

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

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	Provider CCN: 315261	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/29/2024 4:42 pm
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PART I - COST REPORT STATUS

Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.	Date: 5/29/2024 Time: 4:42 pm
Contractor use only	4. <input checked="" type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: _____	6. Contractor No. _____ 7. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: _____ 10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code <u>4</u> 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by LAKELAND HEALTHCARE CENTER (315261) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

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

Cost Center Description		Title V 1.00	Title XVIII		Title XIX 4.00	
			Part A 2.00	Part B 3.00		
PART III - SETTLEMENT SUMMARY						
1.00	SKILLED NURSING FACILITY	0	723,506	0	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
100.00	TOTAL	0	723,506	0	0	100.00

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

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

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA				Provider No. : 315261		Period: From 01/01/2023 To 12/31/2023		Worksheet S-2 Part I Date/Time Prepared: 5/29/2024 4:42 pm		
1.00		2.00		3.00						
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:										
1.00	Street: 25 FIFTH AVENUE		PO Box:						1.00	
2.00	City: HASKELL		State: NJ		Zip Code: 07420				2.00	
3.00	County: PASSAIC		CBSA Code: 35614		Urban/Rural: U				3.00	
3.01			CBSA Code:						3.01	
			Component Name		Provider CCN	Date Certified	Payment System (P, 0, or N)			
							V	XVIII	XIX	
			1.00		2.00	3.00	4.00	5.00	6.00	
SNF and SNF-Based Component Identification:										
4.00	SNF		LAKELAND HEALTHCARE CENTER		315261	01/01/1967	N	P	N	
5.00	Nursing Facility									
6.00	ICF/IID									
7.00	SNF-Based HHA									
8.00	SNF-Based RHC									
9.00	SNF-Based FQHC									
10.00	SNF-Based CMHC									
11.00	SNF-Based OLTC									
12.00	SNF-Based HOSPICE									
13.00	SNF-Based CORF									
						From:	To:			
						1.00	2.00			
14.00	Cost Reporting Period (mm/dd/yyyy)					01/01/2023	12/31/2023		14.00	
15.00	Type of Control (See Instructions)					4		15.00		
						Y/N				
						1.00				
Type of Freestanding Skilled Nursing Facility										
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	16.00	
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	17.00	
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.							Y	18.00	
Miscellaneous Cost Reporting Information										
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.00	
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.01	
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.										
20.00	Straight Line							429,975	20.00	
21.00	Declining Balance							0	21.00	
22.00	Sum of the Year's Digits							0	22.00	
23.00	Sum of line 20 through 22							429,975	23.00	
24.00	If depreciation is funded, enter the balance as of the end of the period.							0	24.00	
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)							N	25.00	
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)							N	26.00	
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)							N	27.00	
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)							N	28.00	
							Part A	Part B	Other	
							1.00	2.00	3.00	
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.										
29.00	Skilled Nursing Facility							N	N	N
30.00	Nursing Facility									
31.00	ICF/IID									
32.00	SNF-Based HHA							N	N	
33.00	SNF-Based RHC									
34.00	SNF-Based FQHC									
35.00	SNF-Based CMHC								N	
36.00	SNF-Based OLTC									
						Y/N				
						1.00	2.00			
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)					Y			37.00	
38.00	Are you legally-required to carry malpractice insurance? (Y/N)					N			38.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.								39.00	
					Premiums	Paid Losses	Self Insurance			
					1.00	2.00	3.00			
41.00	List malpractice premiums and paid losses:					0	0	0		41.00

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

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet S-2
Part I
Date/Time Prepared:
5/29/2024 4:42 pm

			Y/N	
			1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.		N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?		N	43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.			44.00
	1.00	2.00	3.00	
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.				
45.00	Name:	Contractor's Name:	Contractor's Number:	45.00
46.00	Street:	PO Box:		46.00
47.00	City:	State:	Zip Code:	47.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		Provider No. : 315261	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/29/2024 4:42 pm	
			Y/N	Date	
			1.00	2.00	
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)					
Completed by All Skilled Nursing Facilities					
Provider Organization and Operation					
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N			1.00
			Y/N	Date	
			1.00	2.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00
			Y/N	Type	Date
			1.00	2.00	3.00
Financial Data and Reports					
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	C		4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00
			Y/N	Legal Oper.	
			1.00	2.00	
Approved Educational Activities					
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N		6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N			7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N			8.00
			Y/N		
			1.00		
Bad Debts					
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y		9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N		10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N		11.00
Bed Complement					
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N		12.00
		Part A		Part B	
Description		Y/N	Date	Y/N	
0		1.00	2.00	3.00	
PS&R Data					
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	Y	02/01/2024	Y	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N	14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N	15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N	16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N	17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N	18.00

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

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet S-2
Part II
Date/Time Prepared:
5/29/2024 4:42 pm

		1.00	2.00	
Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	KITTY	BLISSIT	19.00
20.00	Enter the employer/company name of the cost report preparer.	HEALTH CARE RESOURCES		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	609-987-1440	KITTY.BLISSIT@HCRNJ.NET	21.00

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

Provider No. : 315261

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

Worksheet S-2
Part II
Date/Time Prepared:
5/29/2024 4:42 pm

		Part B		
		Date		
		4.00		
PS&R Data				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	02/01/2024		13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.			14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.			15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.			16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:			17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.			18.00
			3.00	
Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	PREPARER		19.00
20.00	Enter the employer/company name of the cost report preparer.			20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.			21.00

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

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part I
Date/Time Prepared:
5/29/2024 4:42 pm

Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
		1.00	2.00	3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	201	73,365	0	6,762	34,998	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	201	73,365	0	6,762	34,998	8.00
Component		Inpatient Days/Visits		Discharges			
		Other	Total	Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	5,791	47,551	0	82	110	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	5,791	47,551	0	82	110	8.00
Component		Discharges		Average Length of Stay			
		Other	Total	Title V	Title XVIII	Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	59	251	0.00	82.46	318.16	1.00
2.00	NURSING FACILITY	0	0	0.00		0.00	2.00
3.00	ICF/IID	0	0			0.00	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	59	251	0.00	82.46	318.16	8.00
Component		Average Length of Stay		Admissions			
		Total	Title V	Title XVIII	Title XIX	Other	
		16.00	17.00	18.00	19.00	20.00	
1.00	SKILLED NURSING FACILITY	189.45	0	108	79	77	1.00
2.00	NURSING FACILITY	0.00	0		0	0	2.00
3.00	ICF/IID	0.00			0	0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0.00				0	5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	189.45	0	108	79	77	8.00
Component		Admissions		Full Time Equivalent			
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	264	45.20	0.00			1.00
2.00	NURSING FACILITY	0	0.00	0.00			2.00
3.00	ICF/IID	0	0.00	0.00			3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0.00	0.00			5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0.00	0.00			7.00
8.00	Total (Sum of lines 1-7)	264	45.20	0.00			8.00

SNF WAGE INDEX INFORMATION

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part II
Date/Time Prepared:
5/29/2024 4:42 pm

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART II - DIRECT SALARIES						
SALARIES						
1.00	Total salaries (See Instructions)	2,390,617	0	2,390,617	93,947.00	25.45
2.00	Physician salaries-Part A	0	0	0	0.00	0.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00
4.00	Home office personnel	0	0	0	0.00	0.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00
6.00	Revised wages (line 1 minus line 5)	2,390,617	0	2,390,617	93,947.00	25.45
7.00	Other Long Term Care	0	0	0	0.00	0.00
8.00	HOME HEALTH AGENCY COST					
9.00	CMHC					
10.00	HOSPICE	0	0	0	0.00	0.00
11.00	Other excluded areas	0	0	0	0.00	0.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	2,390,617	0	2,390,617	93,947.00	25.45
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	5,577,002	0	5,577,002	163,314.00	34.15
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	545,182	0	545,182		
18.00	Wage-related costs other (See Part IV)	0	0	0		
19.00	Wage related costs (excluded units)	0	0	0		
20.00	Physician Part A - WRC	0	0	0		
21.00	Physician Part B - WRC	0	0	0		
22.00	Total Adjusted Wage Related cost (see instructions)	545,182	0	545,182		

SNF WAGE INDEX INFORMATION

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part III
Date/Time Prepared:
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	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART III - OVERHEAD COST - DIRECT SALARIES						
1.00 Employee Benefits	0	0	0	0.00	0.00	1.00
2.00 Administrative & General	1,052,881	0	1,052,881	24,731.00	42.57	2.00
3.00 Plant Operation, Maintenance & Repairs	133,355	0	133,355	4,545.00	29.34	3.00
4.00 Laundry & Linen Service	0	0	0	0.00	0.00	4.00
5.00 Housekeeping	350,488	0	350,488	21,644.00	16.19	5.00
6.00 Dietary	733,041	0	733,041	38,955.00	18.82	6.00
7.00 Nursing Administration	0	0	0	0.00	0.00	7.00
8.00 Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00 Pharmacy	0	0	0	0.00	0.00	9.00
10.00 Medical Records & Medical Records Library	38,683	0	38,683	2,080.00	18.60	10.00
11.00 Social Service	82,169	0	82,169	1,992.00	41.25	11.00
12.00 Nursing and Allied Health Ed. Act.						12.00
13.00 Other General Service	0	0	0	0.00	0.00	13.00
14.00 Total (sum lines 1 thru 13)	2,390,617	0	2,390,617	93,947.00	25.45	14.00

SNF WAGE RELATED COSTS

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part IV
Date/Time Prepared:
5/29/2024 4:42 pm

		Amount Reported	
		1.00	
PART IV - WAGE RELATED COSTS			
Part A - Core List			
RETIREMENT COST			
1.00	401K Employer Contributions	0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00
PLAN ADMINISTRATIVE COSTS (Paid to External Organization)			
5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal /Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
HEALTH AND INSURANCE COST			
8.00	Health Insurance (Purchased or Self Funded)	45,684	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	120,852	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	0	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	131,164	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00
TAXES			
17.00	FICA-Employers Portion Only	175,257	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	69,570	19.00
20.00	State or Federal Unemployment Taxes	2,655	20.00
OTHER			
21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	545,182	24.00
		Amount Reported	
		1.00	
Part B - Other than Core Related Cost			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet S-3
Part V
Date/Time Prepared:
5/29/2024 4:42 pm

Occupational Category		Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	0	0	0	0.00	0.00	1.00
2.00	Licensed Practical Nurses (LPNs)	0	0	0	0.00	0.00	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	0	0	0	0.00	0.00	3.00
4.00	Total Nursing (sum of lines 1 through 3)	0	0	0	0.00	0.00	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
Contract Labor							
Nursing Occupations							
14.00	Registered Nurses (RNs)	611,224		611,224	11,308.00	54.05	14.00
15.00	Licensed Practical Nurses (LPNs)	1,993,947		1,993,947	47,979.00	41.56	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	2,971,831		2,971,831	104,027.00	28.57	16.00
17.00	Total Nursing (sum of lines 14 through 16)	5,577,002		5,577,002	163,314.00	34.15	17.00
18.00	Physical Therapists	0		0	0.00	0.00	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	0		0	0.00	0.00	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	0		0	0.00	0.00	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315261

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

Worksheet S-7

Date/Time Prepared:
5/29/2024 4:42 pm

		Group	Days	
		1. 00	2. 00	
1. 00		RUX		1. 00
2. 00		RUL		2. 00
3. 00		RVX		3. 00
4. 00		RVL		4. 00
5. 00		RHX		5. 00
6. 00		RHL		6. 00
7. 00		RMX		7. 00
8. 00		RML		8. 00
9. 00		RLX		9. 00
10. 00		RUC		10. 00
11. 00		RUB		11. 00
12. 00		RUA		12. 00
13. 00		RVC		13. 00
14. 00		RVB		14. 00
15. 00		RVA		15. 00
16. 00		RHC		16. 00
17. 00		RHB		17. 00
18. 00		RHA		18. 00
19. 00		RMC		19. 00
20. 00		RMB		20. 00
21. 00		RMA		21. 00
22. 00		RLB		22. 00
23. 00		RLA		23. 00
24. 00		ES3		24. 00
25. 00		ES2		25. 00
26. 00		ES1		26. 00
27. 00		HE2		27. 00
28. 00		HE1		28. 00
29. 00		HD2		29. 00
30. 00		HD1		30. 00
31. 00		HC2		31. 00
32. 00		HC1		32. 00
33. 00		HB2		33. 00
34. 00		HB1		34. 00
35. 00		LE2		35. 00
36. 00		LE1		36. 00
37. 00		LD2		37. 00
38. 00		LD1		38. 00
39. 00		LC2		39. 00
40. 00		LC1		40. 00
41. 00		LB2		41. 00
42. 00		LB1		42. 00
43. 00		CE2		43. 00
44. 00		CE1		44. 00
45. 00		CD2		45. 00
46. 00		CD1		46. 00
47. 00		CC2		47. 00
48. 00		CC1		48. 00
49. 00		CB2		49. 00
50. 00		CB1		50. 00
51. 00		CA2		51. 00
52. 00		CA1		52. 00
53. 00		SE3		53. 00
54. 00		SE2		54. 00
55. 00		SE1		55. 00
56. 00		SSC		56. 00
57. 00		SSB		57. 00
58. 00		SSA		58. 00
59. 00		IB2		59. 00
60. 00		IB1		60. 00
61. 00		IA2		61. 00
62. 00		IA1		62. 00
63. 00		BB2		63. 00
64. 00		BB1		64. 00
65. 00		BA2		65. 00
66. 00		BA1		66. 00
67. 00		PE2		67. 00
68. 00		PE1		68. 00
69. 00		PD2		69. 00
70. 00		PD1		70. 00
71. 00		PC2		71. 00
72. 00		PC1		72. 00
73. 00		PB2		73. 00
74. 00		PB1		74. 00
75. 00		PA2		75. 00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315261

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

Worksheet S-7

Date/Time Prepared:
5/29/2024 4:42 pm

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315261

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

Worksheet A

Date/Time Prepared:
5/29/2024 4:42 pm

Cost Center Description			Salaries	Other	Total (col. 1 + col. 2)	Recl assi fi cati ons Increase/Decre ase (Fr Wkst A-6)	Recl assi fi ed Trial Balance (col. 3 +- col. 4)	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		4,171,430	4,171,430	0	4,171,430	1.00
3.00	00300	EMPLOYEE BENEFITS	0	424,331	424,331	0	424,331	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	1,052,881	2,825,356	3,878,237	0	3,878,237	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	133,355	412,876	546,231	0	546,231	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	14,165	14,165	0	14,165	6.00
7.00	00700	HOUSEKEEPING	350,488	49,566	400,054	0	400,054	7.00
8.00	00800	DIETARY	733,041	533,460	1,266,501	0	1,266,501	8.00
9.00	00900	NURSING ADMINISTRATION	0	222,250	222,250	0	222,250	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	172,176	172,176	0	172,176	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	38,683	0	38,683	0	38,683	12.00
13.00	01300	SOCIAL SERVICE	82,169	0	82,169	0	82,169	13.00
15.00	01500	PATIENT ACTIVITIES	0	620,915	620,915	0	620,915	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	0	5,683,809	5,683,809	0	5,683,809	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	12,900	12,900	0	12,900	40.00
41.00	04100	LABORATORY	0	31,723	31,723	0	31,723	41.00
42.00	04200	INTRAVENOUS THERAPY	0	24,015	24,015	0	24,015	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	2,146	2,146	0	2,146	43.00
44.00	04400	PHYSICAL THERAPY	0	419,600	419,600	0	419,600	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	525,895	525,895	0	525,895	45.00
46.00	04600	SPEECH PATHOLOGY	0	64,035	64,035	0	64,035	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	165,112	165,112	0	165,112	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	25,763	25,763	0	25,763	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	2,390,617	16,401,523	18,792,140	0	18,792,140	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
100.00		TOTAL	2,390,617	16,401,523	18,792,140	0	18,792,140	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet A
Date/Time Prepared:
5/29/2024 4:42 pm

Cost Center Description			Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			6.00	7.00	
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	-2,761,751	1,409,679	1.00
3.00	00300	EMPLOYEE BENEFITS	0	424,331	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-751,584	3,126,653	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	546,231	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	14,165	6.00
7.00	00700	HOUSEKEEPING	0	400,054	7.00
8.00	00800	DIETARY	0	1,266,501	8.00
9.00	00900	NURSING ADMINISTRATION	0	222,250	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	172,176	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	38,683	12.00
13.00	01300	SOCIAL SERVICE	0	82,169	13.00
15.00	01500	PATIENT ACTIVITIES	0	620,915	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	5,683,809	30.00
31.00	03100	NURSING FACILITY	0	0	31.00
32.00	03200	ICF/IID	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	33.00
ANCILLARY SERVICE COST CENTERS					
40.00	04000	RADIOLOGY	0	12,900	40.00
41.00	04100	LABORATORY	0	31,723	41.00
42.00	04200	INTRAVENOUS THERAPY	0	24,015	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	2,146	43.00
44.00	04400	PHYSICAL THERAPY	0	419,600	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	525,895	45.00
46.00	04600	SPEECH PATHOLOGY	0	64,035	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	165,112	49.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OTHER REIMBURSABLE COST CENTERS					
71.00	07100	AMBULANCE	0	25,763	71.00
SPECIAL PURPOSE COST CENTERS					
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	80.00
81.00	08100	INTEREST EXPENSE	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	82.00
83.00	08300	HOSPICE	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	-3,513,335	15,278,805	89.00
NONREIMBURSABLE COST CENTERS					
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	94.00
100.00		TOTAL	-3,513,335	15,278,805	100.00

Health Financial Systems		LAKELAND HEALTHCARE CENTER		In Lieu of Form CMS-2540-10	
RECLASSIFICATIONS		Provider No. : 315261	Period: From 01/01/2023 To 12/31/2023	Worksheet A-6 Date/Time Prepared: 5/29/2024 4:42 pm	
		Increases			
		Cost Center	Line #	Salary	Non Salary
		2.00	3.00	4.00	5.00
TOTALS					
100.00		Total Re classifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)		0	0 100.00

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

Health Financial Systems

LAKELAND HEALTHCARE CENTER

In Lieu of Form CMS-2540-10

RECLASSIFICATIONS

Provider No. : 315261

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

Worksheet A-6
Date/Time Prepared:
5/29/2024 4:42 pm

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

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No. : 315261

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

Worksheet A-7

Date/Time Prepared:
5/29/2024 4:42 pm

Description		Beginning Balances	Acquisitions			Disposals and Retirements	
			Purchases	Donation	Total		
			1.00	2.00	3.00		
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	0	3.00
4.00	Building Improvements	5,625	3,395	0	3,395	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	5.00
6.00	Movable Equipment	8,915	0	0	0	1,500	6.00
7.00	Subtotal (sum of lines 1-6)	14,540	3,395	0	3,395	1,500	7.00
8.00	Reconciling Items	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	14,540	3,395	0	3,395	1,500	9.00
Description		Ending Balance	Fully Depreciated Assets				
		6.00	7.00				
		ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES					
1.00	Land	0	0				1.00
2.00	Land Improvements	0	0				2.00
3.00	Buildings and Fixtures	0	0				3.00
4.00	Building Improvements	9,020	0				4.00
5.00	Fixed Equipment	0	0				5.00
6.00	Movable Equipment	7,415	0				6.00
7.00	Subtotal (sum of lines 1-6)	16,435	0				7.00
8.00	Reconciling Items	0	0				8.00
9.00	Total (line 7 minus line 8)	16,435	0				9.00

ADJUSTMENTS TO EXPENSES

Provider No. : 315261

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

Worksheet A-8

Date/Time Prepared:
5/29/2024 4:42 pm

Description (1)		(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		
				Cost Center	Line No.	
1.00		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)	B	-5,394	CAP REL COSTS - BLDGS & FI XTURES	1.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0	CAP REL COSTS - BLDGS & FI XTURES	1.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00	5.00
6.00	Television and radio service (chapter 21)		0		0.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0			8.00
9.00	Home office cost (chapter 21)		0		0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-2,756,357			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)			OUTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures			CAP REL COSTS - BLDGS & FI XTURES	1.00	23.00
24.00	Depreciation--movable equipment			*** Cost Center Deleted ***	2.00	24.00
25.00	MARKETING	A	-31,954	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	ADVERTISING	A	-9,534	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	BAD DEBT EXPENSE MEDICARE	A	-597,978	ADMINISTRATIVE & GENERAL	4.00	25.02
25.03	NJ PTE BAIT TAX EXPENSE	A	-112,118	ADMINISTRATIVE & GENERAL	4.00	25.03
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-3,513,335			100.00

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

(2) Basis for adjustment (see instructions).

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

B. Amount Received - if cost cannot be determined.

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

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/29/2024 4:42 pm

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	LAKELAND REALTY HOLDCO LLC	1.00
2.00		0.00			2.00
3.00		0.00			3.00
4.00		0.00			4.00
5.00		0.00			5.00
6.00		0.00			6.00
7.00		0.00			7.00
8.00		0.00			8.00
9.00		0.00			9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.				10.00
		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
		4.00	5.00	6.00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		1,344,957	4,101,314	-2,756,357	1.00
2.00		0	0	0	2.00
3.00		0	0	0	3.00
4.00		0	0	0	4.00
5.00		0	0	0	5.00
6.00		0	0	0	6.00
7.00		0	0	0	7.00
8.00		0	0	0	8.00
9.00		0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.	1,344,957	4,101,314	-2,756,357	10.00

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

Provider No.: 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet A-8-1
Parts I-II
Date/Time Prepared:
5/29/2024 4:42 pm

Symbol (1)	Name	Percentage of Ownership
1.00	2.00	3.00

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

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

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

1.00	B	PC RE LAKELAND HOLDCO LLC	70.00	1.00
2.00	B	PC LAKELAND HOLDCO LLC	70.00	2.00
3.00	B	LAKELAND REALTY HOLDCO, LLC	100.00	3.00
4.00	B	LAKELAND OPERATOR HOLDCO, LLC	100.00	4.00
5.00			0.00	5.00
6.00			0.00	6.00
7.00			0.00	7.00
8.00			0.00	8.00
9.00			0.00	9.00
10.00			0.00	10.00
100.00			0.00	100.00
G. Other (financial or non-financial) specify:				

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

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

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

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

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

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

1.00	LAKELAND RELATY HOLDCO, LLC	0.00	HOLDING COMPANY	1.00
2.00	LAKELAND OPERATOR HOLDCO, LLC	0.00	HOLDING COMPANY	2.00
3.00	LAKELAND REALTY SNF, LLC	0.00	LESSOR	3.00
4.00	LAKELAND OPERATOR, LLC	0.00	NURSING FACILITY	4.00
5.00		0.00		5.00
6.00		0.00		6.00
7.00		0.00		7.00
8.00		0.00		8.00
9.00		0.00		9.00
10.00		0.00		10.00
100.00		0.00		100.00
G. Other (financial or non-financial) specify:				

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

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

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/29/2024 4:42 pm

Cost Center Description			CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	
			Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES				
			0	1.00	3.00	3A	4.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	1,409,679	1,409,679				1.00
3.00	00300	EMPLOYEE BENEFITS	424,331	0	424,331			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	3,126,653	276,288	186,885	3,589,826	3,589,826	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	546,231	38,823	23,670	608,724	186,946	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	14,165	20,479	0	34,644	10,640	6.00
7.00	00700	HOUSEKEEPING	400,054	9,108	62,211	471,373	144,764	7.00
8.00	00800	DIETARY	1,266,501	160,695	130,114	1,557,310	478,269	8.00
9.00	00900	NURSING ADMINISTRATION	222,250	10,075	0	232,325	71,350	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	172,176	0	0	172,176	52,877	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	38,683	0	6,866	45,549	13,989	12.00
13.00	01300	SOCIAL SERVICE	82,169	8,433	14,585	105,187	32,304	13.00
15.00	01500	PATIENT ACTIVITIES	620,915	45,978	0	666,893	204,811	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	5,683,809	795,246	0	6,479,055	1,989,795	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	12,900	0	0	12,900	3,962	40.00
41.00	04100	LABORATORY	31,723	0	0	31,723	9,743	41.00
42.00	04200	INTRAVENOUS THERAPY	24,015	0	0	24,015	7,375	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	2,146	0	0	2,146	659	43.00
44.00	04400	PHYSICAL THERAPY	419,600	18,161	0	437,761	134,442	44.00
45.00	04500	OCCUPATIONAL THERAPY	525,895	6,023	0	531,918	163,358	45.00
46.00	04600	SPEECH PATHOLOGY	64,035	3,614	0	67,649	20,776	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	165,112	11,937	0	177,049	54,374	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	25,763	0	0	25,763	7,912	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	15,278,805	1,404,860	424,331	15,273,986	3,588,346	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	4,819	0	4,819	1,480	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	15,278,805	1,409,679	424,331	15,278,805	3,589,826	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/29/2024 4:42 pm

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	
		5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	795,670				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	14,887	60,171			6.00
7.00	00700	HOUSEKEEPING	6,621	0	622,758		7.00
8.00	00800	DIETARY	116,814	0	93,968	2,246,361	8.00
9.00	00900	NURSING ADMINISTRATION	7,324	0	5,892	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	6,130	0	4,931	0	13.00
15.00	01500	PATIENT ACTIVITIES	33,423	0	26,886	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	578,083	60,171	465,028	2,246,361	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	13,202	0	10,620	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	4,379	0	3,522	0	45.00
46.00	04600	SPEECH PATHOLOGY	2,627	0	2,113	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	8,677	0	6,980	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	792,167	60,171	619,940	2,246,361	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	3,503	0	2,818	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	795,670	60,171	622,758	2,246,361	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/29/2024 4:42 pm

Cost Center Description			CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
			10.00	12.00	13.00	15.00	16.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	225,053					10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	59,538				12.00
13.00	01300	SOCIAL SERVICE	0	0	148,552			13.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	932,013		15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	114,883	59,538	148,552	932,013	13,390,370	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	0	16,862	40.00
41.00	04100	LABORATORY	0	0	0	0	41,466	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	31,390	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	2,805	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	596,025	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	703,177	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	93,165	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	110,170	0	0	0	357,250	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	33,675	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	225,053	59,538	148,552	932,013	15,266,185	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	12,620	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0				0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	225,053	59,538	148,552	932,013	15,278,805	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part I
Date/Time Prepared:
5/29/2024 4:42 pm

Cost Center Description			Post Stepdown Adjustments	Total	
			17.00	18.00	
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES			1.00
3.00	00300	EMPLOYEE BENEFITS			3.00
4.00	00400	ADMINISTRATIVE & GENERAL			4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS			5.00
6.00	00600	LAUNDRY & LINEN SERVICE			6.00
7.00	00700	HOUSEKEEPING			7.00
8.00	00800	DIETARY			8.00
9.00	00900	NURSING ADMINISTRATION			9.00
10.00	01000	CENTRAL SERVICES & SUPPLY			10.00
12.00	01200	MEDICAL RECORDS & LIBRARY			12.00
13.00	01300	SOCIAL SERVICE			13.00
15.00	01500	PATIENT ACTIVITIES			15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	13,390,370	30.00
31.00	03100	NURSING FACILITY	0	0	31.00
32.00	03200	ICF/IID	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	33.00
ANCILLARY SERVICE COST CENTERS					
40.00	04000	RADIOLOGY	0	16,862	40.00
41.00	04100	LABORATORY	0	41,466	41.00
42.00	04200	INTRAVENOUS THERAPY	0	31,390	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	2,805	43.00
44.00	04400	PHYSICAL THERAPY	0	596,025	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	703,177	45.00
46.00	04600	SPEECH PATHOLOGY	0	93,165	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	357,250	49.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OTHER REIMBURSABLE COST CENTERS					
71.00	07100	AMBULANCE	0	33,675	71.00
SPECIAL PURPOSE COST CENTERS					
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES			80.00
81.00	08100	INTEREST EXPENSE			81.00
82.00	08200	UTILIZATION REVIEW - SNF			82.00
83.00	08300	HOSPICE	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0	15,266,185	89.00
NONREIMBURSABLE COST CENTERS					
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	12,620	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	94.00
98.00		Cross Foot Adjustments	0	0	98.00
99.00		Negative Cost Centers	0	0	99.00
100.00		TOTAL	0	15,278,805	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
5/29/2024 4:42 pm

Cost Center Description		Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	
			BLDGS & FIXTURES				
		0	1.00	2A	3.00	4.00	
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
3.00	00300	0	0	0	0		3.00
4.00	00400	0	276,288	276,288	0	276,288	4.00
5.00	00500	0	38,823	38,823	0	14,388	5.00
6.00	00600	0	20,479	20,479	0	819	6.00
7.00	00700	0	9,108	9,108	0	11,142	7.00
8.00	00800	0	160,695	160,695	0	36,810	8.00
9.00	00900	0	10,075	10,075	0	5,491	9.00
10.00	01000	0	0	0	0	4,070	10.00
12.00	01200	0	0	0	0	1,077	12.00
13.00	01300	0	8,433	8,433	0	2,486	13.00
15.00	01500	0	45,978	45,978	0	15,763	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	0	795,246	795,246	0	153,141	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	0	0	0	305	40.00
41.00	04100	0	0	0	0	750	41.00
42.00	04200	0	0	0	0	568	42.00
43.00	04300	0	0	0	0	51	43.00
44.00	04400	0	18,161	18,161	0	10,347	44.00
45.00	04500	0	6,023	6,023	0	12,573	45.00
46.00	04600	0	3,614	3,614	0	1,599	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	0	11,937	11,937	0	4,185	49.00
51.00	05100	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	0	0	0	0	609	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
89.00		0	1,404,860	1,404,860	0	276,174	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	4,819	4,819	0	114	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
98.00							98.00
99.00							99.00
100.00		0	1,409,679	1,409,679	0	276,288	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
5/29/2024 4:42 pm

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	
		5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	53,211				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	996	22,294			6.00
7.00	00700	HOUSEKEEPING	443	0	20,693		7.00
8.00	00800	DIETARY	7,812	0	3,122	208,439	8.00
9.00	00900	NURSING ADMINISTRATION	490	0	196	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	410	0	164	0	13.00
15.00	01500	PATIENT ACTIVITIES	2,235	0	893	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	38,659	22,294	15,452	208,439	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	883	0	353	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	293	0	117	0	45.00
46.00	04600	SPEECH PATHOLOGY	176	0	70	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	580	0	232	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	52,977	22,294	20,599	208,439	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	234	0	94	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00		Cross Foot Adjustments		0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	99.00
100.00		TOTAL	53,211	22,294	20,693	208,439	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
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Cost Center Description			CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	OTHER GENERAL SERVICE PATIENT ACTIVITIES	Subtotal	
			10.00	12.00	13.00	15.00	16.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	4,070					10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	1,077				12.00
13.00	01300	SOCIAL SERVICE	0	0	11,493			13.00
15.00	01500	PATIENT ACTIVITIES	0	0	0	64,869		15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	2,078	1,077	11,493	64,869	1,329,000	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	0	305	40.00
41.00	04100	LABORATORY	0	0	0	0	750	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	568	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	51	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	0	29,744	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0	19,006	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	5,459	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	1,992	0	0	0	18,926	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	609	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	4,070	1,077	11,493	64,869	1,404,418	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	5,261	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	4,070	1,077	11,493	64,869	1,409,679	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet B
Part II
Date/Time Prepared:
5/29/2024 4:42 pm

Cost Center Description			Post Step-Down Adjustments	Total	
			17.00	18.00	
GENERAL SERVICE COST CENTERS					
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES			1.00
3.00	00300	EMPLOYEE BENEFITS			3.00
4.00	00400	ADMINISTRATIVE & GENERAL			4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS			5.00
6.00	00600	LAUNDRY & LINEN SERVICE			6.00
7.00	00700	HOUSEKEEPING			7.00
8.00	00800	DIETARY			8.00
9.00	00900	NURSING ADMINISTRATION			9.00
10.00	01000	CENTRAL SERVICES & SUPPLY			10.00
12.00	01200	MEDICAL RECORDS & LIBRARY			12.00
13.00	01300	SOCIAL SERVICE			13.00
15.00	01500	PATIENT ACTIVITIES			15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	1,329,000	30.00
31.00	03100	NURSING FACILITY	0	0	31.00
32.00	03200	ICF/IID	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	33.00
ANCILLARY SERVICE COST CENTERS					
40.00	04000	RADIOLOGY	0	305	40.00
41.00	04100	LABORATORY	0	750	41.00
42.00	04200	INTRAVENOUS THERAPY	0	568	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	51	43.00
44.00	04400	PHYSICAL THERAPY	0	29,744	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	19,006	45.00
46.00	04600	SPEECH PATHOLOGY	0	5,459	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	18,926	49.00
51.00	05100	SUPPORT SURFACES	0	0	51.00
OTHER REIMBURSABLE COST CENTERS					
71.00	07100	AMBULANCE	0	609	71.00
SPECIAL PURPOSE COST CENTERS					
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES			80.00
81.00	08100	INTEREST EXPENSE			81.00
82.00	08200	UTILIZATION REVIEW - SNF			82.00
83.00	08300	HOSPICE	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0	1,404,418	89.00
NONREIMBURSABLE COST CENTERS					
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	5,261	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	94.00
98.00		Cross Foot Adjustments	0	0	98.00
99.00		Negative Cost Centers	0	0	99.00
100.00		TOTAL	0	1,409,679	100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315261

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

Worksheet B-1

Date/Time Prepared:
5/29/2024 4:42 pm

Cost Center Description		CAPITAL RELATED COSTS	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	
		BLDGS & FIXTURES (SQUARE FEET)					
		1.00	3.00	4A	4.00	5.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	77,232				1.00
3.00	00300	EMPLOYEE BENEFITS	0	2,390,617			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	15,137	1,052,881	-3,589,826	11,688,979	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	2,127	133,355	0	608,724	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	1,122	0	0	34,644	6.00
7.00	00700	HOUSEKEEPING	499	350,488	0	471,373	7.00
8.00	00800	DIETARY	8,804	733,041	0	1,557,310	8.00
9.00	00900	NURSING ADMINISTRATION	552	0	0	232,325	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	172,176	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	38,683	0	45,549	12.00
13.00	01300	SOCIAL SERVICE	462	82,169	0	105,187	13.00
15.00	01500	PATIENT ACTIVITIES	2,519	0	0	666,893	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	43,569	0	0	6,479,055	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	12,900	40.00
41.00	04100	LABORATORY	0	0	0	31,723	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	24,015	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	2,146	43.00
44.00	04400	PHYSICAL THERAPY	995	0	0	437,761	44.00
45.00	04500	OCCUPATIONAL THERAPY	330	0	0	531,918	45.00
46.00	04600	SPEECH PATHOLOGY	198	0	0	67,649	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	654	0	0	177,049	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS							
71.00	07100	AMBULANCE	0	0	0	25,763	71.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW - SNF					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	76,968	2,390,617	-3,589,826	11,684,160	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	264	0	0	4,819	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00		Cross Foot Adjustments					98.00
99.00		Negative Cost Centers					99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	1,409,679	424,331		3,589,826	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	18.252525	0.177499		0.307112	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)		0		276,288	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)		0.000000		0.023637	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315261

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

Worksheet B-1

Date/Time Prepared:
5/29/2024 4:42 pm

Cost Center Description			LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURS HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	
			6.00	7.00	8.00	9.00	10.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE	47,551					6.00
7.00	00700	HOUSEKEEPING	0	58,347				7.00
8.00	00800	DIETARY	0	8,804	142,653			8.00
9.00	00900	NURSING ADMINISTRATION	0	552	0	163,314		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	337,288	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	462	0	0	0	13.00
15.00	01500	PATIENT ACTIVITIES	0	2,519	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	47,551	43,569	142,653	163,314	172,176	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	995	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	330	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	198	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	654	0	0	165,112	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	47,551	58,083	142,653	163,314	337,288	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	264	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	60,171	622,758	2,246,361	316,891	225,053	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	1.265399	10.673351	15.747030	1.940379	0.667243	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	22,294	20,693	208,439	16,252	4,070	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.468844	0.354654	1.461161	0.099514	0.012067	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315261

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

Worksheet B-1

Date/Time Prepared:
5/29/2024 4:42 pm

Cost Center Description			MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	OTHER GENERAL SERVICE PATIENT ACTIVITIES (PATIENT DAYS)	
			12.00	13.00	15.00	
GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES				1.00
3.00	00300	EMPLOYEE BENEFITS				3.00
4.00	00400	ADMINISTRATIVE & GENERAL				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS				5.00
6.00	00600	LAUNDRY & LINEN SERVICE				6.00
7.00	00700	HOUSEKEEPING				7.00
8.00	00800	DIETARY				8.00
9.00	00900	NURSING ADMINISTRATION				9.00
10.00	01000	CENTRAL SERVICES & SUPPLY				10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	47,551			12.00
13.00	01300	SOCIAL SERVICE	0	47,551		13.00
15.00	01500	PATIENT ACTIVITIES	0	0	47,551	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	47,551	47,551	47,551	30.00
31.00	03100	NURSING FACILITY	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS						
71.00	07100	AMBULANCE	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES				80.00
81.00	08100	INTEREST EXPENSE				81.00
82.00	08200	UTILIZATION REVIEW - SNF				82.00
83.00	08300	HOSPICE	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	47,551	47,551	47,551	89.00
NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	94.00
98.00		Cross Foot Adjustments				98.00
99.00		Negative Cost Centers				99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	59,538	148,552	932,013	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	1.252087	3.124056	19.600282	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	1,077	11,493	64,869	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.022649	0.241698	1.364198	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315261

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

Worksheet C

Date/Time Prepared:
5/29/2024 4:42 pm

Cost Center Description			Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
			1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	16,862	0	0.000000	40.00
41.00	04100	LABORATORY	41,466	0	0.000000	41.00
42.00	04200	INTRAVENOUS THERAPY	31,390	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	2,805	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	596,025	753,738	0.790759	44.00
45.00	04500	OCCUPATIONAL THERAPY	703,177	937,236	0.750267	45.00
46.00	04600	SPEECH PATHOLOGY	93,165	148,602	0.626943	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	357,250	165,112	2.163683	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS						
71.00	07100	AMBULANCE	33,675	0	0.000000	71.00
100.00		Total	1,875,815	2,004,688		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet D
Part I
Date/Time Prepared:
5/29/2024 4:42 pm

Title XVIII (1)

Skilled Nursing
Facility

PPS

			Ratio of Cost to Charges (Fr. Wkst. C Column 3) 1.00	Health Care Program Charges		Health Care Program Cost		
				Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
				2.00	3.00	4.00	5.00	
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST								
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0.000000	0	0	0	0	40.00
41.00	04100	LABORATORY	0.000000	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0.790759	108,330	0	85,663	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0.750267	153,100	0	114,866	0	45.00
46.00	04600	SPEECH PATHOLOGY	0.626943	42,122	0	26,408	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	2.163683	0	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS								
71.00	07100	AMBULANCE (2)	0.000000		0		0	71.00
100.00		Total (Sum of lines 40 - 71)		303,552	0	226,937	0	100.00

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

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

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS				Provider No. : 315261		Period: From 01/01/2023 To 12/31/2023		Worksheet D Parts II-III Date/Time Prepared: 5/29/2024 4:42 pm	
				Title XVIII		Skilled Nursing Facility		PPS	
Cost Center Description								1.00	
PART II - APPORTIONMENT OF VACCINE COST									
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)						2.163683	1.00
2.00		Program vaccine charges (From your records, or the PS&R)						0	2.00
3.00		Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)						0	3.00
		Cost Center Description	Total Cost (From Wkst. B, Part I, Col. 18)	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)		
			1.00	2.00	3.00	4.00	5.00		
PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH									
ANCILLARY SERVICE COST CENTERS									
40.00	04000	RADIOLOGY	16,862	0	0.000000	0	0	0	40.00
41.00	04100	LABORATORY	41,466	0	0.000000	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	31,390	0	0.000000	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	2,805	0	0.000000	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	596,025	0	0.000000	85,663	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	703,177	0	0.000000	114,866	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	93,165	0	0.000000	26,408	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	357,250	0	0.000000	0	0	0	49.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0	0	51.00
100.00		Total (Sum of lines 40 - 52)	1,842,140	0		226,937	0	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS		Provider No. : 315261	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/29/2024 4:42 pm
		Title XVIII	Skilled Nursing Facility	PPS
				1.00
PART I CALCULATION OF INPATIENT ROUTINE COSTS				
INPATIENT DAYS				
1.00	Inpatient days including private room days		47,551	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		6,762	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		13,390,370	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		16,816,760	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.796251	7.00
8.00	Enter private room charges from your records		0	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)		0.00	9.00
10.00	Enter semi-private room charges from your records		0	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)		0.00	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)		0.00	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)		0.00	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)		0	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)		13,390,370	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		281.60	16.00
17.00	Program routine service cost (Line 3 times line 16)		1,904,179	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)		0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)		1,904,179	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)		1,329,000	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		27.95	21.00
22.00	Program capital related cost (Line 3 times line 21)		188,998	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		1,715,181	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)		0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)		1,715,181	25.00
26.00	Enter the per diem limitation (1)			26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)			27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)			28.00
(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX				
				1.00
PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH				
1.00	Total SNF inpatient days		47,551	1.00
2.00	Program inpatient days (see instructions)		6,762	2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)		0	3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)		0.142205	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)		0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII		Provider No. : 315261	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/29/2024 4:42 pm
		Title XVIII	Skilled Nursing Facility	PPS
				1.00
PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT				
1.00	Inpatient PPS amount (See Instructions)			5,680,954 1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)			0 2.00
3.00	Subtotal (Sum of lines 1 and 2)			5,680,954 3.00
4.00	Primary payor amounts			6,650 4.00
5.00	Coinsurance			987,723 5.00
6.00	Allowable bad debts (From your records)			1,517,630 6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)			222,778 7.00
8.00	Adjusted reimbursable bad debts. (See instructions)			986,460 8.00
9.00	Recovery of bad debts - for statistical records only			0 9.00
10.00	Utilization review			0 10.00
11.00	Subtotal (See instructions)			5,673,041 11.00
12.00	Interim payments (See instructions)			4,836,074 12.00
13.00	Tentative adjustment			0 13.00
14.00	OTHER adjustment (See instructions)			0 14.00
14.50	Demonstration payment adjustment amount before sequestration			0 14.50
14.55	Demonstration payment adjustment amount after sequestration			0 14.55
14.75	Sequestration for non-claims based amounts (see instructions)			19,729 14.75
14.99	Sequestration amount (see instructions)			93,732 14.99
15.00	Balance due provider/program (see Instructions)			723,506 15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)			0 16.00
PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY				
17.00	Ancillary services Part B			0 17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)			0 18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)			0 19.00
20.00	Medicare Part B ancillary charges (See instructions)			0 20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)			0 21.00
22.00	Primary payor amounts			0 22.00
23.00	Coinsurance and deductibles			0 23.00
24.00	Allowable bad debts (From your records)			0 24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)			0 24.01
24.02	Adjusted reimbursable bad debts (see instructions)			0 24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)			0 25.00
26.00	Interim payments (See instructions)			0 26.00
27.00	Tentative adjustment			0 27.00
28.00	Other Adjustments (See instructions) Specify			0 28.00
28.50	Demonstration payment adjustment amount before sequestration			0 28.50
28.55	Demonstration payment adjustment amount after sequestration			0 28.55
28.99	Sequestration amount (see instructions)			0 28.99
29.00	Balance due provider/program (see instructions)			0 29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2			0 30.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Provider No. : 315261

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

Worksheet E-1

Date/Time Prepared:
5/29/2024 4:42 pm

Title XVIII

Skilled Nursing
Facility

PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider				0	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		4,836,074		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		4,836,074		0	4.00
TO BE COMPLETED BY CONTRACTOR						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		723,506		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		5,559,580		0	7.00
			Contractor Name		Contractor Number	
			1.00		2.00	
8.00	Name of Contractor					8.00

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

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

Provider No. : 315261

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

Worksheet G

Date/Time Prepared:
5/29/2024 4:42 pm

	General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	1.00	2.00	3.00	4.00	
Assets					
CURRENT ASSETS					
1.00 Cash on hand and in banks	33,554	0	0	0	1.00
2.00 Temporary investments	0	0	0	0	2.00
3.00 Notes receivable	0	0	0	0	3.00
4.00 Accounts receivable	5,563,688	0	0	0	4.00
5.00 Other receivables	3,917	0	0	0	5.00
6.00 Less: allowances for uncollectible notes and accounts receivable	-212,600	0	0	0	6.00
7.00 Inventory	0	0	0	0	7.00
8.00 Prepaid expenses	1,715,435	0	0	0	8.00
9.00 Other current assets	186,871	0	0	0	9.00
10.00 Due from other funds	0	0	0	0	10.00
11.00 TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	7,290,865	0	0	0	11.00
FIXED ASSETS					
12.00 Land	0	0	0	0	12.00
13.00 Land improvements	0	0	0	0	13.00
14.00 Less: Accumulated depreciation	0	0	0	0	14.00
15.00 Buildings	0	0	0	0	15.00
16.00 Less: Accumulated depreciation	0	0	0	0	16.00
17.00 Leasehold improvements	9,020	0	0	0	17.00
18.00 Less: Accumulated Amortization	-3,200	0	0	0	18.00
19.00 Fixed equipment	0	0	0	0	19.00
20.00 Less: Accumulated depreciation	0	0	0	0	20.00
21.00 Automobiles and trucks	0	0	0	0	21.00
22.00 Less: Accumulated depreciation	0	0	0	0	22.00
23.00 Major movable equipment	7,415	0	0	0	23.00
24.00 Less: Accumulated depreciation	0	0	0	0	24.00
25.00 Minor equipment - Depreciable	0	0	0	0	25.00
26.00 Minor equipment nondepreciable	0	0	0	0	26.00
27.00 Other fixed assets	0	0	0	0	27.00
28.00 TOTAL FIXED ASSETS (Sum of lines 12 - 27)	13,235	0	0	0	28.00
OTHER ASSETS					
29.00 Investments	0	0	0	0	29.00
30.00 Deposits on leases	0	0	0	0	30.00
31.00 Due from owners/officers	909,611	0	0	0	31.00
32.00 Other assets	0	0	0	0	32.00
33.00 TOTAL OTHER ASSETS (Sum of lines 29 - 32)	909,611	0	0	0	33.00
34.00 TOTAL ASSETS (Sum of lines 11, 28, and 33)	8,213,711	0	0	0	34.00
Liabilities and Fund Balances					
CURRENT LIABILITIES					
35.00 Accounts payable	2,706,886	0	0	0	35.00
36.00 Salaries, wages, and fees payable	194,286	0	0	0	36.00
37.00 Payroll taxes payable	15,886	0	0	0	37.00
38.00 Notes & loans payable (Short term)	996,000	0	0	0	38.00
39.00 Deferred income	927,059	0	0	0	39.00
40.00 Accelerated payments	0	0	0	0	40.00
41.00 Due to other funds	0	0	0	0	41.00
42.00 Other current liabilities	601,791	0	0	0	42.00
43.00 TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	5,441,908	0	0	0	43.00
LONG TERM LIABILITIES					
44.00 Mortgage payable	0	0	0	0	44.00
45.00 Notes payable	0	0	0	0	45.00
46.00 Unsecured loans	0	0	0	0	46.00
47.00 Loans from owners:	0	0	0	0	47.00
48.00 Other long term liabilities	0	0	0	0	48.00
49.00 OTHER (SPECIFY)	0	0	0	0	49.00
50.00 TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	0	0	0	0	50.00
51.00 TOTAL LIABILITIES (Sum of lines 43 and 50)	5,441,908	0	0	0	51.00
CAPITAL ACCOUNTS					
52.00 General fund balance	2,771,803	0	0	0	52.00
53.00 Specific purpose fund	0	0	0	0	53.00
54.00 Donor created - endowment fund balance - restricted	0	0	0	0	54.00
55.00 Donor created - endowment fund balance - unrestricted	0	0	0	0	55.00
56.00 Governing body created - endowment fund balance	0	0	0	0	56.00
57.00 Plant fund balance - invested in plant	0	0	0	0	57.00
58.00 Plant fund balance - reserve for plant improvement, replacement, and expansion	0	0	0	0	58.00
59.00 TOTAL FUND BALANCES (Sum of lines 52 thru 58)	2,771,803	0	0	0	59.00
60.00 TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	8,213,711	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315261

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

Worksheet G-1

Date/Time Prepared:
5/29/2024 4:42 pm

		General Fund		Special Purpose Fund		Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period		3,443,681		0		1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		-1,354,759				2.00
3.00	Total (sum of line 1 and line 2)		2,088,922		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00	ADDITIONS	795,000		0		0	5.00
6.00		0		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		795,000		0		10.00
11.00	Subtotal (line 3 plus line 10)		2,883,922		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00	ROUNDING	1		0		0	13.00
14.00	BAIT TAX	112,118		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		112,119		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		2,771,803		0		19.00
		Endowment Fund		Plant Fund			
		6.00	7.00	8.00			
1.00	Fund balances at beginning of period	0		0			1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)						2.00
3.00	Total (sum of line 1 and line 2)	0		0			3.00
4.00	Additions (credit adjustments)						4.00
5.00	ADDITIONS		0				5.00
6.00			0				6.00
7.00			0				7.00
8.00			0				8.00
9.00			0				9.00
10.00	Total additions (sum of line 5 - 9)	0		0			10.00
11.00	Subtotal (line 3 plus line 10)	0		0			11.00
12.00	Deductions (debit adjustments)						12.00
13.00	ROUNDING		0				13.00
14.00	BAIT TAX		0				14.00
15.00			0				15.00
16.00			0				16.00
17.00			0				17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0			18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0			19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315261

Period:
From 01/01/2023
To 12/31/2023Worksheet G-2
Parts I-II
Date/Time Prepared:
5/29/2024 4:42 pm

Cost Center Description		Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
PART I - PATIENT REVENUES					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	16,816,760		16,816,760	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	16,816,760		16,816,760	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	2,004,688	0	2,004,688	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	18,821,448	0	18,821,448	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			18,792,140	1.00
2.00	Add (Specify)		0		2.00
3.00			0		3.00
4.00			0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00	Total Additions (Sum of lines 2 - 7)			0	8.00
9.00	Deduct (Specify)		0		9.00
10.00			0		10.00
11.00			0		11.00
12.00			0		12.00
13.00			0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)			0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)			18,792,140	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315261

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

Worksheet G-3

Date/Time Prepared:
5/29/2024 4:42 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	18,821,448	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,389,461	2.00
3.00	Net patient revenues (Line 1 minus line 2)	17,431,987	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	18,792,140	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-1,360,153	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	5,394	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	Other miscellaneous revenue (specify)	0	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	5,394	25.00
26.00	Total (Line 5 plus line 25)	-1,354,759	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-1,354,759	31.00

LAKELAND OPERATOR HOLDCO LLC
(a limited liability company)

FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

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INDEPENDENT AUDITORS' REPORT

To the Members of
Lakeland Operator Holdco LLC

Opinion

We have audited the accompanying financial statements of Lakeland Operator Holdco LLC (a limited liability company), which comprise the balance sheet as of December 31, 2023, and the related statements of operations and members' equity, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lakeland Operator Holdco 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 audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lakeland Operator Holdco LLC and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

November 20, 2024

LAKELAND OPERATOR HOLDCO LLC
(a limited liability company)
BALANCE SHEET
AT DECEMBER 31, 2023

ASSETS

Current assets

Cash and cash equivalents (note 2)	\$ 962,211
Restricted cash - patient funds (note 2)	107,928
Accounts receivable - less allowance of \$241,300	5,123,900
Due from landlord (note 4)	1,634,321
Due from prior owner (note 11)	3,249
Prepaid expenses and other	412,928
Total current assets	<u>8,244,537</u>

Property and equipment - net (note 3)	262,696
Right-of-use asset (note 4)	<u>7,671,335</u>

TOTAL ASSETS	<u><u>\$ 16,178,568</u></u>
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LIABILITIES AND MEMBERS' EQUITY

Current liabilities

Accounts payable	\$ 2,751,378
Accrued expenses	193,293
Accrued and withheld taxes	16,879
Operating lease obligation (note 4)	753,747
Due to members (note 10)	785,000
Due to related entity (note 5)	1,000,000
Other current liabilities	1,385,768
Patients' funds payable	80,177
Total current liabilities	<u>6,966,242</u>

Operating lease obligation (note 4)	6,917,588
Due to members (note 10)	<u>1,000,000</u>
Total liabilities	14,883,830

Members' equity	<u>1,294,738</u>
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TOTAL LIABILITIES AND MEMBERS' EQUITY	<u><u>\$ 16,178,568</u></u>
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LAKELAND OPERATOR HOLDCO LLC
(a limited liability company)
STATEMENTS OF OPERATIONS AND MEMBERS' EQUITY
YEAR ENDED DECEMBER 31, 2023

Revenues	\$ 17,151,735
Operating expenses	<u>19,185,823</u>
Loss from operations	(2,034,088)
Non-operating revenue (expense)	
Interest income	5,394
Interest expense	<u>(8,131)</u>
NET LOSS	(2,036,825)
Members' equity - December 31, 2022	<u>3,443,681</u>
	1,406,856
Members' equity distributed	<u>(112,118)</u>
MEMBERS' EQUITY - DECEMBER 31, 2023	<u>\$ 1,294,738</u>

See accompanying notes to the financial statements.

LAKELAND OPERATOR HOLDCO LLC
(a limited liability company)
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2023

Cash flows from operating activities

Net loss	\$ (2,036,825)
Adjustments to reconcile net loss to net cash used in operating activities:	
Depreciation	19,029
(Increase) decrease in assets	
Accounts receivable	(1,972,252)
Prepaid expenses and other	1,594,281
Increase (decrease) in liabilities	
Accounts payable	(691,789)
Accrued expenses and withheld taxes	95,666
Other current liabilities	653,397
Patients' funds payable	(647)
Net cash used in operating activities	<u>(2,339,140)</u>

Cash flows from investing activities

Purchase of equipment	<u>(281,725)</u>
Net cash used in investing activities	<u>(281,725)</u>

Cash flows from financing activities

Net payments from members	795,000
Net payments from related entities	1,148,847
Net payments from prior owner	234,058
Members' equity distributed	(112,118)
Net cash provided by financing activities	<u>2,065,787</u>

Net decrease in cash, restricted cash, and cash equivalents (555,078)

Cash, restricted cash, and cash equivalents - December 31, 2022 1,625,217

CASH, RESTRICTED CASH, AND

CASH EQUIVALENTS - DECEMBER 31, 2023 \$ 1,070,139

LAKELAND OPERATOR HOLDCO LLC
(limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Organization and business – Lakeland Operator Holdco LLC (the “Company”) was formed in the state of Delaware on September 29, 2021. The Company commenced Operations of 201-bed nursing facility in Haskell, New Jersey on November 1, 2021. The members of the Company are generally protected from liability for acts and obligations of the Company. The operating agreement provides, among other things, for the Company to continue at the will of the members, unless sooner terminated as provided in the agreement. The Company leases land and a building in Haskell, New Jersey, and rights to its license from a related party.

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

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

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

Trade accounts receivable – Trade accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has made reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. The balance in the allowance for doubtful accounts increased by approximately \$241,300 during the year.

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

Income taxes – The Company is treated as a partnership for federal and state income tax purposes and does not incur income taxes. Instead, its earnings and losses are included in the returns of the members. The policy of the Company is to record interest expenses and penalties relating to income taxes in operating expenses. During the year, there were no income tax-related interest or penalty expenses and no accrued interest and penalties.

In 2020, the State of New Jersey passed the Business Alternative Income Tax Act (“BAIT”). This law allowed LLCs to pay tax due on partnership earnings instead of on the individual owners’ returns. The tax rates are graduated and range from 5.675% to 10.9% of earnings. The Company recorded \$112,118 as distributions during the year for BAIT payments on behalf of owners.

LAKELAND OPERATOR HOLDCO LLC
(limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

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

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

Leases – In 2023, the Company adopted ASC-842 Leases. With this adoption, the Company determined which contracts conveyed the Company a right to control identified property, plant, or equipment for a period of time in exchange for consideration that were deemed leases. The Company classified these contracts as Right-of-Use (“ROU”) assets. ROU assets and lease liabilities are recognized based on the present value of lease payments over the lease term with lease expense recognized on a straight-line basis.

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

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

LAKELAND OPERATOR HOLDCO LLC
(limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

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

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

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

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

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

NOTE 2 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS

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

Operating cash	\$ 962,211
Restricted cash – patient funds	<u>107,928</u>
Total cash, restricted cash, and cash equivalents	\$ <u>1,070,139</u>

NOTE 3 – PROPERTY AND EQUIPMENT

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

	Estimated life (years)	
Leasehold improvements	15	\$ 274,310
Furniture and equipment	5	<u>7,415</u>
		281,725
Less: accumulated depreciation		<u>19,029</u>
		\$ <u>262,696</u>

Depreciation expense was \$19,029 for the year.

LAKELAND OPERATOR HOLDCO LLC
(limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 4 – LEASES

The Company occupies its premises from a related landlord under an operating lease that is set to expire on September 29, 2032. The lease provides for an annual base rent of at least 1.05 times the landlord's debt service, real estate taxes, property insurance, mortgage insurance premium, and replacement reserve deposits. The lease also provides for additional rent as agreed-upon by the parties to the agreement. The Company recorded rent expense of \$4,101,314 for the year, which includes additional rent of \$3,073,074. The balance due from the related landlord at December 31, 2023, was \$1,634,321.

ROU assets represent Operations' right to use an underlying asset for the lease term if greater than twelve months. Lease obligations represent Operations' liability to make lease payments arising from the lease. Operating lease ROU assets and related obligations are recognized at the commencement date based on the present value of lease payments over the lease term, discounted using an appropriate risk-free rate. The risk-free rate of 3.79% is based on the information available at the commencement date in to determine the present value of lease payments. The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

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

Operating lease cost	\$ 1,028,240
Short-term cost	36,442
Variable lease cost	<u>3,073,074</u>
Total	<u>\$ 4,137,756</u>
 Operating lease ROU assets	 <u>\$ 7,671,335</u>
 Other current liabilities	 \$ 753,747
Operating lease liabilities	<u>6,917,588</u>
Total operating lease liabilities	<u>\$ 7,671,335</u>
 Weighted-average remaining lease term	 8.75 years
 Weighted-average discount rate	 3.79%

Future lease liability maturities at December 31, 2023, are as follows:

2024	\$ 1,028,240
2025	1,028,240
2026	1,028,240
2027	1,028,240
2028	1,028,240
Thereafter	<u>3,855,896</u>
Total undiscounted lease liabilities	8,997,096
Less: discount on lease liabilities	<u>1,325,761</u>
Total lease liabilities	<u>\$ 7,671,335</u>

LAKELAND OPERATOR HOLDCO LLC
(limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 4 – LEASES (continued)

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

Operating cash flows for operating leases	\$ 1,086,883
ROU asset in exchange for new operating lease obligations	\$ 8,397,093

NOTE 5 – RELATED-PARTY TRANSACTIONS

Loans from an affiliated entity that is controlled by the Company's members at December 31, 2023, were \$1,000,000. These loans were deemed to be non-interest-bearing and are expected to be repaid within the year.

NOTE 6 – REVENUES

Approximately 7% of the revenues for the year were derived from billings to the New Jersey Department of Health for stays by Medicaid patients. Approximately 46% of revenues for the year were derived from billings to Managed Care Organizations that were approved by the New Jersey Department of Health. Approximately 37% of the revenues for the year were derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided, which are covered by Medicare Part B.

As a result of appeals and changes in interim rates of prior years, adjustments were made to interim rates received in prior years. These adjustments resulted in an increase in revenues of \$16,493 for the year.

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

NOTE 7 – CONCENTRATION OF CREDIT RISK

The Company maintains its cash balances at several financial institutions. At December 31, 2023, accounts at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000 per entity. At December 31, 2023, the Company had no uninsured bank balances.

At December 31, 2023, the Company had approximately 16% of its receivables due from the New Jersey Department of Health, 24% of its receivables due from Managed Care Organizations, and 28% of its receivables due from the Federal government for Medicare recipients.

At December 31, 2023, approximately 52% of the accounts payable balance was payable to three vendors.

LAKELAND OPERATOR HOLDCO LLC
(limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 8 – ECONOMIC DEPENDENCY

During the year, the Company purchased a substantial portion of its services from one vendor. Purchases from this vendor totaled approximately \$5,550,000. The balance due to this vendor and included in accounts payable at December 31, 2023, was approximately \$540,000.

A substantial amount of the facility's services are contracted from outside companies.

NOTE 9 – ADVERTISING

Advertising expense was \$63,263 for the year. There were no direct-response advertising costs either capitalized or expensed.

NOTE 10 – DUE TO MEMBERS

The Company owes its members for funds advanced to the Company. The balance due to the members at December 31, 2023, was \$1,785,000, of which \$785,000 is expected to be repaid within the year. The loans are non-interest bearing and there is no formal repayment plan for the remaining balance.

NOTE 11 – DUE FROM PRIOR OWNER

The Company had either received payments due to the prior owner or has had recoupments, which the prior owner was required to reimburse. At December 31, 2023, the balance due from the prior owner was \$3,249.

NOTE 12 – SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash paid during the year for interest	\$ 8,131
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NOTE 13 – CONTINGENCIES

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

The Company uses a corporate credit card for company purchases, with a flexible spending limit. There was no balance due by the Company on the credit card at December 31, 2023.

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

The Company, along with other affiliated companies, provides health coverage to its employees through a self-funded healthcare arrangement, and assumes a direct risk for payment of the claims for benefits. The Company also purchased a stop-loss insurance plan, which based on the current population of employees would limit the total maximum insurance expense for the Company and its affiliates to approximately \$4,835,000 and caps the employer liability on any individual claimant to \$100,000. The maximum

LAKELAND OPERATOR HOLDCO LLC
(limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 13 – CONTINGENCIES (CONTINUED)

aggregate coverage for an individual claim is \$1,000,000 at which point the Company and its affiliates would be responsible for the remainder of the claim. There is no limit to the coverage of the Company and its affiliates in total. The Company is contingently liable for the premiums and the claims of the affiliates.

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

NOTE 14 – RISKS AND UNCERTAINTIES

During 2023, inflationary pressures have caused the cost of services and supplies to increase drastically. In response to this, the Federal Reserve Board has increased the federal funds rate from approximately 0.02% in March 2022 to 5.34% by December 2023. This increase has caused the cost of borrowing to jump significantly in a short period of time. If these increased rates continue for the long-term, it could impact the Company's ability to finance its operations in the future.

LAKELAND OPERATOR HOLDCO LLC
(a limited liability company)
REVENUES
YEAR ENDED DECEMBER 31, 2023

Current year

Medicaid	\$ 1,145,895
Medicaid - Managed Care	7,934,797
Private	1,183,905
Medicare - Part A	5,874,248
Medicare - Part A bad debt	(284,743)
Insurance	258,276
Optum	15,550
Hospice	<u>281,549</u>

Total current year	<u>16,409,477</u>
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Prior years

Medicare	<u>16,493</u>
	<u>16,493</u>

Miscellaneous

Ancillary	<u>725,765</u>
	<u>725,765</u>

TOTAL REVENUES	<u><u>\$ 17,151,735</u></u>
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