XVIII	<input type="checkbox"/> Title XIX
Check One:	<input checked="" type="checkbox"/> SNF	<input type="checkbox"/> NF	<input type="checkbox"/> ICF/IID

PART I CALCULATION OF INPATIENT ROUTINE COSTS

INPATIENT DAYS

1	Inpatient days including private room days	60,656
2	Private room days	
3	Inpatient days including private room days applicable to the Program	12,237
4	Medically necessary private room days applicable to the Program	
5	Total general inpatient routine service cost	15,933,093

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

6	General inpatient routine service charges	24,338,599
7	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.654643
8	Enter private room charges from your records	
9	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00
10	Enter semi-private room charges from your records	
11	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00
12	Average per diem private room charge differential (Line 9 minus line 11)	0.00
13	Average per diem private room cost differential (Line 7 times line 12)	0.00
14	Private room cost differential adjustment (Line 2 times line 13)	0
15	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	15,933,093

PROGRAM INPATIENT ROUTINE SERVICE COSTS

16	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	262.68
17	Program routine service cost (Line 3 times line 16)	3,214,415
18	Medically necessary private room cost applicable to program (line 4 times line 13)	0
19	Total program general inpatient routine service cost (Line 17 plus line 18)	3,214,415
20	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, - line 30 for SNF; line 31 for NF, or line 32 for ICF/MR)	1,419,138
21	Per diem capital related costs (Line 20 divided by line 1)	23.40
22	Program capital related cost (Line 3 times line 21)	286,346
23	Inpatient routine service cost (Line 19 minus line 22)	2,928,069
24	Aggregate charges to beneficiaries for excess costs (From provider records)	
25	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	2,928,069
26	Enter the per diem limitation (1)	N/A
27	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	N/A
28	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27)	
	(Transfer to Worksheet E, Part II, line 4) (See instructions)	
	(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX	

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

1	Total inpatient days	60,656
2	Program inpatient days. (see instructions)	12,237
3	Total Nursing & Allied Health costs. (see instructions)	0
4	Nursing & Allied Health ratio. (Line 2 divided by line 1)	0.201744
5	Program Nursing & Allied Health costs for pass-through. (Line 3 times line 4)	0

COMPUTATION OF INPATIENT ROUTINE COSTS Check One:	PROVIDER CCN :	PERIOD :	WORKSHEET D-1 PARTS I & II
	31-5503	FROM: 01/01/2023 TO: 12/31/2023	
	<input type="checkbox"/> Title XVIII	<input checked="" type="checkbox"/> Title XIX	
Check One:	<input checked="" type="checkbox"/> NF	<input type="checkbox"/> ICF/IID	

PART I CALCULATION OF INPATIENT ROUTINE COSTS

INPATIENT DAYS

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

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

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

PROGRAM INPATIENT ROUTINE SERVICE COSTS

16	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	0.00
17	Program routine service cost (Line 3 times line 16)	0
18	Medically necessary private room cost applicable to program (line 4 times line 13)	0
19	Total program general inpatient routine service cost (Line 17 plus line 18)	0
20	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, - line 30 for SNF; line 31 for NF, or line 32 for ICF/MR)	0
21	Per diem capital related costs (Line 20 divided by line 1)	0.00
22	Program capital related cost (Line 3 times line 21)	0
23	Inpatient routine service cost (Line 19 minus line 22)	0
24	Aggregate charges to beneficiaries for excess costs (From provider records)	
25	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	0
26	Enter the per diem limitation (1)	
27	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	0
28	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27)	0
	(Transfer to Worksheet E, Part II, line 4) (See instructions)	
	(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX	

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

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

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII	PROVIDER CCN : 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET E PART I
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PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT

1	Inpatient PPS amount (See Instructions)	9,182,219
2	Nursing and Allied Health Education Activities (pass through payments)	0
3	Subtotal (Sum of lines 1 and 2)	9,182,219
4	Primary payor amounts	(0)
5	Coinsurance	(1,477,000)
6	Allowable bad debts (from your records)	558,514
7	Allowable Bad debts for dual eligible beneficiaries (see instructions)	263,228
8	Adjusted reimbursable bad debts. (See instructions)	363,034
9	Recovery of bad debts - for statistical records only	
10	Utilization review	0
11	Subtotal (See instructions)	8,068,253
12	Interim payments (See instructions)	8,014,688
13	Tentative adjustment	
14	Other Adjustments (See Instructions)	
14.50	Demonstration payment adjustment amount before sequestration	0
14.55	Demonstration payment adjustment amount after sequestration	0
14.75	Sequestration for non-claims based amounts (see instructions)	7,261
14.99	Sequestration amount (see instructions)	154,104
15	Balance due provider/program (Line 11 minus line 12, 13 and 14.99, plus or minus line 14)	(107,800)
	(Indicate overpayment in parentheses) (See Instructions)	
16	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	

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

17	Ancillary services Part B	0
18	Vaccine cost (From Wkst D, Part II, line 3)	216
19	Total reasonable costs (Sum of lines 17 and 18)	216
20	Medicare Part B ancillary charges (See instructions)	400
21	Cost of covered services (Lesser of line 19 or line 20)	216
22	Primary payor amounts	(0)
23	Coinsurance and deductibles	(0)
24	Allowable bad debts (from your records)	
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	
24.02	Reimbursable bad debts (see instructions)	0
25	Subtotal (Sum of lines 21 and 24.02, minus lines 22 and 23)	216
26	Interim payments (See instructions)	196
27	Tentative adjustment	
28	Other Adjustments (See Instructions)	
28.50	Demonstration payment adjustment amount before sequestration	0
28.55	Demonstration payment adjustment amount after sequestration	0
28.99	Sequestration amount (see instructions)	4
29	Balance due provider/program (Line 25 minus line 26, 27 and 28.99 plus or minus line 28)	16
	(Indicate overpayments in parentheses) (See Instructions)	
30	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED	PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET E-1
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Description	Inpatient Part A		Part B			
	mm/dd/yyyy	Amount	mm/dd/yyyy	Amount		
	1	2	3	4		
1 Total interim payments paid to provider	////////////////////////////////////	7,551,115	////////////////////////////////////	196		
2 Interim payments payable on individual bills, either submitted or to be submitted to the intermediary/contractor for services rendered in the cost reporting period. If none, enter zero.	////////////////////////////////////	446,134	////////////////////////////////////			
3 List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE," or enter a zero (1)	Program to Provider	.01	05/22/23	17,439		
		.02				
		.03				
		.04				
		.05				
	Provider to Program *	.50				
		.51				
		.52				
		.53				
		.54				
SUBTOTAL (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		.99	////////////////////////////////////	17,439	////////////////////////////////////	0
4 TOTAL INTERIM PAYMENTS (Sum of lines 1, 2 & 3.99) Transfer to Wkst E, Part I line 12 for Part A, and line 26 for Part B.)			////////////////////////////////////	8,014,688	////////////////////////////////////	196

TO BE COMPLETED BY CONTRACTOR

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

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

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE V and TITLE XIX ONLY	PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET E PART II TITLE XIX
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Check one:	<input type="checkbox"/> Title V	<input checked="" type="checkbox"/> Title XIX	
Check one:	<input type="checkbox"/> SNF	<input checked="" type="checkbox"/> NF	<input type="checkbox"/> ICF/IID

COMPUTATION OF NET COST OF COVERED SER PART A - INPATIENT SERVICES

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

REASONABLE CHARGES

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

CUSTOMARY CHARGES:

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

COMPUTATION OF REIMBURSEMENT SETTLEMENT:

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

BALANCE SHEET	PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET G	
	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1	2	3	4

ASSETS

CURRENT ASSETS					
1	Cash on hand and in banks	5,211,929			
2	Temporary investments	0			
3	Notes receivable	0			
4	Accounts receivable	3,708,453			
5	Other receivables	0			
6	Less: allowances for uncollectible notes and A/R	0			
7	Inventory	0			
8	Prepaid expenses	94,443			
9	Other current assets	0			
10	Due from other funds	69,000			
11	TOTAL CURRENT ASSETS	9,083,825	0	0	0
	(Sum of lines 1 - 10)				

FIXED ASSETS					
12	Land	0			
13	Land improvements	0			
14	Less: Accumulated depreciation	0			
15	Buildings	0			
16	Less Accumulated depreciation	0			
17	Leasehold improvements	2,173,980			
18	Less: Accumulated Amortization	0			
19	Fixed equipment	0			
20	Less: Accumulated depreciation	0			
21	Automobiles and trucks	0			
22	Less: Accumulated depreciation	0			
23	Major movable equipment	150,008			
24	Less: Accumulated depreciation	(1,217,752)			
25	Minor equipment - Depreciable	0			
26	Minor equipment nondepreciable	0			
27	Other fixed assets	0			
28	TOTAL FIXED ASSETS	1,106,236	0	0	0
	(Sum of lines 12 - 27)				

OTHER ASSETS					
29	Investments	0			
30	Deposits on leases	0			
31	Due from owners/officers	0			
32	Other assets	11,904			
33	TOTAL OTHER ASSETS	11,904	0	0	0
	(Sum of lines 29 - 32)				
34	TOTAL ASSETS	10,201,965	0	0	0
	(Sum of lines 11, 28 and 33)				

BALANCE SHEET	PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET G (cont'd)
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LIABILITIES & FUND BALANCES	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1	2	3	4

CURRENT LIABILITIES

35	Accounts payable	1,037,033			
36	Salaries, wages & fees payable	447,736			
37	Payroll taxes payable	215,507			
38	Notes & loans payable (Short term)	0			
39	Deferred income	0			
40	Accelerated payments	0	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
41	Due to other funds	0			
42	Other current liabilities	1,449,998			
43	TOTAL CURRENT LIABILITIES	3,150,274	0	0	0
	(Sum of lines 35 - 42)				

LONG TERM LIABILITIES

44	Mortgage payable	0			
45	Notes payable	0			
46	Unsecured loans	598,532			
47	Loans from owners:	0			
48	Other long term liabilities	0			
49	Other (Specify)	0			
50	TOTAL LONG TERM LIABILITIES	598,532	0	0	0
	(Sum of lines 44 - 49)				
51	TOTAL LIABILITIES	3,748,806	0	0	0
	(Sum of lines 43 and 50)				

CAPITAL ACCOUNTS

52	General fund balance	6,453,159	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
53	Specific purpose fund		0	////////////////////////////////////	////////////////////////////////////
54	Donor created - EFB restricted		////////////////////////////////////	0	////////////////////////////////////
55	Donor created - EFB unrestricted		////////////////////////////////////	0	////////////////////////////////////
56	Governing body created - EFB		////////////////////////////////////	0	////////////////////////////////////
57	PFB - invested in plant		////////////////////////////////////	////////////////////////////////////	0
58	PFB - reserve for plant improvement		////////////////////////////////////	////////////////////////////////////	0
59	TOTAL FUND BALANCES	6,453,159	0	0	0
	(Sum of lines 52 thru 58)				
60	TOTAL LIABILITIES & FUND BALANCES	10,201,965	0	0	0
	(Sum of lines 51 and 59)				

STATEMENT OF CHANGES IN FUND BALANCES	PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET G-1
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		General Fund		Specific Purpose Fund		Endowment Fund		Plant Fund	
		1	2	3	4	5	6	7	8
1	Fund balances at beginning of period	////////////////////////////////////	7,368,088	////////////////////////////////////		////////////////////////////////////		////////////////////////////////////	
2	Net income (loss) (From Wkst. G-3, line 31)	////////////////////////////////////	(905,825)	////////////////////////////////////		////////////////////////////////////		////////////////////////////////////	
3	Total (Sum of line 1 and line 2)	////////////////////////////////////	6,462,263	////////////////////////////////////	0	////////////////////////////////////	0	////////////////////////////////////	0
4	Additions (Credit adjustments)	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
5		////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
6		////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
7		////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
8		////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
9		////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
10	Total additions (Sum of lines 5 - 9)	////////////////////////////////////	0	////////////////////////////////////	0	////////////////////////////////////	0	////////////////////////////////////	0
11	Subtotal (Line 3 plus line 10)	////////////////////////////////////	6,462,263	////////////////////////////////////	0	////////////////////////////////////	0	////////////////////////////////////	0
12	Deductions (Debit adjustments)	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
13	Members Drawings	9,104	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
14		////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
15		////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
16		////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
17		////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
18	Total deductions (Sum of lines 13 - 17)	////////////////////////////////////	9,104	////////////////////////////////////	0	////////////////////////////////////	0	////////////////////////////////////	0
19	Fund balance at end of period per	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
	balance sheet (Line 11 - line 18)	////////////////////////////////////	6,453,159	////////////////////////////////////	0	////////////////////////////////////	0	////////////////////////////////////	0

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES	PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET G-2 PARTS I/II
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PART I - PATIENT REVENUES

REVENUE CENTER		INPATIENT	OUTPATIENT	TOTAL
		1	2	3
GENERAL INPATIENT ROUTINE CARE SERVICES		////////////////////////////////////	////////////////////////////////////	////////////////////////////////////
1	Skilled Nursing Facility	24,338,599	////////////////////////////////////	24,338,599
2	Nursing facility	0	////////////////////////////////////	0
3	ICF-IID	0	////////////////////////////////////	0
4	Other long term care	0	////////////////////////////////////	0
5	Total general inpatient care services	24,338,599	////////////////////////////////////	24,338,599
(Sum of lines 1 - 4)				

ALL OTHER CARE SERVICES				
6	Ancillary services	4,033,427	0	4,033,427
7	Clinic	////////////////////////////////////	0	0
8	Home Health Agency	////////////////////////////////////	0	0
9	Ambulance	////////////////////////////////////	0	0
10	RHC/FQHC	////////////////////////////////////	0	0
11	CMHC	////////////////////////////////////	0	0
12	Hospice	0	0	0
13	Other Svc Revenues	0	0	0
14	Total Patient Revenues (Sum of lines 5 - 13)	28,372,026	0	28,372,026
(Transfer column 3 to Worksheet G-3, Line 1)				

PART II - OPERATING EXPENSES

1	Operating Expenses (Per Worksheet A, Col. 3, Line 100)	////////////////////////////////////	24,904,852
2		////////////////////////////////////	////////////////////////////////////
3		////////////////////////////////////	////////////////////////////////////
4		////////////////////////////////////	////////////////////////////////////
5		////////////////////////////////////	////////////////////////////////////
6		////////////////////////////////////	////////////////////////////////////
7		////////////////////////////////////	////////////////////////////////////
8	Total Additions (Sum of lines 2 - 7)	////////////////////////////////////	0
9		////////////////////////////////////	////////////////////////////////////
10		////////////////////////////////////	////////////////////////////////////
11		////////////////////////////////////	////////////////////////////////////
12		////////////////////////////////////	////////////////////////////////////
13		////////////////////////////////////	////////////////////////////////////
14	Total Deductions (Sum of lines 9 - 13)	////////////////////////////////////	0
15	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)	////////////////////////////////////	24,904,852

STATEMENT OF REVENUES & EXPENSES	PROVIDER CCN: 31-5503	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET G-3
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1	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	28,372,026
2	Less: contractual allowances and discounts on patients accounts	(4,500,714)
3	Net patient revenues (Line 1 minus line 2)	23,871,312
4	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	24,904,852
5	Net income from service to patients (Line 3 minus 4)	(1,033,540)
////////	OTHER INCOME:	////////
6	Contributions, donations, bequests, etc	0
7	Income from investments	111,363
8	Revenues from communications (Telephone and Internet service)	0
9	Revenue from television and radio service	10
10	Purchase discounts	0
11	Rebates and refunds of expenses	0
12	Parking lot receipts	0
13	Revenue from laundry and linen service	0
14	Revenue from meals sold to employees and guests	0
15	Revenue from rental of living quarters	0
16	Revenue from sale of medical and surgical supplies to other than patients	0
17	Revenue from sale of drugs to other than patients	0
18	Revenue from sale of medical records and abstracts	147
19	Tuition (fees, sale of textbooks, uniforms, etc.)	0
20	Revenue from gifts, flower, coffee shops, canteen	15,872
21	Rental of vending machines	0
22	Rental of skilled nursing space	0
23	Governmental appropriations	0
24	Prior Year Income	323
24.50	COVID-19 PHE Funding	0
25	Total other income (Sum of lines 6 - 24)	127,715
26	Total (Line 5 plus line 25)	(905,825)
27		0
28		0
29		0
30	Total other expenses (Sum of lines 27 - 29)	0
31	Net income (or loss) for the period (Line 26 minus line 30)	(905,825)



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

ROYAL SUITES CARE CENTER LLC

Financial Statements

Year Ended December 31, 2023

Royal Suites Care Center LLC
Year Ended December 31, 2023

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MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members,
Royal Suites Care Center LLC:

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report Continued

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

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

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

Martin Friedman CPA, PC

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

Brooklyn, NY

April 11, 2024

Royal Suites Care Center LLC
Balance Sheet
December 31, 2023

Assets

Cash	\$	5,211,929	
Accounts Receivable (Net)		3,708,453	
Prepaid Expenses		94,443	
Loans Receivable - Related Parties		69,000	
Total Current Assets		9,083,825	\$ 9,083,825
Leasehold Improvements		2,173,980	
Furniture & Equipment		150,008	
		2,323,988	
Less: Accum. Depreciation & Amortization		1,217,752	
Total Fixed Assets		1,106,236	1,106,236
Right-of-Use Asset		265,507,173	
Security Deposits		11,904	
Total Other Assets		265,519,077	265,519,077
Total Assets			\$ 275,709,138

Liabilities and Equity

Accounts Payable		1,037,033	
Lease Liabilities		18,593,982	
Accrued Payroll		447,736	
Accrued Expenses & Taxes		215,507	
Other Payables		1,449,998	
Exchanges		598,532	
Total Current Liabilities		22,342,788	\$ 22,342,788
Lease Liabilities		246,913,191	
Total Long Term Liabilities		246,913,191	246,913,191
Members' Equity			6,453,159
Total Liabilities & Members' Equity			\$ 275,709,138

Royal Suites Care Center LLC
Statement of Operations
For the year ended December 31, 2023

Total Revenue From Patients		\$ 23,871,313
Operating Expenses:		
Payroll	\$ 7,138,754	
Employee Benefits	1,523,788	
Professional Care	3,799,085	
Dietary & Housekeeping	1,283,901	
Plant & Maintenance	8,453,396	
General & Administrative	<u>2,529,951</u>	
Total Operating Expenses		<u>24,728,875</u>
Loss From Operations		(857,562)
Other Income		<u>127,715</u>
Loss Before Taxes		(729,847)
Less: Pass-Through Entity Taxes		<u>175,978</u>
Net Loss		\$ <u>(905,825)</u>

Royal Suites Care Center LLC
Statement of Members' Equity
For the year ended December 31, 2023

Members' Equity:

Balance as of Beginning of Period	\$ 7,368,088
Net Loss for the Period	(905,825)
Members' Distributions	<u>(9,104)</u>
Total Members' Equity - End of Period	\$ <u>6,453,159</u>

Royal Suites Care Center LLC
Statement of Cash Flows
For the year ended December 31, 2023

Cash Flows From Operating Activities:

Net Loss		\$ (905,825)
Adjustments to reconcile Net Loss to Net Cash Provided by Operating Activities:		
Depreciation & Amortization		244,941
(Increase) Decrease In:		
Accounts Receivable	\$ (1,317,410)	
Prepaid Expenses	30,277	
Increase (Decrease) In:		
Accounts Payable	27,559	
Accrued Payroll & Withholding Taxes	28,465	
Accrued Expenses & Taxes	564	
Exchanges	474,773	
Total Adjustments		(755,772)
Net Cash Used In Operating Activities		(1,416,656)
Cash Flows From Investing Activities:		
Capital Expenditures	(22,058)	
Net Cash Used In Investing Activities		(22,058)
Cash Flows From Financing Activities		
Distributions	(9,104)	
Net Cash Used In Financing Activities		(9,104)
Net Change In Cash		(1,447,818)
Cash - Beginning of Period		6,659,747
Cash - End of Period		\$ 5,211,929

Royal Suites Care Center, LLC
Notes To The Financial Statements

1) **Organization:**

Royal Suites Care Center, LLC, a limited liability company, is licensed by the New Jersey State Department of Health to run and operate a 186 bed facility in Galloway, New Jersey. The facility began operations on September 16, 2006.

2) **Summary of Significant Accounting Policies:**

The accounting policies that affect the significant elements of the financial statements are summarized below.

Method of Accounting -

The facility maintains its books and prepares its financial statements on the accrual basis of accounting.

Cash -

For purposes of the statement of cash flows, the facility considers time deposits, certificates of deposits, and all highly liquid investments, with maturity of three months or less, to be cash. The facility maintains cash balances at financial institutions, which periodically exceed the Federal Deposit Insurance Corporation limit during the year.

Fixed Assets -

Property and equipment are stated at cost. Depreciation and amortization for assets are computed using the straight-line method over the estimated useful lives of the assets.

Patient Care Revenue -

Major portions of the facility's revenue are derived from payments under the Medicaid and Medicare programs. Revenue received from these programs is based in part on cost reimbursement principles which are subject to judgmental interpretation and to audits which could result in an adjustment to revenue. Medicare final settlements are reflected as charges or credits to operating revenues in the year finalized.

Use of Estimates -

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of 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.

Royal Suites Care Center, LLC
Notes To The Financial Statements

Accrued Payroll -

Most employees earn credits during the current year for vacations to be taken in the following year. The expense for this liability is accrued during the year vacations are earned rather than in the year vacations are taken.

Income Taxes -

Royal Suites Care Center, LLC is treated as a partnership income tax purposes, and as such the members are taxed separately on their distributive share of the facility's income whether or not that income is actually distributed.

Advertising –

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense for the year ended December 31, 2023 was \$127,219.

3) **Accounts Receivable:**

The facility grants credit, without collateral, to its patients, the majority of whom are insured under third-party payor agreements. The amount of receivables from patients and third-party payors at December 31, 2023 was as follows:

Medicaid Patients	\$ 900,249
Medicare Patients	1,680,334
Private Patients (Net of Security Deposit)	<u>1,123,456</u>
	3,733,453
Less Allowance for Doubtful Accounts	<u>(25,000)</u>
Total	\$ <u>3,708,453</u>

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 accounts receivable.

4) **Revenue Assessment:**

All New Jersey facilities were assessed a rate of \$13.67 for each private and Medicaid patient day. Concurrently with the tax assessment, the State prospectively calculated a revenue add-on to the Medicaid rate.

5) **Uncertainty in Income Taxes:**

Management has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ended December 31, 2020 and subsequent remain subject to examination by applicable taxing authorities.

Royal Suites Care Center, LLC
Notes To The Financial Statements

6) **Right-of-Use Asset and Lease Liability:**

The facility's operating lease right-of-use assets and operating lease liabilities were for a building lease.

The facility occupies premises pursuant to a 30 year lease expiring in 2036. The lease provides for annual rentals of \$1,980,000.

In addition, the facility leased office space from Dynamic Healthcare Management, LLC. Rent Paid for the year ended December 31, 2023 was \$78,672.

The facility recognizes lease expense for operating leases on a straight-line basis over the lease term. The lease expense for 2023 was \$7,608,000.

The facility determines the present value of the remaining lease payments using the US Treasury risk-free rate at the time of adoption of the Standard, which was 2.01%. The facility does not have any variable lease payments, residual value guarantees, or material lease incentives.

The facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2023. As of December 31, 2023, the Facility's operating lease liability and corresponding asset was \$265,507,173 of which \$18,593,982 of the liability was considered short term.

The facility's future minimum lease payments, as of December 31, 2023, are as follows:

2024	\$	1,980,000
2025		1,980,000
2026		1,980,000
2027		1,980,000
2028		1,980,000
Thereafter		<u>13,860,000</u>
	\$	<u>23,760,000</u>

The future minimum lease payments include only the remaining non-cancelable lease payments under the operating leases with a term of more than 12 months as of December 31, 2023.

7) **Subsequent Events:**

The facility has evaluated subsequent events through April 11, 2024 the date which the financial statements were available to be issued. No significant subsequent events have been identified by management.



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

To the Members,
Royal Suites Care Center LLC:

Our report on our audit of the basic financial statements of Royal Suites Care Center LLC for 2023 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 11 through 13 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Martin Friedman CPA, PC

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

Brooklyn, NY

April 11, 2024

Royal Suites Care Center LLC
Supplementary Schedules
For the year ended December 31, 2023

Revenue From Patients:

Private	\$ 4,921,760	
Medicaid	9,845,170	
Medicare	<u>9,104,383</u>	
Total Revenue From Patients		\$ 23,871,313

Other Income:

Interest	111,363	
Telephone & Radio Rentals	10	
Barber & Beauty Shops	15,872	
Other	<u>470</u>	
Total Other Income		<u>127,715</u>
Total Revenue		\$ <u>23,999,028</u>

Royal Suites Care Center LLC
Supplementary Schedules
For the year ended December 31, 2023

Payroll:

Administrative & Office	\$ 724,016	
Nursing	4,664,223	
Social Services	173,663	
Recreation	232,361	
Dietary	1,010,693	
Housekeeping	179,567	
Maintenance	<u>154,231</u>	
Total Payroll		\$ <u>7,138,754</u>

Employee Benefits:

Payroll Taxes	645,829	
Workmen's Compensation	167,150	
Union	29,260	
Non-Union Pension	15,988	
Employee Benefits	651,526	
Uniform & Transp. Allowance	<u>14,035</u>	
Total Employee Benefits		\$ <u>1,523,788</u>

Professional Care:

Prescription Drugs	349,758	
Medical Supplies	629,528	
Contracted Nursing Service	1,280,540	
Fees & Expenses	1,473,714	
Transportation	<u>65,545</u>	
Total Professional Care		\$ <u>3,799,085</u>

Royal Suites Care Center LLC
Supplementary Schedules
For the year ended December 31, 2023

Dietary & Housekeeping:

Food	\$ 599,735
Other Dietary Expenses	69,745
Laundry	54,333
Housekeeping	41,346
Contracted Housekeeping Services	<u>518,742</u>

Total Dietary & Housekeeping **\$ 1,283,901**

Plant & Maintenance:

Rent	7,686,672
Light, Heat & Power	85,137
Maintenance	247,252
Security	12,905
Water & Sewer Charges	176,489
Depreciation & Amortization	<u>244,941</u>

Total Plant & Maintenance **\$ 8,453,396**

General & Administrative:

Office	1,249,134
Contracted Office Services	192,939
Telephone	24,469
Dues & Subscriptions	2,360
Auto & Travel	500
Professional Fees	248,826
Insurance	19,273
Nursing Home User Fee	640,434
Advertising	127,219
Miscellaneous	<u>24,797</u>

Total General & Administrative **\$ 2,529,951**